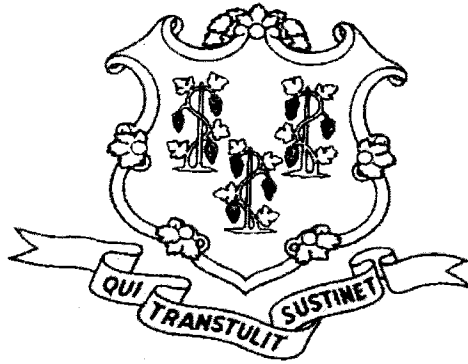


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2016

|  |                                     |
|--|-------------------------------------|
| Name of Facility (as licensed)<br>Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare C  |                                     |
| Address (No. & Street, City, State, Zip Code)<br>55 Grand Street, New Britain, CT 06052  |                                     |
| Type of Facility<br><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<br>3/1/2016  | Report for Year Ending<br>9/30/2016 |

|                  |              |      |           |                              |
|------------------|--------------|------|-----------|------------------------------|
| License Numbers: | CCNH<br>2428 | RHNS | (Specify) | Medicare Provider<br>07-5182 |
|------------------|--------------|------|-----------|------------------------------|

|                            |                   |      |         |
|----------------------------|-------------------|------|---------|
| Medicaid Provider Numbers: | CCNH<br>000010439 | RHNS | ICF-IID |
|----------------------------|-------------------|------|---------|

**For Department Use Only**

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

# Table of Contents

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

**General Information**

|   |                     |                                    |           |          |
|---|---------------------|------------------------------------|-----------|----------|
| Name of Facility (as licensed)<br>Parkside Rehabilitation and Healthcare Center, LLC of | License No.<br>2428 | Report for Year Ended<br>9/30/2016 | Page<br>1 | of<br>37 |
|---|---------------------|------------------------------------|-----------|----------|

**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 Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center [facility name], for the cost report period beginning March 1, 2016 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

|  |          |      |  |                      |      |
|--|----------|------|--|----------------------|------|
| Signed (Administrator)                       |          | Date | Signed (Owner)                             |                      | Date |
| Printed Name (Administrator)<br>Donna Stango |          |      | Printed Name (Owner)<br>David Blumenkrantz |                      |      |
| Subscribed and Sworn to before me:           | State of | Date | Signed (Notary Public)                     | Comm. Expires<br>/ / |      |
| Address of Notary Public                     |          |      |  |                      |      |

(Notary Seal)

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

| <b>Data Required for Real Wage Adjustment</b>   |       |                              | Page<br>1A        | of<br>37        |
|---|-------|------------------------------|-------------------|-----------------|
| Name of Facility<br>Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Reh |       | Period Covered:              | From<br>3/1/2016  | To<br>9/30/2016 |
| Address of Facility<br>55 Grand Street, New Britain, CT 06052   |       |                              |                   |                 |
| Report Prepared By<br>Marcum LLP  |       | Phone Number<br>203-781-9600 | Date<br>1/10/2017 |                 |
| 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. <b>Total Wages Paid</b>  | \$    |                              |                   |                 |
| 7. Total salaries paid  | \$    |                              |                   |                 |
| 8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)  | \$    |                              |                   |                 |

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

|                                       |                                    |           |          |
|---------------------------------------|------------------------------------|-----------|----------|
| Phone No. of Facility<br>860-223-3617 | Report for Year Ended<br>9/30/2016 | Page<br>2 | of<br>37 |
|---------------------------------------|------------------------------------|-----------|----------|

|  |  |
|--|--|
| Name of Facility (as shown on license)<br>Parkside Rehabilitation and Healthcare Center, LLC of New Br | Address (No. & Street, City, State, Zip)<br>55 Grand Street, New Britain, CT 06052 |
|--|--|

|                  |              |                   |                                  |
|------------------|--------------|-------------------|----------------------------------|
| License Numbers: | CCNH<br>2428 | RHNS<br>(Specify) | Medicare Provider No.<br>07-5182 |
|------------------|--------------|-------------------|----------------------------------|

|  |  |                                    |
|--|--|------------------------------------|
| Type of Facility (Check appropriate box(es))   |  |                                    |
| <input checked="" type="checkbox"/> Chronic and Convalescent<br>Nursing Home only (CCNH) | <input type="checkbox"/> Rest Home with Nursing<br>Supervision only (RHNS) | <input type="checkbox"/> (Specify) |

|   |                                      |                                   |                                    |  |                                  |                             |
|---|--------------------------------------|-----------------------------------|------------------------------------|--|----------------------------------|-----------------------------|
| Type of Ownership (Check appropriate box) |                                      |                                   |                                    |  |                                  |                             |
| <input type="radio"/> Proprietorship      | <input checked="" type="radio"/> LLC | <input type="radio"/> Partnership | <input type="radio"/> Profit Corp. | <input type="radio"/> Non-Profit Corp. | <input type="radio"/> Government | <input type="radio"/> Trust |

|   |             |             |
|---|-------------|-------------|
| If this facility opened or closed during report year provide: | Date Opened | Date Closed |
|   |             |             |

|   |                                      |                          |                          |
|---|--------------------------------------|--------------------------|--------------------------|
| Has there been any change in ownership<br>or operation during this report year? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If "Yes," explain fully. |
|---|--------------------------------------|--------------------------|--------------------------|

Change of ownership from Walnut Hill, Inc. as of 3/1/2016.

**Administrator**

|                                       |   |     |
|---------------------------------------|---|-----|
| Name of Administrator<br>Donna Stango | Nursing Home<br>Administrator's<br>License No.: | 949 |
|---------------------------------------|---|-----|

**Other Operators/Owners who are assistant administrators (full or part time) of this facility.**

|             |              |  |
|-------------|--------------|--|
| Name<br>N/A | License No.: |  |
|             |              |  |
|             |              |  |
|             |              |  |





### General Information and Questionnaire Individual Proprietorship

|   |             |                       |      |    |
|---|-------------|-----------------------|------|----|
| Name of Facility                                  | License No. | Report for Year Ended | Page | of |
| Parkside Rehabilitation and Healthcare Center, LL | 2428        | 9/30/2016             | 3B   | 37 |

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

Owner(s) of Facility

N/A



## General Information and Questionnaire Related Parties\*

| Name of Facility<br>Parkside Rehabilitation and Healthcare Center, LLC of   | License No.<br>2428 | Report for Year Ended<br>9/30/2016                  | Page<br>4             | of<br>37   |               |                                  |
|---|---------------------|---|-----------------------|--|---------------|----------------------------------|
| Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No   |                     |   |                       |  |               |                                  |
| If "Yes," provide the Name/Address and complete the information on Page 11 of the report.   |                     |   |                       |  |               |                                  |
| Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No |                     |   |                       |  |               |                                  |
| If "Yes," provide the following information:  |                     |   |                       |  |               |                                  |
| Name of Related Individual or Company   | Business Address    | Also Provides Goods/Services to Non-Related Parties |                       | Indicate Where Costs are Included in Annual Report Page # / Line # | Cost Reported | Actual Cost to the Related Party |
|   |                     | Yes   | No %**                |  |               |                                  |
|   |                     | <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"/> |  |               |                                  |
|   |                     | <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<br>Parkside Rehabilitation and Healthcare Center, I | License No.<br>2428 | Report for Year Ended<br>9/30/2016 | Page<br>5 | of<br>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?       Yes       No      If "No," explain fully why such allocation was not made.

N/A

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

N/A

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes       No      If "No," explain fully why such allocation was not made.

N/A

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

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

| Name of Facility  |   | License No.                      | 2428                                 | Report for Year Ended | 9/30/2016        | Page                         | of                |
|---|---|----------------------------------|--------------------------------------|-----------------------|------------------|------------------------------|-------------------|
| Parkside Rehabilitation and Healthcare Center, LLC of New |   |                                  |                                      |                       |                  | 6                            | 37                |
| Name and Address of Lessor                                | Related * to<br>Owners,<br>Operators,<br>Officers |                                  | Description of Items Leased          | Date of<br>Lease**    | Term of<br>Lease | Annual<br>Amount<br>of Lease | Amount<br>Claimed |
|   | Yes   | No                               |                                      |                       |                  |                              |                   |
| Accelerated Care Plus Leasing, Inc.                       | <input type="radio"/>                             | <input checked="" type="radio"/> | Nursing Equipment                    | 01/01/15              | Ongoing Lease    | 9,767                        | 9,767             |
| GE Capital  | <input type="radio"/>                             | <input checked="" type="radio"/> | Copiers                              | N/A                   | N/A              | 11,772                       | 11,772            |
| Pitney Bowes, PO Box 371887, Pittsburgh, PA 15250         | <input type="radio"/>                             | <input checked="" type="radio"/> | Postage Machine                      | 05/14/15              | Ongoing Lease    | 441                          | 441               |
| Xerox Financial Global                                    | <input type="radio"/>                             | <input checked="" type="radio"/> | Copiers                              | 07/29/09              | Ongoing Lease    | 10,288                       | 10,288            |
| Ryan Motors Corp. 352 Route 18, East Brunswick, NJ 08816  | <input type="radio"/>                             | <input checked="" type="radio"/> | 2014 Mazda CX-9 Lease (See attached) | 12/15/14              | 38 Months        | 1,646                        | 1,646             |
|   | <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"/>            |                                      |                       |                  |                              |                   |
|   |   |                                  |                                      |                       |                  | <b>Total ***</b>             | <b>33,914</b>     |

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.



## LEASE

### 1. PARTIES:

|   |                                      |
|---|--------------------------------------|
| Lessor - Dealer Name <b>RYAN MOTORS CORP</b>      | Address <b>352 RT. 18</b>            |
| Lessor - Dealer Phone Number <b>(732)257-5300</b> | <b>EAST BRUNSWICK NJ 08816</b>       |
| Lessee - Name <b>TUUYO BLUMENKRANTZ</b>           | Address <b>10 INDEPENDENCE COURT</b> |
| Lessee - Name <b>N/A</b>                          | <b>LAKEWOOD NJ 08701</b>             |
|   | Address <b>N/A</b>                   |

You (meaning each Lessee signing this Lease) agree to lease from us (meaning the Lessor) the vehicle described in item 2 of this Lease. The Lease term and obligations begin when the Lease is signed by you and by us. The consumer lease disclosures in this Lease are also made on behalf of the assignee, JPMorgan Chase Bank, N.A. (Chase).

Chase will administer this Lease unless we notify you otherwise. The assignee's telephone number is 1-800-336-6675, unless we notify you otherwise.

### 2. DESCRIPTION OF VEHICLE:

| MODEL YEAR | MAKE  | MODEL | BODY STYLE  | COLOR         | VEHICLE IDENTIFICATION NO. | ODOMETER READING AT DELIVERY |
|------------|-------|-------|-------------|---------------|----------------------------|------------------------------|
| 2014       | MAZDA | CX-9  | GT 4WD AUTO | LIQUID SILV M | JM3TB3DV5E0440566          | 65                           |

Unless this box is checked , this Lease is primarily for personal, family or household purposes.

The vehicle engine has 6 cylinders; The vehicle transmission is  automatic  manual; The vehicle brakes are  power assisted  manual; The vehicle steering is  power assisted  manual; The vehicle  is not air conditioned; If the vehicle has a Monroney label, the manufacturer's suggested retail price on such label is \$ 40145.00

PRIOR USE(S) OF VEHICLE (IF APPLICABLE): This item applies only if the odometer reading disclosed above is higher than 1,000 miles. The prior use(s) of the vehicle was/were:  personal, family or household  demonstrator  livery  daily rental  police  prior wreckage  unknown.

### 3. DESCRIPTION OF TRADE-IN (if applicable)

| MODEL YEAR | MAKE   | MODEL      | GROSS ALLOWANCE | AMOUNT OWED | NET TRADE-IN |
|------------|--------|------------|-----------------|-------------|--------------|
| 2012       | TOYOTA | HIGHLANDER | \$ 21000.00     | \$ 23000.00 | \$ -2000.00  |

An "e" in this Lease indicates an estimate.

### Federal Consumer Leasing Act Disclosures

|   |  |   |   |
|---|--|---|---|
| <b>4. Amount Due at Lease Signing or Delivery</b><br><br>(Itemized below)*<br><br>\$ <u>4200.00</u> | <b>5. Monthly Payments</b><br>Your first monthly payment of \$ <u>639.00</u><br>is due on <u>12/15/2014</u> followed<br>by <u>38</u> payments of \$ <u>639.00</u> due<br>on the <u>15th</u> of each month. The total of your<br>monthly payments is \$ <u>24921.00</u> | <b>6. Other Charges (not part of your monthly payment)</b><br>(a) Disposition fee (if you do not purchase the vehicle) \$ <u>300.00</u><br>(b) Other: <u>N/A</u> \$ <u>N/A</u><br>(c) Other: <u>N/A</u> \$ <u>N/A</u><br>(d) Total \$ <u>300.00</u> | <b>7. Total of Payments (The amount you will have paid by the end of the Lease)</b><br><br>\$ <u>28782.00</u> |
|---|--|---|---|

### Itemization of Amount Due at Lease Signing or Delivery

|  |  |
|--|--|
| <b>8. Amount Due at Lease Signing or Delivery:</b><br>(a) Capitalized cost reduction (a) \$ <u>3466.00</u><br>(b) First monthly payment (b) + \$ <u>639.00</u><br>(c) Refundable security deposit (c) + \$ <u>N/A</u><br>(d) Initial title fees (d) + \$ <u>N/A</u><br>(e) Initial registration fees (e) + \$ <u>N/A</u><br>(f) Sales or use tax (f) + \$ <u>N/A</u><br>(g) Acquisition fee (g) + \$ <u>N/A</u><br>(h) Extended warranty agreement (h) + \$ <u>N/A</u><br>(i) Other: <u>DEALER PREP</u> (i) + \$ <u>95.00</u><br>(j) Other: <u>N/A</u> (j) + \$ <u>N/A</u><br>(k) Other: <u>N/A</u> (k) + \$ <u>N/A</u><br>(l) Other: <u>N/A</u> (l) + \$ <u>N/A</u><br>(m) Other: <u>N/A</u> (m) + \$ <u>N/A</u><br>(n) Total = \$ <u>4200.00</u> | <b>9. How the Amount Due at Lease Signing or Delivery will be paid:</b><br>(a) Net trade-in allowance (a) \$ <u>N/A</u><br>(b) Rebates and noncash credits (b) + \$ <u>2700.00</u><br>(c) Amount to be paid in cash (c) + \$ <u>1500.00</u><br><br>(d) Total = \$ <u>4200.00</u> |
|--|--|

10. Your Monthly Payment is Determined as Shown Below.

(such as taxes, fees, service contracts, insurance, and any outstanding prior credit or lease balance)

(See item 14 below for an itemization of this amount)

|  |          |          |
|--|----------|----------|
| (a) Capitalized cost reduction. The amount of any rebate, net trade-in allowance, noncash credit or cash you pay that reduces the gross capitalized cost           | (a) \$   | 42187.93 |
| (b) Adjusted capitalized cost. The amount used in calculating your base monthly payment.   | (b) - \$ | 3466.00  |
| (c) Residual value. The value of the vehicle at the end of the Lease used in calculating your base monthly payment.  | (c) = \$ | 38721.93 |
| (d) Depreciation and any amortized amounts. The amount charged for the vehicle's decline in value through normal use and for other items paid over the Lease term. | (d) - \$ | 13821.70 |
| (e) Rent charge. The amount charged in addition to the depreciation and any amortized amounts.   | (e) = \$ | 24900.23 |
| (f) Total of base monthly payments. The depreciation and any amortized amounts plus the rent charge.   | (f) + \$ | 20.77    |
| (g) Lease payments. The number of payments in your Lease.  | (g) = \$ | 24921.00 |
| (h) Base monthly payment.  | (h) =    | 39       |
| (i) Monthly sales/use tax.   | (i) = \$ | 639.00   |
| (j) Other: N/A   | (j) + \$ | N/A e    |
| (k) Total monthly payment  | (k) + \$ | N/A e    |
|  | (l) = \$ | 639.00 e |

11. Early Termination. You may have to pay a substantial charge if you end this Lease early. The charge may be up to several thousand dollars. The actual charge will depend on when the Lease is terminated. The earlier you end the Lease, the greater this charge is likely to be.

12. Excessive Wear and Use. You may be charged for excessive wear based on our standards for normal use and for mileage in excess of (a) 30000 miles per year at the rate of (b) 15 cents per mile.

13. Purchase Option at End of Lease Term. You have an option to purchase the vehicle at the end of the Lease term for (a) \$ 13821.70 with a purchase option fee of (b) \$ 50.00. The purchase option price does not include fees for tags, taxes or registration.

Other Important Terms. See your Lease documents for additional information on early termination, purchase options and maintenance responsibilities, warranties, late and default charges, insurance, and any security interest, if applicable.

14. ITEMIZATION OF GROSS CAPITALIZED COST.

|  |        |          |
|--|--------|----------|
| (a) Agreed upon value of the vehicle             | (a) \$ | 36975.22 |
| (b) Sales/use tax                                | (b) \$ | 1705.21  |
| (c) Federal luxury tax                           | (c) \$ | N/A      |
| (d) Initial title, license and registration fees | (d) \$ | 407.00   |
| (e) Acquisition fee                              | (e) \$ | 595.00   |
| (f) Prior credit or lease balance                | (f) \$ | 2000.00  |
| (g) Extended warranty agreement                  | (g) \$ | N/A      |
| (h) Other: <u>DOC FEE</u>                        | (h) \$ | 498.00   |
| (i) Other: <u>NJ TIRE FEE</u>                    | (i) \$ | 7.50     |
| (j) Other: <u>N/A</u>                            | (j) \$ | N/A      |
| (k) Other: <u>N/A</u>                            | (k) \$ | N/A      |
| (l) Other: <u>N/A</u>                            | (l) \$ | N/A      |
| (m) Gross capitalized cost (same as item 10(a))  | (m) \$ | 42187.93 |

17. WARRANTIES. Unless this box is checked , the vehicle is subject to a manufacturer's standard new car warranty. The vehicle is also subject to any other express warranties or guarantees disclosed here:

There are no warranties, guarantees or other rights provided to you by us or the manufacturer of the vehicle other than those disclosed in this Lease. UNLESS PROHIBITED BY LAW, IF THE DEALER HAS NOT PROVIDED A WRITTEN WARRANTY, WE DISCLAIM ALL IMPLIED WARRANTIES, INCLUDING THE WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

18. REQUIRED INSURANCE. You must maintain the insurance coverage described in item 27. You affirm that such insurance is in force on the date of this Lease through the following agent:

Insurance Agent's Name: LIBERTY MUTUAL  
Agency Name: LIBERTY MUTUAL  
Agency Address: 399 CAMPUS DR SOMERSET NJ 08873  
Agency Phone Number: (800)207-6997

INSURANCE COVERAGE VERIFIED BY:

Employee Name: N/A

Employee's Initials  
X [Signature]

Verification Date: N/A Verification No.: N/A

NO PHYSICAL DAMAGE OR LIABILITY INSURANCE COVERAGE FOR BODILY INJURY OR PROPERTY DAMAGE CAUSED TO OTHERS IS INCLUDED IN THIS LEASE.

15. OFFICIAL FEES AND TAXES. The total amount you will pay for official and license fees, registration, title, and taxes over the term of your Lease, whether included with your monthly payments or assessed otherwise:

\$ 2119.71 e. This amount is an estimate. The actual total of fees and taxes may be higher or lower depending on the tax rates in effect or the value of the leased property at the time a fee or tax is assessed.

You will pay all required government fees and taxes (other than our net income taxes) whether assessed on you, us or the vehicle. You will pay the required government fees and taxes, including personal property taxes (if applicable), that are assessed for any period, or portion of a period, prior to Lease termination, even if such amounts are billed to you after Lease termination.

16. LATE PAYMENTS. The charge for late payments is the lesser of \$25 or 5% of the unpaid amount of any payment not received within 15 days of its due date.

**19. Optional Insurance Products.**

You are not required to buy any of the optional insurance products listed below. You should carefully review the contracts that describe the details of any optional insurance products you choose to buy. By signing this Lease, you have elected to purchase from the original Lessor the following optional insurance products:

| Product Name - Provider Name  | Coverage Type | Coverage Amount | Cost   |
|---|---------------|-----------------|--------|
| N/A   | N/A           | N/A             | \$ N/A |
| N/A   | N/A           | N/A             | \$ N/A |
| N/A   | N/A           | N/A             | \$ N/A |
| N/A   | N/A           | N/A             | \$ N/A |
| N/A   | N/A           | N/A             | \$ N/A |
| You have purchased the optional insurance products listed above for a total cost of:  |               |                 | \$ N/A |
| A portion of the charges for the optional insurance products listed above may be retained or received by the original Lessor. |               |                 | \$ N/A |

**ADDITIONAL NEW JERSEY DISCLOSURES**

**TOTAL COST OF THE LEASE.** The total cost of this Lease, assuming you do not default and you exercise the purchase option at scheduled lease end, is \$ 43324.72. This disclosure is required by New Jersey law and is calculated in a manner specified under the law. We calculate this amount by adding the Amount Due at Lease Signing or Delivery in item 4 (minus the first monthly payment and refundable security deposit), the total of your monthly payments in item 5 and the amounts imposed on you at the end of the Lease term in item 30. Because this disclosure is based on certain assumptions and does not include all costs (such as maintenance in item 20 and insurance in item 27), your actual cost of this Lease may differ.

**LESSEE(S) NOTICES AND SIGNATURES**

**BY SIGNING THIS LEASE, YOU ACKNOWLEDGE THAT THIS LEASE CONTAINS AN "AGREEMENT TO ARBITRATE DISPUTES" ON THE REVERSE SIDE, THAT YOU HAVE READ THE AGREEMENT TO ARBITRATE DISPUTES AND AGREE TO ITS TERMS.**

By signing this Lease below you acknowledge that: (1) each Lessee accepts and is separately liable under the terms and conditions of this Lease; and (2) you acknowledge that you have read both sides of this Lease, understand all of its terms and conditions and received a completely filled in copy before signing below.

**NOTICE: THE LESSEE AND THE LESSOR SHALL BE ENTITLED TO REVIEW THE CONTRACT FOR ONE BUSINESS DAY BEFORE SIGNING THE CONTRACT.**

X [Signature] Lessee Signs 12/15/2014 Date N/A Title (if applicable) N/A

X [Signature] Lessee Signs N/A Date N/A Title (if applicable) N/A

**LESSOR'S ACCEPTANCE AND ASSIGNMENT**

By signing below, Lessor accepts this Lease. Lessor assigns all rights under and title and interest in and to the vehicle and this Lease to the assignee listed in item 1 above, pursuant to the applicable dealer agreement between the Lessor and assignee.

X [Signature] Lessor-Dealer Signs 12/15/2014 Date 12/15/2014 Title: \_\_\_\_\_

The tradename "Mazda Capital Services" as well as the Mazda and Mazda Capital Services logos are owned by Mazda Motor Corporation or its affiliates and are licensed to JPMorgan Chase Bank, N.A. ("Chase"). Lease accounts are owned by Chase.

LESSEE

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

|  |                     |                                    |           |          |
|--|---------------------|------------------------------------|-----------|----------|
| Name of Facility<br>Parkside Rehabilitation and Health | License No.<br>2428 | Report for Year Ended<br>9/30/2016 | Page<br>7 | of<br>37 |
|--|---------------------|------------------------------------|-----------|----------|

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<br>1 Marcum LLP<br>2<br>3<br>4 | Address (No. & Street, City, State, Zip Code)<br>555 Long Wharf Drive, New Haven, CT 06511 |
|--|--|

Services Provided by This Firm (*describe fully*)

|   |                                     |
|---|-------------------------------------|
| 1 Reimbursement consulting, tax return preparation, cost report preparation | \$ 69,464                           |
| 2   | \$                                  |
| 3   | \$                                  |
| 4   | \$                                  |
|   | <b>Charge for Services Provided</b> |
|   | \$ 69,464                           |

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<br>1 Capozzi Adler P.C.<br>2 Ashley Medvec<br>3 John A. Lepito, Jr.<br>4 Kroll, McNamara, Evans, & Delehanty, LLP<br>5 See Attached Page 7a | Telephone Number<br>717-233-4101<br>860-223-3617<br>860-224-1213<br>860-561-7070 |
|--|--|

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

|   |
|---|
| 1 PO Box 5866, Harrisburg, PA 17110                   |
| 2 55 Grand Street, New Britain, CT 06052              |
| 3 PO Box 06050, New Britain, CT 06050                 |
| 4 65 Memorial Road Suite 300, West Hartford, CT 06107 |
| 5   |

Services Provided by This Firm (*describe fully*)

|   |                                     |
|---|-------------------------------------|
| 1 Collections (Disallowed on Pg. 28)                                  | \$ 881                              |
| 2 Probate (Disallowed on Pg. 28)                                      | \$ 120                              |
| 3 Citations (Disallowed on Pg. 28)                                    | \$ 120                              |
| 4 General Matters/Defense - Litigation (Disallowed \$1,155 on Pg. 28) | \$ 4,538                            |
| 5 See Attached Page 7a (Disallowed \$9,405 on Pg. 28)                 | \$ 22,543                           |
|   | <b>Charge for Services Provided</b> |
|   | \$ 28,202                           |

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

**General Information and Questionnaire**  
**Legal Firm Continued**

|  |  |                                    |                              |          |
|--|--|------------------------------------|------------------------------|----------|
| Name of Facility<br>Parkside Rehabilitation and Healthcare Center, LLC of New Br | License No.<br>2428                                      | Report for Year Ended<br>9/30/2016 | Page<br>7a                   | of<br>37 |
| <b>Legal Services Information</b>  |  |                                    |                              |          |
| Name of Legal Firm or Independent Attorney                                       |  | Telephone Number                   |                              |          |
| 1  | Treasurer, State of Connecticut                          | 860-509-8000                       |                              |          |
| 2  | Jackson Lewis P.C.                                       | 633-347-0464                       |                              |          |
| 3  | Murtha Cullina LLP                                       | 203-240-6000                       |                              |          |
| 4  | Peter Smulski  | 860-223-3617                       |                              |          |
| 5  | Updike, Kelly & Spellacy, P.C                            | 860-548-2600                       |                              |          |
| 6  |  |                                    |                              |          |
| Address (No. & Street, City, State, Zip Code)                                    |  |                                    |                              |          |
| 1  | 410 Capitol Ave, MS # 12HSR, Hartford, CT 06103-0308     |                                    |                              |          |
| 2  | PO Box 416019, Boston, MA 02241                          |                                    |                              |          |
| 3  | 185 Asylum Street, Hartford, CT 06103                    |                                    |                              |          |
| 4  | 55 Grand Street, New Britain, CT 06052                   |                                    |                              |          |
| 5  | 100 Pearl Street, PO BOX 231277, Hartford, CT 06123-1277 |                                    |                              |          |
| 6  |  |                                    |                              |          |
| Services Provided by This Firm (describe fully)                                  |  |                                    |                              |          |
| 1  | Conservatorship/Probate (Disallowed on Pg. 28)           |                                    | 2,448                        |          |
| 2  | Employee Handbook and Management                         |                                    | 111                          |          |
| 3  | General Matters  |                                    | 13,027                       |          |
| 4  | Conservatorship/Serve Papers (Disallowed on Pg. 28)      |                                    | 540                          |          |
| 5  | Other Non-allowable Cost (Disallowed on Pg. 28)          |                                    | 6,417                        |          |
| 6  |  |                                    |                              |          |
|  |  |                                    | Charge for Services Provided |          |
|  |  |                                    | \$ 22,543                    |          |



### Schedule of Resident Statistics

| Name of Facility  | License No.   |                  | Report for Year Ended |        |                      |                | Page   | of     |      |        |
|---|---|------------------|-----------------------|--------|----------------------|----------------|--------|--------|------|--------|
|   | 2428  |                  | 9/30/2016             |        |                      |                |        |        |      |        |
|   | Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT |                  | Period 10/1 Thru 6/30 |        | Period 7/1 Thru 9/30 |                |        |        |      |        |
| Total All Levels  | Total CCNH Level  | Total RHNS Level | Total (Specify)       | Total  | CCNH                 | RHNS (Specify) | Total  | CCNH   | RHNS |        |
| <b>1. Certified Bed Capacity</b>  |   |                  |                       |        |                      |                |        |        |      |        |
| A. On last day of PREVIOUS report period  |   |                  |                       |        |                      |                |        | 160    |      |        |
| B. On last day of THIS report period  | 160   | 160              |                       | 160    | 160                  |                | 160    | 160    |      |        |
| <b>2. Number of Residents</b>   |   |                  |                       |        |                      |                |        |        |      |        |
| A. As of midnight of PREVIOUS report period   |   |                  |                       |        |                      |                |        |        |      |        |
| B. As of midnight of THIS report period   | 113   | 113              |                       | 124    | 124                  |                | 124    | 124    |      |        |
| <b>3. Total Number of Days Care Provided During Period</b>  |   |                  |                       |        |                      |                |        |        |      |        |
| A. Medicare   | 1,323   | 1,323            |                       | 870    | 870                  |                | 870    | 870    |      | 453    |
| B. Medicaid (Conn.)   | 23,815  | 23,815           |                       | 13,877 | 13,877               |                | 13,877 | 13,877 |      | 9,938  |
| C. Medicaid (other states)  |   |                  |                       |        |                      |                |        |        |      |        |
| D. Private Pay  | 704   | 704              |                       | 547    | 547                  |                | 547    | 547    |      | 157    |
| E. State SSI for RCH  |   |                  |                       |        |                      |                |        |        |      |        |
| F. Other (Specify) Hospice, HMO & Private Insura  | 1,082   | 1,082            |                       | 642    | 642                  |                | 642    | 642    |      | 440    |
| G. Total Care Days During Period (3A thru F)  | 26,924  | 26,924           |                       | 15,936 | 15,936               |                | 15,936 | 15,936 |      | 10,988 |
| <b>4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds</b> |   |                  |                       |        |                      |                |        |        |      |        |
| A. Medicaid Bed Reserve Days  |   |                  |                       |        |                      |                |        |        |      |        |
| B. Other Bed Reserve Days   |   |                  |                       |        |                      |                |        |        |      |        |
| <b>5. Total Resident Days (3G + 4A + 4B)</b>  | 26,924  | 26,924           |                       | 15,936 | 15,936               |                | 15,936 | 15,936 |      | 10,988 |

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

| Name of Facility<br>Parkside Rehabilitation and Healthcare Center   |                 |      | License No.<br>2428 |                |           | Report for Year Ended<br>9/30/2016 |        |           | Page<br>9            |                       | of<br>37  |           |                   |
|---|-----------------|------|---------------------|----------------|-----------|------------------------------------|--------|-----------|----------------------|-----------------------|-----------|-----------|-------------------|
| 4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No                                   |                 |      |                     |                |           |                                    |        |           |                      |                       |           |           |                   |
| If "YES", provide the following information:  |                 |      |                     |                |           |                                    |        |           |                      |                       |           |           |                   |
| Date of Change  | Place of Change |      |                     | Change in Beds |           |                                    |        |           |                      | Capacity After Change |           |           | Reason for Change |
|   | CCNH            | 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           | (Specify) | CCNH                               | RHNS   | (Specify) | R.C.H.               | ICF-MR                |           |           |                   |
| No. of Residents  | 5               |      | 102                 |                |           | 6                                  |        |           |                      |                       |           |           |                   |
| Per Diem Rate   |                 |      |                     |                |           |                                    |        |           |                      |                       |           |           |                   |
| a. One bed rm.  | Various         |      | 208.76              |                |           | 500.00                             |        |           |                      |                       |           |           |                   |
| b. Two bed rms.   | Various         |      | 208.76              |                |           | 325.00                             |        |           |                      |                       |           |           |                   |
| c. Three or more bed rms.   | Various         |      | 208.76              |                |           | 225.00                             |        |           |                      |                       |           |           |                   |
| 7. Total Number of Physical Therapy Treatments  |                 |      |                     |                |           |                                    |        | TOTAL     | CCNH                 | RHNS                  | (Specify) |           |                   |
| A. Medicare - Part B  |                 |      |                     |                |           |                                    |        | 1,428     | 1,428                |                       |           |           |                   |
| B. Medicaid (Exclusive of Part B)   |                 |      |                     |                |           |                                    |        |           |                      |                       |           |           |                   |
| 1. Maintenance Treatments   |                 |      |                     |                |           |                                    |        |           |                      |                       |           |           |                   |
| 2. Restorative Treatments   |                 |      |                     |                |           |                                    |        | 1,269     | 1,269                |                       |           |           |                   |
| C. Other  |                 |      |                     |                |           |                                    |        | 4,427     | 4,427                |                       |           |           |                   |
| D. Total Physical Therapy Treatments  |                 |      |                     |                |           |                                    |        | 7,124     | 7,124                |                       |           |           |                   |
| 8. Total Number of Speech Therapy Treatments  |                 |      |                     |                |           |                                    |        |           |                      |                       |           |           |                   |
| A. Medicare - Part B  |                 |      |                     |                |           |                                    |        | 274       | 274                  |                       |           |           |                   |
| B. Medicaid (Exclusive of Part B)   |                 |      |                     |                |           |                                    |        |           |                      |                       |           |           |                   |
| 1. Maintenance Treatments   |                 |      |                     |                |           |                                    |        |           |                      |                       |           |           |                   |
| 2. Restorative Treatments   |                 |      |                     |                |           |                                    |        | 164       | 164                  |                       |           |           |                   |
| C. Other  |                 |      |                     |                |           |                                    |        | 261       | 261                  |                       |           |           |                   |
| D. Total Speech Therapy Treatments  |                 |      |                     |                |           |                                    |        | 699       | 699                  |                       |           |           |                   |
| 9. Total Number of Occupational Therapy Treatments  |                 |      |                     |                |           |                                    |        |           |                      |                       |           |           |                   |
| A. Medicare - Part B  |                 |      |                     |                |           |                                    |        | 1,270     | 1,270                |                       |           |           |                   |
| B. Medicaid (Exclusive of Part B)   |                 |      |                     |                |           |                                    |        |           |                      |                       |           |           |                   |
| 1. Maintenance Treatments   |                 |      |                     |                |           |                                    |        |           |                      |                       |           |           |                   |
| 2. Restorative Treatments   |                 |      |                     |                |           |                                    |        | 1,358     | 1,358                |                       |           |           |                   |
| C. Other  |                 |      |                     |                |           |                                    |        | 4,636     | 4,636                |                       |           |           |                   |
| D. Total Occupational Therapy Treatments  |                 |      |                     |                |           |                                    |        | 7,264     | 7,264                |                       |           |           |                   |

**Report of Expenditures - Salaries & Wages**

| Name of Facility   | License No.          | Report for Year Ended | Page | of    |           |       |
|--|----------------------|-----------------------|------|-------|-----------|-------|
| Parkside Rehabilitation and Healthcare Center, LLC of New  | 2428                 | 9/30/2016             | 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 |
| <b>A. Salaries and Wages*</b>  |                      |                       |      |       |           |       |
| 1. Operators/Owners (Complete also Sec. I of Schedule A1)  | 67,500               | 780                   |      |       |           |       |
| 2. Administrator(s) (Complete also Sec. III of Schedule A1)  | 94,890               | 1,478                 |      |       |           |       |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1)  |                      |                       |      |       |           |       |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)   | 80,759               | 5,821                 |      |       |           |       |
| 5. Dietary Service   |                      |                       |      |       |           |       |
| a. Head Dietitian  | 21,737               | 741                   |      |       |           |       |
| b. Food Service Supervisor   | 30,538               | 1,432                 |      |       |           |       |
| c. Dietary Workers   | 177,245              | 15,471                |      |       |           |       |
| 6. Housekeeping Service  |                      |                       |      |       |           |       |
| a. Head Housekeeper  | 24,988               | 1,441                 |      |       |           |       |
| b. Other Housekeeping Workers  | 181,051              | 17,618                |      |       |           |       |
| 7. Repairs & Maintenance Services  |                      |                       |      |       |           |       |
| a. Engineer or Chief of Maintenance  | 34,089               | 1,718                 |      |       |           |       |
| b. Other Maintenance Workers   | 60,189               | 3,042                 |      |       |           |       |
| 8. Laundry Service   |                      |                       |      |       |           |       |
| a. Supervisor  |                      |                       |      |       |           |       |
| b. Other Laundry Workers   | 50,252               | 5,414                 |      |       |           |       |
| 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  | 166,477              | 2,600                 |      |       |           |       |
| b. RN  |                      |                       |      |       |           |       |
| 1. Direct Care   | 342,318              | 9,851                 |      |       |           |       |
| 2. Administrative**  | 124,542              | 3,907                 |      |       |           |       |
| c. LPN   |                      |                       |      |       |           |       |
| 1. Direct Care   | 806,573              | 32,491                |      |       |           |       |
| 2. Administrative**  | 105,258              | 3,347                 |      |       |           |       |
| d. Aides and Attendants  | 1,050,829            | 88,216                |      |       |           |       |
| e. Physical Therapists   | 38,386               | 1,064                 |      |       |           |       |
| f. Speech Therapists   |                      |                       |      |       |           |       |
| g. Occupational Therapists   | 62,657               | 2,105                 |      |       |           |       |
| h. Recreation Workers  | 64,231               | 3,924                 |      |       |           |       |
| 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  | 81,790               | 3,599                 |      |       |           |       |
| n. Marketing   |                      |                       |      |       |           |       |
| o. Other (Specify)   |                      |                       |      |       |           |       |
| See Attached Schedule  | 19,712               | 1,525                 |      |       |           |       |
| <i>A-13. Total Salary Expenditures</i>   | 3,686,011            | 207,585               |      |       |           |       |

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

**Schedule of Other Salaries and Wages (Page 10)**

| Position        | CCNH      |       | RHNS |       | (Specify) |       |
|-----------------|-----------|-------|------|-------|-----------|-------|
|                 | \$        | Hours | \$   | Hours | \$        | Hours |
|                 |           |       |      |       |           |       |
| Medical Records | \$ 19,712 | 1,525 |      |       |           |       |
|                 |           |       |      |       |           |       |
|                 |           |       |      |       |           |       |
|                 |           |       |      |       |           |       |
|                 |           |       |      |       |           |       |
|                 |           |       |      |       |           |       |
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|                 |           |       |      |       |           |       |
|                 |           |       |      |       |           |       |
|                 |           |       |      |       |           |       |
|                 |           |       |      |       |           |       |
|                 |           |       |      |       |           |       |
|                 |           |       |      |       |           |       |
|                 |           |       |      |       |           |       |
| <b>Total</b>    | \$ 19,712 | 1,525 | \$ - | -     | \$ -      | -     |

**Schedule of Other Fees (Page 13)**

| Service      | CCNH |       | RHNS |       | (Specify) |       |
|--------------|------|-------|------|-------|-----------|-------|
|              | \$   | Hours | \$   | Hours | \$        | Hours |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
| <b>Total</b> | \$ - | -     | \$ - | -     | \$ -      | -     |

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

| Name of Facility  | License No. |                | Report for Year Ended                                  |                                       | Page               | of                            |  |                    |                       |
|---|-------------|----------------|--|---------------------------------------|--------------------|-------------------------------|--|--------------------|-----------------------|
|   | 2428        |                | 9/30/2016  |                                       |                    |                               | 11   | 37                 |                       |
| Name  | Salary Paid |                | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment**             | Total Hours Worked | Compensation Received |
|   | CCNH        | RHNS (Specify) |  |                                       |                    |                               |  |                    |                       |
| <b>Section I - Operators/Owners</b>   |             |                |  |                                       |                    |                               |  |                    |                       |
| David Blumenkrantz  | 67,500      |                | Non Discrim  | Owner                                 | 780                | A1                            | Greensprings Healthcare and Rehabilitation Center, LLC | 780                | 112,500               |
|   |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |
| <b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b> |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |

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

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

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

| Name of Facility (as licensed)                                       |             | License No.    |  | Report for Year Ended                 |                    | Page                          | of   |                    |                       |
|--|-------------|----------------|--|---------------------------------------|--------------------|-------------------------------|--|--------------------|-----------------------|
| Parkside Rehabilitation and Healthcare Center, LLC of New Britain, C |             | 2428           |  | 9/30/2016                             |                    | 12                            | 37   |                    |                       |
| Name   | Salary Paid |                | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received |
|  | CCNH        | RHNS (Specify) |  |                                       |                    |                               |  |                    |                       |
| <b>Section III - Administrators***</b>                               |             |                |  |                                       |                    |                               |  |                    |                       |
| Janet Shahan (3/1/2016 - 8/11/2016)                                  | 75,007      |                | Non Discrim  | Administrator                         | 1,182              | A2                            |  |                    |                       |
| Donna Stango (8/15/2016 - Present)                                   | 19,883      |                | Non Discrim  | Administrator                         | 296                | A2                            |  |                    |                       |
| <b>Section IV - Assistant Administrators</b>                         |             |                |  |                                       |                    |                               |  |                    |                       |
|  |             |                |  |                                       |                    |                               |  |                    |                       |
|  |             |                |  |                                       |                    |                               |  |                    |                       |
|  |             |                |  |                                       |                    |                               |  |                    |                       |
|  |             |                |  |                                       |                    |                               |  |                    |                       |
|  |             |                |  |                                       |                    |                               |  |                    |                       |
|  |             |                |  |                                       |                    |                               |  |                    |                       |

\*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include **all** other employment worked during the cost year.  
 \*\*\* If more than one Administrator is reported, include dates of employment for each.

**B. Report of Expenditures - Professional Fees**

| Name of Facility  | License No.    | Report for Year Ended | Page | of    |           |       |
|---|----------------|-----------------------|------|-------|-----------|-------|
| Parkside Rehabilitation and Healthcare Center, LLC  | 2428           | 9/30/2016             | 13   | 37    |           |       |
| <b>Total Cost and Hours</b>   |                |                       |      |       |           |       |
| Item  | CCNH           | Hours                 | RHNS | Hours | (Specify) | Hours |
| <b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b> |                |                       |      |       |           |       |
| 1. Dietitian  |                |                       |      |       |           |       |
| 2. Dentist  |                |                       |      |       |           |       |
| 3. Pharmacist   | 3,914          | No Hours              |      |       |           |       |
| 4. Podiatrist   |                |                       |      |       |           |       |
| 5. Physical Therapy   |                |                       |      |       |           |       |
| a. Resident Care  | 96,286         | 2,399                 |      |       |           |       |
| b. Other  |                |                       |      |       |           |       |
| 6. Social Worker  | 4,824          | 87                    |      |       |           |       |
| 7. Recreation Worker  |                |                       |      |       |           |       |
| 8. Physicians   |                |                       |      |       |           |       |
| a. Medical Director (entire facility)   | 21,000         | 143                   |      |       |           |       |
| 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  | 21,202         | 267                   |      |       |           |       |
| b. Other  |                |                       |      |       |           |       |
| 10. Occupational Therapist  |                |                       |      |       |           |       |
| a. Resident Care  | 51,374         | 1,241                 |      |       |           |       |
| b. Other  |                |                       |      |       |           |       |
| 11. Nurses and aides and attendants   |                |                       |      |       |           |       |
| a. RN   |                |                       |      |       |           |       |
| 1. Direct Care  |                |                       |      |       |           |       |
| 2. Administrative***  | 70,881         | 648                   |      |       |           |       |
| b. LPN  |                |                       |      |       |           |       |
| 1. Direct Care  |                |                       |      |       |           |       |
| 2. Administrative***  |                |                       |      |       |           |       |
| c. Aides  |                |                       |      |       |           |       |
| d. Other  |                |                       |      |       |           |       |
| 12. Other (Specify)<br>See Attached Schedule  |                |                       |      |       |           |       |
| <b>B-13 Total Fees Paid in Lieu of Salaries</b>   | <b>269,481</b> | <b>4,785</b>          |      |       |           |       |

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

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

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

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

| Name of Facility   |   | License No.                              | Report for Year Ended            |                             | Page | of |
|--|---|--|----------------------------------|-----------------------------|------|----|
| Parkside Rehabilitation and Healthcare Center, LLC of N                                      |   | 2428                                     | 9/30/2016                        |                             | 14   | 37 |
| Name & Address of Individual   | Full Explanation of Service               | Related** to Owners, Operators, Officers |                                  | Explanation of Relationship |      |    |
|  |   | Yes                                      | No                               |                             |      |    |
| Omnicare of CT, 525 Knotter Drive, Cheshire, CT 06410  | Pharmacist                                | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| Grandison Management, 1413 38th Street, Brooklyn, NY 11218                                   | Physical Therapy                          | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| Stern Therapy Consultants, 50 Lyncrest Drive, Monsey, NY 10952                               | Physcial, Occupational and Speech Therapy | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| HealthPro Therapy Services, P.O. Box 78000, Dept 781668, Detroit, MI 48278-1668              | Physcial, Occupational and Speech Therapy | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| Barry Gordon   | Social Services Consultant                | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| William H. Johnson, M.S.W. Social Work Staffing Solutuions & Svcs, PO Box 1354, Belchertown, | Social Services Consultant                | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| IPC Healthcare, Inc., PO Box 844929, Los Angeles, CA 90084-4929                              | Medical Director                          | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| Anne Cahill Dufour MA, RN, 23A Harbour Villiage, Branford, CT 06405                          | RN Consultant                             | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| Kristen Breese, BSN, 17 Loomis Street, North Granby, CT 06060                                | Nurse Consultant                          | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| Nancy K. Gillies RN, P.O. Box 242 , N. Windham CT, 06256                                     | Infection Control Consultant              | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
|  |   | <input type="radio"/>                    | <input type="radio"/>            |                             |      |    |
|  |   | <input type="radio"/>                    | <input type="radio"/>            |                             |      |    |
|  |   | <input type="radio"/>                    | <input type="radio"/>            |                             |      |    |
|  |   | <input type="radio"/>                    | <input type="radio"/>            |                             |      |    |
|  |   | <input type="radio"/>                    | <input type="radio"/>            |                             |      |    |
|  |   | <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"/>            |                             |      |    |

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



**C. Expenditures Other Than Salaries - Administrative and General**

| Name of Facility  | License No.         | Report for Year Ended |      | Page      | of |
|---|---------------------|-----------------------|------|-----------|----|
| Parkside Rehabilitation and Healthcare Center, LL   | 2428                | 9/30/2016             |      | 15        | 37 |
| Item  | Total               | CCNH                  | RHNS | (Specify) |    |
| 1. Administrative and General   |                     |                       |      |           |    |
| a. Employee Health & Welfare Benefits   |                     |                       |      |           |    |
| 1. Workmen's Compensation   | \$ 207,401          | 207,401               |      |           |    |
| 2. Disability Insurance   | \$                  |                       |      |           |    |
| 3. Unemployment Insurance   | \$ 120,697          | 120,697               |      |           |    |
| 4. Social Security (F.I.C.A.)   | \$ 270,395          | 270,395               |      |           |    |
| 5. Health Insurance   | \$ 167,486          | 167,486               |      |           |    |
| 6. Life Insurance (employees only)<br>(not-owners and not-operators)  | \$                  |                       |      |           |    |
| 7. Pensions (Non-Discriminatory)<br>(not-owners and not-operators)  | \$                  |                       |      |           |    |
| 8. Uniform Allowance  | \$                  |                       |      |           |    |
| 9. Other ( <i>Specify</i> )<br>See Attached Schedule  | \$ 269              | 269                   |      |           |    |
| b. Personal Retirement Plans, Pensions, and<br>Profit Sharing Plans for Owners and<br>Operators (Discriminatory)* | \$                  |                       |      |           |    |
| c. Bad Debts*   | \$ 61,906           | 61,906                |      |           |    |
| d. Accounting and Auditing  | \$ 69,464           | 69,464                |      |           |    |
| e. Legal ( <i>Services should be fully described on Page 7</i> )  | \$ 28,202           | 28,202                |      |           |    |
| f. Insurance on Lives of Owners and<br>Operators ( <i>Specify</i> )*  | \$                  |                       |      |           |    |
| g. Office Supplies  | \$ 21,108           | 21,108                |      |           |    |
| h. Telephone and Cellular Phones  |                     |                       |      |           |    |
| 1. Telephone & Pagers   | \$ 12,572           | 12,572                |      |           |    |
| 2. Cellular Phones  | \$ 595              | 595                   |      |           |    |
| i. Appraisal ( <i>Specify purpose and<br/>        attach copy</i> )*  | \$                  |                       |      |           |    |
| j. Corporation Business Taxes ( <i>franchise tax</i> )  | \$ 300              | 300                   |      |           |    |
| k. Other Taxes ( <i>Not related to property - See Page 22</i> )   |                     |                       |      |           |    |
| 1. Income*  | \$                  |                       |      |           |    |
| 2. Other ( <i>Specify</i> )<br>See Attached Schedule  | \$                  |                       |      |           |    |
| 3. Resident Day User Fee  | \$ 526,656          | 526,656               |      |           |    |
| <b>Subtotal</b>   | <b>\$ 1,487,051</b> | <b>1,487,051</b>      |      |           |    |

\* 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**

Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Granc Attachment Page 15  
9/30/2016

**Schedule of Other Employee Benefits**

| Description                  | CCNH          | RHNS        | (Specify)   |
|------------------------------|---------------|-------------|-------------|
|                              | -             |             |             |
| Gifts (Disallowed on Pg. 28) | \$ 269        |             |             |
|                              |               |             |             |
|                              |               |             |             |
|                              |               |             |             |
|                              |               |             |             |
|                              |               |             |             |
|                              |               |             |             |
|                              |               |             |             |
|                              |               |             |             |
|                              |               |             |             |
|                              |               |             |             |
|                              |               |             |             |
|                              |               |             |             |
|                              |               |             |             |
|                              |               |             |             |
| <b>Total</b>                 | <b>\$ 269</b> | <b>\$ -</b> | <b>\$ -</b> |

**Schedule of Other Taxes**

| Description  | CCNH        | RHNS        | (Specify)   |
|--------------|-------------|-------------|-------------|
|              | -           |             |             |
|              |             |             |             |
|              |             |             |             |
|              |             |             |             |
| <b>Total</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

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

| Name of Facility  | License No.  | Report for Year Ended |      | Page      | of |
|---|--------------|-----------------------|------|-----------|----|
| Parkside Rehabilitation and Healthcare Center, LLC o  | 2428         | 9/30/2016             |      | 16        | 37 |
| Item  | Total        | CCNH                  | RHNS | (Specify) |    |
| <b>Subtotals Brought Forward:</b>   | 1,487,051    | 1,487,051             |      |           |    |
| <b>l. Travel and Entertainment</b>  |              |                       |      |           |    |
| 1. Resident Travel and Entertainment  | \$ 452       | 452                   |      |           |    |
| 2. Holiday Parties for Staff  | \$           |                       |      |           |    |
| 3. Gifts to Staff and Residents   | \$           |                       |      |           |    |
| 4. Employee Travel  | \$ 4,490     | 4,490                 |      |           |    |
| 5. Education Expenses Related to Seminars and Conventions   | \$ 1,304     | 1,304                 |      |           |    |
| 6. Automobile Expense ( <i>not purchase or depreciation</i> )   | \$           |                       |      |           |    |
| 7. Other ( <i>Specify</i> )<br>See Attached Schedule  | \$           |                       |      |           |    |
| <b>m. Other Administrative and General Expenses</b>   |              |                       |      |           |    |
| 1. Advertising Help Wanted ( <i>all such expenses</i> )   | \$ 7,676     | 7,676                 |      |           |    |
| 2. Advertising Telephone Directory ( <i>all such expenses</i> )***  | \$           |                       |      |           |    |
| 3. Advertising Other ( <i>Specify</i> )***<br>See Attached Schedule   | \$ 4,064     | 4,064                 |      |           |    |
| 4. Fund-Raising***  | \$           |                       |      |           |    |
| 5. Medical Records  | \$ 1,698     | 1,698                 |      |           |    |
| 6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***      | \$           |                       |      |           |    |
| 7. Postage  | \$ 1,960     | 1,960                 |      |           |    |
| * 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> )<br>See Attached Schedule              | \$ 350       | 350                   |      |           |    |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***   | \$           |                       |      |           |    |
| 9. Subscriptions  | \$           |                       |      |           |    |
| 10. Contributions***<br>See Attached Schedule   | \$           |                       |      |           |    |
| 11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> ) | \$ 233,838   | 233,838               |      |           |    |
| 12. Administrative Management Services**  | \$           |                       |      |           |    |
| 13. Other ( <i>Specify</i> )<br>See Attached Schedule   | \$ 8,540     | 8,540                 |      |           |    |
| <b>C-14 Total Administrative &amp; General Expenditures</b>   | \$ 1,751,423 | 1,751,423             |      |           |    |

\* 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)   |
|---|-------------|-------------|-------------|
|   | -           |             |             |
|   |             |             |             |
|   |             |             |             |
|   |             |             |             |
| <b>Total Other Travel and Entertainment</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Schedule of Other Advertising

| Description                    | CCNH            | RHNS        | (Specify)   |
|--------------------------------|-----------------|-------------|-------------|
|                                | -               |             |             |
| Admin Exp>Ads & PR             | \$ 4,064        |             |             |
|                                |                 |             |             |
| <b>Total Other Advertising</b> | <b>\$ 4,064</b> | <b>\$ -</b> | <b>\$ -</b> |

Schedule of Dues

| Description                              | CCNH          | RHNS        | (Specify)   |
|--|---------------|-------------|-------------|
|  | -             |             |             |
| CT Association of Health Care Facilities | \$ 350        |             |             |
|  |               |             |             |
|  |               |             |             |
|  |               |             |             |
|  |               |             |             |
| <b>Total Dues</b>                        | <b>\$ 350</b> | <b>\$ -</b> | <b>\$ -</b> |

Schedule of Contributions

| Description                | CCNH        | RHNS        | (Specify)   |
|----------------------------|-------------|-------------|-------------|
|                            | -           |             |             |
|                            |             |             |             |
| <b>Total Contributions</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Schedule of Other Administrative and General

| Description                                   | CCNH            | RHNS        | (Specify)   |
|---|-----------------|-------------|-------------|
|   | -               |             |             |
| Dietary Exp>Licenses                          | \$ 430          |             |             |
| Admin Exp>Meals                               | \$ 981          |             |             |
| Admin Exp>Criminal Checks                     | \$ 3,203        |             |             |
| Admin Exp>Licenses                            | \$ 1,788        |             |             |
| Admin Exp>Bank Fees                           | \$ 2,138        |             |             |
|   |                 |             |             |
|   |                 |             |             |
| <b>Total Other Administrative and General</b> | <b>\$ 8,540</b> | <b>\$ -</b> | <b>\$ -</b> |

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

| Name of Facility<br>Parkside Rehabilitation and Healthcare Ce | License No.<br>2428              | Report for Year Ended<br>9/30/2016            | Page of<br>17   37   |
|---|----------------------------------|---|--|
| Name & Address of Individual or<br>Company Supplying Service  | Cost of<br>Management<br>Service | Full Description of Mgmt. Service<br>Provided | Indicate Where Costs<br>are Included in Annual<br>Report Page #/Line # |
| N/A   |                                  |   |  |
|   |                                  |   |  |
|   |                                  |   |  |
|   |                                  |   |  |
|   |                                  |   |  |
|   |                                  |   |  |

**\* 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<br>Parkside Rehabilitation and Healthcare Center, LLC of  |  | License No.<br>2428       | Report for Year Ended<br>9/30/2016  |                       | Page<br>18 | of<br>37 |
| Item   |  | Total                     | CCNH                                | RHNS                  | (Specify)  |          |
| 2. Dietary   |  |                           |                                     |                       |            |          |
| a. In-House Preparation & Service  |  |                           |                                     |                       |            |          |
| 1.   | Raw Food   | \$ 194,087                | 194,087                             |                       |            |          |
| 2.   | Non-Food Supplies  | \$ 17,555                 | 17,555                              |                       |            |          |
| 3.   | Other (Specify) _____<br>Dietary Equipment   | \$ 4,606                  | 4,606                               |                       |            |          |
| b. Purchased Services (by contract other than through Management Services)<br>(Complete Schedule C-2 att. Page 21) |  | \$                        |                                     |                       |            |          |
| c. Management Services**   |  | \$                        |                                     |                       |            |          |
| d. Other (Specify) _____   |  | \$                        |                                     |                       |            |          |
| <b>2E. Total Dietary Expenditures (2a + b + c + d)</b>   |  | <b>\$ 216,248</b>         | <b>216,248</b>                      |                       |            |          |
| 2F. Dietary Questionnaire  |  | Total                     | CCNH                                | RHNS                  | (Specify)  |          |
| G.   | Resident Meals: Total no. of meals served per day:*  |                           |                                     |                       |            |          |
| H.   | Is cost of employee meals included in 2E?  | <input type="radio"/> Yes | <input checked="" type="radio"/> No |                       |            |          |
| I.   | Did you receive revenue from employees?  | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt.  |            |          |
| J.   | Where is the revenue received reported in the Cost Report? (Page/Line Item)  |                           |                                     |                       |            |          |
| K.   | Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?             | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. |            |          |
| L.   | Is any revenue collected from these people?  | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt.  |            |          |
| M.   | Where is the revenue received reported in the Cost Report? (Page/Line Item)  |                           |                                     |                       |            |          |
| N.   | Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. |            |          |
| O.   | Is any revenue collected from employees?   | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt.  |            |          |
| P.   | Where is the revenue received reported in the Cost Report? (Page/Line Item)  |                           |                                     |                       |            |          |

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

| Name of Facility   |  | License No.               | Report for Year Ended               |                       | Page      | of |
|--|--|---------------------------|-------------------------------------|-----------------------|-----------|----|
| Parkside Rehabilitation and Healthcare Center, LLC of N  |  | 2428                      | 9/30/2016                           |                       | 19        | 37 |
| Item   |  | Total                     | CCNH                                | RHNS                  | (Specify) |    |
| 3. Laundry   |  |                           |                                     |                       |           |    |
| a. In-House Processing*  |  | Lbs.                      |                                     |                       |           |    |
| 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.*** |  | Amt. \$                   | 1,176                               | 1,176                 |           |    |
| 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)      |  | \$                        |                                     |                       |           |    |
| c. Management Services**   |  | \$                        |                                     |                       |           |    |
| d. Other (Specify)<br>Laundry Supplies   |  | \$                        | 7,979                               | 7,979                 |           |    |
| 3E. <b>Total Laundry Expenditures</b> (3a + b + c + d)   |  | \$                        | 9,155                               | 9,155                 |           |    |
| 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        |
|--|--|----------------------------------|-----------------------|---------|------|-----------|
| Parkside Rehabilitation and Healthcare Center, I |  | 2428                             | 9/30/2016             |         | 20   | 37        |
| Item   |  |                                  | Total                 | CCNH    | RHNS | (Specify) |
| 4.   | Housekeeping   | Sq. Ft. Serviced<br>by Personnel |                       |         |      |           |
| a.   | In-House Care  |                                  |                       |         |      |           |
|  | 1. Supplies - Cleaning ( <i>Mops,<br/>pails, brooms, etc.</i> )  | Amt. \$                          |                       |         |      |           |
|  | b. Purchased Services ( <i>by contract other<br/>than through Management Services</i> )<br>( <i>Complete Schedule C-2 att.<br/>Page 21</i> ) | Sq. Ft. Serviced<br>by Personnel |                       |         |      |           |
|  |  | Amt. \$                          |                       |         |      |           |
|  | c. Management Services*  | \$                               |                       |         |      |           |
|  | d. Other ( <i>Specify</i> )<br>Housekeeping Supplies & Equipment   | \$                               | 64,770                | 64,770  |      |           |
| 4E.  | <b>Total Housekeeping Expenditures</b> (4a + b + c + d)  | \$                               | 64,770                | 64,770  |      |           |
| 5.   | Resident Care (Supplies)**   |                                  |                       |         |      |           |
| a.   | Prescription Drugs***  |                                  |                       |         |      |           |
|  | 1. Own Pharmacy  | \$                               |                       |         |      |           |
|  | 2. Purchased from<br>Pharmacy  | \$                               | 109,010               | 109,010 |      |           |
|  | b. Medicine Cabinet Drugs  | \$                               | 5,147                 | 5,147   |      |           |
|  | c. Medical and Therapeutic Supplies  | \$                               |                       |         |      |           |
|  | d. Ambulance/Limousine***  | \$                               |                       |         |      |           |
|  | e. Oxygen  |                                  |                       |         |      |           |
|  | 1. For Emergency Use   | \$                               |                       |         |      |           |
|  | 2. Other***  | \$                               | 3,956                 | 3,956   |      |           |
|  | f. X-rays and Related Radiological<br>Procedures***  | \$                               | 2,735                 | 2,735   |      |           |
|  | g. Dental ( <i>Not dentists who should be included under<br/>salaries or fees</i> )  | \$                               |                       |         |      |           |
|  | h. Laboratory***   | \$                               | 7,471                 | 7,471   |      |           |
|  | i. Recreation  | \$                               | 13,453                | 13,453  |      |           |
|  | j. Other (Specify)****<br>See Attached Schedule  | \$                               | 149,680               | 149,680 |      |           |
| 5K.  | <b>Total Resident Care Expenditures</b> (5a - 5j)  | \$                               | 291,452               | 291,452 |      |           |

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

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

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

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



**Schedule of Other Resident Care**

| Description                       | CCNH              | RHNS        | (Specify)   |
|-----------------------------------|-------------------|-------------|-------------|
|                                   | -                 |             |             |
| Gen Nsg Exp>Supplies              | \$ 28,077         |             |             |
| Gen Nsg Exp>Equip-Minor           | \$ 24,438         |             |             |
| Gen Nsg Exp>Equip-Rental          | \$ 29,675         |             |             |
| Gen Nsg Exp>Software Rental       | \$ 11,155         |             |             |
| Gen Nsg Exp>Incontinence Supplies | \$ 33,191         |             |             |
| Gen Nsg Exp>House                 | \$ 14,073         |             |             |
| IV Exp>RX                         | \$ 3,978          |             |             |
| Physical Therapy Exp>Supplies     | \$ 152            |             |             |
| PEN Exp>Supplies                  | \$ 202            |             |             |
| Wound Care Exp>Supplies           | \$ 1,222          |             |             |
| Social Services Exp>Supplies      | \$ 754            |             |             |
| Waste Disposal                    | \$ 2,763          |             |             |
|                                   |                   |             |             |
|                                   |                   |             |             |
|                                   |                   |             |             |
|                                   |                   |             |             |
|                                   |                   |             |             |
|                                   |                   |             |             |
|                                   |                   |             |             |
|                                   |                   |             |             |
|                                   |                   |             |             |
|                                   |                   |             |             |
| <b>Total Other Resident Care</b>  | <b>\$ 149,680</b> | <b>\$ -</b> | <b>\$ -</b> |

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

| Name of Facility<br>Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/i |   | License No.<br>2428                       | Report for Year Ended<br>9/30/2016 | Page of<br>21   37          |  |        |      |           |    |      |
|---|---|---|------------------------------------|-----------------------------|--|--------|------|-----------|----|------|
| Name of Individual or Company   | Address   | Related ** to Owners, Operators, Officers |                                    | Explanation of Relationship | Full Explanation of Service Provided*                    | CCNH   | RHNS | (Specify) | Pg | Line |
|   |   | Yes                                       | No                                 |                             |  |        |      |           |    |      |
| Horizon Aso   | 4512 Farragut Rd,<br>Brooklyn, NY 11203         | <input type="radio"/>                     | <input checked="" type="radio"/>   | N/A                         | Payroll and Benefits Services                            | 71,253 |      |           | 16 | m11  |
| Apex Healthcare Partners LLC  | Suite 210, Monsey, NY<br>10952                  | <input type="radio"/>                     | <input checked="" type="radio"/>   | N/A                         | Fiscal Services  | 63,000 |      |           | 16 | m11  |
| GHC Fiscal Services Group LLC   | 487 Oak Glen Road,<br>Howell, NJ 07731          | <input type="radio"/>                     | <input checked="" type="radio"/>   | N/A                         | Resident Billing and Collection Services<br>Managed Care | 59,500 |      |           | 16 | m11  |
| Strategic Health Care Solutions   | 2-8 Forest Glen Circle,<br>Middletown, CT 06457 | <input type="radio"/>                     | <input checked="" type="radio"/>   | N/A                         | Consulting Services                                      | 14,357 |      |           | 16 | m11  |
| CWPM LLC  | P.O. Box 415, Plainville,<br>CT 06062           | <input type="radio"/>                     | <input checked="" type="radio"/>   | N/A                         | Sanitation & Incineration                                | 17,679 |      |           | 22 | 6f   |
| Wright Express  | Suite 220, Simsbury, CT<br>USA 06089            | <input type="radio"/>                     | <input checked="" type="radio"/>   | N/A                         | Supplies   | 28,494 |      |           | 22 | 6f   |
|   |   | <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"/>              |                             |  |        |      |           |    |      |
|   |   | <input type="radio"/>                     | <input type="radio"/>              |                             |  |        |      |           |    |      |
|   |   | <input type="radio"/>                     | <input type="radio"/>              |                             |  |        |      |           |    |      |

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

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

| Name of Facility   | License No.       | Report for Year Ended |      |           | Page | of |
|--|-------------------|-----------------------|------|-----------|------|----|
| Parkside Rehabilitation and Healthcare Center,   | 2428              | 9/30/2016             |      |           | 22   | 37 |
| Item   | Total             | CCNH                  | RHNS | (Specify) |      |    |
| 6. Maintenance & Operation of Plant  |                   |                       |      |           |      |    |
| a. Repairs & Maintenance   | \$ 51,014         | 51,014                |      |           |      |    |
| b. Heat  | \$ 12,093         | 12,093                |      |           |      |    |
| c. Light & Power   | \$ 65,858         | 65,858                |      |           |      |    |
| d. Water   | \$ 42,231         | 42,231                |      |           |      |    |
| e. Equipment Lease ( <i>Provide detail on page 6</i> )                                 | \$ 33,914         | 33,914                |      |           |      |    |
| f. Other ( <i>itemize</i> )  | \$ 92,797         | 92,797                |      |           |      |    |
| See Attached Schedule  |                   |                       |      |           |      |    |
| <b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>                              | <b>\$ 297,907</b> | <b>297,907</b>        |      |           |      |    |
| 7. Depreciation ( <i>complete schedule page 23*</i> )                                  |                   |                       |      |           |      |    |
| a. Land Improvements   | \$                |                       |      |           |      |    |
| b. Building & Building Improvements  | \$                |                       |      |           |      |    |
| c. Non-Movable Equipment   | \$ 1,092          | 1,092                 |      |           |      |    |
| d. Movable Equipment   | \$ 4,779          | 4,779                 |      |           |      |    |
| <b>*7e. Total Depreciation Costs (7a + b + c + d)</b>                                  | <b>\$ 5,871</b>   | <b>5,871</b>          |      |           |      |    |
| 8. Amortization ( <i>Complete att. Schedule Page 24*</i> )                             |                   |                       |      |           |      |    |
| a. Organization Expense  | \$                |                       |      |           |      |    |
| b. Mortgage Expense  | \$                |                       |      |           |      |    |
| c. Leasehold Improvements  | \$ 5,182          | 5,182                 |      |           |      |    |
| d. Other ( <i>Specify</i> )  | \$                |                       |      |           |      |    |
| <b>*8e. Total Amortization Costs (8a + b + c + d)</b>                                  | <b>\$ 5,182</b>   | <b>5,182</b>          |      |           |      |    |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | \$ 490,000        | 490,000               |      |           |      |    |
| 10. Property Taxes   |                   |                       |      |           |      |    |
| a. Real estate taxes paid by owner   | \$ 85,565         | 85,565                |      |           |      |    |
| b. Real estate taxes paid by lessor  | \$                |                       |      |           |      |    |
| c. Personal property taxes   | \$ 22,009         | 22,009                |      |           |      |    |
| <b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>                                  | <b>\$ 608,627</b> | <b>608,627</b>        |      |           |      |    |

\* 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)   |
|--|------------------|-------------|-------------|
|  | -                |             |             |
| Maintenance Exp>Supplies                   | \$ 28,494        |             |             |
| Maintenance Exp>Contracted Service         | \$ 16,513        |             |             |
| Maintenance Exp>Sanitation & Incineration  | \$ 17,679        |             |             |
| Maintenance Exp>Extermination              | \$ 2,138         |             |             |
| Maintenance Exp>Landscaping                | \$ 1,763         |             |             |
| Maintenance Exp>Equip-Minor                | \$ 25,170        |             |             |
| Maintenance Exp>Equip-Rental               | \$ 1,040         |             |             |
|  |                  |             |             |
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|  |                  |             |             |
| <b>Total Other Repairs and Maintenance</b> | <b>\$ 92,797</b> | <b>\$ -</b> | <b>\$ -</b> |

**Depreciation Schedule**

| Name of Facility<br>Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT |                                  | License No.<br>2428 | Report for Year Ended<br>9/30/2016 |                    |                        |  | Page<br>23                       | of<br>37    |                            |        |
|---|----------------------------------|---------------------|------------------------------------|--------------------|------------------------|--|----------------------------------|-------------|----------------------------|--------|
| Property Item   | Is a mileage logbook maintained? | Date of Acquisition | Historical Cost Exclusive of Land  | Less Salvage Value | Cost to Be Depreciated | Accumulated Depreciation to Beginning of Year's Operations | Method of Computing Depreciation | Useful Life | Depreciation for This Year | Totals |
|   |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| <b>A. Land Improvements</b>   |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| 1. Acquired prior to this report period   |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| 2. Disposals (attach schedule)  |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| 3. Acquired during this report period (attach schedule)                                   |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| A-4. Subtotal   |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| <b>B. Building and Building Improvements</b>  |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| 1. Acquired prior to this report period   |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| 2. Disposals (attach schedule)  |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| 3. Acquired during this report period (attach schedule)                                   |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| B-4. Subtotal   |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| <b>C. Non-Movable Equipment</b>   |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| 1. Acquired prior to this report period   |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| 2. Disposals (attach schedule)  |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| 3. Acquired during this report period (attach schedule)                                   |                                  |                     | 10,921                             |                    | 10,921                 |  | S/L                              | 10 Yrs      | 1,092                      | 1,092  |
| C-4. Subtotal   |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| <b>D. Movable Equipment</b>   |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| 1. Motor Vehicles (Specify name, model and year of each vehicle)                          |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| a.  |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| b.  |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| c.  |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| d.  |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| 2. Movable Equipment  |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| a. Acquired prior to this report period   |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| b. Disposals (attach schedule)  |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| c. Acquired during this report period (attach schedule)                                   |                                  |                     | 23,246                             |                    | 23,246                 |  | S/L                              | Various     | 4,779                      | 4,779  |
| D-3. Subtotal   |                                  |                     |                                    |                    |                        |  |                                  |             |                            |        |
| E. Total Depreciation   |                                  |                     |                                    |                    |                        |  |                                  |             |                            | 5,871  |

{a} Assets listed exclude historical assets from prior owner

Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center  
9/30/2016

**Schedule of Land Improvements Acquired during this report period**

| Acquisition Date                             | Description of Item | Cost | Useful Life | Depreciation |
|--|---------------------|------|-------------|--------------|
| <b>Additions:</b>                            |                     |      |             |              |
|  |                     |      |             |              |
|  |                     |      |             |              |
|  |                     |      |             |              |
|  |                     |      |             |              |
| <b>Total additions for Land Improvements</b> |                     | \$ - |             | \$ - *       |
| <b>Deletions:</b>                            |                     |      |             |              |
|  |                     |      |             |              |
|  |                     |      |             |              |
|  |                     |      |             |              |
|  |                     |      |             |              |
| <b>Total deletions for Land Improvements</b> |                     | \$ - |             | \$ - **      |

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

**Schedule of Building Improvements Acquired during this report period**

| Acquisition Date                                 | Description of Item | Cost | Useful Life | Depreciation |
|--|---------------------|------|-------------|--------------|
| <b>Additions:</b>                                |                     |      |             |              |
|  |                     |      |             |              |
|  |                     |      |             |              |
|  |                     |      |             |              |
|  |                     |      |             |              |
| <b>Total additions for Building Improvements</b> |                     | \$ - |             | \$ - *       |
| <b>Deletions:</b>                                |                     |      |             |              |
|  |                     |      |             |              |
|  |                     |      |             |              |
|  |                     |      |             |              |
|  |                     |      |             |              |
| <b>Total deletions for Building Improvements</b> |                     | \$ - |             | \$ - **      |

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

**Schedule of Non-Movable Equipment Acquired during this report period**

| Acquisition Date                                 | Description of Item           | Cost      | Useful Life | Depreciation |
|--|-------------------------------|-----------|-------------|--------------|
| <b>Additions:</b>                                |                               |           |             |              |
| 3/1/2016   | Supply & install service sink | \$ 3,935  | 10          | \$ 394       |
| 4/1/2016   | AC startup                    | \$ 3,404  | 10          | \$ 340       |
| 7/1/2016   | Repair to roof fans           | \$ 3,582  | 10          | \$ 358       |
|  |                               |           |             |              |
|  |                               |           |             |              |
| <b>Total additions for Non-Movable Equipment</b> |                               | \$ 10,921 |             | \$ 1,092 *   |
| <b>Deletions:</b>                                |                               |           |             |              |
|  |                               |           |             |              |
|  |                               |           |             |              |
|  |                               |           |             |              |
|  |                               |           |             |              |
| <b>Total deletions for Non-Movable Equipment</b> |                               | \$ -      |             | \$ - **      |

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

| Acquisition Date                             | Description of Item   | Cost             | Useful Life | Depreciation      |
|--|-----------------------|------------------|-------------|-------------------|
| <b>Additions:</b>                            |                       |                  |             |                   |
| 3/1/2016                                     | 4 low beds w/ rails   | \$ 3,689         | 15          | \$ 246            |
| 4/1/2016                                     | 2 floor burnishers    | \$ 2,716         | 15          | \$ 181            |
| 4/1/2016                                     | 5 low beds with rails | \$ 4,735         | 15          | \$ 316            |
| 9/1/2016                                     | IT equipment          | \$ 6,932         | 3           | \$ 2,311          |
| 9/1/2016                                     | Lenovo think pads     | \$ 5,174         | 3           | \$ 1,725          |
| <b>Total additions for Movable Equipment</b> |                       | <b>\$ 23,246</b> |             | <b>\$ 4,779 *</b> |
| <b>Deletions:</b>                            |                       |                  |             |                   |
|  |                       |                  |             |                   |
|  |                       |                  |             |                   |
|  |                       |                  |             |                   |
|  |                       |                  |             |                   |
|  |                       |                  |             |                   |
| <b>Total deletions for Movable Equipment</b> |                       | <b>\$ -</b>      |             | <b>\$ - **</b>    |

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

| Acquisition Date                                 | Description of Item                    | Cost             | Useful Life | Depreciation      |
|--|--|------------------|-------------|-------------------|
| <b>Additions:</b>                                |  |                  |             |                   |
| 3/1/2016   | Wiring for repairs to roof fan         | \$ 2,741         | 27          | \$ 102            |
| 3/1/2016   | Elevator work                          | \$ 3,658         | 20          | \$ 183            |
| 3/1/2016   | Install piston packing/clean           | \$ 6,029         | 20          | \$ 301            |
| 3/1/2016   | Fire stopping system                   | \$ 30,000        | 25          | \$ 1,200          |
| 3/1/2016   | Generator work                         | \$ 11,964        | 5           | \$ 2,393          |
| 4/1/2016   | Wiring                                 | \$ 3,641         | 27          | \$ 135            |
| 5/1/2016   | Door equipment                         | \$ 3,302         | 15          | \$ 220            |
| 6/1/2016   | Tracing and installing new phone lines | \$ 2,718         | 10          | \$ 272            |
| 7/1/2016   | Installed sinks                        | \$ 7,518         | 20          | \$ 376            |
| <b>Total additions for Leasehold Improvement</b> |  | <b>\$ 71,571</b> |             | <b>\$ 5,182 *</b> |
| <b>Deletions:</b>                                |  |                  |             |                   |
|  |  |                  |             |                   |
|  |  |                  |             |                   |
|  |  |                  |             |                   |
|  |  |                  |             |                   |
|  |  |                  |             |                   |
| <b>Total deletions for Leasehold Improvement</b> |  | <b>\$ -</b>      |             | <b>\$ - **</b>    |

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

| Name of Facility<br>Parkside Rehabilitation and Healthcare Center, LLC of New | Date of Acquisition |      | Length of Amortization | License No.<br>2428 | Report for Year Ended<br>9/30/2016                   | Basis for Computing Amortization** | Rate % | Page<br>24 | of<br>37 |
|---|---------------------|------|------------------------|---------------------|--|------------------------------------|--------|------------|----------|
|   | Month               | Year |                        |                     |  |                                    |        |            |          |
| <b>A. Organization Expense</b>  |                     |      |                        |                     | Accumulated Amort. to Beginning of Year's Operations |                                    |        |            | Totals   |
| 1.  |                     |      |                        |                     |  |                                    |        |            |          |
| 2.  |                     |      |                        |                     |  |                                    |        |            |          |
| 3.  |                     |      |                        |                     |  |                                    |        |            |          |
| A-4. Subtotal   |                     |      |                        |                     |  |                                    |        |            |          |
| <b>B. Mortgage Expense</b>  |                     |      |                        |                     |  |                                    |        |            |          |
| 1.  |                     |      |                        |                     |  |                                    |        |            |          |
| 2.  |                     |      |                        |                     |  |                                    |        |            |          |
| 3.  |                     |      |                        |                     |  |                                    |        |            |          |
| B-4. Subtotal   |                     |      |                        |                     |  |                                    |        |            |          |
| <b>C. Leasehold Improvements and Other</b>                                    |                     |      |                        |                     |  |                                    |        |            |          |
| 1. Acquired prior to this report period                                       |                     |      |                        |                     |  |                                    |        |            |          |
| 2. Disposals (attach schedule)  |                     |      |                        |                     |  |                                    |        |            |          |
| 3. Acquired during this report period {a}                                     | Var                 | Var  | Various                |                     |  |                                    | Var    | 5,182      |          |
| C-4. Subtotal   |                     |      |                        |                     |  |                                    |        |            | 5,182    |
| <b>D. Total Amortization</b>  |                     |      |                        |                     |  |                                    |        |            | 5,182    |

\* 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.

{a} Assets listed exclude historical assets from prior owner



**GRANDVIEW REHABILITATION AND HEALTHCARE CENTER  
FIXED ASSET / DEPRECIATION SCHEDULE**

| System No.                            | Description                            | Date In Service | Method | Life | Historical Cost | 2016 Deprec.  | 2016 A/D      | NBV            |
|---------------------------------------|--|-----------------|--------|------|-----------------|---------------|---------------|----------------|
| <b>NON-MOVABLE EQUIPMENT</b>          |  |                 |        |      |                 |               |               |                |
|                                       | Supply & install service sink          | 3/1/2016        | S/L    | 10   | 3,935           | 394           | 394           | 3,541          |
|                                       | AC startup                             | 4/1/2016        | S/L    | 10   | 3,404           | 340           | 340           | 3,064          |
|                                       | Repair to roof fans                    | 7/1/2016        | S/L    | 10   | 3,582           | 358           | 358           | 3,224          |
| <b>TOTAL NON-MOVABLE EQUIPMENT</b>    |  |                 |        |      | <b>10,921</b>   | <b>1,092</b>  | <b>1,092</b>  | <b>9,829</b>   |
| <b>MOVABLE EQUIPMENT</b>              |  |                 |        |      |                 |               |               |                |
|                                       | 4 low beds w/ rails                    | 3/1/2016        | S/L    | 15   | 3,689           | 246           | 246           | 3,443          |
|                                       | 2 floor burnishers                     | 4/1/2016        | S/L    | 15   | 2,716           | 181           | 181           | 2,535          |
|                                       | 5 low beds with rails                  | 4/1/2016        | S/L    | 15   | 4,735           | 316           | 316           | 4,419          |
|                                       | IT equipment                           | 9/1/2016        | S/L    | 3    | 6,932           | 2,311         | 2,311         | 4,621          |
|                                       | Lenovo think pads                      | 9/1/2016        | S/L    | 3    | 5,174           | 1,725         | 1,725         | 3,449          |
| <b>TOTAL MOVABLE EQUIPMENT</b>        |  |                 |        |      | <b>23,246</b>   | <b>4,779</b>  | <b>4,779</b>  | <b>18,467</b>  |
| <b>LEASEHOLD IMPROVEMENTS</b>         |  |                 |        |      |                 |               |               |                |
|                                       | Wiring for repairs to roof fan         | 3/1/2016        | S/L    | 27   | 2,741           | 102           | 102           | 2,639          |
|                                       | Elevator work                          | 3/1/2016        | S/L    | 20   | 3,658           | 183           | 183           | 3,475          |
|                                       | Install piston packing/clean           | 3/1/2016        | S/L    | 20   | 6,029           | 301           | 301           | 5,728          |
|                                       | Fire stopping system                   | 3/1/2016        | S/L    | 25   | 30,000          | 1,200         | 1,200         | 28,800         |
|                                       | Generator work                         | 3/1/2016        | S/L    | 5    | 11,964          | 2,393         | 2,393         | 9,571          |
|                                       | Wiring                                 | 4/1/2016        | S/L    | 27   | 3,641           | 135           | 135           | 3,506          |
|                                       | Door equipment                         | 5/1/2016        | S/L    | 15   | 3,302           | 220           | 220           | 3,082          |
|                                       | Tracing and installing new phone lines | 6/1/2016        | S/L    | 10   | 2,718           | 272           | 272           | 2,446          |
|                                       | Installed sinks                        | 7/1/2016        | S/L    | 20   | 7,518           | 376           | 376           | 7,142          |
| <b>TOTAL LEASEHOLD IMPROVEMENTS</b>   |  |                 |        |      | <b>71,571</b>   | <b>5,182</b>  | <b>5,182</b>  | <b>66,389</b>  |
| <b>TOTAL ASSETS PER CR SCHEDULE</b>   |  |                 |        |      | <b>105,738</b>  | <b>11,053</b> | <b>11,053</b> | <b>94,685</b>  |
| <b>TOTAL ASSETS PER TRIAL BALANCE</b> |  |                 |        |      | <b>105,738</b>  | <b>3,397</b>  | <b>3,397</b>  | <b>102,341</b> |
| <b>VARIANCE</b>                       |  |                 |        |      | <b>-</b>        | <b>7,656</b>  | <b>7,656</b>  | <b>(7,656)</b> |

F/S vs C/R NBV - Page 31, Line B9  
F/S vs C/R NBV - Page 36, Line F1

7,656  
7,656

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

|   |                     |   |                                     |   |                        |
|---|---------------------|---|-------------------------------------|---|------------------------|
| Name of Facility<br>Parkside Rehabilitation and Healthcare  | License No.<br>2428 | Report for Year Ended<br>9/30/2016          | Page<br>25                          | of<br>37  |                        |
| <b>11. Property Questionnaire</b>   |                     |   |                                     |   |                        |
| <b>Part A</b>   |                     |   |                                     |   |                        |
| Is the property either owned by the Facility or leased from a Related Party?*   |                     | <input type="radio"/> Yes                   | <input checked="" type="radio"/> No | If "Yes," complete Part B.<br>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  |                     |   |                                     |   |                        |
| 6. Square Footage   |                     |   |                                     |   |                        |
| 7. Acquisition Cost   |                     |   |                                     |   |                        |
| a. Land   |                     |   |                                     |   |                        |
| b. Building   |                     |   |                                     |   |                        |
| <b>Part B - Owner and Related Parties</b>   |                     | 1st Mortgage                                | 2nd Mortgage                        | 3rd Mortgage  | 4th Mortgage           |
| 1. Financing  |                     |   |                                     |   |                        |
| a. Type of Financing (e.g., fixed, variable)  |                     |   |                                     |   |                        |
| b. Date Mortgage Obtained   |                     |   |                                     |   |                        |
| c. Interest Rate for the Cost Year  |                     |   |                                     |   |                        |
| d. Term of Mortgage (number of years)   |                     |   |                                     |   |                        |
| e. Amount of Principal Borrowed   |                     |   |                                     |   |                        |
| f. Principal balance outstanding as of  |                     |   |                                     |   |                        |
| <b>Complete if Mortgage was Refinanced During Current Cost Year</b>   |                     |   |                                     |   |                        |
| g. Type of Financing (e.g., fixed, variable)  |                     |   |                                     |   |                        |
| h. Date of Refinancing  |                     |   |                                     |   |                        |
| i. New Interest Rate  |                     |   |                                     |   |                        |
| j. Term of Mortgage (number of years)   |                     |   |                                     |   |                        |
| k. Amount of Principal Borrowed   |                     |   |                                     |   |                        |
| l. Principal Outstanding on Note Paid-Off   |                     |   |                                     |   |                        |
| <b>Part C - Arms-Length Leases for Real Property Improvements Only</b>  |                     |   |                                     |   |                        |
| Name and Address of Lessor  |                     | Property Leased                             | Date of Lease                       | Term of Lease   | Annual Amount of Lease |
| Grand Street Real Estate, LLC, 2071 Flatbush Avenue Suite 22, Brooklyn, NY 11234  |                     | Building, real/personal property, equipment | 03/01/16                            | 3 Years   | 490,000                |
|   |                     |   |                                     |   |                        |
|   |                     |   |                                     |   |                        |
|   |                     |   |                                     |   |                        |
|   |                     |   |                                     |   |                        |

**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.**

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

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

| Name of Facility   |  | License No. | Report for Year Ended |      | Page | of        |
|--|--|-------------|-----------------------|------|------|-----------|
| Parkside Rehabilitation and Healthcare                       |  | 2428        | 9/30/2016             |      | 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. <b>Total Building Interest Expense</b> (A1 - A4 + B5) |  |             | \$                    |      |      |           |

(Carry Subtotals forward to next page)

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

| Name of Facility  |  | License No. |        | Report for Year Ended |           |           | Page      | of |
|---|--|-------------|--------|-----------------------|-----------|-----------|-----------|----|
| Parkside Rehabilitation and Healthc                         |  | 2428        |        | 9/30/2016             |           |           | 27        | 37 |
| Item  |  |             |        | Total                 | CCNH      | RHNS      | (Specify) |    |
| Subtotals Brought Forward:                                  |  |             |        |                       |           |           |           |    |
| 12. C. Movable Equipment                                    |  |             |        |                       |           |           |           |    |
| 1. Automotive Equipment                                     |  |             |        | \$                    |           |           |           |    |
| A. Item   |  | Rate        | Amount |                       |           |           |           |    |
| Lender  |  |             |        |                       |           |           |           |    |
| Address of Lender   |  |             |        |                       |           |           |           |    |
| 2. Other (Specify)  |  |             |        | \$                    |           |           |           |    |
| A. Item   |  | Rate        | Amount |                       |           |           |           |    |
| Lender  |  |             |        |                       |           |           |           |    |
| Address of Lender   |  |             |        |                       |           |           |           |    |
| B. Item   |  | Rate        | Amount |                       |           |           |           |    |
| Lender  |  |             |        |                       |           |           |           |    |
| Address of Lender   |  |             |        |                       |           |           |           |    |
| 12. C. 3. Total Movable Equipment Interest Expense (C1 + 2) |  |             |        | \$                    |           |           |           |    |
| 12. D. Other Interest Expense (Specify)                     |  |             |        | \$                    | 33,160    | 33,160    |           |    |
| Working Capital Interest                                    |  |             |        |                       |           |           |           |    |
| 13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>   |  |             |        | \$                    | 33,160    | 33,160    |           |    |
| 14. Insurance   |  |             |        |                       |           |           |           |    |
| a. Insurance on Property (buildings only)                   |  |             |        | \$                    | 11,739    | 11,739    |           |    |
| b. Insurance on Automobiles                                 |  |             |        | \$                    |           |           |           |    |
| c. Insurance other than Property (as specified above)       |  |             |        |                       |           |           |           |    |
| 1. Umbrella (Blanket Coverage)                              |  |             |        | \$                    | 41,265    | 41,265    |           |    |
| 2. Fire and Extended Coverage                               |  |             |        | \$                    |           |           |           |    |
| 3. Other (Specify)  |  |             |        | \$                    | 1,939     | 1,939     |           |    |
| Crime & Surety Bond Insurance                               |  |             |        |                       |           |           |           |    |
| 14d. <b>Total Insurance Expenditures (14a + b + c)</b>      |  |             |        | \$                    | 54,943    | 54,943    |           |    |
| 15. <b>Total All Expenditures (A-13 thru C-14)</b>          |  |             |        | \$                    | 7,283,177 | 7,283,177 |           |    |

### D. Adjustments to Statement of Expenditures

| Name of Facility   |          |          |   | License No.              | Report for Year Ended | Page | of        |
|--|----------|----------|---|--------------------------|-----------------------|------|-----------|
| Parkside Rehabilitation and Healthcare Center, LLC of New Br |          |          |   | 2428                     | 9/30/2016             | 28   | 37        |
| Item No.   | Page No. | Line No. | Item Description  | Total Amount of Decrease | CCNH                  | RHNS | (Specify) |
| <b>Page 10 - Salaries and Wages</b>                          |          |          |   |                          |                       |      |           |
| 1.   |          |          | Outpatient Service Costs  | \$                       |                       |      |           |
| 2.   |          |          | Salaries not related to Resident Care   | \$                       |                       |      |           |
| 3.   | 10       | A12g     | Occupational Therapy  | \$ 62,657                | 62,657                |      |           |
| 4.   |          |          | Other - See attached Schedule   | \$                       |                       |      |           |
| <b>Page 13 - Professional Fees</b>                           |          |          |   |                          |                       |      |           |
| 5.   |          |          | Resident Care Physicians **   | \$                       |                       |      |           |
| 6.   | 13       | B10a     | Occupational Therapy  | \$ 51,374                | 51,374                |      |           |
| 7.   |          |          | Other - See attached Schedule   | \$                       |                       |      |           |
| <b>Pages 15 &amp; 16 - Administrative and General</b>        |          |          |   |                          |                       |      |           |
| 8.   |          |          | Discriminatory Benefits   | \$                       |                       |      |           |
| 9.   | 15       | 1c       | Bad Debts   | \$ 61,906                | 61,906                |      |           |
| 10.  | 15       | 1e       | Accounting & Legal  | \$ 11,861                | 11,861                |      |           |
| 11.  |          |          | Telephone   | \$                       |                       |      |           |
| 12.  |          |          | Cellular Telephone  | \$                       |                       |      |           |
| 13.  |          |          | Life insurance premiums on the life of Owners, Partners, Operators  | \$                       |                       |      |           |
| 14.  | 15       | 1a9      | Gifts, flowers and coffee shops   | \$ 269                   | 269                   |      |           |
| 15.  |          |          | Education expenditures to colleges or universities for tuition and related costs for owners and employees                                       | \$                       |                       |      |           |
| 16.  | 16       | L4       | Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative | \$ 4,204                 | 4,204                 |      |           |
| 17.  |          |          | Automobile Expense (e.g. personal use)  | \$                       |                       |      |           |
| 18.  | 16       | m3       | Unallowable Advertising *   | \$ 4,064                 | 4,064                 |      |           |
| 19.  | 15       | 1j       | Income Tax / Corporate Business Tax   | \$ 50                    | 50                    |      |           |
| 20.  |          |          | Fund Raising / Contributions  | \$                       |                       |      |           |
| 21.  |          |          | Unallowable Management Fees   | \$                       |                       |      |           |
| 22.  |          |          | Barber and Beauty   | \$                       |                       |      |           |
| 23.  |          |          | Other - See attached Schedule   | \$ 1,072                 | 1,072                 |      |           |
| <b>Page 18 - Dietary Expenditures</b>                        |          |          |   |                          |                       |      |           |
| 24.  |          |          | Meals to employees, guests and others who are not residents   | \$                       |                       |      |           |
| <b>Page 19 - Laundry Expenditures</b>                        |          |          |   |                          |                       |      |           |
| 25.  |          |          | Laundry services to employees, guests and others who are not residents  | \$                       |                       |      |           |
| <b>Page 20 - Housekeeping Expenditures</b>                   |          |          |   |                          |                       |      |           |
| 26.  |          |          | Housekeeping services to employees, guests and others who are not residents   | \$                       |                       |      |           |
| Subtotal (Items 1 - 26)                                      |          |          |   | \$ 197,457               | 197,457               |      |           |

\* 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) |
|--|----------|-------------|------|------|-----------|
|  |          |             |      |      |           |
|  |          |             |      |      |           |
|  |          |             |      |      |           |
|  |          |             |      |      |           |
|  |          |             |      |      |           |
|  |          |             |      |      |           |
| <b>Total Other Salaries Adjustment</b> |          |             | \$ - | \$ - | \$ -      |

**Schedule of Fees Adjustments**

| Page Ref                            | Line Ref | Description | CCNH | RHNS | (Specify) |
|-------------------------------------|----------|-------------|------|------|-----------|
|                                     |          |             |      |      |           |
|                                     |          |             |      |      |           |
|                                     |          |             |      |      |           |
|                                     |          |             |      |      |           |
|                                     |          |             |      |      |           |
|                                     |          |             |      |      |           |
|                                     |          |             |      |      |           |
| <b>Total Other Fees Adjustments</b> |          |             | \$ - | \$ - | \$ -      |

**Schedule of Other A&G Adjustments**

| Page Ref                               | Line Ref | Description         | CCNH     | RHNS | (Specify) |
|--|----------|---------------------|----------|------|-----------|
| 16                                     | m13      | Admin Exp>Meals     | \$ 981   |      |           |
| 16                                     | m13      | Admin Exp>Bank Fees | \$ 91    |      |           |
|  |          |                     |          |      |           |
|  |          |                     |          |      |           |
|  |          |                     |          |      |           |
| <b>Total Other A&amp;G Adjustments</b> |          |                     | \$ 1,072 | \$ - | \$ -      |

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

| Name of Facility  |          |          | License No.  | Report for Year Ended    | Page    | of   |           |
|---|----------|----------|--|--------------------------|---------|------|-----------|
| Parkside Rehabilitation and Healthcare Center, LLC of New |          |          | 2428   | 9/30/2016                | 29      | 37   |           |
| Item No.  | Page No. | Line No. | Item Description   | Total Amount of Decrease | CCNH    | RHNS | (Specify) |
| Subtotals Brought Forward                                 |          |          |  | \$ 197,457               | 197,457 |      |           |
| <b>Page 20 - Resident Care Supplies***</b>                |          |          |  |                          |         |      |           |
| 27.   | 20       | 5a2      | Prescription Drugs   | \$ 109,010               | 109,010 |      |           |
| 28.   |          |          | Ambulance/Limousine  | \$                       |         |      |           |
| 29.   | 20       | 5f       | X-rays, etc  | \$ 2,735                 | 2,735   |      |           |
| 30.   | 20       | 5h       | Laboratory   | \$ 7,471                 | 7,471   |      |           |
| 31.   |          |          | Medical Supplies   | \$                       |         |      |           |
| 32.   | 20       | 5e2      | Oxygen (non emergency)   | \$ 3,956                 | 3,956   |      |           |
| 33.   |          |          | Occupational Therapy   | \$                       |         |      |           |
| 34.   |          |          | Other - See Attached Schedule  | \$ 8,975                 | 8,975   |      |           |
| <b>Page 22 - Maintenance and Property</b>                 |          |          |  |                          |         |      |           |
| 35.   |          |          | Excess Movable Equipment Depreciation<br>See Attached Schedule                                     | \$                       |         |      |           |
| 36.   |          |          | Depreciation on Unallowable<br>Motor Vehicles  | \$                       |         |      |           |
| 37.   |          |          | Unallowable Property and Real<br>Estate Taxes  | \$                       |         |      |           |
| 38.   |          |          | Rental of Building Space or Rooms  | \$                       |         |      |           |
| 39.   |          |          | Other - See Attached Schedule  | \$ 1,646                 | 1,646   |      |           |
| <b>Page 27 - Insurance</b>                                |          |          |  |                          |         |      |           |
| 40.   |          |          | Mortgage Insurance   | \$                       |         |      |           |
| 41.   |          |          | Property Insurance   | \$                       |         |      |           |
| <b>Other - Miscellaneous</b>                              |          |          |  |                          |         |      |           |
| 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,<br>enhancement or promotion of the<br>providers interest     | \$                       |         |      |           |
| 48.   |          |          | Interest Income on Accounts Rec  | \$                       |         |      |           |
| 49.   |          |          | Other (include personnel and other<br>costs unrelated to resident care) - See<br>Attached Schedule | \$ 33,380                | 33,380  |      |           |
| <b>Not For Profit Providers Only</b>                      |          |          |  |                          |         |      |           |
| 50.   |          |          | Building/Non Movable Eq. Depreciation<br>Unallowable Building Interest -<br>See Attached Schedule  | \$                       |         |      |           |
| <b>51. Total Amount of Decrease (Items 1 - 50)</b>        |          |          |  | \$ 364,630               | 364,630 |      |           |

\*\*\* 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.

Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center  
 9/30/2016

**Schedule of Other Ancillary Costs**

| Page Ref                           | Line Ref | Description                          | CCNH            | RHNS        | (Specify)   |
|------------------------------------|----------|--------------------------------------|-----------------|-------------|-------------|
| 20                                 | 5i       | Cable TV Disallowance (See Attached) | \$ 3,573        |             |             |
| 20                                 | 5j       | IV Exp>RX                            | \$ 3,978        |             |             |
| 20                                 | 5j       | PEN Exp>Supplies                     | \$ 202          |             |             |
| 20                                 | 5j       | Wound Care Exp>Supplies              | \$ 1,222        |             |             |
|                                    |          |                                      |                 |             |             |
|                                    |          |                                      |                 |             |             |
|                                    |          |                                      |                 |             |             |
|                                    |          |                                      |                 |             |             |
|                                    |          |                                      |                 |             |             |
|                                    |          |                                      |                 |             |             |
| <b>Total Other Ancillary Costs</b> |          |                                      | <b>\$ 8,975</b> | <b>\$ -</b> | <b>\$ -</b> |

**Schedule of Excess Movable Equipment Depreciation**

| Page Ref   | Line Ref | Description | CCNH        | RHNS        | (Specify)   |
|--|----------|-------------|-------------|-------------|-------------|
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
| <b>Total Excess Movable Equipment Depreciation</b> |          |             | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**Schedule of Other Property Adjustments**

| Page Ref                                | Line Ref | Description           | CCNH            | RHNS        | (Specify)   |
|---|----------|-----------------------|-----------------|-------------|-------------|
| 22                                      | 6e       | Owner's Vehicle Lease | \$ 1,646        |             |             |
|   |          |                       |                 |             |             |
|   |          |                       |                 |             |             |
|   |          |                       |                 |             |             |
|   |          |                       |                 |             |             |
|   |          |                       |                 |             |             |
|   |          |                       |                 |             |             |
|   |          |                       |                 |             |             |
| <b>Total Other Property Adjustments</b> |          |                       | <b>\$ 1,646</b> | <b>\$ -</b> | <b>\$ -</b> |



| Page Ref                       | Line Ref | Description              | CCNH             | RHNS        | (Specify)   |
|--------------------------------|----------|--------------------------|------------------|-------------|-------------|
| 27                             | 12d      | Working Capital Interest | \$ 33,160        |             |             |
| 30                             | IV 8     | Medical Records          | \$ 220           |             |             |
|                                |          |                          |                  |             |             |
|                                |          |                          |                  |             |             |
|                                |          |                          |                  |             |             |
|                                |          |                          |                  |             |             |
|                                |          |                          |                  |             |             |
|                                |          |                          |                  |             |             |
|                                |          |                          |                  |             |             |
| <b>Total Other Adjustments</b> |          |                          | <b>\$ 33,380</b> | <b>\$ -</b> | <b>\$ -</b> |

Schedule of Unallowable Building Interest

| Page Ref                                   | Line Ref | Description | CCNH        | RHNS        | (Specify)   |
|--|----------|-------------|-------------|-------------|-------------|
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
| <b>Total Unallowable Building Interest</b> |          |             | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**Grandview Rehabilitation and Healthcare Center  
Disallowance Schedule for Cable TV  
September 30, 2016**

|  | <u>Amount</u>                 |
|--|-------------------------------|
| Total Cable TV Expense acct # 8510-087-00      | \$ 5,678 TB Linked            |
| Monthly Allowable amount                       | \$ 300                        |
| Months in Cost Report Year                     | <u>12</u>                     |
| Total Allowable Cost                           | \$ 3,600                      |
| Partial Year Cost Report (214 out of 366 Days) | <u>58%</u>                    |
| Revised Allowable Cost                         | \$ 2,105                      |
| <br>   |                               |
| <b>Disallowed Cable TV</b>                     | <b><u><u>\$ 3,573</u></u></b> |

**F. Statement of Revenue**

| Name of Facility   | License No.     | Report for Year Ended |      |           | Page | of |
|--|-----------------|-----------------------|------|-----------|------|----|
| Parkside Rehabilitation and Healthcare                           | C 2428          | 9/30/2016             |      |           | 30   | 37 |
| Item   | Total           | CCNH                  | RHNS | (Specify) |      |    |
| <b>I. Resident Room, Board &amp; Routine Care Revenue</b>        |                 |                       |      |           |      |    |
| 1. a. Medicaid Residents ( <i>CT only</i> )                      | \$ 18,872,000   | 18,872,000            |      |           |      |    |
| b. Medicaid Room and Board Contractual Allowance **              | \$ (13,985,428) | (13,985,428)          |      |           |      |    |
| 2. a. Medicaid ( <i>All other states</i> )                       | \$              |                       |      |           |      |    |
| b. Other States Room and Board Contractual Allowance **          | \$              |                       |      |           |      |    |
| 3. a. Medicare Residents ( <i>all inclusive</i> )                | \$ 1,058,400    | 1,058,400             |      |           |      |    |
| b. Medicare Room and Board Contractual Allowance **              | \$ (370,086)    | (370,086)             |      |           |      |    |
| 4. a. Private-Pay Residents and Other                            | \$ 1,608,800    | 1,608,800             |      |           |      |    |
| b. Private-Pay Room and Board Contractual Allowance **           | \$ (1,022,710)  | (1,022,710)           |      |           |      |    |
| <b>II. Other Resident Revenue</b>                                |                 |                       |      |           |      |    |
| 1. a. Prescription Drugs - Medicare                              | \$ 67,150       | 67,150                |      |           |      |    |
| b. Prescription Drugs - Medicare Contractual Allowance **        | \$ (67,150)     | (67,150)              |      |           |      |    |
| c. Prescription Drugs - Non-Medicare                             | \$ 10,619       | 10,619                |      |           |      |    |
| d. Prescription Drugs - Non-Medicare Contractual Allowance **    | \$ (10,619)     | (10,619)              |      |           |      |    |
| 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                                | \$ 126,310      | 126,310               |      |           |      |    |
| b. Physical Therapy - Medicare Contractual Allowance **          | \$ (90,240)     | (90,240)              |      |           |      |    |
| c. Physical Therapy - Non-Medicare                               | \$ 73,994       | 73,994                |      |           |      |    |
| d. Physical Therapy - Non-Medicare Contractual Allowance **      | \$ (65,007)     | (65,007)              |      |           |      |    |
| 4. a. Speech Therapy - Medicare                                  | \$ 32,064       | 32,064                |      |           |      |    |
| b. Speech Therapy - Medicare Contractual Allowance **            | \$ (14,711)     | (14,711)              |      |           |      |    |
| c. Speech Therapy - Non-Medicare                                 | \$ 24,599       | 24,599                |      |           |      |    |
| d. Speech Therapy - Non-Medicare Contractual Allowance **        | \$ (19,248)     | (19,248)              |      |           |      |    |
| 5. a. Occupational Therapy - Medicare                            | \$ 123,881      | 123,881               |      |           |      |    |
| b. Occupational Therapy - Medicare Contractual Allowance **      | \$ (91,219)     | (91,219)              |      |           |      |    |
| c. Occupational Therapy - Non-Medicare                           | \$ 81,724       | 81,724                |      |           |      |    |
| d. Occupational Therapy - Non-Medicare Contractual Allowance **  | \$ (69,630)     | (69,630)              |      |           |      |    |
| 6. a. Other ( <i>Specify</i> ) - Medicare                        | \$              |                       |      |           |      |    |
| b. Other ( <i>Specify</i> ) - Non-Medicare                       | \$              |                       |      |           |      |    |
| <b>III. Total Resident Revenue</b> (Section I. thru Section II.) | \$ 6,273,493    | 6,273,493             |      |           |      |    |
| <b>IV. Other Revenue*</b>  |                 |                       |      |           |      |    |
| 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> )                                      | \$ (12,323)     | (12,323)              |      |           |      |    |
| <b>V. Total Other Revenue</b> (1 thru 8)                         | \$ (12,323)     | (12,323)              |      |           |      |    |
| <b>VI. Total All Revenue</b> (III + V)                           | \$ 6,261,170    | 6,261,170             |      |           |      |    |

\* 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)   |
|--|-------------|-------------|-------------|-------------|
|  |             | -           |             |             |
|  |             |             |             |             |
|  |             |             |             |             |
|  |             |             |             |             |
|  |             |             |             |             |
| <b>Total Other Resident Revenue - Medicare</b> |             | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

| Page Ref                            | Description | CCNH        | RHNS        | (Specify)   |
|-------------------------------------|-------------|-------------|-------------|-------------|
|                                     |             | -           |             |             |
|                                     |             |             |             |             |
|                                     |             |             |             |             |
|                                     |             |             |             |             |
|                                     |             |             |             |             |
| <b>Total Other Resident Revenue</b> |             | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**Interest Income**

**Account**

| Page Ref                     | Account | Balance | CCNH        | RHNS        | (Specify)   |
|------------------------------|---------|---------|-------------|-------------|-------------|
|                              |         |         | -           |             |             |
|                              |         |         |             |             |             |
|                              |         |         |             |             |             |
| <b>Total Interest Income</b> |         |         | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**Schedule of Other Revenue**

| Page Ref                   | Description          | CCNH               | RHNS        | (Specify)   |
|----------------------------|----------------------|--------------------|-------------|-------------|
|                            |                      | -                  |             |             |
| 30 IV 8                    | Medical Records      | \$ 220             |             |             |
| 30 IV 8                    | Write-offs Sequester | \$ (12,543)        |             |             |
|                            |                      |                    |             |             |
|                            |                      |                    |             |             |
|                            |                      |                    |             |             |
|                            |                      |                    |             |             |
|                            |                      |                    |             |             |
|                            |                      |                    |             |             |
| <b>Total Other Revenue</b> |                      | <b>\$ (12,323)</b> | <b>\$ -</b> | <b>\$ -</b> |

### G. Balance Sheet

| Name of Facility   | License No.         | Report for Year Ended | Page   | of        |
|--|---------------------|-----------------------|--------|-----------|
| Parkside Rehabilitation and Healthcare                             | 2428                | 9/30/2016             | 31     | 37        |
| Account  |                     |                       | Amount |           |
| <b>Assets</b>  |                     |                       |        |           |
| <b>A. Current Assets</b>   |                     |                       |        |           |
| 1. Cash (on hand and in banks)                                     |                     |                       | \$     | 493,142   |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts)     |                     |                       | \$     | 1,783,518 |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) |                     |                       | \$     | 1,452,737 |
| 4. Inventories   |                     |                       | \$     |           |
| 5. Prepaid Expenses  |                     |                       | \$     | 256,600   |
| a. Prepaid Expenses  | 447                 |                       |        |           |
| b. Prepaid Expenses>Licenses                                       | 979                 |                       |        |           |
| c. Prepaid Expenses>Insurance                                      | 187,388             |                       |        |           |
| d. Prepaid Expenses>RE Taxes                                       | 67,786              |                       |        |           |
| 6. Interest Receivable   |                     |                       | \$     |           |
| 7. Medicare Final Settlement Receivable                            |                     |                       | \$     |           |
| 8. Other Current Assets (itemize)                                  |                     |                       | \$     |           |
|  |                     |                       |        |           |
|  |                     |                       |        |           |
|  |                     |                       |        |           |
| <b>A-9. Total Current Assets (Lines A1 thru 8)</b>                 |                     |                       | \$     | 3,985,997 |
| <b>B. Fixed Assets</b>   |                     |                       |        |           |
| 1. Land  |                     |                       | \$     |           |
| 2. Land Improvements   | *Historical Cost    |                       | \$     |           |
|  | Accum. Depreciation | Net                   |        |           |
| 3. Buildings   | *Historical Cost    |                       | \$     |           |
|  | Accum. Depreciation | Net                   |        |           |
| 4. Leasehold Improvements  | *Historical Cost    | 71,571                | \$     | 66,389    |
|  | Accum. Depreciation | 5,182                 | Net    |           |
| 5. Non-Movable Equipment   | *Historical Cost    | 10,921                | \$     | 9,829     |
|  | Accum. Depreciation | 1,092                 | Net    |           |
| 6. Movable Equipment   | *Historical Cost    | 23,246                | \$     | 18,467    |
|  | Accum. Depreciation | 4,779                 | Net    |           |
| 7. Motor Vehicles  | *Historical Cost    |                       | \$     |           |
|  | Accum. Depreciation | Net                   |        |           |
| 8. Minor Equipment-Not Depreciable                                 |                     |                       | \$     |           |
| 9. Other Fixed Assets (itemize)                                    |                     |                       | \$     | 7,656     |
| F/S vs C/R NBV   | 7,656               |                       |        |           |
| <b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>                  |                     |                       | \$     | 102,341   |

\* 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        |
|--|-------------|-----------------------|---------------------------|-----------|
| Parkside Rehabilitation and Healthcare C                           | 2428        | 9/30/2016             | 32                        | 37        |
| Account  |             |                       | Amount                    |           |
| Total Brought Forward:   |             |                       | \$                        | 4,088,338 |
| <b>C. Leasehold or like property recorded for Equity Purposes.</b> |             |                       |                           |           |
| 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                                 |             |                       | \$                        |           |
| <b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>          |             |                       | \$                        |           |
| <b>D. Investment and Other Assets</b>                              |             |                       |                           |           |
| 1. Deferred Deposits   |             |                       | \$                        |           |
| 2. Escrow Deposits   |             |                       | \$                        |           |
| 3. Organization Expense  |             |                       | *Historical Cost _____    |           |
|  |             |                       | Accum. Depreciation _____ | Net       |
|  |             |                       | \$                        |           |
| 4. Goodwill (Purchased Only)                                       |             |                       | \$                        |           |
| 5. Investments Related to Resident Care ( <i>itemize</i> )         |             |                       | \$                        |           |
| _____  |             |                       |                           |           |
| 6. Loans to Owners or Related Parties ( <i>itemize</i> )           |             |                       | \$                        |           |
| Name and Address   |             | Amount                | Loan Date                 |           |
| _____  |             | _____                 | _____                     |           |
| 7. Other Assets ( <i>itemize</i> )                                 |             |                       | \$                        | 10,180    |
| Deposits   |             | 10,180                |                           |           |
| _____  |             |                       |                           |           |
| <b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>   |             |                       | \$                        | 10,180    |
| <b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>            |             |                       | \$                        | 4,098,518 |

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

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

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

|  |  |                     |                                    |            |                  |
|--|--|---------------------|------------------------------------|------------|------------------|
| Name of Facility<br>Parkside Rehabilitation and Healthcare Center,           |  | License No.<br>2428 | Report for Year Ended<br>9/30/2016 | Page<br>33 | of<br>37         |
| Account  |  |                     |                                    | Amount     |                  |
| <b>Liabilities</b>   |  |                     |                                    |            |                  |
| A. Current Liabilities   |  |                     |                                    |            |                  |
| 1. Trade Accounts Payable  |  |                     |                                    | \$         | 1,071,776        |
| 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> )   |  |                     |                                    | \$         | 296,428          |
| 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> )                             |  |                     |                                    | \$         | 2,218,948        |
| Other Current Payables>Resident Fu   |  | 38,962              | Other Accrued>Provider             | 216,170    |                  |
| AR Related Payables>Write-offs-Set   |  | (3,424)             | Other Accrued>Insuranc             | 76,233     |                  |
| Other Accrued  |  | 312,259             | Current Debt>Working C             | 1,080,000  |                  |
| Other Accrued>Accounting Fees  |  | 8,748               | Rent Payable                       | 490,000    |                  |
| <b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>                    |  |                     |                                    | <b>\$</b>  | <b>3,587,152</b> |

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

(Carry Total forward to next page)

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

|   |  |                     |                                    |              |          |
|---|--|---------------------|------------------------------------|--------------|----------|
| Name of Facility<br>Parkside Rehabilitation and Healthcare Cent |  | License No.<br>2428 | Report for Year Ended<br>9/30/2016 | Page<br>34   | of<br>37 |
| Account   |  |                     |                                    | Amount       |          |
| Total Brought Forward:  |  |                     |                                    | 3,587,152    |          |
| <b>Liabilities (cont'd)</b>                                     |  |                     |                                    |              |          |
| B. Long-Term Liabilities  |  |                     |                                    |              |          |
| 1. Loans Payable-Equipment ( <i>itemize</i> )                   |  |                     |                                    |              |          |
| Name of Lender  |  | Purpose             | Amount                             | Date Due     | \$       |
|   |  |                     |                                    |              |          |
| 2. Mortgages Payable  |  |                     |                                    |              |          |
| \$  |  |                     |                                    |              |          |
| 3. Loans from Owners or Related Parties ( <i>itemize</i> )      |  |                     |                                    |              |          |
| \$ 1,805  |  |                     |                                    |              |          |
| Name and Address of Lender                                      |  | Amount              | Loan Date                          |              |          |
| Related Party Loan  |  | 1,805               |                                    |              |          |
| 4. Other Long-Term Liabilities ( <i>itemize</i> )               |  |                     |                                    |              |          |
| Due To Liability  |  |                     | 1,523,912                          | \$ 1,523,912 |          |
|   |  |                     |                                    |              |          |
|   |  |                     |                                    |              |          |
| B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)       |  |                     |                                    |              |          |
| \$ 1,525,717  |  |                     |                                    |              |          |
| C. <b>Total All Liabilities</b> (Lines A-13 + B-5)              |  |                     |                                    |              |          |
| \$ 5,112,869  |  |                     |                                    |              |          |



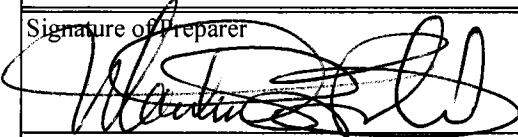
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

| Name of Facility  | License No. | Report for Year Ended | Page   | of          |
|---|-------------|-----------------------|--------|-------------|
| Parkside Rehabilitation and Healthcare  | 2428        | 9/30/2016             | 35     | 37          |
| Account   |             |                       | Amount |             |
| <b>A. Reserves</b>  |             |                       |        |             |
| 1. Reserve for value of leased land   |             |                       | \$     |             |
| 2. Reserve for depreciation value of leased buildings and appurtenances to be amortized |             |                       | \$     |             |
| 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>B. Net Worth</b>   |             |                       |        |             |
| 1. Owner's Capital  |             |                       | \$     |             |
| 2. Capital Stock  |             |                       | \$     |             |
| 3. Paid-in Surplus  |             |                       | \$     |             |
| 4. Treasury Stock   |             |                       | \$     |             |
| 5. Cumulated Earnings   |             |                       | \$     |             |
| 6. Gain or Loss for Period  |             |                       | \$     | (1,014,351) |
|   | 3/1/2016    | thru 9/30/2016        |        |             |
| 7. Total Net Worth  |             |                       | \$     | (1,014,351) |
| <b>C. Total Reserves and Net Worth</b>  |             |                       | \$     | (1,014,351) |
| <b>D. Total Liabilities, Reserves, and Net Worth</b>                                    |             |                       | \$     | 4,098,518   |

### H. Changes in Total Net Worth

| Name of Facility  | License No. | Report for Year Ended | Page        | of          |
|---|-------------|-----------------------|-------------|-------------|
| Parkside Rehabilitation and Healthcare Ce                               | 2428        | 9/30/2016             | 36          | 37          |
| Account   |             |                       | Amount      |             |
| A. Balance at End of Prior Period as shown on Report of 09/30/2015      |             |                       | \$          |             |
| B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )           |             |                       | \$          | 6,261,170   |
| C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> ) |             |                       | \$          | 7,275,521   |
| D. Net Income or Deficit  |             |                       | \$          | (1,014,351) |
| E. Balance  |             |                       | \$          | (1,014,351) |
| F. Additions  |             |                       |             |             |
| 1. Additional Capital Contributed ( <i>itemize</i> )                    |             |                       |             |             |
| Expenses Per Page 27  |             |                       | \$7,283,177 |             |
| F/S vs C/R Depreciation   |             |                       | (7,656)     |             |
| Expenses Per F/S  |             |                       | \$7,275,521 |             |
| 2. Other ( <i>itemize</i> )   |             |                       |             |             |
| 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. <b>Balance at End of Period</b>                                      |             |                       | \$          | (1,014,351) |
|   |             |                       |             | 09/30/16    |

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

|  |   |                                    |            |          |
|--|---|------------------------------------|------------|----------|
| Name of Facility<br>Parkside Rehabilitation and Healthcare   | License No.<br>2428   | Report for Year Ended<br>9/30/2016 | Page<br>37 | of<br>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) |            |          |
| <b>Preparer/Reviewer Certification</b>   |   |                                    |            |          |
| <p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p> |   |                                    |            |          |
| Signature of Preparer<br>   | Title<br>PRINCIPAL  | Date Signed<br>1/27/17             |            |          |
| Printed Name of Preparer<br>Matthew S. Bivolack  |   |                                    |            |          |
| Address Address<br>555 Long Wharf Drive, New Haven, CT 06511   |   | Phone Number<br>203-781-9600       |            |          |

Subject to the attached accountants' consulting report

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center for the year ended September 30, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

***MARCUM LLP***

New Haven, CT  
January 27, 2017



MARCUMGROUP  
MEMBER

# Annual Report of Long-Term Care Facility Cost Year 2016 Checklist

**Facility Name** Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center

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

Yes No

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

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

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? 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 2016, 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 2015?

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: **Grandview Rehabilitation and Healthcare Center**  
 Engagement: **Medicaid - Grandview Rehabilitation and Healthcare Center**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**

| Account     | Description                                       | ADJ<br>9/30/2016 | JE Ref # | RJE | FINAL<br>9/30/2016 |
|-------------|---|------------------|----------|-----|--------------------|
| 1000-402-00 | Cash>Facility Deposits                            | 3,036.00         |          |     | 3,036.00           |
| 1000-403-00 | Cash>Operating                                    | 450,444.00       |          |     | 450,444.00         |
| 1000-421-00 | Cash>Resident Funds                               | 700.00           |          |     | 700.00             |
| 1005-421-00 | Restricted Cash>Resident Funds                    | 38,962.00        |          |     | 38,962.00          |
| 1010-000-15 | Accounts Receivable>Other                         | 241,073.00       |          |     | 241,073.00         |
| 1010-201-00 | Accounts Receivable>Medicare A                    | 108,177.00       |          |     | 108,177.00         |
| 1010-203-00 | Accounts Receivable>Private                       | 184,921.00       |          |     | 184,921.00         |
| 1010-204-00 | Accounts Receivable>Medicaid                      | 933,185.00       |          |     | 933,185.00         |
| 1010-207-00 | Accounts Receivable>Hospice                       | 11,991.00        |          |     | 11,991.00          |
| 1010-208-00 | Accounts Receivable>Insurance                     | 161,836.00       |          |     | 161,836.00         |
| 1010-409-00 | Accounts Receivable>Clearing                      | 201,556.00       |          |     | 201,556.00         |
| 1010-450-00 | Accounts Receivable>Allow for Doubtful Accts      | (61,906.00)      |          |     | (61,906.00)        |
| 1010-457-00 | Accounts Receivable>Write-offs-Uncollectible      | 2,685.00         |          |     | 2,685.00           |
| 1030-000-00 | Prepaid Expenses                                  | 447.00           |          |     | 447.00             |
| 1030-069-00 | Prepaid Expenses>Licenses                         | 979.00           |          |     | 979.00             |
| 1030-208-00 | Prepaid Expenses>Insurance                        | 187,388.00       |          |     | 187,388.00         |
| 1030-766-00 | Prepaid Expenses>RE Taxes                         | 67,786.00        |          |     | 67,786.00          |
| 1035-575-00 | Other Current Receivables>Due to/from Prior Owner | 1,452,737.00     |          |     | 1,452,737.00       |
| 1050-603-00 | Fixed Assets>Leasehold Improvements               | 71,571.00        |          |     | 71,571.00          |
| 1050-604-00 | Fixed Assets>Equip-Fixed                          | 10,921.00        |          |     | 10,921.00          |
| 1050-605-00 | Fixed Assets>Equip-Moveable                       | 11,140.00        |          |     | 11,140.00          |
| 1050-607-00 | Fixed Assets>Computer Hardware                    | 12,106.00        |          |     | 12,106.00          |
| 1051-603-00 | Accum Depn>Leasehold Improvements                 | (1,397.00)       |          |     | (1,397.00)         |
| 1051-604-00 | Accum Depn>Equip-Fixed                            | (489.00)         |          |     | (489.00)           |
| 1051-605-00 | Accum Depn>Equip-Moveable                         | (1,175.00)       |          |     | (1,175.00)         |
| 1051-607-00 | Accum Depn>Computer Hardware                      | (336.00)         |          |     | (336.00)           |
| 1080-671-00 | Other Assets>Deposits                             | 10,180.00        |          |     | 10,180.00          |
| 2005-000-00 | Accounts Payable                                  | (1,071,776.00)   |          |     | (1,071,776.00)     |
| 2010-421-00 | Other Current Payables>Resident Funds             | (38,962.00)      |          |     | (38,962.00)        |
| 2011-456-00 | AR Related Payables>Write-offs-Sequester          | 3,424.00         |          |     | 3,424.00           |
| 2020-001-00 | Accrued Wages & Related>Wages                     | (98,855.00)      |          |     | (98,855.00)        |
| 2020-756-00 | Accrued Wages & Related>Benefit Time              | (130,251.00)     |          |     | (130,251.00)       |
| 2020-758-00 | Accrued Wages & Related>Worker's Comp Payable     | (67,322.00)      |          |     | (67,322.00)        |
| 2025-000-00 | Other Accrued                                     | (312,259.00)     |          |     | (312,259.00)       |
| 2025-064-00 | Other Accrued>Accounting Fees                     | (8,748.00)       |          |     | (8,748.00)         |
| 2025-118-00 | Other Accrued>Provider Tax                        | (216,170.00)     |          |     | (216,170.00)       |
| 2025-208-00 | Other Accrued>Insurance                           | (16,220.00)      |          |     | (16,220.00)        |
| 2025-766-00 | Other Accrued>RE Taxes                            | (60,013.00)      |          |     | (60,013.00)        |
| 2030-783-00 | Current Debt>Working Capital                      | (1,080,000.00)   |          |     | (1,080,000.00)     |
| 2040-000-00 | Due To/(From)                                     | (1,523,912.00)   |          |     | (1,523,912.00)     |
| 2040-940-00 | Due To/(From)>Related Parties                     | (1,805.00)       |          |     | (1,805.00)         |
| 5001-201-01 | R&B>Medicare A>Certified                          | (1,058,400.00)   |          |     | (1,058,400.00)     |
| 5001-201-03 | R&B>Medicare A>C/A                                | 370,086.00       |          |     | 370,086.00         |
| 5001-203-01 | R&B>Private>Certified                             | (734,400.00)     |          |     | (734,400.00)       |
| 5001-203-03 | R&B>Private>C/A                                   | 485,025.00       |          |     | 485,025.00         |
| 5001-204-01 | R&B>Medicaid>Certified                            | (18,872,000.00)  |          |     | (18,872,000.00)    |
| 5001-204-03 | R&B>Medicaid>C/A                                  | 13,985,428.00    |          |     | 13,985,428.00      |
| 5001-207-01 | R&B>Hospice>Certified                             | (436,000.00)     |          |     | (436,000.00)       |
| 5001-207-03 | R&B>Hospice>C/A                                   | 324,035.00       |          |     | 324,035.00         |
| 5001-208-01 | R&B>Insurance>Certified                           | (438,400.00)     |          |     | (438,400.00)       |
| 5001-208-03 | R&B>Insurance>C/A                                 | 213,650.00       |          |     | 213,650.00         |
| 5012-201-00 | Pharmacy Rev>Medicare A                           | (67,150.00)      |          |     | (67,150.00)        |
| 5012-201-03 | Pharmacy Rev>Medicare A>C/A                       | 67,150.00        |          |     | 67,150.00          |
| 5012-208-00 | Pharmacy Rev>Insurance                            | (10,619.00)      |          |     | (10,619.00)        |
| 5012-208-03 | Pharmacy Rev>Insurance>C/A                        | 10,619.00        |          |     | 10,619.00          |
| 5025-201-00 | Speech Therapy Rev>Medicare A                     | (14,637.00)      |          |     | (14,637.00)        |
| 5025-201-03 | Speech Therapy Rev>Medicare A>C/A                 | 14,637.00        |          |     | 14,637.00          |
| 5025-202-00 | Speech Therapy Rev>Medicare B                     | (17,427.00)      |          |     | (17,427.00)        |
| 5025-202-03 | Speech Therapy Rev>Medicare B>C/A                 | 74.00            |          |     | 74.00              |

| Account     | Description                                | ADJ         | JE Ref # | RJE          | FINAL        |
|-------------|--|-------------|----------|--------------|--------------|
|             |  | 9/30/2016   |          |              | 9/30/2016    |
| 5025-204-00 | Speech Therapy Rev>Medicaid                | (15,105.00) |          |              | (15,105.00)  |
| 5025-204-03 | Speech Therapy Rev>Medicaid>C/A            | 15,105.00   |          |              | 15,105.00    |
| 5025-208-00 | Speech Therapy Rev>Insurance               | (9,494.00)  |          |              | (9,494.00)   |
| 5025-208-03 | Speech Therapy Rev>Insurance>C/A           | 4,143.00    |          |              | 4,143.00     |
| 5026-201-00 | Physical Therapy Rev>Medicare A            | (90,240.00) |          |              | (90,240.00)  |
| 5026-201-03 | Physical Therapy Rev>Medicare A>C/A        | 90,240.00   |          |              | 90,240.00    |
| 5026-202-00 | Physical Therapy Rev>Medicare B            | (36,070.00) |          |              | (36,070.00)  |
| 5026-203-00 | Physical Therapy Rev>Private               | (280.00)    |          |              | (280.00)     |
| 5026-204-00 | Physical Therapy Rev>Medicaid              | (35,374.00) |          |              | (35,374.00)  |
| 5026-204-03 | Physical Therapy Rev>Medicaid>C/A          | 35,374.00   |          |              | 35,374.00    |
| 5026-208-00 | Physical Therapy Rev>Insurance             | (38,340.00) |          |              | (38,340.00)  |
| 5026-208-03 | Physical Therapy Rev>Insurance>C/A         | 29,633.00   |          |              | 29,633.00    |
| 5027-201-00 | Occup Therapy Rev>Medicare A               | (91,219.00) |          |              | (91,219.00)  |
| 5027-201-03 | Occup Therapy Rev>Medicare A>C/A           | 91,219.00   |          |              | 91,219.00    |
| 5027-202-00 | Occup Therapy Rev>Medicare B               | (32,662.00) |          |              | (32,662.00)  |
| 5027-203-00 | Occup Therapy Rev>Private                  | (351.00)    |          |              | (351.00)     |
| 5027-204-00 | Occup Therapy Rev>Medicaid                 | (39,794.00) |          |              | (39,794.00)  |
| 5027-204-03 | Occup Therapy Rev>Medicaid>C/A             | 39,794.00   |          |              | 39,794.00    |
| 5027-208-00 | Occup Therapy Rev>Insurance                | (41,579.00) |          |              | (41,579.00)  |
| 5027-208-03 | Occup Therapy Rev>Insurance>C/A            | 29,836.00   |          |              | 29,836.00    |
| 5900-025-00 | Other Rev>Miscellaneous                    | (220.00)    |          |              | (220.00)     |
| 5900-456-00 | Other Rev>Write-offs-Sequester             | 12,543.00   |          |              | 12,543.00    |
| 6115-022-00 | Gen Nsg Exp>Supplies                       | 28,077.00   |          |              | 28,077.00    |
| 6115-024-00 | Gen Nsg Exp>Contracted Service             | 75,438.00   |          | (4,557.00)   | 70,881.00    |
| 6115-026-00 | Gen Nsg Exp>Forms & Printing               | 417.00      |          |              | 417.00       |
| 6115-032-00 | Gen Nsg Exp>Training & Educ                | 940.00      |          |              | 940.00       |
| 6115-046-00 | Gen Nsg Exp>Med Director Fees              | 21,000.00   |          |              | 21,000.00    |
| 6115-053-00 | Gen Nsg Exp>Oxygen                         | 3,956.00    |          |              | 3,956.00     |
| 6115-080-00 | Gen Nsg Exp>Equip-Minor                    | 24,438.00   |          |              | 24,438.00    |
| 6115-081-00 | Gen Nsg Exp>Equip-Rental                   | 39,442.00   |          | (9,767.00)   | 29,675.00    |
| 6115-082-00 | Gen Nsg Exp>Software Rental                | 9,361.00    |          | 1,794.00     | 11,155.00    |
| 6115-102-00 | Gen Nsg Exp>Incontinence Supplies          | 33,191.00   |          |              | 33,191.00    |
| 6115-103-00 | Gen Nsg Exp>House                          | 14,073.00   |          |              | 14,073.00    |
| 6115-103-15 | Gen Nsg Exp>House>Other                    | 968.00      |          |              | 968.00       |
| 6115-103-17 | Gen Nsg Exp>House>Add-on                   | 4,179.00    |          |              | 4,179.00     |
| 6115-279-00 | Gen Nsg Exp>Transportation                 | 452.00      |          |              | 452.00       |
| 6130-001-20 | Nursing Admin>Wages>Director               | 96,358.00   |          | 5,037.00     | 101,395.00   |
| 6130-001-21 | Nursing Admin>Wages>Assistant Director     | 55,180.00   |          | 4,902.00     | 60,082.00    |
| 6130-001-25 | Nursing Admin>Wages>RN                     | 33,478.00   |          | 681.00       | 34,159.00    |
| 6130-001-29 | Nursing Admin>Wages>MDS / RNAC             | 143,285.00  |          | (99,014.00)  | 44,271.00    |
| 6130-001-30 | Nursing Admin>Wages>QA/ Infection Control  | 13,018.00   |          |              | 13,018.00    |
| 6130-001-36 | Nursing Admin>Wages>Staff Coordinator      | 20,961.00   |          | 2,133.00     | 23,094.00    |
| 6130-008-20 | Nursing Admin>Bonus>Director               | 2,500.00    |          |              | 2,500.00     |
| 6130-008-21 | Nursing Admin>Bonus Pay>Assistant Director | 3,811.00    |          | (1,311.00)   | 2,500.00     |
| 6130-008-29 | Nursing Admin>Bonus>MDS / RNAC             | 5,000.00    |          |              | 5,000.00     |
| 6130-008-30 | Nursing Admin>Bonus>QA/ Infection Control  | 2,500.00    |          |              | 2,500.00     |
| 6130-008-36 | Nursing Admin>Bonus>Staff Coordinator      | 2,500.00    |          |              | 2,500.00     |
| 6130-010-00 | Nursing Admin>Wages-V,H,S                  | 14,927.00   |          | (14,927.00)  | 0.00         |
| 6130-011-00 | Nursing Admin>Wages-Holiday                | 2,758.00    |          | (2,758.00)   | 0.00         |
| 6130-017-00 | Nursing Admin>Workers Comp                 | 22,692.00   |          |              | 22,692.00    |
| 6130-019-12 | Nursing Admin>PR Taxes>Fica                | 30,633.00   |          |              | 30,633.00    |
| 6130-019-13 | Nursing Admin>PR Taxes>SUI                 | 7,743.00    |          |              | 7,743.00     |
| 6130-019-14 | Nursing Admin>PR Taxes>FUI                 | 565.00      |          |              | 565.00       |
| 6216-001-25 | Cert Nsg Exp>Wages>RN                      | 316,528.00  |          | 16,490.00    | 333,018.00   |
| 6216-001-26 | Cert Nsg Exp>Wages>LPN                     | 723,271.00  |          | 46,402.00    | 769,673.00   |
| 6216-001-27 | Cert Nsg Exp>Wages>CNA                     | 935,730.00  |          | 70,049.00    | 1,005,779.00 |
| 6216-008-25 | Cert Nsg Exp>Bonus Pay>RN                  | 9,409.00    |          | (109.00)     | 9,300.00     |
| 6216-008-26 | Cert Nsg Exp>Bonus Pay>LPN                 | 37,179.00   |          | (279.00)     | 36,900.00    |
| 6216-008-27 | Cert Nsg Exp>Bonus Pay>CNA                 | 45,183.00   |          | (133.00)     | 45,050.00    |
| 6216-010-00 | Cert Nsg Exp>Wages-V,H,S                   | 110,081.00  |          | (110,081.00) | 0.00         |
| 6216-011-00 | Cert Nsg Exp>Wages-Holiday                 | 22,340.00   |          | (22,340.00)  | 0.00         |
| 6216-017-00 | Cert Nsg Exp>Workers Comp                  | 122,971.00  |          |              | 122,971.00   |
| 6216-019-12 | Cert Nsg Exp>PR Taxes>Fica                 | 163,430.00  |          |              | 163,430.00   |

| Account     | Description                              | ADJ       | JE Ref # | RJE | FINAL     |
|-------------|--|-----------|----------|-----|-----------|
|             |  | 9/30/2016 |          |     | 9/30/2016 |
| 6216-019-13 | Cert Nsg Exp>PR Taxes>SUI                | 70,320.00 |          |     | 70,320.00 |
| 6216-019-14 | Cert Nsg Exp>PR Taxes>FUI                | 5,674.00  |          |     | 5,674.00  |
| 6812-024-00 | Pharmacy Exp>Contracted Service          | 3,914.00  |          |     | 3,914.00  |
| 6812-024-15 | Pharmacy Exp>Contracted Service>Other    | 1,768.00  |          |     | 1,768.00  |
| 6812-050-00 | Pharmacy Exp>RX                          | 731.00    |          |     | 731.00    |
| 6812-105-00 | Pharmacy Exp>Medicare Part D Non-covered | 4,412.00  |          |     | 4,412.00  |
| 6812-201-00 | Pharmacy Exp>Medicare A                  | 62,288.00 |          |     | 62,288.00 |
| 6812-204-00 | Pharmacy Exp>Medicaid                    | 7,060.00  |          |     | 7,060.00  |
| 6812-208-00 | Pharmacy Exp>Insurance                   | 32,751.00 |          |     | 32,751.00 |
| 6813-050-00 | IV Exp>RX                                | 3,978.00  |          |     | 3,978.00  |
| 6825-024-00 | Speech Therapy Exp>Contracted Service    | 9,307.00  |          |     | 9,307.00  |
| 6825-201-00 | Speech Therapy Exp>Medicare A            | 2,464.00  |          |     | 2,464.00  |
| 6825-202-00 | Speech Therapy Exp>Medicare B            | 6,327.00  |          |     | 6,327.00  |
| 6825-204-00 | Speech Therapy Exp>Medicaid              | 1,760.00  |          |     | 1,760.00  |
| 6825-208-00 | Speech Therapy Exp>Insurance             | 530.00    |          |     | 530.00    |
| 6825-211-00 | Speech Therapy Exp>Medicare HMO          | 814.00    |          |     | 814.00    |
| 6826-001-20 | Physical Therapy Exp>Wages>Director      | 26,250.00 |          |     | 26,250.00 |
| 6826-001-22 | Physical Therapy Exp>Wages>Staff         | 2,465.00  |          |     | 2,465.00  |
| 6826-001-23 | Physical Therapy Exp>Wages>Assistant     | 6,379.00  |          |     | 6,379.00  |
| 6826-010-00 | Physical Therapy Exp>Wages-V,H,S         | 2,427.00  |          |     | 2,427.00  |
| 6826-011-00 | Physical Therapy Exp>Wages-Holiday       | 865.00    |          |     | 865.00    |
| 6826-017-00 | Physical Therapy Exp>Workers Comp        | 2,118.00  |          |     | 2,118.00  |
| 6826-019-12 | Physical Therapy Exp>PR Taxes>Fica       | 2,968.00  |          |     | 2,968.00  |
| 6826-019-13 | Physical Therapy Exp>PR Taxes>SUI        | 1,023.00  |          |     | 1,023.00  |
| 6826-019-14 | Physical Therapy Exp>PR Taxes>FUI        | 95.00     |          |     | 95.00     |
| 6826-022-00 | Physical Therapy Exp>Supplies            | 152.00    |          |     | 152.00    |
| 6826-024-00 | Physical Therapy Exp>Contracted Service  | 56,298.00 |          |     | 56,298.00 |
| 6826-201-00 | Physical Therapy Exp>Medicare A          | 12,466.00 |          |     | 12,466.00 |
| 6826-202-00 | Physical Therapy Exp>Medicare B          | 18,091.00 |          |     | 18,091.00 |
| 6826-204-00 | Physical Therapy Exp>Medicaid            | 5,665.00  |          |     | 5,665.00  |
| 6826-208-00 | Physical Therapy Exp>Insurance           | 1,149.00  |          |     | 1,149.00  |
| 6826-211-00 | Physical Therapy Exp>Medicare HMO        | 2,617.00  |          |     | 2,617.00  |
| 6827-001-22 | Occup Therapy Exp>Wages>Staff            | 26,565.00 |          |     | 26,565.00 |
| 6827-001-23 | Occup Therapy Exp>Wages>Assistant        | 32,252.00 |          |     | 32,252.00 |
| 6827-010-00 | Occup Therapy Exp>Wages-V,H,S            | 2,808.00  |          |     | 2,808.00  |
| 6827-011-00 | Occup Therapy Exp>Wages-Holiday          | 1,032.00  |          |     | 1,032.00  |
| 6827-017-00 | Occup Therapy Exp>Workers Comp           | 3,553.00  |          |     | 3,553.00  |
| 6827-019-12 | Occup Therapy Exp>PR Taxes>Fica          | 4,889.00  |          |     | 4,889.00  |
| 6827-019-13 | Occup Therapy Exp>PR Taxes>SUI           | 1,810.00  |          |     | 1,810.00  |
| 6827-019-14 | Occup Therapy Exp>PR Taxes>FUI           | 136.00    |          |     | 136.00    |
| 6827-024-00 | Occup Therapy Exp>Contracted Service     | 15,326.00 |          |     | 15,326.00 |
| 6827-201-00 | Occup Therapy Exp>Medicare A             | 14,051.00 |          |     | 14,051.00 |
| 6827-202-00 | Occup Therapy Exp>Medicare B             | 13,743.00 |          |     | 13,743.00 |
| 6827-204-00 | Occup Therapy Exp>Medicaid               | 4,346.00  |          |     | 4,346.00  |
| 6827-208-00 | Occup Therapy Exp>Insurance              | 1,151.00  |          |     | 1,151.00  |
| 6827-211-00 | Occup Therapy Exp>Medicare HMO           | 2,757.00  |          |     | 2,757.00  |
| 6829-022-00 | PEN Exp>Supplies                         | 202.00    |          |     | 202.00    |
| 6830-022-00 | Wound Care Exp>Supplies                  | 1,222.00  |          |     | 1,222.00  |
| 6859-136-00 | Other Ancillary Exp>Lab                  | 7,471.00  |          |     | 7,471.00  |
| 6859-137-00 | Other Ancillary Exp>Radiology            | 2,735.00  |          |     | 2,735.00  |
| 7714-001-20 | Activity Exp>Wages>Director              | 20,847.00 |          |     | 20,847.00 |
| 7714-001-23 | Activity Exp>Wages>Assistant             | 36,645.00 |          |     | 36,645.00 |
| 7714-008-20 | Activity>Bonus>Director                  | 550.00    |          |     | 550.00    |
| 7714-008-23 | Activity Exp>Bonus Pay>Assistant         | 1,003.00  |          |     | 1,003.00  |
| 7714-010-00 | Activity Exp>Wages-V,H,S                 | 3,854.00  |          |     | 3,854.00  |
| 7714-011-00 | Activity Exp>Wages-Holiday               | 1,332.00  |          |     | 1,332.00  |
| 7714-017-00 | Activity Exp>Workers Comp                | 3,598.00  |          |     | 3,598.00  |
| 7714-019-12 | Activity Exp>PR Taxes>Fica               | 4,744.00  |          |     | 4,744.00  |
| 7714-019-13 | Activity Exp>PR Taxes>SUI                | 2,186.00  |          |     | 2,186.00  |
| 7714-019-14 | Activity Exp>PR Taxes>FUI                | 157.00    |          |     | 157.00    |
| 7714-022-00 | Activity Exp>Supplies                    | 2,019.00  |          |     | 2,019.00  |
| 7714-024-00 | Activity Exp>Contracted Service          | 5,278.00  |          |     | 5,278.00  |
| 7714-080-00 | Activity Exp>Equip-Minor                 | 478.00    |          |     | 478.00    |

| Account     | Description                                   | ADJ        | JE Ref # | RJE         | FINAL      |
|-------------|---|------------|----------|-------------|------------|
|             |   | 9/30/2016  |          |             | 9/30/2016  |
| 7741-001-20 | Social Services Exp>Wages>Director            | 16,738.00  |          |             | 16,738.00  |
| 7741-001-23 | Social Services Exp>Wages>Assistant           | 21,706.00  |          |             | 21,706.00  |
| 7741-001-54 | Social Services Exp>Wages>Admissions          | 37,426.00  |          |             | 37,426.00  |
| 7741-008-20 | Social Services>Bonus>Director                | 550.00     |          |             | 550.00     |
| 7741-008-54 | Social Services>Bonus>Admissions              | 550.00     |          |             | 550.00     |
| 7741-010-00 | Social Services Exp>Wages-V,H,S               | 3,426.00   |          |             | 3,426.00   |
| 7741-011-00 | Social Services Exp>Wages-Holiday             | 1,394.00   |          |             | 1,394.00   |
| 7741-017-00 | Social Services Exp>Workers Comp              | 4,774.00   |          |             | 4,774.00   |
| 7741-019-12 | Social Services Exp>PR Taxes>Fica             | 6,191.00   |          |             | 6,191.00   |
| 7741-019-13 | Social Services Exp>PR Taxes>SUI              | 2,472.00   |          |             | 2,472.00   |
| 7741-019-14 | Social Services Exp>PR Taxes>FUI              | 201.00     |          |             | 201.00     |
| 7741-022-00 | Social Services Exp>Supplies                  | 754.00     |          |             | 754.00     |
| 7741-024-00 | Social Services Exp>Contracted Service        | 4,824.00   |          |             | 4,824.00   |
| 7741-067-00 | Social Services Exp>Hiring                    | 6,500.00   |          |             | 6,500.00   |
| 7749-001-22 | Medical Records Exp>Wages>Staff               | 17,694.00  |          |             | 17,694.00  |
| 7749-008-22 | Medical Records Exp>Bonus>Staff               | 550.00     |          |             | 550.00     |
| 7749-010-00 | Medical Records Exp>Wages-V,H,S               | 1,196.00   |          |             | 1,196.00   |
| 7749-011-00 | Medical Records Exp>Wages-Holiday             | 272.00     |          |             | 272.00     |
| 7749-017-00 | Medical Records Exp>Workers Comp              | 1,102.00   |          |             | 1,102.00   |
| 7749-019-12 | Medical Records Exp>PR Taxes>Fica             | 1,728.00   |          |             | 1,728.00   |
| 7749-019-13 | Medical Records Exp>PR Taxes>SUI              | 854.00     |          |             | 854.00     |
| 7749-019-14 | Medical Records Exp>PR Taxes>FUI              | 70.00      |          |             | 70.00      |
| 7749-024-00 | Medical Records Exp>Contracted Service        | 1,698.00   |          |             | 1,698.00   |
| 7930-001-20 | Dietary Exp>Wages>Director                    | 26,170.00  |          | 3,818.00    | 29,988.00  |
| 7930-001-23 | Dietary Exp>Wages>Assistant                   | 87,843.00  |          | 3,828.00    | 91,671.00  |
| 7930-001-57 | Dietary Exp>Wages>Cook                        | 73,625.00  |          | 7,399.00    | 81,024.00  |
| 7930-001-58 | Dietary Exp>Wages>Dietician                   | 22,019.00  |          | (282.00)    | 21,737.00  |
| 7930-008-20 | Dietary Exp>Bonus>Director                    | 550.00     |          |             | 550.00     |
| 7930-008-23 | Dietary Exp>Bonus Pay>Assistant               | 3,096.00   |          | (1,096.00)  | 2,000.00   |
| 7930-008-57 | Dietary Exp>Bonus>Cook                        | 2,550.00   |          |             | 2,550.00   |
| 7930-010-00 | Dietary Exp>Wages-V,H,S                       | 11,056.00  |          | (11,056.00) | 0.00       |
| 7930-011-00 | Dietary Exp>Wages-Holiday                     | 2,611.00   |          | (2,611.00)  | 0.00       |
| 7930-017-00 | Dietary Exp>Workers Comp                      | 13,068.00  |          |             | 13,068.00  |
| 7930-019-12 | Dietary Exp>PR Taxes>Fica                     | 16,854.00  |          |             | 16,854.00  |
| 7930-019-13 | Dietary Exp>PR Taxes>SUI                      | 8,689.00   |          |             | 8,689.00   |
| 7930-019-14 | Dietary Exp>PR Taxes>FUI                      | 800.00     |          |             | 800.00     |
| 7930-022-00 | Dietary Exp>Supplies                          | 17,555.00  |          |             | 17,555.00  |
| 7930-023-00 | Dietary Exp>Repairs & Maint                   | 4,266.00   |          | 6,925.00    | 11,191.00  |
| 7930-024-00 | Dietary Exp>Contracted Service                | 6,925.00   |          | (6,925.00)  | 0.00       |
| 7930-035-00 | Dietary Exp>Supplements                       | 11,892.00  |          |             | 11,892.00  |
| 7930-036-00 | Dietary Exp>Food                              | 182,195.00 |          |             | 182,195.00 |
| 7930-069-00 | Dietary Exp>Licenses                          | 430.00     |          |             | 430.00     |
| 7930-080-00 | Dietary Exp>Equip-Minor                       | 4,606.00   |          |             | 4,606.00   |
| 8010-001-20 | Admin Exp>Wages>Director                      | 97,888.00  |          | (2,998.00)  | 94,890.00  |
| 8010-001-23 | Admin Exp>Wages>Assistant                     | 45,471.00  |          | 1,307.00    | 46,778.00  |
| 8010-001-46 | Admin Exp>Wages>Executive                     | 67,500.00  |          |             | 67,500.00  |
| 8010-001-48 | Admin Exp>Wages>Business Office               | 25,764.00  |          | 5,567.00    | 31,331.00  |
| 8010-008-23 | Admin Exp>Bonus Pay>Assistant                 | 1,568.00   |          | (18.00)     | 1,550.00   |
| 8010-008-48 | Admin Exp>Bonus>Business Office               | 1,100.00   |          |             | 1,100.00   |
| 8010-010-00 | Admin Exp>Wages-V,H,S                         | 1,772.00   |          | (1,772.00)  | 0.00       |
| 8010-011-00 | Admin Exp>Wages-Holiday                       | 2,086.00   |          | (2,086.00)  | 0.00       |
| 8010-017-00 | Admin Exp>Workers Comp                        | 13,485.00  |          |             | 13,485.00  |
| 8010-019-12 | Admin Exp>PR Taxes>Fica                       | 13,135.00  |          |             | 13,135.00  |
| 8010-019-13 | Admin Exp>PR Taxes>SUI                        | 3,948.00   |          |             | 3,948.00   |
| 8010-019-14 | Admin Exp>PR Taxes>FUI                        | 296.00     |          |             | 296.00     |
| 8010-022-00 | Admin Exp>Supplies                            | 9,391.00   |          |             | 9,391.00   |
| 8010-023-00 | Admin Exp>Repairs & Maint                     | 630.00     |          |             | 630.00     |
| 8010-024-00 | Admin Exp>Contracted Service                  | 28,759.00  |          |             | 28,759.00  |
| 8010-024-91 | Admin Exp>Contracted Service>Payroll Services | 72,403.00  |          |             | 72,403.00  |
| 8010-024-92 | Admin Exp>Contracted Service>Global           | 59,500.00  |          |             | 59,500.00  |
| 8010-024-99 | Admin Exp>Contracted Service>Apex Healthcare  | 63,000.00  |          |             | 63,000.00  |
| 8010-026-00 | Admin Exp>Forms & Printing                    | 4,633.00   |          |             | 4,633.00   |
| 8010-031-00 | Admin Exp>Travel                              | 4,490.00   |          |             | 4,490.00   |

| Account     | Description                               | ADJ        | JE Ref # | RJE         | FINAL      |
|-------------|---|------------|----------|-------------|------------|
|             |   | 9/30/2016  |          |             | 9/30/2016  |
| 8010-032-00 | Admin Exp>Training & Educ                 | 364.00     |          |             | 364.00     |
| 8010-033-00 | Admin Exp>Meals                           | 981.00     |          |             | 981.00     |
| 8010-034-00 | Admin Exp>Dues & Subscriptions            | 350.00     |          |             | 350.00     |
| 8010-058-00 | Admin Exp>Cost Report Fees                | 5,948.00   |          |             | 5,948.00   |
| 8010-061-00 | Admin Exp>IT Fees                         | 3,030.00   |          |             | 3,030.00   |
| 8010-063-00 | Admin Exp>Legal Fees                      | 28,202.00  |          |             | 28,202.00  |
| 8010-064-00 | Admin Exp>Accounting Fees                 | 63,516.00  |          |             | 63,516.00  |
| 8010-065-00 | Admin Exp>Criminal Checks                 | 3,203.00   |          |             | 3,203.00   |
| 8010-067-00 | Admin Exp>Hiring                          | 1,176.00   |          |             | 1,176.00   |
| 8010-068-00 | Admin Exp>Ads & PR                        | 4,064.00   |          |             | 4,064.00   |
| 8010-069-00 | Admin Exp>Licenses                        | 1,788.00   |          |             | 1,788.00   |
| 8010-074-00 | Admin Exp>Postage                         | 1,960.00   |          |             | 1,960.00   |
| 8010-076-00 | Admin Exp>Bank Fees                       | 2,138.00   |          |             | 2,138.00   |
| 8010-080-00 | Admin Exp>Equip-Minor                     | 6,629.00   |          |             | 6,629.00   |
| 8010-081-00 | Admin Exp>Equip-Rental                    | 22,539.00  |          | (22,501.00) | 38.00      |
| 8010-082-00 | Admin Exp>Software Rental                 | 7,146.00   |          |             | 7,146.00   |
| 8010-116-00 | Admin Exp>Auto                            | 1,646.00   |          |             | 1,646.00   |
| 8250-001-20 | Maintenance Exp>Wages>Director            | 30,903.00  |          | 2,636.00    | 33,539.00  |
| 8250-001-23 | Maintenance Exp>Wages>Assistant           | 55,655.00  |          | 3,984.00    | 59,639.00  |
| 8250-008-20 | Maintenance Exp>Bonus>Director            | 550.00     |          |             | 550.00     |
| 8250-008-23 | Maintenance Exp>Bonus>Assistant           | 550.00     |          |             | 550.00     |
| 8250-010-00 | Maintenance Exp>Wages-V,H,S               | 4,867.00   |          | (4,867.00)  | 0.00       |
| 8250-011-00 | Maintenance Exp>Wages-Holiday             | 1,753.00   |          | (1,753.00)  | 0.00       |
| 8250-017-00 | Maintenance Exp>Workers Comp              | 5,424.00   |          |             | 5,424.00   |
| 8250-019-12 | Maintenance Exp>PR Taxes>Fica             | 7,058.00   |          |             | 7,058.00   |
| 8250-019-13 | Maintenance Exp>PR Taxes>SUI              | 2,329.00   |          |             | 2,329.00   |
| 8250-019-14 | Maintenance Exp>PR Taxes>FUI              | 177.00     |          |             | 177.00     |
| 8250-022-00 | Maintenance Exp>Supplies                  | 28,494.00  |          |             | 28,494.00  |
| 8250-023-00 | Maintenance Exp>Repairs & Maint           | 38,782.00  |          |             | 38,782.00  |
| 8250-024-00 | Maintenance Exp>Contracted Service        | 16,513.00  |          |             | 16,513.00  |
| 8250-040-00 | Maintenance Exp>Sanitation & Incineration | 17,679.00  |          |             | 17,679.00  |
| 8250-041-00 | Maintenance Exp>Extermination             | 2,138.00   |          |             | 2,138.00   |
| 8250-043-00 | Maintenance Exp>Landscaping               | 1,763.00   |          |             | 1,763.00   |
| 8250-080-00 | Maintenance Exp>Equip-Minor               | 25,170.00  |          |             | 25,170.00  |
| 8250-081-00 | Maintenance Exp>Equip-Rental              | 1,040.00   |          |             | 1,040.00   |
| 8340-001-20 | Housekeeping Exp>Wages>Director           | 22,022.00  |          | 2,416.00    | 24,438.00  |
| 8340-001-23 | Housekeeping Exp>Wages>Assistant          | 168,366.00 |          | 7,185.00    | 175,551.00 |
| 8340-008-20 | Housekeeping Exp>Bonus>Director           | 550.00     |          |             | 550.00     |
| 8340-008-23 | Housekeeping Exp>Bonus Pay>Assistant      | 5,526.00   |          | (26.00)     | 5,500.00   |
| 8340-010-00 | Housekeeping Exp>Wages-V,H,S              | 7,836.00   |          | (7,836.00)  | 0.00       |
| 8340-011-00 | Housekeeping Exp>Wages-Holiday            | 1,739.00   |          | (1,739.00)  | 0.00       |
| 8340-017-00 | Housekeeping Exp>Workers Comp             | 11,821.00  |          |             | 11,821.00  |
| 8340-019-12 | Housekeeping Exp>PR Taxes>Fica            | 15,056.00  |          |             | 15,056.00  |
| 8340-019-13 | Housekeeping Exp>PR Taxes>SUI             | 8,130.00   |          |             | 8,130.00   |
| 8340-019-14 | Housekeeping Exp>PR Taxes>FUI             | 743.00     |          |             | 743.00     |
| 8340-022-00 | Housekeeping Exp>Supplies                 | 57,193.00  |          |             | 57,193.00  |
| 8340-080-00 | Housekeeping Exp>Equip-Minor              | 7,577.00   |          |             | 7,577.00   |
| 8360-001-23 | Laundry Exp>Wages>Assistant               | 44,719.00  |          |             | 44,719.00  |
| 8360-008-23 | Laundry Exp>Bonus>Assistant               | 2,450.00   |          |             | 2,450.00   |
| 8360-010-00 | Laundry Exp>Wages-V,H,S                   | 2,703.00   |          |             | 2,703.00   |
| 8360-011-00 | Laundry Exp>Wages-Holiday                 | 380.00     |          |             | 380.00     |
| 8360-017-00 | Laundry Exp>Workers Comp                  | 2,795.00   |          |             | 2,795.00   |
| 8360-019-12 | Laundry Exp>PR Taxes>Fica                 | 3,715.00   |          |             | 3,715.00   |
| 8360-019-13 | Laundry Exp>PR Taxes>SUI                  | 2,061.00   |          |             | 2,061.00   |
| 8360-019-14 | Laundry Exp>PR Taxes>FUI                  | 212.00     |          |             | 212.00     |
| 8360-022-00 | Laundry Exp>Supplies                      | 7,979.00   |          |             | 7,979.00   |
| 8360-023-00 | Laundry Exp>Repairs & Maint               | 411.00     |          |             | 411.00     |
| 8360-038-00 | Laundry Exp>Linens                        | 1,176.00   |          |             | 1,176.00   |
| 8410-000-00 | Bad Debt Exp                              | 61,906.00  |          |             | 61,906.00  |
| 8510-062-00 | Telephone & Utility Exp>Telephone         | 11,404.00  |          |             | 11,404.00  |
| 8510-084-00 | Telephone & Utility Exp>Gas               | 12,093.00  |          |             | 12,093.00  |
| 8510-085-00 | Telephone & Utility Exp>Electric          | 65,858.00  |          |             | 65,858.00  |
| 8510-086-00 | Telephone & Utility Exp>Water/Sewer       | 42,231.00  |          |             | 42,231.00  |

| Account                  | Description                                  | ADJ          | JE Ref # | RJE         | FINAL        |
|--------------------------|--|--------------|----------|-------------|--------------|
|                          |  | 9/30/2016    |          |             | 9/30/2016    |
| 8510-087-00              | Telephone & Utility Exp>Cable TV             | 5,678.00     |          |             | 5,678.00     |
| 8510-093-00              | Telephone & Utility Exp>Cell Phone           | 595.00       |          |             | 595.00       |
| 8510-094-00              | Telephone & Utility Exp>Internet             | 1,168.00     |          |             | 1,168.00     |
| 8770-015-00              | Employee Benefits Exp>Employee Benefits      | 269.00       |          |             | 269.00       |
| 8770-019-12              | Employee Benefits Exp>PR Taxes>Fica          | (6.00)       |          |             | (6.00)       |
| 8770-019-13              | Employee Benefits Exp>PR Taxes>SUI           | 6.00         |          |             | 6.00         |
| 8770-757-00              | Employee Benefits Exp>Health Insurance       | 166,611.00   |          |             | 166,611.00   |
| 8770-757-15              | Employee Benefits Exp>Health Insurance>Other | 875.00       |          |             | 875.00       |
| 8776-110-00              | Business Insurance Exp>Liability & Other     | 41,265.00    |          |             | 41,265.00    |
| 8776-112-00              | Business Insurance Exp>Crime                 | 656.00       |          |             | 656.00       |
| 8776-113-00              | Business Insurance Exp>Surety Bond           | 1,283.00     |          |             | 1,283.00     |
| 8776-115-00              | Business Insurance Exp>Property              | 11,739.00    |          |             | 11,739.00    |
| 9176-118-00              | Taxes Exp>Provider Tax                       | 526,656.00   |          |             | 526,656.00   |
| 9176-765-00              | Taxes Exp>Franchise Tax                      | 300.00       |          |             | 300.00       |
| 9176-766-00              | Taxes Exp>RE Taxes                           | 85,565.00    |          |             | 85,565.00    |
| 9176-767-00              | Taxes Exp>Personal Prop Taxes                | 22,009.00    |          |             | 22,009.00    |
| 9276-783-00              | Operating Interest (Inc)/Exp>Working Capital | 33,160.00    |          |             | 33,160.00    |
| 9376-000-00              | Rent Exp                                     | 490,000.00   |          |             | 490,000.00   |
| 9576-603-00              | Depreciation Exp>Leasehold Improvements      | 1,397.00     |          |             | 1,397.00     |
| 9576-604-00              | Depreciation Exp>Equip-Fixed                 | 489.00       |          |             | 489.00       |
| 9576-605-00              | Depreciation Exp>Equip-Moveable              | 1,175.00     |          |             | 1,175.00     |
| 9576-607-00              | Depreciation Exp>Computer Hardware           | 336.00       |          |             | 336.00       |
| Marcum 101               | Case Mix Manager (LVN)                       | 0.00         |          | 105,258.00  | 105,258.00   |
| Marcum 102               | Leased Equipment                             | 0.00         |          | 32,268.00   | 32,268.00    |
| Marcum 103               | Waste Disposal                               | 0.00         |          | 2,763.00    | 2,763.00     |
| Marcum 201               | Rent Payable                                 | (490,000.00) |          |             | (490,000.00) |
| <b>Total</b>             |  | <b>0.00</b>  |          | <b>0.00</b> | <b>0.00</b>  |
| <b>Net (Income) Loss</b> |  | <b>0.00</b>  |          | <b>0.00</b> | <b>0.00</b>  |

Client: **Grandview Rehabilitation and Healthcare Center**  
 Engagement: **Medicaid - Grandview Rehabilitation and Healthcare Center**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Schedule**

| Account                | Description                          | ADJ<br>9/30/2016  | JE Ref # | RJE<br>9/30/2016  | FINAL<br>9/30/2016 |
|------------------------|--------------------------------------|-------------------|----------|-------------------|--------------------|
| <b>Group : [10-A]</b>  | <b>Salaries and Wages</b>            |                   |          |                   |                    |
| <b>Subgroup : [1]</b>  | <b>Operators/Owners</b>              |                   |          |                   |                    |
| 8010-001-46            | Admin Exp>Wages>Executive            | 67,500.00         |          | 0.00              | 67,500.00          |
| <b>Subtotal [1]</b>    | <b>Operators/Owners</b>              | <b>67,500.00</b>  |          | <b>0.00</b>       | <b>67,500.00</b>   |
| <b>Subgroup : [2]</b>  | <b>Administrators</b>                |                   |          |                   |                    |
| 8010-001-20            | Admin Exp>Wages>Director             | 97,888.00         |          | (2,998.00)        | 94,890.00          |
|                        |                                      |                   | RJE - 2  | (2,998.00)        |                    |
| <b>Subtotal [2]</b>    | <b>Administrators</b>                | <b>97,888.00</b>  |          | <b>(2,998.00)</b> | <b>94,890.00</b>   |
| <b>Subgroup : [4]</b>  | <b>Other Administrative Salaries</b> |                   |          |                   |                    |
| 8010-001-23            | Admin Exp>Wages>Assistant            | 45,471.00         |          | 1,307.00          | 46,778.00          |
|                        |                                      |                   | RJE - 2  | 1,307.00          |                    |
| 8010-001-48            | Admin Exp>Wages>Business Office      | 25,764.00         |          | 5,567.00          | 31,331.00          |
|                        |                                      |                   | RJE - 2  | 5,567.00          |                    |
| 8010-008-23            | Admin Exp>Bonus Pay>Assistant        | 1,568.00          |          | (18.00)           | 1,550.00           |
|                        |                                      |                   | RJE - 2  | (18.00)           |                    |
| 8010-008-48            | Admin Exp>Bonus>Business Office      | 1,100.00          |          | 0.00              | 1,100.00           |
| 8010-010-00            | Admin Exp>Wages-V,H,S                | 1,772.00          |          | (1,772.00)        | 0.00               |
|                        |                                      |                   | RJE - 2  | (1,772.00)        |                    |
| 8010-011-00            | Admin Exp>Wages-Holiday              | 2,086.00          |          | (2,086.00)        | 0.00               |
|                        |                                      |                   | RJE - 2  | (2,086.00)        |                    |
| <b>Subtotal [4]</b>    | <b>Other Administrative Salaries</b> | <b>77,761.00</b>  |          | <b>2,998.00</b>   | <b>80,759.00</b>   |
| <b>Subgroup : [5A]</b> | <b>Head Dietitian</b>                |                   |          |                   |                    |
| 7930-001-58            | Dietary Exp>Wages>Dietician          | 22,019.00         |          | (282.00)          | 21,737.00          |
|                        |                                      |                   | RJE - 2  | (282.00)          |                    |
| <b>Subtotal [5A]</b>   | <b>Head Dietitian</b>                | <b>22,019.00</b>  |          | <b>(282.00)</b>   | <b>21,737.00</b>   |
| <b>Subgroup : [5B]</b> | <b>Food Service Supervisor</b>       |                   |          |                   |                    |
| 7930-001-20            | Dietary Exp>Wages>Director           | 26,170.00         |          | 3,818.00          | 29,988.00          |
|                        |                                      |                   | RJE - 2  | 3,818.00          |                    |
| 7930-008-20            | Dietary Exp>Bonus>Director           | 550.00            |          | 0.00              | 550.00             |
| <b>Subtotal [5B]</b>   | <b>Food Service Supervisor</b>       | <b>26,720.00</b>  |          | <b>3,818.00</b>   | <b>30,538.00</b>   |
| <b>Subgroup : [5C]</b> | <b>Dietary Workers</b>               |                   |          |                   |                    |
| 7930-001-23            | Dietary Exp>Wages>Assistant          | 87,843.00         |          | 3,828.00          | 91,671.00          |
|                        |                                      |                   | RJE - 2  | 3,828.00          |                    |
| 7930-001-57            | Dietary Exp>Wages>Cook               | 73,625.00         |          | 7,399.00          | 81,024.00          |
|                        |                                      |                   | RJE - 2  | 7,399.00          |                    |
| 7930-008-23            | Dietary Exp>Bonus Pay>Assistant      | 3,096.00          |          | (1,096.00)        | 2,000.00           |
|                        |                                      |                   | RJE - 2  | (1,096.00)        |                    |
| 7930-008-57            | Dietary Exp>Bonus>Cook               | 2,550.00          |          | 0.00              | 2,550.00           |
| 7930-010-00            | Dietary Exp>Wages-V,H,S              | 11,056.00         |          | (11,056.00)       | 0.00               |
|                        |                                      |                   | RJE - 2  | (11,056.00)       |                    |
| 7930-011-00            | Dietary Exp>Wages-Holiday            | 2,611.00          |          | (2,611.00)        | 0.00               |
|                        |                                      |                   | RJE - 2  | (2,611.00)        |                    |
| <b>Subtotal [5C]</b>   | <b>Dietary Workers</b>               | <b>180,781.00</b> |          | <b>(3,536.00)</b> | <b>177,245.00</b>  |
| <b>Subgroup : [6A]</b> | <b>Head Housekeeper</b>              |                   |          |                   |                    |
| 8340-001-20            | Housekeeping Exp>Wages>Director      | 22,022.00         |          | 2,416.00          | 24,438.00          |
|                        |                                      |                   | RJE - 2  | 2,416.00          |                    |
| 8340-008-20            | Housekeeping Exp>Bonus>Director      | 550.00            |          | 0.00              | 550.00             |
| <b>Subtotal [6A]</b>   | <b>Head Housekeeper</b>              | <b>22,572.00</b>  |          | <b>2,416.00</b>   | <b>24,988.00</b>   |
| <b>Subgroup : [6B]</b> | <b>Other Housekeeping Workers</b>    |                   |          |                   |                    |
| 8340-001-23            | Housekeeping Exp>Wages>Assistant     | 168,366.00        |          | 7,185.00          | 175,551.00         |
|                        |                                      |                   | RJE - 2  | 7,185.00          |                    |
| 8340-008-23            | Housekeeping Exp>Bonus Pay>Assistan  | 5,526.00          |          | (26.00)           | 5,500.00           |

|                          |  |                   |         |                     |                   |
|--------------------------|--|-------------------|---------|---------------------|-------------------|
| 8340-010-00              | Housekeeping Exp>Wages-V,H,S                 | 7,836.00          | RJE - 2 | (26.00)             |                   |
|                          |  |                   |         | (7,836.00)          | 0.00              |
| 8340-011-00              | Housekeeping Exp>Wages-Holiday               | 1,739.00          | RJE - 2 | (7,836.00)          |                   |
|                          |  |                   |         | (1,739.00)          | 0.00              |
| <b>Subtotal [6B]</b>     | <b>Other Housekeeping Workers</b>            | <b>183,467.00</b> |         | <b>(2,416.00)</b>   | <b>181,051.00</b> |
| <b>Subgroup : [7A]</b>   | <b>Engineer or Chief of Maintenance</b>      |                   |         |                     |                   |
| 8250-001-20              | Maintenance Exp>Wages>Director               | 30,903.00         |         | 2,636.00            | 33,539.00         |
| 8250-008-20              | Maintenance Exp>Bonus>Director               | 550.00            | RJE - 2 | 2,636.00            |                   |
| <b>Subtotal [7A]</b>     | <b>Engineer or Chief of Maintenance</b>      | <b>31,453.00</b>  |         | <b>0.00</b>         | <b>550.00</b>     |
|                          |  |                   |         | <b>2,636.00</b>     | <b>34,089.00</b>  |
| <b>Subgroup : [7B]</b>   | <b>Other Maintenance Workers</b>             |                   |         |                     |                   |
| 8250-001-23              | Maintenance Exp>Wages>Assistant              | 55,655.00         |         | 3,984.00            | 59,639.00         |
| 8250-008-23              | Maintenance Exp>Bonus>Assistant              | 550.00            | RJE - 2 | 3,984.00            |                   |
| 8250-010-00              | Maintenance Exp>Wages-V,H,S                  | 4,867.00          |         | 0.00                | 550.00            |
| 8250-011-00              | Maintenance Exp>Wages-Holiday                | 1,753.00          | RJE - 2 | (4,867.00)          | 0.00              |
| <b>Subtotal [7B]</b>     | <b>Other Maintenance Workers</b>             | <b>62,825.00</b>  |         | <b>(4,867.00)</b>   | <b>0.00</b>       |
|                          |  |                   |         | <b>(1,753.00)</b>   | <b>0.00</b>       |
|                          |  |                   |         | <b>(1,753.00)</b>   | <b>0.00</b>       |
|                          |  |                   |         | <b>(2,636.00)</b>   | <b>60,189.00</b>  |
| <b>Subgroup : [8B]</b>   | <b>Other Laundry Workers</b>                 |                   |         |                     |                   |
| 8360-001-23              | Laundry Exp>Wages>Assistant                  | 44,719.00         |         | 0.00                | 44,719.00         |
| 8360-008-23              | Laundry Exp>Bonus>Assistant                  | 2,450.00          |         | 0.00                | 2,450.00          |
| 8360-010-00              | Laundry Exp>Wages-V,H,S                      | 2,703.00          |         | 0.00                | 2,703.00          |
| 8360-011-00              | Laundry Exp>Wages-Holiday                    | 380.00            |         | 0.00                | 380.00            |
| <b>Subtotal [8B]</b>     | <b>Other Laundry Workers</b>                 | <b>50,252.00</b>  |         | <b>0.00</b>         | <b>50,252.00</b>  |
| <b>Subgroup : [12A]</b>  | <b>Director of Nurses/Assistant Director</b> |                   |         |                     |                   |
| 6130-001-20              | Nursing Admin>Wages>Director                 | 96,358.00         |         | 5,037.00            | 101,395.00        |
| 6130-001-21              | Nursing Admin>Wages>Assistant Director       | 55,180.00         | RJE - 2 | 5,037.00            |                   |
| 6130-008-20              | Nursing Admin>Bonus>Director                 | 2,500.00          |         | 4,902.00            | 60,082.00         |
| 6130-008-21              | Nursing Admin>Bonus Pay>Assistant Dir        | 3,811.00          | RJE - 2 | 4,902.00            |                   |
| 6130-010-00              | Nursing Admin>Wages-V,H,S                    | 14,927.00         |         | 0.00                | 2,500.00          |
| 6130-011-00              | Nursing Admin>Wages-Holiday                  | 2,758.00          | RJE - 2 | (1,311.00)          | 2,500.00          |
| <b>Subtotal [12A]</b>    | <b>Director of Nurses/Assistant Director</b> | <b>175,534.00</b> |         | <b>(1,311.00)</b>   | <b>0.00</b>       |
|                          |  |                   |         | <b>(14,927.00)</b>  | <b>0.00</b>       |
|                          |  |                   |         | <b>(14,927.00)</b>  | <b>0.00</b>       |
|                          |  |                   |         | <b>(2,758.00)</b>   | <b>0.00</b>       |
|                          |  |                   |         | <b>(2,758.00)</b>   | <b>0.00</b>       |
|                          |  |                   |         | <b>(9,067.00)</b>   | <b>166,477.00</b> |
| <b>Subgroup : [12B1]</b> | <b>RNs - Direct Care</b>                     |                   |         |                     |                   |
| 6216-001-25              | Cert Nsg Exp>Wages>RN                        | 316,528.00        |         | 16,490.00           | 333,018.00        |
| 6216-008-25              | Cert Nsg Exp>Bonus Pay>RN                    | 9,409.00          | RJE - 2 | 16,490.00           |                   |
| 6216-010-00              | Cert Nsg Exp>Wages-V,H,S                     | 110,081.00        |         | (109.00)            | 9,300.00          |
| 6216-011-00              | Cert Nsg Exp>Wages-Holiday                   | 22,340.00         | RJE - 2 | (109.00)            |                   |
| <b>Subtotal [12B1]</b>   | <b>RNs - Direct Care</b>                     | <b>458,358.00</b> |         | <b>(110,081.00)</b> | <b>0.00</b>       |
|                          |  |                   |         | <b>(110,081.00)</b> | <b>0.00</b>       |
|                          |  |                   |         | <b>(22,340.00)</b>  | <b>0.00</b>       |
|                          |  |                   |         | <b>(22,340.00)</b>  | <b>0.00</b>       |
|                          |  |                   |         | <b>(116,040.00)</b> | <b>342,318.00</b> |
| <b>Subgroup : [12B2]</b> | <b>RNs - Administrative</b>                  |                   |         |                     |                   |
| 6130-001-25              | Nursing Admin>Wages>RN                       | 33,478.00         |         | 681.00              | 34,159.00         |
| 6130-001-29              | Nursing Admin>Wages>MDS / RNAC               | 143,285.00        | RJE - 2 | 681.00              |                   |
| 6130-001-30              | Nursing Admin>Wages>QA/ Infection Co         | 13,018.00         |         | (99,014.00)         | 44,271.00         |
| 6130-001-36              | Nursing Admin>Wages>Staff Coordinato         | 20,961.00         | RJE - 2 | (99,014.00)         |                   |
| 6130-008-29              | Nursing Admin>Bonus>MDS / RNAC               | 5,000.00          |         | 0.00                | 5,000.00          |
| 6130-008-30              | Nursing Admin>Bonus>QA/ Infection Co         | 2,500.00          |         | 0.00                | 2,500.00          |
| 6130-008-36              | Nursing Admin>Bonus>Staff Coordinator        | 2,500.00          | RJE - 2 | 2,133.00            |                   |
| <b>Subtotal [12B2]</b>   | <b>RNs - Administrative</b>                  | <b>220,742.00</b> |         | <b>2,133.00</b>     | <b>2,500.00</b>   |
|                          |  |                   |         | <b>(96,200.00)</b>  | <b>124,542.00</b> |



|                          |                                       |                     |                   |                     |
|--------------------------|---------------------------------------|---------------------|-------------------|---------------------|
| <b>Subgroup : [12C1]</b> | <b>LPNs - Direct Care</b>             |                     |                   |                     |
| 6216-001-26              | Cert Nsg Exp>Wages>LPN                | 723,271.00          | 46,402.00         | 769,673.00          |
|                          |                                       |                     | RJE - 2           | 46,402.00           |
| 6216-008-26              | Cert Nsg Exp>Bonus Pay>LPN            | 37,179.00           | (279.00)          | 36,900.00           |
|                          |                                       |                     | RJE - 2           | (279.00)            |
| <b>Subtotal [12C1]</b>   | <b>LPNs - Direct Care</b>             | <b>760,450.00</b>   | <b>46,123.00</b>  | <b>806,573.00</b>   |
| <b>Subgroup : [12C2]</b> | <b>LPNs - Administrative</b>          |                     |                   |                     |
| Marcum 101               | Case Mix Manager (LVN)                | 0.00                | 105,258.00        | 105,258.00          |
|                          |                                       |                     | RJE - 2           | 105,258.00          |
| <b>Subtotal [12C2]</b>   | <b>LPNs - Administrative</b>          | <b>0.00</b>         | <b>105,258.00</b> | <b>105,258.00</b>   |
| <b>Subgroup : [12D]</b>  | <b>Aides and Attendants</b>           |                     |                   |                     |
| 6216-001-27              | Cert Nsg Exp>Wages>CNA                | 935,730.00          | 70,049.00         | 1,005,779.00        |
|                          |                                       |                     | RJE - 2           | 70,049.00           |
| 6216-008-27              | Cert Nsg Exp>Bonus Pay>CNA            | 45,183.00           | (133.00)          | 45,050.00           |
|                          |                                       |                     | RJE - 2           | (133.00)            |
| <b>Subtotal [12D]</b>    | <b>Aides and Attendants</b>           | <b>980,913.00</b>   | <b>69,916.00</b>  | <b>1,050,829.00</b> |
| <b>Subgroup : [12E]</b>  | <b>Physical Therapists</b>            |                     |                   |                     |
| 6826-001-20              | Physical Therapy Exp>Wages>Director   | 26,250.00           | 0.00              | 26,250.00           |
| 6826-001-22              | Physical Therapy Exp>Wages>Staff      | 2,465.00            | 0.00              | 2,465.00            |
| 6826-001-23              | Physical Therapy Exp>Wages>Assistant  | 6,379.00            | 0.00              | 6,379.00            |
| 6826-010-00              | Physical Therapy Exp>Wages-V,H,S      | 2,427.00            | 0.00              | 2,427.00            |
| 6826-011-00              | Physical Therapy Exp>Wages-Holiday    | 865.00              | 0.00              | 865.00              |
| <b>Subtotal [12E]</b>    | <b>Physical Therapists</b>            | <b>38,386.00</b>    | <b>0.00</b>       | <b>38,386.00</b>    |
| <b>Subgroup : [12G]</b>  | <b>Occupational Therapists</b>        |                     |                   |                     |
| 6827-001-22              | Occup Therapy Exp>Wages>Staff         | 26,565.00           | 0.00              | 26,565.00           |
| 6827-001-23              | Occup Therapy Exp>Wages>Assistant     | 32,252.00           | 0.00              | 32,252.00           |
| 6827-010-00              | Occup Therapy Exp>Wages-V,H,S         | 2,808.00            | 0.00              | 2,808.00            |
| 6827-011-00              | Occup Therapy Exp>Wages-Holiday       | 1,032.00            | 0.00              | 1,032.00            |
| <b>Subtotal [12G]</b>    | <b>Occupational Therapists</b>        | <b>62,657.00</b>    | <b>0.00</b>       | <b>62,657.00</b>    |
| <b>Subgroup : [12H]</b>  | <b>Recreation Workers</b>             |                     |                   |                     |
| 7714-001-20              | Activity Exp>Wages>Director           | 20,847.00           | 0.00              | 20,847.00           |
| 7714-001-23              | Activity Exp>Wages>Assistant          | 36,645.00           | 0.00              | 36,645.00           |
| 7714-008-20              | Activity>Bonus>Director               | 550.00              | 0.00              | 550.00              |
| 7714-008-23              | Activity Exp>Bonus Pay>Assistant      | 1,003.00            | 0.00              | 1,003.00            |
| 7714-010-00              | Activity Exp>Wages-V,H,S              | 3,854.00            | 0.00              | 3,854.00            |
| 7714-011-00              | Activity Exp>Wages-Holiday            | 1,332.00            | 0.00              | 1,332.00            |
| <b>Subtotal [12H]</b>    | <b>Recreation Workers</b>             | <b>64,231.00</b>    | <b>0.00</b>       | <b>64,231.00</b>    |
| <b>Subgroup : [12M]</b>  | <b>Social Workers/Case Management</b> |                     |                   |                     |
| 7741-001-20              | Social Services Exp>Wages>Director    | 16,738.00           | 0.00              | 16,738.00           |
| 7741-001-23              | Social Services Exp>Wages>Assistant   | 21,706.00           | 0.00              | 21,706.00           |
| 7741-001-54              | Social Services Exp>Wages>Admissions  | 37,426.00           | 0.00              | 37,426.00           |
| 7741-008-20              | Social Services>Bonus>Director        | 550.00              | 0.00              | 550.00              |
| 7741-008-54              | Social Services>Bonus>Admissions      | 550.00              | 0.00              | 550.00              |
| 7741-010-00              | Social Services Exp>Wages-V,H,S       | 3,426.00            | 0.00              | 3,426.00            |
| 7741-011-00              | Social Services Exp>Wages-Holiday     | 1,394.00            | 0.00              | 1,394.00            |
| <b>Subtotal [12M]</b>    | <b>Social Workers/Case Management</b> | <b>81,790.00</b>    | <b>0.00</b>       | <b>81,790.00</b>    |
| <b>Subgroup : [12O]</b>  | <b>Other</b>                          |                     |                   |                     |
| 7749-001-22              | Medical Records Exp>Wages>Staff       | 17,694.00           | 0.00              | 17,694.00           |
| 7749-008-22              | Medical Records Exp>Bonus>Staff       | 550.00              | 0.00              | 550.00              |
| 7749-010-00              | Medical Records Exp>Wages-V,H,S       | 1,196.00            | 0.00              | 1,196.00            |
| 7749-011-00              | Medical Records Exp>Wages-Holiday     | 272.00              | 0.00              | 272.00              |
| <b>Subtotal [12O]</b>    | <b>Other</b>                          | <b>19,712.00</b>    | <b>0.00</b>       | <b>19,712.00</b>    |
| <b>Total [10-A]</b>      | <b>Salaries and Wages</b>             | <b>3,686,011.00</b> | <b>0.00</b>       | <b>3,686,011.00</b> |
| <b>Group : [13-B]</b>    | <b>Professional Fees</b>              |                     |                   |                     |
| <b>Subgroup : [1]</b>    | <b>Dietitian</b>                      |                     |                   |                     |
| 7930-024-00              | Dietary Exp>Contracted Service        | 6,925.00            | (6,925.00)        | 0.00                |
|                          |                                       |                     | RJE - 1           | (6,925.00)          |

|                          |   |                   |                    |                   |
|--------------------------|---|-------------------|--------------------|-------------------|
| <b>Subtotal [1]</b>      | <b>Dietitian</b>                        | <b>6,925.00</b>   | <b>(6,925.00)</b>  | <b>0.00</b>       |
| <b>Subgroup : [3]</b>    | <b>Pharmacist</b>                       |                   |                    |                   |
| 6812-024-00              | Pharmacy Exp>Contracted Service         | 3,914.00          | 0.00               | 3,914.00          |
| <b>Subtotal [3]</b>      | <b>Pharmacist</b>                       | <b>3,914.00</b>   | <b>0.00</b>        | <b>3,914.00</b>   |
| <b>Subgroup : [5A]</b>   | <b>PT - Resident Care</b>               |                   |                    |                   |
| 6826-024-00              | Physical Therapy Exp>Contracted Service | 56,298.00         | 0.00               | 56,298.00         |
| 6826-201-00              | Physical Therapy Exp>Medicare A         | 12,466.00         | 0.00               | 12,466.00         |
| 6826-202-00              | Physical Therapy Exp>Medicare B         | 18,091.00         | 0.00               | 18,091.00         |
| 6826-204-00              | Physical Therapy Exp>Medicaid           | 5,665.00          | 0.00               | 5,665.00          |
| 6826-208-00              | Physical Therapy Exp>Insurance          | 1,149.00          | 0.00               | 1,149.00          |
| 6826-211-00              | Physical Therapy Exp>Medicare HMO       | 2,617.00          | 0.00               | 2,617.00          |
| <b>Subtotal [5A]</b>     | <b>PT - Resident Care</b>               | <b>96,286.00</b>  | <b>0.00</b>        | <b>96,286.00</b>  |
| <b>Subgroup : [6]</b>    | <b>Social Worker</b>                    |                   |                    |                   |
| 7741-024-00              | Social Services Exp>Contracted Service  | 4,824.00          | 0.00               | 4,824.00          |
| <b>Subtotal [6]</b>      | <b>Social Worker</b>                    | <b>4,824.00</b>   | <b>0.00</b>        | <b>4,824.00</b>   |
| <b>Subgroup : [8A]</b>   | <b>Medical Director</b>                 |                   |                    |                   |
| 6115-046-00              | Gen Nsg Exp>Med Director Fees           | 21,000.00         | 0.00               | 21,000.00         |
| <b>Subtotal [8A]</b>     | <b>Medical Director</b>                 | <b>21,000.00</b>  | <b>0.00</b>        | <b>21,000.00</b>  |
| <b>Subgroup : [9A]</b>   | <b>ST - Resident Care</b>               |                   |                    |                   |
| 6825-024-00              | Speech Therapy Exp>Contracted Service   | 9,307.00          | 0.00               | 9,307.00          |
| 6825-201-00              | Speech Therapy Exp>Medicare A           | 2,464.00          | 0.00               | 2,464.00          |
| 6825-202-00              | Speech Therapy Exp>Medicare B           | 6,327.00          | 0.00               | 6,327.00          |
| 6825-204-00              | Speech Therapy Exp>Medicaid             | 1,760.00          | 0.00               | 1,760.00          |
| 6825-208-00              | Speech Therapy Exp>Insurance            | 530.00            | 0.00               | 530.00            |
| 6825-211-00              | Speech Therapy Exp>Medicare HMO         | 814.00            | 0.00               | 814.00            |
| <b>Subtotal [9A]</b>     | <b>ST - Resident Care</b>               | <b>21,202.00</b>  | <b>0.00</b>        | <b>21,202.00</b>  |
| <b>Subgroup : [10A]</b>  | <b>OT - Resident Care</b>               |                   |                    |                   |
| 6827-024-00              | Occup Therapy Exp>Contracted Service    | 15,326.00         | 0.00               | 15,326.00         |
| 6827-201-00              | Occup Therapy Exp>Medicare A            | 14,051.00         | 0.00               | 14,051.00         |
| 6827-202-00              | Occup Therapy Exp>Medicare B            | 13,743.00         | 0.00               | 13,743.00         |
| 6827-204-00              | Occup Therapy Exp>Medicaid              | 4,346.00          | 0.00               | 4,346.00          |
| 6827-208-00              | Occup Therapy Exp>Insurance             | 1,151.00          | 0.00               | 1,151.00          |
| 6827-211-00              | Occup Therapy Exp>Medicare HMO          | 2,757.00          | 0.00               | 2,757.00          |
| <b>Subtotal [10A]</b>    | <b>OT - Resident Care</b>               | <b>51,374.00</b>  | <b>0.00</b>        | <b>51,374.00</b>  |
| <b>Subgroup : [11A2]</b> | <b>RN's - Administrative</b>            |                   |                    |                   |
| 6115-024-00              | Gen Nsg Exp>Contracted Service          | 75,438.00         | (4,557.00)         | 70,881.00         |
| <b>Subtotal [11A2]</b>   | <b>RN's - Administrative</b>            | <b>75,438.00</b>  | <b>(4,557.00)</b>  | <b>70,881.00</b>  |
| <b>Total [13-B]</b>      | <b>Professional Fees</b>                | <b>280,963.00</b> | <b>(11,482.00)</b> | <b>269,481.00</b> |
| <b>Group : [15]</b>      | <b>Expenditures Other than Salaries</b> |                   |                    |                   |
| <b>Subgroup : [1A1]</b>  | <b>Workmen's Compensation</b>           |                   |                    |                   |
| 6130-017-00              | Nursing Admin>Workers Comp              | 22,692.00         | 0.00               | 22,692.00         |
| 6216-017-00              | Cert Nsg Exp>Workers Comp               | 122,971.00        | 0.00               | 122,971.00        |
| 6826-017-00              | Physical Therapy Exp>Workers Comp       | 2,118.00          | 0.00               | 2,118.00          |
| 6827-017-00              | Occup Therapy Exp>Workers Comp          | 3,553.00          | 0.00               | 3,553.00          |
| 7714-017-00              | Activity Exp>Workers Comp               | 3,598.00          | 0.00               | 3,598.00          |
| 7741-017-00              | Social Services Exp>Workers Comp        | 4,774.00          | 0.00               | 4,774.00          |
| 7749-017-00              | Medical Records Exp>Workers Comp        | 1,102.00          | 0.00               | 1,102.00          |
| 7930-017-00              | Dietary Exp>Workers Comp                | 13,068.00         | 0.00               | 13,068.00         |
| 8010-017-00              | Admin Exp>Workers Comp                  | 13,485.00         | 0.00               | 13,485.00         |
| 8250-017-00              | Maintenance Exp>Workers Comp            | 5,424.00          | 0.00               | 5,424.00          |
| 8340-017-00              | Housekeeping Exp>Workers Comp           | 11,821.00         | 0.00               | 11,821.00         |
| 8360-017-00              | Laundry Exp>Workers Comp                | 2,795.00          | 0.00               | 2,795.00          |
| <b>Subtotal [1A1]</b>    | <b>Workmen's Compensation</b>           | <b>207,401.00</b> | <b>0.00</b>        | <b>207,401.00</b> |
| <b>Subgroup : [1A3]</b>  | <b>Unemployment Insurance</b>           |                   |                    |                   |
| 6130-019-13              | Nursing Admin>PR Taxes>SUI              | 7,743.00          | 0.00               | 7,743.00          |
| 6130-019-14              | Nursing Admin>PR Taxes>FUI              | 565.00            | 0.00               | 565.00            |

RJE - 4

|  |  |                   |             |                   |
|--|--|-------------------|-------------|-------------------|
| 6216-019-13                                    | Cert Nsg Exp>PR Taxes>SUI              | 70,320.00         | 0.00        | 70,320.00         |
| 6216-019-14                                    | Cert Nsg Exp>PR Taxes>FUI              | 5,674.00          | 0.00        | 5,674.00          |
| 6826-019-13                                    | Physical Therapy Exp>PR Taxes>SUI      | 1,023.00          | 0.00        | 1,023.00          |
| 6826-019-14                                    | Physical Therapy Exp>PR Taxes>FUI      | 95.00             | 0.00        | 95.00             |
| 6827-019-13                                    | Occup Therapy Exp>PR Taxes>SUI         | 1,810.00          | 0.00        | 1,810.00          |
| 6827-019-14                                    | Occup Therapy Exp>PR Taxes>FUI         | 136.00            | 0.00        | 136.00            |
| 7714-019-13                                    | Activity Exp>PR Taxes>SUI              | 2,186.00          | 0.00        | 2,186.00          |
| 7714-019-14                                    | Activity Exp>PR Taxes>FUI              | 157.00            | 0.00        | 157.00            |
| 7741-019-13                                    | Social Services Exp>PR Taxes>SUI       | 2,472.00          | 0.00        | 2,472.00          |
| 7741-019-14                                    | Social Services Exp>PR Taxes>FUI       | 201.00            | 0.00        | 201.00            |
| 7749-019-13                                    | Medical Records Exp>PR Taxes>SUI       | 854.00            | 0.00        | 854.00            |
| 7749-019-14                                    | Medical Records Exp>PR Taxes>FUI       | 70.00             | 0.00        | 70.00             |
| 7930-019-13                                    | Dietary Exp>PR Taxes>SUI               | 8,689.00          | 0.00        | 8,689.00          |
| 7930-019-14                                    | Dietary Exp>PR Taxes>FUI               | 800.00            | 0.00        | 800.00            |
| 8010-019-13                                    | Admin Exp>PR Taxes>SUI                 | 3,948.00          | 0.00        | 3,948.00          |
| 8010-019-14                                    | Admin Exp>PR Taxes>FUI                 | 296.00            | 0.00        | 296.00            |
| 8250-019-13                                    | Maintenance Exp>PR Taxes>SUI           | 2,329.00          | 0.00        | 2,329.00          |
| 8250-019-14                                    | Maintenance Exp>PR Taxes>FUI           | 177.00            | 0.00        | 177.00            |
| 8340-019-13                                    | Housekeeping Exp>PR Taxes>SUI          | 8,130.00          | 0.00        | 8,130.00          |
| 8340-019-14                                    | Housekeeping Exp>PR Taxes>FUI          | 743.00            | 0.00        | 743.00            |
| 8360-019-13                                    | Laundry Exp>PR Taxes>SUI               | 2,061.00          | 0.00        | 2,061.00          |
| 8360-019-14                                    | Laundry Exp>PR Taxes>FUI               | 212.00            | 0.00        | 212.00            |
| 8770-019-13                                    | Employee Benefits Exp>PR Taxes>SUI     | 6.00              | 0.00        | 6.00              |
| <b>Subtotal [1A3]</b>                          | <b>Unemployment Insurance</b>          | <b>120,697.00</b> | <b>0.00</b> | <b>120,697.00</b> |
| <b>Subgroup : [1A4] Social Security (FICA)</b> |  |                   |             |                   |
| 6130-019-12                                    | Nursing Admin>PR Taxes>Fica            | 30,633.00         | 0.00        | 30,633.00         |
| 6216-019-12                                    | Cert Nsg Exp>PR Taxes>Fica             | 163,430.00        | 0.00        | 163,430.00        |
| 6826-019-12                                    | Physical Therapy Exp>PR Taxes>Fica     | 2,968.00          | 0.00        | 2,968.00          |
| 6827-019-12                                    | Occup Therapy Exp>PR Taxes>Fica        | 4,889.00          | 0.00        | 4,889.00          |
| 7714-019-12                                    | Activity Exp>PR Taxes>Fica             | 4,744.00          | 0.00        | 4,744.00          |
| 7741-019-12                                    | Social Services Exp>PR Taxes>Fica      | 6,191.00          | 0.00        | 6,191.00          |
| 7749-019-12                                    | Medical Records Exp>PR Taxes>Fica      | 1,728.00          | 0.00        | 1,728.00          |
| 7930-019-12                                    | Dietary Exp>PR Taxes>Fica              | 16,854.00         | 0.00        | 16,854.00         |
| 8010-019-12                                    | Admin Exp>PR Taxes>Fica                | 13,135.00         | 0.00        | 13,135.00         |
| 8250-019-12                                    | Maintenance Exp>PR Taxes>Fica          | 7,058.00          | 0.00        | 7,058.00          |
| 8340-019-12                                    | Housekeeping Exp>PR Taxes>Fica         | 15,056.00         | 0.00        | 15,056.00         |
| 8360-019-12                                    | Laundry Exp>PR Taxes>Fica              | 3,715.00          | 0.00        | 3,715.00          |
| 8770-019-12                                    | Employee Benefits Exp>PR Taxes>Fica    | (6.00)            | 0.00        | (6.00)            |
| <b>Subtotal [1A4]</b>                          | <b>Social Security (FICA)</b>          | <b>270,395.00</b> | <b>0.00</b> | <b>270,395.00</b> |
| <b>Subgroup : [1A5] Health Insurance</b>       |  |                   |             |                   |
| 8770-757-00                                    | Employee Benefits Exp>Health Insurance | 166,611.00        | 0.00        | 166,611.00        |
| 8770-757-15                                    | Employee Benefits Exp>Health Insurance | 875.00            | 0.00        | 875.00            |
| <b>Subtotal [1A5]</b>                          | <b>Health Insurance</b>                | <b>167,486.00</b> | <b>0.00</b> | <b>167,486.00</b> |
| <b>Subgroup : [1A9] Other</b>                  |  |                   |             |                   |
| 8770-015-00                                    | Employee Benefits Exp>Employee Benef   | 269.00            | 0.00        | 269.00            |
| <b>Subtotal [1A9]</b>                          | <b>Other</b>                           | <b>269.00</b>     | <b>0.00</b> | <b>269.00</b>     |
| <b>Subgroup : [1C] Bad Debts</b>               |  |                   |             |                   |
| 8410-000-00                                    | Bad Debt Exp                           | 61,906.00         | 0.00        | 61,906.00         |
| <b>Subtotal [1C]</b>                           | <b>Bad Debts</b>                       | <b>61,906.00</b>  | <b>0.00</b> | <b>61,906.00</b>  |
| <b>Subgroup : [1D] Accounting and Auditing</b> |  |                   |             |                   |
| 8010-058-00                                    | Admin Exp>Cost Report Fees             | 5,948.00          | 0.00        | 5,948.00          |
| 8010-064-00                                    | Admin Exp>Accounting Fees              | 63,516.00         | 0.00        | 63,516.00         |
| <b>Subtotal [1D]</b>                           | <b>Accounting and Auditing</b>         | <b>69,464.00</b>  | <b>0.00</b> | <b>69,464.00</b>  |
| <b>Subgroup : [1E] Legal</b>                   |  |                   |             |                   |
| 8010-063-00                                    | Admin Exp>Legal Fees                   | 28,202.00         | 0.00        | 28,202.00         |
| <b>Subtotal [1E]</b>                           | <b>Legal</b>                           | <b>28,202.00</b>  | <b>0.00</b> | <b>28,202.00</b>  |
| <b>Subgroup : [1G] Office Supplies</b>         |  |                   |             |                   |
| 6115-026-00                                    | Gen Nsg Exp>Forms & Printing           | 417.00            | 0.00        | 417.00            |
| 8010-022-00                                    | Admin Exp>Supplies                     | 9,391.00          | 0.00        | 9,391.00          |
| 8010-026-00                                    | Admin Exp>Forms & Printing             | 4,633.00          | 0.00        | 4,633.00          |

|                         |   |                     |                    |                     |
|-------------------------|---|---------------------|--------------------|---------------------|
| 8010-080-00             | Admin Exp>Equip-Minor   | 6,629.00            | 0.00               | 6,629.00            |
| 8010-081-00             | Admin Exp>Equip-Rental  | 22,539.00           | (22,501.00)        | 38.00               |
| <b>Subtotal [1G]</b>    | <b>Office Supplies</b>  | <b>43,609.00</b>    | <b>(22,501.00)</b> | <b>21,108.00</b>    |
| RJE - 3                 |   |                     |                    |                     |
| <b>Subgroup : [1H1]</b> | <b>Telephone and Telegraph</b>  |                     |                    |                     |
| 8510-062-00             | Telephone & Utility Exp>Telephone                                     | 11,404.00           | 0.00               | 11,404.00           |
| 8510-094-00             | Telephone & Utility Exp>Internet                                      | 1,168.00            | 0.00               | 1,168.00            |
| <b>Subtotal [1H1]</b>   | <b>Telephone and Telegraph</b>  | <b>12,572.00</b>    | <b>0.00</b>        | <b>12,572.00</b>    |
| <b>Subgroup : [1H2]</b> | <b>Cellular Phones and Beepers</b>                                    |                     |                    |                     |
| 8510-093-00             | Telephone & Utility Exp>Cell Phone                                    | 595.00              | 0.00               | 595.00              |
| <b>Subtotal [1H2]</b>   | <b>Cellular Phones and Beepers</b>                                    | <b>595.00</b>       | <b>0.00</b>        | <b>595.00</b>       |
| <b>Subgroup : [1J]</b>  | <b>Corporation Business Taxes</b>                                     |                     |                    |                     |
| 9176-765-00             | Taxes Exp>Franchise Tax   | 300.00              | 0.00               | 300.00              |
| <b>Subtotal [1J]</b>    | <b>Corporation Business Taxes</b>                                     | <b>300.00</b>       | <b>0.00</b>        | <b>300.00</b>       |
| <b>Subgroup : [1K3]</b> | <b>Resident Day User Fee</b>  |                     |                    |                     |
| 9176-118-00             | Taxes Exp>Provider Tax  | 526,656.00          | 0.00               | 526,656.00          |
| <b>Subtotal [1K3]</b>   | <b>Resident Day User Fee</b>  | <b>526,656.00</b>   | <b>0.00</b>        | <b>526,656.00</b>   |
| <b>Total [15]</b>       | <b>Expenditures Other than Salaries</b>                               | <b>1,509,552.00</b> | <b>(22,501.00)</b> | <b>1,487,051.00</b> |
| <b>Group : [16]</b>     | <b>Expenditures Other than Salaries (cont'd) - Admin. and General</b> |                     |                    |                     |
| <b>Subgroup : [1]</b>   | <b>Resident Travel and Entertainment</b>                              |                     |                    |                     |
| 6115-279-00             | Gen Nsg Exp>Transportation  | 452.00              | 0.00               | 452.00              |
| <b>Subtotal [1]</b>     | <b>Resident Travel and Entertainment</b>                              | <b>452.00</b>       | <b>0.00</b>        | <b>452.00</b>       |
| <b>Subgroup : [4]</b>   | <b>Employee Travel</b>  |                     |                    |                     |
| 8010-031-00             | Admin Exp>Travel  | 4,490.00            | 0.00               | 4,490.00            |
| <b>Subtotal [4]</b>     | <b>Employee Travel</b>  | <b>4,490.00</b>     | <b>0.00</b>        | <b>4,490.00</b>     |
| <b>Subgroup : [5]</b>   | <b>Education Expense</b>  |                     |                    |                     |
| 6115-032-00             | Gen Nsg Exp>Training & Educ   | 940.00              | 0.00               | 940.00              |
| 8010-032-00             | Admin Exp>Training & Educ   | 364.00              | 0.00               | 364.00              |
| <b>Subtotal [5]</b>     | <b>Education Expense</b>  | <b>1,304.00</b>     | <b>0.00</b>        | <b>1,304.00</b>     |
| <b>Subgroup : [M1]</b>  | <b>Advertising Help Wanted</b>  |                     |                    |                     |
| 7741-067-00             | Social Services Exp>Hiring  | 6,500.00            | 0.00               | 6,500.00            |
| 8010-067-00             | Admin Exp>Hiring  | 1,176.00            | 0.00               | 1,176.00            |
| <b>Subtotal [M1]</b>    | <b>Advertising Help Wanted</b>  | <b>7,676.00</b>     | <b>0.00</b>        | <b>7,676.00</b>     |
| <b>Subgroup : [M3]</b>  | <b>Advertising Other</b>  |                     |                    |                     |
| 8010-068-00             | Admin Exp>Ads & PR  | 4,064.00            | 0.00               | 4,064.00            |
| <b>Subtotal [M3]</b>    | <b>Advertising Other</b>  | <b>4,064.00</b>     | <b>0.00</b>        | <b>4,064.00</b>     |
| <b>Subgroup : [M5]</b>  | <b>Medical Records</b>  |                     |                    |                     |
| 7749-024-00             | Medical Records Exp>Contracted Service                                | 1,698.00            | 0.00               | 1,698.00            |
| <b>Subtotal [M5]</b>    | <b>Medical Records</b>  | <b>1,698.00</b>     | <b>0.00</b>        | <b>1,698.00</b>     |
| <b>Subgroup : [M7]</b>  | <b>Postage</b>  |                     |                    |                     |
| 8010-074-00             | Admin Exp>Postage   | 1,960.00            | 0.00               | 1,960.00            |
| <b>Subtotal [M7]</b>    | <b>Postage</b>  | <b>1,960.00</b>     | <b>0.00</b>        | <b>1,960.00</b>     |
| <b>Subgroup : [M8]</b>  | <b>Dues and Membership Fees to Professional Associations</b>          |                     |                    |                     |
| 8010-034-00             | Admin Exp>Dues & Subscriptions  | 350.00              | 0.00               | 350.00              |
| <b>Subtotal [M8]</b>    | <b>Dues and Membership Fees to Profes</b>                             | <b>350.00</b>       | <b>0.00</b>        | <b>350.00</b>       |
| <b>Subgroup : [M11]</b> | <b>Services Provided by Contract</b>                                  |                     |                    |                     |
| 8010-024-00             | Admin Exp>Contracted Service  | 28,759.00           | 0.00               | 28,759.00           |
| 8010-024-91             | Admin Exp>Contracted Service>Payroll                                  | 72,403.00           | 0.00               | 72,403.00           |
| 8010-024-92             | Admin Exp>Contracted Service>Global                                   | 59,500.00           | 0.00               | 59,500.00           |
| 8010-024-99             | Admin Exp>Contracted Service>Apex H                                   | 63,000.00           | 0.00               | 63,000.00           |
| 8010-061-00             | Admin Exp>IT Fees   | 3,030.00            | 0.00               | 3,030.00            |
| 8010-082-00             | Admin Exp>Software Rental   | 7,146.00            | 0.00               | 7,146.00            |
| <b>Subtotal [M11]</b>   | <b>Services Provided by Contract</b>                                  | <b>233,838.00</b>   | <b>0.00</b>        | <b>233,838.00</b>   |

|  |  |                   |             |                   |
|--|--|-------------------|-------------|-------------------|
| <b>Subgroup : [M13] Other</b>  |  |                   |             |                   |
| 7930-069-00  | Dietary Exp>Licenses                         | 430.00            | 0.00        | 430.00            |
| 8010-033-00  | Admin Exp>Meals                              | 981.00            | 0.00        | 981.00            |
| 8010-065-00  | Admin Exp>Criminal Checks                    | 3,203.00          | 0.00        | 3,203.00          |
| 8010-069-00  | Admin Exp>Licenses                           | 1,788.00          | 0.00        | 1,788.00          |
| 8010-076-00  | Admin Exp>Bank Fees                          | 2,138.00          | 0.00        | 2,138.00          |
| <b>Subtotal [M13]</b>  | <b>Other</b>                                 | <b>8,540.00</b>   | <b>0.00</b> | <b>8,540.00</b>   |
| <b>Total [16]</b>  | <b>Expenditures Other than Salaries (con</b> | <b>264,372.00</b> | <b>0.00</b> | <b>264,372.00</b> |
| <b>Group : [18] Dietary Basis for Allocation of Costs</b>                        |  |                   |             |                   |
| <b>Subgroup : [2A1] Raw Food</b>   |  |                   |             |                   |
| 7930-035-00  | Dietary Exp>Supplements                      | 11,892.00         | 0.00        | 11,892.00         |
| 7930-036-00  | Dietary Exp>Food                             | 182,195.00        | 0.00        | 182,195.00        |
| <b>Subtotal [2A1]</b>  | <b>Raw Food</b>                              | <b>194,087.00</b> | <b>0.00</b> | <b>194,087.00</b> |
| <b>Subgroup : [2A2] Non-Food Supplies</b>  |  |                   |             |                   |
| 7930-022-00  | Dietary Exp>Supplies                         | 17,555.00         | 0.00        | 17,555.00         |
| <b>Subtotal [2A2]</b>  | <b>Non-Food Supplies</b>                     | <b>17,555.00</b>  | <b>0.00</b> | <b>17,555.00</b>  |
| <b>Subgroup : [2A3] Other</b>  |  |                   |             |                   |
| 7930-080-00  | Dietary Exp>Equip-Minor                      | 4,606.00          | 0.00        | 4,606.00          |
| <b>Subtotal [2A3]</b>  | <b>Other</b>                                 | <b>4,606.00</b>   | <b>0.00</b> | <b>4,606.00</b>   |
| <b>Total [18]</b>  | <b>Dietary Basis for Allocation of Costs</b> | <b>216,248.00</b> | <b>0.00</b> | <b>216,248.00</b> |
| <b>Group : [19] Laundry-Basis for Allocation of Costs</b>                        |  |                   |             |                   |
| <b>Subgroup : [3A1] Bed Linens, etc...washed, ironed..</b>                       |  |                   |             |                   |
| 8360-038-00  | Laundry Exp>Linens                           | 1,176.00          | 0.00        | 1,176.00          |
| <b>Subtotal [3A1]</b>  | <b>Bed Linens, etc...washed, ironed..</b>    | <b>1,176.00</b>   | <b>0.00</b> | <b>1,176.00</b>   |
| <b>Subgroup : [3D] Other</b>   |  |                   |             |                   |
| 8360-022-00  | Laundry Exp>Supplies                         | 7,979.00          | 0.00        | 7,979.00          |
| <b>Subtotal [3D]</b>   | <b>Other</b>                                 | <b>7,979.00</b>   | <b>0.00</b> | <b>7,979.00</b>   |
| <b>Total [19]</b>  | <b>Laundry-Basis for Allocation of Costs</b> | <b>9,155.00</b>   | <b>0.00</b> | <b>9,155.00</b>   |
| <b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b> |  |                   |             |                   |
| <b>Subgroup : [4D] Other</b>   |  |                   |             |                   |
| 8340-022-00  | Housekeeping Exp>Supplies                    | 57,193.00         | 0.00        | 57,193.00         |
| 8340-080-00  | Housekeeping Exp>Equip-Minor                 | 7,577.00          | 0.00        | 7,577.00          |
| <b>Subtotal [4D]</b>   | <b>Other</b>                                 | <b>64,770.00</b>  | <b>0.00</b> | <b>64,770.00</b>  |
| <b>Subgroup : [5A2] Purchased from</b>   |  |                   |             |                   |
| 6812-024-15  | Pharmacy Exp>Contracted Service>Othe         | 1,768.00          | 0.00        | 1,768.00          |
| 6812-050-00  | Pharmacy Exp>RX                              | 731.00            | 0.00        | 731.00            |
| 6812-105-00  | Pharmacy Exp>Medicare Part D Non-cov         | 4,412.00          | 0.00        | 4,412.00          |
| 6812-201-00  | Pharmacy Exp>Medicare A                      | 62,288.00         | 0.00        | 62,288.00         |
| 6812-204-00  | Pharmacy Exp>Medicaid                        | 7,060.00          | 0.00        | 7,060.00          |
| 6812-208-00  | Pharmacy Exp>Insurance                       | 32,751.00         | 0.00        | 32,751.00         |
| <b>Subtotal [5A2]</b>  | <b>Purchased from</b>                        | <b>109,010.00</b> | <b>0.00</b> | <b>109,010.00</b> |
| <b>Subgroup : [5B] Medicine Cabinet Drugs</b>                                    |  |                   |             |                   |
| 6115-103-15  | Gen Nsg Exp>House>Other                      | 968.00            | 0.00        | 968.00            |
| 6115-103-17  | Gen Nsg Exp>House>Add-on                     | 4,179.00          | 0.00        | 4,179.00          |
| <b>Subtotal [5B]</b>   | <b>Medicine Cabinet Drugs</b>                | <b>5,147.00</b>   | <b>0.00</b> | <b>5,147.00</b>   |
| <b>Subgroup : [5E2] Oxygen - Other</b>   |  |                   |             |                   |
| 6115-053-00  | Gen Nsg Exp>Oxygen                           | 3,956.00          | 0.00        | 3,956.00          |
| <b>Subtotal [5E2]</b>  | <b>Oxygen - Other</b>                        | <b>3,956.00</b>   | <b>0.00</b> | <b>3,956.00</b>   |
| <b>Subgroup : [5F] X-Rays and related radiological</b>                           |  |                   |             |                   |
| 6859-137-00  | Other Ancillary Exp>Radiology                | 2,735.00          | 0.00        | 2,735.00          |
| <b>Subtotal [5F]</b>   | <b>X-Rays and related radiological</b>       | <b>2,735.00</b>   | <b>0.00</b> | <b>2,735.00</b>   |
| <b>Subgroup : [5H] Laboratory</b>  |  |                   |             |                   |

|                        |   |                   |                   |                   |
|------------------------|---|-------------------|-------------------|-------------------|
| 6859-136-00            | Other Ancillary Exp>Lab                   | 7,471.00          | 0.00              | 7,471.00          |
| <b>Subtotal [5H]</b>   | <b>Laboratory</b>                         | <b>7,471.00</b>   | <b>0.00</b>       | <b>7,471.00</b>   |
| <b>Subgroup : [5I]</b> | <b>Recreation</b>                         |                   |                   |                   |
| 7714-022-00            | Activity Exp>Supplies                     | 2,019.00          | 0.00              | 2,019.00          |
| 7714-024-00            | Activity Exp>Contracted Service           | 5,278.00          | 0.00              | 5,278.00          |
| 7714-080-00            | Activity Exp>Equip-Minor                  | 478.00            | 0.00              | 478.00            |
| 8510-087-00            | Telephone & Utility Exp>Cable TV          | 5,678.00          | 0.00              | 5,678.00          |
| <b>Subtotal [5I]</b>   | <b>Recreation</b>                         | <b>13,453.00</b>  | <b>0.00</b>       | <b>13,453.00</b>  |
| <b>Subgroup : [5J]</b> | <b>Other</b>                              |                   |                   |                   |
| 6115-022-00            | Gen Nsg Exp>Supplies                      | 28,077.00         | 0.00              | 28,077.00         |
| 6115-080-00            | Gen Nsg Exp>Equip-Minor                   | 24,438.00         | 0.00              | 24,438.00         |
| 6115-081-00            | Gen Nsg Exp>Equip-Rental                  | 39,442.00         | (9,767.00)        | 29,675.00         |
| 6115-082-00            | Gen Nsg Exp>Software Rental               | 9,361.00          | 1,794.00          | 11,155.00         |
| 6115-102-00            | Gen Nsg Exp>Incontinence Supplies         | 33,191.00         | 0.00              | 33,191.00         |
| 6115-103-00            | Gen Nsg Exp>House                         | 14,073.00         | 0.00              | 14,073.00         |
| 6813-050-00            | IV Exp>RX                                 | 3,978.00          | 0.00              | 3,978.00          |
| 6826-022-00            | Physical Therapy Exp>Supplies             | 152.00            | 0.00              | 152.00            |
| 6829-022-00            | PEN Exp>Supplies                          | 202.00            | 0.00              | 202.00            |
| 6830-022-00            | Wound Care Exp>Supplies                   | 1,222.00          | 0.00              | 1,222.00          |
| 7741-022-00            | Social Services Exp>Supplies              | 754.00            | 0.00              | 754.00            |
| Marcum 103             | Waste Disposal                            | 0.00              | 2,763.00          | 2,763.00          |
| <b>Subtotal [5J]</b>   | <b>Other</b>                              | <b>154,890.00</b> | <b>(5,210.00)</b> | <b>149,680.00</b> |
| <b>Total [20]</b>      | <b>Housekeeping and Resident Care Bas</b> | <b>361,432.00</b> | <b>(5,210.00)</b> | <b>356,222.00</b> |
| <b>Group : [22]</b>    | <b>Maintenance and Property</b>           |                   |                   |                   |
| <b>Subgroup : [6A]</b> | <b>Repairs and Maintenance</b>            |                   |                   |                   |
| 7930-023-00            | Dietary Exp>Repairs & Maint               | 4,266.00          | 6,925.00          | 11,191.00         |
| 8010-023-00            | Admin Exp>Repairs & Maint                 | 630.00            | 0.00              | 630.00            |
| 8250-023-00            | Maintenance Exp>Repairs & Maint           | 38,782.00         | 0.00              | 38,782.00         |
| 8360-023-00            | Laundry Exp>Repairs & Maint               | 411.00            | 0.00              | 411.00            |
| <b>Subtotal [6A]</b>   | <b>Repairs and Maintenance</b>            | <b>44,089.00</b>  | <b>6,925.00</b>   | <b>51,014.00</b>  |
| <b>Subgroup : [6B]</b> | <b>Heat</b>                               |                   |                   |                   |
| 8510-084-00            | Telephone & Utility Exp>Gas               | 12,093.00         | 0.00              | 12,093.00         |
| <b>Subtotal [6B]</b>   | <b>Heat</b>                               | <b>12,093.00</b>  | <b>0.00</b>       | <b>12,093.00</b>  |
| <b>Subgroup : [6C]</b> | <b>Light &amp; Power</b>                  |                   |                   |                   |
| 8510-085-00            | Telephone & Utility Exp>Electric          | 65,858.00         | 0.00              | 65,858.00         |
| <b>Subtotal [6C]</b>   | <b>Light &amp; Power</b>                  | <b>65,858.00</b>  | <b>0.00</b>       | <b>65,858.00</b>  |
| <b>Subgroup : [6D]</b> | <b>Water</b>                              |                   |                   |                   |
| 8510-086-00            | Telephone & Utility Exp>Water/Sewer       | 42,231.00         | 0.00              | 42,231.00         |
| <b>Subtotal [6D]</b>   | <b>Water</b>                              | <b>42,231.00</b>  | <b>0.00</b>       | <b>42,231.00</b>  |
| <b>Subgroup : [6E]</b> | <b>Equipment Lease</b>                    |                   |                   |                   |
| 8010-116-00            | Admin Exp>Auto                            | 1,646.00          | 0.00              | 1,646.00          |
| Marcum 102             | Leased Equipment                          | 0.00              | 32,268.00         | 32,268.00         |
| <b>Subtotal [6E]</b>   | <b>Equipment Lease</b>                    | <b>1,646.00</b>   | <b>32,268.00</b>  | <b>33,914.00</b>  |
| <b>Subgroup : [6F]</b> | <b>Other</b>                              |                   |                   |                   |
| 8250-022-00            | Maintenance Exp>Supplies                  | 28,494.00         | 0.00              | 28,494.00         |
| 8250-024-00            | Maintenance Exp>Contracted Service        | 16,513.00         | 0.00              | 16,513.00         |
| 8250-040-00            | Maintenance Exp>Sanitation & Incinerati   | 17,679.00         | 0.00              | 17,679.00         |
| 8250-041-00            | Maintenance Exp>Extermination             | 2,138.00          | 0.00              | 2,138.00          |
| 8250-043-00            | Maintenance Exp>Landscaping               | 1,763.00          | 0.00              | 1,763.00          |
| 8250-080-00            | Maintenance Exp>Equip-Minor               | 25,170.00         | 0.00              | 25,170.00         |
| 8250-081-00            | Maintenance Exp>Equip-Rental              | 1,040.00          | 0.00              | 1,040.00          |
| <b>Subtotal [6F]</b>   | <b>Other</b>                              | <b>92,797.00</b>  | <b>0.00</b>       | <b>92,797.00</b>  |

|                          |  |                        |                  |                        |
|--------------------------|--|------------------------|------------------|------------------------|
| <b>Subgroup : [7C]</b>   | <b>Non-movable Equipment</b>                         |                        |                  |                        |
| 9576-604-00              | Depreciation Exp>Equip-Fixed                         | 489.00                 | 0.00             | 489.00                 |
| <b>Subtotal [7C]</b>     | <b>Non-movable Equipment</b>                         | <b>489.00</b>          | <b>0.00</b>      | <b>489.00</b>          |
| <b>Subgroup : [7D]</b>   | <b>Movable Equipment</b>                             |                        |                  |                        |
| 9576-605-00              | Depreciation Exp>Equip-Moveable                      | 1,175.00               | 0.00             | 1,175.00               |
| 9576-607-00              | Depreciation Exp>Computer Hardware                   | 336.00                 | 0.00             | 336.00                 |
| <b>Subtotal [7D]</b>     | <b>Movable Equipment</b>                             | <b>1,511.00</b>        | <b>0.00</b>      | <b>1,511.00</b>        |
| <b>Subgroup : [8C]</b>   | <b>Leasehold Improvements</b>                        |                        |                  |                        |
| 9576-603-00              | Depreciation Exp>Leasehold Improve                   | 1,397.00               | 0.00             | 1,397.00               |
| <b>Subtotal [8C]</b>     | <b>Leasehold Improvements</b>                        | <b>1,397.00</b>        | <b>0.00</b>      | <b>1,397.00</b>        |
| <b>Subgroup : [9]</b>    | <b>Rental Payments</b>                               |                        |                  |                        |
| 9376-000-00              | Rent Exp   | 490,000.00             | 0.00             | 490,000.00             |
| <b>Subtotal [9]</b>      | <b>Rental Payments</b>                               | <b>490,000.00</b>      | <b>0.00</b>      | <b>490,000.00</b>      |
| <b>Subgroup : [10A]</b>  | <b>Real estate taxes paid by owner</b>               |                        |                  |                        |
| 9176-766-00              | Taxes Exp>RE Taxes                                   | 85,565.00              | 0.00             | 85,565.00              |
| <b>Subtotal [10A]</b>    | <b>Real estate taxes paid by owner</b>               | <b>85,565.00</b>       | <b>0.00</b>      | <b>85,565.00</b>       |
| <b>Subgroup : [10C]</b>  | <b>Personal property taxes</b>                       |                        |                  |                        |
| 9176-767-00              | Taxes Exp>Personal Prop Taxes                        | 22,009.00              | 0.00             | 22,009.00              |
| <b>Subtotal [10C]</b>    | <b>Personal property taxes</b>                       | <b>22,009.00</b>       | <b>0.00</b>      | <b>22,009.00</b>       |
| <b>Total [22]</b>        | <b>Maintenance and Property</b>                      | <b>859,685.00</b>      | <b>39,193.00</b> | <b>898,878.00</b>      |
| <b>Group : [27]</b>      | <b>Interest and Insurance</b>                        |                        |                  |                        |
| <b>Subgroup : [12D]</b>  | <b>Other Interest Expense</b>                        |                        |                  |                        |
| 9276-783-00              | Operating Interest (Inc)/Exp>Working Ca              | 33,160.00              | 0.00             | 33,160.00              |
| <b>Subtotal [12D]</b>    | <b>Other Interest Expense</b>                        | <b>33,160.00</b>       | <b>0.00</b>      | <b>33,160.00</b>       |
| <b>Subgroup : [14A]</b>  | <b>Insurance on Property</b>                         |                        |                  |                        |
| 8776-115-00              | Business Insurance Exp>Property                      | 11,739.00              | 0.00             | 11,739.00              |
| <b>Subtotal [14A]</b>    | <b>Insurance on Property</b>                         | <b>11,739.00</b>       | <b>0.00</b>      | <b>11,739.00</b>       |
| <b>Subgroup : [14C1]</b> | <b>Umbrella</b>                                      |                        |                  |                        |
| 8776-110-00              | Business Insurance Exp>Liability & Other             | 41,265.00              | 0.00             | 41,265.00              |
| <b>Subtotal [14C1]</b>   | <b>Umbrella</b>                                      | <b>41,265.00</b>       | <b>0.00</b>      | <b>41,265.00</b>       |
| <b>Subgroup : [14C3]</b> | <b>Other</b>   |                        |                  |                        |
| 8776-112-00              | Business Insurance Exp>Crime                         | 656.00                 | 0.00             | 656.00                 |
| 8776-113-00              | Business Insurance Exp>Surety Bond                   | 1,283.00               | 0.00             | 1,283.00               |
| <b>Subtotal [14C3]</b>   | <b>Other</b>   | <b>1,939.00</b>        | <b>0.00</b>      | <b>1,939.00</b>        |
| <b>Total [27]</b>        | <b>Interest and Insurance</b>                        | <b>88,103.00</b>       | <b>0.00</b>      | <b>88,103.00</b>       |
| <b>Group : [30]</b>      | <b>Statement of Revenue</b>                          |                        |                  |                        |
| <b>Subgroup : [1A]</b>   | <b>Medicaid Residents (CT only)</b>                  |                        |                  |                        |
| 5001-204-01              | R&B>Medicaid>Certified                               | (18,872,000.00)        | 0.00             | (18,872,000.00)        |
| <b>Subtotal [1A]</b>     | <b>Medicaid Residents (CT only)</b>                  | <b>(18,872,000.00)</b> | <b>0.00</b>      | <b>(18,872,000.00)</b> |
| <b>Subgroup : [1B]</b>   | <b>Medicaid room and board contractual allowance</b> |                        |                  |                        |
| 5001-204-03              | R&B>Medicaid>C/A                                     | 13,985,428.00          | 0.00             | 13,985,428.00          |
| <b>Subtotal [1B]</b>     | <b>Medicaid room and board contractual</b>           | <b>13,985,428.00</b>   | <b>0.00</b>      | <b>13,985,428.00</b>   |
| <b>Subgroup : [3A]</b>   | <b>Medicare Residents (All inclusive)</b>            |                        |                  |                        |
| 5001-201-01              | R&B>Medicare A>Certified                             | (1,058,400.00)         | 0.00             | (1,058,400.00)         |
| <b>Subtotal [3A]</b>     | <b>Medicare Residents (All inclusive)</b>            | <b>(1,058,400.00)</b>  | <b>0.00</b>      | <b>(1,058,400.00)</b>  |
| <b>Subgroup : [3B]</b>   | <b>Medicare room and board contractual allowance</b> |                        |                  |                        |
| 5001-201-03              | R&B>Medicare A>C/A                                   | 370,086.00             | 0.00             | 370,086.00             |
| <b>Subtotal [3B]</b>     | <b>Medicare room and board contractual</b>           | <b>370,086.00</b>      | <b>0.00</b>      | <b>370,086.00</b>      |
| <b>Subgroup : [4A]</b>   | <b>Private-pay residents and other</b>               |                        |                  |                        |
| 5001-203-01              | R&B>Private>Certified                                | (734,400.00)           | 0.00             | (734,400.00)           |
| 5001-207-01              | R&B>Hospice>Certified                                | (436,000.00)           | 0.00             | (436,000.00)           |

|  |  |                       |             |                       |
|--|--|-----------------------|-------------|-----------------------|
| 5001-208-01  | R&B>Insurance>Certified                      | (438,400.00)          | 0.00        | (438,400.00)          |
| <b>Subtotal [4A]</b>   | <b>Private-pay residents and other</b>       | <b>(1,608,800.00)</b> | <b>0.00</b> | <b>(1,608,800.00)</b> |
| <b>Subgroup : [4B] Private-pay room and board contractual allowance</b>        |  |                       |             |                       |
| 5001-203-03  | R&B>Private>C/A                              | 485,025.00            | 0.00        | 485,025.00            |
| 5001-207-03  | R&B>Hospice>C/A                              | 324,035.00            | 0.00        | 324,035.00            |
| 5001-208-03  | R&B>Insurance>C/A                            | 213,650.00            | 0.00        | 213,650.00            |
| <b>Subtotal [4B]</b>   | <b>Private-pay room and board contractu</b>  | <b>1,022,710.00</b>   | <b>0.00</b> | <b>1,022,710.00</b>   |
| <b>Subgroup : [5A] Prescription Drugs - Medicare</b>                           |  |                       |             |                       |
| 5012-201-00  | Pharmacy Rev>Medicare A                      | (67,150.00)           | 0.00        | (67,150.00)           |
| <b>Subtotal [5A]</b>   | <b>Prescription Drugs - Medicare</b>         | <b>(67,150.00)</b>    | <b>0.00</b> | <b>(67,150.00)</b>    |
| <b>Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance</b>     |  |                       |             |                       |
| 5012-201-03  | Pharmacy Rev>Medicare A>C/A                  | 67,150.00             | 0.00        | 67,150.00             |
| <b>Subtotal [5B]</b>   | <b>Prescription Drugs - Medicare Contrac</b> | <b>67,150.00</b>      | <b>0.00</b> | <b>67,150.00</b>      |
| <b>Subgroup : [5C] Prescription Drugs - Non-medicare</b>                       |  |                       |             |                       |
| 5012-208-00  | Pharmacy Rev>Insurance                       | (10,619.00)           | 0.00        | (10,619.00)           |
| <b>Subtotal [5C]</b>   | <b>Prescription Drugs - Non-medicare</b>     | <b>(10,619.00)</b>    | <b>0.00</b> | <b>(10,619.00)</b>    |
| <b>Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance</b> |  |                       |             |                       |
| 5012-208-03  | Pharmacy Rev>Insurance>C/A                   | 10,619.00             | 0.00        | 10,619.00             |
| <b>Subtotal [5D]</b>   | <b>Prescription Drugs - Non-medicare Co</b>  | <b>10,619.00</b>      | <b>0.00</b> | <b>10,619.00</b>      |
| <b>Subgroup : [7A] Physical Therapy - Medicare</b>                             |  |                       |             |                       |
| 5026-201-00  | Physical Therapy Rev>Medicare A              | (90,240.00)           | 0.00        | (90,240.00)           |
| 5026-202-00  | Physical Therapy Rev>Medicare B              | (36,070.00)           | 0.00        | (36,070.00)           |
| <b>Subtotal [7A]</b>   | <b>Physical Therapy - Medicare</b>           | <b>(126,310.00)</b>   | <b>0.00</b> | <b>(126,310.00)</b>   |
| <b>Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance</b>       |  |                       |             |                       |
| 5026-201-03  | Physical Therapy Rev>Medicare A>C/A          | 90,240.00             | 0.00        | 90,240.00             |
| <b>Subtotal [7B]</b>   | <b>Physical Therapy - Medicare Contract</b>  | <b>90,240.00</b>      | <b>0.00</b> | <b>90,240.00</b>      |
| <b>Subgroup : [7C] Physical Therapy - Non-medicare</b>                         |  |                       |             |                       |
| 5026-203-00  | Physical Therapy Rev>Private                 | (280.00)              | 0.00        | (280.00)              |
| 5026-204-00  | Physical Therapy Rev>Medicaid                | (35,374.00)           | 0.00        | (35,374.00)           |
| 5026-208-00  | Physical Therapy Rev>Insurance               | (38,340.00)           | 0.00        | (38,340.00)           |
| <b>Subtotal [7C]</b>   | <b>Physical Therapy - Non-medicare</b>       | <b>(73,994.00)</b>    | <b>0.00</b> | <b>(73,994.00)</b>    |
| <b>Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance</b>   |  |                       |             |                       |
| 5026-204-03  | Physical Therapy Rev>Medicaid>C/A            | 35,374.00             | 0.00        | 35,374.00             |
| 5026-208-03  | Physical Therapy Rev>Insurance>C/A           | 29,633.00             | 0.00        | 29,633.00             |
| <b>Subtotal [7D]</b>   | <b>Physical Therapy - Non-medicare Con</b>   | <b>65,007.00</b>      | <b>0.00</b> | <b>65,007.00</b>      |
| <b>Subgroup : [8A] Speech Therapy - Medicare</b>                               |  |                       |             |                       |
| 5025-201-00  | Speech Therapy Rev>Medicare A                | (14,637.00)           | 0.00        | (14,637.00)           |
| 5025-202-00  | Speech Therapy Rev>Medicare B                | (17,427.00)           | 0.00        | (17,427.00)           |
| <b>Subtotal [8A]</b>   | <b>Speech Therapy - Medicare</b>             | <b>(32,064.00)</b>    | <b>0.00</b> | <b>(32,064.00)</b>    |
| <b>Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance</b>         |  |                       |             |                       |
| 5025-201-03  | Speech Therapy Rev>Medicare A>C/A            | 14,637.00             | 0.00        | 14,637.00             |
| 5025-202-03  | Speech Therapy Rev>Medicare B>C/A            | 74.00                 | 0.00        | 74.00                 |
| <b>Subtotal [8B]</b>   | <b>Speech Therapy - Medicare Contractu</b>   | <b>14,711.00</b>      | <b>0.00</b> | <b>14,711.00</b>      |
| <b>Subgroup : [8C] Speech Therapy - Non-medicare</b>                           |  |                       |             |                       |
| 5025-204-00  | Speech Therapy Rev>Medicaid                  | (15,105.00)           | 0.00        | (15,105.00)           |
| 5025-208-00  | Speech Therapy Rev>Insurance                 | (9,494.00)            | 0.00        | (9,494.00)            |
| <b>Subtotal [8C]</b>   | <b>Speech Therapy - Non-medicare</b>         | <b>(24,599.00)</b>    | <b>0.00</b> | <b>(24,599.00)</b>    |
| <b>Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance</b>     |  |                       |             |                       |
| 5025-204-03  | Speech Therapy Rev>Medicaid>C/A              | 15,105.00             | 0.00        | 15,105.00             |
| 5025-208-03  | Speech Therapy Rev>Insurance>C/A             | 4,143.00              | 0.00        | 4,143.00              |
| <b>Subtotal [8D]</b>   | <b>Speech Therapy - Non-medicare Conti</b>   | <b>19,248.00</b>      | <b>0.00</b> | <b>19,248.00</b>      |
| <b>Subgroup : [9A] Occupational Therapy - Medicare</b>                         |  |                       |             |                       |
| 5027-201-00  | Occup Therapy Rev>Medicare A                 | (91,219.00)           | 0.00        | (91,219.00)           |



|  |  |                       |             |                       |
|--|--|-----------------------|-------------|-----------------------|
| 5027-202-00  | Occup Therapy Rev>Medicare B                                     | (32,662.00)           | 0.00        | (32,662.00)           |
| <b>Subtotal [9A]</b>   | <b>Occupational Therapy - Medicare</b>                           | <b>(123,881.00)</b>   | <b>0.00</b> | <b>(123,881.00)</b>   |
| <b>Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance</b>     |  |                       |             |                       |
| 5027-201-03  | Occup Therapy Rev>Medicare A>C/A                                 | 91,219.00             | 0.00        | 91,219.00             |
| <b>Subtotal [9B]</b>   | <b>Occupational Therapy - Medicare Contractual Allowance</b>     | <b>91,219.00</b>      | <b>0.00</b> | <b>91,219.00</b>      |
| <b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>                       |  |                       |             |                       |
| 5027-203-00  | Occup Therapy Rev>Private  | (351.00)              | 0.00        | (351.00)              |
| 5027-204-00  | Occup Therapy Rev>Medicaid                                       | (39,794.00)           | 0.00        | (39,794.00)           |
| 5027-208-00  | Occup Therapy Rev>Insurance                                      | (41,579.00)           | 0.00        | (41,579.00)           |
| <b>Subtotal [9C]</b>   | <b>Occupational Therapy - Non-medicare</b>                       | <b>(81,724.00)</b>    | <b>0.00</b> | <b>(81,724.00)</b>    |
| <b>Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance</b> |  |                       |             |                       |
| 5027-204-03  | Occup Therapy Rev>Medicaid>C/A                                   | 39,794.00             | 0.00        | 39,794.00             |
| 5027-208-03  | Occup Therapy Rev>Insurance>C/A                                  | 29,836.00             | 0.00        | 29,836.00             |
| <b>Subtotal [9D]</b>   | <b>Occupational Therapy - Non-medicare Contractual Allowance</b> | <b>69,630.00</b>      | <b>0.00</b> | <b>69,630.00</b>      |
| <b>Subgroup : [18] Other Revenue</b>   |  |                       |             |                       |
| 5900-025-00  | Other Rev>Miscellaneous  | (220.00)              | 0.00        | (220.00)              |
| 5900-456-00  | Other Rev>Write-offs-Sequester                                   | 12,543.00             | 0.00        | 12,543.00             |
| <b>Subtotal [18]</b>   | <b>Other Revenue</b>   | <b>12,323.00</b>      | <b>0.00</b> | <b>12,323.00</b>      |
| <b>Total [30]</b>  | <b>Statement of Revenue</b>                                      | <b>(6,261,170.00)</b> | <b>0.00</b> | <b>(6,261,170.00)</b> |
| <b>Group : [31-32] Assets</b>  |  |                       |             |                       |
| <b>Subgroup : [A1] Cash</b>  |  |                       |             |                       |
| 1000-402-00  | Cash>Facility Deposits   | 3,036.00              | 0.00        | 3,036.00              |
| 1000-403-00  | Cash>Operating   | 450,444.00            | 0.00        | 450,444.00            |
| 1000-421-00  | Cash>Resident Funds  | 700.00                | 0.00        | 700.00                |
| 1005-421-00  | Restricted Cash>Resident Funds                                   | 38,962.00             | 0.00        | 38,962.00             |
| <b>Subtotal [A1]</b>   | <b>Cash</b>  | <b>493,142.00</b>     | <b>0.00</b> | <b>493,142.00</b>     |
| <b>Subgroup : [A2] Resident Accounts Receivable</b>                              |  |                       |             |                       |
| 1010-000-15  | Accounts Receivable>Other  | 241,073.00            | 0.00        | 241,073.00            |
| 1010-201-00  | Accounts Receivable>Medicare A                                   | 108,177.00            | 0.00        | 108,177.00            |
| 1010-203-00  | Accounts Receivable>Private                                      | 184,921.00            | 0.00        | 184,921.00            |
| 1010-204-00  | Accounts Receivable>Medicaid                                     | 933,185.00            | 0.00        | 933,185.00            |
| 1010-207-00  | Accounts Receivable>Hospice                                      | 11,991.00             | 0.00        | 11,991.00             |
| 1010-208-00  | Accounts Receivable>Insurance                                    | 161,836.00            | 0.00        | 161,836.00            |
| 1010-409-00  | Accounts Receivable>Clearing                                     | 201,556.00            | 0.00        | 201,556.00            |
| 1010-450-00  | Accounts Receivable>Allow for Doubtful                           | (61,906.00)           | 0.00        | (61,906.00)           |
| 1010-457-00  | Accounts Receivable>Write-offs-Uncollectible                     | 2,685.00              | 0.00        | 2,685.00              |
| <b>Subtotal [A2]</b>   | <b>Resident Accounts Receivable</b>                              | <b>1,783,518.00</b>   | <b>0.00</b> | <b>1,783,518.00</b>   |
| <b>Subgroup : [A3] Other Accounts Receivable</b>                                 |  |                       |             |                       |
| 1035-575-00  | Other Current Receivables>Due to/from                            | 1,452,737.00          | 0.00        | 1,452,737.00          |
| <b>Subtotal [A3]</b>   | <b>Other Accounts Receivable</b>                                 | <b>1,452,737.00</b>   | <b>0.00</b> | <b>1,452,737.00</b>   |
| <b>Subgroup : [A5] Prepaid Expenses</b>  |  |                       |             |                       |
| 1030-000-00  | Prepaid Expenses   | 447.00                | 0.00        | 447.00                |
| 1030-069-00  | Prepaid Expenses>Licenses  | 979.00                | 0.00        | 979.00                |
| 1030-208-00  | Prepaid Expenses>Insurance                                       | 187,388.00            | 0.00        | 187,388.00            |
| 1030-766-00  | Prepaid Expenses>RE Taxes  | 67,786.00             | 0.00        | 67,786.00             |
| <b>Subtotal [A5]</b>   | <b>Prepaid Expenses</b>  | <b>256,600.00</b>     | <b>0.00</b> | <b>256,600.00</b>     |
| <b>Subgroup : [B4] Leasehold Improvements</b>                                    |  |                       |             |                       |
| 1050-603-00  | Fixed Assets>Leasehold Improvements                              | 71,571.00             | 0.00        | 71,571.00             |
| 1051-603-00  | Accum Depn>Leasehold Improvements                                | (1,397.00)            | 0.00        | (1,397.00)            |
| <b>Subtotal [B4]</b>   | <b>Leasehold Improvements</b>                                    | <b>70,174.00</b>      | <b>0.00</b> | <b>70,174.00</b>      |
| <b>Subgroup : [B5] Non-Movable Equipment</b>                                     |  |                       |             |                       |
| 1050-604-00  | Fixed Assets>Equip-Fixed   | 10,921.00             | 0.00        | 10,921.00             |
| 1051-604-00  | Accum Depn>Equip-Fixed   | (489.00)              | 0.00        | (489.00)              |
| <b>Subtotal [B5]</b>   | <b>Non-Movable Equipment</b>                                     | <b>10,432.00</b>      | <b>0.00</b> | <b>10,432.00</b>      |
| <b>Subgroup : [B6] Movable Equipment</b>   |  |                       |             |                       |

|   |   |                       |             |                       |
|---|---|-----------------------|-------------|-----------------------|
| 1050-605-00   | Fixed Assets>Equip-Moveable                 | 11,140.00             | 0.00        | 11,140.00             |
| 1050-607-00   | Fixed Assets>Computer Hardware              | 12,106.00             | 0.00        | 12,106.00             |
| 1051-605-00   | Accum Depn>Equip-Moveable                   | (1,175.00)            | 0.00        | (1,175.00)            |
| 1051-607-00   | Accum Depn>Computer Hardware                | (336.00)              | 0.00        | (336.00)              |
| <b>Subtotal [B6]</b>  | <b>Movable Equipment</b>                    | <b>21,735.00</b>      | <b>0.00</b> | <b>21,735.00</b>      |
| <b>Subgroup : [D7] Other Assets</b>                         |   |                       |             |                       |
| 1080-671-00   | Other Assets>Deposits                       | 10,180.00             | 0.00        | 10,180.00             |
| <b>Subtotal [D7]</b>  | <b>Other Assets</b>                         | <b>10,180.00</b>      | <b>0.00</b> | <b>10,180.00</b>      |
| <b>Total [31-32]</b>  | <b>Assets</b>                               | <b>4,098,518.00</b>   | <b>0.00</b> | <b>4,098,518.00</b>   |
| <b>Group : [33-34] Liabilities</b>                          |   |                       |             |                       |
| <b>Subgroup : [A1] Trade Accounts Payable</b>               |   |                       |             |                       |
| 2005-000-00   | Accounts Payable                            | (1,071,776.00)        | 0.00        | (1,071,776.00)        |
| <b>Subtotal [A1]</b>  | <b>Trade Accounts Payable</b>               | <b>(1,071,776.00)</b> | <b>0.00</b> | <b>(1,071,776.00)</b> |
| <b>Subgroup : [A4] Accrued Payroll</b>                      |   |                       |             |                       |
| 2020-001-00   | Accrued Wages & Related>Wages               | (98,855.00)           | 0.00        | (98,855.00)           |
| 2020-756-00   | Accrued Wages & Related>Benefit Time        | (130,251.00)          | 0.00        | (130,251.00)          |
| 2020-758-00   | Accrued Wages & Related>Worker's Co         | (67,322.00)           | 0.00        | (67,322.00)           |
| <b>Subtotal [A4]</b>  | <b>Accrued Payroll</b>                      | <b>(296,428.00)</b>   | <b>0.00</b> | <b>(296,428.00)</b>   |
| <b>Subgroup : [A12] Other Current Liabilities</b>           |   |                       |             |                       |
| 2010-421-00   | Other Current Payables>Resident Funds       | (38,962.00)           | 0.00        | (38,962.00)           |
| 2011-456-00   | AR Related Payables>Write-offs-Seques       | 3,424.00              | 0.00        | 3,424.00              |
| 2025-000-00   | Other Accrued                               | (312,259.00)          | 0.00        | (312,259.00)          |
| 2025-064-00   | Other Accrued>Accounting Fees               | (8,748.00)            | 0.00        | (8,748.00)            |
| 2025-118-00   | Other Accrued>Provider Tax                  | (216,170.00)          | 0.00        | (216,170.00)          |
| 2025-208-00   | Other Accrued>Insurance                     | (16,220.00)           | 0.00        | (16,220.00)           |
| 2025-766-00   | Other Accrued>RE Taxes                      | (60,013.00)           | 0.00        | (60,013.00)           |
| 2030-783-00   | Current Debt>Working Capital                | (1,080,000.00)        | 0.00        | (1,080,000.00)        |
| Marcum 201  | Rent Payable                                | (490,000.00)          | 0.00        | (490,000.00)          |
| <b>Subtotal [A12]</b>                                       | <b>Other Current Liabilities</b>            | <b>(2,218,948.00)</b> | <b>0.00</b> | <b>(2,218,948.00)</b> |
| <b>Subgroup : [B3] Loans from Owners or Related Parties</b> |   |                       |             |                       |
| 2040-940-00   | Due To/(From)>Related Parties               | (1,805.00)            | 0.00        | (1,805.00)            |
| <b>Subtotal [B3]</b>  | <b>Loans from Owners or Related Parties</b> | <b>(1,805.00)</b>     | <b>0.00</b> | <b>(1,805.00)</b>     |
| <b>Subgroup : [B4] Other Long-Term Liabilities</b>          |   |                       |             |                       |
| 2040-000-00   | Due To/(From)                               | (1,523,912.00)        | 0.00        | (1,523,912.00)        |
| <b>Subtotal [B4]</b>  | <b>Other Long-Term Liabilities</b>          | <b>(1,523,912.00)</b> | <b>0.00</b> | <b>(1,523,912.00)</b> |
| <b>Total [33-34]</b>  | <b>Liabilities</b>                          | <b>(5,112,869.00)</b> | <b>0.00</b> | <b>(5,112,869.00)</b> |
|   | <b>NET (INCOME) LOSS</b>                    | <b>0.00</b>           | <b>0.00</b> | <b>0.00</b>           |
|   | <b>Sum of Account Groups</b>                | <b>0.00</b>           | <b>0.00</b> | <b>0.00</b>           |

Client: **Grandview Rehabilitation and Healthcare Center**  
 Engagement: **Medicaid - Grandview Rehabilitation and Healthcare Center**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

| Account | Description | W/P Ref | Debit | Credit |
|---------|-------------|---------|-------|--------|
|---------|-------------|---------|-------|--------|

**Reclassifying Journal Entries JE # 1**  
 To reclass repairs and maintenance costs in dietary contracted service account

D.07

|              |                                |  |                 |                 |
|--------------|--------------------------------|--|-----------------|-----------------|
| 7930-023-00  | Dietary Exp>Repairs & Maint    |  | 6,925.00        |                 |
| 7930-024-00  | Dietary Exp>Contracted Service |  |                 | 6,925.00        |
| <b>Total</b> |                                |  | <b>6,925.00</b> | <b>6,925.00</b> |

**Reclassifying Journal Entries JE # 2**  
 To reclass salaries appropriately

I.01

|              |                              |  |                   |                   |
|--------------|------------------------------|--|-------------------|-------------------|
| 6130-001-20  | Nursing Admin>Wages>Director |  | 5,037.00          |                   |
| 6130-001-21  | Nursing                      |  | 4,902.00          |                   |
| 6130-001-25  | Nursing Admin>Wages>RN       |  | 681.00            |                   |
| 6130-001-36  | Nursing Admin>Wages>Staff    |  | 2,133.00          |                   |
| 6216-001-25  | Cert Nsg Exp>Wages>Staff     |  | 16,490.00         |                   |
| 6216-001-26  | Cert Nsg Exp>Wages>LPN       |  | 46,402.00         |                   |
| 6216-001-27  | Cert Nsg Exp>Wages>CNA       |  | 70,049.00         |                   |
| 7930-001-20  | Dietary Exp>Wages>Director   |  | 3,818.00          |                   |
| 7930-001-23  | Dietary Exp>Wages>Assistant  |  | 3,828.00          |                   |
| 7930-001-57  | Dietary Exp>Wages>Cook       |  | 7,399.00          |                   |
| 8010-001-23  | Admin Exp>Wages>Assistant    |  | 1,307.00          |                   |
| 8010-001-48  | Admin Exp>Wages>Business     |  | 5,567.00          |                   |
| 8250-001-20  | Maintenance                  |  | 2,636.00          |                   |
| 8250-001-23  | Maintenance                  |  | 3,984.00          |                   |
| 8340-001-20  | Housekeeping                 |  | 2,416.00          |                   |
| 8340-001-23  | Housekeeping                 |  | 7,185.00          |                   |
| Marcum 101   | Case Mix Manager (LVN)       |  | 105,258.00        |                   |
| 6130-001-29  | Nursing Admin>Wages>MDS /    |  |                   | 99,014.00         |
| 6130-008-21  | Nursing Admin>Bonus          |  |                   | 1,311.00          |
| 6130-010-00  | Nursing Admin>Wages-V,H,S    |  |                   | 14,927.00         |
| 6130-011-00  | Nursing Admin>Wages-Holiday  |  |                   | 2,758.00          |
| 6216-008-25  | Cert Nsg Exp>Bonus Pay>RN    |  |                   | 109.00            |
| 6216-008-26  | Cert Nsg Exp>Bonus Pay>LPN   |  |                   | 279.00            |
| 6216-008-27  | Cert Nsg Exp>Bonus Pay>CNA   |  |                   | 133.00            |
| 6216-010-00  | Cert Nsg Exp>Wages-V,H,S     |  |                   | 110,081.00        |
| 6216-011-00  | Cert Nsg Exp>Wages-Holiday   |  |                   | 22,340.00         |
| 7930-001-58  | Dietary Exp>Wages>Dietician  |  |                   | 282.00            |
| 7930-008-23  | Dietary Exp>Bonus            |  |                   | 1,096.00          |
| 7930-010-00  | Dietary Exp>Wages-V,H,S      |  |                   | 11,056.00         |
| 7930-011-00  | Dietary Exp>Wages-Holiday    |  |                   | 2,611.00          |
| 8010-001-20  | Admin Exp>Wages>Director     |  |                   | 2,998.00          |
| 8010-008-23  | Admin Exp>Bonus              |  |                   | 18.00             |
| 8010-010-00  | Admin Exp>Wages-V,H,S        |  |                   | 1,772.00          |
| 8010-011-00  | Admin Exp>Wages-Holiday      |  |                   | 2,086.00          |
| 8250-010-00  | Maintenance Exp>Wages-V,H,S  |  |                   | 4,867.00          |
| 8250-011-00  | Maintenance Exp>Wages-       |  |                   | 1,753.00          |
| 8340-008-23  | Housekeeping Exp>Bonus       |  |                   | 26.00             |
| 8340-010-00  | Housekeeping Exp>Wages-      |  |                   | 7,836.00          |
| 8340-011-00  | Housekeeping Exp>Wages-      |  |                   | 1,739.00          |
| <b>Total</b> |                              |  | <b>289,092.00</b> | <b>289,092.00</b> |

Client: **Grandview Rehabilitation and Healthcare Center**  
 Engagement: **Medicaid - Grandview Rehabilitation and Healthcare Center**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

| Account | Description | W/P Ref | Debit | Credit |
|---------|-------------|---------|-------|--------|
|---------|-------------|---------|-------|--------|

**Reclassifying Journal Entries JE # 3**  
 To reclass leases to page 22, line 6e

E.01

|              |                          |  |                  |                  |
|--------------|--------------------------|--|------------------|------------------|
| Marcum 102   | Leased Equipment         |  | 32,268.00        |                  |
| 6115-081-00  | Gen Nsg Exp>Equip-Rental |  |                  | 9,767.00         |
| 8010-081-00  | Admin Exp>Equip-Rental   |  |                  | 22,501.00        |
| <b>Total</b> |                          |  | <b>32,268.00</b> | <b>32,268.00</b> |

**Reclassifying Journal Entries JE # 4**  
 To reclass expenses that do not belong in page 13 of the Medicaid cost report

D.12

|              |                             |  |                 |                 |
|--------------|-----------------------------|--|-----------------|-----------------|
| 6115-082-00  | Gen Nsg Exp>Software Rental |  | 1,794.00        |                 |
| Marcum 103   | Waste Disposal              |  | 2,763.00        |                 |
| 6115-024-00  | Gen Nsg Exp>Contracted      |  |                 | 4,557.00        |
| <b>Total</b> |                             |  | <b>4,557.00</b> | <b>4,557.00</b> |



**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 1/26/2017  
 Run Date: 1/26/2017

Provider Name: Grandview Rehabilitation and Healthcare Center  
 Provider Number: 2428  
 Period Ended: 9/30/16

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:**