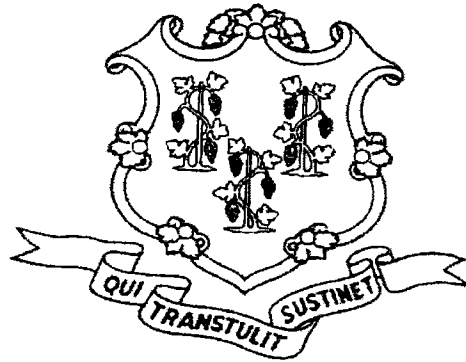


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare C	
Address (No. & Street, City, State, Zip Code) 55 Grand Street, New Britain, CT 06052	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2428	RHNS	(Specify)	Medicare Provider 07-5182
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Medicaid Provider Numbers:	CCNH 000010439	RHNS	ICF-IID
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**For Department Use Only**

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

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**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare Center, LLC of	2428	9/30/2017	1	37

**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, 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) Donna Stango			Printed Name (Owner) David Blumenkrantz		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Phone No. of Facility 860-223-3617		Report for Year Ended 9/30/2017		Page 2	of 37
Name of Facility (as shown on license) Parkside Rehabilitation and Healthcare Center, LLC of New Br			Address (No. & Street, City, State, Zip) 55 Grand Street, New Britain, CT 06052		
License Numbers:	CCNH 2428	RHNS	(Specify)	Medicare Provider No. 07-5182	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?					
		<input type="radio"/> Yes		<input checked="" type="radio"/> No	
If "Yes," explain fully.					
<b>Administrator</b>					
Name of Administrator Donna Stango			Nursing Home Administrator's License No.:	949	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name N/A			License No.:		





### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare Center, LI	2428	9/30/2017	3B	37

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

Owner(s) of Facility

N/A

## General Information and Questionnaire Related Parties\*

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of	License No. 2428	Report for Year Ended 9/30/2017	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.



**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Parkside Rehabilitation and Healthcare Center,	License No. 2428	Report for Year Ended 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required?       Yes       No      If "No," explain fully why such allocation was not made.

N/A

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

N/A

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

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

N/A

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

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

Name of Facility	License No.	Report for Year Ended	Page of	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
				Yes	No							
Parkside Rehabilitation and Healthcare Center, LLC of New	2428	9/30/2017	6							37		
Accelerated Care Plus Leasing, Inc.				<input type="radio"/>	<input checked="" type="radio"/>	Nursing Equipment	01/01/15	Ongoing Lease	17,821	17,821		
Wells Fargo (GE Capital)				<input type="radio"/>	<input checked="" type="radio"/>	Copiers	N/A	N/A	11,910	11,910		
Pinney Bowes, PO Box 371887, Pittsburgh, PA 15250				<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	05/14/15	Ongoing Lease	892	892		
Xerox Financial Global				<input type="radio"/>	<input checked="" type="radio"/>	Copiers	07/29/09	Ongoing Lease	11,681	11,681		
Ryan Motors Corp, 352 Route 18, East Brunswick, NJ 08816				<input type="radio"/>	<input checked="" type="radio"/>	2014 Mazda CX-9 Lease (See attached)	12/15/14	38 Months	2,300	2,300		
				<input type="radio"/>	<input checked="" type="radio"/>							
				<input type="radio"/>	<input checked="" type="radio"/>							
				<input type="radio"/>	<input checked="" type="radio"/>							
				<input type="radio"/>	<input checked="" type="radio"/>							
				<input type="radio"/>	<input checked="" type="radio"/>							
				<input type="radio"/>	<input checked="" type="radio"/>							
				<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?									<input checked="" type="radio"/> Yes	<input type="radio"/> No	<b>Total ***</b>	<b>44,604</b>

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

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

Name of Facility Parkside Rehabilitation and Health	License No. 2428	Report for Year Ended 9/30/2017	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No                    If "No," explain.				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum LLP		555 Long Wharf Drive, New Haven, CT 06511		
2				
3				
4				
Services Provided by This Firm ( <i>describe fully</i> )				
1 Reimbursement consulting, tax return preparation, cost report preparation (Disallowed PY Expenses of \$6,041 on Pg.28)		\$	18,654	
2		\$		
3		\$		
4		\$		
			<b>Charge for Services Provided</b>	
			\$ 18,654	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No                    Page 15, Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Updike, Kelly & Spellacy, P.C			860-548-2600	
2 Murtha Cullina LLP			203-240-6000	
3 Peter Smulski			860-223-3617	
4 Lamont, Hanley & Associates, Inc.				
5 Treasurer, State of CT / Berlin Probate Court			Various	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1 100 Pearl Street, PO BOX 231277, Hartford, CT 06123-1277				
2 185 Asylum Street, Hartford, CT 06103				
3 55 Grand Street, New Britain, CT 06052				
4				
5 Various				
Services Provided by This Firm ( <i>describe fully</i> )				
1 Other Non-allowable Cost (Disallowed \$11,643 on Pg. 28)		\$	27,974	
2 General Matters (Disallowed \$4,330 on Pg. 28)		\$	5,576	
3 Conservatorship/Serve Papers (Disallowed on Pg. 28)		\$	480	
4 Collections (Disallowed on Pg. 28)		\$	82	
5 Conservatorship/Probate (Disallowed on Pg. 28)		\$	1,390	
			<b>Charge for Services Provided</b>	
			\$ 35,502	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No                    Page 15, Line 1e				

**Schedule of Resident Statistics**

	License No. 2428		Report for Year Ended 9/30/2017		Page 8 of 37			
	Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	160	160			160	160		
B. On last day of THIS report period	160	160			160	160		
2. Number of Residents								
A. As of midnight of PREVIOUS report period	113	113			113	113		
B. As of midnight of THIS report period	125	125			131	125		
3. Total Number of Days Care Provided During Period								
A. Medicare	2,167	2,167			1,762	1,762		
B. Medicaid (Conn.)	38,539	38,539			28,920	28,920		
C. Medicaid (other states)								
D. Private Pay	2,045	2,045			1,181	1,181		
E. State SSI for RCH								
F. Other (Specify) Hospice, HMO & Private Insurance	1,015	1,015			755	755		
G. Total Care Days During Period (3A thru F)	43,766	43,766			32,618	32,618		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days								
B. Other Bed Reserve Days								
5. <b>Total Resident Days (3G + 4A + 4B)</b>	43,766	43,766			32,618	32,618		
					11,148	11,148		

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

Name of Facility Parkside Rehabilitation and Healthcare Center	License No. 2428	Report for Year Ended 9/30/2017	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

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

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	4	112		9				
Per Diem Rate								
a. One bed rm.	Various	209.01		500.00				
b. Two bed rms.	Various	209.01		325.00				
c. Three or more bed rms.	Various	209.01		225.00				

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,328	4,328		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,260	2,260		
2. Restorative Treatments				
C. Other	6,348	6,348		
<b>D. Total Physical Therapy Treatments</b>	<b>12,936</b>	<b>12,936</b>		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	1,616	1,616		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	274	274		
2. Restorative Treatments				
C. Other	816	816		
<b>D. Total Speech Therapy Treatments</b>	<b>2,706</b>	<b>2,706</b>		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	4,462	4,462		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,055	2,055		
2. Restorative Treatments				
C. Other	6,569	6,569		
<b>D. Total Occupational Therapy Treatments</b>	<b>13,086</b>	<b>13,086</b>		

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Parkside Rehabilitation and Healthcare Center, LLC of New	2428	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	82,500	397				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	176,191	2,163				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	194,910	8,850				
5. Dietary Service						
a. Head Dietitian	2,513	67				
b. Food Service Supervisor	65,224	2,150				
c. Dietary Workers	390,878	23,663				
6. Housekeeping Service						
a. Head Housekeeper	33,823	1,908				
b. Other Housekeeping Workers	311,473	22,054				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	86,821	2,241				
b. Other Maintenance Workers	76,779	3,329				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	121,122	7,638				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	214,360	3,921				
b. RN						
1. Direct Care	554,080	11,117				
2. Administrative**	240,045	6,796				
c. LPN						
1. Direct Care	1,555,657	47,004				
2. Administrative**	125,839	3,059				
d. Aides and Attendants	1,931,269	100,656				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	114,204	5,247				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	130,683	3,756				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	32,964	1,960				
<i>A-13. Total Salary Expenditures</i>	6,441,335	257,976				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Records	\$ 32,964	1,960				
<b>Total</b>	<b>\$ 32,964</b>	<b>1,960</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Respiratory Therapist	\$ 700	14				
<b>Total</b>	<b>\$ 700</b>	<b>14</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Parkside Rehabilitation and Healthcare Center, LLC of New Britain,		2428		9/30/2017		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section I - Operators/Owners</b>									
David Blumenkrantz	82,500		Non Discrim	Owner	397	A1			
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

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

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



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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of	
Parkside Rehabilitation and Healthcare Center, LLC of New Britain, C		2428		9/30/2017		12	37	
Name	Salary Paid		Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)						
<b>Section III - Administrators***</b>								
Donna Stango	176,191		Non Discrim Administrator	2,163	A2			
<b>Section IV - Assistant Administrators</b>								

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Parkside Rehabilitation and Healthcare Center, LLC	2428	9/30/2017	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	49,799	937				
2. Dentist	7,073	Monthly Fee				
3. Pharmacist	25,466	No hours				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	250,678	3,381				
b. Other						
6. Social Worker	2,500	16				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	41,000	280				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	113,020	1,224				
b. Other						
10. Occupational Therapist						
a. Resident Care	246,615	3,234				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	6,750	46				
2. Administrative***	15,800	85				
b. LPN						
1. Direct Care	30,464	514				
2. Administrative***						
c. Aides	50,587	1,484				
d. Other						
12. Other (Specify) See Attached Schedule	700	14				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>840,452</b>	<b>11,215</b>				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Parkside Rehabilitation and Healthcare Center, LLC of N		2428	9/30/2017		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Debra Weeks Jameson, RD 50 Louis Road, Middlefield, CT 06455	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Laura W Koski 33 Washington Road, Terryville, CT 06784	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
LTC Management, 174 Scott Road , Prospect CT, 6712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Guardian Consulting Services, Inc., 3333 New Hyde Park Road, Suite 202, New Hyde Park, NY	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
HealthPro Therapy Services, P.O. Box 78000, Dept 781668, Detroit, MI 48278-1668	Physcial, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
GHC Clinical Consultants LLC	Social Sevices Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
IPC Healthcare, Inc., PO Box 844929, Los Angeles, CA 90084-4929	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
IPC Healthcare Inc., PO Box 844929 , Los Angeles CA, 90084-4929	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Ready Nurse, PO Box 301076, Dallas, TX 75303	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network, LLC, 653 Main St, Plantsville, CT 06479	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
KWLS, Inc. dba worldwide staffing, 175 Dwight Rd, Suite 202, Longmeadow, MA 01106	LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Maxim Healthcare Services Inc., 12558 Collections Center Drive, Chicago IL 60693	LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Anne Cahill Dufour MA, RN, 23A Harbour Villiage, Branford, CT 06405	RN Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
GHC Clinical Consultants LLC	MDS Coordinator	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
GHC Clinical Consultants LLC	Risk Management Nurse	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Acute Care Gases Inc, 23 Nutmeg Valley Road, Wolcott CT 06716	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Parkside Rehabilitation and Healthcare Center, LL	2428	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 356,329	356,329			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 135,782	135,782			
4. Social Security (F.I.C.A.)	\$ 475,601	475,601			
5. Health Insurance	\$ 284,987	284,987			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 311	311			
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 3,138	3,138			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 103,667	103,667			
d. Accounting and Auditing	\$ 18,654	18,654			
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 35,502	35,502			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$ 30,601	30,601			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 25,489	25,489			
2. Cellular Phones	\$ 2,079	2,079			
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$				
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 580	580			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 1,035,777	1,035,777			
<b>Subtotal</b>	\$ 2,508,497	2,508,497			

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

(Carry Subtotals forward to next page)

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

Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Granc Attachment Page 15  
9/30/2017

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
HRA Admin Fees	\$ 1,643		
Medical Reimbursement	280		
Flu Shots	1,215		
<b>Total</b>	<b>\$ 3,138</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Parkside Rehabilitation and Healthcare Center, LLC of	2428	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	2,508,497	2,508,497			
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$ 1,333	1,333			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 1,674	1,674			
4. Employee Travel	\$ 6,021	6,021			
5. Education Expenses Related to Seminars and Conventions	\$ 3,911	3,911			
6. Automobile Expense (not purchase or depreciation)	\$				
7. Other (Specify) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted (all such expenses)	\$ 46,395	46,395			
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)*** See Attached Schedule	\$ 6,470	6,470			
4. Fund-Raising***	\$				
5. Medical Records	\$ 3,675	3,675			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$ 20	20			
7. Postage	\$ 3,563	3,563			
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 325	325			
9. Subscriptions	\$ 307	307			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 391,743	391,743			
12. Administrative Management Services**	\$				
13. Other (Specify) See Attached Schedule	\$ 22,495	22,495			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,996,429	2,996,429			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Admin Exp>Ads & PR	\$ 6,470		
<b>Total Other Advertising</b>	<b>\$ 6,470</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Gen Nsg Exp>Licenses	\$ 40		
Dietary Exp>Licenses	270		
Admin Exp>Meals	3,319		
Admin Exp>Criminal Checks	6,937		
Admin Exp>Licenses	1,693		
Admin Exp>Bank Fees	6,855		
Non-Operating (Inc)/Exp	3,381		
<b>Total Other Administrative and General</b>	<b>\$ 22,495</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Parkside Rehabilitation and Healthcare Ce	License No. 2428	Report for Year Ended 9/30/2017	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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



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

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare Center, LLC of	2428	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 284,240	284,240		
2. Non-Food Supplies	\$ 29,502	29,502		
3. Other (Specify) _____ Dietary Equipment	\$ 10,482	10,482		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 6,250	6,250		
c. Management Services**	\$			
d. Other (Specify) _____	\$			
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 330,474</b>	<b>330,474</b>		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare Center, LLC of N		2428	9/30/2017	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	1,326	1,326	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	2,194	2,194	
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	7,125	7,125	
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>		\$	<b>10,645</b>	<b>10,645</b>	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4. All allocations should add to total recorded in 3E.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.  
 \*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Parkside Rehabilitation and Healthcare Center, I	2428	9/30/2017	20	37	
Item	Sq. Ft. Serviced by Personnel	Total	CCNH	RHNS	(Specify)
4. Housekeeping					
a. In-House Care					
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel Amt. \$				
c. Management Services*		\$			
d. Other ( <i>Specify</i> ) Housekeeping Supplies & Equipment		\$ 76,511	76,511		
4E. <b>Total Housekeeping Expenditures</b> (4a + b + c + d)		\$ 76,511	76,511		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy		\$			
2. Purchased from Pharmacy		\$ 220,852	220,852		
b. Medicine Cabinet Drugs		\$ 27,171	27,171		
c. Medical and Therapeutic Supplies		\$			
d. Ambulance/Limousine***		\$ 12,609	12,609		
e. Oxygen					
1. For Emergency Use		\$			
2. Other***		\$ 5,896	5,896		
f. X-rays and Related Radiological Procedures***		\$ 3,923	3,923		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$			
h. Laboratory***		\$ 14,533	14,533		
i. Recreation		\$ 22,898	22,898		
j. Other (Specify)**** See Attached Schedule		\$ 284,594	284,594		
5K. <b>Total Resident Care Expenditures</b> (5a - 5j)		\$ 592,476	592,476		

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

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

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

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

**Schedule of Other Resident Care**

Description	CCNH	RHNS	(Specify)
	-		
Gen Nsg Exp>Supplies	\$ 86,330		
Gen Nsg Exp>Equip-Minor	39,321		
Gen Nsg Exp>Equip-Rental	31,455		
Gen Nsg Exp>Software Rental	31,693		
Gen Nsg Exp>Incontinence Supplies	44,385		
Gen Nsg Exp>House	19,441		
IV Exp>RX	5,106		
Physical Therapy Exp>Supplies	664		
Physical Therapy Exp>Equip-Minor	266		
PEN Exp>Supplies	12,910		
Wound Care Exp>Supplies	730		
Wound Care Exp>Equip-Rental	690		
Urological & Ostomy Exp>Supplies	2,074		
Other Ancillary Exp>Physician Technical Charges>Adjustments	140		
Social Services Exp>Supplies	1,948		
Medical Waste Disposal	4,824		
Annual Equipment Safety Program & Servicing	2,467		
Sleep Apnea Equipment	150		
<b>Total Other Resident Care</b>	<b>\$ 284,594</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility		License No.		Report for Year Ended		Page of	
Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/a		2428		9/30/2017		21   37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***	
		Yes	No			CCNH	RHNS (Specify)
Horizon Aso	4512 Farragut Rd, Brooklyn, NY 11203	O	O	N/A	Payroll and Benefits Services	115,282	16 m11
Apex Healthcare Partners LLC	Suite 210, Monsey, NY 10952	O	O	N/A	Fiscal Services	109,000	16 m11
GHC Fiscal Services Group LLC	487 Oak Glen Road, Howell, NJ 07731	O	O	N/A	Resident Billing and Collection Services	102,000	16 m11
Strategic Health Care Solutions	2-8 Forest Glen Circle, Middletown, CT 06457	O	O	N/A	Managed Care Consulting Services	15,953	16 m11
CWPM LLC	P.O. Box 415, Plainville, CT 06062	O	O	N/A	Sanitation & Incineration	28,353	22 6f
Landscape Maintenance & Construction LLC		O	O	N/A	Landscaping and snow removal	21,571	22 6f
		O	O				
		O	O				
		O	O				
		O	O				
		O	O				
		O	O				
		O	O				
		O	O				
		O	O				

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

\*\* Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Parkside Rehabilitation and Healthcare Center,	2428	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 39,566	39,566				
b. Heat	\$ 37,245	37,245				
c. Light & Power	\$ 94,984	94,984				
d. Water	\$ 96,140	96,140				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 44,604	44,604				
f. Other ( <i>itemize</i> )	\$ 118,725	118,725				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 431,264	431,264				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 1,670	1,670				
d. Movable Equipment	\$ 9,402	9,402				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 11,072	11,072				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 10,511	10,511				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 10,511	10,511				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 840,000	840,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 149,594	149,594				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 36,249	36,249				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 1,047,426	1,047,426				

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

**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
	-		
Maintenance Exp>Supplies	\$ 32,422		
Maintenance Exp>Contracted Service	17,798		
Maintenance Exp>Sanitation & Incineration	28,353		
Maintenance Exp>Extermination	4,243		
Maintenance Exp>Landscaping	26,357		
Maintenance Exp>Equip-Minor	9,424		
Maintenance Exp>Equip-Rental	128		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 118,725</b>	<b>\$ -</b>	<b>\$ -</b>

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### Depreciation Schedule

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT		License No. 2428	Report for Year Ended 9/30/2017				Page 23	of 37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
<b>A. Land Improvements</b>								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
<b>A-4. Subtotal</b>								
<b>B. Building and Building Improvements</b>								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
<b>B-4. Subtotal</b>								
<b>C. Non-Movable Equipment</b>								
1. Acquired prior to this report period	10,921		10,921	1,092	S/L	10 Yrs	1,092	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	2,889		2,889		S/L	5 Yrs	578	
<b>C-4. Subtotal</b>								1,670
<b>D. Movable Equipment</b>								
1. Motor Vehicles (Specify name, model and year of each vehicle)								
a.								
b.								
c.								
d.								
<b>2. Movable Equipment</b>								
a. Acquired prior to this report period								
b. Disposals (attach schedule)								
c. Acquired during this report period (attach schedule)								
<b>D-3. Subtotal</b>								
<b>E. Total Depreciation</b>								9,402
								11,072



Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center  
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

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

Schedule of Building Improvements Acquired during this report period

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

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

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
2/1/2017	InSinkErator garbage disposal	\$ 2,889	5	\$ 578
<b>Total additions for Non-Movable Equipment</b>		\$ 2,889		\$ 578 *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3  
\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
11/1/2016	Laptops, monitors, & desktops	\$ 4,786	3	\$ 1,595
2/1/2017	3 beds & 5 mattresses	4,705	15	314
5/1/2017	HP server	10,369	5	2,074
6/1/2017	Network equipment	3,201	5	640
<b>Total additions for Movable Equipment</b>				
		\$ 23,061		\$ 4,623 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>				
		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
11/1/2016	Fire coughing	\$ 23,000	20	\$ 1,150
11/1/2016	Elevator repairs & parts	13,800	20	690
12/1/2016	Repaired walls of the bldg	9,040	20	452
12/1/2016	Resident room, bathroom repair	6,350	20	318
1/1/2017	Resident room, bathroom repair	3,000	20	150
2/1/2017	Floor 1 PT closet	2,000	20	100
2/1/2017	Floor 2 south wing shower room	2,500	20	125
2/1/2017	Plumbing - pipe repair	3,069	25	123
4/1/2017	Door replacement	2,769	20	138
5/1/2017	Hot-water pump	3,146	10	315
7/1/2017	Roofing	9,800	27	363
7/1/2017	Flooring	16,331	20	817
7/1/2017	Lock System	11,757	20	588
<b>Total additions for Leasehold Improvement</b>				
		\$ 106,562		\$ 5,329 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>				
		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of New H	License No. 2428		Report for Year Ended 9/30/2017		Page 24	of 37	
	Date of Acquisition Month Year	Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**
<b>A. Organization Expense</b>							
1.							
2.							
3.							
<b>A-4. Subtotal</b>							
<b>B. Mortgage Expense</b>							
1.							
2.							
3.							
<b>B-4. Subtotal</b>							
<b>C. Leasehold Improvements and Other</b>							
1. Acquired prior to this report period	Var	Various	71,571	5,182	S/L	Var	5,182
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)	Var	Various	106,562		S/L	Var	5,329
<b>C-4. Subtotal</b>							
<b>D. Total Amortization</b>							10,511
							10,511

\* 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.

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

System No.	Description	Date In Service	Method	Life	Historical Cost	2016 A/D	2017 Deprec.	2017 A/D	NBV
<b>NON-MOVABLE EQUIPMENT</b>									
	Supply & install service sink	3/1/2016	S/L	10	3,935	394	394	788	3,147
	AC startup	4/1/2016	S/L	10	3,404	340	340	680	2,724
	Repair to roof fans	7/1/2016	S/L	10	3,582	358	358	716	2,866
	InSinkErator garbage disposal	2/1/2017	S/L	5	2,889	-	578	578	2,311
<b>TOTAL NON-MOVABLE EQUIPMENT</b>					<b>13,810</b>	<b>1,092</b>	<b>1,670</b>	<b>2,762</b>	<b>11,048</b>
<b>MOVABLE EQUIPMENT</b>									
	4 low beds w/ rails	3/1/2016	S/L	15	3,689	246	246	492	3,197
	2 floor burnishers	4/1/2016	S/L	15	2,716	181	181	362	2,354
	5 low beds with rails	4/1/2016	S/L	15	4,735	316	316	632	4,103
	IT equipment	9/1/2016	S/L	3	6,932	2,311	2,311	4,622	2,310
	Lenovo think pads	9/1/2016	S/L	3	5,174	1,725	1,725	3,450	1,724
	Laptops, monitors, & desktops	11/1/2016	S/L	3	4,786	-	1,595	1,595	3,191
	3 beds & 5 mattresses	2/1/2017	S/L	15	4,705	-	314	314	4,391
	HP server	5/1/2017	S/L	5	10,369	-	2,074	2,074	8,295
	Network equipment	6/1/2017	S/L	5	3,201	-	640	640	2,561
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>46,307</b>	<b>4,779</b>	<b>9,402</b>	<b>14,181</b>	<b>32,126</b>
<b>LEASEHOLD IMPROVEMENTS</b>									
	Wiring for repairs to roof fan	3/1/2016	S/L	27	2,741	102	102	204	2,537
	Elevator work	3/1/2016	S/L	20	3,658	183	183	366	3,292
	Install piston packing/clean	3/1/2016	S/L	20	6,029	301	301	602	5,427
	Fire stopping system	3/1/2016	S/L	25	30,000	1,200	1,200	2,400	27,600
	Generator work	3/1/2016	S/L	5	11,964	2,393	2,393	4,786	7,178
	Wiring	4/1/2016	S/L	27	3,641	135	135	270	3,371
	Door equipment	5/1/2016	S/L	15	3,302	220	220	440	2,862
	Tracing and installing new phone lines	6/1/2016	S/L	10	2,718	272	272	544	2,174
	Installed sinks	7/1/2016	S/L	20	7,518	376	376	752	6,766
	Fire coughing	11/1/2016	S/L	20	23,000	-	1,150	1,150	21,850
	Elevator repairs & parts	11/1/2016	S/L	20	13,800	-	690	690	13,110
	Repaired walls of the bldg	12/1/2016	S/L	20	9,040	-	452	452	8,588
	Resident room, bathroom repair	12/1/2016	S/L	20	6,350	-	318	318	6,032
	Resident room, bathroom repair	1/1/2017	S/L	20	3,000	-	150	150	2,850
	Floor 1 PT closet	2/1/2017	S/L	20	2,000	-	100	100	1,900
	Floor 2 south wing shower room	2/1/2017	S/L	20	2,500	-	125	125	2,375
	Plumbing - pipe repair	2/1/2017	S/L	25	3,069	-	123	123	2,946
	Door replacement	4/1/2017	S/L	20	2,769	-	138	138	2,631
	Hot-water pump	5/1/2017	S/L	10	3,146	-	315	315	2,831
	Roofing	7/1/2017	S/L	27	9,800	-	363	363	9,437
	Flooring	7/1/2017	S/L	20	16,331	-	817	817	15,514
	Lock System	7/1/2017	S/L	20	11,757	-	588	588	11,169
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>178,133</b>	<b>5,182</b>	<b>10,511</b>	<b>15,693</b>	<b>162,440</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>238,250</b>		<b>21,583</b>	<b>32,636</b>	<b>205,614</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>238,250</b>		<b>14,933</b>	<b>18,331</b>	<b>219,919</b>
<b>VARIANCE</b>							<b>6,650</b>	<b>14,305</b>	<b>(14,305)</b>

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

14,305

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

(6,650)

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

Name of Facility Parkside Rehabilitation and Healthcare	License No. 2428	Report for Year Ended 9/30/2017	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity				
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
Grand Street Real Estate, LLC, 2071 Flatbush Avenue Suite 22, Brooklyn, NY 11234	Building, real/personal property, equipment	03/01/16	3 Years	840,000

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Parkside Rehabilitation and Healthcare		2428	9/30/2017		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Parkside Rehabilitation and Healthc			2428	9/30/2017			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item			Rate	Amount				
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item			Rate	Amount				
Lender								
Address of Lender								
B. Item			Rate	Amount				
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify)				\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$				
14. Insurance								
a. Insurance on Property (buildings only)				\$	21,225	21,225		
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	63,320	63,320		
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$	3,003	3,003		
Crime & Surety Bond Insurance								
14d. Total Insurance Expenditures (14a + b + c)				\$	87,548	87,548		
15. Total All Expenditures (A-13 thru C-14)				\$	12,854,560	12,854,560		

**D. Adjustments to Statement of Expenditures**

Name of Facility				License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare Center, LLC of New Br				2428	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 246,615	246,615		
7.			Other - See attached Schedule	\$ 10,782	10,782		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 103,667	103,667		
10.	15	1d/e	Accounting & Legal	\$ 23,966	23,966		
11.	15	1h1	Telephone	\$ 37	37		
12.	15	1h2	Cellular Telephone	\$ 639	639		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 1,674	1,674		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 4,150	4,150		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 6,470	6,470		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 330	330		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 20	20		
23.			Other - See attached Schedule	\$ 9,084	9,084		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 407,434	407,434		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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



**Schedule of Other Salaries Adjustment**

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

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Respiratory Therapist	\$ 700		
13	B5a	Prior Year Contracted PT Expense	9,113		
13	B9a	Prior Year Contracted ST Expense	969		
<b>Total Other Fees Adjustments</b>			\$ 10,782	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Admin Exp>Meals	\$ 3,319		
16	m13	Admin Exp>Bank Fees	1,417		
16	m13	Non-Operating (Inc)/Exp	3,381		
16	m8a	Chamber of Commerce Dues	325		
16	m11	Prior Year Contracted Svc Expense	392		
16	m11	Prior Year Contracted Svc Apex Expense	250		
<b>Total Other A&amp;G Adjustments</b>			\$ 9,084	\$ -	\$ -

**Grandview Rehabilitation and Healthcare Center  
Disallowance Schedule for Cell Phones  
September 30, 2017**

	<u>Amount</u>
Total Cell Phone Expense	2,079 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,440
Full Year Cost Report (365 out of 365 Days)	<u>100%</u>
Revised Allowable Cost	\$ 1,440
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<u><u>\$ 639</u></u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare Center, LLC of New				2428	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward</b>				\$ 407,434	407,434		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 220,852	220,852		
28.	20	5d	Ambulance/Limousine	\$ 12,609	12,609		
29.	20	5f	X-rays, etc	\$ 3,923	3,923		
30.	20	5h	Laboratory	\$ 14,533	14,533		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 5,896	5,896		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 29,433	29,433		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 4,187	4,187		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 152	152		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				\$ 699,019	699,019		

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

Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center  
9/30/2017

#### Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
18	2b	Prior Year Dietary P/S Credit	\$ (949)		
20	5i	Prior Year Activity P/S Expense	130		
20	5i	Cable TV Disallowance (See Attached)	6,449		
20	5j	IV Exp>RX	5,106		
20	5j	PEN Exp>Supplies	12,910		
20	5j	Wound Care Exp>Supplies	730		
20	5j	Wound Care Exp>Equip-Rental	690		
20	5j	Urological & Ostomy Exp>Supplies	2,074		
20	5j	Other Ancillary Exp>Physician Technical Charges>Adjustments	140		
20	5j	Sleep Apnea Equipment	150		
20	5j	Gen Nsg Exp>Equip-Minor (Prior Year Expense)	605		
20	5j	Gen Nsg Exp>Equip-Rental (Prior Year Expense)	1,398		
<b>Total Other Ancillary Costs</b>			<b>\$ 29,433</b>	<b>\$ -</b>	<b>\$ -</b>

#### Schedule of Excess Movable Equipment Depreciation

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

#### Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6e	Owner's Vehicle Lease	\$ 2,300		
22	6a	Prior Year Maintenance Expenses	3,531		
22	6c	Prior Year Maintenance Credit	(1,644)		
<b>Total Other Property Adjustments</b>			<b>\$ 4,187</b>	<b>\$ -</b>	<b>\$ -</b>

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records	\$ 152		
<b>Total Other Adjustments</b>			\$ 152	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Grandview Rehabilitation and Healthcare Center  
Disallowance Schedule for Cable TV  
September 30, 2017**

	<u>Amount</u>	
Total Cable TV Expense acct # 8510-087-00	\$ 10,049	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	12	
Total Allowable Cost	<u>\$ 3,600</u>	
Full Year Cost Report (365 out of 365 Days)	100%	
Revised Allowable Cost	<u>\$ 3,600</u>	
<b>Disallowed Cable TV</b>	<u><u>\$ 6,449</u></u>	

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
Parkside Rehabilitation and Healthcare	C 2428	9/30/2017		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 30,832,000	30,832,000			
b. Medicaid Room and Board Contractual Allowance **	\$ (22,776,066)	(22,776,066)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,752,000	1,752,000			
b. Medicare Room and Board Contractual Allowance **	\$ (612,210)	(612,210)			
4. a. Private-Pay Residents and Other	\$ 2,430,400	2,430,400			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,617,277)	(1,617,277)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 108,266	108,266			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (108,266)	(108,266)			
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 240,386	240,386			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (129,453)	(129,453)			
c. Physical Therapy - Non-Medicare	\$ 115,860	115,860			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (104,295)	(104,295)			
4. a. Speech Therapy - Medicare	\$ 147,247	147,247			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (41,738)	(41,738)			
c. Speech Therapy - Non-Medicare	\$ 47,689	47,689			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (33,378)	(33,378)			
5. a. Occupational Therapy - Medicare	\$ 247,708	247,708			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (131,018)	(131,018)			
c. Occupational Therapy - Non-Medicare	\$ 120,025	120,025			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (103,392)	(103,392)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 3,274	3,274			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (324,268)	(324,268)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 10,063,494	10,063,494			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 1,363,312	1,363,312			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 1,363,312	1,363,312			
<b>VI. Total All Revenue</b> (III + V)	\$ 11,426,806	11,426,806			

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

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

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Vaccine Rev>Medicare A	\$ 126		
30 II 6a	Vaccine Rev>Medicare A>C/A	(126)		
30 II 6a	Vaccine Rev>Medicare B	3,274		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 3,274</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Vaccine Rev>Medicaid	\$ 776		
30 II 6b	Vaccine Rev>Medicaid>C/A	(776)		
30 II 6b	Vaccine Rev>Insurance	166		
30 II 6b	Vaccine Rev>Insurance>C/A	(110)		
30 II 6b	Other Rev>Medicaid>Adjustments	(300,000)		
30 II 6b	Other Rev>Write-offs-Sequester	(24,324)		
<b>Total Other Resident Revenue</b>		<b>\$ (324,268)</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

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

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Medical Records	\$ 152		
30 IV 8	Loan Forgiveness (Balance sheet related - No expense to offset)	1,330,000		
30 IV 8	Loan Interest Forgiveness (No interest expense reported to offset)	33,160		
<b>Total Other Revenue</b>		<b>\$ 1,363,312</b>	<b>\$ -</b>	<b>\$ -</b>



### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare	2428	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	442,322
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,538,066
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	1,185,319
4. Inventories			\$	
5. Prepaid Expenses			\$	183,359
a. Prepaid Expenses	1,922			
b. Prepaid Expenses>Licenses	1,384			
c. Prepaid Expenses>Insurance	136,949			
d. Prepaid Expenses>RE Taxes	43,104			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	3,349,066
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>178,133</u>		\$	162,440
	Accum. Depreciation <u>15,693</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>13,810</u>		\$	11,048
	Accum. Depreciation <u>2,762</u>	Net		
6. Movable Equipment	*Historical Cost <u>46,307</u>		\$	32,126
	Accum. Depreciation <u>14,181</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	14,305
F/S vs C/R NBV	14,305			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	219,919

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare C	2428	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	3,568,985
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )			\$	10,180
Other Assets>Deposits		10,180		
_____			\$	
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	10,180
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	3,579,165

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare Center,		2428	9/30/2017	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	986,735
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	215,405
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	3,049,559
Other Current Payables>Resident Fu		48,717	Other Accrued>Provider	221,130	
AR Related Payables>Write-offs-Ser		(7,386)	Other Accrued>Insuranc	55,254	
Other Accrued & Other Accrued>Ac		2,361,546	Other Accrued>RE Taxe	60,013	
Other Accrued>Accounting Fees		10,285	Current Debt>Working C	300,000	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>4,251,699</b>

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

(Carry Total forward to next page)

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

Name of Facility Parkside Rehabilitation and Healthcare Cent		License No. 2428	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,251,699	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties ( <i>itemize</i> )					
\$					
Name and Address of Lender		Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )					
Due to Liability		1,307,922		\$	1,307,922
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$	1,307,922
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$	5,559,621

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

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare	2428	9/30/2017	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(559,352)
6. Gain or Loss for Period	10/1/2016	thru 9/30/2017	\$	(1,421,104)
7. Total Net Worth			\$	(1,980,456)
<b>C. Total Reserves and Net Worth</b>			\$	(1,980,456)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,579,165

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare C	2428	9/30/2017	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2016		\$	(1,014,351)
B.	Total Revenue <i>(From Statement of Revenue Page 30)</i>		\$	11,426,806
C.	Total Expenditures <i>(From Statement of Expenditures Page 27)</i>		\$	12,847,910
D.	Net Income or Deficit		\$	(1,421,104)
E.	Balance		\$	(2,435,455)
F.	Additions			
	1. Additional Capital Contributed <i>(itemize)</i>			
	Expenses Per Page 27	\$12,854,560		
	F/S vs C/R Depreciation	(6,650)		
	Expenses Per F/S	\$12,847,910		
	2. Other <i>(itemize)</i>			
	Prior Year Adjustment	490,000		
	Rounding	(1)		
F-3.	Total Additions		\$	489,999
G.	Deductions			
	1. Drawings of Owners/Operators/Partners <i>(Specify)</i>		\$	
	Name and Address <i>(No., City, State, Zip)</i>	Title	Amount	
	2. Other Withdrawals <i>(Specify)</i>		\$	35,000
	Purpose	Amount		
	Distributions	35,000		
	3. Total Deductions		\$	35,000
H.	<b>Balance at End of Period</b>		\$	(1,980,456)
	09/30/17			

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

Name of Facility Parkside Rehabilitation and Healthcare	License No. 2428	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title	Date Signed	
Printed Name of Preparer				
Matthew S. Bavalack				
Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	

**Subject to the attached accountants' consulting report**

## ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center for the year ended September 30, 2017, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

**MARCUM LLP**

New Haven, CT  
February 5, 2018



# Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

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

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

Yes No

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

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

Yes No

2. Are the methods of allocating costs consistent with cost year 2016? If not, explain the reporting change.

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

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

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

Yes No

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

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

Yes No

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

Explanation:

Yes No

6. During cost year 2017, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

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

Yes No

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

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

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2016?

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

Yes No

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

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

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Client: **Grandview Rehabilitation and Healthcare Center**  
 Engagement: **Medicaid - Grandview Rehabilitation and Healthcare Center**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
1000-400-15	Cash>Petty Cash>Other	736.00			736.00
1000-402-00	Cash>Facility Deposits	20,443.00			20,443.00
1000-403-00	Cash>Operating	372,361.00			372,361.00
1000-421-00	Cash>Resident Funds	65.00			65.00
1005-421-00	Restricted Cash>Resident Funds	48,717.00			48,717.00
1010-000-15	Accounts Receivable>Other	(52,285.00)			(52,285.00)
1010-201-00	Accounts Receivable>Medicare A	89,475.00			89,475.00
1010-203-00	Accounts Receivable>Private	108,522.00			108,522.00
1010-204-00	Accounts Receivable>Medicaid	1,064,558.00			1,064,558.00
1010-207-00	Accounts Receivable>Hospice	(10,099.00)			(10,099.00)
1010-208-00	Accounts Receivable>Insurance	118,581.00			118,581.00
1010-409-00	Accounts Receivable>Clearing	(253.00)			(253.00)
1010-450-00	Accounts Receivable>Allow for Doubtful Accts	(165,573.00)			(165,573.00)
1010-457-00	Accounts Receivable>Write-offs-Uncollectible	385,140.00			385,140.00
1015-201-00	Third Party Settl>Medicare A	658.00			658.00
1015-201-75	Third Party Settl>Medicare A>Non-dual Bad Debts	25,438.00			25,438.00
1015-201-76	Third Party Settl>Medicare A>Dual Bad Debts	17.00			17.00
1030-000-00	Prepaid Expenses	1,922.00			1,922.00
1030-069-00	Prepaid Expenses>Licenses	1,384.00			1,384.00
1030-208-00	Prepaid Expenses>Insurance	136,949.00			136,949.00
1030-766-00	Prepaid Expenses>RE Taxes	43,104.00			43,104.00
1035-575-00	Other Current Receivables>Due to/from Prior Owner	1,159,206.00			1,159,206.00
1050-603-00	Fixed Assets>Leasehold Improvements	178,133.00			178,133.00
1050-604-00	Fixed Assets>Equip-Fixed	13,810.00			13,810.00
1050-605-00	Fixed Assets>Equip-Moveable	15,845.00			15,845.00
1050-607-00	Fixed Assets>Computer Hardware	30,462.00			30,462.00
1051-603-00	Accum Depn>Leasehold Improvements	(6,493.00)			(6,493.00)
1051-604-00	Accum Depn>Equip-Fixed	(1,774.00)			(1,774.00)
1051-605-00	Accum Depn>Equip-Moveable	(4,031.00)			(4,031.00)
1051-607-00	Accum Depn>Computer Hardware	(6,033.00)			(6,033.00)
1080-671-00	Other Assets>Deposits	10,180.00			10,180.00
2005-000-00	Accounts Payable	(986,735.00)			(986,735.00)
2010-421-00	Other Current Payables>Resident Funds	(48,717.00)			(48,717.00)
2011-456-00	AR Related Payables>Write-offs-Sequester	7,386.00			7,386.00
2020-001-00	Accrued Wages & Related>Wages	(107,162.00)			(107,162.00)
2020-756-00	Accrued Wages & Related>Benefit Time	(108,243.00)			(108,243.00)
2025-000-00	Other Accrued	(2,360,065.00)			(2,360,065.00)
2025-000-16	Other Accrued>Adjustments	(1,481.00)			(1,481.00)
2025-064-00	Other Accrued>Accounting Fees	(10,285.00)			(10,285.00)
2025-118-00	Other Accrued>Provider Tax	(221,130.00)			(221,130.00)
2025-208-00	Other Accrued>Insurance	(55,254.00)			(55,254.00)
2025-766-00	Other Accrued>RE Taxes	(60,013.00)			(60,013.00)
2030-783-00	Current Debt>Working Capital	(300,000.00)			(300,000.00)
2040-000-00	Due To/(From)	(1,307,922.00)			(1,307,922.00)
3015-981-00	Members' Equity>Capital Distributions	35,000.00			35,000.00
3015-997-00	Members' Equity>Retained Earnings	524,352.00			524,352.00
5001-201-01	R&B>Medicare A>Certified	(1,752,000.00)			(1,752,000.00)
5001-201-03	R&B>Medicare A>C/A	612,210.00			612,210.00
5001-203-01	R&B>Private>Certified	(1,617,600.00)			(1,617,600.00)
5001-203-03	R&B>Private>C/A	1,128,548.00			1,128,548.00
5001-204-01	R&B>Medicaid>Certified	(30,832,000.00)			(30,832,000.00)
5001-204-03	R&B>Medicaid>C/A	22,772,848.00			22,772,848.00
5001-204-77	R&B>Medicaid>Reserve	3,218.00			3,218.00
5001-207-01	R&B>Hospice>Certified	(188,000.00)			(188,000.00)
5001-207-03	R&B>Hospice>C/A	140,336.00			140,336.00
5001-208-01	R&B>Insurance>Certified	(624,800.00)			(624,800.00)
5001-208-03	R&B>Insurance>C/A	348,393.00			348,393.00
5012-201-00	Pharmacy Rev>Medicare A	(108,266.00)			(108,266.00)
5012-201-03	Pharmacy Rev>Medicare A>C/A	108,266.00			108,266.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
5025-201-00	Speech Therapy Rev>Medicare A	(41,812.00)			(41,812.00)
5025-201-03	Speech Therapy Rev>Medicare A>C/A	41,812.00			41,812.00
5025-202-00	Speech Therapy Rev>Medicare B	(105,435.00)			(105,435.00)
5025-202-03	Speech Therapy Rev>Medicare B>C/A	(74.00)			(74.00)
5025-203-00	Speech Therapy Rev>Private	(3,578.00)			(3,578.00)
5025-204-00	Speech Therapy Rev>Medicaid	(23,322.00)			(23,322.00)
5025-204-03	Speech Therapy Rev>Medicaid>C/A	22,963.00			22,963.00
5025-208-00	Speech Therapy Rev>Insurance	(20,789.00)			(20,789.00)
5025-208-03	Speech Therapy Rev>Insurance>C/A	10,415.00			10,415.00
5026-201-00	Physical Therapy Rev>Medicare A	(129,453.00)			(129,453.00)
5026-201-03	Physical Therapy Rev>Medicare A>C/A	129,453.00			129,453.00
5026-202-00	Physical Therapy Rev>Medicare B	(110,933.00)			(110,933.00)
5026-203-00	Physical Therapy Rev>Private	(1,997.00)			(1,997.00)
5026-204-00	Physical Therapy Rev>Medicaid	(67,472.00)			(67,472.00)
5026-204-03	Physical Therapy Rev>Medicaid>C/A	66,280.00			66,280.00
5026-208-00	Physical Therapy Rev>Insurance	(46,391.00)			(46,391.00)
5026-208-03	Physical Therapy Rev>Insurance>C/A	38,015.00			38,015.00
5027-201-00	Occup Therapy Rev>Medicare A	(131,018.00)			(131,018.00)
5027-201-03	Occup Therapy Rev>Medicare A>C/A	131,018.00			131,018.00
5027-202-00	Occup Therapy Rev>Medicare B	(116,690.00)			(116,690.00)
5027-203-00	Occup Therapy Rev>Private	(2,792.00)			(2,792.00)
5027-204-00	Occup Therapy Rev>Medicaid	(63,149.00)			(63,149.00)
5027-204-03	Occup Therapy Rev>Medicaid>C/A	61,774.00			61,774.00
5027-208-00	Occup Therapy Rev>Insurance	(54,084.00)			(54,084.00)
5027-208-03	Occup Therapy Rev>Insurance>C/A	41,618.00			41,618.00
5060-201-00	Vaccine Rev>Medicare A	(126.00)			(126.00)
5060-201-03	Vaccine Rev>Medicare A>C/A	126.00			126.00
5060-202-00	Vaccine Rev>Medicare B	(3,274.00)			(3,274.00)
5060-204-00	Vaccine Rev>Medicaid	(776.00)			(776.00)
5060-204-03	Vaccine Rev>Medicaid>C/A	776.00			776.00
5060-208-00	Vaccine Rev>Insurance	(166.00)			(166.00)
5060-208-03	Vaccine Rev>Insurance>C/A	110.00			110.00
5900-025-00	Other Rev>Miscellaneous	(152.00)			(152.00)
5900-204-16	Other Rev>Medicaid>Adjustments	300,000.00			300,000.00
5900-456-00	Other Rev>Write-offs-Sequester	24,324.00			24,324.00
6115-022-00	Gen Nsg Exp>Supplies	86,330.00			86,330.00
6115-024-00	Gen Nsg Exp>Contracted Service	10,366.00		(9,691.00)	675.00
6115-024-92	Gen Nsg Exp>Contracted Service>Global	17,625.00		(17,625.00)	0.00
6115-026-00	Gen Nsg Exp>Forms & Printing	765.00			765.00
6115-032-00	Gen Nsg Exp>Training & Educ	1,633.00			1,633.00
6115-046-00	Gen Nsg Exp>Med Director Fees	41,000.00			41,000.00
6115-053-00	Gen Nsg Exp>Oxygen	5,896.00			5,896.00
6115-054-00	Gen Nsg Exp>Barber & Beauty	20.00			20.00
6115-067-00	Gen Nsg Exp>Hiring	23,400.00			23,400.00
6115-069-00	Gen Nsg Exp>Licenses	40.00			40.00
6115-080-00	Gen Nsg Exp>Equip-Minor	39,321.00			39,321.00
6115-081-00	Gen Nsg Exp>Equip-Rental	49,276.00		(17,821.00)	31,455.00
6115-082-00	Gen Nsg Exp>Software Rental	31,087.00		606.00	31,693.00
6115-102-00	Gen Nsg Exp>Incontinence Supplies	44,385.00			44,385.00
6115-103-00	Gen Nsg Exp>House	19,441.00			19,441.00
6115-103-15	Gen Nsg Exp>House>Other	10,327.00			10,327.00
6115-103-17	Gen Nsg Exp>House>Add-on	8,788.00			8,788.00
6115-131-00	Gen Nsg Exp>Dental	7,073.00			7,073.00
6115-279-00	Gen Nsg Exp>Transportation	227.00			227.00
6115-279-15	Gen Nsg Exp>Transportation>Other	1,106.00			1,106.00
6115-285-00	Gen Nsg Exp>Ambulance services	12,609.00			12,609.00
6130-001-20	Nursing Admin>Wages>Director	124,125.00		7,603.00	131,728.00
6130-001-21	Nursing Admin>Wages>Assistant Director	68,440.00		9,004.00	77,444.00
6130-001-25	Nursing Admin>Wages>RN	0.00		10,810.00	10,810.00
6130-001-29	Nursing Admin>Wages>MDS / RNAC	119,750.00		(102,017.00)	17,733.00
6130-001-30	Nursing Admin>Wages>QA/ Infection Control	76,573.00			76,573.00
6130-001-34	Nursing Admin>Wages>Case Manager	52,229.00			52,229.00
6130-001-36	Nursing Admin>Wages>Staff Coordinator	32,874.00		4,006.00	36,880.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
6130-002-21	Nursing Admin>OT Wages>Assistant Director	1,477.00			1,477.00
6130-002-29	Nursing Admin>OT Wages>MDS / RNAC	4,354.00			4,354.00
6130-002-30	Nursing Admin>OT Wages>QA/ Infection Control	15,088.00			15,088.00
6130-002-36	Nursing Admin>OT Wages>Staff Coordinator	1,003.00			1,003.00
6130-008-20	Nursing Admin>Bonus Pay>Director	3,300.00			3,300.00
6130-008-21	Nursing Admin>Bonus Pay>Assistant Director	411.00			411.00
6130-008-29	Nursing Admin>Bonus Pay>MDS / RNAC	13,000.00		(13,000.00)	0.00
6130-008-30	Nursing Admin>Bonus Pay>QA/ Infection Control	6,500.00			6,500.00
6130-008-34	Nursing Admin>Bonus Pay>Case Manager	8,500.00			8,500.00
6130-008-36	Nursing Admin>Bonus Pay>Staff Coordinator	10,375.00			10,375.00
6130-010-00	Nursing Admin>Wages-V,H,S	31,940.00		(31,940.00)	0.00
6130-011-00	Nursing Admin>Wages-Holiday	10,305.00		(10,305.00)	0.00
6130-017-00	Nursing Admin>Workers Comp	33,412.00			33,412.00
6130-019-12	Nursing Admin>PR Taxes>Fica	42,622.00			42,622.00
6130-019-13	Nursing Admin>PR Taxes>SUI	7,378.00			7,378.00
6130-019-14	Nursing Admin>PR Taxes>FUI	441.00			441.00
6216-001-25	Cert Nsg Exp>Wages>RN	400,094.00		23,926.00	424,020.00
6216-001-26	Cert Nsg Exp>Wages>LPN	1,132,651.00		67,881.00	1,200,532.00
6216-001-27	Cert Nsg Exp>Wages>CNA	1,274,816.00		88,475.00	1,363,291.00
6216-002-25	Cert Nsg Exp>OT Wages>RN	36,310.00			36,310.00
6216-002-26	Cert Nsg Exp>OT Wages>LPN	63,711.00			63,711.00
6216-002-27	Cert Nsg Exp>OT Wages>CNA	47,128.00			47,128.00
6216-008-25	Cert Nsg Exp>Bonus Pay>RN	93,750.00			93,750.00
6216-008-26	Cert Nsg Exp>Bonus Pay>LPN	291,414.00			291,414.00
6216-008-27	Cert Nsg Exp>Bonus Pay>CNA	520,850.00			520,850.00
6216-010-00	Cert Nsg Exp>Wages-V,H,S	148,116.00		(148,116.00)	0.00
6216-011-00	Cert Nsg Exp>Wages-Holiday	32,166.00		(32,166.00)	0.00
6216-012-25	Cert Nsg Exp>Agency>RN	6,750.00			6,750.00
6216-012-26	Cert Nsg Exp>Agency>LPN	31,705.00		(1,241.00)	30,464.00
6216-012-27	Cert Nsg Exp>Agency>CNA	49,346.00		1,241.00	50,587.00
6216-017-00	Cert Nsg Exp>Workers Comp	214,369.00			214,369.00
6216-019-12	Cert Nsg Exp>PR Taxes>Fica	304,814.00			304,814.00
6216-019-13	Cert Nsg Exp>PR Taxes>SUI	78,776.00			78,776.00
6216-019-14	Cert Nsg Exp>PR Taxes>FUI	5,262.00			5,262.00
6812-024-00	Pharmacy Exp>Contracted Service	25,466.00			25,466.00
6812-024-15	Pharmacy Exp>Contracted Service>Other	18,475.00			18,475.00
6812-050-00	Pharmacy Exp>RX	14,223.00			14,223.00
6812-103-00	Pharmacy Exp>House	8,056.00			8,056.00
6812-105-00	Pharmacy Exp>Medicare Part D Non-covered	13,235.00			13,235.00
6812-201-00	Pharmacy Exp>Medicare A	119,825.00			119,825.00
6812-203-00	Pharmacy Exp>Private	5,376.00			5,376.00
6812-204-00	Pharmacy Exp>Medicaid	10,968.00			10,968.00
6812-205-00	Pharmacy Exp>Medicaid Pending	1.00			1.00
6812-208-00	Pharmacy Exp>Insurance	38,749.00			38,749.00
6813-050-00	IV Exp>RX	5,106.00			5,106.00
6825-024-00	Speech Therapy Exp>Contracted Service	1,209.00			1,209.00
6825-201-00	Speech Therapy Exp>Medicare A	15,862.00			15,862.00
6825-202-00	Speech Therapy Exp>Medicare B	79,993.00			79,993.00
6825-203-00	Speech Therapy Exp>Private	117.00			117.00
6825-204-00	Speech Therapy Exp>Medicaid	10,455.00			10,455.00
6825-208-00	Speech Therapy Exp>Insurance	4,554.00			4,554.00
6825-211-00	Speech Therapy Exp>Medicare HMO	470.00			470.00
6826-017-00	Physical Therapy Exp>Workers Comp	819.00			819.00
6826-022-00	Physical Therapy Exp>Supplies	664.00			664.00
6826-024-00	Physical Therapy Exp>Contracted Service	11,373.00			11,373.00
6826-080-00	Physical Therapy Exp>Equip-Minor	266.00			266.00
6826-201-00	Physical Therapy Exp>Medicare A	82,027.00			82,027.00
6826-202-00	Physical Therapy Exp>Medicare B	101,712.00			101,712.00
6826-203-00	Physical Therapy Exp>Private	139.00			139.00
6826-204-00	Physical Therapy Exp>Medicaid	33,303.00			33,303.00
6826-208-00	Physical Therapy Exp>Insurance	15,765.00			15,765.00
6826-211-00	Physical Therapy Exp>Medicare HMO	6,359.00			6,359.00
6827-017-00	Occup Therapy Exp>Workers Comp	1,097.00			1,097.00

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		9/30/2017			9/30/2017
6827-201-00	Occup Therapy Exp>Medicare A	80,672.00			80,672.00
6827-202-00	Occup Therapy Exp>Medicare B	111,513.00			111,513.00
6827-203-00	Occup Therapy Exp>Private	171.00			171.00
6827-204-00	Occup Therapy Exp>Medicaid	29,694.00			29,694.00
6827-208-00	Occup Therapy Exp>Insurance	17,011.00			17,011.00
6827-211-00	Occup Therapy Exp>Medicare HMO	7,554.00			7,554.00
6828-024-00	Inhalation Therapy Exp>Contracted Service	600.00		100.00	700.00
6829-022-00	PEN Exp>Supplies	12,910.00			12,910.00
6830-022-00	Wound Care Exp>Supplies	730.00			730.00
6830-081-00	Wound Care Exp>Equip-Rental	690.00			690.00
6831-022-00	Urological & Ostomy Exp>Supplies	2,074.00			2,074.00
6859-136-00	Other Ancillary Exp>Lab	14,533.00			14,533.00
6859-137-00	Other Ancillary Exp>Radiology	3,923.00			3,923.00
6859-141-16	Other Ancillary Exp>Physician Technical Charges>Adjustments	140.00			140.00
7714-001-20	Activity Exp>Wages>Director	35,808.00			35,808.00
7714-001-23	Activity Exp>Wages>Assistant	51,440.00			51,440.00
7714-002-23	Activity Exp>OT Wages>Assistant	849.00			849.00
7714-008-20	Activity Exp>Bonus Pay>Director	10,400.00			10,400.00
7714-008-23	Activity Exp>Bonus Pay>Assistant	7,200.00			7,200.00
7714-010-00	Activity Exp>Wages-V,H,S	5,673.00			5,673.00
7714-011-00	Activity Exp>Wages-Holiday	2,834.00			2,834.00
7714-017-00	Activity Exp>Workers Comp	6,610.00			6,610.00
7714-019-12	Activity Exp>PR Taxes>Fica	8,474.00			8,474.00
7714-019-13	Activity Exp>PR Taxes>SUI	2,729.00			2,729.00
7714-019-14	Activity Exp>PR Taxes>FUI	205.00			205.00
7714-022-00	Activity Exp>Supplies	4,856.00			4,856.00
7714-024-00	Activity Exp>Contracted Service	5,920.00			5,920.00
7714-080-00	Activity Exp>Equip-Minor	2,042.00			2,042.00
7714-081-00	Activity Exp>Equip-Rental	31.00			31.00
7741-001-20	Social Services Exp>Wages>Director	17,887.00			17,887.00
7741-001-23	Social Services Exp>Wages>Assistant	40,248.00			40,248.00
7741-001-54	Social Services Exp>Wages>Admissions	36,479.00			36,479.00
7741-002-23	Social Services Exp>OT Wages>Assistant	113.00			113.00
7741-002-54	Social Services Exp>OT Wages>Admissions	218.00			218.00
7741-008-20	Social Services Exp>Bonus Pay>Director	8,500.00			8,500.00
7741-008-23	Social Services Exp>Bonus Pay>Assistant	15,450.00			15,450.00
7741-008-54	Social Services Exp>Bonus Pay>Admissions	8,500.00			8,500.00
7741-010-00	Social Services Exp>Wages-V,H,S	2,523.00			2,523.00
7741-011-00	Social Services Exp>Wages-Holiday	765.00			765.00
7741-017-00	Social Services Exp>Workers Comp	7,226.00			7,226.00
7741-019-12	Social Services Exp>PR Taxes>Fica	9,857.00			9,857.00
7741-019-13	Social Services Exp>PR Taxes>SUI	3,954.00			3,954.00
7741-019-14	Social Services Exp>PR Taxes>FUI	307.00			307.00
7741-022-00	Social Services Exp>Supplies	1,948.00			1,948.00
7741-024-00	Social Services Exp>Contracted Service	0.00		2,500.00	2,500.00
7749-001-22	Medical Records Exp>Wages>Staff	28,588.00			28,588.00
7749-002-22	Medical Records Exp>OT Wages>Staff	156.00			156.00
7749-008-22	Medical Records Exp>Bonus Pay>Staff	1,550.00			1,550.00
7749-010-00	Medical Records Exp>Wages-V,H,S	1,814.00			1,814.00
7749-011-00	Medical Records Exp>Wages-Holiday	856.00			856.00
7749-017-00	Medical Records Exp>Workers Comp	2,140.00			2,140.00
7749-019-12	Medical Records Exp>PR Taxes>Fica	2,511.00			2,511.00
7749-019-13	Medical Records Exp>PR Taxes>SUI	1,019.00			1,019.00
7749-019-14	Medical Records Exp>PR Taxes>FUI	57.00			57.00
7749-024-00	Medical Records Exp>Contracted Service	3,675.00			3,675.00
7930-001-20	Dietary Exp>Wages>Director	48,290.00		6,534.00	54,824.00
7930-001-23	Dietary Exp>Wages>Assistant	147,024.00		4,907.00	151,931.00
7930-001-57	Dietary Exp>Wages>Cook	134,105.00		12,480.00	146,585.00
7930-001-58	Dietary Exp>Wages>Dietician	2,513.00			2,513.00
7930-002-23	Dietary Exp>OT Wages>Assistant	1,087.00			1,087.00
7930-002-57	Dietary Exp>OT Wages>Cook	1,539.00			1,539.00
7930-008-20	Dietary Exp>Bonus Pay>Director	10,400.00			10,400.00
7930-008-23	Dietary Exp>Bonus Pay>Assistant	42,886.00			42,886.00



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7930-008-57	Dietary Exp>Bonus Pay>Cook	46,850.00			46,850.00
7930-010-00	Dietary Exp>Wages-V,H,S	19,328.00		(19,328.00)	0.00
7930-011-00	Dietary Exp>Wages-Holiday	4,593.00		(4,593.00)	0.00
7930-017-00	Dietary Exp>Workers Comp	24,881.00			24,881.00
7930-019-12	Dietary Exp>PR Taxes>Fica	33,661.00			33,661.00
7930-019-13	Dietary Exp>PR Taxes>SUI	11,670.00			11,670.00
7930-019-14	Dietary Exp>PR Taxes>FUI	792.00			792.00
7930-022-00	Dietary Exp>Supplies	29,502.00			29,502.00
7930-023-00	Dietary Exp>Repairs & Maint	4,805.00		1,101.00	5,906.00
7930-024-00	Dietary Exp>Contracted Service	1,101.00		(1,101.00)	0.00
7930-024-58	Dietary Exp>Contracted Service>Dietician	49,799.00			49,799.00
7930-024-92	Dietary Exp>Contracted Service>Global	6,250.00			6,250.00
7930-032-00	Dietary Exp>Training & Educ	1,294.00			1,294.00
7930-035-00	Dietary Exp>Supplements	9,410.00			9,410.00
7930-036-00	Dietary Exp>Food	274,830.00			274,830.00
7930-069-00	Dietary Exp>Licenses	270.00			270.00
7930-080-00	Dietary Exp>Equip-Minor	10,482.00			10,482.00
8010-001-20	Admin Exp>Wages>Director	130,692.00		14,899.00	145,591.00
8010-001-23	Admin Exp>Wages>Assistant	55,388.00		(163.00)	55,225.00
8010-001-46	Admin Exp>Wages>Executive	82,500.00			82,500.00
8010-001-47	Admin Exp>Wages>Human Resources	28,341.00			28,341.00
8010-001-48	Admin Exp>Wages>Business Office	61,904.00		11,502.00	73,406.00
8010-002-23	Admin Exp>OT Wages>Assistant	391.00			391.00
8010-002-47	Admin Exp>OT Wages>Human Resources	184.00			184.00
8010-008-20	Admin Exp>Bonus Pay>Director	30,600.00			30,600.00
8010-008-23	Admin Exp>Bonus Pay>Assistant	19,800.00		163.00	19,963.00
8010-008-47	Admin Exp>Bonus Pay>Human Resources	8,500.00			8,500.00
8010-008-48	Admin Exp>Bonus Pay>Business Office	8,900.00			8,900.00
8010-010-00	Admin Exp>Wages-V,H,S	19,216.00		(19,216.00)	0.00
8010-011-00	Admin Exp>Wages-Holiday	7,185.00		(7,185.00)	0.00
8010-017-00	Admin Exp>Workers Comp	30,695.00			30,695.00
8010-019-12	Admin Exp>PR Taxes>Fica	27,606.00			27,606.00
8010-019-13	Admin Exp>PR Taxes>SUI	4,884.00			4,884.00
8010-019-14	Admin Exp>PR Taxes>FUI	348.00			348.00
8010-022-00	Admin Exp>Supplies	16,587.00			16,587.00
8010-023-00	Admin Exp>Repairs & Maint	1,425.00			1,425.00
8010-024-00	Admin Exp>Contracted Service	40,231.00		1,184.00	41,415.00
8010-024-91	Admin Exp>Contracted Service>Payroll Services	115,338.00			115,338.00
8010-024-92	Admin Exp>Contracted Service>Global	102,000.00			102,000.00
8010-024-99	Admin Exp>Contracted Service>Apex Healthcare	109,000.00			109,000.00
8010-026-00	Admin Exp>Forms & Printing	2,452.00			2,452.00
8010-031-00	Admin Exp>Travel	6,021.00			6,021.00
8010-032-00	Admin Exp>Training & Educ	934.00		50.00	984.00
8010-033-00	Admin Exp>Meals	939.00		2,380.00	3,319.00
8010-034-00	Admin Exp>Dues & Subscriptions	702.00		(702.00)	0.00
8010-058-00	Admin Exp>Cost Report Fees	6,651.00			6,651.00
8010-061-00	Admin Exp>IT Fees	19,472.00			19,472.00
8010-063-00	Admin Exp>Legal Fees	35,502.00			35,502.00
8010-064-00	Admin Exp>Accounting Fees	12,003.00			12,003.00
8010-065-00	Admin Exp>Criminal Checks	6,774.00		163.00	6,937.00
8010-067-00	Admin Exp>Hiring	22,995.00			22,995.00
8010-068-00	Admin Exp>Ads & PR	6,470.00			6,470.00
8010-069-00	Admin Exp>Licenses	1,673.00		20.00	1,693.00
8010-074-00	Admin Exp>Postage	3,563.00			3,563.00
8010-076-00	Admin Exp>Bank Fees	6,855.00			6,855.00
8010-080-00	Admin Exp>Equip-Minor	5,215.00			5,215.00
8010-081-00	Admin Exp>Equip-Rental	30,065.00		(24,483.00)	5,582.00
8010-082-00	Admin Exp>Software Rental	4,518.00			4,518.00
8010-116-00	Admin Exp>Auto	2,300.00			2,300.00
8250-001-20	Maintenance Exp>Wages>Director	68,116.00		6,805.00	74,921.00
8250-001-23	Maintenance Exp>Wages>Assistant	61,096.00		5,672.00	66,768.00
8250-002-23	Maintenance Exp>OT Wages>Assistant	1,511.00			1,511.00
8250-008-20	Maintenance Exp>Bonus Pay>Director	11,900.00			11,900.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
8250-008-23	Maintenance Exp>Bonus Pay>Assistant	8,500.00			8,500.00
8250-010-00	Maintenance Exp>Wages-V,H,S	9,289.00		(9,289.00)	0.00
8250-011-00	Maintenance Exp>Wages-Holiday	3,188.00		(3,188.00)	0.00
8250-017-00	Maintenance Exp>Workers Comp	9,678.00			9,678.00
8250-019-12	Maintenance Exp>PR Taxes>Fica	12,449.00			12,449.00
8250-019-13	Maintenance Exp>PR Taxes>SUI	3,105.00			3,105.00
8250-019-14	Maintenance Exp>PR Taxes>FUI	177.00			177.00
8250-022-00	Maintenance Exp>Supplies	32,422.00			32,422.00
8250-023-00	Maintenance Exp>Repairs & Maint	30,370.00			30,370.00
8250-024-00	Maintenance Exp>Contracted Service	17,798.00			17,798.00
8250-040-00	Maintenance Exp>Sanitation & Incineration	28,353.00			28,353.00
8250-041-00	Maintenance Exp>Extermination	4,243.00			4,243.00
8250-043-00	Maintenance Exp>Landscaping	26,357.00			26,357.00
8250-080-00	Maintenance Exp>Equip-Minor	9,424.00			9,424.00
8250-081-00	Maintenance Exp>Equip-Rental	128.00			128.00
8340-001-20	Housekeeping Exp>Wages>Director	32,483.00		1,058.00	33,541.00
8340-001-23	Housekeeping Exp>Wages>Assistant	223,482.00		14,109.00	237,591.00
8340-002-20	Housekeeping Exp>OT Wages>Director	282.00			282.00
8340-002-23	Housekeeping Exp>OT Wages>Assistant	1,982.00			1,982.00
8340-008-23	Housekeeping Exp>Bonus Pay>Assistant	71,900.00			71,900.00
8340-010-00	Housekeeping Exp>Wages-V,H,S	11,062.00		(11,062.00)	0.00
8340-011-00	Housekeeping Exp>Wages-Holiday	4,105.00		(4,105.00)	0.00
8340-017-00	Housekeeping Exp>Workers Comp	19,669.00			19,669.00
8340-019-12	Housekeeping Exp>PR Taxes>Fica	25,749.00			25,749.00
8340-019-13	Housekeeping Exp>PR Taxes>SUI	10,075.00			10,075.00
8340-019-14	Housekeeping Exp>PR Taxes>FUI	784.00			784.00
8340-022-00	Housekeeping Exp>Supplies	71,501.00			71,501.00
8340-080-00	Housekeeping Exp>Equip-Minor	5,010.00			5,010.00
8360-001-23	Laundry Exp>Wages>Assistant	78,005.00			78,005.00
8360-002-23	Laundry Exp>OT Wages>Assistant	559.00			559.00
8360-008-23	Laundry Exp>Bonus Pay>Assistant	38,500.00			38,500.00
8360-010-00	Laundry Exp>Wages-V,H,S	3,594.00			3,594.00
8360-011-00	Laundry Exp>Wages-Holiday	464.00			464.00
8360-017-00	Laundry Exp>Workers Comp	5,733.00			5,733.00
8360-019-12	Laundry Exp>PR Taxes>Fica	8,999.00			8,999.00
8360-019-13	Laundry Exp>PR Taxes>SUI	3,576.00			3,576.00
8360-019-14	Laundry Exp>PR Taxes>FUI	243.00			243.00
8360-022-00	Laundry Exp>Supplies	7,125.00			7,125.00
8360-023-00	Laundry Exp>Repairs & Maint	1,865.00			1,865.00
8360-024-00	Laundry Exp>Contracted Service	2,194.00			2,194.00
8360-038-00	Laundry Exp>Linens	1,326.00			1,326.00
8410-000-00	Bad Debt Exp	103,667.00			103,667.00
8510-062-00	Telephone & Utility Exp>Telephone	21,546.00			21,546.00
8510-083-00	Telephone & Utility Exp>Oil	844.00			844.00
8510-084-00	Telephone & Utility Exp>Gas	36,401.00			36,401.00
8510-085-00	Telephone & Utility Exp>Electric	94,984.00			94,984.00
8510-086-00	Telephone & Utility Exp>Water/Sewer	96,140.00			96,140.00
8510-087-00	Telephone & Utility Exp>Cable TV	10,049.00			10,049.00
8510-093-00	Telephone & Utility Exp>Cell Phone	2,079.00			2,079.00
8510-094-00	Telephone & Utility Exp>Internet	3,943.00			3,943.00
8770-015-00	Employee Benefits Exp>Employee Benefits	7,355.00		(4,217.00)	3,138.00
8770-019-12	Employee Benefits Exp>PR Taxes>Fica	(1,141.00)			(1,141.00)
8770-027-00	Employee Benefits Exp>Retirement Plan	311.00			311.00
8770-757-00	Employee Benefits Exp>Health Insurance	281,293.00			281,293.00
8770-757-15	Employee Benefits Exp>Health Insurance>Other	3,694.00			3,694.00
8776-110-00	Business Insurance Exp>Liability & Other	63,320.00			63,320.00
8776-112-00	Business Insurance Exp>Crime	693.00			693.00
8776-113-00	Business Insurance Exp>Surety Bond	2,310.00			2,310.00
8776-115-00	Business Insurance Exp>Property	21,225.00			21,225.00
9176-118-00	Taxes Exp>Provider Tax	1,035,777.00			1,035,777.00
9176-119-00	Taxes Exp>Non-Property	280.00			280.00
9176-765-00	Taxes Exp>Franchise Tax	300.00			300.00
9176-766-00	Taxes Exp>RE Taxes	149,594.00			149,594.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
9176-767-00	Taxes Exp>Personal Prop Taxes	36,249.00			36,249.00
9276-783-00	Operating Interest (Inc)/Exp>Working Capital	(33,160.00)		33,160.00	0.00
9376-000-00	Rent Exp	840,000.00			840,000.00
9576-603-00	Depreciation Exp>Leasehold Improvements	5,096.00			5,096.00
9576-604-00	Depreciation Exp>Equip-Fixed	1,285.00			1,285.00
9576-605-00	Depreciation Exp>Equip-Moveable	2,855.00			2,855.00
9576-607-00	Depreciation Exp>Computer Hardware	5,697.00			5,697.00
9999-000-00	Non-Operating (Inc)/Exp	3,381.00			3,381.00
9999-992-00	Non-Operating (Inc)/Exp>Realized Gain/Loss	(1,330,000.00)		(33,160.00)	(1,363,160.00)
Marcum 101	Case Mix Manager (LVN)	0.00		125,839.00	125,839.00
Marcum 102	Leased Equipment	0.00		42,304.00	42,304.00
Marcum 103	Waste Disposal	0.00		4,824.00	4,824.00
Marcum 104	Admin Exp>Chamber Dues	0.00		325.00	325.00
Marcum 105	Admin Exp>Flowers/Gifts	0.00		1,674.00	1,674.00
Marcum 106	Admin Exp>Subscriptions	0.00		307.00	307.00
Marcum 107	Contracted ST - Dysphagia	0.00		360.00	360.00
Marcum 108	Annual Equipment Safety Program & Servicing	0.00		2,467.00	2,467.00
Marcum 109	Sleep Apnea Equipment	0.00		150.00	150.00
Marcum 110	Contracted MDS Coordinator	0.00		10,750.00	10,750.00
Marcum 111	Contracted Risk Management Nurse	0.00		4,375.00	4,375.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **Grandview Rehabilitation and Healthcare Center**  
 Engagement: **Medicaid - Grandview Rehabilitation and Healthcare Center**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Schedule**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE 9/30/2017	FINAL 9/30/2017
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [1]</b>	<b>Operators/Owners</b>				
8010-001-46	Admin Exp>Wages>Executive	82,500.00		0.00	82,500.00
<b>Subtotal [1]</b>	<b>Operators/Owners</b>	<u>82,500.00</u>		<u>0.00</u>	<u>82,500.00</u>
<b>Subgroup : [2]</b>	<b>Administrators</b>				
8010-001-20	Admin Exp>Wages>Director	130,692.00		14,899.00	145,591.00
			RJE - 2	14,899.00	
8010-008-20	Admin Exp>Bonus Pay>Director	30,600.00		0.00	30,600.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<u>161,292.00</u>		<u>14,899.00</u>	<u>176,191.00</u>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
8010-001-23	Admin Exp>Wages>Assistant	55,388.00		(163.00)	55,225.00
			RJE - 2	(163.00)	
8010-001-47	Admin Exp>Wages>Human Resources	28,341.00		0.00	28,341.00
8010-001-48	Admin Exp>Wages>Business Office	61,904.00		11,502.00	73,406.00
			RJE - 2	11,502.00	
8010-002-23	Admin Exp>OT Wages>Assistant	391.00		0.00	391.00
8010-002-47	Admin Exp>OT Wages>Human Resourc	184.00		0.00	184.00
8010-008-23	Admin Exp>Bonus Pay>Assistant	19,800.00		163.00	19,963.00
			RJE - 2	163.00	
8010-008-47	Admin Exp>Bonus Pay>Human Resourc	8,500.00		0.00	8,500.00
8010-008-48	Admin Exp>Bonus Pay>Business Office	8,900.00		0.00	8,900.00
8010-010-00	Admin Exp>Wages-V,H,S	19,216.00		(19,216.00)	0.00
			RJE - 2	(19,216.00)	
8010-011-00	Admin Exp>Wages-Holiday	7,185.00		(7,185.00)	0.00
			RJE - 2	(7,185.00)	
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<u>209,809.00</u>		<u>(14,899.00)</u>	<u>194,910.00</u>
<b>Subgroup : [5A]</b>	<b>Head Dietitian</b>				
7930-001-58	Dietary Exp>Wages>Dietician	2,513.00		0.00	2,513.00
			RJE - 2	0.00	
<b>Subtotal [5A]</b>	<b>Head Dietitian</b>	<u>2,513.00</u>		<u>0.00</u>	<u>2,513.00</u>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>				
7930-001-20	Dietary Exp>Wages>Director	48,290.00		6,534.00	54,824.00
			RJE - 2	6,534.00	
7930-008-20	Dietary Exp>Bonus Pay>Director	10,400.00		0.00	10,400.00
<b>Subtotal [5B]</b>	<b>Food Service Supervisor</b>	<u>58,690.00</u>		<u>6,534.00</u>	<u>65,224.00</u>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
7930-001-23	Dietary Exp>Wages>Assistant	147,024.00		4,907.00	151,931.00
			RJE - 2	4,907.00	
7930-001-57	Dietary Exp>Wages>Cook	134,105.00		12,480.00	146,585.00
			RJE - 2	12,480.00	
7930-002-23	Dietary Exp>OT Wages>Assistant	1,087.00		0.00	1,087.00
7930-002-57	Dietary Exp>OT Wages>Cook	1,539.00		0.00	1,539.00
7930-008-23	Dietary Exp>Bonus Pay>Assistant	42,886.00		0.00	42,886.00
			RJE - 2	0.00	
7930-008-57	Dietary Exp>Bonus Pay>Cook	46,850.00		0.00	46,850.00
7930-010-00	Dietary Exp>Wages-V,H,S	19,328.00		(19,328.00)	0.00
			RJE - 2	(19,328.00)	
7930-011-00	Dietary Exp>Wages-Holiday	4,593.00		(4,593.00)	0.00
			RJE - 2	(4,593.00)	
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<u>397,412.00</u>		<u>(6,534.00)</u>	<u>390,878.00</u>
<b>Subgroup : [6A]</b>	<b>Head Housekeeper</b>				
8340-001-20	Housekeeping Exp>Wages>Director	32,483.00		1,058.00	33,541.00
			RJE - 2	1,058.00	

8340-002-20	Housekeeping Exp>OT Wages>Director	282.00	0.00	282.00
<b>Subtotal [6A]</b>	<b>Head Housekeeper</b>	<b>32,765.00</b>	<b>1,058.00</b>	<b>33,823.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>			
8340-001-23	Housekeeping Exp>Wages>Assistant	223,482.00	14,109.00	237,591.00
			RJE - 2 14,109.00	
8340-002-23	Housekeeping Exp>OT Wages>Assistan	1,982.00	0.00	1,982.00
8340-008-23	Housekeeping Exp>Bonus Pay>Assistan	71,900.00	0.00	71,900.00
			RJE - 2 0.00	
8340-010-00	Housekeeping Exp>Wages-V,H,S	11,062.00	(11,062.00)	0.00
			RJE - 2 (11,062.00)	
8340-011-00	Housekeeping Exp>Wages-Holiday	4,105.00	(4,105.00)	0.00
			RJE - 2 (4,105.00)	
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<b>312,531.00</b>	<b>(1,058.00)</b>	<b>311,473.00</b>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>			
8250-001-20	Maintenance Exp>Wages>Director	68,116.00	6,805.00	74,921.00
			RJE - 2 6,805.00	
8250-008-20	Maintenance Exp>Bonus Pay>Director	11,900.00	0.00	11,900.00
<b>Subtotal [7A]</b>	<b>Engineer or Chief of Maintenance</b>	<b>80,016.00</b>	<b>6,805.00</b>	<b>86,821.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>			
8250-001-23	Maintenance Exp>Wages>Assistant	61,096.00	5,672.00	66,768.00
			RJE - 2 5,672.00	
8250-002-23	Maintenance Exp>OT Wages>Assistant	1,511.00	0.00	1,511.00
8250-008-23	Maintenance Exp>Bonus Pay>Assistant	8,500.00	0.00	8,500.00
8250-010-00	Maintenance Exp>Wages-V,H,S	9,289.00	(9,289.00)	0.00
			RJE - 2 (9,289.00)	
8250-011-00	Maintenance Exp>Wages-Holiday	3,188.00	(3,188.00)	0.00
			RJE - 2 (3,188.00)	
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>83,584.00</b>	<b>(6,805.00)</b>	<b>76,779.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>			
8360-001-23	Laundry Exp>Wages>Assistant	78,005.00	0.00	78,005.00
8360-002-23	Laundry Exp>OT Wages>Assistant	559.00	0.00	559.00
8360-008-23	Laundry Exp>Bonus Pay>Assistant	38,500.00	0.00	38,500.00
8360-010-00	Laundry Exp>Wages-V,H,S	3,594.00	0.00	3,594.00
8360-011-00	Laundry Exp>Wages-Holiday	464.00	0.00	464.00
<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<b>121,122.00</b>	<b>0.00</b>	<b>121,122.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>			
6130-001-20	Nursing Admin>Wages>Director	124,125.00	7,603.00	131,728.00
			RJE - 2 7,603.00	
6130-001-21	Nursing Admin>Wages>Assistant Direct	68,440.00	9,004.00	77,444.00
			RJE - 2 9,004.00	
6130-002-21	Nursing Admin>OT Wages>Assistant Dir	1,477.00	0.00	1,477.00
6130-008-20	Nursing Admin>Bonus Pay>Director	3,300.00	0.00	3,300.00
6130-008-21	Nursing Admin>Bonus Pay>Assistant Dir	411.00	0.00	411.00
			RJE - 2 0.00	
6130-010-00	Nursing Admin>Wages-V,H,S	31,940.00	(31,940.00)	0.00
			RJE - 2 (31,940.00)	
6130-011-00	Nursing Admin>Wages-Holiday	10,305.00	(10,305.00)	0.00
			RJE - 2 (10,305.00)	
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>239,998.00</b>	<b>(25,638.00)</b>	<b>214,360.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>			
6216-001-25	Cert Nsg Exp>Wages>RN	400,094.00	23,926.00	424,020.00
			RJE - 2 23,926.00	
6216-002-25	Cert Nsg Exp>OT Wages>RN	36,310.00	0.00	36,310.00
6216-008-25	Cert Nsg Exp>Bonus Pay>RN	93,750.00	0.00	93,750.00
			RJE - 2 0.00	
6216-010-00	Cert Nsg Exp>Wages-V,H,S	148,116.00	(148,116.00)	0.00
			RJE - 2 (148,116.00)	
6216-011-00	Cert Nsg Exp>Wages-Holiday	32,166.00	(32,166.00)	0.00
			RJE - 2 (32,166.00)	
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>710,436.00</b>	<b>(156,356.00)</b>	<b>554,080.00</b>

<b>Subgroup : [12B2] RNs - Administrative</b>				
6130-001-25	Nursing Admin>Wages>RN	0.00	10,810.00	10,810.00
			RJE - 2	10,810.00
6130-001-29	Nursing Admin>Wages>MDS / RNAC	119,750.00	(102,017.00)	17,733.00
			RJE - 2	(102,017.00)
6130-001-30	Nursing Admin>Wages>QA/ Infection Co	76,573.00	0.00	76,573.00
6130-001-34	Nursing Admin>Wages>Case Manager	52,229.00	0.00	52,229.00
6130-001-36	Nursing Admin>Wages>Staff Coordinato	32,874.00	4,006.00	36,880.00
			RJE - 2	4,006.00
6130-002-29	Nursing Admin>OT Wages>MDS / RNAC	4,354.00	0.00	4,354.00
6130-002-30	Nursing Admin>OT Wages>QA/ Infectior	15,088.00	0.00	15,088.00
6130-002-36	Nursing Admin>OT Wages>Staff Coordir	1,003.00	0.00	1,003.00
6130-008-29	Nursing Admin>Bonus Pay>MDS / RNAC	13,000.00	(13,000.00)	0.00
			RJE - 2	(13,000.00)
6130-008-30	Nursing Admin>Bonus Pay>QA/ Infectior	6,500.00	0.00	6,500.00
6130-008-34	Nursing Admin>Bonus Pay>Case Manag	8,500.00	0.00	8,500.00
6130-008-36	Nursing Admin>Bonus Pay>Staff Coordir	10,375.00	0.00	10,375.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>340,246.00</b>	<b>(100,201.00)</b>	<b>240,045.00</b>
<b>Subgroup : [12C1] LPNs - Direct Care</b>				
6216-001-26	Cert Nsg Exp>Wages>LPN	1,132,651.00	67,881.00	1,200,532.00
			RJE - 2	67,881.00
6216-002-26	Cert Nsg Exp>OT Wages>LPN	63,711.00	0.00	63,711.00
6216-008-26	Cert Nsg Exp>Bonus Pay>LPN	291,414.00	0.00	291,414.00
			RJE - 2	0.00
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>1,487,776.00</b>	<b>67,881.00</b>	<b>1,555,657.00</b>
<b>Subgroup : [12C2] LPNs - Administrative</b>				
Marcum 101	Case Mix Manager (LVN)	0.00	125,839.00	125,839.00
			RJE - 2	125,839.00
<b>Subtotal [12C2]</b>	<b>LPNs - Administrative</b>	<b>0.00</b>	<b>125,839.00</b>	<b>125,839.00</b>
<b>Subgroup : [12D] Aides and Attendants</b>				
6216-001-27	Cert Nsg Exp>Wages>CNA	1,274,816.00	88,475.00	1,363,291.00
			RJE - 2	88,475.00
6216-002-27	Cert Nsg Exp>OT Wages>CNA	47,128.00	0.00	47,128.00
6216-008-27	Cert Nsg Exp>Bonus Pay>CNA	520,850.00	0.00	520,850.00
			RJE - 2	0.00
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>1,842,794.00</b>	<b>88,475.00</b>	<b>1,931,269.00</b>
<b>Subgroup : [12H] Recreation Workers</b>				
7714-001-20	Activity Exp>Wages>Director	35,808.00	0.00	35,808.00
7714-001-23	Activity Exp>Wages>Assistant	51,440.00	0.00	51,440.00
7714-002-23	Activity Exp>OT Wages>Assistant	849.00	0.00	849.00
7714-008-20	Activity Exp>Bonus Pay>Director	10,400.00	0.00	10,400.00
7714-008-23	Activity Exp>Bonus Pay>Assistant	7,200.00	0.00	7,200.00
7714-010-00	Activity Exp>Wages-V,H,S	5,673.00	0.00	5,673.00
7714-011-00	Activity Exp>Wages-Holiday	2,834.00	0.00	2,834.00
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>114,204.00</b>	<b>0.00</b>	<b>114,204.00</b>
<b>Subgroup : [12M] Social Workers/Case Management</b>				
7741-001-20	Social Services Exp>Wages>Director	17,887.00	0.00	17,887.00
7741-001-23	Social Services Exp>Wages>Assistant	40,248.00	0.00	40,248.00
7741-001-54	Social Services Exp>Wages>Admissions	36,479.00	0.00	36,479.00
7741-002-23	Social Services Exp>OT Wages>Assista	113.00	0.00	113.00
7741-002-54	Social Services Exp>OT Wages>Admiss	218.00	0.00	218.00
7741-008-20	Social Services Exp>Bonus Pay>Director	8,500.00	0.00	8,500.00
7741-008-23	Social Services Exp>Bonus Pay>Assista	15,450.00	0.00	15,450.00
7741-008-54	Social Services Exp>Bonus Pay>Admiss	8,500.00	0.00	8,500.00
7741-010-00	Social Services Exp>Wages-V,H,S	2,523.00	0.00	2,523.00
7741-011-00	Social Services Exp>Wages-Holiday	765.00	0.00	765.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>130,683.00</b>	<b>0.00</b>	<b>130,683.00</b>
<b>Subgroup : [12O] Other</b>				
7749-001-22	Medical Records Exp>Wages>Staff	28,588.00	0.00	28,588.00
7749-002-22	Medical Records Exp>OT Wages>Staff	156.00	0.00	156.00
7749-008-22	Medical Records Exp>Bonus Pay>Staff	1,550.00	0.00	1,550.00

7749-010-00	Medical Records Exp>Wages-V,H,S	1,814.00	0.00	1,814.00
7749-011-00	Medical Records Exp>Wages-Holiday	856.00	0.00	856.00
<b>Subtotal [120]</b>	<b>Other</b>	<b>32,964.00</b>	<b>0.00</b>	<b>32,964.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>6,441,335.00</b>	<b>0.00</b>	<b>6,441,335.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>			
<b>Subgroup : [1]</b>	<b>Dietitian</b>			
7930-024-00	Dietary Exp>Contracted Service	1,101.00	(1,101.00)	0.00
7930-024-58	Dietary Exp>Contracted Service>Dieticia	49,799.00	0.00	49,799.00
<b>Subtotal [1]</b>	<b>Dietitian</b>	<b>50,900.00</b>	<b>(1,101.00)</b>	<b>49,799.00</b>
<b>Subgroup : [2]</b>	<b>Dentist</b>			
6115-131-00	Gen Nsg Exp>Dental	7,073.00	0.00	7,073.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>7,073.00</b>	<b>0.00</b>	<b>7,073.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>			
6812-024-00	Pharmacy Exp>Contracted Service	25,466.00	0.00	25,466.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>25,466.00</b>	<b>0.00</b>	<b>25,466.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>			
6826-024-00	Physical Therapy Exp>Contracted Servic	11,373.00	0.00	11,373.00
6826-201-00	Physical Therapy Exp>Medicare A	82,027.00	0.00	82,027.00
6826-202-00	Physical Therapy Exp>Medicare B	101,712.00	0.00	101,712.00
6826-203-00	Physical Therapy Exp>Private	139.00	0.00	139.00
6826-204-00	Physical Therapy Exp>Medicaid	33,303.00	0.00	33,303.00
6826-208-00	Physical Therapy Exp>Insurance	15,765.00	0.00	15,765.00
6826-211-00	Physical Therapy Exp>Medicare HMO	6,359.00	0.00	6,359.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>250,678.00</b>	<b>0.00</b>	<b>250,678.00</b>
<b>Subgroup : [6]</b>	<b>Social Worker</b>			
7741-024-00	Social Services Exp>Contracted Service	0.00	2,500.00	2,500.00
<b>Subtotal [6]</b>	<b>Social Worker</b>	<b>0.00</b>	<b>2,500.00</b>	<b>2,500.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>			
6115-046-00	Gen Nsg Exp>Med Director Fees	41,000.00	0.00	41,000.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>41,000.00</b>	<b>0.00</b>	<b>41,000.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>			
6825-024-00	Speech Therapy Exp>Contracted Service	1,209.00	0.00	1,209.00
6825-201-00	Speech Therapy Exp>Medicare A	15,862.00	0.00	15,862.00
6825-202-00	Speech Therapy Exp>Medicare B	79,993.00	0.00	79,993.00
6825-203-00	Speech Therapy Exp>Private	117.00	0.00	117.00
6825-204-00	Speech Therapy Exp>Medicaid	10,455.00	0.00	10,455.00
6825-208-00	Speech Therapy Exp>Insurance	4,554.00	0.00	4,554.00
6825-211-00	Speech Therapy Exp>Medicare HMO	470.00	0.00	470.00
Marcum 107	Contracted ST - Dysphagia	0.00	360.00	360.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>112,660.00</b>	<b>360.00</b>	<b>113,020.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>			
6827-201-00	Occup Therapy Exp>Medicare A	80,672.00	0.00	80,672.00
6827-202-00	Occup Therapy Exp>Medicare B	111,513.00	0.00	111,513.00
6827-203-00	Occup Therapy Exp>Private	171.00	0.00	171.00
6827-204-00	Occup Therapy Exp>Medicaid	29,694.00	0.00	29,694.00
6827-208-00	Occup Therapy Exp>Insurance	17,011.00	0.00	17,011.00
6827-211-00	Occup Therapy Exp>Medicare HMO	7,554.00	0.00	7,554.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>246,615.00</b>	<b>0.00</b>	<b>246,615.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>			
6216-012-25	Cert Nsg Exp>Agency>RN	6,750.00	0.00	6,750.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b>6,750.00</b>	<b>0.00</b>	<b>6,750.00</b>
<b>Subgroup : [11A2]</b>	<b>RN's - Administrative</b>			
6115-024-00	Gen Nsg Exp>Contracted Service	10,366.00	(9,691.00)	675.00

Marcum 110	Contracted MDS Coordinator	0.00	RJE - 4	(9,691.00)	10,750.00	10,750.00
Marcum 111	Contracted Risk Management Nurse	0.00	RJE - 4	10,750.00	4,375.00	4,375.00
			RJE - 4	4,375.00		
<b>Subtotal [11A2]</b>	<b>RN's - Administrative</b>	<b>10,366.00</b>		<b>5,434.00</b>		<b>15,800.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>					
6216-012-26	Cert Nsg Exp>Agency>LPN	31,705.00		(1,241.00)		30,464.00
			RJE - 4	(1,241.00)		
<b>Subtotal [11B1]</b>	<b>LPN's - Direct Care</b>	<b>31,705.00</b>		<b>(1,241.00)</b>		<b>30,464.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>					
6216-012-27	Cert Nsg Exp>Agency>CNA	49,346.00		1,241.00		50,587.00
			RJE - 4	1,241.00		
<b>Subtotal [11C]</b>	<b>Aides</b>	<b>49,346.00</b>		<b>1,241.00</b>		<b>50,587.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>					
6115-024-92	Gen Nsg Exp>Contracted Service>Globe	17,625.00		(17,625.00)		0.00
			RJE - 4	(17,625.00)		
6828-024-00	Inhalation Therapy Exp>Contracted Serv	600.00		100.00		700.00
			RJE - 4	100.00		
<b>Subtotal [12]</b>	<b>Other</b>	<b>18,225.00</b>		<b>(17,525.00)</b>		<b>700.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>850,784.00</b>		<b>(10,332.00)</b>		<b>840,452.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>					
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>					
6130-017-00	Nursing Admin>Workers Comp	33,412.00		0.00		33,412.00
6216-017-00	Cert Nsg Exp>Workers Comp	214,369.00		0.00		214,369.00
6826-017-00	Physical Therapy Exp>Workers Comp	819.00		0.00		819.00
6827-017-00	Occup Therapy Exp>Workers Comp	1,097.00		0.00		1,097.00
7714-017-00	Activity Exp>Workers Comp	6,610.00		0.00		6,610.00
7741-017-00	Social Services Exp>Workers Comp	7,226.00		0.00		7,226.00
7749-017-00	Medical Records Exp>Workers Comp	2,140.00		0.00		2,140.00
7930-017-00	Dietary Exp>Workers Comp	24,881.00		0.00		24,881.00
8010-017-00	Admin Exp>Workers Comp	30,695.00		0.00		30,695.00
8250-017-00	Maintenance Exp>Workers Comp	9,678.00		0.00		9,678.00
8340-017-00	Housekeeping Exp>Workers Comp	19,669.00		0.00		19,669.00
8360-017-00	Laundry Exp>Workers Comp	5,733.00		0.00		5,733.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>356,329.00</b>		<b>0.00</b>		<b>356,329.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>					
6130-019-13	Nursing Admin>PR Taxes>SUI	7,378.00		0.00		7,378.00
6130-019-14	Nursing Admin>PR Taxes>FUI	441.00		0.00		441.00
6216-019-13	Cert Nsg Exp>PR Taxes>SUI	78,776.00		0.00		78,776.00
6216-019-14	Cert Nsg Exp>PR Taxes>FUI	5,262.00		0.00		5,262.00
7714-019-13	Activity Exp>PR Taxes>SUI	2,729.00		0.00		2,729.00
7714-019-14	Activity Exp>PR Taxes>FUI	205.00		0.00		205.00
7741-019-13	Social Services Exp>PR Taxes>SUI	3,954.00		0.00		3,954.00
7741-019-14	Social Services Exp>PR Taxes>FUI	307.00		0.00		307.00
7749-019-13	Medical Records Exp>PR Taxes>SUI	1,019.00		0.00		1,019.00
7749-019-14	Medical Records Exp>PR Taxes>FUI	57.00		0.00		57.00
7930-019-13	Dietary Exp>PR Taxes>SUI	11,670.00		0.00		11,670.00
7930-019-14	Dietary Exp>PR Taxes>FUI	792.00		0.00		792.00
8010-019-13	Admin Exp>PR Taxes>SUI	4,884.00		0.00		4,884.00
8010-019-14	Admin Exp>PR Taxes>FUI	348.00		0.00		348.00
8250-019-13	Maintenance Exp>PR Taxes>SUI	3,105.00		0.00		3,105.00
8250-019-14	Maintenance Exp>PR Taxes>FUI	177.00		0.00		177.00
8340-019-13	Housekeeping Exp>PR Taxes>SUI	10,075.00		0.00		10,075.00
8340-019-14	Housekeeping Exp>PR Taxes>FUI	784.00		0.00		784.00
8360-019-13	Laundry Exp>PR Taxes>SUI	3,576.00		0.00		3,576.00
8360-019-14	Laundry Exp>PR Taxes>FUI	243.00		0.00		243.00
<b>Subtotal [1A3]</b>	<b>Unemployment Insurance</b>	<b>135,782.00</b>		<b>0.00</b>		<b>135,782.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>					
6130-019-12	Nursing Admin>PR Taxes>Fica	42,622.00		0.00		42,622.00



6216-019-12	Cert Nsg Exp>PR Taxes>Fica	304,814.00	0.00	304,814.00
7714-019-12	Activity Exp>PR Taxes>Fica	8,474.00	0.00	8,474.00
7741-019-12	Social Services Exp>PR Taxes>Fica	9,857.00	0.00	9,857.00
7749-019-12	Medical Records Exp>PR Taxes>Fica	2,511.00	0.00	2,511.00
7930-019-12	Dietary Exp>PR Taxes>Fica	33,661.00	0.00	33,661.00
8010-019-12	Admin Exp>PR Taxes>Fica	27,606.00	0.00	27,606.00
8250-019-12	Maintenance Exp>PR Taxes>Fica	12,449.00	0.00	12,449.00
8340-019-12	Housekeeping Exp>PR Taxes>Fica	25,749.00	0.00	25,749.00
8360-019-12	Laundry Exp>PR Taxes>Fica	8,999.00	0.00	8,999.00
8770-019-12	Employee Benefits Exp>PR Taxes>Fica	(1,141.00)	0.00	(1,141.00)
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>475,601.00</b>	<b>0.00</b>	<b>475,601.00</b>
<b>Subgroup : [1A5] Health Insurance</b>				
8770-757-00	Employee Benefits Exp>Health Insuranc	281,293.00	0.00	281,293.00
8770-757-15	Employee Benefits Exp>Health Insuranc	3,694.00	0.00	3,694.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>284,987.00</b>	<b>0.00</b>	<b>284,987.00</b>
<b>Subgroup : [1A7] Pensions</b>				
8770-027-00	Employee Benefits Exp>Retirement Plan	311.00	0.00	311.00
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b>311.00</b>	<b>0.00</b>	<b>311.00</b>
<b>Subgroup : [1A9] Other</b>				
8770-015-00	Employee Benefits Exp>Employee Benef	7,355.00	(4,217.00)	3,138.00
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>7,355.00</b>	<b>(4,217.00)</b>	<b>3,138.00</b>
			RJE - 7	
			(4,217.00)	
			(4,217.00)	
<b>Subgroup : [1C] Bad Debts</b>				
8410-000-00	Bad Debt Exp	103,667.00	0.00	103,667.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>103,667.00</b>	<b>0.00</b>	<b>103,667.00</b>
<b>Subgroup : [1D] Accounting and Auditing</b>				
8010-058-00	Admin Exp>Cost Report Fees	6,651.00	0.00	6,651.00
8010-064-00	Admin Exp>Accounting Fees	12,003.00	0.00	12,003.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>18,654.00</b>	<b>0.00</b>	<b>18,654.00</b>
<b>Subgroup : [1E] Legal</b>				
8010-063-00	Admin Exp>Legal Fees	35,502.00	0.00	35,502.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>35,502.00</b>	<b>0.00</b>	<b>35,502.00</b>
<b>Subgroup : [1G] Office Supplies</b>				
6115-026-00	Gen Nsg Exp>Forms & Printing	765.00	0.00	765.00
8010-022-00	Admin Exp>Supplies	16,587.00	0.00	16,587.00
8010-026-00	Admin Exp>Forms & Printing	2,452.00	0.00	2,452.00
8010-080-00	Admin Exp>Equip-Minor	5,215.00	0.00	5,215.00
8010-081-00	Admin Exp>Equip-Rental	30,065.00	(24,483.00)	5,582.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>55,084.00</b>	<b>(24,483.00)</b>	<b>30,601.00</b>
			RJE - 3	
			(24,483.00)	
			(24,483.00)	
<b>Subgroup : [1H1] Telephone and Telegraph</b>				
8510-062-00	Telephone & Utility Exp>Telephone	21,546.00	0.00	21,546.00
8510-094-00	Telephone & Utility Exp>Internet	3,943.00	0.00	3,943.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>25,489.00</b>	<b>0.00</b>	<b>25,489.00</b>
<b>Subgroup : [1H2] Cellular Phones and Beepers</b>				
8510-093-00	Telephone & Utility Exp>Cell Phone	2,079.00	0.00	2,079.00
<b>Subtotal [1H2]</b>	<b>Cellular Phones and Beepers</b>	<b>2,079.00</b>	<b>0.00</b>	<b>2,079.00</b>
<b>Subgroup : [1J] Corporation Business Taxes</b>				
9176-119-00	Taxes Exp>Non-Property	280.00	0.00	280.00
9176-765-00	Taxes Exp>Franchise Tax	300.00	0.00	300.00
<b>Subtotal [1J]</b>	<b>Corporation Business Taxes</b>	<b>580.00</b>	<b>0.00</b>	<b>580.00</b>
<b>Subgroup : [1K3] Resident Day User Fee</b>				
9176-118-00	Taxes Exp>Provider Tax	1,035,777.00	0.00	1,035,777.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>1,035,777.00</b>	<b>0.00</b>	<b>1,035,777.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>2,537,197.00</b>	<b>(28,700.00)</b>	<b>2,508,497.00</b>

<b>Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>				
<b>Subgroup : [1] Resident Travel and Entertainment</b>				
6115-279-00	Gen Nsg Exp>Transportation	227.00	0.00	227.00
6115-279-15	Gen Nsg Exp>Transportation>Other	1,106.00	0.00	1,106.00
<b>Subtotal [1]</b>	<b>Resident Travel and Entertainment</b>	<b>1,333.00</b>	<b>0.00</b>	<b>1,333.00</b>
<b>Subgroup : [3] Gifts to Staff and Residents</b>				
Marcum 105	Admin Exp>Flowers/Gifts	0.00	1,674.00	1,674.00
			RJE - 7	1,674.00
<b>Subtotal [3]</b>	<b>Gifts to Staff and Residents</b>	<b>0.00</b>	<b>1,674.00</b>	<b>1,674.00</b>
<b>Subgroup : [4] Employee Travel</b>				
8010-031-00	Admin Exp>Travel	6,021.00	0.00	6,021.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>6,021.00</b>	<b>0.00</b>	<b>6,021.00</b>
<b>Subgroup : [5] Education Expense</b>				
6115-032-00	Gen Nsg Exp>Training & Educ	1,633.00	0.00	1,633.00
7930-032-00	Dietary Exp>Training & Educ	1,294.00	0.00	1,294.00
8010-032-00	Admin Exp>Training & Educ	934.00	50.00	984.00
			RJE - 8	50.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>3,861.00</b>	<b>50.00</b>	<b>3,911.00</b>
<b>Subgroup : [M1] Advertising Help Wanted</b>				
6115-067-00	Gen Nsg Exp>Hiring	23,400.00	0.00	23,400.00
8010-067-00	Admin Exp>Hiring	22,995.00	0.00	22,995.00
<b>Subtotal [M1]</b>	<b>Advertising Help Wanted</b>	<b>46,395.00</b>	<b>0.00</b>	<b>46,395.00</b>
<b>Subgroup : [M3] Advertising Other</b>				
8010-068-00	Admin Exp>Ads & PR	6,470.00	0.00	6,470.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>6,470.00</b>	<b>0.00</b>	<b>6,470.00</b>
<b>Subgroup : [M5] Medical Records</b>				
7749-024-00	Medical Records Exp>Contracted Service	3,675.00	0.00	3,675.00
<b>Subtotal [M5]</b>	<b>Medical Records</b>	<b>3,675.00</b>	<b>0.00</b>	<b>3,675.00</b>
<b>Subgroup : [M6] Barber and Beauty Supplies</b>				
6115-054-00	Gen Nsg Exp>Barber & Beauty	20.00	0.00	20.00
<b>Subtotal [M6]</b>	<b>Barber and Beauty Supplies</b>	<b>20.00</b>	<b>0.00</b>	<b>20.00</b>
<b>Subgroup : [M7] Postage</b>				
8010-074-00	Admin Exp>Postage	3,563.00	0.00	3,563.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>3,563.00</b>	<b>0.00</b>	<b>3,563.00</b>
<b>Subgroup : [M8] Dues and Membership Fees to Professional Associations</b>				
8010-034-00	Admin Exp>Dues & Subscriptions	702.00	(702.00)	0.00
			RJE - 8	(702.00)
<b>Subtotal [M8]</b>	<b>Dues and Membership Fees to Profess</b>	<b>702.00</b>	<b>(702.00)</b>	<b>0.00</b>
<b>Subgroup : [M8A] Dues to Chamber of Commerce</b>				
Marcum 104	Admin Exp>Chamber Dues	0.00	325.00	325.00
			RJE - 8	325.00
<b>Subtotal [M8A]</b>	<b>Dues to Chamber of Commerce</b>	<b>0.00</b>	<b>325.00</b>	<b>325.00</b>
<b>Subgroup : [M9] Subscriptions</b>				
Marcum 106	Admin Exp>Subscriptions	0.00	307.00	307.00
			RJE - 8	307.00
<b>Subtotal [M9]</b>	<b>Subscriptions</b>	<b>0.00</b>	<b>307.00</b>	<b>307.00</b>
<b>Subgroup : [M11] Services Provided by Contract</b>				
8010-024-00	Admin Exp>Contracted Service	40,231.00	1,184.00	41,415.00
			RJE - 4	1,184.00
8010-024-91	Admin Exp>Contracted Service>Payroll S	115,338.00	0.00	115,338.00
8010-024-92	Admin Exp>Contracted Service>Global	102,000.00	0.00	102,000.00
8010-024-99	Admin Exp>Contracted Service>Apex H	109,000.00	0.00	109,000.00
8010-061-00	Admin Exp>IT Fees	19,472.00	0.00	19,472.00
8010-082-00	Admin Exp>Software Rental	4,518.00	0.00	4,518.00

<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>390,559.00</b>	<b>1,184.00</b>	<b>391,743.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>			
6115-069-00	Gen Nsg Exp>Licenses	40.00	0.00	40.00
7930-069-00	Dietary Exp>Licenses	270.00	0.00	270.00
8010-033-00	Admin Exp>Meals	939.00	2,380.00	3,319.00
8010-065-00	Admin Exp>Criminal Checks	6,774.00	RJE - 7 2,380.00 163.00	6,937.00
8010-069-00	Admin Exp>Licenses	1,673.00	RJE - 7 163.00 20.00	1,693.00
8010-076-00	Admin Exp>Bank Fees	6,855.00	RJE - 8 20.00 0.00	6,855.00
9999-000-00	Non-Operating (Inc)/Exp	3,381.00	0.00	3,381.00
<b>Subtotal [M13]</b>	<b>Other</b>	<b>19,932.00</b>	<b>2,563.00</b>	<b>22,495.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (con</b>	<b>482,531.00</b>	<b>5,401.00</b>	<b>487,932.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>			
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>			
7930-035-00	Dietary Exp>Supplements	9,410.00	0.00	9,410.00
7930-036-00	Dietary Exp>Food	274,830.00	0.00	274,830.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>284,240.00</b>	<b>0.00</b>	<b>284,240.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>			
7930-022-00	Dietary Exp>Supplies	29,502.00	0.00	29,502.00
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>29,502.00</b>	<b>0.00</b>	<b>29,502.00</b>
<b>Subgroup : [2A3]</b>	<b>Other</b>			
7930-080-00	Dietary Exp>Equip-Minor	10,482.00	0.00	10,482.00
<b>Subtotal [2A3]</b>	<b>Other</b>	<b>10,482.00</b>	<b>0.00</b>	<b>10,482.00</b>
<b>Subgroup : [2B]</b>	<b>Purchased Services</b>			
7930-024-92	Dietary Exp>Contracted Service>Global	6,250.00	0.00	6,250.00
<b>Subtotal [2B]</b>	<b>Purchased Services</b>	<b>6,250.00</b>	<b>0.00</b>	<b>6,250.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>330,474.00</b>	<b>0.00</b>	<b>330,474.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>			
<b>Subgroup : [3A1]</b>	<b>Bed Linens, etc...washed, ironed..</b>			
8360-038-00	Laundry Exp>Linens	1,326.00	0.00	1,326.00
<b>Subtotal [3A1]</b>	<b>Bed Linens, etc...washed, ironed..</b>	<b>1,326.00</b>	<b>0.00</b>	<b>1,326.00</b>
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>			
8360-024-00	Laundry Exp>Contracted Service	2,194.00	0.00	2,194.00
<b>Subtotal [3B]</b>	<b>Purchased Services</b>	<b>2,194.00</b>	<b>0.00</b>	<b>2,194.00</b>
<b>Subgroup : [3D]</b>	<b>Other</b>			
8360-022-00	Laundry Exp>Supplies	7,125.00	0.00	7,125.00
<b>Subtotal [3D]</b>	<b>Other</b>	<b>7,125.00</b>	<b>0.00</b>	<b>7,125.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>10,645.00</b>	<b>0.00</b>	<b>10,645.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>			
<b>Subgroup : [4D]</b>	<b>Other</b>			
8340-022-00	Housekeeping Exp>Supplies	71,501.00	0.00	71,501.00
8340-080-00	Housekeeping Exp>Equip-Minor	5,010.00	0.00	5,010.00
<b>Subtotal [4D]</b>	<b>Other</b>	<b>76,511.00</b>	<b>0.00</b>	<b>76,511.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>			
6812-024-15	Pharmacy Exp>Contracted Service>Oth	18,475.00	0.00	18,475.00
6812-050-00	Pharmacy Exp>RX	14,223.00	0.00	14,223.00
6812-105-00	Pharmacy Exp>Medicare Part D Non-cov	13,235.00	0.00	13,235.00
6812-201-00	Pharmacy Exp>Medicare A	119,825.00	0.00	119,825.00
6812-203-00	Pharmacy Exp>Private	5,376.00	0.00	5,376.00
6812-204-00	Pharmacy Exp>Medicaid	10,968.00	0.00	10,968.00
6812-205-00	Pharmacy Exp>Medicaid Pending	1.00	0.00	1.00
6812-208-00	Pharmacy Exp>Insurance	36,749.00	0.00	36,749.00

<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>220,852.00</b>	<b>0.00</b>	<b>220,852.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>			
6115-103-15	Gen Nsg Exp>House>Other	10,327.00	0.00	10,327.00
6115-103-17	Gen Nsg Exp>House>Add-on	8,788.00	0.00	8,788.00
6812-103-00	Pharmacy Exp>House	8,056.00	0.00	8,056.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>27,171.00</b>	<b>0.00</b>	<b>27,171.00</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>			
6115-285-00	Gen Nsg Exp>Ambulance services	12,609.00	0.00	12,609.00
<b>Subtotal [5D]</b>	<b>Ambulance/Limousine</b>	<b>12,609.00</b>	<b>0.00</b>	<b>12,609.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>			
6115-053-00	Gen Nsg Exp>Oxygen	5,896.00	0.00	5,896.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>5,896.00</b>	<b>0.00</b>	<b>5,896.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>			
6859-137-00	Other Ancillary Exp>Radiology	3,923.00	0.00	3,923.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>3,923.00</b>	<b>0.00</b>	<b>3,923.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>			
6859-136-00	Other Ancillary Exp>Lab	14,533.00	0.00	14,533.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>14,533.00</b>	<b>0.00</b>	<b>14,533.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>			
7714-022-00	Activity Exp>Supplies	4,856.00	0.00	4,856.00
7714-024-00	Activity Exp>Contracted Service	5,920.00	0.00	5,920.00
7714-080-00	Activity Exp>Equip-Minor	2,042.00	0.00	2,042.00
7714-081-00	Activity Exp>Equip-Rental	31.00	0.00	31.00
8510-087-00	Telephone & Utility Exp>Cable TV	10,049.00	0.00	10,049.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>22,898.00</b>	<b>0.00</b>	<b>22,898.00</b>
<b>Subgroup : [5J]</b>	<b>Other</b>			
6115-022-00	Gen Nsg Exp>Supplies	86,330.00	0.00	86,330.00
6115-080-00	Gen Nsg Exp>Equip-Minor	39,321.00	0.00	39,321.00
6115-081-00	Gen Nsg Exp>Equip-Rental	49,276.00	(17,821.00)	31,455.00
			RJE - 3 (17,821.00)	
6115-082-00	Gen Nsg Exp>Software Rental	31,087.00	606.00	31,693.00
			RJE - 4 606.00	
6115-102-00	Gen Nsg Exp>Incontinence Supplies	44,385.00	0.00	44,385.00
6115-103-00	Gen Nsg Exp>House	19,441.00	0.00	19,441.00
6813-050-00	IV Exp>RX	5,106.00	0.00	5,106.00
6826-022-00	Physical Therapy Exp>Supplies	664.00	0.00	664.00
6826-080-00	Physical Therapy Exp>Equip-Minor	266.00	0.00	266.00
6829-022-00	PEN Exp>Supplies	12,910.00	0.00	12,910.00
6830-022-00	Wound Care Exp>Supplies	730.00	0.00	730.00
6830-081-00	Wound Care Exp>Equip-Rental	690.00	0.00	690.00
6831-022-00	Urological & Ostomy Exp>Supplies	2,074.00	0.00	2,074.00
6859-141-16	Other Ancillary Exp>Physician Technical	140.00	0.00	140.00
7741-022-00	Social Services Exp>Supplies	1,948.00	0.00	1,948.00
Marcum 103	Waste Disposal	0.00	4,824.00	4,824.00
			RJE - 4 4,824.00	
Marcum 108	Annual Equipment Safety Program & Ser	0.00	2,467.00	2,467.00
			RJE - 4 2,467.00	
Marcum 109	Sleep Apnea Equipment	0.00	150.00	150.00
			RJE - 4 150.00	
<b>Subtotal [5J]</b>	<b>Other</b>	<b>294,368.00</b>	<b>(9,774.00)</b>	<b>284,594.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Bas</b>	<b>678,761.00</b>	<b>(9,774.00)</b>	<b>668,987.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>			
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>			
7930-023-00	Dietary Exp>Repairs & Maint	4,805.00	1,101.00	5,906.00
			RJE - 1 1,101.00	
8010-023-00	Admin Exp>Repairs & Maint	1,425.00	0.00	1,425.00
8250-023-00	Maintenance Exp>Repairs & Maint	30,370.00	0.00	30,370.00
8360-023-00	Laundry Exp>Repairs & Maint	1,865.00	0.00	1,865.00

<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>38,465.00</b>	<b>1,101.00</b>	<b>39,566.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>			
8510-083-00	Telephone & Utility Exp>Oil	844.00	0.00	844.00
8510-084-00	Telephone & Utility Exp>Gas	36,401.00	0.00	36,401.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>37,245.00</b>	<b>0.00</b>	<b>37,245.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>			
8510-085-00	Telephone & Utility Exp>Electric	94,984.00	0.00	94,984.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>94,984.00</b>	<b>0.00</b>	<b>94,984.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>			
8510-086-00	Telephone & Utility Exp>Water/Sewer	96,140.00	0.00	96,140.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>96,140.00</b>	<b>0.00</b>	<b>96,140.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>			
8010-116-00	Admin Exp>Auto	2,300.00	0.00	2,300.00
Marcum 102	Leased Equipment	0.00	42,304.00	42,304.00
<b>Subtotal [6E]</b>	<b>Equipment Lease</b>	<b>2,300.00</b>	<b>42,304.00</b>	<b>44,604.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>			
8250-022-00	Maintenance Exp>Supplies	32,422.00	0.00	32,422.00
8250-024-00	Maintenance Exp>Contracted Service	17,798.00	0.00	17,798.00
8250-040-00	Maintenance Exp>Sanitation & Incinerati	28,353.00	0.00	28,353.00
8250-041-00	Maintenance Exp>Extermination	4,243.00	0.00	4,243.00
8250-043-00	Maintenance Exp>Landscaping	26,357.00	0.00	26,357.00
8250-080-00	Maintenance Exp>Equip-Minor	9,424.00	0.00	9,424.00
8250-081-00	Maintenance Exp>Equip-Rental	128.00	0.00	128.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>118,725.00</b>	<b>0.00</b>	<b>118,725.00</b>
<b>Subgroup : [7C]</b>	<b>Non-movable Equipment</b>			
9576-604-00	Depreciation Exp>Equip-Fixed	1,285.00	0.00	1,285.00
<b>Subtotal [7C]</b>	<b>Non-movable Equipment</b>	<b>1,285.00</b>	<b>0.00</b>	<b>1,285.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>			
9576-605-00	Depreciation Exp>Equip-Moveable	2,855.00	0.00	2,855.00
9576-607-00	Depreciation Exp>Computer Hardware	5,697.00	0.00	5,697.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<b>8,552.00</b>	<b>0.00</b>	<b>8,552.00</b>
<b>Subgroup : [8C]</b>	<b>Leasehold Improvements</b>			
9576-603-00	Depreciation Exp>Leasehold Improveme	5,096.00	0.00	5,096.00
<b>Subtotal [8C]</b>	<b>Leasehold Improvements</b>	<b>5,096.00</b>	<b>0.00</b>	<b>5,096.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>			
9376-000-00	Rent Exp	840,000.00	0.00	840,000.00
<b>Subtotal [9]</b>	<b>Rental Payments</b>	<b>840,000.00</b>	<b>0.00</b>	<b>840,000.00</b>
<b>Subgroup : [10A]</b>	<b>Real estate taxes paid by owner</b>			
9176-766-00	Taxes Exp>RE Taxes	149,594.00	0.00	149,594.00
<b>Subtotal [10A]</b>	<b>Real estate taxes paid by owner</b>	<b>149,594.00</b>	<b>0.00</b>	<b>149,594.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>			
9176-767-00	Taxes Exp>Personal Prop Taxes	36,249.00	0.00	36,249.00
<b>Subtotal [10C]</b>	<b>Personal property taxes</b>	<b>36,249.00</b>	<b>0.00</b>	<b>36,249.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>1,428,635.00</b>	<b>43,405.00</b>	<b>1,472,040.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>			
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>			
9276-783-00	Operating Interest (Inc)/Exp>Working Ca	(33,160.00)	33,160.00	0.00
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<b>(33,160.00)</b>	<b>33,160.00</b>	<b>0.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>			
8776-115-00	Business Insurance Exp>Property	21,225.00	0.00	21,225.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>21,225.00</b>	<b>0.00</b>	<b>21,225.00</b>

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<b>Subgroup : [14C1]</b>	<b>Umbrella</b>			
8776-110-00	Business Insurance Exp>Liability & Other	63,320.00	0.00	63,320.00
<b>Subtotal [14C1]</b>	<b>Umbrella</b>	<b>63,320.00</b>	<b>0.00</b>	<b>63,320.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>			
8776-112-00	Business Insurance Exp>Crime	693.00	0.00	693.00
8776-113-00	Business Insurance Exp>Surety Bond	2,310.00	0.00	2,310.00
<b>Subtotal [14C3]</b>	<b>Other</b>	<b>3,003.00</b>	<b>0.00</b>	<b>3,003.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>54,388.00</b>	<b>33,160.00</b>	<b>87,548.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>			
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>			
5001-204-01	R&B>Medicaid>Certified	(30,832,000.00)	0.00	(30,832,000.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(30,832,000.00)</b>	<b>0.00</b>	<b>(30,832,000.00)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>			
5001-204-03	R&B>Medicaid>C/A	22,772,848.00	0.00	22,772,848.00
5001-204-77	R&B>Medicaid>Reserve	3,218.00	0.00	3,218.00
<b>Subtotal [1B]</b>	<b>Medicaid room and board contractual</b>	<b>22,776,066.00</b>	<b>0.00</b>	<b>22,776,066.00</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>			
5001-201-01	R&B>Medicare A>Certified	(1,752,000.00)	0.00	(1,752,000.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(1,752,000.00)</b>	<b>0.00</b>	<b>(1,752,000.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>			
5001-201-03	R&B>Medicare A>C/A	612,210.00	0.00	612,210.00
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual</b>	<b>612,210.00</b>	<b>0.00</b>	<b>612,210.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>			
5001-203-01	R&B>Private>Certified	(1,617,600.00)	0.00	(1,617,600.00)
5001-207-01	R&B>Hospice>Certified	(188,000.00)	0.00	(188,000.00)
5001-208-01	R&B>Insurance>Certified	(624,800.00)	0.00	(624,800.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(2,430,400.00)</b>	<b>0.00</b>	<b>(2,430,400.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>			
5001-203-03	R&B>Private>C/A	1,128,548.00	0.00	1,128,548.00
5001-207-03	R&B>Hospice>C/A	140,336.00	0.00	140,336.00
5001-208-03	R&B>Insurance>C/A	348,393.00	0.00	348,393.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractu</b>	<b>1,617,277.00</b>	<b>0.00</b>	<b>1,617,277.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>			
5012-201-00	Pharmacy Rev>Medicare A	(108,266.00)	0.00	(108,266.00)
<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<b>(108,266.00)</b>	<b>0.00</b>	<b>(108,266.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>			
5012-201-03	Pharmacy Rev>Medicare A>C/A	108,266.00	0.00	108,266.00
<b>Subtotal [5B]</b>	<b>Prescription Drugs - Medicare Contract</b>	<b>108,266.00</b>	<b>0.00</b>	<b>108,266.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>			
5026-201-00	Physical Therapy Rev>Medicare A	(129,453.00)	0.00	(129,453.00)
5026-202-00	Physical Therapy Rev>Medicare B	(110,933.00)	0.00	(110,933.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(240,386.00)</b>	<b>0.00</b>	<b>(240,386.00)</b>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>			
5026-201-03	Physical Therapy Rev>Medicare A>C/A	129,453.00	0.00	129,453.00
<b>Subtotal [7B]</b>	<b>Physical Therapy - Medicare Contract</b>	<b>129,453.00</b>	<b>0.00</b>	<b>129,453.00</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>			
5026-203-00	Physical Therapy Rev>Private	(1,997.00)	0.00	(1,997.00)
5026-204-00	Physical Therapy Rev>Medicaid	(67,472.00)	0.00	(67,472.00)
5026-208-00	Physical Therapy Rev>Insurance	(46,391.00)	0.00	(46,391.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(115,860.00)</b>	<b>0.00</b>	<b>(115,860.00)</b>
<b>Subgroup : [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>			
5026-204-03	Physical Therapy Rev>Medicaid>C/A	66,280.00	0.00	66,280.00

5026-208-03	Physical Therapy Rev>Insurance>C/A	38,015.00	0.00	38,015.00
<b>Subtotal [7D]</b>	<b>Physical Therapy - Non-medicare Con</b>	<b>104,295.00</b>	<b>0.00</b>	<b>104,295.00</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>			
5025-201-00	Speech Therapy Rev>Medicare A	(41,812.00)	0.00	(41,812.00)
5025-202-00	Speech Therapy Rev>Medicare B	(105,435.00)	0.00	(105,435.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(147,247.00)</b>	<b>0.00</b>	<b>(147,247.00)</b>
<b>Subgroup : [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>			
5025-201-03	Speech Therapy Rev>Medicare A>C/A	41,812.00	0.00	41,812.00
5025-202-03	Speech Therapy Rev>Medicare B>C/A	(74.00)	0.00	(74.00)
<b>Subtotal [8B]</b>	<b>Speech Therapy - Medicare Contractu:</b>	<b>41,738.00</b>	<b>0.00</b>	<b>41,738.00</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>			
5025-203-00	Speech Therapy Rev>Private	(3,578.00)	0.00	(3,578.00)
5025-204-00	Speech Therapy Rev>Medicaid	(23,322.00)	0.00	(23,322.00)
5025-208-00	Speech Therapy Rev>Insurance	(20,789.00)	0.00	(20,789.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(47,689.00)</b>	<b>0.00</b>	<b>(47,689.00)</b>
<b>Subgroup : [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>			
5025-204-03	Speech Therapy Rev>Medicaid>C/A	22,963.00	0.00	22,963.00
5025-208-03	Speech Therapy Rev>Insurance>C/A	10,415.00	0.00	10,415.00
<b>Subtotal [8D]</b>	<b>Speech Therapy - Non-medicare Conti</b>	<b>33,378.00</b>	<b>0.00</b>	<b>33,378.00</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>			
5027-201-00	Occup Therapy Rev>Medicare A	(131,018.00)	0.00	(131,018.00)
5027-202-00	Occup Therapy Rev>Medicare B	(116,690.00)	0.00	(116,690.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(247,708.00)</b>	<b>0.00</b>	<b>(247,708.00)</b>
<b>Subgroup : [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>			
5027-201-03	Occup Therapy Rev>Medicare A>C/A	131,018.00	0.00	131,018.00
<b>Subtotal [9B]</b>	<b>Occupational Therapy - Medicare Coni</b>	<b>131,018.00</b>	<b>0.00</b>	<b>131,018.00</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>			
5027-203-00	Occup Therapy Rev>Private	(2,792.00)	0.00	(2,792.00)
5027-204-00	Occup Therapy Rev>Medicaid	(63,149.00)	0.00	(63,149.00)
5027-208-00	Occup Therapy Rev>Insurance	(54,084.00)	0.00	(54,084.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(120,025.00)</b>	<b>0.00</b>	<b>(120,025.00)</b>
<b>Subgroup : [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>			
5027-204-03	Occup Therapy Rev>Medicaid>C/A	61,774.00	0.00	61,774.00
5027-208-03	Occup Therapy Rev>Insurance>C/A	41,618.00	0.00	41,618.00
<b>Subtotal [9D]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>103,392.00</b>	<b>0.00</b>	<b>103,392.00</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>			
5060-201-00	Vaccine Rev>Medicare A	(126.00)	0.00	(126.00)
5060-201-03	Vaccine Rev>Medicare A>C/A	126.00	0.00	126.00
5060-202-00	Vaccine Rev>Medicare B	(3,274.00)	0.00	(3,274.00)
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>(3,274.00)</b>	<b>0.00</b>	<b>(3,274.00)</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>			
5060-204-00	Vaccine Rev>Medicaid	(776.00)	0.00	(776.00)
5060-204-03	Vaccine Rev>Medicaid>C/A	776.00	0.00	776.00
5060-208-00	Vaccine Rev>Insurance	(166.00)	0.00	(166.00)
5060-208-03	Vaccine Rev>Insurance>C/A	110.00	0.00	110.00
5900-204-16	Other Rev>Medicaid>Adjustments	300,000.00	0.00	300,000.00
5900-456-00	Other Rev>Write-offs-Sequester	24,324.00	0.00	24,324.00
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>324,268.00</b>	<b>0.00</b>	<b>324,268.00</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>			
5900-025-00	Other Rev>Miscellaneous	(152.00)	0.00	(152.00)
9999-992-00	Non-Operating (Inc)/Exp>Realized Gain/l	(1,330,000.00)	(33,160.00)	(1,363,160.00)
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(1,330,152.00)</b>	<b>(33,160.00)</b>	<b>(1,363,312.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(11,393,646.00)</b>	<b>(33,160.00)</b>	<b>(11,426,806.00)</b>

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<b>Group : [31-32]</b>	<b>Assets</b>			
<b>Subgroup : [A1]</b>	<b>Cash</b>			
1000-400-15	Cash>Petty Cash>Other	736.00	0.00	736.00
1000-402-00	Cash>Facility Deposits	20,443.00	0.00	20,443.00
1000-403-00	Cash>Operating	372,361.00	0.00	372,361.00
1000-421-00	Cash>Resident Funds	65.00	0.00	65.00
1005-421-00	Restricted Cash>Resident Funds	48,717.00	0.00	48,717.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>442,322.00</b>	<b>0.00</b>	<b>442,322.00</b>
<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>			
1010-000-15	Accounts Receivable>Other	(52,285.00)	0.00	(52,285.00)
1010-201-00	Accounts Receivable>Medicare A	89,475.00	0.00	89,475.00
1010-203-00	Accounts Receivable>Private	108,522.00	0.00	108,522.00
1010-204-00	Accounts Receivable>Medicaid	1,064,558.00	0.00	1,064,558.00
1010-207-00	Accounts Receivable>Hospice	(10,099.00)	0.00	(10,099.00)
1010-208-00	Accounts Receivable>Insurance	118,581.00	0.00	118,581.00
1010-409-00	Accounts Receivable>Clearing	(253.00)	0.00	(253.00)
1010-450-00	Accounts Receivable>Allow for Doubtful	(165,573.00)	0.00	(165,573.00)
1010-457-00	Accounts Receivable>Write-offs-Uncollec	385,140.00	0.00	385,140.00
<b>Subtotal [A2]</b>	<b>Resident Accounts Receivable</b>	<b>1,538,066.00</b>	<b>0.00</b>	<b>1,538,066.00</b>
<b>Subgroup : [A3]</b>	<b>Other Accounts Receivable</b>			
1015-201-00	Third Party Settl>Medicare A	658.00	0.00	658.00
1015-201-75	Third Party Settl>Medicare A>Non-dual E	25,438.00	0.00	25,438.00
1015-201-76	Third Party Settl>Medicare A>Dual Bad I	17.00	0.00	17.00
1035-575-00	Other Current Receivables>Due to/from I	1,159,206.00	0.00	1,159,206.00
<b>Subtotal [A3]</b>	<b>Other Accounts Receivable</b>	<b>1,185,319.00</b>	<b>0.00</b>	<b>1,185,319.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>			
1030-000-00	Prepaid Expenses	1,922.00	0.00	1,922.00
1030-069-00	Prepaid Expenses>Licenses	1,384.00	0.00	1,384.00
1030-208-00	Prepaid Expenses>Insurance	136,949.00	0.00	136,949.00
1030-766-00	Prepaid Expenses>RE Taxes	43,104.00	0.00	43,104.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>183,359.00</b>	<b>0.00</b>	<b>183,359.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>			
1050-603-00	Fixed Assets>Leasehold Improvements	178,133.00	0.00	178,133.00
1051-603-00	Accum Depn>Leasehold Improvements	(6,493.00)	0.00	(6,493.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>171,640.00</b>	<b>0.00</b>	<b>171,640.00</b>
<b>Subgroup : [B5]</b>	<b>Non-Movable Equipment</b>			
1050-604-00	Fixed Assets>Equip-Fixed	13,810.00	0.00	13,810.00
1051-604-00	Accum Depn>Equip-Fixed	(1,774.00)	0.00	(1,774.00)
<b>Subtotal [B5]</b>	<b>Non-Movable Equipment</b>	<b>12,036.00</b>	<b>0.00</b>	<b>12,036.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>			
1050-605-00	Fixed Assets>Equip-Moveable	15,845.00	0.00	15,845.00
1050-607-00	Fixed Assets>Computer Hardware	30,462.00	0.00	30,462.00
1051-605-00	Accum Depn>Equip-Moveable	(4,031.00)	0.00	(4,031.00)
1051-607-00	Accum Depn>Computer Hardware	(6,033.00)	0.00	(6,033.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>36,243.00</b>	<b>0.00</b>	<b>36,243.00</b>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>			
1080-671-00	Other Assets>Deposits	10,180.00	0.00	10,180.00
<b>Subtotal [D7]</b>	<b>Other Assets</b>	<b>10,180.00</b>	<b>0.00</b>	<b>10,180.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>3,579,165.00</b>	<b>0.00</b>	<b>3,579,165.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>			
<b>Subgroup : [A1]</b>	<b>Trade Accounts Payable</b>			
2005-000-00	Accounts Payable	(986,735.00)	0.00	(986,735.00)
<b>Subtotal [A1]</b>	<b>Trade Accounts Payable</b>	<b>(986,735.00)</b>	<b>0.00</b>	<b>(986,735.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>			
2020-001-00	Accrued Wages & Related>Wages	(107,162.00)	0.00	(107,162.00)
2020-756-00	Accrued Wages & Related>Benefit Time	(108,243.00)	0.00	(108,243.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(215,405.00)</b>	<b>0.00</b>	<b>(215,405.00)</b>



<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>			
2010-421-00	Other Current Payables>Resident Funds	(48,717.00)	0.00	(48,717.00)
2011-456-00	AR Related Payables>Write-offs-Seques	7,386.00	0.00	7,386.00
2025-000-00	Other Accrued	(2,360,065.00)	0.00	(2,360,065.00)
2025-000-16	Other Accrued>Adjustments	(1,481.00)	0.00	(1,481.00)
2025-064-00	Other Accrued>Accounting Fees	(10,285.00)	0.00	(10,285.00)
2025-118-00	Other Accrued>Provider Tax	(221,130.00)	0.00	(221,130.00)
2025-208-00	Other Accrued>Insurance	(55,254.00)	0.00	(55,254.00)
2025-766-00	Other Accrued>RE Taxes	(60,013.00)	0.00	(60,013.00)
2030-783-00	Current Debt>Working Capital	(300,000.00)	0.00	(300,000.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(3,049,559.00)</b>	<b>0.00</b>	<b>(3,049,559.00)</b>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>			
2040-000-00	Due To/(From)	(1,307,922.00)	0.00	(1,307,922.00)
<b>Subtotal [B4]</b>	<b>Other Long-Term Liabilities</b>	<b>(1,307,922.00)</b>	<b>0.00</b>	<b>(1,307,922.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(5,559,621.00)</b>	<b>0.00</b>	<b>(5,559,621.00)</b>
<b>Group : [35]</b>	<b>Equity</b>			
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>			
3015-981-00	Members' Equity>Capital Distributions	35,000.00	0.00	35,000.00
3015-997-00	Members' Equity>Retained Earnings	524,352.00	0.00	524,352.00
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>559,352.00</b>	<b>0.00</b>	<b>559,352.00</b>
<b>Total [35]</b>	<b>Equity</b>	<b>559,352.00</b>	<b>0.00</b>	<b>559,352.00</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **Grandview Rehabilitation and Healthcare Center**  
 Engagement: **Medicaid - Grandview Rehabilitation and Healthcare Center**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>D.08b</b>		
To reclass repairs and maintenance costs in dietary contracted service account				
7930-023-00	Dietary Exp>Repairs & Maint		1,101.00	
7930-024-00	Dietary Exp>Contracted Service			1,101.00
<b>Total</b>			<b>1,101.00</b>	<b>1,101.00</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>I.01</b>		
To reclass salaries appropriately				
6130-001-20	Nursing Admin>Wages>Director		7,603.00	
6130-001-21	Nursing Admin>Wages>Assistant Director		9,004.00	
6130-001-25	Nursing Admin>Wages>RN		10,810.00	
6130-001-36	Nursing Admin>Wages>Staff Coordinator		4,006.00	
6216-001-25	Cert Nsg Exp>Wages>RN		23,926.00	
6216-001-26	Cert Nsg Exp>Wages>LPN		67,881.00	
6216-001-27	Cert Nsg Exp>Wages>CNA		88,475.00	
7930-001-20	Dietary Exp>Wages>Director		6,534.00	
7930-001-23	Dietary Exp>Wages>Assistant		4,907.00	
7930-001-57	Dietary Exp>Wages>Cook		12,480.00	
8010-001-20	Admin Exp>Wages>Director		14,899.00	
8010-001-48	Admin Exp>Wages>Business Office		11,502.00	
8010-008-23	Admin Exp>Bonus Pay>Assistant		163.00	
8250-001-20	Maintenance Exp>Wages>Director		6,805.00	
8250-001-23	Maintenance Exp>Wages>Assistant		5,672.00	
8340-001-20	Housekeeping Exp>Wages>Director		1,058.00	
8340-001-23	Housekeeping Exp>Wages>Assistant		14,109.00	
Marcum 101	Case Mix Manager (LVN)		125,839.00	
6130-001-29	Nursing Admin>Wages>MDS / RNAC			102,017.00
6130-008-21	Nursing Admin>Bonus Pay>Assistant Director			13,000.00
6130-008-29	Nursing Admin>Bonus Pay>MDS / RNAC			31,940.00
6130-010-00	Nursing Admin>Wages-V,H,S			10,305.00
6130-011-00	Nursing Admin>Wages-Holiday			
6216-008-25	Cert Nsg Exp>Bonus Pay>RN			
6216-008-26	Cert Nsg Exp>Bonus Pay>LPN			
6216-008-27	Cert Nsg Exp>Bonus Pay>CNA			
6216-010-00	Cert Nsg Exp>Wages-V,H,S			148,116.00
6216-011-00	Cert Nsg Exp>Wages-Holiday			32,166.00
7930-001-58	Dietary Exp>Wages>Dietician			
7930-008-23	Dietary Exp>Bonus Pay>Assistant			19,328.00
7930-010-00	Dietary Exp>Wages-V,H,S			4,593.00
7930-011-00	Dietary Exp>Wages-Holiday			163.00
8010-001-23	Admin Exp>Wages>Assistant			19,216.00
8010-010-00	Admin Exp>Wages-V,H,S			7,185.00
8010-011-00	Admin Exp>Wages-Holiday			9,289.00
8250-010-00	Maintenance Exp>Wages-V,H,S			3,188.00
8250-011-00	Maintenance Exp>Wages-Holiday			
8340-008-23	Housekeeping Exp>Bonus Pay>Assistant			11,062.00
8340-010-00	Housekeeping Exp>Wages-V,H,S			4,105.00
8340-011-00	Housekeeping Exp>Wages-Holiday			
<b>Total</b>			<b>415,673.00</b>	<b>415,673.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>E.01</b>		
To reclass leases to page 22, line 6e				
Marcum 102	Leased Equipment		42,304.00	
6115-081-00	Gen Nsg Exp>Equip-Rental			17,821.00
8010-081-00	Admin Exp>Equip-Rental			24,483.00
<b>Total</b>			<b>42,304.00</b>	<b>42,304.00</b>
<b>Reclassifying Journal Entries JE # 4</b>		<b>D.08c</b>		
To reclass expenses that do not belong in page 13 of the Medicaid cost report				
6115-082-00	Gen Nsg Exp>Software Rental		606.00	
6216-012-27	Cert Nsg Exp>Agency>CNA		1,241.00	

Client: **Grandview Rehabilitation and Healthcare Center**  
 Engagement: **Medicaid - Grandview Rehabilitation and Healthcare Center**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
6828-024-00	Inhalation Therapy Exp>Contracted Service		100.00	
7741-024-00	Social Services Exp>Contracted Service		2,500.00	
8010-024-00	Admin Exp>Contracted Service		1,184.00	
Marcum 103	Waste Disposal		4,824.00	
Marcum 107	Contracted ST - Dysphagia		360.00	
Marcum 108	Annual Equipment Safety Program & Servicing		2,467.00	
Marcum 109	Sleep Apnea Equipment		150.00	
Marcum 110	Contracted MDS Coordinator		10,750.00	
Marcum 111	Contracted Risk Management Nurse		4,375.00	
6115-024-00	Gen Nsg Exp>Contracted Service			9,691.00
6115-024-92	Gen Nsg Exp>Contracted Service>Global			17,625.00
6216-012-26	Cert Nsg Exp>Agency>LPN			1,241.00
<b>Total</b>			<b>28,557.00</b>	<b>28,557.00</b>
<b>Reclassifying Journal Entries JE # 7</b>		<b>E.05</b>		
To reclass expenses from other benefits account				
8010-033-00	Admin Exp>Meals		2,380.00	
8010-065-00	Admin Exp>Criminal Checks		163.00	
Marcum 105	Admin Exp>Flowers/Gifts		1,674.00	
8770-015-00	Employee Benefits Exp>Employee Benefits			4,217.00
<b>Total</b>			<b>4,217.00</b>	<b>4,217.00</b>
<b>Reclassifying Journal Entries JE # 8</b>		<b>E.06</b>		
To reclass expenses from the dues line				
8010-032-00	Admin Exp>Training & Educ		50.00	
8010-069-00	Admin Exp>Licenses		20.00	
Marcum 104	Admin Exp>Chamber Dues		325.00	
Marcum 106	Admin Exp>Subscriptions		307.00	
8010-034-00	Admin Exp>Dues & Subscriptions			702.00
<b>Total</b>			<b>702.00</b>	<b>702.00</b>
<b>Reclassifying Journal Entries JE # 9</b>		<b>N.01</b>		
To other income relating to interest loan forgiveness				
9276-783-00	Operating Interest (Inc)/Exp>Working Capital		33,160.00	
9999-992-00	Non-Operating (Inc)/Exp>Realized Gain/Loss			33,160.00
<b>Total</b>			<b>33,160.00</b>	<b>33,160.00</b>



**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 1/29/2018  
 Run Date: 1/29/2018

Provider Name: Grandview Rehabilitation and Healthcare Center  
 Provider Number: 2428  
 Period Ended: 9/30/17

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

**PURPOSE:** To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

**Conclusion:**