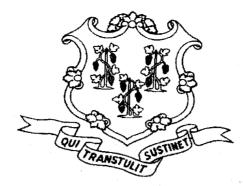
State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed)							
Waterbury Gardens Nursing & Rehabilitation Center, LLC							
Address (No. & Street, City, State, Zip Code))						
128 Cedar Avenue, Waterbury, CT 06705							
Type of Facility							
 ☑ Chronic and Convalescent ☑ Nursing Home only (CCNH) 		Rest Home with Nursing Supervision only (RHNS)	☑ SLTC				
Report for Year Beginning 3/16/2016		Report for Year Ending 9/30/2016					

License Numbers: CCNH RHNS	SLTC	Medicare Provider
2225-C	2225-C	07-5210

Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
	20156		520157

For Department Use Only

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

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Printed Name (Administrator) Printed Name (Owner) Shalom Lerner State of Date Signed (Notary Public)	Ge	eneral Inf	ormation	
Administrator's/Owner's Certification MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISIONMENT 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 Waterbury Gardens Nursing & Rehabilitation Center, LLC [facility name], for the cost report period beginning March 16, 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) State of Date	• • •		1 4	
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Signed (Administrator)DateSigned (Owner)DatePrinted Name (Administrator)Printed Name (Owner)Printed Name (Owner)Shalom LernerState ofDateSigned (Notary Public)	my knowledge under the penalty of perjur- presented in this Report as a basis for secu residents were incurred to provide resident recorded have been retained as required by	y. I also certi Iring reimburs t care in this I	fy that all salary and non-salary expen- ement for Title XIX and/or other State facility. All supporting records for the	ses assisted expenses
Printed Name (Administrator) Shalom Lerner Subscribed and Sworn State of Date Signed (Notary Public) Comm. Expire	{a} Subject to Desk Audit Review			
Shalom Lerner State of Date Signed (Notary Public) Comm. Expired	Signed (Administrator)	Date	Signed (Owner)	Date
			Printed Name (Owner)	
	Subscribed and SwornState ofto before me:	Date	Signed (Notary Public)	Comm. Expires
Address of Notary Public	Address of Notary Public		, I , , , , , , , , , , , , , , , , , ,	/ /

(Notary Seal)

State of Connecticut Department of Social Services

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjust	Page	of		
	 		1A	37
Name of Facility	Period Cov	ered:	From	То
Waterbury Gardens Nursing & Rehabilitation Center, LLC			3/16/2016	9/30/2016
Address of Facility				
128 Cedar Avenue, Waterbury, CT 06705				
Report Prepared By	Phone Nun	nber	Date	
Marcum LLP	203-781-96	500	1/24/2017	
Item	Total	CCNH	RHNS	SLTC
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$ 		 	
5. All other wages paid	\$ 			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

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General Information and Questionnaire

Type of Facility - Organization Structure

			ility	Report for Yea	r Ended	Page		of
		757-9271		9/30/2016		2		37
Name of Facility (as shown on license)				Street, City, Stat				
Waterbury Gardens Nursing & Rehabilitation Center, LI	C	128 Cedar A	Venu	ue, Waterbury, (CT 0670			
CCNH		RHNS	[SLTC		Medicare I	Provid	er No.
License Numbers: 2225-C			2225	5-C		07-5210		
Type of Facility (Check appropriate box(es))								
Chronic and Convalescent Nursing Home only (CCNH)		Home with I rvision only			SLTC			
Type of Ownership (Check appropriate box)								
O Proprietorship O LLC O Partnership	0	Profit Corp.	0	Non-Profit Corp		Government	0	Trust
If this facility opened or closed during report year provid	le:		Date	e Opened	Date Clo	sed		
Has there been any change in ownership	•	Yes		No I	f"Vas "	explain full	.,	
or operation during this report year? CHOW as of March 16, 2016.		i es	0	NO	li ies,	explain fun	у.	
Administrator								
Name of Administrator				Nursing Ho				
Shalom Lerner				Administrato		2027		
				License N	o.:			
Other Operators/Owners who are assistant administrator	s (full	or part time)	of th					
Name				License N	o.:			
								<u> </u>

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General Information and Questionnaire Partners/Members

Name of Facility Waterbury Gardens Nursing &	Rehabilitation Center	License No. 2225-C	Report for Y 9/30/2016	ear Ended	· · ·	of 37
waterbury Garuchs Nurshig o	e Renaumation Center,	<u> </u>	9/30/2010	State(s) and	/or Town(s)	
Legal Name of Par	tnership/LLC	Business	Address		Registered	
Waterbury Gardens Nursing & LLC	& Rehabilitation Center,	128 Cedar Ave Waterbury, CT		СТ		
Name of Partners/Members	Business Ac	ldress		Title	% Owne	ed
David Gamzeh	128 Cedar Avenue, Wa 06705	aterbury, CT	Member	Member		
Akiva Glatzer	128 Cedar Avenue, Wa 06705	Member		18.75		
Mordy Lahasky	128 Cedar Avenue, Wa 06705	terbury, CT	Member		18.75	
Shalom Lerner	128 Cedar Avenue, Wa 06705	aterbury, CT	Member		5	
Esther Farkovits	128 Cedar Avenue, Wa 06705	terbury, CT	Member		9.375	
Joshua Farkovits	128 Cedar Avenue, Wa 06705	tterbury, CT	Member		9.375	
Waterbury 1111 Holdings	128 Cedar Avenue, Wa 06705	aterbury, CT			20	

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General Information and Questionnaire Corporate Owners

Name of Facility	License No. Report for Year Ended		Page of	
Waterbury Gardens Nursing & Rehabilitation			3A 37	
If this facility is owned or operated as a corpo		following information	on:	
Legal Name of Corporation		s Address		ch Incorporated
N/A				
				No. Charge
Name of Directors, Officers	Busines	s Address	Title	No. Shares Held by Each
				Held by Each
N/A		<u></u>		
· · · · · · · · · · · · · · · · · · ·				
	,			
Names of Stockholders Owning at Least 10%				
of Shares				
			·····	
		· · · · · · · · · · · · · · · · · · ·		

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General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabilitation Cen	t 2225-C	9/30/2016	3B	37
If this facility is owned or operated as an individua	al proprietorship, p	rovide the following informat	ion:	
Uw Ow	mer(s) of Facility			
N/A				
		<u> </u>		
				+
· · · · · · · · · · · · · · · · · · ·				
			<u> </u>	
				-
		· · · · · · · · · · · · · · · · · · ·		
	····	<u> </u>		
			<u></u>	
	·····			
	· · · · · · · · · · · · · · · · · · ·			

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General Information and Questionnaire Related Parties*

Name of Facility		License	e No.		Report for Year Ended		Page	of
Waterbury Gardens Nur	sing & Rehabilitation Center, L		2225-C		9/30/2016		4	37
						<u></u>		
1 .	eiving compensation from the fa	•		•		If "Yes," provide th		
marriage, ability to cont	rol, ownership, family or busin	ess asso	ciation?	0	Yes O No	complete the inform	nation on Pa	ge 11 of the report.
•	ompanies which provide goods		-					
	roperty or the loaning of funds		•					
	ssociation, common ownership				⊙ Yes O No			
association to any of the	owners, operators, or officials	of this f	facility?			If "Yes," provide th	e following	information:
					· · · · · · · · · · · · · · · · · · ·	• · · · · · · · · · · · · · · · · · · ·		
			so Provi			Indicate Where		
			ds/Servi			Costs are Included		
Name of Related	Business		Related		Description of Goods/Services	in Annual Report	Cost	Actual Cost to the
Individual or Company	Address	Yes	No	%**	Provided	Page # / Line #	Reported	Related Party
Waterbury Gardens Holdings, LLC	128 Cedar Avenue, Waterbury, CT 06705	0	o		Property Rental	Pg 22 / Line 9	80,471	382,029
Priority Care Group LLC	99 W Hawthorne Avenue, Suite 508, Valley Stream, NY 11580	0	o		Management Company	Pg 16 / Line M12	293,000	293,000
		0	0					
		0	0					
		0	0					
		0	0				×	
		0	0					
		0	0					
		0	0					

* Use additional sheets if necessary.

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

State of Connecticut Annual Report of Long-Term Care Facility CSP-5 Rev. 9/2002

General Information and Questionnaire Basis for Allocation of Costs

Name of Facility	License No	•	Report for Year Ended	Page	of			
Waterbury Gardens Nursing & Rehabilitation Ce	2225-C							
If the facility is licensed as CDH and/or RCH or	provides AI	DS or TBI	services with special Medicaid	rates, cost	s			
must be allocated to CCNH and RHNS as follow	/s:							
Item			Method of Allocation					
Dietary		Number of	f meals served to residents					
Laundry		Number of	pounds processed					
Housekeeping			f square feet serviced					
			hours of routine care provided	•				
Nursing			classification, i.e., Director (or C	-				
		Registered	Nurses, Licensed Practical Nurs	ses, Aides	and			
		Attendants						
Direct Resident Care Consultants	1	Number of	hours of resident care provided	by EACH	ł			
		specialist	(See listing page 13)					
Maintenance and operation of plant		Square fee	t					
Property costs (depreciation)		Square fee	t					
Employee health and welfare		Gross salar	ries					
Management services		Appropriat	te cost center involved					
All other General Administrative expenses		Total of Di	irect and Allocated Costs					
The preparer of this report must answer the follo	wing question	ons applica	ble to the cost information provi	ded.				
1. In the preparation of this Report, were all	0 V		If "No," explain fully why such	allocatio	n was not			
costs allocated as required?	• Yes	O No	made.					
2. Explain the allocation of related company exp	enses and a	ttach copy	of appropriate supporting data.					
3. Did the Facility appropriately allocate and sel	f-disallow d	irect and in	direct costs to non-nursing hom	e cost cen	ters?			
(e.g., Assisted Living, Home Health, Outpatie			•					
(· · · · · · · · · · · · · · · · · · ·		-114				
	• Yes	O No	If "No," explain fully why such	allocatio	n was not			
		<u> </u>	made.					

Waterbury Garde	- u.					
Cost Year 2016				τοτα		
COSt Teal 2010		INPUT		ALLOCATED A	-	
ACCOUNT		Total	ALLOCATION	Skilled Nursing	Vent	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
MOMBER		AMOON	DASIS	racinty	Ont	IUTAL
30 I1A.10	Medicaid R&B SNF Only	(3,853,428)	Nursing home	(3,853,428)	-	(3,853,428
30 I1A.22	Medicaid R&B Vent Only	(2,467,073)		-	(2,467,073)	(2,467,073
30 I3A.10	Medicare R&B - SNF Only		Nursing home	(1,438,266)	-	(1,438,266
30 13A.22	Medicare R&B - Vent Only	(108,455)	Vent	-	(108,455)	(108,455
30 I4A.10	Private pay R&B - SNF Only	(610,531)	Nursing home	(610,531)	-	(610,531
30 I4A.22	Private pay R&B - Vent Only	(75,159)	Vent	-	(75,159)	(75,159
30 II1A.10	Prescrition Drugs Medicare - Patient Days	(86,113)	Patient days	(66,819)	(19,294)	(86,113
30 II1C.10	Prescription drugs - Patient Days	(39,641)	Patient days	(30,759)	(8,882)	(39,641
30 II3A.10	PT Medicare PT Treatments	(666,279)	PT Treat	(555,629)	(110,650)	(666,279
30 II3C.10	PT Other - PT Treatments	(270,670)	PT Treat	(225,719)	(44,951)	(270,670
30 II4A.10	ST Medicare - ST Treatments	(123,200)	ST Treat	(95,269)	(27,931)	(123,200
30 II4C.10	ST Other - ST Treatments	(46,200)	ST Treat	(35,726)	(10,474)	(46,200
30 II5A.10	OT Medicare - OT Treatments	(634,953)	OT Treat	(522,436)	(112,517)	(634,953
30 II5C.10	OT - OT Treatments	(279,972)	OT Treat	(230,360)	(49,612)	(279,972
30 II6A.10	Other Medicare - Patient Days	1,296,544	Patient days	1,006,051	290,493	1,296,544
30 II6B.10	Other - Patient Days	631,852	Patient days	490,284	141,568	631,852
30 IV5.22	Interest - Patient Days	(4)	Patient days	(3)	(1)	(4
30 IV8.10	Other - Patient Days	(400)	Patient days	(310)	(90)	(400
	Total Revenue	(8,771,948.00)	· · · · · · · · · · · · · · · · · · ·	(6,168,920)	(2,603,028)	(8,771,948

Waterbury Garde	ns					
ALLOCATION SEC	TION					
Cost Year 2016				TOTAL		
		INPUT		ALLOCATED AN	IOUNTS	
ACCOUNT		Total	ALLOCATION	Skilled Nursing	Vent	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
10-A 2.15	Administrators	105,384	Payroll	73,739	31,645	105,384
10-A 3.15	Assistant Administrator	8,077	Payroll	5,652	2,425	8,077
10-A 4.19	Other Admin - Salary %	180,874	Payroll	126,560	54,314	180,874
10-A 4.43	Other Admin - Patient days	8,181	Patient days	6,348	1,833	8,181
10-A 5C.5	Dietary Workers - Meals	273,543	Meals	232,023	41,520	273,543
10-A 7A2	Other Maintenance Workers - SQFT	70,616	Sqft	59,130	11,486	70,616
10-A 12A.10	Director of Nurses/Assistant Director	130,398	Payroll	91,241	39,157	130,398
10-A 12B1.10	RNs - Direct Care	950,335	Direct	736,552	213,783	950,335
10-A 12B2.10	RNs - Administrative	250,637	Payroll	175,374	75,263	250,637
10-A 12C1.10	LPNs - Direct Care	706,630	Direct	562,939	143,691	706,630
10-A 12D.10	Aides and Attendants	962,471	Direct	746,977	215,494	962,471
10-A 12H.43	Recreation Workers	83,734	Direct	59,088	24,646	83,734
10-A 12M.33	Social Workers/Case Management - Direct	47,172	Direct	20,955	26,217	47,172
10-A 120.22	Other - Vent	361,610	Vent	-	361,610	361,610
10-A 120.25	Other - Payroll	83,173	Payroll	58,197	24,976	83,173
13-B 2.22	Dentist	3,720	Patient days	2,887	833	3,720
13-B 5A.07	PT - Resident Care - PT	285,562	PT Treat	238,138	47,424	285,562
13-B 8A.10	Medical Director - Direct	89,696	Direct	27,888	61,808	89,696
13-B 9A.08	ST - Resident Care - ST	53,956	ST Treat	41,724	12,232	53,956
13-B 10B.10	OT - Other	248,180	OT Treat	204,201	43,979	248,180
13-B 11A1	RN's - Direct Care	23,875	Direct	18,504	5,371	23,875
13-B 11A2	RN's - Administrative	126	Payroll	88	38	126
15 1A1.15	Workmen's Compensation - Salary%	282,564	Payroll	197,714	84,850	282,564
15 1A4.15	Social Security (FICA) - Salary %	392,788	Payroll	274,839	117,949	392,788
15 1A5.15	Health Insurance - Salary %	303,279	Payroll	212,208	91,071	303,279
15 1A9.15	Other - Salary %	421	Payroll	295	126	421
15 1C.42	Bad Debts	175,450	Accum Costs	125,868	49,582	175,450
15 1D.42	Accounting and Auditing	28,959	Accum Costs	20,775	8,184	28,959
15 1E.42	Legal - Expenses	51,095	Accum Costs	36,656	14,439	51,095
15 1G.42	Office Supplies - Accum Costs	28,155	Accum Costs	20,198	7,957	28,155
15 1H1.42	Telephone and Telegraph - Accum Costs	7,822	Accum Costs	5,612	2,210	7,822
15 1K3.03	Resident Day User Fee	486,768	Patient days	377,707	109,061	486,768
16 4.42	Employee Travel - Accum Costs	14,700	Accum Costs	10,546	4,154	14,700
16 5.33	Education Expense - Capacity	5,705	Capacity	4,754	951	5,705

Waterbury Garde						
ALLOCATION SEC	TION					
Cost Year 2016			-	TOTAL		
		INPUT		ALLOCATED AN	NOUNTS	
ACCOUNT		Total	ALLOCATION	Skilled Nursing	Vent	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	<u>Facility</u>	<u>Unit</u>	<u>TOTAL</u>
16 M3.42	Advertising Other	14,386	Accum Costs	10,321	4,065	14,386
16 M5.34	Medical Records	716	Accum Costs	514	202	716
16 M7.42	Postage	2,059	Accum Costs	1,477	582	2,059
16 M8.33	Dues and Membership Fees to Professional Associations - Capacity	4,053	Capacity	3,377	676	4,053
16 M11.42	Services Provided by Contract - Accum Costs	5,945	Accum Costs	4,265	1,680	5,945
16 M12.02	Administrative Management Services - Patient days	293,000	Patient days	227,353	65,647	293,000
16 M13.25	Other - Accum Costs	73,320	Accum Costs	52,600	20,720	73,320
18 2A1.03	Raw Food - Meals	156,056	Meals	132,369	23,687	156,056
18 2A2.03	Non-Food Supplies - Meals	12,655	Meals	10,734	1,921	12,655
18 2B.03	Purchased Services - Meals	15,295	Meals	12,973	2,322	15,295
18 2D.03	Other - Meals	110	Meals	93	17	110
19 3B.05	Purchased Services - Pounds of Laundry	50,163	Laundry	39,127	11,036	50,163
20 4A1.02	In-House Care Supplies - Sqft	8,780	Sqft	7,352	1,428	8,780
20 4B.02	Purchased Services - Sqft	189,653	Sqft	158,804	30,849	189,653
20 5A.03	Purchased From	242,609	Patient days	188,252	54,357	242,609
20 5B.03	Medicine Cabinet Drugs	6,345	Patient days	4,923	1,422	6,345
20 5C.03	Medical and Therapeutic Supplies	143,084	Patient days	111,026	32,058	143,084
20 5D.03	Ambulance/Limousine - Patient Days	2,295	Patient days	1,781	514	2,295
20 5E2.03	Oxygen - Other - Vent	25,888	Vent	-	25,888	25,888
20 5F.03	X-Rays and related radiological - Patient Days	8,995	Patient days	6,980	2,015	8,995
20 5H.03	Laboratory - Patient Days	15,863	Patient days	12,309	3,554	15,863
20 51.03	Recreation - Patient Days	16,108	Patient days	12,499	3,609	16,108
20 5J.03	Other - Patient days	43,686	Patient days	33,898	9,788	43,686
20 5J.07	Other - PT Treatments	673	PT Treat	561	112	673
20 5J.08	Other - ST Treatments	90	ST Treat	70	20	90
20 5J.15	Other - Salary %	1,601	Payroll	1,120	481	1,601
20 5J.22	Other - Vent	124,740	Vent	-	124,740	124,740
22 6A.02	Repairs and Maintenance - Sqft	17,746	Sqft	14,859	2,887	17,746
22 6B.33	Heat - Sqft	25,338	Sqft	21,216	4,122	25,338
22 6C.33	Light & Power - Sqft	88,284	Sqft	73,924	14,360	88,284
22 6D.33	Water	44,369	Sqft	37,152	7,217	44,369
22 6F.02	Other - Sqft	39,544	Sqft	33,112	6,432	39,544
22 9.33	Rental Payments Sqft	80,471	Sqft	67,382	13,089	80,471
22 10B	Real estate taxes paid by lessor - Sqft	70,745	Sqft	59,238	11,507	70,745
27 14A	Insurance on Property - Sqft	22,053	Sqft	18,466	3,587	22,053

Waterbury Garde	ens					
ALLOCATION SEC	TION					
Cost Year 2016				TOTA	L	
		INPUT		ALLOCATED A	MOUNTS	
ACCOUNT		Total	ALLOCATION	Skilled Nursing	Vent	
<u>NUMBER</u>	ACCOUNT NAME	AMOUNT	<u>BASIS</u>	Facility	<u>Unit</u>	<u>TOTAL</u>
27 14C3.42	Other - Accum Costs	95,040	Accum Costs	68,182	26,858	95,040
		8,647,414		- 6,203,688	- 2,443,729	- 8,647,414
	Reconcilation to Cost Report	(124,534.00)		6,203,688	2,443,729	
	Plus Depreciation	124,534.00		42,581	8,268	
	Cost Report Total	-	Check	6,246,269	2,451,997	
						

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General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Y	Report for Year Ended					
Waterbury Gardens Nursing & Rehabilitat	ion Cente	r, LLC	2225-C	9/30/2016	i		6	37		
Related * to Owners, Operators, Officers				Date of	Term of	Annual Amount	Am	ount		
		No	Description of Items Leased	Lease**	Lease	of Lease	Clai	med		
N/A	0	0								
	0	0								
	0	0								
	0	0								
	0	0								
	0	0								
	0	0								
	0	0								
	0	0								
	0	0								
Is a Mileage Log Book Maintained for All	Leased V	Vehicles	? O Ye	es O	No	Total ***				

* 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.

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General Information and Questionnaire Accounting Basis

	Dama Afra Vara Fradad	Page of
Name of FacilityLicense No.Waterbury Gardens Nursing & Reh2225-C	Report for Year Ended 9/30/2016	Page of 7 37
The records of this facility for the period covered by this report		
Accrual O Cash O Modified Cash		
Is the accounting basis for this		
period the same as for the • Yes	If "No," explain.	
previous period? O No		
Independent Accounting Firm		
Name of Accounting Firm	Address (No. & Street, City, State, Zip Code))
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT	
2		
3		
4		
Services Provided by This Firm (describe fully)		
1 Various Reimbursement Consulting		\$ 28,959
2		\$
3		\$
	······································	
4	······································	\$
		Charge for Services Provided
		\$ 28,959
Are These Charges Reflected in the Expenditure Portion of This Report? If Y	es, Specify Expense Classification and Line No.	
• Yes O No Page 15, Line 1d		
Legal Services Information	·	
		Telephone Number
Legal Services Information		Telephone Number 212-545-400
Legal Services Information Name of Legal Firm or Independent Attorney		
Legal Services Information Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Zimmet Healthcare		212-545-400
Legal Services Information Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Zimmet Healthcare 3 Murtha Cullina		212-545-400 732-970-0733
Legal Services Information Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Zimmet Healthcare 3 Murtha Cullina 4 N/A		212-545-400 732-970-0733 860-240-6000
Legal Services Information Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Zimmet Healthcare 3 Murtha Cullina 4 N/A 5		212-545-400 732-970-0733 860-240-6000
Legal Services Information Name of Legal Firm or Independent Attorney I Jackson Lewis 2 Zimmet Healthcare 3 Murtha Cullina 4 N/A 5 Address (No. & Street, City, State, Zip Code)		212-545-400 732-970-0733 860-240-6000
Legal Services Information Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Zimmet Healthcare 3 Murtha Cullina 4 N/A 5 Address (No. & Street, City, State, Zip Code) 1 666 3rd Ave., New York, NY		212-545-400 732-970-0733 860-240-6000
Legal Services Information Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Zimmet Healthcare 3 Murtha Cullina 4 N/A 5 Address (No. & Street, City, State, Zip Code) 1 666 3rd Ave., New York, NY 2 4006 U.S. 9, Morganville, NJ		212-545-400 732-970-0733 860-240-6000
Legal Services Information Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Zimmet Healthcare 3 Murtha Cullina 4 N/A 5 Address (No. & Street, City, State, Zip Code) 1 666 3rd Ave., New York, NY 2 4006 U.S. 9, Morganville, NJ 3 185 Asylum St., 29th Floor, Hartford, CT 06103		212-545-400 732-970-0733 860-240-6000
Legal Services Information Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Zimmet Healthcare 3 Murtha Cullina 4 N/A 5 Address (No. & Street, City, State, Zip Code) 1 666 3rd Ave., New York, NY 2 4006 U.S. 9, Morganville, NJ 3 185 Asylum St., 29th Floor, Hartford, CT 06103 4 N/A		212-545-400 732-970-0733 860-240-6000
Legal Services Information Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Zimmet Healthcare 3 Murtha Cullina 4 N/A 5 Address (No. & Street, City, State, Zip Code) 1 666 3rd Ave., New York, NY 2 4006 U.S. 9, Morganville, NJ 3 185 Asylum St., 29th Floor, Hartford, CT 06103		212-545-400 732-970-0733 860-240-6000
Legal Services Information Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Zimmet Healthcare 3 Murtha Cullina 4 N/A 5 Address (No. & Street, City, State, Zip Code) 1 666 3rd Ave., New York, NY 2 4006 U.S. 9, Morganville, NJ 3 185 Asylum St., 29th Floor, Hartford, CT 06103 4 N/A 5		212-545-400 732-970-0733 860-240-6000 N/A
Legal Services Information Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Zimmet Healthcare 3 Murtha Cullina 4 N/A 5 Address (No. & Street, City, State, Zip Code) 1 666 3rd Ave., New York, NY 2 4006 U.S. 9, Morganville, NJ 3 185 Asylum St., 29th Floor, Hartford, CT 06103 4 N/A 5 Services Provided by This Firm (describe fully) 1 Impact of contract for sale (Disallowed)		212-545-400 732-970-0733 860-240-6000 N/A \$ 24,389
Legal Services Information Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Zimmet Healthcare 3 Murtha Cullina 4 N/A 5 Address (No. & Street, City, State, Zip Code) 1 666 3rd Ave., New York, NY 2 4006 U.S. 9, Morganville, NJ 3 185 Asylum St., 29th Floor, Hartford, CT 06103 4 N/A 5 Services Provided by This Firm (describe fully) 1 Impact of contract for sale (Disallowed) 2 Clinical Reimbursement Support		212-545-400 732-970-0733 860-240-6000 N/A \$ 24,389 \$ 1,500
Legal Services Information Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Zimmet Healthcare 3 Murtha Cullina 4 N/A 5 Address (No. & Street, City, State, Zip Code) 1 666 3rd Ave., New York, NY 2 4006 U.S. 9, Morganville, NJ 3 185 Asylum St., 29th Floor, Hartford, CT 06103 4 N/A 5 Services Provided by This Firm (describe fully) 1 Impact of contract for sale (Disallowed) 2 Clinical Reimbursement Support 3 Waterbury sale related (Disallowed)		212-545-400 732-970-0733 860-240-6000 N/A \$ 24,389 \$ 1,500 \$ 2,228
Legal Services Information Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Zimmet Healthcare 3 Murtha Cullina 4 N/A 5 Address (No. & Street, City, State, Zip Code) 1 666 3rd Ave., New York, NY 2 4006 U.S. 9, Morganville, NJ 3 185 Asylum St., 29th Floor, Hartford, CT 06103 4 N/A 5 Services Provided by This Firm (describe fully) 1 Impact of contract for sale (Disallowed) 2 Clinical Reimbursement Support 3 Waterbury sale related (Disallowed) 4 Collections (Disallowed)		212-545-400 732-970-0733 860-240-6000 N/A \$ 24,389 \$ 1,500 \$ 2,228 \$ 22,978
Legal Services Information Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Zimmet Healthcare 3 Murtha Cullina 4 N/A 5 Address (No. & Street, City, State, Zip Code) 1 666 3rd Ave., New York, NY 2 4006 U.S. 9, Morganville, NJ 3 185 Asylum St., 29th Floor, Hartford, CT 06103 4 N/A 5 Services Provided by This Firm (describe fully) 1 Impact of contract for sale (Disallowed) 2 Clinical Reimbursement Support 3 Waterbury sale related (Disallowed)		212-545-400 732-970-0733 860-240-6000 N/A \$ 24,389 \$ 1,500 \$ 2,228 \$ 22,978 \$
Legal Services Information Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Zimmet Healthcare 3 Murtha Cullina 4 N/A 5 Address (No. & Street, City, State, Zip Code) 1 666 3rd Ave., New York, NY 2 4006 U.S. 9, Morganville, NJ 3 185 Asylum St., 29th Floor, Hartford, CT 06103 4 N/A 5 Services Provided by This Firm (describe fully) 1 Impact of contract for sale (Disallowed) 2 Clinical Reimbursement Support 3 Waterbury sale related (Disallowed) 4 Collections (Disallowed)		212-545-400 732-970-0733 860-240-6000 N/A \$ 24,389 \$ 1,500 \$ 2,228 \$ 22,978 \$ Charge for Services Provided
Legal Services Information Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Zimmet Healthcare 3 Murtha Cullina 4 N/A 5 Address (No. & Street, City, State, Zip Code) 1 666 3rd Ave., New York, NY 2 4006 U.S. 9, Morganville, NJ 3 185 Asylum St., 29th Floor, Hartford, CT 06103 4 N/A 5 Services Provided by This Firm (describe fully) 1 Impact of contract for sale (Disallowed) 2 Clinical Reimbursement Support 3 Waterbury sale related (Disallowed) 4 Collections (Disallowed)		212-545-400 732-970-0733 860-240-6000 N/A \$ 24,389 \$ 1,500 \$ 2,228 \$ 22,978 \$
Legal Services Information Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Zimmet Healthcare 3 Murtha Cullina 4 N/A 5 Address (No. & Street, City, State, Zip Code) 1 666 3rd Ave., New York, NY 2 4006 U.S. 9, Morganville, NJ 3 185 Asylum St., 29th Floor, Hartford, CT 06103 4 N/A 5 Services Provided by This Firm (describe fully) 1 Impact of contract for sale (Disallowed) 2 Clinical Reimbursement Support 3 Waterbury sale related (Disallowed) 5 5 6 Are These Charges Reflected in the Expenditure Portion of This Report? If Y	es, Specify Expense Classification and Line No.	212-545-400 732-970-0733 860-240-6000 N/A \$ 24,389 \$ 1,500 \$ 2,228 \$ 22,978 \$ Charge for Services Provided
Legal Services Information Name of Legal Firm or Independent Attorney 1 Jackson Lewis 2 Zimmet Healthcare 3 Murtha Cullina 4 N/A 5 Address (No. & Street, City, State, Zip Code) 1 666 3rd Ave., New York, NY 2 4006 U.S. 9, Morganville, NJ 3 185 Asylum St., 29th Floor, Hartford, CT 06103 4 N/A 5 Services Provided by This Firm (describe fully) 1 Impact of contract for sale (Disallowed) 2 Clinical Reimbursement Support 3 Waterbury sale related (Disallowed) 5 5	es, Specify Expense Classification and Line No.	212-545-400 732-970-0733 860-240-6000 N/A \$ 24,389 \$ 1,500 \$ 2,228 \$ 22,978 \$ Charge for Services Provided

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Schedule of Resident Statistics

Name of Facility		License N	No.			Report fo	r Year Ende		Page	of			
Waterbury Gardens Nursing & Rehabilitation Center	, LLC		2225-C				9/30/2010	5	8	37			
						Period 10/1 Thru 6/30 Period 7/1					7/1 Thru 9/30		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total SLTC	Total	CCNH	RHNS	SLTC	Total	CCNH	RHNS	SLTC	
 Certified Bed Capacity A. On last day of PREVIOUS report period 	180	150		30	180	150		30	180	150		30	
B. On last day of THIS report period	180	150		30	180	150		30	180	150		30	
 Number of Residents A. As of midnight of PREVIOUS report period 									138	108		30	
B. As of midnight of THIS report period	149	121		28	138	108		30	149	121		28	
3. Total Number of Days Care Provided During Period													
A. Medicare	2,396	2,269		127	1,535	1,511		24	861	758		103	
B. Medicaid (Conn.)	20,022	14,943		5,079	10,621	7,947		2,674	9,401	6,996		2,405	
C. Medicaid (other states)													
D. Private Pay	583	583			327	327			256	256			
E. State SSI for RCH													
F. Other (Specify) Managed Care, Private Insuran	681	581		100	286	239		47	395	342		53	
G. Total Care Days During Period (3A thru F)	23,682	18,376		5,306	12,769	10,024		2,745	10,913	8,352		2,561	
 Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds A. Medicaid Bed Reserve Days 													
B. Other Bed Reserve Days													
5. Total Resident Days (3G + 4A + 4B)	23,682	18,376		5,306	12,769	10,024		2,745	10,913	8,352		2,561	

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			Sc	hed	ule of	Re	side	nt S	tatis	stics (O	Cont'd)		
Name of Faci	lity			Lice	nse No.				Report	t for Year	Ended		Page	of
	-	ursing a	& Rehabilitation	2	225-С					9/30/201	6		9	37
					-								•	
4. Were the	ere any c	changes	in the certified b	ed cap	pacity du	ing th	ne repoi	rt year	?	O	Yes	0	No	
If "YES"	', provid	e the fo	llowing informat	ion:										
		Place o	f Change		Cl	nange	in Bed	s		Ca	pacity Aft	er Change		
Date of	CCNH	RHNS	SLTC		Lost			Gaine	d					
Change										1				
Change	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	SLTC	Reason f	or Change
				·	· <u> </u>									
						ll	I	I				1	1	
	-	-	in certified bed c 90 days followin	-		the re	eport ye	ar (as	reporte	ed in item	4 above)	provide the num	ber of	
			·	-]				
			Change in Re	esiden	t Days					c c	NH	RHNS	SL	TC
1st chang			-		•									
2nd chan														
3rd chan														<u> </u>
4th chan		landa an	d Datas an Canta		20 .60.	4 17								
6. Number	of Resid	ients and	d Rates on Septe Medicare	mber	<u>SU OI CO</u> Medi		μ <u> </u>	<u> </u>		Se	lf-Pay		Other Sta	te Assisted
			Wiedleare		Mean					<u> </u>	/11-1 ay			
	Item	i	CCNH	C	CNH	RI	HNS		CNH	RF	INS	SLTC	R.C.H.	ICF-MR
No. of R			22		96		27		3			1	K.C.II.	101-1011
Per Diem					1. A.								中心的	
a. One b	ed rm.		Various		274.19		485.74		400-425			705.00		
b. Two b	ped rms.		Various		274.19		485.74		375-395			705.00		
c. Three	or more	e												
bed r	ms.		Various		274.19		485.74		375-395			705.00		
7 Total Nu		Dhualar	al Therapy Treat							то	T A I	CONU	DIDIO	ei re
	Medica			nems							TAL 1,907	CCNH 1,445	RHNS	SLTC 462
			lusive of Part B)	··					·		1,907	1,445		402
			e Treatments								1,175	1,175		and an
	2. Rest	torative	Treatments								342			342
	Other										3,862	3,456		406
			Therapy Treatn								7,286	6,076	Second strain and the second strain at the	1,210
			Therapy Treatm	ents										
	Medica		usive of Part B)								260	199		61
D.			e Treatments								384	221		163
			Treatments								504	221		105
C.	Other										891	767		124
		peech T	Therapy Treatme	nts							1,535	1,187		348
9. Total Nu	mber of	Occupa	tional Therapy		nents					1.0164.5		And States of States		
A.	Medica	re - Par	t B				<u> </u>				1,986	1,545		441
В.	Medica	id (Excl	lusive of Part B)											教法教会
			e Treatments								1,846	1,328		518
		orative	Treatments											
	Other Total O	Courat	onal Therapy T	ant	onts						3,854	3,451		403
<u> </u>	I OIUI U	ccupuli	onui inerupy I	cum	c <i>m</i> 3					L	7,686	6,324	I	1,362

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Report of Expenditures - Salaries & Wages

Report of Ex	penditures	- Salarie	$\frac{1}{5} \propto wage$	28	· · · · · · · · · · · · · · · · · · ·	
Name of Facility	License No.		Report for Year	r Ended	Page	of
Waterbury Gardens Nursing & Rehabilitation Center, LLC	2225-C		9/30/2016		10	37
Are time records maintained by all individuals receiving co	mpansation?		Yes) No	
· · · · · · · · · · · · · · · · · · ·	mpensation					
	ľ		Total Cost a	ind Hours		
Item	CCNH	Hours	RHNS	Hours	SLTC	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I	1115 2 14				Banbaras i	
of Schedule A1)					and the second se	Decrecificables/offenint/line
2. Administrator(s) (Complete also Sec. III						
of Schedule A1)	73,739	767		10 An (101) 171- 1710 1810 181 181 181 181 181	31,645	329
3. Assistant Administrator (Complete also Sec. IV						
of Schedule A1)	5,652	112			2,425	48
4. Other Administrative Salaries (telephone			「古家」第三次	24 K K		
operator, clerks, receptionists, etc.)	132,908	4,582			56,147	1,936
5. Dietary Service				学生主义	A HOUSE AND A HOUSE AND A	
a. Head Dictitian	<u> </u>		 	 	<u> </u>	<u> </u>
b. Food Service Supervisor		10.010	 	───		
c. Dietary Workers	232,023	13,948			41,520	2,496
 Housekeeping Service a. Head Housekeeper 						
b. Other Housekeeping Workers			ł	───	-	
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance					at 1 (1) (2+1) (4)	
b. Other Maintenance Workers	59,130	1,987	<u> </u>		11,486	386
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers					1	
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services					S. Carlor	
a. Head Accountant						
b. Other Accountants				R Minimikinadatarikaatarikaa		Har-O'DCX1004044007-D004400
12. Professional Care of Residents		Sector Sector				A CONTRACTOR
a. Directors and Assistant Director of Nurses	91,241	2,261			39,157	971
b. RN						
1. Direct Care	736,552	13,259		<u> </u>	213,783	1,720
2. Administrative**	175,374	2,878		e alterritecto-filiationalities	75,263	1,235
c. LPN 1. Direct Care	562,939	29,246			143,691	3,896
2. Administrative**	302,939	29,240	ł		143,091	3,890
d. Aides and Attendants	746,977	56,158	<u> </u>		215,494	11,566
e. Physical Therapists	1.10,211	50,150		1	215,794	11,500
f. Speech Therapists			l	1	1	
g. Occupational Therapists		ľ		1	1	
h. Recreation Workers	59,088	2,693			24,646	1,123
i. Physicians					1	
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)	12.35 B R	计专用分子				
			 	───	i	
j Dentists			 	───	4	····
k. Pharmacists		ļ	 	 	i	
I. Podiatrists m. Social Workers/Case Management	20.055	909	····	┨─────	26 217	1.100
······································	20,955	898	<u> </u>	┥────	26,217	1,123
n. Marketing o. Other (Specify)						
	1 Sector Sector Party	1			C CONTRACTOR OF CONTRACTOR	
See Attached Schedule	58,197	3,809			386,586	13,383

* 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.

Waterbury Gardens Nursing & Rehabilitation Center, LLC 9/30/2016

		CC	NH		RHNS			SLTC		
Position		\$	Hours		\$	Hours		\$	Hours	
		0					1.1	0		
Central Supply	\$	21,222	1,369				\$	9,108	587	
Unit Secretaries	\$	3,079	269				\$	1,321	116	
Admissions	\$	33,896	2,171				S	14,547	932	
Respiratory Therapist	a an						\$	361,610	11,748	
				e de la composición de la comp						
						P				
					142.5					
					124					
							y	142.2 July		
							9.0			
		1000 C								
Total	\$	58,197	3,809	\$			\$	386,586	13,383	

Schedule of Other Fees (Page 13)

	СС	NH	RH	INS	SLTC			
Service	\$	Hours	\$	Hours	\$	Hours		
	0				0.			
	N S CH RANK		Sector 1					
						200.000		
				143 - 143 - 143 - 143 - 143 - 143 - 143 - 143 - 143 - 143 - 143 - 143 - 143 - 143 - 143 - 143 - 143 - 143 - 143				
				March 199	E Manager			
						een oo		
Total	s -		\$ -		\$ -			

State of Connecticut Annual Report of Long-Term Care Facility CSP-11 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

Name of Facility			· · · · · · · · · · · · · · · · · · ·	License No.		Report for	Year Ended		Page	of
Waterbury Gardens Nursing & Reh	abilitation (Center, LLC		2225-C		9/30/2016			11	37
		Salary Paid	1	Fringe Benefits and/or Other Payments	Full Description of	Total Hours	Line Where Claimed on	Name and Address of All	Total Hours	Compensation
Name	CCNH	RHNS	SLTC	(describe fully)	Services Rendered	Worked	Page 10	Other Employment**	Worked	Received
Section I - Operators/Owners				_						
Section II. Otherwellthal and in										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

State of Connecticut Annual Report of Long-Term Care Facility CSP-12 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

Name of Facility (as licensed)				License No.	<u> </u>	Report for Y	'ear Ended		Page	of
Waterbury Gardens Nursing & Rel	habilitation	Center, LLC	<u> </u>	2225-C		9/30/2016			12	37
Name	CCNH	Salary Paid	d SLTC	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
Section III - Administrators***								· 		
Shalom Lerner	73,739			Non discriminatory	Administrator	1,096	A2	N/A		
			-							
Section IV - Assistant Administrators										
Avi Rosenbloom	5,652			Non discriminatory	Assistant Administrator	160	A3	N/A		

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

** Include <u>all</u> other employment worked during the cost year.

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

State of Connecticut Annual Report of Long-Term Care Facility CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

B. Report of E		es - rroi				
Name of Facility	License No.	- 0	Report for Y	ear Ended	Page	of
Waterbury Gardens Nursing & Rehabilitation Cente	222	5-C	9/30/2016		13	37
			Total Cost	and Hours	T	
			DIDIO			
Item	CCNH	Hours	RHNS	Hours	SLTC	Hours
*B. Direct care consultants paid on a fee						
for service basis in lieu of salary	12-12					
(For all such services complete Schedule B1)			2,02,011 5.			
1. Dietitian	2 997	70			833	11
2. Dentist 3. Pharmacist	2,887	38			833	11
				<u> </u>		
5. Physical Therapy a. Resident Care	238,138	2 175			47,424	632
b. Other	238,138	3,175			47,424	032
6. Social Worker						
7. Recreation Worker						
8. Physicians		-17 I I I I I				
a. Medical Director (entire facility)	27,888	186			61,808	412
b. Utilization Review	27,888			1. in the second se	01,000	412
(Title 18 and 19 only) monthly meeting	ACTIVAL 23-DECT AS					
c. Resident Care**						
d. Administrative Services facility				34.450 A 4 4		
1. Infection Control Committee						
(Quarterly meetings)						
2. Pharmaceutical Committee						
(Quarterly meetings) 3. Staff Development Committee					· · ·	
(Once annually)						
e. Other (Specify)	1.1-34.5-2		· · · · · · · · · · · · · · · · · · ·		State of	
······································						a ta su na su na su na
9. Speech Therapist	3.5.24 8 .5				S SHOPLE	
a. Resident Care	41,724	556			12,232	163
b. Other						
10. Occupational Therapist	1. 1. 2. 2. 2. 1	- AND AND	1. 18 A.	31-2 m f		
a. Resident Care	204,201	3,403			43,979	733
b. Other						
11. Nurses and aides and attendants	4					
a. RN						
1. Direct Care	18,504	308			5,371	90
2. Administrative***	88	1			38	1
b. LPN		1242	祝養情			
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	533,430	7,669			171,685	2,042
* Do not include in this section management consultants or services whic		D 16 1	10 1	1 11 6		

* 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.

State of Connecticut Annual Report of Long-Term Care Facility CSP-14 Rev. 6/95

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

Name of Facility	License No.		Report for Ye 9/30/2016	ear Ended	Page	of
Waterbury Gardens Nursing & Rehabilitat	tion Center, LI 2225-C Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relation		37 elationship
		Yes	No			F
Dr. Peter Zdankiewicz	Medical Director	0	•			
Zimmet	Contracted Nursing	0	۲		<u> </u>	
Healthpro - Heritage Rehab, 307 International Circle #100, Hunt Valley, MD 21030	Therapy Services	0	•			
Dr. Brijesh Chandwani, DMD	Dental Services	0	۲			
		0	•			
·		0	•			
		0	0			
		0	0			
· · · · · · · · · · · · · · · · · · ·		0	0			
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· · · · · · · · · · · · · · · · · · ·		0	0			
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		0	0			
		0	0			
	· · · · · · · · · · · · · · · · · · ·	0	0			
		0	0			
		0	0			

* 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 Y	ear Ended	Page	of
Waterbury Gardens Nursing & Rehabilitation Ce 2225-C	9/30/2016		15	37
Item	Total	CCNH	RHNS	SLTC
1. Administrative and General		A		计过程问题
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 282,564	197,714		84,850
2. Disability Insurance	\$ ··· · · ·			,
3. Unemployment Insurance	\$ 			
4. Social Security (F.I.C.A.)	\$ 392,788	274,839		117,949
5. Health Insurance	\$ 303,279	212,208		91,071
6. Life Insurance (employees only)		1.4 新学学学		1 (1) F F
(not-owners and not-operators)	\$ 2			
7. Pensions (Non-Discriminatory)	\$ 			
(not-owners and not-operators)			清估理论 法 代诉讼	
8. Uniform Allowance	\$			
9. Other (Specify)	\$ 421	295		126
See Attached Schedule				
b. Personal Retirement Plans, Pensions, and	\$			
Profit Sharing Plans for Owners and			· 医心疹	
Operators (Discriminatory)*				國法課
	2. 众王之王"			
c. Bad Debts*	\$ 175,450	125,868		49,582
d. Accounting and Auditing	\$ 28,959	20,775		8,184
e. Legal (Services should be fully described on Page 7)	\$ 51,095	36,656		14,439
f. Insurance on Lives of Owners and	\$			
Operators (Specify)*				
g. Office Supplies	\$ 28,155	20,198		7,957
h. Telephone and Cellular Phones			電行目す	12. 19
1. Telephone & Pagers	\$ 7,822	5,612		2,210
2. Cellular Phones	\$			
i. Appraisal (Specify purpose and	\$			
attach copy)*				
			的 建金属	112241
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)			STREET R	
1. Income*	\$			
2. Other (Specify)	\$			
See Attached Schedule				
3. Resident Day User Fee	\$ 486,768	377,707		109,061
Subtotal	\$ 1,757,301	1,271,872		485,429

* 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

Waterbury Gardens Nursing & Rehabilitation Center, LLC 9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	C	CNH	RHNS	SLTC	
		0		0	
Employee Relations (Disallowed)	\$	295		\$ 126	
	2 20 4				
		er e e e e e e e e e	an the gap and the second second An annual second seco		
Total	\$	295	\$ -	\$ 126	

Schedule of Other Taxes

Description	CCNH	RHNS	SLTC
	0		0
Total	\$	\$	S -

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

Name of Facility License No.		Report for Y	Year Ended	Page	of
Waterbury Gardens Nursing & Rehabilitation Center, 2225-C		9/30/2016		16	37
Item		Total	CCNH	RHNS	SLTC
Subtotals Brought Forw	ard:	1,757,301	1,271,872		485,429
I. Travel and Entertainment				行动的变法	
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	14,700	10,546		4,154
5. Education Expenses Related to Seminars and Conventions	\$	5,705	4,754		951
6. Automobile Expense (not purchase or depreciation)	\$				
7. Other (<i>Specify</i>)	\$				
See Attached Schedule				最後的機能	
m. Other Administrative and General Expenses		使机合素			
1. Advertising Help Wanted (all such expenses)	\$				
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)***	\$	14,386	10,321	And an and the second second second second second	4,065
See Attached Schedule					
4. Fund-Raising***	\$				
5. Medical Records	\$	716	514		202
6. Barber and Beauty Supplies (if this service is supplied	\$		Augusta warma da antaŭ da Santa Augusta antaŭ		
directly and not by contract or fee for service)***			教育部任于		は認定を発き
7. Postage	\$	2,059	1,477		582
* 8. Dues and Membership Fees to Professional	\$	4,054	3,378		676
Associations (Specify)					
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions***	\$	21.2.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	and styles are seen	CALIFORNIA CONTRACTOR	
See Attached Schedule		A Sec Lifes	国名称 第二十	Ste 1803	了想 的 战事员。
11. Services Provided by Contract (Specify and Complete	\$	5,945	4,265		1,680
Schedule C-2, Page 21 for each firm or individual)					
12. Administrative Management Services**	\$	293,000	227,353		65,647
13. Other (<i>Specify</i>)	\$	73,320	52,600	na sunt interpreter state	20,720
See Attached Schedule	*	and the second s			
C-14 Total Administrative & General Expenditures	\$	2,171,186	1,587,080		584,106

* 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.

Waterbury Gardens Nursing & Rehabilitation Center, LLC 9/30/2016

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Attachment Page 16

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	SLTC
	.	ويجرز بطاطعه فللكره	0
	12112		
	hàn: 14		
Total Other Travel and Entertainment	\$	\$	S

Schedule of Other Advertising

Description	CCNH	RHNS	SLTC
	0		0
Other Advertising (Disallowed)	\$ 10,321		\$ 4,065
Total Other Advertising	\$ 10,321	\$	\$ 4,065

Schedule of Dues

Description	CCNH	RHNS	SLTC
	0		0
CAHCF	\$ 3,378		\$ 676
			a da an an ta
	102 1 1		NANG 660
			12- 120 T
Total Dues	\$ 3,378	s -	\$ 676

Schedule of Contributions

Description	CCNH	RHNS	SLTC
	0		Q.
		ii Arak sh	
Total Contributions	\$	S -	S

Schedule of Other Administrative and General

Description	CCNH	RHNS	SLTC
	0		0
Pre-Employment Testing	\$ 2,872		\$ 1,132
Routine Bank Charges	\$ 1,645		\$ 648
Computer Maintenance	\$ 35,245		\$ 13,884
Licenses and Certifications	\$ 10,976		\$ 4,323
Fines and Penatlies (Disallowed)	\$ 33		\$ 13
Equipment Rental	\$ 73		\$ 29
Consulting (Disallowed)	\$ 160		\$ 63
Misc. Expense (Disllowed)	\$ 448		\$ 177
Clinical Reimbursement Consultant	\$ 1,148		\$ 452
Total Other Administrative and General	\$ 52,600	s -	\$ 20,720

State of Connecticut Annual Report of Long-Term Care Facility CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Waterbury Gardens Nursing & Rehabilita	2225-C	9/30/2016	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Priority Care Group LLC, 99 W Hawthoren Avenue, Valley Stream, NY 11580	293,000	Operational and Financial Management	Page 16, Line M12

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

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

				n Page 5)				
Name of Facility			Licens	e No.	Report for Y	ear Ended	Page	of
Waterbury Gardens Nursing & Rehabilitation Cente		er, l	[<u>2225-C</u>	9/30/2010	6	18	37
	Item			Total	CCNH	RHNS	S	SLTC
2.	Dietary							
	a. In-House Preparation & Service			1263				1. H. 19. H. M.
	1. Raw Food		\$		132,369			23,687
	2. Non-Food Supplies		\$		10,734			1,921
	3. Other (<i>Specify</i>)		\$	an Transferration			a complete solutions	
					ALC: NO			See.
	b. Purchased Services (by contract other		\$	15,295	12,973			2,322
	than through Management Services)					Jeans and		
	(Complete Schedule C-2 att. Page 21)					11229-102-07		1914
	c. Management Services**		\$					
	d. Other (Specify)		\$	110	93			17
	Minor equipment rental							
							W. Com	
2E.	Total Dietary Expenditures (2a + b + c + d)		\$	184,116	156,169			27,947
2F.	Dietary Questionnaire			Total	CCNH	RHNS	S	SLTC
G.	Resident Meals: Total no. of meals served per	da	y:*					
H.	Is cost of employee meals included in 2E?		Yes	0	No	•		
I.	Did you receive revenue from employees?	0	Yes	۲	No	If yes, specify amt.		
J.	Where is the revenue received reported in the	Cos	st Repor	t? (Page/Line	Item)			
	Is cost of meals provided to persons other		-			× 0 · 0		
K.	than employees or residents (i.e., Board	Θ	Yes	0	No	If yes, specify		
	Members, Guests) included in 2E?					cost.		
L.	Is any revenue collected from these people?	0	Yes	٥	No	If yes, specify amt.		
M.	Where is the revenue received reported in the	Cos	st Repor	t? (Page/Line	Item)			
<u> </u>	Is cost of food (other than meals, e.g.,	2.50		<u> </u>				
N.	snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	0	Yes	۲	No	If yes, specify cost.		
0.	Is any revenue collected from employees?	0	Yes	۲	No	If yes, specify amt.		
P.	Where is the revenue received reported in the	Cos	st Repor	t? (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)

5		e No.	-	Year Ended	Page of
Waterbury Gardens Nursing & Rehabilitation Center, L	Ц 2	225 - C	9/30/201	6	19 37
Item		Total	CCNH	RHNS	SLTC
3. Laundry			1		
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies,					
gowns and other resident care items	Amt. \$				
washed, ironed, and/or processed.***					
 Employee items including uniforms, gowns, etc. washed, ironed and/or 	Lbs.				
processed.***	Amt. \$				
3. Personal clothing of residents	Lbs.				
washed, ironed, and/or processed.***	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (by contract other	\$	50,163	39,12	7	11,03
than through Management Services)					
(Complete Schedule C-2 att. Page 21)					自己的时代
c. Management Services**	\$				
d. Other (Specify)	\$				
3E. Total Laundry Expenditures (3a + b + c + d)	\$	50,163	39,12	7	11,03
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E? O	Yes	٥	No	If yes, specify cost.	
H. Did you receive revenue from employees? O	Yes	٥	No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost	Report?		(Page/Lin		
Is Cost of laundry provided to persons other	Yes		No	If yes, specify cost.	
	Yes	٥	No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost	Report?		(Page/Lin	<u> </u>	

* 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)

Nar	ne of Facility	License No.	Rep	ort for Year E	nded	Page	of
Wa	terbury Gardens Nursing & Rehabilitation (2225-C		9/30/2016		20	37
	Item			Total	CCNH	RHNS	SLTC
4.	Housekeeping	Sq. Ft. Serviced					
	a. In-House Care	by Personnel					
	1. Supplies - Cleaning (Mops,	Amt.	\$	8,780	7,352		1,428
	pails, brooms, etc.)			,	,		,
	b. Purchased Services (by contract other	Sq. Ft. Serviced					
	than through Management Services)	by Personnel					
	(Complete Schedule C-2 att.	Amt.	\$	189,653	158,804		30,849
	Page 21)						
	c. Management Services*		\$				
	d. Other (<i>Specify</i>)		\$				
4E.	Total Housekeeping Expenditures (4a +	b + c + d	\$	198,433	166,156		32,277
5.	Resident Care (Supplies)**						
	a. Prescription Drugs***				法主任 会计		
	1. Own Pharmacy		\$				
	2. Purchased from		\$	242,609	188,252		54,357
	Outside Pharmacy			- Cital Branks	1999年1991年		
	b. Medicine Cabinet Drugs		\$	6,345	4,923		1,422
	c. Medical and Therapeutic Supplies		\$	143,084	111,026		32,058
	d. Ambulance/Limousine***		\$	2,295	1,781		514
	e. Oxygen						
	1. For Emergency Use		\$				
	2. Other***		\$	25,888			25,888
	f. X-rays and Related Radiological		\$	8,995	6,980	A CONTRACTOR OF THE OWNER	2,015
	Procedures***			SUSTAN ST			
	g. Dental (Not dentists who should be inc	luded under	\$		a na anna an an Anna a		
	salaries or fees)						
	h. Laboratory***		\$	15,863	12,309		3,554
	i. Recreation		\$	16,108	12,499		3,609
	j. Other (Specify)****		\$	170,790	35,649		135,141
51	See Attached Schedule	::)	¢	(21.077	272 410		250 550
JR.	Total Resident Care Expenditures (5a - 5	<u> </u>	\$	631,977	373,419		258,558

* 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.

Waterbury Gardens Nursing & Rehabilitation Center, LLC 9/30/2016

Schedule of Other Resident Care

Description		CCNH	RHNS		SLTC		
		(0)				0	
Resident Items (Disallowed)	\$	146			\$	43	
Minor Equipment	\$	298			\$	86	
Enternal Therapy	\$	1,437			\$	415	
Equipment Rental - Resident (Disallow - SNF Only)	\$	32,017			\$	9,245	
PT Supplies	\$	561			\$	112	
ST Supplies	\$	71			\$	19	
Nursing Equipment Rental	\$	1,120			\$	481	
Surgical Consultant - Vent					\$	3,000	
Vent Unit Equipment/Supplies					\$	121,740	
					ALC: N		
Total Other Resident Care	\$	35,649	\$		\$	135,141	

State of Connecticut Annual Report of Long-Term Care Facility CSP-21 Rev. 10/2001

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

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC			License No.		Page					
Waterbury Gardens Nursing	& Rehabilitation Cente	r, LLC		2225-C	9/30/2016				21	37
		Related ** Operators					Total Cost/	Page Ref.**	*	1
Name of Individual or Company	Address	Yes	No	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	SLTC	Pg	Line
Morrison Community Living	400 Nothrbridge Rd., Suite 600, Atlanta, GA	0	0	F	Dietary Management	12,973		2,322		2B
Healthcare Services	Bensalem Township, PA	0	0		Laundry Management	39,127		11,036	19	3B
Healthcare Services	Bensalem Township, PA	0	o		Housekeeping Management	158,804		30,849	20	4B
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							

* 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 Ye	ear Ended		Page	of
Waterbury Gardens Nursing & Rehabilitation 2225-C		9/30/2016			22	37
Item		Total	CCNH	RHNS	SL	ТС
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	17,746	14,859			2,887
b. Heat	\$	25,339	21,217			4,122
c. Light & Power	\$	88,284	73,924			14,360
d. Water	\$	44,369	37,152			7,217
e. Equipment Lease (Provide detail on page 6)	\$		-		-	
f. Other (<i>itemize</i>)	\$	39,544	33,112			6,432
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	215,282	180,264			35,018
7. Depreciation (complete schedule page 23*)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	1,849	1,548			301
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	49,000	41,033			7,967
*7e. Total Depreciation Costs (7a + b + c + d)	\$	50,849	42,581			8,268
8. Amortization (Complete att. Schedule Page 24*)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$			<u></u>		
*8e. Total Amortization Costs (8a + b + c + d)	\$				1	
9. Rental payments on leased real property less						
real estate taxes included in item 10b	\$	80,471	67,382			13,089
10. Property Taxes			· · · · · · · · · · · · · · · · · · ·		1	,
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	70,745	59,238			11,507
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	202,065	169,201			32,864

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

Waterbury Gardens Nursing & Rehabilitation Center, LLC 9/30/2016

Schedule of Other Repairs and Maintenance

Description			CCNH		RHNS		SLTC		
				0				0	
Equipment Rental			\$	3,394			\$	659	
Ground Maintenance			\$	4,516			\$	877	
Trash Removal			\$	10,833			\$	2,104	
Exterminating			\$	971			\$	189	
Purchased Services			\$	13,398			\$	2,602	
				Serie					
				t the second		<u>i</u> huw			
			7						
						11 A A			
		Tado en la 134							
				5 HB 7					
Total Other Repairs and Maintenance			\$	33,112	\$	en en la constanta da la constanta la constanta da constanta da la constanta da la constanta da la constanta da la constanta da la constanta d	\$	6,432	

State of Connecticut Annual Report of Long-Term Care Facility CSP-23 Rev. 10/2006

			Depreci	iation Sc	chedule					
Name of Facility			License No.			Report for Year F	Inded	•	Page 23	of
Waterbury Gardens Nursing & Rehabilitation	on Center, L	LC	2225	2225-C			9/30/2016			37
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements										THE DRIVE THE PARTY OF
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (atta	ch schedule)	1								
A-4. Subtotal	'			1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 -	herriel and the	A Her steel all them				
B. Building and Building Improvements	· · ·									Jirles.
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (atta	ch schedule)		18,486		18,486		S/L	5	1,849	
B-4. Subtotal	'		for the section	All the second	Cap. Ho	61.86				1,849
C. Non-Movable Equipment	*						And the second			
1. Acquired prior to this report period										anallin orditate
2. Disposals (attach schedule)	- · · ·		1							
3. Acquired during this report period (atta	ch schedule)									A CONTRACTOR
C-4. Subtotal	· · · · · ·						Bohlos and a second			
	Is a mileage logbook maintained? Yes No	Date of	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
D. Movable Equipment	103 110		A REPORT OF A	and the second	2 cpredicted			Active		
Motor Vehicles (Specify name, model and year of each vehicle) a. b. c.						The second se				
		1 1	+		<u> </u>	1				
2. Movable Equipment			THE REAL PROPERTY.	e (service)			and the second second			
a. Acquired prior to this report period										
b. Disposals (attach schedule)			1 1		t					
c. Acquired during this report period					Wardson I				and the second se	
(attach schedule)	and the second s	3 2010	490,000		490,000		S/L	5	49,000	
D-3. Subtotal		1000		and the second						49,000

*Note: Please see rate computation report for historical asset values.

Waterbury Gardens Nursing & Rehabilitation Center, LLC 9/30/2016

Schedule of Land Improvements Acquired during this report period

		-	Useful					
Acquisition Date	Description of	f Item	Cost	Life	Depreciation			
Additions:								
			2008a.4.799994					
7 2 2 2					201			
otal additions fo	Land Improvement		\$		\$ -			
Deletions:	and the second							
				2011				
900 A.P.								
					21 - 2 4			
otal deletions for	Land Improvement		\$ -		S State			

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
7/20/2016	Restore and Clean HVAC	\$ 18,486	5	\$ 1,849
a na sana ang sa				
Fotal additions for	Building Improvement	\$ 18,486	en e	\$ 1,849
Deletions:				
		1.174.0038		2023
er anna Bar dhe daala dha Reference anna an				
	L Building Improvement		and a second	\$ -

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report peri-

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
		39		
		And an analysis of the second seco		
Fotal additions for Non-Mova	able Equipmen			S -
Deletions:	An exactly for the second s	 A stand Subjective XX and Subjective XX and Subjective - Western Subjective - We	- Comparison of a state of a	
				A de la constance de la constan El constance de la constance de
			- AL.	
Fotal deletions for Non-Mova	ble Fauinmer	S		S -

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report peric

			Useful	Depreciation	
Acquisition Date	Description of Item	Cost	Life		
Additions:				A MARK AND A	
3/16/2016	Purchase of Prior Owner's Movable Assets	\$ 490,000	5	\$ 49,000	
Total additions for	Movable Equipmen	\$ 490,000		\$ 49,000	
Deletions:		[
				2000 (C	
			References		
alemaño distale					
Total deletions for l	Movable Equipmen	\$	8-0 (L	S -	

**Ties to Page 23, Line D2c

Schedule of Leasehold Improvements Acquired during this report peri-

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
		192		
			100 T 100	The second second
	a na sana ang kanala na sana ang kanala na sana ang kanala na sana ang kanala na sana na sana na sana na sana n	had said he d		
otal additions for	Leasehold Improvemer	\$ -		S -
Deletions:				
59.1		200		
		· 新聞書 明念書		
				5년 전 2 VI 1
			Radia Polis (11)	
fotal deletions for	Leasehold Improvemen	S .	AREA OF BUR	\$

*Ties to Page 24, Line C3 **Ties to Page 24, Line C2

Waterbury Gardens Depreciation Schedule 09/30/16

Operating Company	Acquisition <u>Year</u>	Historical <u>Costs</u>	Cost to Be <u>Depreciated</u>	<u>Life</u>	Method <u>Life</u>	2016 <u>Deprec.</u>	2016 Accum <u>Dep.</u>
Building / Improvements							
Acquired in 2016							
Restore and Clean HVAC	7/20/2016	18,486	18,486	5	S/L	1,849	1,849
Total	•	18,486	18,486	-	_	1,849	1,849
Movable Equipment <u>Acquired in 2016</u> Purchase of Prior Owner's Assets Total	3/16/2016 - -	490,000 490,000	490,000 490,000	5	S/L =	49,000 49,000	49,000
Reconcilation to TB Depreciation per TB Depreciation per Schedule Page 36 Adj.	50,849 (50,849)				Reconcilation NBV per TB NBV per Scl Page 31 Adj	hedule	18,486 16,637 1,849

State of Connecticut Annual Report of Long-Term Care Facility CSP-24 Rev. 10/2006

Amortization Schedule*

Nam	e of Facility			License No.		Report for Yea	r Ended		Page	of
Wate	rbury Gardens Nursing & Rehabilitation	Center,	LLC	222:	5-C	9/30/2016			24	37
						Accumulated				
		Date	e of			Amort. to				
		Acqui	sition			Beginning of	Basis for			
1				Length of	Cost to Be	Year's	Computing	Rate	Amortization	
	Item	Month	Year	Amortization	Amortized	Operations	Amortization**	%	for This Year	Totals
A.	Organization Expense									
	1.									an an an an arthur an ar
	2.									- Aleren State
	3.									e antike seda se
A-4.	Subtotal		and sectors				A starting card start or the starting of	1 17		
B.	Mortgage Expense									
	1.	_								
	2.									an a
	3.									
B-4.	Subtotal		a and a second				The state of the second st		*	
C.	Leasehold Improvements and Other									
	1. Acquired prior to this report period									
	2. Disposals (attach schedule)									
	3. Acquired during this report period		ani, shir		s alternation and	terest and the state				
	(attach schedule)									a series and producting the series
C-4.	Subtotal	CHART -				in the second	and the second second second second			
D.	Total Amortization						at a second s	And	1. State of the Party of the	

* Straight-line method must be used.

** Specify which of the following bases were used:

A. Minimum of 5 years or 60 months.

B. Life of mortgage; OR

C. Remaining Life of Lease; OR

D. Actual Life if owned by Related Party.

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

Name of Facility		License No.	Report for Year En	ded		Page	of
Waterbury Garde	ens Nursing & Rehabi	2225-C	9/30/2016			25	37
1. Property Qu	estionnaire		<u></u>				
Part A							
	rty either owned by th	ne Facility	⊙ Yes	0	No	If "Yes," comple	
or leased fro	om a Related Party?*					If "No," complet	te Part C
			, marriage, ownership, abili				
	rty transaction.	or organization from who	m buildings are leased, the	n it is considered a			
······	Description	<u></u>	Total		8 - C - C - C - C - C - C - C - C - C -		
1. Date La	nd Purchased			电电空中,	<u>表 解释力学</u>		
2. Date Str	ucture Completed						
3. If NOT	Original Owner, Dat	e of Purchase	03/16/16				a star
	Initial Licensure		03/16/16	一 教育 推進			
	censed Bed Capacity		180			新教授 任:	
6. Square		····	61,084		2 12 13	225429246	
7. Acquisi			的政策理计计学研究				
a. Lano			5,500,000				
b. Buil	<u> </u>						
	vner and Related Pa	rties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortg	gage
1. Financii	-	and mariable)	V				
	e of Financing (e.g., f Mortgage Obtained	ixeu, variable)	Variable 03/16/16				
	rest Rate for the Cost	Vear	Various		·	· · · · · · · · · · · · · · · · · · ·	<u>-</u>
	n of Mortgage (numb		5 years				
	ount of Principal Borr		4,400,000				
	cipal balance outstand		4,400,000				
	te if Mortgage was						
-	ing Current Cost Ye						
g. Type	e of Financing (e.g., f	ixed, variable)					
h. Date	of Refinancing						
	Interest Rate						
	n of Mortgage (numb						
	ount of Principal Borr						
	cipal Outstanding on						
			y Improvements Only				
Name	and Address of Lesso	or P	roperty Leased	Date of Lease	Term of Lease	Annual Amoun	t of Lea
· · · · · · · · ·							
	· · · · · ·				· · · ·		
						·····	

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

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

Waterbury Gardens Nursing & Rehab 2225-C Item		9/30/2016			26 37
					20 37
		Total	CCNH	RHNS	SLTC
 12. Interest A. Building, Land Improvement & Non-Movabl Equipment 1. First Mortgage 	e \$				
Name of Lender	Rate				
Address of Lender	-				
2. Second Mortgage	\$				
Name of Lender	Rate				
Address of Lender	•				
3. Third Mortgage	\$				
Name of Lender	Rate				
Address of Lender	•				
4. Fourth Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
B. CHEFA Loan Information					
1. Original Loan Amount	\$				
2. Loan Origination Date					
3. Interest Rate %					
4. Term					
5. CHEFA Interest Expense					
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$				

(Carry Subtotals forward to next page)

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

Name of Facility Waterbury Gardens Nursing & I	License 1 Reha 222	No. 25-C	····· = · · · ·	Report for Y 9/30/2016	ear Ended		Page of 27 37
	Item			Total	CCNH	RHNS	SLTC
		ototals Bro	ught Forward				<u>5610</u>
12. C. Movable Equipment		<i></i>	ugiit i oi waru				
1. Automotive Equip	ment		\$				
A. Item		Rate	Amount				
Lender		1	1				
Address of Lender							
2. Other (Specify)			\$				
A. Item		Rate	Amount				
Lender			1				
Address of Lender							
B. Item		Rate	Amount				
Lender		L	I				
Address of Lender							
12. C. 3. Total Movable Equ Expense (C1 + 2)	ipment Inter	est	\$				
12. D. Other Interest Expense	e (Specify)		 \$				
							An ungur y
13. Total All Interest Expense	e (12B7 + 120	C3 + 12D)	\$				
14. Insurance							
a. Insurance on Property		ıly)	\$	22,053	18,466		3,587
b. Insurance on Automo			\$				
c. Insurance other than F							
1. Umbrella (Blanket			\$				
2. Fire and Extended	Coverage		\$				
3. Other (Specify) Business Insurance			\$	95,041	68,182		26,859
14d. Total Insurance Expendit	ures <u>(1</u> 4a + b	(+c)	\$	117,094	86,648		30,446
15. Total All Expenditures (A	-13 thru C-14	4)	\$		6,246,269		2,451,997

D. Adjustments to Statement of Expenditures

Nam	e of Fa	cility		Li	cense No.	Report for Yea	r Ended	Page	of
		-	ens Nursing & Rehabilitation Center, LLC		2225-С	9/30/2016		28	37
					Total	1			
Item	Page	Line			Amount of				
No.	No.	No.	Item Description		Decrease	CCNH	RHNS	SL	ГС
Page	10 - S	Salari	es and Wages		· 1, ***				
1.			Outpatient Service Costs	\$					
2.			Salaries not related to Resident Care	\$					
3.	10	A12g	Occupational Therapy	\$					
4.			Other - See attached Schedule	\$					
Page	13 - F	Profes	sional Fees						
5.			Resident Care Physicians **	\$					
6.	13	B10a	Occupational Therapy	\$		204,201			
7.			Other - See attached Schedule	\$					
Page	s 15 &	16 -	Administrative and General						to F torage
8.	15	1a9	Discriminatory Benefits	\$	421	295			126
9.	15	1c	Bad Debts	\$	· · · ·	125,868			49,582
10.	15	1e	Accounting & Legal	\$	49,595	35,580			14,015
11.			Telephone	\$					
12.			Cellular Telephone	\$					
13.			Life insurance premiums on the life				there are a second second		
			of Owners, Partners, Operators	\$					
14.			Gifts, flowers and coffee shops	\$					and the state of the state of the state
15.			Education expenditures to colleges or		<u> 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997</u>	9 3 30 2 ·	1221346		340.9
			universities for tuition and related costs						
			for owners and employees	\$					
16.			Travel for purposes of attending			教育和 合教。	的 这些关于。		
			conferences or seminars outside the			行动器			
			continental U.S. Other out-of-state				片行用 2.12		200
			travel in excess of one representative	\$					
17.			Automobile Expense (e.g. personal use)	\$					
18.	16	m2/3	Unallowable Advertising *	\$		10,321			4,065
19.			Income Tax / Corporate Business Tax	\$					
20.			Fund Raising / Contributions	\$					
21.	16	m12	Unallowable Management Fees	\$		93,432			23,182
22.			Barber and Beauty	\$	÷				
23.			Other - See attached Schedule	\$	894	641			253
	<u>18 - L</u>)ietar	y Expenditures		米拉拉在那两				
24.			Meals to employees, guests and others						
			who are not residents	\$				Manufacture and an and a second	0.00.00.00.00.00.00.00.000
	<u> 19 - L</u>	aund	ry Expenditures				3 1 2 1 2 1		
25.			Laundry services to employees, guests						
			and others who are not residents	\$		Beneficial Activity of Second	the second state of the second		
	20 - F	louse	keeping Expenditures			一般特殊 的		19 0 (5.8.	
26.			Housekeeping services to employees, guests						
			and others who are not residents	\$					
			Subtotal (Items 1 - 26)	\$	561,561	470,338			91,223

* 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.

Waterbury Gardens Nursing & Rehabilitation Center, LLC 9/30/2016

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
			line april of		
				- Andreas Andreas An Andreas Andreas Andreas Andreas Andreas An Andreas Andre	
Total Othe	r Salaries .	Adjustment	\$	\$	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
	5 19 18				
1.35					
Total Othe	r Fees Adj	ustments	\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
16	M13	Fines and Penatlies (Disallowed)	\$ 33		\$ 13
16	M13	Consulting (Disallowed)	\$ 160		\$ 63-
16	M13	Misc. Expense (Disllowed)	\$ 448		\$ 177
	ni bu ka				
Total Othe	r A&G Ad	justments	\$ 641	\$	\$ 253

Waterbury Gardens Management Fee Disallowance 9/30/2016

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Page 28	Facility : Waterbury Gardens								Year End: (9/30/16
Line	Description	Pg Ln Number	Alloc Code	G/L Amount	Reclass Amount	Adj. G/L Amount	ССН	RHNS	SLTC	Alloc. Check
21	Management Fee to Related Party	16 1 m 12		293,000						
	Allo	ocation Percent	tage				76%		24%	100%
	Sub total		•	-		-	222,064		70,936	293,000
					Days PPD Fee		18,376 12.08		5,306 13.37	
					Allowed**		7.00		9.00	
					llowable PPD	-	5.08 	-	4.37 23,182	

**Per CHOW rate agreement dated 12/11/15

State of Connecticut Annual Report of Long-Term Care Facility CSP-29 Rev. 10/2006

N T	<u> </u>		D. Adjustments to Stateme					<u> </u>	
	e of Fa	•		Lic	cense No.	Report for Y	ear Ended	Page	of
Wate	rbury	Garde	ens Nursing & Rehabilitation Center, LLC		2225-C	9/30/2016		29	37
	-				Total				
	Page				Amount of	CONT	DIDIO		T C
No.	No.	No.	Item Description	_	Decrease	CCNH	RHNS	SL	LTC
		<u> </u>	Subtotals Brought Forward	\$	561,561	470,338			91,223
			nt Care Supplies***						
27.			Prescription Drugs	\$	188,252	188,252			
28.		5d	Ambulance/Limousine	\$	1,781	1,781			
29.		5f	X-rays, etc	\$	6,980	6,980			
30.	20	5h	Laboratory	\$	12,309	12,309			
31.			Medical Supplies	\$					
32.	20	5e2	Oxygen (non emergency)	\$					
33.			Occupational Therapy	\$					
34.		L	Other - See Attached Schedule	\$	32,206	32,162			43
	<u> 22 - N</u>	lainte	enance and Property		de state de la companya de la compa		A Line of		
35.			Excess Movable Equipment Depreciation					1.1.1	
			See Attached Schedule	\$		And and a second se	formation constraints and the second s		······································
36.			Depreciation on Unallowable						
			Motor Vehicles	\$				www.co.www.co.co.co.	
37.			Unallowable Property and Real						
			Estate Taxes	\$	·				
38.			Rental of Building Space or Rooms	\$					
39.			Other - See Attached Schedule	\$				Martin and a Martin and	
	<u> 27 - I</u>	nsura			素です	12 1 20 1 20			
40.			Mortgage Insurance	\$					
41.			Property Insurance	\$		Normality willing a state of the state of the	40.000 area (10.000 a lange - same - soliding - same (10.000	and a sub-sub-sub-sub-sub-sub-sub-sub-sub-sub-	a contras musica municipal musica sumo
	- Mis	scella					A CAPTRON		297. P.T.
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	\$				A co A set-off, co, clinic configuration to a	
47.			Expenditures made for the protection,						
			enhancement or promotion of the				·我的专行多		
			providers interest	\$					
48.			Interest Income on Accounts Rec	\$		THE REPORT OF THE PARTY OF THE	Mendo (101 Vel/100/M-10-000000	Man utilitades). Propiet Management	
49.			Other (include personnel and other						
			costs unrelated to resident care) - See						
			Attached Schedule	\$	6,336	6,245			91
	for Pr	ofit P	roviders Only						
50.			Building/Non Movable Eq. Depreciation						
			Unallowable Building Interest -						
			See Attached Schedule	\$					
51.	Total	Amoi	int of Decrease (Items 1 - 50)	\$	809,425	718,068			91,357

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

*** 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.

Waterbury Gardens Nursing & Rehabilitation Center, LLC 9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
20	5j	Resident Items (Disallowed)	\$ 146		\$ 43
20	5j	Equipment Rental - Resident (Disallow - SNF Only)	\$ 32,017		
	1.1				
	283				
	Witten al				
Total Other	Ancillary	Costs	\$ 32,162	s -	\$ 43

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
			Biliand		
		and a substance strategy and the second strategy and the second strategy and the second strategy and the second		and a start of the	
				-26/66/25/0	Kirker.
PERSONAL SECTION OF A SECTION OF					小学生性的
Total Exce	s Movable	Equipment Depreciation	S	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref Description	CCNH	RHNS	SLTC
hainaaaayaa				Statistical Anna Carlos
and an and a second			file tenoù	
	가 있는 것이 있다. 한편은 것이 있는 한 같은 것이 있는 것			
¹ 1				
27 - 280 - 29 - 20 - 280 - 29 - 29 - 280 - 29				
Total Other	r Property Adjustments	s	\$ -	\$ -

Schedule of Other Adjustments

Attachment Page 29

Page Ref	Line Ref	Description	 	CCNH	RHNS	SLTC
20	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Cable		\$ 5,932		CTARE.
30	IV 8	Vendor Refunds		\$ 310		\$
30	IV 5	Interest Income		\$ 3		\$
					7000	
Total Othe	r Adjustme	nts		\$ 6,245	S -	\$

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
ana di Kangkara di					
	uri e di di Torcan				
Total Unall	owable Bu	ilding Interest	\$	\$ -	\$ -

Waterbury Gardens 2016 Medicaid Report Disallowance Schedule for Cable TV 9/30/2016

Total Cable TV Expense	<u>Amount</u> 9,625	TB Linked
Monthly Allowable amount Months in Cost Report Year Total Allowable Cost	\$ 300 <u>6.5</u> \$ 1,950	_
Disallowed Cable TV	\$ 7,675	-

Allocation Between Levels of Care

	Percent	Amou	nt
SNF	77%	\$	5,932
VENT	23%	N/A	

Note: Due to the condition of the residents on the vent unit, we will not propose a limitation on cable for that unit.

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F. Statement of Re	ven.					
Name of Facility License No.		Report for Y	ear Ended		Page	of
Waterbury Gardens Nursing & Rehabilita 2225-C		9/30/2016			30	37
Item		Total	CCNH	RHNS	SLI	ГС
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$	6,320,501	3,853,428		2,4	67,073
b. Medicaid Room and Board Contractual Allowance **	\$.,,		1	
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$	1,546,721	1,438,266		1	08,455
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$	685,690	610,531			75,159
b. Private-Pay Room and Board Contractual Allowance **	\$				1	
II. Other Resident Revenue						114
1. a. Prescription Drugs - Medicare	\$	86,113	66,819			19,294
b. Prescription Drugs - Medicare Contractual Allowance **	\$,	,			
c. Prescription Drugs - Non-Medicare	\$	39,641	30,759			8,882
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$		· · · ·			,
2. a. Medical Supplies - Medicare	\$				1	
b. Medical Supplies - Medicare Contractual Allowance **	\$			•		
c. Medical Supplies - Non-Medicare	\$				1	
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				1	
3. a. Physical Therapy - Medicare	\$	666,279	555,629		1	10,650
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$	270,670	225,719			44,951
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$	123,200	95,269			27,931
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$	46,200	35,726			10,474
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$	634,953	522,436			12,517
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$	279,972	230,360			49,612
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$	(1,296,544)	(1,006,051)		(2	290,493)
b. Other (Specify) - Non-Medicare	\$	(631,852)	(490,284)		(1	41,568)
III. Total Resident Revenue (Section I. thru Section II.)	\$	8,771,544	6,168,607		2,6	602,937
IV. Other Revenue*			の実施する			
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 (Specify)	\$	4	3			1
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$	400	310			90
V. Total Other Revenue (1 thru 8)	\$	404	313			91
VI. Total All Revenue (III +V)	\$	8,771,948	6,168,920		2	503,028

F. Statement of Revenue

* 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.

Waterbury Gardens Nursing & Rehabilitation Center, LLC 9/30/2016

Schedule of Other Resident Revenue - Medicare

Related Exp

Description	CCNH	RHNS	SLTC
	(0)		(0)
Various Other Medicare Services	\$ 35,336		\$ 10,203
Contractual Allowances	\$ (1,041,387)		\$ (300,696)
		() 保護 () たい	
er Resident Revenue - Medicare	\$ (1,006,051)	\$ - · ·	\$ (290,493)
THE REAL PROPERTY AND ADDRESS OF TAXABLE PARTY.	Various Other Medicare Services Contractual Allowances	(0) Various Other Medicare Services Contractual Allowances \$ (1,041,387)	(0) Various Other Medicare Services S 35,336 Contractual Allowances S (1,041,387)

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	SLTC
		0		0
II 6b	Various Other Non Medicare Services	\$ 31,479		\$ 9,090
II 6b	Contractual Allowances	\$ (521,763)		\$ (150,658)
			한 영양 승규는	
Alter -				
Total Oth	er Resident Revenue	\$ (490,284)	\$ -	\$ (141,568)

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	SLTC
			0	A	Ö
IV 5	Interest Income	409,642	\$ 3	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$ 1
		112.412.25	的话意义		
Total Inter	rest Income		\$ 3	\$	\$ 1

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	SLTC
		0		0
IV 8	Vendor Refunds	\$ 310	Sec. 2. Sec.	\$ 90
			成集合表示	
			n Arte i	
감독에는다				
		ter i sons		
Total Othe	er Revenue	\$ 310	\$ -	\$ 90

Attachment Page 30

State of Connecticut Annual Report of Long-Term Care Facility CSP-31 Rev. 6/95

G. Balance Sheet

	f Facility	License No.	Report for Ye	ar Ended	Page	of
Waterbu	ury Gardens Nursing & Rehab	oili <u>2225-C</u>	9/30/2016	·	31	37
		Account			Am	nount
Assets						
A. Cı	urrent Assets					
1.	(\$	681,651
	Resident Accounts Receivab	· · · · · · · · · · · · · · · · · · ·			\$	1,828,464
3.	Other Accounts Receivable	(Excluding Owners	or Related Parties))	\$	
4	Inventories				\$	65,000
5.	Prepaid Expenses				\$	318,393
	a. Prepaid Expenses		124,10	7		
	b. Prepaid Insurance		194,28	6		
	c.					
	d.					
6.	Interest Receivable			÷	\$	
7.	Medicare Final Settlement R	Receivable			\$	
8.	Other Current Assets (itemiz	ie)			\$	
		·				
		 	<u> </u>			
A-9. Ta	otal Current Assets (Lines Al	thru 8)		<u></u>	\$	2,893,50
B. Fi	xed Assets					
1.	Land				\$	
2.	Land Improvements	*Historical Cost			\$	
		Accum. Depreciat	tion	Net		
3.	Buildings	*Historical Cost	18,48	6	\$	16,63
	0	Accum. Depreciat		9 Net		,
4.	Leasehold Improvements	*Historical Cost	<u>_</u>		\$	
	i i	Accum. Depreciat	tion	Net		
5.	Non-Movable Equipment	*Historical Cost			\$	
	1. 1 . 1 .	Accum. Depreciat	tion	Net		
6.	Movable Equipment	*Historical Cost			\$	
		Accum. Depreciat	tion	Net	ľ	
7	Motor Vehicles	*Historical Cost			\$	
· •		Accum. Depreciat	tion	Net	T	
		· •		±	\$	
8.	Minor Equipment-Not Depre	celable			1	
	· · · · · · · · · · · · · · · · · · ·				\$	1.849
	Other Fixed Assets (itemize)		1 84	.9	\$	1,849
	· · · · · · · · · · · · · · · · · · ·		1,84	9	\$	1,849

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

(Carry Total forward to next page)

State of Connecticut Annual Report of Long-Term Care Facility CSP-32 Rev. 6/95

G. Balance Sheet (cont'd)

Nam	e of	Facility	License No.	Report for Year Ended		Page		of
Wate	erbu	ry Gardens Nursing & Rehabil	2225-С	9/30/2016	32 Amount ward:\$2,911,9 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	37		
			Account			Am	ount	
				Total Brought Forward	\$		2,911,9	994
C.	Le	asehold or like property recorded	ed for Equity Purpose	S.				
	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	490,000				
			Accum. Depreciation	49,000 Net	\$		441,0)00
	6.	Motor Vehicles	*Historical Cost					
			Accum. Depreciation	Net	\$			
	7.	Minor Equipment-Not Deprec	iable		\$			
C-8	То	tal Leasehold or Like Properti	es (C1 thru 7)		\$		441,0)00
D.	Inv	estment and Other Assets						
	1.	Deferred Deposits			\$			
	2.	Escrow Deposits			\$			
	3.	Organization Expense	*Historical Cost		Γ			
			Accum. Depreciation	Net	\$			
	4.	Goodwill (Purchased Only)			\$			
	5.	Investments Related to Reside	ent Care (temize)		\$			
				<u> </u>				
	6.	Loans to Owners or Related P	arties (<i>itemize</i>)		\$			
-		Name and Address	Amount	Loan Date				
						波教 社		
	7.	Other Assets (<i>itemize</i>)			\$			
					100			
		tal Investments and Other Ass			\$			
D-9.	To	tal All Assets (Lines A9 + B10	+ C8 + D8)		\$		3,352,9	94

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

State of Connecticut Annual Report of Long-Term Care Facility CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Fa	cility		License No.	Report for Year	Ended	Page	of
Waterbury (Garder	ns Nursing & Rehabilitation	2225-С	9/30/2016		33	37
			Account			Ar	nount
Liabilities		·					
А.	Cu	rrent Liabilities					
	1.	Trade Accounts Payable			\$		1,104,240
	2.	Notes Payable (itemize)			\$		
		·	· · · · · · · · · · · · · · · · · · ·				
			· · · · · ·				
	3.	Loans Payable for Equipme) (itemize)	\$		e ad the constant of the little difference in the second second second second second second second second second
		Name of Lender	Purpose	Amount	Date Due		
						行行会	
						144P	
					5	1. 2014	
	4.	Accrued Payroll(Exclusive			\$		659,967
	5.	Accrued Payroll (Owners a		only)	\$		
	6.	Accrued Payroll Taxes Pay			\$		10,456
	7.	Medicare Final Settlement	L		\$		
	8.	Medicare Current Financin			\$		
	9.	Mortgage Payable (Current			\$		
		Interest Payable (Exclusive	of Owner and/or Re	elated Parties)	\$		
_		Accrued Income Taxes*			\$		
	12.	Other Current Liabilities (it	emize)		\$	10.1470 (Constanting of the owner	1,524,257
		Accrued Expenses	1,463,8	356			
		Other Liability	10,4	100			
		Resident Trust Liability	50,0	000			
		Rounding		1			
A-13	. To	tal Current Liabilities (Line	s A1 thru 12)		\$		3,298,920

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

(Carry Total forward to next page)

State of Connecticut Annual Report of Long-Term Care Facility CSP-34 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year	Ended	Page	of
Waterbury Gardens Nursing & Rehabilitatio	2225-C	9/30/2016		34	37
	Account			Am	ount
		Total Broug	ht Forward:		3,298,920
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (itemize)		\$		
Name of Lender	Purpose	Amount	Date Due		
			3		
2 Mortogog Dovehla				的现代分子	
 Mortgages Payable Loans from Owners or Relation 	tad Dartias Stanias	\	\$		
Name and Address of Lender	· · · · · · · · · · · · · · · · · · ·) Loan D	MANE (2)		
Name and Address of Lender	Amount		ale	TRUE !	
					S. 7. 2.
					用 建制油
			1-7		
4. Other Long-Term Liabilitie	, ,		\$		(788,037)
Due To/From Opco Faciliti	es	(344,103)		14 H H	白藤灌子
Due To/From Propco		(444,656)			
Due To/From Priority Healt		(221)		2.9430	
Due To/From Opco Consol		943	22	1142	
B-5. Total Long-Term Liabilities (I			\$		(788,037)
C. Total All Liabilities (Lines A-1	<u>3 + B-5)</u>		\$		2,510,883

State of Connecticut Annual Report of Long-Term Care Facility CSP-35 Rev. 6/95

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

	<i>v</i> 1 1	ort for Year Ended	Page	of
Wat	terbury Gardens Nursing & Rehabil 2225-C 9/30. Account	/2016	35	37
A.	Reserves			mount
	1. Reserve for value of leased land		\$	
	2. Reserve for depreciation value of leased buildings and a to be amortized	ppurtenances	\$	441,000
	3. Reserve for depreciation value of leased personal prope	rty (Equity)	\$	
	4. Reserve for leasehold real properties on which fair renta	al value is based	\$	
	5. Reserve for funds set aside as donor restricted		\$	
	6. Total Reserves		\$	441,000
В.	Net Worth			
	1. Owner's Capital		\$	800,000
	2. Capital Stock		\$	<u>.</u> .
	3. Paid-in Surplus		\$	<u></u>
	4. Treasury Stock		\$	
	5. Cumulated Earnings		\$	(523,422)
	6. Gain or Loss for Period 3/16/2016	thru 9/30/2016	\$	124,533
	7. Total Net Worth		\$	401,111
C.	Total Reserves and Net Worth		\$	842,111
D.	Total Liabilities, Reserves, and Net Worth		\$	3,352,994

State of Connecticut Annual Report of Long-Term Care Facility CSP-36 Rev. 6/95

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year E	nded	Page	of
Waterbury Gardens Nursing & Rehabil	lit 2225-C	9/30/2016		36	37
	Account			Aı	nount
A. Balance at End of Prior Period as		09/30/2015	\$		
B. Total Revenue (From Statement of	· · · · · · · · · · · · · · · · · · ·		\$		8,771,948
C. Total Expenditures (From Statem		Page 27)	\$		8,647,415
D. Net Income or Deficit			\$	}	124,533
E. Balance			\$		124,533
F. Additions				2 44	
1. Additional Capital Contribute	ed (<i>itemize</i>)				
Total Expenses per Pg. 2'				金属 書	
CR vs FS Depreciation	(50,849)				
Rounding	(2)				
Total Expenses	\$8,647,415				
2. Other (<i>itemize</i>)					
Owner's Capital		800,000			
Retained Earnings		(523,422)			
				9 P. T	
F-3. Total Additions			\$		276,578
G. Deductions					
1. Drawings of Owners/Operato	ors/Partners (Specify)		\$		
Name and Address (No., City	y, State, Zip)	Title	Amount		A CALEN
				推翻的	
			2		A BOARD AND
2. Other Withdrawings (Specify)	-		\$		
Purpose		Amoun	t	May 1	金子基 不致
· · · · · · · · · · · · · · · · · · ·					
			12. 13.		
				調査目的	
3. Total Deductions		•	\$		
H. Balance at End of Period	09/30/	/16	\$		401,111

State of Connecticut Annual Report of Long-Term Care Facility CSP-37 Rev. 9/2002

Name of Facility	License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing &	2225-C	9/30/2016	37	37
	Check appropriate category			
☑ Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Nursing Supervision only (RHNS)	☑ SLTC		
	Preparer/Reviewer Certifica	ation		
have read the most recent Federal and personnel as to the possible inclusion regulations. All non-reimbursable ex- removed in the State rate computatio are properly reported as such in this in data contained in this report is in agree Signature of Preparer Wallow Printed Name of Preparer	s report and am familiar with the applical d State issued field audit reports for the n in this report of expenses which are not xpenses of which I am aware (except the on system) as a result of reading reports, report on Pages 28 and 29 (adjustments t eement with the books and records, as pr Title REARCAPAC	Facility and have inquired of appr t reimbursable under the applicab ose expenses known to be automa inquiry or other services performe to statement of expenditures). Fu	opriate le tically ed by me rther, the	
Matthew S. Bavolack Addres Address		Phone Number		
555 Long Wharf Drive, New Haven, CT 065	511	203-781-9600		

I. Preparer's/Reviewer's Certification

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 Waterbury Gardens for the year ended 9/30/2016, 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 Waterbury Gardens. 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 Waterbury Gardens and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

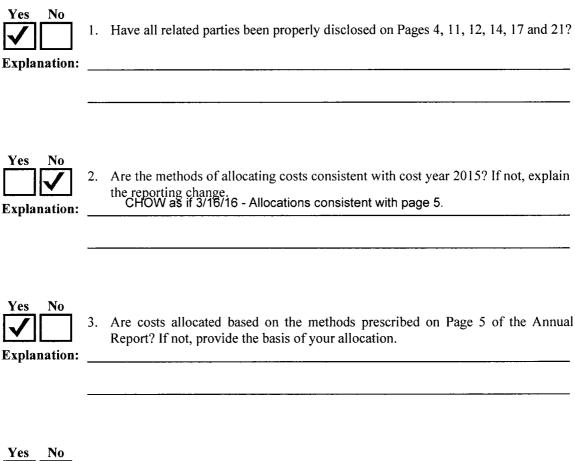
New Haven, CT February 10, 2017

MARCUM GROUP

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

Facility Name Waterbury Gardens

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

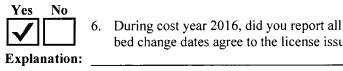




 Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report. N/A



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



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?



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?

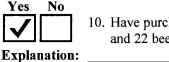


8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.



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

Explanation:



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

Yes No

Explanation:	11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?
Yes No Explanation:	 12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?
Yes No Explanation:	 13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?
Yes No Explanation:	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?
Yes No Explanation:	15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?
Yes No Explanation:	16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation:	17. Have all contractual allowances been properly reported on Page 30?
Yes No Explanation:	18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.
Yes No Explanation:	19. Have Pages 1 and 37 been signed? Cost reports without a signed Page 1 and 37 will not be accepted.
Yes No	20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? <i>If detail is not provided, appropriate disallowances will be made.</i>
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?
Yes No Explanation:	22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Encogener: Pariot Ending: Other: Method Pariot Avia 2016 Second Pariot Pariot Ending: Account Description 403 VER/#* Ref FNAL Account Description 4020-016 900/2016 900/2016 Added 06-100010 Cash-Reprolitive 4250-47 4250-47 4250-47 Added 06-100010 Cash-Reprolitive 4250-47 4250-47 4250-47 Added 06-100000 Cash-Reader Clearing 50000-00 7,980.00 Added 0-11000 Ark-Reader Trutt 50,000-00 7,980.00 Added 0-11000 Ark-Reader Reader Trutt 50,000-00 6,558.00 Added 0-11000 Ark-Reader Reader	Client	Provide Care			
Penet Initial Jaunco 2, 471-72 Arts 77 PIAL Account Description ADJ JE Ref. # RJE FINAL Account 20202016 300.02014 300.02014 300.02014 04280-00-100150 Cash-Operating-One 409.642.37 40.96,72.37 40.96,72.37 04280-00-10020 Cash-Frankent Trust, Desorits 7.980.00 200.775.0 200.775.0 04280-00-10020 Cash-Frankent Trust, Desorits 7.980.00 7.980.00 363.802.88 363.802.88 04280-00-11010 AR-Resident Frankent Trust, Desorits 7.880.00 (165.529.76) (145.529.76) (145.529.76) (145.529.76) (145.529.76) (145.529.76) (145.529.76) (145.529.76) (145.529.76) (145.529.76) (145.529.76) (145.529.76) (145.529.76) (145.529.76) (145.529.76) (145.529.76) (145.529.76) (145.529.76) (145.520.76) (145.520.76) (145.520.76) (145.520.76) (145.520.76) (145.520.76) (145.520.76) (145.520.76) (145.520.76) (145.520.76) (145.520.76) (145.520.76) (145.520.76) (145.520.76)	Client: Engagement:	Priority Care Other - Waterbury Gardens 2016 Medicaid Report			
Account Description ADJ JE Ref # FMAL 93002016 04280-00-100210 Cash-Payroll-Ywo 4.050.47 4.250.47 4.250.47 04280-00-100220 Cash-Payroll-Ywo 4.250.47 4.250.47 4.250.47 04280-00-100200 Cash-Payroll-Ywo 5.000.00 5.500.00 5.590.500 04280-00-10200 Payroll-Ywo 5.000.00 6.550.000 6.560.000 04280-00-10210 Other Receivable 88.906.01 6.8906.01 6.8906.01 6.8906.01 6.8906.01 6.8906.00 6.8906.00 6.8906.00 6.8906.00 6.8906.00 6.8906.00 6.8906.00 6.8906.00 6.8906.01 1.848.03 1.848.03 1.848.03 1.848.03 1.848.03 1.848.03 1.848.03 1.848.03 1.848.03 1.848.03 1.848.					
9202015 9202016 9202016 0426-0-01002F Cash-Payral-Two 4.09.642.37 4.09.842.37 0426-0-01002F Cash-Payral-Two 4.250.47 4.250.47 0426-0-01002F Cash-Payral-Two 4.250.47 4.250.47 0426-0-01002F Cash-Payral-Twa 5.000.00 5.000.00 0428-00-01004A Cash-Fasion 7.980.00 5.000.00 0428-00-01004A Cash-Fasion 7.980.00 7.980.00 0428-00-01002A Cash-Rasion 7.980.00 7.980.00 7.980.00 0428-00-0102A Parkind Chasing (155.287.76) (174.951.52) (174.951.52) 0428-00-0102D Pendid Chasing 65.000.00 65.000.00 65.000.00 62.000.01 0428-00-01000 Prepaid Insurance 194.285.60 194.285.00 194.285.00 194.285.00 194.285.00 194.285.00 145.294.773 143.045.23 144.646.03 144.646.03 144.646.03 144.646.03 144.646.03 144.646.03 144.646.03 144.646.03 144.646.03 144.646.03 144.646.03 <td< th=""><th>Trial Balance:</th><th>A.01 · TB</th><th></th><th></th><th></th></td<>	Trial Balance:	A.01 · TB			
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bd26b.00-160120 Pepald Insurance 194,285.60 194,285.60 bd26b.00-160100 Accounts Payable (1,104,239,85) (1,104,239,85) bd26b.00-2010100 Accrued Payroll (130,561,77) (130,561,77) bd26b.00-2010100 Accrued Payroll Taxes (10,456,56) (14,63,356,46) bd26b.00-210100 Accrued Payroll Taxes (10,456,56) (10,456,56) bd26b.00-210100 Accrued Benefits (423,544,00) (423,544,00) bd26b.00-210100 PK Withholing-Garnishment (83,00) (7,72,29) (7,72,29) bd28b.00-210100 PK Withholing-Line Duss (7,77,29) (7,72,29) (7,72,29) bd28b.00-210100 PK Withholing-Line Duss (7,77,29) (2,515,7) (26,516,7) bd28b.00-210100 PK Withholing-Line Duss (7,72,29) (34,103,27) (34,4103,27) bd28b.00-20100 De To/From Propo 444,656,42 (44,656,42) (44,656,42) bd28b.00-20100 De To/From Propo 444,656,42 (44,656,42) (44,656,42) bd28b.00-20100 De To/From Opco Cansolidated (60,00,00,00) </td <td>04260-00-120100</td> <td>Inventory</td> <td>-</td> <td></td> <td>•</td>	04260-00-120100	Inventory	-		•
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04260-00-502270 P.TMedicare (395,100.00) (395,100.00) 04260-00-502280 O.TMedicare (412,950.00) (412,950.00) 04260-00-502290 S.TMedicare (99,200.00) (99,200.00) 04260-00-502310 Lab-Medicare (31,242.34) (31.242.34) 04260-00-502320 Diagnostic Testing-Medicare (4,524.16) (4,524.16) 04260-00-502300 Enteral Feeding-Medicare (9,258.62) (9,258.62) 04260-00-502300 Ancilary C/A-Medicare (206.076.55) (206.076.55) 04260-00-503270 Rom & Board-Private (206.076.55) (206.076.55) 04260-00-503280 O.TPrivate (450.00) (450.00) 04260-00-503280 S.TPrivate (2,550.00) (2,550.00) 04260-00-503290 S.TPrivate (1,100.00) (1,100.00)		-	,		(86,112.66)
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04260-00-502290 S.TMedicare (99,200.00) (99,200.00) 04260-00-502310 Lab-Medicare (31,242.34) (31,242.34) 04260-00-502320 Diagnostic Testing-Medicare (4,524.16) (4,524.16) 04260-00-502350 Enteral Feeding-Medicare (9,258.62) (9,258.62) 04260-00-502390 Ancillary C/A-Medicare 1,038,902.28 1,038,902.28 04260-00-503100 Room & Board-Private (206,076.55) (206,076.55) 04260-00-503270 P.TPrivate (450.00) (450.00) 04260-00-503280 O.TPrivate (2,550.00) (2,550.00) 04260-00-503290 S.TPrivate (1,100.00) (1,100.00)					(395,100.00)
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	04260-00-503280	O.TPrivate			(2,550.00)
04260-00-503300 Oxygen-Private (530.25) (530.25)					(1,100.00)
	04260-00-503300	Oxygen-Private	(530.25)		(530.25)

Account	Description	ADJ JE Ref #	RJE	FINAL
		9/30/2016		9/30/2016
04260-00-504100	Room & Board-Managed Care Levels	(326,390.12)	75,158.70	(251,231.42)
04260-00-504190	Room & Board -C/A-Managed Care Levels	(147,222.88)		(147,222.88)
	Pharmacy Rx-Managed Care Levels	(38,572.44)		(38,572.44)
	P.TManaged Care RUGS	(598.50)		(598.50)
	P.TManaged Care Levels O.TManaged Care Levels	(104,025.00) (102,075.00)		(104,025.00) (102,075.00)
	S.TManaged Care Levels	(13,400.06)		(13,400.06)
	Lab-Managed Care Levels	(7,784.93)		(7,784.93)
	Diagnostic Testing-Managed Care Levels	(1,300.36)		(1,300.36)
	Enteral Feeding-Managed Care Levels	(4,344.85)		(4,344.85)
	Ancillary C/A-Managed Care Levels	272,100.04		272,100.04
	Room & Board-Hospice	(3,794.52)		(3,794.52)
04260-00-508190	Room & Board -C/A-Hospice	(2,205.48) (271,178.78)		(2,205.48) (271,178.78)
04260-00-512280		(222,003.44)		(222,003.44)
04260-00-512290		(24,000.00)		(24,000.00)
	Ancillary C/A-Medicare B	303,180.97		303,180.97
04260-00-540100	Interest Income	(3.77)		(3.77)
04260-00-540137		(400.00)		(400.00)
	Nursing-Salary Productive - Supervisor	106,367.31		106,367.31
	Nursing-Salary Productive-Unit Manager	23,956.51		23,956.51
	Nursing-Salary Productive-RN Nursing-Salary Productive-LPN	705,246.54 606,161.40		705,246.54 606,161.40
	Nursing-Salary Productive-Link	823,976.93		823,976.93
	Nursing-Overtime-Supervisor	4,372.84		4,372.84
	Nursing-Overtime-Unit Manager	118.12		118.12
04260-10-600209	Nursing-Overtime-RN	35,491.58		35,491.58
	Nursing-Overtime-LPN	24,545.20		24,545.20
	Nursing-Overtime-Aide	21,473.38		21,473.38
	Nursing-Salary Non-Productive-Supervisor	15,771.03		15,771.03
	Nursing-Salary Non Productive-Unit Manager Nursing-Salary Non Productive-RN	2,811.05 56,199.80		2,811.05 56,199.80
	Nursing-Salary Non Productive-LPN	75,922.90		75,922.90
	Nursing-Salary Non Productive-Aide	117,020.33		117,020.33
	Nursing-Payroll Taxes	254,951.08		254,951.08
04260-10-603100	Nursing-Health Insurance	291,408.03		291,408.03
	Nursing-Employee Relations	68.66		68.66
	Nursing-Training/Inservices	1,705.00		1,705.00
	Nursing-Travel Allowance	1,073.13		1,073.13
	Nursing-Equipment Rental Nursing-Purchased Services	1,601.00 23,707.23	(12,260,00)	1,601.00 11,447.23
	Nursing-Consulting Fees	23,875.00	(12,200,00)	23,875.00
	Medical Director-Nursing-	89,696.30		89,696.30
04260-12-600101	Nursing Administration-Salary Productive-Director	85,641.25		85,641.25
	Nursing Admin-Salary Productive-Assistant Dir	38,967.89		38,967.89
	Nursing Administration-Salary Productive-Assessmen	75,263.03		75,263.03
	Nursing Administration-Salary-Productive-Staff Dev	63,533.06		63,533.06
	Nursing Administration-Salary Productive-Central S Nursing Administration-Salary Productive-Clerical	24,315.66		24,315.66
	Nursing Administration-Salary Productive-Clencal	3,812.44 87,142.77		3,812.44 87,142.77
04260-12-600223		97.97		97.97
	Nursing Administration-Overtime-Central Supply Cle	2.69		2.69
04260-12-600229	Nursing Administration-Overtime-Clerical Staff	65.32		65.32
04260-12-600301	Nursing Administration-Salary Non Productive-Direc	4,453.86		4,453.86
	Nursing Admin-Salary Non Productive-Assis Dir	1,335.31		1,335.31
04260-12-600319	Nursing Administration-Salary Non Productive-Asses	9,676.10		9,676.10
	Nursing Administration-Salary Non Productive-Nursi	14,155.00 6,010.90		14,155.00
	Nursing Administration-Salary Non Productive-Centr Nursing Administration-Salary Non Productive-Cleri	522.48		6,010.90 522.48
	Nursing Administration-Salary Norr Foundative-Cleric	769.23		769.23
	Nursing Admin-Payroll Taxes	32,003.54		32,003.54
	Nursing Administration-Travel Allowance	4,000.00		4,000.00
	Nursing Administration-Purchased Services	126.25		126.25
	Human Resources-Salary Productive-Director	30,842.97		30,842.97
04260-14-600201	Human Resources-Overtime-Director	2,699.96		2,699.96

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
04260-14-600301	Human Resources-Salary Non Productive-Director	7,404.29			7,404.29
	Human Resources-Payroll Taxes	3,337.38			3,337.38
04260-16-600101	Admissions-Salary Productive-Director	39,632.75			39,632.75
	Admissions-Overtime-Director	1,534.81			1,534.81
	Admissions-Salary Non Productive-Director	7,275.90			7,275.90
	Admissions-Payroll Taxes	4,403.39			4,403.39
	Admissions - Marketing/Advertising Medical Records-Salary Productive-Director	14,385.50 7,346.24			14,385.50 7,346.24
	Medical Records-Salary Non Productive-Director	834.80			834.80
	Medical Records-Payroll Taxes	800.13			800.13
	Medical Records-Supplies - Dept. Specific	195.00			195.00
04260-18-650100	Medical Records-Purchased Services	521.13			521.13
04260-20-600101	Social Services-Salary Productive-Director	41,478.35			41,478.35
	Social Services-Overtime-Director	342.00			342.00
	Social Services-Salary Non Productive-Director	5,351.77			5,351.77
	Social Services-Payroll Taxes	3,958.43 189.00			3,958.43 189.00
	Social Services-Resident Items Activities-Salary Productive-Director	30,383.55			30,383.55
	Activities-Salary Productive-Director	40,059.37			40,059.37
	Activities-Overtime-Director	1,127.21			1,127.21
	Activities-Overtime-Aide	509.84			509.84
04260-22-600301	Activities-Salary Non Productive-Director	4,683.32			4,683.32
04260-22-600313	Activities-Salary Non Productive-Aide	6,971.03			6,971.03
	Activities-Payroll Taxes	7,006.73			7,006.73
	Activities-Supplies - Office	214.23			214.23
	Activities-Supplies - Dept. Specific	1,980.11			1,980.11
	Activities-Entertainment Activities-Special Events	490.00 3,500.27			490.00 3,500.27
	Activities-Special Events Activities-Purchased Services	298.89			298.89
	Physical Therapy-Salary Productive-Director	27,165.00			27,165.00
	Physical Therapy-Salary Productive-Aide	4,247.08			4,247.08
04260-24-601100	Physical Therapy-Payroll Taxes	533.01			533.01
	Physical Therapy-Supplies - Dept. Specific	547,16			547.16
	Physical Therapy-Supplies - Minor Equipment	126.02			126.02
	Physical Therapy-Purchased Services	254,150.17			254,150.17
	Occupational Therapy-Purchased Services	248,180.13 90.42			248,180.13 90.42
	Speech Therapy-Supplies - Dept. Specific Speech Therapy-Purchased Services	53,956.01			53,956.01
	Respiratory Therapy-Salary Productive-Director	26,873.81			26,873.81
	Respiratory Therapy-Salary - Productive-Therapist	282,735.01			282,735.01
	Respiratory Therapy-Overtime-Therapist	4,912.39			4,912.39
04260-30-600301	Respiratory Therapy-Salary Non Productive-Director	7,151.35			7,151.35
04260-30-600343	Respiratory Therapy-Salary-Non-Productive-Therapis	39,937.39			39,937.39
	Respiartory Therapy-Payroll Taxes	34,112.90			34,112.90
_	Vent-Supplies - Minor Equipmen	450.12			450.12
	Vent-Supplements	4,637.37			4,637.37 4,582.69
	Vent-Enteral Therapy Vent-Medical Supplies	4,582.69 83,896.17			4,582.09
	Vent-Incontinence	7,923.57			7,923.57
	Vent-Over The Counter Drugs	387.74			387.74
	Vent-Equipment Rental-Resident	2,595.59			2,595.59
	Vent-Purchased Services	2,580.17			2,580.17
04260-32-610110	Other Ancillary Services-Supplies - Minor Equipmen	384.23			384.23
04260-32-620120	Other Ancillary Services-Transportation-Paratransi	2,294.97			2,294.97
	Other Ancillary Services-Enteral Therapy	1,851.46			1,851.46
	Other Ancillary Services-Lab	15,862.74			15,862.74
	Other Ancillary Services-Medical Supplies	123,533.70 19,550.40			123,533.70 19,550.40
	Other Ancillary Services-Incontinence Other Ancillary Services-Over The Counter Drugs	6,345.15			6,345.15
	Other Ancillary Services-Over The Counter Drugs	235,669.23		6,940.00	242,609.23
	Other Ancillary Services Oxygen	25,888.02		-,	25,888.02
	Other Ancillary Services-Diagnostic Services	8,995.26			8,995.26
	Other Ancillary Services-Equipment Rental-Resident	41,261.64			41,261.64
04260-32-630170					
04260-32-650100	Other Ancillary Services-Purchased Services Dietary-Salary Productive-Director	6,758.70 16,775.00		(519.00)	6,239.70 16,775.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
	Determine	9/30/2016			9/30/2016
04260-34-600113	Dietary-Salary Productive-Aide	159,686.85			159,686.85
	Dietary-Salary - Productive-Cook	54,599.47			54,599.47
	Dietary-Salary - Productive-Dietitian	12,528.00			12,528.00
	Dietary-Overtime-Aide	1,025.58			1,025.58
04260-34-600235	Dietary-Overtime-Cook	1,482.97			1,482.97
04260-34-600313	Dietary-Salary Non Productive-Aide	22,085.23			22,085.23
	Dietary-Salary-Non-Productive-Cook	4,711.87			4,711.87
	Dietary-Salary-Non-Productive-Dietitian	648.00			648.00
	Dietary-Payroll Taxes	26,165.08			26,165.08
	Dietary-Supplies - Office	123.88 8,914.24			123.88 8,914.24
	Dietary-Supplies - Dept. Specific Dietary-Supplies - Minor Equipment	0,914.24 78.27			78.27
	Dietary - Equipment Rental	32.13			32.13
04260-34-620140	• • • •	123,832.42			123,832.42
04260-34-620142	•	18,514.65			18,514.65
04260-34-620144	•	604.65			604.65
	Dietary-Supplements	13,104.54			13,104.54
04260-34-640250	Dietary-Chemicals	3,616.71			3,616.71
04260-34-650100	Dietary-Purchased Services	15,295.38			15,295.38
04260-36-650100	Laundry-Purchased Services	50,162.98			50,162.98
	Housekeeping-Salary Productive-Director	1,142.00			1,142.00
	Housekeeping-Supplies - Dept. Specific	8,779.88			8,779.88
	Housekeeping-Purchased Services	188,511.37			188,511.37
	Maintenance-Salary Productive-Director	37,170.33			37,170.33
	Maintenance-Salary - Productive-Technician	18,977,12			18,977.12
	Maintenance-Overtime-Director Maintenance-Overtime-Technician	2,842.56			2,842.56 1,118.45
	Maintenance-Overtime-Technician Maintenance-Salary Non Productive-Director	1,118.45 6,648.00			6,648.00
	Maintenance-Salary Non-Productive-Director	3,859.58			3,859.58
	Maintenance-Payroll Taxes	5,393.95			5,393.95
	Maintainence - Supplies - Dept Specific	4,990.02			4,990.02
	Maintenance-Licenses & Certifications	480.00			480.00
04260-40-610240	Maintenance-Equipment Rental	4,053.83			4,053.83
04260-40-640130	Maintenance-Ground Maintenance	5,393.50			5,393.50
04260-40-640140	Maintenance-Trash Removal	12,937.26			12,937.26
	Maintenance-Exterminating	1,159.20			1,159.20
	Maintenance-Repairs & Maintenance-Building	5,957.87			5,957.87
	Maintenance-Repairs & Maintenance-Dietary	870.40			870.40
	Maintenance-Repairs & Maintenance-Laundry	1,483.58			1,483.58
	Maintenance-Repairs & Maintenance-Medical	3,461.03			3,461.03
	Maintenance-Repairs & Maintenance-Plumbing Maintenance-Purchased Services	503.57 16,000.13			503.57 16,000.13
04260-42-640100		88,283.85			88,283.85
04260-42-640110		25,338.17			25,338.17
	Utilities-Water/Sewer	44,369.03			44,369.03
	Administration-Salary Productive-Director	17,394.21			17,394.21
	Administration-Salary Productive-Clerical Staff	3,970.62		(7,324.99)	(3,354.37)
04260-44-600131	Administration-Salary - Productive-Paryoll Special	109,486.54		,	109,486.54
04260-44-600145	Administration-Salary Productive-Administrator	104,633.62			104,633.62
04260-44-600147	Administration-Salary Productive-Asst Admin	727.24		7,324.99	8,052.23
	Administration-Salary Productive-Bus Off Clerk/Mgr	1,346.15			1,346.15
	Administration-Overtime-Payroll Specialist	755.60			755.60
	Adminsitration-Overtime-Asst Admin	24.75			24.75
	Administration-Salary Non Productive-Clerical Staf	171.60			171.60
	Administration-Salary-Non Prod Payroll Specialist	14,127.05			14,127.05
	Administration-Salary-Non Productive-Administrator	750.00			750.00
04200-44-601100	Administration-Payroll Taxes	20,122.56 28,753.00			20,122.56 28,753.00
04260 44 602402	Administration Workers Come	20.733.00			20,100.00
	Administration-Workers Comp				11 871 00
04260-44-603100	Administration-Health Insurance	11,871.00			11,871.00 351.93
04260-44-603100 04260-44-605100	Administration-Health Insurance Administration-Employee Relations	11,871.00 351.93			351.93
04260-44-603100 04260-44-605100 04260-44-606110	Administration-Health Insurance Administration-Employee Relations Administration-Pre-Employment Testing	11,871.00 351.93 4,004.00			-
04260-44-603100 04260-44-605100 04260-44-606110 04260-44-607120	Administration-Health Insurance Administration-Employee Relations	11,871.00 351.93			351.93 4,004.00
04260-44-603100 04260-44-605100 04260-44-606110 04260-44-607120 04260-44-608110	Administration-Health Insurance Administration-Employee Relations Administration-Pre-Employment Testing Administration-Training/Inservices	11,871.00 351.93 4,004.00 4,000.00		1,707.88	351.93 4,004.00 4,000.00

Account	Description	ADJ JE Re	ef# RJE	FINAL
		9/30/2016		9/30/2016
04260-44-610110	Administration-Supplies - Minor Equipment	829.72		829.72
04260-44-610120	Administration-Postage	2,058.77		2,058.77
04260-44-610130	Administration-Telephone	7,822.30		7,822.30
04260-44-610135	Administration - Cable TV/Internet	9,624.94		9,624.94
04260-44-610140	Administration-Payroll Services	3,753.67		3,753.67
04260-44-610150	Administration-Accounting/Auditing	28,958.97		28,958.97
04260-44-610160	Administration-Legal	28,116.50		28,116.50
04260-44-610165	Administration-AR Attorney Fees	22,978.16		22,978.16
04260-44-610170	Administration-Bank Service Charges	2,292.31		2,292.3
04260-44-610180	Administration-Books/Dues/Subs/Meetings	8,634.11	(4,581.00)	4,053.1
04260-44-610190	Administration-Insurance - Business	370,903.90	(275,864.04)	95,039.8
04260-44-610210	Administration-Computer Maintenance	49,129.01		49,129.0
04260-44-610220	Administration-Licenses & Certifications	10,718.00		10,718.0
4260-44-610230	Administration-Fines/Penalties/Settlements	46.13		46.1
04260-44-610240	Administration-Equipment Rental	101.36		101.3
04260-44-650100	Administration - Purchase Services	3,380.22	(1,188.88)	2,191.3
04260-44-650160	Administration-Consulting	222.85		222.8
04260-99-660100	Other Expenses-Bad Debt	175,449.77		175,449.7
04260-99-670100	Other Expenses-Management Fees	293,000.00		293,000.0
04260-99-680100	Bed Tax Assessment	486,768.01		486,768.0
04260-99-700100	Other Expenses-Rent	151,215.63	(70,744.95)	80,470.6
04260-99-720010	Other Expenses	625.00		625.0
Marcum 101	Vent Unit Medicaid R&B Revenue	0.00	(2,467,073.46)	(2,467,073.4
Marcum 102	Vent Unit Medicare R&B Revenue	0.00	(108,455.37)	(108,455.3
Marcum 103	Vent Unit Private/Other R&B Revenue	0.00	(75,158.70)	(75,158.7)
Marcum 104	Dental Services	0.00	3,720.00	3,720.0
Marcum 105	Clinical Reimbursement Consulting	0.00	1,600.00	1,600.0
Marcum 106	Workers Comp Insurance	0.00	253,811.45	253,811.4
Marcum 107	Property Insurance	0.00	22,052.59	22,052.5
Marcum 108	Various Licenses and Subscriptions	0.00	4,581.00	4,581.0
Marcum 109	Real Estate Taxes	0.00	70,744.95	70,744.9
Total		0.00	0.00	
	Net (Income) Loss	0.00	0.00	0.00

FINAL

RJE

JE Ref#

Account	Description
Workpaper:	A.02 - Grouped TB
Trial Balance:	A.01 - TB
Period Ending:	9/30/2016
Engagement:	Other - Waterbury Gardens 2016 Medicaid Report
Client:	Priority Care

		9/30/2016			9/30/2016
Group : [10-A]	Salaries and Wages				
Subgroup : [2.15]	Administrators - Salary %				
4260-44-600145	Administration-Salary Productive-Administrator	104,633.62		0.00	104,633.62
04260-44-600345	Administration-Salary-Non Productive-Administrator	750.00	-	0.00	750.00
Subtotal [2.15] Administra	ators - Salary %	105,383.62	-	0.00	105,383.62
Subgroup : [3.15]	Assistant Administrator - Salary %				
04260-44-600147	Administration-Salary Productive-Asst Admin	727.24		7,324.99	8,052.23
	······		RJE - 2	7,324.99	-,
04260-44-600247	Adminsitration-Overtime-Asst Admin	24.75		0.00	24.75
Subtotal [3.15] Assistant		751.99	_	7,324.99	8,076.98
Subgroup : [4.19]	Other Administrative Salaries - Salary %	00.040.07		0.00	00.040.07
04260-14-600101	Human Resources-Salary Productive-Director	30,842.97		0.00	30,842.97
04260-14-600201	Human Resources-Overtime-Director	2,699.96		0.00	2,699.96
04260-14-600301	Human Resources-Salary Non Productive-Director	7,404.29		0.00	7,404.29
4260-44-600101	Administration-Salary Productive-Director	17,394.21		0.00	17,394.21
4260-44-600129	Administration-Salary Productive-Clerical Staff	3,970.62		(7,324.99)	(3,354.37)
	Advetetetetete Ontere Destactive Disc. 800 - 100	100 100 51	RJE - 2	(7,324.99)	100 100 51
4260-44-600131	Administration-Salary - Productive-Paryoll Special	109,486.54		0.00	109,486.54
4260-44-600149	Administration-Salary Productive-Bus Off Clerk/Mgr	1,346.15		0.00	1,346.15
4260-44-600231	Administration-Overtime-Payroll Specialist	755.60		0.00	755.60
04260-44-600329	Administration-Salary Non Productive-Clerical Staf	171.60		0.00	171.60
04260-44-600331	Administration-Salary-Non Prod Payroll Specialist	14,127.05	_	0.00	14,127.05
Subtotal [4.19] Other Adm	ninistrative Salaries - Salary %	188,198.99		(7,324.99)	180,874.00
Subgroup : [4.43]	Other Administrative - Patient Days				
4260-18-600101	Medical Records-Salary Productive-Director	7,346.24		0.00	7,346.24
4260-18-600301	Medical Records-Salary Non Productive-Director	834.80		0.00	834.80
	ninistrative - Patient Days	8,181.04		0.00	8,181.04
Subgroup : [5C.5]	Dietary Workers - Meals	40 775 00		0.00	40 775 00
4260-34-600101	Dietary-Salary Productive-Director	16,775.00		0.00	16,775.00
4260-34-600113	Dietary-Salary Productive-Aide	159,686.85		0.00	159,686.85
4260-34-600135	Dietary-Salary - Productive-Cook	54,599.47		0.00	54,599.47
4260-34-600139	Dietary-Salary - Productive-Dietitian	12,528.00		0.00	12,528.00
14260-34-600213 14260-34-600235	Dietary-Overtime-Aide Dietary-Overtime-Cook	1,025.58 1,482.97		0.00 0.00	1,025.58
4260-34-600313	Dietary-Salary Non Productive-Aide	22,085.23		0.00	1,482.97
4260-34-600335	Dietary-Salary-Non-Productive-Cook	4,711.87		0.00	22,085.23 4,711.87
4260-34-600339	Dietary-Salary-Non-Productive-Cook	648.00		0.00	648.00
ubtotal [5C.5] Dietary We		273,542.97	-	0.00	273,542.97
ubgroup : [7A2]	Other Maintenance Workers - Sqft				
4260-40-600101	Maintenance-Salary Productive-Director	37,170.33		0.00	37,170.33
4260-40-600137	Maintenance-Salary - Productive-Technician	18,977.12		0.00	18,977.12
4260-40-600201	Maintenance-Overtime-Director	2,842.56		0.00	2,842.56
4260-40-600237	Maintenance-Overtime-Technician	1,118.45		0.00	1,118.45
4260-40-600301	Maintenance-Salary Non Productive-Director	6,648.00		0.00	6,648.00
4260-40-600337	Maintenance-Salary-Non-Productive-Technician	3,859.58	_	0.00	3,859.58
ubtotal [7A2] Other Mai	intenance Workers - Sqft	70,616.04		0.00	70,616.04
ubgroup : [12A.10]	Director of Nurses/Assistant Director - Salary %				
4260-12-600101	Nursing Administration-Salary Productive-Director	85,641.25		0.00	85,641.25
4260-12-600103	Nursing Administration-Salary Productive-Director	38,967.89		0.00	38,967.89
4260-12-600301	Nursing Administration-Salary Non Productive-Direc	4,453.86		0.00	4,453.86
	Nursing Admin-Salary Non Productive-Assis Dir	1,335.31		0.00	1,335.31
	• •	130,398.31		0.00	130,398.31
4260-12-600303	r of Nurses/Assistant Director - Salarv %	100,000.01			
4260-12-600303	r of Nurses/Assistant Director - Salary %	130,330.31	-		
4260-12-600303 subtotal [12A.10] Director subgroup : [12B1.10]	RNs - Direct Care - Direct		-		
4260-12-600303 Subtotal [12A.10] Director Subgroup : [12B1.10] 4260-10-600105	RNs - Direct Care - Direct Nursing-Salary Productive - Supervisor	106,367.31	-	0.00	106,367.31
4260-12-600303 ubtotal [12A.10] Director ubgroup : [12B1.10] 4260-10-600105 4260-10-600107	RNs - Direct Care - Direct Nursing-Salary Productive - Supervisor Nursing-Salary Productive-Unit Manager	106,367.31 23,956.51	-	0.00	23,956.51
4260-12-600303 ubtotal [12A.10] Director ubgroup : [12B1.10] 4260-10-600105 4260-10-600107 4260-10-600109	RNs - Direct Care - Direct Nursing-Salary Productive - Supervisor Nursing-Salary Productive-Unit Manager Nursing-Salary Productive-RN	106,367.31 23,956.51 705,246.54	_	0.00 0.00	23,956.51 705,246.54
4260-12-600303 ubtotal [12A.10] Director ubgroup : [12B1.10] 4260-10-600105 4260-10-600107 4260-10-600109 4260-10-600205	RNs - Direct Care - Direct Nursing-Salary Productive - Supervisor Nursing-Salary Productive-Unit Manager Nursing-Salary Productive-RN Nursing-Overtime-Supervisor	106,367.31 23,956.51 705,246.54 4,372.84	-	0.00 0.00 0.00	23,956.51 705,246.54 4,372.84
4260-12-600303 ubtotal [12A.10] Director 4260-10-600105 4260-10-600107 4260-10-600109 4260-10-600205 4260-10-600207	RNs - Direct Care - Direct Nursing-Salary Productive - Supervisor Nursing-Salary Productive-Unit Manager Nursing-Overtime-Supervisor Nursing-Overtime-Unit Manager	106,367.31 23,956.51 705,246.54 4,372.84 118.12	_	0.00 0.00 0.00 0.00	23,956.51 705,246.54 4,372.84 118.12
4260-12-600303 subtotal [12A.10] Director subgroup : [12B1.10] 4260-10-600105 4260-10-600109 4260-10-600205 4260-10-600207 4260-10-600209	RNs - Direct Care - Direct Nursing-Salary Productive - Supervisor Nursing-Salary Productive-Unit Manager Nursing-Salary Productive-RN Nursing-Overtime-Supervisor Nursing-Overtime-Unit Manager Nursing-Overtime-RN	106,367.31 23,956.51 705,246.54 4,372.84 118.12 35,491.58	-	0.00 0.00 0.00 0.00 0.00	23,956.51 705,246.54 4,372.84 118.12 35,491.58
4260-12-600303	RNs - Direct Care - Direct Nursing-Salary Productive - Supervisor Nursing-Salary Productive-Unit Manager Nursing-Overtime-Supervisor Nursing-Overtime-Unit Manager	106,367.31 23,956.51 705,246.54 4,372.84 118.12	_	0.00 0.00 0.00 0.00	23,956.51 705,246.54 4,372.84 118.12

ADJ

Client:	Priority Care
Engagement:	Other - Waterbury Gardens 2016 Medicaid Report
Period Ending:	9/30/2016
Trial Balance:	A.01 - TB
Workpaper:	A.02 - Grouped TB
Account	Description

Norkpaper:	A.02 - Grouped TB				
Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2016			9/30/2016
4260-10-600309	Nursing-Salary Non Productive-RN	56,199.80	_	0.00	56,199.80
ubtotal [12B1.10] RNs -	Direct Care - Direct	950,334.78	-	0.00	950,334.78
ubgroup : [12B2.10]	RNs - Administrative - Salary %				
4260-12-600119	Nursing Administration-Salary Productive-Assessmen	75,263.03		0.00	75,263.03
260-12-600123	Nursing Administration-Salary-Productive-Staff Dev	63,533.06		0.00	63,533.06
260-12-600179	Nursing Admin-Sal Prod Reg Allocation	87,142,77		0.00	87,142.77
260-12-600223	Overtime-Staff Development	97.97		0.00	97.97
260-12-600319	Nursing Administration-Salary Non Productive-Asses	9,676.10		0.00	9,676.10
260-12-600323	Nursing Administration-Salary Non Productive-Nursi	14,155.00		0.00	14,155.00
260-12-600379	Nursing Admin-Sal Non Prod Regional Allocation	769.23		0.00	769.23
	Administrative - Salary %	250,637.16	-	0.00	250,637.16
			_		
ubgroup : [12C1.10] 260-10-600111	LPNs - Direct Care - Direct Nursing-Salary Productive-LPN	606,161.40		0.00	606,161.40
260-10-600211	Nursing-Overtime-LPN	24,545.20		0.00	24,545.20
260-10-600311	Nursing-Salary Non Productive-LPN	75,922.90	-	0.00	75,922.90
ibtotal [12C1.10] LPNs	- Direct Care - Direct	706,629.50	—	0.00	706,629.50
ıbgroup : [12D.10]	Aides and Attendants - Direct				
260-10-600113	Nursing-Salary Productive-Aide	823,976.93		0.00	823,976.93
260-10-600213	Nursing-Overtime-Aide	21,473.38		0.00	21,473.38
260-10-600313	Nursing-Salary Non Productive-Aide	117,020.33		0.00	117,020.33
	and Attendants - Direct	962,470.64	_	0.00	962,470.64
			_		•
ibgroup : [12H.43]	Recreation Workers - Direct	20 202 55		0.00	00 000 55
260-22-600101	Activities-Salary Productive-Director	30,383.55		0.00	30,383.55
260-22-600113	Activities-Salary Productive-Aide	40,059.37		0.00	40,059.37
260-22-600201	Activities-Overtime-Director	1,127.21		0.00	1,127.21
260-22-600213	Activities-Overtime-Aide	509.84		0.00	509.84
260-22-600301	Activities-Salary Non Productive-Director	4,683.32		0.00	4,683.32
260-22-600313	Activities-Salary Non Productive-Aide	6,971.03	_	0.00	6,971.03
ubtotal [12H.43] Recrea	tion Workers - Direct	83,734.32	_	0.00	83,734.32
ubgroup : [12M.33]	Social Workers/Case Management - Direct				
260-20-600101	Social Services-Salary Productive-Director	41,478.35		0.00	41,478.35
260-20-600201	Social Services-Overtime-Director	342.00		0.00	342.00
260-20-600301	Social Services-Salary Non Productive-Director	5,351.77		0.00	5,351.77
	Workers/Case Management - Direct	47,172.12		0.00	47,172.12
			_		
ubgroup : [120.22]	Other - Vent				
1260-30-600101	Respiratory Therapy-Salary Productive-Director	26,873.81		0.00	26,873.81
1260-30-600143	Respiratory Therapy-Salary - Productive-Therapist	282,735.01		0.00	282,735.01
260-30-600243	Respiratory Therapy-Overtime-Therapist	4,912.39		0.00	4,912.39
260-30-600301	Respiratory Therapy-Salary Non Productive-Director	7,151.35		0.00	7,151.35
1260-30-600343	Respiratory Therapy-Salary-Non-Productive-Therapis	39,937.39		0.00	39,937.39
ubtotal [12O.22] Other -		361,609.95	_	0.00	361,609.95
ıbgroup : [12O.25]	Other - Accum Costs				
260-12-600127	Nursing Administration-Salary Productive-Central S	24,315.66		0.00	24,315.66
260-12-600129	Nursing Administration-Salary Productive-Clerical	3,812.44		0.00	3,812.44
260-12-600129	•	3,012.44		0.00	3,812.44
	Nursing Administration-Overtime-Central Supply Cle				
260-12-600229	Nursing Administration-Overtime-Clerical Staff	65.32		0.00	65.32
260-12-600327	Nursing Administration-Salary Non Productive-Centr	6,010.90		0.00	6,010.90
260-12-600329	Nursing Administration-Salary Non Productive-Cleri	522.48		0.00	522.48
260-16-600101	Admissions-Salary Productive-Director	39,632.75		0.00	39,632.75
260-16-600201	Admissions-Overtime-Director	1,534.81		0.00	1,534.81
260-16-600301	Admissions-Salary Non Productive-Director	7,275.90		0.00	7,275.90
btotal [120.25] Other -	Accum Costs	83,172.95		0.00	83,172.95
tal [10-A] Salaries and		4,222,834.38	_	0.00	4,222,834.38
oup : [13-B]	Professional Fees				
ubgroup : [2.22]					
arcum 104	Dentist - Patient Days	0.00		0 700 00	
acuill 104	Dental Services	0.00		3,720.00	3,720.00
ubtotal [2 22] Dontiet	Datient Dave		RJE - 4	3,720.00	0 700 00
ıbtotal [2.22] Dentist - F	autin Days	0.00		3,720.00	3,720.00
bgroup : [5A.07]	PT - Resident Care - PT Treatments				
260-24-600101	Physical Therapy-Salary Productive-Director	27,165.00		0.00	27,165.00
				2.00	1,,,00.00

Client:	Priority Care
Engagement:	Other - Waterbury Gardens 2016 Medicaid Report
Period Ending:	9/30/2016
Trial Balance:	A.01 - TB
Workpaper:	A.02 - Grouped TB
Account	Description

Norkpaper:	A.02 - Grouped TB				
Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016		÷	9/30/2016
4260-24-600113	Physical Therapy-Salary Productive-Aide	4,247.08		0.00	4,247.08
4260-24-650100	Physical Therapy-Purchased Services	254,150.17		0.00	254,150.17
	sident Care - PT Treatments	285,562.25	-	0.00	285,562.25
optotal [SALUT] FT - Kes		203,302.23	-	0.00	200,002.20
ubgroup : [8A.10]	Medical Director - Direct				
4260-10-650180	Medical Director-Nursing-	89,696.30	-	0.00	89,696.30
Subtotal [8A.10] Medical	Director - Direct	89,696.30	-	0.00	89,696.30
	CT. Desident Care, CT. Treatments				
Subgroup : [9A.08] 04260-28-650100	ST - Resident Care - ST Treatments Speech Therapy-Purchased Services	53,956.01		0.00	53,956.01
	sident Care - ST Treatments	53,956.01	-	0.00	53,956.01
			-	0.00	
Subgroup : [10B.10]	OT - Resident Care - OT Treatments				
4260-26-650100	Occupational Therapy-Purchased Services	248,180.13	_	0.00	248,180.13
ubtotal [10B.10] OT - Re	esident Care - OT Treatments	248,180.13	-	0.00	248,180.13
	Dhile Direct Care Direct				
ubgroup : [11A1]	RN's - Direct Care - Direct	22 975 00		0.00	22 975 00
4260-10-650160	Nursing-Consulting Fees	23,875.00	-	0.00	23,875.00
ubtotal [11A1] RN's - Di	IGCL VAIG - DIIGCL	23,875.00	-	0.00	23,875.00
ubgroup : [11A2]	RN's - Administrative - Salary %				
4260-12-650100	Nursing Administration-Purchased Services	126.25	_	0.00	126.25
Subtotal [11A2] RN's - Ad	Iministrative - Salary %	126.25	-	0.00	126.25
otal [13-B] Professional	Fees	701,395.94	-	3,720.00	705,115.94
			-		
Group : [15]	Expenditures Other than Salaries				
ubgroup : [1A1.15] 4260-44-602100	Workmen's Compensation - Salary %	28,753.00		0.00	20 752 00
4260-44-602100 Iarcum 106	Administration-Workers Comp Workers Comp Insurance	•		0.00	28,753.00 253,811.45
	Workers Comp Insurance	0.00	RJE - 4	253,811.45	203,011.45
ubtotal [1A1.15] Workm	en's Compensation - Salary %	28,753.00	KJC - 4	<u>253,811.45</u> 253,811.45	282,564.45
			-	200,011.40	
ubgroup : [1A4.15]	Social Security (FICA) - Salary %				
4260-10-601100	Nursing-Payroll Taxes	254,951.08		0.00	254,951.08
4260-12-601100	Nursing Admin-Payroll Taxes	32,003.54		0.00	32,003.54
4260-14-601100	Human Resources-Payroll Taxes	3,337.38		0.00	3,337.38
4260-16-601100	Admissions-Payroll Taxes	4,403.39		0.00	4,403.39
4260-18-601100	Medical Records-Payroll Taxes	800.13		0.00	800.13
4260-20-601100	Social Services-Payroll Taxes	3,958.43		0.00	3,958.43
4260-22-601100	Activities-Payroll Taxes	7,006.73		0.00	7,006.73
4260-24-601100	Physical Therapy-Payroll Taxes	533.01		0.00	533.01
4260-30-601100	Respiartory Therapy-Payroll Taxes	34,112.90		0.00	34,112.90
4260-34-601100	Dietary-Payroll Taxes	26,165.08		0.00	26,165.08
4260-40-601100	Maintenance-Payroll Taxes	5,393.95		0.00	5,393.95
4260-44-601100	Administration-Payroll Taxes	20,122.56		0.00	20,122.56
	Security (FICA) - Salary %	392,788.18	-	0.00	392,788.18
			-		
ubgroup : [1A5.15]	Health Insurance - Salary %	204 409 02		0.00	204 409 00
4260-10-603100 4260-44-603100	Nursing-Health Insurance Administration-Health Insurance	291,408.03		0.00	291,408.03
		11,871.00	-	0.00	<u> </u>
ubtotal [1A5.15] Health	nisurance - Salary /6	303,279.03	-	0.00	303,279.03
ubgroup : [1A9.15]	Other - Salary %				
4260-10-605100	Nursing-Employee Relations	68.66		0.00	68.66
4260-44-605100	Administration-Employee Relations	351.93		0.00	351.93
ubtotal [1A9.15] Other -		420.59	-	0.00	420.59
		<u></u>	-		
ubgroup : [1C.42]	Bad Debts - Accum Costs	A 7 7 4 4 6 7 7		c	·
4260-99-660100	Other Expenses-Bad Debt	175,449.77	-	0.00	175,449.77
	ots - Accum Costs	175,449.77	-	0.00	175,449.77
ubtotal [1C.42] Bad Deb					
	Accounting and Auditing - Accum Coste				
ubgroup : [1D.42]	Accounting and Auditing - Accum Costs	28 058 07		0.00	28 058 07
ubgroup : [1D.42] 4260-44-610150	Administration-Accounting/Auditing	28,958.97	-	0.00	28,958.97
ubtotal [1C.42] Bad Deb ubgroup : [1D.42] 4260-44-610150 subtotal [1D.42] Account	a a	28,958.97 28,958.97	-	0.00	28,958.97 28,958.97
ubgroup : [1D.42] 4260-44-610150 ubtotal [1D.42] Account	Administration-Accounting/Auditing		Ξ		
ubgroup : [1D.42] 4260-44-610150	Administration-Accounting/Auditing ting and Auditing - Accum Costs		-		
ubgroup : [1D.42] 4260-44-610150 ubtotal [1D.42] Account ubgroup : [1E.42]	Administration-Accounting/Auditing ting and Auditing - Accum Costs Legal - Accum Costs	28,958.97	-	0.00	28,958.97

ingagement: Period Ending: irial Balance:	Other - Waterbury Gardens 2016 Medicaid Repo 9/30/2016 A.01 - TB	rt			
Vorkpaper:	A.02 - Grouped TB				
Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
bgroup : [1G.42]	Office Supplies - Accum Costs	45 000 04		4 707 00	47 544 00
260-44-610100	Administration-Supplies - Office	15,803.34		1,707.88	17,511.22
			RJE - 3 RJE - 4	1,188.88 519.00	
260-44-610105	Administration-Supplies - Dept. Specific	9,814.06	KJE - 4	0.00	9,814.06
260-44-610110	Administration-Supplies - Minor Equipment	829.72		0.00	829.72
btotal [1G.42] Office Su		26,447.12		1,707.88	28,155.00
bgroup : [1H1.42] 260-44-610130	Telephone and Telegraph - Accum Costs Administration-Telephone	7,822.30		0.00	7,822.30
	one and Telegraph - Accum Costs	7,822.30		0.00	7,822.30
-	···· -··- · ··· · ··· · · · · · · · · ·		_		
bgroup : [1K3.03]	Resident Day User Fee - Patient Days				100 700 04
260-99-680100	Bed Tax Assessment	486,768.01	_	0.00	486,768.01
	nt Day User Fee - Patient Days	486,768.01	_	0.00 255,519.33	486,768.01
tal [15] Expenditures O	uidi uidii Jalalida	1,501,781.63	-	200,019.00	1,757,300.96
oup : [16]	Expenditures Other than Salaries (cont'd) - Admin. a	and General			
bgroup : [4.42]	Employee Travel - Accum Costs				
260-10-608110	Nursing-Travel Allowance	1,073.13		0.00	1,073.13
260-12-608110	Nursing Administration-Travel Allowance	4,000.00		0.00	4,000.00
260-44-608110	Administration-Travel Allowance	9,626.56	_	0.00	9,626.56
btotal [4.42] Employee	Travel - Accum Costs	14,699.69		0.00	14,699.69
bgroup : [5.33]	Education Expense - Capacity				
260-10-607120	Nursing-Training/Inservices	1.705.00		0.00	1,705.00
260-44-607120	Administration-Training/Inservices	4,000.00		0.00	4,000.00
btotal [5.33] Education	-	5,705.00	_	0.00	5,705.00
bgroup : [M3.42] 260-16-610260	Advertising Other - Accum Costs Admissions - Marketing/Advertising	14,385.50		0.00	14,385.50
	ng Other - Accum Costs	14,385.50		0.00	14,385.50
			_	0.00	
ibgroup : [M5.34]	Medical Records - Accum Costs				
260-18-610105	Medical Records-Supplies - Dept, Specific	195.00		0.00	195.00
260-18-650100	Medical Records-Purchased Services	521.13	_	0.00	521.13
btotal [M5.34] Medical I	Records - Accum Costs	716.13		0.00	716.13
bgroup : [M7.42]	Postage - Accum Costs				
260-44-610120	Administration-Postage	2,058.77		0.00	2,058.77
btotal [M7.42] Postage	- Accum Costs	2,058.77	_	0.00	2,058.77
bgroup : [M8.33]	Dues and Membership Fees to Professional Ass	aciations Canacity			
260-44-610180	Administration-Books/Dues/Subs/Meetings	8,634.11		(4,581.00)	4,053.11
		,	RJE - 4	(4,581.00)	
btotal [M8.33] Dues and	I Membership Fees to Professional Associations - C	apac <u>8,634.11</u>	_	(4,581.00)	4,053.11
haroup : M44 493	Services Provided by Contract - Accum Costs				
bgroup : [M11.42] 260-44-610140	Administration-Payroll Services	3,753.67		0.00	3,753.67
260-44-650100	Administration - Purchase Services	3,380.22		(1,188.88)	2,191.34
		2,000.22	RJE - 3	(1,188.88)	_,
btotal [M11.42] Service	s Provided by Contract - Accum Costs	7,133.89	_	(1,188.88)	5,945.01
havenus / 19440-003	Administrative Mensor Construct - Portons d				
bgroup : [M12.02] 260-99-670100	Administrative Management Services - Patient da Other Expenses-Management Fees	ays 293.000.00		0.00	293,000.00
	strative Management Services - Patient days	293,000.00	_	0.00	293,000.00
		<u>.</u>	_	·	
bgroup : [M13.25]	Other - Accum Costs				
260-44-606110	Administration-Pre-Employment Testing	4,004.00		0.00	4,004.00
260-44-610170 260-44-610210	Administration-Bank Service Charges	2,292.31		0.00	2,292.31
260-44-610210 260-44-610220	Administration-Computer Maintenance Administration-Licenses & Certifications	49,129.01 10,718.00		0.00 0.00	49,129.01 10,718.00
260-44-610220	Administration-Licenses & Certifications Administration-Fines/Penalties/Settlements	46.13		0.00	46.13
260-44-610240	Administration-Equipment Rental	101.36		0.00	101.36
260-44-650160	Administration-Consulting	222.85		0.00	222.85
260-99-720010	Other Expenses	625.00		0.00	625.00
	Clinical Reimbursement Consulting	0.00		1,600.00	1,600.00
ircum 105					

Client:	Priority Care				
Engagement:	Other - Waterbury Gardens 2016 Medicaid Report				
Period Ending:	9/30/2016				
Trial Balance:	A.01 - TB				
Workpaper:	A.02 - Grouped TB				
Account	Description	ADJ	JE Ref#	RJE	FINAL
		-			
		9/30/2016			9/30/2016
Marcum 108	Various Licenses and Subscriptions	0.00		4,581.00	4,581.00
			RJE - 4	4,581.00	
Subtotal [M13.25] Other -	Accum Costs	67,138.66	_	6,181.00	73,319.66
Total [16] Expenditures O	other than Salaries (cont'd) - Admin. and General	413,471.75	_	411.12	413,882.87
			-		
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1.03]	Raw Food - Meals				
04260-34-620140	Dietary-Food	123,832.42		0.00	123,832.42
04260-34-620142	Food - Dairy	18,514.65		0.00	18,514.65
04260-34-620144	Food - Bakery	604.65		0.00	604.65
04260-34-620150	Dietary-Supplements	13,104.54		0.00	13,104.54
			-	0.00	
Subtotal [2A1.03] Raw Fo	ou - meais	156,056.26	-	0.00	156,056.26
O	New Fred Owner Page March				
Subgroup : [2A2.03]	Non-Food Supplies - Meals				
04260-34-610100	Dietary-Supplies - Office	123.88		0.00	123.88
04260-34-610105	Dietary-Supplies - Dept. Specific	8,914.24		0.00	8,914.24
04260-34-640250	Dietary-Chemicals	3,616.71	_	0.00	3,616.71
Subtotal [2A2.03] Non-Fo	od Supplies - Meals	12,654.83	_	0.00	12,654.83
			-		
Subgroup : [2B.03]	Purchased Services - Meals				
04260-34-650100	Dietary-Purchased Services	15,295.38		0.00	15,295.38
Subtotal [2B.03] Purchase	ed Services - Meals	15,295.38	-	0.00	15,295.38
			-		
Subgroup : [2D.03]	Other - Meals				
04260-34-610110	Dietary-Supplies - Minor Equipment	78.27		0.00	78.27
04260-34-610240	Dietary - Equipment Rental	32.13		0.00	32.13
Subtotal [2D.03] Other - M		110.40	-	0.00	110.40
Total [18] Dietary Basis fo		184,116.87	-	0.00	184,116.87
			=		
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B.05]	Purchased Services - LBS of Laundry				
04260-36-650100		50 100 00		0.00	50 400 00
	Laundry-Purchased Services	50,162.98	-	0.00	50,162.98
	ed Services - LBS of Laundry	50,162.98	-	0.00	50,162.98
Total [19] Laundry-Basis (IOF AIROCATION OF COSTS	50,162.98	-	0.00	50,162.98
0					
Group : [20]	Housekeeping and Resident Care Basis for Allocation	i of Costs			
Subgroup : [4A1.02]	In-House Care Supplies - Sqft				
04260-38-610105	Housekeeping-Supplies - Dept. Specific	8,779.88	_	0.00	8,779.88
Subtotal [4A1.02] in-Hous	e Care Supplies - Sqft	8,779.88	-	0.00	8,779.88
Subgroup : [4B.02]	Purchased Services - Sqft				
04260-38-600101	Housekeeping-Salary Productive-Director	1,142.00		0.00	1,142.00
04260-38-650100	Housekeeping-Purchased Services	188,511.37	_	0.00	188,511.37
Subtotal [4B.02] Purchase	ed Services - Sqft	189,653.37	_	0.00	189,653.37
Subgroup : [5A.03]	Purchased From - Patient Days				
04260-32-630140	Other Ancillary Services-Prescription Drugs	235,669.23		6,940.00	242,609.23
			RJE - 4	6,940.00	
Subtotal [5A.03] Purchase	ed From - Patient Days	235,669.23	_	6,940.00	242,609.23
			_		
Subgroup : [5B.03]	Medicine Cabinet Drugs - Patient Days				
04260-32-630130	Other Ancillary Services-Over The Counter Drugs	6,345.15		0.00	6,345.15
Subtotal [5B.03] Medicine	Cabinet Drugs - Patient Days	6,345.15	-	0.00	6,345.15
	•		-		
Subgroup : [5C.03]	Medical Supplies - Patient Days				
04260-32-630120	Other Ancillary Services-Medical Supplies	123,533.70		0.00	123,533.70
04260-32-630125	Other Ancillary Services-Incontinence	19,550.40		0.00	19,550.40
Subtotal [5C.03] Medical S		143,084.10		0.00	143,084.10
	··· •	,	-		
Subgroup : [5D.03]	Abulance/Limousine - Patient Days				
04260-32-620120	Other Ancillary Services-Transportation-Paratransi	2,294.97		0.00	2,294.97
Subtotal [5D.03] Abulance		2,294.97	-	0.00	2,294.97
	•		-	*	
Subgroup : [5E2.03]	Oxygen - Other - Vent				
04260-32-630150	Other Ancillary Services-Oxygen	25,888.02		0.00	25,888.02
Subtotal [5E2.03] Oxygen	- Other - Vent	25,888.02	-	0.00	25,888.02
			-		<u> </u>

8,995.26

0.00

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Client:	Priority Care
Engagement:	Other - Waterbury Gardens 2016 Medicaid Report
Period Ending:	9/30/2016
Trial Balance:	A.01 - TB
Workpaper:	A.02 - Grouped TB
	Description

Norkpaper:	A.02 - Grouped TB				
Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016	_		9/30/2016
ubtotal [5F.03] X-Ray and	related radiology - Patient Days	8,995.26	_	0.00	8,995.26
	Laboratory Detions Dava				
ubgroup : [5H.03] 4260-32-630110	Laboratory - Patient Days Other Ancillary Services-Lab	15,862.74		0.00	15,862.74
ubtotal [5H.03] Laboratory		15,862.74	-	0.00	15,862.74
	- Fallent Days	10,002.74	-	0.00	
ubgroup : [5l.03]	Recreation - Patient Days				
4260-22-610100	Activities-Supplies - Office	214.23		0.00	214.23
4260-22-610105	Activities-Supplies - Dept. Specific	1,980.11		0.00	1,980.11
4260-22-620105	Activities-Entertainment	490.00		0.00	490.00
4260-22-620110	Activities-Special Events	3,500.27		0.00	3,500.27
4260-22-650100	Activities-Purchased Services	298.89		0.00	298.89
4260-44-610135	Administration - Cable TV/Internet	9,624.94	-	0.00	9,624.94
ubtotal [51.03] Recreation	Patient Days	16,108.44	-	0.00	16,108.44
ubaroup - [5 02]	Other Batient Dave				
ubgroup : [5J.03] 4260-20-620100	Other - Patient Days Social Services-Resident Items	189.00		0.00	189.00
4260-32-610110	Other Ancillary Services-Supplies - Minor Equipmen	384.23		0.00	384.23
4260-32-630100	Other Ancillary Services-Supplies - Minor Equipment	1,851.46		0.00	1,851.46
4260-32-630170	Other Ancillary Services-Equipment Rental-Resident	41,261.64		0.00	41,261.64
ubtotal [5J.03] Other - Pati		43,686.33	-	0.00	43,686.33
aalaali (oolooj Oulei - Pau			-	0.00	
ubgroup : [5J.07]	Other - PT Treatments				
4260-24-610105	Physical Therapy-Supplies - Dept. Specific	547.16		0.00	547.16
4260-24-610110	Physical Therapy-Supplies - Minor Equipment	126.02	_	0.00	126.02
ubtotal [5J.07] Other - PT "	l'reatments	673.18	_	0.00	673.18
			_		· ·
ubgroup : [5J.08]	Other - ST Treatments				
4260-28-610105	Speech Therapy-Supplies - Dept. Specific	90.42	-	0.00	90.42
ubtotal [5J.08] Other - ST	reatments	90.42	-	0.00	90.42
ubgroup : [5J.15]	Other - Salary %				
4260-10-610240	Nursing-Equipment Rental	1,601.00		0.00	1,601.00
ubtotal [5J.15] Other - Sala		1,601.00	-	0.00	1,601.00
			_		
ubgroup : [5J.22]	Other - Vent				
4260-10-650100	Nursing-Purchased Services	23,707.23		(12,260.00)	11,447.23
			RJE - 4	(12,260.00)	
4260-31-610110	Vent-Supplies - Minor Equipmen	450.12		0.00	450.12
4260-31-620150	Vent-Supplements	4,637.37		0.00	4,637.37
4260-31-630100	Vent-Enteral Therapy	4,582.69		0.00	4,582.69
4260-31-630120	Vent-Medical Supplies	83,896.17		0.00	83,896.17
4260-31-630125	Vent-Incontinence	7,923.57		0.00	7,923.57
4260-31-630130	Vent-Over The Counter Drugs	387.74		0.00	387.74
4260-31-630170 4260-31-650100	Vent-Equipment Rental-Resident Vent-Purchased Services	2,595.59		0.00	2,595.59
		2,580.17		0.00	2,580.17
4260-32-650100	Other Ancillary Services-Purchased Services	6,758.70	RJE - 4	(519.00) (519.00)	6,239.70
ubtotal [5J.22] Other - Ven	t	137,519.35	NJE - 4 _	(12,779.00)	124,740.35
• •	d Resident Care Basis for Allocation of Costs	836,251.44	-	(5,839.00)	830,412.44
			=		
roup : [22]	Maintenance and Property				
ubgroup : [6A.02]	Repairs and Maintenance - Sqft				
4260-40-610105	Maintainence - Supplies - Dept Specific	4,990.02		0.00	4,990.02
4260-40-610220	Maintenance-Licenses & Certifications	480.00		0.00	480.00
4260-40-640200	Maintenance-Repairs & Maintenance-Building	5,957.87		0.00	5,957.87
4260-40-640210	Maintenance-Repairs & Maintenance-Dietary	870.40		0.00	870.40
4260-40-640220	Maintenance-Repairs & Maintenance-Laundry	1,483.58		0.00	1,483.58
		3,461.03		0.00	3,461.03
4260-40-640230	Maintenance-Repairs & Maintenance-Medical	0,101.00			503.57
	Maintenance-Repairs & Maintenance-Medical Maintenance-Repairs & Maintenance-Plumbing	503.57		0.00	
4260-40-640240	Maintenance-Repairs & Maintenance-Plumbing		-	0.00	17,746.47
4260-40-640240 ubtotal [6A.02] Repairs and	Maintenance-Repairs & Maintenance-Plumbing d Maintenance - Sqft	503.57	-		
4260-40-640230 4260-40-640240 ubtotal [6A.02] Repairs and ubgroup : [6B.33] 4260 42 640110	Maintenance-Repairs & Maintenance-Plumbing d Maintenance - Sqft Heat - Sqft	503.57 17,746.47	-	0.00	17,746.47
4260-40-640240 ubtotal [6A.02] Repairs an ubgroup : [6B.33] 4260-42-640110	Maintenance-Repairs & Maintenance-Plumbing d Maintenance - Sqft	503.57 17,746.47 25,338.17	-	0.00	<u>17,746.47</u> 25,338.17
1260-40-640240 ubtotal [6A.02] Repairs an ubgroup : [6B.33] 1260-42-640110	Maintenance-Repairs & Maintenance-Plumbing d Maintenance - Sqft Heat - Sqft	503.57 17,746.47		0.00	17,746.47
4260-40-640240 ubtotal [6A.02] Repairs and ubgroup : [6B.33] 4260-42-640110 ubtotal [6B.33] Heat - Sqft	Maintenance-Repairs & Maintenance-Plumbing d Maintenance - Sqft Heat - Sqft Utilities-Gas/Oil	503.57 17,746.47 25,338.17	-	0.00	<u>17,746.47</u> 25,338.17
4260-40-640240 ubtotal [6A.02] Repairs an ubgroup : [6B.33] 4260-42-640110	Maintenance-Repairs & Maintenance-Plumbing d Maintenance - Sqft Heat - Sqft	503.57 17,746.47 25,338.17	-	0.00	<u>17,746.47</u> 25,338.17

Client:	Priority Care
Engagement:	Other - Waterbury Gardens 2016 Medicaid Report
Period Ending:	9/30/2016
Trial Balance:	A.01 - TB
Workpaper:	A.02 - Grouped TB
Account	Description

Account					
	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
ubgroup : [6D.33]	Water - Sqft				
4260-42-640120	Utilities-Water/Sewer	44,369.03		0.00	44,369.03
ubtotal [6D.33] Water - Sqft	1	44,369.03		0.00	44,369.03
		<u> </u>			
ubgroup : [6F.02]	Other - Sqft	4 052 92		0.00	4.053.83
1260-40-610240	Maintenance-Equipment Rental	4,053.83			
4260-40-640130	Maintenance-Ground Maintenance	5,393.50		0.00	5,393.50
4260-40-640140	Maintenance-Trash Removal	12,937.26		0.00	12,937.26
4260-40-640160	Maintenance-Exterminating	1,159.20		0.00	1,159.20
4260-40-650100	Maintenance-Purchased Services	16,000.13		0.00	16,000.13
ubtotal [6F.02] Other - Sqft		39,543.92		0.00	39,543.92
ıbgroup : [9.33]	Rental Payments - Capacity				
260-99-700100	Other Expenses-Rent	151,215.63		(70,744.95)	80,470.68
		101,210.00	RJE - 5	(70,744.95)	00,470.00
ubtotal [9.33] Rental Payme	ents - Capacity	151,215.63	NUC - U	(70,744.95)	80,470.68
ibgroup : [10B]	Real estate taxes paid by lessor - Capacity				
arcum 109	Real Estate Taxes	0.00		70,744.95	70,744.95
			RJE - 5	70,744.95	
	ixes paid by lessor - Capacity	0.00		70,744.95	70,744.95
otal [22] Maintenance and I	Property	366,497.07		0.00	366,497.07
oup : [27]	Interest and Insurance				
ibgroup : [14A.45]					
	Insurance on Property - Capacity	0.00		22 052 50	00.050.50
arcum 107	Property Insurance	0.00		22,052.59	22,052.59
	Provide Connectific		RJE - 4	22,052.59	
ubtotal [14A.45] Insurance	on Property - Capacity	0.00		22,052.59	22,052.59
bgroup : [14C3.42]	Other - Accum Costs				
260-44-610190	Administration-Insurance - Business	370,903.90		(275,864.04)	95,039.86
			RJE - 4	(275,864.04)	,
ubtotal [14C3.42] Other - Ad	ccum Costs	370,903.90		(275,864.04)	95,039.86
otal [27] Interest and Insura		370,903.90		(253,811.45)	117,092.45
-		<u></u>		<u></u>	- 10 T
roup : [30]	Statement of Revenue				
ubgroup : [I1A.10]	Medicaid R&B SNF Only				
260-00-501100	Room & Board-Medicaid	(6,564,061.94)		2,467,073.46	(4,096,988.48)
			RJE - 1	2,467,073.46	
	Room & Board -C/A-Medicaid	387,715.68		0.00	387,715.68
260-00-501190					
	Bedhold-Medicaid	(144.157.28)		0.00	(144,157,28)
260-00-501993	Bedhold-Medicaid	(144,157.28) (6,320,503.54)		0.00 2,467,073.46	(144,157.28) (3,853,430.08)
260-00-501993 Ibtotal [I1A.10] Medicaid Ra	Bedhold-Medicaid &B SNF Only				
260-00-501993 Ibtotal [I1A.10] Medicaid Ra Ibgroup : [I1A.22]	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT	(6,320,503.54)		2,467,073.46	(3,853,430.08)
260-00-501993 Ibtotal [I1A.10] Medicaid Ri Ibgroup : [I1A.22]	Bedhold-Medicaid &B SNF Only		R.IF - 1	2,467,073.46 (2,467,073.46)	(3,853,430.08)
260-00-501993 Ibtotal [1A.10] Medicaid R Ibgroup : [1A.22] arcum 101	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue	(6,320,503.54) 0.00	RJE - 1	2,467,073.46 (2,467,073.46) (2,467,073.46)	(3,853,430.08) (2,467,073.46)
260-00-501993 btotal [I1A.10] Medicaid R bgroup : [I1A.22] arcum 101	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue	(6,320,503.54)	RJE - 1	2,467,073.46 (2,467,073.46)	(2,467,073.46)
260-00-501993 Ibtotal [11A.10] Medicaid Ri Ibgroup : [11A.22] arcum 101 Ibtotal [11A.22] Medicaid Ri	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue &B VENT	(6,320,503.54) 0.00	RJE - 1	2,467,073.46 (2,467,073.46) (2,467,073.46)	(3,853,430.08) (2,467,073.46)
260-00-501993 Ibtotal [11A.10] Medicaid Ri Ibgroup : [11A.22] arcum 101 Ibtotal [11A.22] Medicaid Ri Ibgroup : [13A.10]	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue &B VENT Medicare R&B - SNF Only	(6,320,503.54) 0.00	RJE - 1	2,467,073.46 (2,467,073.46) (2,467,073.46) (2,467,073.46)	(3,853,430.08) (2,467,073.46) (2,467,073.46)
260-00-501993 Ibtotal [11A.10] Medicaid Ri Ibgroup : [11A.22] arcum 101 Ibtotal [11A.22] Medicaid Ri Ibgroup : [13A.10]	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue &B VENT	(6,320,503.54) 0.00		2,467,073.46 (2,467,073.46) (2,467,073.46) (2,467,073.46) (2,467,073.46)	(3,853,430.08) (2,467,073.46) (2,467,073.46)
260-00-501993 Ibtotal [I1A.10] Medicaid R Ibgroup : [I1A.22] arcum 101 Ibtotal [I1A.22] Medicaid R Ibgroup : [I3A.10] 260-00-502100	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue &B VENT Medicare R&B - SNF Only Room & Board-Medicare	(6,320,503.54) 0.00 0.00 (976,350.15)	RJE - 1 RJE - 1	2,467,073.46 (2,467,073.46) (2,467,073.46) (2,467,073.46) 109,455.37 108,455.37	(2,467,073.46) (2,467,073.46) (2,467,073.46) (867,894.78)
260-00-501993 Ibtotal [I1A.10] Medicaid Ri Ibgroup : [I1A.22] arcum 101 Ibtotal [I1A.22] Medicaid Ri Ibgroup : [I3A.10] 260-00-502100 260-00-502190	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue &B VENT Medicare R&B - SNF Only Room & Board-Medicare Room & Board -C/A-Medicare	(6,320,503.54) 0.00 0.00 (976,350.15) (570,371.52)		2,467,073.46 (2,467,073.46) (2,467,073.46) (2,467,073.46) 108,455.37 108,455.37 0.00	(3,853,430.08) (2,467,073.46) (2,467,073.46) (867,894.78) (570,371.52)
260-00-501993 Ibtotal [I1A.10] Medicaid Ri Ibgroup : [I1A.22] arcum 101 Ibtotal [I1A.22] Medicaid Ri Ibgroup : [I3A.10] 260-00-502100 260-00-502190	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue &B VENT Medicare R&B - SNF Only Room & Board-Medicare Room & Board -C/A-Medicare	(6,320,503.54) 0.00 0.00 (976,350.15)		2,467,073.46 (2,467,073.46) (2,467,073.46) (2,467,073.46) 109,455.37 108,455.37	(2,467,073.46) (2,467,073.46) (2,467,073.46) (867,894.78)
260-00-501993 Ibtotal [1A.10] Medicaid Ri Ibgroup : [1A.22] arcum 101 Ibtotal [1A.22] Medicaid Ri Ibgroup : [13A.10] 260-00-502190 Ibtotal [13A.10] Medicare R	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue &B VENT Medicare R&B - SNF Only Room & Board-Medicare Room & Board -C/A-Medicare	(6,320,503.54) 0.00 0.00 (976,350.15) (570,371.52)		2,467,073.46 (2,467,073.46) (2,467,073.46) (2,467,073.46) 108,455.37 108,455.37 0.00	(3,853,430.08) (2,467,073.46) (2,467,073.46) (867,894.78) (570,371.52)
260-00-501993 Ibtotal [1A.10] Medicaid Ri Ibgroup : [1A.22] arcum 101 Ibtotal [1A.22] Medicaid Ri Ibgroup : [13A.10] 260-00-502190 Ibtotal [13A.10] Medicare Ri Ibgroup : [13A.22]	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue &B VENT Medicare R&B - SNF Only Room & Board-Medicare Room & Board -C/A-Medicare &B - SNF Only	(6,320,503.54) 0.00 0.00 (976,350.15) (570,371.52)		2,467,073.46 (2,467,073.46) (2,467,073.46) (2,467,073.46) 108,455.37 108,455.37 0.00	(3,853,430.08) (2,467,073.46) (2,467,073.46) (867,894.78) (570,371.52) (1,438,266.30)
260-00-501993 (btotal [1A.10] Medicaid Ri (bgroup : [1A.22] (arcum 101 (btotal [1A.22] Medicaid Ri (bgroup : [13A.10] 260-00-502190 (btotal [13A.10] Medicare Ri (bgroup : [13A.22]	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue &B VENT Medicare R&B - SNF Only Room & Board -Medicare Room & Board -C/A-Medicare &B - SNF Only Medicare R&B - VENT	(6,320,503.54) 0.00 (976,350.15) (570,371.52) (1,546,721.67)		2,467,073.46 (2,467,073.46) (2,467,073.46) (2,467,073.46) 108,455.37 108,455.37 0.00 108,455.37	(3,853,430.08) (2,467,073.46) (2,467,073.46) (867,894.78) (570,371.52) (1,438,266.30)
260-00-501993 (btotal [11A.10] Medicaid Ri (bgroup : [11A.22] (btotal [11A.22] Medicaid Ri (bgroup : [13A.10] 260-00-502190 (btotal [13A.10] Medicare Ri (bgroup : [13A.22] (btotal 102	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue &B VENT Medicare R&B - SNF Only Room & Board-Medicare Room & Board -C/A-Medicare &B - SNF Only Medicare R&B - VENT Vent Unit Medicare R&B Revenue	(6,320,503.54) 0.00 (976,350.15) (570,371.52) (1,546,721.67)	RJE - 1	2,467,073.46 (2,467,073.46) (2,467,073.46) (2,467,073.46) (2,467,073.46) 108,455.37 108,455.37 0.00 108,455.37 (108,455.37)	(3,853,430.08) (2,467,073.46) (2,467,073.46) (867,894.78) (570,371.52) (1,438,266.30) (108,455.37)
260-00-501993 (btotal [1A.10] Medicaid Ri (bgroup : [1A.22] arcum 101 (btotal [1A.22] Medicaid Ri (bgroup : [13A.10] 260-00-502190 (btotal [13A.10] Medicare Ri (bgroup : [13A.22] arcum 102 (btotal [13A.22] Medicare Ri	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue &B VENT Medicare R&B - SNF Only Room & Board -Medicare &B - SNF Only Medicare R&B - VENT Vent Unit Medicare R&B Revenue &B - VENT	(6,320,503.54) 0.00 (976,350.15) (570,371.52) (1,546,721.67) 0.00	RJE - 1	2,467,073.46 (2,467,073.46) (2,467,073.46) (2,467,073.46) 108,455.37 108,455.37 0.00 108,455.37 (108,455.37) (108,455.37)	(3,853,430.08) (2,467,073.46) (2,467,073.46) (867,894.78) (570,371.52) (1,438,266.30) (108,455.37)
260-00-501993 Ibtotal [1A.10] Medicaid Ri Ibgroup : [1A.22] arcum 101 Ibtotal [1A.22] Medicaid Ri Ibgroup : [13A.10] 260-00-502100 260-00-502190 Ibtotal [13A.10] Medicare Ri Ibgroup : [13A.22] arcum 102 Ibtotal [13A.22] Medicare Ri Ibgroup : [14A.10]	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue &B VENT Medicare R&B - SNF Only Room & Board -Medicare Room & Board -C/A-Medicare &B - SNF Only Medicare R&B - VENT Vent Unit Medicare R&B Revenue &B - VENT Private Pay R&B - SNF Only	(6,320,503.54) 0.00 (976,350.15) (570,371.52) (1,546,721.67) 0.00	RJE - 1	2,467,073.46 (2,467,073.46) (2,467,073.46) (2,467,073.46) (2,467,073.46) 108,455.37 108,455.37 (108,455.37) (108,455.37) (108,455.37) (108,455.37)	(3,853,430.08) (2,467,073.46) (2,467,073.46) (867,894.78) (570,371.52) (1,438,266.30) (108,455.37) (108,455.37)
260-00-501993 Ibtotal [I1A.10] Medicaid Ri Ibgroup : [I1A.22] arcum 101 Ibtotal [I1A.22] Medicaid Ri Ibgroup : [I3A.10] 260-00-502190 Ibtotal [I3A.10] Medicare Ri Ibgroup : [I3A.22] arcum 102 Ibtotal [I3A.22] Medicare Ri Ibgroup : [I4A.10] 260-00-503100	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue &B VENT Medicare R&B - SNF Only Room & Board -C/A-Medicare &B - SNF Only Medicare R&B - VENT Vent Unit Medicare R&B Revenue &B - VENT Private Pay R&B - SNF Only Room & Board-Private	(6,320,503.54) 0.00 (976,350.15) (570,371.52) (1,546,721.67) 0.00 0.00 (206,076.55)	RJE - 1	2,467,073.46 (2,467,073.46) (2,467,073.46) (2,467,073.46) (2,467,073.46) 108,455.37 108,455.37 108,455.37 (108,455.37) (108,455.37) (108,455.37) (108,455.37)	(3,853,430.08) (2,467,073.46) (2,467,073.46) (867,894.78) (570,371.52) (1,438,266.30) (108,455.37) (108,455.37) (206,076.55)
260-00-501993 Ibtotal [I1A.10] Medicaid Ri Ibgroup : [I1A.22] arcum 101 Ibtotal [I1A.22] Medicaid Ri Ibgroup : [I3A.10] 260-00-502190 Ibtotal [I3A.10] Medicare Ri Ibgroup : [I3A.22] arcum 102 Ibtotal [I3A.22] Medicare Ri Ibgroup : [I4A.10] 260-00-503100	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue &B VENT Medicare R&B - SNF Only Room & Board -Medicare Room & Board -C/A-Medicare &B - SNF Only Medicare R&B - VENT Vent Unit Medicare R&B Revenue &B - VENT Private Pay R&B - SNF Only	(6,320,503.54) 0.00 (976,350.15) (570,371.52) (1,546,721.67) 0.00	RJE - 1 RJE - 1	2,467,073.46 (2,467,073.46) (2,467,073.46) (2,467,073.46) (2,467,073.46) 108,455.37 108,455.37 0.00 108,455.37 (108,455.37) (108,455.37) (108,455.37) 0.00 75,158.70	(3,853,430.08) (2,467,073.46) (2,467,073.46) (867,894.78) (570,371.52) (1,438,266.30) (108,455.37) (108,455.37) (206,076.55)
260-00-501993 (btotal [1A.10] Medicaid Ri (bgroup : [1A.22] arcum 101 (btotal [1A.22] Medicaid Ri (bgroup : [13A.10] 260-00-502100 260-00-502190 (btotal [13A.10] Medicare Ri (bgroup : [13A.22] arcum 102 (btotal [13A.22] Medicare Ri (bgroup : [14A.10] 260-00-503100 260-00-504100	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue &B VENT Medicare R&B - SNF Only Room & Board-Medicare &B - SNF Only Medicare R&B - VENT Vent Unit Medicare R&B Revenue &B - VENT Private Pay R&B - SNF Only Room & Board-Private Room & Board-Private Room & Board-Managed Care Levels	(6,320,503.54) 0.00 (976,350.15) (976,350.15) (570,371.52) (1,546,721.67) 0.00 0.00 (206,076.55) (326,390.12)	RJE - 1	2,467,073.46 (2,467,073.46) (2,467,073.46) (2,467,073.46) (2,467,073.46) (108,455.37 108,455.37 108,455.37 (108,455.37) (108,455.37) (108,455.37) (108,455.37) (108,455.37) (108,455.37)	(3,853,430.08) (2,467,073.46) (2,467,073.46) (867,894.78) (570,371.52) (1,438,266.30) (108,455.37) (108,455.37) (108,455.37) (206,076.55) (251,231.42)
260-00-501993 (btotal [1A.10] Medicaid Ri (bgroup : [1A.22] arcum 101 (btotal [1A.22] Medicaid Ri (bgroup : [13A.10] 260-00-502190 (btotal [13A.10] Medicare Ri (bgroup : [13A.22] arcum 102 (btotal [13A.22] Medicare Ri (bgroup : [14A.10] 260-00-503100 260-00-504100 260-00-504190	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue &B VENT Medicare R&B - SNF Only Room & Board -Medicare &B - SNF Only Medicare R&B - VENT Vent Unit Medicare R&B Revenue &B - VENT Private Pay R&B - SNF Only Room & Board-Private Room & Board-Private Room & Board-C/A-Managed Care Levels Room & Board -C/A-Managed Care Levels	(6,320,503.54) 0.00 (976,350.15) (570,371.52) (1,546,721.67) 0.00 0.00 (206,076.55) (326,390.12) (147,222.88)	RJE - 1 RJE - 1	2,467,073.46 (2,467,073.46) (2,467,073.46) (2,467,073.46) (2,467,073.46) (2,467,073.46) (2,467,073.46) (08,455.37 0.00 108,455.37 (108,455.37) (108,	(3,853,430.08) (2,467,073.46) (2,467,073.46) (867,894.78) (570,371.52) (1,438,266.30) (108,455.37) (108,455.37) (206,076.55) (251,231.42) (147,222.88)
I260-00-501993 Ibtotal [I1A.10] Medicaid Ri Ibgroup : [I1A.22] arcum 101 Ibtotal [I1A.22] Medicaid Ri Ibgroup : [I3A.10] I260-00-502100 I260-00-502100 Ibtotal [I3A.10] Medicare Ri Ibgroup : [I3A.22] arcum 102 Ibtotal [I3A.22] Medicare Ri Ibgroup : [I4A.10] I260-00-503100 I260-00-504100 I260-00-504190 I260-00-508100	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue &B VENT Medicare R&B - SNF Only Room & Board -Medicare &B - SNF Only Medicare R&B - VENT Vent Unit Medicare R&B Revenue &B - VENT Private Pay R&B - SNF Only Room & Board-Private Room & Board-Private Room & Board-Managed Care Levels Room & Board-C/A-Managed Care Levels Room & Board-Hospice	(6,320,503.54) 0.00 (976,350.15) (976,350.15) (570,371.52) (1,546,721.67) 0.00 0.00 (206,076.55) (326,390.12)	RJE - 1 RJE - 1	2,467,073.46 (2,467,073.46) (2,467,073.46) (2,467,073.46) (2,467,073.46) (2,467,073.46) (108,455.37 0.00 108,455.37 (108,455.37) (108,4	(3,853,430.08) (2,467,073.46) (2,467,073.46) (867,894.78) (570,371.52) (1,438,266.30) (108,455.37) (108,455.37) (108,455.37) (206,076.55) (251,231.42)
1260-00-501190 1260-00-501993 1260-00-501993 1260-00-501993 1260-01 [1A.22] Medicaid Ri 1260-00-502100 1260-00-502100 1260-00-502190 1260-00-502190 1260-00-502190 1260-00-502190 1260-00-502190 1260-00-502190 1260-00-503100 1260-00-503100 1260-00-504190 1260-00-508100 1260-00-508190	Bedhold-Medicaid &B SNF Only Medicaid R&B VENT Vent Unit Medicaid R&B Revenue &B VENT Medicare R&B - SNF Only Room & Board -Medicare &B - SNF Only Medicare R&B - VENT Vent Unit Medicare R&B Revenue &B - VENT Private Pay R&B - SNF Only Room & Board-Private Room & Board-Private Room & Board-C/A-Managed Care Levels Room & Board -C/A-Managed Care Levels	(6,320,503.54) 0.00 (976,350.15) (570,371.52) (1,546,721.67) 0.00 0.00 (206,076.55) (326,390.12) (147,222.88)	RJE - 1 RJE - 1	2,467,073.46 (2,467,073.46) (2,467,073.46) (2,467,073.46) (2,467,073.46) (2,467,073.46) (2,467,073.46) (08,455.37 0.00 108,455.37 (108,455.37) (108,	(3,853,430.08) (2,467,073.46) (2,467,073.46) (867,894.78) (570,371.52) (1,438,266.30) (108,455.37) (108,455.37) (206,076.55) (251,231.42) (147,222.88)

Period Ending: Trial Balance:					
	9/30/2016				
	A.01 - TB				
Norkpaper:	A.02 - Grouped TB			-	
Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [I4A.22] Marcum 103	Private Pay R&B - VENT Vent Unit Private/Other R&B Revenue	0.00		(75,158.70)	(75,158.70)
		0.00	RJE - 1	(75,158.70)	(
Subtotal [I4A.22] Private Pa	ay R&B - VENT	0.00		(75,158.70)	(75,158.70)
	Barra - Hina David Madiana - Batiant David				
Subgroup : [II1A.10] 04260-00-502210	Prescrition Drugs Medicare - Patient Days Pharmacy Rx-Medicare	(86,112.66)		0.00	(86,112.66)
	on Drugs Medicare - Patient Days	(86,112.66)	-	0.00	(86,112.66)
			-		
Subgroup : [II1C.10]	Prescription Drugs Non-Medicare - Patient Days	(1.000.00)			(4 000 20)
)4260-00-501210)4260-00-504210	Pharmacy Rx-Medicaid	(1,068.38) (38,572.44)		0.00 0.00	(1,068.38) (38,572.44)
	Pharmacy Rx-Managed Care Levels tion Drugs Non-Medicare - Patient Days	(39,640.82)	-	0.00	(39,640.82)
ante an Enternel i teeenb	ion brage tion modelate i allott baje		-		
Subgroup : [II3A.10]	PT Medicare - PT Treatments				
4260-00-502270	P.TMedicare	(395,100.00)		0.00	(395,100.00)
04260-00-512270	P.TMedicare B	(271,178.78)	-	0.00	(271,178.78)
Subtotal [II3A.10] PT Medic		(666,278.78)		0.00	(666,278.78)
Subgroup : [II3C.10]	PT Non Medicare - PT Treatments				
4260-00-501270	P.TMedicaid	(165,596.22)		0.00	(165,596.22)
4260-00-503270	P.TPrivate	(450.00)		0.00	(450.00)
4260-00-504260	P.TManaged Care RUGS	(598.50)		0.00	(598.50)
4260-00-504270	P.TManaged Care Levels	(104,025.00)	-	0.00	(104,025.00)
Subtotal [II3C.10] PT Non M	Aedicare - PT Treatments	(270,669.72)	-	0.00	(270,669.72)
Subgroup : [114A.10]	ST Medicare - ST Treatments				
4260-00-502290	S.TMedicare	(99,200.00)		0.00	(99,200.00)
04260-00-512290	S.TMedicare	(24,000.00)	_	0.00	(24,000.00)
Subtotal [I4A.10] ST Medic	are - ST Treatments	(123,200.00)	-	0.00	(123,200.00)
Subgroup : [II4C.10]	ST Other - ST Treatments				
4260-00-501290	S.TMedicaid	(31,700.00)		0.00	(31,700.00)
4260-00-503290	S.TPrivate	(1,100.00)		0.00	(1,100.00)
4260-00-504290	S.TManaged Care Levels	(13,400.06)	_	0.00	(13,400.06)
Subtotal [II4C.10] ST Other	- ST Treatments	(46,200.06)	_	0.00	(46,200.06)
Subgroup : [II5A.10]	OT Medicare - OT Treatments				
04260-00-502280	O.TMedicare	(412,950.00)		0.00	(412,950.00)
4260-00-512280	O.TMedicare B	(222,003.44)		0.00	(222,003.44)
Subtotal [II5A.10] OT Media		(634,953.44)	_	0.00	(634,953.44)
	OT Non Medican OT Treatments				
ubgroup : [II5C.10] 4260-00-501280	OT Non Medicare - OT Treatments O.TMedicaid	(175,346.56)		0.00	(175,346.56)
4260-00-503280	O.TPrivate	(175,346.56) (2,550.00)		0.00	(175,346.50) (2,550.00)
4260-00-504280	O.TManaged Care Levels	(102,075.00)		0.00	(102,075.00)
ubtotal [II5C.10] OT Non I		(279,971.56)		0.00	(279,971.56)
		_	-		<u></u>
ubgroup : [II6A.10]	Other Medicare - Patient Days	(E14 E0)		0.00	1244 20
1260 00 502260	R.TMedicare	(514.50) (31,242.34)		0.00 0.00	(514.50) (31,242.34)
	Lah-Medicare			0.00	
4260-00-502310	Lab-Medicare Diagnostic Testing-Medicare			0.00	(4 524 16)
4260-00-502310 4260-00-502320	Lab-Medicare Diagnostic Testing-Medicare Enteral Feeding-Medicare	(4,524.16)		0.00 0.00	(4,524.16) (9,258.62)
4260-00-502260 4260-00-502310 4260-00-502320 4260-00-502350 4260-00-502350	Diagnostic Testing-Medicare				(4,524.16) (9,258.62) 1,038,902.28
4260-00-502310 4260-00-502320 4260-00-502350 4260-00-502990	Diagnostic Testing-Medicare Enteral Feeding-Medicare	(4,524.16) (9,258.62)		0.00	(9,258.62)
4260-00-502310 4260-00-502320 4260-00-502350 4260-00-502990 4260-00-512990	Diagnostic Testing-Medicare Enteral Feeding-Medicare Ancillary C/A-Medicare Ancillary C/A-Medicare B	(4,524.16) (9,258.62) 1,038,902.28	-	0.00 0.00	(9,258.62) 1,038,902.28
4260-00-502310 4260-00-502320 4260-00-502350 4260-00-502350 4260-00-512990 ubtotal [II6A.10] Other Me	Diagnostic Testing-Medicare Enteral Feeding-Medicare Ancillary C/A-Medicare Ancillary C/A-Medicare B dicare - Patient Days	(4,524.16) (9,258.62) 1,038,902.28 	Ξ	0.00 0.00 0.00	(9,258.62) 1,038,902.28 303,180.97
4260-00-502310 4260-00-502320 4260-00-502350 4260-00-502350 4260-00-512990 ubtotal [II6A.10] Other Me ubgroup : [II6B.10]	Diagnostic Testing-Medicare Enteral Feeding-Medicare Ancillary C/A-Medicare Ancillary C/A-Medicare B dicare - Patient Days Other Non Medicare - Patient Days	(4,524.16) (9,258.62) 1,038,902.28 303,180.97 1,296,543.63	Ξ	0.00 0.00 0.00 0.00	(9,258.62) 1,038,902.28 <u>303,180.97</u> 1,296,543.63
4260-00-502310 4260-00-502320 4260-00-502350 4260-00-502990 4260-00-512990 subtotal [II6A.10] Other Me subgroup : [II6B.10] 4260-00-501220	Diagnostic Testing-Medicare Enteral Feeding-Medicare Ancillary C/A-Medicare Ancillary C/A-Medicare B dicare - Patient Days Other Non Medicare - Patient Days Pharmacy OTC-Medicaid	(4,524.16) (9,258.62) 1,038,902.28 <u>303,180.97</u> <u>1,296,543.63</u> 65.00	Ξ	0.00 0.00 0.00 0.00 0.00	(9,258.62) 1,038,902.28 <u>303,180.97</u> <u>1,296,543.63</u> 65.00
4260-00-502310 4260-00-502320 4260-00-502350 4260-00-502990 ubtotal [II6A.10] Other Me ubgroup : [II6B.10] 4260-00-501220 4260-00-501260	Diagnostic Testing-Medicare Enteral Feeding-Medicare Ancillary C/A-Medicare Ancillary C/A-Medicare B dicare - Patient Days Other Non Medicare - Patient Days	(4,524.16) (9,258.62) 1,038,902.28 303,180.97 1,296,543.63	-	0.00 0.00 0.00 0.00 0.00	(9,258.62) 1,038,902.28 <u>303,180.97</u> 1,296,543.63
4260-00-502310 4260-00-502320 4260-00-502350 4260-00-512990 ubtotal [II6A.10] Other Me ubgroup : [II6B.10] 4260-00-501220 4260-00-501260 4260-00-501310	Diagnostic Testing-Medicare Enteral Feeding-Medicare Ancillary C/A-Medicare Ancillary C/A-Medicare B dicare - Patient Days Other Non Medicare - Patient Days Pharmacy OTC-Medicaid R.TMedicaid	(4,524.16) (9,258.62) 1,038,902.28 <u>303,180.97</u> <u>1,296,543.63</u> 65.00 (24,827.25)	Ξ	0.00 0.00 0.00 0.00 0.00	(9,258.62) 1,038,902.28 303,180.97 1,296,543.63 65.00 (24,827.25)
4260-00-502310 4260-00-502320 4260-00-502350 4260-00-512990 ubtotal [II6A.10] Other Me ubgroup : [II6B.10] 4260-00-501220 4260-00-501260 4260-00-501310 4260-00-501350	Diagnostic Testing-Medicare Enteral Feeding-Medicare Ancillary C/A-Medicare Ancillary C/A-Medicare B dicare - Patient Days Other Non Medicare - Patient Days Pharmacy OTC-Medicaid R.TMedicaid Lab-Medicaid	(4,524.16) (9,258.62) 1,038,902.28 303,180.97 1,296,543.63 65.00 (24,827.25) 791.00	Ξ	0.00 0.00 0.00 0.00 0.00 0.00 0.00	(9,258.62) 1,038,902.28 303,180.97 1,296,543.63 65.00 (24,827.25) 791.00
4260-00-502310 4260-00-502320 4260-00-502350 4260-00-502990 4260-00-512990 subtotal [II6A.10] Other Me subgroup : [II6B.10] 4260-00-501220 4260-00-501300 4260-00-501350 4260-00-501390 4260-00-501390	Diagnostic Testing-Medicare Enteral Feeding-Medicare Ancillary C/A-Medicare Ancillary C/A-Medicare B dicare - Patient Days Other Non Medicare - Patient Days Pharmacy OTC-Medicaid R. TMedicaid Lab-Medicaid Enteral Feeding-Medicaid Ancillary C/A-Medicaid Oxygen-Private	(4,524.16) (9,258.62) 1,038,902.28 303,180.97 1,296,543.63 65.00 (24,827.25) 791.00 (1,781.31)	Ξ	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(9,258.62) 1,038,902.28 <u>303,180.97</u> 1,296,543.63 (24,827.25) 791.00 (1,781.31) 399,464.94 (530.25)
4260-00-502310 4260-00-502320 4260-00-502350 4260-00-512990 ubtotal [II6A.10] Other Me ubgroup : [II6B.10] 4260-00-501220 4260-00-501350 4260-00-501350 4260-00-501390 4260-00-503300 4260-00-503300	Diagnostic Testing-Medicare Enteral Feeding-Medicare Ancillary C/A-Medicare Ancillary C/A-Medicare B dicare - Patient Days Other Non Medicare - Patient Days Pharmacy OTC-Medicaid R.TMedicaid Lab-Medicaid Enteral Feeding-Medicaid Ancillary C/A-Medicaid Oxygen-Private Lab-Managed Care Levels	(4,524.16) (9,258.62) 1,038,902.28 303,180.97 1,296,543.63 65.00 (24,827.25) 791.00 (1,781.31) 399,464.94 (530.25) (7,784.93)	Ξ	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(9,258.62) 1,038,902.28 303,180.97 1,296,543.63 65.00 (24,827.25) 791.00 (1,781.31) 399,464.94 (530.25) (7,784.93)
4260-00-502310 4260-00-502320 4260-00-502350 4260-00-512990 5000-512990 5000-512990 5000-51200 4260-00-501220 4260-00-501220 4260-00-501350 4260-00-501350 4260-00-501350 4260-00-503300 4260-00-504310 4260-00-504320	Diagnostic Testing-Medicare Enteral Feeding-Medicare Ancillary C/A-Medicare Ancillary C/A-Medicare B dicare - Patient Days Other Non Medicare - Patient Days Pharmacy OTC-Medicaid R.TMedicaid Lab-Medicaid Enteral Feeding-Medicaid Ancillary C/A-Medicaid Oxygen-Private Lab-Managed Care Levels Diagnostic Testing-Managed Care Levels	(4,524.16) (9,258.62) 1,038,902.28 303,180.97 1,296,543.63 65.00 (24,827.25) 791.00 (1,781.31) 399,464.94 (530.25) (7,784.93) (1,300.36)	-	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(9,258.62) 1,038,902.28 303,180.97 1,296,543.63 (24,827.25) 791.00 (1,781.31) 399,464.94 (530.25) (7,784.93) (1,300.36)
4260-00-502310 4260-00-502320 4260-00-502350	Diagnostic Testing-Medicare Enteral Feeding-Medicare Ancillary C/A-Medicare Ancillary C/A-Medicare B dicare - Patient Days Other Non Medicare - Patient Days Pharmacy OTC-Medicaid R.TMedicaid Lab-Medicaid Enteral Feeding-Medicaid Ancillary C/A-Medicaid Oxygen-Private Lab-Managed Care Levels	(4,524.16) (9,258.62) 1,038,902.28 303,180.97 1,296,543.63 65.00 (24,827.25) 791.00 (1,781.31) 399,464.94 (530.25) (7,784.93)	-	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(9,258.62) 1,038,902.28 303,180.97 1,296,543.63 65.00 (24,827.25) 791.00 (1,781.31) 399,464.94 (530.25) (7,784.93)

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Client:	Priority Care
Engagement:	Other - Waterbury Gardens 2016 Medicaid Report
Period Ending:	9/30/2016
Trial Balance:	A.01 - TB
Workpaper:	A.02 - Grouped TB
Account	Description

Account				
	Description	ADJ	JE Ref # RJE	FINAL
		9/30/2016		9/30/2016
Subgroup : [IV5.22]	Interest - Patient Days			
4260-00-540100	Interest Income	(3.77)	0.00	(3.77)
ubtotal [IV5.22] Interest		(3.77)	0.00	(3.77)
	·	<u> </u>		
ubgroup : [IV8.10]	Other - Patient Days	(400.00)	0.00	(400.00)
4260-00-540137	Vendor Refunds	(400.00)	0.00	(400.00)
Subtotal [IV8.10] Other - F Total [30] Statement of Re		(8,771,949.91)	0.00	(8,771,949.91)
1041	A		·	
Group : [31] Gubgroup : [31.01]	Assets Cash			
4260-00-100150	Cash-Operating-One	409,642.37	0.00	409,642.37
4260-00-100210	Cash-Payroll-Two	4,250.47	0.00	4,250.47
4260-00-100299	Cash-P/R Recon Cleaning	209,778.12	0.00	209,778.12
4260-00-100400	Cash-Resident Trust	50,000.00	0.00	50,000.00
4260-00-100430	Cash-Tenant Security Deposits	7,980.00	0.00	7,980.00
ubtotal [31.01] Cash		681,650.96	0.00	681,650.96
ubgroup : [31.02]	Resident Account Receivable			
4260-00-110100	A/R-Resident Related	1,743,574.52	0.00	1,743,574.52
4260-00-110110	A/R-Deposit Clearing	363,802.88	0.00	363,802.88
4260-00-110210	A/R-Clearing	(185,299.76)	0.00	(185,299.76)
4260-00-110230	Refund Clearing	(5,568.00)	0.00	(5,568.00)
4260-00-110990	Reserve For Bad Debt	(174,951.52)	0.00	(174,951.52)
4260-00-112100	Other Receivable	86,906.01	0.00	86,906.01
ubtotal [31.02] Resident	Account Receivable	1,828,464.13	0.00	1,828,464.13
ubgroup : [31.03]	Inventory			
4260-00-120100	Inventory	65,000.00	0.00	65,000.00
ubtotal [31.03] Inventory	1	65,000.00	0.00	65,000.00
ubgroup : [31.04]	Prepaids			
4260-00-130100	Prepaid Expenses	124,107.53	0.00	124,107.53
4260-00-130120	Prepaid Insurance	194,285.60	0.00	194,285.60
Subtotal [31.04] Prepaids		318,393.13	0.00	318,393.13
Subgroup : [31.06]	Fixed Assets			
4260-00-160130	PPE Building Improvement	18,486.03	0.00	18,486.03
Subtotal [31.06] Fixed As	sets	18,486.03	0.00	18,486.03
otal [31] Assets		2,911,994.25	0.00	2,911,994.25
Group : [32]	Liabilities and Equity			
Subgroup : [32.01]	Accounts Payable			
andioah : lorial				
	Accounts Payable	(1,104,239.85)	0.00	(1,104,239.85)
4260-00-200100	Accounts Payable	(1,104,239.85) (1,104,239.85)	0.00	(1,104,239.85) (1,104,239.85)
4260-00-200100 ubtotal [32.01] Accounts	Accounts Payable Payable			
4260-00-200100 ubtotal [32.01] Accounts ubgroup : [32.02]	Accounts Payable			
4260-00-200100 ubtotal [32.01] Accounts ubgroup : [32.02] 4260-00-210100	Accounts Payable 3 Payable Accrued Payroll	(1,104,239.85)	0.00	(1,104,239.85)
4260-00-200100 ubtotal [32.01] Accounts ubgroup : [32.02] 4260-00-210100 4260-00-210130	Accounts Payable s Payable Accrued Payroll Accrued Payroll	(130,561.77)	0.00	(1,104,239.85) (130,561.77)
4260-00-200100 ubtotal [32.01] Accounts ubgroup : [32.02] 4260-00-210100 4260-00-210130 4260-00-215100	Accounts Payable Accrued Payroll Accrued Payroll Accrued Benefits P/R Withholding-Garnishment P/R Withholding-Retirement Plan	(130,561.77) (423,544.00) (83.00) (77,207.04)	0.00 0.00 0.00 0.00 0.00	(1104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04)
4260-00-200100 subtotal [32.01] Accounts 4260-00-210100 4260-00-210100 4260-00-215100 4260-00-215110 4260-00-215120	Accounts Payable Accrued Payroll Accrued Payroll Accrued Benefits P/R Withholding-Garnishment P/R Withholding-Retirement Plan P/R Withholding-Union Dues	(130,561.77) (423,544.00) (83,00) (77,207.04) (7,172.39)	0.00 0.00 0.00 0.00 0.00 0.00	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39)
4260-00-200100 ubtotal [32.01] Accounts 4260-00-210100 4260-00-210130 4260-00-215100 4260-00-215110 4260-00-215120 4260-00-215120	Accounts Payable Accrued Payroll Accrued Payroll Accrued Benefits P/R Withholding-Gamishment P/R Withholding-Life & Disability	(130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75)	0.00 0.00 0.00 0.00 0.00 0.00 0.00	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (71,72.39) (20,591.75)
4260-00-200100 ubtotal [32.01] Accounts ubgroup : [32.02] 4260-00-210100 4260-00-210130 4260-00-215100 4260-00-215120 4260-00-215120 4260-00-215130 4260-00-215130	Accounts Payable Accrued Payroll Accrued Payroll Accrued Benefits P/R Withholding-Gamishment P/R Withholding-Retirement Plan P/R Withholding-Union Dues P/R Withholding-Life & Disability P/R Withholding-Chter	(130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (806.66)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (806.66)
4260-00-200100 ubtotal [32.01] Accounts 4260-00-210100 4260-00-210130 4260-00-215130 4260-00-215120 4260-00-215120 4260-00-215130 4260-00-215130	Accounts Payable Accrued Payroll Accrued Payroll Accrued Benefits P/R Withholding-Gamishment P/R Withholding-Retirement Plan P/R Withholding-Union Dues P/R Withholding-Life & Disability P/R Withholding-Chter	(130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75)	0.00 0.00 0.00 0.00 0.00 0.00 0.00	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (71,72.39) (20,591.75)
4260-00-200100 ubtotal [32.01] Accounts ubgroup : [32.02] 4260-00-210100 4260-00-210130 4260-00-215100 4260-00-215120 4260-00-215120 4260-00-215130 4260-00-215130 4260-00-215140 ubtotal [32.02] Accrued	Accounts Payable a Payable Accrued Payroll Accrued Payroll Accrued Benefits P/R Withholding-Gamishment P/R Withholding-Retirement Plan P/R Withholding-Union Dues P/R Withholding-Life & Disability P/R Withholding-Other Payroll Accrued Payroll Taxes Payable	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (806.66) (659,966.61)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (806.66) (659,966.61)
4260-00-200100 ubtotal [32.01] Accounts ubgroup : [32.02] 4260-00-210100 4260-00-215100 4260-00-215110 4260-00-215120 4260-00-215130 4260-00-215140 ubtotal [32.02] Accrued ubgroup : [32.03] 4260-00-210110	Accounts Payable a Payable Accrued Payroll Accrued Payroll Accrued Benefits P/R Withholding-Gamishment P/R Withholding-Gamishment P/R Withholding-Union Dues P/R Withholding-Union Dues P/R Withholding-Life & Disability P/R Withholding-Other Payroll Accrued Payroll Taxes Payable Accrued Payroll Taxes	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (806.66) (659,966.61) (10,456.56)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (806.66) (659,966.61) (10,456.56)
4260-00-200100 ubtotal [32.01] Accounts ubgroup : [32.02] 4260-00-210100 4260-00-210130 4260-00-215100 4260-00-215110 4260-00-215120 4260-00-215120 4260-00-215140 ubtotal [32.02] Accrued ubgroup : [32.03] 4260-00-210110	Accounts Payable a Payable Accrued Payroll Accrued Payroll Accrued Benefits P/R Withholding-Gamishment P/R Withholding-Gamishment P/R Withholding-Union Dues P/R Withholding-Union Dues P/R Withholding-Life & Disability P/R Withholding-Other Payroll Accrued Payroll Taxes Payable Accrued Payroll Taxes	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (806.66) (659,966.61)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (806.66) (659,966.61)
4260-00-200100 ubtotal [32.01] Accounts 4260-00-210100 4260-00-210100 4260-00-215100 4260-00-215110 4260-00-215120 4260-00-215130 4260-00-215130 4260-00-215140 ubtotal [32.03] Accrued ubtotal [32.03] Accrued	Accounts Payable a Payable Accrued Payroll Accrued Payroll Accrued Benefits P/R Withholding-Gamishment P/R Withholding-Gamishment P/R Withholding-Union Dues P/R Withholding-Union Dues P/R Withholding-Life & Disability P/R Withholding-Other Payroll Accrued Payroll Taxes Payable Accrued Payroll Taxes	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (806.66) (659,966.61) (10,456.56)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (806.66) (659,966.61) (10,456.56)
4260-00-200100 ubtotal [32.01] Accounts ubgroup : [32.02] 4260-00-210100 4260-00-215100 4260-00-215100 4260-00-215110 4260-00-215130 4260-00-215130 4260-00-215140 ubtotal [32.02] Accrued ubgroup : [32.03] 4260-00-210110 ubtotal [32.03] Accrued ubgroup : [32.05]	Accounts Payable a Payable Accrued Payroll Accrued Payroll Accrued Benefits P/R Withholding-Gamishment P/R Withholding-Retirement Plan P/R Withholding-Union Dues P/R Withholding-Union Dues P/R Withholding-Union Dues P/R Withholding-Other Payroll Accrued Payroll Taxes Payable Accrued Payroll Taxes Payroll Taxes Payable	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (806.66) (659,966.61) (10,456.56)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (806.66) (659,966.61) (10,456.56)
4260-00-200100 ubtotal [32.01] Accounts ubgroup : [32.02] 4260-00-210100 4260-00-215100 4260-00-215110 4260-00-215120 4260-00-215130 4260-00-215140 ubtotal [32.02] Accrued ubgroup : [32.03] 4260-00-210110 ubtotal [32.03] Accrued ubgroup : [32.05] 4260-00-200120 4260-00-200120 4260-00-210200	Accounts Payable a Payable Accrued Payroll Accrued Payroll Accrued Benefits P/R Withholding-Gamishment P/R Withholding-Retirement Plan P/R Withholding-Union Dues P/R Withholding-Life & Disability P/R Withholding-Other Payroll Accrued Payroll Taxes Payable Accrued Payroll Taxes Payroll Taxes Payable Accrued Expenses Accrued Expenses Accrued Expenses Other Liability	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (806.66) (859,966.61) (10,456.56) (10,456.56)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (606.66) (659,966.61) (10,456.56) (10,456.56)
4260-00-200100 ubtotal [32.01] Accounts ubgroup : [32.02] 4260-00-210100 4260-00-215100 4260-00-215110 4260-00-215110 4260-00-215120 4260-00-215140 ubtotal [32.02] Accrued ubgroup : [32.03] 4260-00-210110 ubtotal [32.03] Accrued ubgroup : [32.05] 4260-00-200120 4260-00-200120 4260-00-210200	Accounts Payable a Payable Accrued Payroll Accrued Payroll Accrued Benefits P/R Withholding-Gamishment P/R Withholding-Retirement Plan P/R Withholding-Union Dues P/R Withholding-Life & Disability P/R Withholding-Other Payroll Accrued Payroll Taxes Payable Accrued Payroll Taxes Payroll Taxes Payable Accrued Expenses Accrued Expenses	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (806.66) (659,966.61) (10,456.56) (10,456.56) (11,463,856.46)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (806.66) (659,966.61) (10,456.56) (10,456.56) (11,463,856.46)
4260-00-200100 ubtotal [32.01] Accounts ubgroup : [32.02] 4260-00-210130 4260-00-215100 4260-00-215110 4260-00-215120 4260-00-215130 4260-00-215130 4260-00-215140 ubtotal [32.02] Accrued ubgroup : [32.03] 4260-00-210110 ubtotal [32.03] Accrued ubgroup : [32.05] 4260-00-200120	Accounts Payable Accounts Payable Accrued Payroll Accrued Payroll Accrued Benefits P/R Withholding-Gamishment P/R Withholding-Retirement Plan P/R Withholding-Union Dues P/R Withholding-Union Dues P/R Withholding-Other Payroll Accrued Payroll Taxes Payroll Accrued Payroll Taxes Payroll Payroll Taxes Payroll Taxes Payroll Taxes Payroll Taxes Payroll Pay	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (806.66) (659,966.61) (10,456.56) (10,456.56) (10,456.56) (10,456.56)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (806.66) (659,966.61) (10,456.56) (10,456.56) (11,463,856.46) (10,400.00)
4260-00-200100 ubtotal [32.01] Accounts ubgroup : [32.02] 4260-00-210100 4260-00-210130 4260-00-215100 4260-00-215120 4260-00-215120 4260-00-215120 4260-00-215130 4260-00-215140 ubtotal [32.02] Accrued ubgroup : [32.03] 4260-00-210110 ubtotal [32.03] Accrued ubgroup : [32.05] 4260-00-200120 4260-00-210200 4260-00-210200 4260-00-220100	Accounts Payable Accounts Payable Accrued Payroll Accrued Payroll Accrued Benefits P/R Withholding-Gamishment P/R Withholding-Retirement Plan P/R Withholding-Union Dues P/R Withholding-Union Dues P/R Withholding-Other Payroll Accrued Payroll Taxes Payroll Accrued Payroll Taxes Payroll Payroll Taxes Payroll Taxes Payroll Taxes Payroll Taxes Payroll Pay	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (806.66) (659,966.61) (10,456.56) (10,456.56) (10,456.56) (10,456.56) (10,456.56)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(1,104,239.85) (130,561.77) (423,544.00) (83.00) (77,207.04) (7,172.39) (20,591.75) (806.66) (659,966.61) (10,456.56) (10,456.56) (11,463,856.46) (10,400.00) (50,000.00)

FINAL

9/30/2016

Client:	Priority Care	
Engagement:	Other - Waterbury Gardens 2016 Medicaid Repo	rt
Period Ending:	9/30/2016	
Trial Balance:	A.01 - TB	
Workpaper:	A.02 - Grouped TB	
Account	Description	ADJ
		9/30/2016
04260-00-260095	Due To/From Propco	444,656.42
04260 00 260006	Due Te/Erem Brierity Healtheare Oreun NV	200 52

04260-00-260095	Due To/From Propco	444,656.42	0.00	444,656.42
04260-00-260096	Due To/From Priority Healthcare Group-NY	220.53	0.00	220.53
04260-00-260100	Due To/From Opco Consolidated	(943.15)	0.00	(943.15)
Subtotal [32.06] Other L	ong Term Liabilities	788,037.07	0.00	788,037.07
Subgroup : [32.07]	Net Worth			
04260-00-400115	Partner Capital	(800,000.00)	0.00	(800,000.00)
04260-00-400120	Retained Earnings	523,422.11	0.00	523,422.11
Subtotal [32.07] Net Wo	rth	(276,577.89)	0.00	(276,577.89)
Total [32] Liabilities and	l Equity	(2,787,460.30)	0.00	(2,787,460.30)
	Sum of Account Groups	0.00	0.00	0.00
	Net (Income) Loss	0.00	0.00	0.00

JE Ref#

RJE

Client:	Priority Care			
Engagement:	Other - Waterbury Gardens 2016 Medicaid Report			
Period Ending:	9/30/2016			
Trial Balance:	A.01 - TB			
Workpaper:	H.01 - Combined Journal Entries Report			
Account	Description	W/P Ref	Debit	Credit
Reclassifying Journ				
Reclassifying Journal To reclass vent unit roor				
04260-00-501100	Room & Board-Medicaid		2,467,073.46	
04260-00-502100	Room & Board-Medicare		108,455.37	
04260-00-504100	Room & Board-Managed Care Levels		75,158.70	
Marcum 101	Vent Unit Medicaid R&B Revenue		·	2,467,073.46
Marcum 102	Vent Unit Medicare R&B Revenue			108,455.37
Marcum 103	Vent Unit Private/Other R&B Revenue			75,158.70
Total			2,650,687.53	2,650,687.53
Reclassifying Journal	Entries JE # 2			
To reclass Asst. Admin	salary to correct cost report line.			
04260-44-600147	Administration-Salary Productive-Asst Admin		7,324.99	
04260-44-600129	Administration-Salary Productive-Clerical Staff			7,324.99
Total			7,324.99	7,324.99
Reclassifying Journal	Entries JE # 3			
To reclass office supplie	s out of services provided by contract.			
04260-44-610100	Administration-Supplies - Office		1,188.88	
04260-44-650100	Administration - Purchase Services			1,188.88
Total			1,188.88	1,188.88
Reclassifying Journal	Entries JE # 4			
To reclass various expen	nses to correct lines			
04260-32-630140	Other Ancillary Services-Prescription Drugs		6,940.00	
04260-44-610100	Administration-Supplies - Office		519.00	
Marcum 104	Dental Services		3,720.00	
Marcum 105	Clinical Reimbursement Consulting		1,600.00	
Marcum 106	Workers Comp Insurance		253,811.45	
Marcum 107	Property Insurance		22,052.59	
Marcum 108	Various Licenses and Subscriptions		4,581.00	
04260-10-650100	Nursing-Purchased Services			12,260.00
04260-32-650100	Other Ancillary Services-Purchased Services			519.00
04260-44-610180	Administration-Books/Dues/Subs/Meetings			4,581.00
04260-44-610190	Administration-Insurance - Business			275,864.04
Total			293,224.04	293,224.04
Reclassifying Journal Reclass Real Estate Tax				
Marcum 109	Real Estate Taxes		70,744.95	
04260-99-700100	Other Expenses-Rent			70,744.95
Total			70,744.95	70,744.95
	Total Reclassifying Journal Entries		3,023,170.39	3,023,170.39
	Total All Journal Entries		3,023,170.39	3,023,170.39



Workpaper Index: 400.2 Prepared By: Reviewed By: Workpaper Date: Run Date: 2/10/2017

VHCL CKLST

Name of Workpaper:

Provider Name:Waterbury Gardens Nursing & Rehabilitation Center, LLCProvider Number:20156Period Ended:9/30/16

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? Request insurance cards and current vehicle registration.				
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?			1	
6	Has the maximum cost allowed for depreciation purposes or the maximum allowablemonthly 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: