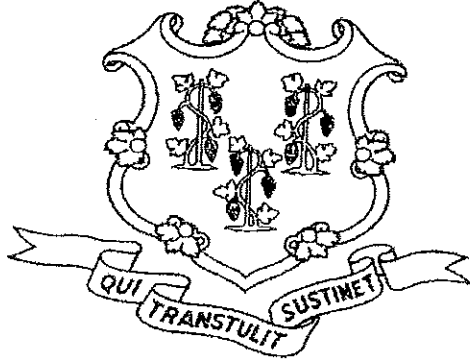


State of Connecticut



15-61

Annual Report of Long-Term Care Facility Cost Year 2015

RECEIVED

FEB 17 2016

DEPT. OF SOCIAL SERVICES
OFFICE OF CON AND RATE SETTINGS

Name of Facility (as licensed) CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 1157 Enfield Street, Enfield, CT 06082	
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 11/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 2395	RHNS	(Specify)	Medicare Provider 07-5195
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Medicaid Provider Numbers:	CCNH 000009597	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

Table of Contents

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

General Information

Name of Facility (as licensed) CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion I	License No. 2395	Report for Year Ended 9/30/2015	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 CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Rehabilitation Center [facility name], for the cost report period beginning November 1, 2014 and ending September 30, 2015, 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.

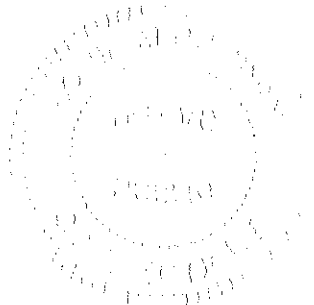
I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the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

① SUBJECT TO DESK AUDIT REVIEW

Signed (Administrator) <i>Nancy Luddy</i>		Date 2/9/16	Signed (Owner)		Date
Printed Name (Administrator) Nancy Luddy			Printed Name (Owner) Allen Brecht		
Subscribed and Sworn to before me: <i>Robin M Conway</i>	State of CT	Date 2-9-2016	Signed (Notary Public) <i>Robin M Conway</i>	Comm. Expires 7/31/2020	
Address of Notary Public 1157 Enfield St, Enfield CT 06082					

(Notary Seal)



General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion H	2395	9/30/2015	1	37

Administrator's/Owner's Certification

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① SUBJECT TO DESK AUDIT REVIEW

Signed (Administrator)		Date	Signed (Owner)	Date
			<i>Allen D. Brecht</i>	2/9/16
Printed Name (Administrator)			Printed Name (Owner)	
Nancy Luddy			Allen Brecht <i>Allen D. Brecht</i>	2/9/16
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires
				/ /
Address of Notary Public				

(Notary Seal)

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 CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Rehabilitation Center		Period Covered:	From 11/1/2014	To 9/30/2015
Address of Facility 1157 Enfield Street, Enfield, CT 06082				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/5/2015	
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 860-745-1641		Report for Year Ended 9/30/2015		Page 2	of 37
Name of Facility (as shown on license) CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health &			Address (No. & Street, City, State, Zip) 1157 Enfield Street, Enfield, CT 06082		
License Numbers:		CCNH 2395	RHNS (Specify)	Medicare Provider No. 07-5195	
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 type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" 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 checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.					
Acquired from Kindred on 11/1/2014.					
Administrator					
Name of Administrator Nancy Luddy			Nursing Home Administrator's License No.:	1853	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name N/A			License No.:		

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Parkway Pavili	2395	9/30/2015	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire Basis for Allocation of Costs

Name of Facility CH - Parkway Pavilion, LLC d/b/a Parkway Pa	License No. 2395	Report for Year Ended 9/30/2015	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				



SUMMARY OF TERMS

This page summarizes the key points from the attached Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement ("Agreement"). For further details, please refer to the Lease, which is the formal and definitive contract between the Parties.

Lessee:	<u>Parkway Pavillion Health and Rehab Center</u>
Corporate Parent:	<u>Aramid</u>
Division / Region:	<u>Div 1 Reg 1</u>
Type of Agreement:	Operating Lease Agreement
Term (duration):	Twelve (12) Months, auto renewal for periods of one year
Termination:	Thirty (30) Day written notice requirement at any time during the Term of the Agreement, terminate for any reason
Clinical Support and Education:	2 sessions per year
Equipment Included:	Omnisound® 3000E/Pro Megapulse® II Omnistim® 500 Pro Omnistim® FX ² Pro
Equipment Maintenance:	All service, repairs, preventative maintenance, and annual calibration, included; equipment replaced if non functional
Monthly Rent Payment:	*\$ <u>750.00</u> billed prospectively; invoice sent on or before the 10th every month, covering Monthly Rent Payment due for the following month.
Transportation, Shipping and Delivery:	<u>\$125.00</u> *
Initial Start-Up Supplies:	<u>\$250.00</u> *

* Amounts do not include any applicable sales taxes, property taxes, or other fees imposed by the federal, state or local governmental agencies.



CLINICAL SERVICE AND THERAPEUTIC REHABILITATION EQUIPMENT OPERATING LEASE AGREEMENT

This Operating Lease Agreement ("Agreement") is made by and between Accelerated Care Plus Leasing Inc. a Delaware corporation ("Lessor") and Parkway Pavillion Health and Rehab Center ("Lessee") (jointly, the "Parties") for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged as follows:

1. CLINICAL SUPPORT AND EDUCATION

Lessor shall provide to Lessee certain evidence-based education programs and training for therapy treatment of the prevalent medical conditions within the Lessee patient population, as well as use of equipment for therapeutic treatment of those conditions ("Clinical Support and Education"). Such integrated clinical programs enable treatment of a broader range of conditions, and include proprietary treatment protocols, advanced therapist on-site Continuing Education Unit ("CEU") approved training, and ongoing support. Clinical training and education materials are also offered on-line for convenient access by Lessee therapy staff, with additional modules/courses added periodically.

The Clinical Support and Education provided specifically for the Lessee under this Agreement is further detailed in Attachment 2. Annual quantity of on-site clinical support and education sessions is listed in Attachment 1.

2. EQUIPMENT

Lessor offers for lease to Lessee, under the terms and conditions herein, therapeutic rehabilitation equipment as described in Attachment 2 ("Equipment"). Specific Equipment leased by Lessee from Lessor is listed in Attachment 1.

Lessee may choose to lease from Lessor additional Equipment during the Term of this Agreement, with pricing for such add-on Equipment as defined in Attachment 2. Attachment 3 defines the process for all Equipment added during the Term. Such additional Equipment shall be subject to the terms and conditions of this Agreement.

Lessee shall have no option to purchase Equipment under this Agreement.

3. SUPPLIES

Lessor shall make available for purchase to Lessee the disposable medical and other supplies necessary for use of Equipment ("Supplies"). Lessee shall not substitute or supplement any Supplies with similar items without Lessor's written approval that the item proposed to be substituted has been validated by Lessor for use with the Equipment.

4. UPGRADES

With consent of Lessee, Lessor may periodically alter or replace items of Equipment, separately or collectively, with items of comparable or better quality and function, including, without limitation, updated and/or improved models of Equipment.

5. LEASE AND BILLING START DATES

Following the execution of this Agreement, Lessor and Lessee shall mutually agree upon Equipment installation date, the effective start of this Agreement ("Lease Start Date") and the date for the start of the Monthly Rent Payment ("Billing Start Date"). This will be agreed through an electronic mail (email), per method defined in Attachment 3. This electronic mail, when acknowledged by authorized representatives of both Parties shall amend and be considered part of this Agreement.

6. DELIVERY

Lessor shall deliver Equipment to Lessee's facility by the installation date. Lessee shall pay all charges in connection with transportation, shipment, and delivery of Equipment at the assigned rate as defined in Attachment 1 within thirty (30) days of the invoice date. An initial start-up Supply package is included and

shall be separately billed to Lessee in accordance with pricing reflected in Attachment 1.

7. MAINTENANCE AND SERVICE

Lessor shall maintain Equipment in good repair and operating condition and shall perform maintenance, repair, calibration and safety checks of Equipment in a timely manner and in accordance with all applicable laws and regulations at no additional cost to Lessee. When Lessee identifies a problem with an item of Equipment, Lessor shall repair or replace such Equipment within three (3) business days following telephone, facsimile or written notice from Lessee, with the exception that Equipment requiring special handling and/or ground based shipment (such as the Omnicycle®, OmniVR®, Megapulse®, etc.) may require up to six (6) business days, depending on the location of the facility. For the purposes of this section, 1:00 PM Pacific time shall be considered the cut-off time for notification and delivery of equipment. Any notification after that time shall be counted for the next business day. If Lessor chooses to replace non-functioning Equipment under the terms of this clause, the Lessee shall, at Lessor's expense, return the non-functioning Equipment to the service center designated by the Lessor within five (5) business days of receiving replacement Equipment. Any Equipment for which a replacement has been sent, that is not shipped to Lessor within the five (5) business days of receipt of replacement Equipment, shall be considered as additional part of the lease and shall be invoiced as added Equipment per rates in Attachment 2.

Lessor, its employees, agents and designees may, at reasonable times, enter Lessee's premises where the Equipment is kept to test, inspect and service Equipment.

8. LOSS

Lessee shall promptly notify Lessor of any loss, theft, damage or destruction of Equipment, except normal wear and tear from proper use. Lessor shall promptly repair or replace any such lost, stolen, damaged or destroyed Equipment and promptly inform Lessee as to any and all costs and charges related thereto. Lessee shall, within thirty (30) days following invoice date, pay Lessor the replacement equipment price list amount for any item of Equipment that may become lost, stolen, damaged or destroyed.

9. RETURNS

Upon termination of this Agreement for any reason, Lessee shall return Equipment to Lessor in "as is" condition. Lessor shall ship all packaging to Lessee to use in return of the Equipment and other materials. Return will be at Lessor's cost and expense. For billing purposes, this Agreement shall terminate, and Lessee will be charged for the Monthly Rent Payment through the date the Equipment is shipped from the Lessee facility, or the end of the termination notice period, whichever is later. Lessee shall return all items provided by Lessor during the Term of this Agreement, including Equipment, and all Written Materials as defined in Section 20 below. The only items not to be returned are consumable supplies and the Omnicart. Upon termination of this Agreement for any reason, Lessor shall be under no obligation to accept return of consumable supplies or to provide any credit, discount or other reduction in price for amounts otherwise due from Lessee to Lessor hereunder, except as otherwise expressly set forth.

10. OWNERSHIP AND USE

Equipment shall at all times be the sole and exclusive property of Lessor. Lessee shall have no right, title or interest in Equipment, except as leased. Equipment shall be and remain personal property, even if installed on, attached or affixed to real

property. Lessor may, in Lessor's sole discretion, file to perfect a security interest under Article Nine of the Uniform Commercial Code, even though no filing may be necessary or required to protect Lessor's right, title and interest under applicable law. Lessee shall, promptly on request, execute any financing statements requested by Lessor when such statements are required for Lessor financing of the Equipment. Lessee shall not remove, transfer or reinstall Equipment to or at other locations or facilities without prior written consent of Lessor. Lessee shall obtain any and all licenses and permits required for the operation of Equipment.

11. PATIENT INFORMATION

The Parties shall comply with all federal and state laws and regulations regarding the confidentiality of information concerning medical records of patients and neither Party shall disclose to any third Party any medical record information regarding individually identifiable patients, except where permitted or required by law.

12. DOCUMENTATION

Lessee shall obtain required prescriptive orders for use of Equipment, obtain all necessary authorization and consent from patients and any third parties that may be necessary or advisable on behalf of patients, maintain records related to all Equipment, Supplies and related medical care in accordance with applicable laws, rules, professional practice requirements, accounting standards, and third party payor policies, including without limitation, Medicare.

13. RENT AND CHARGES

Commencing on Billing Start Date Lessee shall pay Lessor monetary amount as specified in Attachment 1 ("Monthly Rent Payment") plus applicable taxes and other charges for use of Equipment, Clinical Support and Education, and other services provided, in advance, during the term hereof in the amount per month, pro-rated for periods of less than one (1) month, commencing with the Billing Start Date and monthly thereafter.

Following the initial one (1) year term of this Agreement and yearly thereafter, the Monthly Rent Payment amount may be increased based on the Medicare SNF Market Basket Index update, with such increase effective with the first month's billing following the one (1) year term. In no way shall this change result in lower Monthly Rent Payment when compared to Monthly Rent Payment prior to the SNF Market Basket Index update.

14. BILLING AND PAYMENT

Within ten (10) days of the start of each month, Lessor shall submit an invoice to Lessee for the total amount of Monthly Rent Payment due for the following month, plus applicable taxes and other charges. The invoice shall be for all Equipment listed in Attachment 1, and for any additional equipment added to the Agreement using the email process defined in Attachment 3. Lessor shall invoice Supplies furnished, as shipped to Lessee. Lessee shall pay Lessor the amounts invoiced within thirty (30) days of the invoice date, by check, credit card or inter-bank wire transfer to an account designated by Lessor without further invoice or demand for payment. Lessee shall pay interest on any amounts remaining due and outstanding at one and one half (1½%) percent per month, but in no event more than permitted by applicable law. Lessor reserves the right to suspend any on-site Clinical Education and Support, or other educational and/or service support, as well as not providing Supplies to Lessee during the time the Lessee account is not current.

If the Lessor refers Lessee delinquent account to an attorney or collection agency, Lessee agrees to pay all reasonable attorneys' fees, court costs, and other collection costs in connection with Lessor's collection efforts.

15. USE

Lessee shall cause Equipment to be used only as medically necessary and appropriate in the practice of medicine for rehabilitation therapeutic procedures and treatments performed on patients. Lessee shall use Equipment in the normal course of business for the sole purpose of providing therapy and other

clinical services in accordance with the terms hereof. Lessee shall cause Equipment to be operated by competent and qualified personnel in accordance with all laws, regulations and applicable instructions and insurance policies.

16. INSURANCE

Lessor shall maintain or arrange for Equipment manufacturers to maintain insurance for product liability claims against or related to Equipment, of not less than one million dollars per occurrence and three million dollars in the aggregate. Lessee shall be responsible, at its sole cost, for maintaining comprehensive general liability and professional liability insurance or maintaining self-insurance funds for such coverage as it shall determine to be necessary or desirable to insure Lessee, its employees and agents against liability or damages related to the operation and use of Equipment and Supplies. Lessee shall be responsible, at its sole cost, for maintaining insurance against all risk of loss, theft, damage and destruction of Equipment or maintaining self-insurance funds for such coverage as it shall determine to be necessary or desirable to insure Lessee, its employees and agents against costs related to such loss, theft, damage and destruction of the Equipment.

17. INDEMNIFICATION

Each Party shall indemnify the other, its managers, members, affiliates, its successors and assignees, and their respective officers, directors, employees and agents, against, and hold the same harmless from, all liability, losses, damages, obligations, judgments, claims, causes of action and expenses associated therewith including, without limitation, settlements, awards, judgments, court costs and attorneys' fees, resulting from or arising out of, directly or indirectly, any negligent or intentional act or omission or any failure to perform any obligation undertaken in or any covenant under this Agreement. Upon notice, each Party shall resist and defend at its own expense, and by counsel reasonably satisfactory to the other, any such claim or action. The provisions of this section shall survive termination of this Agreement for any reason for five (5) years thereafter or until final resolution of any claim arising under this section following notice within such five (5) year period.

In no event shall either Party be liable to the other for indirect, special, or consequential damages or lost profits arising out of or related to this Agreement or the performance or breach thereof, even if such Party has been advised of the possibility thereof.

18. TAXES AND LIENS

Lessor shall remit all applicable fees, assessments, charges and taxes to the appropriate authorities, including without limitation, sales, use, excise and personal property taxes imposed by federal, state and local laws relating to ownership, leasing, renting, sale, use or possession of Equipment. Such costs will be added as additional amounts to the Monthly Rent Payment, unless and until such a time as the Lessee provides appropriate tax exemption certification.

Lessor shall be entitled to such deductions, credits and other benefits with respect to Equipment as may be provided to an owner of equipment by the Internal Revenue Code of 1986, as amended. Lessee shall not incur or suffer to exist any mortgage, lien, pledge, security interest or other encumbrance on Equipment by any third party, provided that Lessor may, in its sole discretion, sell or convey Equipment to one or more third parties without consent of Lessee.

19. TERM AND TERMINATION

This Agreement shall commence on Lease Start Date, for one (1) year following the Lease Start Date, and shall be automatically renewed thereafter for successive periods of one (1) year unless either Party provides written notice of termination Thirty (30) Days prior to automatic renewal date, or unless otherwise terminated as provided herein ("Term"). This Agreement may be terminated, for any reason, by either Party following receipt by the other Party of Thirty (30) Day written notice, per notice requirement specified in Section 24. This Agreement may be terminated by

either Party immediately upon notice, if the other Party suspends or terminates doing business as a going concern, or the other Party's owners, shareholders or directors vote to liquidate or dissolve the corporation or business entity; provided that any merger, consolidation, reorganization, transfer or sale of stock or ownership by either Party shall not constitute a default or breach in the absence of any failure to perform or other breach hereunder.

In all cases, for billing purposes termination shall be effective as of the date the Equipment is shipped from the Lessee facility, or the end of the notice period, whichever date is later.

20. WRITTEN MATERIAL AND INTELLECTUAL PROPERTY

(a) Written Materials Lessor may provide Lessee with written materials which may include, but not be limited to, clinical training materials, instruction and user manuals, reference materials, patient education materials and desk references ("Written Materials"). The Written Materials are, and will remain the property of Lessor, and shall be returned to Lessor with the Equipment upon the expiration or earlier termination of this Agreement. Lessee acknowledges that the Written Materials are confidential information of Lessor. Lessee shall not use the Written Materials for any purpose other than for providing clinical services using the Equipment under this Agreement. Lessee shall not modify, improve upon, create derivative works based upon, duplicate, market, sell or exploit the Written Materials in whole or in part during this Agreement, or subsequent to termination of the Agreement. Lessee may only use the Written Materials in those facilities covered by an executed Agreement with the Lessor.

(b) Intellectual Property Lessee acknowledges that Lessor is the owner and/or has license to use certain trade secrets, patents, trademarks, copyrights and other intellectual property rights relating to the Equipment, Written Materials and their use (the "Intellectual Property"). Lessor grants to Lessee a personal, non-transferable, non-sublicensable, non-exclusive sublicense to use the Intellectual Property only for providing clinical services using the Equipment as contemplated herein. The term of this sublicense shall extend only so long as the Agreement hereunder is in force for an item of Equipment. The costs associated with this sublicense shall be included in the Monthly Rent Payment paid by Lessee hereunder. Nothing in this Lease shall restrict Lessor from extending similar licenses to any other parties. During the Term of this Agreement and thereafter, Lessee agrees not to use the Intellectual Property in association with equipment or written materials obtained from other parties and agrees not to use equipment or written materials obtained from other parties in a manner that would infringe the Intellectual Property.

(c) Lessor may make available to the Lessee, for an additional fee, Marketing Materials related to the use of the Equipment and its clinical applications. Lessee agrees to the following with respect to the use of the Marketing Materials:

- i. Lessee shall not modify, duplicate, or copy any portion of the Marketing Materials including its content, images, design or Logos, Copyrights and Trademarks without express written authorization from the Lessor.
- ii. Any copies of the Marketing Materials required by the Lessee shall be ordered and purchased from the Lessor.
- iii. The Lessee may make the Marketing Materials available only in those facilities which are using Equipment under an executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement with the Lessor.
- iv. The Lessee may not use the Marketing Materials in any way following the termination of this Agreement and shall return the unused Marketing Materials to the Lessor within ten business days of termination.
- v. The Lessee agrees not to use Marketing Materials in association with equipment or written materials obtained from other parties.

- vi. The Lessee acknowledges that by ordering, purchasing and using the Marketing Materials, it has reviewed and accepted them for use by the Lessee and authorizes the distribution of the Marketing Materials within its corporate divisions and facilities under this Agreement. All Marketing Materials are provided "as is" and without any representation or warranty, express or implied.

The Lessee acknowledges that by receiving and/or purchasing any of the Written Materials and/or Marketing Materials, the Lessee has the rights to use such materials only while under an executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement with the Lessor.

The terms of this Section 20. shall survive the termination of this Agreement between the Parties and shall continue for five (5) years following such termination.

21. NON-SOLICITATION

Unless mutually agreed upon by the parties, the following applies:

During the Term of this Agreement (including any renewal thereof) and for two (2) years following the date of any termination of this Agreement, Lessee and its affiliates shall not, without the Lessor's prior written consent, directly or indirectly, knowingly solicit or encourage or attempt to influence any individual who is then an employee of Lessor or any of its affiliates and with whom Lessee had regular contact as a result of the transactions provided for by the Agreement, to leave the employment of Lessor or such affiliate of Lessor, as applicable. Nothing in the preceding sentence is meant to prohibit an employee of the Lessor or its affiliates from becoming employed by another entity, nor shall it apply to solicitation for employment made through publications of general circulation that are not specifically targeted at employees of Lessor or its affiliates.

22. FORCE MAJEURE

Neither Party shall be deemed in breach hereof if it is, or reasonably determines that it is, prevented from performing any of its duties or obligations hereunder for any reason beyond such Party's control including, without limitation, flood, storm, labor strike, act of God or the public enemy, or statute, ordinance, regulation, rule or action of any applicable government entity.

23. AMENDMENTS

This Agreement may be amended, altered, waived or terminated in writing in accordance with Section 24, Notices. Attachment 3 specifies the process, using electronic mail, to modify specific sections of this Agreement, such as Lease Start Date, Billing Start Date and addition of Equipment.

24. NOTICES

Except as otherwise provided herein, all notices, statements, consents, approvals, requests, demands or other communications required or permitted herein shall be in writing, and shall be deemed delivered immediately if by hand, telecopy or other electronic mail transmission, or on the next business day if by nationally recognized overnight courier service, or within three (3) calendar days if by United States mail, postage prepaid, return receipt requested, to the Parties' respective addresses below.

The signee for any such correspondence shall represent that he/she is an officer or representative vested (explicitly, implicitly, or through conduct) authorized to represent and legally bind the company on which behalf the correspondence is being sent.


25. GENERAL PROVISIONS

This Agreement shall be governed by and construed in accordance with the laws of the State in which Lessor is located. This Agreement represents the entire Agreement between the Parties and supersedes all prior agreements, written and oral, with respect to the subject matter hereof. The Agreement shall be binding on and inure to the benefit of the Parties and their respective successors and permitted assigns, provided that, Lessee shall not assign its rights, duties or obligations hereunder, but Lessor may, in its sole discretion, assign its rights, duties and obligations hereunder, or grant a security interest in this Agreement to one or more third parties at any time upon written notice to Lessee (such notice to include the name and address of such assignee or secured party, and whether such secured party must consent to any amendments). The Agreement includes provisions that are severable and to the extent any such provision may be unenforceable or impair the enforcement of any other provision, shall be modified or deleted here from; and may be executed in counterparts. The Parties agree that an electronic copy of this executed Agreement shall be valid for all legal purposes.

This Agreement shall not restrict Lessor from entering into similar arrangements with other persons or entities, nor shall it create any relationship between the Parties other than that of independent contractors.

IN WITNESS WHEREOF, the Parties have executed this Lease as of the date identified below:

LESSOR: Accelerated Care Plus Leasing Inc.

By: 

Signature

Name: Antony Ricketts

Title: Treasurer

Address: 4850 Joule Street Bldg A-1

City, State, Zip: Reno, NV 89502

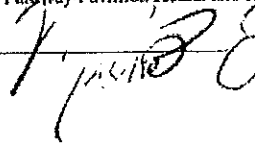
Phone: 775-685-4000

Fax: 775-335-1343

E-Mail: acp-leasing@hanger.com

Date Signed:

LESSEE: Parkway Pavilion Health and Rehab Center

By: 

Signature

Name: Kellie Mullins

Title: NPIF (Signatory)

Address: 1157 Enfield St

City, State, Zip Enfield, CT, 06082

Phone: 8607451641

Fax: 8607451641

E-Mail: KMullins@airamid.com

Date Signed:

NOTE: Lessor is required by law to collect applicable Sales Tax on Lessee's invoice, unless a valid Exemption Certificate is obtained. It is the Lessee's responsibility to provide a valid Exemption Certificate to Lessor. Lessor will recognize Lessee's exempt status upon receipt of a valid Exemption Certificate.

Please indicate if your organization is exempt from Sales Tax

- NO, we are not exempt from Sales Tax
- YES, we are exempt from Sales Tax

Please fax a valid Exemption Certificate to (877) 745-7711 or email to: acp-taxaccounting@hanger.com.



CLINICAL SERVICE AND EQUIPMENT SCHEDULE ATTACHMENT 1

LESSOR:

Accelerated Care Plus Leasing Inc.
4850 Joule Street, Suite A-1
Reno, NV 89502

LESSEE:

Equipment Location: Parkway Pavilion Health and Rehab Center
Address: 1157 Enfield St
City: Enfield State: CT ZIP: 06082

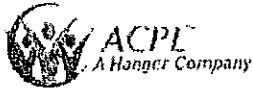
* MONTHLY RENT PAYMENT: \$750.00

DESCRIPTION	QTY.
Omnisound® 3000E/Pro	1
Megapulse® II	1
Omnistim® 500 Pro	1
Omnistim® FX ² Pro	1

EQUIPMENT MAINTENANCE, SERVICE AND ANNUAL CALIBRATION INCLUDED

ANNUAL QUANTITY OF ON-SITE CLINICAL SUPPORT AND EDUCATION SESSIONS:	2
EQUIPMENT TRANSPORTATION, SHIPPING AND DELIVERY:	\$125.00
INITIAL START-UP SUPPLY PACKAGE	\$250.00

** The amounts do not include any applicable sales taxes, property taxes, or other fees imposed by the Federal, State or Local governmental agencies. Following the initial one (1) year term of this agreement, and yearly thereafter, the Monthly Rent Payment amount may be adjusted based on the Medicare SNF Market Basket Index update, and will become effective with the first month's billing following the one (1) year term. In no way shall this change result in lower Monthly Rent Payment when compared to Monthly Rent Payment prior to the SNF Market Basket Index update. All prices are in US dollars.*



EQUIPMENT AND SERVICES SCHEDULE LEASE ATTACHMENT 2

CLINICAL SERVICES AND SUPPORT	
PRODUCT OR SERVICE	DESCRIPTION
On-site Clinical Support and Education	ACPL Licensed Clinician provides on-site clinical mentoring and training on specific ACP Clinical Solutions and Accelerated Clinical Practices, as well as providing clinical support and implementation guidance. The ACPL Licensed Clinician is an extension of the customer team, using multi-disciplinary approach to build clinically appropriate caseload and optimize treatment outcomes. Annual quantity of on-site Clinical Support and Education sessions included as part of the Agreement is specified in Attachment 1. Facility Visit Summaries are produced after each on-site visit to identify program opportunities/challenges. Clinical consultation by telephone/fax/e-mail/tele-video conferencing as needed.
Clinical Training and Materials	Clinical courses and training offered on-site or in clusters. Program goal is to introduce evidence based, effective treatment processes utilizing physical agent modalities and rehabilitation technology in a wide range of clinical applications, providing in-depth education geared to facility needs, while providing Clinical Education Units (CEUs) in applicable states where ACP is approved. Clinical courses include: Physical Agent Modality Basics, Wound Healing, Contenance Improvement, Pain Management, Contracture Management, Fall Prevention, Osteoarthritis of the Knee, Stroke Recovery, Stroke Hand Edema, Chronic Obstructive Pulmonary Disease, Rheumatoid Arthritis of the Wrist and Hand, Herpes Zoster and Postherpetic Neuralgia, Electrode Application and Safety, Upper Quadrant PENS, Lower Quadrant PENS, Physical Agent Modality Documentation Recommendations, Orthotic Therapy, Hemiplegic Gait, Progressive Resistance Exercise with Elastic Bands, Aerobic Exercise for Aging Adults, Group Therapy, Post-Operative Hip and Knee Therapy, PAMS in Subacute Rehab, Virtual Reality Augmented Therapy, Chronic Heart Failure and Rehab, Residual Limb Therapy. New Clinical Solutions and materials released periodically.
On Line Clinical Education	Clinical Training and Materials offered on-line for convenient access by Lessee therapy staff. Additional modules/course added periodically. Cost included as part of the Clinical Support and Education.
Marketing Services	ACPL offers a wide range of tools to help enhance the rehab provider image in the community, create differentiation versus competitors and to help generate new referrals, including patient brochures, Physician/Discharge Planner letter templates, press releases, facility implementation and marketing guides and clinically appropriate caseload development training for administrators, MDS coordinators, nursing and rehabilitation personnel. Included as part of the initial start-up package, with additional quantities available for purchase.
Maintenance and Services	Performance of all service, including annual calibration and safety testing of equipment to meet regulatory requirements, Specified equipment repair turnaround time with equipment swaps in order that clinical services may continue with minimal disruption.
Supplies	Stimulation electrodes, infection control and ultrasound gels have been selected to optimize therapeutic effectiveness. Supplies are not included in the equipment cost. Lessee shall not substitute or supplement any Supplies with similar items without Lessor's written approval that the item proposed to be substituted has been validated by Lessor for use with the Equipment.



**EQUIPMENT AND SERVICES SCHEDULE
LEASE ATTACHMENT 2 - CONTINUED**

EQUIPMENT		
PRODUCT OR SERVICE	MONTHLY RENT PAYMENT (For Add-On Equipment)	DESCRIPTION AND USE
Omnistim®FX ² Pro Electrical Stimulator	\$150/Mo	This electrotherapy system uses a patented electrical stimulation waveform, Patterned Electrical Neuromuscular Stimulation (PENS), referring to the pattern of electrical firing in muscles identified by Electromyography (EMG) studies to closely replicate the body's normal muscle and nerve firing patterns. The Omnistim® FX ² Pro offers demonstrated efficacy for muscle re-education, pain management and treatment of muscle disuse atrophy related to symptoms of neuromuscular disease, stroke, urinary incontinence, post operative joint replacement and other orthopedic diagnoses.
Omnistim®500 Pro Electrical Stimulator	\$150/Mo	This electrotherapy system incorporates a comprehensive selection of electrical stimulation and treatment protocols in a compact, easy to use system. Protocols include: Frequency Difference and Full Field Interferential, Medium Frequency Alternating Current (MFAC), Russian Stimulation, Low Volt Pulsed Current (LVPC) and High Volt Pulsed Current (HVPC).
Omnisound® 3000E Pro Therapeutic Ultrasound	\$150/Mo	The Omnisound® 3000E Pro has been extensively researched and is supported by numerous research articles for superior outcomes and safety. The system provides "pulsed" and "continuous" mode thermal and sub-thermal ultrasound applications for relief of inflammation, pain and muscle spasms. Its heating effects have also been shown to increase local circulation and enhance the extensibility of collagen tissue in connective disorders such as scar tissue and contractures. The patented Delta T Temperature Control function ensures reproducible dosage for clinical efficacy and therapist efficiency.
Megapulse® II Shortwave Diathermy	\$300/Mo	The Megapulse® II Shortwave Diathermy provides state of the art thermal and sub thermal treatment capabilities to address pain and inflammation, decrease joint stiffness, relieve muscle spasms and increase local blood flow. The system's mild to vigorous thermal effects may also be used to increase the extensibility of collagen tissues in connective tissue disorders such as scar tissue build-up. The patented Delta T Temperature Control function ensures reproducible dosage for clinical efficacy and therapist efficiency.
Omnicycle® Elite Sytem	\$325/Mo	The Omnicycle® Elite system supports improved outcomes and expanded therapy services for neurological, orthopedic and cardio pulmonary rehabilitation. Unlike traditional resistance exercise cycles, the Omnicycle® Elite's Smart-Assist technology automatically senses fluctuations in patient participation and shifts between "assisted" cycling (full motor assist), "active-assisted" (partial motor assist) and "active" exercise modes (no motor assist) as needed. Developed around the medical complexities of aging adults, the Omnicycle® Elite accommodates patients who might not otherwise be able to participate in therapeutic exercise due to strength, coordination, neurologic or cardio respiratory challenges. The Elite version contains number of upgrades, including larger, brighter screen, touch key activation, etc.
Bluetooth® Printer	\$25/Mo	Cordless and battery operated thermal strip printer for documentation of treatment results. Available for Omnicycle® Elite and Omnistest®.
OmniVR®Virtual Reality Augmented Therapy System	\$495/Mo	The OmniVR® is the first virtual rehabilitation system developed to accommodate the needs of medically complex patients, including aging adults. This easy-to-use technology uses a "time of flight" camera and specialized computer software that tracks a patient's precise movements and allows them to interact in a virtual world. The system includes a variety of "skilled" exercise programs for physical, occupational and speech therapy applications.
Omnistim®FX ² Portable Electrical Stimulator	\$50/Mo	The Omnistim®FX ² Portable is a multi-modality electrotherapy device developed for effective and convenient individual patient use. One of the most advanced portable electrotherapy devices available, the ® FX ² Portable offers two unique waveforms for greater clinical versatility. Transcutaneous Electrical Nerve Stimulation (TENS) is delivered via a MFAC waveform and the unit's Neuromuscular Electrical Stimulation (NMES) is produced using the patented PENS technology. The dual channel system offers pre-set parameters for neuromuscular re-education and pain management that can be easily adjusted to address a variety of conditions and individual patient response.
Omnistim®FX ² Cycle / Walk Electrical	\$150/Mo	The Omnistim®FX ² Cycle / Walk is a patient specific version of the Omnistim® FX ² unit, with protocols specific for cycle and walk applications. It can be used in conjunction with the Omnicycle® or Omnicycle® Elite to enhance patient stimulation and muscle - nerve firing during cycling exercise. It is also convenient for used in one on one therapy for

Stimulator		gait training.
Neuroprobe® 500 Pro Infrared Therapy Stimulator	\$150/Mo	The Neuroprobe® 500 Pro has the capability to deliver electrical stimulation and infrared therapy simultaneously. This multi-modality system provides effective pain management and increases local circulation. It has been shown to relieve joint stiffness and tissue tightness associated with a wide variety of conditions including arthritis, chronic pain, connective tissue dysfunction and neuropathy.
Omnitest® Outcome Measurement System	\$250/Mo	The Omnitest® is a combination of Manual Muscle Tester for measurement of muscle strength, capable of measuring small incremental change applicable to the geriatric population; Algometer for accurate documentation of pain levels and easy identification of optimal stimulation sites for pain management; and Tissue Hardness Meter for accurate measurement of muscle tone, precise measurement of edema sponginess as well as determination of muscle spasm or neural hypertonicity.
Omnistim® FX2 Pro Sport Electrical Stimulator	\$150/Mo	This sports specific e-stim unit has been developed for elite athletics to enhance recovery and performance with pre-set protocols for Running, Sprinting, Jumping, Skating, Kicking, and Throwing. This system includes Interferential Current (IFC), LVPC, HVPC waveforms for pain management, muscle disuse atrophy, spasm reduction and effective neuromuscular re-education using ACP's proprietary PENS technology that closely replicates the body's normal muscle and nerve firing patterns to help re-establish normal function.

Lessor reserves the right to change the Equipment available at any time without further notice. Prices above shall be honored for the Term of the executed Agreement only.

NOTE: Pricing shown is the Monthly Rent Payment amount only. It does not include any applicable sales taxes, property taxes, or other fees imposed by the Federal, State or Local governmental agencies. Following the initial one (1) year term of this Agreement and yearly thereafter, the Monthly Rent Payment amount may be increased based on the Medicare SNF Market Basket Index update, with the increase effective with the first month's billing following the one (1) year term. Outgoing freight is charged at published rates plus handling. All Equipment will be sent via Small Parcel Carriers unless otherwise requested. Additional sales tax may apply to shipping and is the Lessee's responsibility. All prices are in US dollars.



AGREEMENT AMENDMENTS ATTACHMENT 3

In order to facilitate and expedite changes to this Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement (Agreement), the Parties agree to the following process:

- Email may be initiated to change specific requirements of this Agreement. Such email must clearly state the intent to amend the Agreement, by including the following statement:
 - ◆ "This email is to confirm that the following changes are being made to the executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement between our two companies:"
- The email must be sent in accordance with the Section 24 notification requirements.
- The email must be acknowledged by the receiving Party, with a reply confirming agreement with the change.
- Once the email was confirmed and accepted by the receiving Party, the Parties agree that the email shall change the requirements of the Agreement and for all purposes, legal and otherwise, will be considered as an Amendment to the Agreement.

The below form email shall be used by the Parties in order to confirm specific changes to the Agreement, such as:

- Lease Start Date
- Billing Start Date
- Additional Equipment or facilities added to the Agreement
- Agreement termination

To: (Lessee/Lessor representative)

Lessee / Facility Name: Parkway Pavillion Health and Rehab Center

This email is to confirm that the following changes are being made to the executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement between our two companies:

(Fully detail the changes to the executed Agreement: what is being changed, effective date, etc.)

In order to proceed with timely implementation of the changes, please reply to this email confirming the above changes.

Sincerely,
(Lessee/Lessor representative)

Company Name The signee represents that he/she is an officer or representative vested (explicitly, implicitly, or through conduct) authorized to represent and legally bind the company on which behalf the email is being sent.

TIME RECEIVED
November 4, 2014 9:48:15 AM CST

REMOTE CSID
18607412075

DURATION
145

PAGES
5

STATUS
Received

Nov. 4. 2014 10:28AM Parkway

No. 5746 P. 1

RICOH		ORDER AGREEMENT									
10/1/2014		Sale Type:	Service Only								
ORDER AGREEMENT CONSISTS OF THIS PAGE AND THE TERMS AND CONDITIONS ATTACHED											
BILL TO INFORMATION											
Customer Legal Name: CH - Parkway Pavilion LLC dba Parkway Pavilion Health and Rehabilitation Center											
Address Line 1: 1157 Enfield St		Contact: Nancy Luddy									
Address Line 2:		Phone: 860.745.1641									
City: Enfield		E-mail: Administrator@parkwaypavilion-health.com									
ST / Zip: CT 06082-4367	County: Hartford	Fax:									
BILLING INFORMATION											
Check All That Apply:											
<input type="checkbox"/> PO Included PO #		<input type="checkbox"/> PS Service (Subject to and governed by additional Terms and Conditions)									
<input type="checkbox"/> Sales Tax Exempt (Attach Valid Exemption Certificate)		<input type="checkbox"/> IT Services (Subject to and governed by additional Terms and Conditions)									
<input type="checkbox"/> Syndication		<input type="checkbox"/> Fixed Service Charge <input type="checkbox"/> Add To Existing Service Contract #									
SERVICE INFORMATION											
Service Term (Months)		Base Billing Frequency		Overage Billing Frequency							
12		QUARTERLY		QUARTERLY							
Service Type		Guaranteed Group Total Allowance <small>(Per Base Billing Frequency)</small>		Group Overage		Service Base <small>(Per Base Billing Frequency)</small>					
		BW		N/A		BW		N/A			
		Color		N/A		Color		N/A			
								\$		N/A	
SHIP TO INFORMATION											
Customer Name: CH - Parkway Pavilion LLC dba Parkway Pavilion Health and Rehabilitation Center											
Address Line 1: 1157 Enfield St						Contact: Nancy Luddy					
Address Line 2: 0						Phone: 860.745.1641					
City: Enfield						E-mail: Administrator@parkwaypavilion-health.com					
ST / Zip: CT 06082-4367			County: Hartford			Fax: 0 -					
PRODUCT INFORMATION											
Product Description LIST ONLY MAINFRAMES		QTY	Service Level	BW Allowance <small>(Per Base Billing Frequency)</small>	B/W Ovg	Color Allowance <small>(Per Base Billing Frequency)</small>	Color Ovg	Service Base <small>(Per Base Billing Frequency)</small>	Sell Price	Extended Sell Price	
MP4500 / M2884900998		1	GOLD	0	0.009500					\$ -	
MP8001 / V6915401212		1	GOLD	0	0.005200					\$ -	
SHIP TO INFORMATION											
Customer Name:											
Address Line 1:						Contact:					
Address Line 2:						Phone:					
City:						E-mail:					
ST / Zip:			County:			Fax:					

PRODUCT INFORMATION									
Product Description LIST ONLY MAINFRAMES	QTY	Service Level	B/W Allowance (Per Base Billing Frequency)	B/W Ovg	Color Allowance (Per Base Billing Frequency)	Color Ovg	Service Base (Per Base Billing Frequency)	Sell Price	Extended Sell Price

SHIP TO INFORMATION			
Customer Name:			
Address Line 1:		Contact:	
Address Line 2:		Phone:	
City:		E-mail:	
ST / Zip:	County:	Fax:	

PRODUCT INFORMATION									
Product Description LIST ONLY MAINFRAMES	QTY	Service Level	B/W Allowance (Per Base Billing Frequency)	B/W Ovg	Color Allowance (Per Base Billing Frequency)	Color Ovg	Service Base (Per Base Billing Frequency)	Sell Price	Extended Sell Price

ORDER TOTALS	
Service Type Offerings:	Product Total:
Gold: Includes all supplies and staples. Excludes paper.	BASIC CONNECTIVITY / P6 / IT Services:
Silver: Includes all supplies. Excludes paper and staples.	BuyOut After Promotions:
Bronze: Parts and labor only. Excludes paper, staples and supplies.	Grand Total: (Excludes Tax):
Additional Provisions:	
<i>Insert ANY additional provisions here.</i>	

TERMS AND CONDITIONS MAINTENANCE SERVICE ONLY

Customer may acquire maintenance services ("Services") for equipment, software and/or hardware products from Ricoh USA, Inc. ("Rico") by executing and delivering to Rico this Order for acceptance.

Delivery and Acceptance. Unless otherwise agreed upon by both parties in writing, (a) delivery of products identified on this Order ("Products") to common carrier or, in the case of an arranged delivery by a local Rico installation vehicle, actual delivery by such vehicle to Customer shipping point, shall constitute delivery to Customer, and (b) Customer shall be responsible for all installation, transportation and rigging expenses. Customer agrees to confirm delivery of all Products when the same is delivered by signing a delivery and acceptance certificate or written delivery acknowledgement.

Services. (a) This Order identifies the specific Products to be serviced ("Serviced Products"). Rico will repair or replace in accordance with the terms and conditions of this Order and the manufacturer's specifications any part of the Serviced Products that becomes unserviceable due to normal usage (other than consumable supplies). Replacement parts will be furnished on an exchange basis and will be new, reconditioned or used. Except for hard drives on Customer-owned equipment, all parts removed due to replacement will become the property of Rico.

(b) The Services provided by Rico under an Order will not include the following: (i) repairs resulting from misuse (including without limitation improper voltage or the use of supplies that do not conform to the manufacturer's specifications), or the failure to provide, or the failure of, adequate electrical power, air conditioning or humidity control; (ii) repairs made necessary by service performed by persons other than Rico representatives; (iii) service calls or work which Customer requests to be performed outside of Normal Business Hours (defined below) (unless covered under an extended hour service contract) and Service calls or work which Customer requests to be performed outside of Normal Business Hours (defined below); (iv) removable cassette, copy cabinet, exit trays, or any item not related to the mechanical or electrical operation of the Serviced Products; (v) consumable supplies such as paper or staples, unless expressly provided for in the Order; (vi) repairs and/or service calls resulting from attachments not purchased from Rico; (vii) any software, system support or related connectivity unless specified in writing by Rico; (viii) parts no longer available from the applicable manufacturer; (ix) electrical work external to the Serviced Products, including problems resulting from overloaded or improper circuits; (x) installation or de-installation and/or movement of the Serviced Products from one location to another unless specified in writing by Rico; and (xi) repairs of damage or increase in service time caused by force majeure events. Damage to Service Products or parts arising from causes beyond the control of Rico are not covered by this Order. Rico may terminate its Service obligations under this Order for Serviced Products that have been modified, damaged, altered or serviced by personnel other than those employed by Rico.

Service Calls. Service calls will be made during 8:00am - 5:00pm local service time, Monday through Friday ("Normal Business Hours") at the installation address shown this Order. Service does not include coverage on Rico holidays, which include New Year's Day, Memorial Day, 4th of July, Labor Day, Thanksgiving, the day after Thanksgiving and Christmas Day (collectively, "Rico Holidays"). Travel and labor-time for the service calls after Normal Business Hours, on weekends and on Rico Holidays, if and when available and only in the event and to the extent that Rico agrees to provide such non-standard coverage, will be charged at overtime rates in effect at the time the service call is made. Customer is responsible for disconnecting, repairing and re-connecting unauthorized attachments or components.

Service Charges. (a) Service charges ("Service Charges") will be set forth on this Order and will be payable by the Customer in advance. Service Charges will not include any charges for repairs or Service that are otherwise covered by the applicable manufacturer's limited warranty during the period covered by any such warranty, to the extent Rico has agreed with such manufacturer not to charge a customer for any such charges. Additionally, Service necessitated as a result of inadequate key operator involvement, operator caused damage, lack of recommended service, or use of inadequate or incompatible supplies may result in Service being rendered on a time-and-material basis in addition to the Service Charges. Customer acknowledges and agrees that: (i) alterations, attachments, specification changes, or use by Customer of sub-standard supplies that cause excessive service calls may require an increase in Service Charges; (ii) the transfer of the Serviced Products from the location indicated on this Order may result in an increase of Service Charges or the termination of the Order; and (iii) the Toner Inclusive Program (if applicable) is based on manufacturer supply consumption rates. Delivery of supplies will not exceed agreed upon usage. Consumption of covered supply products varying significantly from expected usage may result in additional charges for supplies. Customer agrees to pay when due, all taxes, where applicable, related to this Order, excluding taxes on the income of Rico. Customer shall be responsible for any costs related to freight (including fuel surcharges, which may be imposed from time to time), postage/mailing expense (meter rentals) and/or administrative and processing fees and, to the extent Rico pays such costs, Customer shall immediately reimburse Rico.

(b) Service Charges are based on standard 8.5x11 images. Rico reserves the right to assess additional images charges for non-standard images, including 11x17 images. Customer acknowledges that pricing is based on the prevailing rates at the time of the contract. Unless otherwise expressly agreed to in writing, if the term of the Order exceeds twelve (12) months, the Service Charges and any rate expressly stated in this Order may be increased by Rico up to ten percent (10%) annually for each year beyond the initial twelve (12) month period, and Customer expressly consents to such adjustment without additional notice.

Term. This Order shall become effective on the effective date of the Order and shall continue for the term identified in this Order. At the expiration of the initial term or any extended term of this Order, it will automatically, subject to applicable law and without further action required by either party, renew for an additional twelve (12) month period, provided that Customer is not then in default. The contracted rate will be adjusted to Rico's then-prevailing rates, to be reflected in an automatic increase as of the renewal date, and Customer expressly consents to such adjustment without additional notice.

Early Termination. Customer may terminate the Services provided under this Order prior to its maturity so long as Customer is not then in default and provides Rico at least thirty (30) days prior written notice. For an Order having an initial term of at least thirty-six (36) months, Customer shall pay to Rico, as liquidated damages and not as a penalty, the following early termination fee ("Termination Fee"): (i) if the termination occurs in months one (1) through twelve (12) of the term of such Order, an amount equal to twelve (12) times the "Monthly Service Charge" (as defined below) payable under such Order; (ii) if the termination occurs in months thirteen (13) through twenty-four (24), an amount equal to nine (9) times the Monthly Service Charge; and (iii) if the termination occurs anytime after the twenty-fourth (24th) month, an amount equal to the lesser of six (6) times the Monthly Service Charge or the number of months remaining under the then current term of such Order. For an Order having an initial term of less than thirty-six (36) months, the Termination Fee shall be equal to the lesser of six (6) times the base Monthly Service Charge or the number of months remaining under the initial term of such Service Order. For the purposes herein, the "Monthly Service Charge" shall equal (i) the base monthly Service Charge set forth in this Order; or (ii) in the event this Order does not contain a base monthly Service Charge, the average monthly Order charges for the six (6) month period prior to the date of Customer's termination. If such termination date occurs less than six (6) months after the effective date of the Order, the Monthly Service Charge will be equal to the average monthly Order charges for the number of months the Order was in effect.

Payment; Risk of Loss; Taxes. Payment terms are net ten (10) days. Customer agrees to pay Rico a late charge of one and one-half percent (1.5%) per month on any unpaid amounts or the maximum allowed by law, whichever is less, and in addition shall pay Rico all costs and expenses of collection, or in the enforcement of Rico's rights hereunder, including, but not limited to, reasonable internal and external legal costs, whether or not suit is brought. All remedies hereunder or at law are cumulative; provided, however, that this sole remedy of Customer for any Services not performed in accordance with the Service standards set forth in this Order shall be the prompt and proper re-performance of such Services at no additional charge. Unless otherwise agreed upon by both parties in writing, Customer assumes all risk of theft, loss or damage, no matter how occasioned, to all Products covered by this Order following delivery by Rico to common carrier or, in the case of an arranged delivery by a local Rico installation vehicle, delivery by such vehicle to Customer shipping point. Except to the extent of any applicable and validated exemption, Customer agrees to pay any applicable taxes that are levied on or payable as a result of the use, sale, possession or ownership of the Products and/or Services covered hereunder, other than income taxes of Rico. In addition, Customer shall be responsible for paying all shipping and handling charges for toner, even if this Order is a toner inclusive contract as set forth on this Order, in accordance with the terms stated on the invoice.

Default. In addition to any other rights or remedies which either party may have under this Order or at law or equity, either party shall have the right to cancel the Services provided under this Order immediately: (i) if the other party fails to pay any fees or charges or any other payments required under this Order when due and payable, and such failure continues for a period of ten (10) days after being notified in writing of such failure; or (ii) if the other party fails to perform or observe any other material covenant or condition of this Order, and such failure or breach shall continue unremedied for a period of thirty (30) days after such party is notified in writing of such failure or breach; or (iii) if the other party becomes insolvent, dissolves, or assigns its assets for the benefit of its creditors, or files or has filed against it any bankruptcy or reorganization proceeding. Except as expressly permitted by this Order, no refund or credit will be given for any early termination of the Services or any renewal thereof. If Customer defaults in its obligations hereunder, Rico may, in addition to any other remedies available at law or equity, require Customer to immediately pay to Rico all past due payments under all Orders, and the early termination fee described in the Early Termination Section above.

Reconditioning. Reconditioning and similar major overhauls of Serviced Products may be covered by applicable manufacturer warranties, but are not covered by this Order. If Ricoh determines that such actions may be necessary as a result of normal wear and tear of materials and age factors caused by normal usage in order to keep the Serviced Products in working condition, Ricoh will submit to Customer an estimate of the needed repairs and the cost for such repairs (which costs will be in addition to the Service Charges payable under this Order).

Engineering Changes. Engineering changes, determined applicable by Ricoh, will be controlled and installed by Ricoh. Engineering changes which provide additional capabilities to the Ricoh Equipment (defined below) covered herein will be made at Customer's request at Ricoh's applicable time and material rates then in effect.

Use Of Recommended Supplies; Meter Readings; @Remote. (a) It is not a condition of this Order that Customer use only Ricoh-provided supplies. If Customer uses other than manufacturer-recommended supplies, including paper, developer, toner, and fuser oil, and if such supplies are defective or not acceptable for use on the Serviced Product or cause abnormally frequent service calls or service problems, then Ricoh may, at its option, assess a surcharge or terminate the applicable Order with respect to such Serviced Product. If so terminated, Customer will be offered Service on a "Per Call" basis at Ricoh's then-prevailing time and material rates.

(b) If Ricoh determines that Customer has used more supplies than the manufacturer's recommended specifications as provided by Ricoh, Customer will pay reasonable charges for those excess supplies and/or Ricoh may refuse Customer additional supply shipments. Customer agrees to provide Ricoh true and accurate meter readings monthly and in any reasonable manner requested by Ricoh, whether via telephone, email or otherwise. If accurate meter readings are not provided on a timely basis, Ricoh reserves the right to estimate the meter readings from previous meter readings and Customer agrees to pay Service Charges based on such estimated meter reads. Appropriate adjustments will be made to subsequent billing cycles following receipt of actual and accurate meter readings.

(c) As part of its Services, Ricoh may, at its discretion and dependent upon device capabilities, provide remote meter reading and equipment monitoring services using its @Remote solution. This may allow for automated meter reading and submission, automatic placement of low toner alerts, automatic placement of service calls in the event of a critical Product failure and may enable firmware upgrades. The meter count and other information collected by @Remote ("Data") is sent via the internet to remote servers some of which may be located outside the U.S. @Remote cannot and does not collect Customer document content or user information. Ricoh uses reasonably available technology to maintain the security of the Data; however, Customer acknowledges that no one can guarantee security of information maintained on computers and on the internet. Ricoh retains full rights to the Data (but not Customer documents or information), which it or its authorized third parties may use to service the Serviced Products. Ricoh may also use the Data for its normal business purposes including product development and marketing research, however, the Data will not be provided to market research consultants in a form that personally identifies the Customer. Ricoh may dispose of the Data at any time and without notice. The @Remote technology is the confidential and proprietary information of Ricoh and/or its licensors protected by copyright, trade secret and other laws and treaties. Ricoh retains full title, ownership and all intellectual property rights in and to @Remote. In the event Customer does not rely on automatic meter reading devices or equipment monitoring services, Ricoh reserves the right to assess a surcharge for manual meter reads in addition to the Service Charges.

Customer Obligations. Customer agrees to provide a proper place for the use of the Serviced Products, including but not limited to, electric service, as specified by the manufacturer. Customer will provide adequate facilities (at no charge) for use by Ricoh representatives in connection with the Service of the Serviced Products hereunder within a reasonable distance of the Serviced Products. Customer agrees to provide such access to its facilities, networks and systems as may be reasonably necessary for Ricoh to perform its Services, including but not limited to "350 degree" service access to the Serviced Products, Customer will provide a key operator for the Serviced Products and will make operators available for instruction in use and care of the Serviced Products. Unless otherwise agreed upon by Ricoh in writing or designated in this Order, all supplies for use with the Serviced Products will be provided by Customer and will be available "on site" for servicing. Customer agrees that any systems utilizing similar supplies must be covered under similar inclusive service programs.

Data Management. The parties acknowledge and agree that Ricoh shall have no obligation to remove, delete, preserve, maintain or otherwise safeguard any information, images or content retained by or resident in any Serviced Products, whether through a digital storage device, hard drive or other electronic medium ("Data Management Services"). If desired, Customer may engage Ricoh to perform Data Management Services at then-prevailing rates. Customer acknowledges that Customer is responsible for ensuring its own compliance with legal requirements in connection with data retention and protection and that Ricoh does not provide legal advice or represent that the Serviced Products will guarantee compliance with such requirements. The selection, use and design of any Data Management Services, and any decisions arising with respect to the deletion or storage of data, as well as the loss of any data resulting therefrom, shall be the sole and exclusive responsibility of Customer.

Returns: Damaged Products. No Products may be returned without Ricoh's prior written consent. Only consumable goods invoiced within sixty (60) days will be considered for return. All claims for damaged Products or delay in delivery shall be deemed waived unless made in writing, delivered to Ricoh within five (5) days after receipt of Products.

Warranty. Ricoh agrees to perform its Services in a professional manner, consistent with applicable industry standards. For any Products manufactured by Ricoh ("Ricoh Equipment"), Ricoh further warrants that, at the time of delivery and for a period of ninety (90) days thereafter the Ricoh Equipment will be in good working order and will be free from any defects in material and workmanship. Ricoh's obligations under this warranty are limited solely to the repair or replacement (at Ricoh's option) of parts proven to be defective upon inspection. The foregoing warranty shall not apply (a) if the Ricoh Equipment is installed, wired, modified, altered, moved or serviced by anyone other than Ricoh, or, (b) if the Ricoh Equipment is installed, stored and utilized and/or maintained in a manner not consistent with Ricoh specifications or (c) if a defective or improper non-Ricoh accessory or supply or part is attached to or used in the Ricoh Equipment, or (d) if the Ricoh Equipment is relocated to any place where Ricoh services are not available. CUSTOMER ACKNOWLEDGES THAT THE LIMITED WARRANTY CONTAINED HEREIN DOES NOT ASSURE UNINTERRUPTED OPERATION AND USE OF THE RICOH EQUIPMENT. In connection with any other Product sale, Ricoh shall transfer to Customer any Product warranties made by the applicable Product manufacturer, to the extent transferable and without recourse. Physical or electronic copies of any applicable Product warranty will be delivered by Ricoh to Customer only upon Customer's specific written request. EXCEPT AS EXPRESSLY SET FORTH IN THIS ORDER, RICOH DISCLAIMS ALL WARRANTIES AND REPRESENTATIONS, EXPRESS OR IMPLIED, OF ANY NATURE WHATSOEVER, INCLUDING BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR USE, OR FITNESS FOR A PARTICULAR PURPOSE. RICOH SHALL NOT BE RESPONSIBLE AND SHALL HAVE NO LIABILITY FOR LOST PROFITS, LOSS OF REVENUE, OR ANY SPECIAL, EXEMPLARY, INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES, INCLUDING BUT NOT LIMITED TO DAMAGES ARISING OUT OF OR IN ANY MANNER CONNECTED WITH THIS ORDER, OR THE SUBJECT MATTER HEREOF, OR THE USE OR PERFORMANCE OF THE RICOH EQUIPMENT OR THE LOSS OF USE OF THE RICOH EQUIPMENT, REGARDLESS OF THE FORM OF ACTION AND WHETHER OR NOT SUCH PARTY HAS BEEN INFORMED OF, OR OTHERWISE MIGHT HAVE ANTICIPATED THE POSSIBILITY OF SUCH DAMAGES. RICOH'S TOTAL AGGREGATE LIABILITY TO CUSTOMER, IF ANY, UNDER THIS ORDER, SHALL IN NO EVENT EXCEED THE TOTAL FEES PAID TO RICOH THEREUNDER DURING THE ONE-YEAR PERIOD PRECEDING THE DATE ON WHICH THE CLAIM AROSE, IN NO EVENT SHALL RICOH BE LIABLE TO CUSTOMER FOR ANY DAMAGES RESULTING FROM OR RELATED TO ANY FAILURE OF ANY SOFTWARE PROVIDED HEREUNDER, INCLUDING, BUT NOT LIMITED TO, LOSS OF DATA, OR DELAY OF DELIVERY OF SERVICES UNDER THIS ORDER. RICOH ASSUMES NO OBLIGATION TO PROVIDE OR INSTALL ANY ANTI-VIRUS OR SIMILAR SOFTWARE AND THE SCOPE OF SERVICES CONTEMPLATED HEREBY DOES NOT INCLUDE ANY SUCH SERVICES. Customer must comply with any applicable license agreement or license terms relating to intangible property or associated services included in any Products, such as periodic software licenses and/or prepaid data base subscription rights ("Software License"), whether pursuant to written, click-through, shrink-wrap or other agreements for such purpose, with the third party supplier of the software ("Software Supplier"). Ricoh has no right, title or interest in any third party software. Customer is solely responsible for entering into Software Licenses with the applicable Software Supplier.

Assignment: Force Majeure. Customer shall neither assign any right or interest arising under this Order nor delegate any obligations hereunder without the prior written consent of Ricoh. Any such attempted assignment or delegation shall be void. Ricoh shall be excused from any delay or failure in performance of the Services under this Order for any period if such delay or failure is caused by any event of force majeure or other similar factors beyond its reasonable control.

Advice of Counsel. Customer represents and warrants that it has obtained or has had the opportunity to obtain the advice of legal counsel of its choice prior to executing this Order and thereby executes this Order knowingly and willingly after receiving such legal advice.

Governing Law; Entire Agreement. This Order shall be governed by and construed and interpreted in accordance with the laws of the Commonwealth of Pennsylvania without regard to its conflict of laws principles. The parties hereto also agree to submit to the non-exclusive jurisdiction of the courts of the Commonwealth of Pennsylvania to resolve any action under this Order. The Uniform Computer Information Transactions Act shall not apply to this Order. This Order constitutes the entire agreement between the parties with respect to the subject matter contained in this Order, supersedes all proposals, oral and written, and all other communications between the parties relating to the Products, and may not be amended except in writing signed by an officer or authorized representative of Ricoh. Customer agrees and acknowledges that it has not relied on any representation, warranty or provision not explicitly contained in this Order, whether in writing, electronically communicated or in oral form. Any and all representations, promises, warranties, or statements, including but not limited to, statements or representations made in sales presentations or sales proposals, by any Ricoh agent, employee or representative that differ in any way from the terms of this Order shall be given no force or effect. This Order shall be governed solely by these terms and conditions, notwithstanding the inclusion of any additional or different terms and conditions in any order document of any kind issued by Customer at any time. Purchase Orders issued by Customer for Products and/or Services from Ricoh, even if they do not expressly reference or incorporate this Order, shall be subject to this Order and service only to identify the Products and/or Services ordered and shall not be deemed to alter or otherwise modify the terms and conditions of this Order. The delay or failure of either party to enforce at any time any of the provisions of this Order shall in no way be construed to be a waiver of such provision or affect the right of such party thereafter to enforce each and every provision of this Order. If any provision of this Order is held to be invalid or unenforceable, this Order shall be construed as though it did not contain the particular provision held to be invalid or unenforceable. Ricoh may accept or reject any order in the exercise of its discretion and may rely upon each order submitted by Customer as a binding commitment. No local, general or trade custom or usage or course of prior dealings between the parties shall be relevant to supplement or explain any term used herein. This Order may be executed in one or more counterparts which, taken together, shall constitute one and the same original document. Any notices required under this Order should be sent to: 3920 Adwight Road Macon, GA 31210 Attn: Quality Assurance.

Accepted by Customer:	Accepted: Ricoh USA, Inc.
Authorized Signature: <i>Nancy Luddy</i>	Authorized Signature:
Printed Name: <i>Nancy Luddy</i>	Printed Name:
Title: <i>Executive Director</i>	Title:
Date: <i>11-4-2014</i>	Date:





A NEOPOST COMPANY 4913 W. LAUREL ST. TAMPA, FL 33607 (800) 881-6245

Sales & Service Agreement

SALES REPRESENTATIVE ID

MMS SALES ORDER NUMBER

DATE

TA0118

4/16/2014

CUSTOMER	FULL LEGAL NAME OF CUSTOMER CH - PARKWAY PAVILLION LLC		MMS CUSTOMER NUMBER	PHONE (561) 801-7617	FAX
	BILLING ADDRESS 1157 ENFIELD STREET		CITY ENFIELD	STATE CT	ZIP 06082
	EQUIPMENT LOCATION (IF DIFFERENT FROM BILLING ADDRESS) SAME		CITY	STATE	ZIP
	CONTACT NAME		EXISTING MMS CUSTOMER LOCATION <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		TAX EXEMPT STATUS (CERTIFICATE REQUIRED IF YES) <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO

ORDER	ORDER TYPE LEASE	MONTHLY PAYMENT (LEASE OR RENTALS ONLY) \$80.42	TERM (LEASE OR RENTALS ONLY) 60	BILLING FREQUENCY (LEASE OR RENTALS ONLY) QUARTERLY	SPLIT ORDER <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	PURCHASE ORDER #
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QUANTITY	MODEL	DESCRIPTION/NOTES	PRICE (PURCHASES ONLY)
1	IM360WP5	MAILING SYSTEM WITH 5LB SCALE	

NOTES:

SERVICE	SERVICE AGREEMENT TYPE ELITE	AMOUNT (ANNUAL AGREEMENTS ONLY)	PICKUP	METER REPLACED SERIAL NUMBER	EQUIPMENT TO REMOVE FROM CUSTOMER LOCATION	SUBTOTAL \$0.00
						TAX 7.0% \$0.00
						TOTAL DUE (PURCHASES ONLY) \$0.00

LEASE CREDIT	BANK NAME/BRANCH	LENGTH OF TIME WITH BANK	BANK PHONE NUMBER	BANK CONTACT NAME
	BANK ACCOUNT NUMBER (STRICT CONFIDENTIALITY GUARANTEED)			

Applicant—Lessee (if Corporation, have signed by President, VP or Treasurer and provide official title, if Owner or Partner, state which). (We hereby authorize the Lessor, to whom this application is made, or Lessor's agents to investigate my/our financial responsibility and credit worthiness and will provide financial statements, tax returns, etc. as Lessor deems necessary. I agree that the Advance Payment is not refundable unless Lessor rejects application.

BUYOUT	LEASE RESOLUTION COMPANY*	*For PBGFS leases: Following installation, Neopost Florida will issue you a check equal to: _____, which represents the balance of remaining payments on PBGFS lease # _____. It is the responsibility of the customer to use the funds from this check to satisfy the above-referenced lease agreement.
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TERMS

I. Home Office Acceptance. This proposal becomes a binding contract on Seller's acceptance at its home office, Tampa Florida. Agents or employees of the Seller at locations other than its home office are not authorized to bind the Seller. II. Passage of Title. Title for equipment under this contract passes to Buyer upon payment to Seller of the total contract price for the equipment. III. Cancellation of Equipment Sale (Not Lease). In the event of Buyer's cancellation after acceptance by Seller, Buyer agrees to pay as liquidated damages and not as a penalty 25% of the contracted price or Seller's costs (material, labor, overhead, and other costs), whichever is greater. If this multipurpose form accompanies a lease it is not considered a "Sales Agreement" and the accompanying lease terms and condition rule. IV. Warranty. Seller warrants equipment manufactured, assembled or repaired by Seller under this contract as conforming to Seller's written proposal. Other than title, all other warranties, expressed or implied, including without limitation all implied warranties of merchantability or fitness for a particular purpose are excluded. Seller's sole obligation is replacement or repair of equipment F.O.B. shipping point. In and out expenses and transportation charges are for Buyer's account. Repair or replacement does not alter or extend limits on liability and warranty established at sale. Normal wear and tear is not covered under this warranty. V. Limitations of Liability. Seller shall not be liable for damages of any kind, including but not limited to consequential, general, direct, special or incidental damages. This limitation is irrespective of Buyer's theory of liability, whether for breach of contract, negligence, strict liability, or any statutory permitted cause of action. In the event Seller fails to repair or replace as required under this contract, liability shall not exceed the contract price of specific defective equipment items. VI. Service Agreement (if Applicable). Seller agrees directly or through its authorized representatives to provide service as required at installation address specified above for equipment listed in "products" section of this document. Annual charges specified are those currently in effect and are subject to change only at the time of subsequent yearly renewal of the Service Agreement. If charges are increased, Buyer may, as of the effective date of such increase, terminate this Agreement by written notice to Seller. Otherwise, the new charges will become effective upon the date specified in the renewal notice. Buyer agrees to pay Seller in advance the total charge(s) in accordance with the terms specified on the face of the invoice. All service calls are restricted to the Seller's normal business week and working hours. Service is performed at the specific request of Buyer. This agreement is limited to equipment regularly operated for up to one eight-hour shift per day. If operated more than one eight-hour shift per day, an increase in the annual rate will apply as follows: Two Shifts 50%; Three Shifts 100% Scope of Service Agreement: A) Repair or replacement of defective or worn out parts but not including shop reconditioning or replacement of complete assemblies resulting from the wearing out of numerous components. These repairs or replacements are made at Seller's option and made necessary at Seller's option by normal wear and tear, without further charge for materials or labor. B) Agreement includes at no charge up to two (2) preventive maintenance calls (PM) per year. C) Seller guarantees 4 hour maximum response time on all service calls in a focus area unless otherwise specified in special provisions. Should response time be greater than the specified times above, Seller will pay labor charges to Buyer. D) The following parts and consumables are hereby expressly excluded from Seller's obligations under the Service Agreement: Ink cartridges, ink rollers, postage tape, dies, and print heads. E) Platinum Service Agreements also exclude rubber rollers and bells, moltening brushes and wicks, break-away gears and other consumable parts. F) Seller's service personnel or authorized representatives shall have full access to the equipment to provide service thereon. G) All parts, components and assemblies replaced become property of Seller. H) Service Agreement is not transferable or refundable. All services above will continue during the life of this Agreement and successive renewals until the fifth anniversary of the equipment installation date and, in Seller's opinion, an overhaul becomes necessary, this Agreement will continue in effect until such materials and labor, will be presented for Buyer's approval before overhaul work is started. If in Seller's opinion, an overhaul is not necessary on the fifth anniversary date, this Agreement will continue in effect until such anniversary date when, in Seller's opinion, an overhaul is necessary. The cost of the overhaul will be paid by Buyer in addition to the annual Service Agreement rate for such equipment. Should Buyer elect not to have the equipment overhauled when the equipment reaches the fifth anniversary date of installation or on a succeeding anniversary date and, in Seller's opinion, it is necessary, the Agreement will not be renewed. VII. Final Understanding of the Parties; Severability. A) The terms of this contract may not be changed, terminated, or waived orally. No change, termination or waiver of its provisions shall be valid unless signed by Seller. This contract represents the complete understanding of the parties regarding the terms and conditions. All previous oral or written understandings or representations are merged into this contract and are void. B) This contract is made in the State of Florida, home office of Seller. This contract shall be interpreted according to the laws of Florida. C) If all or part of any provision of this contract as applied to any party or to any circumstance, shall be adjudged by a court to be void, invalid or unenforceable, the same shall in no way effect all or any part or any other provision of this contract, the application of any such provision or any part thereof under any circumstance, or the validity or enforcement of this contract. You shall pay our reasonable costs in enforcing this contract including attorney's fees.

APPROVAL	PRINTED NAME & TITLE	DATE	AUTHORIZED SIGNATURE
	<i>Mej Beal Managing Agent</i>	<i>7/1/14</i>	<i>Mej Beal</i>

N114102988
693490

MailFinance
A Neopost USA Company

**Product Lease Agreement
with Meter Rental Agreement**

Section (A) Dealer Information

Dealer Office Number: 8768800	Dealer Office Name: Modular Mailing Systems, Inc. d/b/a Neopost Florida, a wholly owned subsidiary of Neopost USA Inc.	Phone #: (813) 876-6245	Date Submitted: 4/16/2014
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Section (B) Billing Information

Company Name (Full legal name): CH - PARKWAY PAVILION LLC	
Billing Address: 1157 ENFIELD STREET	
Billing City: ENFIELD	State: CT Zip Code + 4: 06082
Billing Contact Name:	Contact Phone Number: (861) 801-7817
Billing Contact Title:	Contact Fax Number:
Billing Contact email Address:	Purchase Order Number:

Section (C) Installation Information (if different than Billing Information)

Company Name (Full legal name): CH - PARKWAY PAVILION LLC	
Installation Address (No PO Boxes or Company Delivery): SAME	
Installation City:	State: Zip Code + 4:
Installation Contact Name: Steve Clark	Phone Number: 860 745 1641
Installation Contact Title:	Fax Number:
Installation Contact email Address:	

Section (D) Products

Quantity	Model / Part Number	Description (Include Serial Number, if applicable)	<input type="checkbox"/> See additional listed products on attached continuation schedule.
1	M360WP5	MAILING SYSTEM WITH SLD SCALE	
2			
3			
4			
5			

Section (E) Lease Payment Information & Lease Payment Schedule

Tax Status: <input type="checkbox"/> Taxable <input checked="" type="checkbox"/> Tax-Exempt. <i>Certificate attached.</i>	Period	# of Months	Monthly Payment (Plus applicable taxes)
	First	60	\$80.82
	Next		
	Next		
Billing Frequency: <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Quarterly <input type="checkbox"/> Annually	Billing Method: <input checked="" type="checkbox"/> Standard <input type="checkbox"/> Government Payment in Advance		
Current Lease Number: New Lease Number:			

Section (F) Postage Meter & Postage Funding Information

Main Post Office Name:	Post Office 5-Digit Zip Code:
Postage Funding Method: <input checked="" type="checkbox"/> DM Ma <input type="checkbox"/> Prepay by Check <input type="checkbox"/> ACH Debit <small>Attach ACH Authorization Form</small>	<input type="checkbox"/> OMAS / OPU <small>OMAS Agency Code</small> <input checked="" type="checkbox"/> POC <input type="checkbox"/> How Existing <input type="checkbox"/> TMU <input type="checkbox"/> Existing <small>Existing Account Number</small>

Section (G) Services

Auto Protection: <input checked="" type="checkbox"/> Online Postal Rates <input type="checkbox"/> RUP (Shipped Update) <input type="checkbox"/> None	<input type="checkbox"/> Covered Product
Meter Apps: <input type="checkbox"/> Online Postal Expense Management <input type="checkbox"/> Online E-Services <input type="checkbox"/> Online E-Services with Electronic Return Receipt	<input type="checkbox"/> Covered Product
Software: <input type="checkbox"/> Software Advantage	<input type="checkbox"/> Covered Product
Dealer Services: <input checked="" type="checkbox"/> Maintenance <input checked="" type="checkbox"/> Installation / Training	

Section (H) ACH Direct Debit for Lease Payments (Attach Voided Check)

Bank Name	Bank Contact Name
Bank City, State	Bank Contact Phone Number
Bank Routing Number	Bank Account Number

Section (I) Approval

This document consists of a Product Lease/Letter with MailFinance Inc. and a Billing Meter Rental Agreement (Meter Agreement), Maintenance Agreement, and an Online Services and Service Agreement with Neopost USA Inc. and a Neopost USA Funds Account Agreement with MailFinance Inc. Your signature constitutes an offer to enter into the Lease and, if applicable, the other agreements, and acknowledges that you have received, read, and agree to the applicable terms and conditions (version Direct-08-13), which are also available at <http://www.neopostusa.com/termsDirect-v08-08-13.pdf>, and that you are authorized to sign the agreements on behalf of the customer identified above. The applicable agreements will become binding on the customer identified above only after the authorized individual accepts your offer by signing below, or when the equipment is shipped to you.

Accepted by: <u>Maui Beal</u> Title: <u>Maui Beal moving agent</u> Date Accepted: <u>4/16/14</u>	Accepted by: <u>Diana McNeill</u> Title: <u></u> Date Accepted: <u>2-14-15</u>
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NOTIFY

General Information and Questionnaire
Accounting Basis

Name of Facility CH - Parkway Pavilion, LLC d/b/a	License No. 2395	Report for Year Ended 9/30/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Moore, Stephens & Lovelace P.A.		311 Park Place Boulevard, Suite 100, Clearwater, FL 33759		
2 Marcum LLP		555 Long Wharf Drive, New Haven, CT 06511		
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1	Financial Audit & Health Care Consulting	\$	4,931	
2	Management Advisory Services	\$	4,642	
3		\$		
4		\$		
			Charge for Services Provided	
			\$	9,573
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 CT Corporation			215-563-3797	
2 DLA Piper LLC			215-656-3300	
3 Doran Derwent, PLLC			616-451-8690	
4 Faegre Baker Daniels LLP			317-237-0300	
5 See Attachment				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 Philadelphia Corporate Service Ctr, Two Commerce Square, 2001 Market St, 5th FL, Philadelphia, PA 19103-7042				
2 One Liberty Place, 1650 Market St., Ste 4900, Philadelphia, PA 19103				
3 5960 Tahoe Dr. SE, Suite 101, Grand Rapids, MI 49546				
4 300 N. Meridian Street, Ste 2700, Indianapolis, IN 46204				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1	General Representation	\$	353	
2	Chestnut Acquisition (Disallowed on Pg. 28)	\$	1,350	
3	Chestnut Acquisition (Disallowed on Pg. 28)	\$	364	
4	Chestnut Acquisition (Disallowed on Pg. 28)	\$	4,730	
5	See Attachment	\$	4,730	
			Charge for Services Provided	
			\$	11,527
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

General Information and Questionnaire
Legal Firm Continued

Name of Facility Parkway Pavilion Health & Rehabilitation Center	License No.	Report for Year Ended 9/30/2015	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Grant Carragher State Marshal		847-933-9280	
2	Gutnicki LLP		800-319-7811	
3	Medical Collections Group		860-420-6000	
4	Murtha Cullina LLP		813-337-6683	
5	Shawn Harrison Associates		215-241-8888	
6	Spector, Gadon & Rosen PC			
7	State of Connecticut		407-333-2905	
8	The Newport Group			
Address (No. & Street, City, State, Zip Code)				
1				
2	4711 Golf Road, Suite 200, Skokie, IL 60076			
3	P.O Box 49094, Tampa FL, 33646			
4	P.O Box 150435, Hartford, CT 06115			
5	1010 N. Florida Ave., Tampa, FL 33602			
6	1635 Market Street, 7th Fl, Philadelphia, PA 19103			
7				
8	300 International Pkwy, Ste270, Heathrow, FL 32746			
Services Provided by This Firm (describe fully)				
1	Probate Services (Disallowed on Pg. 28)		\$	67
2	HUD Application		\$	112
3	Collections (Disallowed on Pg. 28)		\$	1,619
4	Contract Work / Corporate Matters		\$	1,656
5	Collections (Disallowed on Pg. 28)		\$	397
6	Various Resident Matters		\$	518
7	Appointment of Conservator (Disallowed on Pg. 28)		\$	150
8	Contract Work / Corporate Matters		\$	211
			Charge for Services Provided	
			\$	4,730

Schedule of Resident Statistics

Name of Facility CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Rehabil	License No. 2395	Report for Year Ended 9/30/2015				Report for Year Ended 9/30/2015														
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30												
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS (Specify)	Total	CCNH	RHNS (Specify)									
1. Certified Bed Capacity																				
A. On last day of PREVIOUS report period																				
B. On last day of THIS report period	130	130								130	130									
2. Number of Residents																				
A. As of midnight of PREVIOUS report period																				
B. As of midnight of THIS report period	118	118								110	110									
3. Total Number of Days Care Provided During Period																				
A. Medicare	5,271	5,271								3,899	3,899									
B. Medicaid (Conn.)	26,888	26,888								19,521	19,521									
C. Medicaid (other states)																				
D. Private Pay	3,479	3,479								2,580	2,580									
E. State SSI for RCH																				
F. Other (Specify) Blue Cross, Hospice & Other In	2,976	2,976								1,990	1,990									
G. Total Care Days During Period (3A thru F)	38,614	38,614								27,990	27,990									
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds																				
A. Medicaid Bed Reserve Days	391	391								331	331									
B. Other Bed Reserve Days	10	10								10	10									
5. Total Resident Days (3G + 4A + 4B)	39,015	39,015								28,331	28,331									
										10,684	10,684									

Schedule of Resident Statistics (Cont'd)

Name of Facility CH - Parkway Pavilion, LLC d/b/a Parkway P	License No. 2395	Report for Year Ended 9/30/2015	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				

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	19	77		22				
Per Diem Rate								
a. One bed rm.								
b. Two bed rms.	Various	203.83		431.00				
c. Three or more bed rms.	Various	203.83		405.00				

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,210	4,210		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,743	1,743		
2. Restorative Treatments				
C. Other	13,161	13,161		
D. Total Physical Therapy Treatments	19,114	19,114		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	655	655		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	462	462		
2. Restorative Treatments				
C. Other	2,651	2,651		
D. Total Speech Therapy Treatments	3,768	3,768		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,705	3,705		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,748	1,748		
2. Restorative Treatments				
C. Other	13,994	13,994		
D. Total Occupational Therapy Treatments	19,447	19,447		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health	2395	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	96,116	1,697				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	199,052	8,398				
5. Dietary Service						
a. Head Dietitian	48,549	1,213				
b. Food Service Supervisor	53,734	1,830				
c. Dietary Workers	263,960	18,143				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	49,456	1,765				
b. Other Maintenance Workers	23,260	1,120				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
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	172,385	3,570				
b. RN						
1. Direct Care	477,424	12,517				
2. Administrative**	117,943	3,636				
c. LPN						
1. Direct Care	1,220,246	39,793				
2. Administrative**						
d. Aides and Attendants	1,400,776	84,807				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	116,888	5,321				
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	65,703	2,461				
n. Marketing	19,630	557				
o. Other (Specify)						
See Attached Schedule	28,562	1,341				
A-13. Total Salary Expenditures	4,353,684	188,169				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

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

Name of Facility		License No.		Report for Year Ended		Page	of		
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Reha		2395		9/30/2015		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									
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.

**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		
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Rehabil		2395		9/30/2015		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***									
Nancy Luddy (11/1/14 - 9/30/15)	96,116		Non Discrim	Administrator	1,697	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		
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion	2395	9/30/2015	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	2,267	Monthly Fee				
2. Dentist	10,645	Monthly Fee				
3. Pharmacist	20,305	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	325,883	3,782				
b. Other						
6. Social Worker	20,121	404				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	24,400	Monthly Fee				
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	86,306	841				
b. Other						
10. Occupational Therapist						
a. Resident Care	326,128	4,257				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	92,230	1,270				
2. Administrative***	2,720	32				
b. LPN						
1. Direct Care	1,620	27				
2. Administrative***						
c. Aides	1,624	47				
d. Other						
12. Other (Specify) See Attached Schedule	238,257	378				
B-13 Total Fees Paid in Lieu of Salaries	1,152,506	11,038				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Hea		2395	9/30/2015		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
HealthDrive Dental Group, 888 Worcester Street, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Consulting Support Services LLC, 1665 Palm Beach Lakes Blvd, Suite 400, West Palm Beach	Pharmacy Liaison	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Pharmerica, P.O. Box 409251, Atlanta, GA 30384-9251	Pharmacy and IV Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
LTCPCMS, Inc, 9962 Brook Road, #601, Glen Allen, VA 23059	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Omnicare of CT, 525 Knotter Drive Cheshire, CT 06410	Pharmacy and IV Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Accomplish Therapy, LLC, 1675 Palm Beach Lakes Blvd, Suite 900, West Palm Beach FL	Physical, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RehabCare, 7733 Forsyth Blvd, Ste 1700, St. Louis, MO 63105	Physical, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
William H. Johnson, M.S.W., Inc., P.O. Box 1354 Belchertown, MA 01007	Social Worker	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Younus Mashih, 15 Palomba Drive, Enfield, CT 06082	Pulmonologist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Darshan J. Shah, 139 Hazard Avenue, Bldg. # 4 Suite 14, Enfield, CT 06082	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dushyant Parikh, M.D., 146 Hazard Avenue, Suite 105, Enfield, CT 06082	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RCS Management	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Celtic Consulting, LLC, 507 East Main Street, Suite 308, Torrington, CT 06790	MDS RN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Maureen A. Canil-Independent Nurse Consultant, 506 Hunting Ridge Road, Stamford, CT 06903	DPH Consent Monitor	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SDX Dysphagia Experts, 21 Waterville Road, Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Consulting Support Services, LLC, 1665 Palm Beach Lakes Blvd, Suite 400, West Palm Beach	Registered Dietitian	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hybris Health Services, LLC, 200 Kendall St, Springfield, MA 01104	Clinical Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input 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
CH - Parkway Pavilion, LLC d/b/a Parkway Pavili	2395	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
I. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 170,594	170,594		
2. Disability Insurance	\$ (337)	(337)		
3. Unemployment Insurance	\$ 33,026	33,026		
4. Social Security (F.I.C.A.)	\$ 321,295	321,295		
5. Health Insurance	\$ 205,603	205,603		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 4,865	4,865		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 15,399	15,399		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 131,175	131,175		
d. Accounting and Auditing	\$ 9,573	9,573		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 11,527	11,527		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 28,936	28,936		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 28,473	28,473		
2. Cellular Phones	\$ 3,481	3,481		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
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	\$ 701,059	701,059		
Subtotal	\$ 1,664,669	1,664,669		

* 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**

CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Rehabilitation Center Attachment Page 15
9/30/2015

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Benefits - Health & Welfare	\$ 3,178		
Employee Benefits - Employee Safety Program Premium	\$ 1,350		
Employee Benefits - Tuition Reimbursement	\$ 50		
Employee Benefits - Background Check	\$ 6,467		
Employee Benefits - Physicals	\$ 120		
Employee Benefits - Drug Screen	\$ 2,632		
Employee Benefits - Other	\$ 1,602		
Total	\$ 15,399	\$ -	\$ -

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
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion	2395	9/30/2015	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	1,664,669	1,664,669		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$ 1,461	1,461		
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 13,563	13,563		
5. Education Expenses Related to Seminars and Conventions	\$			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 11,571	11,571		
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 2,327	2,327		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 4,916	4,916		
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	\$ 6,602	6,602		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 7,068	7,068		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 225	225		
9. Subscriptions	\$ 3,113	3,113		
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 160,615	160,615		
12. Administrative Management Services**	\$ 263,035	263,035		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 43,842	43,842		
C-14 Total Administrative & General Expenditures	\$ 2,183,007	2,183,007		

* 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)
	-		
Advert - Comm Awareness	\$ 1,528		
Advert - Promotional	\$ 101		
Advert - Brochures	\$ 91		
Advert - Other	\$ 2,553		
Advert - Public Relations	\$ 643		
Total Other Advertising	\$ 4,916	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CTAHCF Dues	\$ 6,638		
Russell Phillips & Associates - LTC Mutual Aid Plan Dues	\$ 350		
ALTCFM Dues	\$ 80		
Total Dues	\$ 7,068	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Storage Fees	\$ 4,013		
Professional Fees - Architectural/IT Consulting	\$ 786		
Professional Fees - Insurance Consulting	\$ 1,210		
Utilities - Internet Services	\$ 6,309		
Licenses & Permits	\$ 2,152		
Bank Service Charges	\$ 5,913		
NAC - Fines & Penalties	\$ 1,170		
NAC - Other	\$ 150		
Fin Charges - Unused Line Fees	\$ 22,139		
Total Other Administrative and General	\$ 43,842	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Parkw	2395	9/30/2015	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 #	
Kane Financial Services, LLC	212,943	Financial Oversight	Page 16 / Line m12	
Hybris Health Services, LLC	50,092	Operational Oversight	Page 16 / Line m12	
Hybris Health Services, LLC	162,851	Clinical Nurse Consulting	Page 13 / Line B12	

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion H	2395	9/30/2015	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 215,982	215,982		
2. Non-Food Supplies	\$ 50,420	50,420		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 426	426		
c. Management Services**	\$ _____			
d. Other (Specify) _____ Minor Equipment, Dish Machine & Water Softener Rental	\$ 3,852	3,852		
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 270,680	270,680		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
P. 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.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility		License No.	Report for Year Ended	Page of	
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion He		2395	9/30/2015	19	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. \$	1,102	1,102	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	152,167	152,167	
c. Management Services**		\$			
d. Other (Specify) Supplies		\$	1,082	1,082	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	154,351	154,351	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
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 laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue 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)			

* 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 3E.

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

*** 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
CH - Parkway Pavilion, LLC d/b/a Parkway Pav		2395	9/30/2015		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping					
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Sq. Ft. Serviced by Personnel Amt. \$ 3,246	3,246			
b.	Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel Amt. \$ 228,389	228,389			
c.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$ 231,635	231,635			
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Pharmerica & Omnicare	\$ 274,953	274,953			
b.	Medicine Cabinet Drugs	\$ 18,942	18,942			
c.	Medical and Therapeutic Supplies	\$ 74,776	74,776			
d.	Ambulance/Limousine***	\$ 1,364	1,364			
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$ 16,982	16,982			
f.	X-rays and Related Radiological Procedures***	\$ 11,688	11,688			
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$ 17,288	17,288			
i.	Recreation	\$ 20,732	20,732			
j.	Other (Specify)**** See Attached Schedule	\$ 145,211	145,211			
5K.	Total Resident Care Expenditures (5a - 5j)	\$ 581,936	581,936			

* 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.

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Food Purch - Tube Feeding	\$ 52		
Food Purch - Tube Feeding	\$ 4,028		
Supp - Wound Care	\$ 14,225		
Supp - Prosthetic Device	\$ 2,886		
Supp - Respiratory Supplies	\$ 12,056		
Supp - IV	\$ 11,871		
Supp - Phys Therapy	\$ 1,775		
Supp - Occup Therapy	\$ 1,023		
Supp - Routine Hygiene	\$ 7,581		
Supp - Incontinent Supplies	\$ 53,721		
Respiratory Equipment Rental	\$ 15,086		
Bariatric Equipment Rental	\$ 1,280		
Specialty Bed Rentals	\$ 4,042		
Alt Press Air Mattress Rentals	\$ 7,171		
Air Fluidized Beds Rentals	\$ 1,857		
IV Pump Equipment Rental	\$ 430		
Bariatric Equipment Rental	\$ 1,554		
Minor Equip Purch - Physical Therapy	\$ 2,060		
Minor Equip Purch - Occupational Therapy	\$ 99		
Minor Equip Purch - Respiratory Therapy	\$ 2,139		
Med Equip Purch - Occupational Therapy	\$ 85		
Replace of Res. Personal Prop.	\$ 190		
Total Other Resident Care	\$ 145,211	\$ -	\$ -

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

Name of Facility CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Rehabilitation		License No. 2395	Report for Year Ended 9/30/2015	Total Cost/Page Ref.***		Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg	Line
		Yes	No					
Healthcare Services Group	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	Housekeeping Services	228,389		20	4b
L&L Contract Services	11310 Wiles Road, Coral Springs, FL 33076	<input type="radio"/>	<input checked="" type="radio"/>	Laundry Service	152,167		19	3b
Consulting Support Services, LLC	Bldg, Suite 400, West Palm Beach FL 33401	<input type="radio"/>	<input checked="" type="radio"/>	Clinical Reimbursement recruitment, business develop and other A&G	22,185		16	m11
Consulting Support Services, LLC	Bldg, Suite 400, West Palm Beach FL 33401	<input type="radio"/>	<input checked="" type="radio"/>	Water Service	61,906		16	m11
Connecticut Water	93 West Main Street, Clinton, CT 06413	<input type="radio"/>	<input checked="" type="radio"/>	Water Service	14,364		22	6f
Town of Enfield	820 Enfield Street, Enfield, CT 06082	<input type="radio"/>	<input checked="" type="radio"/>	Waste/Water Service	12,978		22	6f
Frank's Landscape Construction LLC	PO Box 881, Somers, CT 06071	<input type="radio"/>	<input checked="" type="radio"/>	Snow & Ice Management	14,015		22	6f
Facility Support Company LLC	1675 Palm Beach Lakes Blvd, WPB, FL 33401	<input type="radio"/>	<input checked="" type="radio"/>	IT Support	12,600		16	m11
VCPI	111 W. Michigan St. Milwaukee, WI 53203	<input type="radio"/>	<input checked="" type="radio"/>	Monthly Billing	16,823		16	m11
PointClickCare	P.O.Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Monthly Billing	14,145		16	m11
Somer Sanitation Service, INC	PO Box 728, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	Garbage Removal	28,584		22	6f
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input 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
CH - Parkway Pavilion, LLC d/b/a Parkway P	2395	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 4,710	4,710				
b. Heat	\$ 25,722	25,722				
c. Light & Power	\$ 164,972	164,972				
d. Water	\$ 25,332	25,332				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 5,301	5,301				
f. Other (<i>itemize</i>)	\$ 127,469	127,469				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 353,506	353,506				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 6,036	6,036				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 7,839	7,839				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 13,875	13,875				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 18,680	18,680				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 485	485				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 19,165	19,165				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,054,636	1,054,636				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 68,131	68,131				
c. Personal property taxes	\$ 1,989	1,989				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,157,796	1,157,796				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
S&W - Consulting Support	\$ 5,535		
Supp - Maintenance	\$ 11,894		
Supp-Other	\$ 360		
Minor Equip Purch	\$ 324		
Minor Equip Purch	\$ 260		
Pro Fees - Environ Site Assess	\$ 1,364		
R&M - Building	\$ 11,968		
R&M - Garbage	\$ 34,335		
R&M - Pest Control	\$ 2,113		
R&M - Hazardous Waste	\$ 888		
R&M - Sewage Treatment Costs	\$ 27,342		
R&M - Maintenance Contracts	\$ 2,269		
R&M - Maintenance Contracts	\$ 4,081		
R&M - Maintenance Contracts	\$ 23,996		
Lease - Land	\$ 740		
Total Other Repairs and Maintenance	\$ 127,469	\$ -	\$ -

Depreciation Schedule

Name of Facility CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Rehabil		License No. 2395	Report for Year Ended 9/30/2015				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								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	364,226		364,226		S/L	Various	6,036	6,036
B-4. Subtotal								
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								
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								
b. Disposals (attach schedule)								
c. Acquired during this report period (attach schedule)								
D-3. Subtotal							7,839	
E. Total Depreciation								13,875

NOTE: Facility was acquired as of 11/1/2014. Assets reported on this cost report are additions during this fiscal period. See facility rate computation report for historical assets.

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:				
12/31/2014	4 Computers	\$ 3,569	5	\$ 714
12/31/2014	4 Computers	2,324	5	465
11/30/2014	Check Scanner for Facility	691	5	138
2/28/2015	Cisco Catalyst	3,405	5	681
6/30/2015	Digital Life Scale - 600lb	715	10	72
12/31/2014	Time Clock	5,965	10	597
9/30/2015	Realty Entity - FF&E	75,896	10	5,060
9/30/2015	Realty Entity - Soft Goods	6,764	10	112
Total additions for Movable Equipment		\$ 99,329		\$ 7,839 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
7/31/2015	120 Gallon Hot Water Tank	\$ 1,695	10	\$ 170
8/31/2015	PTAC Heat Pump Unit	669	10	67
2/28/2015	Repairs to Roof	2,475	10	248
Total additions for Leasehold Improvement		\$ 4,839		\$ 485 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health &	Date of Acquisition		License No. 2395	Report for Year Ended 9/30/2015			Page 24	of 37
	Month	Year		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %		
A. Organization Expense								
1. Deferred Financing Costs			41,881				18,680	
2.								
3.								
A-4. Subtotal								18,680
B. Mortgage Expense								
1.								
2.								
3.								
B-4. Subtotal								
C. Leasehold Improvements and Other								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	Var	Var	4,839		S/L	10 Yr	485	
C-4. Subtotal								485
D. Total Amortization								19,165

* 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.

Parkway Pavilion Health & Rehabilitation Center
 Depreciation Schedule
 September 30, 2015

Voucher #	Account Description	Description	Date	Amount	Useful Life	2015	2015	NBV
						Depreciation	Accum Depr.	
Leasehold Improvements								
<u>2015 Additions</u>								
10350346	PPE - Leasehold Improvements	120 Gallon Hot Water Tank	7/31/2015	1,695	10	170	170	1,525
22961970	PPE - Leasehold Improvements	PTAC Heat Pump Unit	8/31/2015	669	10	67	67	602
10358665	PPE - Leasehold Improvements	Repairs to Roof	2/28/2015	2,475	10	248	248	2,227
<i>Total 2015 Additions</i>				<u>4,839</u>		<u>485</u>	<u>485</u>	<u>4,354</u>
Movable Equipment								
<u>2015 Additions</u>								
10277345	PPE - Information Technology	4 Computers	12/31/2014	3,569	5	714	714	2,855
10277345	PPE - Information Technology	4 Computers	12/31/2014	2,324	5	465	465	1,859
10229699	PPE - Information Technology	Check Scanner for Facility	11/30/2014	691	5	138	138	553
10297162	PPE - Information Technology	Cisco Catalyst	2/28/2015	3,405	5	681	681	2,724
22853873	PPE - Furniture & Equipment	Digital Life Scale - 600lb	6/30/2015	715	10	72	72	643
10267501	PPE - Furniture & Equipment	Time Clock	12/31/2014	5,965	10	597	597	5,368
<i>Total 2015 Additions</i>				<u>16,669</u>		<u>2,667</u>	<u>2,667</u>	<u>14,002</u>
Per Cost Report				21,508		3,152	3,152	18,356
Per Trial Balance				<u>21,508</u>		<u>2,919</u>	<u>2,919</u>	<u>18,589</u>
Variance						233	233	(233)
Realty Entity - Building Improvements								
<u>2015 Additions</u>								
Realty - Building Improvements	Doors/Door Hardware	9/30/2015	51,881	15	860	860	51,021	
Realty - Building Improvements	Windows	9/30/2015	12,604	20	209	209	12,395	
Realty - Building Improvements	Shower Rooms	9/30/2015	24,613	20	408	408	24,205	
Realty - Building Improvements	Plumbing/ 3 Bed Sinks	9/30/2015	22,926	20	380	380	22,546	
Realty - Building Improvements	Exterior Repair	9/30/2015	2,475	20	41	41	2,434	
Realty - Building Improvements	HVAC/Ductwork	9/30/2015	19,812	15	328	328	19,484	
Realty - Building Improvements	Site Cost	9/30/2015	12,070	20	200	200	11,870	
Realty - Building Improvements	Paint	9/30/2015	90,000	10	1,491	1,491	88,509	
Realty - Building Improvements	Flooring	9/30/2015	43,816	15	726	726	43,090	
Realty - Building Improvements	Hand Rail/ Corner Guards	9/30/2015	18,809	20	312	312	18,497	
Realty - Building Improvements	General Conditions	9/30/2015	3,266	20	54	54	3,212	
Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2015	61,954	20	1,027	1,027	60,927	
<i>Total 2015 Additions</i>				<u>364,226</u>		<u>6,036</u>	<u>6,036</u>	<u>358,190</u>
Realty Entity - Movable Equipment								
<u>2015 Additions</u>								
Realty - Movable Equip	FF&E		75,896	10	5,060	5,060	70,836	
Realty - Movable Equip	Soft Goods	9/30/2015	6,764	10	112	112	6,652	
<i>Total 2015 Additions</i>				<u>82,660</u>		<u>5,172</u>	<u>5,172</u>	<u>77,488</u>
Total Realty Entity Assets				446,886		11,208	11,208	435,678
Total Assets (a)				468,394		14,360	14,360	454,034
F/S vs C/R NBV - Page 31, Line B9				(233)				
F/S vs C/R Depreciation - Page 36, Line F1				(11,441)				
Reserve For Leasehold Properties - Page 35, Line A4				435,678				

Tickmarks
 (a)

Assets listed on pages 23 & 24 only take into consideration asset additions as of the change of ownership.

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

Name of Facility CH - Parkway Pavilion, LLC d/b/a Par	License No. 2395	Report for Year Ended 9/30/2015	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		
<small>*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.</small>			If "Yes," complete Part B. If "No," complete Part C.		
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	130				
6. Square Footage	27,228				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
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	
Care Capital Properties, 353 North Clark Suite 2900, Chicago, IL 60654	Building & Equipment	03/19/14	15	1,054,636	

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
CH - Parkway Pavilion, LLC d/b/a Par		2395	9/30/2015			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
CH - Parkway Pavilion, LLC d/b/a	2395	9/30/2015	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) Line of Credit & Notes Payable Interest	\$	47,693	47,693	
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$	47,693	47,693	
14. Insurance				
a. Insurance on Property (buildings only)	\$	16,966	16,966	
b. Insurance on Automobiles	\$			
c. Insurance other than Property (as specified above)				
1. Umbrella (Blanket Coverage)	\$	154,771	154,771	
2. Fire and Extended Coverage	\$			
3. Other (Specify) D & O Insurance	\$	469	469	
14d. Total Insurance Expenditures (14a + b + c)	\$	172,206	172,206	
15. Total All Expenditures (A-13 thru C-14)	\$	10,659,000	10,659,000	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health &				2395	9/30/2015	28	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	\$ 21,449	21,449		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 326,128	326,128		
7.			Other - See attached Schedule	\$ 27,921	27,921		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 131,175	131,175		
10.	15	1e	Accounting & Legal	\$ 8,677	8,677		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,161	2,161		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	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	\$ 1,235	1,235		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 4,916	4,916		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 133,275	133,275		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 52,441	52,441		
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)				\$ 709,378	709,378		

(Carry Subtotal forward to next page)

* All except "Help Wanted".

** 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	12n	Marketing Salaries	\$ 19,630		
10	12o	Respiratory Therapist Salary	\$ 1,819		
Total Other Salaries Adjustment			\$ 21,449	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	Respiratory Therapist	\$ 4,305		
13	12o	IV Consultant	\$ 7,216		
13	12o	Pulmonologist	\$ 16,400		
Total Other Fees Adjustments			\$ 27,921	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a3	Marketing Benefits - SUTA	\$ 856		
15	1a4	Marketing Benefits - FICA	\$ 2,270		
15	1a5	Marketing Benefits - Health Insurance	\$ 1,790		
15	1a5	Marketing Benefits - Dental Insurance	\$ 38		
15	1a4	Respiratory Therapist Benefits - FICA	\$ 139		
15	a19	Emp Ben - Tuition Reimb	\$ 50		
15	1a9	Employee Benefits - Other	\$ 1,602		
15	1g	Marketing Supplies - Office	\$ 415		
15	1g	Marketing Supplies - Forms	\$ 225		
15	1g	Marketing Supplies - Copying	\$ 34		
15	1g	Marketing Supplies - Marketing	\$ 662		
16	m11	Consulting Support - Business Development	\$ 17,039		
16	m13	Bank Service Charges Disallowed	\$ 3,637		
16	m13	NAC - Fines & Penalties	\$ 1,170		
16	m13	NAC - Other	\$ 150		
16	m13	Fin Charges - Unused Line Fees	\$ 22,139		
16	m8a	Chamber of Commerce Dues	\$ 225		
Total Other A&G Adjustments			\$ 52,441	\$ -	\$ -

**Parkway Pavilion Health & Rehabilitation Center
Disallowance Schedule for Cell Phones
September 30, 2015**

	<u>Amount</u>
Total Cell Phone Expense	3,481 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>11</u>
Total Allowable Cost	<u>\$ 1,320</u>
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 2,161</u></u>

Parkway Pavilion Health & Rehabilitation Center
Calculation of Allowable Management Fee
September 30, 2015

<u>Description</u>	<u>Amount</u>
Management fees Charged	425,886
Patient Days	<u>39,015</u> Page 9 of C/R
Amount Per Patient Day	\$ 10.92
PPD Allowance Per Rate Agreement	7.50 J.01a
2015 CPI Increase - N/A	<u>-</u>
PPD Allowance 9/30/2015	<u>7.50</u>
Amount over (Under)	\$ 3.4160
Total Days	<u>39,015</u> Page 9 of C/R
Disallowed Management Fee	<u>\$ 133,275</u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health				2395	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 709,378	709,378		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 274,953	274,953		
28.	20	5d	Ambulance/Limousine	\$ 1,364	1,364		
29.	20	5f	X-rays, etc	\$ 11,688	11,688		
30.	20	5h	Laboratory	\$ 17,288	17,288		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 16,982	16,982		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 84,193	84,193		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
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	\$ 18,680	18,680		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 1,538	1,538		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 1,136,064	1,136,064		

*** 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.

CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Rehabilitation Center
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 14,124		
20	5j	Food Purch - Tube Feeding	\$ 52		
20	5j	Food Purch - Tube Feeding	\$ 4,028		
20	5j	Supp - Wound Care	\$ 14,225		
20	5j	Supp - Prosthetic Device	\$ 2,886		
20	5j	Supp - Respiratory Supplies	\$ 12,056		
20	5j	Supp - IV	\$ 11,871		
20	5j	Supp - Occup Therapy	\$ 1,023		
20	5j	Respiratory Equipment Rental	\$ 15,086		
20	5j	Specialty Bed Rentals	\$ 4,042		
20	5j	Air Fluidized Beds Rentals	\$ 1,857		
20	5j	IV Pump Equipment Rental	\$ 430		
20	5j	Minor Equip Purch - Occupational Therapy	\$ 99		
20	5j	Minor Equip Purch - Respiratory Therapy	\$ 2,139		
20	5j	Med Equip Purch - Occupational Therapy	\$ 85		
20	5j	Replace of Res. Personal Prop.	\$ 190		
Total Other Ancillary Costs			\$ 84,193	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amort - Def Finance Costs	\$ 18,680		
Total Other Property Adjustments			\$ 18,680	\$ -	\$ -

Schedule of Other Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Discounts	\$ (104)		
30	IV 8	Medical Records Revenue	\$ 39		
30	IV 8	Rebate Revenue (Dietary Supplies)	\$ 1,603		
Total Other Adjustments			\$ 1,538	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Parkway Pavilion Health & Rehabilitation Center
Disallowance Schedule for Cable TV
September 30, 2015**

	<u>Amount</u>	
Total Cable TV Expense 6950120000 & 6950131000	Account #	\$ 17,424 TB Linked
Monthly Allowable amount		\$ 300
Months in Cost Report Year		<u>11</u>
Total Allowable Cost		\$ 3,300
Disallowed Cable TV		<u><u>\$ 14,124</u></u>

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page	
CH - Parkway Pavilion, LLC d/b/a Parkw 2395				9/30/2015		30 37	
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (<i>CT only</i>)				\$ 5,478,247	5,478,247		
b. Medicaid Room and Board Contractual Allowance **				\$			
2. a. Medicaid (<i>All other states</i>)				\$			
b. Other States Room and Board Contractual Allowance **				\$			
3. a. Medicare Residents (<i>all inclusive</i>)				\$ 2,375,184	2,375,184		
b. Medicare Room and Board Contractual Allowance **				\$			
4. a. Private-Pay Residents and Other				\$ 2,474,528	2,474,528		
b. Private-Pay Room and Board Contractual Allowance **				\$			
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare				\$ 207,422	207,422		
b. Prescription Drugs - Medicare Contractual Allowance **				\$ (206,731)	(206,731)		
c. Prescription Drugs - Non-Medicare				\$ 67,416	67,416		
d. Prescription Drugs - Non-Medicare Contractual Allowance **				\$ (66,754)	(66,754)		
2. a. Medical Supplies - Medicare				\$			
b. Medical Supplies - Medicare Contractual Allowance **				\$			
c. Medical Supplies - Non-Medicare				\$ 33	33		
d. Medical Supplies - Non-Medicare Contractual Allowance **				\$ (33)	(33)		
3. a. Physical Therapy - Medicare				\$ 522,933	522,933		
b. Physical Therapy - Medicare Contractual Allowance **				\$ (394,771)	(394,771)		
c. Physical Therapy - Non-Medicare				\$ 136,210	136,210		
d. Physical Therapy - Non-Medicare Contractual Allowance **				\$ (125,490)	(125,490)		
4. a. Speech Therapy - Medicare				\$ 141,324	141,324		
b. Speech Therapy - Medicare Contractual Allowance **				\$ (94,005)	(94,005)		
c. Speech Therapy - Non-Medicare				\$ 43,044	43,044		
d. Speech Therapy - Non-Medicare Contractual Allowance **				\$ (40,469)	(40,469)		
5. a. Occupational Therapy - Medicare				\$ 554,516	554,516		
b. Occupational Therapy - Medicare Contractual Allowance **				\$ (438,952)	(438,952)		
c. Occupational Therapy - Non-Medicare				\$ 153,980	153,980		
d. Occupational Therapy - Non-Medicare Contractual Allowance **				\$ (135,438)	(135,438)		
6. a. Other (<i>Specify</i>) - Medicare				\$ (4,622)	(4,622)		
b. Other (<i>Specify</i>) - Non-Medicare				\$ 28	28		
III. Total Resident Revenue (Section I. thru Section II.)				\$ 10,647,600	10,647,600		
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>)				\$ 54	54		
6. Private Duty Nurses' Fees				\$			
7. Barber, Coffee, Beauty and Gift shops				\$			
8. Other (<i>Specify</i>)				\$ 260,613	260,613		
V. Total Other Revenue (1 thru 8)				\$ 260,667	260,667		
VI. Total All Revenue (III+V)				\$ 10,908,267	10,908,267		

* 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	Lab - Medicare A	\$ 15,483		
30 II 6a	Lab - C/A - Medicare A	\$ (15,483)		
30 II 6a	X-Ray - Medicare A	\$ 5,293		
30 II 6a	X-Ray - C/A - Medicare A	\$ (5,293)		
30 II 6a	IV Charges - Medicare A	\$ 6,128		
30 II 6a	IV Charges - C/A - Medicare A	\$ (6,128)		
30 II 6a	Medicare B - Sequestration	\$ (4,622)		
Total Other Resident Revenue - Medicare		\$ (4,622)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Lab - Medicaid	\$ 1,570		
30 II 6b	Lab - Private	\$ 50		
30 II 6b	Lab - Comm Ins	\$ 50		
30 II 6b	Lab - Hospice	\$ 48		
30 II 6b	Lab - C/A - Medicaid	\$ (1,570)		
30 II 6b	Lab - C/A - Comm Ins	\$ (50)		
30 II 6b	Lab - C/A - Hospice	\$ (48)		
30 II 6b	X-Ray - Medicaid	\$ 67		
30 II 6b	X-Ray - C/A - Medicaid	\$ (67)		
30 II 6b	HMO MCR B Replacement - Seq	\$ (22)		
Total Other Resident Revenue		\$ 28	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income - AR Accounts	44,469	\$ 54		
Total Interest Income			\$ 54	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Discounts	\$ (104)		
30 IV 8	Medical Records Revenue	\$ 39		
30 IV 8	Rebate Revenue (Dietary Supplies)	\$ 1,603		
30 IV 8	Frontline Unrestricted Donation Revenue	\$ 259,075		
Total Other Revenue		\$ 260,613	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Park	2395	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	46,169
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,259,541
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	180,372
a. Prepaid Insurance	133,896			
b. Prepaid Workers Comp	45,150			
c. Prepaid Property Taxes	1,989			
d. Prepaid Other	(663)			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	(50,549)
Due From Others	(50,549)			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,435,533
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____	Accum. Depreciation _____	\$	Net
3. Buildings	*Historical Cost _____	Accum. Depreciation _____	\$	Net
4. Leasehold Improvements	*Historical Cost	4,839	\$	4,354
	Accum. Depreciation	485		Net
5. Non-Movable Equipment	*Historical Cost _____	Accum. Depreciation _____	\$	Net
6. Movable Equipment	*Historical Cost	16,669	\$	14,002
	Accum. Depreciation	2,667		Net
7. Motor Vehicles	*Historical Cost _____	Accum. Depreciation _____	\$	Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	233
F/S vs C/R NBV	233			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	18,589

* 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
CH - Parkway Pavilion, LLC d/b/a Park		2395	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	1,454,122
C. Leasehold or like property recorded for Equity Purposes.				\$	
1. Land				\$	
2. Land Improvements		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
3. Buildings		*Historical Cost <u>364,226</u>	Net	\$	358,190
		Accum. Depreciation <u>6,036</u>			
4. Non-Movable Equipment		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
5. Movable Equipment		*Historical Cost <u>82,660</u>	Net	\$	77,488
		Accum. Depreciation <u>5,172</u>			
6. Motor Vehicles		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
7. Minor Equipment-Not Depreciable				\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$	435,678
D. Investment and Other Assets				\$	468,061
1. Deferred Deposits				\$	(25,589)
2. Escrow Deposits				\$	
3. Organization Expense		*Historical Cost <u>23,201</u>	Net	\$	23,201
		Accum. Depreciation _____			
4. Goodwill (Purchased Only)				\$	
5. Investments Related to Resident Care (itemize)				\$	

6. Loans to Owners or Related Parties (itemize)				\$	
Name and Address		Amount	Loan Date		

7. Other Assets (itemize)				\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	465,673
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	2,355,473

* 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	
CH - Parkway Pavilion, LLC d/b/a Parkway Pa		2395	9/30/2015	33	37	
Account				Amount		
Liabilities						
A.	Current Liabilities				\$	767,744
	1. Trade Accounts Payable				\$	119,695
	2. Notes Payable (<i>itemize</i>)					
	Current Notes Payable			119,695		
	3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
	Name of Lender	Purpose	Amount	Date Due		
	4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	251,676
	5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
	6. Accrued Payroll Taxes Payable				\$	(15,219)
	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>)				\$	259,854
	Patient Refunds	(1,045)	Accrued Professional Fee	(2,361)		
	Employer FICA Payable	17,870	Consulting Fees Payable	(74,888)		
	Accrued Other Benefits	(7,458)	Accrued Bed Fee Payabl	178,011		
	Accrued Real Estate Tax	(40,811)	Deferred Revenue	190,536		
A-13.	Total Current Liabilities (Lines A1 thru 12)				\$	1,383,750

* 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 CH - Parkway Pavilion, LLC d/b/a Parkway		License No. 2395	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,383,750	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 309,921	
Due From Others		309,921			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 309,921	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,693,671	

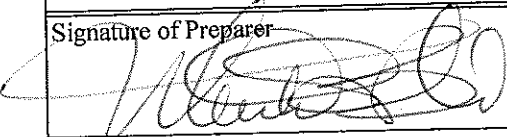
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Par	2395	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	435,678
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	435,678
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(34,584)
6. Gain or Loss for Period			\$	260,708
				11/1/2014 thru 9/30/2015
7. Total Net Worth			\$	226,124
C. Total Reserves and Net Worth			\$	661,802
D. Total Liabilities, Reserves, and Net Worth			\$	2,355,473

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Parkw	2395	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	10,908,267
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	10,647,559
D. Net Income or Deficit			\$	260,708
E. Balance			\$	260,708
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenses Per Page 27 \$10,659,000				
(Less) F/S vs C/R Depreciation (11,441)				
Total Expenses Per F/S \$10,647,559				
2. Other (<i>itemize</i>)				
Calendar Year End Retained Earnings (34,584)				
F-3. Total Additions			\$	(34,584)
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			\$	226,124
				09/30/15

I. Preparer's/Reviewer's Certification

Name of Facility CH - Parkway Pavilion, LLC d/b/a Parkway	License No. 2395	Report for Year Ended 9/30/2015	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 	Title PRINCIPAL	Date Signed 2/8/16		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Annual Report of Long-Term Care Facility Cost Year 2015 Checklist

Facility Name CH - Parkway Pavilion LLC d/b/a Parkway Pavilion Health & Rehabilitation Center

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 cost year 2014? 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 2015, 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 cost year 2014?

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 2013 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. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

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: **Chestnut Health & Rehabilitation Group, Inc.**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
					44,469.00
1002000000	Cash - Facility Depository	44,469.00			1,000.00
1002100000	Cash - Care Cost Depository	1,000.00			200.00
1003000000	Cash - Petty Cash	200.00			500.00
1003200000	Cash - Pat Fund On Hand	500.00			143,375.00
1100100000	A/R - Private Pay	143,375.00			229,173.00
1100200000	A/R - Medicare	229,173.00			631,312.00
1100300000	A/R - Medicaid	631,312.00			101,918.00
1100400000	A/R - HMO	101,918.00			131,065.00
1100500000	A/R - Commercial Insurance	131,065.00			58,319.00
1100900000	A/R - Other	58,319.00			(13,828.00)
1103200000	A/R - Medicaid Settlement	(13,828.00)			106,947.00
1109900000	A/R - Miscellaneous	106,947.00			(128,740.00)
1110100000	Allowance for Bad Debts	(128,740.00)			(50,549.00)
1200100000	Due From Others	(50,549.00)			133,896.00
1300100000	Prepaid Insurance	133,896.00			45,150.00
1300300000	Prepaid Workers Comp	45,150.00			1,989.00
1300500000	Prepaid Property Taxes	1,989.00			(663.00)
1399900000	Prepaid Other	(663.00)			(25,589.00)
1510100000	Escrow - Property Tax	(25,589.00)			468,061.00
1520100000	Deposits - Rent	468,061.00			4,839.00
1600500000	PPE - Leasehold Improvements	4,839.00			6,680.00
1600600000	PPE - Furniture & Equipment	6,680.00			9,989.00
1600700000	PPE - Information Technology	9,989.00			(241.00)
1620500000	A/D - Leasehold Improvements	(241.00)			(664.00)
1620600000	A/D - Furniture & Equipment	(664.00)			(2,014.00)
1620700000	A/D - Information Technology	(2,014.00)			23,201.00
1700100000	Deferred Financing Charges	23,201.00			(634,879.00)
2000100000	A/P - Trade	(634,879.00)			(132,865.00)
2010100000	A/P - Accrued	(132,865.00)			1,045.00
2100100000	Patient Refunds	1,045.00			(17,870.00)
2200100000	Employer FICA Payable	(17,870.00)			15,219.00
2200300000	SUTA Payable	15,219.00			(204,223.00)
2400100000	Accrued Salaries And Wages	(204,223.00)			(46,985.00)
2400300000	Accrued Vacations	(46,985.00)			(468.00)
2400600000	Accrued Personal Days	(468.00)			7,458.00
2400700000	Accrued Other Benefits	7,458.00			40,811.00
2410100000	Accrued Real Estate Tax	40,811.00			2,361.00
2410300000	Accrued Professional Fees	2,361.00			74,888.00
2410500000	Consulting Fees Payable	74,888.00			(178,011.00)
2420100000	Accrued Bed Fee Payable	(178,011.00)			(190,536.00)
2799900000	Deferred Revenue	(190,536.00)			(309,921.00)
2800100000	Due From Others	(309,921.00)			(119,695.00)
2899900000	Current Notes Payable	(119,695.00)			34,584.00
3000100000	Retained Earnings	34,584.00			(11,717.00)
4101000000	Medicare Rugs III - RUX	(11,717.00)			(438,440.00)
4102000000	Medicare Rugs III - RUC	(438,440.00)			(975,861.00)
4102500000	Medicare Rugs III - RUB	(975,861.00)			(281,186.00)
4103000000	Medicare Rugs III - RUA	(281,186.00)			(42,462.00)
4106000000	Medicare Rugs III - RVX	(42,462.00)			(20,051.00)
4106500000	Medicare Rugs III - RVL	(20,051.00)			(132,272.00)
4107000000	Medicare Rugs III - RVC	(132,272.00)			(103,701.00)
4107500000	Medicare Rugs III - RVB	(103,701.00)			(83,110.00)
4108000000	Medicare Rugs III - RVA	(83,110.00)			(1,204.00)
4111500000	Medicare Rugs III - RHL	(1,204.00)			(43,637.00)
4112000000	Medicare Rugs III - RHC	(43,637.00)			(43,543.00)
4112500000	Medicare Rugs III - RHB	(43,543.00)			(25,932.00)
4113000000	Medicare Rugs III - RHA	(25,932.00)			(46,668.00)
4117000000	Medicare Rugs III - RMC	(46,668.00)			(24,642.00)
4117500000	Medicare Rugs III - RMB	(24,642.00)			

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
		(10,621.00)			(10,621.00)
4118000000	Medicare Rugs III - RMA	(534.00)			(534.00)
4132000000	Medicare Rugs IV - ES1	(7,285.00)			(7,285.00)
4135600000	Medicare Rugs IV - HE1	(2,416.00)			(2,416.00)
4135800000	Medicare Rugs IV - HD2	(4,559.00)			(4,559.00)
4136200000	Medicare Rugs IV - HC2	(3,811.00)			(3,811.00)
4136400000	Medicare Rugs IV - HC1	(7,172.00)			(7,172.00)
4136800000	Medicare Rugs IV - HB1	(392.00)			(392.00)
4137200000	Medicare Rugs IV - LE1	(23,779.00)			(23,779.00)
4137600000	Medicare Rugs IV - LD1	(3,829.00)			(3,829.00)
4138400000	Medicare Rugs IV - LB1	(13,426.00)			(13,426.00)
4141200000	Medicare Rugs IV - CD1	(1,925.00)			(1,925.00)
4141700000	Medicare Rugs III - CC1	(3,864.00)			(3,864.00)
4142200000	Medicare Rugs III - CB1	(19,980.00)			(19,980.00)
4142700000	Medicare Rugs III - CA1	(551.00)			(551.00)
4151500000	Medicare Rugs III - BB1	(6,597.00)			(6,597.00)
4156200000	Medicare Rugs III - PE1	(9,994.00)			(9,994.00)
4156500000	Medicare Rugs III - PD1	(7,430.00)			(7,430.00)
4156800000	Medicare Rugs III - PC1	(4,055.00)			(4,055.00)
4157200000	Medicare Rugs III - PB1	(1,887.00)			(1,887.00)
4157600000	Medicare Rugs III - PA1	(2,097.00)			(2,097.00)
4160000000	Medicare Rugs III - AAA	(5,032.00)			(5,032.00)
4160100000	Medicare Rugs III - Unknown	40,478.00			40,478.00
4198900000	Medicare A - Sequestration	(5,478,247.00)			(5,478,247.00)
4200300000	Medicaid - ICF I	(1,440,620.00)			(1,440,620.00)
4300100000	Private Pay	(3,689.00)			(3,689.00)
4400100000	Commercial Insurance	(78,735.00)			(78,735.00)
4400500000	Commercial Ins Pays at Level	(42.00)			(42.00)
4500100000	HMO	(382,864.00)			(382,864.00)
4501000000	HMO - Medicare Replacement	1,846.00			1,846.00
4501100000	HMO - MCR Rep Sequestration	(570,424.00)			(570,424.00)
4550100000	Hospice	(205,281.00)			(205,281.00)
4600100000	Pharmacy Rx - Medicare A	(691.00)			(691.00)
4600200000	Pharmacy Rx - Medicare B	(34,586.00)			(34,586.00)
4600300000	Pharmacy Rx - Medicaid	(25,756.00)			(25,756.00)
4600400000	Pharmacy Rx - HMO	(662.00)			(662.00)
4600500000	Pharmacy Rx - Private	(5,369.00)			(5,369.00)
4600700000	Pharmacy Rx - Comm Ins	(13.00)			(13.00)
4600800000	Pharmacy Rx - Hospice	205,281.00			205,281.00
4601100000	Pharmacy Rx - C/A - Medicare A	34,586.00			34,586.00
4601300000	Pharmacy Rx - C/A - Medicaid	25,756.00			25,756.00
4601400000	Pharmacy Rx - C/A - HMO	5,369.00			5,369.00
4601700000	Pharmacy Rx - C/A - Comm Ins	13.00			13.00
4601800000	Pharmacy Rx - C/A - Hospice	(1,450.00)			(1,450.00)
4610100000	Pharm OTC - Medicare A	(836.00)			(836.00)
4610300000	Pharm OTC - Medicaid	(62.00)			(62.00)
4610400000	Pharm OTC - HMO	(132.00)			(132.00)
4610800000	Pharm OTC - Hospice	1,450.00			1,450.00
4611100000	Pharm OTC - C/A - Medicare A	836.00			836.00
4611300000	Pharm OTC - C/A - Medicaid	62.00			62.00
4611400000	Pharm OTC - C/A - HMO	132.00			132.00
4611800000	Pharm OTC - C/A - Hospice	(33.00)			(33.00)
4630300000	Med Supp - Medicaid	33.00			33.00
4631300000	Med Supp - C/A - Medicaid	(364,589.00)			(364,589.00)
4660100000	Phys Ther - Medicare A	(158,344.00)			(158,344.00)
4660200000	Phys Ther - Medicare B	(52,501.00)			(52,501.00)
4660300000	Phys Ther - Medicaid	(73,457.00)			(73,457.00)
4660400000	Phys Ther - HMO	(10,252.00)			(10,252.00)
4660700000	Phys Ther - Comm Ins	364,810.00			364,810.00
4661100000	Phys Ther - C/A - Medicare A	29,961.00			29,961.00
4661200000	Phys Ther - C/A - Medicare B	52,501.00			52,501.00
4661300000	Phys Ther - C/A - Medicaid	62,737.00			62,737.00
4661400000	Phys Ther - C/A - HMO	10,252.00			10,252.00
4661700000	Phys Ther - C/A - Comm Ins				

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
4670100000	Speech Ther - Medicare A	(93,374.00)			(93,374.00)
4670200000	Speech Ther - Medicare B	(47,950.00)			(47,950.00)
4670300000	Speech Ther - Medicaid	(19,207.00)			(19,207.00)
4670400000	Speech Ther - HMO	(22,026.00)			(22,026.00)
4670700000	Speech Ther - Comm Ins	(1,811.00)			(1,811.00)
4671100000	Speech Ther - C/A - Medicare A	93,374.00			93,374.00
4671200000	Speech Ther - C/A - Medicare B	631.00			631.00
4671300000	Speech Ther - C/A - Medicaid	19,207.00			19,207.00
4671400000	Speech Ther - C/A - HMO	19,451.00			19,451.00
4671700000	Speech Ther - C/A - Comm Ins	1,811.00			1,811.00
4680100000	Occ Therapy - Medicare A	(412,012.00)			(412,012.00)
4680200000	Occ Therapy - Medicare B	(142,504.00)			(142,504.00)
4680300000	Occ Therapy - Medicaid	(57,457.00)			(57,457.00)
4680400000	Occ Therapy - HMO	(81,904.00)			(81,904.00)
4680700000	Occ Therapy - Comm Ins	(13,812.00)			(13,812.00)
4680800000	Occ Therapy - Hospice	(807.00)			(807.00)
4681100000	Occ Therapy - C/A - Medicare A	412,013.00			412,013.00
4681200000	Occ Therapy - C/A - Medicare B	26,939.00			26,939.00
4681300000	Occ Therapy - C/A - Medicaid	57,457.00			57,457.00
4681400000	Occ Therapy - C/A - HMO	63,361.00			63,361.00
4681700000	Occ Therapy - C/A - Comm Ins	13,813.00			13,813.00
4681800000	Occ Therapy - C/A - Hospice	807.00			807.00
4750100000	Lab - Medicare A	(15,483.00)			(15,483.00)
4750300000	Lab - Medicaid	(1,570.00)			(1,570.00)
4750500000	Lab - Private	(50.00)			(50.00)
4750700000	Lab - Comm Ins	(50.00)			(50.00)
4750800000	Lab - Hospice	(48.00)			(48.00)
4751100000	Lab - C/A - Medicare A	15,483.00			15,483.00
4751300000	Lab - C/A - Medicaid	1,570.00			1,570.00
4751700000	Lab - C/A - Comm Ins	50.00			50.00
4751800000	Lab - C/A - Hospice	48.00			48.00
4760100000	X-Ray - Medicare A	(5,293.00)			(5,293.00)
4760300000	X-Ray - Medicaid	(67.00)			(67.00)
4761100000	X-Ray - C/A - Medicare A	5,293.00			5,293.00
4761300000	X-Ray - C/A - Medicaid	67.00			67.00
4765100000	IV Charges - Medicare A	(6,128.00)			(6,128.00)
4766100000	IV Charges - C/A - Medicare A	6,128.00			6,128.00
4799800000	HMO MCR B Replacement - Seq	22.00			22.00
4799900000	Medicare B - Sequestration	4,622.00			4,622.00
4900500000	Discounts	104.00			104.00
4940200000	Medical Records Revenue	(39.00)			(39.00)
4950100000	Rebate Revenue	(1,603.00)			(1,603.00)
5000110101	S&W - Regular	224,538.00		13,814.00	238,352.00
5000110102	S&W - Regular	107,357.00		5,568.00	112,925.00
5000110103	S&W - Regular	2,560.00		286.00	2,846.00
5000110111	S&W - Regular	920,795.00		49,965.00	970,760.00
5000110113	S&W - Regular	1,096,528.00		60,390.00	1,156,918.00
5000111122	S&W - Regular	31,547.00		1,707.00	33,254.00
5000111127	S&W - Regular	50,958.00		2,816.00	53,774.00
5000111133	S&W - Regular	30,308.00		1,669.00	31,977.00
5000111141	S&W - Regular	30,094.00		1,581.00	31,675.00
5000111144	S&W - Regular	72,719.00		4,363.00	77,082.00
5000111151	S&W - Regular	79,232.00		4,277.00	83,509.00
5000111155	S&W - Regular	73,877.00		4,052.00	77,929.00
5000112121	S&W - Regular	24,355.00		1,496.00	25,851.00
5000120401	S&W - Regular	47,427.00		3,614.00	51,041.00
5000120403	S&W - Regular	30,593.00		2,337.00	32,930.00
5000120404	S&W - Regular	30,895.00		2,348.00	33,243.00
5000120405	S&W - Regular	17,855.00		1,384.00	19,239.00
5000120805	S&W - Regular	84,828.00		6,392.00	91,220.00
5000120807	S&W - Regular	4,591.00		327.00	4,918.00
5000120861	S&W - Regular	23,442.00		1,670.00	25,112.00
5000121801	S&W - Regular	33,738.00		906.00	34,644.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
5000125511	S&W - Regular	11,058.00		286.00	11,344.00
5000125863	S&W - Regular	14,385.00		1,434.00	15,819.00
5000130252	S&W - Regular	43,843.00		1,997.00	45,840.00
5000130252	S&W - Regular	46,740.00		2,211.00	48,951.00
5000130253	S&W - Regular	155,154.00		7,338.00	162,492.00
5000130255	S&W - Regular	74,986.00		3,522.00	78,508.00
5000130256	S&W - Regular	46,153.00		2,783.00	48,936.00
5000131301	S&W - Regular	57,975.00		3,445.00	61,420.00
5000131302	S&W - Regular	44,749.00		2,085.00	46,834.00
5000134601	S&W - Regular	21,102.00		980.00	22,082.00
5000134602	S&W - Regular	34,420.00		952.00	35,372.00
5000137701	S&W - Regular	25,721.00		703.00	26,424.00
5000137702	S&W - Regular	1,819.00			1,819.00
5000153751	S&W - Regular	19,143.00			19,143.00
5000210101	S&W - Overtime	5,994.00			5,994.00
5000210102	S&W - Overtime	32,175.00			32,175.00
5000210111	S&W - Overtime	34,479.00			34,479.00
5000210113	S&W - Overtime	735.00			735.00
5000211127	S&W - Overtime	214.00			214.00
5000211133	S&W - Overtime	796.00			796.00
5000211141	S&W - Overtime	7,807.00			7,807.00
5000211144	S&W - Overtime	63.00			63.00
5000220401	S&W - Overtime	431.00			431.00
5000220403	S&W - Overtime	231.00			231.00
5000220404	S&W - Overtime	93.00			93.00
5000220405	S&W - Overtime	296.00			296.00
5000225511	S&W - Overtime	73.00			73.00
5000230252	S&W - Overtime	2,177.00			2,177.00
5000230253	S&W - Overtime	2,133.00			2,133.00
5000230255	S&W - Overtime	1,240.00			1,240.00
5000230256	S&W - Overtime	453.00			453.00
5000231301	S&W - Overtime	78.00			78.00
5000231302	S&W - Overtime	117.00			117.00
5000234601	S&W - Overtime	23,070.00			23,070.00
5000310101	S&W - Shift Premium	971.00			971.00
5000310102	S&W - Shift Premium	42,814.00			42,814.00
5000310111	S&W - Shift Premium	41,975.00			41,975.00
5000310113	S&W - Shift Premium	52.00			52.00
5000311122	S&W - Shift Premium	42.00			42.00
5000311127	S&W - Shift Premium	42.00			42.00
5000311133	S&W - Shift Premium	39.00			39.00
5000311141	S&W - Shift Premium	881.00			881.00
5000311144	S&W - Shift Premium	100.00			100.00
5000311155	S&W - Shift Premium	84.00			84.00
5000320405	S&W - Shift Premium	1,931.00			1,931.00
5000330255	S&W - Shift Premium	746.00			746.00
5000330256	S&W - Shift Premium	30.00			30.00
5000331302	S&W - Shift Premium	449.00			449.00
5000410101	S&W - Special Shift Bonus	100.00			100.00
5000410102	S&W - Special Shift Bonus	825.00			825.00
5000410111	S&W - Special Shift Bonus	32,300.00			32,300.00
5000410113	S&W - Special Shift Bonus	15.00			15.00
5000411122	S&W - Special Shift Bonus	1,100.00			1,100.00
5000411155	S&W - Special Shift Bonus	442.00			442.00
5000510101	S&W - Retro Pay/Adj	3,742.00			3,742.00
5000510111	S&W - Retro Pay/Adj	2,774.00			2,774.00
5000510113	S&W - Retro Pay/Adj	312.00			312.00
5000511122	S&W - Retro Pay/Adj	101.00			101.00
5000511133	S&W - Retro Pay/Adj	115.00			115.00
5000511141	S&W - Retro Pay/Adj	96.00			96.00
5000511144	S&W - Retro Pay/Adj	180.00			180.00
5000511155	S&W - Retro Pay/Adj	147.00			147.00
5000512121	S&W - Retro Pay/Adj	130.00			130.00
5000520401	S&W - Retro Pay/Adj				

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
5000520403	S&W - Retro Pay/Adj	11.00			11.00
5000520404	S&W - Retro Pay/Adj	75.00			75.00
5000520405	S&W - Retro Pay/Adj	5.00			5.00
5000530252	S&W - Retro Pay/Adj	172.00			172.00
5000530255	S&W - Retro Pay/Adj	380.00			380.00
5000530256	S&W - Retro Pay/Adj	174.00			174.00
5000531301	S&W - Retro Pay/Adj	115.00			115.00
5000531302	S&W - Retro Pay/Adj	129.00			129.00
5000534602	S&W - Retro Pay/Adj	136.00			136.00
5000537702	S&W - Retro Pay/Adj	299.00			299.00
5000610101	S&W - Training Regular	16,689.00			16,689.00
5000610102	S&W - Training Regular	906.00			906.00
5000610103	S&W - Training Regular	320.00			320.00
5000610111	S&W - Training Regular	15,855.00			15,855.00
5000610112	S&W - Training Regular	193.00			193.00
5000610113	S&W - Training Regular	15,675.00			15,675.00
5000620401	S&W - Training Regular	1,360.00			1,360.00
5000620404	S&W - Training Regular	148.00			148.00
5000620405	S&W - Training Regular	332.00			332.00
5000620861	S&W - Training Regular	560.00			560.00
5000625863	S&W - Training Regular	785.00			785.00
5000630255	S&W - Training Regular	865.00			865.00
5000630256	S&W - Training Regular	40.00			40.00
5000710101	S&W - Training Overtime	28.00			28.00
5000810113	S&W - Transitional Duty	3,355.00			3,355.00
5000910101	S&W - On Call	100.00			100.00
5000910102	S&W - On Call	650.00			650.00
5000910113	S&W - On Call	4,425.00			4,425.00
5000911127	S&W - On Call	400.00			400.00
5000911141	S&W - On Call	100.00			100.00
5000911144	S&W - On Call	150.00			150.00
5000911155	S&W - On Call	550.00			550.00
5000912121	S&W - On Call	15.00			15.00
5000921801	S&W - On Call	15.00			15.00
5000931302	S&W - On Call	15.00			15.00
5001110101	S&W - Holiday Worked Premium	2,018.00			2,018.00
5001110102	S&W - Holiday Worked Premium	512.00			512.00
5001110111	S&W - Holiday Worked Premium	9,518.00			9,518.00
5001110113	S&W - Holiday Worked Premium	10,083.00			10,083.00
5001111133	S&W - Holiday Worked Premium	177.00			177.00
5001120405	S&W - Holiday Worked Premium	45.00			45.00
5001130255	S&W - Holiday Worked Premium	1,539.00			1,539.00
5001130256	S&W - Holiday Worked Premium	778.00			778.00
5001131301	S&W - Holiday Worked Premium	106.00			106.00
5001131302	S&W - Holiday Worked Premium	255.00			255.00
5001134601	S&W - Holiday Worked Premium	5.00			5.00
5001134602	S&W - Holiday Worked Premium	25.00			25.00
5001210101	S&W - Accrual	12,063.00			12,063.00
5001210102	S&W - Accrual	3,830.00			3,830.00
5001210103	S&W - Accrual	3,291.00			3,291.00
5001210111	S&W - Accrual	54,069.00			54,069.00
5001210113	S&W - Accrual	63,480.00			63,480.00
5001211122	S&W - Accrual	1,679.00			1,679.00
5001211127	S&W - Accrual	3,338.00			3,338.00
5001211133	S&W - Accrual	2,031.00			2,031.00
5001211144	S&W - Accrual	4,279.00			4,279.00
5001211151	S&W - Accrual	4,451.00			4,451.00
5001211155	S&W - Accrual	4,006.00			4,006.00
5001212121	S&W - Accrual	730.00			730.00
5001220401	S&W - Accrual	1,749.00			1,749.00
5001220403	S&W - Accrual	1,761.00			1,761.00
5001220404	S&W - Accrual	1,602.00			1,602.00
5001220405	S&W - Accrual	1,007.00			1,007.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
5001220805	S&W - Accrual	4,896.00			4,896.00
5001221801	S&W - Accrual	2,255.00			2,255.00
5001225863	S&W - Accrual	3,026.00			3,026.00
5001230252	S&W - Accrual	2,464.00			2,464.00
5001230253	S&W - Accrual	2,606.00			2,606.00
5001230255	S&W - Accrual	9,003.00			9,003.00
5001230256	S&W - Accrual	4,131.00			4,131.00
5001230256	S&W - Accrual	2,627.00			2,627.00
5001231301	S&W - Accrual	2,724.00			2,724.00
5001231302	S&W - Accrual	2,500.00			2,500.00
5001234601	S&W - Accrual	1,017.00			1,017.00
5001234602	S&W - Accrual	2,439.00			2,439.00
5001237701	S&W - Accrual	1,169.00			1,169.00
5001237702	S&W - Accrual	22,185.00			22,185.00
5009010000	S&W - Consulting Support	81,447.00		(2,267.00)	79,180.00
5009020000	S&W - Consulting Support	0.00		2,267.00	2,267.00
5009030000	S&W - Consulting Support	5,535.00			5,535.00
5009035000	S&W - Consulting Support	4,128.00			4,128.00
5009040000	S&W - Consulting Support	218,950.00			218,950.00
5100110000	PR Tax - FICA	30,979.00			30,979.00
5100111000	PR Tax - FICA	2,036.00			2,036.00
5100112000	PR Tax - FICA	19,475.00			19,475.00
5100120000	PR Tax - FICA	2,833.00			2,833.00
5100121000	PR Tax - FICA	2,270.00			2,270.00
5100125000	PR Tax - FICA	26,966.00			26,966.00
5100130000	PR Tax - FICA	7,568.00			7,568.00
5100131000	PR Tax - FICA	5,066.00			5,066.00
5100134000	PR Tax - FICA	5,013.00			5,013.00
5100137000	PR Tax - FICA	139.00			139.00
5100153000	PR Tax - FICA	23,833.00			23,833.00
5100310000	PR Tax - SUTA	1,362.00			1,362.00
5100311000	PR Tax - SUTA	246.00			246.00
5100312000	PR Tax - SUTA	1,451.00			1,451.00
5100320000	PR Tax - SUTA	856.00			856.00
5100325000	PR Tax - SUTA	4,047.00			4,047.00
5100330000	PR Tax - SUTA	558.00			558.00
5100331000	PR Tax - SUTA	352.00			352.00
5100334000	PR Tax - SUTA	321.00			321.00
5100337000	PR Tax - SUTA	21,000.00		(21,000.00)	0.00
5200110000	Emp Ben - Vacation	4,419.00		(4,419.00)	0.00
5200111000	Emp Ben - Vacation	327.00		(327.00)	0.00
5200112000	Emp Ben - Vacation	1,617.00		(1,617.00)	0.00
5200120000	Emp Ben - Vacation	421.00		(421.00)	0.00
5200121000	Emp Ben - Vacation	107.00		(107.00)	0.00
5200125000	Emp Ben - Vacation	2,911.00		(2,911.00)	0.00
5200130000	Emp Ben - Vacation	1,626.00		(1,626.00)	0.00
5200131000	Emp Ben - Vacation	742.00		(742.00)	0.00
5200134000	Emp Ben - Vacation	441.00		(441.00)	0.00
5200137000	Emp Ben - Vacation	42,474.00		(42,474.00)	0.00
5200210000	Emp Ben - Sick	1,892.00		(1,892.00)	0.00
5200211000	Emp Ben - Sick	149.00		(149.00)	0.00
5200212000	Emp Ben - Sick	5,725.00		(5,725.00)	0.00
5200220000	Emp Ben - Sick	4,768.00		(4,768.00)	0.00
5200230000	Emp Ben - Sick	1,135.00		(1,135.00)	0.00
5200231000	Emp Ben - Sick	829.00		(829.00)	0.00
5200234000	Emp Ben - Sick	380.00		(380.00)	0.00
5200237000	Emp Ben - Sick	61,579.00		(61,579.00)	0.00
5200410000	Emp Ben - Holiday	12,491.00		(12,491.00)	0.00
5200411000	Emp Ben - Holiday	1,020.00		(1,020.00)	0.00
5200412000	Emp Ben - Holiday	7,859.00		(7,859.00)	0.00
5200420000	Emp Ben - Holiday	771.00		(771.00)	0.00
5200421000	Emp Ben - Holiday	1,327.00		(1,327.00)	0.00
5200425000	Emp Ben - Holiday	6,874.00		(6,874.00)	0.00
5200430000	Emp Ben - Holiday				

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
5200431000	Emp Ben - Holiday	3,467.00		(3,467.00)	0.00
5200434000	Emp Ben - Holiday	1,494.00		(1,494.00)	0.00
5200437000	Emp Ben - Holiday	834.00		(834.00)	0.00
5200511000	Emp Ben - Personal Days	1,026.00		(1,026.00)	0.00
5200520000	Emp Ben - Personal Days	1,481.00		(1,481.00)	0.00
5200610000	Emp Ben - Funeral Pay	2,544.00		(2,544.00)	0.00
5200630000	Emp Ben - Funeral Pay	315.00		(315.00)	0.00
5200710000	Emp Ben - Jury Duty	1,926.00		(1,926.00)	0.00
5200711000	Emp Ben - Jury Duty	637.00		(637.00)	0.00
5200720000	Emp Ben - Jury Duty	90.00		(90.00)	0.00
5201310000	Emp Ben - Bonuses - Other	500.00		(500.00)	0.00
5201320000	Emp Ben - Bonuses - Other	1,300.00		(1,300.00)	0.00
5201330000	Emp Ben - Bonuses - Other	200.00		(200.00)	0.00
5202110000	Emp Ben - Workers Comp Ins	123,913.00			123,913.00
5202111000	Emp Ben - Workers Comp Ins	19,374.00			19,374.00
5202120000	Emp Ben - Workers Comp Ins	3,717.00			3,717.00
5202130000	Emp Ben - Workers Comp Ins	20,385.00			20,385.00
5202131000	Emp Ben - Workers Comp Ins	35.00			35.00
5202134000	Emp Ben - Workers Comp Ins	3,170.00			3,170.00
5203110000	Emp Ben - Health Insurance	106,856.00			106,856.00
5203111000	Emp Ben - Health Insurance	24,152.00			24,152.00
5203120000	Emp Ben - Health Insurance	25,436.00			25,436.00
5203125000	Emp Ben - Health Insurance	1,790.00			1,790.00
5203130000	Emp Ben - Health Insurance	15,716.00			15,716.00
5203131000	Emp Ben - Health Insurance	20,385.00			20,385.00
5203134000	Emp Ben - Health Insurance	7,657.00			7,657.00
5203310000	Emp Ben - Life Insurance	3,914.00			3,914.00
5203320000	Emp Ben - Life Insurance	951.00			951.00
5203410000	Emp Ben - Dental Insurance	1,151.00			1,151.00
5203411000	Emp Ben - Dental Insurance	175.00			175.00
5203420000	Emp Ben - Dental Insurance	1,843.00			1,843.00
5203425000	Emp Ben - Dental Insurance	38.00			38.00
5203430000	Emp Ben - Dental Insurance	121.00			121.00
5203431000	Emp Ben - Dental Insurance	234.00			234.00
5203434000	Emp Ben - Dental Insurance	49.00			49.00
5203510000	Emp Ben - Group Disability	(1,415.00)			(1,415.00)
5203511000	Emp Ben - Group Disability	(544.00)			(544.00)
5203520000	Emp Ben - Group Disability	1,809.00			1,809.00
5203530000	Emp Ben - Group Disability	(57.00)			(57.00)
5203531000	Emp Ben - Group Disability	(130.00)			(130.00)
5204110000	Emp Ben - Empl Hlth & Welfare	1,055.00			1,055.00
5204120000	Emp Ben - Empl Hlth & Welfare	2,143.00			2,143.00
5204130000	Emp Ben - Empl Hlth & Welfare	(20.00)			(20.00)
5207120000	Emp Ben - Empl Sfty Prog Prem	1,350.00			1,350.00
5207235000	Emp Ben - Tuition Reimb	50.00			50.00
5208110000	Emp Ben - Employee Bckgrnd Chk	6,393.00			6,393.00
5208120000	Emp Ben - Employee Bckgrnd Chk	74.00			74.00
5208210000	Emp Ben - Employee Physicals	120.00			120.00
5208410000	Emp Ben - Employee Drug Screen	2,632.00			2,632.00
5209920000	Emp Ben - Other	1,602.00			1,602.00
6000110000	Temp Help - RN	92,230.00			92,230.00
6000210000	Temp Help - Lpn	1,620.00			1,620.00
6000310000	Temp Help - Aides	1,624.00			1,624.00
6050150000	Anc Serv - Ther -MCR A	167,724.00			167,724.00
6050151000	Anc Serv - Ther -MCR A	176,595.00			176,595.00
6050152000	Anc Serv - Ther -MCR A	32,672.00			32,672.00
6050250000	Anc Serv - Ther - MCR A NonRhb	71.00			71.00
6050251000	Anc Serv - Ther - MCR A NonRhb	71.00			71.00
6050252000	Anc Serv - Ther - MCR A NonRhb	13.00			13.00
6050350000	Anc Serv - Ther - Medicare B	92,363.00			92,363.00
6050351000	Anc Serv - Ther - Medicare B	82,890.00			82,890.00
6050352000	Anc Serv - Ther - Medicare B	33,835.00			33,835.00
6050450000	Anc Serv - Ther - Medicaid	26,648.00			26,648.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
6050451000	Anc Serv - Ther - Medicaid	26,597.00			26,597.00
6050452000	Anc Serv - Ther - Medicaid	6,869.00			6,869.00
6050550000	Anc Serv - Ther - HMO	30,930.00			30,930.00
6050551000	Anc Serv - Ther - HMO	33,883.00			33,883.00
6050552000	Anc Serv - Ther - HMO	7,489.00			7,489.00
6050650000	Anc Serv - Ther - HMO Part B	8,022.00			8,022.00
6050651000	Anc Serv - Ther - HMO Part B	5,339.00			5,339.00
6050652000	Anc Serv - Ther - HMO Part B	3,072.00			3,072.00
6050750000	Anc Serv - Ther - Private	125.00			125.00
6050751000	Anc Serv - Ther - Private	144.00			144.00
6050752000	Anc Serv - Ther - Private	120.00			120.00
6051051000	Anc Serv - Ther - Hosp & Oth	609.00			609.00
6051052000	Anc Serv - Ther - Hosp & Oth	76.00			76.00
6100153000	Anc Serv - Respiratory Therapy	4,305.00			4,305.00
6110137000	Pro Fees - Social Service	20,121.00			20,121.00
6110210000	Pro Fees - Nurse Consultant	50,205.00		(2,720.00)	47,485.00
6120132000	Pro Fees - Contr Housekeeping	228,389.00			228,389.00
6120233000	Pro Fees - Contracted Laundry	152,167.00			152,167.00
6121130000	Pro Fees - Food Service	426.00			426.00
6150130000	Food Purch - Raw	213,125.00			213,125.00
6150231000	Food Purch - Resident Activity	1,671.00			1,671.00
6150310000	Food Purch - Tube Feeding	52.00			52.00
6150330000	Food Purch - Tube Feeding	4,028.00			4,028.00
6150430000	Food Purch - Supplements	16,559.00			16,559.00
6150530000	Food Purch - Thickeners	12,565.00			12,565.00
6150620000	Food Purch - Employee H&W	548.00			548.00
6150720000	Food Purch - Promotion	638.00			638.00
6200110000	Supp - Medical	13,661.00			13,661.00
6200210000	Supp - Nursing	27,609.00			27,609.00
6200310000	Supp - Universal Precaution	24,655.00			24,655.00
6200410000	Supp - Wound Care	14,225.00			14,225.00
6200510000	Supp - Prosthetic Device	2,886.00			2,886.00
6200653000	Supp - Respiratory Supplies	12,056.00			12,056.00
6200710000	Supp - Oxygen Gas	16,982.00			16,982.00
6200810000	Supp - Enteral	670.00			670.00
6200910000	Supp - IV	11,871.00			11,871.00
6201050000	Supp - Phys Therapy	1,775.00			1,775.00
6201251000	Supp - Occup Therapy	1,023.00			1,023.00
6201310000	Supp - Routine Hygiene	7,581.00			7,581.00
6201410000	Supp - Incontinent Supplies	53,721.00			53,721.00
6210120000	Supp - Storage Fees	4,013.00			4,013.00
6210231000	Supp - Activities	1,833.00			1,833.00
6210330000	Supp - Dietary	21,296.00			21,296.00
6210432000	Supp - Housekeeping	3,246.00			3,246.00
6210533000	Supp - Laundry	1,082.00			1,082.00
6210633000	Supp - Linen	1,102.00			1,102.00
6210734000	Supp - Maintenance	11,894.00			11,894.00
6210810000	Supp-Office	2,940.00			2,940.00
6210820000	Supp-Office	1,088.00			1,088.00
6210825000	Supp-Office	415.00			415.00
6210830000	Supp-Office	283.00			283.00
6210920000	Supp-Postage	6,602.00			6,602.00
6211010000	Supp-Forms	1,230.00			1,230.00
6211020000	Supp-Forms	4,883.00			4,883.00
6211021000	Supp-Forms	4,633.00			4,633.00
6211025000	Supp-Forms	225.00			225.00
6211030000	Supp-Forms	124.00			124.00
6211110000	Supp-Copying	3,945.00			3,945.00
6211120000	Supp-Copying	2,398.00			2,398.00
6211125000	Supp-Copying	34.00			34.00
6211210000	Supp-Computers	1,173.00			1,173.00
6211220000	Supp-Computers	2,035.00			2,035.00
6211425000	Supp-Marketing	662.00			662.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
6219920000	Supp-Other	1,020.00			1,020.00
6219931000	Supp-Other	30.00			30.00
6219934000	Supp-Other	360.00			360.00
6250140000	Rx Drugs - Medicare	171,683.00			171,683.00
6250240000	Rx Drugs - Managed Care-HMO	27,022.00			27,022.00
6250340000	Rx Drugs - Medicaid	17,014.00			17,014.00
6250540000	Rx Drugs - Stock	6,130.00			6,130.00
6250640000	Rx Drugs - Med D Noncovered	12,038.00			12,038.00
6250840000	Rx Drugs - Res Vaccinations	2,334.00			2,334.00
6251140000	Rx Drugs - IV Medicare	35,132.00			35,132.00
6251240000	Rx Drugs - IV HMO	1,814.00			1,814.00
6251340000	Rx Drugs - IV Medicaid	1,786.00			1,786.00
6251540000	Rx Drugs - OTC	18,942.00			18,942.00
6260154000	Anc Serv - Lab Fees	17,288.00			17,288.00
6260254000	Anc Serv - X-Ray	11,688.00			11,688.00
6301254000	Patient Med Trans - Non-Amb	1,461.00			1,461.00
6301354000	Patient Med Trans - Ambulance	1,364.00			1,364.00
6350153000	ME Lease - Respiratory Equip	15,086.00			15,086.00
6350210000	ME Lease - Bariatric Equipment	1,280.00			1,280.00
6350410000	ME Lease - Specialty Beds	4,042.00			4,042.00
6350910000	MEL - Alt Press Air Mattress	7,171.00			7,171.00
6351010000	ME Lease - Air Fluidized Beds	1,857.00			1,857.00
6351210000	ME Lease - IV Pump	430.00			430.00
6351410000	ME Lease - Other	1,554.00			1,554.00
6351450000	ME Lease - Other	3,416.00			3,416.00
6355110000	Minor Equip Purch	2,031.00			2,031.00
6355120000	Minor Equip Purch	1,848.00			1,848.00
6355130000	Minor Equip Purch	1,468.00			1,468.00
6355134000	Minor Equip Purch	324.00			324.00
6355135000	Minor Equip Purch	260.00			260.00
6355150000	Minor Equip Purch	2,060.00			2,060.00
6355151000	Minor Equip Purch	99.00			99.00
6355153000	Minor Equip Purch	2,139.00			2,139.00
6355310000	Med Equip Purch	6,150.00			6,150.00
6355351000	Med Equip Purch	85.00			85.00
6400120000	Pro Fees - Consulting	786.00			786.00
6400238000	Pro Fees - Med Director	34,550.00		(16,400.00)	18,150.00
6400338000	Pro Fees - Medical Service	6,250.00			6,250.00
6400440000	Pro Fees - Pharm Consultant	16,177.00			16,177.00
6400510000	Pro Fees - Consulting-IV	7,216.00			7,216.00
6400731000	Pro Fees - Activities	1,445.00			1,445.00
6400920000	Pro Fees - Environ Site Assess	1,364.00			1,364.00
6402020000	Pro Fees - Legal - General	5,304.00		(4,642.00)	662.00
6402120000	Pro Fees - Legal - AR Collect	10,865.00			10,865.00
6402220000	Pro Fees - Fin Audit & IRS File	4,931.00		4,642.00	9,573.00
6402620000	Pro Fees - Ins Consultant	1,210.00			1,210.00
6409910000	Pro Fees - Other	364.00		(364.00)	0.00
6409920000	Pro Fees - Other	17,977.00		(12,441.00)	5,536.00
6450110000	Travel Meet - Sem & Conf Fees	500.00			500.00
6450320000	Travel Meet - Airfare	1,880.00			1,880.00
6450420000	Travel Meet - Hotels	7,726.00			7,726.00
6450520000	Travel Meet - Car Rental	2,222.00			2,222.00
6450610000	Travel Meet - Meals	26.00			26.00
6450620000	Travel Meet - Meals	1,209.00			1,209.00
6455110000	Auto & Truck - Mileage	225.00			225.00
6455120000	Auto & Truck - Mileage	10,473.00			10,473.00
6455220000	Auto & Truck - Gas	214.00			214.00
6455234000	Auto & Truck - Gas	6.00			6.00
6455520000	Auto & Truck - Other	653.00			653.00
6500120000	Advert - Help Wanted	2,327.00			2,327.00
6500220000	Advert - Comm Awareness	1,528.00			1,528.00
6500320000	Advert - Promotional	101.00			101.00
6500420000	Advert - Brochures	91.00			91.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
6500520000	Advert - Other	2,553.00			2,553.00
6500820000	Advert - Public Relations	643.00			643.00
6550110000	R&M - Equipment	85.00			85.00
6550120000	R&M - Equipment	4.00			4.00
6550130000	R&M - Equipment	6.00			6.00
6550133000	R&M - Equipment	830.00			830.00
6550133000	R&M - Equipment	2,928.00			2,928.00
6550134000	R&M - Equipment	857.00			857.00
6550135000	R&M - Equipment	11,968.00			11,968.00
6550235000	R&M - Building	34,335.00			34,335.00
6550535000	R&M - Garbage	1,973.00		140.00	2,113.00
6550635000	R&M - Pest Control	888.00			888.00
6550735000	R&M - Hazardous Waste	27,342.00			27,342.00
6550835000	R&M - Sewage Treatment Costs	2,269.00			2,269.00
6550920000	R&M - Maintenance Contracts	4,081.00			4,081.00
6550934000	R&M - Maintenance Contracts	23,996.00			23,996.00
6550935000	R&M - Maintenance Contracts	131,175.00			131,175.00
6600120000	BD - General Reserve	28,384.00			28,384.00
6650120000	Utilities - Telephone	89.00			89.00
6650220000	Utilities - Telephone Maint	3,481.00			3,481.00
6650320000	Utilities - Mobile & Pagers	6,309.00			6,309.00
6650420000	Utilities - Internet Services	164,972.00			164,972.00
6651135000	Utilities - Electricity	25,332.00			25,332.00
6651235000	Utilities - Water	1,095.00			1,095.00
6651335000	Utilities - Fuel	24,627.00			24,627.00
6651435000	Utilities - Gas	16,966.00			16,966.00
6700135000	Ins - Plant Operations	2,957.00			2,957.00
6700220000	Ins - General	469.00			469.00
6700420000	Ins - D & O Liability	113,719.00			113,719.00
6700820000	Ins - GLPL	38,095.00			38,095.00
6700920000	Ins - GLPL Excess	12,145.00			12,145.00
6750110000	Information Technology	41,569.00			41,569.00
6750120000	Information Technology	68,131.00			68,131.00
6800100000	Taxes - Real Estate	1,989.00			1,989.00
6800200000	Taxes - Personal Property	701,059.00			701,059.00
6850120000	Assess - State Assess/Prov Tax	1,350.00			1,350.00
6900110000	Dues - Dues & Subscriptions	9,056.00		(3,338.00)	5,718.00
6900120000	Dues - Dues & Subscriptions	2,152.00			2,152.00
6910120000	Licenses & Permits	16,037.00			16,037.00
6950120000	TV & Radio	1,387.00			1,387.00
6950131000	TV & Radio	5,913.00			5,913.00
6970120000	Bank Service Charges	190.00			190.00
6972120000	Replace of Res. Personal Prop.	1,170.00			1,170.00
6991120000	NAC - Fines & Penalties	150.00			150.00
6999920000	NAC - Other	162,851.00			162,851.00
7000110000	Consulting Fee Expense	50,092.00			50,092.00
7000120000	Consulting Fee Expense	212,943.00			212,943.00
7000220000	Financial Services Expense	1,054,636.00			1,054,636.00
7100100000	Lease - Building	240.00			240.00
7100200000	Lease - Land	1,009.00			1,009.00
7100320000	Lease - Equipment	1,135.00		(500.00)	635.00
7110220000	Lease - Minor Equip	2,095.00		(140.00)	1,955.00
7110230000	Lease - Minor Equip	429.00			429.00
7110232000	Lease - Minor Equip	241.00			241.00
7110320000	Lease - Fax Machine	241.00			241.00
7200500000	Dep - Leasehold Improvements	664.00			664.00
7200600000	Dep - Furniture & Equip	2,014.00			2,014.00
7200800000	Dep - Information Technology	38,538.00			38,538.00
7500100000	Int Exp - Line of Credit	9,155.00			9,155.00
7500200000	Int Exp - Notes & Mortgages	18,680.00			18,680.00
7600100000	Amort - Def Finance Costs	22,139.00			22,139.00
7699900000	Fin Charges - Unused Line Fees	(54.00)			(54.00)
7700200000	Int Inc - AR Accounts	(259,075.00)			(259,075.00)
7999900000	Unusual Items				

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Marcum 101	Dentist	0.00		10,645.00	10,645.00
Marcum 102	SDX Dysphagia Experts	0.00		2,160.00	2,160.00
Marcum 103	Subscriptions	0.00		3,113.00	3,113.00
Marcum 104	Chamber of Commerce Dues	0.00		225.00	225.00
Marcum 105	Lease - State Property Fee	0.00		500.00	500.00
Marcum 106	Temp MDS Services RN	0.00		2,720.00	2,720.00
Marcum 107	Professional Fees - Pulmonologist	0.00		16,400.00	16,400.00
Total		0.00		0.00	0.00
Net (Income) Loss					

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Parkway Pavilion Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
5000120805	S&W - Regular	84,828.00		6,392.00	91,220.00
			RJE - 6	6,392.00	
		4,896.00		0.00	4,896.00
5001220805	S&W - Accrual	89,724.00		6,392.00	96,116.00
Subtotal [2] Administrators					
Subgroup : [4]	Other Administrative Salaries				
5000120401	S&W - Regular	47,427.00		3,614.00	51,041.00
			RJE - 6	3,614.00	
5000120403	S&W - Regular	30,593.00		2,337.00	32,930.00
			RJE - 6	2,337.00	
5000120404	S&W - Regular	30,895.00		2,348.00	33,243.00
			RJE - 6	2,348.00	
5000120405	S&W - Regular	17,855.00		1,384.00	19,239.00
			RJE - 6	1,384.00	
5000120807	S&W - Regular	4,591.00		327.00	4,918.00
			RJE - 6	327.00	
5000121801	S&W - Regular	33,738.00		906.00	34,644.00
			RJE - 6	906.00	
5000125511	S&W - Regular	11,058.00		286.00	11,344.00
			RJE - 6	286.00	
5000220401	S&W - Overtime	63.00		0.00	63.00
5000220403	S&W - Overtime	431.00		0.00	431.00
5000220404	S&W - Overtime	231.00		0.00	231.00
5000220405	S&W - Overtime	93.00		0.00	93.00
5000225511	S&W - Overtime	296.00		0.00	296.00
5000320405	S&W - Shift Premium	84.00		0.00	84.00
5000520401	S&W - Retro Pay/Adj	130.00		0.00	130.00
5000520403	S&W - Retro Pay/Adj	11.00		0.00	11.00
5000520404	S&W - Retro Pay/Adj	75.00		0.00	75.00
5000520405	S&W - Retro Pay/Adj	5.00		0.00	5.00
5000620401	S&W - Training Regular	1,360.00		0.00	1,360.00
5000620404	S&W - Training Regular	148.00		0.00	148.00
5000620405	S&W - Training Regular	332.00		0.00	332.00
5000921801	S&W - On Call	15.00		0.00	15.00
5001120405	S&W - Holiday Worked Premium	45.00		0.00	45.00
5001220401	S&W - Accrual	1,749.00		0.00	1,749.00
5001220403	S&W - Accrual	1,761.00		0.00	1,761.00
5001220404	S&W - Accrual	1,802.00		0.00	1,802.00
5001220405	S&W - Accrual	1,007.00		0.00	1,007.00
5001220405	S&W - Accrual	2,255.00		0.00	2,255.00
5001221801	S&W - Accrual	1,517.00		(1,617.00)	0.00
5200120000	Emp Ben - Vacation		RJE - 6	(1,617.00)	
		421.00		(421.00)	0.00
5200121000	Emp Ben - Vacation		RJE - 6	(421.00)	
		5,725.00		(5,725.00)	0.00
5200220000	Emp Ben - Sick		RJE - 6	(5,725.00)	
		7,859.00		(7,859.00)	0.00
5200420000	Emp Ben - Holiday		RJE - 6	(7,859.00)	
		771.00		(771.00)	0.00
5200421000	Emp Ben - Holiday		RJE - 6	(771.00)	
		1,481.00		(1,481.00)	0.00
5200520000	Emp Ben - Personal Days		RJE - 6	(1,481.00)	
		90.00		(90.00)	0.00
5200720000	Emp Ben - Jury Duty		RJE - 6	(90.00)	
		1,300.00		(1,300.00)	0.00
5201320000	Emp Ben - Bonuses - Other		RJE - 6	(1,300.00)	
		207,114.00		(8,062.00)	199,052.00
Subtotal [4] Other Administrative Salaries					
Subgroup : [6A]	Head Dietitian				
5000130252	S&W - Regular	43,843.00		1,997.00	45,840.00
			RJE - 6	1,997.00	
5000230252	S&W - Overtime	73.00		0.00	73.00
5000530252	S&W - Retro Pay/Adj	172.00		0.00	172.00
5001230252	S&W - Accrual	2,464.00		0.00	2,464.00
Subtotal [6A] Head Dietitian		46,552.00		1,997.00	48,549.00
Subgroup : [6B]	Food Service Supervisor				
5000130253	S&W - Regular	46,740.00		2,211.00	48,951.00
			RJE - 6	2,211.00	
5000230253	S&W - Overtime	2,177.00		0.00	2,177.00
5001230253	S&W - Accrual	2,606.00		0.00	2,806.00
Subtotal [6B] Food Service Supervisor		51,523.00		2,211.00	53,734.00
Subgroup : [5C]	Dietary Workers				
5000130255	S&W - Regular	155,154.00		7,338.00	162,492.00
			RJE - 6	7,338.00	
5000130258	S&W - Regular	74,986.00		3,522.00	78,508.00
			RJE - 6	3,522.00	
5000230255	S&W - Overtime	2,133.00		0.00	2,133.00
5000230258	S&W - Overtime	1,240.00		0.00	1,240.00
5000330255	S&W - Shift Premium	1,931.00		0.00	1,931.00
5000330258	S&W - Shift Premium	746.00		0.00	746.00
5000530255	S&W - Retro Pay/Adj	380.00		0.00	380.00
5000530258	S&W - Retro Pay/Adj	174.00		0.00	174.00
5000630255	S&W - Training Regular	885.00		0.00	885.00
5000630258	S&W - Training Regular	40.00		0.00	40.00
5001130255	S&W - Holiday Worked Premium	1,539.00		0.00	1,539.00
5001130258	S&W - Holiday Worked Premium	778.00		0.00	778.00
5001230255	S&W - Accrual	9,003.00		0.00	9,003.00
5001230258	S&W - Accrual	4,131.00		0.00	4,131.00
5001300000	Emp Ben - Vacation	2,911.00		(2,911.00)	0.00
			RJE - 6	(2,911.00)	
5200230000	Emp Ben - Sick	4,768.00		(4,768.00)	0.00
			RJE - 6	(4,768.00)	
5200430000	Emp Ben - Holiday	6,874.00		(6,874.00)	0.00
			RJE - 6	(6,874.00)	
5200630000	Emp Ben - Funeral Pay	315.00		(315.00)	0.00

Client: **Chesnut Health & Rehabilitation Group, Inc.**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
5201330000	Emp Ben - Bonuses - Other	200.00	RJE - 6	(315.00)	0.00
				(200.00)	
			RJE - 6	(200.00)	
		<u>268,168.00</u>		<u>(4,208.00)</u>	<u>263,960.00</u>
Subtotal [5C] Dietary Workers					
Subgroup : [7A] Engineer or Chief of Maintenance		44,749.00		2,085.00	48,834.00
5000134601	S&W - Regular		RJE - 6	2,085.00	
		117.00		0.00	117.00
5000234601	S&W - Overtime	5.00		0.00	5.00
5001134601	S&W - Holiday Worked Premium	2,500.00		0.00	2,500.00
5001234601	S&W - Accrual	<u>47,371.00</u>		<u>2,085.00</u>	<u>49,456.00</u>
Subtotal [7A] Engineer or Chief of Maintenance					
Subgroup : [7B] Other Maintenance Workers		21,102.00		980.00	22,082.00
5000134602	S&W - Regular		RJE - 6	980.00	
		136.00		0.00	136.00
5000534602	S&W - Retro Pay/Adj	25.00		0.00	25.00
5001134602	S&W - Holiday Worked Premium	1,017.00		0.00	1,017.00
5001234602	S&W - Accrual	742.00		(742.00)	0.00
5200134000	Emp Ben - Vacation	829.00	RJE - 6	(742.00)	0.00
				(829.00)	
5200234000	Emp Ben - Sick	1,494.00	RJE - 6	(829.00)	0.00
				(1,494.00)	
5200434000	Emp Ben - Holiday	<u>25,345.00</u>	RJE - 6	(1,494.00)	0.00
				(2,085.00)	
Subtotal [7B] Other Maintenance Workers					
Subgroup : [12A] Director of Nurses/Assistant Director		79,232.00		4,277.00	83,509.00
5000111151	S&W - Regular		RJE - 6	4,277.00	
		73,877.00		4,052.00	77,929.00
5000111155	S&W - Regular		RJE - 6	4,052.00	
		100.00		0.00	100.00
5000311155	S&W - Shift Premium	1,100.00		0.00	1,100.00
5000411155	S&W - Special Shift Bonus	180.00		0.00	180.00
5000511155	S&W - Retro Pay/Adj	560.00		0.00	560.00
5000620861	S&W - Training Regular	550.00		0.00	550.00
5000911155	S&W - On Call	4,451.00		0.00	4,451.00
5001211151	S&W - Accrual	4,005.00		0.00	4,005.00
5001211155	S&W - Accrual	<u>164,058.00</u>		<u>8,329.00</u>	<u>172,386.00</u>
Subtotal [12A] Director of Nurses/Assistant Director					
Subgroup : [12B1] RNs - Direct Care		224,538.00		13,814.00	238,352.00
5000110101	S&W - Regular		RJE - 6	13,814.00	
		107,357.00		5,568.00	112,925.00
5000110102	S&W - Regular	2,560.00	RJE - 6	5,568.00	
				286.00	2,846.00
5000110103	S&W - Regular	30,094.00	RJE - 6	286.00	
				1,581.00	31,675.00
5000111141	S&W - Regular	19,143.00	RJE - 6	1,581.00	
				0.00	19,143.00
5000210101	S&W - Overtime	5,994.00		0.00	5,994.00
5000210102	S&W - Overtime	786.00		0.00	786.00
5000211141	S&W - Overtime	23,070.00		0.00	23,070.00
5000310101	S&W - Shift Premium	971.00		0.00	971.00
5000310102	S&W - Shift Premium	39.00		0.00	39.00
5000311141	S&W - Shift Premium	449.00		0.00	449.00
5000410101	S&W - Special Shift Bonus	100.00		0.00	100.00
5000410102	S&W - Special Shift Bonus	442.00		0.00	442.00
5000510101	S&W - Retro Pay/Adj	115.00		0.00	115.00
5000511141	S&W - Retro Pay/Adj	16,889.00		0.00	16,889.00
5000610101	S&W - Training Regular	906.00		0.00	906.00
5000610102	S&W - Training Regular	320.00		0.00	320.00
5000610103	S&W - Training Regular	28.00		0.00	28.00
5000710101	S&W - Training Overtime	100.00		0.00	100.00
5000710101	S&W - On Call	650.00		0.00	650.00
5000810101	S&W - On Call	100.00		0.00	100.00
5000811141	S&W - On Call	2,018.00		0.00	2,018.00
5001110101	S&W - Holiday Worked Premium	512.00		0.00	512.00
5001110102	S&W - Holiday Worked Premium	12,063.00		0.00	12,063.00
5001210101	S&W - Accrual	3,830.00		0.00	3,830.00
5001210102	S&W - Accrual	3,291.00		0.00	3,291.00
5001210103	S&W - Accrual	21,000.00		(21,000.00)	0.00
5200110000	Emp Ben - Vacation	42,474.00	RJE - 6	(21,000.00)	0.00
				(42,474.00)	
5200210000	Emp Ben - Sick	61,579.00	RJE - 6	(42,474.00)	0.00
				(61,579.00)	
5200410000	Emp Ben - Holiday	2,544.00	RJE - 6	(61,579.00)	0.00
				(2,544.00)	
5200610000	Emp Ben - Funeral Pay	1,926.00	RJE - 6	(2,544.00)	0.00
				(1,926.00)	
5200710000	Emp Ben - Jury Duty	500.00	RJE - 6	(1,926.00)	0.00
				(500.00)	
5201310000	Emp Ben - Bonuses - Other	<u>586,198.00</u>	RJE - 6	<u>(500.00)</u>	<u>477,424.00</u>
				<u>(108,774.00)</u>	
Subtotal [12B1] RNs - Direct Care					
Subgroup : [12B2] RNs - Administrative		50,958.00		2,816.00	53,774.00
5000111127	S&W - Regular		RJE - 6	2,816.00	
		30,308.00		1,669.00	31,977.00
5000111133	S&W - Regular	23,442.00	RJE - 6	1,669.00	
				1,670.00	25,112.00
5000120861	S&W - Regular	735.00	RJE - 6	1,670.00	
		214.00		0.00	214.00
5000211127	S&W - Overtime	42.00		0.00	42.00
5000311127	S&W - Shift Premium	42.00		0.00	42.00
5000311133	S&W - Shift Premium	101.00		0.00	101.00
5000511133	S&W - Retro Pay/Adj	400.00		0.00	400.00
5000911127	S&W - On Call	177.00		0.00	177.00
5001111133	S&W - Holiday Worked Premium				

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medical - Parkway Pavilion Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
5001211127	S&W - Accrual	3,338.00		0.00	3,338.00
5001211133	S&W - Accrual	2,031.00		0.00	2,031.00
5200111000	Emp Ben - Vacation	4,419.00		(4,419.00)	0.00
5200211000	Emp Ben - Sick	1,892.00	RJE - 6	(1,892.00)	0.00
5200411000	Emp Ben - Holiday	12,491.00	RJE - 6	(12,491.00)	0.00
5200511000	Emp Ben - Personal Days	1,026.00	RJE - 6	(1,026.00)	0.00
5200711000	Emp Ben - Jury Duty	637.00	RJE - 6	(637.00)	0.00
Subtotal [12B2] RNs - Administrative		132,263.00		(14,310.00)	117,943.00
Subgroup : [12C1] LPNs - Direct Care		820,795.00		49,965.00	970,760.00
5000110111	S&W - Regular	72,719.00	RJE - 6	4,363.00	77,082.00
5000111144	S&W - Regular	32,175.00	RJE - 6	4,363.00	32,175.00
5000210111	S&W - Overtime	7,807.00		0.00	7,807.00
5000211144	S&W - Overtime	42,814.00		0.00	42,814.00
5000310111	S&W - Shift Premium	881.00		0.00	881.00
5000311144	S&W - Shift Premium	825.00		0.00	825.00
5000410111	S&W - Special Shift Bonus	3,742.00		0.00	3,742.00
5000510111	S&W - Retro Pay/Adj	96.00		0.00	96.00
5000511144	S&W - Retro Pay/Adj	15,855.00		0.00	15,855.00
5000610111	S&W - Training Regular	193.00		0.00	193.00
5000610112	S&W - Training Regular	150.00		0.00	150.00
5000911144	S&W - On Call	9,518.00		0.00	9,518.00
5001110111	S&W - Holiday Worked Premium	54,089.00		0.00	54,089.00
5001210111	S&W - Accrual	4,279.00		0.00	4,279.00
5001211144	S&W - Accrual	1,165,918.00		64,328.00	1,229,246.00
Subtotal [12C1] LPNs - Direct Care		1,165,918.00		64,328.00	1,229,246.00
Subgroup : [12D] Aides and Attendants		1,096,528.00		60,390.00	1,156,918.00
5000110113	S&W - Regular	31,547.00	RJE - 6	1,707.00	33,254.00
5000111122	S&W - Regular	34,479.00	RJE - 6	1,707.00	34,479.00
5000210113	S&W - Overtime	41,975.00		0.00	41,975.00
5000310113	S&W - Shift Premium	52.00		0.00	52.00
5000311122	S&W - Shift Premium	32,300.00		0.00	32,300.00
5000410113	S&W - Special Shift Bonus	15.00		0.00	15.00
5000411122	S&W - Special Shift Bonus	2,774.00		0.00	2,774.00
5000510113	S&W - Retro Pay/Adj	312.00		0.00	312.00
5000511122	S&W - Retro Pay/Adj	15,675.00		0.00	15,675.00
5000610113	S&W - Training Regular	3,355.00		0.00	3,355.00
5000810113	S&W - Transitional Duty	4,425.00		0.00	4,425.00
5000910113	S&W - On Call	10,083.00		0.00	10,083.00
5001110113	S&W - Holiday Worked Premium	63,480.00		0.00	63,480.00
5001210113	S&W - Accrual	1,679.00		0.00	1,679.00
5001211122	S&W - Accrual	1,336,678.00		62,097.00	1,400,775.00
Subtotal [12D] Aides and Attendants		1,336,678.00		62,097.00	1,400,775.00
Subgroup : [12H] Recreation Workers		46,153.00		2,783.00	48,936.00
5000131301	S&W - Regular	57,975.00	RJE - 6	3,445.00	61,420.00
5000131302	S&W - Regular	453.00	RJE - 6	3,445.00	453.00
5000231301	S&W - Overtime	78.00		0.00	78.00
5000231302	S&W - Overtime	30.00		0.00	30.00
5000331302	S&W - Shift Premium	115.00		0.00	115.00
5000531301	S&W - Retro Pay/Adj	129.00		0.00	129.00
5000531302	S&W - Retro Pay/Adj	15.00		0.00	15.00
5000931302	S&W - On Call	106.00		0.00	106.00
5001131301	S&W - Holiday Worked Premium	255.00		0.00	255.00
5001131302	S&W - Holiday Worked Premium	2,627.00		0.00	2,627.00
5001231301	S&W - Accrual	2,724.00		0.00	2,724.00
5001231302	S&W - Accrual	1,626.00		(1,626.00)	0.00
5200131000	Emp Ben - Vacation	1,135.00	RJE - 6	(1,135.00)	0.00
5200231000	Emp Ben - Sick	3,467.00	RJE - 6	(1,135.00)	0.00
5200431000	Emp Ben - Holiday	116,888.00	RJE - 6	(3,467.00)	0.00
Subtotal [12H] Recreation Workers		116,888.00		0.00	116,888.00
Subgroup : [12M] Social Workers/Case Management		34,420.00		952.00	35,372.00
5000137701	S&W - Regular	25,721.00	RJE - 6	703.00	26,424.00
5000137702	S&W - Regular	299.00	RJE - 6	703.00	299.00
5000537702	S&W - Retro Pay/Adj	2,439.00		0.00	2,439.00
5001237701	S&W - Accrual	1,169.00		0.00	1,169.00
5001237702	S&W - Accrual	441.00		(441.00)	0.00
5200137000	Emp Ben - Vacation	380.00	RJE - 6	(441.00)	0.00
5200237000	Emp Ben - Sick	834.00	RJE - 6	(380.00)	0.00
5200437000	Emp Ben - Holiday	65,703.00	RJE - 6	(834.00)	0.00
Subtotal [12M] Social Workers/Case Management		65,703.00		0.00	65,703.00
Subgroup : [12N] Marketing		14,385.00		1,434.00	15,819.00
5000125863	S&W - Regular	785.00	RJE - 6	1,434.00	785.00
5000625863	S&W - Training Regular	3,026.00		0.00	3,026.00
5001225863	S&W - Accrual	107.00		(107.00)	0.00
5200125000	Emp Ben - Vacation	107.00	RJE - 6	(107.00)	0.00

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Parkway Pavilion Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - YB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
5200425000	Emp Ben - Holiday	1,327.00	RJE - 6	(1,327.00)	0.00
				(1,327.00)	
	Subtotal [12N] Marketing	19,630.00		0.00	19,630.00
	Subgroup : [12O] Other	24,355.00		1,496.00	25,851.00
5000112121	S&W - Regular	1,819.00	RJE - 6	1,496.00	0.00
5000153751	S&W - Regular	147.00		0.00	147.00
5000512121	S&W - Retro Pay/Adj	15.00		0.00	15.00
5000912121	S&W - On Call	730.00		0.00	730.00
5001212121	S&W - Accrual	327.00		(327.00)	0.00
5200112000	Emp Ben - Vacation	149.00	RJE - 6	(327.00)	0.00
5200212000	Emp Ben - Sick	1,020.00	RJE - 6	(149.00)	0.00
5200412000	Emp Ben - Holiday	0.00	RJE - 6	(1,020.00)	0.00
				(1,020.00)	
	Subtotal [12O] Other	28,662.00		0.00	28,662.00
	Total [10-A] Salaries and Wages	4,353,684.00		0.00	4,353,684.00
	Group : [13-B] Professional Fees				
	Subgroup : [1] Dietitian				
5009030000	S&W - Consulting Support	0.00	RJE - 7	2,267.00	2,267.00
				2,267.00	
	Subtotal [1] Dietitian	0.00		2,267.00	2,267.00
	Subgroup : [2] Dentist				
Marcum 101	Dentist	0.00	RJE - 2	10,645.00	10,645.00
				10,645.00	
	Subtotal [2] Dentist	0.00		10,645.00	10,645.00
	Subgroup : [3] Pharmacist				
5009040000	S&W - Consulting Support	4,128.00		0.00	4,128.00
6400440000	Pro Fees - Pharm Consultant	16,177.00		0.00	16,177.00
				0.00	
	Subtotal [3] Pharmacist	20,305.00		0.00	20,305.00
	Subgroup : [5A] PT - Resident Care				
6050150000	Anc Serv - Ther -MCR A	167,724.00		0.00	167,724.00
6050250000	Anc Serv - Ther -MCR A NonRhb	71.00		0.00	71.00
6050350000	Anc Serv - Ther - Medicare B	92,363.00		0.00	92,363.00
6050450000	Anc Serv - Ther - Medicaid	26,648.00		0.00	26,648.00
6050550000	Anc Serv - Ther - HMO	30,930.00		0.00	30,930.00
6050650000	Anc Serv - Ther - HMO Part B	8,022.00		0.00	8,022.00
6050750000	Anc Serv - Ther - Private	125.00		0.00	125.00
				0.00	
	Subtotal [5A] PT - Resident Care	325,883.00		0.00	325,883.00
	Subgroup : [6] Social Worker				
6110137000	Pro Fees - Social Service	20,121.00		0.00	20,121.00
				0.00	
	Subtotal [6] Social Worker	20,121.00		0.00	20,121.00
	Subgroup : [8A] Medical Director				
6400238000	Pro Fees - Med Director	34,550.00	RJE - 8	(16,400.00)	18,150.00
				(16,400.00)	
6400338000	Pro Fees - Medical Service	6,250.00		0.00	6,250.00
				0.00	
	Subtotal [8A] Medical Director	40,800.00		(16,400.00)	24,400.00
	Subgroup : [9A] ST - Resident Care				
6050152000	Anc Serv - Ther -MCR A	32,672.00		0.00	32,672.00
6050252000	Anc Serv - Ther -MCR A NonRhb	13.00		0.00	13.00
6050352000	Anc Serv - Ther - Medicare B	33,835.00		0.00	33,835.00
6050452000	Anc Serv - Ther - Medicaid	6,869.00		0.00	6,869.00
6050552000	Anc Serv - Ther - HMO	7,489.00		0.00	7,489.00
6050652000	Anc Serv - Ther - HMO Part B	3,072.00		0.00	3,072.00
6050752000	Anc Serv - Ther - Private	120.00		0.00	120.00
6051052000	Anc Serv - Ther - Hosp & Oth	76.00		0.00	76.00
Marcum 102	SDX Dysphagia Experts	0.00	RJE - 2	2,160.00	2,160.00
				2,160.00	
	Subtotal [9A] ST - Resident Care	84,146.00		2,160.00	86,306.00
	Subgroup : [10A] OT - Resident Care				
6050151000	Anc Serv - Ther -MCR A	176,595.00		0.00	176,595.00
6050251000	Anc Serv - Ther -MCR A NonRhb	71.00		0.00	71.00
6050351000	Anc Serv - Ther - Medicare B	82,890.00		0.00	82,890.00
6050451000	Anc Serv - Ther - Medicaid	28,597.00		0.00	28,597.00
6050551000	Anc Serv - Ther - HMO	33,883.00		0.00	33,883.00
6050651000	Anc Serv - Ther - HMO Part B	5,339.00		0.00	5,339.00
6050751000	Anc Serv - Ther - Private	144.00		0.00	144.00
6051051000	Anc Serv - Ther - Hosp & Oth	609.00		0.00	609.00
				0.00	
	Subtotal [10A] OT - Resident Care	326,128.00		0.00	326,128.00
	Subgroup : [11A1] RN's - Direct Care				
6000100000	Temp Help - RN	92,230.00		0.00	92,230.00
				0.00	
	Subtotal [11A1] RN's - Direct Care	92,230.00		0.00	92,230.00
	Subgroup : [11A2] RN's - Administrative				
Marcum 106	Temp MDS Services RN	0.00	RJE - 5	2,720.00	2,720.00
				2,720.00	
	Subtotal [11A2] RN's - Administrative	0.00		2,720.00	2,720.00
	Subgroup : [11B1] LPN's - Direct Care				
6000210000	Temp Help - Lpn	1,620.00		0.00	1,620.00
				0.00	
	Subtotal [11B1] LPN's - Direct Care	1,620.00		0.00	1,620.00
	Subgroup : [11C] Aides				
6000310000	Temp Help - Aides	1,624.00		0.00	1,624.00
				0.00	
	Subtotal [11C] Aides	1,624.00		0.00	1,624.00
	Subgroup : [12] Other				
6100153000	Anc Serv - Respiratory Therapy	4,305.00		0.00	4,305.00

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Parkway Pavilion Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
6110210000	Pro Fees - Nurse Consultant	50,205.00		(2,720.00)	47,485.00
			RJE - 5	(2,720.00)	
6400510000	Pro Fees - Consulting-IV	7,216.00		0.00	7,216.00
6409910000	Pro Fees - Other	364.00		(364.00)	0.00
			RJE - 2	(364.00)	
7000110000	Consulting Fee Expense	162,051.00		0.00	162,051.00
Marcum 107	Professional Fees - Pulmonologist	0.00		16,400.00	16,400.00
			RJE - 8	16,400.00	
Subtotal [12] Other		224,941.00		13,316.00	238,257.00
Total [13-B] Professional Fees		1,137,798.00		14,708.00	1,152,506.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
5202110000	Emp Ben - Workers Comp Ins	123,913.00		0.00	123,913.00
5202111000	Emp Ben - Workers Comp Ins	19,374.00		0.00	19,374.00
5202120000	Emp Ben - Workers Comp Ins	3,717.00		0.00	3,717.00
5202130000	Emp Ben - Workers Comp Ins	20,385.00		0.00	20,385.00
5202131000	Emp Ben - Workers Comp Ins	35.00		0.00	35.00
5202134000	Emp Ben - Workers Comp Ins	3,170.00		0.00	3,170.00
Subtotal [1A1] Workmen's Compensation		170,594.00		0.00	170,594.00
Subgroup : [1A2] Disability Insurance					
5203510000	Emp Ben - Group Disability	(1,415.00)		0.00	(1,415.00)
5203511000	Emp Ben - Group Disability	(544.00)		0.00	(544.00)
5203520000	Emp Ben - Group Disability	1,809.00		0.00	1,809.00
5203530000	Emp Ben - Group Disability	(57.00)		0.00	(57.00)
5203531000	Emp Ben - Group Disability	(130.00)		0.00	(130.00)
Subtotal [1A2] Disability Insurance		(337.00)		0.00	(337.00)
Subgroup : [1A3] Unemployment Insurance					
5100310000	PR Tax - SUTA	23,833.00		0.00	23,833.00
5100311000	PR Tax - SUTA	1,362.00		0.00	1,362.00
5100312000	PR Tax - SUTA	246.00		0.00	246.00
5100320000	PR Tax - SUTA	1,451.00		0.00	1,451.00
5100325000	PR Tax - SUTA	856.00		0.00	856.00
5100330000	PR Tax - SUTA	4,047.00		0.00	4,047.00
5100331000	PR Tax - SUTA	558.00		0.00	558.00
5100334000	PR Tax - SUTA	352.00		0.00	352.00
5100337000	PR Tax - SUTA	321.00		0.00	321.00
Subtotal [1A3] Unemployment Insurance		33,026.00		0.00	33,026.00
Subgroup : [1A4] Social Security (FICA)					
5100110000	PR Tax - FICA	218,950.00		0.00	218,950.00
5100111000	PR Tax - FICA	30,979.00		0.00	30,979.00
5100112000	PR Tax - FICA	2,036.00		0.00	2,036.00
5100120000	PR Tax - FICA	19,475.00		0.00	19,475.00
5100121000	PR Tax - FICA	2,833.00		0.00	2,833.00
5100125000	PR Tax - FICA	2,270.00		0.00	2,270.00
5100130000	PR Tax - FICA	26,966.00		0.00	26,966.00
5100131000	PR Tax - FICA	7,588.00		0.00	7,588.00
5100134000	PR Tax - FICA	5,066.00		0.00	5,066.00
5100137000	PR Tax - FICA	5,013.00		0.00	5,013.00
5100153000	PR Tax - FICA	139.00		0.00	139.00
Subtotal [1A4] Social Security (FICA)		321,295.00		0.00	321,295.00
Subgroup : [1A5] Health Insurance					
5203110000	Emp Ben - Health Insurance	108,856.00		0.00	108,856.00
5203111000	Emp Ben - Health Insurance	24,152.00		0.00	24,152.00
5203120000	Emp Ben - Health Insurance	25,436.00		0.00	25,436.00
5203125000	Emp Ben - Health Insurance	1,790.00		0.00	1,790.00
5203130000	Emp Ben - Health Insurance	15,716.00		0.00	15,716.00
5203131000	Emp Ben - Health Insurance	20,385.00		0.00	20,385.00
5203134000	Emp Ben - Health Insurance	7,657.00		0.00	7,657.00
5203410000	Emp Ben - Dental Insurance	1,151.00		0.00	1,151.00
5203411000	Emp Ben - Dental Insurance	175.00		0.00	175.00
5203420000	Emp Ben - Dental Insurance	1,843.00		0.00	1,843.00
5203425000	Emp Ben - Dental Insurance	38.00		0.00	38.00
5203430000	Emp Ben - Dental Insurance	121.00		0.00	121.00
5203431000	Emp Ben - Dental Insurance	234.00		0.00	234.00
5203434000	Emp Ben - Dental Insurance	49.00		0.00	49.00
Subtotal [1A5] Health Insurance		205,603.00		0.00	205,603.00
Subgroup : [1A6] Life Insurance					
5203310000	Emp Ben - Life Insurance	3,914.00		0.00	3,914.00
5203320000	Emp Ben - Life Insurance	951.00		0.00	951.00
Subtotal [1A6] Life Insurance		4,865.00		0.00	4,865.00
Subgroup : [1A9] Other					
5204110000	Emp Ben - Empl Hlth & Welfare	1,055.00		0.00	1,055.00
5204120000	Emp Ben - Empl Hlth & Welfare	2,143.00		0.00	2,143.00
5204130000	Emp Ben - Empl Hlth & Welfare	(20.00)		0.00	(20.00)
5207120000	Emp Ben - Empl Sfty Prog Prem	1,350.00		0.00	1,350.00
5207235000	Emp Ben - Tuition Reimb	50.00		0.00	50.00
5208110000	Emp Ben - Employee Bckgrnd Chk	6,393.00		0.00	6,393.00
5208120000	Emp Ben - Employee Bckgrnd Chk	74.00		0.00	74.00
5208210000	Emp Ben - Employee Physicals	120.00		0.00	120.00
5208410000	Emp Ben - Employee Drug Screen	2,632.00		0.00	2,632.00
5209920000	Emp Ben - Other	1,602.00		0.00	1,602.00
Subtotal [1A9] Other		15,399.00		0.00	15,399.00
Subgroup : [1C] Bad Debts					
6600120000	BD - General Reserve	131,175.00		0.00	131,175.00
Subtotal [1C] Bad Debts		131,175.00		0.00	131,175.00
Subgroup : [1D] Accounting and Auditing					
6402220000	Pro Fees - Fin Audit & IRS File	4,931.00		4,642.00	9,573.00
			RJE - 1	4,642.00	
Subtotal [1D] Accounting and Auditing		4,931.00		4,642.00	9,573.00

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Parkway Pavilion Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [1E] Legal					
6402020000	Pro Fees - Legal - General	5,304.00		(4,642.00)	662.00
			RJE - 1	(4,642.00)	
6402120000	Pro Fees - Legal - AR Collect	10,865.00		0.00	10,865.00
Subtotal [1E] Legal		16,169.00		(4,642.00)	11,527.00
Subgroup : [1G] Office Supplies					
6210810000	Supp-Office	2,940.00		0.00	2,940.00
6210820000	Supp-Office	1,086.00		0.00	1,086.00
6210825000	Supp-Office	415.00		0.00	415.00
6210830000	Supp-Office	283.00		0.00	283.00
6211010000	Supp-Forms	1,230.00		0.00	1,230.00
6211020000	Supp-Forms	4,883.00		0.00	4,883.00
6211021000	Supp-Forms	4,633.00		0.00	4,633.00
6211025000	Supp-Forms	225.00		0.00	225.00
6211030000	Supp-Forms	124.00		0.00	124.00
6211110000	Supp-Copying	3,945.00		0.00	3,945.00
6211120000	Supp-Copying	2,398.00		0.00	2,398.00
6211125000	Supp-Copying	34.00		0.00	34.00
6211210000	Supp-Computers	1,173.00		0.00	1,173.00
6211220000	Supp-Computers	2,035.00		0.00	2,035.00
6211425000	Supp-Marketing	662.00		0.00	662.00
6219920000	Supp-Other	1,020.00		0.00	1,020.00
6355120000	Minor Equip Purch	1,848.00		0.00	1,848.00
Subtotal [1G] Office Supplies		28,936.00		0.00	28,936.00
Subgroup : [1H1] Telephone and Telegraph					
6650120000	Utilities - Telephone	28,384.00		0.00	28,384.00
6650220000	Utilities - Telephone Maint	89.00		0.00	89.00
Subtotal [1H1] Telephone and Telegraph		28,473.00		0.00	28,473.00
Subgroup : [1H2] Cellular Phones and Beepers					
6650320000	Utilities - Mobile & Pagers	3,481.00		0.00	3,481.00
Subtotal [1H2] Cellular Phones and Beepers		3,481.00		0.00	3,481.00
Subgroup : [1K3] Resident Day User Fee					
8850120000	Assess - State Assess/Prov Tax	701,059.00		0.00	701,059.00
Subtotal [1K3] Resident Day User Fee		701,059.00		0.00	701,059.00
Total [16] Expenditures Other than Salaries		1,664,669.00		0.00	1,664,669.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [1] Resident Travel and Entertainment					
6301254000	Patient Medi Trans - Non-Amb	1,461.00		0.00	1,461.00
Subtotal [1] Resident Travel and Entertainment		1,461.00		0.00	1,461.00
Subgroup : [4] Employee Travel					
6450110000	Travel Meet - Sam & Conf Fees	500.00		0.00	500.00
6450320000	Travel Meet - Airfare	1,880.00		0.00	1,880.00
6450420000	Travel Meet - Hotels	7,726.00		0.00	7,726.00
6450520000	Travel Meet - Car Rental	2,222.00		0.00	2,222.00
6450610000	Travel Meet - Meals	26.00		0.00	26.00
6450620000	Travel Meet - Meals	1,209.00		0.00	1,209.00
Subtotal [4] Employee Travel		13,563.00		0.00	13,563.00
Subgroup : [6] Automobile Expense					
6455110000	Auto & Truck - Mileage	225.00		0.00	225.00
6455120000	Auto & Truck - Mileage	10,473.00		0.00	10,473.00
6455220000	Auto & Truck - Gas	214.00		0.00	214.00
6455234000	Auto & Truck - Gas	6.00		0.00	6.00
6455200000	Auto & Truck - Other	653.00		0.00	653.00
Subtotal [6] Automobile Expense		11,571.00		0.00	11,571.00
Subgroup : [M1] Advertising Help Wanted					
6500120000	Advert - Help Wanted	2,327.00		0.00	2,327.00
Subtotal [M1] Advertising Help Wanted		2,327.00		0.00	2,327.00
Subgroup : [M3] Advertising Other					
6500220000	Advert - Comm Awareness	1,528.00		0.00	1,528.00
6500320000	Advert - Promotional	101.00		0.00	101.00
6500420000	Advert - Brochures	91.00		0.00	91.00
6500520000	Advert - Other	2,553.00		0.00	2,553.00
6500820000	Advert - Public Relations	643.00		0.00	643.00
Subtotal [M3] Advertising Other		4,916.00		0.00	4,916.00
Subgroup : [M7] Postage					
6210920000	Supp-Postage	6,602.00		0.00	6,602.00
Subtotal [M7] Postage		6,602.00		0.00	6,602.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
6900110000	Dues - Dues & Subscriptions	1,350.00		0.00	1,350.00
6900120000	Dues - Dues & Subscriptions	9,056.00		(3,338.00)	5,718.00
			RJE - 3	(3,338.00)	
Subtotal [M8] Dues and Membership Fees to Professional Associations		10,406.00		(3,338.00)	7,068.00
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 104	Chamber of Commerce Dues	0.00		225.00	225.00
			RJE - 3	225.00	
Subtotal [M8A] Dues to Chamber of Commerce		0.00		225.00	225.00
Subgroup : [M9] Subscriptions					
Marcum 103	Subscriptions	0.00		3,113.00	3,113.00
			RJE - 3	3,113.00	
Subtotal [M9] Subscriptions		0.00		3,113.00	3,113.00
Subgroup : [M11] Services Provided by Contract					
5009010000	S&W - Consulting Support	22,185.00		0.00	22,185.00
5009020000	S&W - Consulting Support	81,447.00		(2,267.00)	79,180.00
			RJE - 7	(2,267.00)	
6408920000	Pro Fees - Other	17,977.00		(12,441.00)	5,536.00

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medical - Parkway Pavilion Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCHH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ	J/E Ref #	RJE	FINAL
		9/30/2015			9/30/2015
			RJE - 2	(12,441.00)	
6750110000	Information Technology	12,145.00		0.00	12,145.00
6750120000	Information Technology	41,589.00		0.00	41,589.00
Subtotal [M11] Services Provided by Contract		176,323.00		(14,708.00)	160,615.00
Subgroup : [M12] Administrative Management Services					
7000120000	Consulting Fee Expense	50,092.00		0.00	50,092.00
7000220000	Financial Services Expense	212,943.00		0.00	212,943.00
Subtotal [M12] Administrative Management Services		263,035.00		0.00	263,035.00
Subgroup : [M13] Other					
6210120000	Supp - Storage Fees	4,013.00		0.00	4,013.00
6400120000	Pro Fees - Consulting	786.00		0.00	786.00
6402620000	Pro Fees - Ins Consultant	1,210.00		0.00	1,210.00
6850420000	Utilities - Internet Services	6,309.00		0.00	6,309.00
6810120000	Licenses & Permits	2,152.00		0.00	2,152.00
6870120000	Bank Service Charges	5,913.00		0.00	5,913.00
6891120000	NAC - Fines & Penalties	1,170.00		0.00	1,170.00
6899200000	NAC - Other	150.00		0.00	150.00
7699000000	Fin Charges - Unused Line Fees	22,139.00		0.00	22,139.00
Subtotal [M13] Other		43,842.00		0.00	43,842.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		533,046.00		(14,708.00)	518,338.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
6150130000	Food Purch - Raw	213,125.00		0.00	213,125.00
6150231000	Food Purch - Resident Activity	1,671.00		0.00	1,671.00
6150620000	Food Purch - Employee H&W	548.00		0.00	548.00
6150720000	Food Purch - Promotion	838.00		0.00	838.00
Subtotal [2A1] Raw Food		215,982.00		0.00	215,982.00
Subgroup : [2A2] Non-Food Supplies					
6150430000	Food Purch - Supplements	16,559.00		0.00	16,559.00
6150530000	Food Purch - Thickeners	12,565.00		0.00	12,565.00
6210330000	Supp - Dietary	21,296.00		0.00	21,296.00
Subtotal [2A2] Non-Food Supplies		50,420.00		0.00	50,420.00
Subgroup : [2B] Purchased Services					
6121130000	Pro Fees - Food Service	426.00		0.00	426.00
Subtotal [2B] Purchased Services		426.00		0.00	426.00
Subgroup : [2D] Other					
6355130000	Minor Equip Purch	1,468.00		0.00	1,468.00
7110230000	Lease - Minor Equip	2,095.00		(140.00)	1,955.00
7110232000	Lease - Minor Equip	428.00	RJE - 4	(140.00)	288.00
Subtotal [2D] Other		3,992.00		(140.00)	3,852.00
Total [18] Dietary Basis for Allocation of Costs		270,820.00		(140.00)	270,680.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc., washed, ironed..					
6210633000	Supp - Linen	1,102.00		0.00	1,102.00
Subtotal [3A1] Bed Linens, etc., washed, ironed..		1,102.00		0.00	1,102.00
Subgroup : [3B] Purchased Services					
6120233000	Pro Fees - Contracted Laundry	152,167.00		0.00	152,167.00
Subtotal [3B] Purchased Services		152,167.00		0.00	152,167.00
Subgroup : [3D] Other					
6210533000	Supp - Laundry	1,082.00		0.00	1,082.00
Subtotal [3D] Other		1,082.00		0.00	1,082.00
Total [19] Laundry-Basis for Allocation of Costs		154,351.00		0.00	154,351.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
6210432000	Supp - Housekeeping	3,246.00		0.00	3,246.00
Subtotal [4A1] In-House Care Supplies		3,246.00		0.00	3,246.00
Subgroup : [4B] Purchased Services					
6120132000	Pro Fees - Contr Housekeeping	228,389.00		0.00	228,389.00
Subtotal [4B] Purchased Services		228,389.00		0.00	228,389.00
Subgroup : [5A2] Purchased from					
6250140000	Rx Drugs - Medicare	171,683.00		0.00	171,683.00
6250240000	Rx Drugs - Managed Care-HMO	27,022.00		0.00	27,022.00
6250340000	Rx Drugs - Medicaid	17,014.00		0.00	17,014.00
6250440000	Rx Drugs - Stock	8,130.00		0.00	8,130.00
6250540000	Rx Drugs - Med D Noncovered	12,038.00		0.00	12,038.00
6250640000	Rx Drugs - Res Vaccinations	2,334.00		0.00	2,334.00
6250643000	Rx Drugs - IV Medicare	35,132.00		0.00	35,132.00
6251140000	Rx Drugs - IV HMO	1,814.00		0.00	1,814.00
6251240000	Rx Drugs - IV HMO	1,788.00		0.00	1,788.00
6251340000	Rx Drugs - IV Medicaid	1,788.00		0.00	1,788.00
Subtotal [5A2] Purchased from		274,953.00		0.00	274,953.00
Subgroup : [5B] Medicine Cabinet Drugs					
6251540000	Rx Drugs - OTC	18,942.00		0.00	18,942.00
Subtotal [5B] Medicine Cabinet Drugs		18,942.00		0.00	18,942.00
Subgroup : [5C] Medical and Therapeutic Supplies					
6200110000	Supp - Medical	13,661.00		0.00	13,661.00
6200210000	Supp - Nursing	27,609.00		0.00	27,609.00
6200310000	Supp - Universal Precaution	24,655.00		0.00	24,655.00
6200610000	Supp - Enteral	670.00		0.00	670.00
6355110000	Minor Equip Purch	2,031.00		0.00	2,031.00
6355310000	Med Equip Purch	6,150.00		0.00	6,150.00
Subtotal [5C] Medical and Therapeutic Supplies		74,776.00		0.00	74,776.00

Client: **Chestnut Health & Rehabilitation Group, Inc.**
 Engagement: **Medical - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCHH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [5D] Ambulance/Limousine					
6301354000 Patient Med Trans - Ambulance		1,364.00		0.00	1,364.00
Subtotal [5D] Ambulance/Limousine		1,364.00		0.00	1,364.00
Subgroup : [5E2] Oxygen - Other					
6200710000 Supp - Oxygen Gas		16,982.00		0.00	16,982.00
Subtotal [5E2] Oxygen - Other		16,982.00		0.00	16,982.00
Subgroup : [5F] X-Rays and related radiological					
6260254000 Anc Serv - X-Ray		11,688.00		0.00	11,688.00
Subtotal [5F] X-Rays and related radiological		11,688.00		0.00	11,688.00
Subgroup : [5H] Laboratory					
6260154000 Anc Serv - Lab Fees		17,288.00		0.00	17,288.00
Subtotal [5H] Laboratory		17,288.00		0.00	17,288.00
Subgroup : [5I] Recreation					
6210231000 Supp - Activities		1,833.00		0.00	1,833.00
6219931000 Supp-Other		30.00		0.00	30.00
6400731000 Pro Fees - Activities		1,445.00		0.00	1,445.00
6950120000 TV & Radio		16,037.00		0.00	16,037.00
6950131000 TV & Radio		1,387.00		0.00	1,387.00
Subtotal [5I] Recreation		20,732.00		0.00	20,732.00
Subgroup : [5J] Other					
6150310000 Food Purch - Tube Feeding		52.00		0.00	52.00
6150330000 Food Purch - Tube Feeding		4,028.00		0.00	4,028.00
6200410000 Supp - Wound Care		14,225.00		0.00	14,225.00
6200510000 Supp - Prosthetic Device		2,886.00		0.00	2,886.00
6200653000 Supp - Respiratory Supplies		12,058.00		0.00	12,058.00
6200910000 Supp - IV		11,871.00		0.00	11,871.00
6201050000 Supp - Phys Therapy		1,775.00		0.00	1,775.00
6201261000 Supp - Occup Therapy		1,023.00		0.00	1,023.00
6201310000 Supp - Routine Hygiene		7,581.00		0.00	7,581.00
6201410000 Supp - Incontinent Supplies		53,721.00		0.00	53,721.00
6350163000 ME Lease - Respiratory Equip		15,086.00		0.00	15,086.00
6350210000 ME Lease - Bariatric Equipment		1,280.00		0.00	1,280.00
6350410000 ME Lease - Specialty Beds		4,042.00		0.00	4,042.00
6350910000 MEL - Alt Press Air Mattress		7,171.00		0.00	7,171.00
6351010000 ME Lease - Air Fluidized Beds		1,857.00		0.00	1,857.00
6351210000 ME Lease - IV Pump		430.00		0.00	430.00
6351410000 ME Lease - Other		1,554.00		0.00	1,554.00
6355150000 Minor Equip Purch		2,060.00		0.00	2,060.00
6355151000 Minor Equip Purch		99.00		0.00	99.00
6355153000 Minor Equip Purch		2,139.00		0.00	2,139.00
6355351000 Med Equip Purch		85.00		0.00	85.00
6972120000 Replace of Res. Personal Prop.		190.00		0.00	190.00
Subtotal [5J] Other		145,211.00		0.00	145,211.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		813,571.00		0.00	813,571.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
6550110000 R&M - Equipment		85.00		0.00	85.00
6550120000 R&M - Equipment		4.00		0.00	4.00
6550130000 R&M - Equipment		6.00		0.00	6.00
6550133000 R&M - Equipment		830.00		0.00	830.00
6550134000 R&M - Equipment		2,928.00		0.00	2,928.00
6550135000 R&M - Equipment		857.00		0.00	857.00
Subtotal [6A] Repairs and Maintenance		4,710.00		0.00	4,710.00
Subgroup : [6B] Heat					
6651335000 Utilities - Fuel		1,095.00		0.00	1,095.00
6651435000 Utilities - Gas		24,627.00		0.00	24,627.00
Subtotal [6B] Heat		25,722.00		0.00	25,722.00
Subgroup : [6C] Light & Power					
6651135000 Utilities - Electricity		164,972.00		0.00	164,972.00
Subtotal [6C] Light & Power		164,972.00		0.00	164,972.00
Subgroup : [6D] Water					
6651235000 Utilities - Water		25,332.00		0.00	25,332.00
Subtotal [6D] Water		25,332.00		0.00	25,332.00
Subgroup : [6E] Equipment Lease					
6351450000 ME Lease - Other		3,416.00		0.00	3,416.00
7100320000 Lease - Equipment		1,009.00		0.00	1,009.00
7110220000 Lease - Minor Equip		1,135.00		(500.00)	635.00
7110320000 Lease - Fax Machine		241.00	RJE - 4	(500.00)	241.00
Subtotal [6E] Equipment Lease		5,801.00		(500.00)	5,301.00
Subgroup : [6F] Other					
5099035000 S&W - Consulting Support		5,535.00		0.00	5,535.00
6210734000 Supp - Maintenance		11,894.00		0.00	11,894.00
6219934000 Supp-Other		360.00		0.00	360.00
6355134000 Minor Equip Purch		324.00		0.00	324.00
6355135000 Minor Equip Purch		260.00		0.00	260.00
6400920000 Pro Fees - Environ Site Assess		1,364.00		0.00	1,364.00
6550235000 R&M - Building		11,968.00		0.00	11,968.00
6550535000 R&M - Garbage		34,335.00		0.00	34,335.00
6550635000 R&M - Pest Control		1,973.00		140.00	2,113.00
6550735000 R&M - Hazardous Waste		888.00	RJE - 4	140.00	888.00
6550835000 R&M - Sewage Treatment Costs		27,342.00		0.00	27,342.00
6550920000 R&M - Maintenance Contracts		2,269.00		0.00	2,269.00
6550934000 R&M - Maintenance Contracts		4,081.00		0.00	4,081.00
6550935000 R&M - Maintenance Contracts		23,996.00		0.00	23,996.00
7100200000 Lease - Land		240.00		0.00	240.00

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Parkway Pavilion Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Marcum 105	Lease - State Property Fee	0.00		500.00	500.00
			RJE - 4	500.00	
				640.00	127,469.00
Subtotal [6F] Other		126,829.00			
Subgroup : [7D] Movable Equipment					
7200500000	Dep - Furniture & Equip	664.00		0.00	664.00
7200600000	Dep - Information Technology	2,014.00		0.00	2,014.00
Subtotal [7D] Movable Equipment		2,678.00		0.00	2,678.00
Subgroup : [8A] Organization Expense					
7800100000	Amort - Def Finance Costs	18,680.00		0.00	18,680.00
Subtotal [8A] Organization Expense		18,680.00		0.00	18,680.00
Subgroup : [8C] Leasehold Improvements					
7200500000	Dep - Leasehold Improvements	241.00		0.00	241.00
Subtotal [8C] Leasehold Improvements		241.00		0.00	241.00
Subgroup : [9] Rental Payments					
7100100000	Lease - Building	1,054,636.00		0.00	1,054,636.00
Subtotal [9] Rental Payments		1,054,636.00		0.00	1,054,636.00
Subgroup : [10B] Real estate taxes paid by lessor					
6800100000	Taxes - Real Estate	68,131.00		0.00	68,131.00
Subtotal [10B] Real estate taxes paid by lessor		68,131.00		0.00	68,131.00
Subgroup : [10C] Personal property taxes					
6800200000	Taxes - Personal Property	1,989.00		0.00	1,989.00
Subtotal [10C] Personal property taxes		1,989.00		0.00	1,989.00
Total [22] Maintenance and Property		1,499,721.00		140.00	1,499,861.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
7500100000	Int Exp - Line of Credit	38,538.00		0.00	38,538.00
7500200000	Int Exp - Notes & Mortgages	9,155.00		0.00	9,155.00
Subtotal [12D] Other Interest Expense		47,693.00		0.00	47,693.00
Subgroup : [14A] Insurance on Property					
6700135000	Ins - Plant Operations	16,966.00		0.00	16,966.00
Subtotal [14A] Insurance on Property		16,966.00		0.00	16,966.00
Subgroup : [14C1] Umbrella					
6700220000	Ins - General	2,957.00		0.00	2,957.00
6700820000	Ins - GLPL	113,719.00		0.00	113,719.00
6700920000	Ins - GLPL Excess	38,095.00		0.00	38,095.00
Subtotal [14C1] Umbrella		154,771.00		0.00	154,771.00
Subgroup : [14C3] Other					
6700420000	Ins - D & O Liability	469.00		0.00	469.00
Subtotal [14C3] Other		469.00		0.00	469.00
Total [27] Interest and Insurance		219,899.00		0.00	219,899.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
4200300000	Medicaid - [CF]	(5,478,247.00)		0.00	(5,478,247.00)
Subtotal [1A] Medicaid Residents (CT only)		(5,478,247.00)		0.00	(5,478,247.00)
Subgroup : [3A] Medicare Residents (All inclusive)					
4101000000	Medicare Rugs III - RUX	(11,717.00)		0.00	(11,717.00)
4102000000	Medicare Rugs III - RUC	(438,440.00)		0.00	(438,440.00)
4102500000	Medicare Rugs III - RUB	(975,861.00)		0.00	(975,861.00)
4103000000	Medicare Rugs III - RUA	(281,186.00)		0.00	(281,186.00)
4106000000	Medicare Rugs III - RVX	(42,462.00)		0.00	(42,462.00)
4106500000	Medicare Rugs III - RVL	(20,051.00)		0.00	(20,051.00)
4107000000	Medicare Rugs III - RVC	(132,272.00)		0.00	(132,272.00)
4107500000	Medicare Rugs III - RVB	(103,701.00)		0.00	(103,701.00)
4108000000	Medicare Rugs III - RVA	(83,110.00)		0.00	(83,110.00)
4111500000	Medicare Rugs III - RHL	(1,204.00)		0.00	(1,204.00)
4112000000	Medicare Rugs III - RHC	(43,637.00)		0.00	(43,637.00)
4112500000	Medicare Rugs III - RHD	(43,543.00)		0.00	(43,543.00)
4113000000	Medicare Rugs III - RHA	(25,932.00)		0.00	(25,932.00)
4117000000	Medicare Rugs III - RMC	(46,668.00)		0.00	(46,668.00)
4117500000	Medicare Rugs III - RMB	(24,642.00)		0.00	(24,642.00)
4118000000	Medicare Rugs III - RMA	(10,621.00)		0.00	(10,621.00)
4132000000	Medicare Rugs IV - ES1	(534.00)		0.00	(534.00)
4135000000	Medicare Rugs IV - HE1	(7,285.00)		0.00	(7,285.00)
4135800000	Medicare Rugs IV - HD2	(2,416.00)		0.00	(2,416.00)
4136200000	Medicare Rugs IV - HC2	(4,559.00)		0.00	(4,559.00)
4136400000	Medicare Rugs IV - HC1	(3,811.00)		0.00	(3,811.00)
4136800000	Medicare Rugs IV - HB1	(7,172.00)		0.00	(7,172.00)
4137200000	Medicare Rugs IV - LE1	(392.00)		0.00	(392.00)
4137500000	Medicare Rugs IV - LD1	(23,779.00)		0.00	(23,779.00)
4138400000	Medicare Rugs IV - LB1	(3,829.00)		0.00	(3,829.00)
4141200000	Medicare Rugs IV - CD1	(13,426.00)		0.00	(13,426.00)
4141700000	Medicare Rugs III - CC1	(1,925.00)		0.00	(1,925.00)
4142200000	Medicare Rugs III - CB1	(3,864.00)		0.00	(3,864.00)
4142700000	Medicare Rugs III - CA1	(19,980.00)		0.00	(19,980.00)
4151500000	Medicare Rugs III - BB1	(551.00)		0.00	(551.00)
4156200000	Medicare Rugs III - PF1	(6,597.00)		0.00	(6,597.00)
4156500000	Medicare Rugs III - PD1	(9,994.00)		0.00	(9,994.00)
4156800000	Medicare Rugs III - PC1	(7,430.00)		0.00	(7,430.00)
4157200000	Medicare Rugs III - PB1	(4,055.00)		0.00	(4,055.00)
4157600000	Medicare Rugs III - PA1	(1,887.00)		0.00	(1,887.00)
4160000000	Medicare Rugs III - AAA	(2,097.00)		0.00	(2,097.00)
4180100000	Medicare Rugs III - Unknown	(5,032.00)		0.00	(5,032.00)
4188900000	Medicare A - Sequestration	40,478.00		0.00	40,478.00
Subtotal [3A] Medicare Residents (All inclusive)		(2,375,184.00)		0.00	(2,375,184.00)

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Parkway Pavilion Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [4A] Private-pay residents and other					
4300100000	Private Pay	(1,440,620.00)		0.00	(1,440,620.00)
4400100000	Commercial Insurance	(3,689.00)		0.00	(3,689.00)
4400500000	Commercial Ins Phys at Level	(78,735.00)		0.00	(78,735.00)
4500100000	HMO	(42.00)		0.00	(42.00)
4501000000	HMO - Medicare Replacement	(382,864.00)		0.00	(382,864.00)
4501100000	HMO - MCR Rep Sequestration	1,846.00		0.00	1,846.00
4550100000	Hospice	(570,424.00)		0.00	(570,424.00)
	Subtotal [4A] Private-pay residents and other	<u>(2,474,528.00)</u>		<u>0.00</u>	<u>(2,474,528.00)</u>
Subgroup : [5A] Prescription Drugs - Medicare					
4600100000	Pharmacy Rx - Medicare A	(205,281.00)		0.00	(205,281.00)
4600200000	Pharmacy Rx - Medicare B	(691.00)		0.00	(691.00)
4610100000	Pharm OTC - Medicare A	(1,450.00)		0.00	(1,450.00)
	Subtotal [5A] Prescription Drugs - Medicare	<u>(207,422.00)</u>		<u>0.00</u>	<u>(207,422.00)</u>
Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance					
4601100000	Pharmacy Rx - C/A - Medicare A	205,281.00		0.00	205,281.00
4611100000	Pharm OTC - C/A - Medicare A	1,450.00		0.00	1,450.00
	Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance	<u>206,731.00</u>		<u>0.00</u>	<u>206,731.00</u>
Subgroup : [5C] Prescription Drugs - Non-medicare					
4600300000	Pharmacy Rx - Medicaid	(34,586.00)		0.00	(34,586.00)
4600400000	Pharmacy Rx - HMO	(25,758.00)		0.00	(25,758.00)
4600500000	Pharmacy Rx - Private	(682.00)		0.00	(682.00)
4600700000	Pharmacy Rx - Comm Ins	(5,369.00)		0.00	(5,369.00)
4600800000	Pharmacy Rx - Hospice	(13.00)		0.00	(13.00)
4610300000	Pharm OTC - Medicaid	(836.00)		0.00	(836.00)
4610400000	Pharm OTC - HMO	(62.00)		0.00	(62.00)
4610800000	Pharm OTC - Hospice	(132.00)		0.00	(132.00)
	Subtotal [5C] Prescription Drugs - Non-medicare	<u>(67,416.00)</u>		<u>0.00</u>	<u>(67,416.00)</u>
Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance					
4601300000	Pharmacy Rx - C/A - Medicaid	34,586.00		0.00	34,586.00
4601400000	Pharmacy Rx - C/A - HMO	25,758.00		0.00	25,758.00
4601700000	Pharmacy Rx - C/A - Comm Ins	5,369.00		0.00	5,369.00
4601800000	Pharmacy Rx - C/A - Hospice	13.00		0.00	13.00
4611300000	Pharm OTC - C/A - Medicaid	836.00		0.00	836.00
4611400000	Pharm OTC - C/A - HMO	62.00		0.00	62.00
4611800000	Pharm OTC - C/A - Hospice	132.00		0.00	132.00
	Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance	<u>66,764.00</u>		<u>0.00</u>	<u>66,764.00</u>
Subgroup : [6C] Medical Supplies - Non-medicare					
4630300000	Med Supp - Medicaid	(33.00)		0.00	(33.00)
	Subtotal [6C] Medical Supplies - Non-medicare	<u>(33.00)</u>		<u>0.00</u>	<u>(33.00)</u>
Subgroup : [6D] Medical Supplies - Non-medicare Contractual Allowance					
4631300000	Med Supp - C/A - Medicaid	33.00		0.00	33.00
	Subtotal [6D] Medical Supplies - Non-medicare Contractual Allowance	<u>33.00</u>		<u>0.00</u>	<u>33.00</u>
Subgroup : [7A] Physical Therapy - Medicare					
4660100000	Phys Ther - Medicare A	(364,589.00)		0.00	(364,589.00)
4660200000	Phys Ther - Medicare B	(158,344.00)		0.00	(158,344.00)
	Subtotal [7A] Physical Therapy - Medicare	<u>(522,933.00)</u>		<u>0.00</u>	<u>(522,933.00)</u>
Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance					
4661100000	Phys Ther - C/A - Medicare A	364,810.00		0.00	364,810.00
4661200000	Phys Ther - C/A - Medicare B	29,961.00		0.00	29,961.00
	Subtotal [7B] Physical Therapy - Medicare Contractual Allowance	<u>394,771.00</u>		<u>0.00</u>	<u>394,771.00</u>
Subgroup : [7C] Physical Therapy - Non-medicare					
4660300000	Phys Ther - Medicaid	(52,501.00)		0.00	(52,501.00)
4660400000	Phys Ther - HMO	(73,457.00)		0.00	(73,457.00)
4660700000	Phys Ther - Comm Ins	(10,252.00)		0.00	(10,252.00)
	Subtotal [7C] Physical Therapy - Non-medicare	<u>(136,210.00)</u>		<u>0.00</u>	<u>(136,210.00)</u>
Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance					
4661300000	Phys Ther - C/A - Medicaid	52,501.00		0.00	52,501.00
4661400000	Phys Ther - C/A - HMO	62,737.00		0.00	62,737.00
4661700000	Phys Ther - C/A - Comm Ins	10,252.00		0.00	10,252.00
	Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance	<u>125,490.00</u>		<u>0.00</u>	<u>125,490.00</u>
Subgroup : [8A] Speech Therapy - Medicare					
4670100000	Speech Ther - Medicare A	(93,374.00)		0.00	(93,374.00)
4670200000	Speech Ther - Medicare B	(47,959.00)		0.00	(47,959.00)
	Subtotal [8A] Speech Therapy - Medicare	<u>(141,324.00)</u>		<u>0.00</u>	<u>(141,324.00)</u>
Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance					
4671100000	Speech Ther - C/A - Medicare A	93,374.00		0.00	93,374.00
4671200000	Speech Ther - C/A - Medicare B	631.00		0.00	631.00
	Subtotal [8B] Speech Therapy - Medicare Contractual Allowance	<u>94,005.00</u>		<u>0.00</u>	<u>94,005.00</u>
Subgroup : [8C] Speech Therapy - Non-medicare					
4670300000	Speech Ther - Medicaid	(19,207.00)		0.00	(19,207.00)
4670400000	Speech Ther - HMO	(22,026.00)		0.00	(22,026.00)
4670700000	Speech Ther - Comm Ins	(1,811.00)		0.00	(1,811.00)
	Subtotal [8C] Speech Therapy - Non-medicare	<u>(43,044.00)</u>		<u>0.00</u>	<u>(43,044.00)</u>
Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance					
4671300000	Speech Ther - C/A - Medicaid	19,207.00		0.00	19,207.00
4671400000	Speech Ther - C/A - HMO	19,451.00		0.00	19,451.00
4671700000	Speech Ther - C/A - Comm Ins	1,811.00		0.00	1,811.00
	Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance	<u>40,469.00</u>		<u>0.00</u>	<u>40,469.00</u>
Subgroup : [9A] Occupational Therapy - Medicare					
4680100000	Occ Therapy - Medicare A	(412,012.00)		0.00	(412,012.00)
4680200000	Occ Therapy - Medicare B	(142,504.00)		0.00	(142,504.00)

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Parkway Pavilion Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Worksheet: A.03 - Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subtotal [9A] Occupational Therapy - Medicare		(554,516.00)		0.00	(554,516.00)
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance					
4681100000	Occ Therapy - C/A - Medicare A	412,013.00		0.00	412,013.00
4681200000	Occ Therapy - C/A - Medicare B	26,939.00		0.00	26,939.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		438,952.00		0.00	438,952.00
Subgroup : [9C] Occupational Therapy - Non-medicare					
4680300000	Occ Therapy - Medicaid	(57,457.00)		0.00	(57,457.00)
4680400000	Occ Therapy - HMO	(81,804.00)		0.00	(81,804.00)
4680700000	Occ Therapy - Comm Ins	(13,812.00)		0.00	(13,812.00)
4680800000	Occ Therapy - Hospice	(807.00)		0.00	(807.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(153,880.00)		0.00	(153,880.00)
Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance					
4681300000	Occ Therapy - C/A - Medicaid	57,457.00		0.00	57,457.00
4681400000	Occ Therapy - C/A - HMO	63,381.00		0.00	63,381.00
4681700000	Occ Therapy - C/A - Comm Ins	13,813.00		0.00	13,813.00
4681800000	Occ Therapy - C/A - Hospice	807.00		0.00	807.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		135,438.00		0.00	135,438.00
Subgroup : [10A] Other - Medicare					
4750100000	Lab - Medicare A	(15,483.00)		0.00	(15,483.00)
4751100000	Lab - C/A - Medicare A	15,483.00		0.00	15,483.00
4760100000	X-Ray - Medicare A	(5,293.00)		0.00	(5,293.00)
4761100000	X-Ray - C/A - Medicare A	5,293.00		0.00	5,293.00
4765100000	IV Charges - Medicare A	(6,128.00)		0.00	(6,128.00)
4766100000	IV Charges - C/A - Medicare A	6,128.00		0.00	6,128.00
4799900000	Medicare B - Sequestration	4,622.00		0.00	4,622.00
Subtotal [10A] Other - Medicare		4,622.00		0.00	4,622.00
Subgroup : [10B] Other - Non-medicare					
4750300000	Lab - Medicaid	(1,570.00)		0.00	(1,570.00)
4750500000	Lab - Private	(50.00)		0.00	(50.00)
4750700000	Lab - Comm Ins	(50.00)		0.00	(50.00)
4750800000	Lab - Hospice	(48.00)		0.00	(48.00)
4751300000	Lab - C/A - Medicaid	1,570.00		0.00	1,570.00
4751700000	Lab - C/A - Comm Ins	50.00		0.00	50.00
4751800000	Lab - C/A - Hospice	48.00		0.00	48.00
4760300000	X-Ray - Medicaid	(67.00)		0.00	(67.00)
4761300000	X-Ray - C/A - Medicaid	67.00		0.00	67.00
4799800000	HMO MCR B Replacement - Seq	22.00		0.00	22.00
Subtotal [10B] Other - Non-medicare		(28.00)		0.00	(28.00)
Subgroup : [16] Interest Income					
7700200000	int Inc - AR Accounts	(54.00)		0.00	(54.00)
Subtotal [16] Interest Income		(54.00)		0.00	(54.00)
Subgroup : [18] Other Revenue					
4900500000	Discounts	104.00		0.00	104.00
4940200000	Medical Records Revenue	(39.00)		0.00	(39.00)
4950100000	Rebate Revenue	(1,603.00)		0.00	(1,603.00)
7899900000	Unusual Items	(259,075.00)		0.00	(259,075.00)
Subtotal [18] Other Revenue		(258,613.00)		0.00	(258,613.00)
Total [30] Statement of Revenue		(10,509,267.00)		0.00	(10,908,287.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
1002000000	Cash - Facility Depository	44,469.00		0.00	44,469.00
1002100000	Cash - Care Cost Depository	1,000.00		0.00	1,000.00
1003000000	Cash - Petty Cash	200.00		0.00	200.00
1003200000	Cash - Pat Fund On Hand	500.00		0.00	500.00
Subtotal [A1] Cash		46,169.00		0.00	46,169.00
Subgroup : [A2] Resident Accounts Receivable					
1106100000	A/R - Private Pay	143,375.00		0.00	143,375.00
1106200000	A/R - Medicare	229,173.00		0.00	229,173.00
1106300000	A/R - Medicaid	631,312.00		0.00	631,312.00
1106400000	A/R - HMO	101,918.00		0.00	101,918.00
1106500000	A/R - Commercial Insurance	131,065.00		0.00	131,065.00
1106900000	A/R - Other	58,319.00		0.00	58,319.00
1103200000	A/R - Medicaid Settlement	(13,828.00)		0.00	(13,828.00)
1109800000	A/R - Miscellaneous	106,947.00		0.00	106,947.00
1110100000	Allowance for Bad Debts	(128,740.00)		0.00	(128,740.00)
Subtotal [A2] Resident Accounts Receivable		1,259,541.00		0.00	1,259,541.00
Subgroup : [A5] Prepaid Expenses					
1300100000	Prepaid Insurance	133,896.00		0.00	133,896.00
1300300000	Prepaid Workers Comp	45,150.00		0.00	45,150.00
1300500000	Prepaid Property Taxes	1,989.00		0.00	1,989.00
1399900000	Prepaid Other	(663.00)		0.00	(663.00)
Subtotal [A5] Prepaid Expenses		180,372.00		0.00	180,372.00
Subgroup : [A8] Other Current Assets					
1200100000	Due From Others	(50,549.00)		0.00	(50,549.00)
Subtotal [A8] Other Current Assets		(50,549.00)		0.00	(50,549.00)
Subgroup : [B4] Leasehold Improvements					
1600500000	PPE - Leasehold Improvements	4,839.00		0.00	4,839.00
1620500000	A/D - Leasehold Improvements	(241.00)		0.00	(241.00)
Subtotal [B4] Leasehold Improvements		4,598.00		0.00	4,598.00
Subgroup : [B6] Movable Equipment					

Client: **Chostnut Health & Rehabilitation Group, Inc.**
 Engagement: **Medical - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
1600600000	PPE - Furniture & Equipment	6,680.00		0.00	6,680.00
1600700000	PPE - Information Technology	9,989.00		0.00	9,989.00
1620600000	A/D - Furniture & Equipment	(664.00)		0.00	(664.00)
1620700000	A/D - Information Technology	(2,014.00)		0.00	(2,014.00)
	Subtotal [B6] Movable Equipment	13,991.00		0.00	13,991.00
Subgroup : [D1]	Deferred Deposits	488,061.00		0.00	488,061.00
1520100000	Deposits - Rent	488,061.00		0.00	488,061.00
	Subtotal [D1] Deferred Deposits	488,061.00		0.00	488,061.00
Subgroup : [D2]	Escrow Deposits	(25,589.00)		0.00	(25,589.00)
1510100000	Escrow - Property Tax	(25,589.00)		0.00	(25,589.00)
	Subtotal [D2] Escrow Deposits	(25,589.00)		0.00	(25,589.00)
Subgroup : [D3]	Organization Expense	23,201.00		0.00	23,201.00
1700100000	Deferred Financing Charges	23,201.00		0.00	23,201.00
	Subtotal [D3] Organization Expense	23,201.00		0.00	23,201.00
	Total [31-32] Assets	1,919,795.00		0.00	1,919,795.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
2000100000	A/P - Trade	(634,870.00)		0.00	(634,870.00)
2010100000	A/P - Accrued	(132,865.00)		0.00	(132,865.00)
	Subtotal [A1] Trade Accounts Payable	(767,744.00)		0.00	(767,744.00)
Subgroup : [A2]	Note Payable				
2599900000	Current Notes Payable	(119,695.00)		0.00	(119,695.00)
	Subtotal [A2] Note Payable	(119,695.00)		0.00	(119,695.00)
Subgroup : [A4]	Accrued Payroll				
2400100000	Accrued Salaries And Wages	(204,223.00)		0.00	(204,223.00)
2400300000	Accrued Vacations	(46,985.00)		0.00	(46,985.00)
2400600000	Accrued Personal Days	(468.00)		0.00	(468.00)
	Subtotal [A4] Accrued Payroll	(251,676.00)		0.00	(251,676.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
2200300000	SUTA Payable	15,219.00		0.00	15,219.00
	Subtotal [A6] Accrued Payroll Taxes Payable	15,219.00		0.00	15,219.00
Subgroup : [A12]	Other Current Liabilities				
2100100000	Patient Refunds	1,045.00		0.00	1,045.00
2200100000	Employer FICA Payable	(17,870.00)		0.00	(17,870.00)
2400700000	Accrued Other Benefits	7,458.00		0.00	7,458.00
2410100000	Accrued Real Estate Tax	40,811.00		0.00	40,811.00
2410300000	Accrued Professional Fees	2,361.00		0.00	2,361.00
2410500000	Consulting Fees Payable	74,888.00		0.00	74,888.00
2420100000	Accrued Bed Fee Payable	(178,011.00)		0.00	(178,011.00)
2799900000	Deferred Revenue	(190,536.00)		0.00	(190,536.00)
	Subtotal [A12] Other Current Liabilities	(259,854.00)		0.00	(259,854.00)
Subgroup : [B4]	Other Long-Term Liabilities				
2800100000	Due From Others	(309,921.00)		0.00	(309,921.00)
	Subtotal [B4] Other Long-Term Liabilities	(309,921.00)		0.00	(309,921.00)
	Total [33-34] Liabilities	(1,693,671.00)		0.00	(1,693,671.00)
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
3000100000	Retained Earnings	34,584.00		0.00	34,584.00
	Subtotal [B5] Cumulated Earnings	34,584.00		0.00	34,584.00
	Total [35] Equity	34,584.00		0.00	34,584.00
	Sum of Account Groups	0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **Chestnut Health & Rehabilitation Group, Inc.**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 - 1300 Sch Q-Legal		
To reclass accounting expenses from the legal expense line				
6402220000	Pro Fees - Fin Audit & IRS File		4,642.00	
6402020000	Pro Fees - Legal - General			4,642.00
Total			4,642.00	4,642.00
Reclassifying Journal Entries JE # 2		D.03a		
To reclass the dentist and SDX expense to correct line of the cost report				
Marcum 101	Dentist		10,645.00	
Marcum 102	SDX Dysphagia Experts		2,160.00	
6409910000	Pro Fees - Other			364.00
6409920000	Pro Fees - Other			12,441.00
Total			12,805.00	12,805.00
Reclassifying Journal Entries JE # 3		D.10		
To reclass expenses from the Dues line				
Marcum 103	Subscriptions		3,113.00	
Marcum 104	Chamber of Commerce Dues		225.00	
6900120000	Dues - Dues & Subscriptions			3,338.00
Total			3,338.00	3,338.00
Reclassifying Journal Entries JE # 4		D.01 - Leased Equipment		
To reclass lease processing fee and commercial service agreement				
6550635000	R&M - Pest Control		140.00	
Marcum 105	Lease - State Property Fee		500.00	
7110220000	Lease - Minor Equip			500.00
7110230000	Lease - Minor Equip			140.00
Total			640.00	640.00
Reclassifying Journal Entries JE # 5		D.03a		
To reclass temp MDS services RN to the correct line of the cost report				
Marcum 106	Temp MDS Services RN		2,720.00	
6110210000	Pro Fees - Nurse Consultant			2,720.00
Total			2,720.00	2,720.00
Reclassifying Journal Entries JE # 6		I.01		
To allocate employee benefit accounts related to salaries				
5000110101	S&W - Regular		13,814.00	
5000110102	S&W - Regular		5,568.00	
5000110103	S&W - Regular		286.00	
5000110111	S&W - Regular		49,965.00	
5000110113	S&W - Regular		60,390.00	
5000111122	S&W - Regular		1,707.00	
5000111127	S&W - Regular		2,816.00	
5000111133	S&W - Regular		1,869.00	
5000111141	S&W - Regular		1,581.00	
5000111144	S&W - Regular		4,363.00	
5000111151	S&W - Regular		4,277.00	
5000111155	S&W - Regular		4,052.00	
500012121	S&W - Regular		1,496.00	
5000120401	S&W - Regular		3,614.00	
5000120403	S&W - Regular		2,337.00	
5000120404	S&W - Regular		2,348.00	
5000120405	S&W - Regular		1,384.00	
5000120805	S&W - Regular		6,392.00	
5000120807	S&W - Regular		327.00	
5000120861	S&W - Regular		1,670.00	
5000121801	S&W - Regular		906.00	
5000125511	S&W - Regular		286.00	
5000125863	S&W - Regular		1,434.00	
5000130252	S&W - Regular		1,997.00	
5000130253	S&W - Regular		2,211.00	

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Parkway Pavilion Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: H.02 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
5000130255	S&W - Regular		7,338.00	
5000130256	S&W - Regular		3,522.00	
5000131301	S&W - Regular		2,783.00	
5000131302	S&W - Regular		3,445.00	
5000134601	S&W - Regular		2,085.00	
5000134602	S&W - Regular		980.00	
5000137701	S&W - Regular		952.00	
5000137702	S&W - Regular		703.00	
5200110000	Emp Ben - Vacation			21,000.00
5200111000	Emp Ben - Vacation			4,419.00
5200112000	Emp Ben - Vacation			327.00
5200120000	Emp Ben - Vacation			1,617.00
5200121000	Emp Ben - Vacation			421.00
5200125000	Emp Ben - Vacation			107.00
5200130000	Emp Ben - Vacation			2,911.00
5200131000	Emp Ben - Vacation			1,626.00
5200134000	Emp Ben - Vacation			742.00
5200137000	Emp Ben - Vacation			441.00
5200210000	Emp Ben - Sick			42,474.00
5200211000	Emp Ben - Sick			1,892.00
5200212000	Emp Ben - Sick			149.00
5200220000	Emp Ben - Sick			5,725.00
5200230000	Emp Ben - Sick			4,768.00
5200231000	Emp Ben - Sick			1,135.00
5200234000	Emp Ben - Sick			829.00
5200237000	Emp Ben - Sick			380.00
5200410000	Emp Ben - Holiday			61,579.00
5200411000	Emp Ben - Holiday			12,491.00
5200412000	Emp Ben - Holiday			1,020.00
5200420000	Emp Ben - Holiday			7,859.00
5200421000	Emp Ben - Holiday			771.00
5200425000	Emp Ben - Holiday			1,327.00
5200430000	Emp Ben - Holiday			6,874.00
5200431000	Emp Ben - Holiday			3,467.00
5200434000	Emp Ben - Holiday			1,494.00
5200437000	Emp Ben - Holiday			834.00
5200511000	Emp Ben - Personal Days			1,026.00
5200520000	Emp Ben - Personal Days			1,481.00
5200610000	Emp Ben - Funeral Pay			2,544.00
5200630000	Emp Ben - Funeral Pay			315.00
5200710000	Emp Ben - Jury Duty			1,926.00
5200711000	Emp Ben - Jury Duty			637.00
5200720000	Emp Ben - Jury Duty			90.00
5201310000	Emp Ben - Bonuses - Other			500.00
5201320000	Emp Ben - Bonuses - Other			1,300.00
5201330000	Emp Ben - Bonuses - Other			200.00
Total			198,698.00	198,598.00
Reclassifying Journal Entries JE # 7			D.12	
To reclass Dietitian to the correct line of the cost report				
5009030000	S&W - Consulting Support		2,267.00	
5009020000	S&W - Consulting Support			2,267.00
Total			2,267.00	2,267.00
Reclassifying Journal Entries JE # 8			D.03a	
To reclass the pulmonologist from the MD line				
Marcum 107	Professional Fees - Pulmonologist		16,400.00	
6400236000	Pro Fees - Med Director			16,400.00
Total			16,400.00	16,400.00



Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/4/2016
 Run Date: 2/4/2016

Provider Name: CH - Parkway Pavilion LLC d/b/a Parkway Pavilion Health & Rehabilitation Center
 Provider Number: 2395
 Period Ended: 9/30/15

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: