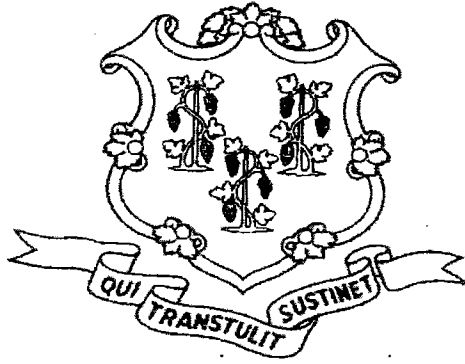


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 1157 Enfield Street, Enfield, CT 06082	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
	<input type="checkbox"/> (Specify)
Report for Year Beginning 10/5/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2435	RHNS	(Specify)	Medicare Provider 07-5195
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Medicaid Provider Numbers:	CCNH 9597	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) WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pa	License No. 2435	Report for Year Ended 9/30/2017	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center [facility name], for the cost report period beginning October 5, 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) Robert W. Whitten			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center	Period Covered:	From 10/5/2016	To 9/30/2017	
Address of Facility 1157 Enfield Street, Enfield, CT 06082				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/23/2018		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

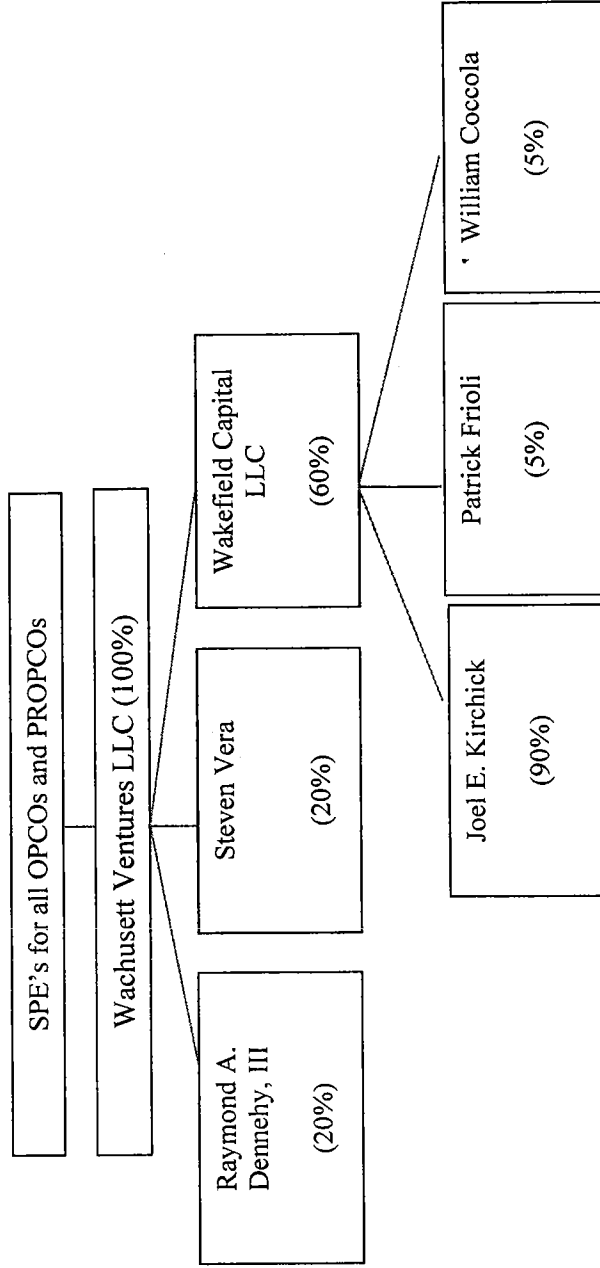
Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-745-1641		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion		Address (No. & Street, City, State, Zip) 1157 Enfield Street, Enfield, CT 06082		
License Numbers:	CCNH 2435	RHNS (Specify)	Medicare Provider No. 07-5195	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input 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 checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.				
This facility was sold by Chestnut Health & Rehabilitation Group, INC. on 10/5/16 to Wachusett Ventures, LLC.				
Administrator				
Name of Administrator Robert W. Whitten		Nursing Home Administrator's License No.:	001902	
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
WV-Parkway Pavilion of Enfield, CT d/b/a Parkwa	2435	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 WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pa	License No. 2435	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 type="radio"/> Yes <input checked="" 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 checked="" type="radio"/> Yes <input 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		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Wachusett Ventures, LLC	36 Washington St. Suite 395, Wellesley Hills, MA 02481	<input type="radio"/>	<input checked="" type="radio"/>	Management Fee	Pg. 16 / Line m12	617,437	515,053
Wachusett Ventures, LLC	36 Washington St. Suite 395, Wellesley Hills, MA 02481	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Processing	Pg. 16 / Line m11	19,319	19,319
Wachusett Ventures, LLC	36 Washington St. Suite 395, Wellesley Hills, MA 02481	<input type="radio"/>	<input checked="" type="radio"/>	A/P Processing	Pg. 15 / Line 1d	20,571	20,571
		<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	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Park	2435	9/30/2017	5	37

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

N/A

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

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

N/A

General Information and Questionnaire
Accounting Basis

Name of Facility WV-Parkway Pavilion of Enfield, Ct	License No. 2435	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.				
Independent Accounting Firm				
Name of Accounting Firm 1 Marcum, LLP 2 3 4		Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 12th floor, New Haven, CT 06511		
Services Provided by This Firm (<i>describe fully</i>)				
1	Cost Report Preparation, Reimbursement Advisory Services, A/P Processing	\$	34,967	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$	34,967
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 Siegel, O'Connor, O'donnell & Beck, P.C. 2 State of CT & Town of Enfield 3 4 5			Telephone Number 860-727-8900 Various	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 150 Trumbull Street, Hartford, CT 06103 2 Various 3 4 5				
Services Provided by This Firm (<i>describe fully</i>)				
1	CHRO Case	\$	4,566	
2	Collections/Probate Court (Disallowed on Pg. 28)	\$	1,570	
3		\$		
4		\$		
5		\$		
			Charge for Services Provided	
			\$	6,136
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

Name of Facility	License No.		Report for Year Ended		Page		of			
	WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & I		9/30/2017		8		37			
	2435		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30					
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total CCNH	RHNS (Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity										
A. On last day of PREVIOUS report period							130	130		
B. On last day of THIS report period	130	130			130		130	130		
2. Number of Residents										
A. As of midnight of PREVIOUS report period								113		113
B. As of midnight of THIS report period	121	121			113		121	121		
3. Total Number of Days Care Provided During Period										
A. Medicare	6,738	6,738			5,339		1,399	1,399		
B. Medicaid (Conn.)	28,756	28,756			22,111		6,645	6,645		
C. Medicaid (other states)										
D. Private Pay	3,389	3,389			2,353		1,036	1,036		
E. State SSI for RCH										
F. Other (Specify) Hospice, Connecticut, BCBS, I	3,541	3,541			2,293		1,248	1,248		
G. Total Care Days During Period (3A thru F)	42,424	42,424			32,096		10,328	10,328		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds										
A. Medicaid Bed Reserve Days										
B. Other Bed Reserve Days										
5. Total Resident Days (3G + 4A + 4B)	42,424	42,424			32,096		10,328	10,328		

Annual Report of Long-Term Care Facility

CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a P	License No. 2435	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	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	13		74		34				
Per Diem Rate									
a. One bed rm.									
b. Two bed rms.	Various		206.07		431.00				
c. Three or more bed rms.	Various		206.07		405.00				

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	5,015	5,015		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	504	504		
2. Restorative Treatments				
C. Other	19,764	19,764		
D. Total Physical Therapy Treatments	25,283	25,283		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	576	576		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	54	54		
2. Restorative Treatments				
C. Other	1,782	1,782		
D. Total Speech Therapy Treatments	2,412	2,412		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	3,787	3,787		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	543	543		
2. Restorative Treatments				
C. Other	21,203	21,203		
D. Total Occupational Therapy Treatments	25,533	25,533		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilio	2435	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
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	149,716	2,064				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	206,240	8,856				
5. Dietary Service						
a. Head Dietitian	41,041	1,027				
b. Food Service Supervisor	51,205	2,046				
c. Dietary Workers	286,506	20,186				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	42,762	1,471				
b. Other Maintenance Workers	36,240	1,761				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	200,228	3,534				
b. RN						
1. Direct Care	741,481	20,380				
2. Administrative**	243,996	8,624				
c. LPN						
1. Direct Care	1,218,623	38,538				
2. Administrative**						
d. Aides and Attendants	1,462,947	88,049				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	135,424	6,180				
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	158,159	5,092				
n. Marketing	981	18				
o. Other (Specify) See Attached Schedule	43,957	1,970				
<i>A-13. Total Salary Expenditures</i>	<i>5,019,506</i>	<i>209,796</i>				

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

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

Name of Facility		License No.		Report for Year Ended		Page	of		
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health		2435		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)							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

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

Name of Facility (as licensed) WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health &		License No. 2435	Report for Year Ended 9/30/2017		Page 12	of 37			
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Robert W. Whitten	149,716		Non Discrim	Administrator	2,064	A2			
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway	2435	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	13,518	Monthly				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	472,776	6,304				
b. Other						
6. Social Worker	8,852	145				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	23,100	154				
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	87,879	1,171				
b. Other						
10. Occupational Therapist						
a. Resident Care	481,527	6,421				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	32,802	1,155				
d. Other						
12. Other (Specify) See Attached Schedule	64,053	356				
B-13 Total Fees Paid in Lieu of Salaries	1,184,507	15,706				

* 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
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pav		2435	9/30/2017	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Healthdrive Dental Group, 888 Worcester Street, STE 130, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Therapy Solutions, 850 Silas Deane Highway 2nd Floor, Wethersfield, CT 06109	Physical, Occupational & Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Quality Rehabilitation Solutions, LLC, 2435 Boulevard of the Generals, Norristown, PA 19403	Physical, Occupational & Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
William H. Johnson, INC. PO Box 1354, Belchertown, MA 01007	Social Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Darshan J Shah, 139 Hazard Ave, Bldg 4 Suite 14, Enfield, CT 06082	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Masstex Imaging, LLC, 3 Electronics Avenue, Suite 201, Danvers, MA 01923	Dysphagia Consult (ST)	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
ReadyNurse Staffing Service, PO Box 301076, Dallas, TX 75303	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
WorldWide Staffing, 175 Dwight Road, Suite 202, Longmeadow, MA 01106	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Favorite Healthcare Staffing, PO Box 803356	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Barbara Hasiuk	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Maureen A. Canil, 506 Hunting Ridge, Stamford, CT 06903	Nurse Consent Monitor	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Woodmark Pharmacy, 1142 Wehrle Drive, Williamsville, NY 144221	IV Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Pharmerica, PO Box 409251, Atlanta, GA 30384	IV Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Younus F. Masih, 15 Palomba Drive, Suite 7, Enfield, CT 06082	Pulmonologist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

* 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
WV-Parkway Pavilion of Enfield, CT d/b/a Parkw	2435	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 176,995	176,995			
2. Disability Insurance	\$ 13	13			
3. Unemployment Insurance	\$ 115,041	115,041			
4. Social Security (F.I.C.A.)	\$ 376,354	376,354			
5. Health Insurance	\$ 273,196	273,196			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 577	577			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 54	54			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 15,046	15,046			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 9,839	9,839			
d. Accounting and Auditing	\$ 34,967	34,967			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 6,136	6,136			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 13,527	13,527			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 26,004	26,004			
2. Cellular Phones	\$ 2,129	2,129			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$ 663	663			
3. Resident Day User Fee	\$ 725,986	725,986			
Subtotal	\$ 1,776,527	1,776,527			

* 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**

WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Attachment Page 15
9/30/2017

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Benefits- Hlth & Welfare	\$ 1,072		
Employee Benefits-Background Checks	1,638		
Employee Benefits-Drug Screen	4,674		
Employee Benefits-Safety Program	225		
Employee Related Expenses	7,437		
Total	\$ 15,046	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
Sales and Use Tax	\$ 663		
Total	\$ 663	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway H	2435	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	1,776,527	1,776,527			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 2,118	2,118			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 3,291	3,291			
5. Education Expenses Related to Seminars and Conventions	\$				
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 8,107	8,107			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,171	1,171			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 9,018	9,018			
4. Fund-Raising***	\$				
5. Medical Records	\$ 3,239	3,239			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,797	3,797			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 8,582	8,582			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 3,380	3,380			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 85,143	85,143			
12. Administrative Management Services**	\$ 617,437	617,437			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 68,901	68,901			
C-14 Total Administrative & General Expenditures	\$ 2,590,711	2,590,711			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Food	\$ 363		
Comm Awareness	(59)		
Advertising-Promotional	1,177		
Advertising-Other	415		
Marketing	3,857		
Public Relations	3,265		
Total Other Advertising	\$ 9,018	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CTAHCF Dues	\$ 8,463		
AANAC Dues	119		
Total Dues	\$ 8,582	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses & Permits	\$ 1,842		
Storage Fees	3,263		
Internet Services	5,897		
Licenses & Permits	775		
Bank Service Charges	13,755		
NAC-Fund Raising Expense	682		
NAC-Fines & Penalties	13,825		
Utilities - Internet Svcs	1,082		
Discounts	971		
Patient Refunds	17,403		
Fin Charges-Unused Line Fee	9,387		
Reconciliation Discrepancies	19		
Total Other Administrative and General	\$ 68,901	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/b/	2435	9/30/2017	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 #	
Wachusett Ventures, LLC	617,437	Management Company	Page 16 / Line m12	

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

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

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pa		License No. 2435	Report for Year Ended 9/30/2017	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 255,451	255,451		
2.	Non-Food Supplies	\$ 57,082	57,082		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
		\$ 503	503		
c. Management Services**					
		\$			
d. Other (Specify) _____ Minor Equipment					
		\$ 3,627	3,627		
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 316,663	316,663		
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
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pav		2435	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. \$			
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)		\$	140,983	140,983	
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	28,735	28,735	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	169,718	169,718	
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
WV-Parkway Pavilion of Enfield, CT d/b/a Park		2435	9/30/2017		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	21,961	21,961		
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. \$	227,461	227,461		
c.	Management Services*		\$			
d.	Other (<i>Specify</i>) Minor Equipment		\$ 833	833		
4E.	Total Housekeeping Expenditures (4a + b + c + d)		\$ 250,255	250,255		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy		\$			
	2. Purchased from Woodmark Pharmacy/Pharmerica		\$ 281,995	281,995		
b.	Medicine Cabinet Drugs		\$ 17,518	17,518		
c.	Medical and Therapeutic Supplies		\$ 71,116	71,116		
d.	Ambulance/Limousine***		\$ 7,474	7,474		
e.	Oxygen					
	1. For Emergency Use		\$			
	2. Other***		\$ 44,226	44,226		
f.	X-rays and Related Radiological Procedures***		\$ 19,070	19,070		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h.	Laboratory***		\$ 37,913	37,913		
i.	Recreation		\$ 20,211	20,211		
j.	Other (<i>Specify</i>)**** See Attached Schedule		\$ 265,650	265,650		
5K.	Total Resident Care Expenditures (5a - 5j)		\$ 765,173	765,173		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Food Purch - Tube Feeding	\$ 1,309		
Supp - Wound Care	25,084		
Supp - Prosthetic Device	8,748		
Supp - Respiratory Supplies	8,023		
Supp - Routine Hygiene	9,574		
Supp - Incontinent Supplies	51,098		
Bariatric Equipment	18,931		
Wound Vacs Equipment	23,952		
Specialty Beds	1,643		
Air Mattresses	266		
Mattress Overlays	8		
Bar Low Airloss Mattress	1,664		
Low Airloss Mattress	7,352		
Alt Press Air Mattress	6,100		
Wheelchairs	1,911		
Walkers	213		
Other Equipment	6,963		
Patient Medical Expense	455		
Replace of Res. Personal Prop.	78		
Food Purch - Tube Feeding	1,441		
Supp - IV	88,046		
Supp - Phys Therapy	2,371		
Supp - Occup Therapy	555		
Supp - Respiratory Supplies	(258)		
ME Lease - Respiratory Equip	123		
Total Other Resident Care	\$ 265,650	\$ -	\$ -

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

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Reh		License No. 2435	Report for Year Ended 9/30/2017	Page of 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)	Pg	Line
Healthcare Services Group	300, Bensalem, PA 19020	○	⊙	N/A	Housekeeping Services	227,461			20	4b
Healthcare Services Group	300, Bensalem, PA 19020	○	⊙	N/A	Laundry Service	140,983			19	3b
VCPI	111 W Michigan St, Milwaukee, WI 53203	○	⊙	N/A	IT Support	23,383			16	m11
PointClickCare	P.O.Box 674802, Detroit, MI 48267	○	⊙	N/A	Monthly Billing	23,032			16	m11
Somers Sanitation Services, Inc.	9 Shoham Rd, East Windsor, CT 06088	○	⊙	N/A	Garbage	26,692			22	6f
Ascentis Solutions		○	⊙	N/A	Payroll Processing	19,319			16	m11
		○	○							
		○	○							
		○	○							
		○	○							
		○	○							
		○	○							
		○	○							
		○	○							
		○	○							

* 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
WV-Parkway Pavilion of Enfield, CT d/b/a Pa		2435	9/30/2017		22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 7,632	7,632				
b. Heat	\$ 26,549	26,549				
c. Light & Power	\$ 161,431	161,431				
d. Water	\$ 70,855	70,855				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 18,789	18,789				
f. Other (<i>itemize</i>)	\$ 131,497	131,497				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 416,753	416,753				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 57,627	57,627				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 46,349	46,349				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 103,976	103,976				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 623	623				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 623	623				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,410,797	1,410,797				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 91,981	91,981				
c. Personal property taxes	\$ 9,516	9,516				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,616,893	1,616,893				

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

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended		Page		of	
WV-Parkway Pavilion, of Enfield, CT d/b/a Parkway Pavilion Health &		2435		9/30/2017		23		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	
Yes	No	Month	Year						
A. Land Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
C. Non-Movable Equipment									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a.									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
E. Total Depreciation									
								46,349	
								103,976	

NOTE: Assets were rolled forward from prior operator for reimbursement purposes on pages 23 and 24.

WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2016	Leased Equipment	\$ 285	3	\$ 95
2/28/2017	Leased Equipment	98	3	33
3/31/2017	Leased Equipment	96	3	32
Total additions for Movable Equipment		\$ 479		\$ 160 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
1/11/2017	Installed New Double Doors	\$ 1,496	20	\$ 75
1/12/2017	Installed New Double Doors	1,268	20	63
Total additions for Leasehold Improvement		\$ 2,764		\$ 138 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion	Date of Acquisition		License No. 2435	Report for Year Ended 9/30/2017			Page 24	of 37		
	Month	Year		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %
A. Organization Expense										
1.										
2.										
3.										
A-4. Subtotal										
B. Mortgage Expense										
1.										
2.										
3.										
B-4. Subtotal										
C. Leasehold Improvements and Other										
1. Acquired prior to this report period	Var	Var				4,839	974	S/L	10 Yr	485
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)	Jan	2017				2,764		S/L	20 Yr	138
C-4. Subtotal										623
D. Total Amortization										623

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

Parkway Pavilion Health & Rehabilitation Center
 Depreciation Schedule
 September 30, 2017

<u>Voucher #</u>	<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>NBV</u>
						<u>Accum Depr.</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	
Leasehold Improvements									
<i>2015 Additions</i>									
10350346	PPE - Leasehold Improvements	120 Gallon Hot Water Tank	7/31/2015	1,695	10	341	170	511	1,184
22961970	PPE - Leasehold Improvements	PTAC Heat Pump Unit	8/31/2015	669	10	135	67	202	467
10358665	PPE - Leasehold Improvements	Repairs to Roof	2/28/2015	2,475	10	498	248	746	1,729
	Total Additions 2015			4,839		974	485	1,459	3,380
<i>2017 Additions</i>									
16205	PPE - Leasehold Improvements	Installed New Double Doors	1/11/2017	1,496	20	-	75	75	1,421
16205	PPE - Leasehold Improvements	Installed New Double Doors	1/12/2017	1,268	20	-	63	63	1,205
	Total Additions 2017			2,764		-	138	138	2,626
	Total Leasehold Improvements			7,603		974	623	1,597	6,006
Movable Equipment									
<i>2015 Additions</i>									
10277345	PPE - Information Technology	4 Computers	12/31/2014	3,569	5	1,436	714	2,150	1,419
10277345	PPE - Information Technology	4 Computers	12/31/2014	2,324	5	935	465	1,400	924
10229699	PPE - Information Technology	Check Scanner for Facility	11/30/2014	691	5	278	138	416	275
10297162	PPE - Information Technology	Cisco Catalyst	2/28/2015	3,405	5	1,369	681	2,050	1,355
22853873	PPE - Furniture & Equipment	Digital Life Scale - 600lb	6/30/2015	715	10	144	72	216	499
10267501	PPE - Furniture & Equipment	Time Clock	12/31/2014	5,965	10	1,200	597	1,797	4,168
	Total Additions 2015			16,669		5,362	2,667	8,029	8,640
<i>2016 Additions</i>									
23199318	PPE - Furniture & Equipment	Tray & silverware cart	10/29/2015	1,250	10	126	125	251	999
23191761	PPE - Furniture & Equipment	Digital lift scale	10/26/2015	715	10	72	72	144	571
23193625	PPE - Furniture & Equipment	Food processor continuous feed	10/27/2015	4,282	10	433	428	861	3,421
	Total Additions 2016			6,247		631	625	1,256	4,991
	Total Movable Equipment			22,916		5,993	3,292	9,285	13,631
	Per Cost Report			30,519		6,967	3,915	10,882	19,637
	Per Trial Balance			5,955		-	-	-	5,955
	Variance			24,564		6,967	3,915	10,882	13,682

<u>Voucher #</u>	<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	<u>Accum Depr.</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>NBV</u>
2015 Additions									
N/A	Realty - Building Improvements	Doors/Door Hardware	9/30/2015	51,881	15	4,357	3,459	7,816	44,065
N/A	Realty - Building Improvements	Windows	9/30/2015	12,604	20	846	630	1,476	11,128
N/A	Realty - Building Improvements	Shower Rooms	9/30/2015	24,613	20	1,652	1,231	2,883	21,730
N/A	Realty - Building Improvements	Plumbing/ 3 Bed Sinks	9/30/2015	22,926	20	1,539	1,146	2,685	20,241
N/A	Realty - Building Improvements	Exterior Repair	9/30/2015	2,475	20	166	124	290	2,185
N/A	Realty - Building Improvements	HVAC/Ductwork	9/30/2015	19,812	15	1,663	1,321	2,984	16,828
N/A	Realty - Building Improvements	Site Cost	9/30/2015	12,070	20	810	604	1,414	10,656
N/A	Realty - Building Improvements	Paint	9/30/2015	90,000	10	10,589	9,000	19,589	70,411
N/A	Realty - Building Improvements	Flooring	9/30/2015	43,816	15	3,679	2,921	6,600	37,216
N/A	Realty - Building Improvements	Hand Rail/ Corner Guards	9/30/2015	18,809	20	1,263	940	2,203	16,606
N/A	Realty - Building Improvements	General Conditions	9/30/2015	3,266	20	219	163	382	2,884
N/A	Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2015	61,954	20	4,159	3,098	7,257	54,697
2016 Additions									
N/A	Realty - Building Improvements	Ceilings	9/30/2016	408	20	21	20	41	367
N/A	Realty - Building Improvements	Plumbing/ 3 Bed Sinks	9/30/2016	3,044	20	154	152	306	2,738
N/A	Realty - Building Improvements	Exterior Repair	9/30/2016	6,694	20	338	335	673	6,021
N/A	Realty - Building Improvements	Paint	9/30/2016	19,843	10	2,006	1,984	3,990	15,853
N/A	Realty - Building Improvements	Flooring	9/30/2016	243	15	16	16	32	211
N/A	Realty - Building Improvements	Millwork	9/30/2016	49,959	20	2,525	2,498	5,023	44,936
N/A	Realty - Building Improvements	Signage	9/30/2016	93	10	9	9	18	75
N/A	Realty - Building Improvements	General Conditions	9/30/2016	11,996	20	606	600	1,206	10,790
N/A	Realty - Building Improvements	CO # 2 Additional Flooring Wor	9/30/2016	11,394	20	576	570	1,146	10,248
N/A	Realty - Building Improvements	CO # 3 Added Electrical Work	9/30/2016	10,360	20	524	518	1,042	9,318
N/A	Realty - Building Improvements	SL Fee 18%	9/30/2016	55,012	20	2,781	2,751	5,532	49,480
N/A	Realty - Building Improvements	Windows	9/30/2016	4,019	20	203	201	404	3,615
N/A	Realty - Building Improvements	Ceilings	9/30/2016	5,981	20	302	299	601	5,380
N/A	Realty - Building Improvements	Shower Rooms	9/30/2016	3,450	20	174	173	347	3,103
N/A	Realty - Building Improvements	Exterior Repair	9/30/2016	8,759	20	443	438	881	7,878
N/A	Realty - Building Improvements	Paint	9/30/2016	22,767	10	2,302	2,277	4,579	18,188
N/A	Realty - Building Improvements	Flooring	9/30/2016	117,565	15	7,923	7,838	15,761	101,804
N/A	Realty - Building Improvements	Millwork	9/30/2016	102,000	20	5,156	5,100	10,256	91,744
N/A	Realty - Building Improvements	Hand Rail / Corner Guards	9/30/2016	12,604	10	1,274	1,260	2,534	10,070
N/A	Realty - Building Improvements	Signage	9/30/2016	6,989	10	707	699	1,406	5,583
N/A	Realty - Building Improvements	General Conditions	9/30/2016	20,065	20	1,014	1,003	2,017	18,048
N/A	Realty - Building Improvements	Contingency	9/30/2016	3,200	20	162	160	322	2,878
N/A	Realty - Building Improvements	SL Fee 18%	9/30/2016	81,781	20	4,134	4,089	8,223	73,558
Total Additions						64,292	57,627	121,919	800,533

<u>Voucher #</u>	<u>Account Description</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>	<u>Useful Life</u>	<u>Accum Depr.</u>	<u>Depreciation</u>	<u>Accum Depr.</u>	<u>NBV</u>
Realty Entity - Movable Equipment									
<i>2015 Additions</i>									
N/A	Realty - Movable Equip	FF&E	9/30/2015	75,896	10	12,733	7,590	20,323	55,573
N/A	Realty - Movable Equip	Soft Goods	9/30/2015	6,764	10	796	676	1,472	5,292
<i>2016 Additions</i>									
N/A	Realty - Movable Equip	Soft Goods	9/30/2016	98,340	10	9,941	9,834	19,775	78,565
N/A	Realty - Movable Equip	FF&E	9/30/2016	69,427	10	7,019	6,943	13,962	55,465
N/A	Realty - Movable Equip	FF&E	9/30/2016	129,528	10	13,094	12,953	26,047	103,481
N/A	Realty - Movable Equip	CO # 1 Dressers Add	9/30/2016	49,012	10	4,955	4,901	9,856	39,156
<i>2017 Additions</i>									
N/A	Deferred Lease Cost	Leased Equipment	10/31/2016	285	3	-	95	95	190
N/A	Deferred Lease Cost	Leased Equipment	2/28/2017	98	3	-	33	33	65
N/A	Deferred Lease Cost	Leased Equipment	3/31/2017	96	3	-	32	32	64
	Total Additions			429,446		48,538	43,057	91,595	337,851
	Total Realty Entity Assets			1,351,898		112,830	100,684	213,514	1,138,384
	Total Assets			1,382,417		119,797	104,599	224,396	1,158,021

F/S vs C/R NBV - Page 31, Line B9 (13,682)
F/S vs C/R Depreciation - Page 36, Line F1 (104,599)
Reserve For Leasehold Properties - Page 35, Line A4 1,138,384

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

Name of Facility WV-Parkway Pavilion of Enfield, CT	License No. 2435	Report for Year Ended 9/30/2017	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	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	130				
6. Square Footage	27,228				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Sabra, 18500 Von Karman Avenue, Suite 550, Irvine, CA 92612	Building & Equipment	03/01/16	10	1,410,797	

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
WV-Parkway Pavilion of Enfield, CT		2435	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. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
WV-Parkway Pavilion of Enfield, C		2435		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)				\$	72,009	72,009	
Late Interest = \$962 & LOC Interest = \$71,047							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	72,009	72,009	
14. Insurance							
a. Insurance on Property (buildings only)				\$	29,931	29,931	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	90,351	90,351	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	12,759	12,759	
Cyber, Hired, D&O Liability Insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$	133,041	133,041	
15. Total All Expenditures (A-13 thru C-14)				\$	12,535,229	12,535,229	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion H				2435	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 28,977	28,977		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 481,527	481,527		
7.			Other - See attached Schedule	\$ 39,982	39,982		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 9,839	9,839		
10.	15	1e	Accounting & Legal	\$ 1,570	1,570		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 705	705		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 9,018	9,018		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 299,259	299,259		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 49,010	49,010		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 919,887	919,887		

* 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)
10	12n	Marketing Salary	\$ 981		
10	12o	Respiratory Therapist Salary	27,996		
Total Other Salaries Adjustment			\$ 28,977	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	IV Consultant	\$ 9,107		
13	12o	Nurse Consent Monitor	30,875		
Total Other Fees Adjustments			\$ 39,982	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a3	Respiratory Therapist Benefits - FUTA	\$ 53		
15	1a3	Respiratory Therapist Benefits - SUTA	661		
15	1a4	Marketing Benefits - FICA	70		
15	1a4	Respiratory Therapist Benefits - FICA	1,221		
15	1g	OT Office Supplies	57		
16	m11	Medicare Billing Fees	4,004		
16	m13	Non Routine Bank Charges	657		
16	m13	Fundraising Expense	682		
16	m13	NAC Fines & Penalties	13,825		
16	m13	Discounts	971		
16	m13	Patient Refunds	17,403		
16	m13	Fin Charges - Unused Line Fees	9,387		
16	m13	Reconciliation Discrepancies	19		
Total Other A&G Adjustments			\$ 49,010	\$ -	\$ -

**Parkway Pavilion Health & Rehabilitation Center
Disallowance Schedule for Cell Phones
September 30, 2017**

Pg. 28b

	<u>Amount</u>
Total Cell Phone Expense	2,129 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
Days in Cost Report 361 / 365 Days	<u>98.90%</u>
Revised Total Allowable Cost	\$ 1,424
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 705</u></u>

**Parkway Pavilion Health & Rehabilitation Center
 Calculation of Allowable Management Fee
 September 30, 2017**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	617,437	
Patient Days	42,424	Page 8 of C/R
Imputed Days - 90% Occupancy (361/365 Days)	42,237	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 14.55	
PPD Allowance Per Rate Agreement	7.50	J.01a
No Increase - First Year	0.00%	N/A
PPD Allowance 9/30/2016	7.50	
Amount over (Under)	\$ 7.0540	
Total Days	42,424	Page 8 of C/R
Disallowed Management Fee	\$ 299,259	

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

Name of Facility				License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilio				2435	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 919,887	919,887		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 281,995	281,995		
28.	20	5d	Ambulance/Limousine	\$ 7,474	7,474		
29.	20	5f	X-rays, etc	\$ 19,070	19,070		
30.	20	5h	Laboratory	\$ 37,913	37,913		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 44,226	44,226		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 210,705	210,705		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 7,183	7,183		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 1,528,453	1,528,453		

*** 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.

WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance (See attached)	\$ 15,061		
20	5j	Food Purch - Tube Feeding	1,309		
20	5j	Supp - Wound Care	25,084		
20	5j	Supp - Prosthetic Device	8,748		
20	5j	Supp - Respiratory Supplies	8,023		
20	5j	Bariatric Equipment Rental	18,931		
20	5j	Wound Vac Equipment Rental	23,952		
20	5j	Specialty Bed Rentals	1,643		
20	5j	Air Mattress Rental	266		
20	5j	Mattress Overlays	8		
20	5j	Bar Low Airloss Mattress Rental	1,664		
20	5j	Low Airloss Mattress Rental	7,352		
20	5j	Alt Press Air Mattress Rental	6,100		
20	5j	Wheelchair Rentals	1,911		
20	5j	Walker Rentals	213		
20	5j	Patient Medical Expense	455		
20	5j	Place of Resident Personal Property	78		
20	5j	Food Purchase - Tube Feeding	1,441		
20	5j	Supp - IV	88,046		
20	5j	Supp - Occupational Therapy	555		
20	5j	Supp - Respiratory Therapy	(258)		
20	5j	Respiratory Therapy Equipment Rental	123		
Total Other Ancillary Costs			\$ 210,705	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Late Payment Interest	\$ 962		
27	14c3	D&O Liability Insurance	6,221		
Total Other Adjustments			\$ 7,183	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Parkway Pavilion Health & Rehabilitation Center
 Disallowance Schedule for Cable TV
 September 30, 2017**

	<u>Amount</u>
Total Cable TV Expense Account # 2069501	\$ 18,622 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Days in Cost Report 361 / 365 Days	<u>98.90%</u>
Revised Total Allowable Cost	\$ 3,561
 Disallowed Cable TV	 <u><u>\$ 15,061</u></u>

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page	of
WV-Parkway Pavilion of Enfield, CT d/b 2435				9/30/2017		30	37
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (CT only)	\$	11,675,678	11,675,678		
	b.	Medicaid Room and Board Contractual Allowance **	\$	(5,759,639)	(5,759,639)		
2.	a.	Medicaid (All other states)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (all inclusive)	\$	2,786,114	2,786,114		
	b.	Medicare Room and Board Contractual Allowance **	\$	927,836	927,836		
4.	a.	Private-Pay Residents and Other	\$	2,847,035	2,847,035		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(305,876)	(305,876)		
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare	\$	248,838	248,838		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$	(407,459)	(407,459)		
	c.	Prescription Drugs - Non-Medicare	\$	111,138	111,138		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$	(110,207)	(110,207)		
2.	a.	Medical Supplies - Medicare	\$				
	b.	Medical Supplies - Medicare Contractual Allowance **	\$				
	c.	Medical Supplies - Non-Medicare	\$	3	3		
	d.	Medical Supplies - Non-Medicare Contractual Allowance **	\$	(3)	(3)		
3.	a.	Physical Therapy - Medicare	\$	712,874	712,874		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$	(431,398)	(431,398)		
	c.	Physical Therapy - Non-Medicare	\$	150,166	150,166		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$	(133,835)	(133,835)		
4.	a.	Speech Therapy - Medicare	\$	153,935	153,935		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$	(123,140)	(123,140)		
	c.	Speech Therapy - Non-Medicare	\$	49,312	49,312		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$	(43,685)	(43,685)		
5.	a.	Occupational Therapy - Medicare	\$	768,946	768,946		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$	(666,514)	(666,514)		
	c.	Occupational Therapy - Non-Medicare	\$	172,031	172,031		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(154,898)	(154,898)		
6.	a.	Other (Specify) - Medicare	\$	(4,611)	(4,611)		
	b.	Other (Specify) - Non-Medicare	\$	221	221		
III. Total Resident Revenue (Section I. thru Section II.)				\$	12,462,862	12,462,862	
IV. Other Revenue*							
1.	Meals sold to guests, employees & others			\$			
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$			
5.	Interest Income (Specify)			\$			
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (Specify)			\$			
V. Total Other Revenue (1 thru 8)				\$			
VI. Total All Revenue (III+V)				\$	12,462,862	12,462,862	

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Lab- Medicare A	\$ 32,885		
30 II 6a	Lab- C/A - Medicare A	(32,927)		
30 II 6a	X - Ray - Medicare A	14,613		
30 II 6a	X - Ray - C/A - Medicare A	(14,623)		
30 II 6a	IV Charges - Medicare A	17,725		
30 II 6a	IV Charges - C/A - Medicare A	(17,725)		
30 II 6a	Enternal Sup - C/C Medicare B	(130)		
30 II 6a	MCR - B 2% Sequestration	(4,429)		
Total Other Resident Revenue - Medicare		\$ (4,611)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Lab-Medicaid	441		
30 II 6b	Lab-HMO	7,183		
30 II 6b	Lab-Private	143		
30 II 6b	Lab-Common Ins	989		
30 II 6b	Lab-C/A-Medicaid	(400)		
30 II 6b	Lab-C/A-HMO	(7,183)		
30 II 6b	Lab-C/A-Common Ins	(989)		
30 II 6b	X-Ray - Medicaid	397		
30 II 6b	X-Ray-Hmo	1,135		
30 II 6b	X-Ray- C/A-Medicaid	(388)		
30 II 6b	X-Ray-C/A-HMO	(1,135)		
30 II 6b	IV Charges- Medicaid	1,074		
30 II 6b	IV Charges- HMO	6,836		
30 II 6b	IV Charges C/A-Medicaid	(1,074)		
30 II 6b	IV Charges C/A-HMO	(6,836)		
30 II 6b	MCB Rplmnt 2% Sequestration	28		
Total Other Resident Revenue		\$ 221	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/	2435	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(30,055)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,024,899
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	40,000
4 Inventories			\$	
5. Prepaid Expenses			\$	
a. _____				
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	637,788
CAP EX Reserve	105,960			
Insurance Reserve	63,549			
Exchange	468,279			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,672,632
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>7,603</u>		\$	6,006
	Accum. Depreciation <u>1,597</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>22,916</u>		\$	13,631
	Accum. Depreciation <u>9,285</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(11,182)
CIP	2,500			
F/S vs C/R NBV	(13,682)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	8,455

* 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
WV-Parkway Pavilion of Enfield, CT d/	2435	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	2,681,087
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net	
3. Buildings			*Historical Cost <u>922,452</u>	
Accum. Depreciation <u>121,919</u>			Net	
			\$	800,533
4. Non-Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	
5. Movable Equipment			*Historical Cost <u>429,446</u>	
Accum. Depreciation <u>91,595</u>			Net	
6. Motor Vehicles			*Historical Cost _____	
Accum. Depreciation _____			Net	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	1,138,384
D. Investment and Other Assets				
1. Deferred Deposits			\$	19,790
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>)			\$	2,825
Name and Address		Amount	Loan Date	
		2,825		
7. Other Assets (<i>itemize</i>)			\$	1,905,505
Due From Wachusett Ventures		1,905,505		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,928,120
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,747,591

* 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
WV-Parkway Pavilion of Enfield, CT d/b/a Par		2435	9/30/2017	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,894,149
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>)				\$	154,234
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>)				\$	747,640
Accrued Provider Tax		365,328			
Accrued Expenses		379,385			
Union Dues Withholding		2,927			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,796,023

* 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 WV-Parkway Pavilion of Enfield, CT d/b/a		License No. 2435	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,796,023	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$ 1,023,956
N/P-CCP		1,023,956			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 1,023,956
C. Total All Liabilities (Lines A-13 + B-5)					\$ 3,819,979

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

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT	2435	9/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	1,138,384
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	1,138,384
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	756,996
6. Gain or Loss for Period			\$	32,232
				10/5/2016 thru 9/30/2017
7. Total Net Worth			\$	789,228
C. Total Reserves and Net Worth			\$	1,927,612
D. Total Liabilities, Reserves, and Net Worth			\$	5,747,591

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Parkway Pavilion of Enfield, CT d/b	2435	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	12,462,862
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	12,430,630
D. Net Income or Deficit			\$	32,232
E. Balance			\$	32,232
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Pg. 27 \$12,535,229				
F/S vs C/R Depreciation (104,599)				
Expenses Per F/S \$12,430,630				
2. Other (<i>itemize</i>)				
Inception of equity from prior owner due to bookkeeper rolling forward				756,996
F-3. Total Additions			\$	756,996
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	789,228
				09/30/17

I. Preparer's/Reviewer's Certification

Name of Facility WV-Parkway Pavilion of Enfield, CT d/b/a		License No. 2435	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)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/14/18	
Printed Name of Preparer Matthew S. Bovolack					
Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 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 WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation 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 WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation 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 WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation 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 13, 2018



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

Facility Name WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavilion Health & Rehabilitation Center

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 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: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation 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
1000100000	Cash - Operating	0.00			0.00
10002	Cash- payroll	0.00			0.00
1000200000	Cash - Payroll	0.00			0.00
1001000000	Cash - Money Market	0.00			0.00
1001100000	Cash - Donation Account	0.00			0.00
10020	Cash- Operating	(30,055.00)			(30,055.00)
1002000000	Cash - Facility Depository	0.00			0.00
1002100000	Cash - Care Cost Depository	0.00			0.00
10025	Congressional Bank Acct	0.00			0.00
1003000000	Cash - Petty Cash	0.00			0.00
1003100000	Cash - Prepaid Cards	0.00			0.00
1003200000	Cash - Pat Fund On Hand	0.00			0.00
1004000000	Cash - Temporary Investments	0.00			0.00
1050001	Payroll - RN	401,164.00		34,865.00	436,029.00
			RJE - 2	34,865.00	
1050002	Payroll - RN Supervisor	281,028.00		24,424.00	305,452.00
			RJE - 2	24,424.00	
1050011	Payroll - Holiday Worked	27,365.00		(27,365.00)	0.00
			RJE - 2	(27,365.00)	
1050111	Payroll - LPN	1,121,182.00		97,441.00	1,218,623.00
			RJE - 2	97,441.00	
1050112	Payroll - Central Supply	5,845.00		508.00	6,353.00
			RJE - 2	508.00	
1050113	CNA	1,345,969.00		116,978.00	1,462,947.00
			RJE - 2	116,978.00	
1051001	PR Tax - FICA	256,258.00			256,258.00
1051003	PR Tax - FUTA	5,824.00			5,824.00
1051004	PR Tax - SUTA	73,559.00			73,559.00
1052001	Emp Ben - Vacation	1,239.00		(1,239.00)	0.00
			RJE - 2	(1,239.00)	
1052002	Emp Ben - Sick	46,319.00		(46,319.00)	0.00
			RJE - 2	(46,319.00)	
1052004	Emp Ben - Holiday	111,034.00		(111,034.00)	0.00
			RJE - 2	(111,034.00)	
1052013	Emp Ben - Bonuses - Other	86,410.00		(86,410.00)	0.00
			RJE - 2	(86,410.00)	
1052022	Emp Ben - Other	1,849.00		(1,849.00)	0.00
			RJE - 2	(1,849.00)	
1052071	Emp Ben - Empl Sfty Prog Prem	225.00			225.00
1052081	Emp Ben - Employee Bckgmd Chk	(3.00)			(3.00)
1060003	Temp Help - Aides	32,682.00		120.00	32,802.00
			RJE - 6	120.00	
1061102	Pro Fees - Nurse Consultant	30,875.00			30,875.00
1061503	Food Purch - Tube Feeding	1,309.00			1,309.00
1061504	Food Purch - Supplements	5,399.00			5,399.00
1061507	Food Purch - Promotion	363.00			363.00
1062001	Supp - Medical	26,933.00			26,933.00
1062002	Supp - Nursing	8,640.00			8,640.00
1062003	Supp - Universal Precaution	23,637.00			23,637.00
1062004	Supp - Wound Care	25,084.00			25,084.00
1062005	Supp - Prosthetic Device	8,748.00			8,748.00
1062006	Supp - Respiratory Supplies	8,023.00			8,023.00
1062007	Supp - Oxygen Gas	44,226.00			44,226.00
1062008	Supp - Enteral	1,446.00			1,446.00
1062009	Supp - IV	0.00			0.00
1062013	Supp - Routine Hygiene	9,574.00			9,574.00
1062014	Supp - Incontinent Supplies	51,098.00			51,098.00
1062103	Supp - Dietary	0.00			0.00
1062104	Supp - Housekeeping	0.00			0.00
1062107	Supp - Maintenance	7.00			7.00
1062108	Supp-Office	53.00			53.00
1062109	Supp-Postage	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
1062199	Supp-Other	402.00			402.00
1062505	Rx Drugs - Stock	167.00			167.00
1062515	Rx Drugs - OTC	828.00			828.00
1063502	ME Lease - Bariatric Equipment	18,931.00			18,931.00
1063503	ME Lease - Wound Vacs	23,952.00			23,952.00
1063504	ME Lease - Specialty Beds	1,643.00			1,643.00
1063505	ME Lease - Air Mattresses	266.00			266.00
1063506	ME Lease - Mattress Overlays	8.00			8.00
1063507	MEL - Bar Low Airloss Mattress	1,664.00			1,664.00
1063508	MEL - Low Airloss Mattress	7,352.00			7,352.00
1063509	MEL - Alt Press Air Mattress	6,100.00			6,100.00
1063511	ME Lease - Wheelchairs	1,911.00			1,911.00
1063513	ME Lease - Walkers	213.00			213.00
1063514	ME Lease - Other	6,963.00			6,963.00
1063551	Minor Equip Purch	5,261.00			5,261.00
1063553	Med Equip Purch	5,199.00			5,199.00
1066503	Utilities - Mobile & Pagers	(60.00)			(60.00)
1066995	Ins - Workmen's Comp	600.00			600.00
1067501	Information Technology	4,511.00			4,511.00
1069001	Dues - Dues & Subscriptions	2,165.00		(2,046.00)	119.00
			RJE - 3	(2,046.00)	
1069101	Licenses & Permits	484.00			484.00
1069502	Patient Medical Expense	455.00			455.00
11001	Accounts Receivable	2,024,899.00			2,024,899.00
1100100000	A/R - Private Pay	0.00			0.00
11002	A/R - Quality Rehab	40,000.00			40,000.00
1100200000	A/R - Medicare	0.00			0.00
1100300000	A/R - Medicaid	0.00			0.00
1100400000	A/R - HMO	0.00			0.00
1100500000	A/R - Commercial Insurance	0.00			0.00
1100600000	A/R - VA	0.00			0.00
1100900000	A/R - Other	0.00			0.00
1101000000	A/R - Medicaid Replacement	0.00			0.00
1101200000	A/R - Medicare C/A	0.00			0.00
1101300000	A/R - Medicaid C/A	0.00			0.00
1101400000	A/R - HMO C/A	0.00			0.00
1101500000	A/R - Commercial Insurance C/A	0.00			0.00
1103100000	A/R - Medicare Settlement	0.00			0.00
1103200000	A/R - Medicaid Settlement	0.00			0.00
1103300000	A/R - State Assessments	0.00			0.00
1105100000	A/R - Insurance	0.00			0.00
1105200000	A/R - Cobra	0.00			0.00
1105300000	A/R - Insurance Arrears	0.00			0.00
1109900000	A/R - Miscellaneous	0.00			0.00
1110100000	Allowance for Bad Debts	0.00			0.00
11150	CAP EX Reserve	105,960.00			105,960.00
11175	Insurance Reserve	63,549.00			63,549.00
1130100000	Inventory	0.00			0.00
1150011	Payroll - Holiday Worked	920.00		(920.00)	0.00
			RJE - 2	(920.00)	
1150100000	Notes Receivable	0.00			0.00
1150122	P/R-Nursing Clerk/Unit Clerk	856.00		43.00	899.00
			RJE - 2	43.00	
1150127	P/R - Staff Dev Coordinator	40,444.00		2,044.00	42,488.00
			RJE - 2	2,044.00	
1150133	P/R - Staff Coordinator	45,124.00		2,281.00	47,405.00
			RJE - 2	2,281.00	
1150141	Payroll-MDS Coordinator	79,733.00		4,030.00	83,763.00
			RJE - 2	4,030.00	
1150144	Payroll-MDS Director	60,053.00		3,035.00	63,088.00
			RJE - 2	3,035.00	
1150151	P/R - DON	129,877.00		6,563.00	136,440.00
			RJE - 2	6,563.00	
1150155	P/R - ADON	60,719.00		3,069.00	63,788.00
			RJE - 2	3,069.00	
1151001	PR Tax -FICA	31,561.00			31,561.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
1151003	PR Tax - FUTA	381.00			381.00
1151004	PR Tax - SUTA	7,908.00			7,908.00
1152002	Emp Ben - Sick	6,991.00		(6,991.00)	0.00
			RJE - 2	(6,991.00)	
1152004	Emp Ben - Holiday	9,199.00		(9,199.00)	0.00
			RJE - 2	(9,199.00)	
1152005	Emp Ben - Personal Days	1,038.00		(1,038.00)	0.00
			RJE - 2	(1,038.00)	
1152013	Emp Ben - Bonuses - Other	2,172.00		(2,172.00)	0.00
			RJE - 2	(2,172.00)	
1152022	Emp Ben - Other	745.00		(745.00)	0.00
			RJE - 2	(745.00)	
1164551	Auto & Truck - Mileage	118.00			118.00
1200100000	Due From Others	0.00			0.00
12003	Due from Owners	2,825.00			2,825.00
12004	Due from Parkway	0.00			0.00
12005	Due from West	0.00			0.00
12006	Due from East	0.00			0.00
1250121	Payroll -Medical Records Assist	26,820.00			26,820.00
1251001	PR Tax -FICA	2,142.00			2,142.00
1251003	PR Tax - FUTA	42.00			42.00
1251004	PR Tax - SUTA	905.00			905.00
1252002	Emp Ben - Sick	149.00			149.00
1252004	Emp Ben - Holiday	1,027.00			1,027.00
1264010	Pro Fees-Medical Records	1,430.00			1,430.00
13000	Utility - Deposits	19,790.00			19,790.00
1300100000	Prepaid Insurance	0.00			0.00
1300200000	Prepaid Med & Dent Insurance	0.00			0.00
1300300000	Prepaid Workers Comp	0.00			0.00
1300400000	Prepaid Rent	0.00			0.00
1300500000	Prepaid Property Taxes	0.00			0.00
1300600000	Prepaid Dues & Subscriptions	0.00			0.00
1399900000	Prepaid Other	0.00			0.00
1400100000	Line of Credit - Asset Balance	0.00			0.00
1500100000	Bond Funds - Revenue Fund	0.00			0.00
1500200000	Bond Funds - Interest Account	0.00			0.00
1500300000	Bond Funds - Principal Account	0.00			0.00
1500400000	Bond Funds - Debt Serv Reserve	0.00			0.00
1500600000	Bond Funds - Operating Reserve	0.00			0.00
1500700000	Bond Funds - Dep Reserve	0.00			0.00
1500800000	Bond Funds - Construction	0.00			0.00
1500900000	Bond Funds - Capital Maint	0.00			0.00
1510100000	Escrow - Property Tax	0.00			0.00
1510200000	Escrow - Capital Expenditures	0.00			0.00
1510300000	Escrow - Insurance	0.00			0.00
1519900000	Escrow - Other	0.00			0.00
1520100000	Deposits - Rent	0.00			0.00
1520200000	Deposits - Utilities	0.00			0.00
1520300000	Deposits - Other	0.00			0.00
1520400000	Deposits - Other Escrows	0.00			0.00
1600100000	PPE - Land	0.00			0.00
1600200000	PPE - Land Improvements	0.00			0.00
1600300000	PPE - Buildings	0.00			0.00
1600400000	PPE - Building Improvements	0.00			0.00
1600500000	PPE - Leasehold Improvements	0.00			0.00
1600600000	PPE - Furniture & Equipment	0.00			0.00
1600700000	PPE - Information Technology	0.00			0.00
1600800000	PPE - Autos & Trucks	0.00			0.00
1610100000	PPE - Capital Asset Clearing	0.00			0.00
1610200000	PPE - Construction In Progress	0.00			0.00
16200	CIP	2,500.00			2,500.00
1620200000	A/D - Land Improvements	0.00			0.00
1620300000	A/D - Buildings	0.00			0.00
1620400000	A/D - Building Improvements	0.00			0.00
16205	A/D - Leasehold Improvements	2,764.00			2,764.00
1620500000	A/D - Leasehold Improvements	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
16206	A/D - Furniture & Equipment	3,191.00			3,191.00
1620600000	A/D - Furniture & Equipment	0.00			0.00
1620700000	A/D - Information Technology	0.00			0.00
1620800000	A/D - Autos & Trucks	0.00			0.00
1700100000	Deferred Financing Charges	0.00			0.00
1700200000	Accum Amort-Def Financing	0.00			0.00
1710100000	Goodwill	0.00			0.00
1710200000	Goodwill-Amort Reserve	0.00			0.00
1720100000	Intangible Assets	0.00			0.00
1720200000	Accum Amort-Int Asset	0.00			0.00
1800100000	Cash - Restricted Cash	0.00			0.00
1899900000	Investments	0.00			0.00
20001	A/P - Trade	(1,894,149.00)			(1,894,149.00)
2000100000	A/P - Trade	0.00			0.00
2000200000	A/P - Other	0.00			0.00
2010100000	A/P - Accrued	0.00			0.00
2050401	Payroll - Business Office Manag	57,624.00		2,737.00	60,361.00
			RJE - 2	2,737.00	
2050402	Payroll - HR Workforce Manager	239.00		11.00	250.00
			RJE - 2	11.00	
2050403	P/R - Billing/ AR/ Assistant BO	69,349.00		3,294.00	72,643.00
			RJE - 2	3,294.00	
2050404	Payroll - Payroll Benefit Coord	25,013.00		1,188.00	26,201.00
			RJE - 2	1,188.00	
2050405	Payroll - Receptionist	25,904.00		1,230.00	27,134.00
			RJE - 2	1,230.00	
2050805	Payroll - Administrator	142,926.00		6,790.00	149,716.00
			RJE - 2	6,790.00	
2050806	Payroll - HR Coordinator	13,878.00		659.00	14,537.00
			RJE - 2	659.00	
2050807	Payroll - Exec Director / NHA	4,882.00		232.00	5,114.00
			RJE - 2	232.00	
2050810	Payroll - MMQ Coordinator	0.00			0.00
2051001	PR Tax -FICA	29,775.00			29,775.00
2051003	PR Tax - FUTA	408.00			408.00
2051004	PR Tax - SUTA	6,285.00			6,285.00
2052002	Emp Ben - Sick	2,948.00		(2,948.00)	0.00
			RJE - 2	(2,948.00)	
2052004	Emp Ben - Holiday	11,018.00		(11,018.00)	0.00
			RJE - 2	(11,018.00)	
2052013	Emp Ben - Bonuses - Other	917.00		(917.00)	0.00
			RJE - 2	(917.00)	
2052022	Emp Ben - Other	1,258.00		(1,258.00)	0.00
			RJE - 2	(1,258.00)	
2052031	Emp Ben - Health Insurance	263,092.00			263,092.00
2052033	Emp Ben - Life Insurance	577.00			577.00
2052034	Emp Ben - Dental Insurance	9,340.00			9,340.00
2052035	Emp Ben - Group Disability	13.00			13.00
2052036	Emp Ben Vision Insurance	764.00			764.00
2052041	Emp Ben - Empl Hlth & Welfare	1,072.00			1,072.00
2052043	Union Dues	0.00			0.00
2052062	401K Match	54.00			54.00
2052081	Emp Ben - Employee Bckgrnd Chk	1,587.00			1,587.00
2052084	Emp Ben - Employee Drug Screen	4,674.00			4,674.00
2061101	Pro Fees - Social Service	0.00			0.00
2061501	Food Purch - Raw	32.00			32.00
2061506	Food Purch - Employee H&W	2,026.00			2,026.00
2062013	Supp - Routine Hygiene	0.00			0.00
2062101	Supp - Storage Fees	3,263.00			3,263.00
2062102	Supp - Activities	0.00			0.00
2062107	Supp - Maintenance	3.00			3.00
2062108	Supp-Office	3,956.00			3,956.00
2062109	Supp-Postage	3,797.00			3,797.00
2062110	Supp-Forms	1,303.00			1,303.00
2062111	Supp-Copying	6,310.00		(2,190.00)	4,120.00
			RJE - 4	(2,190.00)	

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
2062113	Supp-Software	209.00			209.00
2062114	Supp-Marketing	0.00			0.00
2062199	Supp - Other	2,571.00			2,571.00
2063514	ME Lease - Other	509.00			509.00
2063551	Minor Equip Purch	(3.00)			(3.00)
2064000	Professional Fees	28,922.00		(18,966.00)	9,956.00
			RJE - 1	(18,966.00)	
2064001	Pro Fees - Consulting	231.00			231.00
2064006	Pro Fees - Employee Relations	3,900.00			3,900.00
2064009	Pro Fees - Environ Site Assess	1,177.00			1,177.00
2064020	Pro Fees - Legal - General	(4.00)			(4.00)
2064021	Pro Fees - Legal - AR Collect	1,570.00			1,570.00
2064027	Pro Fees-Medicare Billing Fees	4,004.00			4,004.00
2064029	Management Fee	2,205.00			2,205.00
2064099	Pro Fees - Other	13,518.00			13,518.00
2064501	Travel Meet - Sem & Conf Fees	2,360.00		(120.00)	2,240.00
			RJE - 6	(120.00)	
2064502	Travel - Employees	838.00			838.00
2064506	Meals & Ent - Employees	213.00			213.00
2064551	Auto & Truck - Mileage	1,995.00			1,995.00
2065001	Advert - Help Wanted	1,171.00			1,171.00
2065002	Advert - Comm Awareness	(59.00)			(59.00)
2065003	Advert - Promotional	1,177.00			1,177.00
2065005	Advert - Other	415.00			415.00
2065501	R&M - Equipment	275.00			275.00
2066501	Utilities - Telephone	22,696.00			22,696.00
2066502	Utilities - Telephone Maint	1,870.00			1,870.00
2066503	Utilities - Mobile & Pagers	2,189.00			2,189.00
2066504	Utilities - Internet Services	5,897.00			5,897.00
2066995	Ins - Workmen's Comp	176,395.00			176,395.00
2066996	Ins- Cyber	6,240.00			6,240.00
2066997	Ins- Hired/ Non Auto	298.00			298.00
2066998	Ins - Umbrella	22,888.00			22,888.00
2066999	Ins - Property	29,931.00			29,931.00
2067004	Ins - D & O Liability	6,221.00			6,221.00
2067008	Ins - GLPL	67,463.00			67,463.00
2067501	Information Technology	42,045.00			42,045.00
2068002	Taxes - Personal Property	9,516.00			9,516.00
2068099	Taxes - Other	663.00			663.00
2069001	Dues - Dues & Subscriptions	9,304.00		(841.00)	8,463.00
			RJE - 3	(841.00)	
2069101	Licenses & Permits	775.00			775.00
2069501	TV & Radio	18,622.00			18,622.00
2069502	Patient Medical Expense	0.00			0.00
2069701	Bank Service Charges	13,755.00			13,755.00
2069721	Replace of Res. Personal Prop.	78.00			78.00
2069901	NAC - Fund Raising Expense	682.00			682.00
2069911	NAC - FINES & PENALTIES	13,825.00			13,825.00
2071002	Lease - Land	935.00			935.00
2071003	Lease - Equipment	1,067.00			1,067.00
2071101	Automobile Exp - Employees	6,000.00			6,000.00
2071102	Lease - Minor Equip	350.00			350.00
2076999	Fin Charges-Unused Line Fee	958.00			958.00
2100100000	Patient Refunds	0.00			0.00
2150864	Payroll - Admission Director	60,170.00			60,170.00
2151001	PR Tax -FICA	4,659.00			4,659.00
2151003	PR Tax - FUTA	42.00			42.00
2151004	PR Tax - SUTA	636.00			636.00
2152004	Emp Ben - Holiday	1,704.00			1,704.00
2152022	Emp Ben - Other	1,488.00			1,488.00
2164551	Auto & Truck - Mileage	(6.00)			(6.00)
22000	Accrued Rent	0.00			0.00
2200100000	Employer FICA Payable	0.00			0.00
2200200000	FUTA Payable	0.00			0.00
2200300000	SUTA Payable	0.00			0.00
2200900000	EMST Payable	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
22050	Accrued Provider Tax	(365,328.00)			(365,328.00)
22100	Due from Wachusett Ventures	1,905,505.00			1,905,505.00
2300100000	Dental Insurance W/H Payable	0.00			0.00
2300200000	Life Insurance W/H Payable	0.00			0.00
2300300000	Disability INS W/H Payable	0.00			0.00
2310100000	401(k) W/H Payable	0.00			0.00
2310200000	401(k) Loan W/H Payable	0.00			0.00
2310300000	Savings Bonds Payable	0.00			0.00
2310400000	Union Dues Withheld Payable	0.00			0.00
2310500000	Withholding Payable - Other	0.00			0.00
2310600000	Healthcare Savings Payable	0.00			0.00
24001	Accrued Payroll	(101,818.00)			(101,818.00)
2400100000	Accrued Salaries And Wages	0.00			0.00
2400200000	Accrued Workers Comp	0.00			0.00
24003	Accrued PTO	(52,416.00)			(52,416.00)
2400300000	Accrued Vacations	0.00			0.00
2400400000	Accrued Sick Pay	0.00			0.00
24005	Accrued Expenses	(379,385.00)			(379,385.00)
2400500000	Accrued Holidays	0.00			0.00
2400600000	Accrued Personal Days	0.00			0.00
2400700000	Accrued Other Benefits	0.00			0.00
2400800000	Accrued Union Contribution	0.00			0.00
24010	Union Dues Withholding	(2,927.00)			(2,927.00)
24011	401K Match Liability	0.00			0.00
2410100000	Accrued Real Estate Tax	0.00			0.00
2410200000	Accrued Personal Property Tax	0.00			0.00
2410300000	Accrued Professional Fees	0.00			0.00
2410400000	Accrued Management Fees	0.00			0.00
2410500000	Consulting Fees Payable	0.00			0.00
2420100000	Accrued Bed Fee Payable	0.00			0.00
2430100000	Accrued Interest	0.00			0.00
2499900000	Misc Accrued Liabilities	0.00			0.00
2500100000	A/P Abandoned Accts	0.00			0.00
2500200000	P/R Abandoned Accts	0.00			0.00
2500300000	A/R-Abandoned Accts	0.00			0.00
2550863	Payroll- Business Development	981.00			981.00
2551001	PR Tax -FICA	70.00			70.00
2562114	Supp-Marketing	3,857.00			3,857.00
2565008	Advert - Public Relations	3,265.00			3,265.00
2600100000	Medicaid Payable	0.00			0.00
27000	N/P - CCP	(1,023,956.00)			(1,023,956.00)
2700100000	Sales & Use Tax Payable	0.00			0.00
2700200000	Federal Income Tax Payable	0.00			0.00
2700300000	State Income Tax Payable	0.00			0.00
2799900000	Deferred Revenue	0.00			0.00
2800100000	Due From Others	0.00			0.00
2800200000	Intercompany	0.00			0.00
2850000000	Escrow Payable	0.00			0.00
2899900000	Current Notes Payable	0.00			0.00
2900100000	Notes Payable	0.00			0.00
2900200000	Long Term Obligations	0.00			0.00
2901100000	Unamortized Loan Premium	0.00			0.00
2910100000	LT Debt Discount	0.00			0.00
2911100000	Bonds Payable	0.00			0.00
2912100000	Line of Credit	0.00			0.00
30001 Marcum	Retained Earnings	0.00			0.00
3000100000	Retained Earnings	0.00			0.00
3050252	P/R - Registered Dietitian	39,105.00		1,936.00	41,041.00
			RJE - 2	1,936.00	
3050253	P/R - Food Service Manager	48,789.00		2,416.00	51,205.00
			RJE - 2	2,416.00	
3050255	P/R - Dietary Aide	202,973.00		10,049.00	213,022.00
			RJE - 2	10,049.00	
3050256	P/R - Cook	70,017.00		3,467.00	73,484.00
			RJE - 2	3,467.00	
3051001	PR Tax -FICA	28,707.00			28,707.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
3051003	PR Tax - FUTA	1,048.00			1,048.00
3051004	PR Tax - SUTA	11,063.00			11,063.00
3052002	Emp Ben - Sick	3,042.00		(3,042.00)	0.00
			RJE - 2	(3,042.00)	
3052004	Emp Ben - Holiday	12,982.00		(12,982.00)	0.00
			RJE - 2	(12,982.00)	
3052013	Emp Ben - Bonuses - Other	1,740.00		(1,740.00)	0.00
			RJE - 2	(1,740.00)	
3052022	Emp Ben - Other	104.00		(104.00)	0.00
			RJE - 2	(104.00)	
3052081	Emp Ben - Employee Bckgrnd Chk	54.00			54.00
3061211	Pro Fees - Food Service	503.00			503.00
3061501	Food Purch - Raw	251,608.00			251,608.00
3061502	Food Purch - Resident Activity	734.00			734.00
3061503	Food Purch - Tube Feeding	1,441.00			1,441.00
3061504	Food Purch - Supplements	17,092.00			17,092.00
3061505	Food Purch - Thickeners	977.00			977.00
3061506	Food Purch - Employee H&W	670.00			670.00
3062102	Supp - Activities	0.00			0.00
3062103	Supp - Dietary	33,614.00			33,614.00
3062105	Supp - Laundry	0.00			0.00
3063551	Minor Equip Purch	468.00			468.00
3066501	R&M-Equipment	0.00			0.00
3066504	R&M - Equipment	0.00			0.00
3069001	Dues - Dues & Subscriptions	493.00		(493.00)	0.00
			RJE - 3	(493.00)	
3069101	Licenses & Permits	400.00			400.00
3071102	Lease - Minor Equip	3,159.00			3,159.00
3100100000	Common Stock	0.00			0.00
3150011	Payroll - Holiday Worked	707.00			707.00
3150301	Payroll - Activity Director	56,726.00			56,726.00
3150302	Payroll - Activity Assistant	72,100.00			72,100.00
3151001	PR Tax -FICA	9,304.00			9,304.00
3151003	PR Tax - FUTA	192.00			192.00
3151004	PR Tax - SUTA	2,730.00			2,730.00
3152002	Emp Ben - Sick	1,396.00			1,396.00
3152004	Emp Ben - Holiday	4,042.00			4,042.00
3152022	Emp Ben - Other	453.00			453.00
3161502	Food Purch - Resident Activity	381.00			381.00
3162102	Supp - Activities	1,589.00			1,589.00
3164007	Pro Fees - Activities	0.00			0.00
32000	Retained Earnings	(756,996.00)			(756,996.00)
3200100000	Additional Paid In Capital	0.00			0.00
3261201	Pro Fees - Contr Housekeeping	227,461.00			227,461.00
3262104	Supp - Housekeeping	21,961.00			21,961.00
3271102	Lease - Minor Equip	833.00			833.00
3300100000	Beginning Contribution	0.00			0.00
3361202	Pro Fees - Contracted Laundry	140,983.00			140,983.00
3362105	Supp - Laundry	28,735.00			28,735.00
3365501	R&M - Equipment	1,935.00			1,935.00
3400100000	Comprehensive Inc-Rate Cap	0.00			0.00
3450011	Payroll - Holiday Worked	290.00		(290.00)	0.00
			RJE - 2	(290.00)	
3450601	P/R - Maintenance Director	41,473.00		1,289.00	42,762.00
			RJE - 2	1,289.00	
3450602	P/R - Maintenance Technician	35,148.00		1,092.00	36,240.00
			RJE - 2	1,092.00	
3451001	PR Tax -FICA	5,959.00			5,959.00
3451003	PR Tax - FUTA	107.00			107.00
3451004	PR Tax - SUTA	1,497.00			1,497.00
3452002	Emp Ben - Sick	200.00		(200.00)	0.00
			RJE - 2	(200.00)	
3452004	Emp Ben - Holiday	1,489.00		(1,489.00)	0.00
			RJE - 2	(1,489.00)	
3452013	Emp Ben - Bonuses - Other	402.00		(402.00)	0.00
			RJE - 2	(402.00)	

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
3462107	Supp - Maintenance	5,815.00			5,815.00
3465501	R&M - Equipment	5,122.00			5,122.00
3465502	R&M-Building	27,864.00			27,864.00
3465509	R&M - Maintenance Contracts	33,438.00			33,438.00
3466501	Utilities - Telephone	1,438.00			1,438.00
3466504	Utilities - Internet Services	1,082.00			1,082.00
3476999	Fin Charges- Unused Line Fee	5.00			5.00
3500100000	Investment in Subsidiary	0.00			0.00
3562107	Supp - Maintenance	0.00			0.00
3563551	Minor Equip Purch	13,364.00			13,364.00
3565501	R&M - Equipment	300.00			300.00
3565502	R&M - Building	9,895.00			9,895.00
3565505	R&M - Garbage	28,247.00			28,247.00
3565506	R&M - Pest Control	1,768.00			1,768.00
3565507	R&M - Hazardous Waste	982.00			982.00
3565509	R&M - Maintenance Contracts	10,114.00			10,114.00
3566511	Utilities - Electricity	161,431.00			161,431.00
3566512	Utilities - Water	70,855.00			70,855.00
3566513	Utilities - Fuel	1,119.00			1,119.00
3566514	Utilities - Gas	25,430.00			25,430.00
3576999	Fin Charges-Unused Line Fee	550.00			550.00
3750011	Payroll - Holiday Worked	454.00			454.00
3750701	P/R - Social Service Director	65,859.00			65,859.00
3750702	P/R - Social Service Assistant	26,028.00			26,028.00
3751001	PR Tax -FICA	6,698.00			6,698.00
3751003	PR Tax - FUTA	120.00			120.00
3751004	PR Tax - SUTA	1,580.00			1,580.00
3752002	Emp Ben - Sick	500.00			500.00
3752004	Emp Ben - Holiday	1,956.00			1,956.00
3761101	Pro Fees - Social Service	8,852.00			8,852.00
3864002	Pro Fees - Med Director	23,100.00			23,100.00
3864003	Pro Fees - Medical Service	24,071.00		(24,071.00)	0.00
			RJE - 5	(24,071.00)	
40001	Contractual Allow- Med A R & B	(2,213.00)			(2,213.00)
4000100000	Medicare	0.00			0.00
4062009	Supp - IV	88,046.00			88,046.00
4062501	Rx Drugs - Medicare	182,287.00			182,287.00
4062502	Rx Drugs - Managed Care-HMO	53,037.00			53,037.00
4062503	Rx Drugs - Medicaid	2,037.00			2,037.00
4062505	Rx Drugs - Stock	19,103.00			19,103.00
4062506	Rx Drugs - Med D Noncovered	5,791.00			5,791.00
4062508	Rx Drugs - Res Vaccinations	89.00			89.00
4062511	Rx Drugs - IV Medicare	35.00			35.00
4062512	Rx Drugs - IV HMO	13,315.00			13,315.00
4062513	Rx Drugs - IV Medicaid	6,134.00			6,134.00
4062515	Rx Drugs - OTC	16,690.00			16,690.00
4064005	Pro Fees - Consulting-IV	9,107.00			9,107.00
4064010	Pro Fees - Medical Records	1,809.00			1,809.00
4101000000	Medicare Rugs III - RUX	0.00			0.00
4101500000	Medicare Rugs III - RUL	0.00			0.00
41020	Room & Board - Medicare A	(2,848,073.00)			(2,848,073.00)
4102000000	Medicare Rugs III - RUC	0.00			0.00
41025	Contractual Allow - Medicare A	(925,623.00)			(925,623.00)
4102500000	Medicare Rugs III - RUB	0.00			0.00
4103000000	Medicare Rugs III - RUA	0.00			0.00
4106000000	Medicare Rugs III - RVX	0.00			0.00
4106500000	Medicare Rugs III - RVL	0.00			0.00
4107000000	Medicare Rugs III - RVC	0.00			0.00
4107500000	Medicare Rugs III - RVB	0.00			0.00
4108000000	Medicare Rugs III - RVA	0.00			0.00
4111000000	Medicare Rugs III - RHX	0.00			0.00
4111500000	Medicare Rugs III - RHL	0.00			0.00
4112000000	Medicare Rugs III - RHC	0.00			0.00
4112500000	Medicare Rugs III - RHB	0.00			0.00
4113000000	Medicare Rugs III - RHA	0.00			0.00
4116000000	Medicare Rugs III - RMX	0.00			0.00

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4116500000	Medicare Rugs III - RML	0.00			0.00
4117000000	Medicare Rugs III - RMC	0.00			0.00
4117500000	Medicare Rugs III - RMB	0.00			0.00
4118000000	Medicare Rugs III - RMA	0.00			0.00
4121000000	Medicare Rugs III - RLX	0.00			0.00
4121500000	Medicare Rugs III - RLB	0.00			0.00
4122000000	Medicare Rugs III - RLA	0.00			0.00
4126000000	Medicare Rugs III - SE3	0.00			0.00
4126500000	Medicare Rugs III - SE2	0.00			0.00
4127000000	Medicare Rugs III - SE1	0.00			0.00
4128000000	Medicare Rugs III - SSC	0.00			0.00
4128500000	Medicare Rugs III - SSB	0.00			0.00
4129000000	Medicare Rugs III - SSA	0.00			0.00
4130000000	Medicare Rugs IV - ES3	0.00			0.00
4131000000	Medicare Rugs IV - ES2	0.00			0.00
4132000000	Medicare Rugs IV - ES1	0.00			0.00
4135400000	Medicare Rugs IV - HE2	0.00			0.00
4135600000	Medicare Rugs IV - HE1	0.00			0.00
4135800000	Medicare Rugs IV - HD2	0.00			0.00
4136000000	Medicare Rugs IV - HD1	0.00			0.00
4136200000	Medicare Rugs IV - HC2	0.00			0.00
4136400000	Medicare Rugs IV - HC1	0.00			0.00
4136600000	Medicare Rugs IV - HB2	0.00			0.00
4136800000	Medicare Rugs IV - HB1	0.00			0.00
4137000000	Medicare Rugs IV - LE2	0.00			0.00
4137200000	Medicare Rugs IV - LE1	0.00			0.00
4137400000	Medicare Rugs IV - LD2	0.00			0.00
4137600000	Medicare Rugs IV - LD1	0.00			0.00
4137800000	Medicare Rugs IV - LC2	0.00			0.00
4138000000	Medicare Rugs IV - LC1	0.00			0.00
4138200000	Medicare Rugs IV - LB2	0.00			0.00
4138400000	Medicare Rugs IV - LB1	0.00			0.00
4140500000	Medicare Rugs IV - CE2	0.00			0.00
4140700000	Medicare Rugs IV - CE1	0.00			0.00
4141000000	Medicare Rugs IV - CD2	0.00			0.00
4141200000	Medicare Rugs IV - CD1	0.00			0.00
4141500000	Medicare Rugs III - CC2	0.00			0.00
4141700000	Medicare Rugs III - CC1	0.00			0.00
4142000000	Medicare Rugs III - CB2	0.00			0.00
4142200000	Medicare Rugs III - CB1	0.00			0.00
4142500000	Medicare Rugs III - CA2	0.00			0.00
4142700000	Medicare Rugs III - CA1	0.00			0.00
4146000000	Medicare Rugs III - IB2	0.00			0.00
4146500000	Medicare Rugs III - IB1	0.00			0.00
4147000000	Medicare Rugs III - IA2	0.00			0.00
4147500000	Medicare Rugs III - IA1	0.00			0.00
4151000000	Medicare Rugs III - BB2	0.00			0.00
4151500000	Medicare Rugs III - BB1	0.00			0.00
4153000000	Medicare Rugs III - BA2	0.00			0.00
4153500000	Medicare Rugs III - BA1	0.00			0.00
4156000000	Medicare Rugs III - PE2	0.00			0.00
4156200000	Medicare Rugs III - PE1	0.00			0.00
4156400000	Medicare Rugs III - PD2	0.00			0.00
4156500000	Medicare Rugs III - PD1	0.00			0.00
4156600000	Medicare Rugs III - PC2	0.00			0.00
4156800000	Medicare Rugs III - PC1	0.00			0.00
4157000000	Medicare Rugs III - PB2	0.00			0.00
4157200000	Medicare Rugs III - PB1	0.00			0.00
4157400000	Medicare Rugs III - PA2	0.00			0.00
4157600000	Medicare Rugs III - PA1	0.00			0.00
4160000000	Medicare Rugs III - AAA	0.00			0.00
4160100000	Medicare Rugs III - Unknown	0.00			0.00
41989	Medicare A - Sequestration	61,959.00			61,959.00
4198900000	Medicare A - Sequestration	0.00			0.00
4199900000	Medicare - C/A	0.00			0.00
4200100000	Medicaid - Super Skilled	0.00			0.00

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42002	Medicaid - Skilled	339.00			339.00
4200200000	Medicaid - Skilled	0.00			0.00
42003	Medicaid	(11,676,017.00)			(11,676,017.00)
4200300000	Medicaid - ICF I	0.00			0.00
4200400000	Medicaid - Bed Hold	0.00			0.00
42005	Contra Allow - Medicaid	5,759,639.00			5,759,639.00
4200500000	Medicaid - Residential	0.00			0.00
4200600000	Medicaid - Fragile	0.00			0.00
4200700000	Medicaid - Bed Hold Non-Billable	0.00			0.00
4200900000	Medicaid - C/A	0.00			0.00
4211000000	Medicaid - MMQ - H	0.00			0.00
4211100000	Medicaid - MMQ - J	0.00			0.00
4211200000	Medicaid - MMQ - K	0.00			0.00
4211300000	Medicaid - MMQ - L	0.00			0.00
4211400000	Medicaid - MMQ - M	0.00			0.00
4211500000	Medicaid - MMQ - N	0.00			0.00
4211600000	Medicaid - MMQ - P	0.00			0.00
4211700000	Medicaid - MMQ - R	0.00			0.00
4211800000	Medicaid - MMQ - S	0.00			0.00
4211900000	Medicaid - MMQ - T	0.00			0.00
4212000000	Medicaid - SMMC	0.00			0.00
4212200000	Medicaid - SMMC Skilled	0.00			0.00
4212300000	Medicaid - SMMC Intermediate	0.00			0.00
4212600000	Medicaid - SMMC Fragile	0.00			0.00
4213000000	Medicaid - MMQ - H	0.00			0.00
4213100000	Medicaid - MMQ - J	0.00			0.00
4213200000	Medicaid - MMQ - K	0.00			0.00
4213300000	Medicaid - MMQ - L	0.00			0.00
4213400000	Medicaid - MMQ - M	0.00			0.00
4213500000	Medicaid - MMQ - N	0.00			0.00
4213600000	Medicaid - MMQ - P	0.00			0.00
4213700000	Medicaid - MMQ - R	0.00			0.00
4213800000	Medicaid - MMQ - S	0.00			0.00
4213900000	Medicaid - MMQ - T	0.00			0.00
4214000000	Medicaid - MMQ - LOA	0.00			0.00
4214100000	Medicaid - MMQ - UNK	0.00			0.00
4270000000	State Assessment	0.00			0.00
43001	Private Pay	(1,398,383.00)			(1,398,383.00)
4300100000	Private Pay	0.00			0.00
4300900000	ALF SMMC Private Portion	0.00			0.00
4350100000	VA	0.00			0.00
4351100000	VA Pays at Rugs	0.00			0.00
44001	Commercial Insurance	(175,813.00)			(175,813.00)
4400100000	Commercial Insurance	0.00			0.00
44003	Contra Allow - Comm Ins	60,846.00			60,846.00
44005	Commercial Ins Pays at Level	(119,192.00)			(119,192.00)
4400500000	Commercial Ins Pays at Level	0.00			0.00
44007	Contra Allow - Comm Levels	(8,925.00)			(8,925.00)
45001	Room and Board - HMO	(1,450.00)			(1,450.00)
4500100000	HMO	0.00			0.00
45002	Room and Board - HMO C/A	2,034.00			2,034.00
45010	HMO - Medicare Replacement	(664,129.00)			(664,129.00)
4501000000	HMO - Medicare Replacement	0.00			0.00
45011	HMO - MCR Rep Sequestration	336.00			336.00
4501100000	HMO - MCR Rep Sequestration	0.00			0.00
45012	Contra Allow - Medicare HMO	20,634.00			20,634.00
4502000000	HMO - Medicaid Replacement	0.00			0.00
4502500000	HMO Pays at Level	0.00			0.00
45501	Hospice	(488,404.00)			(488,404.00)
4550100000	Hospice	0.00			0.00
45505	Contra Allow - Hospice	231,287.00			231,287.00
4590100000	Other	0.00			0.00
46001	Pharmacy Rx - Medicare A	(246,853.00)			(246,853.00)
4600100000	Pharmacy Rx - Medicare A	0.00			0.00
46002	Pharm RX - Medicare B	(108.00)			(108.00)
4600200000	Pharmacy Rx - Medicare B	0.00			0.00

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46003	Pharmacy Rx - Medicaid	(19,199.00)			(19,199.00)
4600300000	Pharmacy Rx - Medicaid	0.00			0.00
46004	Pharmacy Rx - HMO	(72,886.00)			(72,886.00)
4600400000	Pharmacy Rx - HMO	0.00			0.00
46005	Pharmacy Rx - Private	282.00			282.00
4600500000	Pharmacy Rx - Private	0.00			0.00
4600600000	Pharmacy Rx - VA	0.00			0.00
46007	Pharmacy Rx - Comm Ins	(13,995.00)			(13,995.00)
4600700000	Pharmacy Rx - Comm Ins	0.00			0.00
46008	Pharmacy Rx - Hospice	(672.00)			(672.00)
4600800000	Pharmacy Rx - Hospice	0.00			0.00
4600900000	Pharmacy Rx - Other	0.00			0.00
46011	Pharmacy Rx - C/A - Medicare A	247,263.00			247,263.00
4601100000	Pharmacy Rx - C/A - Medicare A	0.00			0.00
4601200000	Pharmacy Rx - C/A - Medicare B	0.00			0.00
46013	Pharmacy Rx - C/A - Medicaid	19,199.00			19,199.00
4601300000	Pharmacy Rx - C/A - Medicaid	0.00			0.00
46014	Pharmacy Rx - C/A - HMO	72,886.00			72,886.00
4601400000	Pharmacy Rx - C/A - HMO	0.00			0.00
4601500000	Pharmacy Rx - C/A - Private	0.00			0.00
4601600000	Pharmacy Rx - C/A - VA	0.00			0.00
46017	Pharmacy Rx - C/A - Comm Ins	13,586.00			13,586.00
4601700000	Pharmacy Rx - C/A - Comm Ins	0.00			0.00
46018	Pharmacy Rx - C/A - Hospice	672.00			672.00
4601800000	Pharmacy Rx - C/A - Hospice	0.00			0.00
4601900000	Pharmacy Rx - C/A - Other	0.00			0.00
46101	Pharm OTC - Medicare A	(1,877.00)			(1,877.00)
4610100000	Pharm OTC - Medicare A	0.00			0.00
4610200000	Pharm OTC - Medicare B	0.00			0.00
46103	Pharm OTC - Medicaid	(2,696.00)			(2,696.00)
4610300000	Pharm OTC - Medicaid	0.00			0.00
46104	Pharm OTC - HMO	(612.00)			(612.00)
4610400000	Pharm OTC - HMO	0.00			0.00
46105	Pharm OTC - Private	(804.00)			(804.00)
4610500000	Pharm OTC - Private	0.00			0.00
4610600000	Pharm OTC - VA	0.00			0.00
46107	Pharm - OTC - Comm Ins	(251.00)			(251.00)
4610700000	Pharm OTC - Comm Ins	0.00			0.00
46108	Pharm OTC - Hospice	(305.00)			(305.00)
4610800000	Pharm OTC - Hospice	0.00			0.00
4610900000	Pharm OTC - Other	0.00			0.00
46111	Pharm OTC - C/A - Medicare A	160,196.00			160,196.00
4611100000	Pharm OTC - C/A - Medicare A	0.00			0.00
4611200000	Pharm OTC - C/A - Medicare B	0.00			0.00
46113	Pharm OTC - C/A - Medicaid	2,696.00			2,696.00
4611300000	Pharm OTC - C/A - Medicaid	0.00			0.00
46114	Pharm OTC - C/A - HMO	612.00			612.00
4611400000	Pharm OTC - C/A - HMO	0.00			0.00
4611500000	Pharm OTC - C/A - Private	0.00			0.00
4611600000	Pharm OTC - C/A - VA	0.00			0.00
46117	Pharm -OTC - C/A - Comm Ins	251.00			251.00
4611700000	Pharm OTC - C/A - Comm Ins	0.00			0.00
46118	Pharm OTC - C/A - Hospice	305.00			305.00
4611800000	Pharm OTC - C/A - Hospice	0.00			0.00
4611900000	Pharm OTC - C/A - Other	0.00			0.00
4620100000	Nurs Supp - Medicare A	0.00			0.00
4620200000	Nurs Supp - Medicare B	0.00			0.00
4620300000	Nurs Supp - Medicaid	0.00			0.00
4620400000	Nurs Supp - HMO	0.00			0.00
4620500000	Nurs Supp - Private	0.00			0.00
4620600000	Nurs Supp - VA	0.00			0.00
4620700000	Nurs Supp - Comm Ins	0.00			0.00
4620800000	Nurs Supp - Hospice	0.00			0.00
4620900000	Nurs Supp - Other	0.00			0.00
4621100000	Nurs Supp - C/A - Medicare A	0.00			0.00
4621200000	Nurs Supp - C/A - Medicare B	0.00			0.00

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		9/30/2017			9/30/2017
4621300000	Nurs Supp - C/A - Medicaid	0.00			0.00
4621400000	Nurs Supp - C/A - HMO	0.00			0.00
4621500000	Nurs Supp - C/A - Private	0.00			0.00
4621600000	Nurs Supp - C/A - VA	0.00			0.00
4621700000	Nurs Supp - C/A - Comm Ins	0.00			0.00
4621800000	Nurs Supp - C/A - Hospice	0.00			0.00
4621900000	Nurs Supp - C/A - Other	0.00			0.00
4630100000	Med Supp - Medicare A	0.00			0.00
4630200000	Med Supp - Medicare B	0.00			0.00
4630300000	Med Supp - Medicaid	0.00			0.00
4630400000	Med Supp - HMO	0.00			0.00
4630500000	Med Supp - Private	0.00			0.00
4630600000	Med Supp - VA	0.00			0.00
4630700000	Med Supp - Comm Ins	0.00			0.00
4630800000	Med Supp - Hospice	0.00			0.00
4630900000	Med Supp - Other	0.00			0.00
4631100000	Med Supp - C/A - Medicare A	0.00			0.00
4631200000	Med Supp - C/A - Medicare B	0.00			0.00
4631300000	Med Supp - C/A - Medicaid	0.00			0.00
4631400000	Med Supp - C/A - HMO	0.00			0.00
4631500000	Med Supp - C/A - Private	0.00			0.00
4631600000	Med Supp - C/A - VA	0.00			0.00
4631700000	Med Supp - C/A - Comm Ins	0.00			0.00
4631800000	Med Supp - C/A - Hospice	0.00			0.00
4631900000	Med Supp - C/A - Other	0.00			0.00
4640100000	Blood Gluc - Medicare A	0.00			0.00
4640200000	Blood Gluc - Medicare B	0.00			0.00
4640300000	Blood Gluc - Medicaid	0.00			0.00
4640400000	Blood Gluc - HMO	0.00			0.00
4640500000	Blood Gluc - Private	0.00			0.00
4640600000	Blood Gluc - VA	0.00			0.00
4640700000	Blood Gluc - Comm Ins	0.00			0.00
4640800000	Blood Gluc - Hospice	0.00			0.00
4640900000	Blood Gluc - Other	0.00			0.00
4641100000	Blood Gluc - C/A - Medicare A	0.00			0.00
4641200000	Blood Gluc - C/A - Medicare B	0.00			0.00
4641300000	Blood Gluc - C/A - Medicaid	0.00			0.00
4641400000	Blood Gluc - C/A - HMO	0.00			0.00
4641500000	Blood Gluc - C/A - Private	0.00			0.00
4641600000	Blood Gluc - C/A - VA	0.00			0.00
4641700000	Blood Gluc - C/A - Comm Ins	0.00			0.00
4641800000	Blood Gluc - C/A - Hospice	0.00			0.00
4641900000	Blood Gluc - C/A - Other	0.00			0.00
4650100000	Pros Device Supp - Medicare A	0.00			0.00
4650200000	Pros Device Supp - Medicare B	0.00			0.00
4650300000	Pros Device Supp - Medicaid	0.00			0.00
4650400000	Pros Device Supp - HMO	0.00			0.00
4650500000	Pros Device Supp - Private	0.00			0.00
4650600000	Pros Device Supp - VA	0.00			0.00
4650700000	Pros Device Supp - Comm Ins	0.00			0.00
4650800000	Pros Device Supp - Hospice	0.00			0.00
4650900000	Pros Device Supp - Other	0.00			0.00
4651100000	Pros Device - C/A - Medicare A	0.00			0.00
4651200000	Pros Device - C/A - Medicare B	0.00			0.00
4651300000	Pros Device - C/A - Medicaid	0.00			0.00
4651400000	Pros Device - C/A - HMO	0.00			0.00
4651500000	Pros Device - C/A - Private	0.00			0.00
4651600000	Pros Device - C/A - VA	0.00			0.00
4651700000	Pros Device - C/A - Comm Ins	0.00			0.00
4651800000	Pros Device - C/A - Hospice	0.00			0.00
4651900000	Pros Device - C/A - Other	0.00			0.00
46601	Phys Ther - Medicare A	(566,239.00)			(566,239.00)
4660100000	Phys Ther - Medicare A	0.00			0.00
46602	Phys Ther - Medicare B	(146,635.00)			(146,635.00)
4660200000	Phys Ther - Medicare B	0.00			0.00
46603	Phys Ther - Medicaid	(15,930.00)			(15,930.00)

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4660300000	Phys Ther - Medicaid	0.00			0.00
46604	Phys Ther - HMO	(115,525.00)			(115,525.00)
4660400000	Phys Ther - HMO	0.00			0.00
46605	Phys Ther - Private	(220.00)			(220.00)
4660500000	Phys Ther - Private	0.00			0.00
4660600000	Phys Ther - VA	0.00			0.00
46607	Phys Ther - Comm Ins	(18,491.00)			(18,491.00)
4660700000	Phys Ther - Comm Ins	0.00			0.00
4660800000	Phys Ther - Hospice	0.00			0.00
4660900000	Phys Ther - Other	0.00			0.00
46611	Phys Ther - C/A - Medicare A	407,920.00			407,920.00
4661100000	Phys Ther - C/A - Medicare A	0.00			0.00
46612	Phys Ther - C/A - Medicare B	23,478.00			23,478.00
4661200000	Phys Ther - C/A - Medicare B	0.00			0.00
46613	Phys Ther - C/A - Medicaid	15,930.00			15,930.00
4661300000	Phys Ther - C/A - Medicaid	0.00			0.00
46614	Phys Ther - C/A - HMO	99,414.00			99,414.00
4661400000	Phys Ther - C/A - HMO	0.00			0.00
4661500000	Phys Ther - C/A - Private	0.00			0.00
4661600000	Phys Ther - C/A - VA	0.00			0.00
46617	Phys Ther - C/A - Comm Ins	18,491.00			18,491.00
4661700000	Phys Ther - C/A - Comm Ins	0.00			0.00
4661800000	Phys Ther - C/A - Hospice	0.00			0.00
4661900000	Phys Ther - C/A - Other	0.00			0.00
46701	Speech Ther - Medicare A	(120,009.00)			(120,009.00)
4670100000	Speech Ther - Medicare A	0.00			0.00
46702	Speech Ther - Medicare B	(33,926.00)			(33,926.00)
4670200000	Speech Ther - Medicare B	0.00			0.00
46703	Speech Ther - Medicaid	(5,401.00)			(5,401.00)
4670300000	Speech Ther - Medicaid	0.00			0.00
46704	Speech Therapy - HMO	(28,884.00)			(28,884.00)
4670400000	Speech Ther - HMO	0.00			0.00
46705	Speech Ther - Private	(685.00)			(685.00)
4670500000	Speech Ther - Private	0.00			0.00
4670600000	Speech Ther - VA	0.00			0.00
46707	Speech Ther - Comm Ins	(14,342.00)			(14,342.00)
4670700000	Speech Ther - Comm Ins	0.00			0.00
4670800000	Speech Ther - Hospice	0.00			0.00
4670900000	Speech Ther - Other	0.00			0.00
46711	Speech Ther - C/A - Medicare A	120,009.00			120,009.00
4671100000	Speech Ther - C/A - Medicare A	0.00			0.00
46712	Speech Ther - C/A - Medicare B	3,131.00			3,131.00
4671200000	Speech Ther - C/A - Medicare B	0.00			0.00
46713	Speech Ther - C/A - Medicaid	5,401.00			5,401.00
4671300000	Speech Ther - C/A - Medicaid	0.00			0.00
46714	Speech Therapy - C/A - HMO	23,942.00			23,942.00
4671400000	Speech Ther - C/A - HMO	0.00			0.00
4671500000	Speech Ther - C/A - Private	0.00			0.00
4671600000	Speech Ther - C/A - VA	0.00			0.00
46717	Speech Ther - C/A - Comm Ins	14,342.00			14,342.00
4671700000	Speech Ther - C/A - Comm Ins	0.00			0.00
4671800000	Speech Ther - C/A - Hospice	0.00			0.00
4671900000	Speech Ther - C/A - Other	0.00			0.00
46801	Occ Therapy - Medicare A	(643,698.00)			(643,698.00)
4680100000	Occ Therapy - Medicare A	0.00			0.00
46802	Occ Therapy - Medicare B	(125,248.00)			(125,248.00)
4680200000	Occ Therapy - Medicare B	0.00			0.00
46803	Occ Therapy - Medicaid	(19,043.00)			(19,043.00)
4680300000	Occ Therapy - Medicaid	0.00			0.00
46804	Occ Therapy - HMO	(129,367.00)			(129,367.00)
4680400000	Occ Therapy - HMO	0.00			0.00
46805	Occ Therapy - Private	(568.00)			(568.00)
4680500000	Occ Therapy - Private	0.00			0.00
4680600000	Occ Therapy - VA	0.00			0.00
46807	Occ Therapy - Comm Ins	(23,053.00)			(23,053.00)
4680700000	Occ Therapy - Comm Ins	0.00			0.00

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4680800000	Occ Therapy - Hospice	0.00			0.00
4680900000	Occ Therapy - Other	0.00			0.00
46811	Occ Therapy - C/A - Medicare A	643,698.00			643,698.00
4681100000	Occ Therapy - C/A - Medicare A	0.00			0.00
46812	Occ Therapy - C/A - Medicare B	22,816.00			22,816.00
4681200000	Occ Therapy - C/A - Medicare B	0.00			0.00
46813	Occ Therapy - C/A - Medicaid	19,043.00			19,043.00
4681300000	Occ Therapy - C/A - Medicaid	0.00			0.00
46814	Occ Therapy - C/A - HMO	112,802.00			112,802.00
4681400000	Occ Therapy - C/A - HMO	0.00			0.00
4681500000	Occ Therapy - C/A - Private	0.00			0.00
4681600000	Occ Therapy - C/A - VA	0.00			0.00
46817	Occ Therapy - C/A - Comm Ins	23,053.00			23,053.00
4681700000	Occ Therapy - C/A - Comm Ins	0.00			0.00
4681800000	Occ Therapy - C/A - Hospice	0.00			0.00
4681900000	Occ Therapy - C/A - Other	0.00			0.00
4690100000	Resp Ther - Medicare A	0.00			0.00
4690200000	Resp Ther - Medicare B	0.00			0.00
4690300000	Resp Ther - Medicaid	0.00			0.00
4690400000	Resp Ther - HMO	0.00			0.00
4690500000	Resp Ther - Private	0.00			0.00
4690600000	Resp Ther - VA	0.00			0.00
4690700000	Resp Ther - Comm Ins	0.00			0.00
4690800000	Resp Ther - Hospice	0.00			0.00
4690900000	Resp Ther - Other	0.00			0.00
4691100000	Resp Ther - C/A - Medicare A	0.00			0.00
4691200000	Resp Ther - C/A - Medicare B	0.00			0.00
4691300000	Resp Ther - C/A - Medicaid	0.00			0.00
4691400000	Resp Ther - C/A - HMO	0.00			0.00
4691500000	Resp Ther - C/A - Private	0.00			0.00
4691600000	Resp Ther - C/A - VA	0.00			0.00
4691700000	Resp Ther - C/A - Comm Ins	0.00			0.00
4691800000	Resp Ther - C/A - Hospice	0.00			0.00
4691900000	Resp Ther - C/A - Other	0.00			0.00
4700100000	Oxygen - Medicare A	0.00			0.00
4700200000	Oxygen - Medicare B	0.00			0.00
4700300000	Oxygen - Medicaid	0.00			0.00
4700400000	Oxygen - HMO	0.00			0.00
4700500000	Oxygen - Private	0.00			0.00
4700600000	Oxygen - VA	0.00			0.00
4700700000	Oxygen - Comm Ins	0.00			0.00
4700800000	Oxygen - Hospice	0.00			0.00
4700900000	Oxygen - Other	0.00			0.00
4701100000	Oxygen - C/A - Medicare A	0.00			0.00
4701200000	Oxygen - C/A - Medicare B	0.00			0.00
4701300000	Oxygen - C/A - Medicaid	0.00			0.00
4701400000	Oxygen - C/A - HMO	0.00			0.00
4701500000	Oxygen - C/A - Private	0.00			0.00
4701600000	Oxygen - C/A - VA	0.00			0.00
4701700000	Oxygen - C/A - Comm Ins	0.00			0.00
4701800000	Oxygen - C/A - Hospice	0.00			0.00
4701900000	Oxygen - C/A - Other	0.00			0.00
4710100000	Infus Ther - Medicare A	0.00			0.00
4710200000	Infus Ther - Medicare B	0.00			0.00
4710300000	Infus Ther - Medicaid	0.00			0.00
4710400000	Infus Ther - HMO	0.00			0.00
4710500000	Infus Ther - Private	0.00			0.00
4710600000	Infus Ther - VA	0.00			0.00
4710700000	Infus Ther - Comm Ins	0.00			0.00
4710800000	Infus Ther - Hospice	0.00			0.00
4710900000	Infus Ther - Other	0.00			0.00
4711100000	Infus Ther - C/A - Medicare A	0.00			0.00
4711200000	Infus Ther - C/A - Medicare B	0.00			0.00
4711300000	Infus Ther - C/A - Medicaid	0.00			0.00
4711400000	Infus Ther - C/A - HMO	0.00			0.00
4711500000	Infus Ther - C/A - Private	0.00			0.00

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4711600000	Infus Ther - C/A - VA	0.00			0.00
4711700000	Infus Ther - C/A - Comm Ins	0.00			0.00
4711800000	Infus Ther - C/A - Hospice	0.00			0.00
4711900000	Infus Ther - C/A - Other	0.00			0.00
4720100000	Med Equip - Medicare A	0.00			0.00
4720200000	Med Equip - Medicare B	0.00			0.00
47203	Med Equip - Medicaid	(3.00)			(3.00)
4720300000	Med Equip - Medicaid	0.00			0.00
4720400000	Med Equip - HMO	0.00			0.00
4720500000	Med Equip - Private	0.00			0.00
4720600000	Med Equip - VA	0.00			0.00
4720700000	Med Equip - Comm Ins	0.00			0.00
4720800000	Med Equip - Hospice	0.00			0.00
4720900000	Med Equip - Other	0.00			0.00
4721100000	Med Equip - C/A - Medicare A	0.00			0.00
4721200000	Med Equip - C/A - Medicare B	0.00			0.00
47213	Med Equip - C/A - Medicaid	3.00			3.00
4721300000	Med Equip - C/A - Medicaid	0.00			0.00
4721400000	Med Equip - C/A - HMO	0.00			0.00
4721500000	Med Equip - C/A - Private	0.00			0.00
4721600000	Med Equip - C/A - VA	0.00			0.00
4721700000	Med Equip - C/A - Comm Ins	0.00			0.00
4721800000	Med Equip - C/A - Hospice	0.00			0.00
4721900000	Med Equip - C/A - Other	0.00			0.00
4730100000	Resp Equip - Medicare A	0.00			0.00
4730200000	Resp Equip - Medicare B	0.00			0.00
4730300000	Resp Equip - Medicaid	0.00			0.00
4730400000	Resp Equip - HMO	0.00			0.00
4730500000	Resp Equip - Private	0.00			0.00
4730600000	Resp Equip - VA	0.00			0.00
4730700000	Resp Equip - Comm Ins	0.00			0.00
4730800000	Resp Equip - Hospice	0.00			0.00
4730900000	Resp Equip - Other	0.00			0.00
4731100000	Resp Equip - C/A - Medicare A	0.00			0.00
4731200000	Resp Equip - C/A - Medicare B	0.00			0.00
4731300000	Resp Equip - C/A - Medicaid	0.00			0.00
4731400000	Resp Equip - C/A - HMO	0.00			0.00
4731500000	Resp Equip - C/A - Private	0.00			0.00
4731600000	Resp Equip - C/A - VA	0.00			0.00
4731700000	Resp Equip - C/A - Comm Ins	0.00			0.00
4731800000	Resp Equip - C/A - Hospice	0.00			0.00
4731900000	Resp Equip - C/A - Other	0.00			0.00
4740100000	Spec Bed - Medicare A	0.00			0.00
4740200000	Spec Bed - Medicare B	0.00			0.00
4740300000	Spec Bed - Medicaid	0.00			0.00
4740400000	Spec Bed - HMO	0.00			0.00
4740500000	Spec Bed - Private	0.00			0.00
4740600000	Spec Bed - VA	0.00			0.00
4740700000	Spec Bed - Comm Ins	0.00			0.00
4740800000	Spec Bed - Hospice	0.00			0.00
4740900000	Spec Bed - Other	0.00			0.00
4741100000	Spec Bed - C/A - Medicare A	0.00			0.00
4741200000	Spec Bed - C/A - Medicare B	0.00			0.00
4741300000	Spec Bed - C/A - Medicaid	0.00			0.00
4741400000	Spec Bed - C/A - HMO	0.00			0.00
4741500000	Spec Bed - C/A - Private	0.00			0.00
4741600000	Spec Bed - C/A - VA	0.00			0.00
4741700000	Spec Bed - C/A - Comm Ins	0.00			0.00
4741800000	Spec Bed - C/A - Hospice	0.00			0.00
4741900000	Spec Bed - C/A - Other	0.00			0.00
47501	Lab - Medicare A	(32,885.00)			(32,885.00)
4750100000	Lab - Medicare A	0.00			0.00
4750200000	Lab - Medicare B	0.00			0.00
47503	Lab - Medicaid	(441.00)			(441.00)
4750300000	Lab - Medicaid	0.00			0.00
47504	Lab - HMO	(7,183.00)			(7,183.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
4750400000	Lab - HMO	0.00			0.00
47505	Lab - Private	(143.00)			(143.00)
4750500000	Lab - Private	0.00			0.00
4750600000	Lab - VA	0.00			0.00
47507	Lab - Comm Ins	(989.00)			(989.00)
4750700000	Lab - Comm Ins	0.00			0.00
4750800000	Lab - Hospice	0.00			0.00
4750900000	Lab - Other	0.00			0.00
47511	Lab - C/A - Medicare A	32,927.00			32,927.00
4751100000	Lab - C/A - Medicare A	0.00			0.00
4751200000	Lab - C/A - Medicare B	0.00			0.00
47513	Lab - C/A - Medicaid	400.00			400.00
4751300000	Lab - C/A - Medicaid	0.00			0.00
47514	Lab - C/A - HMO	7,183.00			7,183.00
4751400000	Lab - C/A - HMO	0.00			0.00
4751500000	Lab - C/A - Private	0.00			0.00
4751600000	Lab - C/A - VA	0.00			0.00
47517	Lab - C/A - Comm Ins	989.00			989.00
4751700000	Lab - C/A - Comm Ins	0.00			0.00
4751800000	Lab - C/A - Hospice	0.00			0.00
4751900000	Lab - C/A - Other	0.00			0.00
47601	X-Ray - Medicare A	(14,613.00)			(14,613.00)
4760100000	X-Ray - Medicare A	0.00			0.00
4760200000	X-Ray - Medicare B	0.00			0.00
47603	X-Ray - Medicaid	(397.00)			(397.00)
4760300000	X-Ray - Medicaid	0.00			0.00
47604	X-Ray - HMO	(1,135.00)			(1,135.00)
4760400000	X-Ray - HMO	0.00			0.00
4760500000	X-Ray - Private	0.00			0.00
4760600000	X-Ray - VA	0.00			0.00
47607	X-Ray - Comm Ins	0.00			0.00
4760700000	X-Ray - Comm Ins	0.00			0.00
4760800000	X-Ray - Hospice	0.00			0.00
4760900000	X-Ray - Other	0.00			0.00
47611	X - Ray - C/A Medicare A	14,623.00			14,623.00
4761100000	X-Ray - C/A - Medicare A	0.00			0.00
4761200000	X-Ray - C/A - Medicare B	0.00			0.00
47613	X-Ray - C/A - Medicaid	388.00			388.00
4761300000	X-Ray - C/A - Medicaid	0.00			0.00
47614	X-Ray - C/A - HMO	1,135.00			1,135.00
4761400000	X-Ray - C/A - HMO	0.00			0.00
4761500000	X-Ray - C/A - Private	0.00			0.00
4761600000	X-Ray - C/A - VA	0.00			0.00
47617	X-Ray - C/A - Comm Ins	0.00			0.00
4761700000	X-Ray - C/A - Comm Ins	0.00			0.00
4761800000	X-Ray - C/A - Hospice	0.00			0.00
4761900000	X-Ray - C/A - Other	0.00			0.00
47651	IV Charges - Medicare A	(17,725.00)			(17,725.00)
4765100000	IV Charges - Medicare A	0.00			0.00
47653	IV Charges - Medicaid	(1,074.00)			(1,074.00)
47654	IV Charges - HMO	(6,836.00)			(6,836.00)
4765400000	IV Charges - HMO	0.00			0.00
47657	IV Charges - Comm Ins	0.00			0.00
47661	IV Charges - C/A - Medicare A	17,725.00			17,725.00
4766100000	IV Charges - C/A - Medicare A	0.00			0.00
47663	IV Charges C/A - Medicaid	1,074.00			1,074.00
47664	IV Charges C/A - HMO	6,836.00			6,836.00
4766400000	IV Charges - C/A - HMO	0.00			0.00
47667	IV Charges - C/A - Comm Ins	0.00			0.00
4770100000	Other Anc - Medicare A	0.00			0.00
4770200000	Other Anc - Medicare B	0.00			0.00
4770300000	Other Anc - Medicaid	0.00			0.00
4770400000	Other Anc - HMO	0.00			0.00
4770500000	Other Anc - Private	0.00			0.00
4770600000	Other Anc - VA	0.00			0.00
4770700000	Other Anc - Comm Ins	0.00			0.00

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4770800000	Other Anc - Hospice	0.00			0.00
4770900000	Other Anc - Other	0.00			0.00
4771100000	Other Anc - C/A - Medicare A	0.00			0.00
4771200000	Other Anc - C/A - Medicare B	0.00			0.00
4771300000	Other Anc - C/A - Medicaid	0.00			0.00
4771400000	Other Anc - C/A - HMO	0.00			0.00
4771500000	Other Anc - C/A - Private	0.00			0.00
4771600000	Other Anc - C/A - VA	0.00			0.00
4771700000	Other Anc - C/A - Comm Ins	0.00			0.00
4771800000	Other Anc - C/A - Hospice	0.00			0.00
4771900000	Other Anc - C/A - Other	0.00			0.00
4780100000	Transportn - Medicare A	0.00			0.00
4780200000	Transportn - Medicare B	0.00			0.00
4780300000	Transportn - Medicaid	0.00			0.00
4780400000	Transportn - HMO	0.00			0.00
4780500000	Transportn - Private	0.00			0.00
4780600000	Transportn - VA	0.00			0.00
4780700000	Transportn - Comm Ins	0.00			0.00
4780800000	Transportn - Hospice	0.00			0.00
4780900000	Transportn - Other	0.00			0.00
4781100000	Transportn - C/A - Medicare A	0.00			0.00
4781200000	Transportn - C/A - Medicare B	0.00			0.00
4781300000	Transportn - C/A - Medicaid	0.00			0.00
4781400000	Transportn - C/A - HMO	0.00			0.00
4781500000	Transportn - C/A - Private	0.00			0.00
4781600000	Transportn - C/A - VA	0.00			0.00
4781700000	Transportn - C/A - Comm Ins	0.00			0.00
4781800000	Transportn - C/A - Hospice	0.00			0.00
4781900000	Transportn - C/A - Other	0.00			0.00
4790100000	Enteral Sup - Medicare A	0.00			0.00
4790200000	Enteral Sup - Medicare B	0.00			0.00
4790300000	Enteral Sup - Medicaid	0.00			0.00
4790400000	Enteral Sup - HMO	0.00			0.00
4790500000	Enteral Sup - Private	0.00			0.00
4790600000	Enteral Sup - VA	0.00			0.00
4790700000	Enteral Sup - Comm Ins	0.00			0.00
4790800000	Enteral Sup - Hospice	0.00			0.00
4790900000	Enteral Sup - Other	0.00			0.00
4791100000	Enteral Sup - C/A - Medicare A	0.00			0.00
47912	Enteral Sup - C/C Medicare B	130.00			130.00
4791200000	Enteral Sup - C/A - Medicare B	0.00			0.00
4791300000	Enteral Sup - C/A - Medicaid	0.00			0.00
4791400000	Enteral Sup - C/A - HMO	0.00			0.00
4791500000	Enteral Sup - C/A - Private	0.00			0.00
4791600000	Enteral Sup - C/A - VA	0.00			0.00
4791700000	Enteral Sup - C/A - Comm Ins	0.00			0.00
4791800000	Enteral Sup - C/A - Hospice	0.00			0.00
4791900000	Enteral Sup - C/A - Other	0.00			0.00
4799000000	Medicare B Not Paid By State	0.00			0.00
47998	MCB Rplmnt 2% Sequestration	(28.00)			(28.00)
4799800000	HMO MCR B Replacement - Seq	0.00			0.00
47999	MCR - B 2% Sequestration	4,429.00			4,429.00
4799900000	Medicare B - Sequestration	0.00			0.00
4800100000	State Assessment - Prior Year	0.00			0.00
4810100000	Medicare Rev/Adj/Settle - PY	0.00			0.00
4820100000	Medicaid Rev/Adj/Settlement	0.00			0.00
4820200000	Medicaid Rev/Adj/Sttle - Legal	0.00			0.00
4900100000	Admission Charge	0.00			0.00
4900200000	Personal Laundry	0.00			0.00
4900300000	Personal Services - Other	0.00			0.00
4900400000	Barber & Beauty	0.00			0.00
49005	Discounts	971.00			971.00
4900500000	Discounts	0.00			0.00
4900600000	Refundable Contracts	0.00			0.00
49007	Patient Refunds	17,403.00			17,403.00
4900700000	Community Fee	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
4900800000	Resident Maint Fees	0.00			0.00
4900900000	Insurance Proceeds	0.00			0.00
4901000000	Emergency Event Assistance	0.00			0.00
4905000000	Incentive Payments	0.00			0.00
4910100000	Rental Equip - Non-Medical	0.00			0.00
4910200000	Rental - PT Room	0.00			0.00
4910300000	Rental - ST Room	0.00			0.00
4910400000	Rental - OT Room	0.00			0.00
4910500000	Rental - Barber & Beauty	0.00			0.00
4910600000	Rental - Other/Building	0.00			0.00
4910700000	Rental - Apartments	0.00			0.00
4910800000	Rental - Parking	0.00			0.00
4910900000	Rental - Miscellaneous	0.00			0.00
4920100000	CNA Training Revenue	0.00			0.00
4920200000	Med Equip Sales - Employees	0.00			0.00
4920300000	Professional Services	0.00			0.00
4920400000	Uniform Sales	0.00			0.00
4920500000	Rx Sales - Employees	0.00			0.00
4930100000	Food Sales - Employees	0.00			0.00
4930200000	Food Sales - Guests	0.00			0.00
4930300000	Food Sales - Mls On Whls	0.00			0.00
4930400000	Food Sales - Vndg Mach	0.00			0.00
4930500000	Food Sales - Other	0.00			0.00
4940100000	Management Fee Revenue	0.00			0.00
4940200000	Medical Records Revenue	0.00			0.00
4940300000	Vending Revenue	0.00			0.00
4940400000	Donation Revenue	0.00			0.00
4940500000	Donation Revenue - In-kind	0.00			0.00
4950100000	Rebate Revenue	0.00			0.00
4980100000	Charter School - State Funding	0.00			0.00
4980200000	Charter School - Cptl Outlay	0.00			0.00
4980300000	Charter School - Gifts & Grant	0.00			0.00
4990100000	Other Revenue	0.00			0.00
4990200000	Miscellaneous Revenue	0.00			0.00
5000110	Payroll - RN	0.00			0.00
5000110101	S&W - Regular	0.00			0.00
5000110102	S&W - Regular	0.00			0.00
5000110103	S&W - Regular	0.00			0.00
5000110111	S&W - Regular	0.00			0.00
5000110113	S&W - Regular	0.00			0.00
5000111122	S&W - Regular	0.00			0.00
5000111127	S&W - Regular	0.00			0.00
5000111133	S&W - Regular	0.00			0.00
5000111141	S&W - Regular	0.00			0.00
5000111143	S&W - Regular	0.00			0.00
5000111144	S&W - Regular	0.00			0.00
5000111151	S&W - Regular	0.00			0.00
5000111155	S&W - Regular	0.00			0.00
5000112121	S&W - Regular	0.00			0.00
5000120401	S&W - Regular	0.00			0.00
5000120403	S&W - Regular	0.00			0.00
5000120404	S&W - Regular	0.00			0.00
5000120405	S&W - Regular	0.00			0.00
5000120805	S&W - Regular	0.00			0.00
5000120807	S&W - Regular	0.00			0.00
5000120861	S&W - Regular	0.00			0.00
5000121801	S&W - Regular	0.00			0.00
5000125511	S&W - Regular	0.00			0.00
5000125863	S&W - Regular	0.00			0.00
5000130252	S&W - Regular	0.00			0.00
5000130253	S&W - Regular	0.00			0.00
5000130255	S&W - Regular	0.00			0.00
5000130256	S&W - Regular	0.00			0.00
5000131301	S&W - Regular	0.00			0.00
5000131302	S&W - Regular	0.00			0.00
5000134601	S&W - Regular	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
5000134602	S&W - Regular	0.00			0.00
5000137701	S&W - Regular	0.00			0.00
5000137702	S&W - Regular	0.00			0.00
5000153751	S&W - Regular	0.00			0.00
5000210	Payroll - RN Supervisor	0.00			0.00
5000210101	S&W - Overtime	0.00			0.00
5000210102	S&W - Overtime	0.00			0.00
5000210111	S&W - Overtime	0.00			0.00
5000210113	S&W - Overtime	0.00			0.00
5000211122	S&W - Overtime	0.00			0.00
5000211127	S&W - Overtime	0.00			0.00
5000211133	S&W - Overtime	0.00			0.00
5000211141	S&W - Overtime	0.00			0.00
5000211144	S&W - Overtime	0.00			0.00
5000220401	S&W - Overtime	0.00			0.00
5000220403	S&W - Overtime	0.00			0.00
5000220404	S&W - Overtime	0.00			0.00
5000220405	S&W - Overtime	0.00			0.00
5000225511	S&W - Overtime	0.00			0.00
5000230252	S&W - Overtime	0.00			0.00
5000230253	S&W - Overtime	0.00			0.00
5000230255	S&W - Overtime	0.00			0.00
5000230256	S&W - Overtime	0.00			0.00
5000231301	S&W - Overtime	0.00			0.00
5000231302	S&W - Overtime	0.00			0.00
5000234601	S&W - Overtime	0.00			0.00
5000234602	S&W - Overtime	0.00			0.00
5000310	P/R - RN Unit Manager	0.00			0.00
5000310101	S&W - Shift Premium	0.00			0.00
5000310102	S&W - Shift Premium	0.00			0.00
5000310111	S&W - Shift Premium	0.00			0.00
5000310113	S&W - Shift Premium	0.00			0.00
5000311122	S&W - Shift Premium	0.00			0.00
5000311127	S&W - Shift Premium	0.00			0.00
5000311133	S&W - Shift Premium	0.00			0.00
5000311141	S&W - Shift Premium	0.00			0.00
5000311143	S&W - Shift Premium	0.00			0.00
5000311144	S&W - Shift Premium	0.00			0.00
5000311155	S&W - Shift Premium	0.00			0.00
5000320404	S&W - Shift Premium	0.00			0.00
5000320405	S&W - Shift Premium	0.00			0.00
5000330252	S&W - Shift Premium	0.00			0.00
5000330253	S&W - Shift Premium	0.00			0.00
5000330255	S&W - Shift Premium	0.00			0.00
5000330256	S&W - Shift Premium	0.00			0.00
5000331301	S&W - Shift Premium	0.00			0.00
5000331302	S&W - Shift Premium	0.00			0.00
5000410101	S&W - Special Shift Bonus	0.00			0.00
5000410102	S&W - Special Shift Bonus	0.00			0.00
5000410103	S&W - Special Shift Bonus	0.00			0.00
5000410111	S&W - Special Shift Bonus	0.00			0.00
5000410113	S&W - Special Shift Bonus	0.00			0.00
5000411122	S&W - Special Shift Bonus	0.00			0.00
5000411155	S&W - Special Shift Bonus	0.00			0.00
5000420405	S&W - Special Shift Bonus	0.00			0.00
5000430253	S&W - Special Shift Bonus	0.00			0.00
5000430256	S&W - Special Shift Bonus	0.00			0.00
5000510101	S&W - Retro Pay/Adj	0.00			0.00
5000510102	S&W - Retro Pay/Adj	0.00			0.00
5000510111	S&W - Retro Pay/Adj	0.00			0.00
5000510113	S&W - Retro Pay/Adj	0.00			0.00
5000511122	S&W - Retro Pay/Adj	0.00			0.00
5000511133	S&W - Retro Pay/Adj	0.00			0.00
5000511141	S&W - Retro Pay/Adj	0.00			0.00
5000511144	S&W - Retro Pay/Adj	0.00			0.00
5000511151	S&W - Retro Pay/Adj	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
5000511155	S&W - Retro Pay/Adj	0.00			0.00
5000512121	S&W - Retro Pay/Adj	0.00			0.00
5000520401	S&W - Retro Pay/Adj	0.00			0.00
5000520403	S&W - Retro Pay/Adj	0.00			0.00
5000520404	S&W - Retro Pay/Adj	0.00			0.00
5000520405	S&W - Retro Pay/Adj	0.00			0.00
5000520805	S&W - Retro Pay/Adj	0.00			0.00
5000525511	S&W - Retro Pay/Adj	0.00			0.00
5000530252	S&W - Retro Pay/Adj	0.00			0.00
5000530255	S&W - Retro Pay/Adj	0.00			0.00
5000530256	S&W - Retro Pay/Adj	0.00			0.00
5000531301	S&W - Retro Pay/Adj	0.00			0.00
5000531302	S&W - Retro Pay/Adj	0.00			0.00
5000534602	S&W - Retro Pay/Adj	0.00			0.00
5000537702	S&W - Retro Pay/Adj	0.00			0.00
5000610101	S&W - Training Regular	0.00			0.00
5000610102	S&W - Training Regular	0.00			0.00
5000610103	S&W - Training Regular	0.00			0.00
5000610111	S&W - Training Regular	0.00			0.00
5000610112	S&W - Training Regular	0.00			0.00
5000610113	S&W - Training Regular	0.00			0.00
5000611141	S&W - Training Regular	0.00			0.00
5000611143	S&W - Training Regular	0.00			0.00
5000620401	S&W - Training Regular	0.00			0.00
5000620404	S&W - Training Regular	0.00			0.00
5000620405	S&W - Training Regular	0.00			0.00
5000620861	S&W - Training Regular	0.00			0.00
5000621864	S&W - Training Regular	0.00			0.00
5000625863	S&W - Training Regular	0.00			0.00
5000630255	S&W - Training Regular	0.00			0.00
5000630256	S&W - Training Regular	0.00			0.00
5000634602	S&W - Training Regular	0.00			0.00
5000710101	S&W - Training Overtime	0.00			0.00
5000810113	S&W - Transitional Duty	0.00			0.00
5000910101	S&W - On Call	0.00			0.00
5000910102	S&W - On Call	0.00			0.00
5000910111	S&W - On Call	0.00			0.00
5000910113	S&W - On Call	0.00			0.00
5000911127	S&W - On Call	0.00			0.00
5000911141	S&W - On Call	0.00			0.00
5000911144	S&W - On Call	0.00			0.00
5000911155	S&W - On Call	0.00			0.00
5000912121	S&W - On Call	0.00			0.00
5000921801	S&W - On Call	0.00			0.00
5000931302	S&W - On Call	0.00			0.00
5001110101	S&W - Holiday Worked Premium	0.00			0.00
5001110102	S&W - Holiday Worked Premium	0.00			0.00
5001110111	S&W - Holiday Worked Premium	0.00			0.00
5001110113	S&W - Holiday Worked Premium	0.00			0.00
5001111133	S&W - Holiday Worked Premium	0.00			0.00
5001111144	S&W - Holiday Worked Premium	0.00			0.00
5001120405	S&W - Holiday Worked Premium	0.00			0.00
5001130253	S&W - Holiday Worked Premium	0.00			0.00
5001130255	S&W - Holiday Worked Premium	0.00			0.00
5001130256	S&W - Holiday Worked Premium	0.00			0.00
5001131301	S&W - Holiday Worked Premium	0.00			0.00
5001131302	S&W - Holiday Worked Premium	0.00			0.00
5001134601	S&W - Holiday Worked Premium	0.00			0.00
5001134602	S&W - Holiday Worked Premium	0.00			0.00
5001210101	S&W - Accrual	0.00			0.00
5001210102	S&W - Accrual	0.00			0.00
5001210103	S&W - Accrual	0.00			0.00
5001210111	S&W - Accrual	0.00			0.00
5001210113	S&W - Accrual	0.00			0.00
5001211122	S&W - Accrual	0.00			0.00
5001211127	S&W - Accrual	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
5001211133	S&W - Accrual	0.00			0.00
5001211141	S&W - Accrual	0.00			0.00
5001211143	S&W - Accrual	0.00			0.00
5001211144	S&W - Accrual	0.00			0.00
5001211151	S&W - Accrual	0.00			0.00
5001211155	S&W - Accrual	0.00			0.00
5001212121	S&W - Accrual	0.00			0.00
5001220401	S&W - Accrual	0.00			0.00
5001220403	S&W - Accrual	0.00			0.00
5001220404	S&W - Accrual	0.00			0.00
5001220405	S&W - Accrual	0.00			0.00
5001220805	S&W - Accrual	0.00			0.00
5001221801	S&W - Accrual	0.00			0.00
5001225511	S&W - Accrual	0.00			0.00
5001225863	S&W - Accrual	0.00			0.00
5001230252	S&W - Accrual	0.00			0.00
5001230253	S&W - Accrual	0.00			0.00
5001230255	S&W - Accrual	0.00			0.00
5001230256	S&W - Accrual	0.00			0.00
5001231301	S&W - Accrual	0.00			0.00
5001231302	S&W - Accrual	0.00			0.00
5001234601	S&W - Accrual	0.00			0.00
5001234602	S&W - Accrual	0.00			0.00
5001237701	S&W - Accrual	0.00			0.00
5001237702	S&W - Accrual	0.00			0.00
5001253751	S&W - Accrual	0.00			0.00
5009010000	S&W - Consulting Support	0.00			0.00
5009020000	S&W - Consulting Support	0.00			0.00
5009030000	S&W - Consulting Support	0.00			0.00
5009035000	S&W - Consulting Support	0.00			0.00
5009040000	S&W - Consulting Support	0.00			0.00
5011110	Payroll - LPN	0.00			0.00
5011310	CNA	0.00			0.00
5012112	Payroll -Medical Records Assist	0.00			0.00
5012211	P/R-Nursing Clerk/Unit Clerk	0.00			0.00
5012711	P/R - Staff Dev Coordinator	0.00			0.00
5013311	P/R - Staff Coordinator	0.00			0.00
5014111	Payroll-MDS Coordinator	0.00			0.00
5014311	P/R - CRD - LPN	0.00			0.00
5014411	Payroll-MDS Director	0.00			0.00
5015111	P/R - DON	0.00			0.00
5015511	P/R - ADON	0.00			0.00
5025230	P/R - Registered Dietitian	0.00			0.00
5025330	P/R - Food Service Manager	0.00			0.00
5025530	P/R - Dietary Aide	0.00			0.00
5025630	P/R - Cook	0.00			0.00
5030131	Payroll - Activity Director	0.00			0.00
5030231	Payroll - Activity Assistant	0.00			0.00
5040120	Payroll - Business Office Manag	0.00			0.00
5040320	P/R - Billing/ AR/ Assistant BO	0.00			0.00
5040420	Payroll - Payroll Benefit Coord	0.00			0.00
5040520	Payroll - Receptionist	0.00			0.00
5060134	P/R - Maintenance Director	0.00			0.00
5060234	P/R - Maintenance Technician	0.00			0.00
5060501	Anc Serv - Ther -MCR A	286,677.00			286,677.00
5060502	Anc Serv - Ther - MCR A NonRhb	4,565.00			4,565.00
5060503	Anc Serv - Ther - Medicare	106,373.00			106,373.00
5060504	Anc Serv - Ther - Medicaid	8,626.00			8,626.00
5060505	Anc Serv - Ther - HMO	58,607.00			58,607.00
5060506	Anc Serv - Ther - HMO Part	1,887.00			1,887.00
5060507	Anc Serv - Ther - Private	1,096.00			1,096.00
5060510	Anc Serv - Ther - Hosp & Oth	2,365.00			2,365.00
5060511	Anc Serv - Ther - Non Cov Serv	1,109.00			1,109.00
5062010	Supp - Phys Therapy	2,371.00			2,371.00
5063514	ME Lease - Other	15,002.00			15,002.00
5064099	Pro Fees - Other	1,471.00			1,471.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
5070137	P/R - Social Service Director	0.00			0.00
5070237	P/R - Social Service Assistant	0.00			0.00
5071102	Lease - Minor Equip	530.00		2,190.00	2,720.00
			RJE - 4	2,190.00	
5075153	P/R- Respiratory Therapist	0.00			0.00
5080520	Payroll - Administrator	0.00			0.00
5086325	Payroll- Business Development	0.00			0.00
5086421	Payroll - Admission Director	0.00			0.00
5100110	PR Tax -FICA	0.00			0.00
5100110000	PR Tax - FICA	0.00			0.00
5100111	PR Tax -FICA	0.00			0.00
5100111000	PR Tax - FICA	0.00			0.00
5100112	PR Tax -FICA	0.00			0.00
5100112000	PR Tax - FICA	0.00			0.00
5100120	PR Tax -FICA	0.00			0.00
5100120000	PR Tax - FICA	0.00			0.00
5100121	PR Tax -FICA	0.00			0.00
5100121000	PR Tax - FICA	0.00			0.00
5100125	PR Tax -FICA	0.00			0.00
5100125000	PR Tax - FICA	0.00			0.00
5100130	PR Tax -FICA	0.00			0.00
5100130000	PR Tax - FICA	0.00			0.00
5100131	PR Tax -FICA	0.00			0.00
5100131000	PR Tax - FICA	0.00			0.00
5100134	PR Tax -FICA	0.00			0.00
5100134000	PR Tax - FICA	0.00			0.00
5100137	PR Tax -FICA	0.00			0.00
5100137000	PR Tax - FICA	0.00			0.00
5100153	PR Tax -FICA	0.00			0.00
5100153000	PR Tax - FICA	0.00			0.00
5100310	PR Tax - FUTA	0.00			0.00
5100310000	PR Tax - SUTA	0.00			0.00
5100311	PR Tax - FUTA	0.00			0.00
5100311000	PR Tax - SUTA	0.00			0.00
5100312	PR Tax - FUTA	0.00			0.00
5100312000	PR Tax - SUTA	0.00			0.00
5100320	PR Tax - FUTA	0.00			0.00
5100320000	PR Tax - SUTA	0.00			0.00
5100321	PR Tax - FUTA	0.00			0.00
5100321000	PR Tax - SUTA	0.00			0.00
5100325	PR Tax - FUTA	0.00			0.00
5100325000	PR Tax - SUTA	0.00			0.00
5100330	PR Tax - FUTA	0.00			0.00
5100330000	PR Tax - SUTA	0.00			0.00
5100331	PR Tax - FUTA	0.00			0.00
5100331000	PR Tax - SUTA	0.00			0.00
5100334	PR Tax - FUTA	0.00			0.00
5100334000	PR Tax - SUTA	0.00			0.00
5100337	PR Tax - FUTA	0.00			0.00
5100337000	PR Tax - SUTA	0.00			0.00
5100353	PR Tax - FUTA	0.00			0.00
5100410	PR Tax - SUTA	0.00			0.00
5100411	PR Tax - SUTA	0.00			0.00
5100412	PR Tax - SUTA	0.00			0.00
5100420	PR Tax - SUTA	0.00			0.00
5100421	PR Tax - SUTA	0.00			0.00
5100430	PR Tax - SUTA	0.00			0.00
5100431	PR Tax - SUTA	0.00			0.00
5100434	PR Tax - SUTA	0.00			0.00
5100437	PR Tax - SUTA	0.00			0.00
5100453	PR Tax - SUTA	0.00			0.00
5160501	Anc Serv - Ther -MCR A	300,259.00			300,259.00
5160502	Anc Serv - Ther - MCR A NonRhb	4,992.00			4,992.00
5160503	Anc Serv - Ther - Medicare B	90,360.00			90,360.00
5160504	Anc Serv - Ther - Medicaid	9,581.00			9,581.00
5160505	Anc Serv - Ther - HMO	57,570.00			57,570.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
5160506	Anc Serv - Ther - HMO Part B	13,426.00			13,426.00
5160507	Anc Serv - Ther - Private	2,180.00			2,180.00
5160508	Anc Serv - Ther - VA	236.00			236.00
5160510	Anc Serv - Ther - Hosp & Oth	1,281.00			1,281.00
5160511	Anc Serv - Ther - Non Cov Serv	1,642.00			1,642.00
5162012	Supp - Occup Therapy	555.00			555.00
5162108	Supp-Office	57.00			57.00
5200110	Emp Ben - Vacation	0.00			0.00
5200110000	Emp Ben - Vacation	0.00			0.00
5200111	Emp Ben - Vacation	0.00			0.00
5200111000	Emp Ben - Vacation	0.00			0.00
5200112	Emp Ben - Vacation	0.00			0.00
5200112000	Emp Ben - Vacation	0.00			0.00
5200120	Emp Ben - Vacation	0.00			0.00
5200120000	Emp Ben - Vacation	0.00			0.00
5200121	Emp Ben - Vacation	0.00			0.00
5200121000	Emp Ben - Vacation	0.00			0.00
5200125000	Emp Ben - Vacation	0.00			0.00
5200130	Emp Ben - Vacation	0.00			0.00
5200130000	Emp Ben - Vacation	0.00			0.00
5200131	Emp Ben - Vacation	0.00			0.00
5200131000	Emp Ben - Vacation	0.00			0.00
5200134	Emp Ben - Vacation	0.00			0.00
5200134000	Emp Ben - Vacation	0.00			0.00
5200137	Emp Ben - Vacation	0.00			0.00
5200137000	Emp Ben - Vacation	0.00			0.00
5200210	Emp Ben - Sick	0.00			0.00
5200210000	Emp Ben - Sick	0.00			0.00
5200211	Emp Ben - Sick	0.00			0.00
5200211000	Emp Ben - Sick	0.00			0.00
5200212	Emp Ben - Sick	0.00			0.00
5200212000	Emp Ben - Sick	0.00			0.00
5200220	Emp Ben - Sick	0.00			0.00
5200220000	Emp Ben - Sick	0.00			0.00
5200221000	Emp Ben - Sick	0.00			0.00
5200225	Emp Ben - Sick	0.00			0.00
5200225000	Emp Ben - Sick	0.00			0.00
5200230	Emp Ben - Sick	0.00			0.00
5200230000	Emp Ben - Sick	0.00			0.00
5200231	Emp Ben - Sick	0.00			0.00
5200231000	Emp Ben - Sick	0.00			0.00
5200234	Emp Ben - Sick	0.00			0.00
5200234000	Emp Ben - Sick	0.00			0.00
5200237	Emp Ben - Sick	0.00			0.00
5200237000	Emp Ben - Sick	0.00			0.00
5200410	Emp Ben - Holiday	0.00			0.00
5200410000	Emp Ben - Holiday	0.00			0.00
5200411	Emp Ben - Holiday	0.00			0.00
5200411000	Emp Ben - Holiday	0.00			0.00
5200412	Emp Ben - Holiday	0.00			0.00
5200412000	Emp Ben - Holiday	0.00			0.00
5200420	Emp Ben - Holiday	0.00			0.00
5200420000	Emp Ben - Holiday	0.00			0.00
5200421	Emp Ben - Holiday	0.00			0.00
5200421000	Emp Ben - Holiday	0.00			0.00
5200425000	Emp Ben - Holiday	0.00			0.00
5200430	Emp Ben - Holiday	0.00			0.00
5200430000	Emp Ben - Holiday	0.00			0.00
5200431	Emp Ben - Holiday	0.00			0.00
5200431000	Emp Ben - Holiday	0.00			0.00
5200434	Emp Ben - Holiday	0.00			0.00
5200434000	Emp Ben - Holiday	0.00			0.00
5200437	Emp Ben - Holiday	0.00			0.00
5200437000	Emp Ben - Holiday	0.00			0.00
5200511000	Emp Ben - Personal Days	0.00			0.00
5200520000	Emp Ben - Personal Days	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
5200610000	Emp Ben - Funeral Pay	0.00			0.00
5200630000	Emp Ben - Funeral Pay	0.00			0.00
5200710000	Emp Ben - Jury Duty	0.00			0.00
5200711000	Emp Ben - Jury Duty	0.00			0.00
5200720000	Emp Ben - Jury Duty	0.00			0.00
5201310	Emp Ben - Bonuses - Other	0.00			0.00
5201310000	Emp Ben - Bonuses - Other	0.00			0.00
5201311	Emp Ben - Bonuses - Other	0.00			0.00
5201311000	Emp Ben - Bonuses - Other	0.00			0.00
5201312000	Emp Ben - Bonuses - Other	0.00			0.00
5201320	Emp Ben - Bonuses - Other	0.00			0.00
5201320000	Emp Ben - Bonuses - Other	0.00			0.00
5201321000	Emp Ben - Bonuses - Other	0.00			0.00
5201325000	Emp Ben - Bonuses - Other	0.00			0.00
5201330	Emp Ben - Bonuses - Other	0.00			0.00
5201330000	Emp Ben - Bonuses - Other	0.00			0.00
5201331	Emp Ben - Bonuses - Other	0.00			0.00
5201334000	Emp Ben - Bonuses - Other	0.00			0.00
5202110000	Emp Ben - Workers Comp Ins	0.00			0.00
5202111000	Emp Ben - Workers Comp Ins	0.00			0.00
5202120000	Emp Ben - Workers Comp Ins	0.00			0.00
5202130000	Emp Ben - Workers Comp Ins	0.00			0.00
5202131000	Emp Ben - Workers Comp Ins	0.00			0.00
5202134000	Emp Ben - Workers Comp Ins	0.00			0.00
5202220	Emp Ben - Other	0.00			0.00
5203110000	Emp Ben - Health Insurance	0.00			0.00
5203111000	Emp Ben - Health Insurance	0.00			0.00
5203120	Emp Ben - Health Insurance	0.00			0.00
5203120000	Emp Ben - Health Insurance	0.00			0.00
5203125000	Emp Ben - Health Insurance	0.00			0.00
5203130000	Emp Ben - Health Insurance	0.00			0.00
5203131000	Emp Ben - Health Insurance	0.00			0.00
5203134000	Emp Ben - Health Insurance	0.00			0.00
5203310000	Emp Ben - Life Insurance	0.00			0.00
5203320	Emp Ben - Life Insurance	0.00			0.00
5203320000	Emp Ben - Life Insurance	0.00			0.00
5203410000	Emp Ben - Dental Insurance	0.00			0.00
5203411	Emp Ben - Dental Insurance	0.00			0.00
5203411000	Emp Ben - Dental Insurance	0.00			0.00
5203420	Emp Ben - Dental Insurance	0.00			0.00
5203420000	Emp Ben - Dental Insurance	0.00			0.00
5203425000	Emp Ben - Dental Insurance	0.00			0.00
5203430000	Emp Ben - Dental Insurance	0.00			0.00
5203431000	Emp Ben - Dental Insurance	0.00			0.00
5203434000	Emp Ben - Dental Insurance	0.00			0.00
5203510000	Emp Ben - Group Disability	0.00			0.00
5203511000	Emp Ben - Group Disability	0.00			0.00
5203520	Emp Ben - Group Disability	0.00			0.00
5203520000	Emp Ben - Group Disability	0.00			0.00
5203525000	Emp Ben - Group Disability	0.00			0.00
5203530000	Emp Ben - Group Disability	0.00			0.00
5203531000	Emp Ben - Group Disability	0.00			0.00
5203620	Emp Ben Vision Insurance	0.00			0.00
5204110000	Emp Ben - Empl Hlth & Welfare	0.00			0.00
5204120	Emp Ben - Empl Hlth & Welfare	0.00			0.00
5204120000	Emp Ben - Empl Hlth & Welfare	0.00			0.00
5204130000	Emp Ben - Empl Hlth & Welfare	0.00			0.00
5204131000	Emp Ben - Empl Hlth & Welfare	0.00			0.00
5206220000	Emp Ben - 401(K)-Company Cntrb	0.00			0.00
5207110	Emp Ben - Empl Sfty Prog Prem	0.00			0.00
5207120000	Emp Ben - Empl Sfty Prog Prem	0.00			0.00
5207235000	Emp Ben - Tuition Reimb	0.00			0.00
5207320	Uniforms	0.00			0.00
5208110	Emp Ben - Employee Bckgrnd Chk	0.00			0.00
5208110000	Emp Ben - Employee Bckgrnd Chk	0.00			0.00
5208120	Emp Ben - Employee Bckgrnd Chk	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
5208120000	Emp Ben - Employee Bckgrmd Chk	0.00			0.00
5208130	Emp Ben - Employee Bckgrmd Chk	0.00			0.00
5208210000	Emp Ben - Employee Physicals	0.00			0.00
5208410	Emp Ben - Employee Drug Screen	0.00			0.00
5208410000	Emp Ben - Employee Drug Screen	0.00			0.00
5208420	Emp Ben - Employee Drug Screen	0.00			0.00
5208420000	Emp Ben - Employee Drug Screen	0.00			0.00
5209920000	Emp Ben - Other	0.00			0.00
5260501	Anc Serv - Ther -MCR A	39,063.00			39,063.00
5260502	Anc Serv - Ther - MCR A NonRhb	1,292.00			1,292.00
5260503	Anc Serv - Ther - Medicare	27,478.00			27,478.00
5260504	Anc Serv - Ther - Medicaid	1,987.00			1,987.00
5260505	Anc Serv - Ther - HMO	13,743.00			13,743.00
5260506	Anc Serv - Ther - HMO Part	978.00			978.00
5260507	Anc Serv - Ther - Private	63.00			63.00
5260510	Anc Serv - Ther - Hosp & Oth	1,656.00			1,656.00
5260511	Anc Serv - Ther - Non Cov Serv	584.00			584.00
5262010	Supp - Phys Therapy	0.00			0.00
5264099	Pro Fees - Other	1,035.00			1,035.00
5350011	HOLIDAY WORKED	225.00			225.00
5350751	P/R- Respiratory Therapist	15,022.00			15,022.00
5351001	PR Tax -FICA	1,221.00			1,221.00
5351003	PR Tax - FUTA	53.00			53.00
5351004	PR Tax - SUTA	661.00			661.00
5352002	Emp Ben - Sick	390.00			390.00
5352004	Emp Ben - Holiday	204.00			204.00
5352022	Emp Ben Other	120.00			120.00
5362006	Supp - Respiratory Supplies	(258.00)			(258.00)
5363501	ME Lease - Respiratory Equip	123.00			123.00
5462601	Anc Serv - Lab Fees	37,913.00			37,913.00
5462602	Anc Serv - X-Ray	19,070.00			19,070.00
5463012	Patient Med Trans - Non-Amb	2,118.00			2,118.00
5463013	Patient Med Trans - Ambulance	7,474.00			7,474.00
5660000	Interest Expense	72,009.00			72,009.00
5660010	Management Fee	655,122.00		(39,890.00)	615,232.00
5660020	Bad Debt Expense	9,839.00	RJE - 8	(39,890.00)	9,839.00
5660025	Rent Expense	1,501,843.00		(91,981.00)	1,409,862.00
5660030	Provider Tax	725,986.00	RJE - 7	(91,981.00)	725,986.00
5676999	Fin Charges-Unused Line Fee	8,832.00			8,832.00
6000056	Interest Expense	0.00			0.00
6000110	Temp Help - RN	0.00			0.00
6000110000	Temp Help - RN	0.00			0.00
6000210000	Temp Help - Lpn	0.00			0.00
6000310	Temp Help - Aides	0.00			0.00
6000310000	Temp Help - Aides	0.00			0.00
6001056	Management Fee	0.00			0.00
6002056	Bad Debt Expense	0.00			0.00
6002556	Rent Expense	0.00			0.00
6003056	Provider Tax	0.00			0.00
6050150	Anc Serv - Ther -MCR A	0.00			0.00
6050150000	Anc Serv - Ther -MCR A	0.00			0.00
6050151	Anc Serv - Ther -MCR A	0.00			0.00
6050151000	Anc Serv - Ther -MCR A	0.00			0.00
6050152	Anc Serv - Ther -MCR A	0.00			0.00
6050152000	Anc Serv - Ther -MCR A	0.00			0.00
6050250000	Anc Serv - Ther - MCR A NonRhb	0.00			0.00
6050251000	Anc Serv - Ther - MCR A NonRhb	0.00			0.00
6050252	Anc Serv - Ther - MCR A NonRhb	0.00			0.00
6050252000	Anc Serv - Ther - MCR A NonRhb	0.00			0.00
6050350	Anc Serv - Ther - Medicare	0.00			0.00
6050350000	Anc Serv - Ther - Medicare B	0.00			0.00
6050351	Anc Serv - Ther - Medicare B	0.00			0.00
6050351000	Anc Serv - Ther - Medicare B	0.00			0.00
6050352	Anc Serv - Ther - Medicare	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
6050352000	Anc Serv - Ther - Medicare B	0.00			0.00
6050450	Anc Serv - Ther - Medicaid	0.00			0.00
6050450000	Anc Serv - Ther - Medicaid	0.00			0.00
6050451	Anc Serv - Ther - Medicaid	0.00			0.00
6050451000	Anc Serv - Ther - Medicaid	0.00			0.00
6050452	Anc Serv - Ther - Medicaid	0.00			0.00
6050452000	Anc Serv - Ther - Medicaid	0.00			0.00
6050550	Anc Serv - Ther - HMO	0.00			0.00
6050550000	Anc Serv - Ther - HMO	0.00			0.00
6050551	Anc Serv - Ther - HMO	0.00			0.00
6050551000	Anc Serv - Ther - HMO	0.00			0.00
6050552	Anc Serv - Ther - HMO	0.00			0.00
6050552000	Anc Serv - Ther - HMO	0.00			0.00
6050650	Anc Serv - Ther - HMO Part	0.00			0.00
6050650000	Anc Serv - Ther - HMO Part B	0.00			0.00
6050651	Anc Serv - Ther - HMO Part B	0.00			0.00
6050651000	Anc Serv - Ther - HMO Part B	0.00			0.00
6050652	Anc Serv - Ther - HMO Part	0.00			0.00
6050652000	Anc Serv - Ther - HMO Part B	0.00			0.00
6050750	Anc Serv - Ther - Private	0.00			0.00
6050750000	Anc Serv - Ther - Private	0.00			0.00
6050751000	Anc Serv - Ther - Private	0.00			0.00
6050752	Anc Serv - Ther - Private	0.00			0.00
6050752000	Anc Serv - Ther - Private	0.00			0.00
6050950	Anc Serv - Ther - Comms Ins	0.00			0.00
6050951	Anc Serv - Ther - Comms Ins	0.00			0.00
6051051000	Anc Serv - Ther - Hosp & Oth	0.00			0.00
6051052000	Anc Serv - Ther - Hosp & Oth	0.00			0.00
6100153000	Anc Serv - Respiratory Therapy	0.00			0.00
6110137	Pro Fees - Social Service	0.00			0.00
6110137000	Pro Fees - Social Service	0.00			0.00
6110210000	Pro Fees - Nurse Consultant	0.00			0.00
6110320000	Pro Fees - Sr. Staff Consult	0.00			0.00
6120132	Pro Fees - Contr Housekeeping	0.00			0.00
6120132000	Pro Fees - Contr Housekeeping	0.00			0.00
6120233	Pro Fees - Contracted Laundry	0.00			0.00
6120233000	Pro Fees - Contracted Laundry	0.00			0.00
6121130	Pro Fees - Food Service	0.00			0.00
6121130000	Pro Fees - Food Service	0.00			0.00
6150130	Food Purch - Raw	0.00			0.00
6150130000	Food Purch - Raw	0.00			0.00
6150135	Food Purch - Raw	0.00			0.00
6150230	Food Purch - Resident Activity	0.00			0.00
6150231	Food Purch - Resident Activity	0.00			0.00
6150231000	Food Purch - Resident Activity	0.00			0.00
6150310	Food Purch - Tube Feeding	0.00			0.00
6150310000	Food Purch - Tube Feeding	0.00			0.00
6150330000	Food Purch - Tube Feeding	0.00			0.00
6150331	Food Purch - Tube Feeding	0.00			0.00
6150410	Food Purch - Supplements	0.00			0.00
6150430	Food Purch - Supplements	0.00			0.00
6150430000	Food Purch - Supplements	0.00			0.00
6150530	Food Purch - Thickeners	0.00			0.00
6150530000	Food Purch - Thickeners	0.00			0.00
6150620	Food Purch - Employee H&W	0.00			0.00
6150620000	Food Purch - Employee H&W	0.00			0.00
6150720000	Food Purch - Promotion	0.00			0.00
6200110	Supp - Medical	0.00			0.00
6200110000	Supp - Medical	0.00			0.00
6200120	Supp - Medical	0.00			0.00
6200210	Supp - Nursing	0.00			0.00
6200210000	Supp - Nursing	0.00			0.00
6200220	Supp - Nursing	0.00			0.00
6200310	Supp - Universal Precaution	0.00			0.00
6200310000	Supp - Universal Precaution	0.00			0.00
6200320	Supp - Universal Precaution	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
6200410	Supp - Wound Care	0.00			0.00
6200410000	Supp - Wound Care	0.00			0.00
6200420	Supp - Wound Care	0.00			0.00
6200510	Supp - Prosthetic Device	0.00			0.00
6200510000	Supp - Prosthetic Device	0.00			0.00
6200610	Supp - Respiratory Supplies	0.00			0.00
6200620	Supp - Respiratory Supplies	0.00			0.00
6200653	Supp - Respiratory Supplies	0.00			0.00
6200653000	Supp - Respiratory Supplies	0.00			0.00
6200710	Supp - Oxygen Gas	0.00			0.00
6200710000	Supp - Oxygen Gas	0.00			0.00
6200810	Supp - Enteral	0.00			0.00
6200810000	Supp - Enteral	0.00			0.00
6200910000	Supp - IV	0.00			0.00
6200940	Supp - IV	0.00			0.00
6201010	Supp - Phys Therapy	0.00			0.00
6201050	Supp - Phys Therapy	0.00			0.00
6201050000	Supp - Phys Therapy	0.00			0.00
6201220	Supp - Occup Therapy	0.00			0.00
6201251	Supp - Occup Therapy	0.00			0.00
6201251000	Supp - Occup Therapy	0.00			0.00
6201310	Supp - Routine Hygiene	0.00			0.00
6201310000	Supp - Routine Hygiene	0.00			0.00
6201320	Supp - Routine Hygiene	0.00			0.00
6201410	Supp - Incontinent Supplies	0.00			0.00
6201410000	Supp - Incontinent Supplies	0.00			0.00
6201420	Supp - Incontinent Supplies	0.00			0.00
6210120	Supp - Storage Fees	0.00			0.00
6210120000	Supp - Storage Fees	0.00			0.00
6210230	Supp - Activities	0.00			0.00
6210231	Supp - Activities	0.00			0.00
6210231000	Supp - Activities	0.00			0.00
6210310	Supp - Dietary	0.00			0.00
6210330	Supp - Dietary	0.00			0.00
6210330000	Supp - Dietary	0.00			0.00
6210432	Supp - Housekeeping	0.00			0.00
6210432000	Supp - Housekeeping	0.00			0.00
6210533	Supp - Laundry	0.00			0.00
6210533000	Supp - Laundry	0.00			0.00
6210631000	Supp - Linen	0.00			0.00
6210633	Supp - Linen	0.00			0.00
6210633000	Supp - Linen	0.00			0.00
6210710	Supp - Maintenance	0.00			0.00
6210731	Supp - Maintenance	0.00			0.00
6210733000	Supp - Maintenance	0.00			0.00
6210734	Supp - Maintenance	0.00			0.00
6210734000	Supp - Maintenance	0.00			0.00
6210810	Supp-Office	0.00			0.00
6210810000	Supp-Office	0.00			0.00
6210820	Supp-Office	0.00			0.00
6210820000	Supp-Office	0.00			0.00
6210821	Supp-Office	0.00			0.00
6210825000	Supp-Office	0.00			0.00
6210830000	Supp-Office	0.00			0.00
6210920	Supp-Postage	0.00			0.00
6210920000	Supp-Postage	0.00			0.00
6211010	Supp-Forms	0.00			0.00
6211010000	Supp-Forms	0.00			0.00
6211020	Supp-Forms	0.00			0.00
6211020000	Supp-Forms	0.00			0.00
6211021	Supp-Forms	0.00			0.00
6211021000	Supp-Forms	0.00			0.00
6211025000	Supp-Forms	0.00			0.00
6211030	Supp-Forms	0.00			0.00
6211030000	Supp-Forms	0.00			0.00
6211034000	Supp-Forms	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
6211110000	Supp-Copying	0.00			0.00
6211120	Supp-Copying	0.00			0.00
6211120000	Supp-Copying	0.00			0.00
6211125000	Supp-Copying	0.00			0.00
6211210000	Supp-Computers	0.00			0.00
6211220000	Supp-Computers	0.00			0.00
6211425	Supp-Marketing	0.00			0.00
6211425000	Supp-Marketing	0.00			0.00
6219910	Supp-Other	0.00			0.00
6219920	Supp - Other	0.00			0.00
6219920000	Supp-Other	0.00			0.00
6219921	Supp-Other	0.00			0.00
6219931000	Supp-Other	0.00			0.00
6219934000	Supp-Other	0.00			0.00
6250140	Rx Drugs - Medicare	0.00			0.00
6250140000	Rx Drugs - Medicare	0.00			0.00
6250240	Rx Drugs - Managed Care-HMO	0.00			0.00
6250240000	Rx Drugs - Managed Care-HMO	0.00			0.00
6250340	Rx Drugs - Medicaid	0.00			0.00
6250340000	Rx Drugs - Medicaid	0.00			0.00
6250510	Rx Drugs - Stock	0.00			0.00
6250540	Rx Drugs - Stock	0.00			0.00
6250540000	Rx Drugs - Stock	0.00			0.00
6250640	Rx Drugs - Med D Noncovered	0.00			0.00
6250640000	Rx Drugs - Med D Noncovered	0.00			0.00
6250740	Rx Drugs - VA	0.00			0.00
6250840000	Rx Drugs - Res Vaccinations	0.00			0.00
6251140	Rx Drugs - IV Medicare	0.00			0.00
6251140000	Rx Drugs - IV Medicare	0.00			0.00
6251240000	Rx Drugs - IV HMO	0.00			0.00
6251340	Rx Drugs - IV Medicaid	0.00			0.00
6251340000	Rx Drugs - IV Medicaid	0.00			0.00
6251510	Rx Drugs - OTC	0.00			0.00
6251520	Rx Drugs - OTC	0.00			0.00
6251540	Rx Drugs - OTC	0.00			0.00
6251540000	Rx Drugs - OTC	0.00			0.00
6260154	Anc Serv - Lab Fees	0.00			0.00
6260154000	Anc Serv - Lab Fees	0.00			0.00
6260254	Anc Serv - X-Ray	0.00			0.00
6260254000	Anc Serv - X-Ray	0.00			0.00
6301254	Patient Med Trans - Non-Amb	0.00			0.00
6301254000	Patient Med Trans - Non-Amb	0.00			0.00
6301354	Patient Med Trans - Ambulance	0.00			0.00
6301354000	Patient Med Trans - Ambulance	0.00			0.00
6350153000	ME Lease - Respiratory Equip	0.00			0.00
6350210000	ME Lease - Bariatric Equipment	0.00			0.00
6350310000	ME Lease - Wound Vacs	0.00			0.00
6350410000	ME Lease - Specialty Beds	0.00			0.00
6350910000	MEL - Alt Press Air Mattress	0.00			0.00
6351010000	ME Lease - Air Fluidized Beds	0.00			0.00
6351210000	ME Lease - IV Pump	0.00			0.00
6351410000	ME Lease - Other	0.00			0.00
6351420	ME Lease - Other	0.00			0.00
6351450	ME Lease - Other	0.00			0.00
6351450000	ME Lease - Other	0.00			0.00
6355110	Minor Equip Purch	0.00			0.00
6355110000	Minor Equip Purch	0.00			0.00
6355120	Minor Equip Purch	0.00			0.00
6355120000	Minor Equip Purch	0.00			0.00
6355130	Minor Equip Purch	0.00			0.00
6355130000	Minor Equip Purch	0.00			0.00
6355132000	Minor Equip Purch	0.00			0.00
6355134000	Minor Equip Purch	0.00			0.00
6355135	Minor Equip Purch	0.00			0.00
6355135000	Minor Equip Purch	0.00			0.00
6355150000	Minor Equip Purch	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
6355151000	Minor Equip Purch	0.00			0.00
6355153000	Minor Equip Purch	0.00			0.00
6355310	Med Equip Purch	0.00			0.00
6355310000	Med Equip Purch	0.00			0.00
6355350000	Med Equip Purch	0.00			0.00
6355351000	Med Equip Purch	0.00			0.00
6355352000	Med Equip Purch	0.00			0.00
6400020	Professional Fees	0.00			0.00
6400120	Pro Fees - Consulting	0.00			0.00
6400120000	Pro Fees - Consulting	0.00			0.00
6400238	Pro Fees - Med Director	0.00			0.00
6400238000	Pro Fees - Med Director	0.00			0.00
6400320000	Pro Fees - Medical Service	0.00			0.00
6400338	Pro Fees - Medical Service	0.00			0.00
6400338000	Pro Fees - Medical Service	0.00			0.00
6400430	Pro Fees - Pharm Consultant	0.00			0.00
6400440000	Pro Fees - Pharm Consultant	0.00			0.00
6400510	Pro Fees - Consulting-IV	0.00			0.00
6400510000	Pro Fees - Consulting-IV	0.00			0.00
6400540	Pro Fees - Consulting-IV	0.00			0.00
6400620	Pro Fees - Employee Relations	0.00			0.00
6400731	Pro Fees - Activities	0.00			0.00
6400731000	Pro Fees - Activities	0.00			0.00
6400920000	Pro Fees - Environ Site Assess	0.00			0.00
6401010	Pro Fees - Medical Records	0.00			0.00
6401040	Pro Fees - Medical Records	0.00			0.00
6402020	Pro Fees - Legal - General	0.00		4,570.00	4,570.00
			RJE - 1	4,570.00	
6402020000	Pro Fees - Legal - General	0.00			0.00
6402120	Pro Fees - Legal - AR Collect	0.00			0.00
6402120000	Pro Fees - Legal - AR Collect	0.00			0.00
6402220000	Pro Fees - Fin Audit & IRS File	0.00			0.00
6402620000	Pro Fees - Ins Consultant	0.00			0.00
6402820000	Pro Fees - Payroll Processing	0.00			0.00
6402920000	Pro Fees - Recruiting	0.00			0.00
6409910000	Pro Fees - Other	0.00			0.00
6409920	Pro Fees - Other	0.00			0.00
6409920000	Pro Fees - Other	0.00			0.00
6409952	Pro Fees - Other	0.00			0.00
64500	Employee Expenses	7,437.00			7,437.00
6450110	Travel Meet - Sem & Conf Fees	0.00			0.00
6450110000	Travel Meet - Sem & Conf Fees	0.00			0.00
6450120	Travel Meet - Sem & Conf Fees	0.00			0.00
6450120000	Travel Meet - Sem & Conf Fees	0.00			0.00
6450134	Travel Meet - Sem & Conf Fees	0.00			0.00
6450220	Travel - Employees	0.00			0.00
6450220000	Travel Meet - Travel & Meeting	0.00			0.00
6450320000	Travel Meet - Airfare	0.00			0.00
6450420	Travel Meet - Hotels	0.00			0.00
6450420000	Travel Meet - Hotels	0.00			0.00
6450434000	Travel Meet - Hotels	0.00			0.00
6450520000	Travel Meet - Car Rental	0.00			0.00
6450534000	Travel Meet - Car Rental	0.00			0.00
6450610000	Travel Meet - Meals	0.00			0.00
6450620000	Travel Meet - Meals	0.00			0.00
6450634000	Travel Meet - Meals	0.00			0.00
6455110000	Auto & Truck - Mileage	0.00			0.00
6455111	Auto & Truck - Mileage	0.00			0.00
6455120	Auto & Truck - Mileage	0.00			0.00
6455120000	Auto & Truck - Mileage	0.00			0.00
6455121	Auto & Truck - Mileage	0.00			0.00
6455220000	Auto & Truck - Gas	0.00			0.00
6455234000	Auto & Truck - Gas	0.00			0.00
6455520000	Auto & Truck - Other	0.00			0.00
6500120	Advert - Help Wanted	0.00			0.00
6500120000	Advert - Help Wanted	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
6500220	Advert - Comm Awareness	0.00			0.00
6500220000	Advert - Comm Awareness	0.00			0.00
6500320	Advert - Promotional	0.00			0.00
6500320000	Advert - Promotional	0.00			0.00
6500420000	Advert - Brochures	0.00			0.00
6500520	Advert - Other	0.00			0.00
6500520000	Advert - Other	0.00			0.00
6500535	Advert - Other	0.00			0.00
6500820	Advert - Public Relations	0.00			0.00
6500820000	Advert - Public Relations	0.00			0.00
6500825	Advert - Public Relations	0.00			0.00
6550110	R&M - Equipment	0.00			0.00
6550110000	R&M - Equipment	0.00			0.00
6550120	R&M - Equipment	0.00			0.00
6550120000	R&M - Equipment	0.00			0.00
6550130000	R&M - Equipment	0.00			0.00
6550133	R&M - Equipment	0.00			0.00
6550133000	R&M - Equipment	0.00			0.00
6550134	R&M - Equipment	0.00			0.00
6550134000	R&M - Equipment	0.00			0.00
6550135	R&M - Equipment	0.00			0.00
6550135000	R&M - Equipment	0.00			0.00
6550235	R&M - Building	0.00			0.00
6550235000	R&M - Building	0.00			0.00
6550435000	R&M - Security	0.00			0.00
6550535	R&M - Garbage	0.00			0.00
6550535000	R&M - Garbage	0.00			0.00
6550635	R&M - Pest Control	0.00			0.00
6550635000	R&M - Pest Control	0.00			0.00
6550735	R&M - Hazardous Waste	0.00			0.00
6550735000	R&M - Hazardous Waste	0.00			0.00
6550835000	R&M - Sewage Treatment Costs	0.00			0.00
6550920000	R&M - Maintenance Contracts	0.00			0.00
6550931000	R&M - Maintenance Contracts	0.00			0.00
6550934	R&M - Maintenance Contracts	0.00			0.00
6550934000	R&M - Maintenance Contracts	0.00			0.00
6550935	R&M - Maintenance Contracts	0.00			0.00
6550935000	R&M - Maintenance Contracts	0.00			0.00
6600120000	BD - General Reserve	0.00			0.00
6600420000	BD - Non-Reimbursable	0.00			0.00
6650120	Utilities - Telephone	0.00			0.00
6650120000	Utilities - Telephone	0.00			0.00
6650220	Utilities - Telephone Maint	0.00			0.00
6650220000	Utilities - Telephone Maint	0.00			0.00
6650310	Utilities - Mobile & Pagers	0.00			0.00
6650320	Utilities - Mobile & Pagers	0.00			0.00
6650320000	Utilities - Mobile & Pagers	0.00			0.00
6650420	Utilities - Internet Services	0.00			0.00
6650420000	Utilities - Internet Services	0.00			0.00
6650434	Utilities - Internet Services	0.00			0.00
6651135	Utilities - Electricity	0.00			0.00
6651135000	Utilities - Electricity	0.00			0.00
6651235	Utilities - Water	0.00			0.00
6651235000	Utilities - Water	0.00			0.00
6651335000	Utilities - Fuel	0.00			0.00
6651435	Utilities - Gas	0.00			0.00
6651435000	Utilities - Gas	0.00			0.00
66900	Reconciliation Discrepancies	19.00			19.00
6699510	Ins - Workmen's Comp	0.00			0.00
6699520	Ins - Workmen's Comp	0.00			0.00
6699620	Ins - Cyber	0.00			0.00
6699720	Ins - Hired/ Non Auto	0.00			0.00
6699820	Ins - Umbrella	0.00			0.00
6699920	Ins - Property	0.00			0.00
6700135	Ins - Plant Operations	0.00			0.00
6700135000	Ins - Plant Operations	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
6700220000	Ins - General	0.00			0.00
6700420	Ins - D & O Liability	0.00			0.00
6700420000	Ins - D & O Liability	0.00			0.00
6700820	Ins - GLPL	0.00			0.00
6700820000	Ins - GLPL	0.00			0.00
6700920000	Ins - GLPL Excess	0.00			0.00
6750110	Information Technology	0.00			0.00
6750110000	Information Technology	0.00			0.00
6750120	Information Technology	0.00			0.00
6750120000	Information Technology	0.00			0.00
6750134	Information Technology	0.00			0.00
6800100000	Taxes - Real Estate	0.00			0.00
6800200000	Taxes - Personal Property	0.00			0.00
6800220	Taxes - Personal Property	0.00			0.00
6809900000	Taxes - Other	0.00			0.00
6850120000	Assess - State Assess/Prov Tax	0.00			0.00
6900110	Dues - Dues & Subscriptions	0.00			0.00
6900110000	Dues - Dues & Subscriptions	0.00			0.00
6900120	Dues - Dues & Subscriptions	0.00			0.00
6900120000	Dues - Dues & Subscriptions	0.00			0.00
6900130	Dues - Dues & Subscriptions	0.00			0.00
6900131000	Dues - Dues & Subscriptions	0.00			0.00
6910110	Licenses & Permits	0.00			0.00
6910110000	Licenses & Permits	0.00			0.00
6910120	Licenses & Permits	0.00			0.00
6910120000	Licenses & Permits	0.00			0.00
6910130000	Licenses & Permits	0.00			0.00
6910135000	Licenses & Permits	0.00			0.00
6950120	TV & Radio	0.00			0.00
6950120000	TV & Radio	0.00			0.00
6950131000	TV & Radio	0.00			0.00
6970120	Bank Service Charges	0.00			0.00
6970120000	Bank Service Charges	0.00			0.00
6970220000	Legal Settlement Claims	0.00			0.00
6972120	Replace of Res. Personal Prop.	0.00			0.00
6972120000	Replace of Res. Personal Prop.	0.00			0.00
6991120	NAC - FINES & PENALTIES	0.00			0.00
6991120000	NAC - Fines & Penalties	0.00			0.00
6999920000	NAC - Other	0.00			0.00
7000110000	Consulting Fee Expense	0.00			0.00
7000120000	Consulting Fee Expense	0.00			0.00
7000220000	Financial Services Expense	0.00			0.00
7100100000	Lease - Building	0.00			0.00
7100200000	Lease - Land	0.00			0.00
7100220	Lease - Land	0.00			0.00
7100320	Lease - Equipment	0.00			0.00
7100320000	Lease - Equipment	0.00			0.00
7110210000	Lease - Minor Equip	0.00			0.00
7110220	Lease - Minor Equip	0.00			0.00
7110220000	Lease - Minor Equip	0.00			0.00
7110230	Lease - Minor Equip	0.00			0.00
7110230000	Lease - Minor Equip	0.00			0.00
7110232	Lease - Minor Equip	0.00			0.00
7110232000	Lease - Minor Equip	0.00			0.00
7110250	Lease - Minor Equip	0.00			0.00
7110320000	Lease - Fax Machine	0.00			0.00
7200234	Dep - Land Improvements	0.00			0.00
7200500000	Dep - Leasehold Improvements	0.00			0.00
7200600000	Dep - Furniture & Equip	0.00			0.00
7200800000	Dep - Information Technology	0.00			0.00
7500100000	Int Exp - Line of Credit	0.00			0.00
7500200000	Int Exp - Notes & Mortgages	0.00			0.00
7600100000	Amort - Def Finance Costs	0.00			0.00
76999	Fin Charges-Unused Line Fee	0.00			0.00
7699900000	Fin Charges - Unused Line Fees	0.00			0.00
7699920	Fin Charges-Unused Line Fee	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
7699935	Fin Charges-Unused Line Fee	0.00			0.00
7700200000	Int Inc - AR Accounts	0.00			0.00
79999	Unusual Items	0.00			0.00
7999900000	Unusual Items	0.00			0.00
99999	Exchange	468,279.00			468,279.00
Marcum 101	Dentist	0.00			0.00
Marcum 102	SDX Dysphagia Experts	0.00			0.00
Marcum 103	Subscriptions	0.00		3,380.00	3,380.00
			RJE - 3	3,380.00	
Marcum 104	Chamber of Commerce Dues	0.00			0.00
Marcum 105	Lease - State Property Fee	0.00			0.00
Marcum 106	Temp MDS Services RN	0.00			0.00
Marcum 107	Professional Fees - Pulmonologist	0.00		24,071.00	24,071.00
			RJE - 5	24,071.00	
Marcum 108	Accounting Fees	0.00		34,967.00	34,967.00
			RJE - 1	14,396.00	
			RJE - 8	20,571.00	
Marcum 109	Real Estate Taxes	0.00		91,981.00	91,981.00
			RJE - 7	91,981.00	
Marcum 110	Payroll Processing (Ascentis)	0.00		19,319.00	19,319.00
			RJE - 8	19,319.00	
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Wachusetts Cost Reports**
 Engagement: **Medicald - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
2050805	Payroll - Administrator	142,926.00		6,790.00	149,716.00
			RJE - 2	<u>6,790.00</u>	
Subtotal [2] Administrators		<u>142,926.00</u>		<u>6,790.00</u>	<u>149,716.00</u>
Subgroup : [4] Other Administrative Salaries					
2050401	Payroll - Business Office Manag	57,624.00		2,737.00	60,361.00
2050402	Payroll - HR Workforce Manager	239.00	RJE - 2	2,737.00	250.00
2050403	P/R - Billing/ AR/ Assistant BO	69,349.00	RJE - 2	11.00	72,643.00
2050404	Payroll - Payroll Benefit Coord	25,013.00	RJE - 2	3,294.00	28,201.00
2050405	Payroll - Receptionist	25,904.00	RJE - 2	1,188.00	27,134.00
2050806	Payroll - HR Coordinator	13,876.00	RJE - 2	1,230.00	14,537.00
2050807	Payroll - Exec Director / NHA	4,882.00	RJE - 2	659.00	5,114.00
2052002	Emp Ben - Sick	2,948.00	RJE - 2	232.00	0.00
2052004	Emp Ben - Holiday	11,018.00	RJE - 2	232.00	0.00
2052013	Emp Ben - Bonuses - Other	917.00	RJE - 2	(2,948.00)	0.00
2052022	Emp Ben - Other	1,258.00	RJE - 2	(11,018.00)	0.00
			RJE - 2	(917.00)	0.00
			RJE - 2	(1,258.00)	0.00
Subtotal [4] Other Administrative Salaries		<u>213,030.00</u>		<u>(6,790.00)</u>	<u>206,240.00</u>
Subgroup : [5A] Head Dietitian					
3050252	P/R - Registered Dietitian	39,105.00		1,936.00	41,041.00
			RJE - 2	<u>1,936.00</u>	
Subtotal [5A] Head Dietitian		<u>39,105.00</u>		<u>1,936.00</u>	<u>41,041.00</u>
Subgroup : [5B] Food Service Supervisor					
3050253	P/R - Food Service Manager	48,789.00		2,416.00	51,205.00
			RJE - 2	<u>2,416.00</u>	
Subtotal [5B] Food Service Supervisor		<u>48,789.00</u>		<u>2,416.00</u>	<u>51,205.00</u>
Subgroup : [5C] Dietary Workers					
3050255	P/R - Dietary Aide	202,973.00		10,049.00	213,022.00
3050256	P/R - Cook	70,017.00	RJE - 2	10,049.00	73,484.00
3052002	Emp Ben - Sick	3,042.00	RJE - 2	3,467.00	0.00
3052004	Emp Ben - Holiday	12,982.00	RJE - 2	3,467.00	0.00
3052013	Emp Ben - Bonuses - Other	1,740.00	RJE - 2	(3,042.00)	0.00
3052022	Emp Ben - Other	104.00	RJE - 2	(12,982.00)	0.00
			RJE - 2	(12,982.00)	0.00
			RJE - 2	(1,740.00)	0.00
			RJE - 2	(104.00)	0.00
Subtotal [5C] Dietary Workers		<u>290,858.00</u>		<u>(4,352.00)</u>	<u>286,506.00</u>
Subgroup : [7A] Engineer or Chief of Maintenance					
3450601	P/R - Maintenance Director	41,473.00		1,289.00	42,762.00
			RJE - 2	<u>1,289.00</u>	
Subtotal [7A] Engineer or Chief of Maintenance		<u>41,473.00</u>		<u>1,289.00</u>	<u>42,762.00</u>
Subgroup : [7B] Other Maintenance Workers					
3450011	Payroll - Holiday Worked	290.00		(290.00)	0.00
3450602	P/R - Maintenance Technician	35,148.00	RJE - 2	(290.00)	36,240.00
3452002	Emp Ben - Sick	200.00	RJE - 2	1,092.00	0.00
3452004	Emp Ben - Holiday	1,489.00	RJE - 2	1,092.00	0.00
3452013	Emp Ben - Bonuses - Other	402.00	RJE - 2	(200.00)	0.00
			RJE - 2	(1,489.00)	0.00
			RJE - 2	(402.00)	0.00
Subtotal [7B] Other Maintenance Workers		<u>37,529.00</u>		<u>(1,289.00)</u>	<u>36,240.00</u>
Subgroup : [12A] Director of Nurses/Assistant Director					
1150011	Payroll - Holiday Worked	920.00		(920.00)	0.00
1150151	P/R - DON	129,877.00	RJE - 2	(920.00)	136,440.00
1150155	P/R - ADON	60,719.00	RJE - 2	6,563.00	63,788.00
1152002	Emp Ben - Sick	6,991.00	RJE - 2	3,069.00	0.00
1152004	Emp Ben - Holiday	9,199.00	RJE - 2	(6,991.00)	0.00
1152005	Emp Ben - Personal Days	1,038.00	RJE - 2	(6,991.00)	0.00
1152013	Emp Ben - Bonuses - Other	2,172.00	RJE - 2	(9,199.00)	0.00
1152022	Emp Ben - Other	745.00	RJE - 2	(1,038.00)	0.00
			RJE - 2	(2,172.00)	0.00
			RJE - 2	(745.00)	0.00

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subtotal [12A] Director of Nurses/Assistant Director		211,661.00		(11,433.00)	200,228.00
Subgroup : [12B1] RNs - Direct Care					
1050001	Payroll - RN	401,164.00		34,865.00	436,029.00
			RJE - 2	34,865.00	
1050002	Payroll - RN Supervisor	281,028.00		24,424.00	305,452.00
			RJE - 2	24,424.00	
1050011	Payroll - Holiday Worked	27,365.00		(27,365.00)	0.00
			RJE - 2	(27,365.00)	
1052001	Emp Ben - Vacation	1,239.00		(1,239.00)	0.00
			RJE - 2	(1,239.00)	
1052002	Emp Ben - Sick	46,319.00		(46,319.00)	0.00
			RJE - 2	(46,319.00)	
1052004	Emp Ben - Holiday	111,034.00		(111,034.00)	0.00
			RJE - 2	(111,034.00)	
1052013	Emp Ben - Bonuses - Other	86,410.00		(86,410.00)	0.00
			RJE - 2	(86,410.00)	
1052022	Emp Ben - Other	1,849.00		(1,849.00)	0.00
			RJE - 2	(1,849.00)	
Subtotal [12B1] RNs - Direct Care		956,408.00		(214,927.00)	741,481.00
Subgroup : [12B2] RNs - Administrative					
1050112	Payroll - Central Supply	5,845.00		508.00	6,353.00
			RJE - 2	508.00	
1150122	P/R-Nursing Clerk/Unit Clerk	856.00		43.00	899.00
			RJE - 2	43.00	
1150127	P/R - Staff Dev Coordinator	40,444.00		2,044.00	42,488.00
			RJE - 2	2,044.00	
1150133	P/R - Staff Coordinator	45,124.00		2,281.00	47,405.00
			RJE - 2	2,281.00	
1150141	Payroll-MDS Coordinator	79,733.00		4,030.00	83,763.00
			RJE - 2	4,030.00	
1150144	Payroll-MDS Director	60,053.00		3,035.00	63,088.00
			RJE - 2	3,035.00	
Subtotal [12B2] RNs - Administrative		232,055.00		11,941.00	243,996.00
Subgroup : [12C1] LPNs - Direct Care					
1050111	Payroll - LPN	1,121,182.00		97,441.00	1,218,623.00
			RJE - 2	97,441.00	
Subtotal [12C1] LPNs - Direct Care		1,121,182.00		97,441.00	1,218,623.00
Subgroup : [12D] Aides and Attendants					
1050113	CNA	1,345,969.00		116,978.00	1,462,947.00
			RJE - 2	116,978.00	
Subtotal [12D] Aides and Attendants		1,345,969.00		116,978.00	1,462,947.00
Subgroup : [12H] Recreation Workers					
3150011	Payroll - Holiday Worked	707.00		0.00	707.00
3150301	Payroll - Activity Director	56,726.00		0.00	56,726.00
3150302	Payroll - Activity Assistant	72,100.00		0.00	72,100.00
3152002	Emp Ben - Sick	1,396.00		0.00	1,396.00
3152004	Emp Ben - Holiday	4,042.00		0.00	4,042.00
3152022	Emp Ben - Other	453.00		0.00	453.00
Subtotal [12H] Recreation Workers		135,424.00		0.00	135,424.00
Subgroup : [12M] Social Workers/Case Management					
2150864	Payroll - Admission Director	60,170.00		0.00	60,170.00
2152004	Emp Ben - Holiday	1,704.00		0.00	1,704.00
2152022	Emp Ben - Other	1,488.00		0.00	1,488.00
3750011	Payroll - Holiday Worked	454.00		0.00	454.00
3750701	P/R - Social Service Director	65,859.00		0.00	65,859.00
3750702	P/R - Social Service Assistant	26,028.00		0.00	26,028.00
3752002	Emp Ben - Sick	500.00		0.00	500.00
3752004	Emp Ben - Holiday	1,956.00		0.00	1,956.00
Subtotal [12M] Social Workers/Case Management		158,159.00		0.00	158,159.00
Subgroup : [12N] Marketing					
2550863	Payroll- Business Development	981.00		0.00	981.00
Subtotal [12N] Marketing		981.00		0.00	981.00
Subgroup : [12O] Other					
1250121	Payroll -Medical Records Assist	26,820.00		0.00	26,820.00
1252002	Emp Ben - Sick	149.00		0.00	149.00
1252004	Emp Ben - Holiday	1,027.00		0.00	1,027.00
5350011	HOLIDAY WORKED	225.00		0.00	225.00
5350751	P/R- Respiratory Therapist	15,022.00		0.00	15,022.00
5352002	Emp Ben - Sick	390.00		0.00	390.00
5352004	Emp Ben - Holiday	204.00		0.00	204.00
5352022	Emp Ben Other	120.00		0.00	120.00
Subtotal [12O] Other		43,957.00		0.00	43,957.00
Total [10-A] Salaries and Wages		5,019,506.00		0.00	5,019,506.00
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
2064099	Pro Fees - Other	13,518.00		0.00	13,518.00
Subtotal [2] Dentist		13,518.00		0.00	13,518.00
Subgroup : [5A] PT - Resident Care					
5060501	Anc Serv - Ther -MCR A	286,677.00		0.00	286,677.00
5060502	Anc Serv - Ther - MCR A NonRhb	4,565.00		0.00	4,565.00
5060503	Anc Serv - Ther - Medicare	106,373.00		0.00	106,373.00
5060504	Anc Serv - Ther - Medicaid	8,626.00		0.00	8,626.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
5060505	Anc Serv - Ther - HMO	58,607.00		0.00	58,607.00
5060506	Anc Serv - Ther - HMO Part	1,887.00		0.00	1,887.00
5060507	Anc Serv - Ther - Private	1,096.00		0.00	1,096.00
5060510	Anc Serv - Ther - Hosp & Oth	2,365.00		0.00	2,365.00
5060511	Anc Serv - Ther - Non Cov Serv	1,109.00		0.00	1,109.00
5064099	Pro Fees - Other	1,471.00		0.00	1,471.00
Subtotal [5A] PT - Resident Care		472,776.00		0.00	472,776.00
Subgroup : [6] Social Worker					
3761101	Pro Fees - Social Service	8,852.00		0.00	8,852.00
Subtotal [6] Social Worker		8,852.00		0.00	8,852.00
Subgroup : [8A] Medical Director					
3864002	Pro Fees - Med Director	23,100.00		0.00	23,100.00
Subtotal [8A] Medical Director		23,100.00		0.00	23,100.00
Subgroup : [9A] ST - Resident Care					
5260501	Anc Serv - Ther -MCR A	39,063.00		0.00	39,063.00
5260502	Anc Serv - Ther - MCR A NonRhd	1,292.00		0.00	1,292.00
5260503	Anc Serv - Ther - Medicare	27,478.00		0.00	27,478.00
5260504	Anc Serv - Ther - Medicaid	1,987.00		0.00	1,987.00
5260505	Anc Serv - Ther - HMO	13,743.00		0.00	13,743.00
5260506	Anc Serv - Ther - HMO Part	978.00		0.00	978.00
5260507	Anc Serv - Ther - Private	63.00		0.00	63.00
5260510	Anc Serv - Ther - Hosp & Oth	1,656.00		0.00	1,656.00
5260511	Anc Serv - Ther - Non Cov Serv	584.00		0.00	584.00
5264099	Pro Fees - Other	1,035.00		0.00	1,035.00
Subtotal [9A] ST - Resident Care		87,879.00		0.00	87,879.00
Subgroup : [10A] OT - Resident Care					
5160501	Anc Serv - Ther -MCR A	300,259.00		0.00	300,259.00
5160502	Anc Serv - Ther - MCR A NonRhd	4,992.00		0.00	4,992.00
5160503	Anc Serv - Ther - Medicare B	90,360.00		0.00	90,360.00
5160504	Anc Serv - Ther - Medicaid	9,581.00		0.00	9,581.00
5160505	Anc Serv - Ther - HMO	57,570.00		0.00	57,570.00
5160506	Anc Serv - Ther - HMO Part B	13,426.00		0.00	13,426.00
5160507	Anc Serv - Ther - Private	2,180.00		0.00	2,180.00
5160508	Anc Serv - Ther - VA	236.00		0.00	236.00
5160510	Anc Serv - Ther - Hosp & Oth	1,281.00		0.00	1,281.00
5160511	Anc Serv - Ther - Non Cov Serv	1,642.00		0.00	1,642.00
Subtotal [10A] OT - Resident Care		481,527.00		0.00	481,527.00
Subgroup : [11C] Aides					
1060003	Temp Help - Aides	32,682.00		120.00	32,802.00
			RJE - 6	120.00	
Subtotal [11C] Aides		32,682.00		120.00	32,802.00
Subgroup : [12] Other					
1061102	Pro Fees - Nurse Consultant	30,875.00		0.00	30,875.00
3864003	Pro Fees - Medical Service	24,071.00		(24,071.00)	0.00
			RJE - 5	(24,071.00)	
4064005	Pro Fees - Consulting-IV	9,107.00		0.00	9,107.00
Marcum 107	Professional Fees - Pulmonologist	0.00		24,071.00	24,071.00
			RJE - 5	24,071.00	
Subtotal [12] Other		64,053.00		0.00	64,053.00
Total [13-B] Professional Fees		1,184,387.00		120.00	1,184,507.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
1066995	Ins - Workmen's Comp	600.00		0.00	600.00
2066995	Ins - Workmen's Comp	176,395.00		0.00	176,395.00
Subtotal [1A1] Workmen's Compensation		176,995.00		0.00	176,995.00
Subgroup : [1A2] Disability Insurance					
2052035	Emp Ben - Group Disability	13.00		0.00	13.00
Subtotal [1A2] Disability Insurance		13.00		0.00	13.00
Subgroup : [1A3] Unemployment Insurance					
1061003	PR Tax - FUTA	5,824.00		0.00	5,824.00
1061004	PR Tax - SUTA	73,559.00		0.00	73,559.00
1151003	PR Tax - FUTA	381.00		0.00	381.00
1151004	PR Tax - SUTA	7,908.00		0.00	7,908.00
1251003	PR Tax - FUTA	42.00		0.00	42.00
1251004	PR Tax - SUTA	905.00		0.00	905.00
2051003	PR Tax - FUTA	408.00		0.00	408.00
2051004	PR Tax - SUTA	6,285.00		0.00	6,285.00
2151003	PR Tax - FUTA	42.00		0.00	42.00
2151004	PR Tax - SUTA	636.00		0.00	636.00
3051003	PR Tax - FUTA	1,048.00		0.00	1,048.00
3051004	PR Tax - SUTA	11,063.00		0.00	11,063.00
3151003	PR Tax - FUTA	182.00		0.00	182.00
3151004	PR Tax - SUTA	2,730.00		0.00	2,730.00
3451003	PR Tax - FUTA	107.00		0.00	107.00
3451004	PR Tax - SUTA	1,497.00		0.00	1,497.00
3751003	PR Tax - FUTA	120.00		0.00	120.00
3751004	PR Tax - SUTA	1,580.00		0.00	1,580.00
5351003	PR Tax - FUTA	53.00		0.00	53.00
5351004	PR Tax - SUTA	661.00		0.00	661.00
Subtotal [1A3] Unemployment Insurance		115,041.00		0.00	115,041.00
Subgroup : [1A4] Social Security (FICA)					
1051001	PR Tax -FICA	256,258.00		0.00	256,258.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
1151001	PR Tax -FICA	31,561.00		0.00	31,561.00
1251001	PR Tax -FICA	2,142.00		0.00	2,142.00
2051001	PR Tax -FICA	29,775.00		0.00	29,775.00
2151001	PR Tax -FICA	4,659.00		0.00	4,659.00
2551001	PR Tax -FICA	70.00		0.00	70.00
3051001	PR Tax -FICA	28,707.00		0.00	28,707.00
3151001	PR Tax -FICA	9,304.00		0.00	9,304.00
3451001	PR Tax -FICA	5,959.00		0.00	5,959.00
3751001	PR Tax -FICA	6,698.00		0.00	6,698.00
5351001	PR Tax -FICA	1,221.00		0.00	1,221.00
Subtotal [1A4] Social Security (FICA)		376,354.00		0.00	376,354.00
Subgroup : [1A5] Health Insurance					
2052031	Emp Ben - Health Insurance	263,092.00		0.00	263,092.00
2052034	Emp Ben - Dental Insurance	9,340.00		0.00	9,340.00
2052036	Emp Ben Vision Insurance	764.00		0.00	764.00
Subtotal [1A5] Health Insurance		273,196.00		0.00	273,196.00
Subgroup : [1A6] Life Insurance					
2052033	Emp Ben - Life Insurance	577.00		0.00	577.00
Subtotal [1A6] Life Insurance		577.00		0.00	577.00
Subgroup : [1A7] Pensions					
2052062	401K Match	54.00		0.00	54.00
Subtotal [1A7] Pensions		54.00		0.00	54.00
Subgroup : [1A9] Other					
1052071	Emp Ben - Empl Sfty Prog Prem	225.00		0.00	225.00
1052081	Emp Ben - Employee Bckgmd Chk	(3.00)		0.00	(3.00)
2052041	Emp Ben - Empl Hlth & Welfare	1,072.00		0.00	1,072.00
2052081	Emp Ben - Employee Bckgmd Chk	1,587.00		0.00	1,587.00
2052084	Emp Ben - Employee Drug Screen	4,674.00		0.00	4,674.00
3052081	Emp Ben - Employee Bckgmd Chk	54.00		0.00	54.00
64500	Employee Expenses	7,437.00		0.00	7,437.00
Subtotal [1A9] Other		15,046.00		0.00	15,046.00
Subgroup : [1C] Bad Debts					
5660020	Bad Debt Expense	9,839.00		0.00	9,839.00
Subtotal [1C] Bad Debts		9,839.00		0.00	9,839.00
Subgroup : [1D] Accounting and Auditing					
Marcum 108	Accounting Fees	0.00		34,967.00	34,967.00
			RJE - 1	14,396.00	
			RJE - 8	20,571.00	
Subtotal [1D] Accounting and Auditing		0.00		34,967.00	34,967.00
Subgroup : [1E] Legal					
2064020	Pro Fees - Legal - General	(4.00)		0.00	(4.00)
2064021	Pro Fees - Legal - AR Collect	1,570.00		0.00	1,570.00
6402020	Pro Fees - Legal - General	0.00		4,570.00	4,570.00
			RJE - 1	4,570.00	
Subtotal [1E] Legal		1,566.00		4,570.00	6,136.00
Subgroup : [1G] Office Supplies					
1062108	Supp-Office	53.00		0.00	53.00
1062199	Supp-Other	402.00		0.00	402.00
2062108	Supp-Office	3,956.00		0.00	3,956.00
2062110	Supp-Forms	1,303.00		0.00	1,303.00
2062111	Supp-Copying	6,310.00		(2,190.00)	4,120.00
			RJE - 4	(2,190.00)	
2062113	Supp-Software	209.00		0.00	209.00
2062199	Supp - Other	2,571.00		0.00	2,571.00
2063514	ME Lease - Other	509.00		0.00	509.00
2063551	Minor Equip Purch	(3.00)		0.00	(3.00)
2071102	Lease - Minor Equip	350.00		0.00	350.00
5162108	Supp-Office	57.00		0.00	57.00
Subtotal [1G] Office Supplies		15,717.00		(2,190.00)	13,527.00
Subgroup : [1H1] Telephone and Telegraph					
2066501	Utilities - Telephone	22,696.00		0.00	22,696.00
2066502	Utilities - Telephone Maint	1,870.00		0.00	1,870.00
3466501	Utilities - Telephone	1,438.00		0.00	1,438.00
Subtotal [1H1] Telephone and Telegraph		26,004.00		0.00	26,004.00
Subgroup : [1H2] Cellular Phones and Beepers					
1066503	Utilities - Mobile & Pagers	(60.00)		0.00	(60.00)
2066503	Utilities - Mobile & Pagers	2,189.00		0.00	2,189.00
Subtotal [1H2] Cellular Phones and Beepers		2,129.00		0.00	2,129.00
Subgroup : [1K2] Other					
2068099	Taxes - Other	663.00		0.00	663.00
Subtotal [1K2] Other		663.00		0.00	663.00
Subgroup : [1K3] Resident Day User Fee					
5660030	Provider Tax	725,986.00		0.00	725,986.00
Subtotal [1K3] Resident Day User Fee		725,986.00		0.00	725,986.00
Total [15] Expenditures Other than Salaries		1,739,180.00		37,347.00	1,776,527.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [1] Resident Travel and Entertainment					
5463012	Patient Med Trans - Non-Amb	2,118.00		0.00	2,118.00
Subtotal [1] Resident Travel and Entertainment		2,118.00		0.00	2,118.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
Subgroup : [4] Employee Travel					
2064501	Travel Meet - Sem & Conf Fees	2,360.00		(120.00)	2,240.00
			RJE - 6	(120.00)	
2064502	Travel - Employees	838.00		0.00	838.00
2064506	Meals & Ent - Employees	213.00		0.00	213.00
Subtotal [4] Employee Travel		3,411.00		(120.00)	3,291.00
Subgroup : [6] Automobile Expense					
1164551	Auto & Truck - Mileage	118.00		0.00	118.00
2064551	Auto & Truck - Mileage	1,995.00		0.00	1,995.00
2071101	Automobile Exp - Employees	6,000.00		0.00	6,000.00
2164551	Auto & Truck - Mileage	(6.00)		0.00	(6.00)
Subtotal [6] Automobile Expense		8,107.00		0.00	8,107.00
Subgroup : [M1] Advertising Help Wanted					
2065001	Advert - Help Wanted	1,171.00		0.00	1,171.00
Subtotal [M1] Advertising Help Wanted		1,171.00		0.00	1,171.00
Subgroup : [M3] Advertising Other					
1061507	Food Purch - Promotion	363.00		0.00	363.00
2065002	Advert - Comm Awareness	(59.00)		0.00	(59.00)
2065003	Advert - Promotional	1,177.00		0.00	1,177.00
2065005	Advert - Other	415.00		0.00	415.00
2562114	Supp-Marketing	3,857.00		0.00	3,857.00
2565008	Advert - Public Relations	3,265.00		0.00	3,265.00
Subtotal [M3] Advertising Other		9,018.00		0.00	9,018.00
Subgroup : [M5] Medical Records					
1264010	Pro Fees-Medical Records	1,430.00		0.00	1,430.00
4064010	Pro Fees - Medical Records	1,809.00		0.00	1,809.00
Subtotal [M5] Medical Records		3,239.00		0.00	3,239.00
Subgroup : [M7] Postage					
2062109	Supp-Postage	3,797.00		0.00	3,797.00
Subtotal [M7] Postage		3,797.00		0.00	3,797.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
1069001	Dues - Dues & Subscriptions	2,165.00		(2,046.00)	119.00
			RJE - 3	(2,046.00)	
2069001	Dues - Dues & Subscriptions	9,304.00		(841.00)	8,463.00
			RJE - 3	(841.00)	
3069001	Dues - Dues & Subscriptions	493.00		(493.00)	0.00
			RJE - 3	(493.00)	
Subtotal [M8] Dues and Membership Fees to Professional Associations		11,962.00		(3,380.00)	8,582.00
Subgroup : [M9] Subscriptions					
Marcum 103	Subscriptions	0.00		3,380.00	3,380.00
			RJE - 3	3,380.00	
Subtotal [M9] Subscriptions		0.00		3,380.00	3,380.00
Subgroup : [M11] Services Provided by Contract					
1067501	Information Technology	4,511.00		0.00	4,511.00
2064000	Professional Fees	28,922.00		(18,966.00)	9,956.00
			RJE - 1	(18,966.00)	
2064001	Pro Fees - Consulting	231.00		0.00	231.00
2064006	Pro Fees - Employee Relations	3,900.00		0.00	3,900.00
2064009	Pro Fees - Environ Site Assess	1,177.00		0.00	1,177.00
2064027	Pro Fees-Medicare Billing Fees	4,004.00		0.00	4,004.00
2067501	Information Technology	42,045.00		0.00	42,045.00
Marcum 110	Payroll Processing (Ascendis)	0.00		19,319.00	19,319.00
			RJE - 8	19,319.00	
Subtotal [M11] Services Provided by Contract		84,790.00		353.00	85,143.00
Subgroup : [M12] Administrative Management Services					
2064029	Management Fee	2,205.00		0.00	2,205.00
5680010	Management Fee	655,122.00		(39,890.00)	615,232.00
			RJE - 8	(39,890.00)	
Subtotal [M12] Administrative Management Services		657,327.00		(39,890.00)	617,437.00
Subgroup : [M13] Other					
1069101	Licenses & Permits	484.00		0.00	484.00
2062101	Supp - Storage Fees	3,263.00		0.00	3,263.00
2066504	Utilities - Internet Services	5,897.00		0.00	5,897.00
2069101	Licenses & Permits	775.00		0.00	775.00
2069701	Bank Service Charges	13,755.00		0.00	13,755.00
2069901	NAC - Fund Raising Expense	682.00		0.00	682.00
2069911	NAC - FINES & PENALTIES	13,825.00		0.00	13,825.00
2076999	Fin Charges-Unused Line Fee	958.00		0.00	958.00
3069101	Licenses & Permits	400.00		0.00	400.00
3466504	Utilities - Internet Services	1,082.00		0.00	1,082.00
3476999	Fin Charges- Unused Line Fee	5.00		0.00	5.00
3576999	Fin Charges-Unused Line Fee	550.00		0.00	550.00
49005	Discounts	971.00		0.00	971.00
49007	Patient Refunds	17,403.00		0.00	17,403.00
5676999	Fin Charges-Unused Line Fee	8,832.00		0.00	8,832.00
66900	Reconciliation Discrepancies	19.00		0.00	19.00
Subtotal [M13] Other		68,901.00		0.00	68,901.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		853,841.00		(39,657.00)	814,184.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [ZA1] Raw Food					

Client: **Wachusett Cost Reports**
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 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
2061501	Food Purch - Raw	32.00		0.00	32.00
2061506	Food Purch - Employee H&W	2,026.00		0.00	2,026.00
3061501	Food Purch - Raw	251,608.00		0.00	251,608.00
3061502	Food Purch - Resident Activity	734.00		0.00	734.00
3061506	Food Purch - Employee H&W	670.00		0.00	670.00
3161502	Food Purch - Resident Activity	381.00		0.00	381.00
Subtotal [2A1] Raw Food		255,451.00		0.00	255,451.00
Subgroup : [2A2] Non-Food Supplies					
1061504	Food Purch - Supplements	5,399.00		0.00	5,399.00
3061504	Food Purch - Supplements	17,092.00		0.00	17,092.00
3061505	Food Purch - Thickeners	977.00		0.00	977.00
3062103	Supp - Dietary	33,614.00		0.00	33,614.00
Subtotal [2A2] Non-Food Supplies		57,082.00		0.00	57,082.00
Subgroup : [2B] Purchased Services					
3061211	Pro Fees - Food Service	503.00		0.00	503.00
Subtotal [2B] Purchased Services		503.00		0.00	503.00
Subgroup : [2D] Other					
3063551	Minor Equip Purch	468.00		0.00	468.00
3071102	Lease - Minor Equip	3,159.00		0.00	3,159.00
Subtotal [2D] Other		3,627.00		0.00	3,627.00
Total [18] Dietary Basis for Allocation of Costs		316,663.00		0.00	316,663.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3B] Purchased Services					
3361202	Pro Fees - Contracted Laundry	140,983.00		0.00	140,983.00
Subtotal [3B] Purchased Services		140,983.00		0.00	140,983.00
Subgroup : [3D] Other					
3362105	Supp - Laundry	28,735.00		0.00	28,735.00
Subtotal [3D] Other		28,735.00		0.00	28,735.00
Total [19] Laundry-Basis for Allocation of Costs		169,718.00		0.00	169,718.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
3262104	Supp - Housekeeping	21,961.00		0.00	21,961.00
Subtotal [4A1] In-House Care Supplies		21,961.00		0.00	21,961.00
Subgroup : [4B] Purchased Services					
3261201	Pro Fees - Contr Housekeeping	227,461.00		0.00	227,461.00
Subtotal [4B] Purchased Services		227,461.00		0.00	227,461.00
Subgroup : [4D] Other					
3271102	Lease - Minor Equip	833.00		0.00	833.00
Subtotal [4D] Other		833.00		0.00	833.00
Subgroup : [5A2] Purchased from					
1062505	Rx Drugs - Stock	167.00		0.00	167.00
4062501	Rx Drugs - Medicare	182,287.00		0.00	182,287.00
4062502	Rx Drugs - Managed Care-HMO	53,037.00		0.00	53,037.00
4062503	Rx Drugs - Medicaid	2,037.00		0.00	2,037.00
4062505	Rx Drugs - Stock	19,103.00		0.00	19,103.00
4062506	Rx Drugs - Med D Noncovered	5,791.00		0.00	5,791.00
4062508	Rx Drugs - Res Vaccinations	89.00		0.00	89.00
4062511	Rx Drugs - IV Medicare	35.00		0.00	35.00
4062512	Rx Drugs - IV HMO	13,315.00		0.00	13,315.00
4062513	Rx Drugs - IV Medicaid	6,134.00		0.00	6,134.00
Subtotal [5A2] Purchased from		281,995.00		0.00	281,995.00
Subgroup : [5B] Medicine Cabinet Drugs					
1062515	Rx Drugs - OTC	828.00		0.00	828.00
4062515	Rx Drugs - OTC	16,690.00		0.00	16,690.00
Subtotal [5B] Medicine Cabinet Drugs		17,518.00		0.00	17,518.00
Subgroup : [5C] Medical and Therapeutic Supplies					
1062001	Supp - Medical	26,933.00		0.00	26,933.00
1062002	Supp - Nursing	8,640.00		0.00	8,640.00
1062003	Supp - Universal Precaution	23,537.00		0.00	23,537.00
1062008	Supp - Enteral	1,446.00		0.00	1,446.00
1063551	Minor Equip Purch	5,261.00		0.00	5,261.00
1063553	Med Equip Purch	5,199.00		0.00	5,199.00
Subtotal [5C] Medical and Therapeutic Supplies		71,116.00		0.00	71,116.00
Subgroup : [5D] Ambulance/Limousine					
5463013	Patient Med Trans - Ambulance	7,474.00		0.00	7,474.00
Subtotal [5D] Ambulance/Limousine		7,474.00		0.00	7,474.00
Subgroup : [5E2] Oxygen - Other					
1062007	Supp - Oxygen Gas	44,226.00		0.00	44,226.00
Subtotal [5E2] Oxygen - Other		44,226.00		0.00	44,226.00
Subgroup : [5F] X-Rays and related radiological					
5462602	Anc Serv - X-Ray	19,070.00		0.00	19,070.00
Subtotal [5F] X-Rays and related radiological		19,070.00		0.00	19,070.00
Subgroup : [5H] Laboratory					
5462601	Anc Serv - Lab Fees	37,913.00		0.00	37,913.00
Subtotal [5H] Laboratory		37,913.00		0.00	37,913.00
Subgroup : [5I] Recreation					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
2069501	TV & Radio	18,622.00		0.00	18,622.00
3162102	Supp - Activities	1,589.00		0.00	1,589.00
Subtotal [5I] Recreation		20,211.00		0.00	20,211.00
Subgroup : [5J] Other					
1061503	Food Purch - Tube Feeding	1,309.00		0.00	1,309.00
1062004	Supp - Wound Care	25,084.00		0.00	25,084.00
1062005	Supp - Prosthetic Device	8,748.00		0.00	8,748.00
1062008	Supp - Respiratory Supplies	8,023.00		0.00	8,023.00
1062013	Supp - Routine Hygiene	9,574.00		0.00	9,574.00
1062014	Supp - Incontinent Supplies	51,098.00		0.00	51,098.00
1063502	ME Lease - Geriatric Equipment	18,931.00		0.00	18,931.00
1063503	ME Lease - Wound Vacs	23,952.00		0.00	23,952.00
1063504	ME Lease - Specialty Beds	1,643.00		0.00	1,643.00
1063505	ME Lease - Air Mattresses	266.00		0.00	266.00
1063506	ME Lease - Mattress Overlays	8.00		0.00	8.00
1063507	MEL - Bar Low Airloss Mattress	1,664.00		0.00	1,664.00
1063508	MEL - Low Airloss Mattress	7,352.00		0.00	7,352.00
1063509	MEL - Alt Press Air Mattress	6,100.00		0.00	6,100.00
1063511	ME Lease - Wheelchairs	1,911.00		0.00	1,911.00
1063513	ME Lease - Walkers	213.00		0.00	213.00
1063514	ME Lease - Other	6,963.00		0.00	6,963.00
1069502	Patient Medical Expense	455.00		0.00	455.00
2069721	Replace of Res. Personal Prop.	78.00		0.00	78.00
3081503	Food Purch - Tube Feeding	1,441.00		0.00	1,441.00
4062009	Supp - IV	88,046.00		0.00	88,046.00
5062010	Supp - Phys Therapy	2,371.00		0.00	2,371.00
5162012	Supp - Occup Therapy	555.00		0.00	555.00
5362006	Supp - Respiratory Supplies	(258.00)		0.00	(258.00)
5363501	ME Lease - Respiratory Equip	123.00		0.00	123.00
Subtotal [5J] Other		265,650.00		0.00	265,650.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,015,428.00		0.00	1,015,428.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
2065501	R&M - Equipment	275.00		0.00	275.00
3365501	R&M - Equipment	1,935.00		0.00	1,935.00
3465501	R&M - Equipment	5,122.00		0.00	5,122.00
3565501	R&M - Equipment	300.00		0.00	300.00
Subtotal [6A] Repairs and Maintenance		7,632.00		0.00	7,632.00
Subgroup : [6B] Heat					
3566513	Utilities - Fuel	1,119.00		0.00	1,119.00
3566514	Utilities - Gas	25,430.00		0.00	25,430.00
Subtotal [6B] Heat		26,549.00		0.00	26,549.00
Subgroup : [6C] Light & Power					
3566511	Utilities - Electricity	161,431.00		0.00	161,431.00
Subtotal [6C] Light & Power		161,431.00		0.00	161,431.00
Subgroup : [6D] Water					
3566512	Utilities - Water	70,855.00		0.00	70,855.00
Subtotal [6D] Water		70,855.00		0.00	70,855.00
Subgroup : [6E] Equipment Lease					
2071003	Lease - Equipment	1,067.00		0.00	1,067.00
5083514	ME Lease - Other	15,002.00		0.00	15,002.00
5071102	Lease - Minor Equip	530.00		2,190.00	2,720.00
			RJE - 4	2,190.00	
Subtotal [6E] Equipment Lease		16,599.00		2,190.00	18,789.00
Subgroup : [6F] Other					
1062107	Supp - Maintenance	7.00		0.00	7.00
2062107	Supp - Maintenance	3.00		0.00	3.00
3462107	Supp - Maintenance	5,815.00		0.00	5,815.00
3465502	R&M-Building	27,864.00		0.00	27,864.00
3465509	R&M - Maintenance Contracts	33,438.00		0.00	33,438.00
3563551	Minor Equip Purch	13,364.00		0.00	13,364.00
3565502	R&M - Building	9,895.00		0.00	9,895.00
3565505	R&M - Garbage	28,247.00		0.00	28,247.00
3565506	R&M - Pest Control	1,768.00		0.00	1,768.00
3565507	R&M - Hazardous Waste	982.00		0.00	982.00
3565509	R&M - Maintenance Contracts	10,114.00		0.00	10,114.00
Subtotal [6F] Other		131,497.00		0.00	131,497.00
Subgroup : [9] Rental Payments					
2071002	Lease - Land	935.00		0.00	935.00
5660025	Rent Expense	1,501,843.00		(91,981.00)	1,409,862.00
			RJE - 7	(91,981.00)	
Subtotal [9] Rental Payments		1,502,778.00		(91,981.00)	1,410,797.00
Subgroup : [10B] Real estate taxes paid by lessor					
Marcum 109	Real Estate Taxes	0.00		91,981.00	91,981.00
			RJE - 7	91,981.00	
Subtotal [10B] Real estate taxes paid by lessor		0.00		91,981.00	91,981.00
Subgroup : [10C] Personal property taxes					
2068002	Taxes - Personal Property	9,516.00		0.00	9,516.00
Subtotal [10C] Personal property taxes		9,516.00		0.00	9,516.00
Total [22] Maintenance and Property		1,926,857.00		2,190.00	1,929,047.00
Group : [27] Interest and Insurance					

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Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
Subgroup : [12D] Other Interest Expense					
5660000	Interest Expense	72,009.00		0.00	72,009.00
Subtotal [12D] Other Interest Expense		72,009.00		0.00	72,009.00
Subgroup : [14A] Insurance on Property					
2066999	Ins - Property	29,931.00		0.00	29,931.00
Subtotal [14A] Insurance on Property		29,931.00		0.00	29,931.00
Subgroup : [14C1] Umbrella					
2066998	Ins - Umbrella	22,888.00		0.00	22,888.00
2067008	Ins - GLPL	67,463.00		0.00	67,463.00
Subtotal [14C1] Umbrella		90,351.00		0.00	90,351.00
Subgroup : [14C3] Other					
2066996	Ins- Cyber	6,240.00		0.00	6,240.00
2066997	Ins - Hired/ Non Auto	298.00		0.00	298.00
2067004	Ins - D & O Liability	6,221.00		0.00	6,221.00
Subtotal [14C3] Other		12,759.00		0.00	12,759.00
Total [27] Interest and Insurance		205,050.00		0.00	205,050.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
42002	Medicaid - Skilled	339.00		0.00	339.00
42003	Medicaid	(11,676,017.00)		0.00	(11,676,017.00)
Subtotal [1A] Medicaid Residents (CT only)		(11,675,678.00)		0.00	(11,675,678.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
42005	Contra Allow - Medicaid	5,759,639.00		0.00	5,759,639.00
Subtotal [1B] Medicaid room and board contractual allowance		5,759,639.00		0.00	5,759,639.00
Subgroup : [3A] Medicare Residents (All inclusive)					
41020	Room & Board - Medicare A	(2,848,073.00)		0.00	(2,848,073.00)
41989	Medicare A - Sequestration	61,959.00		0.00	61,959.00
Subtotal [3A] Medicare Residents (All inclusive)		(2,786,114.00)		0.00	(2,786,114.00)
Subgroup : [3B] Medicare room and board contractual allowance					
40001	Contractual Allow- Med A R & B	(2,213.00)		0.00	(2,213.00)
41025	Contractual Allow - Medicare A	(925,623.00)		0.00	(925,623.00)
Subtotal [3B] Medicare room and board contractual allowance		(927,836.00)		0.00	(927,836.00)
Subgroup : [4A] Private-pay residents and other					
43001	Private Pay	(1,398,383.00)		0.00	(1,398,383.00)
44001	Commercial Insurance	(175,813.00)		0.00	(175,813.00)
44005	Commercial Ins Pays at Level	(119,192.00)		0.00	(119,192.00)
45001	Room and Board - HMO	(1,450.00)		0.00	(1,450.00)
45010	HMO - Medicare Replacement	(664,129.00)		0.00	(664,129.00)
45011	HMO - MCR Rep Sequestration	336.00		0.00	336.00
45501	Hospice	(488,404.00)		0.00	(488,404.00)
Subtotal [4A] Private-pay residents and other		(2,847,035.00)		0.00	(2,847,035.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
44003	Contra Allow - Comm Ins	60,846.00		0.00	60,846.00
44007	Contra Allow - Comm Levels	(8,925.00)		0.00	(8,925.00)
45002	Room and Board - HMO C/A	2,034.00		0.00	2,034.00
45012	Contra Allow - Medicare HMO	20,634.00		0.00	20,634.00
45505	Contra Allow - Hospice	231,287.00		0.00	231,287.00
Subtotal [4B] Private-pay room and board contractual allowance		305,876.00		0.00	305,876.00
Subgroup : [5A] Prescription Drugs - Medicare					
46001	Pharmacy Rx - Medicare A	(246,853.00)		0.00	(246,853.00)
46002	Pharm RX - Medicare B	(108.00)		0.00	(108.00)
46101	Pharm OTC - Medicare A	(1,877.00)		0.00	(1,877.00)
Subtotal [5A] Prescription Drugs - Medicare		(248,838.00)		0.00	(248,838.00)
Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance					
46011	Pharmacy Rx - C/A - Medicare A	247,263.00		0.00	247,263.00
46111	Pharm OTC - C/A - Medicare A	160,196.00		0.00	160,196.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		407,459.00		0.00	407,459.00
Subgroup : [5C] Prescription Drugs - Non-medicare					
46003	Pharmacy Rx - Medicaid	(19,199.00)		0.00	(19,199.00)
46004	Pharmacy Rx - HMO	(72,886.00)		0.00	(72,886.00)
46005	Pharmacy Rx - Private	282.00		0.00	282.00
46007	Pharmacy Rx - Comm Ins	(13,995.00)		0.00	(13,995.00)
46008	Pharmacy Rx - Hospice	(672.00)		0.00	(672.00)
46103	Pharm OTC - Medicaid	(2,696.00)		0.00	(2,696.00)
46104	Pharm OTC - HMO	(612.00)		0.00	(612.00)
46105	Pharm OTC - Private	(804.00)		0.00	(804.00)
46107	Pharm - OTC - Comm Ins	(251.00)		0.00	(251.00)
46108	Pharm OTC - Hospice	(305.00)		0.00	(305.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(111,138.00)		0.00	(111,138.00)
Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance					
46013	Pharmacy Rx - C/A - Medicaid	19,199.00		0.00	19,199.00
46014	Pharmacy Rx - C/A - HMO	72,886.00		0.00	72,886.00
46017	Pharmacy Rx - C/A - Comm Ins	13,586.00		0.00	13,586.00
46018	Pharmacy Rx - C/A - Hospice	672.00		0.00	672.00
46113	Pharm OTC - C/A - Medicaid	2,696.00		0.00	2,696.00
46114	Pharm OTC - C/A - HMO	612.00		0.00	612.00
46117	Pharm - OTC - C/A - Comm Ins	251.00		0.00	251.00
46118	Pharm OTC - C/A - Hospice	305.00		0.00	305.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		110,207.00		0.00	110,207.00

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Subgroup : [6C] Medical Supplies - Non-medicare					
47203	Med Equip - Medicaid	(3.00)		0.00	(3.00)
Subtotal [6C] Medical Supplies - Non-medicare		(3.00)		0.00	(3.00)
Subgroup : [6D] Medical Supplies - Non-medicare Contractual Allowance					
47213	Med Equip - C/A - Medicaid	3.00		0.00	3.00
Subtotal [6D] Medical Supplies - Non-medicare Contractual Allowance		3.00		0.00	3.00
Subgroup : [7A] Physical Therapy - Medicare					
46601	Phys Ther - Medicare A	(566,239.00)		0.00	(566,239.00)
46602	Phys Ther - Medicare B	(146,635.00)		0.00	(146,635.00)
Subtotal [7A] Physical Therapy - Medicare		(712,874.00)		0.00	(712,874.00)
Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance					
46611	Phys Ther - C/A - Medicare A	407,920.00		0.00	407,920.00
46612	Phys Ther - C/A - Medicare B	23,478.00		0.00	23,478.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		431,398.00		0.00	431,398.00
Subgroup : [7C] Physical Therapy - Non-medicare					
46603	Phys Ther - Medicaid	(15,930.00)		0.00	(15,930.00)
46604	Phys Ther - HMO	(115,525.00)		0.00	(115,525.00)
46605	Phys Ther - Private	(220.00)		0.00	(220.00)
46607	Phys Ther - Comm Ins	(18,491.00)		0.00	(18,491.00)
Subtotal [7C] Physical Therapy - Non-medicare		(150,166.00)		0.00	(150,166.00)
Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance					
46613	Phys Ther - C/A - Medicaid	15,930.00		0.00	15,930.00
46614	Phys Ther - C/A - HMO	99,414.00		0.00	99,414.00
46617	Phys Ther - C/A - Comm Ins	18,491.00		0.00	18,491.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		133,835.00		0.00	133,835.00
Subgroup : [8A] Speech Therapy - Medicare					
46701	Speech Ther - Medicare A	(120,009.00)		0.00	(120,009.00)
46702	Speech Ther - Medicare B	(33,926.00)		0.00	(33,926.00)
Subtotal [8A] Speech Therapy - Medicare		(153,935.00)		0.00	(153,935.00)
Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance					
46711	Speech Ther - C/A - Medicare A	120,009.00		0.00	120,009.00
46712	Speech Ther - C/A - Medicare B	3,131.00		0.00	3,131.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		123,140.00		0.00	123,140.00
Subgroup : [8C] Speech Therapy - Non-medicare					
46703	Speech Ther - Medicaid	(5,401.00)		0.00	(5,401.00)
46704	Speech Therapy - HMO	(28,884.00)		0.00	(28,884.00)
46705	Speech Ther - Private	(685.00)		0.00	(685.00)
46707	Speech Ther - Comm Ins	(14,342.00)		0.00	(14,342.00)
Subtotal [8C] Speech Therapy - Non-medicare		(49,312.00)		0.00	(49,312.00)
Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance					
46713	Speech Ther - C/A - Medicaid	5,401.00		0.00	5,401.00
46714	Speech Therapy - C/A - HMO	23,942.00		0.00	23,942.00
46717	Speech Ther - C/A - Comm Ins	14,342.00		0.00	14,342.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		43,685.00		0.00	43,685.00
Subgroup : [9A] Occupational Therapy - Medicare					
46801	Occ Therapy - Medicare A	(643,698.00)		0.00	(643,698.00)
46802	Occ Therapy - Medicare B	(125,248.00)		0.00	(125,248.00)
Subtotal [9A] Occupational Therapy - Medicare		(768,946.00)		0.00	(768,946.00)
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance					
46811	Occ Therapy - C/A - Medicare A	643,698.00		0.00	643,698.00
46812	Occ Therapy - C/A - Medicare B	22,816.00		0.00	22,816.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		666,514.00		0.00	666,514.00
Subgroup : [9C] Occupational Therapy - Non-medicare					
46803	Occ Therapy - Medicaid	(19,043.00)		0.00	(19,043.00)
46804	Occ Therapy - HMO	(129,367.00)		0.00	(129,367.00)
46805	Occ Therapy - Private	(568.00)		0.00	(568.00)
46807	Occ Therapy - Comm Ins	(23,053.00)		0.00	(23,053.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(172,031.00)		0.00	(172,031.00)
Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance					
46813	Occ Therapy - C/A - Medicaid	19,043.00		0.00	19,043.00
46814	Occ Therapy - C/A - HMO	112,802.00		0.00	112,802.00
46817	Occ Therapy - C/A - Comm Ins	23,053.00		0.00	23,053.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		154,898.00		0.00	154,898.00
Subgroup : [10A] Other - Medicare					
47501	Lab - Medicare A	(32,885.00)		0.00	(32,885.00)
47511	Lab - C/A - Medicare A	32,927.00		0.00	32,927.00
47601	X-Ray - Medicare A	(14,613.00)		0.00	(14,613.00)
47611	X-Ray - C/A Medicare A	14,623.00		0.00	14,623.00
47651	IV Charges - Medicare A	(17,725.00)		0.00	(17,725.00)
47661	IV Charges - C/A - Medicare A	17,725.00		0.00	17,725.00
47912	Enteral Sup - C/C Medicare B	130.00		0.00	130.00
47999	MCR - B 2% Sequestration	4,429.00		0.00	4,429.00
Subtotal [10A] Other - Medicare		4,611.00		0.00	4,611.00
Subgroup : [10B] Other - Non-medicare					
47503	Lab - Medicaid	(441.00)		0.00	(441.00)
47504	Lab - HMO	(7,183.00)		0.00	(7,183.00)

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		9/30/2017			9/30/2017
47505	Lab - Private	(143.00)		0.00	(143.00)
47507	Lab - Comm Ins	(989.00)		0.00	(989.00)
47513	Lab - C/A - Medicaid	400.00		0.00	400.00
47514	Lab - C/A - HMO	7,183.00		0.00	7,183.00
47517	Lab - C/A - Comm Ins	989.00		0.00	989.00
47603	X-Ray - Medicaid	(397.00)		0.00	(397.00)
47604	X-Ray - HMO	(1,135.00)		0.00	(1,135.00)
47613	X-Ray - C/A - Medicaid	388.00		0.00	388.00
47614	X-Ray - C/A - HMO	1,135.00		0.00	1,135.00
47653	IV Charges - Medicaid	(1,074.00)		0.00	(1,074.00)
47654	IV Charges - HMO	(6,836.00)		0.00	(6,836.00)
47663	IV Charges C/A - Medicaid	1,074.00		0.00	1,074.00
47664	IV Charges C/A - HMO	6,836.00		0.00	6,836.00
47998	MCB Rplmnt 2% Sequestration	(28.00)		0.00	(28.00)
Subtotal [10B] Other - Non-medicare		(221.00)		0.00	(221.00)
Total [30] Statement of Revenue		(12,462,862.00)		0.00	(12,462,862.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
10020	Cash- Operating	(30,055.00)		0.00	(30,055.00)
Subtotal [A1] Cash		(30,055.00)		0.00	(30,055.00)
Subgroup : [A2] Resident Accounts Receivable					
11001	Accounts Receivable	2,024,899.00		0.00	2,024,899.00
Subtotal [A2] Resident Accounts Receivable		2,024,899.00		0.00	2,024,899.00
Subgroup : [A3] Other Accounts Receivable					
11002	A/R - Quality Rehab	40,000.00		0.00	40,000.00
Subtotal [A3] Other Accounts Receivable		40,000.00		0.00	40,000.00
Subgroup : [A8] Other Current Assets					
11150	CAP EX Reserve	105,960.00		0.00	105,960.00
11175	Insurance Reserve	63,549.00		0.00	63,549.00
99999	Exchange	468,279.00		0.00	468,279.00
Subtotal [A8] Other Current Assets		637,788.00		0.00	637,788.00
Subgroup : [B4] Leasehold Improvements					
16205	A/D - Leasehold Improvements	2,764.00		0.00	2,764.00
Subtotal [B4] Leasehold Improvements		2,764.00		0.00	2,764.00
Subgroup : [B6] Movable Equipment					
16206	A/D - Furniture & Equipment	3,191.00		0.00	3,191.00
Subtotal [B6] Movable Equipment		3,191.00		0.00	3,191.00
Subgroup : [B9] Other Fixed Assets					
16200	CIP	2,500.00		0.00	2,500.00
Subtotal [B9] Other Fixed Assets		2,500.00		0.00	2,500.00
Subgroup : [D1] Deferred Deposits					
13000	Utility - Deposits	19,790.00		0.00	19,790.00
Subtotal [D1] Deferred Deposits		19,790.00		0.00	19,790.00
Subgroup : [D6] Loans to Owners or Related Parties					
12003	Due from Owners	2,825.00		0.00	2,825.00
Subtotal [D6] Loans to Owners or Related Parties		2,825.00		0.00	2,825.00
Subgroup : [D7] Other Assets					
22100	Due from Wachusett Ventures	1,905,505.00		0.00	1,905,505.00
Subtotal [D7] Other Assets		1,905,505.00		0.00	1,905,505.00
Total [31-32] Assets		4,609,207.00		0.00	4,609,207.00
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
20001	A/P - Trade	(1,894,149.00)		0.00	(1,894,149.00)
Subtotal [A1] Trade Accounts Payable		(1,894,149.00)		0.00	(1,894,149.00)
Subgroup : [A4] Accrued Payroll					
24001	Accrued Payroll	(101,818.00)		0.00	(101,818.00)
24003	Accrued PTO	(52,416.00)		0.00	(52,416.00)
Subtotal [A4] Accrued Payroll		(154,234.00)		0.00	(154,234.00)
Subgroup : [A12] Other Current Liabilities					
22050	Accured Provider Tax	(365,328.00)		0.00	(365,328.00)
24005	Accrued Expenses	(379,385.00)		0.00	(379,385.00)
24010	Union Dues Withholding	(2,927.00)		0.00	(2,927.00)
Subtotal [A12] Other Current Liabilities		(747,640.00)		0.00	(747,640.00)
Subgroup : [B4] Other Long-Term Liabilities					
27000	N/P - CCP	(1,023,956.00)		0.00	(1,023,956.00)
Subtotal [B4] Other Long-Term Liabilities		(1,023,956.00)		0.00	(1,023,956.00)
Total [33-34] Liabilities		(3,819,979.00)		0.00	(3,819,979.00)
Group : [35] Equity					
Subgroup : [B5] Cumulated Earnings					
32000	Retained Earnings	(756,996.00)		0.00	(756,996.00)
Subtotal [B5] Cumulated Earnings		(756,996.00)		0.00	(756,996.00)
Total [35] Equity		(756,996.00)		0.00	(756,996.00)
Sum of Account Groups		0.00		0.00	0.00

Client: **Wachusett Cost Reports**
Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**
Period Ending: **9/30/2017**
Trial Balance: **A.01 - TB-CCNH**
Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
	Net (Income) Loss	0.00		0.00	0.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation 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
Reclassifying Journal Entries JE # 1		E.02 - 2064000		
Reclass accounting fees from professional fees				
6402020	Pro Fees - Legal - General		4,570.00	
Marcum 108	Accounting Fees		14,396.00	
2064000	Professional Fees			18,966.00
Total			18,966.00	18,966.00
Reclassifying Journal Entries JE # 2		I.01		
To allocate employee benefit accounts related to salaries				
1050001	Payroll - RN		34,865.00	
1050002	Payroll - RN Supervisor		24,424.00	
1050111	Payroll - LPN		97,441.00	
1050112	Payroll - Central Supply		508.00	
1050113	CNA		116,978.00	
1150122	P/R-Nursing Clerk/Unit Clerk		43.00	
1150127	P/R - Staff Dev Coordinator		2,044.00	
1150133	P/R - Staff Coordinator		2,281.00	
1150141	Payroll-MDS Coordinator		4,030.00	
1150144	Payroll-MDS Director		3,035.00	
1150151	P/R - DON		6,563.00	
1150155	P/R - ADON		3,069.00	
2050401	Payroll - Business Office Manaq		2,737.00	
2050402	Payroll - HR Workforce Manager		11.00	
2050403	P/R - Billing/ AR/ Assistant BO		3,294.00	
2050404	Payroll - Payroll Benefit Coord		1,188.00	
2050405	Payroll - Receptionist		1,230.00	
2050805	Payroll - Administrator		6,790.00	
2050806	Payroll - HR Coordinator		659.00	
2050807	Payroll - Exec Director / NHA		232.00	
3050252	P/R - Registered Dietitian		1,936.00	
3050253	P/R - Food Service Manager		2,416.00	
3050255	P/R - Dietary Aide		10,049.00	
3050256	P/R - Cook		3,467.00	
3450601	P/R - Maintenance Director		1,289.00	
3450602	P/R - Maintenance Technician		1,092.00	
1050011	Payroll - Holiday Worked			27,365.00
1052001	Emp Ben - Vacation			1,239.00
1052002	Emp Ben - Sick			46,319.00
1052004	Emp Ben - Holiday			111,034.00
1052013	Emp Ben - Bonuses - Other			86,410.00
1052022	Emp Ben - Other			1,849.00
1150011	Payroll - Holiday Worked			920.00
1152002	Emp Ben - Sick			6,991.00
1152004	Emp Ben - Holiday			9,199.00
1152005	Emp Ben - Personal Days			1,038.00
1152013	Emp Ben - Bonuses - Other			2,172.00
1152022	Emp Ben - Other			745.00
2052002	Emp Ben - Sick			2,948.00
2052004	Emp Ben - Holiday			11,018.00
2052013	Emp Ben - Bonuses - Other			917.00
2052022	Emp Ben - Other			1,258.00
3052002	Emp Ben - Sick			3,042.00
3052004	Emp Ben - Holiday			12,982.00
3052013	Emp Ben - Bonuses - Other			1,740.00
3052022	Emp Ben - Other			104.00
3450011	Payroll - Holiday Worked			290.00
3452002	Emp Ben - Sick			200.00
3452004	Emp Ben - Holiday			1,489.00
3452013	Emp Ben - Bonuses - Other			402.00
Total			331,671.00	331,671.00
Reclassifying Journal Entries JE # 3		E.02 - Dues		
To reclass expenses from the Dues line				
Marcum 103	Subscriptions		3,380.00	
1069001	Dues - Dues & Subscriptions			2,046.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation 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
2069001	Dues - Dues & Subscriptions			841.00
3069001	Dues - Dues & Subscriptions			493.00
Total			3,380.00	3,380.00
Reclassifying Journal Entries JE # 4		E.02 - Leases		
To reclass lease expenses				
5071102	Lease - Minor Equip		2,190.00	
2062111	Supp-Copying			2,190.00
Total			2,190.00	2,190.00
Reclassifying Journal Entries JE # 5		E.02 - 3864003		
To reclass the pulmonologist from the MD line				
Marcum 107	Professional Fees - Pulmonologist		24,071.00	
3864003	Pro Fees - Medical Service			24,071.00
Total			24,071.00	24,071.00
Reclassifying Journal Entries JE # 6		E.02 - Travel		
To reclass Temp CNA costs				
1060003	Temp Help - Aides		120.00	
2064501	Travel Meet - Sem & Conf Fees			120.00
Total			120.00	120.00
Reclassifying Journal Entries JE # 7		E.03		
To reclass RE taxes				
Marcum 109	Real Estate Taxes		91,981.00	
5660025	Rent Expense			91,981.00
Total			91,981.00	91,981.00
Reclassifying Journal Entries JE # 8		G.01		
To reclass direct expenses from Mgmt fee expense				
Marcum 108	Accounting Fees		20,571.00	
Marcum 110	Payroll Processing (Ascentis)		19,319.00	
5660010	Management Fee			39,890.00
Total			39,890.00	39,890.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/13/2018
 Run Date: 2/13/2018

Provider Name: WV-Parkway Pavilion of Enfield, CT d/b/a Parkway Pavillion Health & Rehabilitation Center
 Provider Number: 2435
 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: