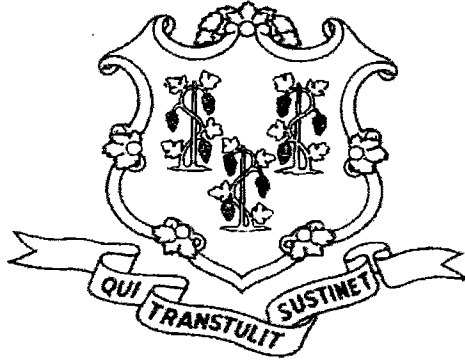


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 78 Viets Street, NewLondon, CT 06320-3354	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/5/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2436	RHNS	(Specify)	Medicare Provider 07-5196
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Medicaid Provider Numbers:	CCNH 000009647	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) WV-Crossings East, LLC d/b/a Harbor Village North	License No. 2436	Report for Year Ended 9/30/2017	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center [facility name], for the cost report period beginning October 5, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Troy T. Guntulis			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center		Period Covered:	From 10/5/2016	To 9/30/2017
Address of Facility 78 Viets Street, NewLondon, CT 06320-3354				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/24/2017	
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. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

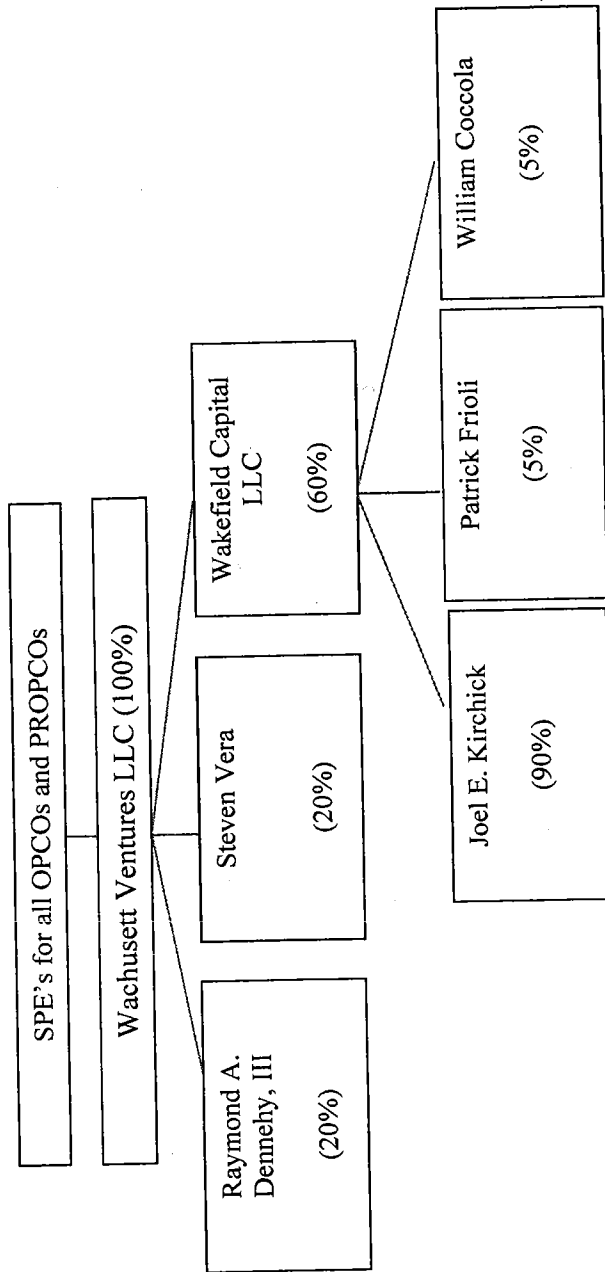
Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-447-1416		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) WV-Crossings East, LLC d/b/a Harbor Village North Health &		Address (No. & Street, City, State, Zip) 78 Viets Street, NewLondon, CT 06320-3354		
License Numbers:	CCNH 2436	RHNS (Specify)	Medicare Provider No. 07-5196	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.				
This facility was sold by Chestnut Health & Rehabilitation Group, Inc. on 10/5/2016 to Wachusett Ventures, LLC.				
Administrator				
Name of Administrator Troy T. Guntulis		Nursing Home Administrator's License No.:	001810	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		



General Information and Questionnaire
Related Parties*

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North H	License No. 2436	Report for Year Ended 9/30/2017	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Wachusett Ventures, LLC	36 Washington St. Suite 395, Wellesley Hills, MA 02481	<input type="radio"/>	<input checked="" type="radio"/>	Management Fee	Pg. 16 / Line m12	413,297	389,486
Wachusett Ventures, LLC	36 Washington St. Suite 395, Wellesley Hills, MA 02481	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Processing	Pg. 16 / Line m11	16,541	16,541
Wachusett Ventures, LLC	36 Washington St. Suite 395, Wellesley Hills, MA 02481	<input type="radio"/>	<input checked="" type="radio"/>	A/P Processing	Pg. 15 / Line 1d	20,571	20,571
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village	License No. 2436	Report for Year Ended 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

N/A

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

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

N/A

General Information and Questionnaire
Accounting Basis

Name of Facility WV-Crossings East, LLC d/b/a Har	License No. 2436	Report for Year Ended 9/30/2017	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
N/A				
Independent Accounting Firm				
Name of Accounting Firm 1 Marcum LLP 2 3 4		Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511		
Services Provided by This Firm (<i>describe fully</i>)				
1	Cost Report Preparation, Advisory Reimbursement Services, A/P Processing	\$	37,208	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 37,208	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 Treasurer, State of CT 2 3 4 5			Telephone Number 860-702-3000	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 55 Elm St #2, Hartford, CT 06106 2 3 4 5				
Services Provided by This Firm (<i>describe fully</i>)				
1	Conservatorship (Disallowed on Pg 28)	\$	667	
2		\$		
3		\$		
4		\$		
5		\$		
			Charge for Services Provided	
			\$ 667	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Schedule of Resident Statistics

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabil	License No. 2436		Report for Year Ended 9/30/2017				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
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	128	128		128		128	128	
B. On last day of THIS report period								
2. Number of Residents								
A. As of midnight of PREVIOUS report period	122	122		104		104	104	
B. As of midnight of THIS report period								
3. Total Number of Days Care Provided During Period								
A. Medicare	2,674	2,674		1,936		1,936	738	
B. Medicaid (Conn.)	33,578	33,578		24,514		24,514	9,064	
C. Medicaid (other states)								
D. Private Pay	464	464		337		337	127	
E. State SSI for RCH								
F. Other (Specify) Managed Care, Hospice, INS	776	776		643		643	133	
G. Total Care Days During Period (3A thru F)	37,492	37,492		27,430		27,430	10,062	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days								
B. Other Bed Reserve Days								
5. Total Resident Days (3G + 4A + 4B)	37,492	37,492		27,430		27,430	10,062	10,062

Schedule of Resident Statistics (Cont'd)

Name of Facility WV-Crossings East, LLC d/b/a Harbor Villag	License No. 2436	Report for Year Ended 9/30/2017	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	10		106		6				
Per Diem Rate					436.00				
a. One bed rm.	Various		191.64		415.00				
b. Two bed rms.	Various		191.64						
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,516	3,516		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,038	1,038		
2. Restorative Treatments				
C. Other	5,812	5,812		
D. Total Physical Therapy Treatments	10,366	10,366		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	528	528		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	177	177		
2. Restorative Treatments				
C. Other	345	345		
D. Total Speech Therapy Treatments	1,050	1,050		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	3,521	3,521		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,087	1,087		
2. Restorative Treatments				
C. Other	6,341	6,341		
D. Total Occupational Therapy Treatments	10,949	10,949		

Report of Expenditures - Salaries & Wages

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North Health	License No. 2436	Report for Year Ended 9/30/2017	Page 10	of 37
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Are time records maintained by all individuals receiving compensation? Yes No

Item	Total Cost and Hours					
	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	152,658	2,064				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	133,363	5,344				
5. Dietary Service						
a. Head Dietitian	41,915	1,165				
b. Food Service Supervisor	58,168	2,064				
c. Dietary Workers	233,483	16,056				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	65,823	1,603				
b. Other Maintenance Workers	33,560	2,067				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	200,885	3,721				
b. RN						
1. Direct Care	460,830	12,298				
2. Administrative**	157,448	4,953				
c. LPN						
1. Direct Care	1,032,622	36,069				
2. Administrative**						
d. Aides and Attendants	1,250,216	81,566				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	107,389	6,333				
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	102,936	3,940				
n. Marketing	62,145	1,584				
o. Other (Specify) See Attached Schedule	31,736	1,923				
A-13. Total Salary Expenditures	4,125,177	182,750				

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

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

Name	Name of Facility (as licensed)		License No.	Report for Year Ended		Page	of		
	WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabi			9/30/2017					
	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Troy T. Guntulis	152,658		Non Discrim	Administrator	2,064	A2			
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
WV-Crossings East, LLC d/b/a Harbor Village North	2436	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist						
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	229,882	3,065				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	36,502	1,294				
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	70,978	946				
b. Other						
10. Occupational Therapist						
a. Resident Care	223,339	2,979				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	11,473	178				
2. Administrative***						
b. LPN						
1. Direct Care	57,874	1,243				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	61,691	399				
B-13 Total Fees Paid in Lieu of Salaries	691,739	10,104				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility		License No.	Report for Year Ended		Page	of
WV-Crossings East, LLC d/b/a Harbor Village North He		2436	9/30/2017		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Preferred Therapy Solutions, 850 Silas Deane Highway 2nd Floor, Wethersfield, CT 06109	Physical, Occupational, and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Quality Rehabilitation Services, 2435 Boulevard Of The Generals, Norristown, PA 19403	Physical, Occupational, and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
IPC Healthcare Inc, 3 Barker Ave, White Plains, NY 10601	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Maureen A. Canil, 506 Hunting Ridge, Stamford, CT 06903	Nurse Consent Monitor	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network, LLC, 653 Main St, Plantsville, CT 06479	RNs & LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Pharmerica, PO Box 409251, Atlanta, GA 30384	IV Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
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		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village No	2436	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 179,353	179,353		
2. Disability Insurance	\$ 13	13		
3. Unemployment Insurance	\$ 93,999	93,999		
4. Social Security (F.I.C.A.)	\$ 310,667	310,667		
5. Health Insurance	\$ 231,880	231,880		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 2,357	2,357		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 54	54		
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$ 7,623	7,623		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 42,368	42,368		
d. Accounting and Auditing	\$ 37,208	37,208		
e. Legal (Services should be fully described on Page 7)	\$ 667	667		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 12,788	12,788		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 22,609	22,609		
2. Cellular Phones	\$ 2,661	2,661		
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$ 696	696		
3. Resident Day User Fee	\$ 738,265	738,265		
Subtotal	\$ 1,683,208	1,683,208		

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

(Carry Subtotals forward to next page)

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

WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Cente Attachment Page 15
9/30/2017

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Emp Ben- Employee Health & Welfare	\$ 628		
Emp Ben- Empl Sfty Prog Prem	215		
Emp Ben- Employee Background Check	2,021		
Emp Ben- Employee Drug Screen	3,891		
Employee Related Expenses	868		
Total	\$ 7,623	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
Sales and Use Tax	\$ 696		
Total	\$ 696	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village North	2436	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	1,683,208	1,683,208		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$ 13,858	13,858		
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$			
5. Education Expenses Related to Seminars and Conventions	\$ 465	465		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 2,812	2,812		
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,381	1,381		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 12,928	12,928		
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 3,691	3,691		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 7,615	7,615		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 135	135		
9. Subscriptions	\$ 3,288	3,288		
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>)	\$ 100,356	100,356		
12. Administrative Management Services**	\$ 413,297	413,297		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 56,870	56,870		
C-14 Total Administrative & General Expenditures	\$ 2,299,904	2,299,904		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Pro Fees-Employee Relations	4,925		
Advert-Comm Awareness	(47)		
Advert-Other	280		
Advert-Public Relations	2,064		
Food Purch-Promotion	73		
Supp-Copying	413		
Supp-Marketing	5,220		
Total Other Advertising	\$ 12,928	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CTAHCF Dues	\$ 7,615		
Total Dues	\$ 7,615	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Supp-Storage Fees	\$ 2,655		
Pro Fees-Medicare Billing Fee	4,406		
Utilities- Internet Services	2,090		
Licenses & Permits	1,448		
Bank Service Charges	5,065		
NAC- Fines & Penalties	33,492		
Discounts	1,224		
Fin Charges- Unused Line Fee	1,485		
Patient Refunds	5,005		
Total Other Administrative and General	\$ 56,870	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
WV-Crossings East, LLC d/b/a Harbor V	2436	9/30/2017	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Wachusett Ventures	413,297	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
WV-Crossings East, LLC d/b/a Harbor Village North H	2436	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 209,437	209,437		
2. Non-Food Supplies	\$ 39,491	39,491		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 654	654		
c. Management Services**	\$			
d. Other (Specify) _____ Minor equipment purchase/equipment rental/software	\$ 3,007	3,007		
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 252,589	252,589		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village North Hd		2436	9/30/2017	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	1,060	1,060	
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)		\$	168,185	168,185	
c. Management Services**		\$			
d. Other (Specify) Laundry supplies		\$	145	145	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	169,390	169,390	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3E.

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
WV-Crossings East, LLC d/b/a Harbor Village		2436	9/30/2017		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
	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. \$	253,357	253,357		
	c. Management Services*	\$				
	d. Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	253,357	253,357		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Woodmark Pharmacy / Parmerica	\$	162,400	162,400		
	b. Medicine Cabinet Drugs	\$	8,163	8,163		
	c. Medical and Therapeutic Supplies	\$	45,046	45,046		
	d. Ambulance/Limousine***	\$	3,652	3,652		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	4,094	4,094		
	f. X-rays and Related Radiological Procedures***	\$	13,823	13,823		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	6,571	6,571		
	i. Recreation	\$	15,312	15,312		
	j. Other (Specify)**** See Attached Schedule	\$	124,016	124,016		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	383,077	383,077		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Wound Care Supplies	\$ 9,170		
Prosthetic Device Supplies	3,434		
Respiratory Supplies	2,091		
Routine Hygiene Supplies	9,749		
Incontinent Supplies	30,761		
Other Nursing Supplies	393		
Wound Vac Rental	30,789		
Low Airloss Mattress Rental	1,595		
Alt Press Air Mattress Rental	476		
Air Fluidized Bed Rentals	13,222		
Wheelchair Rental	43		
Other Nursing Rental	225		
Minor Equip Purch	1,877		
Med Equip Purch	(60)		
Patient Medical Expense	20		
Supp - Prosthetic Device	(9)		
Replace of Res. Personal Prop.	28		
Physical Therapy Supplies	2,126		
Physcial Therapy Equipment Rental	69		
Physical Therapy Minor Equipment Purchase	270		
Occupational Therapy Supplies	590		
Speech Therapy Supplies	9		
Respiratory Supplies	1,389		
Respiratory Equipment Rental	15,624		
Patient Specific Services	135		
Total Other Resident Care	\$ 124,016	\$ -	\$ -

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

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation		License No. 2436	Report for Year Ended 9/30/2017	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg	Line
		Yes	No						
Healthcare Services Group	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping Services	253,357			20 4b
CWPM, LLC	P.O. Box 415, Plainville CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage Removal	12,920			22 6f
Healthcare Services Group	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	168,185			19 3b
PointClickCare	P.O.Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Monthly Billing	20,324			16 m11
Professional Grounds Maintenance, Inc	P.O. Box 231, Quaker Hill, CT 06375	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	15,213			22 6f
VCPi	111 W Michigan St, Milwaukee, WI 53203	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	25,366			16 m11
Ascentis Solutions		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	16,541			16 m11
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
WV-Crossings East, LLC d/b/a Harbor Village		2436	9/30/2017		22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a.	Repairs & Maintenance	\$ 9,086	9,086			
b.	Heat	\$ 28,308	28,308			
c.	Light & Power	\$ 129,209	129,209			
d.	Water	\$ 62,153	62,153			
e.	Equipment Lease (Provide detail on page 6)	\$ 9,098	9,098			
f.	Other (itemize)	\$ 73,636	73,636			
	See Attached Schedule					
6g.	Total Maint. & Operating Expense (6a - 6f)	\$ 311,490	311,490			
7. Depreciation (complete schedule page 23*)						
a.	Land Improvements	\$				
b.	Building & Building Improvements	\$ 74,017	74,017			
c.	Non-Movable Equipment	\$				
d.	Movable Equipment	\$ 41,944	41,944			
*7e.	Total Depreciation Costs (7a + b + c + d)	\$ 115,961	115,961			
8. Amortization (Complete att. Schedule Page 24*)						
a.	Organization Expense	\$				
b.	Mortgage Expense	\$				
c.	Leasehold Improvements	\$ 2,097	2,097			
d.	Other (Specify)	\$				
*8e.	Total Amortization Costs (8a + b + c + d)	\$ 2,097	2,097			
9.	Rental payments on leased real property less real estate taxes included in item 10b	\$ 533,006	533,006			
10. Property Taxes						
a.	Real estate taxes paid by owner	\$				
b.	Real estate taxes paid by lessor	\$ 154,782	154,782			
c.	Personal property taxes	\$ 10,347	10,347			
11.	Total Property Expenses (7e + 8e + 9 + 10)	\$ 816,193	816,193			

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

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended		Page	of		
WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation		2436		9/30/2017		23	37		
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
									Is a mileage logbook maintained?
		Yes	No	Month	Year				
A. Land Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
C. Non-Movable Equipment									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a.									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
E. Total Depreciation									
							41,261	41,944	
							683	115,961	

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

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
6/2/2017	Downblast Vent Direct Drive	\$ 745	5	\$ 147
4/19/2017	Amana Digismart 14000 Btu (A/C)	1,912	5	378
10/31/2016	Def. lease cost (Dechert)Inv. 1301080	285	3	94
2/28/2017	Deferred Lease Cost (Fultz inv 154697)	98	3	32
3/31/2017	Deferred Lease Cost (CSC inv# 8115957)	96	3	32
Total additions for Movable Equipment		\$ 3,136		\$ 683 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
8/16/2017	Replace Circulator	\$ 1,223	10	\$ 121
8/16/2017	Install water storage tank	4,148	20	205
Total additions for Leasehold Improvement		\$ 5,371		\$ 326 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village North Health		Date of Acquisition		License No. 2436	Report for Year Ended 9/30/2017		Page 24	of 37	
					Month	Year			Accumulated Amort. to Beginning of Year's Operations
A. Organization Expense									
	1.								
	2.								
	3.								
A-4. Subtotal									
B. Mortgage Expense									
	1.								
	2.								
	3.								
B-4. Subtotal									
C. Leasehold Improvements and Other									
	1.	Var	Var	Various	18,690	3,448	S/L	1,771	
	2.								
	3.								
C-4. Subtotal									
D. Total Amortization									
									2,097
									2,097

* 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.

Harbor Village North Rehab and Nursing
 Depreciation Schedule
 September 30, 2017

Voucher #	Account Description	Date	Amount	Useful Life	2017		NBV
					Accum Depr.	Depreciation	
Leasehold Improvements							
<u>2015 Additions</u>							
10281410	PPE - Leasehold Improvements	12/31/2014	750	10	151	74	225
22317975	PPE - Leasehold Improvements	12/31/2014	1,337	10	269	132	401
10293322	PPE - Leasehold Improvements	2/28/2015	1,342	10	270	133	403
10322372	PPE - Leasehold Improvements	5/31/2015	1,399	10	281	138	419
10349706	PPE - Leasehold Improvements	7/31/2015	5,685	10	1,144	562	1,706
10349707	PPE - Leasehold Improvements	8/31/2015	3,833	10	770	379	1,149
10299091	PPE - Leasehold Improvements	2/28/2015	1,037	10	209	103	312
10299092	PPE - Leasehold Improvements	2/28/2015	975	10	197	96	293
10431272	PPE - Leasehold Improvements	2/29/2016	2,332	15	157	154	311
2016 Additions							
10338295	Furniture & Equipment	8/16/2017	1,223	10	121	121	1,102
10229699	Furniture & Equipment	8/16/2017	4,148	20	205	205	3,943
Total Leasehold Improvements					2,097	5,545	18,516
Movable Equipment							
<u>2015 Additions</u>							
10338295	PPE - Information Technology	6/30/2015	1,791	5	720	354	1,074
10229699	PPE - Information Technology	11/30/2014	692	5	278	137	415
10349701	PPE - Information Technology	7/31/2015	12,404	10	2,494	1,227	3,721
10267503	PPE - Furniture & Equipment	12/31/2014	5,965	10	1,200	590	1,790
10338295	PPE - Information Technology	6/30/2015	1,458	5	587	288	875
<u>2016 Additions</u>							
8878709	PPE - Furniture & Equipment	10/31/2015	1,900	3	640	626	1,266
<u>2017 Additions</u>							
	A/D - Furniture & Equipment	6/2/2017	745	5	-	147	147
	Furniture & Equipment	4/19/2017	1,912	5	-	378	378
Total Movable Equipment					5,919	3,747	9,666
Per Cost Report					9,367	5,844	15,211
Per Trial Balance					9,367	5,844	15,211
Variance							27,678

Realty Entity - Building Improvements
2015 Additions

Realty - Building Improvements	Doors/Door Hardware	9/30/2015	57,666	15	4,922	3,802	8,724	48,942
Realty - Building Improvements	Windows	9/30/2015	42,627	20	2,921	2,108	5,029	37,598
Realty - Building Improvements	Shower Rooms	9/30/2015	30,504	20	2,090	1,508	3,598	26,906
Realty - Building Improvements	Plumbing/ 3 Bed Sinks	9/30/2015	28,008	20	1,919	1,385	3,304	24,704
Realty - Building Improvements	Exterior Repair	9/30/2015	8,321	20	571	411	982	7,339
Realty - Building Improvements	HVAC/Ductwork	9/30/2015	21,080	15	1,800	1,390	3,190	17,890
Realty - Building Improvements	Site Cost	9/30/2015	15,380	20	1,053	761	1,814	13,566
Realty - Building Improvements	Paint	9/30/2015	138,200	10	16,454	13,669	30,123	108,077
Realty - Building Improvements	Flooring	9/30/2015	40,801	15	3,483	2,690	6,173	34,628
Realty - Building Improvements	Hand Rail/ Corner Guards	9/30/2015	22,225	20	1,522	1,099	2,621	19,604
Realty - Building Improvements	General Conditions	9/30/2015	3,560	20	244	176	420	3,140
Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2015	86,698	20	5,940	4,287	10,227	76,471
Total 2015 Additions			495,070		42,919	33,286	76,205	418,865

2016 Additions

Realty - Building Improvements	Doors/Door Hardware	9/30/2016	5,543	15	374	365	739	4,804
Realty - Building Improvements	Exterior Repair	9/30/2016	3,353	20	169	166	335	3,018
Realty - Building Improvements	Site Cost	9/30/2016	16,540	20	836	818	1,654	14,886
Realty - Building Improvements	Paint	9/30/2016	9,911	10	1,002	980	1,982	7,929
Realty - Building Improvements	General Conditions	9/30/2016	648	15	44	43	87	561
Realty - Building Improvements	Contingency	9/30/2016	11,726	20	593	580	1,173	10,553
Realty - Building Improvements	CO # 2 Additional Flooring Work	9/30/2016	21,516	20	1,088	1,064	2,152	19,364
Realty - Building Improvements	CO # 3 Added Electrical Work	9/30/2016	12,876	15	868	849	1,717	11,159
Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2016	52,473	20	2,652	2,595	5,247	47,226
Realty - Building Improvements	Windows	9/30/2016	18,796	20	950	930	1,880	16,916
Realty - Building Improvements	Ceilings	9/30/2016	2,073	20	105	103	208	1,865
Realty - Building Improvements	Exterior Repair	9/30/2016	11,679	20	590	578	1,168	10,511
Realty - Building Improvements	Millwork	9/30/2016	102,000	20	5,156	5,044	10,200	91,800
Realty - Building Improvements	Paint	9/30/2016	109,278	10	11,047	10,808	21,855	87,423
Realty - Building Improvements	Flooring	9/30/2016	108,322	15	7,300	7,142	14,442	93,880
Realty - Building Improvements	Hand Rail / Corner Gaurds	9/30/2016	20,757	15	1,399	1,369	2,768	17,989
Realty - Building Improvements	General Conditions	9/30/2016	19,830	20	1,002	981	1,983	17,847
Realty - Building Improvements	Contingency	9/30/2016	20,189	20	1,020	998	2,018	18,171
Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2016	94,709	20	4,787	4,684	9,471	85,238
Total 2016 Additions			649,385		41,344	40,451	81,795	567,590

2017 Additions

Realty - Building Improvements	10/1/2016	283	20	-	14	14	269
Realty - Building Improvements	11/1/2016	5,381	20	-	266	266	5,115
Total 2017 Additions		5,664		-	280	280	5,384

Realty Entity - Movable Equipment

2015 Additions

Realty - Movable Equip	9/30/2015	69,466	10	11,654	6,870	18,524	50,942
Realty - Movable Equip	9/30/2015	10,003	10	1,191	989	2,180	7,823
Total 2015 Additions		79,469		12,845	7,859	20,704	58,765

2016 Additions

Realty - Movable Equip	9/30/2016	30,782	10	3,112	3,044	6,156	24,626
Realty - Movable Equip	9/30/2016	130,431	10	13,186	12,900	26,086	104,345
Realty - Movable Equip	9/30/2016	95,957	10	9,701	9,491	19,192	76,765
Realty - Movable Equip	9/30/2016	47,977	10	4,850	4,745	9,595	38,382
Total 2016 Additions		305,147		30,849	30,180	61,029	244,118

2017 Additions

Realty - Movable Equip	10/31/2016	285	3	-	94	94	191
Realty - Movable Equip	2/28/2017	98	3	-	32	32	66
Realty - Movable Equip	3/31/2017	96	3	-	32	32	64
Total 2017 Additions		479		-	158	158	321

Total Realty Entity Assets

		1,535,214		127,957	112,214	240,171	1,295,043
Total Assets		1,586,142		137,324	118,058	255,382	1,330,760

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

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

Reserve For Leasehold Properties - Page 35, Line A4

(27,678)
(118,058)
1,295,043

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

Name of Facility WV-Crossings East, LLC d/b/a Harbor	License No. 2436	Report for Year Ended 9/30/2017	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes	<input checked="" type="radio"/> No	
			If "Yes," complete Part B. If "No," complete Part C.		
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	128				
6. Square Footage	30,015				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Sabra, 18500 Von Karman Avenue, Suite 550, Irvine, CA 92612	Building & Equipment	03/01/16	10 Yrs	533,006	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
WV-Crossings East, LLC d/b/a Harbo		2436	9/30/2017		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
WV-Crossings East, LLC d/b/a Har		2436		9/30/2017			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount *					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify) Line of Credit Interest Expense				\$	54,017	54,017		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	54,017	54,017		
14. Insurance								
a. Insurance on Property (buildings only)				\$	21,231	21,231		
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	76,999	76,999		
2. Fire and Extended Coverage				\$				
3. Other (Specify) Cyber, Hired/Non-Auto, D&O Liability Insurance				\$	9,402	9,402		
14d. Total Insurance Expenditures (14a + b + c)				\$	107,632	107,632		
15. Total All Expenditures (A-13 thru C-14)				\$	9,464,565	9,464,565		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village North Health &				2436	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 62,145	62,145		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 223,339	223,339		
7.			Other - See attached Schedule	\$ 59,594	59,594		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 42,368	42,368		
10.	15	1e	Accounting & Legal	\$ 667	667		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,237	1,237		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 12,928	12,928		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 101,394	101,394		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 50,759	50,759		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 554,431	554,431		

(Carry Subtotal forward to next page)

* All except "Help Wanted".

** 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 Salaries	\$ 62,145		
Total Other Salaries Adjustment			\$ 62,145	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	Nurse Consent Monitor	\$ 59,594		
Total Other Fees Adjustments			\$ 59,594	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a3	Marketing Benefits - FUTA	\$ 42		
15	1a3	Marketing Benefits - SUTA	649		
15	1a4	Marketing Benefits - FICA	4,241		
16	m8a	Chamber of Commerce Dues	135		
16	m13	Medicare Billing Fee	4,406		
16	m13	Non-Routine Bank Charges	80		
16	m13	NAC - Fines & Penalties	33,492		
16	m13	Discounts	1,224		
16	m13	Patient Refunds	5,005		
16	m13	Fin Charges-Unused Line Fee	1,485		
Total Other A&G Adjustments			\$ 50,759	\$ -	\$ -

**Harbor Village North Rehab and Nursing
Disallowance Schedule for Cell Phones
September 30, 2017**

	<u>Amount</u>
Total Cell Phone Expense	2,661 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Year	<u>12</u>
Total Allowable Cost	\$ 1,440
Days in Cost Report 361 / 365 Days	<u>98.90%</u>
Revised Total Allowable Cost	\$ 1,424
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 1,237</u></u>

**Harbor Village North Rehab and Nursing
Calculation of Allowable Management Fee
September 30, 2017**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	413,297	
Patient Days	37,492	Page 8 of C/R
Imputed Days - 90% Occupancy (361/365 Days)	41,587	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$	9.94
PPD Allowance Per Rate Agreement		7.50 J.01a
PPD Allowance 9/30/2017		<u>7.50</u>
Amount over (Under)	\$	2.4381
Total Days		<u>41,587</u> Imputed Days
Disallowed Management Fee	\$	<u>101,394</u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor Village North Health				2436	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 554,431	554,431		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 162,400	162,400		
28.	20	5d	Ambulance/Limousine	\$ 3,652	3,652		
29.	20	5f	X-rays, etc	\$ 13,823	13,823		
30.	20	5h	Laboratory	\$ 6,571	6,571		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 4,094	4,094		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 88,235	88,235		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 5,196	5,196		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 838,402	838,402		

*** 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.

Total Other Property Adjustments	\$ -	\$ -	\$ -	page 29
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Schedule of Other Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Misc. Nursing Credit	\$ 611		
27	14c3	D&O Liability Insurance	4,585		
Total Other Adjustments			\$ 5,196	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Harbor Village North Rehab and Nursing
Disallowance Schedule for Cable TV
September 30, 2017**

	<u>Amount</u>
Total Cable TV Expense Account # 2069501	\$ 13,199 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Days in Cost Report 361 / 365 Days	<u>98.90%</u>
Revised Total Allowable Cost	\$ 3,561
Disallowed Cable TV	<u><u>\$ 9,638</u></u>

F. Statement of Revenue

Name of Facility		License No.	Report for Year Ended		Page	of
WV-Crossings East, LLC d/b/a Harbor V 2436			9/30/2017		30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 13,001,488	13,001,488				
b. Medicaid Room and Board Contractual Allowance **	\$ (6,555,933)	(6,555,933)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 1,049,066	1,049,066				
b. Medicare Room and Board Contractual Allowance **	\$ 498,366	498,366				
4. a. Private-Pay Residents and Other	\$ 452,678	452,678				
b. Private-Pay Room and Board Contractual Allowance **	\$ (125,313)	(125,313)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 93,907	93,907				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (126,964)	(126,964)				
c. Prescription Drugs - Non-Medicare	\$ 49,854	49,854				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (48,889)	(48,889)				
2. a. Medical Supplies - Medicare	\$ 95	95				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (95)	(95)				
c. Medical Supplies - Non-Medicare	\$ 170	170				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 350,047	350,047				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (202,581)	(202,581)				
c. Physical Therapy - Non-Medicare	\$ 51,563	51,563				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (41,668)	(41,668)				
4. a. Speech Therapy - Medicare	\$ 103,881	103,881				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (43,477)	(43,477)				
c. Speech Therapy - Non-Medicare	\$ 13,628	13,628				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (13,542)	(13,542)				
5. a. Occupational Therapy - Medicare	\$ 393,321	393,321				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (273,448)	(273,448)				
c. Occupational Therapy - Non-Medicare	\$ 59,389	59,389				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (49,800)	(49,800)				
6. a. Other (Specify) - Medicare	\$ (4,756)	(4,756)				
b. Other (Specify) - Non-Medicare	\$ 1,097	1,097				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 8,632,084	8,632,084				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 611	611				
V. Total Other Revenue (1 thru 8)	\$ 611	611				
VI. Total All Revenue (III +V)	\$ 8,632,695	8,632,695				

* 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.

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor	2436	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets			\$	(7,006)
1. Cash (<i>on hand and in banks</i>)			\$	1,680,186
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	1,500
5. Prepaid Expenses	1,500			
a. Prepaid Expenses				
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	105,545
8. Other Current Assets (<i>itemize</i>)			\$	
CAP EX Reserve	65,400			
Insurance Reserve	40,145			
			\$	1,780,225
A-9. Total Current Assets (Lines A1 thru 8)				
B. Fixed Assets			\$	
1. Land			\$	
2. Land Improvements			\$	
	*Historical Cost _____			
	Accum. Depreciation _____	Net		
3. Buildings			\$	
	*Historical Cost _____			
	Accum. Depreciation _____	Net		
4. Leasehold Improvements			\$	18,516
	*Historical Cost _____	24,061		
	Accum. Depreciation _____	5,545 Net		
5. Non-Movable Equipment			\$	
	*Historical Cost _____			
	Accum. Depreciation _____	Net		
6. Movable Equipment			\$	17,201
	*Historical Cost _____	26,867		
	Accum. Depreciation _____	9,666 Net		
7. Motor Vehicles			\$	
	*Historical Cost _____			
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(8,052)
PPE- Capital Asset Clearing	19,626			
F/S va C/R NBV	(27,678)			
			\$	27,665
B-10. Total Fixed Assets (Lines B1 thru 9)				

* 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
WV-Crossings East, LLC d/b/a Harbor	2436	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$ 1,807,890	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	1,150,119		
	Accum. Depreciation	158,280	Net	\$ 991,839
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	385,095		
	Accum. Depreciation	81,891	Net	\$ 303,204
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				
			\$	1,295,043
C-8 Total Leasehold or Like Properties (C1 thru 7)				
D. Investment and Other Assets				
1. Deferred Deposits				
2. Escrow Deposits				
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)				
5. Investments Related to Resident Care (<i>itemize</i>)				

6. Loans to Owners or Related Parties (<i>itemize</i>)				
			\$	5,918
Name and Address	Amount	Loan Date		
	5,918			
7. Other Assets (<i>itemize</i>)				
Due from Wachusett Ventures			46,926	\$ 46,926

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	71,074
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,174,007

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

G. Balance Sheet (cont'd)

Name of Facility WV-Crossings East, LLC d/b/a Harbor Village		License No. 2436	Report for Year Ended 9/30/2017	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,197,785
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>)				\$	121,322
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>)				\$	912,125
Accrued Provider Tax		386,936			
Accrued Expenses		268,274			
Union Dues Withholding		3,709			
Exchange		253,206			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,231,232

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility WV-Crossings East, LLC d/b/a Harbor Vill		License No. 2436	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,231,232	
Liabilities (cont'd)					
B. Long-Term Liabilities					\$
1. Loans Payable-Equipment (<i>itemize</i>)					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$ 849,630
N/P-CCP		849,630			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 849,630
C. Total All Liabilities (Lines A-13 + B-5)					\$ 3,080,862

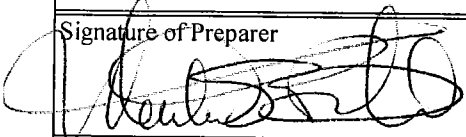
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor	2436	9/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	1,295,043
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	1,295,043
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(488,086)
6. Gain or Loss for Period			\$	(713,812)
				10/5/2016 thru 9/30/2017
7. Total Net Worth			\$	(1,201,898)
C. Total Reserves and Net Worth			\$	93,145
D. Total Liabilities, Reserves, and Net Worth			\$	3,174,007

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
WV-Crossings East, LLC d/b/a Harbor V	2436	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	8,632,695
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	9,346,507
D. Net Income or Deficit			\$	(713,812)
E. Balance			\$	(713,812)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Pg. 27	\$9,464,565			
F/S vs C/R Depreciation	(118,058)			
Expenses Per F/S	\$9,346,507			
2. Other (<i>itemize</i>)				
Inception of equity from prior owner due to bookkeeper rolling forward		(488,086)		
F-3. Total Additions			\$	(488,086)
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)	Title	Amount		
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	(1,201,898)
		09/30/17		

I. Preparer's/Reviewer's Certification

Name of Facility WV-Crossings East, LLC d/b/a Harbor		License No. 2436	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)			
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL	Date Signed 2/14/18		
Printed Name of Preparer Matthew S. Bivolack					
Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

MARCUM

ADVISORY GROUP

ACCOUNTANTS' CONSULTING REPORT

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

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

This report is intended solely for the information and use of the management of WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 13, 2018



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

Facility Name WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center

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

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Client: **Wachusettts Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
1000100000	Cash - Operating	0.00			0.00
10002	Cash - Payroll	0.00			0.00
1000200000	Cash - Payroll	0.00			0.00
1001000000	Cash - Money Market	0.00			0.00
1001100000	Cash - Donation Account	0.00			0.00
10020	Cash - Operating	(7,006.00)			(7,006.00)
1002000000	Cash - Facility Depository	0.00			0.00
1002100000	Cash - Care Cost Depository	0.00			0.00
10025	Congressional Bank Acct	0.00			0.00
1003000000	Cash - Petty Cash	0.00			0.00
1003100000	Cash - Prepaid Cards	0.00			0.00
1003200000	Cash - Pat Fund On Hand	0.00			0.00
1004000000	Cash - Temporary Investments	0.00			0.00
1050001	Payroll - RN	92,157.00		4,813.00	96,970.00
			RJE - 1	4,813.00	
1050002	Payroll - RN Supervisor	345,802.00		18,058.00	363,860.00
			RJE - 1	18,058.00	
1050011	Payroll - Holiday Worked	5,166.00		(5,166.00)	0.00
			RJE - 1	(5,166.00)	
1050111	Payroll - LPN	981,373.00		51,249.00	1,032,622.00
			RJE - 1	51,249.00	
1050113	CNA	1,188,168.00		62,048.00	1,250,216.00
			RJE - 1	62,048.00	
1051001	PR Tax - FICA	210,455.00			210,455.00
1051003	PR Tax - FUTA	4,664.00			4,664.00
1051004	PR Tax - SUTA/SDI	62,786.00			62,786.00
1052002	Emp Ben - Sick	31,789.00		(31,789.00)	0.00
			RJE - 1	(31,789.00)	
1052004	Emp Ben - Holiday	87,336.00		(87,336.00)	0.00
			RJE - 1	(87,336.00)	
1052013	Emp Ben - Bonuses - Other	10,476.00		(10,476.00)	0.00
			RJE - 1	(10,476.00)	
1052031	Emp Ben - Health Insurance	0.00			0.00
1052041	Emp Ben - Empl Hlth & Welfare	470.00			470.00
1052099	Emp Ben - Other	1,401.00		(1,401.00)	0.00
			RJE - 1	(1,401.00)	
1060001	Temp Help - RN	11,473.00			11,473.00
1060002	Temp Help - LPN	57,874.00			57,874.00
1060004	Temp Help - Other	(611.00)		611.00	0.00
			RJE - 6	611.00	
1061102	Pro Fees - Nurse Consultant	59,594.00			59,594.00
1061503	Food Purch - Tube Feeding	0.00			0.00
1062001	Supp - Medical	23,660.00			23,660.00
1062002	Supp - Nursing	7,625.00			7,625.00
1062003	Supp - Universal Precaution	13,550.00			13,550.00
1062004	Supp - Wound Care	9,170.00			9,170.00
1062005	Supp - Prosthetic Device	3,434.00			3,434.00
1062006	Supp - Respiratory Supplies	2,091.00			2,091.00
1062007	Supp - Oxygen Gas	4,094.00			4,094.00
1062008	Supp - Enteral	211.00			211.00
1062010	Supp - Phys Therapy	0.00			0.00
1062013	Supp - Routine Hygiene	9,749.00			9,749.00
1062014	Supp - Incontinent Supplies	30,761.00			30,761.00
1062071	Emp Ben - Empl Sfty Prog Prem	185.00			185.00
1062108	Supp-Office	169.00			169.00
1062110	Supp-Forms	309.00			309.00
1062111	Supp-Copying	480.00			480.00
1062199	Supp-Other	393.00			393.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
		0.00			0.00
1062515	Rx Drugs - OTC	30,789.00			30,789.00
1063503	ME Lease - Wound Vacs	1,595.00			1,595.00
1063508	MEL - Low Airloss Mattress	476.00			476.00
1063509	Mel-Alt Press Air Matr	13,222.00			13,222.00
1063510	ME Lease - Air Fluidized Beds	43.00			43.00
1063511	ME Lease - Wheelchairs	225.00			225.00
1063514	ME Lease-other	1,877.00			1,877.00
1063551	Minor Equip Purch	(60.00)			(60.00)
1063553	Med Equip Purch	0.00			0.00
1064005	Pro Fees - Consulting-IV	19,928.00			19,928.00
1064099	Pro Fees - Other	0.00			0.00
1065001	Advert - Help Wanted	20.00			20.00
1069502	Patient Medical Expense	1,680,167.00			1,680,167.00
11001	Accounts Receivable	0.00			0.00
1100100000	A/R - Private Pay	0.00			0.00
1100200000	A/R - Medicare	0.00			0.00
1100300000	A/R - Medicaid	0.00			0.00
1100400000	A/R - HMO	0.00			0.00
1100500000	A/R - Commercial Insurance	0.00			0.00
1100600000	A/R - VA	0.00			0.00
1100900000	A/R - Other	0.00			0.00
1101000000	A/R - Medicaid Replacement	0.00			0.00
1101200000	A/R - Medicare C/A	0.00			0.00
1101300000	A/R - Medicaid C/A	0.00			0.00
1101400000	A/R - HMO C/A	0.00			0.00
1101500000	A/R - Commercial Insurance C/A	0.00			0.00
1103100000	A/R - Medicare Settlement	0.00			0.00
1103200000	A/R - Medicaid Settlement	0.00			0.00
1103300000	A/R - State Assessments	0.00			0.00
1105100000	A/R - Insurance	0.00			0.00
1105200000	A/R - Cobra	0.00			0.00
1105300000	A/R - Insurance Arrears	0.00			0.00
1109900000	A/R - Miscellaneous	19.00			19.00
11101	Allowance for Bad Debts	0.00			0.00
1110100000	Allowance for Bad Debts	65,400.00			65,400.00
11150	CAP EX Reserve	40,145.00			40,145.00
11175	Insurance Reserve	0.00			0.00
1130100000	Inventory	816.00		(816.00)	0.00
1150011	Payroll - Holiday Worked		RJE - 1	(816.00)	
		0.00			0.00
1150100000	Notes Receivable	44,931.00		2,693.00	47,624.00
1150127	P/R - Staff Dev Coordinator		RJE - 1	2,693.00	
		24,748.00		1,484.00	26,232.00
1150133	P/R - Staff Coordinator		RJE - 1	1,484.00	
		78,864.00		4,728.00	83,592.00
1150141	P/R - MDS Coordinator		RJE - 1	4,728.00	
		117,832.00		7,063.00	124,895.00
1150151	P/R - DON		RJE - 1	7,063.00	
		71,692.00		4,298.00	75,990.00
1150155	P/R - ADON		RJE - 1	4,298.00	
		26,490.00			26,490.00
1151001	PR Tax - FICA	335.00			335.00
1151003	PR Tax -FUTA	4,423.00			4,423.00
1151004	PR Tax - SUTA/SDI	4,349.00		(4,349.00)	0.00
1152002	Emp Ben - Sick		RJE - 1	(4,349.00)	
		6,688.00		(6,688.00)	0.00
1152004	Emp Ben - Holiday		RJE - 1	(6,688.00)	
		8,413.00		(8,413.00)	0.00
1152013	Emp Ben - Bonuses - Other		RJE - 1	(8,413.00)	
		0.00			0.00
1200100000	Due From Others	5,918.00			5,918.00
12003	Due From Owners				

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
		0.00			0.00
12004	Due from Parkway				1,500.00
12010	Prepaid Expenses	1,500.00			29,402.00
1250121	P/R - Medical Records Assistant	29,402.00			2,292.00
1251001	PR Tax - FICA	2,292.00			71.00
1251003	PR Tax - FUTA	71.00			1,154.00
1251004	PR Tax - SUTA/SDI	1,154.00			809.00
1252002	Emp Ben - Sick	809.00			1,157.00
1252004	Emp Ben - Holiday	1,157.00			368.00
1252099	Emp Ben - Other	368.00			18,230.00
13000	Utility Deposit	18,230.00			0.00
1300100000	Prepaid Insurance	0.00			0.00
1300200000	Prepaid Med & Dent Insurance	0.00			0.00
1300300000	Prepaid Workers Comp	0.00			0.00
1300400000	Prepaid Rent	0.00			0.00
1300500000	Prepaid Property Taxes	0.00			0.00
1300600000	Prepaid Dues & Subscriptions	0.00			0.00
1399900000	Prepaid Other	0.00			0.00
1400100000	Line of Credit - Asset Balance	0.00			7,283.00
15000	Furniture & Equipment	7,283.00			0.00
1500100000	Bond Funds - Revenue Fund	0.00			0.00
1500200000	Bond Funds - Interest Account	0.00			0.00
1500300000	Bond Funds - Principal Account	0.00			0.00
1500400000	Bond Funds - Debt Serv Reserve	0.00			0.00
1500600000	Bond Funds - Operating Reserve	0.00			0.00
1500700000	Bond Funds - Dep Reserve	0.00			0.00
1500800000	Bond Funds - Construction	0.00			0.00
1500900000	Bond Funds - Capital Maint	0.00			0.00
1510100000	Escrow - Property Tax	0.00			0.00
1510200000	Escrow - Capital Expenditures	0.00			0.00
1510300000	Escrow - Insurance	0.00			0.00
1519900000	Escrow - Other	0.00			0.00
1520100000	Deposits - Rent	0.00			0.00
1520200000	Deposits - Utilities	0.00			0.00
1520300000	Deposits - Other	0.00			0.00
1520400000	Deposits - Other Escrows	0.00			0.00
1600100000	PPE - Land	0.00			0.00
1600200000	PPE - Land Improvements	0.00			0.00
1600300000	PPE - Buildings	0.00			0.00
1600400000	PPE - Building Improvements	0.00			0.00
1600500000	PPE - Leasehold Improvements	0.00			0.00
1600600000	PPE - Furniture & Equipment	0.00			0.00
1600700000	PPE - Information Technology	0.00			0.00
1600800000	PPE - Autos & Trucks	0.00			19,626.00
16101	PPE - Capital Asset Clearing	19,626.00			0.00
1610100000	PPE - Capital Asset Clearing	0.00			0.00
1610200000	PPE - Construction In Progress	0.00			0.00
1620200000	A/D - Land Improvements	0.00			0.00
1620300000	A/D - Buildings	0.00			0.00
1620400000	A/D - Building Improvements	0.00			0.00
1620500000	A/D - Leasehold Improvements	0.00			756.00
16206	A/D - Furniture & Equipment	756.00			0.00
1620600000	A/D - Furniture & Equipment	0.00			0.00
1620700000	A/D - Information Technology	0.00			0.00
1620800000	A/D - Autos & Trucks	0.00			0.00
1700100000	Deferred Financing Charges	0.00			0.00
1700200000	Accum Amort-Def Financing	0.00			0.00
1710100000	Goodwill	0.00			0.00
1710200000	Goodwill-Amort Reserve	0.00			0.00
1720100000	Intangible Assets	0.00			0.00
1720200000	Accum Amort-Int Asset	0.00			0.00
1800100000	Cash - Restricted Cash	0.00			0.00
1899900000	Investments	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
		(1,197,785.00)			(1,197,785.00)
20001	A/P - Trade	0.00			0.00
2000100000	A/P - Trade	0.00			0.00
2000200000	A/P - Other	0.00			0.00
2010100000	A/P - Accrued	1,523.00		84.00	1,607.00
2050001	S&W - Regular		RJE - 1	84.00	
2050401	Payroll - Business Office Manag	21,767.00	RJE - 1	1,203.00	22,970.00
2050403	P/R - Billing/ AR/ Assistant BO	67,785.00	RJE - 1	1,203.00	71,531.00
2050404	P/R- P/R Benefit Coord/ HR Mana	4,287.00	RJE - 1	3,746.00	4,524.00
2050405	Payroll - Receptionist	22,809.00	RJE - 1	237.00	24,069.00
2050805	Payroll - Administrator	144,664.00	RJE - 1	1,260.00	152,658.00
2050806	Payroll- HR Coordinator	8,015.00	RJE - 1	7,994.00	8,458.00
2050807	Payroll - Exec Director / NHA	193.00	RJE - 1	443.00	204.00
2051001	PR Tax - FICA	20,024.00		11.00	20,024.00
2051003	PR Tax -FUTA	198.00			198.00
2051004	PR Tax - SUTA/SDI	3,447.00			3,447.00
2052002	Emp Ben - Sick	4,761.00	RJE - 1	(4,761.00)	0.00
2052004	Emp Ben - Holiday	6,876.00	RJE - 1	(4,761.00)	0.00
2052013	Emp Ben - Bonuses - Other	864.00	RJE - 1	(6,876.00)	0.00
2052021	Emp Ben - Workers Comp.	11,498.00		(864.00)	11,498.00
2052031	Emp Ben - Health Insurance	230,585.00		(864.00)	230,585.00
2052033	Emp Ben - Life Insurance	2,357.00			2,357.00
2052034	Emp Ben - Dental Insurance	663.00			663.00
2052035	Emp Ben - Group Disability	13.00			13.00
2052036	Emp Ben Vision Insurance	725.00			725.00
2052041	Emp Ben - Empl Hlth & Welfare	158.00			158.00
2052043	Union Dues	0.00			0.00
2052062	Emp Ben - 401(K)-Company Cntrb	54.00			54.00
2052081	Emp Ben - Employee Bckgrnd Chk	2,021.00			2,021.00
2052084	Emp Ben - Employee Drug Screen	3,891.00			3,891.00
2052099	Emp Ben - Other	2,477.00	RJE - 1	(2,477.00)	0.00
2061103	Pro Fees - Sr. Staff Consult	250.00			250.00
2061506	Food Purch - Employee H&W	1,013.00			1,013.00
2062005	Supp - Prosthetic Device	(9.00)			(9.00)
2062101	Supp - Storage Fees	2,655.00			2,655.00
2062102	Supp - Activities	0.00			0.00
2062107	Supp - Maintenance	(6.00)			(6.00)
2062108	Supp-Office	2,220.00			2,220.00
2062109	Supp-Postage	3,691.00			3,691.00
2062110	Supp-Forms	493.00			493.00
2062111	Supp - Copying	6,146.00		(760.00)	5,386.00
2062112	Supp-Computers	1,021.00	RJE - 2	(760.00)	567.00
2062113	Supp-Software	1,258.00	RJE - 2	(454.00)	1,258.00
2062114	Supp-Marketing	0.00		(454.00)	0.00
2062199	Supp-Other	101.00			101.00
2063012	Patient Med Trans - Non-Amb	163.00			163.00
2063514	ME Lease - Other	442.00			442.00
2064000	Professional Fees	25,072.00	RJE - 4	(16,637.00)	8,435.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
2064001	Pro Fees - Consulting	(919.00)			(919.00)
2064003	Pro Fees - Medical Service	0.00			0.00
2064006	Pro Fees - Employee Relations	4,925.00			4,925.00
2064020	Pro Fees - Legal - General	667.00			667.00
2064027	Pro Fees - Medicare Billing Fee	4,406.00			4,406.00
2064099	Pro Fees - Other	9,454.00			9,454.00
2064500	Employee Expenses	868.00			868.00
2064501	Travel Meet - Sem & Conf Fees	465.00			465.00
2064551	Auto & Truck - Mileage	2,812.00			2,812.00
2065001	Advert - Help Wanted	1,381.00			1,381.00
2065002	Advert - Comm Awareness	(47.00)			(47.00)
2065005	Advert - Other	280.00			280.00
2065008	Advert - Public Relations	664.00			664.00
2065502	R&M - Building	(11.00)			(11.00)
2065505	R&M - Garbage	(140.00)			(140.00)
2065509	R&M - Maintenance Contracts	1,936.00			1,936.00
2066501	Utilities - Telephone	22,194.00			22,194.00
2066502	Utilities - Telephone Maint	415.00			415.00
2066503	Utilities - Mobile & Pagers	2,661.00			2,661.00
2066504	Utilities - Internet Services	2,090.00			2,090.00
2066995	Ins - Workmen's Comp	167,855.00			167,855.00
2066996	Ins- Cyber	4,597.00			4,597.00
2066997	Ins- Hired/ Non Auto	220.00			220.00
2066998	Ins - Umbrella	19,156.00			19,156.00
2066999	Ins - Property	20,851.00			20,851.00
2067001	Ins - Plant Operations	380.00			380.00
2067002	Ins - General	380.00			380.00
2067004	Ins - D & O Liability	4,585.00			4,585.00
2067008	Ins - GLPL	57,463.00			57,463.00
2067501	Information Technology	46,667.00			46,667.00
2068002	Taxes - Personal Property	10,347.00			10,347.00
2068099	Taxes - Other	696.00			696.00
2069001	Dues - Dues & Subscriptions	11,038.00		(3,423.00)	7,615.00
			RJE - 5	(3,423.00)	
2069101	Licenses & Permits	688.00			688.00
2069501	TV & Radio	13,199.00			13,199.00
2069701	Bank Service Charges	5,065.00			5,065.00
2069721	Replace of Res. Personal Prop.	28.00			28.00
2069911	NAC - Fines & Penalties	33,492.00			33,492.00
2071002	Lease - Land	(387.00)			(387.00)
2071003	Lease - Equipment	283.00		8,815.00	9,098.00
			RJE - 2	8,815.00	
2071102	Lease - Minor Equip	2,186.00		(1,111.00)	1,075.00
			RJE - 2	(1,111.00)	
		0.00			0.00
2100100000	Patient Refunds	26,685.00			26,685.00
2150864	Payroll - Admission Director	2,073.00			2,073.00
2151001	PR Tax - FICA	56.00			56.00
2151003	PR Tax - FUTA	668.00			668.00
2151004	PR Tax - SUTA/SDI	176.00			176.00
2152002	Emp Ben - Sick	1,056.00			1,056.00
2152004	Emp Ben - Holiday	176.00			176.00
2152099	Emp Ben - Other	54.00			54.00
2162108	Supp-Office	194.00			194.00
2162110	Supp-Forms	0.00			0.00
22000	Accrued Rent	0.00			0.00
2200100000	Employer FICA Payable	0.00			0.00
2200200000	FUTA Payable	0.00			0.00
2200300000	SUTA Payable	0.00			0.00
2200900000	EMST Payable	0.00			0.00
22050	Accured Provider Tax	(386,936.00)			(386,936.00)
22100	Due from Wachusett Ventures	46,926.00			46,926.00
2300100000	Dental Insurance WH Payable	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
2300200000	Life Insurance W/H Payable	0.00			0.00
2300300000	Disability INS W/H Payable	0.00			0.00
2310100000	401(k) W/H Payable	0.00			0.00
2310200000	401(k) Loan W/H Payable	0.00			0.00
2310300000	Savings Bonds Payable	0.00			0.00
2310400000	Union Dues Withheld Payable	0.00			0.00
2310500000	Withholding Payable - Other	0.00			0.00
2310600000	Healthcare Savings Payable				(82,806.00)
24001	Accrued Payroll	(82,806.00)			0.00
2400100000	Accrued Salaries And Wages	0.00			0.00
2400200000	Accrued Workers Comp	0.00			(38,516.00)
24003	Accrued PTO	(38,516.00)			0.00
2400300000	Accrued Vacations	0.00			(268,274.00)
24004	Accrued Expenses	(268,274.00)			0.00
2400400000	Accrued Sick Pay	0.00			0.00
2400500000	Accrued Holidays	0.00			0.00
2400600000	Accrued Personal Days	0.00			0.00
2400700000	Accrued Other Benefits	0.00			0.00
2400800000	Accrued Union Contribution	0.00			(3,709.00)
24010	Union Dues Withholding	(3,709.00)			0.00
2410100000	Accrued Real Estate Tax	0.00			0.00
2410200000	Accrued Personal Property Tax	0.00			0.00
2410300000	Accrued Professional Fees	0.00			0.00
2410400000	Accrued Management Fees	0.00			0.00
2410500000	Consulting Fees Payable	0.00			0.00
2420100000	Accrued Bed Fee Payable	0.00			0.00
2430100000	Accrued Interest	0.00			0.00
2499900000	Misc Accrued Liabilities	0.00			0.00
2500100000	A/P Abandoned Accts	0.00			0.00
2500200000	P/R Abandoned Accts	0.00			0.00
2500300000	A/R-Abandoned Accts	0.00			59,222.00
2550863	Payroll- Business Development	59,222.00			4,241.00
2551001	PR Tax - FICA	4,241.00			42.00
2551003	PR Tax - FUTA	42.00			649.00
2551004	PR Tax - SUTA/SDI	649.00			2,115.00
2552004	Emp Ben - Holiday	2,115.00			808.00
2552013	Emp Ben - Bonuses - Other	808.00			73.00
2561507	Food Purch - Promotion	73.00			413.00
2562111	Supp-Copying	413.00			5,220.00
2562114	Supp-Marketing	5,220.00			1,400.00
2565008	Advert - Public Relations	1,400.00			0.00
2600100000	Medicaid Payable	0.00			(849,630.00)
27000	N/P - CCP	(849,630.00)			0.00
2700100000	Sales & Use Tax Payable	0.00			0.00
2700200000	Federal Income Tax Payable	0.00			0.00
2700300000	State Income Tax Payable	0.00			0.00
2799900000	Deferred Revenue	0.00			0.00
2800100000	Due To Others	0.00			0.00
2800200000	Intercompany	0.00			0.00
2850000000	Escrow Payable	0.00			0.00
2899900000	Current Notes Payable	0.00			0.00
2900100000	Notes Payable	0.00			0.00
2900200000	Long Term Obligations	0.00			0.00
2901100000	Unamortized Loan Premium	0.00			0.00
2910100000	LT Debt Discount	0.00			0.00
2911100000	Bonds Payable	0.00			0.00
2912100000	Line of Credit	0.00			0.00
30001 Marcum	Retained Earnings	0.00			0.00
3000100000	Retained Earnings	0.00			41,915.00
3050252	P/R - Registered Dietitian	39,585.00		2,330.00	2,330.00
3050253	P/R - Food Service Manager	54,934.00	RJE - 1	2,330.00	58,168.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
			RJE - 1	3,234.00	
3050255	P/R - Dietary Aide	105,721.00		6,224.00	111,945.00
			RJE - 1	6,224.00	
3050256	P/R - Cook	114,781.00		6,757.00	121,538.00
			RJE - 1	6,757.00	
3051001	PR Tax - FICA	24,337.00			24,337.00
3051003	PR Tax - FUTA	781.00			781.00
3051004	PR Tax - SUTA/SDI	8,764.00			8,764.00
3052002	Emp Ben - Sick	5,496.00		(5,496.00)	0.00
			RJE - 1	(5,496.00)	
3052004	Emp Ben - Holiday	13,030.00		(13,030.00)	0.00
			RJE - 1	(13,030.00)	
3052013	Emp Ben - Bonuses - Other	19.00		(19.00)	0.00
			RJE - 1	(19.00)	
3052071	Emp Ben - Empl Sfty Prog Prem	30.00			30.00
3061211	Pro Fees - Food Service	654.00			654.00
3061501	Food Purch - Raw	204,945.00			204,945.00
3061502	Food Purch - Resident Activity	987.00			987.00
3061503	Food Purch - Tube Feeding	1,324.00			1,324.00
3061504	Food Purch - Supplements	7,548.00			7,548.00
3061505	Food Purch - Thickeners	7,622.00			7,622.00
3061506	Food Purch - Employee H&W	777.00			777.00
3062103	Supp - Dietary	24,321.00			24,321.00
3062107	Supp - Maintenance	732.00			732.00
3062110	Supp-Forms	40.00			40.00
3062113	Supp-Software	525.00			525.00
3063551	Minor Equip Purch	945.00			945.00
3069101	Licenses & Permits	280.00			280.00
3071102	Lease - Minor Equip	1,537.00			1,537.00
3100100000	Common Stock	0.00			0.00
3150011	Payroll - Holiday Worked	598.00			598.00
3150301	Payroll - Activity Director	47,699.00			47,699.00
3150302	Payroll - Activity Assistant	47,650.00			47,650.00
3151001	PR Tax - FICA	7,336.00			7,336.00
3151003	PR Tax - FUTA	215.00			215.00
3151004	PR Tax - SUTA/SDI	2,751.00			2,751.00
3152002	Emp Ben - Sick	1,255.00			1,255.00
3152004	Emp Ben - Holiday	3,028.00			3,028.00
3152099	Emp Ben - Other	275.00			275.00
3161502	Food Purch - Resident Activity	391.00			391.00
3162102	Supp - Activities	903.00			903.00
3164007	Pro Fees - Activities	1,210.00			1,210.00
32000	Retained Earnings	488,086.00			488,086.00
3200100000	Additional Paid In Capital	0.00			0.00
3261201	Pro Fees - Contr Housekeeping	253,357.00			253,357.00
3300100000	Beginning Contribution	0.00			0.00
3361202	Pro Fees - Contracted Laundry	168,185.00			168,185.00
3362105	Supp - Laundry	145.00			145.00
3362106	Supp - Linen	1,060.00			1,060.00
3365501	R&M - Equipment	245.00			245.00
3400100000	Comprehensive Inc-Rate Cap	0.00			0.00
3450601	P/R - Maintenance Director	62,722.00		3,101.00	65,823.00
			RJE - 1	3,101.00	
3450602	P/R - Maintenance Technician	31,979.00		1,581.00	33,560.00
			RJE - 1	1,581.00	
3451001	PR Tax - FICA	7,679.00			7,679.00
3451003	PR Tax - FUTA	84.00			84.00
3451004	PR Tax - SUTA/SDI	1,597.00			1,597.00
3452002	Emp Ben - Sick	1,367.00		(1,367.00)	0.00
			RJE - 1	(1,367.00)	
3452004	Emp Ben - Holiday	3,156.00		(3,156.00)	0.00
			RJE - 1	(3,156.00)	

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
3452013	Emp Ben - Bonuses - Other	159.00		(159.00)	0.00
			RJE - 1	(159.00)	
3462107	Supp - Maintenance	7,836.00			7,836.00
3463551	Minor Equip Purch	2,260.00			2,260.00
3465501	R&M - Equipment	8,841.00			8,841.00
3465502	R&M - Building	5,296.00			5,296.00
3465506	R&M - Pest Control	368.00			368.00
3465507	R&M - Hazardous Waste	1,427.00			1,427.00
3465509	R&M - Maintenance Contracts	35,458.00			35,458.00
3500100000	Investment in Subsidiary	0.00			0.00
3565501	R&M - Equipment	0.00			0.00
3565502	R&M - Building	2,162.00			2,162.00
3565505	R&M - Garbage	13,060.00			13,060.00
3565506	R&M - Pest Control	0.00			0.00
3565507	R&M - Hazardous Waste	201.00			201.00
3565509	R&M - Maintenance Contracts	3,057.00			3,057.00
3566511	Utilities - Electricity	129,209.00			129,209.00
3566512	Utilities - Water	62,153.00			62,153.00
3566514	Utilities - Gas	28,308.00			28,308.00
3569101	LICENSES & PERMITS	480.00			480.00
3750701	P/R - Social Service Director	61,949.00			61,949.00
3750702	P/R - Social Service Assistant	8,817.00			8,817.00
3751001	PR Tax - FICA	5,219.00			5,219.00
3751003	PR Tax - FUTA	64.00			64.00
3751004	PR Tax - SUTA/SDI	949.00			949.00
3752002	Emp Ben - Sick	1,567.00			1,567.00
3752004	Emp Ben - Holiday	2,510.00			2,510.00
3864002	Pro Fees - Med Director	36,502.00			36,502.00
3864003	Pro Fees - Medical Service	135.00		(135.00)	0.00
			RJE - 7	(135.00)	
4000100000	Medicare	0.00			0.00
4062501	Rx Drugs - Medicare	110,247.00			110,247.00
4062502	Rx Drugs - Managed Care - HMO	10,824.00			10,824.00
4062503	Rx Drugs - Medicaid	19,206.00			19,206.00
4062505	Rx Drugs - Stock	23,082.00			23,082.00
4062506	Rx Drugs - Med D Noncovered	(959.00)			(959.00)
4062515	Rx Drugs - OTC	8,163.00			8,163.00
4064005	Pro Fees - Consulting - IV	2,097.00			2,097.00
4101000000	Medicare Rugs III - RUX	0.00			0.00
4101500000	Medicare Rugs III - RUL	0.00			0.00
41020	Room & Board - Medicare A	(1,075,225.00)			(1,075,225.00)
4102000000	Medicare Rugs III - RUC	0.00			0.00
41025	Contractual Allow - Medicare A	(498,366.00)			(498,366.00)
4102500000	Medicare Rugs III - RUB	0.00			0.00
4103000000	Medicare Rugs III - RUA	0.00			0.00
4106000000	Medicare Rugs III - RVX	0.00			0.00
4106500000	Medicare Rugs III - RVL	0.00			0.00
4107000000	Medicare Rugs III - RVC	0.00			0.00
4107500000	Medicare Rugs III - RVB	0.00			0.00
4108000000	Medicare Rugs III - RVA	0.00			0.00
4111000000	Medicare Rugs III - RHX	0.00			0.00
4111500000	Medicare Rugs III - RHL	0.00			0.00
4112000000	Medicare Rugs III - RHC	0.00			0.00
4112500000	Medicare Rugs III - RHB	0.00			0.00
4113000000	Medicare Rugs III - RHA	0.00			0.00
4116000000	Medicare Rugs III - RMX	0.00			0.00
4116500000	Medicare Rugs III - RML	0.00			0.00
4117000000	Medicare Rugs III - RMC	0.00			0.00
4117500000	Medicare Rugs III - RMB	0.00			0.00
4118000000	Medicare Rugs III - RMA	0.00			0.00
4121000000	Medicare Rugs III - RLX	0.00			0.00
4121500000	Medicare Rugs III - RLB	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
4122000000	Medicare Rugs III - RLA	0.00			0.00
4126000000	Medicare Rugs III - SE3	0.00			0.00
4126500000	Medicare Rugs III - SE2	0.00			0.00
4127000000	Medicare Rugs III - SE1	0.00			0.00
4128000000	Medicare Rugs III - SSC	0.00			0.00
4128500000	Medicare Rugs III - SSB	0.00			0.00
4129000000	Medicare Rugs III - SSA	0.00			0.00
4130000000	Medicare Rugs IV - ES3	0.00			0.00
4131000000	Medicare Rugs IV - ES2	0.00			0.00
4132000000	Medicare Rugs IV - ES1	0.00			0.00
4135400000	Medicare Rugs IV - HE2	0.00			0.00
4135600000	Medicare Rugs IV - HE1	0.00			0.00
4135800000	Medicare Rugs IV - HD2	0.00			0.00
4136000000	Medicare Rugs IV - HD1	0.00			0.00
4136200000	Medicare Rugs IV - HC2	0.00			0.00
4136400000	Medicare Rugs IV - HC1	0.00			0.00
4136600000	Medicare Rugs IV - HB2	0.00			0.00
4136800000	Medicare Rugs IV - HB1	0.00			0.00
4137000000	Medicare Rugs IV - LE2	0.00			0.00
4137200000	Medicare Rugs IV - LE1	0.00			0.00
4137400000	Medicare Rugs IV - LD2	0.00			0.00
4137600000	Medicare Rugs IV - LD1	0.00			0.00
4137800000	Medicare Rugs IV - LC2	0.00			0.00
4138000000	Medicare Rugs IV - LC1	0.00			0.00
4138200000	Medicare Rugs IV - LB2	0.00			0.00
4138400000	Medicare Rugs IV - LB1	0.00			0.00
4140500000	Medicare Rugs IV - CE2	0.00			0.00
4140700000	Medicare Rugs IV - CE1	0.00			0.00
4141000000	Medicare Rugs IV - CD2	0.00			0.00
4141200000	Medicare Rugs IV - CD1	0.00			0.00
4141500000	Medicare Rugs III - CC2	0.00			0.00
4141700000	Medicare Rugs III - CC1	0.00			0.00
4142000000	Medicare Rugs III - CB2	0.00			0.00
4142200000	Medicare Rugs III - CB1	0.00			0.00
4142500000	Medicare Rugs III - CA2	0.00			0.00
4142700000	Medicare Rugs III - CA1	0.00			0.00
4146000000	Medicare Rugs III - IB2	0.00			0.00
4146500000	Medicare Rugs III - IB1	0.00			0.00
4147000000	Medicare Rugs III - IA2	0.00			0.00
4147500000	Medicare Rugs III - IA1	0.00			0.00
4151000000	Medicare Rugs III - BB2	0.00			0.00
4151500000	Medicare Rugs III - BB1	0.00			0.00
4153000000	Medicare Rugs III - BA2	0.00			0.00
4153500000	Medicare Rugs III - BA1	0.00			0.00
4156000000	Medicare Rugs III - PE2	0.00			0.00
4156200000	Medicare Rugs III - PE1	0.00			0.00
4156400000	Medicare Rugs III - PD2	0.00			0.00
4156500000	Medicare Rugs III - PD1	0.00			0.00
4156600000	Medicare Rugs III - PC2	0.00			0.00
4156800000	Medicare Rugs III - PC1	0.00			0.00
4157000000	Medicare Rugs III - PB2	0.00			0.00
4157200000	Medicare Rugs III - PB1	0.00			0.00
4157400000	Medicare Rugs III - PA2	0.00			0.00
4157600000	Medicare Rugs III - PA1	0.00			0.00
4160000000	Medicare Rugs III - AAA	0.00			0.00
4160100000	Medicare Rugs III - Unknown	0.00			0.00
41989	Medicare A - Sequestration	26,159.00			26,159.00
4198900000	Medicare A - Sequestration	0.00			0.00
4199900000	Medicare - C/A	0.00			0.00
4200100000	Medicaid - Super Skilled	3,561.00			3,561.00
42002	Medicaid - Skilled	0.00			0.00
4200200000	Medicaid - Skilled	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
		(13,005,049.00)			(13,005,049.00)
42003	Medicaid	0.00			0.00
4200300000	Medicaid - ICF I	0.00			0.00
4200400000	Medicaid - Bed Hold	6,555,933.00			6,555,933.00
42005	Contra Allow - Medicaid	0.00			0.00
4200500000	Medicaid - Residential	0.00			0.00
4200600000	Medicaid - Fragile	0.00			0.00
4200700000	Medicaid - Bed Hold Non-Billable	0.00			0.00
4200900000	Medicaid - C/A	0.00			0.00
4211000000	Medicaid - MMQ - H	0.00			0.00
4211100000	Medicaid - MMQ - J	0.00			0.00
4211200000	Medicaid - MMQ - K	0.00			0.00
4211300000	Medicaid - MMQ - L	0.00			0.00
4211400000	Medicaid - MMQ - M	0.00			0.00
4211500000	Medicaid - MMQ - N	0.00			0.00
4211600000	Medicaid - MMQ - P	0.00			0.00
4211700000	Medicaid - MMQ - R	0.00			0.00
4211800000	Medicaid - MMQ - S	0.00			0.00
4211900000	Medicaid - MMQ - T	0.00			0.00
4212000000	Medicaid - SMMC	0.00			0.00
4212200000	Medicaid - SMMC Skilled	0.00			0.00
4212300000	Medicaid - SMMC Intermediate	0.00			0.00
4212600000	Medicaid - SMMC Fragile	0.00			0.00
4213000000	Medicaid - MMQ - H	0.00			0.00
4213100000	Medicaid - MMQ - J	0.00			0.00
4213200000	Medicaid - MMQ - K	0.00			0.00
4213300000	Medicaid - MMQ - L	0.00			0.00
4213400000	Medicaid - MMQ - M	0.00			0.00
4213500000	Medicaid - MMQ - N	0.00			0.00
4213600000	Medicaid - MMQ - P	0.00			0.00
4213700000	Medicaid - MMQ - R	0.00			0.00
4213800000	Medicaid - MMQ - S	0.00			0.00
4213900000	Medicaid - MMQ - T	0.00			0.00
4214000000	Medicaid - MMQ - LOA	0.00			0.00
4214100000	Medicaid - MMQ - UNK	0.00			0.00
4270000000	State Assessment	(138,169.00)			(138,169.00)
43001	Private Pay	0.00			0.00
4300100000	Private Pay	0.00			0.00
4300900000	ALF SMMC Private Portion	0.00			0.00
4350100000	VA	0.00			0.00
4351100000	VA Pays at Rugs	(4,817.00)			(4,817.00)
44001	Commercial Insurance	0.00			0.00
4400100000	Commercial Insurance	(2,405.00)			(2,405.00)
44003	Contra Allow - Comm Ins	(56,920.00)			(56,920.00)
44005	Commercial Ins Pays at Level	0.00			0.00
4400500000	Commercial Ins Pays at Level	2,414.00			2,414.00
44007	Contra Allow - Comm Levels	0.00			0.00
4500100000	HMO	(1,596.00)			(1,596.00)
45010	HMO - Medicare Replacement	0.00			0.00
4501000000	HMO - Medicare Replacement	0.00			0.00
45011	HMO - MCR Rep Sequestration	0.00			0.00
4501100000	HMO - MCR Rep Sequestration	156.00			156.00
45012	Contra Allow - Medicare HMO	0.00			0.00
4502000000	HMO - Medicaid Replacement	0.00			0.00
4502500000	HMO Pays at Level	(251,176.00)			(251,176.00)
45501	Hospice	0.00			0.00
4550100000	Hospice	125,148.00			125,148.00
45505	Contra Allow - Hospice	0.00			0.00
4590100000	Other	(91,373.00)			(91,373.00)
46001	Pharmacy Rx - Medicare A	0.00			0.00
4600100000	Pharmacy Rx - Medicare A	0.00			0.00
4600200000	Pharmacy Rx - Medicare B	0.00			0.00
46003	Pharmacy Rx - Medicaid	(30,974.00)			(30,974.00)

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
4600300000	Pharmacy Rx - Medicaid	0.00			0.00
46004	Pharmacy Rx - HMO	0.00			0.00
4600400000	Pharmacy Rx - HMO	0.00			(784.00)
46005	Pharmacy Rx - Private	(784.00)			0.00
4600500000	Pharmacy Rx - Private	0.00			0.00
4600600000	Pharmacy Rx - VA	0.00			(7,524.00)
46007	Pharmacy Rx - Comm Ins	(7,524.00)			0.00
4600700000	Pharmacy Rx - Comm Ins	0.00			(179.00)
46008	Pharmacy Rx - Hospice	(179.00)			0.00
4600800000	Pharmacy Rx - Hospice	0.00			0.00
4600900000	Pharmacy Rx - Other	0.00			85,349.00
46011	Pharmacy Rx - C/A - Medicare A	85,349.00			0.00
4601100000	Pharmacy Rx - C/A - Medicare A	0.00			0.00
4601200000	Pharmacy Rx - C/A - Medicare B	0.00			29,931.00
46013	Pharmacy Rx - C/A - Medicaid	29,931.00			0.00
4601300000	Pharmacy Rx - C/A - Medicaid	0.00			1,028.00
46014	Pharmacy Rx - C/A - HMO	1,028.00			0.00
4601400000	Pharmacy Rx - C/A - HMO	0.00			0.00
4601500000	Pharmacy Rx - C/A - Private	0.00			0.00
4601600000	Pharmacy Rx - C/A - VA	0.00			7,524.00
46017	Pharmacy Rx - C/A - Comm Ins	7,524.00			0.00
4601700000	Pharmacy Rx - C/A - Comm Ins	0.00			179.00
46018	Pharmacy Rx - C/A - Hospice	179.00			0.00
4601800000	Pharmacy Rx - C/A - Hospice	0.00			0.00
4601900000	Pharmacy Rx - C/A - Other	0.00			(2,534.00)
46101	Pharm OTC - Medicare A	(2,534.00)			0.00
4610100000	Pharm OTC - Medicare A	0.00			0.00
4610200000	Pharm OTC - Medicare B	0.00			(9,458.00)
46103	Pharm OTC - Medicaid	(9,458.00)			0.00
4610300000	Pharm OTC - Medicaid	0.00			0.00
46104	Pharm - OTC - HMO	0.00			0.00
4610400000	Pharm OTC - HMO	0.00			0.00
4610500000	Pharm OTC - Private	0.00			0.00
4610600000	Pharm OTC - VA	0.00			(776.00)
46107	Pharm - OTC - Comm Ins	(776.00)			0.00
4610700000	Pharm OTC - Comm Ins	0.00			(159.00)
46108	Pharm OTC - Hospice	(159.00)			0.00
4610800000	Pharm OTC - Hospice	0.00			0.00
4610900000	Pharm OTC - Other	0.00			41,615.00
46111	Pharm OTC - C/A - Medicare A	41,615.00			0.00
4611100000	Pharm OTC - C/A - Medicare A	0.00			0.00
4611200000	Pharm OTC - C/A - Medicare B	0.00			9,472.00
46113	Pharm OTC - C/A - Medicaid	9,472.00			0.00
4611300000	Pharm OTC - C/A - Medicaid	0.00			0.00
46114	Pharm - OTC - C/A - HMO	0.00			0.00
4611400000	Pharm OTC - C/A - HMO	0.00			0.00
4611500000	Pharm OTC - C/A - Private	0.00			0.00
4611600000	Pharm OTC - C/A - VA	0.00			776.00
46117	Pharm - OTC - C/A - Comm Ins	776.00			0.00
4611700000	Pharm OTC - C/A - Comm Ins	0.00			(21.00)
46118	Pharm OTC - C/A - Hospice	(21.00)			0.00
4611800000	Pharm OTC - C/A - Hospice	0.00			0.00
4611900000	Pharm OTC - C/A - Other	0.00			0.00
4620100000	Nurs Supp - Medicare A	0.00			0.00
4620200000	Nurs Supp - Medicare B	0.00			0.00
4620300000	Nurs Supp - Medicaid	0.00			0.00
4620400000	Nurs Supp - HMO	0.00			0.00
4620500000	Nurs Supp - Private	0.00			0.00
4620600000	Nurs Supp - VA	0.00			0.00
4620700000	Nurs Supp - Comm Ins	0.00			0.00
4620800000	Nurs Supp - Hospice	0.00			0.00
4620900000	Nurs Supp - Other	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
4621100000	Nurs Supp - C/A - Medicare A	0.00			0.00
4621200000	Nurs Supp - C/A - Medicare B	0.00			0.00
4621300000	Nurs Supp - C/A - Medicaid	0.00			0.00
4621400000	Nurs Supp - C/A - HMO	0.00			0.00
4621500000	Nurs Supp - C/A - Private	0.00			0.00
4621600000	Nurs Supp - C/A - VA	0.00			0.00
4621700000	Nurs Supp - C/A - Comm Ins	0.00			0.00
4621800000	Nurs Supp - C/A - Hospice	0.00			0.00
4621900000	Nurs Supp - C/A - Other	0.00			0.00
4630100000	Med Supp - Medicare A	0.00			0.00
4630200000	Med Supp - Medicare B	0.00			0.00
4630300000	Med Supp - Medicaid	0.00			0.00
4630400000	Med Supp - HMO	0.00			0.00
4630500000	Med Supp - Private	0.00			0.00
4630600000	Med Supp - VA	0.00			0.00
4630700000	Med Supp - Comm Ins	0.00			0.00
4630800000	Med Supp - Hospice	0.00			0.00
4630900000	Med Supp - Other	0.00			0.00
4631100000	Med Supp - C/A - Medicare A	0.00			0.00
4631200000	Med Supp - C/A - Medicare B	0.00			0.00
4631300000	Med Supp - C/A - Medicaid	0.00			0.00
4631400000	Med Supp - C/A - HMO	0.00			0.00
4631500000	Med Supp - C/A - Private	0.00			0.00
4631600000	Med Supp - C/A - VA	0.00			0.00
4631700000	Med Supp - C/A - Comm Ins	0.00			0.00
4631800000	Med Supp - C/A - Hospice	0.00			0.00
4631900000	Med Supp - C/A - Other	0.00			0.00
4640100000	Blood Gluc - Medicare A	0.00			0.00
4640200000	Blood Gluc - Medicare B	0.00			0.00
4640300000	Blood Gluc - Medicaid	0.00			0.00
4640400000	Blood Gluc - HMO	0.00			0.00
4640500000	Blood Gluc - Private	0.00			0.00
4640600000	Blood Gluc - VA	0.00			0.00
4640700000	Blood Gluc - Comm Ins	0.00			0.00
4640800000	Blood Gluc - Hospice	0.00			0.00
4640900000	Blood Gluc - Other	0.00			0.00
4641100000	Blood Gluc - C/A - Medicare A	0.00			0.00
4641200000	Blood Gluc - C/A - Medicare B	0.00			0.00
4641300000	Blood Gluc - C/A - Medicaid	0.00			0.00
4641400000	Blood Gluc - C/A - HMO	0.00			0.00
4641500000	Blood Gluc - C/A - Private	0.00			0.00
4641600000	Blood Gluc - C/A - VA	0.00			0.00
4641700000	Blood Gluc - C/A - Comm Ins	0.00			0.00
4641800000	Blood Gluc - C/A - Hospice	0.00			0.00
4641900000	Blood Gluc - C/A - Other	0.00			0.00
4650100000	Pros Device Supp - Medicare A	0.00			0.00
4650200000	Pros Device Supp - Medicare B	0.00			0.00
4650300000	Pros Device Supp - Medicaid	0.00			0.00
4650400000	Pros Device Supp - HMO	0.00			0.00
4650500000	Pros Device Supp - Private	0.00			0.00
4650600000	Pros Device Supp - VA	0.00			0.00
4650700000	Pros Device Supp - Comm Ins	0.00			0.00
4650800000	Pros Device Supp - Hospice	0.00			0.00
4650900000	Pros Device Supp - Other	0.00			0.00
4651100000	Pros Device - C/A - Medicare A	0.00			0.00
4651200000	Pros Device - C/A - Medicare B	0.00			0.00
4651300000	Pros Device - C/A - Medicaid	0.00			0.00
4651400000	Pros Device - C/A - HMO	0.00			0.00
4651500000	Pros Device - C/A - Private	0.00			0.00
4651600000	Pros Device - C/A - VA	0.00			0.00
4651700000	Pros Device - C/A - Comm Ins	0.00			0.00
4651800000	Pros Device - C/A - Hospice	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
		0.00			0.00
4651900000	Pros Device - C/A - Other	(210,634.00)			(210,634.00)
46601	Phys Ther - Medicare A	0.00			0.00
4660100000	Phys Ther - Medicare A	(139,413.00)			(139,413.00)
46602	Phys Ther - Medicare B	0.00			0.00
4660200000	Phys Ther - Medicare B	(34,022.00)			(34,022.00)
46603	Phys Ther - Medicaid	0.00			0.00
4660300000	Phys Ther - Medicaid	(8,752.00)			(8,752.00)
46604	Phys Ther - HMO	0.00			0.00
4660400000	Phys Ther - HMO	(936.00)			(936.00)
46605	Phys Ther - Private	0.00			0.00
4660500000	Phys Ther - Private	0.00			0.00
4660600000	Phys Ther - VA	(7,853.00)			(7,853.00)
46607	Phys Ther - Comm Ins	0.00			0.00
4660700000	Phys Ther - Comm Ins	0.00			0.00
4660800000	Phys Ther - Hospice	0.00			0.00
4660900000	Phys Ther - Other	177,577.00			177,577.00
46611	Phys Ther - C/A - Medicare A	0.00			0.00
4661100000	Phys Ther - C/A - Medicare A	25,004.00			25,004.00
46612	Phys Ther - C/A - Medicare B	0.00			0.00
4661200000	Phys Ther - C/A - Medicare B	34,022.00			34,022.00
46613	Phys Ther - C/A - Medicaid	0.00			0.00
4661300000	Phys Ther - C/A - Medicaid	(207.00)			(207.00)
46614	Phys Ther - C/A - HMO	0.00			0.00
4661400000	Phys Ther - C/A - HMO	0.00			0.00
4661500000	Phys Ther - C/A - Private	0.00			0.00
4661600000	Phys Ther - C/A - VA	7,853.00			7,853.00
46617	Phys Ther - C/A - Comm Ins	0.00			0.00
4661700000	Phys Ther - C/A - Comm Ins	0.00			0.00
4661800000	Phys Ther - C/A - Hospice	0.00			0.00
4661900000	Phys Ther - C/A - Other	(43,063.00)			(43,063.00)
46701	Speech Ther - Medicare A	0.00			0.00
4670100000	Speech Ther - Medicare A	(60,818.00)			(60,818.00)
46702	Speech Ther - Medicare B	0.00			0.00
4670200000	Speech Ther - Medicare B	(11,459.00)			(11,459.00)
46703	Speech Ther - Medicaid	0.00			0.00
4670300000	Speech Ther - Medicaid	0.00			0.00
46704	Speech Therapy - HMO	0.00			0.00
4670400000	Speech Ther - HMO	(85.00)			(85.00)
46705	Speech Ther - Private	0.00			0.00
4670500000	Speech Ther - Private	0.00			0.00
4670600000	Speech Ther - VA	(1,991.00)			(1,991.00)
46707	Speech Ther - Comm Ins	0.00			0.00
4670700000	Speech Ther - Comm Ins	(93.00)			(93.00)
46708	Speech Ther - Hospice	0.00			0.00
4670800000	Speech Ther - Hospice	0.00			0.00
4670900000	Speech Ther - Other	43,063.00			43,063.00
46711	Speech Ther - C/A - Medicare A	0.00			0.00
4671100000	Speech Ther - C/A - Medicare A	414.00			414.00
46712	Speech Ther - C/A - Medicare B	0.00			0.00
4671200000	Speech Ther - C/A - Medicare B	11,551.00			11,551.00
46713	Speech Ther - C/A - Medicaid	0.00			0.00
4671300000	Speech Ther - C/A - Medicaid	0.00			0.00
4671400000	Speech Ther - C/A - HMO	0.00			0.00
4671500000	Speech Ther - C/A - Private	0.00			0.00
4671600000	Speech Ther - C/A - VA	1,991.00			1,991.00
46717	Speech Ther - C/A - Comm Ins	0.00			0.00
4671700000	Speech Ther - C/A - Comm Ins	0.00			0.00
46718	Speech Ther - C/A - Hospice	0.00			0.00
4671800000	Speech Ther - C/A - Hospice	0.00			0.00
4671900000	Speech Ther - C/A - Other	(246,697.00)			(246,697.00)
46801	Occ Therapy - Medicare A	0.00			0.00
4680100000	Occ Therapy - Medicare A				

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
		(146,624.00)			(146,624.00)
46802	Occ Therapy - Medicare B	0.00			0.00
4680200000	Occ Therapy - Medicare B	(40,335.00)			(40,335.00)
46803	Occ Therapy - Medicaid	0.00			0.00
4680300000	Occ Therapy - Medicaid	(9,481.00)			(9,481.00)
46804	Occ Therapy - HMO	0.00			0.00
4680400000	Occ Therapy - HMO	151.00			151.00
46805	Occ Therapy - Private	0.00			0.00
4680500000	Occ Therapy - Private	0.00			0.00
4680600000	Occ Therapy - VA	(9,500.00)			(9,500.00)
46807	Occ Therapy - Comm Ins	0.00			0.00
4680700000	Occ Therapy - Comm Ins	(224.00)			(224.00)
46808	Occ Therapy - Hospice	0.00			0.00
4680800000	Occ Therapy - Hospice	0.00			0.00
4680900000	Occ Therapy - Other	246,697.00			246,697.00
46811	Occ Therapy - C/A - Medicare A	0.00			0.00
4681100000	Occ Therapy - C/A - Medicare A	26,751.00			26,751.00
46812	Occ Therapy - C/A - Medicare B	0.00			0.00
4681200000	Occ Therapy - C/A - Medicare B	40,335.00			40,335.00
46813	Occ Therapy - C/A - Medicaid	0.00			0.00
4681300000	Occ Therapy - C/A - Medicaid	(35.00)			(35.00)
46814	Occ Therapy - C/A - HMO	0.00			0.00
4681400000	Occ Therapy - C/A - HMO	0.00			0.00
4681500000	Occ Therapy - C/A - Private	0.00			0.00
4681600000	Occ Therapy - C/A - VA	9,500.00			9,500.00
46817	Occ Therapy - C/A - Comm Ins	0.00			0.00
4681700000	Occ Therapy - C/A - Comm Ins	0.00			0.00
46818	Occ Therapy - C/A - Hospice	0.00			0.00
4681800000	Occ Therapy - C/A - Hospice	0.00			0.00
4681900000	Occ Therapy - C/A - Other	0.00			0.00
4690100000	Resp Ther - Medicare A	0.00			0.00
4690200000	Resp Ther - Medicare B	0.00			0.00
4690300000	Resp Ther - Medicaid	0.00			0.00
4690400000	Resp Ther - HMO	0.00			0.00
4690500000	Resp Ther - Private	0.00			0.00
4690600000	Resp Ther - VA	0.00			0.00
4690700000	Resp Ther - Comm Ins	0.00			0.00
4690800000	Resp Ther - Hospice	0.00			0.00
4690900000	Resp Ther - Other	0.00			0.00
4691100000	Resp Ther - C/A - Medicare A	0.00			0.00
4691200000	Resp Ther - C/A - Medicare B	0.00			0.00
4691300000	Resp Ther - C/A - Medicaid	0.00			0.00
4691400000	Resp Ther - C/A - HMO	0.00			0.00
4691500000	Resp Ther - C/A - Private	0.00			0.00
4691600000	Resp Ther - C/A - VA	0.00			0.00
4691700000	Resp Ther - C/A - Comm Ins	0.00			0.00
4691800000	Resp Ther - C/A - Hospice	0.00			0.00
4691900000	Resp Ther - C/A - Other	(556.00)			(556.00)
47001	Oxygen Revenue-Medicare A	0.00			0.00
4700100000	Oxygen - Medicare A	0.00			0.00
4700200000	Oxygen - Medicare B	(6,769.00)			(6,769.00)
47003	Oxygen Medicaid	0.00			0.00
4700300000	Oxygen - Medicaid	0.00			0.00
4700400000	Oxygen - HMO	(90.00)			(90.00)
47005	Oxygen Private Pay	0.00			0.00
4700500000	Oxygen - Private	0.00			0.00
4700600000	Oxygen - VA	(125.00)			(125.00)
47007	Oxygen - Comm Ins	0.00			0.00
4700700000	Oxygen - Comm Ins	(129.00)			(129.00)
47008	Oxygen Hospice	0.00			0.00
4700800000	Oxygen - Hospice	0.00			0.00
4700900000	Oxygen - Other	556.00			556.00
47011	Oxygen -C/A-Medicare A				

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
		0.00			0.00
4701100000	Oxygen - C/A - Medicare A	0.00			0.00
4701200000	Oxygen - C/A - Medicare B	6,724.00			6,724.00
47013	Oxygen C/A Medicaid	0.00			0.00
4701300000	Oxygen - C/A - Medicaid	0.00			0.00
4701400000	Oxygen - C/A - HMO	0.00			0.00
4701500000	Oxygen - C/A - Private	0.00			0.00
4701600000	Oxygen - C/A - VA	80.00			80.00
47017	Oxygen - C/A Comm Ins	0.00			0.00
4701700000	Oxygen - C/A - Comm Ins	174.00			174.00
47018	Oxygen C/A Hospice	0.00			0.00
4701800000	Oxygen - C/A - Hospice	0.00			0.00
4701900000	Oxygen - C/A - Other	0.00			0.00
47101	Infus Ther - Medicare A	0.00			0.00
4710100000	Infus Ther - Medicare A	0.00			0.00
4710200000	Infus Ther - Medicare B	0.00			0.00
47103	Infus Ther - Medicaid	0.00			0.00
4710300000	Infus Ther - Medicaid	0.00			0.00
4710400000	Infus Ther - HMO	0.00			0.00
4710500000	Infus Ther - Private	0.00			0.00
4710600000	Infus Ther - VA	0.00			0.00
4710700000	Infus Ther - Comm Ins	0.00			0.00
4710800000	Infus Ther - Hospice	0.00			0.00
4710900000	Infus Ther - Other	0.00			0.00
47111	Infus Ther -C/A Medicare A	0.00			0.00
4711100000	Infus Ther - C/A - Medicare A	0.00			0.00
4711200000	Infus Ther - C/A - Medicare B	0.00			0.00
47113	Infus Ther - C/A - Medicaid	0.00			0.00
4711300000	Infus Ther - C/A - Medicaid	0.00			0.00
4711400000	Infus Ther - C/A - HMO	0.00			0.00
4711500000	Infus Ther - C/A - Private	0.00			0.00
4711600000	Infus Ther - C/A - VA	0.00			0.00
4711700000	Infus Ther - C/A - Comm Ins	0.00			0.00
4711800000	Infus Ther - C/A - Hospice	0.00			0.00
4711900000	Infus Ther - C/A - Other	(95.00)			(95.00)
47201	Med Equip - Medicare A	0.00			0.00
4720100000	Med Equip - Medicare A	0.00			0.00
4720200000	Med Equip - Medicare B	(5,680.00)			(5,680.00)
47203	Med Equip - Medicaid	0.00			0.00
4720300000	Med Equip - Medicaid	0.00			0.00
4720400000	Med Equip - HMO	(170.00)			(170.00)
47205	Med Equip - Private	0.00			0.00
4720500000	Med Equip - Private	0.00			0.00
4720600000	Med Equip - VA	29.00			29.00
47207	Med Equip - Comm Ins	0.00			0.00
4720700000	Med Equip - Comm Ins	0.00			0.00
4720800000	Med Equip - Hospice	0.00			0.00
4720900000	Med Equip - Other	95.00			95.00
47211	Med Equip - C/A Medicare A	0.00			0.00
4721100000	Med Equip - C/A - Medicare A	0.00			0.00
4721200000	Med Equip - C/A - Medicare B	5,680.00			5,680.00
47213	Med Equip C/A- Medicaid	0.00			0.00
4721300000	Med Equip - C/A - Medicaid	0.00			0.00
4721400000	Med Equip - C/A - HMO	0.00			0.00
4721500000	Med Equip - C/A - Private	0.00			0.00
4721600000	Med Equip - C/A - VA	(29.00)			(29.00)
47217	Med Equip C/A- Comm Ins	0.00			0.00
4721700000	Med Equip - C/A - Comm Ins	0.00			0.00
4721800000	Med Equip - C/A - Hospice	0.00			0.00
4721900000	Med Equip - C/A - Other	0.00			0.00
4730100000	Resp Equip - Medicare A	0.00			0.00
4730200000	Resp Equip - Medicare B	0.00			0.00
4730300000	Resp Equip - Medicaid	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
		0.00			0.00
4730400000	Resp Equip - HMO	0.00			0.00
4730500000	Resp Equip - Private	0.00			0.00
4730600000	Resp Equip - VA	0.00			0.00
4730700000	Resp Equip - Comm Ins	0.00			0.00
4730800000	Resp Equip - Hospice	0.00			0.00
4730900000	Resp Equip - Other	0.00			0.00
4731100000	Resp Equip - C/A - Medicare A	0.00			0.00
4731200000	Resp Equip - C/A - Medicare B	0.00			0.00
4731300000	Resp Equip - C/A - Medicaid	0.00			0.00
4731400000	Resp Equip - C/A - HMO	0.00			0.00
4731500000	Resp Equip - C/A - Private	0.00			0.00
4731600000	Resp Equip - C/A - VA	0.00			0.00
4731700000	Resp Equip - C/A - Comm Ins	0.00			0.00
4731800000	Resp Equip - C/A - Hospice	0.00			0.00
4731900000	Resp Equip - C/A - Other	0.00			0.00
4740100000	Spec Bed - Medicare A	0.00			0.00
4740200000	Spec Bed - Medicare B	0.00			0.00
4740300000	Spec Bed - Medicaid	0.00			0.00
4740400000	Spec Bed - HMO	0.00			0.00
4740500000	Spec Bed - Private	0.00			0.00
4740600000	Spec Bed - VA	0.00			0.00
4740700000	Spec Bed - Comm Ins	0.00			0.00
4740800000	Spec Bed - Hospice	0.00			0.00
4740900000	Spec Bed - Other	0.00			0.00
4741100000	Spec Bed - C/A - Medicare A	0.00			0.00
4741200000	Spec Bed - C/A - Medicare B	0.00			0.00
4741300000	Spec Bed - C/A - Medicaid	0.00			0.00
4741400000	Spec Bed - C/A - HMO	0.00			0.00
4741500000	Spec Bed - C/A - Private	0.00			0.00
4741600000	Spec Bed - C/A - VA	0.00			0.00
4741700000	Spec Bed - C/A - Comm Ins	0.00			0.00
4741800000	Spec Bed - C/A - Hospice	0.00			0.00
4741900000	Spec Bed - C/A - Other	0.00			(17,951.00)
47501	Lab - Medicare A	(17,951.00)			0.00
4750100000	Lab - Medicare A	0.00			0.00
4750200000	Lab - Medicare B	(4,419.00)			(4,419.00)
47503	Lab - Medicaid	0.00			0.00
4750300000	Lab - Medicaid	0.00			0.00
47504	Lab - HMO	0.00			0.00
4750400000	Lab - HMO	(962.00)			(962.00)
47505	Lab - Private	0.00			0.00
4750500000	Lab - Private	0.00			0.00
4750600000	Lab - VA	(1,908.00)			(1,908.00)
47507	Lab - Comm Ins	0.00			0.00
4750700000	Lab - Comm Ins	0.00			0.00
4750800000	Lab - Hospice	0.00			0.00
4750900000	Lab - Other	17,951.00			17,951.00
47511	Lab - C/A - Medicare A	0.00			0.00
4751100000	Lab - C/A - Medicare A	0.00			0.00
4751200000	Lab - C/A - Medicare B	4,419.00			4,419.00
47513	Lab - C/A - Medicaid	0.00			0.00
4751300000	Lab - C/A - Medicaid	0.00			0.00
47514	Lab - C/A - HMO	0.00			0.00
4751400000	Lab - C/A - HMO	0.00			0.00
4751500000	Lab - C/A - Private	0.00			0.00
4751600000	Lab - C/A - VA	1,908.00			1,908.00
47517	Lab - C/A - Comm Ins	0.00			0.00
4751700000	Lab - C/A - Comm Ins	0.00			0.00
4751800000	Lab - C/A - Hospice	0.00			0.00
4751900000	Lab - C/A - Other	0.00			0.00
47601	X-Ray - Medicare A	0.00			0.00
4760100000	X-Ray - Medicare A	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
		0.00			0.00
4760200000	X-Ray - Medicare B	0.00			0.00
47603	X-Ray - Comm Ins	0.00			0.00
4760300000	X-Ray - Medicaid	0.00			0.00
47604	X-Ray - HMO	0.00			0.00
4760400000	X-Ray - HMO	0.00			0.00
4760500000	X-Ray - Private	0.00			0.00
4760600000	X-Ray - VA	0.00			0.00
4760700000	X-Ray - Comm Ins	0.00			0.00
4760800000	X-Ray - Hospice	0.00			0.00
4760900000	X-Ray - Other	0.00			0.00
47611	X - Ray - C/A Medicare A	0.00			0.00
4761100000	X-Ray - C/A - Medicare A	0.00			0.00
4761200000	X-Ray - C/A - Medicare B	0.00			0.00
47613	X-Ray - C/A Common Ins	0.00			0.00
4761300000	X-Ray - C/A - Medicaid	0.00			0.00
47614	X-Ray - C/A - HMO	0.00			0.00
4761400000	X-Ray - C/A - HMO	0.00			0.00
4761500000	X-Ray - C/A - Private	0.00			0.00
4761600000	X-Ray - C/A - VA	0.00			0.00
4761700000	X-Ray - C/A - Comm Ins	0.00			0.00
4761800000	X-Ray - C/A - Hospice	0.00			0.00
4761900000	X-Ray - C/A - Other	(2,097.00)			(2,097.00)
47651	IV Charges - Medicare A	0.00			0.00
4765100000	IV Charges - Medicare A	(846.00)			(846.00)
47653	IV Charges - Medicaid	(902.00)			(902.00)
47657	IV Charges - Comm Ins	(935.00)			(935.00)
47658	IV Charges -Hospice	2,097.00			2,097.00
47661	Iv Charges - C/A Medicare A	0.00			0.00
4766100000	IV Charges - C/A - Medicare A	846.00			846.00
47663	IV Charges C/A - Medicaid	902.00			902.00
47667	IV Charges - C/A Comm Ins.	935.00			935.00
47668	IV Charges -Hospice C/A	0.00			0.00
4770100000	Other Anc - Medicare A	0.00			0.00
4770200000	Other Anc - Medicare B	0.00			0.00
4770300000	Other Anc - Medicaid	0.00			0.00
4770400000	Other Anc - HMO	0.00			0.00
4770500000	Other Anc - Private	0.00			0.00
4770600000	Other Anc - VA	0.00			0.00
4770700000	Other Anc - Comm Ins	0.00			0.00
4770800000	Other Anc - Hospice	0.00			0.00
4770900000	Other Anc - Other	0.00			0.00
4771100000	Other Anc - C/A - Medicare A	0.00			0.00
4771200000	Other Anc - C/A - Medicare B	0.00			0.00
4771300000	Other Anc - C/A - Medicaid	0.00			0.00
4771400000	Other Anc - C/A - HMO	0.00			0.00
4771500000	Other Anc - C/A - Private	0.00			0.00
4771600000	Other Anc - C/A - VA	0.00			0.00
4771700000	Other Anc - C/A - Comm Ins	0.00			0.00
4771800000	Other Anc - C/A - Hospice	0.00			0.00
4771900000	Other Anc - C/A - Other	0.00			0.00
4780100000	Transportn - Medicare A	0.00			0.00
4780200000	Transportn - Medicare B	0.00			0.00
4780300000	Transportn - Medicaid	0.00			0.00
4780400000	Transportn - HMO	0.00			0.00
4780500000	Transportn - Private	0.00			0.00
4780600000	Transportn - VA	0.00			0.00
4780700000	Transportn - Comm Ins	0.00			0.00
4780800000	Transportn - Hospice	0.00			0.00
4780900000	Transportn - Other	0.00			0.00
4781100000	Transportn - C/A - Medicare A	0.00			0.00
4781200000	Transportn - C/A - Medicare B	0.00			0.00
4781300000	Transportn - C/A - Medicaid	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
		0.00			0.00
4781400000	Transportn - C/A - HMO	0.00			0.00
4781500000	Transportn - C/A - Private	0.00			0.00
4781600000	Transportn - C/A - VA	0.00			0.00
4781700000	Transportn - C/A - Comm Ins	0.00			0.00
4781800000	Transportn - C/A - Hospice	0.00			0.00
4781900000	Transportn - C/A - Other	0.00			0.00
4790100000	Enteral Sup - Medicare A	0.00			0.00
4790200000	Enteral Sup - Medicare B	0.00			0.00
4790300000	Enteral Sup - Medicaid	0.00			0.00
4790400000	Enteral Sup - HMO	0.00			0.00
4790500000	Enteral Sup - Private	0.00			0.00
4790600000	Enteral Sup - VA	0.00			0.00
4790700000	Enteral Sup - Comm Ins	0.00			0.00
4790800000	Enteral Sup - Hospice	0.00			0.00
4790900000	Enteral Sup - Other	0.00			0.00
4791100000	Enteral Sup - C/A - Medicare A	0.00			0.00
4791200000	Enteral Sup - C/A - Medicare B	0.00			0.00
4791300000	Enteral Sup - C/A - Medicaid	0.00			0.00
4791400000	Enteral Sup - C/A - HMO	0.00			0.00
4791500000	Enteral Sup - C/A - Private	0.00			0.00
4791600000	Enteral Sup - C/A - VA	0.00			0.00
4791700000	Enteral Sup - C/A - Comm Ins	0.00			0.00
4791800000	Enteral Sup - C/A - Hospice	0.00			0.00
4791900000	Enteral Sup - C/A - Other	0.00			0.00
4799000000	Medicare B Not Paid By State	0.00			0.00
4799800000	HMO MCR B Replacement - Seq	4,756.00			4,756.00
47999	MCR -B 2% Sequestration	0.00			0.00
4799900000	Medicare B - Sequestration	0.00			0.00
4800100000	State Assessment - Prior Year	0.00			0.00
4810100000	Medicare Rev/Adj/Settle - PY	0.00			0.00
4820100000	Medicaid Rev/Adj/Settlement	0.00			0.00
4820200000	Medicaid Rev/Adj/Sttle - Legal	0.00			0.00
4900100000	Admission Charge	0.00			0.00
4900200000	Personal Laundry	0.00			0.00
4900300000	Personal Services - Other	0.00			0.00
4900400000	Barber & Beauty	1,224.00			1,224.00
49005	Discounts	0.00			0.00
4900500000	Discounts	0.00			0.00
4900600000	Refundable Contracts	5,005.00			5,005.00
49007	Patient Refunds	0.00			0.00
4900700000	Community Fee	0.00			0.00
4900800000	Resident Maint Fees	0.00			0.00
4900900000	Insurance Proceeds	0.00			0.00
4901000000	Emergency Event Assistance	0.00			0.00
4905000000	Incentive Payments	0.00			0.00
4910100000	Rental Equip - Non-Medical	0.00			0.00
4910200000	Rental - PT Room	0.00			0.00
4910300000	Rental - ST Room	0.00			0.00
4910400000	Rental - OT Room	0.00			0.00
4910500000	Rental - Barber & Beauty	0.00			0.00
4910600000	Rental - Other/Building	0.00			0.00
4910700000	Rental - Apartments	0.00			0.00
4910800000	Rental - Parking	0.00			0.00
4910900000	Rental - Miscellaneous	0.00			0.00
4920100000	CNA Training Revenue	0.00			0.00
4920200000	Med Equip Sales - Employees	0.00			0.00
4920300000	Professional Services	0.00			0.00
4920400000	Uniform Sales	0.00			0.00
4920500000	Rx Sales - Employees	0.00			0.00
4930100000	Food Sales - Employees	0.00			0.00
4930200000	Food Sales - Guests	0.00			0.00
4930300000	Food Sales - Mls On Whls	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
		0.00			0.00
4930400000	Food Sales - Vndg Mach	0.00			0.00
4930500000	Food Sales - Other	0.00			0.00
4940100000	Management Fee Revenue	0.00			0.00
4940200000	Medical Records Revenue	0.00			0.00
4940300000	Vending Revenue	0.00			0.00
4940400000	Donation Revenue	0.00			0.00
4940500000	Donation Revenue - In-kind	0.00			0.00
4950100000	Rebate Revenue	0.00			0.00
4980100000	Charter School - State Funding	0.00			0.00
4980200000	Charter School - Cptl Outlay	0.00			0.00
4980300000	Charter School - Gifts & Grant	0.00			0.00
4990100000	Other Revenue	0.00			0.00
4990200000	Miscellaneous Revenue	0.00			0.00
5000110	Payroll - RN	0.00			0.00
5000110101	S&W - Regular	0.00			0.00
5000110102	S&W - Regular	0.00			0.00
5000110111	S&W - Regular	0.00			0.00
5000110113	S&W - Regular	0.00			0.00
5000111122	S&W - Regular	0.00			0.00
5000111127	S&W - Regular	0.00			0.00
5000111132	S&W - Regular	0.00			0.00
5000111133	S&W - Regular	0.00			0.00
5000111141	S&W - Regular	0.00			0.00
5000111144	S&W - Regular	0.00			0.00
5000111151	S&W - Regular	0.00			0.00
5000111155	S&W - Regular	0.00			0.00
5000112121	S&W - Regular	0.00			0.00
5000120	S&W - Regular	0.00			0.00
5000120401	S&W - Regular	0.00			0.00
5000120403	S&W - Regular	0.00			0.00
5000120404	S&W - Regular	0.00			0.00
5000120405	S&W - Regular	0.00			0.00
5000120805	S&W - Regular	0.00			0.00
5000120807	S&W - Regular	0.00			0.00
5000120861	S&W - Regular	0.00			0.00
5000121864	S&W - Regular	0.00			0.00
5000125511	S&W - Regular	0.00			0.00
5000130252	S&W - Regular	0.00			0.00
5000130253	S&W - Regular	0.00			0.00
5000130255	S&W - Regular	0.00			0.00
5000130256	S&W - Regular	0.00			0.00
5000131301	S&W - Regular	0.00			0.00
5000131302	S&W - Regular	0.00			0.00
5000134601	S&W - Regular	0.00			0.00
5000134602	S&W - Regular	0.00			0.00
5000137701	S&W - Regular	0.00			0.00
5000137702	S&W - Regular	0.00			0.00
5000153751	S&W - Regular	0.00			0.00
5000210	Payroll - RN Supervisor	0.00			0.00
5000210101	S&W - Overtime	0.00			0.00
5000210102	S&W - Overtime	0.00			0.00
5000210111	S&W - Overtime	0.00			0.00
5000210113	S&W - Overtime	0.00			0.00
5000211122	S&W - Overtime	0.00			0.00
5000211127	S&W - Overtime	0.00			0.00
5000211132	S&W - Overtime	0.00			0.00
5000211133	S&W - Overtime	0.00			0.00
5000211141	S&W - Overtime	0.00			0.00
5000211144	S&W - Overtime	0.00			0.00
5000211155	S&W - Overtime	0.00			0.00
5000220401	S&W - Overtime	0.00			0.00
5000220403	S&W - Overtime	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
5000220404	S&W - Overtime	0.00			0.00
5000220405	S&W - Overtime	0.00			0.00
5000225511	S&W - Overtime	0.00			0.00
5000230252	S&W - Overtime	0.00			0.00
5000230253	S&W - Overtime	0.00			0.00
5000230255	S&W - Overtime	0.00			0.00
5000230256	S&W - Overtime	0.00			0.00
5000231301	S&W - Overtime	0.00			0.00
5000231302	S&W - Overtime	0.00			0.00
5000234601	S&W - Overtime	0.00			0.00
5000234602	S&W - Overtime	0.00			0.00
5000237702	S&W - Overtime	0.00			0.00
5000310101	S&W - Shift Premium	0.00			0.00
5000310102	S&W - Shift Premium	0.00			0.00
5000310111	S&W - Shift Premium	0.00			0.00
5000310113	S&W - Shift Premium	0.00			0.00
5000311122	S&W - Shift Premium	0.00			0.00
5000311127	S&W - Shift Premium	0.00			0.00
5000311132	S&W - Shift Premium	0.00			0.00
5000311133	S&W - Shift Premium	0.00			0.00
5000311141	S&W - Shift Premium	0.00			0.00
5000311144	S&W - Shift Premium	0.00			0.00
5000311155	S&W - Shift Premium	0.00			0.00
5000312121	S&W - Shift Premium	0.00			0.00
5000320404	S&W - Shift Premium	0.00			0.00
5000330255	S&W - Shift Premium	0.00			0.00
5000330256	S&W - Shift Premium	0.00			0.00
5000331301	S&W - Shift Premium	0.00			0.00
5000331302	S&W - Shift Premium	0.00			0.00
5000334601	S&W - Shift Premium	0.00			0.00
5000334602	S&W - Shift Premium	0.00			0.00
5000410101	S&W - Special Shift Bonus	0.00			0.00
5000410102	S&W - Special Shift Bonus	0.00			0.00
5000410111	S&W - Special Shift Bonus	0.00			0.00
5000410113	S&W - Special Shift Bonus	0.00			0.00
5000434601	S&W - Special Shift Bonus	0.00			0.00
5000510101	S&W - Retro Pay/Adj	0.00			0.00
5000510102	S&W - Retro Pay/Adj	0.00			0.00
5000510111	S&W - Retro Pay/Adj	0.00			0.00
5000510113	S&W - Retro Pay/Adj	0.00			0.00
5000511122	S&W - Retro Pay/Adj	0.00			0.00
5000511127	S&W - Retro Pay/Adj	0.00			0.00
5000511133	S&W - Retro Pay/Adj	0.00			0.00
5000511144	S&W - Retro Pay/Adj	0.00			0.00
5000511151	S&W - Retro Pay/Adj	0.00			0.00
5000511155	S&W - Retro Pay/Adj	0.00			0.00
5000520401	S&W - Retro Pay/Adj	0.00			0.00
5000520403	S&W - Retro Pay/Adj	0.00			0.00
5000520405	S&W - Retro Pay/Adj	0.00			0.00
5000520805	S&W - Retro Pay/Adj	0.00			0.00
5000521864	S&W - Retro Pay/Adj	0.00			0.00
5000525511	S&W - Retro Pay/Adj	0.00			0.00
5000530252	S&W - Retro Pay/Adj	0.00			0.00
5000530253	S&W - Retro Pay/Adj	0.00			0.00
5000530255	S&W - Retro Pay/Adj	0.00			0.00
5000530256	S&W - Retro Pay/Adj	0.00			0.00
5000531301	S&W - Retro Pay/Adj	0.00			0.00
5000531302	S&W - Retro Pay/Adj	0.00			0.00
5000534601	S&W - Retro Pay/Adj	0.00			0.00
5000537701	S&W - Retro Pay/Adj	0.00			0.00
5000537702	S&W - Retro Pay/Adj	0.00			0.00
5000610101	S&W - Training Regular	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
5000610102	S&W - Training Regular	0.00			0.00
5000610111	S&W - Training Regular	0.00			0.00
5000610113	S&W - Training Regular	0.00			0.00
5000611122	S&W - Training Regular	0.00			0.00
5000611133	S&W - Training Regular	0.00			0.00
5000611144	S&W - Training Regular	0.00			0.00
5000620403	S&W - Training Regular	0.00			0.00
5000620404	S&W - Training Regular	0.00			0.00
5000620405	S&W - Training Regular	0.00			0.00
5000630255	S&W - Training Regular	0.00			0.00
5000630256	S&W - Training Regular	0.00			0.00
5000631302	S&W - Training Regular	0.00			0.00
5000634601	S&W - Training Regular	0.00			0.00
5000634602	S&W - Training Regular	0.00			0.00
5000637702	S&W - Training Regular	0.00			0.00
5000810111	S&W - Transitional Duty	0.00			0.00
5000810113	S&W - Transitional Duty	0.00			0.00
5000830256	S&W - Transitional Duty	0.00			0.00
5000910101	S&W - On Call	0.00			0.00
5000910102	S&W - On Call	0.00			0.00
5000910111	S&W - On Call	0.00			0.00
5000910113	S&W - On Call	0.00			0.00
5000911127	S&W - On Call	0.00			0.00
5000911141	S&W - On Call	0.00			0.00
5000911144	S&W - On Call	0.00			0.00
5000911155	S&W - On Call	0.00			0.00
5000930252	S&W - On Call	0.00			0.00
5001010113	S&W - Other	0.00			0.00
5001110101	S&W - Holiday Worked Premium	0.00			0.00
5001110102	S&W - Holiday Worked Premium	0.00			0.00
5001110111	S&W - Holiday Worked Premium	0.00			0.00
5001110113	S&W - Holiday Worked Premium	0.00			0.00
5001111133	S&W - Holiday Worked Premium	0.00			0.00
5001111144	S&W - Holiday Worked Premium	0.00			0.00
5001120404	S&W - Holiday Worked Premium	0.00			0.00
5001125511	S&W - Holiday Worked Premium	0.00			0.00
5001130253	S&W - Holiday Worked Premium	0.00			0.00
5001130255	S&W - Holiday Worked Premium	0.00			0.00
5001130256	S&W - Holiday Worked Premium	0.00			0.00
5001131301	S&W - Holiday Worked Premium	0.00			0.00
5001131302	S&W - Holiday Worked Premium	0.00			0.00
5001134601	S&W - Holiday Worked Premium	0.00			0.00
5001134602	S&W - Holiday Worked Premium	0.00			0.00
5001137702	S&W - Holiday Worked Premium	0.00			0.00
5001210101	S&W - Accrual	0.00			0.00
5001210102	S&W - Accrual	0.00			0.00
5001210111	S&W - Accrual	0.00			0.00
5001210113	S&W - Accrual	0.00			0.00
5001211122	S&W - Accrual	0.00			0.00
5001211127	S&W - Accrual	0.00			0.00
5001211133	S&W - Accrual	0.00			0.00
5001211144	S&W - Accrual	0.00			0.00
5001211151	S&W - Accrual	0.00			0.00
5001211155	S&W - Accrual	0.00			0.00
5001212121	S&W - Accrual	0.00			0.00
5001220401	S&W - Accrual	0.00			0.00
5001220403	S&W - Accrual	0.00			0.00
5001220404	S&W - Accrual	0.00			0.00
5001220405	S&W - Accrual	0.00			0.00
5001220805	S&W - Accrual	0.00			0.00
5001221864	S&W - Accrual	0.00			0.00
5001225511	S&W - Accrual	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
5001230252	S&W - Accrual	0.00			0.00
5001230253	S&W - Accrual	0.00			0.00
5001230255	S&W - Accrual	0.00			0.00
5001230256	S&W - Accrual	0.00			0.00
5001231301	S&W - Accrual	0.00			0.00
5001231302	S&W - Accrual	0.00			0.00
5001234601	S&W - Accrual	0.00			0.00
5001234602	S&W - Accrual	0.00			0.00
5001237701	S&W - Accrual	0.00			0.00
5001237702	S&W - Accrual	0.00			0.00
5001253751	S&W - Accrual	0.00			0.00
5009010000	S&W - Consulting Support	0.00			0.00
5009020000	S&W - Consulting Support	0.00			0.00
5009030000	S&W - Consulting Support	0.00			0.00
5009035000	S&W - Consulting Support	0.00			0.00
5009040000	S&W - Consulting Support	0.00			0.00
5011110	Payroll - LPN	0.00			0.00
5011310	CNA	0.00			0.00
5012112	P/R - Medical Records Assistant	0.00			0.00
5012211	Payroll- Nurs Clerk/ Unit Clerk	0.00			0.00
5012711	P/R - Staff Dev Coordinator	0.00			0.00
5013311	P/R - Staff Coordinator	0.00			0.00
5014111	P/R - MDS Coordinator	0.00			0.00
5014411	P/R - MDS Director	0.00			0.00
5015111	P/R - DON	0.00			0.00
5015511	P/R - ADON	0.00			0.00
5025230	P/R - Registered Dietitian	0.00			0.00
5025330	P/R - Food Service Manager	0.00			0.00
5025530	P/R - Dietary Aide	0.00			0.00
5025630	P/R - Cook	0.00			0.00
5030131	Payroll - Activity Director	0.00			0.00
5030231	Payroll - Activity Assistant	0.00			0.00
5040120	Payroll - Business Office Manag	0.00			0.00
5040320	P/R - Billing/ AR/ Assistant BO	0.00			0.00
5040420	P/R- P/R Benefit Coord/ HR Mana	0.00			0.00
5040520	Payroll - Receptionist	0.00			0.00
5060134	P/R - Maintenance Director	0.00			0.00
5060234	P/R - Maintenance Technician	0.00			100,363.00
5060501	Anc Serv - Ther -MCR A	100,363.00			1,061.00
5060502	Anc Serv - Ther - MCR A NonRhb	1,061.00			100,799.00
5060503	Anc Serv - Ther - Medicare	100,799.00			21,265.00
5060504	Anc Serv - Ther - Medicaid	21,265.00			5,261.00
5060505	Anc Serv - Ther - HMO	5,261.00			95.00
5060506	Anc Serv - Ther - HMO Part	95.00			614.00
5060509	Anc Serv - Ther - Comm Ins	614.00			424.00
5060511	Anc Serv - Ther - Non Cov Serv	424.00			2,126.00
5062010	Supp - Phys Therapy	2,126.00			0.00
5062111	Supp-Copying	0.00			53.00
5062601	Anc Serv-Lab Fees	53.00			69.00
5063514	ME Lease - Other	6,559.00			
			RJE - 2	(6,490.00)	
				(6,490.00)	
		270.00			270.00
5063551	Minor Equip Purch	0.00			0.00
5070137	P/R - Social Service Director	0.00			0.00
5070237	P/R - Social Service Assistant	0.00			0.00
5075153	P/R - Respiratory Therapist	0.00			0.00
5080520	Payroll - Administrator	0.00			0.00
5080720	Payroll - Exec Director / NHA	0.00			0.00
5086325	Payroll- Business Development	0.00			0.00
5086421	Payroll - Admission Director	0.00			0.00
5100110	PR Tax - FICA	0.00			0.00
5100110000	PR Tax - FICA	0.00			0.00
5100111	PR Tax - FICA	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
5100111000	PR Tax - FICA	0.00			0.00
5100112	PR Tax - FICA	0.00			0.00
5100112000	PR Tax - FICA	0.00			0.00
5100120	PR Tax - FICA	0.00			0.00
5100120000	PR Tax - FICA	0.00			0.00
5100121	PR Tax - FICA	0.00			0.00
5100121000	PR Tax - FICA	0.00			0.00
5100125	PR Tax - FICA	0.00			0.00
5100125000	PR Tax - FICA	0.00			0.00
5100130	PR Tax - FICA	0.00			0.00
5100130000	PR Tax - FICA	0.00			0.00
5100131	PR Tax - FICA	0.00			0.00
5100131000	PR Tax - FICA	0.00			0.00
5100134	PR Tax - FICA	0.00			0.00
5100134000	PR Tax - FICA	0.00			0.00
5100137	PR Tax - FICA	0.00			0.00
5100137000	PR Tax - FICA	0.00			0.00
5100153	PR Tax - FICA	0.00			0.00
5100153000	PR Tax - FICA	0.00			0.00
5100310	PR Tax - FUTA	0.00			0.00
5100310000	PR Tax - SUTA	0.00			0.00
5100311	PR Tax - FUTA	0.00			0.00
5100311000	PR Tax - SUTA	0.00			0.00
5100312	PR Tax - FUTA	0.00			0.00
5100312000	PR Tax - SUTA	0.00			0.00
5100320	PR Tax - FUTA	0.00			0.00
5100320000	PR Tax - SUTA	0.00			0.00
5100321	PR Tax - FUTA	0.00			0.00
5100321000	PR Tax - SUTA	0.00			0.00
5100325	PR Tax - FUTA	0.00			0.00
5100330	PR Tax - FUTA	0.00			0.00
5100330000	PR Tax - SUTA	0.00			0.00
5100331	PR Tax - FUTA	0.00			0.00
5100331000	PR Tax - SUTA	0.00			0.00
5100334	PR Tax - FUTA	0.00			0.00
5100334000	PR Tax - SUTA	0.00			0.00
5100337	PR Tax - FUTA	0.00			0.00
5100337000	PR Tax - SUTA	0.00			0.00
5100353	PR Tax - FUTA	0.00			0.00
5100353000	PR Tax - SUTA	0.00			0.00
5100410	PR Tax - SUTA	0.00			0.00
5100411	PR Tax - SUTA	0.00			0.00
5100412	PR Tax - SUTA	0.00			0.00
5100420	PR Tax - SUTA	0.00			0.00
5100421	PR Tax - SUTA	0.00			0.00
5100425	PR Tax - SUTA	0.00			0.00
5100430	PR Tax - SUTA	0.00			0.00
5100431	PR Tax - SUTA	0.00			0.00
5100434	PR Tax - SUTA	0.00			0.00
5100437	PR Tax - SUTA	0.00			0.00
5100453	PR Tax - SUTA	0.00			0.00
5160501	Anc Serv - Ther -MCR A	100,575.00			100,575.00
5160502	Anc Serv - Ther - MCR A NonRhb	1,261.00			1,261.00
5160503	Anc Serv - Ther - Medicare B	92,217.00			92,217.00
5160504	Anc Serv - Ther - Medicaid	21,899.00			21,899.00
5160505	Anc Serv - Ther - HMO	5,838.00			5,838.00
5160506	Anc Serv - Ther - HMO Part B	812.00			812.00
5160509	Anc Serv - Ther - Comm Ins	691.00			691.00
5160511	Anc Serv - Ther - Non Cov Serv	46.00			46.00
5162012	Supp - Occup Therapy	590.00			590.00
5200110	Emp Ben - Vacation	0.00			0.00
5200110000	Emp Ben - Vacation	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
5200111	Emp Ben - Vacation	0.00			0.00
5200111000	Emp Ben - Vacation	0.00			0.00
5200112000	Emp Ben - Vacation	0.00			0.00
5200120	Emp Ben - Vacation	0.00			0.00
5200120000	Emp Ben - Vacation	0.00			0.00
5200121	Emp Ben - Vacation	0.00			0.00
5200121000	Emp Ben - Vacation	0.00			0.00
5200125000	Emp Ben - Vacation	0.00			0.00
5200130	Emp Ben - Vacation	0.00			0.00
5200130000	Emp Ben - Vacation	0.00			0.00
5200131	Emp Ben - Vacation	0.00			0.00
5200131000	Emp Ben - Vacation	0.00			0.00
5200134	Emp Ben - Vacation	0.00			0.00
5200134000	Emp Ben - Vacation	0.00			0.00
5200137	Emp Ben - Vacation	0.00			0.00
5200137000	Emp Ben - Vacation	0.00			0.00
5200210	Emp Ben - Sick	0.00			0.00
5200210000	Emp Ben - Sick	0.00			0.00
5200211	Emp Ben - Sick	0.00			0.00
5200211000	Emp Ben - Sick	0.00			0.00
5200212	Emp Ben - Sick	0.00			0.00
5200212000	Emp Ben - Sick	0.00			0.00
5200220	Emp Ben - Sick	0.00			0.00
5200220000	Emp Ben - Sick	0.00			0.00
5200221	Emp Ben - Sick	0.00			0.00
5200221000	Emp Ben - Sick	0.00			0.00
5200225000	Emp Ben - Sick	0.00			0.00
5200230	Emp Ben - Sick	0.00			0.00
5200230000	Emp Ben - Sick	0.00			0.00
5200231	Emp Ben - Sick	0.00			0.00
5200231000	Emp Ben - Sick	0.00			0.00
5200234	Emp Ben - Sick	0.00			0.00
5200234000	Emp Ben - Sick	0.00			0.00
5200237	Emp Ben - Sick	0.00			0.00
5200237000	Emp Ben - Sick	0.00			0.00
5200410	Emp Ben - Holiday	0.00			0.00
5200410000	Emp Ben - Holiday	0.00			0.00
5200411	Emp Ben - Holiday	0.00			0.00
5200411000	Emp Ben - Holiday	0.00			0.00
5200412	Emp Ben - Holiday	0.00			0.00
5200412000	Emp Ben - Holiday	0.00			0.00
5200420	Emp Ben - Holiday	0.00			0.00
5200420000	Emp Ben - Holiday	0.00			0.00
5200421	Emp Ben - Holiday	0.00			0.00
5200421000	Emp Ben - Holiday	0.00			0.00
5200425	Emp Ben - Holiday	0.00			0.00
5200425000	Emp Ben - Holiday	0.00			0.00
5200430	Emp Ben - Holiday	0.00			0.00
5200430000	Emp Ben - Holiday	0.00			0.00
5200431	Emp Ben - Holiday	0.00			0.00
5200431000	Emp Ben - Holiday	0.00			0.00
5200434	Emp Ben - Holiday	0.00			0.00
5200434000	Emp Ben - Holiday	0.00			0.00
5200437	Emp Ben - Holiday	0.00			0.00
5200437000	Emp Ben - Holiday	0.00			0.00
5200510	Emp Ben - Personal Days	0.00			0.00
5200511	Emp Ben - Personal Days	0.00			0.00
5200511000	Emp Ben - Personal Days	0.00			0.00
5200520	Emp Ben - Personal Days	0.00			0.00
5200520000	Emp Ben - Personal Days	0.00			0.00
5200610000	Emp Ben - Funeral Pay	0.00			0.00
5200620000	Emp Ben - Funeral Pay	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
5200630000	Emp Ben - Funeral Pay	0.00			0.00
5200631000	Emp Ben - Funeral Pay	0.00			0.00
5200710000	Emp Ben - Jury Duty	0.00			0.00
5201310000	Emp Ben - Bonuses - Other	0.00			0.00
5201311000	Emp Ben - Bonuses - Other	0.00			0.00
5201320000	Emp Ben - Bonuses - Other	0.00			0.00
5201321000	Emp Ben - Bonuses - Other	0.00			0.00
5202110000	Emp Ben - Workers Comp Ins	0.00			0.00
5202111000	Emp Ben - Workers Comp Ins	0.00			0.00
5202120000	Emp Ben - Workers Comp.	0.00			0.00
5202120000	Emp Ben - Workers Comp Ins	0.00			0.00
5202130000	Emp Ben - Workers Comp Ins	0.00			0.00
5202131000	Emp Ben - Workers Comp Ins	0.00			0.00
5202134000	Emp Ben - Workers Comp Ins	0.00			0.00
5203110000	Emp Ben - Health Insurance	0.00			0.00
5203111000	Emp Ben - Health Insurance	0.00			0.00
5203120000	Emp Ben - Health Insurance	0.00			0.00
5203121000	Emp Ben - Health Insurance	0.00			0.00
5203125000	Emp Ben - Health Insurance	0.00			0.00
5203130000	Emp Ben - Health Insurance	0.00			0.00
5203131000	Emp Ben - Health Insurance	0.00			0.00
5203134000	Emp Ben - Health Insurance	0.00			0.00
5203310000	Emp Ben - Life Insurance	0.00			0.00
5203311000	Emp Ben - Life Insurance	0.00			0.00
5203320000	Emp Ben - Life Insurance	0.00			0.00
5203320000	Emp Ben - Life Insurance	0.00			0.00
5203410000	Emp Ben - Dental Insurance	0.00			0.00
5203411000	Emp Ben - Dental Insurance	0.00			0.00
5203420000	Emp Ben - Dental Insurance	0.00			0.00
5203421000	Emp Ben - Dental Insurance	0.00			0.00
5203425000	Emp Ben - Dental Insurance	0.00			0.00
5203430000	Emp Ben - Dental Insurance	0.00			0.00
5203431000	Emp Ben - Dental Insurance	0.00			0.00
5203434000	Emp Ben - Dental Insurance	0.00			0.00
5203453	Emp Ben - Dental Insurance	0.00			0.00
5203510000	Emp Ben - Group Disability	0.00			0.00
5203511000	Emp Ben - Group Disability	0.00			0.00
5203520000	Emp Ben - Group Disability	0.00			0.00
5203521000	Emp Ben - Group Disability	0.00			0.00
5203525000	Emp Ben - Group Disability	0.00			0.00
5203530000	Emp Ben - Group Disability	0.00			0.00
5203530000	Emp Ben - Group Disability	0.00			0.00
5203531000	Emp Ben - Group Disability	0.00			0.00
5203620	Emp Ben Vision Insurance	0.00			0.00
5204110000	Emp Ben - Empl Hlth & Welfare	0.00			0.00
5204120000	Emp Ben - Empl Hlth & Welfare	0.00			0.00
5204125000	Emp Ben - Empl Hlth & Welfare	0.00			0.00
5204131000	Emp Ben - Empl Hlth & Welfare	0.00			0.00
5206220000	Emp Ben - 401(K)-Company Cntrb	0.00			0.00
5207110000	Emp Ben - Empl Sfty Prog Prem	0.00			0.00
5207120	Emp Ben - Empl Sfty Prog Prem	0.00			0.00
5207235000	Emp Ben - Tuition Reimb	0.00			0.00
5207320	Uniforms	0.00			0.00
5208110000	Emp Ben - Employee Bckgrnd Chk	0.00			0.00
5208120	Emp Ben - Employee Bckgrnd Chk	0.00			0.00
5208120000	Emp Ben - Employee Bckgrnd Chk	0.00			0.00
5208130000	Emp Ben - Employee Bckgrnd Chk	0.00			0.00
5208137000	Emp Ben - Employee Bckgrnd Chk	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
		0.00			0.00
5208220000	Emp Ben - Employee Physicals	0.00			0.00
5208410	Emp Ben - Employee Drug Screen	0.00			0.00
5208410000	Emp Ben - Employee Drug Screen	0.00			0.00
5208420	Emp Ben - Employee Drug Screen	0.00			0.00
5208420000	Emp Ben - Employee Drug Screen	0.00			0.00
5208430	Emp Ben - Employee Drug Screen	0.00			0.00
5208430000	Emp Ben - Employee Drug Screen	0.00			0.00
5208431000	Emp Ben - Employee Drug Screen	0.00			0.00
5208437000	Emp Ben - Employee Drug Screen	0.00			0.00
5208440	Emp Ben - Employee Drug Screen	0.00			0.00
5209910	Emp Ben - Other	0.00			0.00
5209920	Emp Ben - Other	0.00			0.00
5209920000	Emp Ben - Other	0.00			0.00
5209930	Emp Ben - Other	0.00			0.00
5260501	Anc Serv - Ther -MCR A	17,933.00			17,933.00
5260502	Anc Serv - Ther - MCR A NonRhb	915.00			915.00
5260503	Anc Serv - Ther - Medicare	47,933.00			47,933.00
5260504	Anc Serv - Ther - Medicaid	3,195.00			3,195.00
5260505	Anc Serv - Ther - HMO	592.00			592.00
5260509	Anc Serv - Ther - Comm Ins	410.00			410.00
5262011	Supp - Speech Therapy	9.00			9.00
5350011	Payroll - Holiday Worked	255.00			255.00
5350751	P/R - Respiratory Therapist	6,425.00			6,425.00
5351001	PR Tax - FICA	521.00			521.00
5351003	PR Tax - FUTA	32.00			32.00
5351004	PR Tax - SUTA/SDI	269.00			269.00
5352004	Emp Ben - Holiday	204.00			204.00
5352034	Emp Ben - Dental Insurance	(93.00)			(93.00)
5362006	Supp - Respiratory Supplies	1,389.00			1,389.00
5363501	ME Lease - Respiratory Equip	15,624.00			15,624.00
5462601	Anc Serv - Lab Fees	6,518.00			6,518.00
5462602	Anc Serv - X-Ray	13,823.00			13,823.00
5463012	Patient Med Trans - Non-Amb	17,347.00			17,347.00
			RJE - 3	(3,652.00)	
5660000	Interest Expense	54,017.00			54,017.00
5660010	Management Fee	450,409.00			450,409.00
			RJE - 9	(37,112.00)	
5660020	Bad Debt Expense	42,368.00			42,368.00
5660025	Rent Expense	688,175.00			688,175.00
			RJE - 8	(154,782.00)	
5660030	Provider Tax	738,265.00			738,265.00
5676999	Fin Charges-Unused Line Fee	1,485.00			1,485.00
6000056	Interest Expense	0.00			0.00
6000110	Temp Help - RN	0.00			0.00
6000110000	Temp Help - RN	0.00			0.00
6000210	Temp Help - LPN	0.00			0.00
6000210000	Temp Help - Lpn	0.00			0.00
6000310	Temp Help - Aides	0.00			0.00
6000310000	Temp Help - Aides	0.00			0.00
6000410	Temp Help - Other	0.00			0.00
6000420	Temp Help - Other	0.00			0.00
6001056	Management Fee	0.00			0.00
6002056	Bad Debt Expense	0.00			0.00
6002556	Rent Expense	0.00			0.00
6003056	Provider Tax	0.00			0.00
6050150	Anc Serv - Ther -MCR A	0.00			0.00
6050150000	Anc Serv - Ther -MCR A	0.00			0.00
6050151	Anc Serv - Ther -MCR A	0.00			0.00
6050151000	Anc Serv - Ther -MCR A	0.00			0.00
6050152	Anc Serv - Ther -MCR A	0.00			0.00
6050152000	Anc Serv - Ther -MCR A	0.00			0.00
6050250000	Anc Serv - Ther - MCR A NonRhb	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
6050251000	Anc Serv - Ther - MCR A NonRhb	0.00			0.00
6050252000	Anc Serv - Ther - MCR A NonRhb	0.00			0.00
6050350	Anc Serv - Ther - Medicare	0.00			0.00
6050350000	Anc Serv - Ther - Medicare B	0.00			0.00
6050351	Anc Serv - Ther - Medicare B	0.00			0.00
6050351000	Anc Serv - Ther - Medicare B	0.00			0.00
6050352	Anc Serv - Ther - Medicare	0.00			0.00
6050352000	Anc Serv - Ther - Medicare B	0.00			0.00
6050450	Anc Serv - Ther - Medicaid	0.00			0.00
6050450000	Anc Serv - Ther - Medicaid	0.00			0.00
6050451	Anc Serv - Ther - Medicaid	0.00			0.00
6050451000	Anc Serv - Ther - Medicaid	0.00			0.00
6050452	Anc Serv - Ther - Medicaid	0.00			0.00
6050452000	Anc Serv - Ther - Medicaid	0.00			0.00
6050550	Anc Serv - Ther - HMO	0.00			0.00
6050550000	Anc Serv - Ther - HMO	0.00			0.00
6050551	Anc Serv - Ther - HMO	0.00			0.00
6050551000	Anc Serv - Ther - HMO	0.00			0.00
6050552	Anc Serv - Ther - HMO	0.00			0.00
6050552000	Anc Serv - Ther - HMO	0.00			0.00
6050650	Anc Serv - Ther - HMO Part	0.00			0.00
6050650000	Anc Serv - Ther - HMO Part B	0.00			0.00
6050651	Anc Serv - Ther - HMO Part B	0.00			0.00
6050651000	Anc Serv - Ther - HMO Part B	0.00			0.00
6050652	Anc Serv - Ther - HMO Part	0.00			0.00
6050652000	Anc Serv - Ther - HMO Part B	0.00			0.00
6050750000	Anc Serv - Ther - Private	0.00			0.00
6050852000	Anc Serv - Ther - VA	0.00			0.00
6050950	Anc Serv - Ther - Comm Ins	0.00			0.00
6050950000	Anc Serv - Ther - Comm Ins	0.00			0.00
6050951000	Anc Serv - Ther - Comm Ins	0.00			0.00
6050952000	Anc Serv - Ther - Comm Ins	0.00			0.00
6051051000	Anc Serv - Ther - Hosp & Oth	0.00			0.00
6051052000	Anc Serv - Ther - Hosp & Oth	0.00			0.00
6100153000	Anc Serv - Respiratory Therapy	0.00			0.00
6110137000	Pro Fees - Social Service	0.00			0.00
6110210000	Pro Fees - Nurse Consultant	0.00			0.00
6110320000	Pro Fees - Sr. Staff Consult	0.00			0.00
6120132	Pro Fees - Contr Housekeeping	0.00			0.00
6120132000	Pro Fees - Contr Housekeeping	0.00			0.00
6120233	Pro Fees - Contracted Laundry	0.00			0.00
6120233000	Pro Fees - Contracted Laundry	0.00			0.00
6121120	Pro Fees - Food Service	0.00			0.00
6121130	Pro Fees - Food Service	0.00			0.00
6121130000	Pro Fees - Food Service	0.00			0.00
6150110	Food Purch - Raw	0.00			0.00
6150130	Food Purch - Raw	0.00			0.00
6150130000	Food Purch - Raw	0.00			0.00
6150231	Food Purch - Resident Activity	0.00			0.00
6150231000	Food Purch - Resident Activity	0.00			0.00
6150310	Food Purch - Tube Feeding	0.00			0.00
6150320	Food Purch - Tube Feeding	0.00			0.00
6150330	Food Purch - Tube Feeding	0.00			0.00
6150330000	Food Purch - Tube Feeding	0.00			0.00
6150410	Food Purch - Supplements	0.00			0.00
6150430	Food Purch - Supplements	0.00			0.00
6150430000	Food Purch - Supplements	0.00			0.00
6150530	Food Purch - Thickeners	0.00			0.00
6150530000	Food Purch - Thickeners	0.00			0.00
6150620	Food Purch - Employee H&W	0.00			0.00
6150620000	Food Purch - Employee H&W	0.00			0.00
6150630	Food Purch - Employee H&W	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
		0.00			0.00
6150720	Food Purch - Promotion	0.00			0.00
6150720000	Food Purch - Promotion	0.00			0.00
6150725	Food Purch - Promotion	0.00			0.00
6200110	Supp - Medical	0.00			0.00
6200110000	Supp - Medical	0.00			0.00
6200210	Supp - Nursing	0.00			0.00
6200210000	Supp - Nursing	0.00			0.00
6200310	Supp - Universal Precaution	0.00			0.00
6200310000	Supp - Universal Precaution	0.00			0.00
6200410	Supp - Wound Care	0.00			0.00
6200410000	Supp - Wound Care	0.00			0.00
6200510	Supp - Prosthetic Device	0.00			0.00
6200510000	Supp - Prosthetic Device	0.00			0.00
6200520	Supp - Prosthetic Device	0.00			0.00
6200610	Supp - Respiratory Supplies	0.00			0.00
6200653	Supp - Respiratory Supplies	0.00			0.00
6200653000	Supp - Respiratory Supplies	0.00			0.00
6200710	Supp - Oxygen Gas	0.00			0.00
6200710000	Supp - Oxygen Gas	0.00			0.00
6200810000	Supp - Enteral	0.00			0.00
6200910000	Supp - IV	0.00			0.00
6201050	Supp - Phys Therapy	0.00			0.00
6201050000	Supp - Phys Therapy	0.00			0.00
6201251	Supp - Occup Therapy	0.00			0.00
6201251000	Supp - Occup Therapy	0.00			0.00
6201310	Supp - Routine Hygiene	0.00			0.00
6201310000	Supp - Routine Hygiene	0.00			0.00
6201410	Supp - Incontinent Supplies	0.00			0.00
6201410000	Supp - Incontinent Supplies	0.00			0.00
6210110	Supp - Storage Fees	0.00			0.00
6210120	Supp - Storage Fees	0.00			0.00
6210120000	Supp - Storage Fees	0.00			0.00
6210210	Supp - Activities	0.00			0.00
6210220	Supp - Activities	0.00			0.00
6210231	Supp - Activities	0.00			0.00
6210231000	Supp - Activities	0.00			0.00
6210254	Supp - Activities	0.00			0.00
6210330	Supp - Dietary	0.00			0.00
6210330000	Supp - Dietary	0.00			0.00
6210432000	Supp - Housekeeping	0.00			0.00
6210533000	Supp - Laundry	0.00			0.00
6210631000	Supp - Linen	0.00			0.00
6210633	Supp - Linen	0.00			0.00
6210633000	Supp - Linen	0.00			0.00
6210720	Supp - Maintenance	0.00			0.00
6210733000	Supp - Maintenance	0.00			0.00
6210734	Supp - Maintenance	0.00			0.00
6210734000	Supp - Maintenance	0.00			0.00
6210810	Supp-Office	0.00			0.00
6210810000	Supp-Office	0.00			0.00
6210812	Supp-Office	0.00			0.00
6210820	Supp-Office	0.00			0.00
6210820000	Supp-Office	0.00			0.00
6210821	Supp-Office	0.00			0.00
6210920	Supp-Postage	0.00			0.00
6210920000	Supp-Postage	0.00			0.00
6211010	Supp-Forms	0.00			0.00
6211010000	Supp-Forms	0.00			0.00
6211020	Supp-Forms	0.00			0.00
6211020000	Supp-Forms	0.00			0.00
6211021000	Supp-Forms	0.00			0.00
6211025	Supp-Forms	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
		0.00			0.00
6211030	Supp-Forms	0.00			0.00
6211031	Supp-Forms	0.00			0.00
6211110000	Supp-Copying	0.00			0.00
6211120	Supp - Copying	0.00			0.00
6211120000	Supp-Copying	0.00			0.00
6211210000	Supp-Computers	0.00			0.00
6211220	Supp-Computers	0.00			0.00
6211220000	Supp-Computers	0.00			0.00
6211320	Supp-Software	0.00			0.00
6211330	Supp-Software	0.00			0.00
6211420	Supp-Marketing	0.00			0.00
6211425	Supp-Marketing	0.00			0.00
6211425000	Supp-Marketing	0.00			0.00
6211610000	Supp-Survey Awards	0.00			0.00
6219910000	Supp-Other	0.00			0.00
6219920	Supp-Other	0.00			0.00
6219920000	Supp-Other	0.00			0.00
6250140	Rx Drugs - Medicare	0.00			0.00
6250140000	Rx Drugs - Medicare	0.00			0.00
6250240	Rx Drugs - Managed Care - HMO	0.00			0.00
6250240000	Rx Drugs - Managed Care-HMO	0.00			0.00
6250340	Rx Drugs - Medicaid	0.00			0.00
6250340000	Rx Drugs - Medicaid	0.00			0.00
6250540	Rx Drugs - Stock	0.00			0.00
6250540000	Rx Drugs - Stock	0.00			0.00
6250640	Rx Drugs - Med D Noncovered	0.00			0.00
6250640000	Rx Drugs - Med D Noncovered	0.00			0.00
6250840000	Rx Drugs - Res Vaccinations	0.00			0.00
6251140000	Rx Drugs - IV Medicare	0.00			0.00
6251240000	Rx Drugs - IV HMO	0.00			0.00
6251340000	Rx Drugs - IV Medicaid	0.00			0.00
6251540	Rx Drugs - OTC	0.00			0.00
6251540000	Rx Drugs - OTC	0.00			0.00
6260154	Anc Serv - Lab Fees	0.00			0.00
6260154000	Anc Serv - Lab Fees	0.00			0.00
6260254	Anc Serv - X-Ray	0.00			0.00
6260254000	Anc Serv - X-Ray	0.00			0.00
6301220	Patient Med Trans - Non-Amb	0.00			0.00
6301254	Patient Med Trans - Non-Amb	0.00			0.00
6301254000	Patient Med Trans - Non-Amb	0.00		3,652.00	3,652.00
6301354000	Patient Med Trans - Ambulance	0.00	RJE - 3	3,652.00	
6350153	ME Lease - Respiratory Equip	0.00			0.00
6350153000	ME Lease - Respiratory Equip	0.00			0.00
6350210000	ME Lease - Bariatric Equipment	0.00			0.00
6350310000	ME Lease - Wound Vacs	0.00			0.00
6350410	ME Lease - Specialty Beds	0.00			0.00
6350810	MEL - Low Airloss Mattress	0.00			0.00
6350910000	MEL - Alt Press Air Mattress	0.00			0.00
6351010	ME Lease - Air Fluidized Beds	0.00			0.00
6351010000	ME Lease - Air Fluidized Beds	0.00			0.00
6351210000	ME Lease - IV Pump	0.00			0.00
6351410000	ME Lease - Other	0.00			0.00
6351420	ME Lease - Other	0.00			0.00
6351450	ME Lease - Other	0.00			0.00
6351450000	ME Lease - Other	0.00			0.00
6355110	Minor Equip Purch	0.00			0.00
6355110000	Minor Equip Purch	0.00			0.00
6355120	Minor Equip Purch	0.00			0.00
6355120000	Minor Equip Purch	0.00			0.00
6355130	Minor Equip Purch	0.00			0.00
6355130000	Minor Equip Purch	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
		0.00			0.00
6355132000	Minor Equip Purch	0.00			0.00
6355134	Minor Equip Purch	0.00			0.00
6355134000	Minor Equip Purch	0.00			0.00
6355135000	Minor Equip Purch	0.00			0.00
6355150	Minor Equip Purch	0.00			0.00
6355150000	Minor Equip Purch	0.00			0.00
6355151000	Minor Equip Purch	0.00			0.00
6355152000	Minor Equip Purch	0.00			0.00
6355153000	Minor Equip Purch	0.00			0.00
6355253000	Med Equip Purch - Respiratory	0.00			0.00
6355310	Med Equip Purch	0.00			0.00
6355310000	Med Equip Purch	0.00			0.00
6355350	Med Equip Purch	0.00			0.00
6355351000	Med Equip Purch	0.00			0.00
6400020	Professional Fees	0.00			0.00
6400120	Pro Fees - Consulting	0.00			0.00
6400120000	Pro Fees - Consulting	0.00			0.00
6400238	Pro Fees - Med Director	0.00			0.00
6400238000	Pro Fees - Med Director	0.00			0.00
6400320000	Pro Fees - Medical Service	0.00			0.00
6400338000	Pro Fees - Medical Service	0.00			0.00
6400420	Pro Fees - Pharm Consultant	0.00			0.00
6400440	Pro Fees - Pharm Consultant	0.00			0.00
6400440000	Pro Fees - Pharm Consultant	0.00			0.00
6400510000	Pro Fees - Consulting-IV	0.00			0.00
6400540	Pro Fees - Consulting - IV	0.00			0.00
6400620	Pro Fees - Employee Relations	0.00			0.00
6400731	Pro Fees - Activities	0.00			0.00
6400731000	Pro Fees - Activities	0.00			0.00
6400920000	Pro Fees - Environ Site Assess	0.00			0.00
6402020	Pro Fees - Legal - General	0.00			0.00
6402020000	Pro Fees - Legal - General	0.00			0.00
6402120000	Pro Fees - Legal - AR Collect	0.00			0.00
6402220000	Pro Fees - Fin Audit & IRS File	0.00			0.00
6402620000	Pro Fees - Ins Consultant	0.00			0.00
6402820000	Pro Fees - Payroll Processing	0.00			0.00
6402920000	Pro Fees - Recruiting	0.00			0.00
6409910	Pro Fees - Other	0.00			0.00
6409910000	Pro Fees - Other	0.00			0.00
6409920	Pro Fees - Other	0.00			0.00
6409920000	Pro Fees - Other	0.00			0.00
6450110	Travel Meet - Sem & Conf Fees	0.00			0.00
6450110000	Travel Meet - Sem & Conf Fees	0.00			0.00
6450120	Travel Meet - Sem & Conf Fees	0.00			0.00
6450220	Travel Meet - Travel & Meeting	0.00			0.00
6450220000	Travel Meet - Travel & Meeting	0.00			0.00
6450320000	Travel Meet - Airfare	0.00			0.00
6450420000	Travel Meet - Hotels	0.00			0.00
6450434000	Travel Meet - Hotels	0.00			0.00
6450520000	Travel Meet - Car Rental	0.00			0.00
6450534000	Travel Meet - Car Rental	0.00			0.00
6450620000	Travel Meet - Meals	0.00			0.00
6450634000	Travel Meet - Meals	0.00			0.00
6455111	Auto & Truck - Mileage	0.00			0.00
6455120	Auto & Truck - Mileage	0.00			0.00
6455120000	Auto & Truck - Mileage	0.00			0.00
6455220000	Auto & Truck - Gas	0.00			0.00
6455520000	Auto & Truck - Other	0.00			0.00
6500110000	Advert - Help Wanted	0.00			0.00
6500120	Advert - Help Wanted	0.00			0.00
6500120000	Advert - Help Wanted	0.00			0.00
6500220	Advert - Comm Awareness	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
6500220000	Advert - Comm Awareness	0.00			0.00
6500320000	Advert - Promotional	0.00			0.00
6500420000	Advert - Brochures	0.00			0.00
6500520	Advert - Other	0.00			0.00
6500520000	Advert - Other	0.00			0.00
6500820	Advert - Public Relations	0.00			0.00
6500820000	Advert - Public Relations	0.00			0.00
6550110000	R&M - Equipment	0.00			0.00
6550120000	R&M - Equipment	0.00			0.00
6550130000	R&M - Equipment	0.00			0.00
6550134	R&M - Equipment	0.00			0.00
6550134000	R&M - Equipment	0.00			0.00
6550135	R&M - Equipment	0.00			0.00
6550135000	R&M - Equipment	0.00			0.00
6550220	R&M - Building	0.00			0.00
6550235	R&M - Building	0.00			0.00
6550235000	R&M - Building	0.00			0.00
6550520	R&M - Garbage	0.00			0.00
6550535	R&M - Garbage	0.00			0.00
6550535000	R&M - Garbage	0.00			0.00
6550635	R&M - Pest Control	0.00			0.00
6550635000	R&M - Pest Control	0.00			0.00
6550720	R&M - Hazardous Waste	0.00			0.00
6550735	R&M - Hazardous Waste	0.00			0.00
6550735000	R&M - Hazardous Waste	0.00			0.00
6550920	R&M - Maintenance Contracts	0.00			0.00
6550920000	R&M - Maintenance Contracts	0.00			0.00
6550931000	R&M - Maintenance Contracts	0.00			0.00
6550934	R&M - Maintenance Contracts	0.00			0.00
6550934000	R&M - Maintenance Contracts	0.00			0.00
6550935	R&M - Maintenance Contracts	0.00			0.00
6550935000	R&M - Maintenance Contracts	0.00			0.00
6600020	Payroll Expenses	0.00			0.00
6600120000	BD - General Reserve	0.00			0.00
6600220	BD - Reimb - T18 Part A	0.00			0.00
6600320000	BD - Reimbursable - T19	0.00			0.00
6650120	Utilities - Telephone	0.00			0.00
6650120000	Utilities - Telephone	0.00			0.00
6650220	Utilities - Telephone Maint	0.00			0.00
6650220000	Utilities - Telephone Maint	0.00			0.00
6650310	Utilities - Mobile & Pagers	0.00			0.00
6650320	Utilities - Mobile & Pagers	0.00			0.00
6650320000	Utilities - Mobile & Pagers	0.00			0.00
6650420	Utilities - Internet Services	0.00			0.00
6650420000	Utilities - Internet Services	0.00			0.00
6651120	Utilities - Electricity	0.00			0.00
6651135	Utilities - Electricity	0.00			0.00
6651135000	Utilities - Electricity	0.00			0.00
6651235	Utilities - Water	0.00			0.00
6651235000	Utilities - Water	0.00			0.00
6651335	Utilities - Fuel	0.00			0.00
6651335000	Utilities - Fuel	0.00			0.00
6651435	Utilities - Gas	0.00			0.00
6651435000	Utilities - Gas	0.00			0.00
6699520	Ins - Workmen's Comp	0.00			0.00
6699620	Ins- Cyber	0.00			0.00
6699720	Ins- Hired/ Non Auto	0.00			0.00
6699820	Ins - Umbrella	0.00			0.00
6699920	Ins - Property	0.00			0.00
6700135000	Ins - Plant Operations	0.00			0.00
6700220000	Ins - General	0.00			0.00
6700420	Ins - D & O Liability	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
6700420000	Ins - D & O Liability	0.00			0.00
6700820	Ins - GLPL	0.00			0.00
6700820000	Ins - GLPL	0.00			0.00
6700920000	Ins - GLPL Excess	0.00			0.00
6750120	Information Technology	0.00			0.00
6750120000	Information Technology	0.00			0.00
6800100000	Taxes - Real Estate	0.00			0.00
6800200000	Taxes - Personal Property	0.00			0.00
6800220	Taxes - Personal Property	0.00			0.00
6809900000	Taxes - Other	0.00			0.00
6809920	Taxes - Other	0.00			0.00
6850120000	Assess - State Assess/Prov Tax	0.00			0.00
6900120	Dues - Dues & Subscriptions	0.00			0.00
6900120000	Dues - Dues & Subscriptions	0.00			0.00
6900131000	Dues - Dues & Subscriptions	0.00			0.00
6910120	Licenses & Permits	0.00			0.00
6910120000	Licenses & Permits	0.00			0.00
6910130	Licenses & Permits	0.00			0.00
6910130000	Licenses & Permits	0.00			0.00
6910135	LICENSES & PERMITS	0.00			0.00
6910135000	Licenses & Permits	0.00			0.00
6950120	TV & Radio	0.00			0.00
6950120000	TV & Radio	0.00			0.00
6950131000	TV & Radio	0.00			0.00
6950220000	Patient Medical Expense	0.00			0.00
6970120	Bank Service Charges	0.00			0.00
6970120000	Bank Service Charges	0.00			0.00
6970220000	Legal Settlement Claims	0.00			0.00
6971420	Flowers & Gifts	0.00			0.00
6971420000	Flowers & Gifts	0.00			0.00
6972120	Replace of Res. Personal Prop.	0.00			0.00
6972120000	Replace of Res. Personal Prop.	0.00			0.00
6991120	NAC - Fines & Penalties	0.00			0.00
6991120000	NAC - Fines & Penalties	0.00			0.00
7000110000	Consulting Fee Expense	0.00			0.00
7000120000	Consulting Fee Expense	0.00			0.00
7000220000	Financial Services Expense	0.00			0.00
7100100000	Lease - Building	0.00			0.00
7100220	Lease - Land	0.00			0.00
7100320	Lease - Equipment	0.00			0.00
7100320000	Lease - Equipment	0.00			0.00
7110210000	Lease - Minor Equip	0.00			0.00
7110220	Lease - Minor Equip		RJE - 2	0.00	
7110220000	Lease - Minor Equip	0.00	RJE - 2	0.00	0.00
7110230	Lease - Minor Equip	0.00			0.00
7110230000	Lease - Minor Equip	0.00			0.00
7200500000	Dep - Leasehold Improvements	0.00			0.00
7200600000	Dep - Furniture & Equip	0.00			0.00
7200800000	Dep - Information Technology	0.00			0.00
7500100000	Int Exp - Line of Credit	0.00			0.00
7500200000	Int Exp - Notes & Mortgages	0.00			0.00
7600100000	Amort - Def Finance Costs	0.00			0.00
7699900000	Fin Charges - Unused Line Fees	0.00			0.00
7699920	Fin Charges-Unused Line Fee	0.00			0.00
7700100000	Int Inc - Bank Accts	0.00			0.00
7700200000	Int Inc - AR Accounts	0.00			0.00
7999900000	Unusual Items				(253,206.00)
99999	Exchange	(253,206.00)			0.00
Marcum 101	Dentist	0.00			0.00
Marcum 102	SDX Dysphagia	0.00			0.00

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Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
Marcum 103	Subscriptions	0.00		3,288.00	3,288.00
			RJE - 5	3,288.00	
Marcum 104	Chamber of Commerce Dues	0.00		135.00	135.00
			RJE - 5	135.00	
Marcum 105	Accounting Fees	0.00		37,208.00	37,208.00
			RJE - 4	16,637.00	
			RJE - 9	20,571.00	
Marcum 106	Misc. Income	0.00		(611.00)	(611.00)
			RJE - 6	(611.00)	
Marcum 107	Patient Specific Svcs	0.00		135.00	135.00
			RJE - 7	135.00	
Marcum 108	Real Estate Taxes	0.00		154,782.00	154,782.00
			RJE - 8	154,782.00	
Marcum 109	Payroll Processing (Ascentis)	0.00		16,541.00	16,541.00
			RJE - 9	16,541.00	
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
2050805	Payroll - Administrator	144,664.00	RJE - 1	7,994.00 <u>7,994.00</u>	152,658.00 <u>152,658.00</u>
Subtotal [2] Administrators		<u>144,664.00</u>		<u>7,994.00</u>	
Subgroup : [4] Other Administrative Salaries					
2050001	S&W - Regular	1,523.00	RJE - 1	84.00 84.00	1,607.00 22,970.00
2050401	Payroll - Business Office Manag	21,767.00	RJE - 1	1,203.00 1,203.00	71,531.00
2050403	P/R - Billing/ AR/ Assistant BO	67,785.00	RJE - 1	3,746.00 3,746.00	4,524.00
2050404	P/R- P/R Benefit Coord/ HR Mana	4,287.00	RJE - 1	237.00 237.00	24,069.00
2050405	Payroll - Receptionist	22,809.00	RJE - 1	1,260.00 1,260.00	8,458.00
2050806	Payroll- HR Coordinator	8,015.00	RJE - 1	443.00 11.00	204.00
2050807	Payroll - Exec Director / NHA	193.00	RJE - 1	11.00 (4,761.00)	0.00
2052002	Emp Ben - Sick	4,761.00	RJE - 1	(4,761.00) (6,876.00)	0.00
2052004	Emp Ben - Holiday	6,876.00	RJE - 1	(6,876.00) (864.00)	0.00
2052013	Emp Ben - Bonuses - Other	864.00	RJE - 1	(864.00) (864.00)	0.00
2052099	Emp Ben - Other	2,477.00	RJE - 1	(2,477.00) <u>(7,994.00)</u>	<u>133,363.00</u>
Subtotal [4] Other Administrative Salaries		<u>141,357.00</u>		<u>2,330.00</u>	<u>41,915.00</u>
Subgroup : [5A] Head Dietitian					
3050252	P/R - Registered Dietitian	39,585.00	RJE - 1	2,330.00 <u>2,330.00</u>	<u>41,915.00</u>
Subtotal [5A] Head Dietitian		<u>39,585.00</u>		<u>3,234.00</u>	<u>58,168.00</u>
Subgroup : [5B] Food Service Supervisor					
3050253	P/R - Food Service Manager	54,934.00	RJE - 1	3,234.00 <u>3,234.00</u>	<u>58,168.00</u>
Subtotal [5B] Food Service Supervisor		<u>54,934.00</u>			
Subgroup : [5C] Dietary Workers					
3050255	P/R - Dietary Aide	105,721.00	RJE - 1	6,224.00 6,224.00	111,945.00 121,538.00
3050256	P/R - Cook	114,781.00	RJE - 1	6,757.00 6,757.00	0.00
3052002	Emp Ben - Sick	5,496.00	RJE - 1	(5,496.00) (13,030.00)	0.00
3052004	Emp Ben - Holiday	13,030.00	RJE - 1	(13,030.00) (19.00)	0.00
3052013	Emp Ben - Bonuses - Other	19.00	RJE - 1	(19.00) <u>(5,564.00)</u>	<u>233,483.00</u>
Subtotal [5C] Dietary Workers		<u>239,047.00</u>			
Subgroup : [7A] Engineer or Chief of Maintenance					
3450601	P/R - Maintenance Director	62,722.00	RJE - 1	3,101.00 3,101.00	65,823.00 0.00
3452002	Emp Ben - Sick	1,367.00	RJE - 1	(1,367.00) (3,156.00)	0.00
3452004	Emp Ben - Holiday	3,156.00	RJE - 1	(3,156.00) (159.00)	0.00
3452013	Emp Ben - Bonuses - Other	159.00	RJE - 1	(159.00) <u>(1,581.00)</u>	<u>65,823.00</u>
Subtotal [7A] Engineer or Chief of Maintenance		<u>67,404.00</u>			
Subgroup : [7B] Other Maintenance Workers					
3450602	P/R - Maintenance Technician	31,979.00	RJE - 1	1,581.00 <u>1,581.00</u>	<u>33,560.00</u>
Subtotal [7B] Other Maintenance Workers		<u>31,979.00</u>			
Subgroup : [12A] Director of Nurses/Assistant Director					
1150011	Payroll - Holiday Worked	816.00	RJE - 1	(816.00) (816.00)	0.00 124,895.00
1150151	P/R - DON	117,832.00	RJE - 1	7,063.00 7,063.00	75,990.00
1150155	P/R - ADON	71,692.00	RJE - 1	4,298.00 4,298.00	0.00
1152002	Emp Ben - Sick	4,349.00	RJE - 1	(4,349.00)	

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Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
			RJE - 1	(4,349.00)	
		6,688.00		(6,688.00)	0.00
1152004	Emp Ben - Holiday		RJE - 1	(6,688.00)	
		8,413.00		(8,413.00)	0.00
1152013	Emp Ben - Bonuses - Other		RJE - 1	(8,413.00)	
		<u>209,790.00</u>		<u>(8,905.00)</u>	<u>200,885.00</u>
Subtotal [12A] Director of Nurses/Assistant Director					
Subgroup : [12B1] RNs - Direct Care		92,157.00		4,813.00	96,970.00
1050001	Payroll - RN		RJE - 1	4,813.00	
		345,802.00		18,058.00	363,860.00
1050002	Payroll - RN Supervisor		RJE - 1	18,058.00	
		5,166.00		(5,166.00)	0.00
1050011	Payroll - Holiday Worked		RJE - 1	(5,166.00)	
		31,789.00		(31,789.00)	0.00
1052002	Emp Ben - Sick		RJE - 1	(31,789.00)	
		87,336.00		(87,336.00)	0.00
1052004	Emp Ben - Holiday		RJE - 1	(87,336.00)	
		10,476.00		(10,476.00)	0.00
1052013	Emp Ben - Bonuses - Other		RJE - 1	(10,476.00)	
		1,401.00		(1,401.00)	0.00
1052099	Emp Ben - Other		RJE - 1	(1,401.00)	
		<u>574,127.00</u>		<u>(113,297.00)</u>	<u>460,830.00</u>
Subtotal [12B1] RNs - Direct Care					
Subgroup : [12B2] RNs - Administrative		44,931.00		2,693.00	47,624.00
1150127	P/R - Staff Dev Coordinator		RJE - 1	2,693.00	
		24,748.00		1,484.00	26,232.00
1150133	P/R - Staff Coordinator		RJE - 1	1,484.00	
		78,864.00		4,728.00	83,592.00
1150141	P/R - MDS Coordinator		RJE - 1	4,728.00	
		<u>148,543.00</u>		<u>8,905.00</u>	<u>157,448.00</u>
Subtotal [12B2] RNs - Administrative					
Subgroup : [12C1] LPNs - Direct Care		981,373.00		51,249.00	1,032,622.00
1050111	Payroll - LPN		RJE - 1	51,249.00	
		<u>981,373.00</u>		<u>51,249.00</u>	<u>1,032,622.00</u>
Subtotal [12C1] LPNs - Direct Care					
Subgroup : [12D] Aides and Attendants		1,188,168.00		62,048.00	1,250,216.00
1050113	CNA		RJE - 1	62,048.00	
		<u>1,188,168.00</u>		<u>62,048.00</u>	<u>1,250,216.00</u>
Subtotal [12D] Aides and Attendants					
Subgroup : [12H] Recreation Workers		598.00		0.00	598.00
3150011	Payroll - Holiday Worked			0.00	47,699.00
3150301	Payroll - Activity Director	47,699.00		0.00	47,650.00
3150302	Payroll - Activity Assistant	47,650.00		0.00	1,255.00
3152002	Emp Ben - Sick	1,255.00		0.00	3,028.00
3152004	Emp Ben - Holiday	3,028.00		0.00	275.00
3152004	Emp Ben - Holiday	275.00		0.00	255.00
3152099	Emp Ben - Other	255.00		0.00	6,425.00
5350011	Payroll - Holiday Worked	6,425.00		0.00	204.00
5350751	P/R - Respiratory Therapist	204.00		0.00	
5352004	Emp Ben - Holiday			<u>0.00</u>	<u>107,389.00</u>
		<u>107,389.00</u>			
Subtotal [12H] Recreation Workers					
Subgroup : [12M] Social Workers/Case Management		26,685.00		0.00	26,685.00
2150864	Payroll - Admission Director			0.00	176.00
2152002	Emp Ben - Sick	176.00		0.00	1,056.00
2152004	Emp Ben - Holiday	1,056.00		0.00	176.00
2152099	Emp Ben - Other	176.00		0.00	61,949.00
3750701	P/R - Social Service Director	61,949.00		0.00	8,817.00
3750702	P/R - Social Service Assistant	8,817.00		0.00	1,567.00
3752002	Emp Ben - Sick	1,567.00		0.00	2,510.00
3752004	Emp Ben - Holiday	2,510.00		0.00	
		<u>102,936.00</u>		<u>0.00</u>	<u>102,936.00</u>
Subtotal [12M] Social Workers/Case Management					
Subgroup : [12N] Marketing		59,222.00		0.00	59,222.00
2550863	Payroll- Business Development			0.00	2,115.00
2552004	Emp Ben - Holiday	2,115.00		0.00	808.00
2552013	Emp Ben - Bonuses - Other	808.00		0.00	
		<u>62,145.00</u>		<u>0.00</u>	<u>62,145.00</u>
Subtotal [12N] Marketing					
Subgroup : [12O] Other		29,402.00		0.00	29,402.00
1250121	P/R - Medical Records Assistant			0.00	809.00
1252002	Emp Ben - Sick	809.00		0.00	1,157.00
1252004	Emp Ben - Holiday	1,157.00		0.00	368.00
1252099	Emp Ben - Other	368.00		0.00	
		<u>31,736.00</u>		<u>0.00</u>	<u>31,736.00</u>
Subtotal [12O] Other					
Total [10-A] Salaries and Wages		<u>4,125,177.00</u>		<u>0.00</u>	<u>4,125,177.00</u>

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Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
3864003	Pro Fees - Medical Service	135.00	RJE - 7	(135.00)	0.00
		<u>135.00</u>		<u>(135.00)</u>	<u>0.00</u>
Subtotal [2] Dentist					
Subgroup : [5A] PT - Resident Care					
5060501	Anc Serv - Ther -MCR A	100,363.00		0.00	100,363.00
5060502	Anc Serv - Ther - MCR A NonRhb	1,061.00		0.00	1,061.00
5060503	Anc Serv - Ther - Medicare	100,799.00		0.00	100,799.00
5060504	Anc Serv - Ther - Medicare	21,265.00		0.00	21,265.00
5060505	Anc Serv - Ther - Medicaid	5,261.00		0.00	5,261.00
5060506	Anc Serv - Ther - HMO	95.00		0.00	95.00
5060506	Anc Serv - Ther - HMO Part	614.00		0.00	614.00
5060509	Anc Serv - Ther - Comm Ins	424.00		0.00	424.00
5060511	Anc Serv - Ther - Non Cov Serv	229,882.00		0.00	229,882.00
		<u>229,882.00</u>		<u>0.00</u>	<u>229,882.00</u>
Subtotal [5A] PT - Resident Care					
Subgroup : [8A] Medical Director					
3864002	Pro Fees - Med Director	36,502.00		0.00	36,502.00
		<u>36,502.00</u>		<u>0.00</u>	<u>36,502.00</u>
Subtotal [8A] Medical Director					
Subgroup : [9A] ST - Resident Care					
5260501	Anc Serv - Ther -MCR A	17,933.00		0.00	17,933.00
5260502	Anc Serv - Ther - MCR A NonRhb	915.00		0.00	915.00
5260503	Anc Serv - Ther - Medicare	47,933.00		0.00	47,933.00
5260504	Anc Serv - Ther - Medicaid	3,195.00		0.00	3,195.00
5260505	Anc Serv - Ther - HMO	592.00		0.00	592.00
5260509	Anc Serv - Ther - Comm Ins	410.00		0.00	410.00
5260509	Anc Serv - Ther - Comm Ins	70,978.00		0.00	70,978.00
		<u>70,978.00</u>		<u>0.00</u>	<u>70,978.00</u>
Subtotal [9A] ST - Resident Care					
Subgroup : [10A] OT - Resident Care					
5160501	Anc Serv - Ther -MCR A	100,575.00		0.00	100,575.00
5160502	Anc Serv - Ther - MCR A NonRhb	1,261.00		0.00	1,261.00
5160503	Anc Serv - Ther - Medicare B	92,217.00		0.00	92,217.00
5160504	Anc Serv - Ther - Medicaid	21,899.00		0.00	21,899.00
5160505	Anc Serv - Ther - Medicaid	5,838.00		0.00	5,838.00
5160505	Anc Serv - Ther - HMO	812.00		0.00	812.00
5160506	Anc Serv - Ther - HMO Part B	691.00		0.00	691.00
5160509	Anc Serv - Ther - Comm Ins	46.00		0.00	46.00
5160511	Anc Serv - Ther - Non Cov Serv	223,339.00		0.00	223,339.00
		<u>223,339.00</u>		<u>0.00</u>	<u>223,339.00</u>
Subtotal [10A] OT - Resident Care					
Subgroup : [11A1] RN's - Direct Care					
1060001	Temp Help - RN	11,473.00		0.00	11,473.00
		<u>11,473.00</u>		<u>0.00</u>	<u>11,473.00</u>
Subtotal [11A1] RN's - Direct Care					
Subgroup : [11B1] LPN's - Direct Care					
1060002	Temp Help - LPN	57,874.00		0.00	57,874.00
		<u>57,874.00</u>		<u>0.00</u>	<u>57,874.00</u>
Subtotal [11B1] LPN's - Direct Care					
Subgroup : [12] Other					
1060004	Temp Help - Other	(611.00)	RJE - 6	611.00	0.00
1061102	Pro Fees - Nurse Consultant	59,594.00		611.00	59,594.00
4064005	Pro Fees - Consulting - IV	2,097.00		0.00	2,097.00
		<u>61,080.00</u>		<u>611.00</u>	<u>61,691.00</u>
Subtotal [12] Other		<u>691,263.00</u>		<u>476.00</u>	<u>691,739.00</u>
Total [13-B] Professional Fees					
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
2052021	Emp Ben - Workers Comp.	11,498.00		0.00	11,498.00
2066995	Ins - Workmen's Comp	167,855.00		0.00	167,855.00
		<u>179,353.00</u>		<u>0.00</u>	<u>179,353.00</u>
Subtotal [1A1] Workmen's Compensation					
Subgroup : [1A2] Disability Insurance					
2052035	Emp Ben - Group Disability	13.00		0.00	13.00
		<u>13.00</u>		<u>0.00</u>	<u>13.00</u>
Subtotal [1A2] Disability Insurance					
Subgroup : [1A3] Unemployment Insurance					
1051003	PR Tax - FUTA	4,664.00		0.00	4,664.00
1051004	PR Tax - SUTA/SDI	62,786.00		0.00	62,786.00
1151003	PR Tax -FUTA	335.00		0.00	335.00
1151004	PR Tax -FUTA	4,423.00		0.00	4,423.00
1151004	PR Tax - SUTA/SDI	71.00		0.00	71.00
1251003	PR Tax - FUTA	1,154.00		0.00	1,154.00
1251004	PR Tax - SUTA/SDI	198.00		0.00	198.00
2051003	PR Tax -FUTA	3,447.00		0.00	3,447.00
2051004	PR Tax - SUTA/SDI	56.00		0.00	56.00
2151003	PR Tax - FUTA	668.00		0.00	668.00
2151004	PR Tax - SUTA/SDI				

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		42.00		0.00	42.00
2551003	PR Tax - FUTA	649.00		0.00	649.00
2551004	PR Tax - SUTA/SDI	781.00		0.00	781.00
3051003	PR Tax - FUTA	8,764.00		0.00	8,764.00
3051004	PR Tax - SUTA/SDI	215.00		0.00	215.00
3151003	PR Tax - FUTA	2,751.00		0.00	2,751.00
3151004	PR Tax - SUTA/SDI	84.00		0.00	84.00
3451003	PR Tax - FUTA	1,597.00		0.00	1,597.00
3451004	PR Tax - SUTA/SDI	64.00		0.00	64.00
3751003	PR Tax - FUTA	949.00		0.00	949.00
3751004	PR Tax - SUTA/SDI	32.00		0.00	32.00
5351003	PR Tax - FUTA	269.00		0.00	269.00
5351004	PR Tax - SUTA/SDI	93,999.00		0.00	93,999.00
Subtotal [1A3] Unemployment Insurance					
Subgroup : [1A4] Social Security (FICA)		210,455.00		0.00	210,455.00
1051001	PR Tax - FICA	26,490.00		0.00	26,490.00
1151001	PR Tax - FICA	2,292.00		0.00	2,292.00
1251001	PR Tax - FICA	20,024.00		0.00	20,024.00
2051001	PR Tax - FICA	2,073.00		0.00	2,073.00
2151001	PR Tax - FICA	4,241.00		0.00	4,241.00
2551001	PR Tax - FICA	24,337.00		0.00	24,337.00
3051001	PR Tax - FICA	7,336.00		0.00	7,336.00
3151001	PR Tax - FICA	7,679.00		0.00	7,679.00
3451001	PR Tax - FICA	5,219.00		0.00	5,219.00
3751001	PR Tax - FICA	521.00		0.00	521.00
5351001	PR Tax - FICA	310,667.00		0.00	310,667.00
Subtotal [1A4] Social Security (FICA)					
Subgroup : [1A5] Health Insurance		230,585.00		0.00	230,585.00
2052031	Emp Ben - Health Insurance	663.00		0.00	663.00
2052034	Emp Ben - Dental Insurance	725.00		0.00	725.00
2052036	Emp Ben Vision Insurance	(93.00)		0.00	(93.00)
5352034	Emp Ben - Dental Insurance	231,880.00		0.00	231,880.00
Subtotal [1A5] Health Insurance					
Subgroup : [1A6] Life Insurance		2,357.00		0.00	2,357.00
2052033	Emp Ben - Life Insurance	2,357.00		0.00	2,357.00
Subtotal [1A6] Life Insurance					
Subgroup : [1A7] Pensions		54.00		0.00	54.00
2052062	Emp Ben - 401(K)-Company Cntrb	54.00		0.00	54.00
Subtotal [1A7] Pensions					
Subgroup : [1A9] Other		470.00		0.00	470.00
1052041	Emp Ben - Empl Hlth & Welfare	185.00		0.00	185.00
1062071	Emp Ben - Empl Sfty Prog Prem	158.00		0.00	158.00
2052041	Emp Ben - Empl Hlth & Welfare	2,021.00		0.00	2,021.00
2052081	Emp Ben - Employee Bckgrnd Chk	3,891.00		0.00	3,891.00
2052084	Emp Ben - Employee Drug Screen	868.00		0.00	868.00
2064500	Employee Expenses	30.00		0.00	30.00
3052071	Emp Ben - Empl Sfty Prog Prem	7,623.00		0.00	7,623.00
Subtotal [1A9] Other					
Subgroup : [1C] Bad Debts		42,368.00		0.00	42,368.00
5660020	Bad Debt Expense	42,368.00		0.00	42,368.00
Subtotal [1C] Bad Debts					
Subgroup : [1D] Accounting and Auditing		0.00		37,208.00	37,208.00
Marcum 105	Accounting Fees		RJE - 4	16,637.00	
			RJE - 9	20,571.00	
Subtotal [1D] Accounting and Auditing				37,208.00	37,208.00
Subgroup : [1E] Legal		667.00		0.00	667.00
2064020	Pro Fees - Legal - General	667.00		0.00	667.00
Subtotal [1E] Legal					
Subgroup : [1G] Office Supplies		169.00		0.00	169.00
1062108	Supp-Office	309.00		0.00	309.00
1062110	Supp-Forms	480.00		0.00	480.00
1062111	Supp-Copying	2,220.00		0.00	2,220.00
2062108	Supp-Office	493.00		0.00	493.00
2062110	Supp-Forms	6,146.00		(760.00)	5,386.00
2062111	Supp - Copying		RJE - 2	(760.00)	
				(454.00)	567.00
2062112	Supp-Computers	1,021.00	RJE - 2	(454.00)	
				0.00	1,258.00
2062113	Supp-Software	1,258.00		0.00	1,258.00
2062199	Supp-Other	101.00		0.00	101.00

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		9/30/2017			9/30/2017
2063514	ME Lease - Other	442.00		0.00	442.00
2071102	Lease - Minor Equip	2,186.00		(1,111.00)	1,075.00
			RJE - 2	(1,111.00)	
2162108	Supp-Office	54.00		0.00	54.00
2162110	Supp-Forms	194.00		0.00	194.00
3062110	Supp-Forms	40.00		0.00	40.00
Subtotal [1G] Office Supplies		15,113.00		(2,325.00)	12,788.00
Subgroup : [1H1] Telephone and Telegraph		22,194.00		0.00	22,194.00
2066501	Utilities - Telephone	415.00		0.00	415.00
2066502	Utilities - Telephone Maint	22,609.00		0.00	22,609.00
Subtotal [1H1] Telephone and Telegraph		22,609.00		0.00	22,609.00
Subgroup : [1H2] Cellular Phones and Beepers		2,661.00		0.00	2,661.00
2066503	Utilities - Mobile & Pagers	2,661.00		0.00	2,661.00
Subtotal [1H2] Cellular Phones and Beepers		2,661.00		0.00	2,661.00
Subgroup : [1K2] Other		696.00		0.00	696.00
2068099	Taxes - Other	696.00		0.00	696.00
Subtotal [1K2] Other		696.00		0.00	696.00
Subgroup : [1K3] Resident Day User Fee		738,265.00		0.00	738,265.00
5660030	Provider Tax	738,265.00		0.00	738,265.00
Subtotal [1K3] Resident Day User Fee		738,265.00		0.00	738,265.00
Total [15] Expenditures Other than Salaries		1,648,325.00		34,883.00	1,683,208.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [1] Resident Travel and Entertainment		163.00		0.00	163.00
2063012	Patient Med Trans - Non-Amb	17,347.00		(3,652.00)	13,695.00
5463012	Patient Med Trans - Non-Amb	17,510.00		(3,652.00)	13,858.00
			RJE - 3	(3,652.00)	
Subtotal [1] Resident Travel and Entertainment		17,510.00		(3,652.00)	13,858.00
Subgroup : [5] Education Expense		465.00		0.00	465.00
2064501	Travel Meet - Sem & Conf Fees	465.00		0.00	465.00
Subtotal [5] Education Expense		465.00		0.00	465.00
Subgroup : [6] Automobile Expense		2,812.00		0.00	2,812.00
2064551	Auto & Truck - Mileage	2,812.00		0.00	2,812.00
Subtotal [6] Automobile Expense		2,812.00		0.00	2,812.00
Subgroup : [M1] Advertising Help Wanted		1,381.00		0.00	1,381.00
2065001	Advert - Help Wanted	1,381.00		0.00	1,381.00
Subtotal [M1] Advertising Help Wanted		1,381.00		0.00	1,381.00
Subgroup : [M3] Advertising Other		4,925.00		0.00	4,925.00
2064006	Pro Fees - Employee Relations	(47.00)		0.00	(47.00)
2065002	Advert - Comm Awareness	280.00		0.00	280.00
2065005	Advert - Other	664.00		0.00	664.00
2065008	Advert - Public Relations	73.00		0.00	73.00
2561507	Food Purch - Promotion	413.00		0.00	413.00
2562111	Supp-Copying	5,220.00		0.00	5,220.00
2562114	Supp-Marketing	1,400.00		0.00	1,400.00
2565008	Advert - Public Relations	12,928.00		0.00	12,928.00
Subtotal [M3] Advertising Other		12,928.00		0.00	12,928.00
Subgroup : [M7] Postage		3,691.00		0.00	3,691.00
2062109	Supp-Postage	3,691.00		0.00	3,691.00
Subtotal [M7] Postage		3,691.00		0.00	3,691.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations		11,038.00		(3,423.00)	7,615.00
2069001	Dues - Dues & Subscriptions	11,038.00		(3,423.00)	7,615.00
			RJE - 5	(3,423.00)	
Subtotal [M8] Dues and Membership Fees to Professional Associations		11,038.00		(3,423.00)	7,615.00
Subgroup : [M8A] Dues to Chamber of Commerce		0.00		135.00	135.00
Marcum 104	Chamber of Commerce Dues	0.00		135.00	135.00
			RJE - 5	135.00	
Subtotal [M8A] Dues to Chamber of Commerce		0.00		135.00	135.00
Subgroup : [M9] Subscriptions		0.00		3,288.00	3,288.00
Marcum 103	Subscriptions	0.00		3,288.00	3,288.00
			RJE - 5	3,288.00	
Subtotal [M9] Subscriptions		0.00		3,288.00	3,288.00
Subgroup : [M11] Services Provided by Contract		19,928.00		0.00	19,928.00
1064099	Pro Fees - Other	250.00		0.00	250.00
2061103	Pro Fees - Sr. Staff Consult	25,072.00		(16,637.00)	8,435.00
2064000	Professional Fees				

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			RJE - 4	(16,637.00)	
				0.00	(919.00)
2064001	Pro Fees - Consulting	(919.00)		0.00	9,454.00
2064099	Pro Fees - Other	9,454.00		0.00	46,667.00
2067501	Information Technology	46,667.00		16,541.00	16,541.00
Marcum 109	Payroll Processing (Ascentis)	0.00		16,541.00	
		<u>100,452.00</u>	RJE - 9	<u>(96.00)</u>	<u>100,356.00</u>
Subtotal [M11] Services Provided by Contract					
Subgroup : [M12] Administrative Management Services					
5660010	Management Fee	450,409.00		(37,112.00)	413,297.00
		<u>450,409.00</u>	RJE - 9	<u>(37,112.00)</u>	<u>413,297.00</u>
Subtotal [M12] Administrative Management Services					
Subgroup : [M13] Other					
2062101	Supp - Storage Fees	2,655.00		0.00	2,655.00
2064027	Pro Fees -Medicare Billing Fee	4,406.00		0.00	4,406.00
2066504	Utilities - Internet Services	2,090.00		0.00	2,090.00
2069101	Utilities - Internet Services	688.00		0.00	688.00
2069701	Licenses & Permits	5,065.00		0.00	5,065.00
2069911	Bank Service Charges	33,492.00		0.00	33,492.00
3069101	NAC - Fines & Penalties	280.00		0.00	280.00
3569101	Licenses & PERMITS	480.00		0.00	480.00
49005	Discounts	1,224.00		0.00	1,224.00
49007	Patient Refunds	5,005.00		0.00	5,005.00
5676999	Fin Charges-Unused Line Fee	1,485.00		0.00	1,485.00
		<u>56,870.00</u>		<u>0.00</u>	<u>56,870.00</u>
		<u>657,556.00</u>		<u>(40,860.00)</u>	<u>616,696.00</u>
Subtotal [M13] Other					
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
2061506	Food Purch - Employee H&W	1,013.00		0.00	1,013.00
3061501	Food Purch - Raw	204,945.00		0.00	204,945.00
3061502	Food Purch - Resident Activity	987.00		0.00	987.00
3061503	Food Purch - Tube Feeding	1,324.00		0.00	1,324.00
3061506	Food Purch - Employee H&W	777.00		0.00	777.00
3161502	Food Purch - Resident Activity	391.00		0.00	391.00
		<u>209,437.00</u>		<u>0.00</u>	<u>209,437.00</u>
Subtotal [2A1] Raw Food					
Subgroup : [2A2] Non-Food Supplies					
3061504	Food Purch - Supplements	7,548.00		0.00	7,548.00
3061505	Food Purch - Thickeners	7,622.00		0.00	7,622.00
3062103	Supp - Dietary	24,321.00		0.00	24,321.00
		<u>39,491.00</u>		<u>0.00</u>	<u>39,491.00</u>
Subtotal [2A2] Non-Food Supplies					
Subgroup : [2B] Purchased Services					
3061211	Pro Fees - Food Service	654.00		0.00	654.00
		<u>654.00</u>		<u>0.00</u>	<u>654.00</u>
Subtotal [2B] Purchased Services					
Subgroup : [2D] Other					
3062113	Supp-Software	525.00		0.00	525.00
3063551	Minor Equip Purch	945.00		0.00	945.00
3071102	Lease - Minor Equip	1,537.00		0.00	1,537.00
		<u>3,007.00</u>		<u>0.00</u>	<u>3,007.00</u>
		<u>252,589.00</u>		<u>0.00</u>	<u>252,589.00</u>
Subtotal [2D] Other					
Total [18] Dietary Basis for Allocation of Costs					
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
3362106	Supp - Linen	1,060.00		0.00	1,060.00
		<u>1,060.00</u>		<u>0.00</u>	<u>1,060.00</u>
Subtotal [3A1] Bed Linens, etc...washed, ironed..					
Subgroup : [3B] Purchased Services					
3361202	Pro Fees - Contracted Laundry	168,185.00		0.00	168,185.00
		<u>168,185.00</u>		<u>0.00</u>	<u>168,185.00</u>
Subtotal [3B] Purchased Services					
Subgroup : [3D] Other					
3362105	Supp - Laundry	145.00		0.00	145.00
		<u>145.00</u>		<u>0.00</u>	<u>145.00</u>
		<u>169,390.00</u>		<u>0.00</u>	<u>169,390.00</u>
Subtotal [3D] Other					
Total [19] Laundry-Basis for Allocation of Costs					
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4B] Purchased Services					
3261201	Pro Fees - Contr Housekeeping	253,357.00		0.00	253,357.00
		<u>253,357.00</u>		<u>0.00</u>	<u>253,357.00</u>
Subtotal [4B] Purchased Services					
Subgroup : [5A2] Purchased from					
4062501	Rx Drugs - Medicare	110,247.00		0.00	110,247.00
4062502	Rx Drugs - Managed Care - HMO	10,824.00		0.00	10,824.00
4062503	Rx Drugs - Medicaid	19,206.00		0.00	19,206.00
4062505	Rx Drugs - Stock	23,082.00		0.00	23,082.00

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		9/30/2017			9/30/2017
4062506	Rx Drugs - Med D Noncovered	(959.00)		0.00	(959.00)
Subtotal [5A2] Purchased from		162,400.00		0.00	162,400.00
Subgroup : [5B] Medicine Cabinet Drugs		8,163.00		0.00	8,163.00
4062515	Rx Drugs - OTC	8,163.00		0.00	8,163.00
Subtotal [5B] Medicine Cabinet Drugs					
Subgroup : [5C] Medical and Therapeutic Supplies					
1062001	Supp - Medical	23,660.00		0.00	23,660.00
1062002	Supp - Nursing	7,625.00		0.00	7,625.00
1062003	Supp - Universal Precaution	13,550.00		0.00	13,550.00
1062008	Supp - Enteral	211.00		0.00	211.00
Subtotal [5C] Medical and Therapeutic Supplies		45,046.00		0.00	45,046.00
Subgroup : [5D] Ambulance/Limousine					
6301354000	Patient Med Trans - Ambulance	0.00	RJE - 3	3,652.00	3,652.00
Subtotal [5D] Ambulance/Limousine		0.00		3,652.00	3,652.00
Subgroup : [5E2] Oxygen - Other					
1062007	Supp - Oxygen Gas	4,094.00		0.00	4,094.00
Subtotal [5E2] Oxygen - Other		4,094.00		0.00	4,094.00
Subgroup : [5F] X-Rays and related radiological					
5462602	Anc Serv - X-Ray	13,823.00		0.00	13,823.00
Subtotal [5F] X-Rays and related radiological		13,823.00		0.00	13,823.00
Subgroup : [5H] Laboratory					
5062601	Anc Serv-Lab Fees	53.00		0.00	53.00
5462601	Anc Serv - Lab Fees	6,518.00		0.00	6,518.00
Subtotal [5H] Laboratory		6,571.00		0.00	6,571.00
Subgroup : [5I] Recreation					
2069501	TV & Radio	13,199.00		0.00	13,199.00
3162102	Supp - Activities	903.00		0.00	903.00
3164007	Pro Fees - Activities	1,210.00		0.00	1,210.00
Subtotal [5I] Recreation		15,312.00		0.00	15,312.00
Subgroup : [5J] Other					
1062004	Supp - Wound Care	9,170.00		0.00	9,170.00
1062005	Supp - Prosthetic Device	3,434.00		0.00	3,434.00
1062006	Supp - Respiratory Supplies	2,091.00		0.00	2,091.00
1062013	Supp - Routine Hygiene	9,749.00		0.00	9,749.00
1062014	Supp - Incontinent Supplies	30,761.00		0.00	30,761.00
1062199	Supp-Other	393.00		0.00	393.00
1063503	ME Lease - Wound Vacs	30,789.00		0.00	30,789.00
1063508	MEL - Low Airloss Mattress	1,595.00		0.00	1,595.00
1063509	Mel-Alt Press Air Matr	476.00		0.00	476.00
1063510	ME Lease - Air Fluidized Beds	13,222.00		0.00	13,222.00
1063511	ME Lease - Wheelchairs	43.00		0.00	43.00
1063514	ME Lease-other	225.00		0.00	225.00
1063551	Minor Equip Purch	1,877.00		0.00	1,877.00
1063553	Med Equip Purch	(60.00)		0.00	(60.00)
1069502	Patient Medical Expense	20.00		0.00	20.00
2062005	Supp - Prosthetic Device	(9.00)		0.00	(9.00)
2069721	Replace of Res. Personal Prop.	28.00		0.00	28.00
5062010	Supp - Phys Therapy	2,126.00		0.00	2,126.00
5063514	ME Lease - Other	6,559.00	RJE - 2	(6,490.00)	69.00
5063551	Minor Equip Purch	270.00		0.00	270.00
5162012	Supp - Occup Therapy	590.00		0.00	590.00
5262011	Supp - Speech Therapy	9.00		0.00	9.00
5362006	Supp - Respiratory Supplies	1,389.00		0.00	1,389.00
5363501	ME Lease - Respiratory Equip	15,624.00		0.00	15,624.00
Marcum 107	Patient Specific Svcs	0.00	RJE - 7	135.00	135.00
Subtotal [5J] Other		130,371.00		(6,355.00)	124,016.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		639,137.00		(2,703.00)	636,434.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
3365501	R&M - Equipment	245.00		0.00	245.00
3465501	R&M - Equipment	8,841.00		0.00	8,841.00
Subtotal [6A] Repairs and Maintenance		9,086.00		0.00	9,086.00
Subgroup : [6B] Heat					
3566514	Utilities - Gas	28,308.00		0.00	28,308.00
Subtotal [6B] Heat		28,308.00		0.00	28,308.00

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Subgroup : [6C] Light & Power				0.00	129,209.00
3566511	Utilities - Electricity	129,209.00		0.00	129,209.00
Subtotal [6C] Light & Power		<u>129,209.00</u>			
Subgroup : [6D] Water				0.00	62,153.00
3566512	Utilities - Water	62,153.00		0.00	62,153.00
Subtotal [6D] Water		<u>62,153.00</u>			
Subgroup : [6E] Equipment Lease		283.00		8,815.00	9,098.00
2071003	Lease - Equipment		RJE - 2	8,815.00	
7110220	Lease - Minor Equip	0.00	RJE - 2	0.00	0.00
7110220000	Lease - Minor Equip	0.00	RJE - 2	(0.00)	0.00
Subtotal [6E] Equipment Lease		<u>283.00</u>		<u>8,815.00</u>	<u>9,098.00</u>
Subgroup : [6F] Other		(6.00)		0.00	(6.00)
2062107	Supp - Maintenance	(11.00)		0.00	(11.00)
2065502	R&M - Building	(140.00)		0.00	(140.00)
2065505	R&M - Garbage	1,936.00		0.00	1,936.00
2065509	R&M - Maintenance Contracts	732.00		0.00	732.00
3062107	Supp - Maintenance	7,836.00		0.00	7,836.00
3462107	Supp - Maintenance	2,260.00		0.00	2,260.00
3463551	Minor Equip Purch	5,296.00		0.00	5,296.00
3465502	R&M - Building	368.00		0.00	368.00
3465506	R&M - Pest Control	1,427.00		0.00	1,427.00
3465507	R&M - Hazardous Waste	35,458.00		0.00	35,458.00
3465509	R&M - Maintenance Contracts	2,162.00		0.00	2,162.00
3565502	R&M - Building	13,060.00		0.00	13,060.00
3565505	R&M - Garbage	201.00		0.00	201.00
3565507	R&M - Hazardous Waste	3,057.00		0.00	3,057.00
3565509	R&M - Maintenance Contracts	73,636.00		0.00	73,636.00
Subtotal [6F] Other		<u>73,636.00</u>			<u>73,636.00</u>
Subgroup : [9] Rental Payments		(387.00)		0.00	(387.00)
2071002	Lease - Land	688,175.00	RJE - 8	(154,782.00)	533,393.00
5660025	Rent Expense			(154,782.00)	
Subtotal [9] Rental Payments		<u>687,788.00</u>		<u>(154,782.00)</u>	<u>533,006.00</u>
Subgroup : [10B] Real estate taxes paid by lessor		0.00		154,782.00	154,782.00
Marcum 108	Real Estate Taxes		RJE - 8	154,782.00	
Subtotal [10B] Real estate taxes paid by lessor		<u>0.00</u>		<u>154,782.00</u>	<u>154,782.00</u>
Subgroup : [10C] Personal property taxes		10,347.00		0.00	10,347.00
2068002	Taxes - Personal Property	10,347.00		0.00	10,347.00
Subtotal [10C] Personal property taxes		<u>10,347.00</u>			
Total [22] Maintenance and Property		<u>1,000,810.00</u>		<u>8,815.00</u>	<u>1,009,625.00</u>
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense		54,017.00		0.00	54,017.00
5660000	Interest Expense	54,017.00		0.00	54,017.00
Subtotal [12D] Other Interest Expense		<u>54,017.00</u>			
Subgroup : [14A] Insurance on Property		20,851.00		0.00	20,851.00
2066999	Ins - Property	380.00		0.00	380.00
2067001	Ins - Plant Operations	21,231.00		0.00	21,231.00
Subtotal [14A] Insurance on Property		<u>21,231.00</u>			
Subgroup : [14C1] Umbrella		19,156.00		0.00	19,156.00
2066998	Ins - Umbrella	380.00		0.00	380.00
2067002	Ins - General	57,463.00		0.00	57,463.00
2067008	Ins - GLPL	76,999.00		0.00	76,999.00
Subtotal [14C1] Umbrella		<u>76,999.00</u>			
Subgroup : [14C3] Other		4,597.00		0.00	4,597.00
2066996	Ins - Cyber	220.00		0.00	220.00
2066997	Ins - Hired/ Non Auto	4,585.00		0.00	4,585.00
2067004	Ins - D & O Liability	9,402.00		0.00	9,402.00
Subtotal [14C3] Other		<u>9,402.00</u>		<u>0.00</u>	<u>9,402.00</u>
Total [27] Interest and Insurance		<u>161,649.00</u>		<u>0.00</u>	<u>161,649.00</u>
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)		3,561.00		0.00	3,561.00
42002	Medicaid - Skilled	(13,005,049.00)		0.00	(13,005,049.00)
42003	Medicaid	(13,001,488.00)		0.00	(13,001,488.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(13,001,488.00)</u>		<u>0.00</u>	<u>(13,001,488.00)</u>

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Subgroup : [1B] Medicaid room and board contractual allowance					
42005	Contra Allow - Medicaid	6,555,933.00		0.00	6,555,933.00
Subtotal [1B] Medicaid room and board contractual allowance		6,555,933.00		0.00	6,555,933.00
Subgroup : [3A] Medicare Residents (All inclusive)					
41020	Room & Board - Medicare A	(1,075,225.00)		0.00	(1,075,225.00)
41989	Medicare A - Sequestration	26,159.00		0.00	26,159.00
Subtotal [3A] Medicare Residents (All inclusive)		(1,049,066.00)		0.00	(1,049,066.00)
Subgroup : [3B] Medicare room and board contractual allowance					
41025	Contractual Allow - Medicare A	(498,366.00)		0.00	(498,366.00)
Subtotal [3B] Medicare room and board contractual allowance		(498,366.00)		0.00	(498,366.00)
Subgroup : [4A] Private-pay residents and other					
43001	Private Pay	(138,169.00)		0.00	(138,169.00)
44001	Commercial Insurance	(4,817.00)		0.00	(4,817.00)
44005	Commercial Ins Pays at Level	(56,920.00)		0.00	(56,920.00)
45010	HMO - Medicare Replacement	(1,596.00)		0.00	(1,596.00)
45501	Hospice	(251,176.00)		0.00	(251,176.00)
Subtotal [4A] Private-pay residents and other		(452,678.00)		0.00	(452,678.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
44003	Contra Allow - Comm Ins	(2,405.00)		0.00	(2,405.00)
44007	Contra Allow - Comm Levels	2,414.00		0.00	2,414.00
45012	Contra Allow - Medicare HMO	156.00		0.00	156.00
45505	Contra Allow - Hospice	125,148.00		0.00	125,148.00
Subtotal [4B] Private-pay room and board contractual allowance		125,313.00		0.00	125,313.00
Subgroup : [5A] Prescription Drugs - Medicare					
46001	Pharmacy Rx - Medicare A	(91,373.00)		0.00	(91,373.00)
46101	Pharm OTC - Medicare A	(2,534.00)		0.00	(2,534.00)
Subtotal [5A] Prescription Drugs - Medicare		(93,907.00)		0.00	(93,907.00)
Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance					
46011	Pharmacy Rx - C/A - Medicare A	85,349.00		0.00	85,349.00
46111	Pharm OTC - C/A - Medicare A	41,615.00		0.00	41,615.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		126,964.00		0.00	126,964.00
Subgroup : [5C] Prescription Drugs - Non-medicare					
46003	Pharmacy Rx - Medicaid	(30,974.00)		0.00	(30,974.00)
46005	Pharmacy Rx - Private	(784.00)		0.00	(784.00)
46007	Pharmacy Rx - Comm Ins	(7,524.00)		0.00	(7,524.00)
46008	Pharmacy Rx - Hospice	(179.00)		0.00	(179.00)
46103	Pharm OTC - Medicaid	(9,458.00)		0.00	(9,458.00)
46107	Pharm - OTC - Comm Ins	(776.00)		0.00	(776.00)
46108	Pharm OTC - Hospice	(159.00)		0.00	(159.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(49,854.00)		0.00	(49,854.00)
Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance					
46013	Pharmacy Rx - C/A - Medicaid	29,931.00		0.00	29,931.00
46014	Pharmacy Rx - C/A - HMO	1,028.00		0.00	1,028.00
46017	Pharmacy Rx - C/A - Comm Ins	7,524.00		0.00	7,524.00
46018	Pharmacy Rx - C/A - Hospice	179.00		0.00	179.00
46113	Pharm OTC - C/A - Medicaid	9,472.00		0.00	9,472.00
46117	Pharm - OTC - C/A - Comm Ins	776.00		0.00	776.00
46118	Pharm OTC - C/A - Hospice	(21.00)		0.00	(21.00)
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		48,889.00		0.00	48,889.00
Subgroup : [6A] Medical Supplies - Medicare					
47201	Med Equip - Medicare A	(95.00)		0.00	(95.00)
Subtotal [6A] Medical Supplies - Medicare		(95.00)		0.00	(95.00)
Subgroup : [6B] Medical Supplies - Medicare Contractual Allowance					
47211	Med Equip - C/A Medicare A	95.00		0.00	95.00
Subtotal [6B] Medical Supplies - Medicare Contractual Allowance		95.00		0.00	95.00
Subgroup : [6C] Medical Supplies - Non-medicare					
47205	Med Equip - Private	(170.00)		0.00	(170.00)
Subtotal [6C] Medical Supplies - Non-medicare		(170.00)		0.00	(170.00)
Subgroup : [7A] Physical Therapy - Medicare					
46601	Phys Ther - Medicare A	(210,634.00)		0.00	(210,634.00)
46602	Phys Ther - Medicare B	(139,413.00)		0.00	(139,413.00)
Subtotal [7A] Physical Therapy - Medicare		(350,047.00)		0.00	(350,047.00)
Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance					
46611	Phys Ther - C/A - Medicare A	177,577.00		0.00	177,577.00
46612	Phys Ther - C/A - Medicare B	25,004.00		0.00	25,004.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		<u>202,581.00</u>		<u>0.00</u>	<u>202,581.00</u>
Subgroup : [7C] Physical Therapy - Non-medicare					
46603	Phys Ther - Medicaid	(34,022.00)		0.00	(34,022.00)
46604	Phys Ther - HMO	(8,752.00)		0.00	(8,752.00)
46605	Phys Ther - Private	(936.00)		0.00	(936.00)
46607	Phys Ther - Comm Ins	(7,853.00)		0.00	(7,853.00)
Subtotal [7C] Physical Therapy - Non-medicare		<u>(51,563.00)</u>		<u>0.00</u>	<u>(51,563.00)</u>
Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance					
46613	Phys Ther - C/A - Medicaid	34,022.00		0.00	34,022.00
46614	Phys Ther - C/A - HMO	(207.00)		0.00	(207.00)
46617	Phys Ther - C/A - Comm Ins	7,853.00		0.00	7,853.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		<u>41,668.00</u>		<u>0.00</u>	<u>41,668.00</u>
Subgroup : [8A] Speech Therapy - Medicare					
46701	Speech Ther - Medicare A	(43,063.00)		0.00	(43,063.00)
46702	Speech Ther - Medicare B	(60,818.00)		0.00	(60,818.00)
Subtotal [8A] Speech Therapy - Medicare		<u>(103,881.00)</u>		<u>0.00</u>	<u>(103,881.00)</u>
Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance					
46711	Speech Ther - C/A - Medicare A	43,063.00		0.00	43,063.00
46712	Speech Ther - C/A - Medicare B	414.00		0.00	414.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		<u>43,477.00</u>		<u>0.00</u>	<u>43,477.00</u>
Subgroup : [8C] Speech Therapy - Non-medicare					
46703	Speech Ther - Medicaid	(11,459.00)		0.00	(11,459.00)
46705	Speech Ther - Private	(85.00)		0.00	(85.00)
46707	Speech Ther - Comm Ins	(1,991.00)		0.00	(1,991.00)
46708	Speech Ther - Hospice	(93.00)		0.00	(93.00)
Subtotal [8C] Speech Therapy - Non-medicare		<u>(13,628.00)</u>		<u>0.00</u>	<u>(13,628.00)</u>
Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance					
46713	Speech Ther - C/A - Medicaid	11,551.00		0.00	11,551.00
46717	Speech Ther - C/A - Comm Ins	1,991.00		0.00	1,991.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		<u>13,542.00</u>		<u>0.00</u>	<u>13,542.00</u>
Subgroup : [9A] Occupational Therapy - Medicare					
46801	Occ Therapy - Medicare A	(246,697.00)		0.00	(246,697.00)
46802	Occ Therapy - Medicare B	(146,624.00)		0.00	(146,624.00)
Subtotal [9A] Occupational Therapy - Medicare		<u>(393,321.00)</u>		<u>0.00</u>	<u>(393,321.00)</u>
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance					
46811	Occ Therapy - C/A - Medicare A	246,697.00		0.00	246,697.00
46812	Occ Therapy - C/A - Medicare B	26,751.00		0.00	26,751.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		<u>273,448.00</u>		<u>0.00</u>	<u>273,448.00</u>
Subgroup : [9C] Occupational Therapy - Non-medicare					
46803	Occ Therapy - Medicaid	(40,335.00)		0.00	(40,335.00)
46804	Occ Therapy - HMO	(9,481.00)		0.00	(9,481.00)
46805	Occ Therapy - Private	151.00		0.00	151.00
46807	Occ Therapy - Comm Ins	(9,500.00)		0.00	(9,500.00)
46808	Occ Therapy - Hospice	(224.00)		0.00	(224.00)
Subtotal [9C] Occupational Therapy - Non-medicare		<u>(59,389.00)</u>		<u>0.00</u>	<u>(59,389.00)</u>
Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance					
46813	Occ Therapy - C/A - Medicaid	40,335.00		0.00	40,335.00
46814	Occ Therapy - C/A - HMO	(35.00)		0.00	(35.00)
46817	Occ Therapy - C/A - Comm Ins	9,500.00		0.00	9,500.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		<u>49,800.00</u>		<u>0.00</u>	<u>49,800.00</u>
Subgroup : [10A] Other - Medicare					
47001	Oxygen Revenue-Medicare A	(556.00)		0.00	(556.00)
47011	Oxygen -C/A-Medicare A	556.00		0.00	556.00
47501	Lab - Medicare A	(17,951.00)		0.00	(17,951.00)
47511	Lab - C/A - Medicare A	17,951.00		0.00	17,951.00
47651	IV Charges - Medicare A	(2,097.00)		0.00	(2,097.00)
47661	Iv Charges - C/A Medicare A	2,097.00		0.00	2,097.00
47999	MCR -B 2% Sequestration	4,756.00		0.00	4,756.00
Subtotal [10A] Other - Medicare		<u>4,756.00</u>		<u>0.00</u>	<u>4,756.00</u>
Subgroup : [10B] Other - Non-medicare					
47003	Oxygen Medicaid	(6,769.00)		0.00	(6,769.00)
47005	Oxygen Private Pay	(90.00)		0.00	(90.00)
47007	Oxygen - Comm Ins	(125.00)		0.00	(125.00)
47008	Oxygen Hospice	(129.00)		0.00	(129.00)
47013	Oxygen C/A Medicaid	6,724.00		0.00	6,724.00
47017	Oxygen - C/A Comm Ins	80.00		0.00	80.00
47018	Oxygen C/A Hospice	174.00		0.00	174.00

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
47203	Med Equip - Medicaid	(5,680.00)		0.00	(5,680.00)
47207	Med Equip - Comm Ins	29.00		0.00	29.00
47213	Med Equip C/A- Medicaid	5,680.00		0.00	5,680.00
47217	Med Equip C/A- Comm Ins	(29.00)		0.00	(29.00)
47503	Lab - Medicaid	(4,419.00)		0.00	(4,419.00)
47505	Lab - Private	(962.00)		0.00	(962.00)
47507	Lab - Comm Ins	(1,908.00)		0.00	(1,908.00)
47513	Lab - C/A - Medicaid	4,419.00		0.00	4,419.00
47517	Lab - C/A - Comm Ins	1,908.00		0.00	1,908.00
47653	IV Charges - Medicaid	(846.00)		0.00	(846.00)
47657	IV Charges - Comm Ins	(902.00)		0.00	(902.00)
47658	IV Charges - Hospice	(935.00)		0.00	(935.00)
47663	IV Charges C/A - Medicaid	846.00		0.00	846.00
47667	IV Charges - C/A Comm Ins.	902.00		0.00	902.00
47668	IV Charges - Hospice C/A	935.00		0.00	935.00
	Subtotal [10B] Other - Non-medicare	(1,097.00)		0.00	(1,097.00)
	Subgroup : [18] Other Revenue				
Marcum 106	Misc. Income	0.00	RJE - 6	(611.00)	(611.00)
				(611.00)	(611.00)
	Subtotal [18] Other Revenue	0.00		(611.00)	(611.00)
	Total [30] Statement of Revenue	(8,632,084.00)		(611.00)	(8,632,695.00)
	Group : [31-32] Assets				
	Subgroup : [A1] Cash				
10020	Cash - Operating	(7,006.00)		0.00	(7,006.00)
	Subtotal [A1] Cash	(7,006.00)		0.00	(7,006.00)
	Subgroup : [A2] Resident Accounts Receivable				
11001	Accounts Receivable	1,680,167.00		0.00	1,680,167.00
11101	Allowance for Bad Debts	19.00		0.00	19.00
	Subtotal [A2] Resident Accounts Receivable	1,680,186.00		0.00	1,680,186.00
	Subgroup : [A5] Prepaid Expenses				
12010	Prepaid Expenses	1,500.00		0.00	1,500.00
	Subtotal [A5] Prepaid Expenses	1,500.00		0.00	1,500.00
	Subgroup : [A8] Other Current Assets				
11150	CAP EX Reserve	65,400.00		0.00	65,400.00
11175	Insurance Reserve	40,145.00		0.00	40,145.00
	Subtotal [A8] Other Current Assets	105,545.00		0.00	105,545.00
	Subgroup : [B6] Movable Equipment				
15000	Furniture & Equipment	7,283.00		0.00	7,283.00
16206	A/D - Furniture & Equipment	756.00		0.00	756.00
	Subtotal [B6] Movable Equipment	8,039.00		0.00	8,039.00
	Subgroup : [B9] Other Fixed Assets				
16101	PPE - Capital Asset Clearing	19,626.00		0.00	19,626.00
	Subtotal [B9] Other Fixed Assets	19,626.00		0.00	19,626.00
	Subgroup : [D1] Deferred Deposits				
13000	Utility Deposit	18,230.00		0.00	18,230.00
	Subtotal [D1] Deferred Deposits	18,230.00		0.00	18,230.00
	Subgroup : [D6] Loans to Owners or Related Parties				
12003	Due From Owners	5,918.00		0.00	5,918.00
	Subtotal [D6] Loans to Owners or Related Parties	5,918.00		0.00	5,918.00
	Subgroup : [D7] Other Assets				
22100	Due from Wachusett Ventures	46,926.00		0.00	46,926.00
	Subtotal [D7] Other Assets	46,926.00		0.00	46,926.00
	Total [31-32] Assets	1,878,964.00		0.00	1,878,964.00
	Group : [33-34] Liabilities				
	Subgroup : [A1] Trade Accounts Payable				
20001	A/P - Trade	(1,197,785.00)		0.00	(1,197,785.00)
	Subtotal [A1] Trade Accounts Payable	(1,197,785.00)		0.00	(1,197,785.00)
	Subgroup : [A4] Accrued Payroll				
24001	Accrued Payroll	(82,806.00)		0.00	(82,806.00)
24003	Accrued PTO	(38,516.00)		0.00	(38,516.00)
	Subtotal [A4] Accrued Payroll	(121,322.00)		0.00	(121,322.00)
	Subgroup : [A12] Other Current Liabilities				
22050	Accrued Provider Tax	(386,936.00)		0.00	(386,936.00)
24004	Accrued Expenses	(268,274.00)		0.00	(268,274.00)
24010	Union Dues Withholding	(3,709.00)		0.00	(3,709.00)
99999	Exchange	(253,206.00)		0.00	(253,206.00)

Client: **Wachusett Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subtotal [A12] Other Current Liabilities		<u>(912,125.00)</u>		<u>0.00</u>	<u>(912,125.00)</u>
Subgroup : [B4] Other Long-Term Liabilities					
27000 N/P - CCP		<u>(849,630.00)</u>		<u>0.00</u>	<u>(849,630.00)</u>
Subtotal [B4] Other Long-Term Liabilities		<u>(849,630.00)</u>		<u>0.00</u>	<u>(849,630.00)</u>
Total [33-34] Liabilities		<u>(3,080,862.00)</u>		<u>0.00</u>	<u>(3,080,862.00)</u>
Group : [35] Equity					
Subgroup : [B5] Cumulated Earnings					
32000 Retained Earnings		<u>488,086.00</u>		<u>0.00</u>	<u>488,086.00</u>
Subtotal [B5] Cumulated Earnings		<u>488,086.00</u>		<u>0.00</u>	<u>488,086.00</u>
Total [35] Equity		<u>488,086.00</u>		<u>0.00</u>	<u>488,086.00</u>
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Wachusets Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		I.01		
To reclass Salary Accounts				
1050001	Payroll - RN		4,813.00	
1050002	Payroll - RN Supervisor		18,058.00	
1050111	Payroll - LPN		51,249.00	
1050113	CNA		62,048.00	
1150127	P/R - Staff Dev Coordinator		2,693.00	
1150133	P/R - Staff Coordinator		1,484.00	
1150141	P/R - MDS Coordinator		4,728.00	
1150151	P/R - DON		7,063.00	
1150155	P/R - ADON		4,298.00	
2050001	S&W - Regular		84.00	
2050401	Payroll - Business Office Manag		1,203.00	
2050403	P/R - Billing/ AR/ Assistant BO		3,746.00	
2050404	P/R- P/R Benefit Coord/ HR Mana		237.00	
2050405	Payroll - Receptionist		1,260.00	
2050805	Payroll - Administrator		7,994.00	
2050806	Payroll- HR Coordinator		443.00	
2050807	Payroll - Exec Director / NHA		11.00	
3050252	P/R - Registered Dietitian		2,330.00	
3050253	P/R - Food Service Manager		3,234.00	
3050255	P/R - Dietary Aide		6,224.00	
3050256	P/R - Cook		6,757.00	
3450601	P/R - Maintenance Director		3,101.00	
3450602	P/R - Maintenance Technician		1,581.00	
1050011	Payroll - Holiday Worked			5,166.00
1052002	Emp Ben - Sick			31,789.00
1052004	Emp Ben - Holiday			87,336.00
1052013	Emp Ben - Bonuses - Other			10,476.00
1052099	Emp Ben - Other			1,401.00
1150011	Payroll - Holiday Worked			816.00
1152002	Emp Ben - Sick			4,349.00
1152004	Emp Ben - Holiday			6,688.00
1152013	Emp Ben - Bonuses - Other			8,413.00
2052002	Emp Ben - Sick			4,761.00
2052004	Emp Ben - Holiday			6,876.00
2052013	Emp Ben - Bonuses - Other			864.00
2052099	Emp Ben - Other			2,477.00
3052002	Emp Ben - Sick			5,496.00
3052004	Emp Ben - Holiday			13,030.00
3052013	Emp Ben - Bonuses - Other			19.00
3452002	Emp Ben - Sick			1,367.00
3452004	Emp Ben - Holiday			3,156.00
3452013	Emp Ben - Bonuses - Other			159.00
Total			194,639.00	194,639.00
Reclassifying Journal Entries JE # 2		E.02 - Leased		
To reclass rental equipment from leases				
2071003	Lease - Equipment		8,815.00	
2062111	Supp - Copying			760.00
2062112	Supp-Computers			454.00
2071102	Lease - Minor Equip			1,111.00
5063514	ME Lease - Other			6,490.00
7110220	Lease - Minor Equip			
7110220000	Lease - Minor Equip			
Total			8,815.00	8,815.00
Reclassifying Journal Entries JE # 3		E.02 - Travel		

Client: **Wachusetts Cost Reports**
 Engagement: **Medicaid - Harbor Village North Rehab and Nursing**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
To Reclass Ambulance related transportation from Non- Ambulance transportation				
6301354000	Patient Med Trans - Ambulance		3,652.00	
5463012	Patient Med Trans - Non-Amb			3,652.00
Total			3,652.00	3,652.00
Reclassifying Journal Entries JE # 4				
To Reclass Accounting Fees from professional Fees				
E.02 - Accounting				
Marcum 105	Accounting Fees		16,637.00	
2064000	Professional Fees			16,637.00
Total			16,637.00	16,637.00
Reclassifying Journal Entries JE # 5				
To reclass subscriptions from the dues line				
E.02 - Dues				
Marcum 103	Subscriptions		3,288.00	
Marcum 104	Chamber of Commerce Dues		135.00	
2069001	Dues - Dues & Subscriptions			3,423.00
Total			3,423.00	3,423.00
Reclassifying Journal Entries JE # 6				
To reclass misc. income				
A.03				
1060004	Temp Help - Other		611.00	
Marcum 106	Misc. Income			611.00
Total			611.00	611.00
Reclassifying Journal Entries JE # 7				
To reclass patient specific services				
E.02 - 3864003				
Marcum 107	Patient Specific Svcs		135.00	
3864003	Pro Fees - Medical Service			135.00
Total			135.00	135.00
Reclassifying Journal Entries JE # 8				
To reclass RE taxes				
E.03				
Marcum 108	Real Estate Taxes		154,782.00	
5660025	Rent Expense			154,782.00
Total			154,782.00	154,782.00
Reclassifying Journal Entries JE # 9				
To reclass direct expenses from Mgmt fee expense				
G.01				
Marcum 105	Accounting Fees		20,571.00	
Marcum 109	Payroll Processing (Ascentis)		16,541.00	
5660010	Management Fee			37,112.00
Total			37,112.00	37,112.00



Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/13/2018
 Run Date: 2/13/2018
 Name of Workpaper: VHCL CKLST

Provider Name: WV-Crossings East, LLC d/b/a Harbor Village North Health & Rehabilitation Center
 Provider Number: 2436
 Period Ended: 9/30/17

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: