

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Whitney Manor Operating Company, LLC	
Address (No. & Street, City, State, Zip Code) 2798 Whitney Avenue, Hamden, CT 06518	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 2411	RHNS	(Specify)	Medicare Provider 07-5246
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Medicaid Provider Numbers:	CCNH	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

General Information

Name of Facility (as licensed) Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2018	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 Whitney Manor Operating Company, LLC [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, 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) Albert Mislow			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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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 Whitney Manor Operating Company, LLC	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 2798 Whitney Avenue, Hamden, CT 06518				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/10/2019		
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 203-288-6230		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Whitney Manor Operating Company, LLC		Address (No. & Street, City, State, Zip) 2798 Whitney Avenue, Hamden, CT 06518		
License Numbers:	CCNH 2411	RHNS (Specify)	Medicare Provider No. 07-5246	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Albert Mislow		Nursing Home Administrator's License No.:	001103	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire
Partners/Members

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2018	Page 3	of 37
Legal Name of Partnership/LLC Whitney Manor Operating Company, LLC		Business Address 2798 Whitney Avenue, Hamden, CT 06518		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title		% Owned	
Giorgio Mayer	2798 Whitney Avenue, Hamden, CT 06518	Member		50	
Joseph Rabinowitz	2798 Whitney Avenue, Hamden, CT 06518	Member		25	
Aaron Sodden	2798 Whitney Avenue, Hamden, CT 06518	Member		12.5	
Sheila Finkelstein	2798 Whitney Avenue, Hamden, CT 06518	Member		12.5	

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2018	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 Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Whitney Manor Realty LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		Rental of property	Page 22, Line 9	659,001	1,138,716
Giorgio Mayer	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		Loan interest	Page 33, Line A12	N/A	N/A
Joseph Rabinowitz	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		Loan interest	Page 33, Line A12	N/A	N/A
Whitney Manor Realty LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Taxes	Page 22 / Line 10B	208,468	208,468
New England Healthcare Management, LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	Page 16, Line M12	107,366	107,366
Giorgio Mayer	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		Various - See attached	Various	716	716
Joseph Rabinowitz	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		Various - See attached	Various	2,509	2,509
Aaron Sodden	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		Various - See attached	Various	3,621	3,621
Sheila Finkelstein	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		Various - See attached	Various	16	16

* Use additional sheets if necessary.

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

Account Number	Vendor	Account Description	Sum of Amount
6115-279-00-619	G. Mayer	Gen Nsg Exp>Transportation	476.80
6115-279-00-619	Joseph Rabinowitz	Gen Nsg Exp>Transportation	1,009.43
7930-022-00-619	Aaron Sodden	Dietary Exp>Supplies	120.67
7930-036-00-619	Aaron Sodden	Dietary Exp>Food	75.24
7930-036-00-619	G. Mayer	Dietary Exp>Food	119.76
8010-022-00-619	Aaron Sodden	Admin Exp>Supplies	615.34
8010-022-00-619	SHELIA FINKLESTEIN	Admin Exp>Supplies	15.98
8010-024-89-619	New England Healthcare Management	Admin Exp>Contracted Service>Management	107,366.41
8010-025-00-619	Whitney Manor Realty, LLC	Admin Exp>Miscellaneous	(12,761.47)
8010-031-00-619	G. Mayer	Admin Exp>Travel	119.20
8010-064-00-619	Joseph Rabinowitz	Admin Exp>Accounting Fees	1,500.00
8010-082-00-619	Aaron Sodden	Admin Exp>Software Rental	2,723.66
8770-015-00-619	Aaron Sodden	Employee Benefits Exp>Employee Benefits	85.97

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)
 Yes No If "No," explain fully why such allocation was not made.

N/A

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Whitney Manor Operating Company, LLC			License No. 2411		Report for Year Ended 9/30/2018		Page 6	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
Not Applicable	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Whitney Manor Operating Compan	License No. 2411	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Forshay Financial Inc.	4 Lodi Lane, Monsey, NY 10952
2 Marcum LLP	555 Long Wharf Drive, New Haven, CT
3 Joseph Rabinowitz	1129 Northern Blvd., Manhasset NY 11030
4	

Services Provided by This Firm (*describe fully*)

1 Back office accounting assistancc	\$ 13,000
2 Cost report prep, financial statement audit, reimbursement assistance	\$ 85,589
3 Tax Return	\$ 1,500
4	\$
	Charge for Services Provided
	\$ 100,089

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Kainen, Escalera, and McHale	860-493-0870
2 Robinson & Cole	860-275-8200
3 Rytes Corporation	914-232-0590
4 Various	Various
5	

Address (*No. & Street, City, State, Zip Code*)
 1 21 Oak Street, Hartford, CT 06106
 2 280 Trumbull Street, Hartford, CT 06106
 3 584 Cross River Road, Katonah, NY 10536
 4 Various
 5

Services Provided by This Firm (*describe fully*)

1 Collective Bargaining Agreement	\$ 982
2 Health & Welfare Negotiation	\$ 8,644
3 Regulatory Compliance	\$ 10,098
4 Various (Disallowed)	\$ 240,928
5	\$
	Charge for Services Provided
	\$ 260,652

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411			Report for Year Ended 9/30/2018				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	150	150			150	150			150	150		
B. On last day of THIS report period	150	150			150	150			150	150		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	139	139			139	139			128	128		
B. As of midnight of THIS report period	134	134			128	128			134	134		
3. Total Number of Days Care Provided During Period												
A. Medicare	5,294	5,294			4,024	4,024			1,270	1,270		
B. Medicaid (Conn.)	35,327	35,327			26,382	26,382			8,945	8,945		
C. Medicaid (other states)	4,692	4,692			3,574	3,574			1,118	1,118		
D. Private Pay	3,272	3,272			2,423	2,423			849	849		
E. State SSI for RCH												
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	48,585	48,585			36,403	36,403			12,182	12,182		
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)	48,585	48,585			36,403	36,403			12,182	12,182		

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility Whitney Manor Operating Company, LLC			License No. 2411			Report for Year Ended 9/30/2018			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(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	16		95		23								
Per Diem Rate													
a. One bed rm.	Various		217.71		432.00								
b. Two bed rms.	Various		217.71		407.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									2,997	2,997			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									234	234			
2. Restorative Treatments													
C. Other									15,648	15,648			
D. Total Physical Therapy Treatments									18,879	18,879			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									282	282			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									12	12			
2. Restorative Treatments													
C. Other									1,461	1,461			
D. Total Speech Therapy Treatments									1,755	1,755			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,675	1,675			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									150	150			
2. Restorative Treatments													
C. Other									11,372	11,372			
D. Total Occupational Therapy Treatments									13,197	13,197			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2018	Page 10	of 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)	130,357	2,086				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	384,134	15,689				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	572,336	34,210				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	329,311	21,796				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	107,177	4,217				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	130,892	8,473				
9. Barber and Beautician Services	19,748	1,975				
10. Protective Services	12,042	986				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	122,720	2,211				
b. RN						
1. Direct Care	926,531	23,049				
2. Administrative**	152,023	3,691				
c. LPN						
1. Direct Care	1,677,597	56,154				
2. Administrative**						
d. Aides and Attendants	2,219,389	125,790				
e. Physical Therapists	552,123	13,520				
f. Speech Therapists	92,412	1,690				
g. Occupational Therapists	254,002	6,081				
h. Recreation Workers	106,640	5,473				
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	170,157	5,411				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	7,959,591	332,502				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Total	\$ -	-	\$ -	-	\$ -	-

**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
Whitney Manor Operating Company, LLC				2411	9/30/2018				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)				License No.	Report for Year Ended			Page	of	
Whitney Manor Operating Company, LLC				2411	9/30/2018			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Albert Mislow	130,357			Non Discriminatory	Administrator	2,086	A2	N/A		
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		
Whitney Manor Operating Company, LLC	2411	9/30/2018	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	7,763	196				
2. Dentist	10,080	Monthly				
3. Pharmacist	3,574	239				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	54,100	240				
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	2,880	8				
b. Other						
10. Occupational Therapist						
a. Resident Care	2,880	8				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	50,768	562				
b. LPN						
1. Direct Care	2,336	49				
2. Administrative***						
c. Aides	1,466	22				
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	135,847	1,324				

* 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 Whitney Manor Operating Company, LLC		License No. 2411		Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Brijesh Chandwano DMD	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
Swallowing Diagnostics, Avon, CT	Speech Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>			
Lazaros Lazarides MD	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
HealthPro Management Services	PT, OT, & ST	<input type="radio"/>	<input checked="" type="radio"/>			
Paul A. Monaco, MD	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
AAA Nursing Care	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>			
Favorite Healthcare Staffing, Inc.	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>			
The Nurse Netowrk, LLC	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>			
Procaire Pharmacy	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
Mara Davis	Dietician	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* 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
Whitney Manor Operating Company, LLC	2411	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 228,499	228,499		
2. Disability Insurance	\$ 17,908	17,908		
3. Unemployment Insurance	\$ 166,501	166,501		
4. Social Security (F.I.C.A.)	\$ 595,898	595,898		
5. Health Insurance	\$ 1,009,240	1,009,240		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 46,988	46,988		
8. Uniform Allowance	\$ 11,875	11,875		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 6,165	6,165		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 46,302	46,302		
d. Accounting and Auditing	\$ 100,089	100,089		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 260,652	260,652		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 88,685	88,685		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 26,341	26,341		
2. Cellular Phones	\$ 6,442	6,442		
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*	\$ 1,269	1,269		
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 1,066,424	1,066,424		
Subtotal	\$ 3,679,278	3,679,278		

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
<i>Subtotals Brought Forward:</i>	3,679,278	3,679,278			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 434	434			
5. Education Expenses Related to Seminars and Conventions	\$ 2,069	2,069			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 3,519	3,519			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 4,677	4,677			
4. Fund-Raising***	\$				
5. Medical Records	\$ 459	459			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,243	3,243			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 10,524	10,524			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 350	350			
9. Subscriptions	\$ 1,656	1,656			
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>)	\$ 284,035	284,035			
12. Administrative Management Services**	\$ 107,366	107,366			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 113,473	113,473			
<i>C-14 Total Administrative & General Expenditures</i>	\$ 4,211,083	4,211,083			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	(0)		
Other Advertising (Disallowed)	\$ 4,677		
Total Other Advertising	\$ 4,677	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF Dues	\$ 10,524		
Total Dues	\$ 10,524	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Forms and Printing	\$ 247		
Software Rental	\$ 10,685		
Social Service Supplies	\$ 210		
Fines & Penalties (Disallowed)	\$ 2,597		
IT Fees	\$ 188		
Background Checks	\$ 2,011		
Facility Licenses	\$ 1,792		
Bank Fees (Disallow \$6,610 Unallowable Fees)	\$ 13,006		
Admin Minor Equipment	\$ 4,551		
Admin Equipment Rental	\$ 29,663		
Petty Cash Expense	\$ 300		
Surety Bond	\$ 100		
Unallowable Expenses (Disallowed)	\$ 46,893		
Town of Hamden Facility License	\$ 1,185		
Treasurer, State of CT	\$ 45		
Total Other Administrative and General	\$ 113,473	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Whitney Manor Operating Company, LLC	2411	9/30/2018	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 #
New England Health Care Management, LLC	107,366	Management Services	Pg 16, Line M12
Healthpro Management Services, Stamford, CT	6,913	Therapy Management (See page 29A for proposed disallowance)	Pg 20, 5L
Morrison Community Living, PO Box 102289, Atlanta, GA	17,682	Dietary Management	Pg 18, Line 2b

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC		2411	9/30/2018	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 363,304	363,304		
2.	Non-Food Supplies	\$ 26,030	26,030		
3.	Other (<i>Specify</i>) _____	\$			
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)					
		\$ 105,675	105,675		
c. Other (<i>Specify</i>) _____					
		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 495,009	495,009		
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.

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
Whitney Manor Operating Company, LLC		2411	9/30/2018		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	1,616	1,616		
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 (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$	298	298		
c. Other (<i>Specify</i>) Other Laundry Supplies		\$	6,934	6,934		
3D. Total Laundry Expenditures (3a + b + c)		\$	8,848	8,848		
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.

*** 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
Whitney Manor Operating Company, LLC		2411	9/30/2018		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
	b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	3,818	3,818		
	C. Other (<i>Specify</i>) Other Housekeeping Supplies	\$	33,607	33,607		
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	37,425	37,425		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Procure LTC Pharmacy	\$	346,959	346,959		
	b. Medicine Cabinet Drugs	\$	58,053	58,053		
	c. Medical and Therapeutic Supplies	\$	319,829	319,829		
	d. Ambulance/Limousine***	\$	14,790	14,790		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	647	647		
	f. X-rays and Related Radiological Procedures***	\$	11,243	11,243		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	88,859	88,859		
	i. Recreation	\$	23,666	23,666		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	108,592	108,592		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	972,638	972,638		

* 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.

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

Name of Facility Whitney Manor Operating Company, LLC			License No. 2411		Report for Year Ended 9/30/2018			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
Procaire	77 Summit Street, Manchester, CT 06040	<input type="radio"/>	<input checked="" type="radio"/>		Oxygen Services	156,837			20	Vario
Technical Gas Products	101 N Industrial Plain Road, Wallingford, CT	<input type="radio"/>	<input checked="" type="radio"/>		Inhalation Therapy	22,473			20	5L
Paychex	714 Brook street, Rocky Hill, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Services	38,900			16	m11
Morrison Community Living	Sandy Springs, GA 30350	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Contracted Services	105,053			18	2b
Apex Global Solutions, LLC	400 Rella Blvd., Montebello, NY 10901	<input type="radio"/>	<input checked="" type="radio"/>		Back Office Management	86,598			16	m11
Quest Diagnostics	2200 Whitney Ave., Hamden, CT	<input type="radio"/>	<input checked="" type="radio"/>		Laboratory Services	40,704			20	5h
All American Waste	19 Wheeler St., New Haven, CT 06512	<input type="radio"/>	<input checked="" type="radio"/>		Sanitation Services	38,408			22	6f
Romano Landscaping, LLC	97 Patten Rd., North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping Services	23,878			22	6f
Kone, Inc.	60 Commerce Drive, Trumbull, CT	<input type="radio"/>	<input checked="" type="radio"/>		Contracted Maintenance, Maintenance Supplies	22,752			22	Vario
Saucier Mechanical Services	148 Norton St., Plainville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		Contracted Maintenance, Maintenance Supplies	10,620			22	Vario
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* 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
Whitney Manor Operating Company, LLC	2411	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 48,755	48,755				
b. Heat	\$ 29,668	29,668				
c. Light & Power	\$ 198,022	198,022				
d. Water	\$ 84,094	84,094				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 112,634	112,634				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 473,173	473,173				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 237,641	237,641				
c. Non-Movable Equipment	\$ 9,699	9,699				
d. Movable Equipment	\$ 120,693	120,693				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 368,033	368,033				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 659,001	659,001				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 208,468	208,468				
c. Personal property taxes	\$ 38,686	38,686				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,274,188	1,274,188				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Contracted Maintenance Services (any vendor over \$10K listed on pg 21)	\$ 45,314		
Sanitation	\$ 38,408		
Exterminator	\$ 2,349		
Landscaping	\$ 26,563		
Total Other Repairs and Maintenance	\$ 112,634	\$ -	\$ -

Depreciation Schedule

Name of Facility Whitney Manor Operating Company, LLC			License No. 2411		Report for Year Ended 9/30/2018			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
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			8,962,729		8,962,729	577,049	S/L	Various	237,027				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			93,602		93,602		S/L	Various	614				
B-4. Subtotal										237,641			
C. Non-Movable Equipment													
1. Acquired prior to this report period			47,534		47,534	13,608	S/L	Various	6,394				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			96,493		96,493		S/L	10 Years	3,305				
C-4. Subtotal										9,699			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
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						835,745		835,745	288,627	S/L	Various	118,036	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						16,185		16,185		S/L	5 Years	2,657	
D-3. Subtotal													120,693
E. Total Depreciation													368,033

Whitney Manor Operating Company, LLC
9/30/2018

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached listing	\$ 93,602	Various	\$ 614
Total additions for Building Improvement		\$ 93,602		\$ 614 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached listing	\$ 96,493	10 Years	\$ 3,305
Total additions for Non-Movable Equipment		\$ 96,493		\$ 3,305 *
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:				
Various	See attached listing	\$ 16,185	5 Years	\$ 2,657
Total additions for Movable Equipmen		\$ 16,185		\$ 2,657 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Whitney Rehabilitation
Fixed Asset schedule
9/30/2018

	Date in Service	Life / Method	Cost	Accum Deprec 9/30/2017	2018 Depreciation	Accum Deprec 9/30/2018	NBV
<u>Leasehold Improvements</u>							
Building & Improvements	3/27/2015	40yr S/L	8,789,940	549,371	219,749	769,120	8,020,821
Sidewalk	4/20/2015	10yr S/L	11,725	2,931	1,173	4,104	7,622
Sprinkler System	5/7/2015	10yr S/L	1,329	332	133	465	864
Architectural Services	6/25/2015	10yr S/L	2,000	500	200	700	1,300
Driveway & Parking Lot	6/2/2015	10yr S/L	15,840	3,961	1,584	5,545	10,295
Driveway & Parking Lot	8/17/2015	10yr S/L	26,000	6,500	2,600	9,100	16,900
Striping parking lot (Red Line)	11/24/2015	10yr S/L	691	132	69	202	490
Parking lot seal (S&S)	11/24/2015	10yr S/L	5,747	1,102	575	1,676	4,071
Design main office (Carangelo)	12/29/2015	10yr S/L	3,200	587	320	907	2,293
Bid mgmt services (Carangelo)	1/26/2016	10yr S/L	3,750	656	375	1,031	2,719
Lighting (BT Electric)	3/22/2016	10yr S/L	5,208	825	521	1,345	3,863
Flooring (Carpetworks)	3/16/2016	10yr S/L	7,019	1,111	702	1,813	5,206
Window Treatments (Carangelo)	3/29/2016	10yr S/L	4,660	738	466	1,204	3,456
Flooring (Carpetworks)	3/22/2016	10yr S/L	14,357	2,273	1,436	3,709	10,648
Wallcovering (Carangelo)	3/22/2016	10yr S/L	14,628	2,316	1,463	3,779	10,849
Painting (New Cambridge)	3/22/2016	10yr S/L	8,508	1,347	851	2,198	6,310
Painting (New Cambridge)	5/6/2016	10yr S/L	5,637	799	564	1,362	4,274
Painting (New Cambridge)	5/6/2016	10yr S/L	3,191	452	319	771	2,419
Additional Labor (Carangelo)	5/19/2016	10yr S/L	325	46	33	79	246
Counter Top (Creative Stone)	6/6/2016	10yr S/L	2,543	339	254	593	1,950
Quote Fee (Lowes)	6/4/2016	10yr S/L	75	10	8	18	58
Replace Carpeting (Carpetworks)	9/15/2017	10yr S/L	31,799	265	3,180	3,445	28,354
Electrical (BT Electrical)	10/1/2016	10yr S/L	4,557	456	456	911	3,646
Carpetworks	6/1/2018	25yr S/L	42,199	-	895	895	41,304
Replace carpeting	3/26/2018	10yr S/L	(16,799)	-	(840)	(840)	(15,959)
Fire doors	6/1/18	25yr S/L	55,889	-	508	508	55,380

Elevator Repairs	8/21/18	25yr S/L	5,454	-	17	17	5,437
Replace copper piping	8/23/18	25yr S/L	1,537	-	5	5	1,532
Elevator Repairs	8/27/18	25yr S/L	1,172	-	4	4	1,168
Construction	7/31/2018	25yr S/L	4,150	-	25	25	4,125
			9,056,330	577,048	237,641	814,689	8,241,641

Non-Movable Equipment

Steamer	6/16/2015	7yr S/L	8,466	3,024	1,209	4,233	4,233
PCC Installation & setup	8/5/2015	7yr S/L	3,195	1,141	456	1,597	1,598
Televisions	8/26/2015	7yr S/L	13,597	4,856	1,942	6,798	6,799
Heat Pump	8/13/2015	7yr S/L	8,296	2,963	1,185	4,148	4,148
Labeling Machine (Romax)	11/1/2015	10yr S/L	3,528	676	353	1,029	2,499
Bedside stations (Raintech)	12/1/2015	10yr S/L	1,357	249	136	385	973
Heat Pump (Dean's)	12/23/2015	10yr S/L	(4,148)	(830)	(415)	(1,244)	(2,903)
Waterproof Keypad (Alert)	2/19/2016	10yr S/L	1,367	228	137	364	1,002
Air Conditioner (HD Supply)	6/7/2016	10yr S/L	690	92	69	161	529
Bedside stations (Raintech)	6/13/2016	10yr S/L	1,408	188	141	329	1,080
Sinks & Tops (Lowes)	6/22/2016	10yr S/L	2,306	307	231	538	1,768
Air Conditioner (HD Supply)	6/23/2016	10yr S/L	1,380	184	138	322	1,058
Air Conditioner (HD Supply)	8/4/2016	10yr S/L	1,380	161	138	299	1,081
Booster Heater (Ecolab)	4/7/2017	7yr S/L	3,818	273	545	818	3,000
Creative Stone	1/4/2017	7yr S/L	893	96	128	223	670
Unimax Washer	11/27/2017	10yr S/L	15,737	-	1,311	1,311	14,426
Custom bath fitters	6/1/18	10yr S/L	26,029	-	651	651	25,378
Install wanderguard system	6/1/18	10yr S/L	48,375	-	1,209	1,209	47,166
A/Cs	6/29/18	10yr S/L	3,120	-	78	78	3,042
Replace condenser fan motor	6/30/18	10yr S/L	1,765	-	44	44	1,721
Frigidaire 12000 PTAC 230 Volt 2	8/8/18	10yr S/L	1,467	-	12	12	1,455
			144,027	13,608	9,699	23,306	120,720

Movable Equipment

Equipment and furniture	3/27/2015	7yr S/L	680,000	242,857	97,143	340,000	340,000
Wheelchairs	5/1/2015	7yr S/L	1,008	360	144	504	504
Computers	6/12/2015	7yr S/L	1,185	424	169	593	592
Beds	6/25/2015	7yr S/L	59,340	21,193	8,477	29,670	29,670
Wheelchairs	6/11/2015	7yr S/L	1,299	464	186	650	649
Computer Networking	6/30/2015	7yr S/L	5,791	2,069	827	2,896	2,895
Computers	6/23/2015	7yr S/L	1,245	445	178	623	622
Computer Networking	6/16/2015	7yr S/L	5,573	1,990	796	2,786	2,787
Computers	6/30/2015	7yr S/L	1,065	380	152	532	533
Computers	7/6/2015	7yr S/L	13,324	4,758	1,903	6,661	6,663
Printer	7/10/2015	7yr S/L	699	250	100	350	349
Refrigerator	7/30/2015	7yr S/L	4,109	1,467	587	2,054	2,055
Computers	7/17/2015	7yr S/L	9,256	3,306	1,322	4,628	4,628
Washer	8/17/2015	7yr S/L	2,563	915	366	1,281	1,282
Computers	9/16/2015	7yr S/L	11,253	4,019	1,608	5,627	5,626
Bladder Scanner Probe	9/29/2015	7yr S/L	1,716	612	245	857	859
Patient Lift (Medi Part)	11/19/2015	10yr S/L	1,449	278	145	423	1,026
Computers (Asantino Cons)	5/1/2016	10yr S/L	888	126	89	215	674
PT Arm Chairs (Carangelo)	5/9/2016	10yr S/L	2,686	381	269	649	2,037
Geriatric Medical	5/31/2016	10yr S/L	4,129	585	413	998	3,131
Laptop & Battery (Asantino)	6/1/2016	10yr S/L	1,886	251	189	440	1,446
Vacuum (E-Z Way)	6/17/2016	10yr S/L	4,270	569	427	996	3,274

Mattress	5/1/2017	7yr S/L	2,069	123	296	419	1,650
Wheelchairs	1/20/2017	7yr S/L	1,445	155	206	361	1,084
Vital S Monitor	5/17/2017	10yr S/L	2,398	100	240	340	2,058
Computers	2/17/2017	10yr S/L	600	35	60	95	505
Bedside Station	1/10/2017	10yr S/L	1,505	113	150	263	1,242
Computers	2/17/2017	10yr S/L	3,205	214	321	534	2,671
Computers	9/12/2017	10yr S/L	6,381	53	638	691	5,690
Bladder Scanner	7/5/2017	7yr S/L	1,175	42	168	210	965
Computers	5/16/2017	10yr S/L	2,233	93	223	316	1,917
Computer Hardware	11/2/17	5yr S/L	1,455	-	243	243	1,213
HD Supply Facilities	11/2/17	5yr S/L	1,614	-	269	269	1,345
SHELIA FINKLESTEIN	11/2/17	5yr S/L	1,403	-	234	234	1,170
SHELIA FINKLESTEIN	11/2/17	5yr S/L	709	-	118	118	591
mattresses	11/5/17	5yr S/L	9,852	-	1,642	1,642	8,210
SHELIA FINKLESTEIN	12/31/17	5yr S/L	500	-	75	75	425
1 pressure gaurd	2/26/18	5yr S/L	651	-	76	76	575

Total Movable			<u>851,930</u>	<u>288,626</u>	<u>120,693</u>	<u>409,319</u>	<u>442,611</u>
Total All Assets			<u>10,052,287</u>	<u>879,282</u>	<u>368,033</u>	<u>1,247,315</u>	<u>8,804,972</u>
Less Realty Assets			9,469,940	792,228	316,891	1,109,119	8,360,821
Assets Per Operating Entity			582,347	87,054	51,141	138,196	444,151
Total Assets Per TB			582,343	-	51,120	138,167	444,176
Difference			<u>4</u>	<u>87,054</u>	<u>21</u>	<u>29</u>	<u>(25)</u>

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

25

Realty Depreciaition Expense

(316,913)

Immaterial Variance

-

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

(316,913)

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Whitney Manor Operating Company, LLC			2411		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

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

Name of Facility Whitney Manor Operating Company,	License No. 2411	Report for Year Ended 9/30/2018	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased	03/27/15			
2. Date Structure Completed	04/01/72			
3. If NOT Original Owner, Date of Purchase	03/27/15			
4. Date of Initial Licensure	04/01/72			
5. Total Licensed Bed Capacity	150			
6. Square Footage	64,518			
7. Acquisition Cost				
a. Land	1,100,000			
b. Building	8,789,940			
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	03/27/15			
c. Interest Rate for the Cost Year	6.00%			
d. Term of Mortgage (number of years)	2			
e. Amount of Principal Borrowed	8,486,689			
f. Principal balance outstanding as of 9/30/2018	8,486,689			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Whitney Manor Operating Company,		2411	9/30/2018			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
Whitney Manor Operating Company	2411	9/30/2018	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) Working Capital & Other Interest	\$	140,794	140,794	
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$	140,794	140,794	
14. Insurance				
a. Insurance on Property (buildings only)	\$	134,048	134,048	
b. Insurance on Automobiles	\$	2,172	2,172	
c. Insurance other than Property (as specified above)				
1. Umbrella (Blanket Coverage)	\$			
2. Fire and Extended Coverage	\$			
3. Other (Specify) Crime, Surety Bond	\$	(1,848)	(1,848)	
14d. Total Insurance Expenditures (14a + b + c)	\$	134,372	134,372	
15. Total All Expenditures (A-13 thru C-14)	\$	15,842,968	15,842,968	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC				2411	9/30/2018	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.	10	A12g	Occupational Therapy	\$ 254,002	254,002		
4.			Other - See attached Schedule	\$ 2,195	2,195		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 2,880	2,880		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 46,302	46,302		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 240,928	240,928		
11.			Telephone	\$			
12.	15	1H2	Cellular Telephone	\$ 5,002	5,002		
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	m2/3	Unallowable Advertising *	\$ 4,677	4,677		
19.	15	k1	Income Tax / Corporate Business Tax	\$ 1,269	1,269		
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 107,366	107,366		
22.	10	A9	Barber and Beauty	\$ 19,748	19,748		
23.			Other - See attached Schedule	\$ 82,815	82,815		
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)				\$ 767,184	767,184		

* 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	6b	Housekeeping Salaries and Fringes - Outpatient Therapy	\$ 2,195		
Total Other Salaries Adjustment			\$ 2,195	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Fines & Penalties (Disallowed)	\$ 2,597		
16	M13	Bank Fees (Disallow \$6,610 Unallowable Fees)	\$ 6,610		
16	M13	Unallowable Expenses (Disallowed)	\$ 46,893		
16	M8a	Chamber Dues	\$ 350		
15	Various	Barber Fringes	\$ 5,123		
30	IV 8	A&G & Fringe Revenue	\$ 21,242		
Total Other A&G Adjustments			\$ 82,815	\$ -	\$ -

**Whitney Manor Medicaid 2018
Disallowance Schedule for Cell Phone
9/30/2018**

	<u>Amount</u>
Total Cell Phone Expense	6,442 TB Linked
Monthly Allowable amount	\$ 120
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,440
Disallowed Cell phone	<u><u>\$ 5,002</u></u>

Whitney Manor Operating Company, LLC
9/30/2018
Barber and Beauty Salary Disallowance

		Disallowance Reference
Salary	\$ 19,748	Page 28 Line 22
Fringe Benefit %	<u>5,123</u>	26% Page 28 Line 23
Total Disallowance	<u><u>\$ 24,871</u></u>	

Whitney Manor
9/30/2018
Outpatient Clinic Disallowance Calculation

Sq. Ft. Outpatient Clinic	325	
Sq. Ft. Total Facility	64,518	
Unallowable %	<u>0.50%</u>	
Housekeeping Salaries and Wages	346,739	
Fringe Benefit %	26%	
Total HSKP Salaries and Fringes	435,674	
Unallowable %	<u>0.50%</u>	
Disallowance	<u>2,195</u>	Pg. 28 Ln. 2
Housekeeping Supplies	0	
Unallowable %	<u>0.50%</u>	
Disallowance	<u>-</u>	Pg. 28 Ln. 26
Repairs and Maintenance	48,755	
Heat	29,668	
Light & Power	198,022	
Water	84,094	
Total	<u>360,539</u>	
Unallowable %	<u>0.50%</u>	
Disallowance	<u>1,816</u>	Pg. 29 Ln. 39
Real Estate Taxes	208,468	
Unallowable %	<u>0.50%</u>	
Disallowance	<u>1,050</u>	Pg. 29 Ln. 37
Property Insurance	134,048	
Unallowable %	<u>0.50%</u>	
Disallowance	<u>675</u>	Pg. 29 Ln. 41

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

Name of Facility				License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC				2411	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 767,184	767,184		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 346,959	346,959		
28.	20	5d	Ambulance/Limousine	\$ 14,790	14,790		
29.	20	5f	X-rays, etc	\$ 11,243	11,243		
30.	20	5h	Laboratory	\$ 88,859	88,859		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 647	647		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 110,819	110,819		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10b	Unallowable Property and Real Estate Taxes	\$ 1,050	1,050		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 1,816	1,816		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14A	Property Insurance	\$ 675	675		
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,344,042	1,344,042		

*** 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.

Whitney Manor Operating Company, LLC
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Nursing Equipment Rental (Disallowed)	\$ 10,665		
20	51	IV Expense (Disallowed)	\$ 8,757		
20	51	Contracted Oxygen Service (Disallowed)	\$ 70,644		
20	51	PEN Therapy Supplies (Disallowed)	\$ 654		
20	51	Wound Care Supplies (Disallowed)	\$ 4,348		
20	51	Ostomy Supplies (Disallowed)	\$ 228		
20	51	Rehab Management	\$ 2,726		
20	5i	Cable	\$ 10,208		
30	IV 8	Indirect Revenue Received	\$ 2,589		
Total Other Ancillary Costs			\$ 110,819	\$ -	\$ -

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)
Various	Various	Outpatient Overhead	\$ 1,816		
Total Other Property Adjustments			\$ 1,816	\$ -	\$ -

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

Schedule of Unallowable Building Interest

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

**Whitney Manor Medicaid 2018
Disallowance Schedule for Cable TV
9/30/2018**

	<u>Amount</u>
Total Cable TV Expense	13,808 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Disallowed Cable TV	<u><u>\$ 10,208</u></u>

Whitney Manor Operating Company, LLC
9/30/2018

Therapy Management Disallowance Calculation

Treatments	PT	18,879	55%
	ST	1,755	5%
	OT	13,197	39% Unallowable Percent
	O/P	241	1% Unallowable Percent
	Total	<u>34,072</u>	

Total Management Amount	\$	6,913	TB Linked
Unallowable Percent		<u>39%</u>	
Disallowance	\$	<u><u>2,726</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2018		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 14,007,004	14,007,004			
b. Medicaid Room and Board Contractual Allowance **	\$ (6,203,396)	(6,203,396)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,188,175	2,188,175			
b. Medicare Room and Board Contractual Allowance **	\$ 971,296	971,296			
4. a. Private-Pay Residents and Other	\$ 3,168,418	3,168,418			
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 107,599	107,599			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 68,909	68,909			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (11)	(11)			
c. Physical Therapy - Non-Medicare	\$ 528,574	528,574			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (1,764,015)	(1,764,015)			
4. a. Speech Therapy - Medicare	\$ 117,452	117,452			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (40)	(40)			
c. Speech Therapy - Non-Medicare	\$ 44,440	44,440			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 653,299	653,299			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (130)	(130)			
c. Occupational Therapy - Non-Medicare	\$ 327,188	327,188			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ 549,048	549,048			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (387,393)	(387,393)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,376,417	14,376,417			
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	\$ 122	122			
5. Interest Income (<i>Specify</i>)	\$ 85	85			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 12,472	12,472			
8. Other (<i>Specify</i>)	\$ 124,727	124,727			
V. Total Other Revenue (1 thru 8)	\$ 137,406	137,406			
VI. Total All Revenue (III +V)	\$ 14,513,823	14,513,823			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6A	Oxygen	\$ 550,811		
30 II 6A	Radiology	\$ 1,799		
30 II 6A	Lab	\$ 6,584		
30 II 6A	Sequestration	\$ (10,146)		
Total Other Resident Revenue - Medicare		\$ 549,048	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		(0)		
30 II 6B	Radiology	\$ 1,314		
30 II 6B	Lab	\$ 2,299		
30 II 6B	Contractual Allowance	\$ (391,006)		
Total Other Resident Revenue		\$ (387,393)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Interest Income	1,711,762	\$ 85		
Total Interest Income			\$ 85	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	See Attached Schedule	\$ 23,830		
30 IV 8	Other Non-Operating Revenue (No associated expense)	\$ 100,897		
Total Other Revenue		\$ 124,727	\$ -	\$ -

Detail	Sum of Amount
Health Insurance	(3,282.08) Fringe
Legal	(2,954.94) A&G
Maintenance Equipment Rental	(241.42) A&G
Legal	(160.00) A&G
payroll overpayment	(256.32) A&G
Maintenance	(69.60) A&G
Health Insurance	(1,882.96) Fringe
?	(8,907.85) A&G
AR	(2,480.00) A&G
Minor Equipment	(65.00) A&G
Transportation	(709.80) A&G
Vending Commission	(2,588.76) Indirect
Barber	(158.00) Reclass to Barber & Beauty
Interest	(11.65) Reclass to Interest Income
Medical Records	(232.05) A&G
	(24,000.43)

Disallowance	Fringe	(5,165.04)
	A&G	(16,076.98)
	Indirect	<u>(2,588.76)</u>
	Total	<u><u>(23,830.78)</u></u>

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, L	2411	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	3,368
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,969,048
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	27,545
a. Prepaid Insurance	36,873			
b. Prepaid Personal Property Taxes	(9,328)			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	4,260
Security Deposit	4,260			

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,004,221
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____	266,391	\$	220,821
	Accum. Depreciation _____	45,570	Net	
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____	144,027	\$	120,720
	Accum. Depreciation _____	23,307	Net	
6. Movable Equipment	*Historical Cost _____	171,930	\$	102,610
	Accum. Depreciation _____	69,320	Net	
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	25
CR vs FS NBV	25			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	444,176

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, L	2411	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	4,448,397
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	1,100,000
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	8,789,940		
	Accum. Depreciation	769,120	Net	\$ 8,020,820
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	680,000		
	Accum. Depreciation	340,000	Net	\$ 340,000
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	9,460,820
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	478,042
Name and Address		Amount	Loan Date	
WM Realty Company, LLC		478,042		
7. Other Assets (<i>itemize</i>)			\$	

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	478,042
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	14,387,259

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

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC		2411	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	3,293,662
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
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>)				\$	165,832
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	2,421,652
Other Accrued Expenses		75,838	Working Capital Debt	1,467,431	
Accrued Provider Tax		706,547			
Accrued Insurance		27,258			
Accrued PTO		144,578	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	5,881,146

* 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 Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount
Total Brought Forward:				5,881,146
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$ 146,826
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$ 478,042
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 327,072
Name and Address of Lender	Amount	Loan Date		
Giorgio Mayer, Joe Rabinowitz	327,072			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 951,940
C. Total All Liabilities (Lines A-13 + B-5)				\$ 6,833,086

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, L	2411	9/30/2018	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	1,100,000
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	8,360,820
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	9,460,820
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(894,415)
6. Gain or Loss for Period	10/1/2017	thru	9/30/2018	\$ (1,012,232)
7. Total Net Worth			\$	(1,906,647)
C. Total Reserves and Net Worth			\$	7,554,173
D. Total Liabilities, Reserves, and Net Worth			\$	14,387,259

H. Changes in Total Net Worth

Name of Facility Whitney Manor Operating Company, LL	License No. 2411	Report for Year Ended 9/30/2018	Page 36	of 37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(894,415)		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	14,513,823		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	15,526,055		
D. Net Income or Deficit			\$	(1,012,232)		
E. Balance			\$	(1,906,647)		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenses pg 27 15,842,968						
CR vs FS Depreciation (316,913)						
Total Expenses 15,526,055						
2. Other <i>(itemize)</i>						
PP Balance includes PY Adj of \$(30,387)						
F-3. Total Additions					\$	
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount			
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose		Amount				
3. Total Deductions			\$			
H. Balance at End of Period			\$	(1,906,647)		

I. Preparer's/Reviewer's Certification

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2018	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		Date Signed
Printed Name of Preparer				
Matthew S. Bivolack				
Address Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	
Annual Report Contact			Phone Number	
Albert Mislow			203-288-6230	
Annual Report Contact Email Address				
amislow@whitneyrehab.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Whitney Manor Operating Company, LLC for the year ended September 30, 2018, 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 Whitney Manor Operating Company, LLC. 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 Whitney Manor Operating Company, LLC 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 6, 2019

Annual Report of Long-Term Care Facility Cost Year 2018 Checklist

This checklist is not required to be submitted with the Annual Report

Facility Name Whitney Manor

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 prior year? 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, 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 the prior cost year?

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

Were all discrepancies on the Error Page addressed?

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: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018	1st PP-FINAL 9/30/2017
1000-403-00	Cash>Operating	(10,190.00)			(10,190.00)	0.00
1000-403-15	Cash>Operating>Other	(9,430.00)			(9,430.00)	0.00
1000-404-00	Cash>PR	339.00			339.00	0.00
1000-421-00	Cash>Resident Funds	6.00			6.00	0.00
1000-421-15	Cash>Resident Funds>Other	8.00			8.00	0.00
1005-421-00	Restricted Cash>Resident Funds	22,561.00			22,561.00	0.00
1005-421-15	Restricted Cash>Resident Funds>Other	74.00			74.00	0.00
1010-201-00	Accounts Receivable>Medicare A	309,023.00			309,023.00	0.00
1010-203-00	Accounts Receivable>Private	2,464,443.00			2,464,443.00	0.00
1010-204-00	Accounts Receivable>Medicaid	961,223.00			961,223.00	0.00
1010-208-00	Accounts Receivable>Insurance	167,183.00			167,183.00	0.00
1010-409-00	Accounts Receivable>Clearing	198,430.00			198,430.00	0.00
1010-439-00	Accounts Receivable>Resident Refunds	23,269.00			23,269.00	0.00
1010-450-00	Accounts Receivable>Allow for Doubtful Accts	(383,643.00)			(383,643.00)	0.00
1011-201-00	AR Related Receivables>Medicare A	226,326.00			226,326.00	0.00
1011-409-00	AR Related Receivables>Clearing	2,794.00			2,794.00	0.00
10220-00000	Cash - TD Payroll	0.00			0.00	6,557.00
10230-00000	Cash - TD Operating	0.00			0.00	66,757.00
1030-208-00	Prepaid Expenses>Insurance	36,873.00			36,873.00	0.00
1030-767-00	Prepaid Expenses>Personal Prop Taxes	(9,328.00)			(9,328.00)	0.00
10400-00000	Accounts Receivable-Med B	0.00			0.00	38,383.00
10450-00000	Accounts Receivable - Medicaid	0.00			0.00	676,866.00
10460-00000	Accounts Receivable-Insurance	0.00			0.00	269,991.00
1050-603-00	Fixed Assets>Leasehold Improvements	266,387.00			266,387.00	0.00
1050-604-00	Fixed Assets>Equip-Fixed	146,260.00			146,260.00	0.00
1050-605-00	Fixed Assets>Equip-Moveable	169,696.00			169,696.00	0.00
1051-603-00	Accum Depn>Leasehold Improvements	(45,566.00)			(45,566.00)	0.00
1051-604-00	Accum Depn>Equip-Fixed	(23,598.00)			(23,598.00)	0.00
1051-605-00	Accum Depn>Equip-Moveable	(69,003.00)			(69,003.00)	0.00
10550-00000	Accounts Receivable - Med A	0.00			0.00	394,630.00
10600-00000	Accounts Receivable - Private	0.00			0.00	1,277,591.00
10610-00000	Allowance for bad debts	0.00			0.00	(510,000.00)
10615-00000	Allowance for Pending Adj's	0.00			0.00	(61,385.00)
1080-672-00	Other Assets>Lease Security Deposits	4,260.00			4,260.00	0.00
10800-00000	Due to Resident Trust Fund	0.00			0.00	120.00
16300-00000	Moveable Equipment	0.00			0.00	155,000.00
16400-00000	Non-Moveable Equipment	0.00			0.00	48,278.00
16500-00000	Leasehold Improvements	0.00			0.00	172,786.00
16840-00000	Accum Depn-Leasehold Improveme	0.00			0.00	(27,677.00)
16860-00000	Accum Depn-Moveable Equipment	0.00			0.00	(59,371.00)
2005-000-00	Accounts Payable	(3,230,955.00)			(3,230,955.00)	0.00
2010-421-00	Other Current Payables>Resident Funds	(22,561.00)			(22,561.00)	0.00
2010-575-00	Other Current Payables>Due to/from Prior Owner	(30,000.00)			(30,000.00)	0.00
2011-456-00	AR Related Payables>Write-offs-Sequester	(10,146.00)			(10,146.00)	0.00
2020-001-00	Accrued Wages & Related>Wages	(180,902.00)			(180,902.00)	0.00
2020-742-00	Accrued Wages & Related>Retirement WH	9,149.00			9,149.00	0.00
2020-744-00	Accrued Wages & Related>Union Dues W/H	52.00			52.00	0.00
2020-745-00	Accrued Wages & Related>Garnishments W/H	1,106.00			1,106.00	0.00
2020-749-00	Accrued Wages & Related>Optional Benefit W/H	(1,554.00)			(1,554.00)	0.00
2020-755-00	Accrued Wages & Related>Unclaimed PR Checks	6,317.00			6,317.00	0.00
2020-756-00	Accrued Wages & Related>Benefit Time	(144,578.00)			(144,578.00)	0.00
2025-000-00	Other Accrued	(75,838.00)			(75,838.00)	0.00
2025-118-00	Other Accrued>Provider Tax	(706,547.00)			(706,547.00)	0.00
2025-208-00	Other Accrued>Insurance	(27,258.00)			(27,258.00)	0.00
2030-783-00	Current Debt>Working Capital	(1,467,431.00)			(1,467,431.00)	0.00
2035-620-00	Long Term Debt>Capital Lease-Equip	(146,826.00)			(146,826.00)	0.00
2040-000-90	Due To/(From)>Realty	536,907.00			536,907.00	0.00
2040-940-00	Due To/(From)>Related Parties	(863,979.00)			(863,979.00)	0.00
30100-00000	Accounts Payable	0.00			0.00	(2,143,342.00)
3015-997-00	Members' Equity>Retained Earnings	894,415.00			894,415.00	0.00
30400-00000	Accrued Expenses	0.00			0.00	(156,878.00)
30450-00000	Security Deposits	0.00			0.00	4,260.00
30470-00000	Patient Refunds	0.00			0.00	11,091.00
30800-00000	Accrued Payroll	0.00			0.00	(148,593.00)
30810-00000	Accrued Payroll Taxes	0.00			0.00	(12,303.00)
30910-00000	Resident Deposits	0.00			0.00	300.00
31400-00000	Accrued Vacation & Sick Pay	0.00			0.00	(158,442.00)

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018	1st PP-FINAL 9/30/2017
31650-80000	401K Withholding	0.00			0.00	(441.00)
31680-00000	CT User Fee Payable	0.00			0.00	(591,930.00)
31750-00000	Cap Funding Line of Credit	0.00			0.00	(951,360.00)
32100-00000	Due to WM Conv. Cntr (old WM)	0.00			0.00	(31,645.00)
32300-02000	Due to WM Realty Company, LLC	0.00			0.00	866,729.00
37500-00000	Retained Earnings	0.00			0.00	580,649.00
40030-00000	Managed Care Income	0.00			0.00	(1,137,345.00)
40050-00000	Room & Board Private	0.00			0.00	(2,681,629.00)
40150-00000	Room & Board Insurance	0.00			0.00	42,470.00
40200-00000	Room & Board Medicare	0.00			0.00	(2,534,385.00)
40250-00000	Room & Board Medicaid	0.00			0.00	(13,385,125.00)
40255-00000	Retro Medicaid	0.00			0.00	(16,889.00)
40300-00000	Resident Refunds	0.00			0.00	1,043.00
40800-00000	Contractual Allow Medicare R&B	0.00			0.00	(1,254,383.00)
40833-00000	Allowance Managed Care	0.00			0.00	127,104.00
40850-00000	Contractual Allowance Medicaid	0.00			0.00	5,971,529.00
40855-00000	Hospice Medicaid Reduction	0.00			0.00	1,253.00
45010-00000	Phys Therapy Income Medicare	0.00			0.00	(8,658.00)
45010-10000	Phys Therapy Income Private	0.00			0.00	(7,459.00)
45020-00000	Phys Therapy Income Medicaid	0.00			0.00	(2,540.00)
45030-00000	Phys Therapy Income Insurance	0.00			0.00	(164,085.00)
45040-00000	Phys Therapy Managed Care	0.00			0.00	(3,946.00)
45090-00000	Respiratory Therapy Medicare	0.00			0.00	(515,499.00)
45100-00000	Occupational Therapy Private	0.00			0.00	(2,161.00)
45110-00000	Occupational Therapy Medicare	0.00			0.00	(594,877.00)
45120-00000	Occupational Therapy Medicaid	0.00			0.00	(5,700.00)
45130-00000	Occupational Therapy Insurance	0.00			0.00	(173,183.00)
45140-00000	Occ. Therapy Managed Care	0.00			0.00	(9,838.00)
45250-11000	Phys Therapy Income Outptnt	0.00			0.00	(94,821.00)
45250-20000	Occup Therapy Income Part B	0.00			0.00	(97,110.00)
45250-30000	Speech Therapy Income Part B	0.00			0.00	(27,659.00)
45250-40000	Speech Therapy Private	0.00			0.00	924.00
45250-50000	speech therapy medicaid	0.00			0.00	(3,603.00)
45250-60000	Speech Therapy Medicare	0.00			0.00	(118,477.00)
45250-70000	Speech Therapy Insurance	0.00			0.00	(37,175.00)
45250-80000	Speech Therapy Managed Care	0.00			0.00	(3,239.00)
45410-00000	Drug Income Medicare	0.00			0.00	(144,938.00)
45420-00000	Drug Income Insurance	0.00			0.00	(72,135.00)
45430-00000	Drug Income Medicaid	0.00			0.00	(5,765.00)
45510-20000	IV Therapy Income Insurance	0.00			0.00	(1,027.00)
45520-00000	Lab Services Medicare A	0.00			0.00	(3,132.00)
45521-00000	Lab Services Income Insurance	0.00			0.00	(1,515.00)
45522-00000	Lab Services - Medicaid	0.00			0.00	(2,015.00)
45530-00000	X-Ray Services MedA	0.00			0.00	(1,796.00)
45531-00000	X-Ray Services Insurance	0.00			0.00	(725.00)
46000-00000	Contractual Allow Ancillary	0.00			0.00	1,871,712.00
46000-10000	Contractual Allow Medicare Anc	0.00			0.00	(1.00)
46000-20000	Contractual allowance Medicaid	0.00			0.00	5,765.00
5001-201-01	R&B>Medicare A>Certified	(2,188,175.00)			(2,188,175.00)	0.00
5001-201-03	R&B>Medicare A>C/A	(971,296.00)			(971,296.00)	0.00
5001-203-01	R&B>Private>Certified	(1,475,750.00)			(1,475,750.00)	0.00
5001-203-03	R&B>Private>C/A	(568,901.00)			(568,901.00)	0.00
5001-204-01	R&B>Medicaid>Certified	(14,019,595.00)			(14,019,595.00)	0.00
5001-204-03	R&B>Medicaid>C/A	6,203,396.00			6,203,396.00	0.00
5001-204-16	R&B>Medicaid>Adjustments	12,591.00			12,591.00	0.00
5001-208-01	R&B>Insurance>Certified	(1,333,040.00)			(1,333,040.00)	0.00
5001-208-03	R&B>Insurance>C/A	209,273.00			209,273.00	0.00
5012-201-00	Pharmacy Rev>Medicare A	(107,599.00)			(107,599.00)	0.00
5012-204-00	Pharmacy Rev>Medicaid	(1,583.00)			(1,583.00)	0.00
5012-208-00	Pharmacy Rev>Insurance	(67,326.00)			(67,326.00)	0.00
50150-00000	Salary Administrator	0.00			0.00	138,883.00
5020-000-03	Therapy Rev>C/A	391,006.00			391,006.00	0.00
50200-00000	Salary Office	0.00			0.00	296,145.00
50230-00000	Vacation & Sick Pay Expense	0.00			0.00	15,084.00
5025-201-00	Speech Therapy Rev>Medicare A	(98,840.00)			(98,840.00)	0.00
5025-202-00	Speech Therapy Rev>Medicare B	(18,612.00)			(18,612.00)	0.00
5025-202-03	Speech Therapy Rev>Medicare B>C/A	40.00			40.00	0.00
5025-203-00	Speech Therapy Rev>Private	(800.00)			(800.00)	0.00
5025-208-00	Speech Therapy Rev>Insurance	(43,640.00)			(43,640.00)	0.00
5026-202-03	Physical Therapy Rev>Medicare B>C/A	11.00			11.00	0.00
5026-203-00	Physical Therapy Rev>Private	(165,006.00)			(165,006.00)	0.00

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5026-203-03	Physical Therapy Rev>Private>C/A	1,762,432.00			1,762,432.00	0.00
5026-204-00	Physical Therapy Rev>Medicaid	(13,636.00)			(13,636.00)	0.00
5026-204-03	Physical Therapy Rev>Medicaid>C/A	1,583.00			1,583.00	0.00
5026-208-00	Physical Therapy Rev>Insurance	(349,932.00)			(349,932.00)	0.00
5027-201-00	Occup Therapy Rev>Medicare A	(545,789.00)			(545,789.00)	0.00
5027-202-00	Occup Therapy Rev>Medicare B	(107,510.00)			(107,510.00)	0.00
5027-202-03	Occup Therapy Rev>Medicare B>C/A	130.00			130.00	0.00
5027-203-00	Occup Therapy Rev>Private	(3,731.00)			(3,731.00)	0.00
5027-204-00	Occup Therapy Rev>Medicaid	(10,453.00)			(10,453.00)	0.00
5027-208-00	Occup Therapy Rev>Insurance	(313,004.00)			(313,004.00)	0.00
5028-201-00	Inhal Therapy Rev>Medicare A	(550,811.00)			(550,811.00)	0.00
50300-00000	Cable TV	0.00			0.00	13,091.00
50400-00000	FICA TAX	0.00			0.00	583,486.00
50405-00000	Medicare Tax	0.00			0.00	13,090.00
50410-00000	SUI Tax	0.00			0.00	199,430.00
50420-00000	FUI Tax	0.00			0.00	11,232.00
50540-00000	Workman's Compensation WMCC	0.00			0.00	38,198.00
50550-00000	workmans compensation	0.00			0.00	194,238.00
50560-00000	General Insurance	0.00			0.00	100,747.00
5057-201-00	Radiology Rev>Medicare A	(1,799.00)			(1,799.00)	0.00
5057-208-00	Radiology Rev>Insurance	(1,314.00)			(1,314.00)	0.00
50570-00000	Pension Expense	0.00			0.00	75,344.00
5058-201-00	Lab Rev>Medicare A	(6,584.00)			(6,584.00)	0.00
5058-204-00	Lab Rev>Medicaid	(69.00)			(69.00)	0.00
5058-208-00	Lab Rev>Insurance	(2,230.00)			(2,230.00)	0.00
50580-00000	Employee Health Expenses	0.00			0.00	49,907.00
50600-00000	Staff Insurance	0.00			0.00	816,430.00
50600-10000	Employee Paid Insurance	0.00			0.00	(166,025.00)
50610-00000	Life Insurance Employees	0.00			0.00	1,956.00
50620-00000	Uniform Allowance	0.00			0.00	6,900.00
50740-00000	Employee Screening	0.00			0.00	6,676.00
50750-00000	Employee Benefits - Other	0.00			0.00	2,342.00
50800-00000	Advertising Promo & Publicity	0.00			0.00	6,901.00
50850-00000	Advertising Employees	0.00			0.00	310.00
50900-00000	Travel-Employees	0.00			0.00	7,321.00
50900-10000	Mileage	0.00			0.00	1,428.00
50900-20000	Auto Expense	0.00			0.00	2,547.00
50950-20000	Entertainment -Residents	0.00			0.00	7,831.00
51000-00000	Dues	0.00			0.00	5,889.00
51000-10000	Subscriptions	0.00			0.00	1,212.00
51050-00000	Licenses/Fees	0.00			0.00	7,921.00
51150-00000	Postage	0.00			0.00	3,981.00
51150-10000	Office Supplies	0.00			0.00	20,811.00
51150-20000	Minor Equipment	0.00			0.00	8,176.00
51150-30000	Bank Charges	0.00			0.00	2,810.00
51150-31000	Merchant Service Fees	0.00			0.00	876.00
51150-40000	Payroll Processing Fees	0.00			0.00	45,187.00
51150-50000	Software/Hardware Maintenance	0.00			0.00	73,163.00
51150-60000	File Storage/Destruction	0.00			0.00	6,870.00
51150-70000	Copier Rental/Lease	0.00			0.00	28,184.00
51300-00000	Telephone Business	0.00			0.00	24,611.00
51360-00000	Cell Phones/Beepers	0.00			0.00	5,467.00
51400-00000	Legal	0.00			0.00	154,151.00
51400-10000	Accounting	0.00			0.00	59,437.00
51400-20000	Professional Fees -Other	0.00			0.00	40,373.00
51400-30000	Legal-Administrator	0.00			0.00	6,609.00
51400-40000	Management Fees	0.00			0.00	196,513.00
51520-10000	Interest Expense	0.00			0.00	127,499.00
51520-20000	Late Fee	0.00			0.00	6,329.00
51530-00000	Penalty	0.00			0.00	9,003.00
51600-00000	Gifts	0.00			0.00	60.00
51600-10000	Gifts-Employees	0.00			0.00	7,934.00
51650-00000	Seminars	0.00			0.00	700.00
51660-00000	Tuition Reimbursement	0.00			0.00	8,210.00
52020-00000	Salary-Dietary	0.00			0.00	498,462.00
52060-00000	Salary -Food Service Director	0.00			0.00	112,172.00
52060-10000	Dietary Purch Svs - Mgmt Labor	0.00			0.00	17,662.00
52060-20000	Dietary Purch Svs - Admin Chgs	0.00			0.00	59,911.00
52120-00000	Food	0.00			0.00	408,520.00
52140-00000	Dietary Supplies	0.00			0.00	(8.00)
52140-20000	Dietary Supplies - Chemicals	0.00			0.00	(137.00)

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52140-40000	Dietary Management Fee	0.00			0.00	47,333.00
52150-00000	Dietary Purch Svs - Direct Exp	0.00			0.00	41,762.00
52320-00000	Salary-Housekeeping	0.00			0.00	358,671.00
52320-10000	Salary-Housekeeping Supervisor	0.00			0.00	23,100.00
52380-00000	Housekeeping Supplies	0.00			0.00	45,096.00
52480-00000	Salary-Laundry	0.00			0.00	96,039.00
52500-00000	Laundry Supplies	0.00			0.00	7,849.00
52540-00000	Laundry-Linen & Bedding	0.00			0.00	2,140.00
53020-00000	Salary-Director of Nursing	0.00			0.00	166,421.00
53040-00000	Salary-Assist. Dir Of Nursing	0.00			0.00	57,078.00
53060-00000	Salary -R.N.	0.00			0.00	718,402.00
53100-00000	Salary-L.P.N.	0.00			0.00	1,671,653.00
53120-00000	Salary-Unit Manager	0.00			0.00	5,035.00
53140-00000	Salary-C.N.A.	0.00			0.00	2,297,144.00
53150-00000	Salary -Physical Therapy Aide	0.00			0.00	8,249.00
53240-10000	Nursing Supplies	0.00			0.00	399,247.00
53300-00000	Salary-Infection Control Coord	0.00			0.00	11,856.00
54000-00000	Salary-Administrative Nurses	0.00			0.00	195,814.00
55000-00000	Recreation Department	0.00			0.00	53.00
55050-00000	Salary-Recreation	0.00			0.00	130,435.00
55150-00000	Recreation Supplies	0.00			0.00	402.00
55150-10000	Recreation Food Supplies	0.00			0.00	148.00
56000-00000	Maintenance Department	0.00			0.00	1,947.00
56020-00000	Salary-Maintenance	0.00			0.00	103,113.00
56040-10000	Rubbish	0.00			0.00	36,219.00
56040-20000	Exterminator	0.00			0.00	3,058.00
56040-30000	Elevator Service	0.00			0.00	9,870.00
56080-00000	Repairs -Equipment	0.00			0.00	17,888.00
56100-00000	Landscaping	0.00			0.00	8,748.00
56100-10000	Snow Removal	0.00			0.00	16,511.00
56140-00000	Electricity	0.00			0.00	201,113.00
56180-00000	Water	0.00			0.00	71,517.00
56200-00000	Gas	0.00			0.00	28,057.00
56240-00000	Maintenance Supplies	0.00			0.00	26,473.00
56240-20000	Maintenance Purchased Services	0.00			0.00	23,814.00
57100-00000	Rent Expenses	0.00			0.00	598,083.00
57300-00000	Property Tax Expense	0.00			0.00	13,139.00
57310-00000	Property Insurance	0.00			0.00	70,577.00
57315-00000	Surety Bond-Insurance	0.00			0.00	1,240.00
57320-00000	Depreciation Expense	0.00			0.00	39,966.00
58000-00000	Other Services	0.00			0.00	4,156.00
58040-00000	Medical Director	0.00			0.00	54,000.00
58040-10000	Med Brd Meeting Medical Dir	0.00			0.00	450.00
58050-00000	Salary-Medicare Coordinator	0.00			0.00	70,343.00
58180-00000	Salary Social Services	0.00			0.00	37,055.00
58190-00000	Social Services Supplies	0.00			0.00	640.00
58200-00000	Salary-Admissions Office	0.00			0.00	43,908.00
58205-00000	Salary-Admissions/Social Work	0.00			0.00	186,032.00
58210-30000	Salary-Staff Development	0.00			0.00	25,047.00
58220-00000	Salary-Medical records	0.00			0.00	21,643.00
58260-00000	Dentist-Consultant	0.00			0.00	10,080.00
58270-00000	Other Services	0.00			0.00	856.00
58300-00000	Beauty & Barber Revenue	0.00			0.00	(17,293.00)
58310-00000	Salary-Beautician	0.00			0.00	15,123.00
58320-00000	Beauty/Barber Expense	0.00			0.00	6,998.00
58330-00000	Telephone Income	0.00			0.00	(4,867.00)
58350-00000	Resident Cable TV Revenue	0.00			0.00	(8,434.00)
58999-90000	Resident Expenses	0.00			0.00	(69.00)
5900-000-16	Other Rev>Adjustments	48,522.00			48,522.00	0.00
5900-025-00	Other Rev>Miscellaneous	(24,000.00)		169.65	(23,830.35)	0.00
			RJE - 2	169.65		
5900-054-00	Other Rev>Barber & Beauty	(546.00)		(11,926.00)	(12,472.00)	0.00
			RJE - 2	(158.00)		
			RJE - 10	(11,768.00)		
5900-087-00	Other Rev>Cable TV	(122.00)			(122.00)	0.00
5900-456-00	Other Rev>Write-offs-Sequester	10,146.00			10,146.00	0.00
61010-00000	PURCHASE SERVICES-MGMT	0.00		6,913.00	6,913.00	59,527.00
			RJE - 9	6,913.00		
61040-00000	Physical Therapy Services	0.00			0.00	44,781.00
61040-10000	Salary-Physical Therapy	0.00			0.00	336,185.00
61040-20000	P.T. Supplies	0.00			0.00	1,920.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018	1st PP-FINAL 9/30/2017
61040-30000	Therapy Supplies	0.00			0.00	712.00
61100-00000	Occupational Therapy Services	0.00			0.00	74,021.00
61140-00000	Salary OT	0.00			0.00	332,321.00
6115-022-00	Gen Nsg Exp>Supplies	304,725.00			304,725.00	0.00
6115-024-00	Gen Nsg Exp>Contracted Service	14,740.00		(740.00)	14,000.00	0.00
			RJE - 4	(740.00)		
6115-024-39	Gen Nsg Exp>Contracted Service>Medical Director	100.00			100.00	0.00
6115-026-00	Gen Nsg Exp>Forms & Printing	247.00			247.00	0.00
6115-029-00	Gen Nsg Exp>Uniforms	11,875.00			11,875.00	0.00
6115-032-00	Gen Nsg Exp>Training & Educ	514.00			514.00	0.00
6115-046-00	Gen Nsg Exp>Med Director Fees	54,000.00			54,000.00	0.00
6115-053-00	Gen Nsg Exp>Oxygen	647.00			647.00	0.00
6115-054-00	Gen Nsg Exp>Barber & Beauty	9,546.00		10,202.00	19,748.00	0.00
			RJE - 10	10,202.00		
6115-080-00	Gen Nsg Exp>Equip-Minor	3,495.00			3,495.00	0.00
6115-081-00	Gen Nsg Exp>Equip-Rental	10,665.00			10,665.00	0.00
6115-082-00	Gen Nsg Exp>Software Rental	10,685.00			10,685.00	0.00
6115-102-00	Gen Nsg Exp>Incontinence Supplies	15,104.00			15,104.00	0.00
6115-103-00	Gen Nsg Exp>House	50,486.00			50,486.00	0.00
6115-103-15	Gen Nsg Exp>House>Other	4,388.00			4,388.00	0.00
6115-103-17	Gen Nsg Exp>House>Add-on	3,179.00			3,179.00	0.00
6115-131-00	Gen Nsg Exp>Dental	10,080.00			10,080.00	0.00
6115-279-00	Gen Nsg Exp>Transportation	4,256.00			4,256.00	0.00
6115-285-00	Gen Nsg Exp>Ambulance services	10,534.00			10,534.00	0.00
6116-001-25	InService Exp>Wages>RN	0.00		108,921.00	108,921.00	0.00
			RJE - 10	108,921.00		
61180-10000	Drug Expense-House	0.00			0.00	48,543.00
61180-20000	Drug Expense-T19	0.00			0.00	27,436.00
61180-30000	Drug Expense -MedA	0.00			0.00	314,679.00
61200-00000	Respiratory Therapy Services	0.00			0.00	26,274.00
61230-00000	Lab Expenses	0.00			0.00	40,704.00
61240-00000	X-Ray Expenses MEDA	0.00			0.00	14,238.00
61250-00000	Transportation -MedA	0.00			0.00	1,567.00
61270-00000	Salary ST	0.00			0.00	89,449.00
61280-00000	Speech Therapy Services	0.00			0.00	3,643.00
6130-001-20	Nursing Admin>Wages>Director	118,477.00		(5,839.00)	112,638.00	0.00
			RJE - 10	(5,839.00)		
6130-001-21	Nursing Admin>Wages>Assistant Director	92,708.00		(82,626.00)	10,082.00	0.00
			RJE - 10	(82,626.00)		
6130-001-25	Nursing Admin>Wages>RN	265,563.00		(265,563.00)	0.00	0.00
			RJE - 10	(265,563.00)		
6130-001-29	Nursing Admin>Wages>MDS / RNAC	17,453.00		(17,453.00)	0.00	0.00
			RJE - 10	(17,453.00)		
6130-001-33	Nursing Admin>Wages>Nursing Secretary	8,601.00		34,501.00	43,102.00	0.00
			RJE - 10	34,501.00		
6130-001-42	Nursing Admin>Wages>Central Supply	10,751.00		44,520.00	55,271.00	0.00
			RJE - 10	44,520.00		
6130-002-33	Nursing Admin>OT Wages>Nursing Secretary	123.00		(123.00)	0.00	0.00
			RJE - 10	(123.00)		
6130-010-00	Nursing Admin>Wages-V,H,S	444.00		(444.00)	0.00	0.00
			RJE - 10	(444.00)		
6130-017-00	Nursing Admin>Workers Comp	5,558.00			5,558.00	0.00
6130-019-12	Nursing Admin>PR Taxes>Fica	5,193.00			5,193.00	0.00
6130-019-13	Nursing Admin>PR Taxes>SUI	455.00			455.00	0.00
6130-019-14	Nursing Admin>PR Taxes>FUI	18.00			18.00	0.00
61500-00000	Miscellaneous Expense	0.00			0.00	6,207.00
61770-00000	Misc Income	0.00			0.00	(33,404.00)
61980-00000	Discounts Taken	0.00			0.00	70,486.00
61995-00000	Medicare Cost Report Settlemen	0.00			0.00	(1,066.00)
6216-001-25	Cert Nsg Exp>Wages>RN	619,415.00		307,116.00	926,531.00	0.00
			RJE - 10	307,116.00		
6216-001-26	Cert Nsg Exp>Wages>LPN	1,511,827.00		165,770.00	1,677,597.00	0.00
			RJE - 10	165,770.00		
6216-001-27	Cert Nsg Exp>Wages>CNA	2,063,565.00		155,824.00	2,219,389.00	0.00
			RJE - 10	155,824.00		
6216-002-25	Cert Nsg Exp>OT Wages>RN	224.00		(224.00)	0.00	0.00
			RJE - 10	(224.00)		
6216-002-26	Cert Nsg Exp>OT Wages>LPN	5,611.00		(5,611.00)	0.00	0.00
			RJE - 10	(5,611.00)		
6216-002-27	Cert Nsg Exp>OT Wages>CNA	5,859.00		(5,859.00)	0.00	0.00
			RJE - 10	(5,859.00)		

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
6216-008-25	Cert Nsg Exp>Bonus Pay>RN	27,547.00		(27,547.00)	0.00	0.00
			RJE - 10	(27,547.00)		
6216-008-26	Cert Nsg Exp>Bonus Pay>LPN	84,507.00		(84,507.00)	0.00	0.00
			RJE - 10	(84,507.00)		
6216-008-27	Cert Nsg Exp>Bonus Pay>CNA	115,529.00		(115,529.00)	0.00	0.00
			RJE - 10	(115,529.00)		
6216-010-00	Cert Nsg Exp>Wages-V,H,S	71,022.00		(71,022.00)	0.00	0.00
			RJE - 10	(71,022.00)		
6216-012-25	Cert Nsg Exp>Agency>RN	36,768.00			36,768.00	0.00
6216-012-26	Cert Nsg Exp>Agency>LPN	2,336.00			2,336.00	0.00
6216-012-27	Cert Nsg Exp>Agency>CNA	1,466.00			1,466.00	0.00
6216-017-00	Cert Nsg Exp>Workers Comp	43,726.00			43,726.00	0.00
6216-019-12	Cert Nsg Exp>PR Taxes>Fica	66,130.00			66,130.00	0.00
6216-019-13	Cert Nsg Exp>PR Taxes>SUI	6,618.00			6,618.00	0.00
6216-019-14	Cert Nsg Exp>PR Taxes>FUI	272.00			272.00	0.00
63010-00000	Ct User Fee Expense	0.00			0.00	874,073.00
64550-00000	Bad Debt Expense	0.00			0.00	390,000.00
6812-024-00	Pharmacy Exp>Contracted Service	1,869.00			1,869.00	0.00
6812-024-15	Pharmacy Exp>Contracted Service>Other	1,705.00			1,705.00	0.00
6812-050-00	Pharmacy Exp>RX	20,119.00			20,119.00	0.00
6812-105-00	Pharmacy Exp>Medicare Part D Non-covered	1,447.00			1,447.00	0.00
6812-201-00	Pharmacy Exp>Medicare A	296,865.00			296,865.00	0.00
6812-201-16	Pharmacy Exp>Medicare A>Adjustments	(3,102.00)			(3,102.00)	0.00
6812-203-00	Pharmacy Exp>Private	8,251.00			8,251.00	0.00
6812-204-00	Pharmacy Exp>Medicaid	9,671.00			9,671.00	0.00
6812-205-00	Pharmacy Exp>Medicaid Pending	179.00			179.00	0.00
6812-208-00	Pharmacy Exp>Insurance	13,529.00			13,529.00	0.00
6813-050-00	IV Exp>RX	8,757.00			8,757.00	0.00
6825-001-22	Speech Therapy Exp>Wages>Staff	88,787.00		3,626.00	92,413.00	0.00
			RJE - 10	3,626.00		
6825-010-00	Speech Therapy Exp>Wages-V,H,S	3,625.00		(3,626.00)	(1.00)	0.00
			RJE - 10	(3,626.00)		
6825-017-00	Speech Therapy Exp>Workers Comp	1,076.00			1,076.00	0.00
6825-019-12	Speech Therapy Exp>PR Taxes>Fica	1,448.00			1,448.00	0.00
6825-019-13	Speech Therapy Exp>PR Taxes>SUI	50.00			50.00	0.00
6825-019-14	Speech Therapy Exp>PR Taxes>FUI	9.00			9.00	0.00
6825-024-00	Speech Therapy Exp>Contracted Service	2,880.00			2,880.00	0.00
6826-001-20	Physical Therapy Exp>Wages>Director	20,100.00		123,591.00	143,691.00	0.00
			RJE - 10	123,591.00		
6826-001-22	Physical Therapy Exp>Wages>Staff	383,377.00		(615.00)	382,762.00	0.00
			RJE - 10	(615.00)		
6826-001-24	Physical Therapy Exp>Wages>Aide	4,409.00		21,261.00	25,670.00	0.00
			RJE - 10	21,261.00		
6826-002-22	Physical Therapy Exp>OT Wages>Staff	377.00		(377.00)	0.00	0.00
			RJE - 10	(377.00)		
6826-008-22	Physical Therapy Exp>Bonus Pay>Staff	463.00		(463.00)	0.00	0.00
			RJE - 10	(463.00)		
6826-010-00	Physical Therapy Exp>Wages-V,H,S	8,993.00		(8,993.00)	0.00	0.00
			RJE - 10	(8,993.00)		
6826-017-00	Physical Therapy Exp>Workers Comp	5,332.00			5,332.00	0.00
6826-019-12	Physical Therapy Exp>PR Taxes>Fica	7,165.00			7,165.00	0.00
6826-019-13	Physical Therapy Exp>PR Taxes>SUI	125.00			125.00	0.00
6826-019-14	Physical Therapy Exp>PR Taxes>FUI	5.00			5.00	0.00
6826-022-00	Physical Therapy Exp>Supplies	2,888.00			2,888.00	0.00
6826-024-00	Physical Therapy Exp>Contracted Service	10,929.00		(10,929.00)	0.00	0.00
			RJE - 11	(10,929.00)		
6827-001-22	Occup Therapy Exp>Wages>Staff	358,907.00		(182,280.00)	176,627.00	0.00
			RJE - 10	(182,280.00)		
6827-001-23	Occup Therapy Exp>Wages>Assistant	14,115.00		63,260.00	77,375.00	0.00
			RJE - 10	63,260.00		
6827-010-00	Occup Therapy Exp>Wages-V,H,S	4,909.00		(4,909.00)	0.00	0.00
			RJE - 10	(4,909.00)		
6827-017-00	Occup Therapy Exp>Workers Comp	3,712.00			3,712.00	0.00
6827-019-12	Occup Therapy Exp>PR Taxes>Fica	4,267.00			4,267.00	0.00
6827-019-13	Occup Therapy Exp>PR Taxes>SUI	68.00			68.00	0.00
6827-019-14	Occup Therapy Exp>PR Taxes>FUI	7.00			7.00	0.00
6827-024-00	Occup Therapy Exp>Contracted Service	2,880.00			2,880.00	0.00
6828-024-00	Inhalation Therapy Exp>Contracted Service	70,644.00			70,644.00	0.00
6829-022-00	PEN Exp>Supplies	654.00			654.00	0.00
6830-022-00	Wound Care Exp>Supplies	4,348.00			4,348.00	0.00
6831-022-00	Urological & Ostomy Exp>Supplies	228.00			228.00	0.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018	1st PP-FINAL 9/30/2017
6859-136-00	Other Ancillary Exp>Lab	88,859.00			88,859.00	0.00
6859-137-00	Other Ancillary Exp>Radiology	11,243.00			11,243.00	0.00
7714-001-20	Activity Exp>Wages>Director	83,034.00		(83,034.00)	0.00	0.00
			RJE - 10	(83,034.00)		
7714-001-23	Activity Exp>Wages>Assistant	22,497.00		84,143.00	106,640.00	0.00
			RJE - 10	84,143.00		
7714-002-23	Activity Exp>OT Wages>Assistant	114.00		(114.00)	0.00	0.00
			RJE - 10	(114.00)		
7714-010-00	Activity Exp>Wages-V,H,S	1,006.00		(1,006.00)	0.00	0.00
			RJE - 10	(1,006.00)		
7714-017-00	Activity Exp>Workers Comp	1,487.00			1,487.00	0.00
7714-019-12	Activity Exp>PR Taxes>Fica	1,807.00			1,807.00	0.00
7714-019-13	Activity Exp>PR Taxes>SUI	282.00			282.00	0.00
7714-022-00	Activity Exp>Supplies	1,226.00			1,226.00	0.00
7714-024-00	Activity Exp>Contracted Service	8,632.00			8,632.00	0.00
7741-001-20	Social Services Exp>Wages>Director	7,973.00		57,893.00	65,866.00	0.00
			RJE - 10	57,893.00		
7741-001-23	Social Services Exp>Wages>Assistant	10,875.00		46,225.00	57,100.00	0.00
			RJE - 10	46,225.00		
7741-001-54	Social Services Exp>Wages>Admissions	221,073.00		(173,882.00)	47,191.00	0.00
			RJE - 10	(173,882.00)		
7741-002-23	Social Services Exp>OT Wages>Assistant	84.00		(84.00)	0.00	0.00
			RJE - 10	(84.00)		
7741-010-00	Social Services Exp>Wages-V,H,S	406.00		(406.00)	0.00	0.00
			RJE - 10	(406.00)		
7741-017-00	Social Services Exp>Workers Comp	2,516.00			2,516.00	0.00
7741-019-12	Social Services Exp>PR Taxes>Fica	2,607.00			2,607.00	0.00
7741-019-13	Social Services Exp>PR Taxes>SUI	337.00			337.00	0.00
7741-019-14	Social Services Exp>PR Taxes>FUI	1.00			1.00	0.00
7741-022-00	Social Services Exp>Supplies	210.00			210.00	0.00
7749-024-00	Medical Records Exp>Contracted Service	459.00			459.00	0.00
7930-001-20	Dietary Exp>Wages>Director	468,818.00		(417,086.00)	51,732.00	0.00
			RJE - 10	(417,086.00)		
7930-001-23	Dietary Exp>Wages>Assistant	58,116.00		381,714.00	439,830.00	0.00
			RJE - 10	381,714.00		
7930-001-57	Dietary Exp>Wages>Cook	8,594.00		53,372.00	61,966.00	0.00
			RJE - 10	53,372.00		
7930-001-58	Dietary Exp>Wages>Dietician	12,919.00		5,889.00	18,808.00	0.00
			RJE - 10	5,889.00		
7930-002-23	Dietary Exp>OT Wages>Assistant	1,539.00		(1,539.00)	0.00	0.00
			RJE - 10	(1,539.00)		
7930-002-57	Dietary Exp>OT Wages>Cook	942.00		(942.00)	0.00	0.00
			RJE - 10	(942.00)		
7930-002-58	Dietary Exp>OT Wages>Dietician	92.00		(92.00)	0.00	0.00
			RJE - 10	(92.00)		
7930-008-23	Dietary Exp>Bonus Pay>Assistant	21,213.00		(21,213.00)	0.00	0.00
			RJE - 10	(21,213.00)		
7930-008-57	Dietary Exp>Bonus Pay>Cook	2,201.00		(2,201.00)	0.00	0.00
			RJE - 10	(2,201.00)		
7930-010-00	Dietary Exp>Wages-V,H,S	4,971.00		(4,971.00)	0.00	0.00
			RJE - 10	(4,971.00)		
7930-017-00	Dietary Exp>Workers Comp	6,826.00			6,826.00	0.00
7930-019-12	Dietary Exp>PR Taxes>Fica	9,164.00			9,164.00	0.00
7930-019-13	Dietary Exp>PR Taxes>SUI	1,803.00			1,803.00	0.00
7930-019-14	Dietary Exp>PR Taxes>FUI	43.00			43.00	0.00
7930-022-00	Dietary Exp>Supplies	25,447.00			25,447.00	0.00
7930-023-00	Dietary Exp>Repairs & Maint	830.00			830.00	0.00
7930-024-00	Dietary Exp>Contracted Service	87,993.00			87,993.00	0.00
7930-024-15	Dietary Exp>Contracted Service>Other	17,682.00			17,682.00	0.00
7930-024-58	Dietary Exp>Contracted Service>Dietician	7,763.00			7,763.00	0.00
7930-035-00	Dietary Exp>Supplements	7,460.00			7,460.00	0.00
7930-036-00	Dietary Exp>Food	355,844.00			355,844.00	0.00
7930-081-00	Dietary Exp>Equip-Rental	583.00			583.00	0.00
8010-001-20	Admin Exp>Wages>Director	188,493.00		(58,136.00)	130,357.00	0.00
			RJE - 10	(58,136.00)		
8010-001-23	Admin Exp>Wages>Assistant	319,359.00		(204,374.00)	114,985.00	0.00
			RJE - 10	(204,374.00)		
8010-001-47	Admin Exp>Wages>Human Resources	16,303.00		50,077.00	66,380.00	0.00
			RJE - 10	50,077.00		
8010-001-48	Admin Exp>Wages>Business Office	20,426.00		140,132.00	160,558.00	0.00
			RJE - 10	140,132.00		

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018	1st PP-FINAL 9/30/2017
8010-002-23	Admin Exp>OT Wages>Assistant	43.00		(43.00)	0.00	0.00
			RJE - 10	(43.00)		
8010-010-00	Admin Exp>Wages-V,H,S	3,838.00		(3,838.00)	0.00	0.00
			RJE - 10	(3,838.00)		
8010-017-00	Admin Exp>Workers Comp	6,313.00			6,313.00	0.00
8010-019-12	Admin Exp>PR Taxes>Fica	7,405.00			7,405.00	0.00
8010-019-13	Admin Exp>PR Taxes>SUI	364.00			364.00	0.00
8010-019-14	Admin Exp>PR Taxes>FUI	55.00			55.00	0.00
8010-022-00	Admin Exp>Supplies	18,166.00			18,166.00	0.00
8010-024-00	Admin Exp>Contracted Service	3,762.00			3,762.00	0.00
8010-024-15	Admin Exp>Contracted Service>Other	2,098.00			2,098.00	0.00
8010-024-89	Admin Exp>Contracted Service>Management	114,279.00		(6,913.00)	107,366.00	0.00
			RJE - 9	(6,913.00)		
8010-024-91	Admin Exp>Contracted Service>Payroll Services	38,900.00			38,900.00	0.00
8010-025-00	Admin Exp>Miscellaneous	63,512.00		7,007.00	70,519.00	0.00
			RJE - 10	(3,922.00)		
			RJE - 11	10,929.00		
8010-031-00	Admin Exp>Travel	434.00			434.00	0.00
8010-032-00	Admin Exp>Training & Educ	1,555.00			1,555.00	0.00
8010-034-00	Admin Exp>Dues & Subscriptions	7,941.00		(6,285.00)	1,656.00	0.00
			RJE - 6	(6,285.00)		
8010-057-00	Admin Exp>Professional Fees	67,566.00		(28,139.00)	39,427.00	0.00
			RJE - 7	(28,139.00)		
8010-058-00	Admin Exp>Cost Report Fees	8,000.00			8,000.00	0.00
8010-060-00	Admin Exp>Fines & Penalties	2,597.00			2,597.00	0.00
8010-061-00	Admin Exp>IT Fees	188.00			188.00	0.00
8010-063-00	Admin Exp>Legal Fees	237,738.00		20,816.00	258,554.00	0.00
			RJE - 7	20,816.00		
8010-064-00	Admin Exp>Accounting Fees	122,089.00		(30,000.00)	92,089.00	0.00
			RJE - 1	(30,000.00)		
8010-065-00	Admin Exp>Criminal Checks	2,011.00			2,011.00	0.00
8010-067-00	Admin Exp>Hiring	3,519.00			3,519.00	0.00
8010-068-00	Admin Exp>Ads & PR	4,677.00			4,677.00	0.00
8010-069-00	Admin Exp>Licenses	1,793.00			1,793.00	0.00
8010-074-00	Admin Exp>Postage	3,243.00			3,243.00	0.00
8010-076-00	Admin Exp>Bank Fees	13,006.00			13,006.00	0.00
8010-080-00	Admin Exp>Equip-Minor	4,551.00			4,551.00	0.00
8010-081-00	Admin Exp>Equip-Rental	29,663.00			29,663.00	0.00
8010-082-00	Admin Exp>Software Rental	64,098.00			64,098.00	0.00
8010-092-00	Admin Exp>HCA Dues	4,239.00		6,285.00	10,524.00	0.00
			RJE - 6	5,935.00		
			RJE - 8	350.00		
8250-001-20	Maintenance Exp>Wages>Director	100,131.00		(39,645.00)	60,486.00	0.00
			RJE - 10	(39,645.00)		
8250-001-23	Maintenance Exp>Wages>Assistant	8,383.00		38,308.00	46,691.00	0.00
			RJE - 10	38,308.00		
8250-001-60	Maintenance Exp>Wages>Security Desk	2,709.00		9,333.00	12,042.00	0.00
			RJE - 10	9,333.00		
8250-001-62	Maintenance Exp>Wages>Driver	659.00		145.00	804.00	0.00
			RJE - 10	145.00		
8250-002-23	Maintenance Exp>OT Wages>Assistant	235.00		(235.00)	0.00	0.00
			RJE - 10	(235.00)		
8250-010-00	Maintenance Exp>Wages-V,H,S	556.00		(556.00)	0.00	0.00
			RJE - 10	(556.00)		
8250-017-00	Maintenance Exp>Workers Comp	1,449.00			1,449.00	0.00
8250-019-12	Maintenance Exp>PR Taxes>Fica	1,590.00			1,590.00	0.00
8250-019-13	Maintenance Exp>PR Taxes>SUI	108.00			108.00	0.00
8250-022-00	Maintenance Exp>Supplies	17,441.00			17,441.00	0.00
8250-023-00	Maintenance Exp>Repairs & Maint	21,807.00			21,807.00	0.00
8250-024-00	Maintenance Exp>Contracted Service	45,664.00		(350.00)	45,314.00	0.00
			RJE - 8	(350.00)		
8250-040-00	Maintenance Exp>Sanitation & Incineration	37,668.00		740.00	38,408.00	0.00
			RJE - 4	740.00		
8250-041-00	Maintenance Exp>Extermination	2,349.00			2,349.00	0.00
8250-043-00	Maintenance Exp>Landscaping	26,563.00			26,563.00	0.00
8250-080-00	Maintenance Exp>Equip-Minor	348.00			348.00	0.00
8250-081-00	Maintenance Exp>Equip-Rental	8,329.00			8,329.00	0.00
8340-001-23	Housekeeping Exp>Wages>Assistant	327,677.00		1,634.00	329,311.00	0.00
			RJE - 10	1,634.00		
8340-002-23	Housekeeping Exp>OT Wages>Assistant	1,005.00		(1,005.00)	0.00	0.00
			RJE - 10	(1,005.00)		

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8340-008-23	Housekeeping Exp>Bonus Pay>Assistant	12,335.00		(12,335.00)	0.00	0.00
			RJE - 10	(12,335.00)		
8340-010-00	Housekeeping Exp>Wages-V,H,S	5,722.00		(5,722.00)	0.00	0.00
			RJE - 10	(5,722.00)		
8340-017-00	Housekeeping Exp>Workers Comp	3,352.00			3,352.00	0.00
8340-019-12	Housekeeping Exp>PR Taxes>Fica	4,452.00			4,452.00	0.00
8340-019-13	Housekeeping Exp>PR Taxes>SUI	229.00			229.00	0.00
8340-022-00	Housekeeping Exp>Supplies	33,607.00			33,607.00	0.00
8340-024-00	Housekeeping Exp>Contracted Service	3,818.00			3,818.00	0.00
8360-001-23	Laundry Exp>Wages>Assistant	97,233.00			130,892.00	0.00
			RJE - 10	33,659.00		
8360-002-23	Laundry Exp>OT Wages>Assistant	350.00		(350.00)	0.00	0.00
			RJE - 10	(350.00)		
8360-008-23	Laundry Exp>Bonus Pay>Assistant	6,059.00		(6,059.00)	0.00	0.00
			RJE - 10	(6,059.00)		
8360-010-00	Laundry Exp>Wages-V,H,S	2,948.00		(2,948.00)	0.00	0.00
			RJE - 10	(2,948.00)		
8360-017-00	Laundry Exp>Workers Comp	1,087.00			1,087.00	0.00
8360-019-12	Laundry Exp>PR Taxes>Fica	1,865.00			1,865.00	0.00
8360-022-00	Laundry Exp>Supplies	6,934.00			6,934.00	0.00
8360-024-00	Laundry Exp>Contracted Service	298.00			298.00	0.00
8360-038-00	Laundry Exp>Linens	1,616.00			1,616.00	0.00
8410-000-00	Bad Debt Exp	46,302.00			46,302.00	0.00
8510-062-00	Telephone & Utility Exp>Telephone	26,091.00			26,091.00	0.00
8510-083-00	Telephone & Utility Exp>Oil	2,977.00			2,977.00	0.00
8510-084-00	Telephone & Utility Exp>Gas	26,691.00			26,691.00	0.00
8510-085-00	Telephone & Utility Exp>Electric	198,022.00			198,022.00	0.00
8510-086-00	Telephone & Utility Exp>Water/Sewer	84,094.00			84,094.00	0.00
8510-087-00	Telephone & Utility Exp>Cable TV	13,808.00			13,808.00	0.00
8510-093-00	Telephone & Utility Exp>Cell Phone	6,442.00			6,442.00	0.00
8510-094-00	Telephone & Utility Exp>Internet	250.00			250.00	0.00
8770-010-00	Employee Benefits Exp>Wages-V,H,S	(13,864.00)			(13,864.00)	0.00
8770-015-00	Employee Benefits Exp>Employee Benefits	333,739.00		(327,574.00)	6,165.00	0.00
			RJE - 5	(327,574.00)		
8770-017-00	Employee Benefits Exp>Workers Comp	146,065.00			146,065.00	0.00
8770-018-00	Employee Benefits Exp>Union Dues	176,715.00			176,715.00	0.00
8770-019-12	Employee Benefits Exp>PR Taxes>Fica	482,805.00			482,805.00	0.00
8770-019-13	Employee Benefits Exp>PR Taxes>SUI	82,987.00			82,987.00	0.00
8770-019-14	Employee Benefits Exp>PR Taxes>FUI	72,665.00			72,665.00	0.00
8770-027-00	Employee Benefits Exp>Retirement Plan	43,970.00			46,988.00	0.00
			RJE - 5	3,018.00		
			RJE - 7	1,695.00		
			RJE - 7	1,323.00		
8770-732-00	Employee Benefits Exp>Disability Ins	17,908.00			17,908.00	0.00
8770-757-00	Employee Benefits Exp>Health Insurance	496,293.00			822,172.00	0.00
			RJE - 5	325,879.00		
			RJE - 5	325,879.00		
8770-757-15	Employee Benefits Exp>Health Insurance>Other	10,353.00			10,353.00	0.00
8776-110-00	Business Insurance Exp>Liability & Other	40,341.00			40,341.00	0.00
8776-112-00	Business Insurance Exp>Crime	(1,165.00)			(1,165.00)	0.00
8776-113-00	Business Insurance Exp>Surety Bond	(683.00)			(683.00)	0.00
8776-115-00	Business Insurance Exp>Property	93,707.00			93,707.00	0.00
8776-116-00	Business Insurance Exp>Auto	2,172.00			2,172.00	0.00
8911-024-97	Consulting Serv>Contracted Service>AGS	101,848.00			101,848.00	0.00
9176-118-00	Taxes Exp>Provider Tax	1,066,424.00			1,066,424.00	0.00
9176-119-00	Taxes Exp>Non-Property	283.00			283.00	0.00
9176-765-00	Taxes Exp>Franchise Tax	986.00			986.00	0.00
9176-766-00	Taxes Exp>RE Taxes	2,403.00			208,468.00	0.00
			RJE - 3	206,065.00		
9176-767-00	Taxes Exp>Personal Prop Taxes	38,686.00			38,686.00	0.00
9276-783-00	Operating Interest (Inc)/Exp>Working Capital	51,846.00			51,846.00	0.00
9376-000-00	Rent Exp	865,066.00			659,001.00	0.00
			RJE - 3	(206,065.00)		
			RJE - 3	(206,065.00)		
9576-603-00	Depreciation Exp>Leasehold Improvements	17,889.00			17,889.00	0.00
9576-604-00	Depreciation Exp>Equip-Fixed	9,904.00			9,904.00	0.00
9576-605-00	Depreciation Exp>Equip-Moveable	23,327.00			23,327.00	0.00
9776-265-00	Interest(Inc)/Exp>Income	(73.00)		(11.65)	(84.65)	0.00
			RJE - 2	(11.65)		
9776-565-00	Interest(Inc)/Exp>Expense	88,948.00			88,948.00	0.00
9999-000-00	Non-Operating (Inc)/Exp	(100,897.00)			(100,897.00)	0.00
Marcum 101	Chamber Dues	0.00			350.00	350.00
			RJE - 6	350.00		
Marcum 103	Real Estate Taxes Paid by Lessor	0.00			0.00	208,818.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
Marcum 104	Union Dues	0.00			0.00	4,715.00
Marcum 105	Xmas Party	0.00			0.00	646.00
Marcum 106	Contracted Office Manager	0.00			0.00	13,850.00
Marcum 107	Contracted CFO	0.00		36,000.00	36,000.00	36,560.00
			RJE - 1	30,000.00		
			RJE - 7	6,000.00		
Marcum 108	Collections	0.00			0.00	14,201.00
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		1,012,232.00		0.00	1,012,232.00	283,379.00

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 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
8010-001-20	Admin Exp>Wages>Director	188,493.00		(58,136.00)	130,357.00
			RJE - 10	(58,136.00)	
Subtotal [2] Administrators		188,493.00		(58,136.00)	130,357.00
Subgroup : [4]	Other Administrative Salaries				
6130-001-42	Nursing Admin>Wages>Central Supply	10,751.00		44,520.00	55,271.00
			RJE - 10	44,520.00	
8010-001-23	Admin Exp>Wages>Assistant	319,359.00		(204,374.00)	114,985.00
			RJE - 10	(204,374.00)	
8010-001-47	Admin Exp>Wages>Human Resources	16,303.00		50,077.00	66,380.00
			RJE - 10	50,077.00	
8010-001-48	Admin Exp>Wages>Business Office	20,426.00		140,132.00	160,558.00
			RJE - 10	140,132.00	
8010-002-23	Admin Exp>OT Wages>Assistant	43.00		(43.00)	0.00
			RJE - 10	(43.00)	
8010-010-00	Admin Exp>Wages-V,H,S	3,838.00		(3,838.00)	0.00
			RJE - 10	(3,838.00)	
8250-001-62	Maintenance Exp>Wages>Driver	659.00		145.00	804.00
			RJE - 10	145.00	
8770-010-00	Employee Benefits Exp>Wages-V,H,S	(13,864.00)		0.00	(13,864.00)
Subtotal [4] Other Administrative Salaries		357,515.00		26,619.00	384,134.00
Subgroup : [5C]	Dietary Workers				
7930-001-20	Dietary Exp>Wages>Director	468,818.00		(417,086.00)	51,732.00
			RJE - 10	(417,086.00)	
7930-001-23	Dietary Exp>Wages>Assistant	58,116.00		381,714.00	439,830.00
			RJE - 10	381,714.00	
7930-001-57	Dietary Exp>Wages>Cook	8,594.00		53,372.00	61,966.00
			RJE - 10	53,372.00	
7930-001-58	Dietary Exp>Wages>Dietician	12,919.00		5,889.00	18,808.00
			RJE - 10	5,889.00	
7930-002-23	Dietary Exp>OT Wages>Assistant	1,539.00		(1,539.00)	0.00
			RJE - 10	(1,539.00)	
7930-002-57	Dietary Exp>OT Wages>Cook	942.00		(942.00)	0.00
			RJE - 10	(942.00)	
7930-002-58	Dietary Exp>OT Wages>Dietician	92.00		(92.00)	0.00
			RJE - 10	(92.00)	
7930-008-23	Dietary Exp>Bonus Pay>Assistant	21,213.00		(21,213.00)	0.00
			RJE - 10	(21,213.00)	
7930-008-57	Dietary Exp>Bonus Pay>Cook	2,201.00		(2,201.00)	0.00
			RJE - 10	(2,201.00)	
7930-010-00	Dietary Exp>Wages-V,H,S	4,971.00		(4,971.00)	0.00
			RJE - 10	(4,971.00)	
Subtotal [5C] Dietary Workers		579,405.00		(7,069.00)	572,336.00
Subgroup : [6B]	Other Housekeeping Workers				
8340-001-23	Housekeeping Exp>Wages>Assistant	327,677.00		1,634.00	329,311.00
			RJE - 10	1,634.00	
8340-002-23	Housekeeping Exp>OT Wages>Assistant	1,005.00		(1,005.00)	0.00
			RJE - 10	(1,005.00)	
8340-008-23	Housekeeping Exp>Bonus Pay>Assistant	12,335.00		(12,335.00)	0.00
			RJE - 10	(12,335.00)	
8340-010-00	Housekeeping Exp>Wages-V,H,S	5,722.00		(5,722.00)	0.00
			RJE - 10	(5,722.00)	
Subtotal [6B] Other Housekeeping Workers		346,739.00		(17,428.00)	329,311.00
Subgroup : [7B]	Other Maintenance Workers				
8250-001-20	Maintenance Exp>Wages>Director	100,131.00		(39,645.00)	60,486.00
			RJE - 10	(39,645.00)	
8250-001-23	Maintenance Exp>Wages>Assistant	8,383.00		38,308.00	46,691.00
			RJE - 10	38,308.00	
8250-002-23	Maintenance Exp>OT Wages>Assistant	235.00		(235.00)	0.00
			RJE - 10	(235.00)	
8250-010-00	Maintenance Exp>Wages-V,H,S	556.00		(556.00)	0.00
			RJE - 10	(556.00)	
Subtotal [7B] Other Maintenance Workers		109,305.00		(2,128.00)	107,177.00
Subgroup : [8B]	Other Laundry Workers				
8360-001-23	Laundry Exp>Wages>Assistant	97,233.00		33,659.00	130,892.00

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 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
8360-002-23	Laundry Exp>OT Wages>Assistant	350.00	RJE - 10	33,659.00 (350.00)	0.00
8360-008-23	Laundry Exp>Bonus Pay>Assistant	6,059.00	RJE - 10	(350.00) (6,059.00)	0.00
8360-010-00	Laundry Exp>Wages-V,H,S	2,948.00	RJE - 10	(6,059.00) (2,948.00)	0.00
Subtotal [8B] Other Laundry Workers		106,590.00		24,302.00	130,892.00
Subgroup : [9] Barber and Beautician Services					
6115-054-00	Gen Nsg Exp>Barber & Beauty	9,546.00	RJE - 10	10,202.00 10,202.00	19,748.00
Subtotal [9] Barber and Beautician Services		9,546.00		10,202.00	19,748.00
Subgroup : [10] Protective Services					
8250-001-60	Maintenance Exp>Wages>Security Desk	2,709.00	RJE - 10	9,333.00 9,333.00	12,042.00
Subtotal [10] Protective Services		2,709.00		9,333.00	12,042.00
Subgroup : [12A] Director of Nurses/Assistant Director					
6130-001-20	Nursing Admin>Wages>Director	118,477.00	RJE - 10	(5,839.00) (5,839.00)	112,638.00
6130-001-21	Nursing Admin>Wages>Assistant Director	92,708.00	RJE - 10	(82,626.00) (82,626.00)	10,082.00
6130-010-00	Nursing Admin>Wages-V,H,S	444.00	RJE - 10	(444.00) (444.00)	0.00
Subtotal [12A] Director of Nurses/Assistant Director		211,629.00		(88,909.00)	122,720.00
Subgroup : [12B1] RNs - Direct Care					
6216-001-25	Cert Nsg Exp>Wages>RN	619,415.00	RJE - 10	307,116.00 307,116.00	926,531.00
6216-002-25	Cert Nsg Exp>OT Wages>RN	224.00	RJE - 10	(224.00) (224.00)	0.00
6216-008-25	Cert Nsg Exp>Bonus Pay>RN	27,547.00	RJE - 10	(27,547.00) (27,547.00)	0.00
6216-010-00	Cert Nsg Exp>Wages-V,H,S	71,022.00	RJE - 10	(71,022.00) (71,022.00)	0.00
Subtotal [12B1] RNs - Direct Care		718,208.00		208,323.00	926,531.00
Subgroup : [12B2] RNs - Administrative					
6116-001-25	InService Exp>Wages>RN	0.00	RJE - 10	108,921.00 108,921.00	108,921.00
6130-001-25	Nursing Admin>Wages>RN	265,563.00	RJE - 10	(265,563.00) (265,563.00)	0.00
6130-001-29	Nursing Admin>Wages>MDS / RNAC	17,453.00	RJE - 10	(17,453.00) (17,453.00)	0.00
6130-001-33	Nursing Admin>Wages>Nursing Secretary	8,601.00	RJE - 10	34,501.00 34,501.00	43,102.00
6130-002-33	Nursing Admin>OT Wages>Nursing Secretary	123.00	RJE - 10	(123.00) (123.00)	0.00
Subtotal [12B2] RNs - Administrative		291,740.00		(139,717.00)	152,023.00
Subgroup : [12C1] LPNs - Direct Care					
6216-001-26	Cert Nsg Exp>Wages>LPN	1,511,827.00	RJE - 10	165,770.00 165,770.00	1,677,597.00
6216-002-26	Cert Nsg Exp>OT Wages>LPN	5,611.00	RJE - 10	(5,611.00) (5,611.00)	0.00
6216-008-26	Cert Nsg Exp>Bonus Pay>LPN	84,507.00	RJE - 10	(84,507.00) (84,507.00)	0.00
Subtotal [12C1] LPNs - Direct Care		1,601,945.00		75,652.00	1,677,597.00
Subgroup : [12D] Aides and Attendants					
6216-001-27	Cert Nsg Exp>Wages>CNA	2,063,565.00	RJE - 10	155,824.00 155,824.00	2,219,389.00
6216-002-27	Cert Nsg Exp>OT Wages>CNA	5,859.00	RJE - 10	(5,859.00) (5,859.00)	0.00
6216-008-27	Cert Nsg Exp>Bonus Pay>CNA	115,529.00	RJE - 10	(115,529.00) (115,529.00)	0.00
Subtotal [12D] Aides and Attendants		2,184,953.00		34,436.00	2,219,389.00
Subgroup : [12E] Physical Therapists					
6826-001-20	Physical Therapy Exp>Wages>Director	20,100.00		123,591.00	143,691.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
6826-001-22	Physical Therapy Exp>Wages>Staff	383,377.00	RJE - 10	123,591.00 (615.00)	382,762.00
6826-001-24	Physical Therapy Exp>Wages>Aide	4,409.00	RJE - 10	(615.00) 21,261.00	25,670.00
6826-002-22	Physical Therapy Exp>OT Wages>Staff	377.00	RJE - 10	21,261.00 (377.00)	0.00
6826-008-22	Physical Therapy Exp>Bonus Pay>Staff	463.00	RJE - 10	(377.00) (463.00)	0.00
6826-010-00	Physical Therapy Exp>Wages-V,H,S	8,993.00	RJE - 10	(463.00) (8,993.00)	0.00
Subtotal [12E] Physical Therapists		417,719.00		134,404.00	552,123.00
Subgroup : [12F] Speech Therapists					
6825-001-22	Speech Therapy Exp>Wages>Staff	88,787.00		3,626.00	92,413.00
6825-010-00	Speech Therapy Exp>Wages-V,H,S	3,625.00	RJE - 10	3,626.00 (3,626.00)	(1.00)
Subtotal [12F] Speech Therapists		92,412.00		0.00	92,412.00
Subgroup : [12G] Occupational Therapists					
6827-001-22	Occup Therapy Exp>Wages>Staff	358,907.00		(182,280.00)	176,627.00
6827-001-23	Occup Therapy Exp>Wages>Assistant	14,115.00	RJE - 10	(182,280.00) 63,260.00	77,375.00
6827-010-00	Occup Therapy Exp>Wages-V,H,S	4,909.00	RJE - 10	63,260.00 (4,909.00)	0.00
Subtotal [12G] Occupational Therapists		377,931.00		(123,929.00)	254,002.00
Subgroup : [12H] Recreation Workers					
7714-001-20	Activity Exp>Wages>Director	83,034.00		(83,034.00)	0.00
7714-001-23	Activity Exp>Wages>Assistant	22,497.00	RJE - 10	(83,034.00) 84,143.00	106,640.00
7714-002-23	Activity Exp>OT Wages>Assistant	114.00	RJE - 10	84,143.00 (114.00)	0.00
7714-010-00	Activity Exp>Wages-V,H,S	1,006.00	RJE - 10	(114.00) (1,006.00)	0.00
Subtotal [12H] Recreation Workers		106,651.00		(11.00)	106,640.00
Subgroup : [12M] Social Workers/Case Management					
7741-001-20	Social Services Exp>Wages>Director	7,973.00		57,893.00	65,866.00
7741-001-23	Social Services Exp>Wages>Assistant	10,875.00	RJE - 10	57,893.00 46,225.00	57,100.00
7741-001-54	Social Services Exp>Wages>Admissions	221,073.00	RJE - 10	46,225.00 (173,882.00)	47,191.00
7741-002-23	Social Services Exp>OT Wages>Assistant	84.00	RJE - 10	(173,882.00) (84.00)	0.00
7741-010-00	Social Services Exp>Wages-V,H,S	406.00	RJE - 10	(84.00) (406.00)	0.00
Subtotal [12M] Social Workers/Case Management		240,411.00		(70,254.00)	170,157.00
Total [10-A] Salaries and Wages		7,943,901.00		15,690.00	7,959,591.00
Group : [13-B] Professional Fees					
Subgroup : [1] Dietitian					
7930-024-58	Dietary Exp>Contracted Service>Dietician	7,763.00		0.00	7,763.00
Subtotal [1] Dietitian		7,763.00		0.00	7,763.00
Subgroup : [2] Dentist					
6115-131-00	Gen Nsg Exp>Dental	10,080.00		0.00	10,080.00
Subtotal [2] Dentist		10,080.00		0.00	10,080.00
Subgroup : [3] Pharmacist					
6812-024-00	Pharmacy Exp>Contracted Service	1,869.00		0.00	1,869.00
6812-024-15	Pharmacy Exp>Contracted Service>Other	1,705.00		0.00	1,705.00
Subtotal [3] Pharmacist		3,574.00		0.00	3,574.00
Subgroup : [5A] PT - Resident Care					
6826-024-00	Physical Therapy Exp>Contracted Service	10,929.00		(10,929.00)	0.00
Subtotal [5A] PT - Resident Care		10,929.00	RJE - 11	(10,929.00)	0.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Subgroup : [8A] Medical Director					
6115-024-39	Gen Nsg Exp>Contracted Service>Medical Director	100.00		0.00	100.00
6115-046-00	Gen Nsg Exp>Med Director Fees	54,000.00		0.00	54,000.00
Subtotal [8A] Medical Director		54,100.00		0.00	54,100.00
Subgroup : [9A] ST - Resident Care					
6825-024-00	Speech Therapy Exp>Contracted Service	2,880.00		0.00	2,880.00
Subtotal [9A] ST - Resident Care		2,880.00		0.00	2,880.00
Subgroup : [10A] OT - Resident Care					
6827-024-00	Occup Therapy Exp>Contracted Service	2,880.00		0.00	2,880.00
Subtotal [10A] OT - Resident Care		2,880.00		0.00	2,880.00
Subgroup : [11A2] RN's - Administrative					
6115-024-00	Gen Nsg Exp>Contracted Service	14,740.00		(740.00)	14,000.00
6216-012-25	Cert Nsg Exp>Agency>RN	36,768.00	RJE - 4	(740.00)	36,768.00
Subtotal [11A2] RN's - Administrative		51,508.00		(740.00)	50,768.00
Subgroup : [11B1] LPN's - Direct Care					
6216-012-26	Cert Nsg Exp>Agency>LPN	2,336.00		0.00	2,336.00
Subtotal [11B1] LPN's - Direct Care		2,336.00		0.00	2,336.00
Subgroup : [11C] Aides					
6216-012-27	Cert Nsg Exp>Agency>CNA	1,466.00		0.00	1,466.00
Subtotal [11C] Aides		1,466.00		0.00	1,466.00
Total [13-B] Professional Fees		147,516.00		(11,669.00)	135,847.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
6130-017-00	Nursing Admin>Workers Comp	5,558.00		0.00	5,558.00
6216-017-00	Cert Nsg Exp>Workers Comp	43,726.00		0.00	43,726.00
6825-017-00	Speech Therapy Exp>Workers Comp	1,076.00		0.00	1,076.00
6826-017-00	Physical Therapy Exp>Workers Comp	5,332.00		0.00	5,332.00
6827-017-00	Occup Therapy Exp>Workers Comp	3,712.00		0.00	3,712.00
7714-017-00	Activity Exp>Workers Comp	1,487.00		0.00	1,487.00
7741-017-00	Social Services Exp>Workers Comp	2,516.00		0.00	2,516.00
7930-017-00	Dietary Exp>Workers Comp	6,826.00		0.00	6,826.00
8010-017-00	Admin Exp>Workers Comp	6,313.00		0.00	6,313.00
8250-017-00	Maintenance Exp>Workers Comp	1,449.00		0.00	1,449.00
8340-017-00	Housekeeping Exp>Workers Comp	3,352.00		0.00	3,352.00
8360-017-00	Laundry Exp>Workers Comp	1,087.00		0.00	1,087.00
8770-017-00	Employee Benefits Exp>Workers Comp	146,065.00		0.00	146,065.00
Subtotal [1A1] Workmen's Compensation		228,499.00		0.00	228,499.00
Subgroup : [1A2] Disability Insurance					
8770-732-00	Employee Benefits Exp>Disability Ins	17,908.00		0.00	17,908.00
Subtotal [1A2] Disability Insurance		17,908.00		0.00	17,908.00
Subgroup : [1A3] Unemployment Insurance					
6130-019-13	Nursing Admin>PR Taxes>SUI	455.00		0.00	455.00
6130-019-14	Nursing Admin>PR Taxes>FUI	18.00		0.00	18.00
6216-019-13	Cert Nsg Exp>PR Taxes>SUI	6,618.00		0.00	6,618.00
6216-019-14	Cert Nsg Exp>PR Taxes>FUI	272.00		0.00	272.00
6825-019-13	Speech Therapy Exp>PR Taxes>SUI	50.00		0.00	50.00
6825-019-14	Speech Therapy Exp>PR Taxes>FUI	9.00		0.00	9.00
6826-019-13	Physical Therapy Exp>PR Taxes>SUI	125.00		0.00	125.00
6826-019-14	Physical Therapy Exp>PR Taxes>FUI	5.00		0.00	5.00
6827-019-13	Occup Therapy Exp>PR Taxes>SUI	68.00		0.00	68.00
6827-019-14	Occup Therapy Exp>PR Taxes>FUI	7.00		0.00	7.00
7714-019-13	Activity Exp>PR Taxes>SUI	282.00		0.00	282.00
7741-019-13	Social Services Exp>PR Taxes>SUI	337.00		0.00	337.00
7741-019-14	Social Services Exp>PR Taxes>FUI	1.00		0.00	1.00
7930-019-13	Dietary Exp>PR Taxes>SUI	1,803.00		0.00	1,803.00
7930-019-14	Dietary Exp>PR Taxes>FUI	43.00		0.00	43.00
8010-019-13	Admin Exp>PR Taxes>SUI	364.00		0.00	364.00
8010-019-14	Admin Exp>PR Taxes>FUI	55.00		0.00	55.00
8250-019-13	Maintenance Exp>PR Taxes>SUI	108.00		0.00	108.00
8340-019-13	Housekeeping Exp>PR Taxes>SUI	229.00		0.00	229.00
8770-019-13	Employee Benefits Exp>PR Taxes>SUI	82,987.00		0.00	82,987.00
8770-019-14	Employee Benefits Exp>PR Taxes>FUI	72,665.00		0.00	72,665.00

Client: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2018</u>			<u>9/30/2018</u>
Subtotal [1A3] Unemployment Insurance		<u>166,501.00</u>		<u>0.00</u>	<u>166,501.00</u>
Subgroup : [1A4] Social Security (FICA)					
6130-019-12	Nursing Admin>PR Taxes>Fica	5,193.00		0.00	5,193.00
6216-019-12	Cert Nsg Exp>PR Taxes>Fica	66,130.00		0.00	66,130.00
6825-019-12	Speech Therapy Exp>PR Taxes>Fica	1,448.00		0.00	1,448.00
6826-019-12	Physical Therapy Exp>PR Taxes>Fica	7,165.00		0.00	7,165.00
6827-019-12	Occup Therapy Exp>PR Taxes>Fica	4,267.00		0.00	4,267.00
7714-019-12	Activity Exp>PR Taxes>Fica	1,807.00		0.00	1,807.00
7741-019-12	Social Services Exp>PR Taxes>Fica	2,607.00		0.00	2,607.00
7930-019-12	Dietary Exp>PR Taxes>Fica	9,164.00		0.00	9,164.00
8010-019-12	Admin Exp>PR Taxes>Fica	7,405.00		0.00	7,405.00
8250-019-12	Maintenance Exp>PR Taxes>Fica	1,590.00		0.00	1,590.00
8340-019-12	Housekeeping Exp>PR Taxes>Fica	4,452.00		0.00	4,452.00
8360-019-12	Laundry Exp>PR Taxes>Fica	1,865.00		0.00	1,865.00
8770-019-12	Employee Benefits Exp>PR Taxes>Fica	482,805.00		0.00	482,805.00
Subtotal [1A4] Social Security (FICA)		<u>595,898.00</u>		<u>0.00</u>	<u>595,898.00</u>
Subgroup : [1A5] Health Insurance					
8770-018-00	Employee Benefits Exp>Union Dues	176,715.00		0.00	176,715.00
8770-757-00	Employee Benefits Exp>Health Insurance	496,293.00		325,879.00	822,172.00
			RJE - 5	325,879.00	
8770-757-15	Employee Benefits Exp>Health Insurance>Other	10,353.00		0.00	10,353.00
Subtotal [1A5] Health Insurance		<u>683,361.00</u>		<u>325,879.00</u>	<u>1,009,240.00</u>
Subgroup : [1A7] Pensions					
8770-027-00	Employee Benefits Exp>Retirement Plan	43,970.00		3,018.00	46,988.00
			RJE - 5	1,695.00	
			RJE - 7	1,323.00	
Subtotal [1A7] Pensions		<u>43,970.00</u>		<u>3,018.00</u>	<u>46,988.00</u>
Subgroup : [1A8] Uniform Allowance					
6115-029-00	Gen Nsg Exp>Uniforms	11,875.00		0.00	11,875.00
Subtotal [1A8] Uniform Allowance		<u>11,875.00</u>		<u>0.00</u>	<u>11,875.00</u>
Subgroup : [1A9] Other					
8770-015-00	Employee Benefits Exp>Employee Benefits	333,739.00		(327,574.00)	6,165.00
			RJE - 5	(327,574.00)	
Subtotal [1A9] Other		<u>333,739.00</u>		<u>(327,574.00)</u>	<u>6,165.00</u>
Subgroup : [1C] Bad Debts					
8410-000-00	Bad Debt Exp	46,302.00		0.00	46,302.00
Subtotal [1C] Bad Debts		<u>46,302.00</u>		<u>0.00</u>	<u>46,302.00</u>
Subgroup : [1D] Accounting and Auditing					
8010-058-00	Admin Exp>Cost Report Fees	8,000.00		0.00	8,000.00
8010-064-00	Admin Exp>Accounting Fees	122,089.00		(30,000.00)	92,089.00
			RJE - 1	(30,000.00)	
Subtotal [1D] Accounting and Auditing		<u>130,089.00</u>		<u>(30,000.00)</u>	<u>100,089.00</u>
Subgroup : [1E] Legal					
8010-024-15	Admin Exp>Contracted Service>Other	2,098.00		0.00	2,098.00
8010-063-00	Admin Exp>Legal Fees	237,738.00		20,816.00	258,554.00
			RJE - 7	20,816.00	
Subtotal [1E] Legal		<u>239,836.00</u>		<u>20,816.00</u>	<u>260,652.00</u>
Subgroup : [1G] Office Supplies					
8010-022-00	Admin Exp>Supplies	18,166.00		0.00	18,166.00
8010-025-00	Admin Exp>Miscellaneous	63,512.00		7,007.00	70,519.00
			RJE - 10	(3,922.00)	
			RJE - 11	10,929.00	
Subtotal [1G] Office Supplies		<u>81,678.00</u>		<u>7,007.00</u>	<u>88,685.00</u>
Subgroup : [1H1] Telephone and Telegraph					
8510-062-00	Telephone & Utility Exp>Telephone	26,091.00		0.00	26,091.00
8510-094-00	Telephone & Utility Exp>Internet	250.00		0.00	250.00
Subtotal [1H1] Telephone and Telegraph		<u>26,341.00</u>		<u>0.00</u>	<u>26,341.00</u>
Subgroup : [1H2] Cellular Phones and Beepers					
8510-093-00	Telephone & Utility Exp>Cell Phone	6,442.00		0.00	6,442.00
Subtotal [1H2] Cellular Phones and Beepers		<u>6,442.00</u>		<u>0.00</u>	<u>6,442.00</u>

Client: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Subgroup : [1K1] Other Taxes - Income					
9176-119-00	Taxes Exp>Non-Property	283.00		0.00	283.00
9176-765-00	Taxes Exp>Franchise Tax	986.00		0.00	986.00
Subtotal [1K1] Other Taxes - Income		1,269.00		0.00	1,269.00
Subgroup : [1K3] Resident Day User Fee					
9176-118-00	Taxes Exp>Provider Tax	1,066,424.00		0.00	1,066,424.00
Subtotal [1K3] Resident Day User Fee		1,066,424.00		0.00	1,066,424.00
Total [15] Expenditures Other than Salaries		3,680,132.00		(854.00)	3,679,278.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [4] Employee Travel					
8010-031-00	Admin Exp>Travel	434.00		0.00	434.00
Subtotal [4] Employee Travel		434.00		0.00	434.00
Subgroup : [5] Education Expense					
6115-032-00	Gen Nsg Exp>Training & Educ	514.00		0.00	514.00
8010-032-00	Admin Exp>Training & Educ	1,555.00		0.00	1,555.00
Subtotal [5] Education Expense		2,069.00		0.00	2,069.00
Subgroup : [M1] Advertising Help Wanted					
8010-067-00	Admin Exp>Hiring	3,519.00		0.00	3,519.00
Subtotal [M1] Advertising Help Wanted		3,519.00		0.00	3,519.00
Subgroup : [M3] Advertising Other					
8010-068-00	Admin Exp>Ads & PR	4,677.00		0.00	4,677.00
Subtotal [M3] Advertising Other		4,677.00		0.00	4,677.00
Subgroup : [M5] Medical Records					
7749-024-00	Medical Records Exp>Contracted Service	459.00		0.00	459.00
Subtotal [M5] Medical Records		459.00		0.00	459.00
Subgroup : [M7] Postage					
8010-074-00	Admin Exp>Postage	3,243.00		0.00	3,243.00
Subtotal [M7] Postage		3,243.00		0.00	3,243.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
8010-092-00	Admin Exp>HCA Dues	4,239.00		6,285.00	10,524.00
			RJE - 6	5,935.00	
			RJE - 8	350.00	
Subtotal [M8] Dues and Membership Fees to Professional Associa		4,239.00		6,285.00	10,524.00
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 101	Chamber Dues	0.00		350.00	350.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00		350.00	350.00
Subgroup : [M9] Subscriptions					
8010-034-00	Admin Exp>Dues & Subscriptions	7,941.00		(6,285.00)	1,656.00
Subtotal [M9] Subscriptions		7,941.00		(6,285.00)	1,656.00
Subgroup : [M11] Services Provided by Contract					
8010-024-00	Admin Exp>Contracted Service	3,762.00		0.00	3,762.00
8010-024-91	Admin Exp>Contracted Service>Payroll Services	38,900.00		0.00	38,900.00
8010-057-00	Admin Exp>Professional Fees	67,566.00		(28,139.00)	39,427.00
			RJE - 7	(28,139.00)	
8010-082-00	Admin Exp>Software Rental	64,098.00		0.00	64,098.00
8911-024-97	Consulting Serv>Contracted Service>AGS	101,848.00		0.00	101,848.00
Marcum 107	Contracted CFO	0.00		36,000.00	36,000.00
			RJE - 1	30,000.00	
			RJE - 7	6,000.00	
Subtotal [M11] Services Provided by Contract		276,174.00		7,861.00	284,035.00
Subgroup : [M12] Administrative Management Services					
8010-024-89	Admin Exp>Contracted Service>Management	114,279.00		(6,913.00)	107,366.00
Subtotal [M12] Administrative Management Services		114,279.00		(6,913.00)	107,366.00
Subgroup : [M13] Other					
5900-000-16	Other Rev>Adjustments	48,522.00		0.00	48,522.00
6115-026-00	Gen Nsg Exp>Forms & Printing	247.00		0.00	247.00

Client: **Whitney Manor**
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 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
6115-082-00	Gen Nsg Exp>Software Rental	10,685.00		0.00	10,685.00
7741-022-00	Social Services Exp>Supplies	210.00		0.00	210.00
8010-060-00	Admin Exp>Fines & Penalties	2,597.00		0.00	2,597.00
8010-061-00	Admin Exp>IT Fees	188.00		0.00	188.00
8010-065-00	Admin Exp>Criminal Checks	2,011.00		0.00	2,011.00
8010-069-00	Admin Exp>Licenses	1,793.00		0.00	1,793.00
8010-076-00	Admin Exp>Bank Fees	13,006.00		0.00	13,006.00
8010-080-00	Admin Exp>Equip-Minor	4,551.00		0.00	4,551.00
8010-081-00	Admin Exp>Equip-Rental	29,663.00		0.00	29,663.00
Subtotal [M13] Other		113,473.00		0.00	113,473.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and C		530,507.00		1,298.00	531,805.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
7930-035-00	Dietary Exp>Supplements	7,460.00		0.00	7,460.00
7930-036-00	Dietary Exp>Food	355,844.00		0.00	355,844.00
Subtotal [2A1] Raw Food		363,304.00		0.00	363,304.00
Subgroup : [2A2] Non-Food Supplies					
7930-022-00	Dietary Exp>Supplies	25,447.00		0.00	25,447.00
7930-081-00	Dietary Exp>Equip-Rental	583.00		0.00	583.00
Subtotal [2A2] Non-Food Supplies		26,030.00		0.00	26,030.00
Subgroup : [2B] Purchased Services					
7930-024-00	Dietary Exp>Contracted Service	87,993.00		0.00	87,993.00
7930-024-15	Dietary Exp>Contracted Service>Other	17,682.00		0.00	17,682.00
Subtotal [2B] Purchased Services		105,675.00		0.00	105,675.00
Total [18] Dietary Basis for Allocation of Costs		495,009.00		0.00	495,009.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
8360-038-00	Laundry Exp>Linens	1,616.00		0.00	1,616.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		1,616.00		0.00	1,616.00
Subgroup : [3B] Purchased Services					
8360-024-00	Laundry Exp>Contracted Service	298.00		0.00	298.00
Subtotal [3B] Purchased Services		298.00		0.00	298.00
Subgroup : [3C] Other					
8360-022-00	Laundry Exp>Supplies	6,934.00		0.00	6,934.00
Subtotal [3C] Other		6,934.00		0.00	6,934.00
Total [19] Laundry-Basis for Allocation of Costs		8,848.00		0.00	8,848.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4B] Purchased Services					
8340-024-00	Housekeeping Exp>Contracted Service	3,818.00		0.00	3,818.00
Subtotal [4B] Purchased Services		3,818.00		0.00	3,818.00
Subgroup : [4C] Other					
8340-022-00	Housekeeping Exp>Supplies	33,607.00		0.00	33,607.00
Subtotal [4C] Other		33,607.00		0.00	33,607.00
Subgroup : [5A2] Purchased from					
6812-050-00	Pharmacy Exp>RX	20,119.00		0.00	20,119.00
6812-105-00	Pharmacy Exp>Medicare Part D Non-covered	1,447.00		0.00	1,447.00
6812-201-00	Pharmacy Exp>Medicare A	296,865.00		0.00	296,865.00
6812-201-16	Pharmacy Exp>Medicare A>Adjustments	(3,102.00)		0.00	(3,102.00)
6812-203-00	Pharmacy Exp>Private	8,251.00		0.00	8,251.00
6812-204-00	Pharmacy Exp>Medicaid	9,671.00		0.00	9,671.00
6812-205-00	Pharmacy Exp>Medicaid Pending	179.00		0.00	179.00
6812-208-00	Pharmacy Exp>Insurance	13,529.00		0.00	13,529.00
Subtotal [5A2] Purchased from		346,959.00		0.00	346,959.00
Subgroup : [5B] Medicine Cabinet Drugs					
6115-103-00	Gen Nsg Exp>House	50,486.00		0.00	50,486.00
6115-103-15	Gen Nsg Exp>House>Other	4,388.00		0.00	4,388.00
6115-103-17	Gen Nsg Exp>House>Add-on	3,179.00		0.00	3,179.00
Subtotal [5B] Medicine Cabinet Drugs		58,053.00		0.00	58,053.00
Subgroup : [5C] Medical and Therapeutic Supplies					
6115-022-00	Gen Nsg Exp>Supplies	304,725.00		0.00	304,725.00
6115-102-00	Gen Nsg Exp>Incontinence Supplies	15,104.00		0.00	15,104.00

Client: **Whitney Manor**
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 Trial Balance: **A.01 - TB-CCNH**
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2018</u>			<u>9/30/2018</u>
Subtotal [5C] Medical and Therapeutic Supplies		319,829.00		0.00	319,829.00
Subgroup : [5D] Ambulance/Limousine					
6115-279-00	Gen Nsg Exp>Transportation	4,256.00		0.00	4,256.00
6115-285-00	Gen Nsg Exp>Ambulance services	10,534.00		0.00	10,534.00
Subtotal [5D] Ambulance/Limousine		14,790.00		0.00	14,790.00
Subgroup : [5E2] Oxygen - Other					
6115-053-00	Gen Nsg Exp>Oxygen	647.00		0.00	647.00
Subtotal [5E2] Oxygen - Other		647.00		0.00	647.00
Subgroup : [5F] X-Rays and related radiological					
6859-137-00	Other Ancillary Exp>Radiology	11,243.00		0.00	11,243.00
Subtotal [5F] X-Rays and related radiological		11,243.00		0.00	11,243.00
Subgroup : [5H] Laboratory					
6859-136-00	Other Ancillary Exp>Lab	88,859.00		0.00	88,859.00
Subtotal [5H] Laboratory		88,859.00		0.00	88,859.00
Subgroup : [5I] Recreation					
7714-022-00	Activity Exp>Supplies	1,226.00		0.00	1,226.00
7714-024-00	Activity Exp>Contracted Service	8,632.00		0.00	8,632.00
8510-087-00	Telephone & Utility Exp>Cable TV	13,808.00		0.00	13,808.00
Subtotal [5I] Recreation		23,666.00		0.00	23,666.00
Subgroup : [5L] Other					
61010-00000	PURCHASE SERVICES-MGMT	0.00		6,913.00	6,913.00
			RJE - 9	6,913.00	
6115-080-00	Gen Nsg Exp>Equip-Minor	3,495.00		0.00	3,495.00
6115-081-00	Gen Nsg Exp>Equip-Rental	10,665.00		0.00	10,665.00
6813-050-00	IV Exp>RX	8,757.00		0.00	8,757.00
6826-022-00	Physical Therapy Exp>Supplies	2,888.00		0.00	2,888.00
6828-024-00	Inhalation Therapy Exp>Contracted Service	70,644.00		0.00	70,644.00
6829-022-00	PEN Exp>Supplies	654.00		0.00	654.00
6830-022-00	Wound Care Exp>Supplies	4,348.00		0.00	4,348.00
6831-022-00	Urological & Ostomy Exp>Supplies	228.00		0.00	228.00
Subtotal [5L] Other		101,679.00		6,913.00	108,592.00
Total [20] Housekeeping and Resident Care Basis for Allocation of		1,003,150.00		6,913.00	1,010,063.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
7930-023-00	Dietary Exp>Repairs & Maint	830.00		0.00	830.00
8250-022-00	Maintenance Exp>Supplies	17,441.00		0.00	17,441.00
8250-023-00	Maintenance Exp>Repairs & Maint	21,807.00		0.00	21,807.00
8250-080-00	Maintenance Exp>Equip-Minor	348.00		0.00	348.00
8250-081-00	Maintenance Exp>Equip-Rental	8,329.00		0.00	8,329.00
Subtotal [6A] Repairs and Maintenance		48,755.00		0.00	48,755.00
Subgroup : [6B] Heat					
8510-083-00	Telephone & Utility Exp>Oil	2,977.00		0.00	2,977.00
8510-084-00	Telephone & Utility Exp>Gas	26,691.00		0.00	26,691.00
Subtotal [6B] Heat		29,668.00		0.00	29,668.00
Subgroup : [6C] Light & Power					
8510-085-00	Telephone & Utility Exp>Electric	198,022.00		0.00	198,022.00
Subtotal [6C] Light & Power		198,022.00		0.00	198,022.00
Subgroup : [6D] Water					
8510-086-00	Telephone & Utility Exp>Water/Sewer	84,094.00		0.00	84,094.00
Subtotal [6D] Water		84,094.00		0.00	84,094.00
Subgroup : [6F] Other					
8250-024-00	Maintenance Exp>Contracted Service	45,664.00		(350.00)	45,314.00
			RJE - 8	(350.00)	
8250-040-00	Maintenance Exp>Sanitation & Incineration	37,668.00		740.00	38,408.00
			RJE - 4	740.00	
8250-041-00	Maintenance Exp>Extermination	2,349.00		0.00	2,349.00
8250-043-00	Maintenance Exp>Landscaping	26,563.00		0.00	26,563.00
Subtotal [6F] Other		112,244.00		390.00	112,634.00
Subgroup : [7B] Building & Building Improvements					
9576-603-00	Depreciation Exp>Leasehold Improvements	17,889.00		0.00	17,889.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
9576-604-00	Depreciation Exp>Equip-Fixed	9,904.00		0.00	9,904.00
Subtotal [7B] Building & Building Improvements		27,793.00		0.00	27,793.00
Subgroup : [7D] Movable Equipment					
9576-605-00	Depreciation Exp>Equip-Moveable	23,327.00		0.00	23,327.00
Subtotal [7D] Movable Equipment		23,327.00		0.00	23,327.00
Subgroup : [9] Rental Payments					
9376-000-00	Rent Exp	865,066.00		(206,065.00)	659,001.00
			RJE - 3	(206,065.00)	
Subtotal [9] Rental Payments		865,066.00		(206,065.00)	659,001.00
Subgroup : [10B] Real estate taxes paid by lessor					
9176-766-00	Taxes Exp>RE Taxes	2,403.00		206,065.00	208,468.00
			RJE - 3	206,065.00	
Subtotal [10B] Real estate taxes paid by lessor		2,403.00		206,065.00	208,468.00
Subgroup : [10C] Personal property taxes					
9176-767-00	Taxes Exp>Personal Prop Taxes	38,686.00		0.00	38,686.00
Subtotal [10C] Personal property taxes		38,686.00		0.00	38,686.00
Total [22] Maintenance and Property		1,430,058.00		390.00	1,430,448.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
9276-783-00	Operating Interest (Inc)/Exp>Working Capital	51,846.00		0.00	51,846.00
9776-565-00	Interest(Inc)/Exp>Expense	88,948.00		0.00	88,948.00
Subtotal [12D] Other Interest Expense		140,794.00		0.00	140,794.00
Subgroup : [14A] Insurance on Property					
8776-110-00	Business Insurance Exp>Liability & Other	40,341.00		0.00	40,341.00
8776-115-00	Business Insurance Exp>Property	93,707.00		0.00	93,707.00
Subtotal [14A] Insurance on Property		134,048.00		0.00	134,048.00
Subgroup : [14B] Insurance of Automobiles					
8776-116-00	Business Insurance Exp>Auto	2,172.00		0.00	2,172.00
Subtotal [14B] Insurance of Automobiles		2,172.00		0.00	2,172.00
Subgroup : [14C3] Other					
8776-112-00	Business Insurance Exp>Crime	(1,165.00)		0.00	(1,165.00)
8776-113-00	Business Insurance Exp>Surety Bond	(683.00)		0.00	(683.00)
Subtotal [14C3] Other		(1,848.00)		0.00	(1,848.00)
Total [27] Interest and Insurance		275,166.00		0.00	275,166.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
5001-204-01	R&B>Medicaid>Certified	(14,019,595.00)		0.00	(14,019,595.00)
5001-204-16	R&B>Medicaid>Adjustments	12,591.00		0.00	12,591.00
Subtotal [1A] Medicaid Residents (CT only)		(14,007,004.00)		0.00	(14,007,004.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
5001-204-03	R&B>Medicaid>C/A	6,203,396.00		0.00	6,203,396.00
Subtotal [1B] Medicaid room and board contractual allowance		6,203,396.00		0.00	6,203,396.00
Subgroup : [3A] Medicare Residents (All inclusive)					
5001-201-01	R&B>Medicare A>Certified	(2,188,175.00)		0.00	(2,188,175.00)
Subtotal [3A] Medicare Residents (All inclusive)		(2,188,175.00)		0.00	(2,188,175.00)
Subgroup : [3B] Medicare room and board contractual allowance					
5001-201-03	R&B>Medicare A>C/A	(971,296.00)		0.00	(971,296.00)
Subtotal [3B] Medicare room and board contractual allowance		(971,296.00)		0.00	(971,296.00)
Subgroup : [4A] Private-pay residents and other					
5001-203-01	R&B>Private>Certified	(1,475,750.00)		0.00	(1,475,750.00)
5001-203-03	R&B>Private>C/A	(568,901.00)		0.00	(568,901.00)
5001-208-01	R&B>Insurance>Certified	(1,333,040.00)		0.00	(1,333,040.00)
5001-208-03	R&B>Insurance>C/A	209,273.00		0.00	209,273.00
Subtotal [4A] Private-pay residents and other		(3,168,418.00)		0.00	(3,168,418.00)
Subgroup : [5A] Prescription Drugs - Medicare					
5012-201-00	Pharmacy Rev>Medicare A	(107,599.00)		0.00	(107,599.00)
Subtotal [5A] Prescription Drugs - Medicare		(107,599.00)		0.00	(107,599.00)

Client: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Subgroup : [5C] Prescription Drugs - Non-medicare					
5012-204-00	Pharmacy Rev>Medicaid	(1,583.00)		0.00	(1,583.00)
5012-208-00	Pharmacy Rev>Insurance	(67,326.00)		0.00	(67,326.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(68,909.00)		0.00	(68,909.00)
Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance					
5026-202-03	Physical Therapy Rev>Medicare B>C/A	11.00		0.00	11.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		11.00		0.00	11.00
Subgroup : [7C] Physical Therapy - Non-medicare					
5026-203-00	Physical Therapy Rev>Private	(165,006.00)		0.00	(165,006.00)
5026-204-00	Physical Therapy Rev>Medicaid	(13,636.00)		0.00	(13,636.00)
5026-208-00	Physical Therapy Rev>Insurance	(349,932.00)		0.00	(349,932.00)
Subtotal [7C] Physical Therapy - Non-medicare		(528,574.00)		0.00	(528,574.00)
Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance					
5026-203-03	Physical Therapy Rev>Private>C/A	1,762,432.00		0.00	1,762,432.00
5026-204-03	Physical Therapy Rev>Medicaid>C/A	1,583.00		0.00	1,583.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowa		1,764,015.00		0.00	1,764,015.00
Subgroup : [8A] Speech Therapy - Medicare					
5025-201-00	Speech Therapy Rev>Medicare A	(98,840.00)		0.00	(98,840.00)
5025-202-00	Speech Therapy Rev>Medicare B	(18,612.00)		0.00	(18,612.00)
Subtotal [8A] Speech Therapy - Medicare		(117,452.00)		0.00	(117,452.00)
Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance					
5025-202-03	Speech Therapy Rev>Medicare B>C/A	40.00		0.00	40.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		40.00		0.00	40.00
Subgroup : [8C] Speech Therapy - Non-medicare					
5025-203-00	Speech Therapy Rev>Private	(800.00)		0.00	(800.00)
5025-208-00	Speech Therapy Rev>Insurance	(43,640.00)		0.00	(43,640.00)
Subtotal [8C] Speech Therapy - Non-medicare		(44,440.00)		0.00	(44,440.00)
Subgroup : [9A] Occupational Therapy - Medicare					
5027-201-00	Occup Therapy Rev>Medicare A	(545,789.00)		0.00	(545,789.00)
5027-202-00	Occup Therapy Rev>Medicare B	(107,510.00)		0.00	(107,510.00)
Subtotal [9A] Occupational Therapy - Medicare		(653,299.00)		0.00	(653,299.00)
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance					
5027-202-03	Occup Therapy Rev>Medicare B>C/A	130.00		0.00	130.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowa		130.00		0.00	130.00
Subgroup : [9C] Occupational Therapy - Non-medicare					
5027-203-00	Occup Therapy Rev>Private	(3,731.00)		0.00	(3,731.00)
5027-204-00	Occup Therapy Rev>Medicaid	(10,453.00)		0.00	(10,453.00)
5027-208-00	Occup Therapy Rev>Insurance	(313,004.00)		0.00	(313,004.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(327,188.00)		0.00	(327,188.00)
Subgroup : [10A] Other - Medicare					
5028-201-00	Inhal Therapy Rev>Medicare A	(550,811.00)		0.00	(550,811.00)
5057-201-00	Radiology Rev>Medicare A	(1,799.00)		0.00	(1,799.00)
5058-201-00	Lab Rev>Medicare A	(6,584.00)		0.00	(6,584.00)
5900-456-00	Other Rev>Write-offs-Sequester	10,146.00		0.00	10,146.00
Subtotal [10A] Other - Medicare		(549,048.00)		0.00	(549,048.00)
Subgroup : [10B] Other - Non-medicare					
5020-000-03	Therapy Rev>C/A	391,006.00		0.00	391,006.00
5057-208-00	Radiology Rev>Insurance	(1,314.00)		0.00	(1,314.00)
5058-204-00	Lab Rev>Medicaid	(69.00)		0.00	(69.00)
5058-208-00	Lab Rev>Insurance	(2,230.00)		0.00	(2,230.00)
Subtotal [10B] Other - Non-medicare		387,393.00		0.00	387,393.00
Subgroup : [14] Rental of Televisions and Cable Services					
5900-087-00	Other Rev>Cable TV	(122.00)		0.00	(122.00)
Subtotal [14] Rental of Televisions and Cable Services		(122.00)		0.00	(122.00)
Subgroup : [15] Interest Income					
9776-265-00	Interest(Inc)/Exp>Income	(73.00)		(11.65)	(84.65)
Subtotal [15] Interest Income		(73.00)	RJE - 2	(11.65)	(84.65)

Client: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Subgroup : [17]	Barber, Coffee, Beauty & Gift Shops				
5900-054-00	Other Rev>Barber & Beauty	(546.00)		(11,926.00)	(12,472.00)
			RJE - 2	(158.00)	
			RJE - 10	(11,768.00)	
Subtotal [17]	Barber, Coffee, Beauty & Gift Shops	(546.00)		(11,926.00)	(12,472.00)
Subgroup : [18]	Other Revenue				
5900-025-00	Other Rev>Miscellaneous	(24,000.00)		169.65	(23,830.35)
			RJE - 2	169.65	
9999-000-00	Non-Operating (Inc)/Exp	(100,897.00)		0.00	(100,897.00)
Subtotal [18]	Other Revenue	(124,897.00)		169.65	(124,727.35)
Total [30]	Statement of Revenue	(14,502,055.00)		(11,768.00)	(14,513,823.00)

Group : [31]	Balance Sheet Accounts	ADJ	JE Ref #	RJE	FINAL
Subgroup : None					
1000-403-00	Cash>Operating	(10,190.00)		0.00	(10,190.00)
1000-403-15	Cash>Operating>Other	(9,430.00)		0.00	(9,430.00)
1000-404-00	Cash>PR	339.00		0.00	339.00
1000-421-00	Cash>Resident Funds	6.00		0.00	6.00
1000-421-15	Cash>Resident Funds>Other	8.00		0.00	8.00
1005-421-00	Restricted Cash>Resident Funds	22,561.00		0.00	22,561.00
1005-421-15	Restricted Cash>Resident Funds>Other	74.00		0.00	74.00
1010-201-00	Accounts Receivable>Medicare A	309,023.00		0.00	309,023.00
1010-203-00	Accounts Receivable>Private	2,464,443.00		0.00	2,464,443.00
1010-204-00	Accounts Receivable>Medicaid	961,223.00		0.00	961,223.00
1010-208-00	Accounts Receivable>Insurance	167,183.00		0.00	167,183.00
1010-409-00	Accounts Receivable>Clearing	198,430.00		0.00	198,430.00
1010-439-00	Accounts Receivable>Resident Refunds	23,269.00		0.00	23,269.00
1010-450-00	Accounts Receivable>Allow for Doubtful Accts	(383,643.00)		0.00	(383,643.00)
1011-201-00	AR Related Receivables>Medicare A	226,326.00		0.00	226,326.00
1011-409-00	AR Related Receivables>Clearing	2,794.00		0.00	2,794.00
1030-208-00	Prepaid Expenses>Insurance	36,873.00		0.00	36,873.00
1030-767-00	Prepaid Expenses>Personal Prop Taxes	(9,328.00)		0.00	(9,328.00)
1050-603-00	Fixed Assets>Leasehold Improvements	266,387.00		0.00	266,387.00
1050-604-00	Fixed Assets>Equip-Fixed	146,260.00		0.00	146,260.00
1050-605-00	Fixed Assets>Equip-Moveable	169,696.00		0.00	169,696.00
1051-603-00	Accum Depn>Leasehold Improvements	(45,566.00)		0.00	(45,566.00)
1051-604-00	Accum Depn>Equip-Fixed	(23,598.00)		0.00	(23,598.00)
1051-605-00	Accum Depn>Equip-Moveable	(69,003.00)		0.00	(69,003.00)
1080-672-00	Other Assets>Lease Security Deposits	4,260.00		0.00	4,260.00
2005-000-00	Accounts Payable	(3,230,955.00)		0.00	(3,230,955.00)
2010-421-00	Other Current Payables>Resident Funds	(22,561.00)		0.00	(22,561.00)
2010-575-00	Other Current Payables>Due to/from Prior Owner	(30,000.00)		0.00	(30,000.00)
2011-456-00	AR Related Payables>Write-offs-Sequester	(10,146.00)		0.00	(10,146.00)
2020-001-00	Accrued Wages & Related>Wages	(180,902.00)		0.00	(180,902.00)
2020-742-00	Accrued Wages & Related>Retirement WH	9,149.00		0.00	9,149.00
2020-744-00	Accrued Wages & Related>Union Dues W/H	52.00		0.00	52.00
2020-745-00	Accrued Wages & Related>Garnishments W/H	1,106.00		0.00	1,106.00
2020-749-00	Accrued Wages & Related>Optional Benefit W/H	(1,554.00)		0.00	(1,554.00)
2020-755-00	Accrued Wages & Related>Unclaimed PR Checks	6,317.00		0.00	6,317.00
2020-756-00	Accrued Wages & Related>Benefit Time	(144,578.00)		0.00	(144,578.00)
2025-000-00	Other Accrued	(75,838.00)		0.00	(75,838.00)
2025-118-00	Other Accrued>Provider Tax	(706,547.00)		0.00	(706,547.00)
2025-208-00	Other Accrued>Insurance	(27,258.00)		0.00	(27,258.00)
2030-783-00	Current Debt>Working Capital	(1,467,431.00)		0.00	(1,467,431.00)
2035-620-00	Long Term Debt>Capital Lease-Equip	(146,826.00)		0.00	(146,826.00)
2040-000-90	Due To/(From)>Realty	536,907.00		0.00	536,907.00
2040-940-00	Due To/(From)>Related Parties	(863,979.00)		0.00	(863,979.00)
3015-997-00	Members' Equity>Retained Earnings	894,415.00		0.00	894,415.00
Subtotal : None		(1,012,232.00)		0.00	(1,012,232.00)
Total [31]	Balance Sheet Accounts	(1,012,232.00)		0.00	(1,012,232.00)

Sum of Account Groups	1,012,232.00	0.00	1,012,232.00
Net (Income) Loss	1,012,232.00	0.00	1,012,232.00

Client: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	I/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		E.01		
Reclass contracted CFO to Administrative and General				
Marcum 107	Contracted CFO		30,000.00	
8010-064-00	Admin Exp>Accounting Fees			30,000.00
Total			30,000.00	30,000.00
Reclassifying Journal Entries JE # 2		F.02		
Reclass barber revenue and interest income to correct cost report line.				
5900-025-00	Other Rev>Miscellaneous		169.65	
5900-054-00	Other Rev>Barber & Beauty			158.00
9776-265-00	Interest(Inc)/Exp>Income			11.65
Total			169.65	169.65
Reclassifying Journal Entries JE # 3		K.02		
Reclass Real Estate Taxes out of Rent				
9176-766-00	Taxes Exp>RE Taxes		206,065.00	
9376-000-00	Rent Exp			206,065.00
Total			206,065.00	206,065.00
Reclassifying Journal Entries JE # 4		E.05		
Reclass medical waste disposal to R&M				
8250-040-00	Maintenance Exp>Sanitation & Incineration		740.00	
6115-024-00	Gen Nsg Exp>Contracted Service			740.00
Total			740.00	740.00
Reclassifying Journal Entries JE # 5		E.06		
Reclass fringes to correct line				
8770-027-00	Employee Benefits Exp>Retirement Plan		1,695.00	
8770-757-00	Employee Benefits Exp>Health Insurance		325,879.00	
8770-015-00	Employee Benefits Exp>Employee Benefits			327,574.00
Total			327,574.00	327,574.00
Reclassifying Journal Entries JE # 6		E.06		
Reclass dues to correct cost report lines.				
8010-092-00	Admin Exp>HCA Dues		5,935.00	
Marcum 101	Chamber Dues		350.00	
8010-034-00	Admin Exp>Dues & Subscriptions			6,285.00
Total			6,285.00	6,285.00
Reclassifying Journal Entries JE # 7		E.06		

Client: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

<u>Account</u>	<u>Description</u>	<u>I/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Reclass professional fees to correct lines				
8010-063-00	Admin Exp>Legal Fees		20,816.00	
8770-027-00	Employee Benefits Exp>Retirement Plan		1,323.00	
Marcum 107	Contracted CFO		6,000.00	
8010-057-00	Admin Exp>Professional Fees			28,139.00
Total			28,139.00	28,139.00
Reclassifying Journal Entries JE # 8			E.06	
Reclass dues out of maintenance				
8010-092-00	Admin Exp>HCA Dues		350.00	
8250-024-00	Maintenance Exp>Contracted Service			350.00
Total			350.00	350.00
Reclassifying Journal Entries JE # 9			G.01b	
Reclass therapy management to resident care				
61010-00000	PURCHASE SERVICES-MGMT		6,913.00	
8010-024-89	Admin Exp>Contracted Service>Management			6,913.00
Total			6,913.00	6,913.00
Reclassifying Journal Entries JE # 10			I.01	
To post PBC salary journal entry				
6115-054-00	Gen Nsg Exp>Barber & Beauty		10,202.00	
6116-001-25	InService Exp>Wages>RN		108,921.00	
6130-001-33	Nursing Admin>Wages>Nursing Secretary		34,501.00	
6130-001-42	Nursing Admin>Wages>Central Supply		44,520.00	
6216-001-25	Cert Nsg Exp>Wages>RN		307,116.00	
6216-001-26	Cert Nsg Exp>Wages>LPN		165,770.00	
6216-001-27	Cert Nsg Exp>Wages>CNA		155,824.00	
6825-001-22	Speech Therapy Exp>Wages>Staff		3,626.00	
6826-001-20	Physical Therapy Exp>Wages>Director		123,591.00	
6826-001-24	Physical Therapy Exp>Wages>Aide		21,261.00	
6827-001-23	Occup Therapy Exp>Wages>Assistant		63,260.00	
7714-001-23	Activity Exp>Wages>Assistant		84,143.00	
7741-001-20	Social Services Exp>Wages>Director		57,893.00	
7741-001-23	Social Services Exp>Wages>Assistant		46,225.00	
7930-001-23	Dietary Exp>Wages>Assistant		381,714.00	
7930-001-57	Dietary Exp>Wages>Cook		53,372.00	
7930-001-58	Dietary Exp>Wages>Dietician		5,889.00	
8010-001-47	Admin Exp>Wages>Human Resources		50,077.00	
8010-001-48	Admin Exp>Wages>Business Office		140,132.00	
8250-001-23	Maintenance Exp>Wages>Assistant		38,308.00	
8250-001-60	Maintenance Exp>Wages>Security Desk		9,333.00	

Client: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	I/P Ref	Debit	Credit
8250-001-62	Maintenance Exp>Wages>Driver		145.00	
8340-001-23	Housekeeping Exp>Wages>Assistant		1,634.00	
8360-001-23	Laundry Exp>Wages>Assistant		33,659.00	
5900-054-00	Other Rev>Barber & Beauty			11,768.00
6130-001-20	Nursing Admin>Wages>Director			5,839.00
6130-001-21	Nursing Admin>Wages>Assistant Director			82,626.00
6130-001-25	Nursing Admin>Wages>RN			265,563.00
6130-001-29	Nursing Admin>Wages>MDS / RNAC			17,453.00
6130-002-33	Nursing Admin>OT Wages>Nursing Secretary			123.00
6130-010-00	Nursing Admin>Wages-V,H,S			444.00
6216-002-25	Cert Nsg Exp>OT Wages>RN			224.00
6216-002-26	Cert Nsg Exp>OT Wages>LPN			5,611.00
6216-002-27	Cert Nsg Exp>OT Wages>CNA			5,859.00
6216-008-25	Cert Nsg Exp>Bonus Pay>RN			27,547.00
6216-008-26	Cert Nsg Exp>Bonus Pay>LPN			84,507.00
6216-008-27	Cert Nsg Exp>Bonus Pay>CNA			115,529.00
6216-010-00	Cert Nsg Exp>Wages-V,H,S			71,022.00
6825-010-00	Speech Therapy Exp>Wages-V,H,S			3,626.00
6826-001-22	Physical Therapy Exp>Wages>Staff			615.00
6826-002-22	Physical Therapy Exp>OT Wages>Staff			377.00
6826-008-22	Physical Therapy Exp>Bonus Pay>Staff			463.00
6826-010-00	Physical Therapy Exp>Wages-V,H,S			8,993.00
6827-001-22	Occup Therapy Exp>Wages>Staff			182,280.00
6827-010-00	Occup Therapy Exp>Wages-V,H,S			4,909.00
7714-001-20	Activity Exp>Wages>Director			83,034.00
7714-002-23	Activity Exp>OT Wages>Assistant			114.00
7714-010-00	Activity Exp>Wages-V,H,S			1,006.00
7741-001-54	Social Services Exp>Wages>Admissions			173,882.00
7741-002-23	Social Services Exp>OT Wages>Assistant			84.00
7741-010-00	Social Services Exp>Wages-V,H,S			406.00
7930-001-20	Dietary Exp>Wages>Director			417,086.00
7930-002-23	Dietary Exp>OT Wages>Assistant			1,539.00
7930-002-57	Dietary Exp>OT Wages>Cook			942.00
7930-002-58	Dietary Exp>OT Wages>Dietician			92.00
7930-008-23	Dietary Exp>Bonus Pay>Assistant			21,213.00
7930-008-57	Dietary Exp>Bonus Pay>Cook			2,201.00
7930-010-00	Dietary Exp>Wages-V,H,S			4,971.00
8010-001-20	Admin Exp>Wages>Director			58,136.00
8010-001-23	Admin Exp>Wages>Assistant			204,374.00
8010-002-23	Admin Exp>OT Wages>Assistant			43.00
8010-010-00	Admin Exp>Wages-V,H,S			3,838.00
8010-025-00	Admin Exp>Miscellaneous			3,922.00
8250-001-20	Maintenance Exp>Wages>Director			39,645.00
8250-002-23	Maintenance Exp>OT Wages>Assistant			235.00
8250-010-00	Maintenance Exp>Wages-V,H,S			556.00
8340-002-23	Housekeeping Exp>OT Wages>Assistant			1,005.00
8340-008-23	Housekeeping Exp>Bonus Pay>Assistant			12,335.00

Client: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2018**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	//P Ref	Debit	Credit
8340-010-00	Housekeeping Exp>Wages-V,H,S			5,722.00
8360-002-23	Laundry Exp>OT Wages>Assistant			350.00
8360-008-23	Laundry Exp>Bonus Pay>Assistant			6,059.00
8360-010-00	Laundry Exp>Wages-V,H,S			2,948.00
Total			<u>1,941,116.00</u>	<u>1,941,116.00</u>
Reclassifying Journal Entries JE # 11			N.01a	
Post reclass per Client				
8010-025-00	Admin Exp>Miscellaneous		10,929.00	
6826-024-00	Physical Therapy Exp>Contracted Service			10,929.00
Total			<u>10,929.00</u>	<u>10,929.00</u>



Provider Name: Whitney Manor
Provider Number: 2411
Period Ended: 9/30/18

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: