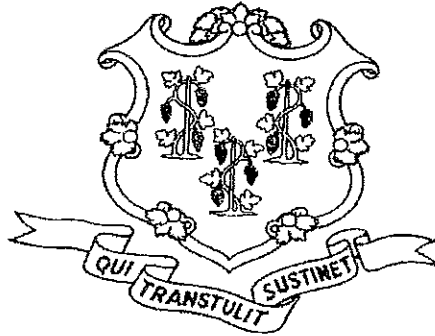


State of Connecticut



15-87

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) Walnut Hill, Inc.	
Address (No. & Street, City, State, Zip Code) 55 Grand Street, New Britain, CT 06052	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 1043C	RHNS	(Specify)	Medicare Provider 07-5182
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Medicaid Provider Numbers:	CCNH 10439	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

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FEB 23 2016

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General Information

Name of Facility (as licensed) Walnut Hill, Inc.	License No. 1043C	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 Walnut Hill, Inc. [facility name], for the cost report period beginning October 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. {a}

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

{a} SUBJECT TO DESK AUDIT REVIEW

Signed (Administrator) <i>Janet Shahan</i>		Date 2-12-16	Signed (Owner) _____		Date
Printed Name (Administrator) Janet Shahan			Printed Name (Owner) _____		
Subscribed and Sworn to before me:	State of CT	Date 2-12-16	Signed (Notary Public) <i>Lucinda Prigioneri</i>		Comm. Expires
Address of Notary Public			LUCINDA PRIGIONERI NOTARY PUBLIC STATE OF CONNECTICUT MY COMM. EXP. 053118		

(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 Walnut Hill, Inc.		Period Covered:	From 10/1/2014 To 9/30/2015
Address of Facility 55 Grand Street, New Britain, CT 06052			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/1/2016
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 860-223-3617		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Walnut Hill, Inc.		Address (No. & Street, City, State, Zip) 55 Grand Street, New Britain, CT 06052		
License Numbers:	CCNH 1043C	RHNS	(Specify)	Medicare Provider No. 07-5182
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 checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Janet Shahan		Nursing Home Administrator's License No.:	1551	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Walnut Hill, Inc.	License No. 1043C	Report for Year Ended 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Walnut Hill Holdings, LLC	55 Grand Street, New Britain, CT 06052	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Estate of Donald J. Griggs	55 Grand Street, New Britain, CT 06052	President	41	
Estate of Helen A. Karlonas	55 Grand Street, New Britain, CT 06052	Member	50	
Ann D. Griggs	55 Grand Street, New Britain, CT 06052	Director	9	
Names of Stockholders Owning at Least 10% of Shares				
Estate of Donald J. Griggs	55 Grand Street, New Britain, CT 06052	President	41	
Estate of Helen A. Karlonas	55 Grand Street, New Britain, CT 06052	Member	50	

General Information and Questionnaire
Individual Proprietorship

Name of Facility Walnut Hill, Inc.	License No. 1043C	Report for Year Ended 9/30/2015	Page 3B	of 37
If this facility is owned or operated as an individual proprietorship, provide the following information:				
Owner(s) of Facility				
N/A				

**General Information and Questionnaire
 Related Parties***

Name of Facility Walnut Hill, Inc.	License No. 1043C	Report for Year Ended 9/30/2015	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Walnut Hill Real Estate, LLC	55 Grand Street, New Britain, CT 06052	<input type="radio"/>	<input checked="" type="radio"/>	Leasehold Improvements	Page 22 / Line 8c	4,053	4,053
Walnut Hill Real Estate, LLC	55 Grand Street, New Britain, CT 06052	<input type="radio"/>	<input checked="" type="radio"/>	Mortgage Interest	Page 27 / Line 12d	123,719	123,719
Walnut Hill Real Estate, LLC	55 Grand Street, New Britain, CT 06052	<input type="radio"/>	<input checked="" type="radio"/>	Real Estate Taxes	Page 22 / Line 10b	86,367	86,367
Walnut Hill Real Estate, LLC	55 Grand Street, New Britain, CT 06052	<input type="radio"/>	<input checked="" type="radio"/>	Property Insurance	Page 27 / Line 14c1	11,987	11,987
		<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.
 ** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Walnut Hill, Inc.	License No. 1043C	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 (See listing page 13)		
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.				
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.				
N/A				

Certification Page Attachment

Please note, the filing of this cost report was done to meet regulatory compliance and contains information from the period March 1, 2015 through September 30, 2015 only. Due the unforeseen death of Donald Griggs (Owner), much of the necessary information needed to complete the year ended September 30, 2015 Annual Report for Long Term Care Facility was unavailable. Additionally, as of March 1, 2015, Walnut Hill, Inc. (the Organization) hired a new accounting firm to manage their back office bookkeeping. Therefore, the attached report was prepared using the information available at this time.

Upon proper transfer of documentation, it is the intent of management to perform a thorough review of all related financial information. Once complete, Walnut Hill, Inc. plans to amend the as filed Annual Report of Long Term Care Facility.

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Walnut Hill, Inc.		License No. 1043C		Report for Year Ended 9/30/2015			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers	Description of Items Leased			Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
		Yes	No					
Xerox	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	07/29/09	36 Months	9,752	9,752
Pitney Bowes PO Box 371887, Pittsburg, PA 15250	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	Ongoing Lease	Ongoing Lease	634	634
Accelerated Care Plus Leasing, Inc.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Nursing Equipment	N/A	N/A	8,387	8,387
Kinsley Power System	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Generator	N/A	N/A	66,256	66,256
GE Capital	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	N/A	N/A	10,201	10,201
	<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"/>	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>					
							Total ***	95,231

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

(1) Available Upon Audit

**General Information and Questionnaire
 Accounting Basis**

Name of Facility Walnut Hill, Inc.	License No. 1043C	Report for Year Ended 9/30/2015	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Medicaid/Medicare Cost Report Preparation and Other Financial Services	\$ 7,713
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 7,713

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

Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 See Attached 2 3 4 5	Telephone Number See Attached
--	----------------------------------

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

1 See Attached
2
3
4
5

Services Provided by This Firm (*describe fully*)

1 See Attached	\$ 137,278
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 137,278

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

Yes No Page 15, Line 1e

1920 Expenses

Name of Local or Non-Independent Agency	Address	Telephone Number
Case & Case, P.C.	10 Tower Lane, Avon, CT 06001	860-678-1434
Jacobi & Case, P.C.	57 Plains Road, Milford, CT 06461	203-874-7110
Jacobs & Rozich, LLC- Trustee	91 Williams Street, New Haven, CT 06511	203-772-4134
Kroll, McNamara, Evans, & Delehanty, LLP	65 Memorial Road, West Hartford, CT 06107	860-561-7070
Law Office of Robert A. DeFrino	241 Asylum Street, Hartford, CT 06103	860-727-9199
Peter Smulski	165 Capitol Ave, Hartford, CT 06106	860-713-5372
Siegel, O'Connor, O'Donnell & Beck P.C., Total	150 Trumbull Street, Hartford, CT 06103	860-727-8900
Treasurer, State of Connecticut	55 Elm St Ste 3, Hartford, CT 06106	860-702-3000

Service Provided by Vendor	Charge or Service Provided
Purchase of Facility (Disallowed)	4,105
Purchase of Facility (Disallowed)	2,556
Project Fee (1/2 Disallowed)	4,426
General Legal (1/2 Disallowed)	13,636
Purchase of Facility (Disallowed)	40,581
State Marshall (Disallowed)	220
General Legal (1/2 Disallowed)	71,153
Conservator (Disallowed)	600
Total:	137,278

Schedule of Resident Statistics

Name of Facility Walnut Hill, Inc.	License No. 1043C	Report for Year Ended 9/30/2015				Period 7/1 Thru 9/30												
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30										
						Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)					
1. Certified Bed Capacity																		
A. On last day of PREVIOUS report period		160	160			160	160			160	160							
B. On last day of THIS report period		160	160			160	160			160	160							
2. Number of Residents																		
A. As of midnight of PREVIOUS report period		124	124			124	124			115	115							
B. As of midnight of THIS report period		126	126			115	115			126	126							
3. Total Number of Days Care Provided During Period																		
A. Medicare		4,195	4,195			3,381	3,381			814	814							
B. Medicaid (Conn.)		35,824	35,824			26,330	26,330			9,494	9,494							
C. Medicaid (other states)																		
D. Private Pay		2,532	2,532			1,848	1,848			684	684							
E. State SSI for RCH																		
F. Other (Specify) Hospice		1,189	1,189			814	814			375	375							
G. Total Care Days During Period (3A thru F)		43,740	43,740			32,373	32,373			11,367	11,367							
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds																		
A. Medicaid Bed Reserve Days																		
B. Other Bed Reserve Days																		
5. Total Resident Days (3G + 4A + 4B)		43,740	43,740			32,373	32,373			11,367	11,367							

Schedule of Resident Statistics (Cont'd)

Name of Facility Walnut Hill, Inc.			License No. 1043C			Report for Year Ended 9/30/2015			Page 9	of 37			
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days						CCNH		RHNS		(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	9		106		11								
Per Diem Rate													
a. One bed rm.					325.00								
b. Two bed rms.	Various		205.44		250.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments						TOTAL		CCNH		RHNS (Specify)			
A. Medicare - Part B						3,394		3,394					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						6,588		6,588					
2. Restorative Treatments													
C. Other													
D. Total Physical Therapy Treatments						9,982		9,982					
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B						460		460					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						217		217					
2. Restorative Treatments													
C. Other													
D. Total Speech Therapy Treatments						677		677					
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B						2,645		2,645					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						5,792		5,792					
2. Restorative Treatments													
C. Other													
D. Total Occupational Therapy Treatments						8,437		8,437					

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Walnut Hill, Inc.	1043C	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)	111,444	1,599				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	114,561	7,208				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	273,898	19,980				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	194,244	18,059				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	122,854	5,871				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	41,115	4,044				
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	114,613	2,766				
b. RN						
1. Direct Care	573,436	12,957	Est.			
2. Administrative**	193,760	6,002	Est.			
c. LPN						
1. Direct Care	827,975	32,107				
2. Administrative**						
d. Aides and Attendants	956,599	74,652				
e. Physical Therapists	71,609	2,141				
f. Speech Therapists	31,205	498				
g. Occupational Therapists	113,425	3,141				
h. Recreation Workers	78,781	4,659				
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	100,119	4,758				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	23,925	1,402	Est.			
<i>A-13. Total Salary Expenditures</i>	3,943,563	201,843				

* 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 (as licensed) Walnut Hill, Inc.		License No. 1043C		Report for Year Ended 9/30/2015		Page 12	of 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***									
Janet Shahan	111,444		Non Discrim	Administrator	1,599	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		
Walnut Hill, Inc.	1043C	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. Dentist						
3. Pharmacist	5,229	75	Est.			
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	78,955	1,197				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	24,750	252	Est.			
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	6,530	63	Est.			
b. Other						
10. Occupational Therapist						
a. Resident Care	34,967	547				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	150,431	2,134				

* 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.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility Walnut Hill, Inc.	License No. 1043C	Report for Year Ended 9/30/2015	Page 15	of 37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 246,264	246,264		
2. Disability Insurance	\$ (6,926)	(6,926)		
3. Unemployment Insurance	\$ 180,456	180,456		
4. Social Security (F.I.C.A.)	\$ 298,745	298,745		
5. Health Insurance	\$ 181,603	181,603		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$ 62,712	62,712		
9. Other (<i>Specify</i>) See Attached Schedule	\$ (683)	(683)		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 80,108	80,108		
d. Accounting and Auditing	\$ 7,713	7,713		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 137,278	137,278		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 3,428	3,428		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 10,845	10,845		
2. Cellular Phones	\$ 766	766		
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	\$ 615,340	615,340		
Subtotal	\$ 1,817,649	1,817,649		

* 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**

Walnut Hill, Inc.
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Employee Benefits	\$ (683)		
Total	\$ (683)	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Total	\$ -	\$ -	\$ -

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

Name of Facility Walnut Hill, Inc.	License No. 1043C	Report for Year Ended 9/30/2015		Page 16	of 37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	1,817,649	1,817,649			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 394	394			
5. Education Expenses Related to Seminars and Conventions	\$ 540	540			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 916	916			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 2,727	2,727			
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	\$ 1,743	1,743			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
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>)	\$ 50,015	50,015			
12. Administrative Management Services**	\$ 175,000	175,000			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 12,532	12,532			
C-14 Total Administrative & General Expenditures	\$ 2,061,516	2,061,516			

* 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)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Ads & PR	\$ 2,427		
Collections Advertising	\$ 300		
Total Other Advertising	\$ 2,727	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
Total Dues	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Gen Nsg Exp>Licenses	\$ 40		
Social Services Exp>Supplies	\$ 120		
Dietary Exp>Licenses	\$ 54		
Admin Exp>Fines & Penalties	\$ 1,300		
Admin Exp>Criminal Checks	\$ 116		
Admin Exp>Licenses	\$ 191		
Admin Exp>Bank Fees	\$ 3,745		
Admin Exp>Equip-Minor	\$ 1,385		
Admin Exp>Equip-Rental	\$ 741		
Admin Exp>Software Rental	\$ 4,840		
Total Other Administrative and General	\$ 12,532	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Walnut Hill, Inc.	1043C	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 #
Paradigm Management, LLC	175,000	Managing day to day operations	Page 16 / Line m12

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

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

Name of Facility Walnut Hill, Inc.		License No. 1043C	Report for Year Ended 9/30/2015	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 178,152	178,152		
2.	Non-Food Supplies	\$ 17,014	17,014		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 1,506	1,506		
c. Management Services**		\$			
d. Other (Specify) _____		\$			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 196,672	196,672		
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 checked="" type="radio"/> Yes <input type="radio"/> No					
I. Did you receive revenue from employees? <input checked="" type="radio"/> Yes <input 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 Walnut Hill, Inc.		License No. 1043C	Report for Year Ended 9/30/2015	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	4,131	4,131	
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)		\$	1,989	1,989	
c. Management Services**		\$			
d. Other (Specify) Supplies		\$	9,110	9,110	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	15,230	15,230	
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
Walnut Hill, Inc.		1043C	9/30/2015		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
	b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
	c. Management Services*		\$			
	d. Other (<i>Specify</i>) Supplies/Minor Equipment		\$ 22,700	22,700		
4E.	Total Housekeeping Expenditures (4a + b + c + d)		\$ 22,700	22,700		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	140,311	140,311		
	b. Medicine Cabinet Drugs	\$	19,791	19,791		
	c. Medical and Therapeutic Supplies	\$	103,642	103,642		
	d. Ambulance/Limousine***	\$				
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	2,943	2,943		
	f. X-rays and Related Radiological Procedures***	\$	2,404	2,404		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	8,088	8,088		
	i. Recreation	\$	11,251	11,251		
	j. Other (<i>Specify</i>)**** See Attached Schedule	\$	80,510	80,510		
5K.	Total Resident Care Expenditures (5a - 5j)		\$ 368,940	368,940		

* 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.

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

Name of Facility Walnut Hill, Inc.		License No. 1043C	Report for Year Ended 9/30/2015		Page 22	of 37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 49,739	49,739				
b. Heat	\$ 16,574	16,574				
c. Light & Power	\$ 79,256	79,256				
d. Water	\$ 38,376	38,376				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 95,231	95,231				
f. Other (<i>itemize</i>)	\$ 28,283	28,283				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 307,459	307,459				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 50,146	50,146				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 50,146	50,146				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 934	934				
c. Leasehold Improvements	\$ 4,053	4,053				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 4,988	4,988				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 86,367	86,367				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 19,992	19,992				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 161,492	161,492				

* 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)
	0		
Maintenance Exp>Contracted Service	\$ 5,296		
Maintenance Exp>Sanitation & Incineration	\$ 15,470		
Maintenance Exp>Extermination	\$ 2,095		
Maintenance Exp>Landscaping	\$ 5,422		
Total Other Repairs and Maintenance	\$ 28,283	\$ -	\$ -

Walnut Hill, Inc.
9/30/2015

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3
**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3
**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*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:				
9/24/2015	3 beds	\$ 3,562	5	\$ 59
3/19/2015	beds, bed rails	\$ 7,113	5	\$ 830
8/28/2015	purchased 3 beds	\$ 4,479	5	\$ 149
8/17/2015	repair refrigerator	\$ 3,260	10	\$ 54
8/18/2015	lift for patient	\$ 2,233	5	\$ 74
3/13/2015	fix generator	\$ 4,972	10	\$ 290
5/20/2015	Generator upgrade	\$ 3,900	10	\$ 163
4/23/2015	Keypad access control to ambulance doors	\$ 2,148	3	\$ 239
3/4/2015	Fixed hot water in building	\$ 2,159	10	\$ 126
Total additions for Movable Equipmen		\$ 33,826		\$ 1,984 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
3/10/2015	Temp wire for generator	\$ 4,400	27	\$ 124
8/7/2015	install sink for nursing	\$ 4,155	27	\$ 35
8/1/2015	generator	\$ 58,425	27	\$ 487
8/25/2015	Generator	\$ 42,275	27	\$ 352
9/18/2015	Generator	\$ 98,135	27	\$ 303
5/22/2015	repair inner door	\$ 3,053	27	\$ 64
Total additions for Leasehold Improvemem		\$ 210,444		\$ 1,364 *
Deletions:				
Total deletions for Leasehold Improvemem		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
Walnut Hill, Inc.		1043C		9/30/2015		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. TD Bank	12	2008	10 Years	9,350	5,372	S/L	10	934	
2.									
3.									
B-4. Subtotal									934
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	48,228	11,302	S/L	Var	2,689	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	210,444		S/L	Var	1,364	
C-4. Subtotal									4,053
D. Total Amortization									4,988

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

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

Name of Facility Walnut Hill, Inc.	License No. 1043C	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 checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	160				
6. Square Footage					
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		12/29/08			
c. Interest Rate for the Cost Year		4.50%			
d. Term of Mortgage (number of years)		20			
e. Amount of Principal Borrowed		8,500,000			
f. Principal balance outstanding as of		7,594,192			
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Walnut Hill, Inc.		1043C	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 Walnut Hill, Inc.		License No. 1043C		Report for Year Ended 9/30/2015		Page 27	of 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) Mortgage Interest/Interest				\$	123,719	123,719	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	123,719	123,719	
14. Insurance							
a. Insurance on Property (buildings only)				\$	48,844	48,844	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	11,987	11,987	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	60,831	60,831	
15. Total All Expenditures (A-13 thru C-14)				\$	7,412,553	7,412,553	

D. Adjustments to Statement of Expenditures

Name of Facility Walnut Hill, Inc.				License No. 1043C	Report for Year Ended 9/30/2015	Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 113,425	113,425		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 34,967	34,967		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	9c	Bad Debts	\$ 80,108	80,108		
10.	15	1e	Accounting & Legal	\$ 92,070	92,070		
11.			Telephone	\$			
12.	15	9h2	Cellular Telephone	\$ 46	46		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 2,727	2,727		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 1,300	1,300		
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)				\$ 324,643	324,643		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Fines & Penalties	\$ 1,300		
Total Other A&G Adjustments			\$ 1,300	\$ -	\$ -

Walnut Hill, Inc.
Cable TV Disallowance
September 30, 2015

Pg. 29b

Total Monthly Fee Allowed	\$ 300
Total Months	<u>12</u>
Total Allowable Expense	\$ 3,600
Total Cable Tv Expense	6,913
Allowable Expense	<u>3,600</u>
Disallowed Expense	<u><u>\$ 3,313</u></u>

CT Nursing Homes
Cell Phone Disallowance Parameters

<u>Beds</u>	<u>No. of Phones</u>	<u>Allowable Per Month</u>	<u>Total Allowable</u>
1-100	3	\$ 30	\$ 1,080
101-200	4	\$ 30	\$ 1,440
201-300	5	\$ 30	\$ 1,800
301-400	6	\$ 30	\$ 2,160

Expense per TB		\$ 766
Phones per Client	2	
Allowable/Mo.	<u>\$ 30</u>	
Allowable Expense		<u>\$ 720</u>
Disallowed Amount		<u><u>\$ 46</u></u>

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Walnut Hill, Inc.			1043C	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 324,643	324,643		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 140,311	140,311		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 2,404	2,404		
30.	20	5h	Laboratory	\$ 8,088	8,088		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 2,943	2,943		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 4,598	4,598		
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	\$ 3,313	3,313		
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	\$ 278	278		
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)				\$ 486,578	486,578		

*** 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.

Walnut Hill, Inc.
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Wound Care Exp>Supplies	\$ 4,430		
20	5j	Occup Therapy Exp>Supplies	\$ 18		
20	5j	Inhalation Therapy Exp>Contracted Service	\$ 150		
Total Other Ancillary Costs			\$ 4,598	\$ -	\$ -

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	5J	Cable TV	\$ 3,313		
Total Other Property Adjustments			\$ 3,313	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Miscellaneous Income	\$ 198		
30	IV 8	Vending Machine Income	\$ 80		
Total Other Adjustments			\$ 278	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility Walnut Hill, Inc.	License No. 1043C	Report for Year Ended 9/30/2015		Page of 30 37	
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 21,276,800	21,276,800			
b. Medicaid Room and Board Contractual Allowance **	\$ (15,812,918)	(15,812,918)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,444,801	2,444,801			
b. Medicare Room and Board Contractual Allowance **	\$ (955,227)	(955,227)			
4. a. Private-Pay Residents and Other	\$ 2,745,600	2,745,600			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,790,506)	(1,790,506)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 101,569	101,569			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (101,569)	(101,569)			
c. Prescription Drugs - Non-Medicare	\$ 6,101	6,101			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (6,101)	(6,101)			
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 228,839	228,839			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (197,131)	(197,131)			
c. Physical Therapy - Non-Medicare	\$ 111,559	111,559			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (93,934)	(93,934)			
4. a. Speech Therapy - Medicare	\$ 40,737	40,737			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (18,648)	(18,648)			
c. Speech Therapy - Non-Medicare	\$ 17,893	17,893			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (10,646)	(10,646)			
5. a. Occupational Therapy - Medicare	\$ 205,290	205,290			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (172,499)	(172,499)			
c. Occupational Therapy - Non-Medicare	\$ 101,751	101,751			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (78,492)	(78,492)			
6. a. Other (<i>Specify</i>) - Medicare	\$				
b. Other (<i>Specify</i>) - Non-Medicare	\$				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 8,043,269	8,043,269			
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>)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ (24,186)	(24,186)			
V. Total Other Revenue (1 thru 8)	\$ (24,186)	(24,186)			
VI. Total All Revenue (III + V)	\$ 8,019,083	8,019,083			

* 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)
		0		
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
Total Other Resident Revenue		\$ -	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Other Rev>Miscellaneous	\$ 198		
30 IV 8	Other Rev>Vending Machines	\$ 80		
30 IV 8	Other Rev>Write-offs-Sequester	\$ (24,464)		
Total Other Revenue		\$ (24,186)	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Walnut Hill, Inc.	1043C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	381,089
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,065,383
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	211,930
a. Prepaid Expenses	1,253			
b. Prepaid Insurance	139,772			
c. Prepaid Taxes	70,905			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	3,658,402
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 <u>258,672</u>		\$	243,316
	Accum. Depreciation <u>15,355</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,473,403</u>		\$	77,545
	Accum. Depreciation <u>1,395,858</u>	Net		
7. Motor Vehicles	*Historical Cost <u>59,497</u>		\$	
	Accum. Depreciation <u>59,497</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(79,668)
Cost Report/TB Depr. Variance	(79,668)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	241,193

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Walnut Hill, Inc.	1043C	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	3,899,595
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (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)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,899,595

* 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
Walnut Hill, Inc.		1043C	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,558,290
2. Notes Payable (<i>itemize</i>)				\$	
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>)				\$	397,362
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,285,357
Other Accrued Expenses		(1,307,434)	Accrued Taxes	71,155	
Accrued Professional Fees		6,743	Current Debt - Working t	2,250,000	
Accrued Provider Tax		220,037			
Accrued Insurance		44,856			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,241,009

* 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 Walnut Hill, Inc.		License No. 1043C	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,241,009	
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>)					
\$					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,241,009	


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

Name of Facility	License No.	Report for Year Ended	Page	of
Walnut Hill, Inc.	1043C	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			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	658,586
				10/1/2014 thru 9/30/2015
7. Total Net Worth			\$	658,586
C. Total Reserves and Net Worth			\$	658,586
D. Total Liabilities, Reserves, and Net Worth			\$	3,899,595

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Walnut Hill, Inc.	1043C	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>			\$ 8,019,083	
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$ 7,360,497	
D. Net Income or Deficit			\$ 658,586	
E. Balance			\$ 658,586	
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses per Page 27	7,412,553			
F/S vs C/R Depreciation	(52,056)			
Expenses per F/S	7,360,497			
2. Other <i>(itemize)</i>				
Note, equity does not roll, first 6 months of activity not available				
F-3. Total Additions			\$	
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	09/30/15		\$ 658,586	

I. Preparer's/Reviewer's Certification

Name of Facility Walnut Hill, Inc.	License No. 1043C	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, 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 2/10/16		
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 Walnut Hill

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: Walnut - Walnut Hill, Inc.
 Engagement: Medicaid - Walnut Hill 2015 Cost Report
 Period Ending: 9/30/2016
 Trial Balance: A.01 - TB-CCNH

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
1000-403-00	Cash>Operating	148,131.00			148,131.00			148,131.00
1000-403-15	Cash>Operating>Other	73,079.00			73,079.00			73,079.00
1000-404-00	Cash>PR	(465,749.00)			(465,749.00)			(465,749.00)
1000-404-15	Cash>PR>Other	534,862.00			534,862.00			534,862.00
1000-421-00	Cash>Resident Funds	61,315.00			61,315.00			61,315.00
1005-421-00	Restricted Cash>Resident Funds	29,451.00			29,451.00			29,451.00
1010-201-00	Accounts Receivable>Medicare A	209,778.00			209,778.00			209,778.00
1010-203-00	Accounts Receivable>Private	142,690.00			142,690.00			142,690.00
1010-204-00	Accounts Receivable>Medicaid	970,210.00			970,210.00			970,210.00
1010-207-00	Accounts Receivable>Hospice	23,915.00			23,915.00			23,915.00
1010-208-00	Accounts Receivable>Insurance	124,614.00			124,614.00			124,614.00
1010-409-00	Accounts Receivable>Clearing	1,613,307.00			1,613,307.00			1,613,307.00
1010-439-00	Accounts Receivable>Resident Refunds	15,496.00			15,496.00			15,496.00
1010-450-00	Accounts Receivable>Allow for Doubtful Accts	(80,108.00)			(80,108.00)			(80,108.00)
1010-457-00	Accounts Receivable>Write-offs-Uncollectible	45,394.00			45,394.00			45,394.00
1010-457-15	Accounts Receivable>Write-offs-Uncollectible>Other	87.00			87.00			87.00
1030-000-00	Prepaid Expenses	1,253.00			1,253.00			1,253.00
1030-208-00	Prepaid Expenses>Insurance	139,772.00			139,772.00			139,772.00
1030-766-00	Prepaid Expenses>RE Taxes	70,905.00			70,905.00			70,905.00
1050-603-00	Fixed Assets>Leasehold Improvements	210,444.00			210,444.00			210,444.00
1050-604-00	Fixed Assets>Equip-Fixed	14,291.00			14,291.00			14,291.00
1050-605-00	Fixed Assets>Equip-Moveable	17,387.00			17,387.00			17,387.00
1050-607-00	Fixed Assets>Computer Hardware	2,148.00			2,148.00			2,148.00
1051-603-00	Accum Depn>Leasehold Improvements	(1,092.00)			(1,092.00)			(1,092.00)
1051-604-00	Accum Depn>Equip-Fixed	(633.00)			(633.00)			(633.00)
1051-605-00	Accum Depn>Equip-Moveable	(1,113.00)			(1,113.00)			(1,113.00)
1051-607-00	Accum Depn>Computer Hardware	(239.00)			(239.00)			(239.00)
2005-000-00	Accounts Payable	(465,320.00)			(465,320.00)			(465,320.00)
2010-403-00	Other Current Payables>Operating	(92,763.00)			(92,763.00)			(92,763.00)
2010-404-00	Other Current Payables>PR	(970,910.00)			(970,910.00)			(970,910.00)
2010-421-00	Other Current Payables>Resident Funds	(29,450.00)			(29,450.00)			(29,450.00)
2011-456-00	AR Related Payables>Write-offs-Sequester	153.00			153.00			153.00
2020-001-00	Accrued Wages & Related>Wages	(173,621.00)			(173,621.00)			(173,621.00)
2020-741-00	Accrued Wages & Related>Misc. PR Deduction	421.00			421.00			421.00
2020-756-00	Accrued Wages & Related>Benefit Time	(184,563.00)			(184,563.00)			(184,563.00)
2020-758-00	Accrued Wages & Related>Worker's Comp Payable	(39,599.00)			(39,599.00)			(39,599.00)
2025-000-00	Other Accrued	(45,145.00)			(45,145.00)			(45,145.00)
2025-000-15	Other Accrued>Other	1,064,128.00			1,064,128.00			1,064,128.00
2025-000-16	Other Accrued>Adjustments	(816,249.00)			(816,249.00)			(816,249.00)
2025-000-85	Other Accrued>Offset	1,104,700.00			1,104,700.00			1,104,700.00
2025-064-00	Other Accrued>Accounting Fees	(6,743.00)			(6,743.00)			(6,743.00)
2025-118-00	Other Accrued>Provider Tax	(220,037.00)			(220,037.00)			(220,037.00)
2025-208-00	Other Accrued>Insurance	(44,856.00)			(44,856.00)			(44,856.00)
2025-766-00	Other Accrued>RE Taxes	(71,155.00)			(71,155.00)			(71,155.00)
2030-783-00	Current Debt>Working Capital	(2,250,000.00)			(2,250,000.00)			(2,250,000.00)
4110-00	SALARY-ADMINISTRATOR	0.00		111,444.46	111,444.46			111,444.46
4115-00	SALARY-ASST.ADM/DIR OF C.S.	0.00		(111,444.46)	(111,444.46)			(111,444.46)
5001-201-01	R&B>Medicare A>Certified	(2,444,801.00)			(2,444,801.00)			(2,444,801.00)
5001-201-03	R&B>Medicare A>C/A	955,227.00			955,227.00			955,227.00
5001-203-01	R&B>Private>Certified	(1,393,600.00)			(1,393,600.00)			(1,393,600.00)
5001-203-03	R&B>Private>C/A	962,615.00			962,615.00			962,615.00
5001-204-01	R&B>Medicaid>Certified	(21,276,800.00)			(21,276,800.00)			(21,276,800.00)
5001-204-03	R&B>Medicaid>C/A	15,812,918.00			15,812,918.00			15,812,918.00
5001-207-01	R&B>Hospice>Certified	(718,400.00)			(718,400.00)			(718,400.00)
5001-207-03	R&B>Hospice>C/A	533,915.00			533,915.00			533,915.00
5001-208-01	R&B>Insurance>Certified	(633,600.00)			(633,600.00)			(633,600.00)
5001-208-03	R&B>Insurance>C/A	293,976.00			293,976.00			293,976.00
5012-201-00	Pharmacy Rev>Medicare A	(101,569.00)			(101,569.00)			(101,569.00)
5012-201-03	Pharmacy Rev>Medicare A>C/A	101,569.00			101,569.00			101,569.00
5012-208-00	Pharmacy Rev>Insurance	(6,101.00)			(6,101.00)			(6,101.00)
5012-208-03	Pharmacy Rev>Insurance>C/A	6,101.00			6,101.00			6,101.00
5025-201-00	Speech Therapy Rev>Medicare A	(18,630.00)			(18,630.00)			(18,630.00)
5025-201-03	Speech Therapy Rev>Medicare A>C/A	18,630.00			18,630.00			18,630.00
5025-202-00	Speech Therapy Rev>Medicare B	(22,107.00)			(22,107.00)			(22,107.00)
5025-202-03	Speech Therapy Rev>Medicare B>C/A	18.00			18.00			18.00
5025-204-00	Speech Therapy Rev>Medicaid	(11,614.00)			(11,614.00)			(11,614.00)
5025-204-03	Speech Therapy Rev>Medicaid>C/A	8,891.00			8,891.00			8,891.00
5025-208-00	Speech Therapy Rev>Insurance	(6,279.00)			(6,279.00)			(6,279.00)
5025-208-03	Speech Therapy Rev>Insurance>C/A	1,755.00			1,755.00			1,755.00
5026-201-00	Physical Therapy Rev>Medicare A	(198,734.00)			(198,734.00)			(198,734.00)
5026-201-03	Physical Therapy Rev>Medicare A>C/A	197,131.00			197,131.00			197,131.00
5026-202-00	Physical Therapy Rev>Medicare B	(30,105.00)			(30,105.00)			(30,105.00)
5026-204-00	Physical Therapy Rev>Medicaid	(63,014.00)			(63,014.00)			(63,014.00)
5026-204-03	Physical Therapy Rev>Medicaid>C/A	56,826.00			56,826.00			56,826.00
5026-208-00	Physical Therapy Rev>Insurance	(48,545.00)			(48,545.00)			(48,545.00)
5026-208-03	Physical Therapy Rev>Insurance>C/A	37,108.00			37,108.00			37,108.00
5027-201-00	Occup Therapy Rev>Medicare A	(172,499.00)			(172,499.00)			(172,499.00)
5027-201-03	Occup Therapy Rev>Medicare A>C/A	172,499.00			172,499.00			172,499.00
5027-202-00	Occup Therapy Rev>Medicare B	(32,791.00)			(32,791.00)			(32,791.00)

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015			9/30/2015
5027-204-00	Occup Therapy Rev>Medicaid	(59,613.00)			(59,613.00)			(59,613.00)
5027-204-03	Occup Therapy Rev>Medicaid>C/A	45,243.00			45,243.00			45,243.00
5027-208-00	Occup Therapy Rev>Insurance	(42,138.00)			(42,138.00)			(42,138.00)
5027-208-03	Occup Therapy Rev>Insurance>C/A	33,249.00			33,249.00			33,249.00
5900-025-00	Other Rev>Miscellaneous	(198.00)			(198.00)			(198.00)
5900-078-00	Other Rev>Vending Machines	(80.00)			(80.00)			(80.00)
5900-456-00	Other Rev>Write-offs-Sequester	24,464.00			24,464.00			24,464.00
6115-022-00	Gen Nsg Exp>Supplies	71,474.00			71,474.00			71,474.00
6115-024-00	Gen Nsg Exp>Contracted Service	5,695.00			5,695.00			5,695.00
6115-032-00	Gen Nsg Exp>Training & Educ	540.00			540.00			540.00
6115-046-00	Gen Nsg Exp>Med Director Fees	24,750.00			24,750.00			24,750.00
6115-053-00	Gen Nsg Exp>Oxygen	2,943.00			2,943.00			2,943.00
6115-069-00	Gen Nsg Exp>Licenses	40.00			40.00			40.00
6115-080-00	Gen Nsg Exp>Equip-Minor	17,515.00			17,515.00			17,515.00
6115-081-00	Gen Nsg Exp>Equip-Rental	54,367.00		(8,387.00)	45,980.00			45,980.00
6115-082-00	Gen Nsg Exp>Software Rental	5,757.00			5,757.00			5,757.00
6115-102-00	Gen Nsg Exp>Incontinence Supplies	32,168.00			32,168.00			32,168.00
6115-103-00	Gen Nsg Exp>House	17,506.00			17,506.00			17,506.00
6115-103-15	Gen Nsg Exp>House>Other	2,285.00			2,285.00			2,285.00
6115-279-00	Gen Nsg Exp>Transportation	172.00			172.00			172.00
6115-279-15	Gen Nsg Exp>Transportation>Other	18.00			18.00			18.00
6130-001-20	Nursing Admin>Wages>Director	59,649.00			59,649.00			59,649.00
6130-001-21	Nursing Admin>Wages>Assistant Director	54,864.00			54,864.00			54,864.00
6130-001-25	Nursing Admin>Wages>RN	48,096.00			48,096.00			48,096.00
6130-001-29	Nursing Admin>Wages>MDS / RNAC	134,346.00			134,346.00			134,346.00
6130-001-30	Nursing Admin>Wages>QA/ Infection Control	2,403.00			2,403.00			2,403.00
6130-001-36	Nursing Admin>Wages>Staff Coordinator	23,020.00			23,020.00			23,020.00
6130-008-21	Nursing Admin>Bonus Pay>Assistant Director	100.00			100.00			100.00
6130-008-25	Nursing Admin>Bonus Pay>RN	225.00			225.00			225.00
6130-008-29	Nursing Admin>Bonus Pay>MDS / RNAC	250.00			250.00			250.00
6130-008-36	Nursing Admin>Bonus Pay>Staff Coordinator	2.00			2.00			2.00
6130-010-00	Nursing Admin>Wages-V,H,S	28,617.00			28,617.00			28,617.00
6130-011-00	Nursing Admin>Wages-Holiday	5,122.00			5,122.00			5,122.00
6130-017-00	Nursing Admin>Workers Comp	21,593.00			21,593.00			21,593.00
6130-019-12	Nursing Admin>PR Taxes>Fica	26,063.00			26,063.00			26,063.00
6130-019-13	Nursing Admin>PR Taxes>SUI	2,381.00			2,381.00			2,381.00
6130-019-14	Nursing Admin>PR Taxes>FUI	47.00			47.00			47.00
6130-029-00	Nursing Admin>Uniforms	3,207.00			3,207.00			3,207.00
6216-001-25	Cert Nsg Exp>Wages>RN	384,926.00			384,926.00			384,926.00
6216-001-26	Cert Nsg Exp>Wages>LPN	827,091.00			827,091.00			827,091.00
6216-001-27	Cert Nsg Exp>Wages>CNA	949,907.00			949,907.00			949,907.00
6216-008-25	Cert Nsg Exp>Bonus Pay>RN	3,157.00			3,157.00			3,157.00
6216-008-26	Cert Nsg Exp>Bonus Pay>LPN	884.00			884.00			884.00
6216-008-27	Cert Nsg Exp>Bonus Pay>CNA	6,692.00			6,692.00			6,692.00
6216-010-00	Cert Nsg Exp>Wages-V,H,S	114,757.00			114,757.00			114,757.00
6216-011-00	Cert Nsg Exp>Wages-Holiday	22,275.00			22,275.00			22,275.00
6216-017-00	Cert Nsg Exp>Workers Comp	144,963.00			144,963.00			144,963.00
6216-019-12	Cert Nsg Exp>PR Taxes>Fica	175,618.00			175,618.00			175,618.00
6216-019-13	Cert Nsg Exp>PR Taxes>SUI	73,677.00			73,677.00			73,677.00
6216-019-14	Cert Nsg Exp>PR Taxes>FUI	3,028.00			3,028.00			3,028.00
6216-029-00	Cert Nsg Exp>Uniforms	38,608.00			38,608.00			38,608.00
6812-024-00	Pharmacy Exp>Contracted Service	4,194.00			4,194.00			4,194.00
6812-024-15	Pharmacy Exp>Contracted Service>Other	1,035.00			1,035.00			1,035.00
6812-050-00	Pharmacy Exp>RX	3,606.00			3,606.00			3,606.00
6812-103-00	Pharmacy Exp>House	821.00			821.00			821.00
6812-105-00	Pharmacy Exp>Medicare Part D Non-covered	6,999.00			6,999.00			6,999.00
6812-201-00	Pharmacy Exp>Medicare A	80,227.00			80,227.00			80,227.00
6812-203-00	Pharmacy Exp>Private	654.00			654.00			654.00
6812-204-00	Pharmacy Exp>Medicaid	10,598.00			10,598.00			10,598.00
6812-208-00	Pharmacy Exp>Insurance	22,353.00			22,353.00			22,353.00
6813-050-00	IV Exp>RX	15,053.00			15,053.00			15,053.00
6825-001-22	Speech Therapy Exp>Wages>Staff	28,745.00			28,745.00			28,745.00
6825-008-22	Speech Therapy Exp>Bonus Pay>Staff	2,460.00			2,460.00			2,460.00
6825-017-00	Speech Therapy Exp>Workers Comp	2,227.00			2,227.00			2,227.00
6825-019-12	Speech Therapy Exp>PR Taxes>Fica	2,387.00			2,387.00			2,387.00
6825-019-13	Speech Therapy Exp>PR Taxes>SUI	1,739.00			1,739.00			1,739.00
6825-019-14	Speech Therapy Exp>PR Taxes>FUI	67.00			67.00			67.00
6825-024-00	Speech Therapy Exp>Contracted Service	6,530.00			6,530.00			6,530.00
6826-001-20	Physical Therapy Exp>Wages>Director	10,636.00			10,636.00			10,636.00
6826-001-22	Physical Therapy Exp>Wages>Staff	48,883.00			48,883.00			48,883.00
6826-001-23	Physical Therapy Exp>Wages>Assistant	10,570.00			10,570.00			10,570.00
6826-001-24	Physical Therapy Exp>Wages>Aide	526.00			526.00			526.00
6826-010-00	Physical Therapy Exp>Wages-V,H,S	34.00			34.00			34.00
6826-011-00	Physical Therapy Exp>Wages-Holiday	960.00			960.00			960.00
6826-017-00	Physical Therapy Exp>Workers Comp	4,241.00			4,241.00			4,241.00
6826-019-12	Physical Therapy Exp>PR Taxes>Fica	5,574.00			5,574.00			5,574.00
6826-019-13	Physical Therapy Exp>PR Taxes>SUI	1,815.00			1,815.00			1,815.00
6826-019-14	Physical Therapy Exp>PR Taxes>FUI	84.00			84.00			84.00
6826-022-00	Physical Therapy Exp>Supplies	965.00			965.00			965.00
6826-024-00	Physical Therapy Exp>Contracted Service	78,955.00			78,955.00			78,955.00
6827-001-22	Occup Therapy Exp>Wages>Staff	74,081.00			74,081.00			74,081.00
6827-001-23	Occup Therapy Exp>Wages>Assistant	36,613.00			36,613.00			36,613.00
6827-010-00	Occup Therapy Exp>Wages-V,H,S	1,843.00			1,843.00			1,843.00

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015			9/30/2015
6827-011-00	Occup Therapy Exp>Wages-Holiday	888.00			888.00			888.00
6827-017-00	Occup Therapy Exp>Workers Comp	7,600.00			7,600.00			7,600.00
6827-019-12	Occup Therapy Exp>PR Taxes>Fica	8,585.00			8,585.00			8,585.00
6827-019-13	Occup Therapy Exp>PR Taxes>SUI	2,879.00			2,879.00			2,879.00
6827-019-14	Occup Therapy Exp>PR Taxes>FUI	101.00			101.00			101.00
6827-022-00	Occup Therapy Exp>Supplies	18.00			18.00			18.00
6827-024-00	Occup Therapy Exp>Contracted Service	34,967.00			34,967.00			34,967.00
6828-024-00	Inhalation Therapy Exp>Contracted Service	150.00			150.00			150.00
6830-022-00	Wound Care Exp>Supplies	4,430.00			4,430.00			4,430.00
6859-136-00	Other Ancillary Exp>Lab	8,088.00			8,088.00			8,088.00
6859-137-00	Other Ancillary Exp>Radiology	2,381.00			2,381.00			2,381.00
6859-137-16	Other Ancillary Exp>Radiology>Adjustments	23.00			23.00			23.00
7714-001-20	Activity Exp>Wages>Director	29,097.00			29,097.00			29,097.00
7714-001-23	Activity Exp>Wages>Assistant	44,425.00			44,425.00			44,425.00
7714-008-23	Activity Exp>Bonus Pay>Assistant	42.00			42.00			42.00
7714-010-00	Activity Exp>Wages-V,H,S	3,737.00			3,737.00			3,737.00
7714-011-00	Activity Exp>Wages-Holiday	1,480.00			1,480.00			1,480.00
7714-017-00	Activity Exp>Workers Comp	4,848.00			4,848.00			4,848.00
7714-019-12	Activity Exp>PR Taxes>Fica	5,978.00			5,978.00			5,978.00
7714-019-13	Activity Exp>PR Taxes>SUI	2,479.00			2,479.00			2,479.00
7714-019-14	Activity Exp>PR Taxes>FUI	79.00			79.00			79.00
7714-022-00	Activity Exp>Supplies	541.00			541.00			541.00
7714-024-00	Activity Exp>Contracted Service	2,430.00			2,430.00			2,430.00
7714-029-00	Activity Exp>Uniforms	13.00			13.00			13.00
7714-034-00	Activity Exp>Dues & Subscriptions	143.00			143.00			143.00
7714-080-00	Activity Exp>Equip-Minor	1,224.00			1,224.00			1,224.00
7741-001-20	Social Services Exp>Wages>Director	29,516.00			29,516.00			29,516.00
7741-001-23	Social Services Exp>Wages>Assistant	28,255.00			28,255.00			28,255.00
7741-001-54	Social Services Exp>Wages>Admissions	34,978.00			34,978.00			34,978.00
7741-008-23	Social Services Exp>Bonus Pay>Assistant	21.00			21.00			21.00
7741-010-00	Social Services Exp>Wages-V,H,S	6,287.00			6,287.00			6,287.00
7741-011-00	Social Services Exp>Wages-Holiday	1,062.00			1,062.00			1,062.00
7741-017-00	Social Services Exp>Workers Comp	6,005.00			6,005.00			6,005.00
7741-019-12	Social Services Exp>PR Taxes>Fica	7,496.00			7,496.00			7,496.00
7741-019-13	Social Services Exp>PR Taxes>SUI	2,459.00			2,459.00			2,459.00
7741-019-14	Social Services Exp>PR Taxes>FUI	52.00			52.00			52.00
7741-022-00	Social Services Exp>Supplies	120.00			120.00			120.00
7741-029-00	Social Services Exp>Uniforms	45.00			45.00			45.00
7749-001-22	Medical Records Exp>Wages>Staff	21,078.00			21,078.00			21,078.00
7749-008-22	Medical Records Exp>Bonus Pay>Staff	74.00			74.00			74.00
7749-010-00	Medical Records Exp>Wages-V,H,S	2,229.00			2,229.00			2,229.00
7749-011-00	Medical Records Exp>Wages-Holiday	544.00			544.00			544.00
7749-017-00	Medical Records Exp>Workers Comp	1,493.00			1,493.00			1,493.00
7749-019-12	Medical Records Exp>PR Taxes>Fica	1,867.00			1,867.00			1,867.00
7749-019-13	Medical Records Exp>PR Taxes>SUI	628.00			628.00			628.00
7749-019-14	Medical Records Exp>PR Taxes>FUI	7.00			7.00			7.00
7749-029-00	Medical Records Exp>Uniforms	788.00			788.00			788.00
7930-001-20	Dietary Exp>Wages>Director	36,787.00			36,787.00			36,787.00
7930-001-23	Dietary Exp>Wages>Assistant	93,162.00			93,162.00			93,162.00
7930-001-57	Dietary Exp>Wages>Cook	98,226.00			98,226.00			98,226.00
7930-001-58	Dietary Exp>Wages>Dietician	26,715.00			26,715.00			26,715.00
7930-008-23	Dietary Exp>Bonus Pay>Assistant	1,254.00			1,254.00			1,254.00
7930-008-57	Dietary Exp>Bonus Pay>Cook	286.00			286.00			286.00
7930-010-00	Dietary Exp>Wages-V,H,S	13,946.00			13,946.00			13,946.00
7930-011-00	Dietary Exp>Wages-Holiday	3,522.00			3,522.00			3,522.00
7930-017-00	Dietary Exp>Workers Comp	16,849.00			16,849.00			16,849.00
7930-019-12	Dietary Exp>PR Taxes>Fica	21,020.00			21,020.00			21,020.00
7930-019-13	Dietary Exp>PR Taxes>SUI	10,456.00			10,456.00			10,456.00
7930-019-14	Dietary Exp>PR Taxes>FUI	386.00			386.00			386.00
7930-022-00	Dietary Exp>Supplies	16,756.00			16,756.00			16,756.00
7930-023-00	Dietary Exp>Repairs & Maint	1,679.00			1,679.00			1,679.00
7930-024-00	Dietary Exp>Contracted Service	1,506.00			1,506.00			1,506.00
7930-029-00	Dietary Exp>Uniforms	7,632.00			7,632.00			7,632.00
7930-035-00	Dietary Exp>Supplements	767.00			767.00			767.00
7930-036-00	Dietary Exp>Food	177,385.00			177,385.00			177,385.00
7930-069-00	Dietary Exp>Licenses	54.00			54.00			54.00
7930-080-00	Dietary Exp>Equip-Minor	258.00			258.00			258.00
8010-001-20	Admin Exp>Wages>Director	99,192.00			99,192.00			99,192.00
8010-001-23	Admin Exp>Wages>Assistant	104,901.00			104,901.00			104,901.00
8010-008-23	Admin Exp>Bonus Pay>Assistant	506.00			506.00			506.00
8010-010-00	Admin Exp>Wages-V,H,S	17,981.00			17,981.00			17,981.00
8010-011-00	Admin Exp>Wages-Holiday	3,445.00			3,445.00			3,445.00
8010-017-00	Admin Exp>Workers Comp	13,604.00			13,604.00			13,604.00
8010-019-12	Admin Exp>PR Taxes>Fica	16,101.00			16,101.00			16,101.00
8010-019-13	Admin Exp>PR Taxes>SUI	3,645.00			3,645.00			3,645.00
8010-019-14	Admin Exp>PR Taxes>FUI	129.00			129.00			129.00
8010-022-00	Admin Exp>Supplies	3,428.00			3,428.00			3,428.00
8010-024-00	Admin Exp>Contracted Service	34,561.00			34,561.00			34,561.00
8010-024-91	Admin Exp>Contracted Service>Payroll Services	15,454.00			15,454.00			15,454.00
8010-029-00	Admin Exp>Uniforms	59.00			59.00			59.00
8010-031-00	Admin Exp>Travel	24.00			24.00			24.00
8010-033-00	Admin Exp>Meals	180.00			180.00			180.00
8010-058-00	Admin Exp>Cost Report Fees	3,029.00			3,029.00			3,029.00

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015			9/30/2015
8010-060-00	Admin Exp>Fines & Penalties	1,300.00			1,300.00			1,300.00
8010-063-00	Admin Exp>Legal Fees	137,278.00			137,278.00			137,278.00
8010-064-00	Admin Exp>Accounting Fees	4,684.00			4,684.00			4,684.00
8010-065-00	Admin Exp>Criminal Checks	116.00			116.00			116.00
8010-067-00	Admin Exp>Hiring	1,216.00		(300.00)	916.00			916.00
8010-068-00	Admin Exp>Ads & PR	2,427.00		300.00	2,727.00			2,727.00
8010-069-00	Admin Exp>Licenses	191.00			191.00			191.00
8010-074-00	Admin Exp>Postage	1,743.00			1,743.00			1,743.00
8010-076-00	Admin Exp>Bank Fees	3,745.00			3,745.00			3,745.00
8010-080-00	Admin Exp>Equip-Minor	1,385.00			1,385.00			1,385.00
8010-081-00	Admin Exp>Equip-Rental	21,329.00		(20,588.00)	741.00			741.00
8010-082-00	Admin Exp>Software Rental	4,840.00			4,840.00			4,840.00
8250-001-20	Maintenance Exp>Wages>Director	38,366.00			38,366.00			38,366.00
8250-001-23	Maintenance Exp>Wages>Assistant	77,538.00			77,538.00			77,538.00
8250-008-20	Maintenance Exp>Bonus Pay>Director	85.00			85.00			85.00
8250-008-23	Maintenance Exp>Bonus Pay>Assistant	25.00			25.00			25.00
8250-010-00	Maintenance Exp>Wages-V,H,S	4,800.00			4,800.00			4,800.00
8250-011-00	Maintenance Exp>Wages-Holiday	2,040.00			2,040.00			2,040.00
8250-017-00	Maintenance Exp>Workers Comp	7,337.00			7,337.00			7,337.00
8250-019-12	Maintenance Exp>PR Taxes>Fica	9,274.00			9,274.00			9,274.00
8250-019-13	Maintenance Exp>PR Taxes>SUI	2,281.00			2,281.00			2,281.00
8250-019-14	Maintenance Exp>PR Taxes>FUI	27.00			27.00			27.00
8250-022-00	Maintenance Exp>Supplies	19,306.00			19,306.00			19,306.00
8250-023-00	Maintenance Exp>Repairs & Maint	16,378.00			16,378.00			16,378.00
8250-024-00	Maintenance Exp>Contracted Service	5,296.00			5,296.00			5,296.00
8250-029-00	Maintenance Exp>Uniforms	584.00			584.00			584.00
8250-040-00	Maintenance Exp>Sanitation & Incineration	15,470.00			15,470.00			15,470.00
8250-041-00	Maintenance Exp>Extermination	2,095.00			2,095.00			2,095.00
8250-043-00	Maintenance Exp>Landscaping	5,422.00			5,422.00			5,422.00
8250-080-00	Maintenance Exp>Equip-Minor	12,271.00			12,271.00			12,271.00
8250-081-00	Maintenance Exp>Equip-Rental	66,361.00		(66,266.00)	105.00			105.00
8340-001-20	Housekeeping Exp>Wages>Director	10,851.00			10,851.00			10,851.00
8340-001-23	Housekeeping Exp>Wages>Assistant	173,051.00			173,051.00			173,051.00
8340-008-23	Housekeeping Exp>Bonus Pay>Assistant	68.00			68.00			68.00
8340-010-00	Housekeeping Exp>Wages-V,H,S	8,267.00			8,267.00			8,267.00
8340-011-00	Housekeeping Exp>Wages-Holiday	2,007.00			2,007.00			2,007.00
8340-017-00	Housekeeping Exp>Workers Comp	13,698.00			13,698.00			13,698.00
8340-019-12	Housekeeping Exp>PR Taxes>Fica	15,524.00			15,524.00			15,524.00
8340-019-13	Housekeeping Exp>PR Taxes>SUI	10,394.00			10,394.00			10,394.00
8340-019-14	Housekeeping Exp>PR Taxes>FUI	503.00			503.00			503.00
8340-022-00	Housekeeping Exp>Supplies	19,327.00			19,327.00			19,327.00
8340-029-00	Housekeeping Exp>Uniforms	10,259.00			10,259.00			10,259.00
8340-080-00	Housekeeping Exp>Equip-Minor	3,373.00			3,373.00			3,373.00
8360-001-23	Laundry Exp>Wages>Assistant	38,621.00			38,621.00			38,621.00
8360-008-23	Laundry Exp>Bonus Pay>Assistant	147.00			147.00			147.00
8360-010-00	Laundry Exp>Wages-V,H,S	1,077.00			1,077.00			1,077.00
8360-011-00	Laundry Exp>Wages-Holiday	1,270.00			1,270.00			1,270.00
8360-017-00	Laundry Exp>Workers Comp	1,806.00			1,806.00			1,806.00
8360-019-12	Laundry Exp>PR Taxes>Fica	3,258.00			3,258.00			3,258.00
8360-019-13	Laundry Exp>PR Taxes>SUI	1,591.00			1,591.00			1,591.00
8360-019-14	Laundry Exp>PR Taxes>FUI	68.00			68.00			68.00
8360-022-00	Laundry Exp>Supplies	9,110.00			9,110.00			9,110.00
8360-024-00	Laundry Exp>Contracted Service	1,989.00			1,989.00			1,989.00
8360-029-00	Laundry Exp>Uniforms	1,517.00			1,517.00			1,517.00
8360-038-00	Laundry Exp>Linens	997.00			997.00			997.00
8360-080-00	Laundry Exp>Equip-Minor	3,134.00			3,134.00			3,134.00
8410-000-00	Bad Debt Exp	80,108.00			80,108.00			80,108.00
8510-062-00	Telephone & Utility Exp>Telephone	9,955.00			9,955.00			9,955.00
8510-084-00	Telephone & Utility Exp>Gas	16,574.00			16,574.00			16,574.00
8510-085-00	Telephone & Utility Exp>Electric	79,256.00			79,256.00			79,256.00
8510-086-00	Telephone & Utility Exp>Water/Sewer	38,376.00			38,376.00			38,376.00
8510-087-00	Telephone & Utility Exp>Cable TV	6,913.00			6,913.00			6,913.00
8510-093-00	Telephone & Utility Exp>Cell Phone	766.00			766.00			766.00
8510-094-00	Telephone & Utility Exp>Internet	890.00			890.00			890.00
8770-015-00	Employee Benefits Exp>Employee Benefits	(683.00)			(683.00)			(683.00)
8770-019-13	Employee Benefits Exp>PR Taxes>SUI	55,242.00			55,242.00			55,242.00
8770-019-14	Employee Benefits Exp>PR Taxes>FUI	4,212.00			4,212.00			4,212.00
8770-732-00	Employee Benefits Exp>Disability Ins	(6,926.00)			(6,926.00)			(6,926.00)
8770-757-00	Employee Benefits Exp>Health Insurance	184,721.00			184,721.00			184,721.00
8770-757-15	Employee Benefits Exp>Health Insurance>Other	(3,118.00)			(3,118.00)			(3,118.00)
8776-110-00	Business Insurance Exp>Liability & Other	11,792.00			11,792.00			11,792.00
8776-113-00	Business Insurance Exp>Surety Bond	195.00			195.00			195.00
8776-115-00	Business Insurance Exp>Property	48,844.00			48,844.00			48,844.00
8911-024-89	Consulting Serv>Contracted Service>Management	175,000.00			175,000.00			175,000.00
9176-118-00	Taxes Exp>Provider Tax	615,340.00			615,340.00			615,340.00
9176-766-00	Taxes Exp>RE Taxes	86,367.00			86,367.00			86,367.00
9176-767-00	Taxes Exp>Personal Prop Taxes	19,992.00			19,992.00			19,992.00
9276-783-00	Operating Interest (Inc)/Exp>Working Capital	123,719.00			123,719.00			123,719.00
9576-603-00	Depreciation Exp>Leasehold Improvements	1,092.00			1,092.00			1,092.00
9576-604-00	Depreciation Exp>Equip-Fixed	633.00			633.00			633.00
9576-605-00	Depreciation Exp>Equip-Moveable	1,113.00			1,113.00			1,113.00
9576-607-00	Depreciation Exp>Computer Hardware	239.00			239.00			239.00
R0005	Leases	0.00		95,231.00	95,231.00			95,231.00

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Total		0.00		0.00	0.00		0.00	0.00
Net (Income) Loss				0.00			0.00	

Client: Walnut - Walnut Hill, Inc.
 Engagement: Medicaid - Walnut Hill 2015 Cost Report
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.02 - Grouped TB

Account	Description	FINAL 9/30/2015
Group : [10-A]	Salaries and Wages	
Subgroup : [2]	Administrators	
4110-00	SALARY-ADMINISTRATOR	111,444.46
Subtotal [2] Administrators		<u>111,444.46</u>
Subgroup : [4]	Other Administrative Salaries	
4115-00	SALARY-ASST ADW/DIR OF C.S.	(111,444.46)
8010-001-20	Admin Exp>Wages>Director	89,192.00
8010-001-23	Admin Exp>Wages>Assistant	104,901.00
8010-008-23	Admin Exp>Bonus Pay>Assistant	506.00
8010-010-00	Admin Exp>Wages-V.H.S	17,961.00
8010-011-00	Admin Exp>Wages-Holiday	3,445.00
Subtotal [4] Other Administrative Salaries		<u>114,560.54</u>
Subgroup : [6C]	Dietary Workers	
7930-001-20	Dietary Exp>Wages>Director	36,787.00
7930-001-23	Dietary Exp>Wages>Assistant	93,162.00
7930-001-57	Dietary Exp>Wages>Cook	98,226.00
7930-001-58	Dietary Exp>Wages>Dietitian	26,715.00
7930-008-23	Dietary Exp>Bonus Pay>Assistant	1,264.00
7930-008-57	Dietary Exp>Bonus Pay>Cook	286.00
7930-010-00	Dietary Exp>Wages-V.H.S	13,946.00
7930-011-00	Dietary Exp>Wages-Holiday	3,522.00
Subtotal [6C] Dietary Workers		<u>273,898.00</u>
Subgroup : [6B]	Other Housekeeping Workers	
8340-001-20	Housekeeping Exp>Wages>Director	10,851.00
8340-001-23	Housekeeping Exp>Wages>Assistant	173,051.00
8340-008-23	Housekeeping Exp>Bonus Pay>Assistant	68.00
8340-010-00	Housekeeping Exp>Wages-V.H.S	6,267.00
8340-011-00	Housekeeping Exp>Wages-Holiday	2,007.00
Subtotal [6B] Other Housekeeping Workers		<u>194,244.00</u>
Subgroup : [7B]	Other Maintenance Workers	
8250-001-20	Maintenance Exp>Wages>Director	38,366.00
8250-001-23	Maintenance Exp>Wages>Assistant	77,538.00
8250-008-20	Maintenance Exp>Bonus Pay>Director	85.00
8250-008-23	Maintenance Exp>Bonus Pay>Assistant	25.00
8250-010-00	Maintenance Exp>Wages-V.H.S	4,800.00
8250-011-00	Maintenance Exp>Wages-Holiday	2,040.00
Subtotal [7B] Other Maintenance Workers		<u>122,864.00</u>
Subgroup : [8B]	Other Laundry Workers	
8360-001-23	Laundry Exp>Wages>Assistant	38,621.00
8360-008-23	Laundry Exp>Bonus Pay>Assistant	147.00
8360-010-00	Laundry Exp>Wages-V.H.S	1,077.00
8360-011-00	Laundry Exp>Wages-Holiday	1,270.00
Subtotal [8B] Other Laundry Workers		<u>41,115.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director	
6130-001-20	Nursing Admin>Wages>Director	59,649.00
6130-001-21	Nursing Admin>Wages>Assistant Director	54,864.00
6130-008-21	Nursing Admin>Bonus Pay>Assistant Director	100.00
Subtotal [12A] Director of Nurses/Assistant Director		<u>114,613.00</u>
Subgroup : [12B1]	RNs - Direct Care	
6130-001-25	Nursing Admin>Wages>RN	48,096.00
6130-008-25	Nursing Admin>Bonus Pay>RN	225.00
6216-001-25	Cert Nsg Exp>Wages>RN	384,926.00
6216-008-25	Cert Nsg Exp>Bonus Pay>RN	3,157.00
6216-010-00	Cert Nsg Exp>Wages-V.H.S	114,767.00
6216-011-00	Cert Nsg Exp>Wages-Holiday	22,275.00
Subtotal [12B1] RNs - Direct Care		<u>673,436.00</u>
Subgroup : [12B2]	RNs - Administrative	
6130-001-29	Nursing Admin>Wages>MDS / RNAC	134,346.00
6130-001-30	Nursing Admin>Wages>QA/ Infection Control	2,403.00
6130-001-36	Nursing Admin>Wages>Staff Coordinator	23,020.00
6130-008-29	Nursing Admin>Bonus Pay>MDS / RNAC	250.00
6130-008-36	Nursing Admin>Bonus Pay>Staff Coordinator	2.00
6130-010-00	Nursing Admin>Wages-V.H.S	28,617.00
6130-011-00	Nursing Admin>Wages-Holiday	5,122.00
Subtotal [12B2] RNs - Administrative		<u>193,766.00</u>
Subgroup : [12C1]	LPNs - Direct Care	
6216-001-26	Cert Nsg Exp>Wages>LPN	827,091.00
6216-008-26	Cert Nsg Exp>Bonus Pay>LPN	884.00
Subtotal [12C1] LPNs - Direct Care		<u>827,975.00</u>
Subgroup : [12D]	Aides and Attendants	
6216-001-27	Cert Nsg Exp>Wages>CNA	949,907.00
6216-008-27	Cert Nsg Exp>Bonus Pay>CNA	6,692.00
Subtotal [12D] Aides and Attendants		<u>956,599.00</u>
Subgroup : [12E]	Physical Therapists	
6826-001-20	Physical Therapy Exp>Wages>Director	10,636.00
6826-001-22	Physical Therapy Exp>Wages>Staff	48,883.00
6826-001-23	Physical Therapy Exp>Wages>Assistant	10,570.00
6826-001-24	Physical Therapy Exp>Wages>Aide	526.00
6826-010-00	Physical Therapy Exp>Wages-V.H.S	34.00
6826-011-00	Physical Therapy Exp>Wages-Holiday	960.00
Subtotal [12E] Physical Therapists		<u>71,609.00</u>

Client: Walnut - Walnut Hill, Inc.
 Engagement: Medicaid - Walnut Hill 2016 Cost Report
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.02 - Grouped TB

Account	Description	FINAL
		9/30/2015
Subgroup : [12F]	Speech Therapists	
6825-001-22	Speech Therapy Exp>Wages>Staff	28,745.00
6825-008-22	Speech Therapy Exp>Bonus Pay>Staff	2,460.00
Subtotal [12F] Speech Therapists		31,205.00
Subgroup : [12G]	Occupational Therapists	
6827-001-22	Occup Therapy Exp>Wages>Staff	74,081.00
6827-001-23	Occup Therapy Exp>Wages>Assistant	36,613.00
6827-016-00	Occup Therapy Exp>Wages>V.H.S	1,843.00
6827-011-00	Occup Therapy Exp>Wages>Holiday	888.00
Subtotal [12G] Occupational Therapists		113,425.00
Subgroup : [12H]	Recreation Workers	
7714-001-20	Activity Exp>Wages>Director	29,097.00
7714-001-23	Activity Exp>Wages>Assistant	44,425.00
7714-008-23	Activity Exp>Bonus Pay>Assistant	42.00
7714-010-00	Activity Exp>Wages>V.H.S	3,737.00
7714-011-00	Activity Exp>Wages>Holiday	1,480.00
Subtotal [12H] Recreation Workers		78,761.00
Subgroup : [12M]	Social Workers/Case Management	
7741-001-20	Social Services Exp>Wages>Director	29,516.00
7741-001-23	Social Services Exp>Wages>Assistant	28,265.00
7741-001-54	Social Services Exp>Wages>Admissions	34,978.00
7741-008-23	Social Services Exp>Bonus Pay>Assistant	21.00
7741-010-00	Social Services Exp>Wages>V.H.S	6,287.00
7741-011-00	Social Services Exp>Wages>Holiday	1,062.00
Subtotal [12M] Social Workers/Case Management		100,119.00
Subgroup : [12O]	Other	
7749-001-22	Medical Records Exp>Wages>Staff	21,078.00
7749-008-22	Medical Records Exp>Bonus Pay>Staff	74.00
7749-010-00	Medical Records Exp>Wages>V.H.S	2,229.00
7749-011-00	Medical Records Exp>Wages>Holiday	544.00
Subtotal [12O] Other		23,925.00
Total [10-A] Salaries and Wages		3,943,863.00
Group : [13-B]	Professional Fees	
Subgroup : [3]	Pharmacist	
6812-024-00	Pharmacy Exp>Contracted Service	4,194.00
6812-024-15	Pharmacy Exp>Contracted Service>Other	1,035.00
Subtotal [3] Pharmacist		5,229.00
Subgroup : [5A]	PT - Resident Care	
6826-024-00	Physical Therapy Exp>Contracted Service	76,955.00
Subtotal [5A] PT - Resident Care		76,955.00
Subgroup : [8A]	Medical Director	
6115-046-00	Gen Nsg Exp>Med Director Fees	24,750.00
Subtotal [8A] Medical Director		24,750.00
Subgroup : [9A]	ST - Resident Care	
6825-024-00	Speech Therapy Exp>Contracted Service	6,530.00
Subtotal [9A] ST - Resident Care		6,530.00
Subgroup : [10A]	OT - Resident Care	
6827-024-00	Occup Therapy Exp>Contracted Service	34,967.00
Subtotal [10A] OT - Resident Care		34,967.00
Total [13-B] Professional Fees		160,431.00
Group : [15]	Expenditures Other than Salaries	
Subgroup : [1A1]	Workmen's Compensation	
6130-017-00	Nursing Admin>Workers Comp	21,593.00
6216-017-00	Cert Nsg Exp>Workers Comp	144,883.00
6825-017-00	Speech Therapy Exp>Workers Comp	2,227.00
6826-017-00	Physical Therapy Exp>Workers Comp	4,241.00
6827-017-00	Occup Therapy Exp>Workers Comp	7,600.00
7714-017-00	Activity Exp>Workers Comp	4,848.00
7741-017-00	Social Services Exp>Workers Comp	6,005.00
7749-017-00	Medical Records Exp>Workers Comp	1,493.00
7930-017-00	Dietary Exp>Workers Comp	16,849.00
8010-017-00	Admin Exp>Workers Comp	13,604.00
8250-017-00	Maintenance Exp>Workers Comp	7,337.00
8340-017-00	Housekeeping Exp>Workers Comp	13,698.00
8360-017-00	Laundry Exp>Workers Comp	1,806.00
Subtotal [1A1] Workmen's Compensation		246,264.00
Subgroup : [1A2]	Disability Insurance	
8770-732-00	Employee Benefits Exp>Disability Ins	(6,926.00)
Subtotal [1A2] Disability Insurance		(6,926.00)
Subgroup : [1A3]	Unemployment Insurance	
6130-019-13	Nursing Admin>PR Taxes>SUI	2,381.00
6130-019-14	Nursing Admin>PR Taxes>FUI	47.00

Client: **Walnut - Walnut Hill, Inc.**
 Engagement: **Medical - Walnut Hill 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCHH**
 Workpaper: **A.02 - Grouped TB**

Account	Description	FINAL 9/30/2015
6216-019-13	Cert Nsg Exp>PR Taxes>SUI	73,677.00
6216-019-14	Cert Nsg Exp>PR Taxes>FUI	3,028.00
6825-019-13	Speech Therapy Exp>PR Taxes>SUI	1,739.00
6825-019-14	Speech Therapy Exp>PR Taxes>FUI	67.00
6826-019-13	Physical Therapy Exp>PR Taxes>SUI	1,815.00
6826-019-14	Physical Therapy Exp>PR Taxes>FUI	84.00
6827-019-13	Occup Therapy Exp>PR Taxes>SUI	2,879.00
6827-019-14	Occup Therapy Exp>PR Taxes>FUI	101.00
7714-019-13	Activity Exp>PR Taxes>SUI	2,478.00
7714-019-14	Activity Exp>PR Taxes>FUI	79.00
7741-019-13	Social Services Exp>PR Taxes>SUI	2,459.00
7741-019-14	Social Services Exp>PR Taxes>FUI	52.00
7749-019-13	Medical Records Exp>PR Taxes>SUI	628.00
7749-019-14	Medical Records Exp>PR Taxes>FUI	7.00
7930-019-13	Dietary Exp>PR Taxes>SUI	10,456.00
7930-019-14	Dietary Exp>PR Taxes>FUI	386.00
8010-019-13	Admin Exp>PR Taxes>SUI	3,645.00
8010-019-14	Admin Exp>PR Taxes>FUI	129.00
8250-019-13	Maintenance Exp>PR Taxes>SUI	2,281.00
8250-019-14	Maintenance Exp>PR Taxes>FUI	27.00
8340-019-13	Housekeeping Exp>PR Taxes>SUI	10,394.00
8340-019-14	Housekeeping Exp>PR Taxes>FUI	503.00
8360-019-13	Laundry Exp>PR Taxes>SUI	1,591.00
8360-019-14	Laundry Exp>PR Taxes>FUI	68.00
8770-019-13	Employee Benefits Exp>PR Taxes>SUI	55,242.00
8770-019-14	Employee Benefits Exp>PR Taxes>FUI	4,212.00
Subtotal [1A3] Unemployment Insurance		180,456.00
Subgroup : [1A4] Social Security (FICA)		
6130-019-12	Nursing Admin>PR Taxes>Fica	26,063.00
6216-019-12	Cert Nsg Exp>PR Taxes>Fica	175,616.00
6825-019-12	Speech Therapy Exp>PR Taxes>Fica	2,387.00
6826-019-12	Physical Therapy Exp>PR Taxes>Fica	5,574.00
6827-019-12	Occup Therapy Exp>PR Taxes>Fica	8,585.00
7714-019-12	Activity Exp>PR Taxes>Fica	5,978.00
7741-019-12	Social Services Exp>PR Taxes>Fica	7,496.00
7749-019-12	Medical Records Exp>PR Taxes>Fica	1,867.00
7930-019-12	Dietary Exp>PR Taxes>Fica	21,020.00
8010-019-12	Admin Exp>PR Taxes>Fica	16,101.00
8250-019-12	Maintenance Exp>PR Taxes>Fica	9,274.00
8340-019-12	Housekeeping Exp>PR Taxes>Fica	15,524.00
8360-019-12	Laundry Exp>PR Taxes>Fica	3,258.00
Subtotal [1A4] Social Security (FICA)		298,746.00
Subgroup : [1A5] Health Insurance		
8770-757-00	Employee Benefits Exp>Health Insurance	184,721.00
8770-757-15	Employee Benefits Exp>Health Insurance>Other	(3,116.00)
Subtotal [1A5] Health Insurance		181,605.00
Subgroup : [1A8] Uniform Allowance		
6130-029-00	Nursing Admin>Uniforms	3,207.00
6216-029-00	Cert Nsg Exp>Uniforms	38,698.00
7714-029-00	Activity Exp>Uniforms	13.00
7741-029-00	Social Services Exp>Uniforms	45.00
7749-029-00	Medical Records Exp>Uniforms	788.00
7930-029-00	Dietary Exp>Uniforms	7,632.00
8010-029-00	Admin Exp>Uniforms	59.00
8250-029-00	Maintenance Exp>Uniforms	584.00
8340-029-00	Housekeeping Exp>Uniforms	10,259.00
8360-029-00	Laundry Exp>Uniforms	1,517.00
Subtotal [1A8] Uniform Allowance		62,712.00
Subgroup : [1A9] Other		
8770-015-00	Employee Benefits Exp>Employee Benefits	(683.00)
Subtotal [1A9] Other		(683.00)
Subgroup : [1C] Bad Debts		
8410-000-00	Bad Debt Exp	80,108.00
Subtotal [1C] Bad Debts		80,108.00
Subgroup : [1D] Accounting and Auditing		
8010-058-00	Admin Exp>Cost Report Fees	3,029.00
8010-064-00	Admin Exp>Accounting Fees	4,684.00
Subtotal [1D] Accounting and Auditing		7,713.00
Subgroup : [1E] Legal		
8010-063-00	Admin Exp>Legal Fees	137,278.00
Subtotal [1E] Legal		137,278.00
Subgroup : [1G] Office Supplies		
8010-022-00	Admin Exp>Supplies	3,428.00
Subtotal [1G] Office Supplies		3,428.00
Subgroup : [1H1] Telephone and Telegraph		
8510-062-00	Telephone & Utility Exp>Telephone	9,955.00
8510-084-00	Telephone & Utility Exp>Internet	880.00
Subtotal [1H1] Telephone and Telegraph		10,835.00
Subgroup : [1H2] Cellular Phones and Beepers		
8510-093-00	Telephone & Utility Exp>Cell Phone	766.00
Subtotal [1H2] Cellular Phones and Beepers		766.00

Client: **Walnut - Walnut Hill, Inc.**
 Engagement: **Medical - Walnut Hill 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Worksheet: **A.02 - Grouped TB**

Account	Description	FINAL
		9/30/2015
Subgroup : [1K3]	Resident Day User Fee	
9176-118-00	Taxes Exp>Provider Tax	615,340.00
Subtotal [1K3] Resident Day User Fee		615,340.00
Total [15] Expenditures Other than Salaries		1,817,649.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	
Subgroup : [4]	Employee Travel	
6115-279-00	Gen Nsg Exp>Transportation	172.00
6115-279-15	Gen Nsg Exp>Transportation>Other	18.00
8010-031-00	Admin Exp>Travel	24.00
8010-033-00	Admin Exp>Meals	180.00
Subtotal [4] Employee Travel		394.00
Subgroup : [5]	Education Expense	
6115-032-00	Gen Nsg Exp>Training & Educ	540.00
Subtotal [5] Education Expense		540.00
Subgroup : [M1]	Advertising Help Wanted	
8010-067-00	Admin Exp>Hiring	916.00
Subtotal [M1] Advertising Help Wanted		916.00
Subgroup : [M3]	Advertising Other	
8010-068-00	Admin Exp>Ads & PR	2,727.00
Subtotal [M3] Advertising Other		2,727.00
Subgroup : [M7]	Postage	
8010-074-00	Admin Exp>Postage	1,743.00
Subtotal [M7] Postage		1,743.00
Subgroup : [M11]	Services Provided by Contract	
8010-024-00	Admin Exp>Contracted Service	34,561.00
8010-024-91	Admin Exp>Contracted Service>Payroll Services	15,454.00
Subtotal [M11] Services Provided by Contract		50,015.00
Subgroup : [M12]	Administrative Management Services	
8911-024-99	Consulting Serv>Contracted Service>Management	175,000.00
Subtotal [M12] Administrative Management Services		175,000.00
Subgroup : [M13]	Other	
6115-069-00	Gen Nsg Exp>Licenses	40.00
7741-022-00	Social Services Exp>Supplies	120.00
7930-069-00	Dietary Exp>Licenses	54.00
8010-060-00	Admin Exp>Fines & Penalties	1,300.00
8010-065-00	Admin Exp>Criminal Checks	116.00
8010-069-00	Admin Exp>Licenses	101.00
8010-076-00	Admin Exp>Bank Fees	3,745.00
8010-080-00	Admin Exp>Equip-Minor	1,385.00
8010-081-00	Admin Exp>Equip-Rental	741.00
8010-082-00	Admin Exp>Software Rental	4,840.00
Subtotal [M13] Other		12,532.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		243,667.00
Group : [18]	Dietary Basis for Allocation of Costs	
Subgroup : [2A1]	Raw Food	
7930-036-00	Dietary Exp>Supplements	767.00
7930-036-00	Dietary Exp>Food	177,385.00
Subtotal [2A1] Raw Food		178,152.00
Subgroup : [2A2]	Non-Food Supplies	
7930-022-00	Dietary Exp>Supplies	16,756.00
7930-080-00	Dietary Exp>Equip-Minor	258.00
Subtotal [2A2] Non-Food Supplies		17,014.00
Subgroup : [2B]	Purchased Services	
7930-024-00	Dietary Exp>Contracted Service	1,506.00
Subtotal [2B] Purchased Services		1,506.00
Total [18] Dietary Basis for Allocation of Costs		196,672.00
Group : [19]	Laundry-Basis for Allocation of Costs	
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..	
8360-038-00	Laundry Exp>Linens	997.00
8360-080-00	Laundry Exp>Equip-Minor	3,134.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		4,131.00
Subgroup : [3B]	Purchased Services	
8360-024-00	Laundry Exp>Contracted Service	1,989.00
Subtotal [3B] Purchased Services		1,989.00
Subgroup : [3D]	Other	
8360-022-00	Laundry Exp>Supplies	9,110.00
Subtotal [3D] Other		9,110.00
Total [19] Laundry-Basis for Allocation of Costs		15,230.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs	

Client: Walnut - Walnut Hill, Inc.
 Engagement: Medicaid - Walnut Hill 2015 Cost Report
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCHH
 Workpaper: A.02 - Grouped TB

Account	Description	FINAL
		<u>9/30/2015</u>
Subgroup : [4D]	Other	
8340-022-00	Housekeeping Exp>Supplies	19,327.00
8340-080-00	Housekeeping Exp>Equip-Minor	3,373.00
Subtotal [4D] Other		<u>22,700.00</u>
Subgroup : [5A2]	Purchased from	
6812-050-00	Pharmacy Exp>RX	3,606.00
6812-103-00	Pharmacy Exp>House	821.00
6812-105-00	Pharmacy Exp>Medicare Part D Non-covered	6,999.00
6812-201-00	Pharmacy Exp>Medicare A	80,227.00
6812-203-00	Pharmacy Exp>Private	654.00
6812-204-00	Pharmacy Exp>Medicaid	10,596.00
6812-208-00	Pharmacy Exp>Insurance	22,353.00
6813-050-00	IV Exp>RX	15,053.00
Subtotal [5A2] Purchased from		<u>140,311.00</u>
Subgroup : [5B]	Medicine Cabinet Drugs	
8115-103-00	Gen Nsg Exp>House	17,506.00
6115-103-15	Gen Nsg Exp>House>Other	2,285.00
Subtotal [5B] Medicine Cabinet Drugs		<u>19,791.00</u>
Subgroup : [5C]	Medical and Therapeutic Supplies	
8115-022-00	Gen Nsg Exp>Supplies	71,474.00
8115-102-00	Gen Nsg Exp>Incontinence Supplies	32,168.00
Subtotal [5C] Medical and Therapeutic Supplies		<u>103,642.00</u>
Subgroup : [5E2]	Oxygen - Other	
6115-053-00	Gen Nsg Exp>Oxygen	2,943.00
Subtotal [5E2] Oxygen - Other		<u>2,943.00</u>
Subgroup : [5F]	X-Rays and related radiological	
6859-137-00	Other Ancillary Exp>Radiology	2,381.00
6859-137-15	Other Ancillary Exp>Radiology>Adjustments	23.00
Subtotal [5F] X-Rays and related radiological		<u>2,404.00</u>
Subgroup : [5H]	Laboratory	
6859-136-00	Other Ancillary Exp>Lab	8,088.00
Subtotal [5H] Laboratory		<u>8,088.00</u>
Subgroup : [5I]	Recreation	
7714-022-00	Activity Exp>Supplies	541.00
7714-024-00	Activity Exp>Contracted Service	2,430.00
7714-034-00	Activity Exp>Dues & Subscriptions	143.00
7714-080-00	Activity Exp>Equip-Minor	1,224.00
8510-087-00	Telephone & Utility Exp>Cable TV	5,913.00
Subtotal [5I] Recreation		<u>11,251.00</u>
Subgroup : [5J]	Other	
6115-024-00	Gen Nsg Exp>Contracted Service	5,695.00
6115-080-00	Gen Nsg Exp>Equip-Minor	17,615.00
6115-081-00	Gen Nsg Exp>Equip-Rental	45,980.00
6115-082-00	Gen Nsg Exp>Software Rental	5,757.00
6826-022-00	Physical Therapy Exp>Supplies	965.00
6827-022-00	Occup Therapy Exp>Supplies	18.00
6826-024-00	Inhalation Therapy Exp>Contracted Service	150.00
6830-022-00	Wound Care Exp>Supplies	4,430.00
Subtotal [5J] Other		<u>80,510.00</u>
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		<u>391,640.00</u>
Group : [22]	Maintenance and Property	
Subgroup : [6A]	Repairs and Maintenance	
7830-023-00	Dietary Exp>Repairs & Maint	1,679.00
8250-022-00	Maintenance Exp>Supplies	19,306.00
8250-023-00	Maintenance Exp>Repairs & Maint	16,378.00
8250-080-00	Maintenance Exp>Equip-Minor	12,271.00
8250-081-00	Maintenance Exp>Equip-Rental	105.00
Subtotal [6A] Repairs and Maintenance		<u>49,739.00</u>
Subgroup : [6B]	Heat	
8510-084-00	Telephone & Utility Exp>Gas	16,574.00
Subtotal [6B] Heat		<u>16,574.00</u>
Subgroup : [6C]	Light & Power	
8510-085-00	Telephone & Utility Exp>Electric	79,256.00
Subtotal [6C] Light & Power		<u>79,256.00</u>
Subgroup : [6D]	Water	
8510-086-00	Telephone & Utility Exp>Water/Sewer	38,376.00
Subtotal [6D] Water		<u>38,376.00</u>
Subgroup : [6E]	Equipment Lease	
R0005	Leases	95,231.00
Subtotal [6E] Equipment Lease		<u>95,231.00</u>
Subgroup : [6F]	Other	
8250-024-00	Maintenance Exp>Contracted Service	5,296.00
8250-040-00	Maintenance Exp>Sanitation & Incineration	15,470.00
8250-041-00	Maintenance Exp>Extermination	2,095.00
8250-043-00	Maintenance Exp>Landscaping	5,422.00
Subtotal [6F] Other		<u>28,283.00</u>
Subgroup : [7B]	Building & Building Improvements	
9576-603-00	Depreciation Exp>Leasehold Improvements	1,092.00

Client: Walnut - Walnut Hill, Inc.
 Engagement: Medicaid - Walnut Hill 2015 Cost Report
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.02 - Grouped TB

Account	Description	FINAL
		<u>9/30/2015</u>
Subtotal [7B] Building & Building Improvements		<u>1,092.00</u>
Subgroup : [7C]	Non-movable Equipment	
9575-604-00	Depreciation Exp>Equip-Fixed	633.00
Subtotal [7C] Non-movable Equipment		<u>633.00</u>
Subgroup : [7D]	Movable Equipment	
9575-605-00	Depreciation Exp>Equip-Moveable	1,113.00
9575-607-00	Depreciation Exp>Computer Hardware	239.00
Subtotal [7D] Movable Equipment		<u>1,352.00</u>
Subgroup : [10A]	Real estate taxes paid by owner	
9175-766-00	Taxes Exp>RE Taxes	86,367.00
Subtotal [10A] Real estate taxes paid by owner		<u>86,367.00</u>
Subgroup : [10C]	Personal property taxes	
9176-767-00	Taxes Exp>Personal Prop Taxes	19,992.00
Subtotal [10C] Personal property taxes		<u>19,992.00</u>
Total [22] Maintenance and Property		<u>416,895.00</u>
Group : [27]	Interest and Insurance	
Subgroup : [12D]	Other Interest Expense	
9276-783-00	Operating Interest (Inc)/Exp>Working Capital	123,719.00
Subtotal [12D] Other Interest Expense		<u>123,719.00</u>
Subgroup : [14A]	Insurance on Property	
8776-115-00	Business Insurance Exp>Property	45,844.00
Subtotal [14A] Insurance on Property		<u>45,844.00</u>
Subgroup : [14C1]	Umbrella	
8776-110-00	Business Insurance Exp>Liability & Other	11,792.00
8776-113-00	Business Insurance Exp>Surety Bond	195.00
Subtotal [14C1] Umbrella		<u>11,987.00</u>
Total [27] Interest and Insurance		<u>184,550.00</u>
Group : [30]	Statement of Revenue	
Subgroup : [1A]	Medicaid Residents (CT only)	
5001-204-01	R&B>Medicaid>Certified	(21,276,800.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(21,276,800.00)</u>
Subgroup : [1B]	Medicaid room and board contractual allowance	
5001-204-03	R&B>Medicaid>C/A	15,812,918.00
Subtotal [1B] Medicaid room and board contractual allowance		<u>15,812,918.00</u>
Subgroup : [3A]	Medicare Residents (All inclusive)	
5001-201-01	R&B>Medicare A>Certified	(2,444,801.00)
Subtotal [3A] Medicare Residents (All inclusive)		<u>(2,444,801.00)</u>
Subgroup : [3B]	Medicare room and board contractual allowance	
5001-201-03	R&B>Medicare A>C/A	955,227.00
Subtotal [3B] Medicare room and board contractual allowance		<u>955,227.00</u>
Subgroup : [4A]	Private-pay residents and other	
5001-203-01	R&B>Private>Certified	(1,393,600.00)
5001-207-01	R&B>Hospice>Certified	(718,400.00)
5001-208-01	R&B>Insurance>Certified	(633,600.00)
Subtotal [4A] Private-pay residents and other		<u>(2,745,600.00)</u>
Subgroup : [4B]	Private-pay room and board contractual allowance	
5001-203-03	R&B>Private>C/A	962,616.00
5001-207-03	R&B>Hospice>C/A	533,916.00
5001-208-03	R&B>Insurance>C/A	293,976.00
Subtotal [4B] Private-pay room and board contractual allowance		<u>1,790,508.00</u>
Subgroup : [5A]	Prescription Drugs - Medicare	
5012-201-03	Pharmacy Rev>Medicare A	(101,569.00)
Subtotal [5A] Prescription Drugs - Medicare		<u>(101,569.00)</u>
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance	
5012-201-03	Pharmacy Rev>Medicare A>C/A	101,569.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		<u>101,569.00</u>
Subgroup : [5C]	Prescription Drugs - Non-medicare	
5012-208-00	Pharmacy Rev>Insurance	(6,101.00)
Subtotal [5C] Prescription Drugs - Non-medicare		<u>(6,101.00)</u>
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance	
5012-208-03	Pharmacy Rev>Insurance>C/A	6,101.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		<u>6,101.00</u>
Subgroup : [7A]	Physical Therapy - Medicare	
5026-201-00	Physical Therapy Rev>Medicare A	(188,734.00)
5026-202-00	Physical Therapy Rev>Medicare B	(30,105.00)
Subtotal [7A] Physical Therapy - Medicare		<u>(228,839.00)</u>
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance	
5026-201-03	Physical Therapy Rev>Medicare A>C/A	197,131.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		<u>197,131.00</u>

Client: Walnut - Walnut Hill, Inc.
 Engagement: Medical - Walnut Hill 2015 Cost Report
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.02 - Grouped TB

Account	Description	FINAL
		9/30/2015
Subgroup : [7C]	Physical Therapy - Non-medicare	
5026-204-00	Physical Therapy Rev>Medicaid	(63,014.00)
5026-208-00	Physical Therapy Rev>Insurance	(48,545.00)
Subtotal [7C] Physical Therapy - Non-medicare		(111,559.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance	
5026-204-03	Physical Therapy Rev>Medicaid>C/A	56,826.00
5026-208-03	Physical Therapy Rev>Insurance>C/A	37,108.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		93,934.00
Subgroup : [8A]	Speech Therapy - Medicare	
5025-201-00	Speech Therapy Rev>Medicare A	(18,630.00)
5025-202-00	Speech Therapy Rev>Medicare B	(22,107.00)
Subtotal [8A] Speech Therapy - Medicare		(40,737.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance	
5025-201-03	Speech Therapy Rev>Medicare A>C/A	18,630.00
5025-202-03	Speech Therapy Rev>Medicare B>C/A	18.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		18,648.00
Subgroup : [8C]	Speech Therapy - Non-medicare	
5025-204-00	Speech Therapy Rev>Medicaid	(11,814.00)
5025-208-00	Speech Therapy Rev>Insurance	(6,279.00)
Subtotal [8C] Speech Therapy - Non-medicare		(17,893.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance	
5025-204-03	Speech Therapy Rev>Medicaid>C/A	8,891.00
5025-208-03	Speech Therapy Rev>Insurance>C/A	1,765.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		10,646.00
Subgroup : [9A]	Occupational Therapy - Medicare	
5027-201-00	Occup Therapy Rev>Medicare A	(172,499.00)
5027-202-00	Occup Therapy Rev>Medicare B	(32,781.00)
Subtotal [9A] Occupational Therapy - Medicare		(205,280.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance	
5027-201-03	Occup Therapy Rev>Medicare A>C/A	172,499.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		172,499.00
Subgroup : [9C]	Occupational Therapy - Non-medicare	
5027-204-00	Occup Therapy Rev>Medicaid	(69,613.00)
5027-208-00	Occup Therapy Rev>Insurance	(42,138.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(101,751.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance	
5027-204-03	Occup Therapy Rev>Medicaid>C/A	45,243.00
5027-208-03	Occup Therapy Rev>Insurance>C/A	33,249.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		78,492.00
Subgroup : [18]	Other Revenue	
5900-025-00	Other Rev>Miscellaneous	(198.00)
5900-078-00	Other Rev>Vending Machines	(80.00)
5900-456-00	Other Rev>Write-offs-Sequester	24,464.00
Subtotal [18] Other Revenue		24,186.00
Total [38] Statement of Revenue		(8,019,083.00)
	Sum of Account Groups	(658,586.00)
	Net (Income) Loss	(658,586.00)

Client: *Walnut - Walnut Hill, Inc.*
 Engagement: *Medicaid - Walnut Hill 2015 Cost Report*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.05 - Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		D.01		
Reclass Leases				
R0005	Leases		95,231.00	
6115-081-00	Gen Nsg Exp>Equip-Rental			8,387.00
8010-081-00	Admin Exp>Equip-Rental			634.00
8010-081-00	Admin Exp>Equip-Rental			9,753.00
8010-081-00	Admin Exp>Equip-Rental			10,201.00
8250-081-00	Maintenance Exp>Equip-Rental			66,256.00
Total			95,231.00	95,231.00
Adjusting Journal Entries JE # 3		D.01a		
Reclass \$300 to Not Allowable Advertising				
8010-068-00	Admin Exp>Ads & PR		300.00	
8010-067-00	Admin Exp>Hiring			300.00
Total			300.00	300.00
Adjusting Journal Entries JE # 4		D.01f		
Reclass Administrator				
4110-00	SALARY-ADMINISTRATOR		1,673.04	
4110-00	SALARY-ADMINISTRATOR		10,579.61	
4110-00	SALARY-ADMINISTRATOR		99,191.81	
4115-00	SALARY-ASST.ADM/DIR OF C.S.			111,444.46
Total			111,444.46	111,444.46



Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/5/2016
 Run Date: 2/5/2016

Provider Name: Walnut Hill, Inc.
 Provider Number: 10439
 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: