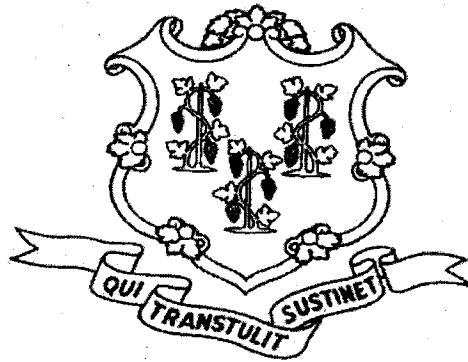


# State of Connecticut



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

Name of Facility (as licensed) CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 1157 Enfield Street, Enfield, CT 06082	
Type of Facility Chronic and Convalescent                      Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH)    (RHNS)	
Report for Year Beginning 10/1/2015	Report for Year Ending 10/4/2016

License Numbers:	CCNH 2395	RHNS	(Specify)	Medicare Provider 07-5195
------------------	--------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 000009597	RHNS	ICF-IID
----------------------------	-------------------	------	---------

**For Department Use Only**

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

# Table of Contents

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

**General Information**

Name of Facility (as licensed) CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion H	License No. 2395	Report for Year Ended 10/4/2016	Page 1	of 37
---	---------------------	------------------------------------	-----------	----------

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

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2015 and ending October 4, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Robert W. Whitten			Printed Name (Owner) Alan Silverman		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Rehabilitation Center		Period Covered:	From 10/1/2015	To 10/4/2016
Address of Facility 1157 Enfield Street, Enfield, CT 06082				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/3/2017	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 860-745-1641	Report for Year Ended 10/4/2016	Page 2	of 37
---------------------------------------	------------------------------------	-----------	----------

Name of Facility (as shown on license) CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health &	Address (No. & Street, City, State, Zip) 1157 Enfield Street, Enfield, CT 06082
--	--

License Numbers:	CCNH 2395	RHNS (Specify)	Medicare Provider No. 07-5195
------------------	--------------	-------------------	----------------------------------

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

Type of Ownership (Check appropriate box)			
<input type="checkbox"/> Proprietorship	<input type="checkbox"/> LLC	<input type="checkbox"/> Partnership	<input type="checkbox"/> Profit Corp.
<input checked="" 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.
---	---------------------------	-------------------------------------	--------------------------

DSS approved the filing period of 10/1/2015 - 10/4/2016 due to a change of ownership.

**Administrator**

Name of Administrator Robert W. Whitten	Nursing Home Administrator's License No.:	001902
--	---	--------

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

Name	License No.:
N/A	





### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilio	2395	10/4/2016	3B	37

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

Owner(s) of Facility

N/A





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

Name of Facility CH - Parkway Pavilion, LLC d/b/a Parkway Pa	License No. 2395	Report for Year Ended 10/4/2016	Page 5	of 37
---	---------------------	------------------------------------	-----------	----------

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

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

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

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

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

N/A

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

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



**General Information and Questionnaire  
Accounting Basis**

Name of Facility CH - Parkway Pavilion, LLC d/b/a	License No. 2395	Report for Year Ended 10/4/2016	Page 7	of 37
--	---------------------	------------------------------------	-----------	----------

The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Moore, Stephens & Lovelace P.A.	311 Park Place Boulevard, Suite 100, Clearwater, FL 33759
2 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
3	
4	

Services Provided by This Firm (*describe fully*)

1 Financial Audit & Health Care Consulting (Disallowed Costs of \$10,091 on Pg. 28)	\$ 11,664
2 Review of wage enhancement reimbursement rates	\$ 773
3	\$
4	\$
	Charge for Services Provided
	\$ 12,437

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 Spector, Gadon & Rosen PC	215-241-8888
2 DLA Piper LLC	215-656-3300
3 Doran Derwent, PLLC	616-451-8690
4 Faegre Baker Daniels LLP	317-237-0300
5 See Attachment Pg. 7a	See Attachment Pg. 7a

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

- 1 1635 Market Street, 7th Fl, Philadelphia, PA 19103  
 2 One Liberty Place, 1650 Market St., Ste 4900, Philadelphia, PA 19103  
 3 5960 Tahoe Dr, SE, Suite 101, Grand Rapids, MI 49546  
 4 300 N. Meridian Street, Ste 2700, Indianapolis, IN 46204  
 5 See Attachment Pg. 7a

Services Provided by This Firm (*describe fully*)

1 Various Resident Matters	\$ 769
2 Chestnut Acquisition (Disallowed on Pg. 28)	\$ 3,068
3 Chestnut Acquisition (Disallowed on Pg. 28)	\$ 9,847
4 Chestnut Acquisition (Disallowed on Pg. 28)	\$ 7,447
5 See Attachment Pg. 7a (Disallowed \$975 on Pg. 28)	\$ 1,010
	Charge for Services Provided
	\$ 22,141

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

- Yes     No    Page 15, Line 1e

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

Name of Facility Parkway Pavilion Health & Rehabilitation Center	License No.	Report for Year Ended 10/4/2016	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Town Enfield- Probate Court	860-253-6305		
2	Shawn Harrison Associated	813-337-6683		
3	Capital Source			
4	Siegel, O'Connor, O'Donnell & Beck, P.C.	860-727-8900		
5				
6				
7				
8				
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1	820 Enfield Street, Enfield, CT 06082			
2	1010 N. Florida Ave., Tampa, FL 33602			
3				
4	150 Trumbull St # 5, Hartford, CT 06103			
5				
6				
7				
8				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Conservatorship (Disallowed on Pg. 28)	\$	450	
2	Collections (Disallowed on Pg. 28)	\$	283	
3	Line of Credit (Disallowed on Pg. 28)	\$	242	
4	General Matters	\$	35	
5		\$		
6		\$		
7		\$		
8		\$		
			Charge for Services Provided	
			\$	1,010

**Schedule of Resident Statistics**

Name of Facility CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Rehabil	License No. 2395		Report for Year Ended 10/4/2016				Page 8 of 37						
	Total All Levels	Total CCNH Level	Total RHNS Level	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	130	130		130	130		130	130					
B. On last day of THIS report period	130	130		130	130		130	130					
2. Number of Residents													
A. As of midnight of PREVIOUS report period	118	118		118	118		118	123					
B. As of midnight of THIS report period	119	119		119	123		119	119					
3. Total Number of Days Care Provided During Period													
A. Medicare	7,694	7,694		7,694	5,627		5,627	2,067					
B. Medicaid (Conn.)	30,998	30,998		30,998	22,816		22,816	8,182					
C. Medicaid (other states)													
D. Private Pay	4,162	4,162		4,162	3,047		3,047	1,115					
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	42,854	42,854		42,854	31,490		31,490	11,364					
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. Total Resident Days (3G + 4A + 4B)	42,854	42,854		42,854	31,490		31,490	11,364					

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

Name of Facility CH - Parkway Pavilion, LLC d/b/a Parkway H	License No. 2395	Report for Year Ended 10/4/2016	Page 9	of 37
--	---------------------	------------------------------------	-----------	----------

4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	26	83		10				
Per Diem Rate								
a. One bed rm.								
b. Two bed rms.	Various	205.18		431.00				
c. Three or more bed rms.	Various	205.18		405.00				

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,443	4,443		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,187	1,187		
2. Restorative Treatments				
C. Other	21,272	21,272		
D. Total Physical Therapy Treatments	26,902	26,902		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,211	1,211		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	324	324		
2. Restorative Treatments				
C. Other	3,225	3,225		
D. Total Speech Therapy Treatments	4,760	4,760		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	5,112	5,112		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	929	929		
C. Other	22,850	22,850		
D. Total Occupational Therapy Treatments	28,891	28,891		

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health	2395	10/4/2016	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes	<input type="radio"/> No			
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	155,080	2,464				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	243,284	9,098				
5. Dietary Service						
a. Head Dietitian	33,036	916				
b. Food Service Supervisor	47,436	2,432				
c. Dietary Workers	260,170	18,848				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	53,043	1,840				
b. Other Maintenance Workers	19,969	1,973				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	218,811	3,800				
b. RN						
1. Direct Care	584,626	15,344				
2. Administrative**	222,095	6,889				
c. LPN						
1. Direct Care	1,178,040	37,249				
2. Administrative**						
d. Aides and Attendants	1,423,422	85,016				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	131,259	6,511				
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	67,964	2,715				
n. Marketing	33,831	736				
o. Other (Specify)						
See Attached Schedule	31,558	1,956				
<i>A-13. Total Salary Expenditures</i>	4,703,624	197,787				

\* 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.





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

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

Name of Facility		License No.		Report for Year Ended		Page	of		
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Rehab		2395		10/4/2016		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section I - Operators/Owners</b>									
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

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

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

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

Name of Facility (as licensed) CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Rehab		License No. 2395		Report for Year Ended 10/4/2016		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section III - Administrators***</b>									
Nancy Luddy (10/1/2015 - 7/18/2016)	16,174		Non Discrim	Administrator	257	A2			
Robert W. Whitten (9/1/2016 - Present)	138,906		Non Discrim	Administrator	2,207	A2			
<b>Section IV - Assistant Administrators</b>									

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion	2395	10/4/2016	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	835	Monthly Fee				
3. Pharmacist	10,353	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	393,666	5,277				
b. Other						
6. Social Worker	11,496	178				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	26,750	Monthly Fee				
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	82,107	1,040				
b. Other						
10. Occupational Therapist						
a. Resident Care	481,744	6,358				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	39,641	682				
2. Administrative***						
b. LPN						
1. Direct Care	6,889	127				
2. Administrative***						
c. Aides	464	8				
d. Other						
12. Other (Specify) See Attached Schedule	95,081					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,149,026</b>	<b>13,670</b>				

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

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion He		2395	10/4/2016	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LTC MANAGEMENT, 174 SCOTT RD , PROSPECT, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Pharmerica, P.O. Box 409251, Atlanta, GA 30384-9251	Pharmacy and IV Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Consulting Support Services LLC, 1665 Palm Beach Lakes Blvd, Suite 400, West Palm Beach	Pharmacy Liaison	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
LTCPCMS, Inc, 9962 Brook Road, #601, Glen Allen, VA 23059	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Accomplish Therapy, LLC, 1675 Palm Beach Lakes Blvd, Suite 900, West Palm Beach FL	Physical, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SELECT MEDICAL REHABILITATION SERVICES, P.O. BOX 643920,	Physical, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
ENCORE REHAB SERVICES, P.O. BOX 643920, PITTSBURGH, PA 15264	Physical, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
QUALITY REHABILITATION SERVICES, LLC, 30 MANMAR DRIVE SUITE 9, PLAINVILLE,	Physical, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
William H. Johnson, M.S.W., Inc., P.O. Box 1354 Belchertown, MA 01007	Social Worker	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Younus Mashih, 15 Palomba Drive, Enfield, CT 06082	Pulmonologist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Darshan J. Shah, 139 Hazard Avenue, Bldg. # 4 Suite 14, Enfield, CT 06082	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX Dysphagia Experts, 21 Waterville Road, Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
FAVORITE HEALTHCARE STAFFING, P.O. BOX 803356, KANSAS CITY, MO 64180-	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
INTERIM HEALTHCARE, 231 FARMINGTON AVE, FARMINGTON, CT 06032-1915	RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Nurse Network	RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Celtic Consulting, LLC, 507 East Main Street, Suite 308, Torrington, CT 06790	MDS RN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Ksy Home, LLC	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
RCS Management	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
WOODMARK PHARMACY, 1142 WEHRLE DRIVE, WILLIAMSVILLE, NY 14221	IV Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Hybris Health Services, LLC, 200 Kendall St, Springfield, MA 01104	Clinical Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

\* Use additional sheets if necessary.

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Parkway Pavi	2395	10/4/2016	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 158,333	158,333		
2. Disability Insurance	\$ 187	187		
3. Unemployment Insurance	\$ 136,281	136,281		
4. Social Security (F.I.C.A.)	\$ 354,567	354,567		
5. Health Insurance	\$ 207,268	207,268		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 2,829	2,829		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$ (5)	(5)		
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 11,178	11,178		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 9,676	9,676		
d. Accounting and Auditing	\$ 12,437	12,437		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 22,141	22,141		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 16,704	16,704		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 24,881	24,881		
2. Cellular Phones	\$ 3,265	3,265		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$ 251	251		
3. Resident Day User Fee	\$ 747,244	747,244		
<b>Subtotal</b>	\$ 1,707,237	1,707,237		

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

(Carry Subtotals forward to next page)

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

CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Rehabilitation Cente Attachment Page 15  
10/4/2016

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Emp Ben - Other	\$ 1,084		
Emp Ben - Empl Hlth & Welfare	\$ 2,885		
Emp Ben - 401(K)-Company Cntrb	\$ 377		
Emp Ben - Empl Sfty Prog Prem	\$ 600		
Emp Ben - Employee Bckgrnd Chk	\$ 1,210		
Emp Ben - Employee Drug Screen	\$ 5,022		
<b>Total</b>	\$ 11,178	\$ -	\$ -

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	-		
Sales & Use Tax	\$ 251		
<b>Total</b>	\$ 251	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion	2395	10/4/2016	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	1,707,237	1,707,237		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$ 806	806		
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 2,860	2,860		
5. Education Expenses Related to Seminars and Conventions	\$			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 4,740	4,740		
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 1,224	1,224		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$ 514	514		
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 7,458	7,458		
4. Fund-Raising***	\$			
5. Medical Records	\$ 2,707	2,707		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 6,809	6,809		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 10,019	10,019		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 225	225		
9. Subscriptions	\$ 5,434	5,434		
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> )	\$ 96,946	96,946		
12. Administrative Management Services**	\$ 541,055	541,055		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 51,232	51,232		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,439,266	2,439,266		

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

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

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



Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Supp-Marketing	\$ 907		
Advert - Promotional	\$ 3,380		
Advert - Other	\$ 1,394		
Advert - Public Relations	\$ 1,777		
<b>Total Other Advertising</b>	<b>\$ 7,458</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CTAHCF Dues	\$ 9,939		
ALTCFM	\$ 80		
<b>Total Dues</b>	<b>\$ 10,019</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Supp - Storage Fees	\$ 3,477		
Pro Fees - Consulting	\$ 454		
Pro Fees - Ins Consultant	\$ 352		
Utilities - Internet Services	\$ 6,280		
Reconciliation Discrepancies	\$ 62		
Licenses & Permits	\$ 3,282		
Bank Service Charges	\$ 5,575		
NAC - Fines & Penalties	\$ 18,515		
Fin Charges - Unused Line Fees	\$ 10,727		
Unusual Items	\$ 2,508		
<b>Total Other Administrative and General</b>	<b>\$ 51,232</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Parkw	2395	10/4/2016	17	37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #	
Kane Financial Services, LLC	84,583	Financial Oversight	Page 16 / Line m12	
Hybris Health Services, LLC	16,111	Operational Oversight	Page 16 / Line m12	
Hybris Health Services, LLC	68,472	Clinical Nurse Consulting	Page 13 / Line B12	
Wachusett Ventures	440,361	Management Company	Page 16 / Line m12	

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion H	2395	10/4/2016	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 232,322	232,322		
2. Non-Food Supplies	\$ 37,549	37,549		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 445	445		
c. Management Services**	\$			
d. Other (Specify) _____ Minor Equipment Purchase	\$ 4,334	4,334		
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 274,650</b>	<b>274,650</b>		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                   If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                   If yes, specify cost.				
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                   If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                   If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                   If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion He		2395	10/4/2016	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	1,993	1,993	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	184,371	184,371	
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	-13,053	-13,053	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	173,311	173,311	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3E.

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

\*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
CH - Parkway Pavilion, LLC d/b/a Parkway Pa		2395	10/4/2016		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. \$	(19,463)	(19,463)			
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. \$	275,065	275,065			
c. Management Services*		\$				
d. Other ( <i>Specify</i> ) Minor Equipment Purchase/Rental		\$ 904	904			
<b>4E. Total Housekeeping Expenditures (4a + b + c + d)</b>		<b>\$ 256,506</b>	<b>256,506</b>			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from Pharmerica & Omnicare		\$ 352,737	352,737			
b. Medicine Cabinet Drugs		\$ 13,228	13,228			
c. Medical and Therapeutic Supplies		\$ 57,828	57,828			
d. Ambulance/Limousine***		\$ 5,123	5,123			
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$ 11,556	11,556			
f. X-rays and Related Radiological Procedures***		\$ 14,369	14,369			
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$				
h. Laboratory***		\$ 17,871	17,871			
i. Recreation		\$ 22,052	22,052			
j. Other ( <i>Specify</i> )**** See Attached Schedule		\$ 130,418	130,418			
<b>5K. Total Resident Care Expenditures (5a - 5j)</b>		<b>\$ 625,182</b>	<b>625,182</b>			

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

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

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

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

**Schedule of Other Resident Care**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
Food Purch - Tube Feeding	\$ 2,744		
Supp - Wound Care	\$ 14,262		
Supp - Prosthetic Device	\$ 4,494		
Supp - Respiratory Supplies	\$ 19,861		
Supp - IV	\$ 7,839		
Supp - Phys Therapy	\$ 2,135		
Supp - Occup Therapy	\$ 922		
Supp - Routine Hygiene	\$ 9,388		
Supp - Incontinent Supplies	\$ 46,297		
Respiratory Therapy Equipment	\$ 8,265		
Bariatric Equipment Rental	\$ 285		
Wound Vac Equipment Rental	\$ 1,676		
Alt Press Air Mattress Rentals	\$ 756		
IV Pump Equipment Rental	\$ 30		
Physical Therapy Equipment Rental	\$ 9,183		
Minor Equipment Purchase - Physical Therapy	\$ 1,183		
Minor Equipment Purchase - Occupational Therapy	\$ 58		
Minor Equipment Purchase - Respiratory Therapy	\$ (717)		
Medical Equipment Purchase - Physical Therapy	\$ 700		
Medical Equipment Purchase - Speech Therapy	\$ 217		
Replace of Res. Personal Prop.	\$ 572		
Minor Equipment Rental - Nursing	\$ 58		
Minor Equipment Rental - Physical Therapy	\$ 210		
<b>Total Other Resident Care</b>	<b>\$ 130,418</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility		License No.	Report for Year Ended	Page of						
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Rehabilitation		2395	10/4/2016	21	37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Healthcare Services Group	300, Bensalem, PA 19020	O	O	N/A	Housekeeping Services	275,065			20	4b
L&L Contract Services	11310 Wiles Road, Coral Springs, FL 33076	O	O	N/A	Laundry Service	69,681			19	3b
Consulting Support Services, LLC	Blvd, Suite 400, West Palm Beach FL 33401	O	O	N/A	A/R supp, risk mgmt, recruitment, business	19,014			16	m11
Healthcare Services Group	300, Bensalem, PA 19020	O	O	N/A	Laundry Service	112,464			19	3b
Facility Support Company LLC	1675 Palm Beach Lakes Blvd, WPB, FL 33401	O	O	N/A	IT Support	11,570			16	m11
PointClickCare	P.O.Box 674802, Detroit, MI 48267	O	O	N/A	Monthly Billing	15,894			16	m11
CWPM, LLC	P.O. Box 415, Plainville, CT 06062	O	O	N/A	Garbage Removal	14,473			22	6f
VCPI	111 W Michigan St, Milwaukee, WI 53203	O	O	N/A	IT Support	11,570			16	m11
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
CH - Parkway Pavilion, LLC d/b/a Parkway P	2395	10/4/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 5,325	5,325				
b. Heat	\$ 18,905	18,905				
c. Light & Power	\$ 136,955	136,955				
d. Water	\$ 50,217	50,217				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 5,793	5,793				
f. Other ( <i>itemize</i> )	\$ 100,471	100,471				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 317,666</b>	<b>317,666</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 34,462	34,462				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 33,598	33,598				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 68,060</b>	<b>68,060</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$ 6,123	6,123				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 489	489				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 6,612</b>	<b>6,612</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,284,936	1,284,936				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 59,241	59,241				
c. Personal property taxes	\$ 7,618	7,618				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 1,426,467</b>	<b>1,426,467</b>				

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



**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
	-		
Consulting Support	\$ 1,890		
Supp - Maintenance	\$ 7,080		
Supp-Forms	\$ 35		
Supp-Other	\$ 100		
Minor Equip Purch	\$ 13,585		
R&M - Building	\$ 16,114		
R&M - Security	\$ (10)		
R&M - Garbage	\$ 29,132		
R&M - Pest Control	\$ 1,743		
R&M - Hazardous Waste	\$ 839		
R&M - Sewage Treatment Costs	\$ 5,879		
R&M - Maintenance Contracts	\$ 23,884		
Lease - Land	\$ 200		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 100,471</b>	<b>\$ -</b>	<b>\$ -</b>

### Depreciation Schedule

Name of Facility CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Rehabi		License No. 2395		Report for Year Ended 10/4/2016				Page 23	of 37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
<b>A. Land Improvements</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
<b>B. Building and Building Improvements</b>									
1. Acquired prior to this report period	364,226		364,226	6,036	S/L	Various	24,906		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	169,046		169,046		S/L	Various	9,556	34,462	
B-4. Subtotal									
<b>C. Non-Movable Equipment</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Movable Equipment</b>									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a.									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal	99,329		99,329	7,839	S/L	Various	11,052		
E. Total Depreciation	223,026		223,026		S/L	10 Yrs	22,546	33,598	
								68,060	



Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/29/2015	Tray & silverware cart	\$ 1,250	10	\$ 126
10/26/2015	Digital lift scale	715	10	72
10/27/2015	Food processor continous feed	4,282	10	433
9/30/2016	Soft Goods	98,340	10	9,941
9/30/2016	FF&E	69,427	10	7,019
9/30/2016	CO # 1 Dressers Add	49,012	10	4,955
<b>Total additions for Movable Equipment</b>		<b>\$ 223,026</b>		<b>\$ 22,546 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

**Amortization Schedule\***

Name of Facility CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health	Date of Acquisition		Length of Amortization	License No. 2395	Report for Year Ended 10/4/2016		Basis for Computing Amortization**	Rate %	Page 24	of 37
	Month	Year			Accumulated Amort. to Beginning of Year's Operations	10 Yrs				
<b>A. Organization Expense</b>										
1.										
2.										
3.										
A-4. Subtotal										
<b>B. Mortgage Expense</b>										
1.										
2.										
3.										
B-4. Subtotal										
<b>C. Leasehold Improvements and Other</b>										
1. Acquired prior to this report period	Var				4,839		485 S/L	10 Yrs	489	
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
C-4. Subtotal										
<b>D. Total Amortization</b>										489
										489

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

**Parkway Pavilion Health & Rehabilitation Center**  
**Depreciation Schedule**  
**October 4, 2016**

Voucher #	Account Description	Description	Date	Amount	Useful Life	2015	2016	2016	NBV
						Accum Depr.	Depreciation	Accum Depr.	
<b>Leasehold Improvements</b>									
<i>2015 Additions</i>									
10350346	PPE - Leasehold Improvements	120 Gallon Hot Water Tank	7/31/2015	1,695	10	170	171	341	1,354
22961970	PPE - Leasehold Improvements	PTAC Heat Pump Unit	8/31/2015	669	10	67	68	135	534
10358665	PPE - Leasehold Improvements	Repairs to Roof	2/28/2015	2,475	10	248	250	498	1,977
<i>Total Additions</i>				<b>4,839</b>		<b>485</b>	<b>489</b>	<b>974</b>	<b>3,865</b>
<b>Movable Equipment</b>									
<i>2015 Additions</i>									
10277345	PPE - Information Technology	4 Computers	12/31/2014	3,569	5	714	722	1,436	2,133
10277345	PPE - Information Technology	4 Computers	12/31/2014	2,324	5	465	470	935	1,389
10229699	PPE - Information Technology	Check Scanner for Facility	11/30/2014	691	5	138	140	278	413
10297162	PPE - Information Technology	Cisco Catalyst	2/28/2015	3,405	5	681	688	1,369	2,036
22853873	PPE - Furniture & Equipment	Digital Life Scale - 600lb	6/30/2015	715	10	72	72	144	571
10267501	PPE - Furniture & Equipment	Time Clock	12/31/2014	5,965	10	597	603	1,200	4,765
<i>2016 Additions</i>									
23199318	PPE - Furniture & Equipment	Tray & silverware cart	10/29/2015	1,250	10	-	126	126	1,124
23191761	PPE - Furniture & Equipment	Digital lift scale	10/26/2015	715	10	-	72	72	643
23193625	PPE - Furniture & Equipment	Food processor continuous feed	10/27/2015	4,282	10	-	433	433	3,849
<i>Total Additions</i>				<b>22,916</b>		<b>2,667</b>	<b>3,326</b>	<b>5,993</b>	<b>16,923</b>
<b>Per Cost Report</b>				<b>27,755</b>		<b>3,152</b>	<b>3,815</b>	<b>6,967</b>	<b>20,788</b>
<b>Per Trial Balance</b>				-		-	<b>7,050</b>	-	-
<b>Variance</b>				<b>27,755</b>		-	<b>(3,235)</b>	<b>6,967</b>	<b>20,788</b>
<b>Realty Entity - Building Improvements</b>									
<i>2015 Additions</i>									
N/A	Realty - Building Improvements	Doors/Door Hardware	9/30/2015	51,881	15	860	3,497	4,357	47,524
N/A	Realty - Building Improvements	Windows	9/30/2015	12,604	20	209	637	846	11,758
N/A	Realty - Building Improvements	Shower Rooms	9/30/2015	24,613	20	408	1,244	1,652	22,961
N/A	Realty - Building Improvements	Plumbing/ 3 Bed Sinks	9/30/2015	22,926	20	380	1,159	1,539	21,387
N/A	Realty - Building Improvements	Exterior Repair	9/30/2015	2,475	20	41	125	166	2,309
N/A	Realty - Building Improvements	HVAC/Ductwork	9/30/2015	19,812	15	328	1,335	1,663	18,149
N/A	Realty - Building Improvements	Site Cost	9/30/2015	12,070	20	200	610	810	11,260
N/A	Realty - Building Improvements	Paint	9/30/2015	90,000	10	1,491	9,098	10,589	79,411
N/A	Realty - Building Improvements	Flooring	9/30/2015	43,816	15	726	2,953	3,679	40,137
N/A	Realty - Building Improvements	Hand Rail/ Corner Guards	9/30/2015	18,809	20	312	951	1,263	17,546
N/A	Realty - Building Improvements	General Conditions	9/30/2015	3,266	20	54	165	219	3,047
N/A	Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2015	61,954	20	1,027	3,132	4,159	57,795
<i>2016 Additions</i>									
N/A	Realty - Building Improvements	Ceilings	9/30/2016	408	20	-	21	21	387
N/A	Realty - Building Improvements	Plumbing/ 3 Bed Sinks	9/30/2016	3,044	20	-	154	154	2,890
N/A	Realty - Building Improvements	Exterior Repair	9/30/2016	6,694	20	-	338	338	6,356
N/A	Realty - Building Improvements	Paint	9/30/2016	19,843	10	-	2,006	2,006	17,837
N/A	Realty - Building Improvements	Flooring	9/30/2016	243	15	-	16	16	227
N/A	Realty - Building Improvements	Millwork	9/30/2016	49,959	20	-	2,525	2,525	47,434
N/A	Realty - Building Improvements	Signage	9/30/2016	93	10	-	9	9	84
N/A	Realty - Building Improvements	General Conditions	9/30/2016	11,996	20	-	606	606	11,390
N/A	Realty - Building Improvements	CO # 2 Additional Flooring Work	9/30/2016	11,394	20	-	576	576	10,818
N/A	Realty - Building Improvements	CO # 3 Added Electrical Work	9/30/2016	10,360	20	-	524	524	9,836
N/A	Realty - Building Improvements	SL Fee 18%	9/30/2016	55,012	20	-	2,781	2,781	52,231
<i>Total Additions</i>				<b>533,272</b>		<b>6,036</b>	<b>34,462</b>	<b>40,498</b>	<b>492,774</b>
<b>Realty Entity - Movable Equipment</b>									
<i>2015 Additions</i>									
N/A	Realty - Movable Equip	FF&E	9/30/2015	75,896	10	5,060	7,673	12,733	63,163
N/A	Realty - Movable Equip	Soft Goods	9/30/2015	6,764	10	112	684	796	5,968
<i>2016 Additions</i>									
N/A	Realty - Movable Equip	Soft Goods	9/30/2016	98,340	10	-	9,941	9,941	88,399
N/A	Realty - Movable Equip	FF&E	9/30/2016	69,427	10	-	7,019	7,019	62,408
N/A	Realty - Movable Equip	CO # 1 Dressers Add	9/30/2016	49,012	10	-	4,955	4,955	44,057
<i>Total Additions</i>				<b>299,439</b>		<b>5,172</b>	<b>30,272</b>	<b>35,444</b>	<b>263,995</b>
<b>Total Realty Entity Assets</b>				<b>832,711</b>		<b>11,208</b>	<b>64,734</b>	<b>75,942</b>	<b>756,769</b>
<b>Total Assets (a)</b>				<b>860,466</b>		<b>14,360</b>	<b>68,549</b>	<b>82,909</b>	<b>777,557</b>
<b>F/S vs C/R NBV - Page 31, Line B9</b>				<b>(20,788)</b>					
<b>F/S vs C/R Depreciation - Page 36, Line F1</b>				<b>(61,499)</b>					
<b>Reserve For Leasehold Properties - Page 35, Line A4</b>				<b>756,769</b>					

**Tickmarks**

{a}

Assets listed on pages 23 & 24 only take into consideration asset additions as of the change of ownership from 11/1/2015.

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

Name of Facility CH - Parkway Pavilion, LLC d/b/a Par	License No. 2395	Report for Year Ended 10/4/2016	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	130				
6. Square Footage	27,228				
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Care Capital Properties, 353 North Clark Suite 2900, Chicago, IL 60654	Building & Equipment	03/19/14	15	1,284,936	

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

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
CH - Parkway Pavilion, LLC d/b/a Pa		2395	10/4/2016			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense (A1 - A4 + B5)</b>		\$					

(Carry Subtotals forward to next page)



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

CSP-27 Rev. 6/95

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

Name of Facility		License No.		Report for Year Ended		Page	of
CH - Parkway Pavilion, LLC d/b/a		2395		10/4/2016		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Line of Credit & Notes Payable Interest				\$	38,740	38,740	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	38,740	38,740	
14. Insurance							
a. Insurance on Property (buildings only)				\$	28,036	28,036	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	141,039	141,039	
2. Fire and Extended Coverage				\$			
3. Other (Specify) D & O, Cyber, Hired/Non Auto Insurance				\$	8,445	8,445	
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	177,520	177,520	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	11,581,958	11,581,958	

**D. Adjustments to Statement of Expenditures**

Name of Facility				License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health &				2395	10/4/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 38,754	38,754		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 481,744	481,744		
7.			Other - See attached Schedule	\$ 11,730	11,730		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 9,676	9,676		
10.	15	1d/e	Accounting & Legal	\$ 31,428	31,428		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,809	1,809		
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.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 552	552		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 7,972	7,972		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 283,268	283,268		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 43,018	43,018		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 909,951	909,951		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salary	\$ 33,831		
10	12o	Respiratory Therapist Salary	\$ 4,923		
<b>Total Other Salaries Adjustment</b>			<b>\$ 38,754</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	Respiratory Therapist	\$ 175		
13	12o	IV Consultant	\$ 11,555		
<b>Total Other Fees Adjustments</b>			<b>\$ 11,730</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a3	Marketing Benefits - FUTA	\$ 167		
15	1a3	Marketing Benefits - SUTA	\$ 473		
15	1a3	Respiratory Therapist Benefits - FUTA	\$ 38		
15	1a3	Respiratory Therapist Benefits - SUTA	\$ 171		
15	1a4	Marketing Benefits - FICA	\$ 2,572		
15	1a4	Respiratory Therapist Benefits - FICA	\$ 372		
15	1a5	Marketing Benefits - Health Insurance	\$ 1,240		
15	1a5	Marketing Benefits - Dental Insurance	\$ 18		
15	1a9	Employee Benefits - Other	\$ 1,084		
15	1g	Marketing Supplies - Marketing	\$ 739		
16	m13	Reconciliation Discrepancies	\$ 62		
16	m13	Bank Service Charges Disallowed	\$ 4,107		
16	m13	NAC - Fines & Penalties	\$ 18,515		
16	m13	Fin Charges - Unused Line Fees	\$ 10,727		
16	m13	Unusual Items	\$ 2,508		
16	m8a	Chamber of Commerce Dues	\$ 225		
<b>Total Other A&amp;G Adjustments</b>			<b>\$ 43,018</b>	<b>\$ -</b>	<b>\$ -</b>

**Parkway Pavilion Health & Rehabilitation Center  
Disallowance Schedule for Cell Phones  
October 4, 2016**

	<u>Amount</u>	
Total Cell Phone Expense	3,265	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,440	
Days in Cost Report 370 / 366 Days	<u>101.09%</u>	
Revised Total Allowable Cost	\$ 1,456	
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<b><u><u>\$ 1,809</u></u></b>	

**Parkway Pavilion Health & Rehabilitation Center  
 Calculation of Allowable Management Fee  
 October 4, 2016**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	609,527	
Patient Days	42,854	Page 9 of C/R
Imputed Days - 90% Occupancy	43,290	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 14.08</b>	
PPD Allowance Per Rate Agreement	7.50	J.01a
2016 CPI Increase - 3.66%	3.66%	J.01c
PPD Allowance 9/30/2016	<u>7.54</u>	
<b>Amount over (Under)</b>	<b>\$ 6.5435</b>	
Total Days	43,290	Page 9 of C/R
<b>Disallowed Management Fee</b>	<b><u>\$ 283,268</u></b>	

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

Name of Facility				License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health				2395	10/4/2016	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 909,951	909,951		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a1/2	Prescription Drugs	\$ 352,737	352,737		
28.	20	5d	Ambulance/Limousine	\$ 5,123	5,123		
29.	20	5f	X-rays, etc	\$ 14,369	14,369		
30.	20	5h	Laboratory	\$ 17,871	17,871		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 11,556	11,556		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 76,651	76,651		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 6,123	6,123		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 3,041	3,041		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				\$ 1,397,422	1,397,422		

\*\*\* 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.

CH - Parkway Pavilion, LLC d/b/a Parkway Pavilion Health & Rehabilitation Center  
 10/4/2016

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance (See Attached)	\$ 15,604		
20	5j	Food Purch - Tube Feeding	\$ 2,744		
20	5j	Supp - Wound Care	\$ 14,262		
20	5j	Supp - Prosthetic Device	\$ 4,494		
20	5j	Supp - Respiratory Supplies	\$ 19,861		
20	5j	Supp - IV	\$ 7,839		
20	5j	Supp - Occup Therapy	\$ 922		
20	5j	Respiratory Therapy Equipment	\$ 8,265		
20	5j	Bariatric Equipment Rental	\$ 285		
20	5j	Wound Vac Equipment Rental	\$ 1,676		
20	5j	Alt Press Air Mattress Rentals	\$ 756		
20	5j	IV Pump Equipment Rental	\$ 30		
20	5j	Minor Equipment Purchase - Occupational Therapy	\$ 58		
20	5j	Minor Equipment Purchase - Respiratory Therapy	\$ (717)		
20	5j	Replace of Res. Personal Prop.	\$ 572		
<b>Total Other Ancillary Costs</b>			\$ 76,651	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amort - Def Finance Costs	\$ 6,123		
<b>Total Other Property Adjustments</b>			\$ 6,123	\$ -	\$ -





Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Rental Equip - Non-Medical	\$ 108		
30	IV 8	Medical Records Revenue	\$ 13		
30	IV 8	Rebate Revenue	\$ 2,920		
<b>Total Other Adjustments</b>			<b>\$ 3,041</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Unallowable Building Interest

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

**Parkway Pavilion Health & Rehabilitation Center**  
**Disallowance Schedule for Cable TV**  
**October 4, 2016**

**Pg. 29b**

	<u>Amount</u>	
Total Cable TV Expense 6950120000 & 6950120	Account #	\$ 19,243 TB Linked
Monthly Allowable amount		\$ 300
Months in Cost Report Year		<u>12</u>
Total Allowable Cost		\$ 3,600
Days in Cost Report 370 / 366 Days		<u>101.09%</u>
Revised Total Allowable Cost		\$ 3,639
<b>Disallowed Cable TV</b>		<u><u>\$ 15,604</u></u>

**F. Statement of Revenue**

Name of Facility		License No.		Report for Year Ended		Page	of
CH - Parkway Pavilion, LLC d/b/a Parkw 2395				10/4/2016		30	37
Item	Total	CCNH	RHNS	(Specify)			
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>							
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 8,993,755	8,993,755					
b. Medicaid Room and Board Contractual Allowance **	\$ (3,296,383)	(3,296,383)					
2. a. Medicaid ( <i>All other states</i> )	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 3,046,421	3,046,421					
b. Medicare Room and Board Contractual Allowance **	\$ 504,824	504,824					
4. a. Private-Pay Residents and Other	\$ 3,290,727	3,290,727					
b. Private-Pay Room and Board Contractual Allowance **	\$ (421,754)	(421,754)					
<b>II. Other Resident Revenue</b>							
1. a. Prescription Drugs - Medicare	\$ 206,233	206,233					
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (533,653)	(533,653)					
c. Prescription Drugs - Non-Medicare	\$ 95,755	95,755					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (95,968)	(95,968)					
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	\$ 734,443	734,443					
b. Physical Therapy - Medicare Contractual Allowance **	\$ (279,170)	(279,170)					
c. Physical Therapy - Non-Medicare	\$ 194,914	194,914					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (181,345)	(181,345)					
4. a. Speech Therapy - Medicare	\$ 159,866	159,866					
b. Speech Therapy - Medicare Contractual Allowance **	\$ (115,311)	(115,311)					
c. Speech Therapy - Non-Medicare	\$ 65,983	65,983					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (63,602)	(63,602)					
5. a. Occupational Therapy - Medicare	\$ 858,921	858,921					
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (715,088)	(715,088)					
c. Occupational Therapy - Non-Medicare	\$ 227,785	227,785					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (204,252)	(204,252)					
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (4,967)	(4,967)					
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (328)	(328)					
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 12,467,806	12,467,806					
<b>IV. Other Revenue*</b>							
1. Meals sold to guests, employees & others	\$						
2. Rental of rooms to non-residents	\$						
3. Telephone	\$						
4. Rental of Television and Cable Services	\$						
5. Interest Income ( <i>Specify</i> )	\$ 33	33					
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other ( <i>Specify</i> )	\$ 94,774	94,774					
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 94,807	94,807					
<b>VI. Total All Revenue</b> (III +V)	\$ 12,562,613	12,562,613					

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

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

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Lab - Medicare A	\$ 24,647		
30 II 6a	Lab - C/A - Medicare A	\$ (24,647)		
30 II 6a	X-Ray - Medicare A	\$ 14,213		
30 II 6a	X-Ray - C/A Medicare A	\$ (14,213)		
30 II 6a	IV Charges - Medicare A	\$ 27,871		
30 II 6a	IV Charges - C/A - Medicare A	\$ (27,871)		
30 II 6a	MCR - B 2% Sequestration	\$ (4,967)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (4,967)</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Lab - Medicaid	279		
30 II 6b	Lab - HMO	\$ 1,152		
30 II 6b	Lab - Private	\$ 25		
30 II 6b	Lab - Comm Ins	\$ 83		
30 II 6b	Lab - C/A - Medicaid	\$ (279)		
30 II 6b	Lab - C/A - HMO	\$ (1,152)		
30 II 6b	Lab - C/A - Comm Ins	\$ (83)		
30 II 6b	X-Ray - Comm Ins	\$ 182		
30 II 6b	X-Ray - C/A - Comm Ins	\$ (182)		
30 II 6b	IV Charges - HMO	\$ 510		
30 II 6b	IV Charges - Comm Ins	\$ 2,820		
30 II 6b	IV Charges - C/A - HMO	\$ (510)		
30 II 6b	IV Charges - C/A - Comm Ins	\$ (2,820)		
30 II 6b	MCB Rplmnt 2% Sequestration	\$ (317)		
30 II 6b	HMO MCR B Replacement - Seq	\$ (98)		
30 II 6b	Medicaid Rev/Adj/Settlement	\$ 2		
<b>Total Other Resident Revenue</b>		<b>\$ (328)</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income		\$ 33		
<b>Total Interest Income</b>			<b>\$ 33</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Discounts	\$ (6,524)		
30 IV 8	Patient Refunds	\$ (13,016)		
30 IV 8	Rental Equipment - Non-Medical	\$ 108		
30 IV 8	Medical Records Revenue	\$ 13		
30 IV 8	Rebate Revenue	\$ 2,920		
30 IV 8	Frontline Unrestricted Donation Revenue	\$ 111,032		
30 IV 8	PY Expense Credit	\$ 241		
<b>Total Other Revenue</b>		<b>\$ 94,774</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Park	2395	10/4/2016	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	(83,634)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,440,054
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	
a. _____				
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	5,051
Exchange	5,051			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>				
			\$	1,361,471
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>4,839</u>		\$	3,865
	Accum. Depreciation <u>974</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>22,916</u>		\$	16,923
	Accum. Depreciation <u>5,993</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(20,788)
F/S vs C/R Depreciation	(20,788)			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>				
			\$	

\* 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
CH - Parkway Pavilion, LLC d/b/a Park	2395	10/4/2016	32	37
Account			Amount	
Total Brought Forward:			\$	1,361,471
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	533,272		
	Accum. Depreciation	40,498	Net	\$ 492,774
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	299,439		
	Accum. Depreciation	35,444	Net	\$ 263,995
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				\$
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	756,769
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	19,790
2. Escrow Deposits				\$
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care ( <i>itemize</i> )				\$
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )				\$
Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )			\$	1,056,972
	Due from Wachusett Ventures	1,056,972		
_____				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	1,076,762
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	3,195,002

\* 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
CH - Parkway Pavilion, LLC d/b/a Parkway P		2395	10/4/2016	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,026,889
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	52,416
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> )				\$	104,195
Accrued Provider Tax		165,581			
Accrued Expenses		(61,386)			
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	1,183,500

\* 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 CH - Parkway Pavilion, LLC d/b/a Parkway		License No. 2395	Report for Year Ended 10/4/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,183,500	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
N/P - CCP		563,143	563,143		
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 563,143	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 1,746,643	



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

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Par	2395	10/4/2016	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	756,769
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	756,769
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(350,564)
6. Gain or Loss for Period			\$	1,042,154
	10/1/2015	thru	10/4/2016	
7. Total Net Worth			\$	691,590
<b>C. Total Reserves and Net Worth</b>			\$	1,448,359
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,195,002

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Parkway Pavilion, LLC d/b/a Parkv	2395	10/4/2016	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	226,124
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	12,562,613
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,520,459
D. Net Income or Deficit			\$	1,042,154
E. Balance			\$	1,268,278
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Page 27     \$11,581,958				
F/S vs C/R Depreciation     (61,499)				
Expenses Per F/S     \$11,520,459				
2. Other <i>(itemize)</i>				
Prior Period Adjustment				(576,688)
F-3. Total Additions			\$	(576,688)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawals <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	691,590
				10/04/16

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

Name of Facility CH - Parkway Pavilion, LLC d/b/a	License No. 2395	Report for Year Ended 10/4/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/13/17		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Parkway Pavilion Health & Rehabilitation Center for the year ended October 04, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Parkway Pavilion Health & Rehabilitation Center. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of Parkway Pavilion Health & Rehabilitation Center and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

***MARCUM LLP***

New Haven, CT  
February 11, 2017



MARCUMGROUP  
MEMBER

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

**Facility Name** CH - Parkway Pavillion, LLC d/b/a Parkway Pavillion Health and Rehabilitation Center

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

Yes No

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

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

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

6. During cost year 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---



Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 10/4/2016	JE Ref #	RJE	FINAL 10/4/2016
10002	Cash- payroll	4,133.00			4,133.00
10020	Cash- Operating	(87,767.00)			(87,767.00)
11001	Accounts Receivable	1,440,054.00			1,440,054.00
13000	Utility - Deposits	19,790.00			19,790.00
20001	A/P - Trade	(1,026,889.00)			(1,026,889.00)
22050	Accured Provider Tax	(165,581.00)			(165,581.00)
22100	Due from Wachusett Ventures	1,056,972.00			1,056,972.00
24003	Accrued PTO	(52,416.00)			(52,416.00)
24005	Accrued Expenses	61,386.00			61,386.00
27000	N/P - CCP	(563,143.00)			(563,143.00)
30001	Marcum Retained Earnings	350,564.00			350,564.00
41020	Room & Board - Medicare A	(1,586,779.00)			(1,586,779.00)
4102000000	Medicare Rugs III - RUC	(232,748.00)			(232,748.00)
41025	Contractual Allow - Medicare A	(504,824.00)			(504,824.00)
4102500000	Medicare Rugs III - RUB	(768,715.00)			(768,715.00)
4103000000	Medicare Rugs III - RUA	(214,452.00)			(214,452.00)
4107000000	Medicare Rugs III - RVC	(67,106.00)			(67,106.00)
4107500000	Medicare Rugs III - RVB	(76,684.00)			(76,684.00)
4108000000	Medicare Rugs III - RVA	(96,321.00)			(96,321.00)
4112000000	Medicare Rugs III - RHC	(14,858.00)			(14,858.00)
4112500000	Medicare Rugs III - RHB	(16,392.00)			(16,392.00)
4113000000	Medicare Rugs III - RHA	(7,216.00)			(7,216.00)
4117000000	Medicare Rugs III - RMC	(421.00)			(421.00)
4117500000	Medicare Rugs III - RMB	(1,968.00)			(1,968.00)
4122000000	Medicare Rugs III - RLA	(264.00)			(264.00)
4137600000	Medicare Rugs IV - LD1	(1,144.00)			(1,144.00)
4138000000	Medicare Rugs IV - LC1	(337.00)			(337.00)
4141700000	Medicare Rugs III - CC1	(649.00)			(649.00)
4151500000	Medicare Rugs III - BB1	(2,226.00)			(2,226.00)
4156500000	Medicare Rugs III - PD1	(3,134.00)			(3,134.00)
4156800000	Medicare Rugs III - PC1	(9,016.00)			(9,016.00)
4157200000	Medicare Rugs III - PB1	(2,049.00)			(2,049.00)
4160000000	Medicare Rugs III - AAA	(419.00)			(419.00)
4160100000	Medicare Rugs III - Unknown	(4,052.00)			(4,052.00)
41989	Medicare A - Sequestration	35,200.00			35,200.00
4198900000	Medicare A - Sequestration	25,329.00			25,329.00
42003	Medicaid	(6,654,601.00)			(6,654,601.00)
4200300000	Medicaid - ICF I	(2,339,154.00)			(2,339,154.00)
42005	Contra Allow - Medicaid	3,296,383.00			3,296,383.00
43001	Private Pay	(698,330.00)			(698,330.00)
4300100000	Private Pay	(553,721.00)			(553,721.00)
44001	Commercial Insurance	(96,338.00)			(96,338.00)
4400100000	Commercial Insurance	(23,292.00)			(23,292.00)
44003	Contra Allow - Comm Ins	34,147.00			34,147.00
44005	Commercial Ins Pays at Level	(244,063.00)			(244,063.00)
4400500000	Commercial Ins Pays at Level	(107,715.00)			(107,715.00)
44007	Contra Allow - Comm Levels	18,789.00			18,789.00
4500100000	HMO	(162.00)			(162.00)
45010	HMO - Medicare Replacement	(332,153.00)			(332,153.00)
4501000000	HMO - Medicare Replacement	(233,075.00)			(233,075.00)
45011	HMO - MCR Rep Sequestration	11,634.00			11,634.00
4501100000	HMO - MCR Rep Sequestration	3,062.00			3,062.00
45012	Contra Allow - Medicare HMO	(15,278.00)			(15,278.00)
45501	Hospice	(779,558.00)			(779,558.00)
4550100000	Hospice	(237,016.00)			(237,016.00)
45505	Contra Allow - Hospice	384,096.00			384,096.00
46001	Pharmacy Rx - Medicare A	(128,460.00)			(128,460.00)
4600100000	Pharmacy Rx - Medicare A	(75,377.00)			(75,377.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
46002	Pharm RX - Medicare B	(6.00)			(6.00)
46003	Pharmacy Rx - Medicaid	(7,181.00)			(7,181.00)
4600300000	Pharmacy Rx - Medicaid	(2,781.00)			(2,781.00)
46004	Pharmacy Rx - HMO	(29,865.00)			(29,865.00)
4600400000	Pharmacy Rx - HMO	(16,416.00)			(16,416.00)
46005	Pharmacy Rx - Private	(44.00)			(44.00)
4600500000	Pharmacy Rx - Private	257.00			257.00
46007	Pharmacy Rx - Comm Ins	(31,000.00)			(31,000.00)
4600700000	Pharmacy Rx - Comm Ins	(6,127.00)			(6,127.00)
46008	Pharmacy Rx - Hospice	(450.00)			(450.00)
4600800000	Pharmacy Rx - Hospice	(313.00)			(313.00)
46011	Pharmacy Rx - C/A - Medicare A	114,182.00			114,182.00
4601100000	Pharmacy Rx - C/A - Medicare A	75,377.00			75,377.00
46013	Pharmacy Rx - C/A - Medicaid	7,181.00			7,181.00
4601300000	Pharmacy Rx - C/A - Medicaid	2,781.00			2,781.00
46014	Pharmacy Rx - C/A - HMO	27,877.00			27,877.00
4601400000	Pharmacy Rx - C/A - HMO	16,416.00			16,416.00
46017	Pharmacy Rx - C/A - Comm Ins	32,988.00			32,988.00
4601700000	Pharmacy Rx - C/A - Comm Ins	6,127.00			6,127.00
46018	Pharmacy Rx - C/A - Hospice	450.00			450.00
4601800000	Pharmacy Rx - C/A - Hospice	313.00			313.00
46101	Pharm OTC - Medicare A	(1,193.00)			(1,193.00)
4610100000	Pharm OTC - Medicare A	(1,197.00)			(1,197.00)
46103	Pharm OTC - Medicaid	(542.00)			(542.00)
46107	Pharm - OTC - Comm Ins	(1,086.00)			(1,086.00)
46108	Pharm OTC - Hospice	(169.00)			(169.00)
4610800000	Pharm OTC - Hospice	(38.00)			(38.00)
46111	Pharm OTC - C/A - Medicare A	342,897.00			342,897.00
4611100000	Pharm OTC - C/A - Medicare A	1,197.00			1,197.00
46113	Pharm OTC - C/A - Medicaid	542.00			542.00
46117	Pharm -OTC - C/A - Comm Ins	1,086.00			1,086.00
46118	Pharm OTC - C/A - Hospice	169.00			169.00
4611800000	Pharm OTC - C/A - Hospice	38.00			38.00
46601	Phys Ther - Medicare A	(341,906.00)			(341,906.00)
4660100000	Phys Ther - Medicare A	(252,966.00)			(252,966.00)
46602	Phys Ther - Medicare B	(79,559.00)			(79,559.00)
4660200000	Phys Ther - Medicare B	(60,012.00)			(60,012.00)
46603	Phys Ther - Medicaid	(23,925.00)			(23,925.00)
4660300000	Phys Ther - Medicaid	(17,609.00)			(17,609.00)
46604	Phys Ther - HMO	(54,178.00)			(54,178.00)
4660400000	Phys Ther - HMO	(43,417.00)			(43,417.00)
46605	Phys Ther - Private	(111.00)			(111.00)
4660500000	Phys Ther - Private	(316.00)			(316.00)
46607	Phys Ther - Comm Ins	(39,086.00)			(39,086.00)
4660700000	Phys Ther - Comm Ins	(16,164.00)			(16,164.00)
4660800000	Phys Ther - Hospice	(108.00)			(108.00)
4661100000	Phys Ther - C/A - Medicare A	252,966.00			252,966.00
46612	Phys Ther - C/A - Medicare B	14,492.00			14,492.00
4661200000	Phys Ther - C/A - Medicare B	11,712.00			11,712.00
46613	Phys Ther - C/A - Medicaid	23,925.00			23,925.00
4661300000	Phys Ther - C/A - Medicaid	17,609.00			17,609.00
46614	Phys Ther - C/A - HMO	45,354.00			45,354.00
4661400000	Phys Ther - C/A - HMO	39,099.00			39,099.00
46617	Phys Ther - C/A - Comm Ins	39,086.00			39,086.00
4661700000	Phys Ther - C/A - Comm Ins	16,164.00			16,164.00
4661800000	Phys Ther - C/A - Hospice	108.00			108.00
46701	Speech Ther - Medicare A	(65,381.00)			(65,381.00)
4670100000	Speech Ther - Medicare A	(49,662.00)			(49,662.00)
46702	Speech Ther - Medicare B	(24,183.00)			(24,183.00)
4670200000	Speech Ther - Medicare B	(20,640.00)			(20,640.00)
46703	Speech Ther - Medicaid	(7,691.00)			(7,691.00)
4670300000	Speech Ther - Medicaid	(4,224.00)			(4,224.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
46704	Speech Therapy - HMO	(18,035.00)			(18,035.00)
4670400000	Speech Ther - HMO	(8,640.00)			(8,640.00)
46705	Speech Ther - Private	(178.00)			(178.00)
4670500000	Speech Ther - Private	(535.00)			(535.00)
46707	Speech Ther - Comm Ins	(11,522.00)			(11,522.00)
4670700000	Speech Ther - Comm Ins	(15,158.00)			(15,158.00)
46711	Speech Ther - C/A - Medicare A	65,381.00			65,381.00
4671100000	Speech Ther - C/A - Medicare A	49,662.00			49,662.00
46712	Speech Ther - C/A - Medicare B	203.00			203.00
4671200000	Speech Ther - C/A - Medicare B	65.00			65.00
46713	Speech Ther - C/A - Medicaid	7,691.00			7,691.00
4671300000	Speech Ther - C/A - Medicaid	4,224.00			4,224.00
46714	Speech Therapy - C/A - HMO	16,367.00			16,367.00
4671400000	Speech Ther - C/A - HMO	8,640.00			8,640.00
46717	Speech Ther - C/A - Comm Ins	11,522.00			11,522.00
4671700000	Speech Ther - C/A - Comm Ins	15,158.00			15,158.00
46801	Occ Therapy - Medicare A	(386,317.00)			(386,317.00)
4680100000	Occ Therapy - Medicare A	(294,167.00)			(294,167.00)
46802	Occ Therapy - Medicare B	(87,519.00)			(87,519.00)
4680200000	Occ Therapy - Medicare B	(90,918.00)			(90,918.00)
46803	Occ Therapy - Medicaid	(17,143.00)			(17,143.00)
4680300000	Occ Therapy - Medicaid	(19,248.00)			(19,248.00)
46804	Occ Therapy - HMO	(66,454.00)			(66,454.00)
4680400000	Occ Therapy - HMO	(57,771.00)			(57,771.00)
46805	Occ Therapy - Private	(76.00)			(76.00)
4680500000	Occ Therapy - Private	(336.00)			(336.00)
46807	Occ Therapy - Comm Ins	(45,530.00)			(45,530.00)
4680700000	Occ Therapy - Comm Ins	(21,189.00)			(21,189.00)
4680800000	Occ Therapy - Hospice	(38.00)			(38.00)
46811	Occ Therapy - C/A - Medicare A	386,317.00			386,317.00
4681100000	Occ Therapy - C/A - Medicare A	294,167.00			294,167.00
46812	Occ Therapy - C/A - Medicare B	16,780.00			16,780.00
4681200000	Occ Therapy - C/A - Medicare B	17,824.00			17,824.00
46813	Occ Therapy - C/A - Medicaid	17,143.00			17,143.00
4681300000	Occ Therapy - C/A - Medicaid	19,248.00			19,248.00
46814	Occ Therapy - C/A - HMO	54,418.00			54,418.00
4681400000	Occ Therapy - C/A - HMO	46,686.00			46,686.00
46817	Occ Therapy - C/A - Comm Ins	45,530.00			45,530.00
4681700000	Occ Therapy - C/A - Comm Ins	21,189.00			21,189.00
4681800000	Occ Therapy - C/A - Hospice	38.00			38.00
47501	Lab - Medicare A	(16,733.00)			(16,733.00)
4750100000	Lab - Medicare A	(7,914.00)			(7,914.00)
47503	Lab - Medicaid	(146.00)			(146.00)
4750300000	Lab - Medicaid	(133.00)			(133.00)
47504	Lab - HMO	(1,127.00)			(1,127.00)
4750400000	Lab - HMO	(25.00)			(25.00)
4750500000	Lab - Private	(25.00)			(25.00)
47507	Lab - Comm Ins	(83.00)			(83.00)
47511	Lab - C/A - Medicare A	16,733.00			16,733.00
4751100000	Lab - C/A - Medicare A	7,914.00			7,914.00
47513	Lab - C/A - Medicaid	146.00			146.00
4751300000	Lab - C/A - Medicaid	133.00			133.00
47514	Lab - C/A - HMO	1,127.00			1,127.00
4751400000	Lab - C/A - HMO	25.00			25.00
47517	Lab - C/A - Comm Ins	83.00			83.00
47601	X-Ray - Medicare A	(9,795.00)			(9,795.00)
4760100000	X-Ray - Medicare A	(4,418.00)			(4,418.00)
47607	X-Ray - Comm Ins	(182.00)			(182.00)
47611	X - Ray - C/A Medicare A	9,795.00			9,795.00
4761100000	X-Ray - C/A - Medicare A	4,418.00			4,418.00
47617	X-Ray - C/A - Comm Ins	182.00			182.00
47651	IV Charges - Medicare A	(20,817.00)			(20,817.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
4765100000	IV Charges - Medicare A	(7,054.00)			(7,054.00)
4765400000	IV Charges - HMO	(510.00)			(510.00)
47657	IV Charges - Comm Ins.	(2,820.00)			(2,820.00)
47661	IV Charges - C/A - Medicare A	20,817.00			20,817.00
4766100000	IV Charges - C/A - Medicare A	7,054.00			7,054.00
4766400000	IV Charges - C/A - HMO	510.00			510.00
47667	IV Charges - C/A - Comm Ins	2,820.00			2,820.00
47998	MCB Rplmnt 2% Sequestration	317.00			317.00
4799800000	HMO MCR B Replacement - Seq	38.00			38.00
47999	MCR - B 2% Sequestration	2,710.00			2,710.00
4799900000	Medicare B - Sequestration	2,257.00			2,257.00
4820100000	Medicaid Rev/Adj/Settlement	(2.00)			(2.00)
49005	Discounts	(159.00)			(159.00)
4900500000	Discounts	6,683.00			6,683.00
49007	Patient Refunds	13,016.00			13,016.00
4910100000	Rental Equip - Non-Medical	(108.00)			(108.00)
4940200000	Medical Records Revenue	(13.00)			(13.00)
4950100000	Rebate Revenue	(2,920.00)			(2,920.00)
5000110	Payroll - RN	236,181.00		10,783.00	246,964.00
5000110101	S&W - Regular	87,609.00		4,755.00	92,364.00
5000110102	S&W - Regular	46,121.00		2,064.00	48,185.00
5000110103	S&W - Regular	33,280.00		1,376.00	34,656.00
5000110111	S&W - Regular	430,668.00		19,008.00	449,676.00
5000110113	S&W - Regular	526,165.00		23,819.00	549,984.00
5000111122	S&W - Regular	14,697.00		1,108.00	15,805.00
5000111127	S&W - Regular	21,089.00		1,342.00	22,431.00
5000111133	S&W - Regular	17,750.00		1,338.00	19,088.00
5000111141	S&W - Regular	16,041.00		1,456.00	17,497.00
5000111143	S&W - Regular	245.00		56.00	301.00
5000111144	S&W - Regular	28,303.00		2,692.00	30,995.00
5000111151	S&W - Regular	49,750.00		3,883.00	53,633.00
5000111155	S&W - Regular	36,347.00		2,755.00	39,102.00
5000112121	S&W - Regular	10,817.00			10,817.00
5000120401	S&W - Regular	26,112.00		3,573.00	29,685.00
5000120403	S&W - Regular	15,994.00		2,123.00	18,117.00
5000120404	S&W - Regular	14,738.00		1,925.00	16,663.00
5000120405	S&W - Regular	9,273.00		1,230.00	10,503.00
5000120805	S&W - Regular	52,615.00		7,238.00	59,853.00
5000120807	S&W - Regular	2,669.00		351.00	3,020.00
5000120861	S&W - Regular	0.00			0.00
5000121801	S&W - Regular	20,268.00			20,268.00
5000125863	S&W - Regular	27,723.00			27,723.00
5000130252	S&W - Regular	16,939.00		382.00	17,321.00
5000130253	S&W - Regular	16,781.00		463.00	17,244.00
5000130255	S&W - Regular	75,806.00		1,874.00	77,680.00
5000130256	S&W - Regular	27,850.00		726.00	28,576.00
5000131301	S&W - Regular	22,322.00		602.00	22,924.00
5000131302	S&W - Regular	29,540.00		805.00	30,345.00
5000134601	S&W - Regular	20,372.00		737.00	21,109.00
5000134602	S&W - Regular	6,994.00		278.00	7,272.00
5000137701	S&W - Regular	22,134.00		787.00	22,921.00
5000137702	S&W - Regular	10,475.00		368.00	10,843.00
5000210	Payroll - RN Supervisor	78,250.00		3,536.00	81,786.00
5000210101	S&W - Overtime	6,349.00			6,349.00
5000210102	S&W - Overtime	829.00			829.00
5000210111	S&W - Overtime	11,510.00			11,510.00
5000210113	S&W - Overtime	10,575.00			10,575.00
5000211133	S&W - Overtime	41.00			41.00
5000211144	S&W - Overtime	8,010.00			8,010.00
5000220403	S&W - Overtime	131.00			131.00
5000220405	S&W - Overtime	6.00			6.00
5000230253	S&W - Overtime	2,939.00			2,939.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
5000230255	S&W - Overtime	1,293.00			1,293.00
5000230256	S&W - Overtime	2,321.00			2,321.00
5000231301	S&W - Overtime	360.00			360.00
5000231302	S&W - Overtime	28.00			28.00
5000234601	S&W - Overtime	90.00			90.00
5000234602	S&W - Overtime	525.00			525.00
5000310	P/R - RN Unit Manager	26,220.00		1,185.00	27,405.00
5000310101	S&W - Shift Premium	10,612.00			10,612.00
5000310102	S&W - Shift Premium	1,788.00			1,788.00
5000310111	S&W - Shift Premium	18,944.00			18,944.00
5000310113	S&W - Shift Premium	19,905.00			19,905.00
5000311122	S&W - Shift Premium	25.00			25.00
5000311133	S&W - Shift Premium	25.00			25.00
5000311143	S&W - Shift Premium	3.00			3.00
5000311144	S&W - Shift Premium	562.00			562.00
5000320405	S&W - Shift Premium	84.00			84.00
5000330252	S&W - Shift Premium	9.00			9.00
5000330253	S&W - Shift Premium	25.00			25.00
5000330255	S&W - Shift Premium	901.00			901.00
5000330256	S&W - Shift Premium	289.00			289.00
5000410101	S&W - Special Shift Bonus	1,750.00			1,750.00
5000410102	S&W - Special Shift Bonus	800.00			800.00
5000410103	S&W - Special Shift Bonus	600.00			600.00
5000410111	S&W - Special Shift Bonus	1,200.00			1,200.00
5000410113	S&W - Special Shift Bonus	26,555.00			26,555.00
5000411155	S&W - Special Shift Bonus	150.00			150.00
5000420405	S&W - Special Shift Bonus	50.00			50.00
5000430253	S&W - Special Shift Bonus	200.00			200.00
5000430256	S&W - Special Shift Bonus	200.00			200.00
5000510101	S&W - Retro Pay/Adj	433.00			433.00
5000510113	S&W - Retro Pay/Adj	83.00			83.00
5000511151	S&W - Retro Pay/Adj	1,346.00			1,346.00
5000520805	S&W - Retro Pay/Adj	1,154.00			1,154.00
5000530256	S&W - Retro Pay/Adj	333.00			333.00
5000610101	S&W - Training Regular	8,086.00			8,086.00
5000610102	S&W - Training Regular	651.00			651.00
5000610111	S&W - Training Regular	11,066.00			11,066.00
5000610113	S&W - Training Regular	6,543.00			6,543.00
5000611141	S&W - Training Regular	260.00			260.00
5000611143	S&W - Training Regular	281.00			281.00
5000621864	S&W - Training Regular	202.00			202.00
5000630255	S&W - Training Regular	1,474.00			1,474.00
5000630256	S&W - Training Regular	1,023.00			1,023.00
5000634602	S&W - Training Regular	368.00			368.00
5000910113	S&W - On Call	1,550.00			1,550.00
5001110101	S&W - Holiday Worked Premium	1,299.00			1,299.00
5001110102	S&W - Holiday Worked Premium	115.00			115.00
5001110111	S&W - Holiday Worked Premium	4,338.00			4,338.00
5001110113	S&W - Holiday Worked Premium	4,920.00			4,920.00
5001130255	S&W - Holiday Worked Premium	710.00			710.00
5001130256	S&W - Holiday Worked Premium	250.00			250.00
5001131302	S&W - Holiday Worked Premium	106.00			106.00
5001210101	S&W - Accrual	(357.00)			(357.00)
5001210102	S&W - Accrual	(47.00)			(47.00)
5001210103	S&W - Accrual	(366.00)			(366.00)
5001210111	S&W - Accrual	(14,882.00)			(14,882.00)
5001210113	S&W - Accrual	(16,287.00)			(16,287.00)
5001211122	S&W - Accrual	(55.00)			(55.00)
5001211127	S&W - Accrual	(3,338.00)			(3,338.00)
5001211133	S&W - Accrual	(114.00)			(114.00)
5001211141	S&W - Accrual	2,967.00			2,967.00
5001211143	S&W - Accrual	210.00			210.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
5001211144	S&W - Accrual	(1,260.00)			(1,260.00)
5001211151	S&W - Accrual	297.00			297.00
5001211155	S&W - Accrual	(49.00)			(49.00)
5001212121	S&W - Accrual	317.00			317.00
5001220401	S&W - Accrual	1,049.00			1,049.00
5001220403	S&W - Accrual	18.00			18.00
5001220404	S&W - Accrual	(107.00)			(107.00)
5001220405	S&W - Accrual	(63.00)			(63.00)
5001220805	S&W - Accrual	1,258.00			1,258.00
5001221801	S&W - Accrual	(696.00)			(696.00)
5001225863	S&W - Accrual	(336.00)			(336.00)
5001230252	S&W - Accrual	(906.00)			(906.00)
5001230253	S&W - Accrual	(504.00)			(504.00)
5001230255	S&W - Accrual	(1,616.00)			(1,616.00)
5001230256	S&W - Accrual	(1,810.00)			(1,810.00)
5001231301	S&W - Accrual	(327.00)			(327.00)
5001231302	S&W - Accrual	178.00			178.00
5001234601	S&W - Accrual	(147.00)			(147.00)
5001234602	S&W - Accrual	(242.00)			(242.00)
5001237701	S&W - Accrual	(30.00)			(30.00)
5001237702	S&W - Accrual	(139.00)			(139.00)
5009010000	S&W - Consulting Support	4,471.00			4,471.00
5009020000	S&W - Consulting Support	23,312.00			23,312.00
5009035000	S&W - Consulting Support	1,890.00			1,890.00
5009040000	S&W - Consulting Support	1,112.00			1,112.00
5011110	Payroll - LPN	626,938.00		28,327.00	655,265.00
5011310	CNA	769,070.00		34,749.00	803,819.00
5012112	Payroll -Medical Records Assist	14,281.00			14,281.00
5012211	P/R-Nursing Clerk/Unit Clerk	19,062.00		1,067.00	20,129.00
5012711	P/R - Staff Dev Coordinator	44,944.00		2,516.00	47,460.00
5013311	P/R - Staff Coordinator	26,006.00		1,456.00	27,462.00
5014111	Payroll-MDS Coordinator	28,009.00		1,568.00	29,577.00
5014311	P/R - CRD - LPN	2,477.00		139.00	2,616.00
5014411	Payroll-MDS Director	55,436.00		3,103.00	58,539.00
5015111	P/R - DON	69,089.00		3,866.00	72,955.00
5015511	P/R - ADON	48,654.00		2,723.00	51,377.00
5025230	P/R - Registered Dietitian	15,978.00		634.00	16,612.00
5025330	P/R - Food Service Manager	26,482.00		1,050.00	27,532.00
5025530	P/R - Dietary Aide	113,400.00		4,497.00	117,897.00
5025630	P/R - Cook	29,480.00		1,169.00	30,649.00
5030131	Payroll - Activity Director	32,212.00			32,212.00
5030231	Payroll - Activity Assistant	41,790.00			41,790.00
5040120	Payroll - Business Office Manag	36,963.00			36,963.00
5040320	P/R - Billing/ AR/ Assistant BO	32,249.00			32,249.00
5040420	Payroll - Payroll Benefit Coord	15,086.00			15,086.00
5040520	Payroll - Receptionist	12,569.00			12,569.00
5060134	P/R - Maintenance Director	31,281.00		710.00	31,991.00
5060234	P/R - Maintenance Technician	11,779.00		267.00	12,046.00
5070137	P/R - Social Service Director	18,228.00			18,228.00
5070237	P/R - Social Service Assistant	14,192.00			14,192.00
5075153	P/R- Respiratory Therapist	4,923.00			4,923.00
5080520	Payroll - Administrator	87,259.00		5,556.00	92,815.00
5086325	Payroll- Business Development	2,858.00			2,858.00
5086421	Payroll - Admission Director	36,444.00			36,444.00
5100110	PR Tax -FICA	139,786.00			139,786.00
5100110000	PR Tax - FICA	95,963.00			95,963.00
5100111	PR Tax -FICA	23,663.00			23,663.00
5100111000	PR Tax - FICA	15,237.00			15,237.00
5100112	PR Tax -FICA	1,201.00			1,201.00
5100112000	PR Tax - FICA	912.00			912.00
5100120	PR Tax -FICA	14,372.00			14,372.00
5100120000	PR Tax - FICA	9,997.00			9,997.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
5100121	PR Tax -FICA	2,906.00			2,906.00
5100121000	PR Tax - FICA	1,812.00			1,812.00
5100125	PR Tax -FICA	317.00			317.00
5100125000	PR Tax - FICA	2,255.00			2,255.00
5100130	PR Tax -FICA	15,177.00			15,177.00
5100130000	PR Tax - FICA	11,247.00			11,247.00
5100131	PR Tax -FICA	5,328.00			5,328.00
5100131000	PR Tax - FICA	3,499.00			3,499.00
5100134	PR Tax -FICA	3,204.00			3,204.00
5100134000	PR Tax - FICA	2,021.00			2,021.00
5100137	PR Tax -FICA	2,748.00			2,748.00
5100137000	PR Tax - FICA	2,550.00			2,550.00
5100153	PR Tax -FICA	372.00			372.00
5100310	PR Tax - FUTA	31,111.00			31,111.00
5100310000	PR Tax - SUTA	34,824.00			34,824.00
5100311	PR Tax - FUTA	2,450.00			2,450.00
5100311000	PR Tax - SUTA	4,306.00			4,306.00
5100312	PR Tax - FUTA	418.00			418.00
5100312000	PR Tax - SUTA	257.00			257.00
5100320	PR Tax - FUTA	1,400.00			1,400.00
5100320000	PR Tax - SUTA	2,324.00			2,324.00
5100321	PR Tax - FUTA	688.00			688.00
5100321000	PR Tax - SUTA	461.00			461.00
5100325	PR Tax - FUTA	167.00			167.00
5100325000	PR Tax - SUTA	473.00			473.00
5100330	PR Tax - FUTA	4,488.00			4,488.00
5100330000	PR Tax - SUTA	4,778.00			4,778.00
5100331	PR Tax - FUTA	1,147.00			1,147.00
5100331000	PR Tax - SUTA	1,187.00			1,187.00
5100334	PR Tax - FUTA	564.00			564.00
5100334000	PR Tax - SUTA	564.00			564.00
5100337	PR Tax - FUTA	596.00			596.00
5100337000	PR Tax - SUTA	686.00			686.00
5100353	PR Tax - FUTA	38.00			38.00
5100410	PR Tax - SUTA	30,108.00			30,108.00
5100411	PR Tax - SUTA	3,762.00			3,762.00
5100412	PR Tax - SUTA	257.00			257.00
5100420	PR Tax - SUTA	2,718.00			2,718.00
5100421	PR Tax - SUTA	564.00			564.00
5100430	PR Tax - SUTA	3,292.00			3,292.00
5100431	PR Tax - SUTA	1,361.00			1,361.00
5100434	PR Tax - SUTA	768.00			768.00
5100437	PR Tax - SUTA	353.00			353.00
5100453	PR Tax - SUTA	171.00			171.00
5200110	Emp Ben - Vacation	8,393.00		(8,393.00)	0.00
5200110000	Emp Ben - Vacation	189.00		(189.00)	0.00
5200111	Emp Ben - Vacation	674.00		(674.00)	0.00
5200111000	Emp Ben - Vacation	2,670.00		(2,670.00)	0.00
5200112000	Emp Ben - Vacation	46.00			46.00
5200120	Emp Ben - Vacation	5,738.00		(2,720.00)	3,018.00
5200120000	Emp Ben - Vacation	4,937.00		(4,937.00)	0.00
5200121	Emp Ben - Vacation	833.00			833.00
5200121000	Emp Ben - Vacation	(2.00)			(2.00)
5200125000	Emp Ben - Vacation	215.00			215.00
5200130	Emp Ben - Vacation	1,054.00		(1,054.00)	0.00
5200130000	Emp Ben - Vacation	(1,227.00)		1,227.00	0.00
5200131	Emp Ben - Vacation	669.00			669.00
5200131000	Emp Ben - Vacation	(425.00)		425.00	0.00
5200134000	Emp Ben - Vacation	58.00		(58.00)	0.00
5200137	Emp Ben - Vacation	1,054.00			1,054.00
5200137000	Emp Ben - Vacation	(2.00)		2.00	0.00
5200210	Emp Ben - Sick	29,595.00		(29,595.00)	0.00

Account	Description	ADJ 10/4/2016	JE Ref #	RJE	FINAL 10/4/2016
5200210000	Emp Ben - Sick	24,583.00		(24,583.00)	0.00
5200211	Emp Ben - Sick	7,461.00		(7,461.00)	0.00
5200211000	Emp Ben - Sick	4,855.00		(4,855.00)	0.00
5200212	Emp Ben - Sick	149.00			149.00
5200220	Emp Ben - Sick	2,087.00		(989.00)	1,098.00
5200220000	Emp Ben - Sick	1,801.00		(1,801.00)	0.00
5200221000	Emp Ben - Sick	585.00			585.00
5200225	Emp Ben - Sick	224.00			224.00
5200225000	Emp Ben - Sick	262.00			262.00
5200230	Emp Ben - Sick	1,522.00		(1,522.00)	0.00
5200230000	Emp Ben - Sick	2,828.00		(2,828.00)	0.00
5200231	Emp Ben - Sick	541.00			541.00
5200231000	Emp Ben - Sick	302.00		(302.00)	0.00
5200234	Emp Ben - Sick	221.00		(221.00)	0.00
5200234000	Emp Ben - Sick	204.00		(204.00)	0.00
5200237	Emp Ben - Sick	684.00			684.00
5200237000	Emp Ben - Sick	525.00		(525.00)	0.00
5200410	Emp Ben - Holiday	37,922.00		(37,922.00)	0.00
5200410000	Emp Ben - Holiday	25,850.00		(25,850.00)	0.00
5200411	Emp Ben - Holiday	6,929.00		(6,929.00)	0.00
5200411000	Emp Ben - Holiday	5,261.00		(5,261.00)	0.00
5200412	Emp Ben - Holiday	477.00			477.00
5200412000	Emp Ben - Holiday	448.00			448.00
5200420	Emp Ben - Holiday	3,625.00		(1,718.00)	1,907.00
5200420000	Emp Ben - Holiday	3,614.00		(3,614.00)	0.00
5200421	Emp Ben - Holiday	776.00			776.00
5200421000	Emp Ben - Holiday	585.00			585.00
5200425000	Emp Ben - Holiday	785.00			785.00
5200430	Emp Ben - Holiday	3,574.00		(3,574.00)	0.00
5200430000	Emp Ben - Holiday	1,844.00		(1,844.00)	0.00
5200431	Emp Ben - Holiday	1,887.00			1,887.00
5200431000	Emp Ben - Holiday	1,530.00		(1,530.00)	0.00
5200434	Emp Ben - Holiday	756.00		(756.00)	0.00
5200434000	Emp Ben - Holiday	653.00		(653.00)	0.00
5200437	Emp Ben - Holiday	211.00			211.00
5200437000	Emp Ben - Holiday	632.00		(632.00)	0.00
5200511000	Emp Ben - Personal Days	(256.00)		256.00	0.00
5200520000	Emp Ben - Personal Days	(212.00)		212.00	0.00
5200610000	Emp Ben - Funeral Pay	0.00			0.00
5200630000	Emp Ben - Funeral Pay	0.00			0.00
5200720000	Emp Ben - Jury Duty	0.00			0.00
5201310	Emp Ben - Bonuses - Other	2,559.00		(2,559.00)	0.00
5201310000	Emp Ben - Bonuses - Other	400.00		(400.00)	0.00
5201311	Emp Ben - Bonuses - Other	1,374.00		(1,374.00)	0.00
5201311000	Emp Ben - Bonuses - Other	2,100.00		(2,100.00)	0.00
5201312000	Emp Ben - Bonuses - Other	100.00			100.00
5201320	Emp Ben - Bonuses - Other	272.00		(129.00)	143.00
5201320000	Emp Ben - Bonuses - Other	6,300.00		(6,300.00)	0.00
5201321000	Emp Ben - Bonuses - Other	2,100.00			2,100.00
5201325000	Emp Ben - Bonuses - Other	2,100.00			2,100.00
5201330	Emp Ben - Bonuses - Other	1,200.00		(1,200.00)	0.00
5201330000	Emp Ben - Bonuses - Other	0.00			0.00
5201331	Emp Ben - Bonuses - Other	546.00			546.00
5201334000	Emp Ben - Bonuses - Other	100.00		(100.00)	0.00
5202110000	Emp Ben - Workers Comp Ins	38,350.00			38,350.00
5202111000	Emp Ben - Workers Comp Ins	(1,414.00)			(1,414.00)
5202120000	Emp Ben - Workers Comp Ins	(1,185.00)			(1,185.00)
5202130000	Emp Ben - Workers Comp Ins	10,429.00			10,429.00
5202131000	Emp Ben - Workers Comp Ins	59.00			59.00
5202134000	Emp Ben - Workers Comp Ins	(99.00)			(99.00)
5202220	Emp Ben - Other	915.00			915.00
5203110000	Emp Ben - Health Insurance	37,284.00			37,284.00



Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
5203111000	Emp Ben - Health Insurance	10,093.00			10,093.00
5203120	Emp Ben - Health Insurance	134,947.00			134,947.00
5203120000	Emp Ben - Health Insurance	9,312.00			9,312.00
5203125000	Emp Ben - Health Insurance	1,240.00			1,240.00
5203130000	Emp Ben - Health Insurance	1,956.00			1,956.00
5203131000	Emp Ben - Health Insurance	9,623.00			9,623.00
5203134000	Emp Ben - Health Insurance	3,615.00			3,615.00
5203310000	Emp Ben - Life Insurance	2,280.00			2,280.00
5203320	Emp Ben - Life Insurance	1,453.00			1,453.00
5203320000	Emp Ben - Life Insurance	(904.00)			(904.00)
5203410000	Emp Ben - Dental Insurance	422.00			422.00
5203411	Emp Ben - Dental Insurance	4,511.00			4,511.00
5203411000	Emp Ben - Dental Insurance	60.00			60.00
5203420	Emp Ben - Dental Insurance	(3,806.00)			(3,806.00)
5203420000	Emp Ben - Dental Insurance	(1,498.00)			(1,498.00)
5203425000	Emp Ben - Dental Insurance	18.00			18.00
5203430000	Emp Ben - Dental Insurance	(3.00)			(3.00)
5203431000	Emp Ben - Dental Insurance	103.00			103.00
5203434000	Emp Ben - Dental Insurance	21.00			21.00
5203510000	Emp Ben - Group Disability	581.00			581.00
5203511000	Emp Ben - Group Disability	315.00			315.00
5203520	Emp Ben - Group Disability	871.00			871.00
5203520000	Emp Ben - Group Disability	(1,682.00)			(1,682.00)
5203530000	Emp Ben - Group Disability	31.00			31.00
5203531000	Emp Ben - Group Disability	71.00			71.00
5203620	Emp Ben Vision Insurance	(630.00)			(630.00)
5204110000	Emp Ben - Empl Hlth & Welfare	198.00			198.00
5204120	Emp Ben - Empl Hlth & Welfare	696.00			696.00
5204120000	Emp Ben - Empl Hlth & Welfare	1,996.00			1,996.00
5204130000	Emp Ben - Empl Hlth & Welfare	(5.00)			(5.00)
5206220000	Emp Ben - 401(K)-Company Cntrb	377.00			377.00
5207120000	Emp Ben - Empl Sfty Prog Prem	600.00			600.00
5207320	Uniforms	(5.00)			(5.00)
5208110	Emp Ben - Employee Bckgrnd Chk	23.00			23.00
5208110000	Emp Ben - Employee Bckgrnd Chk	1,018.00			1,018.00
5208120	Emp Ben - Employee Bckgrnd Chk	18.00			18.00
5208120000	Emp Ben - Employee Bckgrnd Chk	76.00			76.00
5208130	Emp Ben - Employee Bckgrnd Chk	75.00			75.00
5208410	Emp Ben - Employee Drug Screen	1,064.00			1,064.00
5208410000	Emp Ben - Employee Drug Screen	1,208.00			1,208.00
5208420	Emp Ben - Employee Drug Screen	2,722.00			2,722.00
5208420000	Emp Ben - Employee Drug Screen	28.00			28.00
5209920000	Emp Ben - Other	169.00			169.00
6000056	Interest Expense	21,988.00			21,988.00
6000110	Temp Help - RN	18,949.00			18,949.00
6000110000	Temp Help - RN	19,410.00		1,282.00	20,692.00
6000210000	Temp Help - Lpn	8,171.00		(1,282.00)	6,889.00
6000310	Temp Help - Aides	168.00			168.00
6000310000	Temp Help - Aides	296.00			296.00
6001056	Management Fee	440,361.00			440,361.00
6002056	Bad Debt Expense	1,154.00			1,154.00
6002556	Rent Expense	713,168.00			713,168.00
6003056	Provider Tax	446,700.00			446,700.00
6050150	Anc Serv - Ther -MCR A	110,447.00			110,447.00
6050150000	Anc Serv - Ther -MCR A	109,538.00			109,538.00
6050151	Anc Serv - Ther -MCR A	131,187.00			131,187.00
6050151000	Anc Serv - Ther -MCR A	142,416.00			142,416.00
6050152	Anc Serv - Ther -MCR A	18,704.00			18,704.00
6050152000	Anc Serv - Ther -MCR A	11,412.00			11,412.00
6050250000	Anc Serv - Ther - MCR A NonRhb	97.00			97.00
6050251000	Anc Serv - Ther - MCR A NonRhb	162.00			162.00
6050252	Anc Serv - Ther - MCR A NonRhb	86.00			86.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
6050252000	Anc Serv - Ther - MCR A NonRhb	11.00			11.00
6050350	Anc Serv - Ther - Medicare	46,927.00			46,927.00
6050350000	Anc Serv - Ther - Medicare B	39,695.00			39,695.00
6050351	Anc Serv - Ther - Medicare B	50,583.00			50,583.00
6050351000	Anc Serv - Ther - Medicare B	57,887.00			57,887.00
6050352	Anc Serv - Ther - Medicare	15,035.00			15,035.00
6050352000	Anc Serv - Ther - Medicare B	14,637.00			14,637.00
6050450	Anc Serv - Ther - Medicaid	11,304.00			11,304.00
6050450000	Anc Serv - Ther - Medicaid	8,439.00			8,439.00
6050451	Anc Serv - Ther - Medicaid	6,800.00			6,800.00
6050451000	Anc Serv - Ther - Medicaid	8,777.00			8,777.00
6050452	Anc Serv - Ther - Medicaid	2,531.00			2,531.00
6050452000	Anc Serv - Ther - Medicaid	3,060.00			3,060.00
6050550	Anc Serv - Ther - HMO	31,068.00			31,068.00
6050550000	Anc Serv - Ther - HMO	25,470.00			25,470.00
6050551	Anc Serv - Ther - HMO	35,256.00			35,256.00
6050551000	Anc Serv - Ther - HMO	31,930.00			31,930.00
6050552	Anc Serv - Ther - HMO	7,402.00			7,402.00
6050552000	Anc Serv - Ther - HMO	6,848.00			6,848.00
6050650	Anc Serv - Ther - HMO Part	8,264.00			8,264.00
6050650000	Anc Serv - Ther - HMO Part B	1,460.00			1,460.00
6050651	Anc Serv - Ther - HMO Part B	10,699.00			10,699.00
6050651000	Anc Serv - Ther - HMO Part B	4,597.00			4,597.00
6050652	Anc Serv - Ther - HMO Part	1,926.00			1,926.00
6050750	Anc Serv - Ther - Private	131.00			131.00
6050752	Anc Serv - Ther - Private	95.00			95.00
6050950	Anc Serv - Ther - Comms Ins	826.00			826.00
6050951	Anc Serv - Ther - Comms Ins	1,450.00			1,450.00
6100153000	Anc Serv - Respiratory Therapy	175.00			175.00
6110137	Pro Fees - Social Service	8,376.00			8,376.00
6110137000	Pro Fees - Social Service	3,120.00			3,120.00
6120132	Pro Fees - Contr Housekeeping	170,543.00			170,543.00
6120132000	Pro Fees - Contr Housekeeping	104,522.00			104,522.00
6120233	Pro Fees - Contracted Laundry	114,690.00			114,690.00
6120233000	Pro Fees - Contracted Laundry	69,681.00			69,681.00
6121130	Pro Fees - Food Service	239.00			239.00
6121130000	Pro Fees - Food Service	206.00			206.00
6150130	Food Purch - Raw	137,264.00			137,264.00
6150130000	Food Purch - Raw	89,629.00			89,629.00
6150135	Food Purch - Raw	1,672.00			1,672.00
6150230	Food Purch - Resident Activity	230.00			230.00
6150231	Food Purch - Resident Activity	492.00			492.00
6150231000	Food Purch - Resident Activity	1,085.00			1,085.00
6150310	Food Purch - Tube Feeding	978.00			978.00
6150330000	Food Purch - Tube Feeding	1,737.00			1,737.00
6150331	Food Purch - Tube Feeding	29.00			29.00
6150410	Food Purch - Supplements	2,578.00			2,578.00
6150430	Food Purch - Supplements	892.00			892.00
6150430000	Food Purch - Supplements	3,722.00			3,722.00
6150530	Food Purch - Thickeners	6,289.00			6,289.00
6150530000	Food Purch - Thickeners	5,064.00			5,064.00
6150620	Food Purch - Employee H&W	1,255.00			1,255.00
6150620000	Food Purch - Employee H&W	234.00			234.00
6150720000	Food Purch - Promotion	461.00			461.00
6200110	Supp - Medical	8,410.00			8,410.00
6200110000	Supp - Medical	6,113.00			6,113.00
6200120	Supp - Medical	233.00			233.00
6200210	Supp - Nursing	4,036.00			4,036.00
6200210000	Supp - Nursing	9,087.00			9,087.00
6200220	Supp - Nursing	109.00			109.00
6200310	Supp - Universal Precaution	8,527.00			8,527.00
6200310000	Supp - Universal Precaution	10,048.00			10,048.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
6200320	Supp - Universal Precaution	293.00			293.00
6200410	Supp - Wound Care	6,790.00			6,790.00
6200410000	Supp - Wound Care	7,337.00			7,337.00
6200420	Supp - Wound Care	135.00			135.00
6200510	Supp - Prosthetic Device	2,870.00			2,870.00
6200510000	Supp - Prosthetic Device	1,624.00			1,624.00
6200610	Supp - Respiratory Supplies	11,561.00			11,561.00
6200620	Supp - Respiratory Supplies	42.00			42.00
6200653	Supp - Respiratory Supplies	4,474.00			4,474.00
6200653000	Supp - Respiratory Supplies	3,784.00			3,784.00
6200710	Supp - Oxygen Gas	4,127.00			4,127.00
6200710000	Supp - Oxygen Gas	7,429.00			7,429.00
6200810	Supp - Enteral	474.00			474.00
6200810000	Supp - Enteral	927.00			927.00
6200910000	Supp - IV	4,298.00			4,298.00
6200940	Supp - IV	3,541.00			3,541.00
6201010	Supp - Phys Therapy	85.00			85.00
6201050	Supp - Phys Therapy	821.00			821.00
6201050000	Supp - Phys Therapy	1,229.00			1,229.00
6201220	Supp - Occup Therapy	64.00			64.00
6201251	Supp - Occup Therapy	110.00			110.00
6201251000	Supp - Occup Therapy	748.00			748.00
6201310	Supp - Routine Hygiene	4,728.00			4,728.00
6201310000	Supp - Routine Hygiene	4,434.00			4,434.00
6201320	Supp - Routine Hygiene	226.00			226.00
6201410	Supp - Incontinent Supplies	23,138.00			23,138.00
6201410000	Supp - Incontinent Supplies	22,193.00			22,193.00
6201420	Supp - Incontinent Supplies	966.00			966.00
6210120	Supp - Storage Fees	1,861.00			1,861.00
6210120000	Supp - Storage Fees	1,616.00			1,616.00
6210230	Supp - Activities	548.00			548.00
6210231	Supp - Activities	1,334.00			1,334.00
6210231000	Supp - Activities	642.00			642.00
6210310	Supp - Dietary	176.00			176.00
6210330	Supp - Dietary	9,142.00			9,142.00
6210330000	Supp - Dietary	9,665.00			9,665.00
6210432	Supp - Housekeeping	(20,653.00)			(20,653.00)
6210432000	Supp - Housekeeping	1,190.00			1,190.00
6210533	Supp - Laundry	(14,013.00)			(14,013.00)
6210533000	Supp - Laundry	960.00			960.00
6210631000	Supp - Linen	16.00			16.00
6210633	Supp - Linen	93.00			93.00
6210633000	Supp - Linen	1,884.00			1,884.00
6210710	Supp - Maintenance	218.00			218.00
6210731	Supp - Maintenance	50.00			50.00
6210734	Supp - Maintenance	2,198.00			2,198.00
6210734000	Supp - Maintenance	4,614.00			4,614.00
6210810	Supp-Office	12.00			12.00
6210810000	Supp-Office	69.00			69.00
6210820	Supp-Office	2,441.00			2,441.00
6210820000	Supp-Office	1,674.00			1,674.00
6210821	Supp-Office	12.00			12.00
6210920	Supp-Postage	3,214.00			3,214.00
6210920000	Supp-Postage	3,595.00			3,595.00
6211010	Supp-Forms	272.00			272.00
6211010000	Supp-Forms	51.00			51.00
6211020	Supp-Forms	228.00			228.00
6211020000	Supp-Forms	718.00			718.00
6211021	Supp-Forms	1,055.00			1,055.00
6211021000	Supp-Forms	1,070.00			1,070.00
6211030	Supp-Forms	21.00			21.00
6211030000	Supp-Forms	94.00			94.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
6211034000	Supp-Forms	35.00			35.00
6211110000	Supp-Copying	3,396.00			3,396.00
6211120	Supp-Copying	3,056.00			3,056.00
621120000	Supp-Copying	271.00			271.00
6211210000	Supp-Computers	40.00			40.00
6211425	Supp-Marketing	907.00			907.00
6211425000	Supp-Marketing	739.00			739.00
6219910	Supp-Other	76.00			76.00
6219920	Supp - Other	142.00			142.00
6219920000	Supp-Other	24.00			24.00
6219921	Supp-Other	7.00			7.00
6219934000	Supp-Other	100.00			100.00
6250140	Rx Drugs - Medicare	154,096.00			154,096.00
6250140000	Rx Drugs - Medicare	83,429.00			83,429.00
6250240	Rx Drugs - Managed Care-HMO	64,217.00			64,217.00
6250240000	Rx Drugs - Managed Care-HMO	19,318.00			19,318.00
6250340	Rx Drugs - Medicaid	298.00			298.00
6250340000	Rx Drugs - Medicaid	4,643.00			4,643.00
6250510	Rx Drugs - Stock	181.00			181.00
6250540	Rx Drugs - Stock	9,424.00			9,424.00
6250540000	Rx Drugs - Stock	342.00			342.00
6250640	Rx Drugs - Med D Noncovered	1,764.00			1,764.00
6250640000	Rx Drugs - Med D Noncovered	2,637.00			2,637.00
6250740	Rx Drugs - VA	2,102.00			2,102.00
6250840000	Rx Drugs - Res Vaccinations	3,393.00			3,393.00
6251140	Rx Drugs - IV Medicare	594.00			594.00
6251140000	Rx Drugs - IV Medicare	4,518.00			4,518.00
6251240000	Rx Drugs - IV HMO	270.00			270.00
6251340	Rx Drugs - IV Medicaid	1,404.00			1,404.00
6251340000	Rx Drugs - IV Medicaid	107.00			107.00
6251510	Rx Drugs - OTC	1,198.00			1,198.00
6251520	Rx Drugs - OTC	203.00			203.00
6251540	Rx Drugs - OTC	6,078.00			6,078.00
6251540000	Rx Drugs - OTC	5,749.00			5,749.00
6260154	Anc Serv - Lab Fees	9,774.00			9,774.00
6260154000	Anc Serv - Lab Fees	8,097.00			8,097.00
6260254	Anc Serv - X-Ray	9,884.00			9,884.00
6260254000	Anc Serv - X-Ray	4,485.00			4,485.00
6301254	Patient Med Trans - Non-Amb	211.00			211.00
6301254000	Patient Med Trans - Non-Amb	595.00			595.00
6301354	Patient Med Trans - Ambulance	1,351.00			1,351.00
6301354000	Patient Med Trans - Ambulance	3,772.00			3,772.00
6350153000	ME Lease - Respiratory Equip	8,265.00			8,265.00
6350210000	ME Lease - Bariatric Equipment	285.00			285.00
6350310000	ME Lease - Wound Vacs	1,676.00			1,676.00
6350910000	MEL - Alt Press Air Mattress	756.00			756.00
6351210000	ME Lease - IV Pump	30.00			30.00
6351420	ME Lease - Other	296.00			296.00
6351450	ME Lease - Other	9,183.00			9,183.00
6351450000	ME Lease - Other	3,010.00			3,010.00
6355110	Minor Equip Purch	3,576.00			3,576.00
6355110000	Minor Equip Purch	1,608.00			1,608.00
6355120	Minor Equip Purch	158.00			158.00
6355120000	Minor Equip Purch	717.00		86.00	803.00
6355130	Minor Equip Purch	651.00			651.00
6355130000	Minor Equip Purch	1,425.00			1,425.00
6355132000	Minor Equip Purch	111.00			111.00
6355134000	Minor Equip Purch	964.00			964.00
6355135	Minor Equip Purch	11,617.00			11,617.00
6355135000	Minor Equip Purch	1,004.00			1,004.00
6355150000	Minor Equip Purch	1,183.00			1,183.00
6355151000	Minor Equip Purch	58.00			58.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
6355153000	Minor Equip Purch	(717.00)			(717.00)
6355310	Med Equip Purch	1,459.00			1,459.00
6355310000	Med Equip Purch	2,928.00			2,928.00
6355350000	Med Equip Purch	700.00			700.00
6355352000	Med Equip Purch	217.00			217.00
6400020	Professional Fees	1,838.00			1,838.00
6400120	Pro Fees - Consulting	6,692.00		(773.00)	5,919.00
6400120000	Pro Fees - Consulting	454.00			454.00
6400238	Pro Fees - Med Director	10,300.00		(2,050.00)	8,250.00
6400238000	Pro Fees - Med Director	18,500.00			18,500.00
6400338	Pro Fees - Medical Service	12,829.00		(12,829.00)	0.00
6400430	Pro Fees - Pharm Consultant	620.00			620.00
6400440000	Pro Fees - Pharm Consultant	8,621.00			8,621.00
6400510	Pro Fees - Consulting-IV	1,430.00			1,430.00
6400510000	Pro Fees - Consulting-IV	4,854.00			4,854.00
6400540	Pro Fees - Consulting-IV	5,271.00			5,271.00
6400731	Pro Fees - Activities	150.00			150.00
6400731000	Pro Fees - Activities	135.00			135.00
6401010	Pro Fees - Medical Records	715.00			715.00
6401040	Pro Fees - Medical Records	1,992.00			1,992.00
6402020	Pro Fees - Legal - General	35.00			35.00
6402020000	Pro Fees - Legal - General	19,171.00			19,171.00
6402120	Pro Fees - Legal - AR Collect	217.00			217.00
6402120000	Pro Fees - Legal - AR Collect	2,718.00			2,718.00
6402220000	Pro Fees - Fin Audit & IRS File	11,664.00		773.00	12,437.00
6402620000	Pro Fees - Ins Consultant	352.00			352.00
6402920000	Pro Fees - Recruiting	22.00			22.00
6409910000	Pro Fees - Other	835.00			835.00
6409920	Pro Fees - Other	8,388.00			8,388.00
6409920000	Pro Fees - Other	7,186.00			7,186.00
6409952	Pro Fees - Other	360.00			360.00
6450110	Travel Meet - Sem & Conf Fees	1,050.00			1,050.00
6450120	Travel Meet - Sem & Conf Fees	775.00			775.00
6450120000	Travel Meet - Sem & Conf Fees	325.00			325.00
6450134	Travel Meet - Sem & Conf Fees	100.00			100.00
6450220	Travel - Employees	58.00			58.00
6450320000	Travel Meet - Airfare	6.00			6.00
6450420	Travel Meet - Hotels	369.00			369.00
6450420000	Travel Meet - Hotels	76.00			76.00
6450520000	Travel Meet - Car Rental	21.00			21.00
6450620000	Travel Meet - Meals	80.00			80.00
6455110000	Auto & Truck - Mileage	119.00			119.00
6455111	Auto & Truck - Mileage	212.00			212.00
6455120	Auto & Truck - Mileage	886.00			886.00
6455120000	Auto & Truck - Mileage	3,376.00			3,376.00
6455121	Auto & Truck - Mileage	133.00			133.00
6455220000	Auto & Truck - Gas	1.00			1.00
6455520000	Auto & Truck - Other	13.00			13.00
6500120	Advert - Help Wanted	843.00			843.00
6500120000	Advert - Help Wanted	359.00			359.00
6500220	Advert - Comm Awareness	514.00			514.00
6500320000	Advert - Promotional	3,380.00			3,380.00
6500520	Advert - Other	215.00			215.00
6500520000	Advert - Other	1,144.00			1,144.00
6500535	Advert - Other	35.00			35.00
6500820	Advert - Public Relations	54.00			54.00
6500820000	Advert - Public Relations	683.00			683.00
6500825	Advert - Public Relations	1,040.00			1,040.00
6550110	R&M - Equipment	187.00			187.00
6550110000	R&M - Equipment	123.00			123.00
6550120	R&M - Equipment	411.00			411.00
6550120000	R&M - Equipment	181.00			181.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
6550130000	R&M - Equipment	203.00			203.00
6550133	R&M - Equipment	2,573.00			2,573.00
6550134	R&M - Equipment	702.00			702.00
6550134000	R&M - Equipment	267.00			267.00
6550135	R&M - Equipment	317.00			317.00
6550135000	R&M - Equipment	361.00			361.00
6550235	R&M - Building	10,358.00			10,358.00
6550235000	R&M - Building	5,756.00			5,756.00
6550435000	R&M - Security	(10.00)			(10.00)
6550535	R&M - Garbage	14,659.00			14,659.00
6550535000	R&M - Garbage	14,473.00			14,473.00
6550635	R&M - Pest Control	1,043.00			1,043.00
6550635000	R&M - Pest Control	700.00			700.00
6550735	R&M - Hazardous Waste	408.00			408.00
6550735000	R&M - Hazardous Waste	431.00			431.00
6550835000	R&M - Sewage Treatment Costs	5,879.00			5,879.00
6550920000	R&M - Maintenance Contracts	(663.00)			(663.00)
6550934	R&M - Maintenance Contracts	5,877.00			5,877.00
6550935	R&M - Maintenance Contracts	9,550.00			9,550.00
6550935000	R&M - Maintenance Contracts	9,120.00			9,120.00
6600120000	BD - General Reserve	8,163.00			8,163.00
6600420000	BD - Non-Reimbursable	359.00			359.00
6650120	Utilities - Telephone	13,905.00			13,905.00
6650120000	Utilities - Telephone	9,718.00			9,718.00
6650220	Utilities - Telephone Maint	1,258.00			1,258.00
6650310	Utilities - Mobile & Pagers	665.00			665.00
6650320	Utilities - Mobile & Pagers	465.00			465.00
6650320000	Utilities - Mobile & Pagers	2,135.00			2,135.00
6650420	Utilities - Internet Services	1,031.00			1,031.00
6650420000	Utilities - Internet Services	2,809.00			2,809.00
6650434	Utilities - Internet Services	2,440.00			2,440.00
6651135	Utilities - Electricity	70,373.00			70,373.00
6651135000	Utilities - Electricity	66,582.00			66,582.00
6651235	Utilities - Water	29,991.00			29,991.00
6651235000	Utilities - Water	20,226.00			20,226.00
6651435	Utilities - Gas	12,079.00			12,079.00
6651435000	Utilities - Gas	6,826.00			6,826.00
66900	Reconciliation Discrepancies	62.00			62.00
6699510	Ins - Workmen's Comp	3,525.00			3,525.00
6699520	Ins - Workmen's Comp	108,668.00			108,668.00
6699620	Ins - Cyber	3,747.00			3,747.00
6699720	Ins - Hired/ Non Auto	179.00			179.00
6699820	Ins - Umbrella	18,273.00			18,273.00
6699920	Ins - Property	19,865.00			19,865.00
6700135	Ins - Plant Operations	310.00			310.00
6700135000	Ins - Plant Operations	7,861.00			7,861.00
6700220000	Ins - General	2,377.00			2,377.00
6700420	Ins - D & O Liability	3,737.00			3,737.00
6700420000	Ins - D & O Liability	782.00			782.00
6700820	Ins - GLPL	47,190.00			47,190.00
6700820000	Ins - GLPL	55,105.00			55,105.00
6700920000	Ins - GLPL Excess	18,094.00			18,094.00
6750110	Information Technology	11,081.00			11,081.00
6750110000	Information Technology	5,141.00			5,141.00
6750120	Information Technology	10,118.00			10,118.00
6750120000	Information Technology	19,319.00			19,319.00
6750134	Information Technology	173.00			173.00
6800100000	Taxes - Real Estate	59,241.00			59,241.00
6800200000	Taxes - Personal Property	3,072.00			3,072.00
6800220	Taxes - Personal Property	4,546.00			4,546.00
6809900000	Taxes - Other	251.00			251.00
6850120000	Assess - State Assess/Prov Tax	300,544.00			300,544.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
6900110	Dues - Dues & Subscriptions	2,045.00		(2,045.00)	0.00
6900110000	Dues - Dues & Subscriptions	675.00			675.00
6900120	Dues - Dues & Subscriptions	5,791.00		540.00	6,331.00
6900120000	Dues - Dues & Subscriptions	6,326.00		(3,313.00)	3,013.00
6900130	Dues - Dues & Subscriptions	282.00		(282.00)	0.00
6910110	Licenses & Permits	150.00			150.00
6910110000	Licenses & Permits	731.00			731.00
6910120	Licenses & Permits	1,090.00			1,090.00
6910120000	Licenses & Permits	831.00			831.00
6910135000	Licenses & Permits	480.00			480.00
6950120	TV & Radio	10,921.00			10,921.00
6950120000	TV & Radio	8,322.00			8,322.00
6970120	Bank Service Charges	1,998.00			1,998.00
6970120000	Bank Service Charges	3,577.00			3,577.00
6972120	Replace of Res. Personal Prop.	497.00			497.00
6972120000	Replace of Res. Personal Prop.	75.00			75.00
6991120	NAC - FINES & PENALTIES	2,070.00			2,070.00
6991120000	NAC - Fines & Penalties	16,445.00			16,445.00
7000110000	Consulting Fee Expense	68,472.00			68,472.00
7000120000	Consulting Fee Expense	16,111.00			16,111.00
7000220000	Financial Services Expense	84,583.00			84,583.00
7100100000	Lease - Building	571,408.00			571,408.00
7100200000	Lease - Land	200.00			200.00
7100220	Lease - Land	360.00			360.00
7100320	Lease - Equipment	613.00		(10.00)	603.00
7100320000	Lease - Equipment	527.00			527.00
7110210000	Lease - Minor Equip	58.00			58.00
7110220	Lease - Minor Equip	214.00		(660.00)	(446.00)
7110220000	Lease - Minor Equip	2,185.00		(86.00)	2,099.00
7110230	Lease - Minor Equip	1,069.00			1,069.00
7110230000	Lease - Minor Equip	1,189.00			1,189.00
7110232	Lease - Minor Equip	541.00			541.00
7110232000	Lease - Minor Equip	252.00			252.00
7110250	Lease - Minor Equip	210.00			210.00
7110320000	Lease - Fax Machine	(241.00)			(241.00)
7200234	Dep - Land Improvements	5,565.00			5,565.00
7200500000	Dep - Leasehold Improvements	166.00			166.00
7200600000	Dep - Furniture & Equip	487.00			487.00
7200800000	Dep - Information Technology	832.00			832.00
7500100000	Int Exp - Line of Credit	11,630.00			11,630.00
7500200000	Int Exp - Notes & Mortgages	5,122.00			5,122.00
7600100000	Amort - Def Finance Costs	6,123.00			6,123.00
7699900000	Fin Charges - Unused Line Fees	7,886.00			7,886.00
7699920	Fin Charges-Unused Line Fee	1,951.00			1,951.00
7699935	Fin Charges-Unused Line Fee	890.00			890.00
7700200000	Int Inc - AR Accounts	(33.00)			(33.00)
79999	Unusual Items	2,508.00			2,508.00
7999900000	Unusual Items	(111,032.00)			(111,032.00)
99999	Exchange	5,051.00			5,051.00
Marcum 103	Subscriptions	0.00		5,434.00	5,434.00
Marcum 104	Chamber of Commerce Dues	0.00		225.00	225.00
Marcum 107	Professional Fees - Pulmonologist	0.00		14,879.00	14,879.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2]</b>	<b>Administrators</b>				
5000120805	S&W - Regular	52,615.00		7,238.00	59,853.00
			RJE - 6	7,238.00	
5000520805	S&W - Retro Pay/Adj	1,154.00		0.00	1,154.00
5001220805	S&W - Accrual	1,258.00		0.00	1,258.00
5080520	Payroll - Administrator	87,259.00		5,556.00	92,815.00
			RJE - 6	5,556.00	
<b>Subtotal [2] Administrators</b>		<b>142,286.00</b>		<b>12,794.00</b>	<b>155,080.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
5000120401	S&W - Regular	26,112.00		3,573.00	29,685.00
			RJE - 6	3,573.00	
5000120403	S&W - Regular	15,994.00		2,123.00	18,117.00
			RJE - 6	2,123.00	
5000120404	S&W - Regular	14,738.00		1,925.00	16,663.00
			RJE - 6	1,925.00	
5000120405	S&W - Regular	9,273.00		1,230.00	10,503.00
			RJE - 6	1,230.00	
5000120807	S&W - Regular	2,669.00		351.00	3,020.00
			RJE - 6	351.00	
5000121801	S&W - Regular	20,268.00		0.00	20,268.00
5000220403	S&W - Overtime	131.00		0.00	131.00
5000220405	S&W - Overtime	6.00		0.00	6.00
5000320405	S&W - Shift Premium	84.00		0.00	84.00
5000420405	S&W - Special Shift Bonus	50.00		0.00	50.00
5000621864	S&W - Training Regular	202.00		0.00	202.00
5001220401	S&W - Accrual	1,049.00		0.00	1,049.00
5001220403	S&W - Accrual	18.00		0.00	18.00
5001220404	S&W - Accrual	(107.00)		0.00	(107.00)
5001220405	S&W - Accrual	(63.00)		0.00	(63.00)
5001221801	S&W - Accrual	(696.00)		0.00	(696.00)
5040120	Payroll - Business Office Manag	36,963.00		0.00	36,963.00
5040320	P/R - Billing/ AR/ Assistant BO	32,249.00		0.00	32,249.00
5040420	Payroll - Payroll Benefit Coord	15,086.00		0.00	15,086.00
5040520	Payroll - Receptionist	12,569.00		0.00	12,569.00
5086421	Payroll - Admission Director	36,444.00		0.00	36,444.00
5200120	Emp Ben - Vacation	5,738.00		(2,720.00)	3,018.00
			RJE - 6	(2,720.00)	
5200120000	Emp Ben - Vacation	4,937.00		(4,937.00)	0.00
			RJE - 6	(4,937.00)	
5200121	Emp Ben - Vacation	833.00		0.00	833.00
5200121000	Emp Ben - Vacation	(2.00)		0.00	(2.00)
5200220	Emp Ben - Sick	2,087.00		(989.00)	1,098.00
			RJE - 6	(989.00)	
5200220000	Emp Ben - Sick	1,801.00		(1,801.00)	0.00
			RJE - 6	(1,801.00)	
5200221000	Emp Ben - Sick	585.00		0.00	585.00
5200420	Emp Ben - Holiday	3,625.00		(1,718.00)	1,907.00
			RJE - 6	(1,718.00)	
5200420000	Emp Ben - Holiday	3,614.00		(3,614.00)	0.00
			RJE - 6	(3,614.00)	
5200421	Emp Ben - Holiday	776.00		0.00	776.00
5200421000	Emp Ben - Holiday	585.00		0.00	585.00
5200520000	Emp Ben - Personal Days	(212.00)		212.00	0.00
			RJE - 6	212.00	
5200720000	Emp Ben - Jury Duty	0.00		0.00	0.00
			RJE - 6	(0.00)	
5201320	Emp Ben - Bonuses - Other	272.00		(129.00)	143.00
			RJE - 6	(129.00)	
5201320000	Emp Ben - Bonuses - Other	6,300.00		(6,300.00)	0.00
			RJE - 6	(6,300.00)	
5201321000	Emp Ben - Bonuses - Other	2,100.00		0.00	2,100.00
<b>Subtotal [4] Other Administrative Salaries</b>		<b>256,078.00</b>		<b>(12,794.00)</b>	<b>243,284.00</b>
<b>Subgroup : [5A]</b>	<b>Head Dietitian</b>				
5000130252	S&W - Regular	16,939.00		382.00	17,321.00
			RJE - 6	382.00	
5000330252	S&W - Shift Premium	9.00		0.00	9.00
5001230252	S&W - Accrual	(906.00)		0.00	(906.00)
5025230	P/R - Registered Dietitian	15,978.00		634.00	16,612.00
			RJE - 6	634.00	
<b>Subtotal [5A] Head Dietitian</b>		<b>32,020.00</b>		<b>1,016.00</b>	<b>33,036.00</b>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>				
5000130253	S&W - Regular	16,781.00		463.00	17,244.00
			RJE - 6	463.00	
5000230253	S&W - Overtime	2,939.00		0.00	2,939.00
5000330253	S&W - Shift Premium	25.00		0.00	25.00
5000430253	S&W - Special Shift Bonus	200.00		0.00	200.00
5001230253	S&W - Accrual	(504.00)		0.00	(504.00)
5025330	P/R - Food Service Manager	26,482.00		1,050.00	27,532.00
			RJE - 6	1,050.00	
<b>Subtotal [5B] Food Service Supervisor</b>		<b>45,923.00</b>		<b>1,513.00</b>	<b>47,436.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
5000130255	S&W - Regular	75,806.00		1,874.00	77,680.00
			RJE - 6	1,874.00	
5000130256	S&W - Regular	27,850.00		726.00	28,576.00
			RJE - 6	726.00	
5000230255	S&W - Overtime	1,293.00		0.00	1,293.00



Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<b>10/4/2016</b>			<b>10/4/2016</b>
5000230256	S&W - Overtime	2,321.00		0.00	2,321.00
5000330255	S&W - Shift Premium	901.00		0.00	901.00
5000330256	S&W - Shift Premium	289.00		0.00	289.00
5000430256	S&W - Special Shift Bonus	200.00		0.00	200.00
5000530256	S&W - Retro Pay/Adj	333.00		0.00	333.00
5000630255	S&W - Training Regular	1,474.00		0.00	1,474.00
5000630256	S&W - Training Regular	1,023.00		0.00	1,023.00
5001130255	S&W - Holiday Worked Premium	710.00		0.00	710.00
5001130256	S&W - Holiday Worked Premium	250.00		0.00	250.00
5001230255	S&W - Accrual	(1,616.00)		0.00	(1,616.00)
5001230256	S&W - Accrual	(1,810.00)		0.00	(1,810.00)
5025530	P/R - Dietary Aide	113,400.00		4,497.00	117,897.00
5025630	P/R - Cook	29,480.00	RJE - 6	4,497.00	30,649.00
				1,169.00	
5200130	Emp Ben - Vacation	1,054.00	RJE - 6	(1,054.00)	0.00
5200130000	Emp Ben - Vacation	(1,227.00)	RJE - 6	(1,054.00)	0.00
				1,227.00	
5200230	Emp Ben - Sick	1,522.00	RJE - 6	(1,522.00)	0.00
5200230000	Emp Ben - Sick	2,828.00	RJE - 6	(2,828.00)	0.00
				(2,828.00)	
5200430	Emp Ben - Holiday	3,574.00	RJE - 6	(3,574.00)	0.00
5200430000	Emp Ben - Holiday	1,844.00	RJE - 6	(1,844.00)	0.00
				(1,844.00)	
5200630000	Emp Ben - Funeral Pay	0.00	RJE - 6	0.00	0.00
				(0.00)	
5201330	Emp Ben - Bonuses - Other	1,200.00	RJE - 6	(1,200.00)	0.00
5201330000	Emp Ben - Bonuses - Other	0.00	RJE - 6	(1,200.00)	0.00
				0.00	
				(0.00)	
<b>Subtotal [5C] Dietary Workers</b>		<b>262,699.00</b>		<b>(2,529.00)</b>	<b>260,170.00</b>
<b>Subgroup : [7A] Engineer or Chief of Maintenance</b>					
5000134601	S&W - Regular	20,372.00		737.00	21,109.00
5000234601	S&W - Overtime	90.00	RJE - 6	737.00	90.00
5001234601	S&W - Accrual	(147.00)		0.00	(147.00)
5060134	P/R - Maintenance Director	31,281.00		710.00	31,991.00
			RJE - 6	710.00	
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>51,596.00</b>		<b>1,447.00</b>	<b>53,043.00</b>
<b>Subgroup : [7B] Other Maintenance Workers</b>					
5000134602	S&W - Regular	6,994.00		278.00	7,272.00
5000234602	S&W - Overtime	525.00	RJE - 6	278.00	525.00
5000634602	S&W - Training Regular	368.00		0.00	368.00
5001234602	S&W - Accrual	(242.00)		0.00	(242.00)
5060234	P/R - Maintenance Technician	11,779.00		267.00	12,046.00
			RJE - 6	267.00	
5200134000	Emp Ben - Vacation	58.00	RJE - 6	(58.00)	0.00
				(58.00)	
5200234	Emp Ben - Sick	221.00	RJE - 6	(221.00)	0.00
				(221.00)	
5200234000	Emp Ben - Sick	204.00	RJE - 6	(204.00)	0.00
				(204.00)	
5200434	Emp Ben - Holiday	756.00	RJE - 6	(756.00)	0.00
				(756.00)	
5200434000	Emp Ben - Holiday	653.00	RJE - 6	(653.00)	0.00
				(653.00)	
5201334000	Emp Ben - Bonuses - Other	100.00	RJE - 6	(100.00)	0.00
				(100.00)	
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>21,416.00</b>		<b>(1,447.00)</b>	<b>19,969.00</b>
<b>Subgroup : [12A] Director of Nurses/Assistant Director</b>					
5000111151	S&W - Regular	49,750.00		3,883.00	53,633.00
5000111155	S&W - Regular	36,347.00	RJE - 6	3,883.00	39,102.00
			RJE - 6	2,755.00	
5000411155	S&W - Special Shift Bonus	150.00		0.00	150.00
5000511151	S&W - Retro Pay/Adj	1,346.00		0.00	1,346.00
5001211151	S&W - Accrual	297.00		0.00	297.00
5001211155	S&W - Accrual	(49.00)		0.00	(49.00)
5015111	P/R - DON	69,089.00		3,866.00	72,955.00
			RJE - 6	3,866.00	
5015511	P/R - ADON	48,654.00	RJE - 6	2,723.00	51,377.00
				2,723.00	
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>205,584.00</b>		<b>13,227.00</b>	<b>218,811.00</b>
<b>Subgroup : [12B] RNs - Direct Care</b>					
5000110	Payroll - RN	236,181.00		10,783.00	246,964.00
			RJE - 3	(559.00)	
			RJE - 4	670.00	
			RJE - 6	10,672.00	
5000110101	S&W - Regular	87,609.00		4,755.00	92,364.00
			RJE - 6	4,755.00	
5000110102	S&W - Regular	46,121.00		2,064.00	48,185.00
			RJE - 6	2,064.00	
5000110103	S&W - Regular	33,280.00		1,376.00	34,656.00
			RJE - 6	1,376.00	

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
5000111141	S&W - Regular	16,041.00		1,456.00	17,497.00
5000210	Payroll - RN Supervisor	78,250.00	RJE - 6	1,456.00	81,786.00
5000210101	S&W - Overtime	6,349.00	RJE - 6	3,536.00	6,349.00
5000210102	S&W - Overtime	829.00		0.00	829.00
5000310	P/R - RN Unit Manager	26,220.00	RJE - 6	1,185.00	27,405.00
5000310101	S&W - Shift Premium	10,612.00		0.00	10,612.00
5000310102	S&W - Shift Premium	1,788.00		0.00	1,788.00
5000410101	S&W - Special Shift Bonus	1,750.00		0.00	1,750.00
5000410102	S&W - Special Shift Bonus	800.00		0.00	800.00
5000410103	S&W - Special Shift Bonus	600.00		0.00	600.00
5000510101	S&W - Retro Pay/Adj	433.00		0.00	433.00
5000610101	S&W - Training Regular	8,086.00		0.00	8,086.00
5000610102	S&W - Training Regular	651.00		0.00	651.00
5000611141	S&W - Training Regular	260.00		0.00	260.00
5001110101	S&W - Holiday Worked Premium	1,299.00		0.00	1,299.00
5001110102	S&W - Holiday Worked Premium	115.00		0.00	115.00
5001210101	S&W - Accrual	(357.00)		0.00	(357.00)
5001210102	S&W - Accrual	(47.00)		0.00	(47.00)
5001210103	S&W - Accrual	(366.00)		0.00	(366.00)
5001211141	S&W - Accrual	2,967.00		0.00	2,967.00
5200110	Emp Ben - Vacation	8,393.00		(8,393.00)	0.00
5200110000	Emp Ben - Vacation	189.00	RJE - 6	(189.00)	0.00
5200210	Emp Ben - Sick	29,595.00	RJE - 6	(189.00)	0.00
5200210000	Emp Ben - Sick	24,583.00	RJE - 6	(29,595.00)	0.00
5200410	Emp Ben - Holiday	37,922.00	RJE - 6	(24,583.00)	0.00
5200410000	Emp Ben - Holiday	25,850.00	RJE - 6	(37,922.00)	0.00
5200610000	Emp Ben - Funeral Pay	0.00	RJE - 6	(25,850.00)	0.00
5201310	Emp Ben - Bonuses - Other	2,559.00	RJE - 6	0.00	0.00
5201310000	Emp Ben - Bonuses - Other	400.00	RJE - 6	(2,559.00)	0.00
	<b>Subtotal [12B1] RNs - Direct Care</b>	<b>688,962.00</b>		<b>(104,336.00)</b>	<b>584,626.00</b>
<b>Subgroup : [12B2] RNs - Administrative</b>					
5000111127	S&W - Regular	21,089.00		1,342.00	22,431.00
5000111133	S&W - Regular	17,750.00	RJE - 6	1,342.00	19,088.00
5000111143	S&W - Regular	245.00	RJE - 6	1,338.00	301.00
5000120861	S&W - Regular	0.00	RJE - 6	56.00	0.00
5000211133	S&W - Overtime	41.00	RJE - 6	0.00	41.00
5000311133	S&W - Shift Premium	25.00		0.00	25.00
5000311143	S&W - Shift Premium	3.00		0.00	3.00
5000611143	S&W - Training Regular	281.00		0.00	281.00
5001211127	S&W - Accrual	(3,338.00)		0.00	(3,338.00)
5001211133	S&W - Accrual	(114.00)		0.00	(114.00)
5001211143	S&W - Accrual	210.00		0.00	210.00
5012211	P/R-Nursing Clerk/Unit Clerk	19,062.00		1,067.00	20,129.00
5012711	P/R - Staff Dev Coordinator	44,944.00	RJE - 6	1,067.00	47,460.00
5013311	P/R - Staff Coordinator	26,006.00	RJE - 6	2,516.00	27,462.00
5014111	Payroll-MDS Coordinator	28,009.00	RJE - 6	1,456.00	29,577.00
5014411	Payroll-MDS Director	55,436.00	RJE - 6	1,568.00	58,539.00
5200111	Emp Ben - Vacation	674.00	RJE - 6	3,103.00	0.00
5200111000	Emp Ben - Vacation	2,670.00	RJE - 6	(674.00)	0.00
5200211	Emp Ben - Sick	7,461.00	RJE - 6	(2,670.00)	0.00
5200211000	Emp Ben - Sick	4,855.00	RJE - 6	(7,461.00)	0.00
5200411	Emp Ben - Holiday	6,929.00	RJE - 6	(4,855.00)	0.00
5200411000	Emp Ben - Holiday	5,261.00	RJE - 6	(6,929.00)	0.00
5200511000	Emp Ben - Personal Days	(256.00)	RJE - 6	(5,261.00)	0.00
5201311	Emp Ben - Bonuses - Other	1,374.00	RJE - 6	256.00	0.00
5201311000	Emp Ben - Bonuses - Other	2,100.00	RJE - 6	(1,374.00)	0.00
	<b>Subtotal [12B2] RNs - Administrative</b>	<b>240,717.00</b>		<b>(18,622.00)</b>	<b>222,095.00</b>
<b>Subgroup : [12C1] LPNs - Direct Care</b>					
5000110111	S&W - Regular	430,868.00		19,008.00	449,676.00
			RJE - 6	19,008.00	

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
5000111144	S&W - Regular	28,303.00		2,692.00	30,995.00
			RJE - 6	2,692.00	
5000210111	S&W - Overtime	11,510.00		0.00	11,510.00
5000211144	S&W - Overtime	8,010.00		0.00	8,010.00
5000310111	S&W - Shift Premium	18,944.00		0.00	18,944.00
5000311144	S&W - Shift Premium	562.00		0.00	562.00
5000410111	S&W - Special Shift Bonus	1,200.00		0.00	1,200.00
5000610111	S&W - Training Regular	11,066.00		0.00	11,066.00
5001101111	S&W - Holiday Worked Premium	4,338.00		0.00	4,338.00
5001201111	S&W - Accrual	(14,882.00)		0.00	(14,882.00)
5001211144	S&W - Accrual	(1,260.00)		0.00	(1,260.00)
50111110	Payroll - LPN	626,938.00		28,327.00	655,265.00
			RJE - 6	28,327.00	
5014311	P/R - CRD - LPN	2,477.00		139.00	2,616.00
			RJE - 6	139.00	
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>1,127,874.00</b>		<b>50,166.00</b>	<b>1,178,040.00</b>
<b>Subgroup : [12D] Aides and Attendants</b>					
5000110113	S&W - Regular	526,165.00		23,819.00	549,984.00
			RJE - 6	23,819.00	
5000111122	S&W - Regular	14,697.00		1,108.00	15,805.00
			RJE - 6	1,108.00	
5000210113	S&W - Overtime	10,575.00		0.00	10,575.00
5000310113	S&W - Shift Premium	19,905.00		0.00	19,905.00
5000311122	S&W - Shift Premium	25.00		0.00	25.00
5000410113	S&W - Special Shift Bonus	26,555.00		0.00	26,555.00
5000510113	S&W - Retro Pay/Adj	83.00		0.00	83.00
5000610113	S&W - Training Regular	6,543.00		0.00	6,543.00
5000910113	S&W - On Call	1,550.00		0.00	1,550.00
5001110113	S&W - Holiday Worked Premium	4,920.00		0.00	4,920.00
5001210113	S&W - Accrual	(16,287.00)		0.00	(16,287.00)
5001211122	S&W - Accrual	(55.00)		0.00	(55.00)
5011310	CNA	769,070.00		34,749.00	803,819.00
			RJE - 6	34,749.00	
<b>Subtotal [12D] Aides and Attendants</b>		<b>1,363,746.00</b>		<b>59,676.00</b>	<b>1,423,422.00</b>
<b>Subgroup : [12H] Recreation Workers</b>					
5000131301	S&W - Regular	22,322.00		602.00	22,924.00
			RJE - 6	602.00	
5000131302	S&W - Regular	29,540.00		805.00	30,345.00
			RJE - 6	805.00	
5000231301	S&W - Overtime	360.00		0.00	360.00
5000231302	S&W - Overtime	28.00		0.00	28.00
5001131302	S&W - Holiday Worked Premium	106.00		0.00	106.00
5001231301	S&W - Accrual	(327.00)		0.00	(327.00)
5001231302	S&W - Accrual	178.00		0.00	178.00
5030131	Payroll - Activity Director	32,212.00		0.00	32,212.00
5030231	Payroll - Activity Assistant	41,790.00		0.00	41,790.00
5200131	Emp Ben - Vacation	669.00		0.00	669.00
5200131000	Emp Ben - Vacation	(425.00)		425.00	0.00
			RJE - 6	425.00	
5200231	Emp Ben - Sick	541.00		0.00	541.00
5200231000	Emp Ben - Sick	302.00		(302.00)	0.00
			RJE - 6	(302.00)	
5200431	Emp Ben - Holiday	1,887.00		0.00	1,887.00
5200431000	Emp Ben - Holiday	1,530.00		(1,530.00)	0.00
			RJE - 6	(1,530.00)	
5201331	Emp Ben - Bonuses - Other	546.00		0.00	546.00
<b>Subtotal [12H] Recreation Workers</b>		<b>131,259.00</b>		<b>0.00</b>	<b>131,259.00</b>
<b>Subgroup : [12M] Social Workers/Case Management</b>					
5000137701	S&W - Regular	22,134.00		787.00	22,921.00
			RJE - 6	787.00	
5000137702	S&W - Regular	10,475.00		368.00	10,843.00
			RJE - 6	368.00	
5001237701	S&W - Accrual	(30.00)		0.00	(30.00)
5001237702	S&W - Accrual	(139.00)		0.00	(139.00)
5070137	P/R - Social Service Director	18,228.00		0.00	18,228.00
5070237	P/R - Social Service Assistant	14,192.00		0.00	14,192.00
5200137	Emp Ben - Vacation	1,054.00		0.00	1,054.00
5200137000	Emp Ben - Vacation	(2.00)		2.00	0.00
			RJE - 6	2.00	
5200237	Emp Ben - Sick	684.00		0.00	684.00
5200237000	Emp Ben - Sick	525.00		(525.00)	0.00
			RJE - 6	(525.00)	
5200437	Emp Ben - Holiday	211.00		0.00	211.00
5200437000	Emp Ben - Holiday	632.00		(632.00)	0.00
			RJE - 6	(632.00)	
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>67,964.00</b>		<b>0.00</b>	<b>67,964.00</b>
<b>Subgroup : [12N] Marketing</b>					
5000125863	S&W - Regular	27,723.00		0.00	27,723.00
5001225863	S&W - Accrual	(336.00)		0.00	(336.00)
5086325	Payroll- Business Development	2,858.00		0.00	2,858.00
5200125000	Emp Ben - Vacation	215.00		0.00	215.00
5200225	Emp Ben - Sick	224.00		0.00	224.00
5200225000	Emp Ben - Sick	262.00		0.00	262.00
5200425000	Emp Ben - Holiday	785.00		0.00	785.00
5201325000	Emp Ben - Bonuses - Other	2,100.00		0.00	2,100.00
<b>Subtotal [12N] Marketing</b>		<b>33,831.00</b>		<b>0.00</b>	<b>33,831.00</b>
<b>Subgroup : [12O] Other</b>					

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<b>10/4/2016</b>			<b>10/4/2016</b>
5000112121	S&W - Regular	10,817.00		0.00	10,817.00
5001212121	S&W - Accrual	317.00		0.00	317.00
5012112	Payroll - Medical Records Assist	14,281.00		0.00	14,281.00
5075153	P/R- Respiratory Therapist	4,923.00		0.00	4,923.00
5200112000	Emp Ben - Vacation	46.00		0.00	46.00
5200212	Emp Ben - Sick	149.00		0.00	149.00
5200412	Emp Ben - Holiday	477.00		0.00	477.00
5200412000	Emp Ben - Holiday	448.00		0.00	448.00
5201312000	Emp Ben - Bonuses - Other	100.00		0.00	100.00
	<b>Subtotal [120] Other</b>	<b>31,558.00</b>		<b>0.00</b>	<b>31,558.00</b>
	<b>Total [10-A] Salaries and Wages</b>	<b>4,703,513.00</b>		<b>111.00</b>	<b>4,703,624.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>				
<b>Subgroup : [2]</b>	<b>Dentist</b>				
6409910000	Pro Fees - Other	835.00		0.00	835.00
	<b>Subtotal [2] Dentist</b>	<b>835.00</b>		<b>0.00</b>	<b>835.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>				
5009040000	S&W - Consulting Support	1,112.00		0.00	1,112.00
6400430	Pro Fees - Pharm Consultant	620.00		0.00	620.00
6400440000	Pro Fees - Pharm Consultant	8,621.00		0.00	8,621.00
	<b>Subtotal [3] Pharmacist</b>	<b>10,353.00</b>		<b>0.00</b>	<b>10,353.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>				
6050150	Anc Serv - Ther -MCR A	110,447.00		0.00	110,447.00
6050150000	Anc Serv - Ther -MCR A	109,538.00		0.00	109,538.00
6050250000	Anc Serv - Ther - MCR A NonRhb	97.00		0.00	97.00
6050350	Anc Serv - Ther - Medicare	46,927.00		0.00	46,927.00
6050350000	Anc Serv - Ther - Medicare B	39,695.00		0.00	39,695.00
6050450	Anc Serv - Ther - Medicaid	11,304.00		0.00	11,304.00
6050450000	Anc Serv - Ther - Medicaid	8,439.00		0.00	8,439.00
6050550	Anc Serv - Ther - HMO	31,068.00		0.00	31,068.00
6050550000	Anc Serv - Ther - HMO	25,470.00		0.00	25,470.00
6050650	Anc Serv - Ther - HMO Part	8,264.00		0.00	8,264.00
6050650000	Anc Serv - Ther - HMO Part B	1,460.00		0.00	1,460.00
6050750	Anc Serv - Ther - Private	131.00		0.00	131.00
6050950	Anc Serv - Ther - Comms Ins	826.00		0.00	826.00
	<b>Subtotal [5A] PT - Resident Care</b>	<b>393,666.00</b>		<b>0.00</b>	<b>393,666.00</b>
<b>Subgroup : [6]</b>	<b>Social Worker</b>				
6110137	Pro Fees - Social Service	8,376.00		0.00	8,376.00
6110137000	Pro Fees - Social Service	3,120.00		0.00	3,120.00
	<b>Subtotal [6] Social Worker</b>	<b>11,496.00</b>		<b>0.00</b>	<b>11,496.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>				
6400238	Pro Fees - Med Director	10,300.00		(2,050.00)	8,250.00
			RJE - 5	(2,050.00)	
6400238000	Pro Fees - Med Director	18,500.00		0.00	18,500.00
6400338	Pro Fees - Medical Service	12,829.00		(12,829.00)	0.00
			RJE - 5	(12,829.00)	
	<b>Subtotal [8A] Medical Director</b>	<b>41,629.00</b>		<b>(14,879.00)</b>	<b>26,750.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>				
6050152	Anc Serv - Ther -MCR A	18,704.00		0.00	18,704.00
6050152000	Anc Serv - Ther -MCR A	11,412.00		0.00	11,412.00
6050252	Anc Serv - Ther - MCR A NonRhb	86.00		0.00	86.00
6050252000	Anc Serv - Ther - MCR A NonRhb	11.00		0.00	11.00
6050352	Anc Serv - Ther - Medicare	15,035.00		0.00	15,035.00
6050352000	Anc Serv - Ther - Medicare B	14,637.00		0.00	14,637.00
6050452	Anc Serv - Ther - Medicaid	2,531.00		0.00	2,531.00
6050452000	Anc Serv - Ther - Medicaid	3,060.00		0.00	3,060.00
6050552	Anc Serv - Ther - HMO	7,402.00		0.00	7,402.00
6050552000	Anc Serv - Ther - HMO	6,848.00		0.00	6,848.00
6050652	Anc Serv - Ther - HMO Part	1,926.00		0.00	1,926.00
6050752	Anc Serv - Ther - Private	95.00		0.00	95.00
6409952	Pro Fees - Other	360.00		0.00	360.00
	<b>Subtotal [9A] ST - Resident Care</b>	<b>82,107.00</b>		<b>0.00</b>	<b>82,107.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>				
6050151	Anc Serv - Ther -MCR A	131,187.00		0.00	131,187.00
6050151000	Anc Serv - Ther -MCR A	142,416.00		0.00	142,416.00
6050251000	Anc Serv - Ther - MCR A NonRhb	162.00		0.00	162.00
6050351	Anc Serv - Ther - Medicare B	50,583.00		0.00	50,583.00
6050351000	Anc Serv - Ther - Medicare B	57,887.00		0.00	57,887.00
6050451	Anc Serv - Ther - Medicaid	6,800.00		0.00	6,800.00
6050451000	Anc Serv - Ther - Medicaid	8,777.00		0.00	8,777.00
6050551	Anc Serv - Ther - HMO	35,256.00		0.00	35,256.00
6050551000	Anc Serv - Ther - HMO	31,930.00		0.00	31,930.00
6050651	Anc Serv - Ther - HMO Part B	10,699.00		0.00	10,699.00
6050651000	Anc Serv - Ther - HMO Part B	4,597.00		0.00	4,597.00
6050951	Anc Serv - Ther - Comms Ins	1,450.00		0.00	1,450.00
	<b>Subtotal [10A] OT - Resident Care</b>	<b>481,744.00</b>		<b>0.00</b>	<b>481,744.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>				
6000110	Temp Help - RN	18,949.00		0.00	18,949.00
6000110000	Temp Help - RN	19,410.00		1,282.00	20,692.00
			RJE - 2	1,282.00	
	<b>Subtotal [11A1] RN's - Direct Care</b>	<b>38,359.00</b>		<b>1,282.00</b>	<b>39,641.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>				
6000210000	Temp Help - Lpn	8,171.00		(1,282.00)	6,889.00
			RJE - 2	(1,282.00)	

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
<b>Subtotal [11B1] LPN's - Direct Care</b>		<b>8,171.00</b>		<b>(1,282.00)</b>	<b>6,889.00</b>
<b>Subgroup : [11C] Aides</b>					
6000310 Temp Help - Aides		168.00		0.00	168.00
6000310000 Temp Help - Aides		296.00		0.00	296.00
<b>Subtotal [11C] Aides</b>		<b>464.00</b>		<b>0.00</b>	<b>464.00</b>
<b>Subgroup : [12] Other</b>					
6100153000 Anc Serv - Respiratory Therapy		175.00		0.00	175.00
6400510 Pro Fees - Consulting-IV		1,430.00		0.00	1,430.00
6400510000 Pro Fees - Consulting-IV		4,854.00		0.00	4,854.00
6400540 Pro Fees - Consulting-IV		5,271.00		0.00	5,271.00
7000110000 Consulting Fee Expense		68,472.00		0.00	68,472.00
Marcum 107 Professional Fees - Pulmonologist		0.00		14,879.00	14,879.00
			RJE - 5	14,879.00	
<b>Subtotal [12] Other</b>		<b>80,202.00</b>		<b>14,879.00</b>	<b>95,081.00</b>
<b>Total [13-B] Professional Fees</b>		<b>1,149,026.00</b>		<b>0.00</b>	<b>1,149,026.00</b>
<b>Group : [15] Expenditures Other than Salaries</b>					
<b>Subgroup : [1A1] Workmen's Compensation</b>					
5202110000 Emp Ben - Workers Comp Ins		38,350.00		0.00	38,350.00
5202111000 Emp Ben - Workers Comp Ins		(1,414.00)		0.00	(1,414.00)
5202120000 Emp Ben - Workers Comp Ins		(1,185.00)		0.00	(1,185.00)
5202130000 Emp Ben - Workers Comp Ins		10,429.00		0.00	10,429.00
5202131000 Emp Ben - Workers Comp Ins		59.00		0.00	59.00
5202134000 Emp Ben - Workers Comp Ins		(99.00)		0.00	(99.00)
6699510 Ins - Workmen's Comp		3,525.00		0.00	3,525.00
6699520 Ins - Workmen's Comp		108,668.00		0.00	108,668.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>158,333.00</b>		<b>0.00</b>	<b>158,333.00</b>
<b>Subgroup : [1A2] Disability Insurance</b>					
5203510000 Emp Ben - Group Disability		581.00		0.00	581.00
5203511000 Emp Ben - Group Disability		315.00		0.00	315.00
5203520 Emp Ben - Group Disability		871.00		0.00	871.00
5203520000 Emp Ben - Group Disability		(1,682.00)		0.00	(1,682.00)
5203530000 Emp Ben - Group Disability		31.00		0.00	31.00
5203531000 Emp Ben - Group Disability		71.00		0.00	71.00
<b>Subtotal [1A2] Disability Insurance</b>		<b>187.00</b>		<b>0.00</b>	<b>187.00</b>
<b>Subgroup : [1A3] Unemployment Insurance</b>					
5100310 PR Tax - FUTA		31,111.00		0.00	31,111.00
5100310000 PR Tax - SUTA		34,824.00		0.00	34,824.00
5100311 PR Tax - FUTA		2,450.00		0.00	2,450.00
5100311000 PR Tax - SUTA		4,306.00		0.00	4,306.00
5100312 PR Tax - FUTA		418.00		0.00	418.00
5100312000 PR Tax - SUTA		257.00		0.00	257.00
5100320 PR Tax - FUTA		1,400.00		0.00	1,400.00
5100320000 PR Tax - SUTA		2,324.00		0.00	2,324.00
5100321 PR Tax - FUTA		688.00		0.00	688.00
5100321000 PR Tax - SUTA		461.00		0.00	461.00
5100325 PR Tax - FUTA		167.00		0.00	167.00
5100325000 PR Tax - SUTA		473.00		0.00	473.00
5100330 PR Tax - FUTA		4,488.00		0.00	4,488.00
5100330000 PR Tax - SUTA		4,778.00		0.00	4,778.00
5100331 PR Tax - FUTA		1,147.00		0.00	1,147.00
5100331000 PR Tax - SUTA		1,187.00		0.00	1,187.00
5100334 PR Tax - FUTA		564.00		0.00	564.00
5100334000 PR Tax - SUTA		564.00		0.00	564.00
5100337 PR Tax - FUTA		596.00		0.00	596.00
5100337000 PR Tax - SUTA		686.00		0.00	686.00
5100353 PR Tax - FUTA		38.00		0.00	38.00
5100410 PR Tax - SUTA		30,108.00		0.00	30,108.00
5100411 PR Tax - SUTA		3,762.00		0.00	3,762.00
5100412 PR Tax - SUTA		257.00		0.00	257.00
5100420 PR Tax - SUTA		2,718.00		0.00	2,718.00
5100421 PR Tax - SUTA		564.00		0.00	564.00
5100430 PR Tax - SUTA		3,292.00		0.00	3,292.00
5100431 PR Tax - SUTA		1,361.00		0.00	1,361.00
5100434 PR Tax - SUTA		768.00		0.00	768.00
5100437 PR Tax - SUTA		353.00		0.00	353.00
5100453 PR Tax - SUTA		171.00		0.00	171.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>136,281.00</b>		<b>0.00</b>	<b>136,281.00</b>
<b>Subgroup : [1A4] Social Security (FICA)</b>					
5100110 PR Tax -FICA		139,786.00		0.00	139,786.00
5100110000 PR Tax - FICA		95,963.00		0.00	95,963.00
5100111 PR Tax -FICA		23,663.00		0.00	23,663.00
5100111000 PR Tax - FICA		15,237.00		0.00	15,237.00
5100112 PR Tax -FICA		1,201.00		0.00	1,201.00
5100112000 PR Tax - FICA		912.00		0.00	912.00
5100120 PR Tax -FICA		14,372.00		0.00	14,372.00
5100120000 PR Tax - FICA		9,997.00		0.00	9,997.00
5100121 PR Tax -FICA		2,906.00		0.00	2,906.00
5100121000 PR Tax - FICA		1,812.00		0.00	1,812.00
5100125 PR Tax -FICA		317.00		0.00	317.00
5100125000 PR Tax - FICA		2,255.00		0.00	2,255.00
5100130 PR Tax -FICA		15,177.00		0.00	15,177.00
5100130000 PR Tax - FICA		11,247.00		0.00	11,247.00
5100131 PR Tax -FICA		5,328.00		0.00	5,328.00
5100131000 PR Tax - FICA		3,499.00		0.00	3,499.00
5100134 PR Tax -FICA		3,204.00		0.00	3,204.00
5100134000 PR Tax - FICA		2,021.00		0.00	2,021.00

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
5100137	PR Tax -FICA	2,748.00		0.00	2,748.00
5100137000	PR Tax - FICA	2,550.00		0.00	2,550.00
5100153	PR Tax -FICA	372.00		0.00	372.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>354,567.00</b>		<b>0.00</b>	<b>354,567.00</b>
<b>Subgroup : [1A5] Health Insurance</b>					
5203110000	Emp Ben - Health Insurance	37,284.00		0.00	37,284.00
5203111000	Emp Ben - Health Insurance	10,093.00		0.00	10,093.00
5203120	Emp Ben - Health Insurance	134,947.00		0.00	134,947.00
5203120000	Emp Ben - Health Insurance	9,312.00		0.00	9,312.00
5203125000	Emp Ben - Health Insurance	1,240.00		0.00	1,240.00
5203130000	Emp Ben - Health Insurance	1,956.00		0.00	1,956.00
5203131000	Emp Ben - Health Insurance	9,623.00		0.00	9,623.00
5203134000	Emp Ben - Health Insurance	3,615.00		0.00	3,615.00
5203410000	Emp Ben - Dental Insurance	422.00		0.00	422.00
5203411	Emp Ben - Dental Insurance	4,511.00		0.00	4,511.00
5203411000	Emp Ben - Dental Insurance	60.00		0.00	60.00
5203420	Emp Ben - Dental Insurance	(3,806.00)		0.00	(3,806.00)
5203420000	Emp Ben - Dental Insurance	(1,498.00)		0.00	(1,498.00)
5203425000	Emp Ben - Dental Insurance	18.00		0.00	18.00
5203430000	Emp Ben - Dental Insurance	(3.00)		0.00	(3.00)
5203431000	Emp Ben - Dental Insurance	103.00		0.00	103.00
5203434000	Emp Ben - Dental Insurance	21.00		0.00	21.00
5203620	Emp Ben Vision Insurance	(630.00)		0.00	(630.00)
<b>Subtotal [1A5] Health Insurance</b>		<b>207,268.00</b>		<b>0.00</b>	<b>207,268.00</b>
<b>Subgroup : [1A6] Life Insurance</b>					
5203310000	Emp Ben - Life Insurance	2,280.00		0.00	2,280.00
5203320	Emp Ben - Life Insurance	1,453.00		0.00	1,453.00
5203320000	Emp Ben - Life Insurance	(904.00)		0.00	(904.00)
<b>Subtotal [1A6] Life Insurance</b>		<b>2,829.00</b>		<b>0.00</b>	<b>2,829.00</b>
<b>Subgroup : [1A8] Uniform Allowance</b>					
5207320	Uniforms	(5.00)		0.00	(5.00)
<b>Subtotal [1A8] Uniform Allowance</b>		<b>(5.00)</b>		<b>0.00</b>	<b>(5.00)</b>
<b>Subgroup : [1A9] Other</b>					
5202220	Emp Ben - Other	915.00		0.00	915.00
5204110000	Emp Ben - Empl Hlth & Welfare	198.00		0.00	198.00
5204120	Emp Ben - Empl Hlth & Welfare	696.00		0.00	696.00
5204120000	Emp Ben - Empl Hlth & Welfare	1,996.00		0.00	1,996.00
5204130000	Emp Ben - Empl Hlth & Welfare	(5.00)		0.00	(5.00)
5206220000	Emp Ben - 401(K)-Company Cntrb	377.00		0.00	377.00
5207120000	Emp Ben - Empl Sfty Prog Prem	600.00		0.00	600.00
5208110	Emp Ben - Employee Bckgrnd Chk	23.00		0.00	23.00
5208110000	Emp Ben - Employee Bckgrnd Chk	1,018.00		0.00	1,018.00
5208120	Emp Ben - Employee Bckgrnd Chk	18.00		0.00	18.00
5208120000	Emp Ben - Employee Bckgrnd Chk	76.00		0.00	76.00
5208130	Emp Ben - Employee Bckgrnd Chk	75.00		0.00	75.00
5208130000	Emp Ben - Employee Bckgrnd Chk	1,064.00		0.00	1,064.00
5208410	Emp Ben - Employee Drug Screen	1,208.00		0.00	1,208.00
5208410000	Emp Ben - Employee Drug Screen	2,722.00		0.00	2,722.00
5208420	Emp Ben - Employee Drug Screen	28.00		0.00	28.00
5208420000	Emp Ben - Employee Drug Screen	169.00		0.00	169.00
5209920000	Emp Ben - Other			0.00	
<b>Subtotal [1A9] Other</b>		<b>11,178.00</b>		<b>0.00</b>	<b>11,178.00</b>
<b>Subgroup : [1C] Bad Debts</b>					
6002056	Bad Debt Expense	1,154.00		0.00	1,154.00
6600120000	BD - General Reserve	8,163.00		0.00	8,163.00
6600420000	BD - Non-Reimbursable	359.00		0.00	359.00
<b>Subtotal [1C] Bad Debts</b>		<b>9,676.00</b>		<b>0.00</b>	<b>9,676.00</b>
<b>Subgroup : [1D] Accounting and Auditing</b>					
6402220000	Pro Fees - Fin Audit & IRS File	11,664.00		773.00	12,437.00
<b>Subtotal [1D] Accounting and Auditing</b>		<b>11,664.00</b>	RJE - 1	<b>773.00</b>	<b>12,437.00</b>
<b>Subgroup : [1E] Legal</b>					
6402020	Pro Fees - Legal - General	35.00		0.00	35.00
6402020000	Pro Fees - Legal - General	19,171.00		0.00	19,171.00
6402120	Pro Fees - Legal - AR Collect	217.00		0.00	217.00
6402120000	Pro Fees - Legal - AR Collect	2,718.00		0.00	2,718.00
<b>Subtotal [1E] Legal</b>		<b>22,141.00</b>		<b>0.00</b>	<b>22,141.00</b>
<b>Subgroup : [1G] Office Supplies</b>					
6210810	Supp-Office	12.00		0.00	12.00
6210810000	Supp-Office	69.00		0.00	69.00
6210820	Supp-Office	2,441.00		0.00	2,441.00
6210820000	Supp-Office	1,674.00		0.00	1,674.00
6210821	Supp-Office	12.00		0.00	12.00
6211010	Supp-Forms	272.00		0.00	272.00
6211010000	Supp-Forms	51.00		0.00	51.00
6211020	Supp-Forms	228.00		0.00	228.00
6211020000	Supp-Forms	718.00		0.00	718.00
6211021	Supp-Forms	1,055.00		0.00	1,055.00
6211021000	Supp-Forms	1,070.00		0.00	1,070.00
6211030000	Supp-Forms	94.00		0.00	94.00
6211110000	Supp-Copying	3,396.00		0.00	3,396.00
6211120	Supp-Copying	3,056.00		0.00	3,056.00
6211120000	Supp-Copying	271.00		0.00	271.00
6211210000	Supp-Computers	40.00		0.00	40.00
6211425000	Supp-Marketing	739.00		0.00	739.00

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
6219910	Supp-Other	76.00		0.00	76.00
6219920	Supp - Other	142.00		0.00	142.00
6219920000	Supp-Other	24.00		0.00	24.00
6219921	Supp-Other	7.00		0.00	7.00
6351420	ME Lease - Other	296.00		0.00	296.00
6355120	Minor Equip Purch	158.00		0.00	158.00
6355120000	Minor Equip Purch	717.00		86.00	803.00
<b>Subtotal [1G] Office Supplies</b>		<b>16,618.00</b>	RJE - 4	<b>86.00</b>	<b>16,704.00</b>
<b>Subgroup : [1H1] Telephone and Telegraph</b>					
6650120	Utilities - Telephone	13,905.00		0.00	13,905.00
6650120000	Utilities - Telephone	9,718.00		0.00	9,718.00
6650220	Utilities - Telephone Maint	1,258.00		0.00	1,258.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>24,881.00</b>		<b>0.00</b>	<b>24,881.00</b>
<b>Subgroup : [1H2] Cellular Phones and Beepers</b>					
6650310	Utilities - Mobile & Pagers	665.00		0.00	665.00
6650320	Utilities - Mobile & Pagers	465.00		0.00	465.00
6650320000	Utilities - Mobile & Pagers	2,135.00		0.00	2,135.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<b>3,265.00</b>		<b>0.00</b>	<b>3,265.00</b>
<b>Subgroup : [1K2] Other</b>					
6809900000	Taxes - Other	251.00		0.00	251.00
<b>Subtotal [1K2] Other</b>		<b>251.00</b>		<b>0.00</b>	<b>251.00</b>
<b>Subgroup : [1K3] Resident Day User Fee</b>					
6003056	Provider Tax	446,700.00		0.00	446,700.00
6850120000	Assess - State Assess/Prov Tax	300,544.00		0.00	300,544.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<b>747,244.00</b>		<b>0.00</b>	<b>747,244.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>1,706,378.00</b>		<b>859.00</b>	<b>1,707,237.00</b>
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
<b>Subgroup : [1] Resident Travel and Entertainment</b>					
6301254	Patient Med Trans - Non-Amb	211.00		0.00	211.00
6301254000	Patient Med Trans - Non-Amb	595.00		0.00	595.00
<b>Subtotal [1] Resident Travel and Entertainment</b>		<b>806.00</b>		<b>0.00</b>	<b>806.00</b>
<b>Subgroup : [4] Employee Travel</b>					
6450110	Travel Meet - Sem & Conf Fees	1,050.00		0.00	1,050.00
6450120	Travel Meet - Sem & Conf Fees	775.00		0.00	775.00
6450120000	Travel Meet - Sem & Conf Fees	325.00		0.00	325.00
6450134	Travel Meet - Sem & Conf Fees	100.00		0.00	100.00
6450220	Travel - Employees	58.00		0.00	58.00
6450320000	Travel Meet - Airfare	6.00		0.00	6.00
6450420	Travel Meet - Hotels	369.00		0.00	369.00
6450420000	Travel Meet - Hotels	76.00		0.00	76.00
6450520000	Travel Meet - Car Rental	21.00		0.00	21.00
6450620000	Travel Meet - Meals	80.00		0.00	80.00
<b>Subtotal [4] Employee Travel</b>		<b>2,860.00</b>		<b>0.00</b>	<b>2,860.00</b>
<b>Subgroup : [6] Automobile Expense</b>					
6455110000	Auto & Truck - Mileage	119.00		0.00	119.00
6455111	Auto & Truck - Mileage	212.00		0.00	212.00
6455120	Auto & Truck - Mileage	886.00		0.00	886.00
6455120000	Auto & Truck - Mileage	3,376.00		0.00	3,376.00
6455121	Auto & Truck - Mileage	133.00		0.00	133.00
6455220000	Auto & Truck - Gas	1.00		0.00	1.00
6455520000	Auto & Truck - Other	13.00		0.00	13.00
<b>Subtotal [6] Automobile Expense</b>		<b>4,740.00</b>		<b>0.00</b>	<b>4,740.00</b>
<b>Subgroup : [M1] Advertising Help Wanted</b>					
6402920000	Pro Fees - Recruiting	22.00		0.00	22.00
6500120	Advert - Help Wanted	843.00		0.00	843.00
6500120000	Advert - Help Wanted	359.00		0.00	359.00
<b>Subtotal [M1] Advertising Help Wanted</b>		<b>1,224.00</b>		<b>0.00</b>	<b>1,224.00</b>
<b>Subgroup : [M2] Advertising Telephone Directory</b>					
6500220	Advert - Comm Awareness	514.00		0.00	514.00
<b>Subtotal [M2] Advertising Telephone Directory</b>		<b>514.00</b>		<b>0.00</b>	<b>514.00</b>
<b>Subgroup : [M3] Advertising Other</b>					
6211425	Supp-Marketing	907.00		0.00	907.00
6500320000	Advert - Promotional	3,380.00		0.00	3,380.00
6500520	Advert - Other	215.00		0.00	215.00
6500520000	Advert - Other	1,144.00		0.00	1,144.00
6500535	Advert - Other	35.00		0.00	35.00
6500820	Advert - Public Relations	54.00		0.00	54.00
6500820000	Advert - Public Relations	683.00		0.00	683.00
6500825	Advert - Public Relations	1,040.00		0.00	1,040.00
<b>Subtotal [M3] Advertising Other</b>		<b>7,458.00</b>		<b>0.00</b>	<b>7,458.00</b>
<b>Subgroup : [M5] Medical Records</b>					
6401010	Pro Fees - Medical Records	715.00		0.00	715.00
6401040	Pro Fees - Medical Records	1,992.00		0.00	1,992.00
<b>Subtotal [M5] Medical Records</b>		<b>2,707.00</b>		<b>0.00</b>	<b>2,707.00</b>
<b>Subgroup : [M7] Postage</b>					
6210920	Supp-Postage	3,214.00		0.00	3,214.00
6210920000	Supp-Postage	3,595.00		0.00	3,595.00
<b>Subtotal [M7] Postage</b>		<b>6,809.00</b>		<b>0.00</b>	<b>6,809.00</b>

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
<b>Subgroup : [M8] Dues and Membership Fees to Professional Associations</b>					
6900110	Dues - Dues & Subscriptions	2,045.00		(2,045.00)	0.00
			RJE - 3	(2,045.00)	
6900110000	Dues - Dues & Subscriptions	675.00		0.00	675.00
6900120	Dues - Dues & Subscriptions	5,791.00		540.00	6,331.00
			RJE - 3	540.00	
6900120000	Dues - Dues & Subscriptions	6,326.00		(3,313.00)	3,013.00
			RJE - 3	(3,313.00)	
6900130	Dues - Dues & Subscriptions	282.00		(282.00)	0.00
			RJE - 3	(282.00)	
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<b>15,119.00</b>		<b>(5,100.00)</b>	<b>10,019.00</b>
<b>Subgroup : [M8A] Dues to Chamber of Commerce</b>					
Marcum 104	Chamber of Commerce Dues	0.00		225.00	225.00
			RJE - 3	225.00	
<b>Subtotal [M8A] Dues to Chamber of Commerce</b>		<b>0.00</b>		<b>225.00</b>	<b>225.00</b>
<b>Subgroup : [M9] Subscriptions</b>					
Marcum 103	Subscriptions	0.00		5,434.00	5,434.00
			RJE - 3	3,088.00	
			RJE - 3	2,346.00	
<b>Subtotal [M9] Subscriptions</b>		<b>0.00</b>		<b>5,434.00</b>	<b>5,434.00</b>
<b>Subgroup : [M11] Services Provided by Contract</b>					
5009010000	S&W - Consulting Support	4,471.00		0.00	4,471.00
5009020000	S&W - Consulting Support	23,312.00		0.00	23,312.00
6400020	Professional Fees	1,838.00		0.00	1,838.00
6400120	Pro Fees - Consulting	6,692.00		(773.00)	5,919.00
			RJE - 1	(773.00)	
6409920	Pro Fees - Other	8,388.00		0.00	8,388.00
6409920000	Pro Fees - Other	7,186.00		0.00	7,186.00
6750110	Information Technology	11,081.00		0.00	11,081.00
6750110000	Information Technology	5,141.00		0.00	5,141.00
6750120	Information Technology	10,118.00		0.00	10,118.00
6750120000	Information Technology	19,319.00		0.00	19,319.00
6750134	Information Technology	173.00		0.00	173.00
<b>Subtotal [M11] Services Provided by Contract</b>		<b>97,719.00</b>		<b>(773.00)</b>	<b>96,946.00</b>
<b>Subgroup : [M12] Administrative Management Services</b>					
6001056	Management Fee	440,361.00		0.00	440,361.00
7000120000	Consulting Fee Expense	16,111.00		0.00	16,111.00
7000220000	Financial Services Expense	84,583.00		0.00	84,583.00
<b>Subtotal [M12] Administrative Management Services</b>		<b>541,055.00</b>		<b>0.00</b>	<b>541,055.00</b>
<b>Subgroup : [M13] Other</b>					
6210120	Supp - Storage Fees	1,861.00		0.00	1,861.00
6210120000	Supp - Storage Fees	1,616.00		0.00	1,616.00
6400120000	Pro Fees - Consulting	454.00		0.00	454.00
6402620000	Pro Fees - Ins Consultant	352.00		0.00	352.00
6650420	Utilities - Internet Services	1,031.00		0.00	1,031.00
6650420000	Utilities - Internet Services	2,809.00		0.00	2,809.00
6650434	Utilities - Internet Services	2,440.00		0.00	2,440.00
66900	Reconciliation Discrepancies	62.00		0.00	62.00
6910110	Licenses & Permits	150.00		0.00	150.00
6910110000	Licenses & Permits	731.00		0.00	731.00
6910120	Licenses & Permits	1,090.00		0.00	1,090.00
6910120000	Licenses & Permits	831.00		0.00	831.00
6910135000	Licenses & Permits	480.00		0.00	480.00
6970120	Bank Service Charges	1,998.00		0.00	1,998.00
6970120000	Bank Service Charges	3,577.00		0.00	3,577.00
6991120	NAC - FINES & PENALTIES	2,070.00		0.00	2,070.00
6991120000	NAC - Fines and Penalties	16,445.00		0.00	16,445.00
7699900000	Fin Charges - Unused Line Fees	7,886.00		0.00	7,886.00
7699920	Fin Charges-Unused Line Fee	1,951.00		0.00	1,951.00
7699935	Fin Charges-Unused Line Fee	890.00		0.00	890.00
79999	Unusual Items	2,508.00		0.00	2,508.00
<b>Subtotal [M13] Other</b>		<b>51,232.00</b>		<b>0.00</b>	<b>51,232.00</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Adm. and General</b>		<b>732,243.00</b>		<b>(214.00)</b>	<b>732,029.00</b>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1] Raw Food</b>					
6150130	Food Purch - Raw	137,264.00		0.00	137,264.00
6150130000	Food Purch - Raw	89,629.00		0.00	89,629.00
6150135	Food Purch - Raw	1,672.00		0.00	1,672.00
6150230	Food Purch - Resident Activity	230.00		0.00	230.00
6150231	Food Purch - Resident Activity	492.00		0.00	492.00
6150231000	Food Purch - Resident Activity	1,085.00		0.00	1,085.00
6150620	Food Purch - Employee H&W	1,255.00		0.00	1,255.00
6150620000	Food Purch - Employee H&W	234.00		0.00	234.00
6150720000	Food Purch - Promotion	461.00		0.00	461.00
<b>Subtotal [2A1] Raw Food</b>		<b>232,322.00</b>		<b>0.00</b>	<b>232,322.00</b>
<b>Subgroup : [2A2] Non-Food Supplies</b>					
6150410	Food Purch - Supplements	2,578.00		0.00	2,578.00
6150430	Food Purch - Supplements	892.00		0.00	892.00
6150430000	Food Purch - Supplements	3,722.00		0.00	3,722.00
6150530	Food Purch - Thickeners	6,289.00		0.00	6,289.00
6150530000	Food Purch - Thickeners	5,064.00		0.00	5,064.00
8210310	Supp - Dietary	176.00		0.00	176.00
8210330	Supp - Dietary	9,142.00		0.00	9,142.00
8210330000	Supp - Dietary	9,665.00		0.00	9,665.00
8211030	Supp-Forms	21.00		0.00	21.00



Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>37,549.00</b>		<b>0.00</b>	<b>37,549.00</b>
<b>Subgroup : [2B] Purchased Services</b>					
6121130	Pro Fees - Food Service	239.00		0.00	239.00
6121130000	Pro Fees - Food Service	206.00		0.00	206.00
<b>Subtotal [2B] Purchased Services</b>		<b>445.00</b>		<b>0.00</b>	<b>445.00</b>
<b>Subgroup : [2D] Other</b>					
6355130	Minor Equip Purch	651.00		0.00	651.00
6355130000	Minor Equip Purch	1,425.00		0.00	1,425.00
7110230	Lease - Minor Equip	1,069.00		0.00	1,069.00
7110230000	Lease - Minor Equip	1,189.00		0.00	1,189.00
<b>Subtotal [2D] Other</b>		<b>4,334.00</b>		<b>0.00</b>	<b>4,334.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>274,650.00</b>		<b>0.00</b>	<b>274,650.00</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3A1] Bed Linens, etc...washed, Ironed..</b>					
6210631000	Supp - Linen	16.00		0.00	16.00
6210633	Supp - Linen	93.00		0.00	93.00
6210633000	Supp - Linen	1,884.00		0.00	1,884.00
<b>Subtotal [3A1] Bed Linens, etc...washed, Ironed..</b>		<b>1,993.00</b>		<b>0.00</b>	<b>1,993.00</b>
<b>Subgroup : [3B] Purchased Services</b>					
6120233	Pro Fees - Contracted Laundry	114,690.00		0.00	114,690.00
6120233000	Pro Fees - Contracted Laundry	69,681.00		0.00	69,681.00
<b>Subtotal [3B] Purchased Services</b>		<b>184,371.00</b>		<b>0.00</b>	<b>184,371.00</b>
<b>Subgroup : [3D] Other</b>					
6210533	Supp - Laundry	(14,013.00)		0.00	(14,013.00)
6210533000	Supp - Laundry	960.00		0.00	960.00
<b>Subtotal [3D] Other</b>		<b>(13,053.00)</b>		<b>0.00</b>	<b>(13,053.00)</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>173,311.00</b>		<b>0.00</b>	<b>173,311.00</b>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4A1] In-House Care Supplies</b>					
6210432	Supp - Housekeeping	(20,653.00)		0.00	(20,653.00)
6210432000	Supp - Housekeeping	1,190.00		0.00	1,190.00
<b>Subtotal [4A1] In-House Care Supplies</b>		<b>(19,463.00)</b>		<b>0.00</b>	<b>(19,463.00)</b>
<b>Subgroup : [4B] Purchased Services</b>					
6120132	Pro Fees - Contr Housekeeping	170,543.00		0.00	170,543.00
6120132000	Pro Fees - Contr Housekeeping	104,522.00		0.00	104,522.00
<b>Subtotal [4B] Purchased Services</b>		<b>275,065.00</b>		<b>0.00</b>	<b>275,065.00</b>
<b>Subgroup : [4D] Other</b>					
6355132000	Minor Equip Purch	111.00		0.00	111.00
7110232	Lease - Minor Equip	541.00		0.00	541.00
7110232000	Lease - Minor Equip	252.00		0.00	252.00
<b>Subtotal [4D] Other</b>		<b>904.00</b>		<b>0.00</b>	<b>904.00</b>
<b>Subgroup : [5A2] Purchased from</b>					
6250140	Rx Drugs - Medicare	154,096.00		0.00	154,096.00
6250140000	Rx Drugs - Medicare	83,429.00		0.00	83,429.00
6250240	Rx Drugs - Managed Care-HMO	64,217.00		0.00	64,217.00
6250240000	Rx Drugs - Managed Care-HMO	19,318.00		0.00	19,318.00
6250340	Rx Drugs - Medicaid	298.00		0.00	298.00
6250340000	Rx Drugs - Medicaid	4,643.00		0.00	4,643.00
6250510	Rx Drugs - Stock	181.00		0.00	181.00
6250540	Rx Drugs - Stock	9,424.00		0.00	9,424.00
6250540000	Rx Drugs - Stock	342.00		0.00	342.00
6250640	Rx Drugs - Med D Noncovered	1,764.00		0.00	1,764.00
6250640000	Rx Drugs - Med D Noncovered	2,637.00		0.00	2,637.00
6250740	Rx Drugs - VA	2,102.00		0.00	2,102.00
6250840000	Rx Drugs - Res Vaccinations	3,393.00		0.00	3,393.00
6251140	Rx Drugs - IV Medicare	594.00		0.00	594.00
6251140000	Rx Drugs - IV Medicare	4,518.00		0.00	4,518.00
6251240000	Rx Drugs - IV HMO	270.00		0.00	270.00
6251340	Rx Drugs - IV Medicaid	1,404.00		0.00	1,404.00
6251340000	Rx Drugs - IV Medicaid	107.00		0.00	107.00
<b>Subtotal [5A2] Purchased from</b>		<b>352,737.00</b>		<b>0.00</b>	<b>352,737.00</b>
<b>Subgroup : [5B] Medicine Cabinet Drugs</b>					
6251510	Rx Drugs - OTC	1,198.00		0.00	1,198.00
6251520	Rx Drugs - OTC	203.00		0.00	203.00
6251540	Rx Drugs - OTC	6,078.00		0.00	6,078.00
6251540000	Rx Drugs - OTC	5,749.00		0.00	5,749.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>13,228.00</b>		<b>0.00</b>	<b>13,228.00</b>
<b>Subgroup : [5C] Medical and Therapeutic Supplies</b>					
6200110	Supp - Medical	8,410.00		0.00	8,410.00
6200110000	Supp - Medical	6,113.00		0.00	6,113.00
6200120	Supp - Medical	233.00		0.00	233.00
6200210	Supp - Nursing	4,036.00		0.00	4,036.00
6200210000	Supp - Nursing	9,087.00		0.00	9,087.00
6200220	Supp - Nursing	109.00		0.00	109.00
6200310	Supp - Universal Precaution	8,527.00		0.00	8,527.00
6200310000	Supp - Universal Precaution	10,048.00		0.00	10,048.00
6200320	Supp - Universal Precaution	293.00		0.00	293.00
6200810	Supp - Enteral	474.00		0.00	474.00
6200810000	Supp - Enteral	927.00		0.00	927.00
6355110	Minor Equip Purch	3,576.00		0.00	3,576.00
6355110000	Minor Equip Purch	1,608.00		0.00	1,608.00

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<b>10/4/2016</b>			<b>10/4/2016</b>
6355310	Med Equip Purch	1,459.00		0.00	1,459.00
6355310000	Med Equip Purch	2,928.00		0.00	2,928.00
	<b>Subtotal [6C] Medical and Therapeutic Supplies</b>	<b>57,828.00</b>		<b>0.00</b>	<b>57,828.00</b>
<b>Subgroup : [5D] Ambulance/Limousine</b>					
6301354	Patient Med Trans - Ambulance	1,351.00		0.00	1,351.00
6301354000	Patient Med Trans - Ambulance	3,772.00		0.00	3,772.00
	<b>Subtotal [5D] Ambulance/Limousine</b>	<b>5,123.00</b>		<b>0.00</b>	<b>5,123.00</b>
<b>Subgroup : [5E2] Oxygen - Other</b>					
6200710	Supp - Oxygen Gas	4,127.00		0.00	4,127.00
6200710000	Supp - Oxygen Gas	7,429.00		0.00	7,429.00
	<b>Subtotal [5E2] Oxygen - Other</b>	<b>11,556.00</b>		<b>0.00</b>	<b>11,556.00</b>
<b>Subgroup : [5F] X-Rays and related radiological</b>					
6260254	Anc Serv - X-Ray	9,884.00		0.00	9,884.00
6260254000	Anc Serv - X-Ray	4,485.00		0.00	4,485.00
	<b>Subtotal [5F] X-Rays and related radiological</b>	<b>14,369.00</b>		<b>0.00</b>	<b>14,369.00</b>
<b>Subgroup : [5H] Laboratory</b>					
6260154	Anc Serv - Lab Fees	9,774.00		0.00	9,774.00
6260154000	Anc Serv - Lab Fees	8,097.00		0.00	8,097.00
	<b>Subtotal [5H] Laboratory</b>	<b>17,871.00</b>		<b>0.00</b>	<b>17,871.00</b>
<b>Subgroup : [5I] Recreation</b>					
6210230	Supp - Activities	548.00		0.00	548.00
6210231	Supp - Activities	1,334.00		0.00	1,334.00
6210231000	Supp - Activities	642.00		0.00	642.00
6400731	Pro Fees - Activities	150.00		0.00	150.00
6400731000	Pro Fees - Activities	135.00		0.00	135.00
6950120	TV & Radio	10,921.00		0.00	10,921.00
6950120000	TV & Radio	8,322.00		0.00	8,322.00
	<b>Subtotal [5I] Recreation</b>	<b>22,052.00</b>		<b>0.00</b>	<b>22,052.00</b>
<b>Subgroup : [5J] Other</b>					
6150310	Food Purch - Tube Feeding	978.00		0.00	978.00
6150330000	Food Purch - Tube Feeding	1,737.00		0.00	1,737.00
6150331	Food Purch - Tube Feeding	29.00		0.00	29.00
6200410	Supp - Wound Care	6,790.00		0.00	6,790.00
6200410000	Supp - Wound Care	7,337.00		0.00	7,337.00
6200420	Supp - Wound Care	135.00		0.00	135.00
6200510	Supp - Prosthetic Device	2,870.00		0.00	2,870.00
6200510000	Supp - Prosthetic Device	1,624.00		0.00	1,624.00
6200610	Supp - Respiratory Supplies	11,561.00		0.00	11,561.00
6200620	Supp - Respiratory Supplies	42.00		0.00	42.00
6200653	Supp - Respiratory Supplies	4,474.00		0.00	4,474.00
6200653000	Supp - Respiratory Supplies	3,784.00		0.00	3,784.00
6200910000	Supp - IV	4,298.00		0.00	4,298.00
6200940	Supp - IV	3,541.00		0.00	3,541.00
6201010	Supp - Phys Therapy	85.00		0.00	85.00
6201050	Supp - Phys Therapy	821.00		0.00	821.00
6201050000	Supp - Phys Therapy	1,229.00		0.00	1,229.00
6201220	Supp - Occup Therapy	64.00		0.00	64.00
6201251	Supp - Occup Therapy	110.00		0.00	110.00
6201251000	Supp - Occup Therapy	748.00		0.00	748.00
6201310	Supp - Routine Hygiene	4,728.00		0.00	4,728.00
6201310000	Supp - Routine Hygiene	4,434.00		0.00	4,434.00
6201320	Supp - Routine Hygiene	226.00		0.00	226.00
6201410	Supp - Incontinent Supplies	23,138.00		0.00	23,138.00
6201410000	Supp - Incontinent Supplies	22,193.00		0.00	22,193.00
6201420	Supp - Incontinent Supplies	966.00		0.00	966.00
6350153000	ME Lease - Respiratory Equip	8,265.00		0.00	8,265.00
6350210000	ME Lease - Bariatric Equipment	285.00		0.00	285.00
6350310000	ME Lease - Wound Vacs	1,676.00		0.00	1,676.00
6350910000	MEL - Alt Press Air Mattress	756.00		0.00	756.00
6351210000	ME Lease - IV Pump	30.00		0.00	30.00
6351450	ME Lease - Other	9,183.00		0.00	9,183.00
6355150000	Minor Equip Purch	1,183.00		0.00	1,183.00
6355151000	Minor Equip Purch	58.00		0.00	58.00
6355153000	Minor Equip Purch	(717.00)		0.00	(717.00)
6355350000	Med Equip Purch	700.00		0.00	700.00
6355352000	Med Equip Purch	217.00		0.00	217.00
6972120	Replace of Res. Personal Prop.	497.00		0.00	497.00
6972120000	Replace of Res. Personal Prop.	75.00		0.00	75.00
7110210000	Lease - Minor Equip	58.00		0.00	58.00
7110250	Lease - Minor Equip	210.00		0.00	210.00
	<b>Subtotal [5J] Other</b>	<b>130,418.00</b>		<b>0.00</b>	<b>130,418.00</b>
	<b>Total [20] Housekeeping and Resident Care Basls for Allocation of Costs</b>	<b>881,688.00</b>		<b>0.00</b>	<b>881,688.00</b>
<b>Group : [22] Maintenance and Property</b>					
<b>Subgroup : [6A] Repairs and Maintenance</b>					
6550110	R&M - Equipment	187.00		0.00	187.00
6550110000	R&M - Equipment	123.00		0.00	123.00
6550120	R&M - Equipment	411.00		0.00	411.00
6550120000	R&M - Equipment	181.00		0.00	181.00
6550130000	R&M - Equipment	203.00		0.00	203.00
6550133	R&M - Equipment	2,573.00		0.00	2,573.00
6550134	R&M - Equipment	702.00		0.00	702.00
6550134000	R&M - Equipment	267.00		0.00	267.00
6550135	R&M - Equipment	317.00		0.00	317.00
6550135000	R&M - Equipment	361.00		0.00	361.00
	<b>Subtotal [6A] Repairs and Maintenance</b>	<b>5,325.00</b>		<b>0.00</b>	<b>5,325.00</b>

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
<b>Subgroup : [6B] Heat</b>					
6651435	Utilities - Gas	12,079.00		0.00	12,079.00
6651435000	Utilities - Gas	6,826.00		0.00	6,826.00
<b>Subtotal [6B] Heat</b>		<b>18,905.00</b>		<b>0.00</b>	<b>18,905.00</b>
<b>Subgroup : [6C] Light &amp; Power</b>					
6651135	Utilities - Electricity	70,373.00		0.00	70,373.00
6651135000	Utilities - Electricity	66,582.00		0.00	66,582.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>136,955.00</b>		<b>0.00</b>	<b>136,955.00</b>
<b>Subgroup : [6D] Water</b>					
6651235	Utilities - Water	29,991.00		0.00	29,991.00
6651235000	Utilities - Water	20,226.00		0.00	20,226.00
<b>Subtotal [6D] Water</b>		<b>50,217.00</b>		<b>0.00</b>	<b>50,217.00</b>
<b>Subgroup : [6E] Equipment Lease</b>					
6351450000	ME Lease - Other	3,010.00		0.00	3,010.00
7100320	Lease - Equipment	613.00		(10.00)	603.00
			RJE - 4	(10.00)	
7100320000	Lease - Equipment	527.00		0.00	527.00
7110220	Lease - Minor Equip	214.00		(660.00)	(446.00)
			RJE - 4	(660.00)	
7110220000	Lease - Minor Equip	2,185.00		(85.00)	2,099.00
			RJE - 4	(85.00)	
<b>Subtotal [6E] Equipment Lease</b>		<b>6,549.00</b>		<b>(756.00)</b>	<b>5,793.00</b>
<b>Subgroup : [6F] Other</b>					
5009035000	S&W - Consulting Support	1,890.00		0.00	1,890.00
6210710	Supp - Maintenance	218.00		0.00	218.00
6210731	Supp - Maintenance	50.00		0.00	50.00
6210734	Supp - Maintenance	2,198.00		0.00	2,198.00
6210734000	Supp - Maintenance	4,614.00		0.00	4,614.00
6211034000	Supp-Forms	35.00		0.00	35.00
6219934000	Supp-Other	100.00		0.00	100.00
6355134000	Minor Equip Purch	964.00		0.00	964.00
6355135	Minor Equip Purch	11,617.00		0.00	11,617.00
6355135000	Minor Equip Purch	1,004.00		0.00	1,004.00
6550235	R&M - Building	10,358.00		0.00	10,358.00
6550235000	R&M - Building	5,756.00		0.00	5,756.00
6550435000	R&M - Security	(10.00)		0.00	(10.00)
6550535	R&M - Garbage	14,659.00		0.00	14,659.00
6550535000	R&M - Garbage	14,473.00		0.00	14,473.00
6550635	R&M - Pest Control	1,043.00		0.00	1,043.00
6550635000	R&M - Pest Control	700.00		0.00	700.00
6550735	R&M - Hazardous Waste	408.00		0.00	408.00
6550735000	R&M - Hazardous Waste	431.00		0.00	431.00
6550835000	R&M - Sewage Treatment Costs	5,879.00		0.00	5,879.00
6550920000	R&M - Maintenance Contracts	(663.00)		0.00	(663.00)
6550934	R&M - Maintenance Contracts	5,877.00		0.00	5,877.00
6550935	R&M - Maintenance Contracts	9,550.00		0.00	9,550.00
6550935000	R&M - Maintenance Contracts	9,120.00		0.00	9,120.00
7100200000	Lease - Land	200.00		0.00	200.00
<b>Subtotal [6F] Other</b>		<b>100,471.00</b>		<b>0.00</b>	<b>100,471.00</b>
<b>Subgroup : [7A] Land Improvements</b>					
7200234	Dep - Land Improvements	5,565.00		0.00	5,565.00
<b>Subtotal [7A] Land Improvements</b>		<b>5,565.00</b>		<b>0.00</b>	<b>5,565.00</b>
<b>Subgroup : [7D] Movable Equipment</b>					
7200600000	Dep - Furniture & Equip	487.00		0.00	487.00
7200800000	Dep - Information Technology	832.00		0.00	832.00
<b>Subtotal [7D] Movable Equipment</b>		<b>1,319.00</b>		<b>0.00</b>	<b>1,319.00</b>
<b>Subgroup : [8A] Organization Expense</b>					
7600100000	Amort - Def Finance Costs	6,123.00		0.00	6,123.00
<b>Subtotal [8A] Organization Expense</b>		<b>6,123.00</b>		<b>0.00</b>	<b>6,123.00</b>
<b>Subgroup : [8C] Leasehold Improvements</b>					
7200500000	Dep - Leasehold Improvements	166.00		0.00	166.00
<b>Subtotal [8C] Leasehold Improvements</b>		<b>166.00</b>		<b>0.00</b>	<b>166.00</b>
<b>Subgroup : [9] Rental Payments</b>					
8002556	Rent Expense	713,168.00		0.00	713,168.00
7100100000	Lease - Building	571,408.00		0.00	571,408.00
7100220	Lease - Land	360.00		0.00	360.00
<b>Subtotal [9] Rental Payments</b>		<b>1,284,936.00</b>		<b>0.00</b>	<b>1,284,936.00</b>
<b>Subgroup : [10B] Real estate taxes paid by lessor</b>					
6800100000	Taxes - Real Estate	59,241.00		0.00	59,241.00
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>59,241.00</b>		<b>0.00</b>	<b>59,241.00</b>
<b>Subgroup : [10C] Personal property taxes</b>					
6800200000	Taxes - Personal Property	3,072.00		0.00	3,072.00
6800220	Taxes - Personal Property	4,546.00		0.00	4,546.00
<b>Subtotal [10C] Personal property taxes</b>		<b>7,618.00</b>		<b>0.00</b>	<b>7,618.00</b>
<b>Total [22] Maintenance and Property</b>		<b>1,683,390.00</b>		<b>(756.00)</b>	<b>1,682,634.00</b>
<b>Group : [27] Interest and Insurance</b>					
<b>Subgroup : [12D] Other Interest Expense</b>					
6000056	Interest Expense	21,988.00		0.00	21,988.00
7500100000	Int Exp - Line of Credit	11,630.00		0.00	11,630.00

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
7500200000	Int Exp - Notes & Mortgages	5,122.00		0.00	5,122.00
<b>Subtotal [12D] Other Interest Expense</b>		<b>38,740.00</b>		<b>0.00</b>	<b>38,740.00</b>
<b>Subgroup : [14A] Insurance on Property</b>					
6699920	Ins - Property	19,865.00		0.00	19,865.00
6700135	Ins - Plant Operations	310.00		0.00	310.00
6700135000	Ins - Plant Operations	7,861.00		0.00	7,861.00
<b>Subtotal [14A] Insurance on Property</b>		<b>28,036.00</b>		<b>0.00</b>	<b>28,036.00</b>
<b>Subgroup : [14C1] Umbrella</b>					
6699820	Ins - Umbrella	18,273.00		0.00	18,273.00
6700220000	Ins - General	2,377.00		0.00	2,377.00
6700820	Ins - GLPL	47,190.00		0.00	47,190.00
6700820000	Ins - GLPL	55,105.00		0.00	55,105.00
6700920000	Ins - GLPL Excess	18,094.00		0.00	18,094.00
<b>Subtotal [14C1] Umbrella</b>		<b>141,039.00</b>		<b>0.00</b>	<b>141,039.00</b>
<b>Subgroup : [14C3] Other</b>					
6699620	Ins - Cyber	3,747.00		0.00	3,747.00
6699720	Ins - Hired/ Non Auto	179.00		0.00	179.00
6700420	Ins - D & O Liability	3,737.00		0.00	3,737.00
6700420000	Ins - D & O Liability	782.00		0.00	782.00
<b>Subtotal [14C3] Other</b>		<b>8,445.00</b>		<b>0.00</b>	<b>8,445.00</b>
<b>Total [27] Interest and Insurance</b>		<b>216,260.00</b>		<b>0.00</b>	<b>216,260.00</b>
<b>Group : [30] Statement of Revenue</b>					
<b>Subgroup : [1A] Medicaid Residents (CT only)</b>					
42003	Medicaid	(6,654,601.00)		0.00	(6,654,601.00)
4200300000	Medicaid - ICF I	(2,339,154.00)		0.00	(2,339,154.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(8,993,755.00)</b>		<b>0.00</b>	<b>(8,993,755.00)</b>
<b>Subgroup : [1B] Medicaid room and board contractual allowance</b>					
42005	Contra Allow - Medicaid	3,296,383.00		0.00	3,296,383.00
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<b>3,296,383.00</b>		<b>0.00</b>	<b>3,296,383.00</b>
<b>Subgroup : [3A] Medicare Residents (All Inclusive)</b>					
41020	Room & Board - Medicare A	(1,586,779.00)		0.00	(1,586,779.00)
4102000000	Medicare Rugs III - RUC	(232,748.00)		0.00	(232,748.00)
4102500000	Medicare Rugs III - RUB	(768,715.00)		0.00	(768,715.00)
4103000000	Medicare Rugs III - RUA	(214,452.00)		0.00	(214,452.00)
4107000000	Medicare Rugs III - RVC	(67,106.00)		0.00	(67,106.00)
4107500000	Medicare Rugs III - RVB	(76,684.00)		0.00	(76,684.00)
4108000000	Medicare Rugs III - RVA	(96,321.00)		0.00	(96,321.00)
4112000000	Medicare Rugs III - RHC	(14,858.00)		0.00	(14,858.00)
4112500000	Medicare Rugs III - RHB	(16,392.00)		0.00	(16,392.00)
4113000000	Medicare Rugs III - RHA	(7,216.00)		0.00	(7,216.00)
4117000000	Medicare Rugs III - RMC	(421.00)		0.00	(421.00)
4117500000	Medicare Rugs III - RMB	(1,968.00)		0.00	(1,968.00)
4122000000	Medicare Rugs III - RLA	(264.00)		0.00	(264.00)
4137600000	Medicare Rugs IV - LD1	(1,144.00)		0.00	(1,144.00)
4138000000	Medicare Rugs IV - LC1	(337.00)		0.00	(337.00)
4141700000	Medicare Rugs III - CC1	(649.00)		0.00	(649.00)
4151500000	Medicare Rugs III - BB1	(2,226.00)		0.00	(2,226.00)
4156500000	Medicare Rugs III - PD1	(3,134.00)		0.00	(3,134.00)
4156800000	Medicare Rugs III - PC1	(9,016.00)		0.00	(9,016.00)
4157200000	Medicare Rugs III - PB1	(2,049.00)		0.00	(2,049.00)
4160000000	Medicare Rugs III - AAA	(419.00)		0.00	(419.00)
4160100000	Medicare Rugs III - Unknown	(4,052.00)		0.00	(4,052.00)
41989	Medicare A - Sequestration	35,200.00		0.00	35,200.00
4198900000	Medicare A - Sequestration	25,329.00		0.00	25,329.00
<b>Subtotal [3A] Medicare Residents (All Inclusive)</b>		<b>(3,046,421.00)</b>		<b>0.00</b>	<b>(3,046,421.00)</b>
<b>Subgroup : [3B] Medicare room and board contractual allowance</b>					
41025	Contractual Allow - Medicare A	(504,824.00)		0.00	(504,824.00)
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>(504,824.00)</b>		<b>0.00</b>	<b>(504,824.00)</b>
<b>Subgroup : [4A] Private-pay residents and other</b>					
43001	Private Pay	(698,330.00)		0.00	(698,330.00)
4300100000	Private Pay	(553,721.00)		0.00	(553,721.00)
44001	Commercial Insurance	(96,338.00)		0.00	(96,338.00)
4400100000	Commercial Insurance	(23,292.00)		0.00	(23,292.00)
44005	Commercial Ins Pays at Level	(244,063.00)		0.00	(244,063.00)
4400500000	Commercial Ins Pays at Level	(107,715.00)		0.00	(107,715.00)
4500100000	HMO	(162.00)		0.00	(162.00)
45010	HMO - Medicare Replacement	(332,153.00)		0.00	(332,153.00)
4501000000	HMO - Medicare Replacement	(233,075.00)		0.00	(233,075.00)
45011	HMO - MCR Rep Sequestration	11,634.00		0.00	11,634.00
4501100000	HMO - MCR Rep Sequestration	3,062.00		0.00	3,062.00
45501	Hospice	(779,558.00)		0.00	(779,558.00)
4550100000	Hospice	(237,016.00)		0.00	(237,016.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(3,290,727.00)</b>		<b>0.00</b>	<b>(3,290,727.00)</b>
<b>Subgroup : [4B] Private-pay room and board contractual allowance</b>					
44003	Contra Allow - Comm Ins	34,147.00		0.00	34,147.00
44007	Contra Allow - Comm Levels	18,789.00		0.00	18,789.00
45012	Contra Allow - Medicare HMO	(15,278.00)		0.00	(15,278.00)
45505	Contra Allow - Hospice	384,096.00		0.00	384,096.00
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<b>421,754.00</b>		<b>0.00</b>	<b>421,754.00</b>
<b>Subgroup : [5A] Prescription Drugs - Medicare</b>					
46001	Pharmacy Rx - Medicare A	(128,460.00)		0.00	(128,460.00)
4600100000	Pharmacy Rx - Medicare A	(75,377.00)		0.00	(75,377.00)

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
46002	Pharm RX - Medicare B	(6.00)		0.00	(6.00)
46101	Pharm OTC - Medicare A	(1,193.00)		0.00	(1,193.00)
4610100000	Pharm OTC - Medicare A	(1,197.00)		0.00	(1,197.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(206,233.00)</b>		<b>0.00</b>	<b>(206,233.00)</b>
<b>Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance</b>					
46011	Pharmacy Rx - C/A - Medicare A	114,182.00		0.00	114,182.00
4601100000	Pharmacy Rx - C/A - Medicare A	75,377.00		0.00	75,377.00
46111	Pharm OTC - C/A - Medicare A	342,897.00		0.00	342,897.00
4611100000	Pharm OTC - C/A - Medicare A	1,197.00		0.00	1,197.00
<b>Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance</b>		<b>533,653.00</b>		<b>0.00</b>	<b>533,653.00</b>
<b>Subgroup : [5C] Prescription Drugs - Non-medicare</b>					
46003	Pharmacy Rx - Medicaid	(7,181.00)		0.00	(7,181.00)
4600300000	Pharmacy Rx - Medicaid	(2,781.00)		0.00	(2,781.00)
46004	Pharmacy Rx - HMO	(29,865.00)		0.00	(29,865.00)
4600400000	Pharmacy Rx - HMO	(16,416.00)		0.00	(16,416.00)
46005	Pharmacy Rx - Private	(44.00)		0.00	(44.00)
4600500000	Pharmacy Rx - Private	257.00		0.00	257.00
46007	Pharmacy Rx - Comm Ins	(31,000.00)		0.00	(31,000.00)
4600700000	Pharmacy Rx - Comm Ins	(6,127.00)		0.00	(6,127.00)
46008	Pharmacy Rx - Hospice	(450.00)		0.00	(450.00)
4600800000	Pharmacy Rx - Hospice	(313.00)		0.00	(313.00)
46103	Pharm OTC - Medicaid	(542.00)		0.00	(542.00)
46107	Pharm - OTC - Comm Ins	(1,086.00)		0.00	(1,086.00)
46108	Pharm OTC - Hospice	(169.00)		0.00	(169.00)
4610800000	Pharm OTC - Hospice	(38.00)		0.00	(38.00)
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(95,755.00)</b>		<b>0.00</b>	<b>(95,755.00)</b>
<b>Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>					
46013	Pharmacy Rx - C/A - Medicaid	7,181.00		0.00	7,181.00
4601300000	Pharmacy Rx - C/A - Medicaid	2,781.00		0.00	2,781.00
46014	Pharmacy Rx - C/A - HMO	27,877.00		0.00	27,877.00
4601400000	Pharmacy Rx - C/A - HMO	16,416.00		0.00	16,416.00
46017	Pharmacy Rx - C/A - Comm Ins	32,988.00		0.00	32,988.00
4601700000	Pharmacy Rx - C/A - Comm Ins	6,127.00		0.00	6,127.00
46018	Pharmacy Rx - C/A - Hospice	450.00		0.00	450.00
4601800000	Pharmacy Rx - C/A - Hospice	313.00		0.00	313.00
46113	Pharm OTC - C/A - Medicaid	542.00		0.00	542.00
46117	Pharm -OTC - C/A - Comm Ins	1,086.00		0.00	1,086.00
46118	Pharm OTC - C/A - Hospice	169.00		0.00	169.00
4611800000	Pharm OTC - C/A - Hospice	38.00		0.00	38.00
<b>Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>		<b>95,968.00</b>		<b>0.00</b>	<b>95,968.00</b>
<b>Subgroup : [7A] Physical Therapy - Medicare</b>					
46601	Phys Ther - Medicare A	(341,906.00)		0.00	(341,906.00)
4660100000	Phys Ther - Medicare A	(252,966.00)		0.00	(252,966.00)
46602	Phys Ther - Medicare B	(79,559.00)		0.00	(79,559.00)
4660200000	Phys Ther - Medicare B	(60,012.00)		0.00	(60,012.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(734,443.00)</b>		<b>0.00</b>	<b>(734,443.00)</b>
<b>Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance</b>					
4661100000	Phys Ther - C/A - Medicare A	252,966.00		0.00	252,966.00
46612	Phys Ther - C/A - Medicare B	14,492.00		0.00	14,492.00
4661200000	Phys Ther - C/A - Medicare B	11,712.00		0.00	11,712.00
<b>Subtotal [7B] Physical Therapy - Medicare Contractual Allowance</b>		<b>279,170.00</b>		<b>0.00</b>	<b>279,170.00</b>
<b>Subgroup : [7C] Physical Therapy - Non-medicare</b>					
46603	Phys Ther - Medicaid	(23,925.00)		0.00	(23,925.00)
4660300000	Phys Ther - Medicaid	(17,609.00)		0.00	(17,609.00)
46604	Phys Ther - HMO	(54,178.00)		0.00	(54,178.00)
4660400000	Phys Ther - HMO	(43,417.00)		0.00	(43,417.00)
46605	Phys Ther - Private	(111.00)		0.00	(111.00)
4660500000	Phys Ther - Private	(316.00)		0.00	(316.00)
46607	Phys Ther - Comm Ins	(39,086.00)		0.00	(39,086.00)
4660700000	Phys Ther - Comm Ins	(16,164.00)		0.00	(16,164.00)
4660800000	Phys Ther - Hospice	(108.00)		0.00	(108.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(194,914.00)</b>		<b>0.00</b>	<b>(194,914.00)</b>
<b>Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance</b>					
46613	Phys Ther - C/A - Medicaid	23,925.00		0.00	23,925.00
4661300000	Phys Ther - C/A - Medicaid	17,609.00		0.00	17,609.00
46614	Phys Ther - C/A - HMO	45,354.00		0.00	45,354.00
4661400000	Phys Ther - C/A - HMO	39,099.00		0.00	39,099.00
46617	Phys Ther - C/A - Comm Ins	39,086.00		0.00	39,086.00
4661700000	Phys Ther - C/A - Comm Ins	16,164.00		0.00	16,164.00
4661800000	Phys Ther - C/A - Hospice	108.00		0.00	108.00
<b>Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance</b>		<b>181,345.00</b>		<b>0.00</b>	<b>181,345.00</b>
<b>Subgroup : [8A] Speech Therapy - Medicare</b>					
46701	Speech Ther - Medicare A	(65,381.00)		0.00	(65,381.00)
4670100000	Speech Ther - Medicare A	(49,662.00)		0.00	(49,662.00)
46702	Speech Ther - Medicare B	(24,183.00)		0.00	(24,183.00)
4670200000	Speech Ther - Medicare B	(20,640.00)		0.00	(20,640.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(159,866.00)</b>		<b>0.00</b>	<b>(159,866.00)</b>
<b>Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance</b>					
46711	Speech Ther - C/A - Medicare A	65,381.00		0.00	65,381.00
4671100000	Speech Ther - C/A - Medicare A	49,662.00		0.00	49,662.00
46712	Speech Ther - C/A - Medicare B	203.00		0.00	203.00
4671200000	Speech Ther - C/A - Medicare B	65.00		0.00	65.00
<b>Subtotal [8B] Speech Therapy - Medicare Contractual Allowance</b>		<b>115,311.00</b>		<b>0.00</b>	<b>115,311.00</b>

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 10/4/2016	JE Ref # RJE	FINAL 10/4/2016
<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>				
46703	Speech Ther - Medicaid	(7,691.00)	0.00	(7,691.00)
4670300000	Speech Ther - Medicaid	(4,224.00)	0.00	(4,224.00)
46704	Speech Therapy - HMO	(18,035.00)	0.00	(18,035.00)
4670400000	Speech Ther - HMO	(8,640.00)	0.00	(8,640.00)
46705	Speech Ther - Private	(178.00)	0.00	(178.00)
4670500000	Speech Ther - Private	(535.00)	0.00	(535.00)
46707	Speech Ther - Comm Ins	(11,522.00)	0.00	(11,522.00)
4670700000	Speech Ther - Comm Ins	(15,158.00)	0.00	(15,158.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(65,983.00)</b>	<b>0.00</b>	<b>(65,983.00)</b>
<b>Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance</b>				
46713	Speech Ther - C/A - Medicaid	7,691.00	0.00	7,691.00
4671300000	Speech Ther - C/A - Medicaid	4,224.00	0.00	4,224.00
46714	Speech Therapy - C/A - HMO	16,367.00	0.00	16,367.00
4671400000	Speech Ther - C/A - HMO	8,640.00	0.00	8,640.00
46717	Speech Ther - C/A - Comm Ins	11,522.00	0.00	11,522.00
4671700000	Speech Ther - C/A - Comm Ins	15,158.00	0.00	15,158.00
<b>Subtotal [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>	<b>63,602.00</b>	<b>0.00</b>	<b>63,602.00</b>
<b>Subgroup : [9A] Occupational Therapy - Medicare</b>				
46801	Occ Therapy - Medicare A	(386,317.00)	0.00	(386,317.00)
4680100000	Occ Therapy - Medicare A	(294,167.00)	0.00	(294,167.00)
46802	Occ Therapy - Medicare B	(87,519.00)	0.00	(87,519.00)
4680200000	Occ Therapy - Medicare B	(90,918.00)	0.00	(90,918.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(858,921.00)</b>	<b>0.00</b>	<b>(858,921.00)</b>
<b>Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance</b>				
46811	Occ Therapy - C/A - Medicare A	386,317.00	0.00	386,317.00
4681100000	Occ Therapy - C/A - Medicare A	294,167.00	0.00	294,167.00
46812	Occ Therapy - C/A - Medicare B	16,780.00	0.00	16,780.00
4681200000	Occ Therapy - C/A - Medicare B	17,824.00	0.00	17,824.00
<b>Subtotal [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>	<b>715,088.00</b>	<b>0.00</b>	<b>715,088.00</b>
<b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>				
46803	Occ Therapy - Medicaid	(17,143.00)	0.00	(17,143.00)
4680300000	Occ Therapy - Medicaid	(19,248.00)	0.00	(19,248.00)
46804	Occ Therapy - HMO	(66,454.00)	0.00	(66,454.00)
4680400000	Occ Therapy - HMO	(57,771.00)	0.00	(57,771.00)
46805	Occ Therapy - Private	(76.00)	0.00	(76.00)
4680500000	Occ Therapy - Private	(336.00)	0.00	(336.00)
46807	Occ Therapy - Comm Ins	(45,530.00)	0.00	(45,530.00)
4680700000	Occ Therapy - Comm Ins	(21,189.00)	0.00	(21,189.00)
4680800000	Occ Therapy - Hospice	(38.00)	0.00	(38.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(227,785.00)</b>	<b>0.00</b>	<b>(227,785.00)</b>
<b>Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>				
46813	Occ Therapy - C/A - Medicaid	17,143.00	0.00	17,143.00
4681300000	Occ Therapy - C/A - Medicaid	19,248.00	0.00	19,248.00
46814	Occ Therapy - C/A - HMO	54,418.00	0.00	54,418.00
4681400000	Occ Therapy - C/A - HMO	46,686.00	0.00	46,686.00
46817	Occ Therapy - C/A - Comm Ins	45,530.00	0.00	45,530.00
4681700000	Occ Therapy - C/A - Comm Ins	21,189.00	0.00	21,189.00
4681800000	Occ Therapy - C/A - Hospice	38.00	0.00	38.00
<b>Subtotal [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>	<b>204,252.00</b>	<b>0.00</b>	<b>204,252.00</b>
<b>Subgroup : [10A] Other - Medicare</b>				
47501	Lab - Medicare A	(16,733.00)	0.00	(16,733.00)
4750100000	Lab - Medicare A	(7,914.00)	0.00	(7,914.00)
47511	Lab - C/A - Medicare A	16,733.00	0.00	16,733.00
4751100000	Lab - C/A - Medicare A	7,914.00	0.00	7,914.00
47601	X-Ray - Medicare A	(9,795.00)	0.00	(9,795.00)
4760100000	X-Ray - Medicare A	(4,418.00)	0.00	(4,418.00)
47611	X - Ray - C/A Medicare A	9,795.00	0.00	9,795.00
4761100000	X-Ray - C/A - Medicare A	4,418.00	0.00	4,418.00
47651	IV Charges - Medicare A	(20,817.00)	0.00	(20,817.00)
4765100000	IV Charges - Medicare A	(7,054.00)	0.00	(7,054.00)
47661	IV Charges - C/A - Medicare A	20,817.00	0.00	20,817.00
4766100000	IV Charges - C/A - Medicare A	7,054.00	0.00	7,054.00
47999	MCR - B 2% Sequestration	2,710.00	0.00	2,710.00
4799900000	Medicare B - Sequestration	2,257.00	0.00	2,257.00
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>4,967.00</b>	<b>0.00</b>	<b>4,967.00</b>
<b>Subgroup : [10B] Other - Non-medicare</b>				
47503	Lab - Medicaid	(146.00)	0.00	(146.00)
4750300000	Lab - Medicaid	(133.00)	0.00	(133.00)
47504	Lab - HMO	(1,127.00)	0.00	(1,127.00)
4750400000	Lab - HMO	(25.00)	0.00	(25.00)
4750500000	Lab - Private	(25.00)	0.00	(25.00)
47507	Lab - Comm Ins	(83.00)	0.00	(83.00)
47513	Lab - C/A - Medicaid	146.00	0.00	146.00
4751300000	Lab - C/A - Medicaid	133.00	0.00	133.00
47514	Lab - C/A - HMO	1,127.00	0.00	1,127.00
4751400000	Lab - C/A - HMO	25.00	0.00	25.00
47517	Lab - C/A - Comm Ins	83.00	0.00	83.00
47607	X-Ray - Comm Ins	(182.00)	0.00	(182.00)
47617	X-Ray - C/A - Comm Ins	182.00	0.00	182.00
4765400000	IV Charges - HMO	(510.00)	0.00	(510.00)
47657	IV Charges - Comm Ins	(2,820.00)	0.00	(2,820.00)
4766400000	IV Charges - C/A - HMO	510.00	0.00	510.00
47667	IV Charges - C/A - Comm Ins	2,820.00	0.00	2,820.00

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
47998	MCB Rplmnt 2% Sequestration	317.00		0.00	317.00
4799800000	HMO MCR B Replacement - Seq	38.00		0.00	38.00
4820100000	Medicaid Rev/Adj/Settlement	(2.00)		0.00	(2.00)
<b>Subtotal [10B] Other - Non-medicare</b>		<b>328.00</b>		<b>0.00</b>	<b>328.00</b>
<b>Subgroup : [15] Interest Income</b>					
7700200000	Int Inc - AR Accounts	(33.00)		0.00	(33.00)
<b>Subtotal [15] Interest Income</b>		<b>(33.00)</b>		<b>0.00</b>	<b>(33.00)</b>
<b>Subgroup : [18] Other Revenue</b>					
49005	Discounts	(159.00)		0.00	(159.00)
4900500000	Discounts	6,683.00		0.00	6,683.00
49007	Patient Refunds	13,016.00		0.00	13,016.00
4910100000	Rental Equip - Non-Medical	(108.00)		0.00	(108.00)
4940200000	Medical Records Revenue	(13.00)		0.00	(13.00)
4950100000	Rebate Revenue	(2,920.00)		0.00	(2,920.00)
7110320000	Lease - Fax Machine	(241.00)		0.00	(241.00)
7999900000	Unusual Items	(111,032.00)		0.00	(111,032.00)
<b>Subtotal [18] Other Revenue</b>		<b>(94,774.00)</b>		<b>0.00</b>	<b>(94,774.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(12,562,613.00)</b>		<b>0.00</b>	<b>(12,562,613.00)</b>
<b>Group : [31-32] Assets</b>					
<b>Subgroup : [A1] Cash</b>					
10002	Cash- payroll	4,133.00		0.00	4,133.00
10020	Cash- Operating	(87,767.00)		0.00	(87,767.00)
<b>Subtotal [A1] Cash</b>		<b>(83,634.00)</b>		<b>0.00</b>	<b>(83,634.00)</b>
<b>Subgroup : [A2] Resident Accounts Receivable</b>					
11001	Accounts Receivable	1,440,054.00		0.00	1,440,054.00
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>1,440,054.00</b>		<b>0.00</b>	<b>1,440,054.00</b>
<b>Subgroup : [A8] Other Current Assets</b>					
99999	Exchange	5,051.00		0.00	5,051.00
<b>Subtotal [A8] Other Current Assets</b>		<b>5,051.00</b>		<b>0.00</b>	<b>5,051.00</b>
<b>Subgroup : [D1] Deferred Deposits</b>					
13000	Utility - Deposits	19,790.00		0.00	19,790.00
<b>Subtotal [D1] Deferred Deposits</b>		<b>19,790.00</b>		<b>0.00</b>	<b>19,790.00</b>
<b>Subgroup : [D7] Other Assets</b>					
22100	Due from Wachusett Ventures	1,056,972.00		0.00	1,056,972.00
<b>Subtotal [D7] Other Assets</b>		<b>1,056,972.00</b>		<b>0.00</b>	<b>1,056,972.00</b>
<b>Total [31-32] Assets</b>		<b>2,438,233.00</b>		<b>0.00</b>	<b>2,438,233.00</b>
<b>Group : [33-34] Liabilities</b>					
<b>Subgroup : [A1] Trade Accounts Payable</b>					
20001	A/P - Trade	(1,026,889.00)		0.00	(1,026,889.00)
<b>Subtotal [A1] Trade Accounts Payable</b>		<b>(1,026,889.00)</b>		<b>0.00</b>	<b>(1,026,889.00)</b>
<b>Subgroup : [A4] Accrued Payroll</b>					
24003	Accrued PTO	(52,416.00)		0.00	(52,416.00)
<b>Subtotal [A4] Accrued Payroll</b>		<b>(52,416.00)</b>		<b>0.00</b>	<b>(52,416.00)</b>
<b>Subgroup : [A12] Other Current Liabilities</b>					
22050	Accrued Provider Tax	(165,581.00)		0.00	(165,581.00)
24005	Accrued Expenses	61,386.00		0.00	61,386.00
<b>Subtotal [A12] Other Current Liabilities</b>		<b>(104,195.00)</b>		<b>0.00</b>	<b>(104,195.00)</b>
<b>Subgroup : [B4] Other Long-Term Liabilities</b>					
27000	N/P - CCP	(563,143.00)		0.00	(563,143.00)
<b>Subtotal [B4] Other Long-Term Liabilities</b>		<b>(563,143.00)</b>		<b>0.00</b>	<b>(563,143.00)</b>
<b>Total [33-34] Liabilities</b>		<b>(1,746,643.00)</b>		<b>0.00</b>	<b>(1,746,643.00)</b>
<b>Group : [35] Equity</b>					
<b>Subgroup : [B5] Cumulated Earnings</b>					
30001	Marcum Retained Earnings	350,564.00		0.00	350,564.00
<b>Subtotal [B5] Cumulated Earnings</b>		<b>350,564.00</b>		<b>0.00</b>	<b>350,564.00</b>
<b>Total [35] Equity</b>		<b>350,564.00</b>		<b>0.00</b>	<b>350,564.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: Chestnut Health & Rehabilitation Group, Inc.  
 Engagement: Medicaid - Parkway Pavilion Health & Rehabilitation Center  
 Period Ending: 10/4/2016  
 Trial Balance: A.01 - TB-CCNH  
 Workpaper: H.02 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>				
Reclass accounting expenses to the correct line of the cost report				
6402220000	Pro Fees - Fin Audit & IRS File	E.05	773.00	
6400120	Pro Fees - Consulting			773.00
<b>Total</b>			<u>773.00</u>	<u>773.00</u>
<b>Reclassifying Journal Entries JE # 2</b>				
To reclass contract nursing property				
6000110000	Temp Help - RN	D.01 - 600	1,282.00	
6000210000	Temp Help - Lpn			1,282.00
<b>Total</b>			<u>1,282.00</u>	<u>1,282.00</u>
<b>Reclassifying Journal Entries JE # 3</b>				
To reclass expenses from the Dues line				
6900120	Dues - Dues & Subscriptions	D.01 - 402.1 / E.03	540.00	
Marcum 103	Subscriptions		2,346.00	
Marcum 103	Subscriptions		3,088.00	
Marcum 104	Chamber of Commerce Dues		225.00	
5000110	Payroll - RN			559.00
6900110	Dues - Dues & Subscriptions			2,045.00
6900120000	Dues - Dues & Subscriptions			3,313.00
6900130	Dues - Dues & Subscriptions			282.00
<b>Total</b>			<u>6,199.00</u>	<u>6,199.00</u>
<b>Reclassifying Journal Entries JE # 4</b>				
To reclass lease processing fee and commercial service agreement				
5000110	Payroll - RN	D.01 Leased	670.00	
6355120000	Minor Equip Purch		86.00	
7100320	Lease - Equipment			10.00
7110220	Lease - Minor Equip			660.00
7110220000	Lease - Minor Equip			86.00
<b>Total</b>			<u>756.00</u>	<u>756.00</u>
<b>Reclassifying Journal Entries JE # 5</b>				
To reclass the pulmonologist from the MD line				
Marcum 107	Professional Fees - Pulmonologist	E.01b	14,879.00	
6400238	Pro Fees - Med Director			2,050.00
6400338	Pro Fees - Medical Service			12,829.00
<b>Total</b>			<u>14,879.00</u>	<u>14,879.00</u>
<b>Reclassifying Journal Entries JE # 6</b>				
To allocate employee benefit accounts related to salaries				
5000110	Payroll - RN	I.01	10,672.00	
5000110101	S&W - Regular		4,755.00	
5000110102	S&W - Regular		2,064.00	
5000110103	S&W - Regular		1,376.00	
5000110111	S&W - Regular		19,008.00	
5000110113	S&W - Regular		23,819.00	
5000111122	S&W - Regular		1,108.00	
5000111127	S&W - Regular		1,342.00	
5000111133	S&W - Regular		1,338.00	
5000111141	S&W - Regular		1,456.00	
5000111143	S&W - Regular		56.00	
5000111144	S&W - Regular		2,692.00	
5000111151	S&W - Regular		3,883.00	
5000111155	S&W - Regular		2,755.00	
5000120401	S&W - Regular		3,573.00	
5000120403	S&W - Regular		2,123.00	
5000120404	S&W - Regular		1,925.00	
5000120405	S&W - Regular		1,230.00	
5000120805	S&W - Regular		7,238.00	
5000120807	S&W - Regular		351.00	



Client: **Chesnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Parkway Pavilion Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.02 - Re-classifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
5000130252	S&W - Regular		382.00	
5000130253	S&W - Regular		463.00	
5000130255	S&W - Regular		1,874.00	
5000130256	S&W - Regular		726.00	
5000131301	S&W - Regular		602.00	
5000131302	S&W - Regular		805.00	
5000134601	S&W - Regular		737.00	
5000134602	S&W - Regular		278.00	
5000137701	S&W - Regular		787.00	
5000137702	S&W - Regular		368.00	
5000210	Payroll - RN Supervisor		3,536.00	
5000310	P/R - RN Unit Manager		1,185.00	
5011110	Payroll - LPN		28,327.00	
5011310	CNA		34,749.00	
5012211	P/R-Nursing Clerk/Unit Clerk		1,067.00	
5012711	P/R - Staff Dev Coordinator		2,516.00	
5013311	P/R - Staff Coordinator		1,456.00	
5014111	Payroll-MDS Coordinator		1,568.00	
5014311	P/R - CRD - LPN		139.00	
5014411	Payroll-MDS Director		3,103.00	
5015111	P/R - DON		3,866.00	
5015511	P/R - ADON		2,723.00	
5025230	P/R - Registered Dietitian		634.00	
5025330	P/R - Food Service Manager		1,050.00	
5025530	P/R - Dietary Aide		4,497.00	
5025630	P/R - Cook		1,169.00	
5060134	P/R - Maintenance Director		710.00	
5060234	P/R - Maintenance Technician		267.00	
5080520	Payroll - Administrator		5,556.00	
5200130000	Emp Ben - Vacation		1,227.00	
5200131000	Emp Ben - Vacation		425.00	
5200137000	Emp Ben - Vacation		2.00	
5200511000	Emp Ben - Personal Days		256.00	
5200520000	Emp Ben - Personal Days		212.00	
5000120861	S&W - Regular			
5200110	Emp Ben - Vacation			8,393.00
5200110000	Emp Ben - Vacation			189.00
5200111	Emp Ben - Vacation			674.00
5200111000	Emp Ben - Vacation			2,670.00
5200120	Emp Ben - Vacation			2,720.00
5200120000	Emp Ben - Vacation			4,937.00
5200130	Emp Ben - Vacation			1,054.00
5200134000	Emp Ben - Vacation			58.00
5200210	Emp Ben - Sick			29,595.00
5200210000	Emp Ben - Sick			24,583.00
5200211	Emp Ben - Sick			7,461.00
5200211000	Emp Ben - Sick			4,855.00
5200220	Emp Ben - Sick			989.00
5200220000	Emp Ben - Sick			1,801.00
5200230	Emp Ben - Sick			1,522.00
5200230000	Emp Ben - Sick			2,828.00
5200231000	Emp Ben - Sick			302.00
5200234	Emp Ben - Sick			221.00
5200234000	Emp Ben - Sick			204.00
5200237000	Emp Ben - Sick			525.00
5200410	Emp Ben - Holiday			37,922.00
5200410000	Emp Ben - Holiday			25,850.00
5200411	Emp Ben - Holiday			6,929.00
5200411000	Emp Ben - Holiday			5,261.00
5200420	Emp Ben - Holiday			1,718.00
5200420000	Emp Ben - Holiday			3,614.00
5200430	Emp Ben - Holiday			3,574.00
5200430000	Emp Ben - Holiday			1,844.00
5200431000	Emp Ben - Holiday			1,530.00
5200434	Emp Ben - Holiday			756.00
5200434000	Emp Ben - Holiday			653.00
5200437000	Emp Ben - Holiday			632.00
5200610000	Emp Ben - Funeral Pay			
5200630000	Emp Ben - Funeral Pay			

Client: Chestnut Health & Rehabilitation Group, Inc.  
 Engagement: Medicaid - Parkway Pavilion Health & Rehabilitation Center  
 Period Ending: 10/4/2016  
 Trial Balance: A.01 - TB-CCNH  
 Workpaper: H.02 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
5200720000	Emp Ben - Jury Duty			
5201310	Emp Ben - Bonuses - Other			2,559.00
5201310000	Emp Ben - Bonuses - Other			400.00
5201311	Emp Ben - Bonuses - Other			1,374.00
5201311000	Emp Ben - Bonuses - Other			2,100.00
5201320	Emp Ben - Bonuses - Other			129.00
5201320000	Emp Ben - Bonuses - Other			6,300.00
5201330	Emp Ben - Bonuses - Other			1,200.00
5201330000	Emp Ben - Bonuses - Other			
5201334000	Emp Ben - Bonuses - Other			100.00
<b>Total</b>			<u><u>200,026.00</u></u>	<u><u>200,026.00</u></u>



Provider Name: CH - Parkway Pavillion LLC d/b/a Parkway Pavillion Health & Rehabilitation Center  
 Provider Number: 2395  
 Period Ended: 10/4/16

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

**Conclusion:**