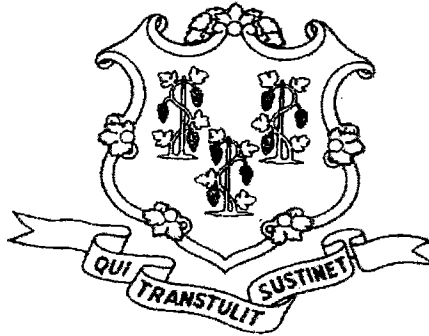


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Waterbury Gardens Nursing & Rehabilitation Center, LLC	
Address (No. & Street, City, State, Zip Code) 128 Cedar Avenue, Waterbury, CT 06705	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input checked="" type="checkbox"/> SLTC	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2424	RHNS	SLTC 2424	Medicare Provider 07-5210
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Medicaid Provider Numbers:	CCNH 20156	RHNS	ICF-IID 520157
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For Department Use Only

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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabilitation Center,	2424	9/30/2017	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Waterbury Gardens Nursing & Rehabilitation Center, LLC [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Shalom Lerner			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 Waterbury Gardens Nursing & Rehabilitation Center, LLC		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 128 Cedar Avenue, Waterbury, CT 06705				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/20/2018	
Item	Total	CCNH	RHNS	SLTC
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-757-9271		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Waterbury Gardens Nursing & Rehabilitation Center, LLC		Address (No. & Street, City, State, Zip) 128 Cedar Avenue, Waterbury, CT 06705		
License Numbers:	CCNH 2424	RHNS	SLTC 2424	Medicare Provider No. 07-5210
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 checked="" type="checkbox"/> SLTC				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Shalom Lerner		Nursing Home Administrator's License No.:	2027	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire
Partners/Members

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center,		License No. 2424	Report for Year Ended 9/30/2017	Page 3	of 37
Legal Name of Partnership/LLC Waterbury Gardens Nursing & Rehabilitation Center, LLC		Business Address 128 Cedar Avenue, Waterbury, CT 06705		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title		% Owned	
David Gamzeh	128 Cedar Avenue, Waterbury, CT 06705	Member		18.75	
Akiva Glatzer	128 Cedar Avenue, Waterbury, CT 06705	Member		18.75	
Mordy Lahasky	128 Cedar Avenue, Waterbury, CT 06705	Member		18.75	
Shalom Lerner	128 Cedar Avenue, Waterbury, CT 06705	Member		5	
Esther Stolberg	128 Cedar Avenue, Waterbury, CT 06705	Member		9.375	
Joshua Farkovits	128 Cedar Avenue, Waterbury, CT 06705	Member		9.375	
Waterbury 1111 Holdings	128 Cedar Avenue, Waterbury, CT 06705			20	

**General Information and Questionnaire
 Related Parties***

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, I		License No. 2424	Report for Year Ended 9/30/2017	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No							
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 %**				
Waterbury Gardens Holdings, LLC	128 Cedar Avenue, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	Property Rental	Pg 22 / Line 9	633,137	731,861
Priority Care Group LLC	99 W Hawthorne Avenue, Suite 508, Valley Stream, NY 11580	<input type="radio"/>	<input checked="" type="radio"/>	Management Company	Pg 16 / Line M12	373,795	373,795
		<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"/>				
		<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 Waterbury Gardens Nursing & Rehabilitation Cc	License No. 2424	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.

See attached allocation schedule.

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

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

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

Waterbury Gardens		ALLOCATION SECTION		TOTAL	
Cost Year 2017		INPUT		ALLOCATED AMOUNTS	
		Total	Skilled Nursing Facility	Vent	Unit
ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT	ALLOCATION BASIS	Facility	Unit
30 1A.10	Medicaid R&B SNF Only	(7,284,933)	Nursing home	(7,284,933)	-
30 1A.22	Medicaid R&B Vent Only	(4,252,654)	Vent	-	(4,252,654)
30 3A.10	Medicare R&B - SNF Only	(3,335,949)	Nursing home	(3,335,949)	-
30 3A.22	Medicare R&B - Vent Only	(139,304)	Vent	-	(139,304)
30 4A.10	Private pay R&B - SNF Only	(767,367)	Nursing home	(767,367)	-
30 4A.22	Private pay R&B - Vent Only	(219,859)	Vent	-	(219,859)
30 1A.10	Prescription Drugs Medicare - Patient Days	(235,502)	Patient days	(184,141)	(51,361)
30 1C.10	Prescription drugs - Patient Days	(62,404)	Patient days	(48,794)	(13,610)
30 2A.22	Medical Supplies Medicare Non Reimbursable	-	Vent	-	-
30 3AM.07	PT Medicare PT Treatments	-	PT Treat	-	-
30 3A.10	PT Medicare PT Treatments	(1,864,681)	PT Treat	(1,690,440)	(174,241)
30 3CO.07	PT Other - PT Treatments	-	PT Treat	-	-
30 3C.10	PT Other - PT Treatments	(494,125)	PT Treat	(447,952)	(46,173)
30 4AM.08	ST Medicare - ST Treatments	-	ST Treat	-	-
30 4A.10	ST Medicare - ST Treatments	(120,051)	ST Treat	(94,001)	(26,050)
30 4CO.08	ST Other - ST Treatments	-	ST Treat	-	-
30 4C.10	ST Other - ST Treatments	(72,650)	ST Treat	(56,886)	(15,764)
30 5A.10	OT Medicare - OT Treatments	(2,675,359)	OT Treat	(2,374,226)	(301,133)
30 5C.10	OT - OT Treatments	(679,375)	OT Treat	(602,906)	(76,469)
30 6A.10	Other Medicare - Patient Days	4,420,387	Patient days	3,456,340	964,047
30 6B.10	Other - Patient Days	1,260,094	Patient days	985,279	274,815
30 V5.22	Interest - Patient Days	(12)	Patient days	(9)	(3)
30 V8.25	Other - Transportation Services	-	Accum Costs	-	-
30 V8.10	Other - Patient Days	(5,257)	Patient days	(4,110)	(1,147)
Total Revenue		(16,529,001.00)		(12,450,095)	(4,078,906)
					(16,529,001)

Waterbury Gardens									
ALLOCATION SECTION									
Cost Year 2017									
ACCOUNT NUMBER	ACCOUNT NAME	INPUT		ALLOCATION BASIS	ALLOCATED AMOUNTS		TOTAL		
		Total AMOUNT	AMOUNT		Skilled Nursing Facility	Vent Unit			
10-A 2.15	Administrators	204,078		Payroll	158,435	45,643	204,078		
10-A 3.15	Assistant Administrator	-		Payroll	-	-	-		
10-A 4.19	Other Admin - Salary %	329,465		Payroll	255,779	73,686	329,465		
10-A 4.43	Other Admin - Patient days	27,003		Patient days	21,114	5,889	27,003		
10-A 5C.5	Dietary Workers - Meals	536,708		Meals	419,651	117,057	536,708		
10-A 6A	Head Housekeeper	-		Sqft	-	-	-		
10-A 7A..2	Other Maintenance Workers - SQFT	128,460		Sqft	107,565	20,895	128,460		
10-A 9	Barber and Beautician Services	-		Payroll	-	-	-		
10-A 10.19	Protective Services	-		Payroll	-	-	-		
10-A 11A	Head Accountant	-		Payroll	-	-	-		
10-A 11B	Other Accountants	-		Payroll	-	-	-		
10-A 12A.10	Director of Nurses/Assistant Director	252,525		Nursing Salary	223,258	29,267	252,525		
10-A 12B1.10	RNs - Direct Care	966,793		Direct	895,119	71,674	966,793		
10-A 12B2.10	RNs - Administrative	489,020		Nursing Salary	432,344	56,676	489,020		
10-A 12C1.10	LPNs - Direct Care	1,731,412		Direct	1,554,139	177,273	1,731,412		
10-A 12D.10	Aides and Attendants	2,139,693		Direct	1,773,437	366,256	2,139,693		
10-A 12E	Physical Therapists	12,462		PT Treat	11,298	1,164	12,462		
10-A 12F	Speech Therapists	5,878		ST Treat	4,603	1,275	5,878		
10-A 12G	Occupational Therapists	31,118		OT Treat	27,615	3,503	31,118		
10-A 12H.43	Recreation Workers	167,305		Patient days	130,817	36,488	167,305		
10-A 12I1	Medical Director	-		Payroll	-	-	-		
10-A 12I2	Utilization Review	-		Payroll	-	-	-		
10-A 12I3	Resident Care	-		Payroll	-	-	-		
10-A 12I4	Other	-		Payroll	-	-	-		
10-A 12J	Dentists	-		Payroll	-	-	-		
10-A 12K.22	Pharmacists	-		Payroll	-	-	-		
10-A 12L	Podiatrists	-		Payroll	-	-	-		
10-A 12M.33	Social Workers/Case Management - Direct	86,861		Patient days	67,917	18,944	86,861		
10-A 12N.22	Marketing - Non reimb	30,260		Patient days	23,661	6,599	30,260		
10-A 12O.22	Other - Vent	720,528		Vent	-	720,528	720,528		
10-A 12O.25	Other - Payroll	196,682		Payroll	152,693	43,989	196,682		
13-B 1	Dietitian	-		Patient days	-	-	-		
13-B 2.22	Dentist	3,420		Patient days	2,674	746	3,420		
13-B 3.10	Pharmacist	24,430		Patient days	19,102	5,328	24,430		

Waterbury Gardens		ALLOCATION SECTION		TOTAL		
Cost Year 2017		INPUT		ALLOCATED AMOUNTS		
ACCOUNT NUMBER	ACCOUNT NAME	Total AMOUNT	ALLOCATION BASIS	Skilled Nursing Facility	Vent Unit	TOTAL
13-B 4	Podiatrist	-	Patient days	-	-	-
13-B 5A.07	PT - Resident Care - PT	430,058	PT Treat	389,872	40,186	430,058
13-B 5B	PT - Other	-	PT Treat	-	-	-
13-B 6.33	Social Worker - Capacity	-	Capacity	-	-	-
13-B 7.22	Recreation Worker	-	Patient days	-	-	-
13-B 8A.10	Medical Director - Direct	171,183	Patient days	133,850	37,333	171,183
13-B 8B	Utilization Review	-	Patient days	-	-	-
13-B 8C	Resident Care	-	Patient days	-	-	-
13-B 8D1	Infection Control Committee	-	Patient days	-	-	-
13-B 8D2	Pharmaceutical Committee	-	Patient days	-	-	-
13-B 8D3	Staff Development Committee	-	Patient days	-	-	-
13-B 8E	Other	-	Patient days	-	-	-
13-B 9A.08	ST - Resident Care - ST	74,165	ST Treat	58,072	16,093	74,165
13-B 9B	ST - Other	-	ST Treat	-	-	-
13-B 10B.10	OT - Other	619,648	OT Treat	549,902	69,746	619,648
13-B 11A1	RN's - Direct Care	-	Direct	-	-	-
13-B 11A2	RN's - Administrative	2,563	Payroll	1,990	573	2,563
13-B 11B1	LPN's - Direct Care	-	Direct	-	-	-
13-B 11B2	LPN's - Administrative	-	Payroll	-	-	-
13-B 11C	Aides	-	Direct	-	-	-
13-B 11D	Other	-	Direct	-	-	-
15 1A1.15	Workmen's Compensation - Salary%	338,395	Payroll	262,711	75,684	338,395
15 1A4.15	Social Security (FICA) - Salary %	710,406	Payroll	551,520	158,886	710,406
15 1A5.15	Health Insurance - Salary %	568,025	Payroll	440,983	127,042	568,025
15 1A6.15	Life Insurance - Salary %	-	Payroll	-	-	-
15 1A7.15	Pensions - Salary %	586,161	Payroll	455,063	131,098	586,161
15 1A8.15	Uniform Allowance - Salary %	-	Payroll	-	-	-
15 1A9.15	Other - Salary %	6,019	Payroll	4,673	1,346	6,019
15 1C.42	Bad Debts	164,067	Accum Costs	128,404	35,663	164,067
15 1D.42	Accounting and Auditing	81,011	Accum Costs	63,402	17,609	81,011
15 1E.42	Legal - Expenses	62,867	Accum Costs	49,202	13,665	62,867
15 1F	Insurance of Lives of Owners/Oper.	-	Accum Costs	-	-	-
15 1G.42	Office Supplies - Accum Costs	28,917	Accum Costs	22,631	6,286	28,917
15 1H1.42	Telephone and Telegraph - Accum Costs	14,349	Accum Costs	11,230	3,119	14,349
15 1I	Appraisal	-	Accum Costs	-	-	-

Waterbury Gardens		ALLOCATION SECTION		TOTAL		
Cost Year 2017		INPUT		ALLOCATED AMOUNTS		
ACCOUNT NUMBER	ACCOUNT NAME	Total AMOUNT	ALLOCATION BASIS	Skilled Nursing Facility	Vent Unit	TOTAL
15 1J	Corporation Business Taxes	-	Accum Costs	-	-	-
15 1K2	Other	-	Accum Costs	-	-	-
15 1K3.03	Resident Day User Fee	820,267	Patient days	641,374	178,893	820,267
16 2	Holiday Parties for Staff	-	Accum Costs	-	-	-
16 3	Gifts to Staff and Residents	-	Accum Costs	-	-	-
16 4.42	Employee Travel - Accum Costs	41,408	Accum Costs	32,407	9,001	41,408
16 5.33	Education Expense - Capacity	11,425	Capacity	9,521	1,904	11,425
16 5.34	Education Expense - Accum Costs	-	Accum Costs	-	-	-
16 6.25	Automobile Expense - Accum Costs	28	Accum Costs	22	6	28
16 7	Other	-	Accum Costs	-	-	-
16 M1.19	Advertising Help Wanted - Salaries %	10,854	Payroll	8,426	2,428	10,854
16 M2.22	Advertising Telephone Directory	-	Accum Costs	-	-	-
16 M3.42	Advertising Other	18,103	Accum Costs	14,168	3,935	18,103
16 M4	Fund Raising	-	Accum Costs	-	-	-
16 M5.34	Medical Records	3,769	Accum Costs	2,950	819	3,769
16 M7.42	Postage	2,096	Accum Costs	1,640	456	2,096
16 M8.33	Dues and Membership Fees to Professional Associations - Cap	20,304	Capacity	16,920	3,384	20,304
16 M8A	Dues to Chamber of Commerce	-	Capacity	-	-	-
16 M9.42	Subscriptions - Accum Costs	-	Accum Costs	-	-	-
16 M11.42	Services Provided by Contract - Accum Costs	23,315	Accum Costs	18,247	5,068	23,315
16 M12.02	Administrative Management Services - Patient days	373,795	Patient days	292,274	81,521	373,795
16 M13.25	Other - Accum Costs	174,073	Accum Costs	136,235	37,838	174,073
18 2A1.03	Raw Food - Meals	294,101	Meals	229,957	64,144	294,101
18 2A2.03	Non-Food Supplies - Meals	46,825	Meals	36,612	10,213	46,825
18 2B.03	Purchased Services - Meals	351	Meals	274	77	351
18 2D.03	Other - Meals	246	Meals	192	54	246
19 3A2	Employee Items	-	Laundry	-	-	-
19 3A3	Personal clothing - residents washed	-	Laundry	-	-	-
19 3A4.10	Repair and/or purchased linens	-	Laundry	-	-	-
19 3B.05	Purchased Services - Pounds of Laundry	206,843	Laundry	161,732	45,111	206,843
19 3C	Management Services	-	Laundry	-	-	-
19 3D.05	Other - Pounds of Laundry	66	Laundry	52	14	66
20 4A1.02	In-House Care Supplies - Sqft	20,345	Sqft	17,036	3,309	20,345
20 4B.02	Purchased Services - Sqft	303,022	Sqft	253,732	49,290	303,022
20 4C	Management Services	-	Sqft	-	-	-

Waterbury Gardens									
ALLOCATION SECTION									
Cost Year 2017									
ACCOUNT NUMBER	ACCOUNT NAME	INPUT	ALLOCATION BASIS	ALLOCATED AMOUNTS		TOTAL	Facility	Unit	TOTAL
				Skilled Nursing	Vent				
		Total AMOUNT							
20 4D	Other	-	Sqft	-	-	-	-	-	-
20 5A1	Own Pharmacy	-	Patient days	-	-	-	-	-	-
20 5A.03	Purchased From - Pharmacy	320,990	Pharmacy	296,812	24,178	320,990			
20 5B.03	Medicine Cabinet Drugs	54,816	Patient days	42,861	11,955	54,816			
20 5C.03	Medical and Therapeutic Supplies	175,661	Patient days	137,351	38,310	175,661			
20 5D.03	Ambulance/Limousine - Patient Days	2,658	Patient days	2,078	580	2,658			
20 5E1.03	Oxygen - Emergency Use	-	Patient days	-	-	-			
20 5E2.03	Oxygen - Other - Vent	55,199	Vent	-	55,199	55,199			
20 5F.03	X-Rays and related radiological - Patient Days	16,175	Patient days	12,647	3,528	16,175			
20 5H.03	Laboratory - Patient Days	62,635	Lab	60,206	2,429	62,635			
20 5I.03	Recreation - Patient Days	19,375	Patient days	15,149	4,226	19,375			
20 5I.03	Other - SNF	132,249	Nursing Home	132,249	-	132,249			
20 5I.07	Other - PT Treatments	3,426	PT Treat	3,106	320	3,426			
20 5I.08	Other - ST Treatments	-	ST Treat	-	-	-			
20 5I.09	Other - OT Treatments	357	OT Treat	317	40	357			
20 5I.15	Other - Salary %	-	Payroll	-	-	-			
20 5I.22	Other - Vent	221,185	Vent	-	221,185	221,185			
22 6A.02	Repairs and Maintenance - Sqft	45,997	Sqft	38,515	7,482	45,997			
22 6A.22	Repairs and Maintenance - Sqft	34,639	Vent	-	34,639	34,639			
22 6B.33	Heat - Sqft	26,401	Sqft	22,107	4,294	26,401			
22 6C.33	Light & Power - Sqft	149,856	Sqft	125,480	24,376	149,856			
22 6D.33	Water	34,368	Sqft	28,778	5,590	34,368			
22 6F.02	Other - Sqft	78,692	Sqft	65,892	12,800	78,692			
22 7A.10	Land Improvements - SNF Only	-	Nursing Home	-	-	-			
22 7A.22	Land Improvements - Non Reimb	-	Vent	-	-	-			
22 7B.10	Building & Building Improvements - SNF Only	-	Nursing Home	-	-	-			
22 7B.22	Building & Building Improvements - Non Reimb	-	Vent	-	-	-			
22 7C.10	Non-movable Equipment - SNF Only	-	Nursing Home	-	-	-			
22 7C.22	Non-movable Equipment - Non Reimb	-	Vent	-	-	-			
22 7D.10	Movable Equipment - Patient Days	-	Patient days	-	-	-			
22 7D.22	Movable Equipment - Non Reim	-	Vent	-	-	-			
22 8A	Organization Expense	-	-	-	-	-			
22 8B.10	Mortgage Expense - SNF	-	Nursing Home	-	-	-			
22 8B.22	Mortgage Expense - Non Reim	-	Vent	-	-	-			
22 8C	Leasehold Improvements	-	-	-	-	-			

Waterbury Gardens									
ALLOCATION SECTION									
Cost Year 2017									
ACCOUNT NUMBER	ACCOUNT NAME	INPUT		ALLOCATION		ALLOCATED AMOUNTS		TOTAL	
		Total AMOUNT	BASIS	Skilled Nursing Facility	Vent Unit	Facility	Unit	TOTAL	TOTAL
22 8D	Other	-		-		-		-	
22 9.33	Rental Payments Sqft	633,137	Sqft	530,142		102,990		633,132	
22 10B	Real estate taxes paid by lessor - Sqft	446,256	Sqft	373,668		72,588		446,256	
22 10C	Personal property taxes - Sqft	35,000	Sqft	29,307		5,693		35,000	
26 12A1	First Mortgage	-		-		-		-	
26 12A2	Second Mortgage	-		-		-		-	
26 12A3	Third Mortgage	-		-		-		-	
26 12A4	Fourth Mortgage	-		-		-		-	
26 12B1	Original Loan Amount	-		-		-		-	
26 12B2	Loan Origination Date	-		-		-		-	
26 12B3	Interest Rate %	-		-		-		-	
26 12B4	Term	-		-		-		-	
26 12B5	CHEFA Interest Expense	-		-		-		-	
26 12B5.22	Non Reimbursable	-		-	Vent	-		-	
26 12B5.10	Other- SNF	-		-	Nursing Home	-		-	
27 12C1	Automotive Equipment	-		-		-		-	
27 12C2	Other	-		-		-		-	
27 12D.10	Other Interest Expense	25,134	Accum Costs	19,671		5,463		25,134	
27 14A	Insurance on Property - Sqft	31,575	Sqft	26,439		5,136		31,575	
27 14B	Insurance of Automobiles	-		-		-		-	
27 14B.25	Transportation Services	-	Accum Costs	-		-		-	
27 14C1	Umbrella	-		-		-		-	
27 14C2	Fire and Extended Coverage	-		-		-		-	
27 14C3.42	Other - Accum Costs	307,770	Accum Costs	240,870		66,900		307,770	
		17,226,722		13,482,141		3,744,576		17,226,717	
	Reconciliation to Cost Report	697,721.00		13,482,141		3,744,576			
	Plus TB Depreciation	7,945.76		84,898		23,307		108,205	
	Cost Report Total	(705,669.00)		13,567,047		3,767,879			
		(2.24)	Immaterial	0		(0)			

General Information and Questionnaire
Accounting Basis

Name of Facility Waterbury Gardens Nursing & Reh	License No. 2424	Report for Year Ended 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT
--	--

Services Provided by This Firm (*describe fully*)

1 Various Reimbursement Consulting, Preparation of Cost Reports and Financial Statements	\$ 81,011
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 81,011

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Various 2 N/A 3 4 5	Telephone Number Various N/A
---	------------------------------------

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

1 Various
2 N/A
3
4
5

Services Provided by This Firm (*describe fully*)

1 See attached listing	\$ 55,229
2 Collections (Disallowed)	\$ 7,638
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 62,867

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

Waterbury Gardens

9/30/2017

Detail of Legal

<u>Vendor</u>	<u>Service Provided</u>	<u>Amount</u>
Cowart Dizzia	General legal services provided for clients	39,329
Balance Sheet Entry to Adjust Prior to August Invoices	Invoices prior to August	(24,877)
Jackson Lewis PC	General legal services provided for clients	13,349
Murtha Cullina LLP	General legal services provided for clients	3,652
Treasury State of Connecticut		225 Disallowed
ST Marshal of New Haven	Appointment of Conservator	80 Disallowed
Schwartz, Sladkus, Reich, Greenberg, Atlas LLP	General legal services provided for clients	12,443
Nathan Law Group	General legal services	1,027
Crysta; Dimano	Arbitration Agreement	10,000 Disallowed
	Total	<u><u>55,229</u></u>

Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page	of			
Waterbury Gardens Nursing & Rehabilitation Center, LLC		2424			9/30/2017				8	37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total SLTC	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	SLTC	Total	CCNH	RHNS	SLTC	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	180	150		30	180	150		30	180	150			30
B. On last day of THIS report period	180	150		30	180	150		30	180	150			30
2. Number of Residents													
A. As of midnight of PREVIOUS report period	149	121		28	149	121		28	104	80			24
B. As of midnight of THIS report period	119	99		20	104	80		24	119	99			20
3. Total Number of Days Care Provided During Period													
A. Medicare	5,472	5,254		218	4,154	3,937		217	1,318	1,317			1
B. Medicaid (Conn.)	34,799	26,044		8,755	26,787	20,110		6,677	8,012	5,934			2,078
C. Medicaid (other states)													
D. Private Pay	744	601		143	705	562		143	39	39			
E. State SSI for RCH													
F. Other (Specify) Insurance	1,729	1,527		202	1,377	1,175		202	352	352			
G. Total Care Days During Period (3A thru F)	42,744	33,426		9,318	33,023	25,784		7,239	9,721	7,642			2,079
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	18	10		8	17	9		8	1	1			
5. Total Resident Days (3G + 4A + 4B)	42,762	33,436		9,326	33,040	25,793		7,247	9,722	7,643			2,079

Schedule of Resident Statistics (Cont'd)

Name of Facility Waterbury Gardens Nursing & Rehabilitation			License No. 2424			Report for Year Ended 9/30/2017			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	SLTC (3)	Lost (1) (2) (3)			Gained (1) (2) (3)			CCNH	RHNS	SLTC	
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	SLTC			
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	SLTC	R.C.H.	ICF-MR				
No. of Residents	17		78	20	4								
Per Diem Rate													
a. One bed rm.	Various		268.79	455.11	425.00		705.00						
b. Two bed rms.	Various		268.79	455.11	395.00		705.00						
c. Three or more bed rms.	Various		268.79	455.11	395.00		705.00						
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	SLTC		
A. Medicare - Part B								5,138	3,825		1,313		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								2,993	2,552		441		
2. Restorative Treatments													
C. Other								16,162	15,646		516		
D. Total Physical Therapy Treatments								24,293	22,023		2,270		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								486	360		126		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,041	571		470		
2. Restorative Treatments													
C. Other								1,616	1,530		86		
D. Total Speech Therapy Treatments								3,143	2,461		682		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								9,608	7,526		2,082		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								4,703	3,796		907		
2. Restorative Treatments													
C. Other								20,631	19,687		944		
D. Total Occupational Therapy Treatments								34,942	31,009		3,933		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Waterbury Gardens Nursing & Rehabilitation Center, LLC	2424	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No				
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	SLTC	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)	158,435	1,834			45,643	528
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	276,892	9,525			79,576	2,737
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	419,651	22,640			117,057	6,315
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	107,565	3,729			20,895	724
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	223,258	5,070			29,267	665
b. RN						
1. Direct Care	895,119	24,643			71,674	1,973
2. Administrative**	432,344	8,094			56,676	1,061
c. LPN						
1. Direct Care	1,554,139	55,700			177,273	6,353
2. Administrative**						
d. Aides and Attendants	1,773,437	95,564			366,256	19,736
e. Physical Therapists	11,298	431			1,164	44
f. Speech Therapists	4,603	80			1,275	22
g. Occupational Therapists	27,615	699			3,503	89
h. Recreation Workers	130,817	5,040			36,488	2,080
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	67,917	1,702			18,944	2,080
n. Marketing	23,661	653			6,599	182
o. Other (Specify) See Attached Schedule	152,693	6,350			764,517	23,962
A-13. Total Salary Expenditures	6,259,444	241,753			1,796,807	68,552

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

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

Name of Facility	License No.	Report for Year Ended	Page	of				
					9/30/2017	11	37	
Name	Salary Paid			Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	SLTC					
Section I - Operators/Owners								
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).								

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

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

Name of Facility (as licensed)		License No.		Report for Year Ended			Page	of		
Waterbury Gardens Nursing & Rehabilitation Center, LLC		2424		9/30/2017			12	37		
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	SLTC							
Section III - Administrators***										
Shalom Lerner	158,435		45,643	Non Discriminatory	Administrator	2,362	A2	N/A		
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Waterbury Gardens Nursing & Rehabilitation Center	2424	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	SLTC	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	2,674	Monthly			746	Monthly
3. Pharmacist	19,102	174			5,328	48
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	389,872	5,214			40,186	537
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	133,850	1,038			37,333	289
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	58,072	599			16,093	166
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other	549,902	6,997			69,746	887
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	1,990	9			573	3
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	1,155,462	14,030			170,005	1,931

* 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
Waterbury Gardens Nursing & Rehabilitation Center, LI		2424	9/30/2017	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Dr. Peter Zdankiewicz	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Zimmet	Contracted Nursing	<input type="radio"/>	<input checked="" type="radio"/>		
Healthpro - Heritage Rehab, 307 International Circle #100, Hunt Valley, MD 21030	Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>		
LTC Management	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Silverman	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Doctors Pun and Delucia PC	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Miller	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Patricia E. King	Onsite INC / Report Writing	<input type="radio"/>	<input checked="" 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"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Waterbury Gardens Nursing & Rehabilitation Ce	2424	9/30/2017		15	37
Item	Total	CCNH	RHNS	SLTC	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 338,395	262,711			75,684
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 710,406	551,520			158,886
5. Health Insurance	\$ 568,025	440,983			127,042
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 586,161	455,063			131,098
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 6,019	4,673			1,346
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 164,067	128,404			35,663
d. Accounting and Auditing	\$ 81,011	63,402			17,609
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 62,867	49,202			13,665
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 28,917	22,631			6,286
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 14,349	11,230			3,119
2. Cellular Phones	\$				
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 820,267	641,374			178,893
Subtotal	\$ 3,380,484	2,631,193			749,291

* 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**

Waterbury Gardens Nursing & Rehabilitation Center, LLC
9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	SLTC
	0		0
Employee Relations (Disallowed)	\$ 4,673		\$ 1,346
Total	\$ 4,673	\$ -	\$ 1,346

Schedule of Other Taxes

Description	CCNH	RHNS	SLTC
	0		0
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Waterbury Gardens Nursing & Rehabilitation Center,	2424	9/30/2017		16	37
Item	Total	CCNH	RHNS	SLTC	
Subtotals Brought Forward:	3,380,484	2,631,193		749,291	
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 41,408	32,407		9,001	
5. Education Expenses Related to Seminars and Conventions	\$ 11,425	9,521		1,904	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 28	22		6	
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 10,854	8,426		2,428	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 18,103	14,168		3,935	
4. Fund-Raising***	\$				
5. Medical Records	\$ 3,769	2,950		819	
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,096	1,640		456	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 20,304	16,920		3,384	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
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>)	\$ 23,315	18,247		5,068	
12. Administrative Management Services**	\$ 373,795	292,274		81,521	
13. Other (<i>Specify</i>) See Attached Schedule	\$ 174,073	136,235		37,838	
C-14 Total Administrative & General Expenditures	\$ 4,059,654	3,164,003		895,651	

* 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	SLTC
	0		0
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	SLTC
	0		0
Marketing	\$ 14,168		\$ 3,935
Total Other Advertising	\$ 14,168	\$ -	\$ 3,935

Schedule of Dues

Description	CCNH	RHNS	SLTC
	0		0
CAHCF, Republican American, Prime Publishers, A Place for Mom	\$ 16,920		\$ 3,384
Total Dues	\$ 16,920	\$ -	\$ 3,384

Schedule of Contributions

Description	CCNH	RHNS	SLTC
	0		0
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	SLTC
	0		0
Pre-Employment Testing	\$ 4,879		\$ 1,355
Bank Charges (Disallow \$35 Overdraft Fee)	\$ 9,657		\$ 2,682
Computer Maintenance	\$ 86,473		\$ 24,017
Licenses and Certifications	\$ 1,948		\$ 541
Fines and Penalties (Disallowed)	\$ 8,868		\$ 2,463
Equipment Rental	\$ 204		\$ 57
Administrative Consulting	\$ 5,197		\$ 1,443
Cost Seg Study	\$ 3,815		\$ 1,060
Survey Costs	\$ 2,661		\$ 739
Consulting Services	\$ 218		\$ 61
Quarterly Billing	\$ 1,996		\$ 554
Registered Agent Services (Disallowed)	\$ 139		\$ 39
Aetna Contract Expense (Disallowed)	\$ 909		\$ 252
Clinical Reimbursement Consultant	\$ 9,269		\$ 2,574
Total Other Administrative and General	\$ 136,235	\$ -	\$ 37,838

Schedule C-1 - Management Services*

Name of Facility Waterbury Gardens Nursing & Rehabilita	License No. 2424	Report for Year Ended 9/30/2017	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Priority Care Group LLC, 99 W Hawthorn Avenue, Valley Stream, NY 11580	373,795	Operational and Financial Management	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
Waterbury Gardens Nursing & Rehabilitation Center, I		2424	9/30/2017		18	37
Item		Total	CCNH	RHNS	SLTC	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 294,101	229,957		64,144	
2.	Non-Food Supplies	\$ 46,825	36,612		10,213	
3.	Other (<i>Specify</i>) _____	\$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$ 351	274		77	
c. Management Services**		\$				
d.	Other (<i>Specify</i>) _____ Minor Equipment Rental	\$ 246	192		54	
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 341,523	267,035		74,488	
2F. Dietary Questionnaire		Total	CCNH	RHNS	SLTC	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E?		<input checked="" type="radio"/> Yes <input 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 checked="" type="radio"/> Yes <input 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
Waterbury Gardens Nursing & Rehabilitation Center, LI		2424	9/30/2017		19	37
Item		Total	CCNH	RHNS	SLTC	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	206,843	161,732		45,111
c. Management Services**		\$				
d. Other (Specify) Laundry Chemicals		\$	66	52		14
3E. Total Laundry Expenditures (3a + b + c + d)		\$	206,909	161,784		45,125
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
Waterbury Gardens Nursing & Rehabilitation C		2424	9/30/2017		20	37
Item			Total	CCNH	RHNS	SLTC
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt.	\$ 20,345	17,036			3,309
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.	\$ 303,022	253,732			49,290
c. Management Services*		\$				
d. Other (<i>Specify</i>)		\$				
4E. Total Housekeeping Expenditures (4a + b + c + d)		\$ 323,367	270,768			52,599
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from Outside Pharmacy		\$ 320,990	296,812			24,178
b. Medicine Cabinet Drugs		\$ 54,816	42,861			11,955
c. Medical and Therapeutic Supplies		\$ 175,661	137,351			38,310
d. Ambulance/Limousine***		\$ 2,658	2,078			580
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$ 55,199				55,199
f. X-rays and Related Radiological Procedures***		\$ 16,175	12,647			3,528
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$				
h. Laboratory***		\$ 62,635	60,206			2,429
i. Recreation		\$ 19,375	15,149			4,226
j. Other (Specify)**** See Attached Schedule		\$ 357,217	135,672			221,545
5K. Total Resident Care Expenditures (5a - 5j)		\$ 1,064,726	702,776			361,950

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

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

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

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

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

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC			License No. 2424	Report for Year Ended 9/30/2017	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	SLTC	Pg	Line
Zimmet Healthcare Services Group, LLC	4006 US Highway 9, Morganville, NJ 07751	<input type="radio"/>	<input checked="" type="radio"/>		Clinical Reimbursement Support	9,269		2,574	16	M13
Healthcare Services	Bensalem Township, PA	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Management	161,732		45,111	19	3B
Healthcare Services	Bensalem Township, PA	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping Management	253,732		49,290	20	4B
Bay State Elevator Company	Rd., Bloomfield, CT 06002	<input type="radio"/>	<input type="radio"/>		Elevator Maintenance	8,716		1,693	22	6f
		<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
Waterbury Gardens Nursing & Rehabilitation	2424	9/30/2017			22	37
Item	Total	CCNH	RHNS	SLTC		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 80,636	38,515			42,121	
b. Heat	\$ 26,401	22,107			4,294	
c. Light & Power	\$ 149,856	125,480			24,376	
d. Water	\$ 34,368	28,778			5,590	
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$					
f. Other <i>(itemize)</i>	\$ 78,692	65,892			12,800	
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 369,953	280,772			89,181	
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 5,256	4,401			855	
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 102,949	80,497			22,452	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 108,205	84,898			23,307	
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 633,137	530,150			102,987	
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 446,256	373,668			72,588	
c. Personal property taxes	\$ 35,000	29,307			5,693	
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,222,598	1,018,023			204,575	

* 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 Waterbury Gardens Nursing & Rehabilitation Center, LLC				License No. 2424		Report for Year Ended 9/30/2017				Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
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				18,486		18,486	1,849	S/L	5	3,698			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)				43,491		43,491		S/L	Various	1,558			
B-4. Subtotal											5,256		
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													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				3	2016	490,000		490,000	49,000	S/L	5	98,000	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Var	Var	32,687		32,687		S/L	Various	4,949	
D-3. Subtotal													102,949
E. Total Depreciation													108,205

Waterbury Gardens Nursing & Rehabilitation Center, LLC
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See Attached	See Attached	\$ 43,491	10	\$ 1,558
Total additions for Building Improvement		\$ 43,491		\$ 1,558 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See Attached	See Attached	\$ 32,687	Various	\$ 4,949
Total additions for Movable Equipmen		\$ 32,687		\$ 4,949 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

**Waterbury Gardens
Depreciation Schedule
September 30, 2017**

	Acquisition Year	Historical Costs	Cost to Be Depreciated	Method Life	2016 Deprec.	2016 Accum Dep.	2017 Deprec.	2017 Accum Dep.	Net Book Value
Operating Company									
Building / Improvements									
Acquired in 2016									
Restore and Clean HVAC	7/20/2016	18,486	18,486	5 S/L	1,849	1,849	3,697	5,546	12,940
Acquired in 2017									
Fire Alarm Replacement	5/2/2017	35,882	35,882	10 S/L	-	-	1,495	1,495	34,387
80 Gallon Commercial Water Heater	9/1/2017	3,993	3,993	10 S/L	-	-	33	33	3,959
Illuminated Sign	9/1/2017	3,616	3,616	10 S/L	-	-	30	30	3,586
Total		61,977	61,977		1,849	1,849	5,256	7,104	54,873

Movable Equipment

	Acquisition Year	Historical Costs	Cost to Be Depreciated	Method Life	2016 Deprec.	2016 Accum Dep.	2017 Deprec.	2017 Accum Dep.	Net Book Value
Acquired in 2016									
Purchase of Prior Owner's Assets	3/16/2016	490,000	490,000	5 S/L	49,000	49,000	98,000	147,000	343,000
Acquired in 2017									
PTAC Cooler	4/1/2017	1,253	1,253	5 S/L	-	-	125	125	1,128
PTAC Cooler	8/1/2016	1,253	1,253	5 S/L	-	-	292	292	961
52 Channel Analog TV	10/31/2016	22,656	22,656	5 S/L	-	-	4,154	4,154	18,502
Bariatric Wheel Scale	11/30/2016	1,462	1,462	10 S/L	-	-	122	122	1,340
Food Processor	12/31/2016	1,397	1,397	10 S/L	-	-	105	105	1,292
Laptop	2/28/2017	521	521	3 S/L	-	-	101	101	420
Bariatric Pressure Mattress System	7/1/2017	1,257	1,257	12 S/L	-	-	26	26	1,231
Prime Care Bed	9/1/2017	1,706	1,706	10 S/L	-	-	14	14	1,691
Enteral Pump	9/1/2017	1,182	1,182	10 S/L	-	-	10	10	1,172
Total		522,687	522,687		49,000	49,000	102,949	151,949	370,737

Reconciliation to TB
Depreciation per TB 7,946
Depreciation per Schedule 108,205
(100,259)

Reconciliation to TB
NBV per TB 86,718
NBV per Schedule 82,611
4,107

Amortization Schedule*

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC			License No. 2424		Report for Year Ended 9/30/2017			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Waterbury Gardens Nursing & Rehabi	License No. 2424	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 checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase	03/16/16				
4. Date of Initial Licensure	03/16/16				
5. Total Licensed Bed Capacity	180				
6. Square Footage	61,084				
7. Acquisition Cost					
a. Land	5,500,000				
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)		Variable			
b. Date Mortgage Obtained		03/16/16			
c. Interest Rate for the Cost Year		Various			
d. Term of Mortgage (number of years)		5 years			
e. Amount of Principal Borrowed		4,400,000			
f. Principal balance outstanding as of 9/30/2017		4,237,979			
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Waterbury Gardens Nursing & Rehab		2424	9/30/2017			26	37
Item			Total	CCNH	RHNS	SLTC	
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
Waterbury Gardens Nursing & Reha			2424	9/30/2017			27	37
Item				Total	CCNH	RHNS	SLTC	
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)				\$	25,134	19,671		5,463
Other Interest Expense								
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	25,134	19,671		5,463
14. Insurance								
a. Insurance on Property (buildings only)				\$	31,575	26,439		5,136
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$	307,769	240,870		66,899
Insurance - Business								
14d. Total Insurance Expenditures (14a + b + c)				\$	339,344	267,309		72,035
15. Total All Expenditures (A-13 thru C-14)				\$	17,334,926	13,567,047		3,767,879

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabilitation Center, LLC				2424	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	SLTC
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12G	Occupational Therapy	\$ 27,615	27,615		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10b	Occupational Therapy	\$ 549,902	549,902		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.	15	1a9	Discriminatory Benefits	\$ 6,019	4,673		1,346
9.	15	1c	Bad Debts	\$ 164,067	128,404		35,663
10.	15	1e	Accounting & Legal	\$ 17,943	14,043		3,900
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 18,103	14,168		3,935
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	M12	Unallowable Management Fees	\$ 130,860	120,998		9,862
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 12,706	9,944		2,762
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)				\$ 927,215	869,747		57,468

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
Total Other Fees Adjustments			\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
16	M13	Bank Overdraft Charge	\$ 27		\$ 8
16	M13	Fines and Penalties (Disallowed)	\$ 8,868		\$ 2,463
16	M13	Registered Agent Services (Disallowed)	\$ 139		\$ 39
16	M13	Aetna Contract Expense (Disallowed)	\$ 909		\$ 252
Total Other A&G Adjustments			\$ 9,944	\$ -	\$ 2,762

Waterbury Gardens
 Management Fee Disallowance
 9/30/2017

Page 28		Facility : Waterbury Gardens						Year End: 09/30/17		
Line	Description	Pg Ln Number	Alloc Code	G/L Amount	Reclass Amount	Adj. G/L Amount	CCH	RHNS	SLTC	Alloc. Check
<u>21</u>	<u>Management Fee to Related Party</u>	<u>16</u>								
		1 m 12		373,795						
	Allocation Percentage (Patient Days)						78%		22%	100%
	Sub total			-	-		292,274		81,521	373,795
				Days			33,436		9,326	
				PPD Fee			8.74		8.74	
				Allowed**			5.00		7.50	
				2017 Infaltion (WP J.03a)			<u>1.0245</u>		<u>1.0245</u>	
				2017 Allowable Amount			5.12		7.68	
				Unallowable PPD			3.62		1.06	
				Unallowable Total			<u>120,998</u>		<u>9,862</u>	

**Per CHOW rate agreement dated 12/11/15 (WP J.03)

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Waterbury Gardens Nursing & Rehabilitation Center, LLC			2424	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	SLTC
Subtotals Brought Forward				\$ 927,215	869,747		57,468
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 296,812	296,812		
28.	20	5d	Ambulance/Limousine	\$ 2,078	2,078		
29.	20	5f	X-rays, etc	\$ 12,647	12,647		
30.	20	5h	Laboratory	\$ 60,206	60,206		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 89,722	89,722		
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	\$ 5,270	4,120		1,150
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 1,393,950	1,335,332		58,618

*** 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.

Waterbury Gardens Nursing & Rehabilitation Center, LLC
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
20	5i	Cable (See attached)	\$ 4,956		
20	5j	Resident Lost Items (Disallowed)	\$ 752		
20	5j	Equipment Rental - Resident (Disallow)	\$ 83,698		
20	5j	OT Supplies (Disallow SNF)	\$ 316		
Total Other Ancillary Costs			\$ 89,722	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
Total Other Property Adjustments			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
30	IV 8	Copying Fees (Disallowed)	\$ 130		\$ 36
30	IV 8	Other Non Resident Income (Disallowed)	\$ 3,981		\$ 1,111
30	IV 5	Interest Income	\$ 9		\$ 3
Total Other Adjustments			\$ 4,120	\$ -	\$ 1,150

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
Total Unallowable Building Interest			\$ -	\$ -	\$ -

**Waterbury Gardens 2017 Medicaid Report
 Disallowance Schedule for Cable TV
 9/30/2017**

Total Cable TV Expense	<u>Amount</u> 9,939 TB Linked
------------------------	----------------------------------

Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12.0</u>
Total Allowable Cost	\$ 3,600

Disallowed Cable TV	<u><u>\$ 6,339</u></u>
----------------------------	------------------------

Allocation Between Levels of Care

	Percent	Amount
SNF	78%	\$ 4,956
VENT	22%	N/A

Note: Due to the condition of the residents on the vent unit, we will not propose a limitation on cable for that unit.

F. Statement of Revenue

Name of Facility Waterbury Gardens Nursing & Rehabilita	License No. 2424	Report for Year Ended 9/30/2017			Page 30	of 37
Item	Total	CCNH	RHNS	SLTC		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 11,537,586	7,284,932		4,252,654		
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 3,475,253	3,335,949		139,304		
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 987,226	767,367		219,859		
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 235,502	184,141		51,361		
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 62,404	48,794		13,610		
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 1,864,681	1,690,440		174,241		
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 494,125	447,952		46,173		
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 120,051	94,001		26,050		
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 72,650	56,886		15,764		
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 2,675,359	2,374,226		301,133		
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 679,375	602,906		76,469		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$ (4,420,387)	(3,456,340)		(964,047)		
b. Other (Specify) - Non-Medicare	\$ (1,260,094)	(985,279)		(274,815)		
III. Total Resident Revenue (Section I. thru Section II.)	\$ 16,523,731	12,445,975		4,077,756		
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)	\$ 12	9		3		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 5,258	4,111		1,147		
V. Total Other Revenue (1 thru 8)	\$ 5,270	4,120		1,150		
VI. Total All Revenue (III +V)	\$ 16,529,001	12,450,095		4,078,906		

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	SLTC
		(0)		(0)
II 6a	Various Other Medicare Services	\$ 36,896		\$ 10,291
II 6a	Contractual Allowance	\$ (3,493,236)		\$ (974,338)
Total Other Resident Revenue - Medicare		\$ (3,456,340)	\$ -	\$ (964,047)

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	SLTC
		0		0
II 6b	Various Other Non-Medicare Services	\$ 51,625		\$ 14,399
II 6b	Contractual Allowance	\$ (1,036,904)		\$ (289,214)
Total Other Resident Revenue		\$ (985,279)	\$ -	\$ (274,815)

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	SLTC
			0		0
IV 5	Interest Income	30,187	\$ 9		\$ 3
Total Interest Income			\$ 9	\$ -	\$ 3

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	SLTC
		0		0
IV 8	Copying Fees (Disallowed)	\$ 130		\$ 36
IV 8	Other Non Resident Income (Disallowed)	\$ 3,981		\$ 1,111
Total Other Revenue		\$ 4,111	\$ -	\$ 1,147

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabil	2424	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(371,260)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,889,587
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	65,000
5. Prepaid Expenses			\$	169,787
a. Prepaid Expenses	23,928			
b. Prepaid Insurance	145,860			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	1,753,115
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 61,977		\$	54,872
	Accum. Depreciation 7,105	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost 32,687		\$	27,738
	Accum. Depreciation 4,949	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	11,807
CR vs FS NBV	4,107			
CIP	7,700			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	94,417

* 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
Waterbury Gardens Nursing & Rehabil	2424	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	1,847,532
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost 490,000	
			Accum. Depreciation 147,000	Net
			\$	343,000
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	343,000
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 (itemize)			\$	
6. Loans to Owners or Related Parties (itemize)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (itemize)			\$	1
Rounding			1	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	2,190,533

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabilitation		2424	9/30/2017	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,698,112
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>)				\$	552,507
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	2,963
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>)				\$	336,854
Accrued Expenses		307,819			
P/R Withholding Vision		(5,443)			
P/R Withholding Dental		4,291			
Resident Trust Liability		30,187			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,590,436

* 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 Waterbury Gardens Nursing & Rehabilitatio		License No. 2424	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,590,436	
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>)					
Due To/From Opco Facilities		(1,311,553)			
Due To/From Propco		(352,953)			
Due To/From Priority Healthcare Group		124,202			
Line of Credit		900,000			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
\$ 203,293					
C. Total All Liabilities (Lines A-13 + B-5)					
\$ 2,793,729					


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

Name of Facility	License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabil	2424	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			\$	343,000
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	343,000
B. Net Worth				
1. Owner's Capital			\$	192,000
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(432,527)
6. Gain or Loss for Period	10/1/2016	thru 9/30/2017	\$	(705,669)
7. Total Net Worth			\$	(946,196)
C. Total Reserves and Net Worth			\$	(603,196)
D. Total Liabilities, Reserves, and Net Worth			\$	2,190,533

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabilit	2424	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(155,949)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	16,529,001
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	17,234,670
D. Net Income or Deficit			\$	(705,669)
E. Balance			\$	(861,618)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expense Pg 27 \$17,334,926				
CR vs FS Depreciation (100,259)				
Rounding 3				
Total Expenses \$17,234,670				
2. Other <i>(itemize)</i>				
Prior Period Adjustment (84,578)				
F-3. Total Additions			\$	(84,578)
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			\$	(946,196)
				09/30/17

I. Preparer's/Reviewer's Certification

Name of Facility Waterbury Gardens Nursing &		License No. 2424	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 checked="" type="checkbox"/> SLTC			
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. Bavolack					
Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Amended Annual Report of Long-Term Care Facility (the "Cost Report") for Waterbury Gardens for the year ended 9/30/2017, included in the accompanying prescribed form. We have prepared the Amended Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Amended 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 Waterbury Gardens. We did not audit or review the Amended 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 Amended 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 Amended Cost Report.

This amended report is intended solely for the information and use of the management of Waterbury Gardens 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 14, 2018

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

Facility Name Waterbury Gardens

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: See allocation schedule behind page 5 for all allocations.

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: **Priority Care**
 Engagement: **Medicaid - Waterbury Gardens 2017 Medicaid Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
04260-00-100150	Cash-Operating-One	(287,658.68)			(287,658.68)	409,642.37
04260-00-100200	Cash-Payroll-One	880.44			880.44	0.00
04260-00-100210	Cash-Payroll-Two	8,698.89			8,698.89	4,250.47
04260-00-100299	Cash-P/R Recon Clearing	(131,876.87)			(131,876.87)	209,778.12
04260-00-100350	Cash-Petty Cash-One	500.00			500.00	0.00
04260-00-100400	Cash-Resident Trust	30,186.59			30,186.59	50,000.00
04260-00-100420	Cash-Care Cost	30.00			30.00	0.00
04260-00-100430	Cash-Security Deposits	7,980.00			7,980.00	7,980.00
04260-00-110100	A/R-Resident Related	2,438,746.67			2,438,746.67	1,743,574.52
04260-00-110110	A/R-Deposit Clearing	0.00			0.00	363,802.88
04260-00-110210	A/R-Clearing	0.00			0.00	(185,299.76)
04260-00-110230	Refund Clearing	6,160.94			6,160.94	(5,568.00)
04260-00-110990	Reserve For Bad Debt	(339,017.20)			(339,017.20)	(174,951.52)
04260-00-111100	Third Party Receivable	(151,869.36)			(151,869.36)	0.00
04260-00-112100	Other Receivable	(64,434.10)			(64,434.10)	86,906.01
04260-00-120100	Inventory	65,000.00			65,000.00	65,000.00
04260-00-130100	Prepaid Expenses	23,927.54			23,927.54	124,107.53
04260-00-130120	Prepaid Insurance	145,859.78			145,859.78	194,285.60
04260-00-160130	PPE Building Improvement	61,977.42			61,977.42	18,486.03
04260-00-160150	PPE Fixed Equipment	2,506.00			2,506.00	0.00
04260-00-160160	PPE Moveable Equipment	30,180.74			30,180.74	0.00
04260-00-160170	PPE CIP	7,700.00			7,700.00	0.00
04260-00-161130	Accum Depr Building Improvement	(2,996.30)			(2,996.30)	0.00
04260-00-161150	Accum Depr Fixed Equipment	(417.67)			(417.67)	0.00
04260-00-161160	Accum Depr Moveable Equipment	(4,531.79)			(4,531.79)	0.00
04260-00-200100	Accounts Payable	(1,734,232.44)			(1,734,232.44)	(1,104,239.85)
04260-00-200105	Accounts Payable - Credit Cards	26,258.93			26,258.93	0.00
04260-00-200115	Accounts Payable-Food	9,861.04			9,861.04	0.00
04260-00-200120	Accrued Expenses	(307,818.97)			(307,818.97)	(1,848,060.56)
04260-00-210100	Accrued Payroll	(186,709.91)			(186,709.91)	(289,584.06)
04260-00-210110	Accrued Payroll Taxes	(2,963.00)			(2,963.00)	(24,290.86)
04260-00-210130	Accrued Benefits	(423,544.00)			(423,544.00)	(423,544.00)
04260-00-210200	Other Liability	0.00			0.00	(10,400.00)
04260-00-215100	P/R Withholding-Garnishment	16,956.19			16,956.19	(83.00)
04260-00-215110	P/R Withholding-Retirement Plan	9,536.37			9,536.37	(77,207.04)
04260-00-215120	P/R Withholding-Union Dues	(5,143.86)			(5,143.86)	(7,172.39)
04260-00-215130	P/R Withholding-Life & Disability	36,358.28			36,358.28	(20,591.75)
04260-00-215135	P/R Withholding Vision	5,443.18			5,443.18	0.00
04260-00-215137	P/R Withholding Dental	(4,291.18)			(4,291.18)	0.00
04260-00-215140	P/R Withholding-Other	40.00			40.00	(806.66)
04260-00-220100	Resident Trust Liability	(30,186.59)			(30,186.59)	(50,000.00)
04260-00-260000	Due To/From Opco Facilities	1,311,552.88			1,311,552.88	344,103.27
04260-00-260095	Due To/From Propco	352,953.03			352,953.03	444,656.42
04260-00-260096	Due To/From Priority Healthcare Group-NY	(124,201.60)			(124,201.60)	220.53
04260-00-260100	Due To/From Opco Consolidated	0.00			0.00	(943.15)
04260-00-260505	Deferred Rent Payable	(43,596.85)			(43,596.85)	0.00
04260-00-270100	Line of Credit	(900,000.00)			(900,000.00)	0.00
04260-00-290100	Working Capital Advances	(800,000.00)			(800,000.00)	0.00
04260-00-400115	Partner Capital	(192,000.00)			(192,000.00)	(800,000.00)
04260-00-400120	Retained Earnings	432,526.85			432,526.85	523,422.11
04260-00-501100	Room & Board-Medicaid	(12,232,460.00)		4,252,653.70	(7,979,806.30)	(4,096,988.48)
04260-00-501109	Room & Board-Medicaid-Prior Period	52,465.00			52,465.00	0.00
04260-00-501190	Room & Board -C/A-Medicaid	734,042.80			734,042.80	387,715.68
04260-00-501199	Room & Board-C/A-Personal Care-Prior Period	7,678.80			7,678.80	0.00
04260-00-501210	Pharmacy Rx-Medicaid	(2,737.95)			(2,737.95)	(1,068.38)
04260-00-501220	Pharmacy OTC-Medicaid	0.00			0.00	65.00
04260-00-501260	R.T.-Medicaid	(3,906.00)			(3,906.00)	(24,827.25)
04260-00-501270	P.T.-Medicaid	(285,475.22)			(285,475.22)	(165,596.22)
04260-00-501280	O.T.-Medicaid	(447,750.39)			(447,750.39)	(175,346.56)
04260-00-501290	S.T.-Medicaid	(58,400.37)			(58,400.37)	(31,700.00)
04260-00-501300	Oxygen-Medicaid	(43,884.75)			(43,884.75)	0.00
04260-00-501310	Lab-Medicaid	(4,866.17)			(4,866.17)	791.00
04260-00-501320	Diagnostic Testing-Medicaid	(154.05)			(154.05)	0.00
04260-00-501350	Enteral Feeding-Medicaid	0.00			0.00	(1,781.31)
04260-00-501990	Ancillary C/A-Medicaid	847,175.90			847,175.90	399,464.94
04260-00-501993	Bedhold-Medicaid	(91,634.38)			(91,634.38)	(144,157.28)
04260-00-502100	Room & Board-Medicare	(2,095,737.24)		139,304.18	(1,956,433.06)	(867,894.78)
04260-00-502109	Room & Board-Medicare-Prior Period	(35,535.25)			(35,535.25)	0.00
04260-00-502190	Room & Board -C/A-Medicare	(1,452,047.49)			(1,452,047.49)	(570,371.52)
04260-00-502199	Room & Board-C/A-Medicare-Prior Period	108,067.24			108,067.24	0.00
04260-00-502210	Pharmacy Rx-Medicare	(235,463.30)			(235,463.30)	(86,112.66)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
04260-00-502220	Pharmacy OTC-Medicare	(38.26)			(38.26)	0.00
04260-00-502260	R.T.-Medicare	0.00			0.00	(514.50)
04260-00-502270	P.T.-Medicare	(1,341,850.00)			(1,341,850.00)	(395,100.00)
04260-00-502280	O.T.-Medicare	(1,734,075.38)			(1,734,075.38)	(412,950.00)
04260-00-502290	S.T.-Medicare	(69,650.00)			(69,650.00)	(99,200.00)
04260-00-502300	Oxygen-Medicare	(992.25)			(992.25)	0.00
04260-00-502310	Lab-Medicare	(34,831.37)			(34,831.37)	(31,242.34)
04260-00-502320	Diagnostic Testing-Medicare	(7,286.08)			(7,286.08)	(4,524.16)
04260-00-502350	Enteral Feeding-Medicare	(4,077.23)			(4,077.23)	(9,258.62)
04260-00-502990	Ancillary C/A-Medicare	3,428,266.77			3,428,266.77	1,038,902.28
04260-00-503100	Room & Board-Private	(269,770.00)			(269,770.00)	(206,076.55)
04260-00-503109	Room & Board-Private-Prior Period	19,310.00			19,310.00	0.00
04260-00-503190	Room & Board -C/A-Private	(4,720.00)			(4,720.00)	0.00
04260-00-503210	Pharmacy Rx-Private	(18.04)			(18.04)	0.00
04260-00-503220	Pharmacy OTC-Private	(23.97)			(23.97)	0.00
04260-00-503270	P.T.-Private	(11,375.06)			(11,375.06)	(450.00)
04260-00-503280	O.T.-Private	(7,825.10)			(7,825.10)	(2,550.00)
04260-00-503290	S.T.-Private	(1,300.04)			(1,300.04)	(1,100.00)
04260-00-503300	Oxygen-Private	(939.75)			(939.75)	(530.25)
04260-00-503310	Lab-Private	(148.36)			(148.36)	0.00
04260-00-504100	Room & Board-Managed Care Levels	(369,295.00)		219,858.99	(149,436.01)	(251,231.42)
04260-00-504109	Room & Board-Managed Care Levels-Prior Period	(84,950.00)			(84,950.00)	0.00
04260-00-504190	Room & Board -C/A-Managed Care Levels	(90,045.00)			(90,045.00)	(147,222.88)
04260-00-504199	Room & Board-C/A-Managed Care Levels-Prior Period	(87,775.00)			(87,775.00)	0.00
04260-00-504210	Pharmacy Rx-Managed Care Levels	(58,570.17)			(58,570.17)	(38,572.44)
04260-00-504260	P.T.-Managed Care RUGS	0.00			0.00	(598.50)
04260-00-504270	P.T.-Managed Care Levels	(117,300.00)			(117,300.00)	(104,025.00)
04260-00-504280	O.T.-Managed Care Levels	(161,950.00)			(161,950.00)	(102,075.00)
04260-00-504290	S.T.-Managed Care Levels	(11,050.00)			(11,050.00)	(13,400.06)
04260-00-504300	Oxygen-Managed Care Levels	(1,076.25)			(1,076.25)	0.00
04260-00-504310	Lab-Managed Care Levels	(7,882.94)			(7,882.94)	(7,784.93)
04260-00-504320	Diagnostic Testing-Managed Care Levels	(2,064.40)			(2,064.40)	(1,300.36)
04260-00-504350	Enteral Feeding-Managed Care Levels	(129.24)			(129.24)	(4,344.85)
04260-00-504990	Ancillary C/A-Managed Care Levels	360,023.00			360,023.00	272,100.04
04260-00-505109	Room & Board-Managed Care RUGS-Prior Period	(17,775.00)			(17,775.00)	0.00
04260-00-505199	Room & Board-C/A-Managed Care RUGS-Prior Period	(13,798.80)			(13,798.80)	0.00
04260-00-505210	Pharmacy Rx-Managed Care RUGS	(1,053.50)			(1,053.50)	0.00
04260-00-505270	P.T.-Managed Care RUGS	(43,250.00)			(43,250.00)	0.00
04260-00-505280	O.T.-Managed Care RUGS	(21,450.00)			(21,450.00)	0.00
04260-00-505290	S.T.-Managed Care RUGS	(100.00)			(100.00)	0.00
04260-00-505310	Lab-Managed Care RUGS	(575.05)			(575.05)	0.00
04260-00-505320	Diagnostic Testing-Managed Care RUGS	(397.21)			(397.21)	0.00
04260-00-505990	Ancillary C/A-Managed Care RUGS	66,825.76			66,825.76	0.00
04260-00-508100	Room & Board-Hospice	(107,070.00)			(107,070.00)	(3,794.52)
04260-00-508109	Room & Board-Hospice-Prior Period	7,015.00			7,015.00	0.00
04260-00-508190	Room & Board -C/A-Hospice	26,326.05			26,326.05	(2,205.48)
04260-00-508199	Room & Board-C/A-Hospice-Prior Period	(2,357.34)			(2,357.34)	0.00
04260-00-512270	P.T.-Medicare B	(522,830.60)			(522,830.60)	(271,178.78)
04260-00-512280	O.T.-Medicare B	(941,283.60)			(941,283.60)	(222,003.44)
04260-00-512290	S.T.-Medicare	(50,401.48)			(50,401.48)	(24,000.00)
04260-00-512990	Ancillary C/A-Medicare B	1,039,306.97			1,039,306.97	303,180.97
04260-00-513270	P.T.-Managed Care B	(36,725.00)			(36,725.00)	0.00
04260-00-513280	O.T.-Managed Care B	(40,400.00)			(40,400.00)	0.00
04260-00-513290	S.T.-Managed Care	(1,800.00)			(1,800.00)	0.00
04260-00-513990	Ancillary C/A-Managed Care B	52,093.54			52,093.54	0.00
04260-00-540100	Interest Income	(11.65)			(11.65)	(3.77)
04260-00-540136	Copying Fees	(165.75)			(165.75)	0.00
04260-00-540137	Vendor Refunds	0.00			0.00	(400.00)
04260-00-540140	Other Non Resident	(5,091.20)			(5,091.20)	0.00
04260-10-600105	Nursing-Salary Productive - Supervisor	365,521.64			365,521.64	106,367.31
04260-10-600107	Nursing-Salary Productive-Unit Manager	14,207.30			14,207.30	23,956.51
04260-10-600109	Nursing-Salary Productive-RN	459,537.03			459,537.03	705,246.54
04260-10-600111	Nursing-Salary Productive-LPN	1,498,069.25			1,498,069.25	627,644.12
04260-10-600113	Nursing-Salary Productive-Aide	1,812,961.35			1,812,961.35	934,912.10
04260-10-600205	Nursing-Overtime-Supervisor	7,625.85			7,625.85	4,372.84
04260-10-600207	Nursing-Overtime-Unit Manager	73.29			73.29	118.12
04260-10-600209	Nursing-Overtime-RN	14,659.58			14,659.58	35,491.58
04260-10-600211	Nursing-Overtime-LPN	30,646.23			30,646.23	24,545.20
04260-10-600213	Nursing-Overtime-Aide	22,077.66			22,077.66	21,473.38
04260-10-600305	Nursing-Salary Non-Productive-Supervisor	55,560.67			55,560.67	15,771.03
04260-10-600307	Nursing-Salary Non Productive-Unit Manager	1,398.21			1,398.21	2,811.05
04260-10-600309	Nursing-Salary Non Productive-RN	48,209.30			48,209.30	56,199.80
04260-10-600311	Nursing-Salary Non Productive-LPN	202,696.95			202,696.95	75,922.90
04260-10-600313	Nursing-Salary Non Productive-Aide	304,654.33			304,654.33	117,020.33
04260-10-601100	Nursing-Payroll Taxes	429,549.26			429,549.26	268,785.38

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
04260-10-602100	Nursing-Workers Comp	338,395.14			338,395.14	0.00
04260-10-603100	Nursing-Health Insurance	430,621.58			430,621.58	291,408.03
04260-10-604100	Nursing - Pension	586,161.43			586,161.43	348,919.12
04260-10-605100	Nursing-Employee Relations	0.00			0.00	68.66
04260-10-606100	Nursing-Recruiting	7,854.14			7,854.14	0.00
04260-10-606110	Nursing-Pre-Employment Testing	6,010.44			6,010.44	0.00
04260-10-607120	Nursing-Training/Inservices	11,224.50			11,224.50	36,989.98
04260-10-608110	Nursing-Travel Allowance	46.01			46.01	1,073.13
04260-10-610110	Nursing-Supplies - Minor Equipment	770.14			770.14	0.00
04260-10-610240	Nursing-Equipment Rental	0.00			0.00	1,601.00
04260-10-650100	Nursing-Purchased Services	27,633.92		(19,300.51)	8,333.41	11,447.23
04260-10-650160	Nursing-Consulting Fees	375.00		2,187.50	2,562.50	23,875.00
04260-10-650180	Medical Director-Nursing-	171,183.16			171,183.16	89,696.30
04260-12-600101	Nursing Administration-Salary Productive-Director	95,759.54			95,759.54	85,641.25
04260-12-600103	Nursing Admin-Salary Productive-Assistant Dir	112,461.19			112,461.19	38,967.89
04260-12-600119	Nursing Administration-Salary Productive-Assessmen	149,329.95			149,329.95	75,263.03
04260-12-600123	Nursing Administration-Salary-Productive-Staff Dev	88,992.39			88,992.39	63,533.06
04260-12-600124	Salary-Productive-Nurse Scheduler	23,991.62			23,991.62	0.00
04260-12-600127	Nursing Administration-Salary Productive-Central S	49,137.60			49,137.60	24,315.66
04260-12-600129	Nursing Administration-Salary Productive-Clerical	9,690.85			9,690.85	3,812.44
04260-12-600179	Nursing Admin-Sal Prod Reg Allocation	171,754.47			171,754.47	87,142.77
04260-12-600223	Overtime-Staff Development	27.98			27.98	97.97
04260-12-600224	Overtime-Nurse Scheduler	117.04			117.04	0.00
04260-12-600227	Nursing Administration-Overtime-Central Supply Cle	224.11			224.11	2.69
04260-12-600229	Nursing Administration-Overtime-Clerical Staff	0.00			0.00	65.32
04260-12-600279	Nursing Admin-OT Regional Allocation	968.40			968.40	0.00
04260-12-600301	Nursing Administration-Salary Non Productive-Direc	22,005.42			22,005.42	4,453.86
04260-12-600303	Nursing Admin-Salary Non Productive-Assis Dir	22,299.31			22,299.31	1,335.31
04260-12-600319	Nursing Administration-Salary Non Productive-Asses	24,249.28			24,249.28	9,676.10
04260-12-600323	Nursing Administration-Salary Non Productive-Nursi	20,574.03			20,574.03	14,155.00
04260-12-600324	Salary-Non Productive-Nurse Scheduler	6,369.91			6,369.91	0.00
04260-12-600327	Nursing Administration-Salary Non Productive-Centr	13,026.71			13,026.71	6,010.90
04260-12-600329	Nursing Administration-Salary Non Productive-Cleri	1,076.25			1,076.25	522.48
04260-12-600379	Nursing Admin-Sal Non Prod Regional Allocation	33,123.04			33,123.04	769.23
04260-12-601100	Nursing Admin-Payroll Taxes	64,104.23			64,104.23	32,003.54
04260-12-608110	Nursing Administration-Travel Allowance	9,764.65			9,764.65	4,000.00
04260-12-650100	Nursing Administration-Purchased Services	234.50			234.50	126.25
04260-14-600101	Human Resources-Salary Productive-Director	62,255.23			62,255.23	30,842.97
04260-14-600201	Human Resources-Overtime-Director	551.71			551.71	2,699.96
04260-14-600301	Human Resources-Salary Non Productive-Director	8,480.74			8,480.74	7,404.29
04260-14-601100	Human Resources-Payroll Taxes	5,715.64			5,715.64	3,337.38
04260-14-605100	Human Resources-Employee Relations	84.60			84.60	0.00
04260-14-608110	Human Resources-Travel Allowance	1,111.43			1,111.43	0.00
04260-16-600101	Admissions-Salary Productive-Director	79,679.66			79,679.66	39,632.75
04260-16-600165	Salary-Productive-Marketer	25,528.35			25,528.35	0.00
04260-16-600201	Admissions-Overtime-Director	301.63			301.63	1,534.81
04260-16-600265	Overtime-Marketer	981.44			981.44	0.00
04260-16-600301	Admissions-Salary Non Productive-Director	13,066.16			13,066.16	7,275.90
04260-16-600365	Salary-Non Productive-Marketer	3,750.58			3,750.58	0.00
04260-16-601100	Admissions-Payroll Taxes	10,987.85			10,987.85	4,403.39
04260-16-605100	Admissions-Employee Relations	203.94			203.94	0.00
04260-16-608110	Admissions-Travel Allowance	517.36			517.36	0.00
04260-16-610260	Admissions - Marketing/Advertising	18,103.35			18,103.35	14,385.50
04260-18-600101	Medical Records-Salary Productive-Director	22,818.77			22,818.77	7,346.24
04260-18-600301	Medical Records-Salary Non Productive-Director	4,184.31			4,184.31	834.80
04260-18-601100	Medical Records-Payroll Taxes	2,232.49			2,232.49	800.13
04260-18-610105	Medical Records-Supplies - Dept. Specific	95.00			95.00	195.00
04260-18-650100	Medical Records-Purchased Services	3,674.42			3,674.42	521.13
04260-20-600101	Social Services-Salary Productive-Director	58,664.78			58,664.78	41,478.35
04260-20-600103	Social Services-Salary Productive-Assistant Dir	17,633.96			17,633.96	0.00
04260-20-600201	Social Services-Overtime-Director	12.00			12.00	342.00
04260-20-600301	Social Services-Salary Non Productive-Director	8,341.86			8,341.86	5,351.77
04260-20-600303	Social Svcs-Salary Non Productive-Assistant Dir	2,208.06			2,208.06	0.00
04260-20-601100	Social Services-Payroll Taxes	7,495.82			7,495.82	3,958.43
04260-20-605100	Social Services-Employee Relations	157.90			157.90	0.00
04260-20-620100	Social Services-Resident Items	751.60			751.60	189.00
04260-22-600101	Activities-Salary Productive-Director	52,430.78			52,430.78	30,383.55
04260-22-600113	Activities-Salary Productive-Aide	94,672.42			94,672.42	40,059.37
04260-22-600201	Activities-Overtime-Director	460.69			460.69	1,127.21
04260-22-600213	Activities-Overtime-Aide	764.85			764.85	509.84
04260-22-600301	Activities-Salary Non Productive-Director	5,818.31			5,818.31	4,683.32
04260-22-600313	Activities-Salary Non Productive-Aide	13,158.29			13,158.29	6,971.03
04260-22-601100	Activities-Payroll Taxes	14,822.15			14,822.15	7,006.73
04260-22-605100	Activities-Employee Relations	130.80			130.80	0.00
04260-22-608110	Activities-Travel Allowance	1,970.06			1,970.06	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
04260-22-610100	Activities-Supplies - Office	68.78			68.78	214.23
04260-22-610105	Activities-Supplies - Dept. Specific	2,259.26			2,259.26	1,980.11
04260-22-610180	Activities-Books/Dues/Subs/Meetings	60.00			60.00	0.00
04260-22-620105	Activities-Entertainment	5,440.32			5,440.32	490.00
04260-22-620110	Activities-Special Events	1,480.06			1,480.06	3,500.27
04260-22-650100	Activities-Purchased Services	128.13			128.13	298.89
04260-24-600101	Physical Therapy-Salary Productive-Director	0.00			0.00	27,165.00
04260-24-600103	Physical Therapy-Salary Productive-Assistant Dir	826.52			826.52	0.00
04260-24-600113	Physical Therapy-Salary Productive-Aide	4,403.00			4,403.00	4,247.08
04260-24-600143	Physical Therapy-Salary - Productive-Therapist	11,039.79			11,039.79	0.00
04260-24-600243	Physical Therapy-Overtime-Therapist	82.42			82.42	0.00
04260-24-600343	Physical Therapy-Salary-Non-Productive-Therapist	512.80			512.80	0.00
04260-24-601100	Physical Therapy-Payroll Taxes	2,172.27			2,172.27	533.01
04260-24-610100	Physical Therapy-Supplies - Office	201.58			201.58	0.00
04260-24-610105	Physical Therapy-Supplies - Dept. Specific	2,352.97			2,352.97	547.16
04260-24-610110	Physical Therapy-Supplies - Minor Equipment	871.23			871.23	126.02
04260-24-650100	Physical Therapy-Purchased Services	425,655.33			425,655.33	254,150.17
04260-26-600101	Occupational Therapy-Salary Productive-Director	1,754.46			1,754.46	0.00
04260-26-600143	Occupational Therapy-Salary - Productive-Therapist	28,777.42			28,777.42	0.00
04260-26-600243	Occupational Therapy-Overtime-Therapist	154.44			154.44	0.00
04260-26-600343	Occupational Therapy-Salary-Non-Productive-Therapist	432.00			432.00	0.00
04260-26-601100	Payroll Taxes-Occ Therapy	3,887.96			3,887.96	0.00
04260-26-610105	Occupational Therapy-Supplies - Dept. Specific	357.29			357.29	0.00
04260-26-650100	Occupational Therapy-Purchased Services	619,648.01			619,648.01	248,180.13
04260-28-600101	Speech Therapy-Salary Productive-Director	5,878.00			5,878.00	0.00
04260-28-601100	Payroll Taxes-Speech Therapy	737.68			737.68	0.00
04260-28-610105	Speech Therapy-Supplies - Dept. Specific	0.00			0.00	90.42
04260-28-650100	Speech Therapy-Purchased Services	74,165.29			74,165.29	53,956.01
04260-30-600101	Respiratory Therapy-Salary Productive-Director	59,269.55			59,269.55	26,873.81
04260-30-600143	Respiratory Therapy-Salary - Productive-Therapist	564,755.52			564,755.52	282,735.01
04260-30-600243	Respiratory Therapy-Overtime-Therapist	17,730.86			17,730.86	4,912.39
04260-30-600301	Respiratory Therapy-Salary Non Productive-Director	10,177.00			10,177.00	7,151.35
04260-30-600343	Respiratory Therapy-Salary-Non-Productive-Therapist	68,594.59			68,594.59	39,937.39
04260-30-601100	Payroll Taxes-Respir	65,122.59			65,122.59	34,112.90
04260-31-610110	Vent-Supplies - Minor Equipmen	16,007.83			16,007.83	450.12
04260-31-620150	Vent-Supplements	2,833.55			2,833.55	4,637.37
04260-31-630100	Vent-Enteral Therapy	31,537.84			31,537.84	4,582.69
04260-31-630120	Vent-Medical Supplies	116,241.10			116,241.10	83,896.17
04260-31-630125	Vent-Incontinence	17,004.00			17,004.00	7,923.57
04260-31-630130	Vent-Over The Counter Drugs	995.33			995.33	387.74
04260-31-630170	Vent-Equipment Rental-Resident	22,884.23			22,884.23	2,595.59
04260-31-640247	Repairs & Maintenance-Vent	34,638.93			34,638.93	0.00
04260-31-650100	Vent-Purchased Services	540.00			540.00	2,580.17
04260-31-650180	Medical Director-Vent	0.10			0.10	0.00
04260-32-610110	Other Ancillary Services-Supplies - Minor Equipmen	20,033.24			20,033.24	384.23
04260-32-620120	Other Ancillary Services-Transportation-Paratransi	2,509.70			2,509.70	2,294.97
04260-32-620130	Other Ancillary Services-Transportation-Ambulance	77.46			77.46	0.00
04260-32-620135	Other Ancillary Services-Transportation-Rental	70.47			70.47	0.00
04260-32-620180	Other Ancillary Services-Other Medical Expense - N	10,494.01			10,494.01	0.00
04260-32-630100	Other Ancillary Services-Enteral Therapy	17,272.55			17,272.55	1,851.46
04260-32-630110	Other Ancillary Services-Lab	62,635.15			62,635.15	15,862.74
04260-32-630120	Other Ancillary Services-Medical Supplies	142,986.04			142,986.04	123,533.70
04260-32-630125	Other Ancillary Services-Incontinence	31,905.19			31,905.19	19,550.40
04260-32-630130	Other Ancillary Services-Over The Counter Drugs	54,815.57			54,815.57	6,345.15
04260-32-630140	Other Ancillary Services-Prescription Drugs	320,990.40			320,990.40	242,609.23
04260-32-630150	Other Ancillary Services-Oxygen	55,198.90			55,198.90	25,888.02
04260-32-630160	Other Ancillary Services-Diagnostic Services	16,174.64			16,174.64	8,995.26
04260-32-630170	Other Ancillary Services-Equipment Rental-Resident	83,697.80			83,697.80	41,261.64
04260-32-650100	Other Ancillary Services-Purchased Services	5,347.87			5,347.87	6,239.70
04260-32-650190	Other Ancillary Services-Pharmacy Consultant	24,430.22			24,430.22	0.00
04260-34-600101	Dietary-Salary Productive-Director	47,862.21			47,862.21	16,775.00
04260-34-600113	Dietary-Salary Productive-Aide	270,414.14			270,414.14	163,056.00
04260-34-600135	Dietary-Salary - Productive-Cook	110,534.92			110,534.92	77,132.98
04260-34-600139	Dietary-Salary - Productive-Dietitian	46,128.00			46,128.00	12,528.00
04260-34-600213	Dietary-Overtime-Aide	633.86			633.86	1,025.58
04260-34-600235	Dietary-Overtime-Cook	214.09			214.09	1,482.97
04260-34-600301	Dietary-Salary Non Productive-Director	8,709.66			8,709.66	0.00
04260-34-600313	Dietary-Salary Non Productive-Aide	26,021.01			26,021.01	22,085.23
04260-34-600335	Dietary-Salary-Non-Productive-Cook	22,530.26			22,530.26	4,711.87
04260-34-600339	Dietary-Salary-Non-Productive-Dietitian	3,660.00			3,660.00	648.00
04260-34-601100	Dietary-Payroll Taxes	53,944.38			53,944.38	26,165.08
04260-34-608110	Dietary-Travel Allowance	840.59			840.59	0.00
04260-34-610100	Dietary-Supplies - Office	0.00			0.00	123.88
04260-34-610105	Dietary-Supplies - Dept. Specific	26,581.84			26,581.84	8,914.24
04260-34-610110	Dietary-Supplies - Minor Equipment	12.08			12.08	78.27

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
04260-34-610180	Dietary-Books/Dues/Subs/Meetings	234.00			234.00	0.00
04260-34-610240	Dietary - Equipment Rental	0.00			0.00	32.13
04260-34-620140	Dietary-Food	184,301.27			184,301.27	123,832.42
04260-34-620142	Food - Dairy	46,269.26			46,269.26	18,514.65
04260-34-620144	Food - Bakery	18,581.25			18,581.25	604.65
04260-34-620146	Dietary-Food-Meat	29,703.26			29,703.26	0.00
04260-34-620150	Dietary-Supplements	15,246.01			15,246.01	13,104.54
04260-34-620155	Dietary-Supplements-Nursing	8,750.48			8,750.48	0.00
04260-34-640250	Dietary-Chemicals	11,492.60			11,492.60	3,616.71
04260-34-650100	Dietary-Purchased Services	350.90			350.90	15,295.38
04260-36-640250	Laundry-Chemicals	65.94			65.94	0.00
04260-36-650100	Laundry-Purchased Services	206,843.13			206,843.13	50,162.98
04260-38-600101	Housekeeping-Salary Productive-Director	0.00			0.00	1,142.00
04260-38-610105	Housekeeping-Supplies - Dept. Specific	20,344.86			20,344.86	8,779.88
04260-38-650100	Housekeeping-Purchased Services	303,022.48			303,022.48	188,511.37
04260-40-600101	Maintenance-Salary Productive-Director	64,080.59			64,080.59	37,363.13
04260-40-600137	Maintenance-Salary - Productive-Technician	41,866.21			41,866.21	19,486.06
04260-40-600179	Maintenance-Sal Prod Reg Allocation	505.58			505.58	0.00
04260-40-600201	Maintenance-Overtime-Director	1,857.39			1,857.39	2,842.56
04260-40-600237	Maintenance-Overtime-Technician	709.79			709.79	1,118.45
04260-40-600301	Maintenance-Salary Non Productive-Director	11,691.49			11,691.49	6,648.00
04260-40-600337	Maintenance-Salary-Non-Productive-Technician	7,242.88			7,242.88	3,859.58
04260-40-600379	Maintenance-Sal Non Prod Regional Allocation	505.58			505.58	0.00
04260-40-601100	Maintenance-Payroll Taxes	10,297.47			10,297.47	5,393.95
04260-40-610100	Maintenance-Supplies-Office	696.26			696.26	0.00
04260-40-610105	Maintenance - Supplies - Dept Specific	15,189.17			15,189.17	4,990.02
04260-40-610110	Maintenance-Supplies - Minor Equipment	312.53			312.53	0.00
04260-40-610220	Maintenance-Licenses & Certifications	0.00			0.00	480.00
04260-40-610240	Maintenance-Equipment Rental	2,871.50			2,871.50	4,053.83
04260-40-640130	Maintenance-Ground Maintenance	22,554.73			22,554.73	5,393.50
04260-40-640140	Maintenance-Trash Removal	30,658.24			30,658.24	12,937.26
04260-40-640150	Maintenance-Security	1,292.53			1,292.53	0.00
04260-40-640160	Maintenance-Exterminating	2,921.10			2,921.10	1,159.20
04260-40-640200	Maintenance-Repairs & Maintenance-Building	14,959.27			14,959.27	5,957.87
04260-40-640210	Maintenance-Repairs & Maintenance-Dietary	6,090.36			6,090.36	870.40
04260-40-640220	Maintenance-Repairs & Maintenance-Laundry	473.72			473.72	1,483.58
04260-40-640230	Maintenance-Repairs & Maintenance-Medical	6,947.08			6,947.08	3,461.03
04260-40-640240	Maintenance-Repairs & Maintenance-Plumbing	1,093.98			1,093.98	503.57
04260-40-640245	Maintenance-Repairs & Maintenance-Vehicles	28.03			28.03	0.00
04260-40-650100	Maintenance-Purchased Services	18,394.11			18,394.11	16,000.13
04260-42-640100	Utilities-Electricity	149,856.35			149,856.35	88,283.85
04260-42-640110	Utilities-Gas/Oil	26,400.84			26,400.84	25,338.17
04260-42-640120	Utilities-Water/Sewer	34,367.88			34,367.88	44,369.03
04260-44-600101	Administration-Salary Productive-Director	0.00			0.00	17,394.21
04260-44-600129	Administration-Salary Productive-Clerical Staff	6,709.39			6,709.39	(3,354.37)
04260-44-600131	Administration-Salary - Productive-Payroll Specialist	91,013.12			91,013.12	109,486.54
04260-44-600133	Admin-Salary - Productive-AP Specialist	56,988.21			56,988.21	0.00
04260-44-600145	Administration-Salary Productive-Administrator	201,558.32			201,558.32	104,633.62
04260-44-600147	Administration-Salary Productive-Asst Admin	0.00			0.00	8,052.23
04260-44-600149	Administration-Salary Productive-Bus Off Clerk/Mgr	42,596.32			42,596.32	1,346.15
04260-44-600169	Salary-Productive-Receptionist/Admin Asst	35,413.57			35,413.57	0.00
04260-44-600175	Administration-Salary Prod-Orientation/Training	132.00			132.00	0.00
04260-44-600231	Administration-Overtime-Payroll Specialist	16.56			16.56	755.60
04260-44-600233	Administration-Overtime-AP Specialist	50.51			50.51	0.00
04260-44-600247	Administration-Overtime-Asst Admin	0.00			0.00	24.75
04260-44-600269	Overtime- Receptionist/Admin Asst	214.61			214.61	0.00
04260-44-600329	Administration-Salary Non Productive-Clerical Staf	301.85			301.85	171.60
04260-44-600331	Administration-Salary-Non Prod Payroll Specialist	13,509.95			13,509.95	14,127.05
04260-44-600333	Administration-Salary Non Prod-AP Specialist	2,801.95			2,801.95	0.00
04260-44-600345	Administration-Salary-Non Productive-Administrator	2,519.23			2,519.23	750.00
04260-44-600349	Administration-Salary-Non Prod-Bus Off Clerk/Mgr	6,367.47			6,367.47	0.00
04260-44-600369	Salary-Non Productive- Receptionist/Admin Asst	2,062.30			2,062.30	0.00
04260-44-601100	Administration-Payroll Taxes	39,335.77			39,335.77	20,122.56
04260-44-602100	Administration-Workers Comp	0.00			0.00	28,753.00
04260-44-603100	Administration-Health Insurance	0.00			0.00	11,871.00
04260-44-605100	Administration-Employee Relations	5,441.36			5,441.36	351.93
04260-44-606100	Administration-Recruiting	2,999.82			2,999.82	0.00
04260-44-606110	Administration-Pre-Employment Testing	224.00			224.00	4,004.00
04260-44-607120	Administration-Training/Inservices	200.00			200.00	4,000.00
04260-44-608110	Administration-Travel Allowance	27,158.36			27,158.36	9,626.56
04260-44-610100	Administration-Supplies - Office	23,996.06			23,996.06	17,511.22
04260-44-610105	Administration-Supplies - Dept. Specific	4,046.77			4,046.77	9,814.06
04260-44-610110	Administration-Supplies - Minor Equipment	874.04			874.04	829.72
04260-44-610120	Administration-Postage	2,095.63			2,095.63	2,058.77
04260-44-610130	Administration-Telephone	14,348.66			14,348.66	7,822.30

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
04260-44-610135	Administration - Cable TV/Internet	9,938.72			9,938.72	9,624.94
04260-44-610140	Administration-Payroll Services	17,043.60			17,043.60	3,753.67
04260-44-610150	Administration-Accounting/Auditing	81,200.28		(189.00)	81,011.28	28,958.97
04260-44-610160	Administration-Legal	55,228.78			55,228.78	28,116.50
04260-44-610165	Administration-AR Attorney Fees	7,638.28			7,638.28	22,978.16
04260-44-610170	Administration-Bank Service Charges	12,338.59			12,338.59	2,292.31
04260-44-610180	Administration-Books/Dues/Subs/Meetings	20,304.11			20,304.11	4,053.11
04260-44-610190	Administration-Insurance - Business	307,469.92			307,469.92	95,039.86
04260-44-610195	Insurance-Property	31,575.00			31,575.00	0.00
04260-44-610200	Administration-Insurance - RT Surety	300.00			300.00	0.00
04260-44-610210	Administration-Computer Maintenance	110,301.65			110,301.65	49,129.01
04260-44-610220	Administration-Licenses & Certifications	2,489.50			2,489.50	10,718.00
04260-44-610230	Administration-Fines/Penalties/Settlements	11,331.60			11,331.60	46.13
04260-44-610240	Administration-Equipment Rental	260.15			260.15	101.36
04260-44-650100	Administration - Purchase Services	6,271.54			6,271.54	2,191.34
04260-44-650160	Administration-Consulting	16,694.92		14,233.01	30,927.93	222.85
04260-99-603100	Other Expenses-Health Insurance	137,403.28			137,403.28	0.00
04260-99-660100	Other Expenses-Bad Debt	164,066.80			164,066.80	175,449.77
04260-99-670100	Other Expenses-Management Fees	373,795.48			373,795.48	293,000.00
04260-99-680100	Bed Tax Assessment	820,267.24			820,267.24	486,768.01
04260-99-700100	Other Expenses-Rent	633,137.21			633,137.21	80,470.68
04260-99-710100	Other Expenses-Depreciation	7,945.76			7,945.76	0.00
04260-99-720010	Other Expenses	0.00			0.00	625.00
04260-99-720100	Other Expenses-Interest Expense	25,134.20			25,134.20	0.00
04260-99-730110	Other Expenses-Taxes	35,000.00			35,000.00	0.00
04260-99-730120	Other Expenses-Taxes Real Estate	446,255.77			446,255.77	0.00
Marcum 101	Vent Unit Medicaid R&B Revenue	0.00		(4,252,653.70)	(4,252,653.70)	(2,467,073.46)
Marcum 102	Vent Unit Medicare R&B Revenue	0.00		(139,304.18)	(139,304.18)	(108,455.37)
Marcum 103	Vent Unit Private/Other R&B Revenue	0.00		(219,858.99)	(219,858.99)	(75,158.70)
Marcum 104	Dental Services	0.00		2,880.00	2,880.00	3,720.00
Marcum 105	Clinical Reimbursement Consulting	0.00			0.00	1,600.00
Marcum 106	Workers Comp Insurance	0.00			0.00	253,811.45
Marcum 107	Property Insurance	0.00			0.00	22,052.59
Marcum 108	Various Licenses and Subscriptions	0.00			0.00	4,581.00
Marcum 109	Real Estate Taxes	0.00			0.00	70,744.95
Marcum 110	Computer Supplies	0.00		189.00	189.00	0.00
Total						
Net (Income) Loss		705,668.61		0.00	705,668.61	432,526.74

Client: **Priority Care**
 Engagement: **Medicaid - Waterbury Gardens 2017 Medicaid Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
Group : [10-A]	Salaries and Wages		
Subgroup : [2.15]	Administrators - Salary %		
04260-44-600145	Administration-Salary Productive-Administrator	201,558.32	104,633.62
04260-44-600345	Administration-Salary-Non Productive-Administrator	2,519.23	750.00
Subtotal [2.15]	Administrators - Salary %	204,077.55	105,383.62
Subgroup : [3.15]	Assistant Administrator - Salary %		
04260-44-600147	Administration-Salary Productive-Asst Admin	0.00	8,052.23
04260-44-600247	Administration-Overtime-Asst Admin	0.00	24.75
Subtotal [3.15]	Assistant Administrator - Salary %	0.00	8,076.98
Subgroup : [4.19]	Other Administrative Salaries - Salary %		
04260-14-600101	Human Resources-Salary Productive-Director	62,255.23	30,842.97
04260-14-600201	Human Resources-Overtime-Director	551.71	2,699.96
04260-14-600301	Human Resources-Salary Non Productive-Director	8,480.74	7,404.29
04260-44-600101	Administration-Salary Productive-Director	0.00	17,394.21
04260-44-600129	Administration-Salary Productive-Clerical Staff	6,709.39	(3,354.37)
04260-44-600131	Administration-Salary - Productive-Payroll Special	91,013.12	109,486.54
04260-44-600133	Admin-Salary - Productive-AP Specialist	56,988.21	0.00
04260-44-600149	Administration-Salary Productive-Bus Off Clerk/Mgr	42,596.32	1,346.15
04260-44-600169	Salary-Productive-Receptionist/Admin Asst	35,413.57	0.00
04260-44-600175	Administration-Salary Prod-Orientation/Training	132.00	0.00
04260-44-600231	Administration-Overtime-Payroll Specialist	16.56	755.60
04260-44-600233	Administration-Overtime-AP Specialist	50.51	0.00
04260-44-600269	Overtime- Receptionist/Admin Asst	214.61	0.00
04260-44-600329	Administration-Salary Non Productive-Clerical Staf	301.85	171.60
04260-44-600331	Administration-Salary-Non Prod Payroll Specialist	13,509.95	14,127.05
04260-44-600333	Administration-Salary Non Prod-AP Specialist	2,801.95	0.00
04260-44-600349	Administration-Salary-Non Prod-Bus Off Clerk/Mgr	6,367.47	0.00
04260-44-600369	Salary-Non Productive- Receptionist/Admin Asst	2,062.30	0.00
Subtotal [4.19]	Other Administrative Salaries - Salary %	329,465.49	180,874.00
Subgroup : [4.43]	Other Administrative - Patient Days		
04260-18-600101	Medical Records-Salary Productive-Director	22,818.77	7,346.24
04260-18-600301	Medical Records-Salary Non Productive-Director	4,184.31	834.80
Subtotal [4.43]	Other Administrative - Patient Days	27,003.08	8,181.04
Subgroup : [5C.5]	Dietary Workers - Meals		
04260-34-600101	Dietary-Salary Productive-Director	47,862.21	16,775.00
04260-34-600113	Dietary-Salary Productive-Aide	270,414.14	163,056.00
04260-34-600135	Dietary-Salary - Productive-Cook	110,534.92	77,132.98
04260-34-600139	Dietary-Salary - Productive-Dietitian	46,128.00	12,528.00
04260-34-600213	Dietary-Overtime-Aide	633.86	1,025.58
04260-34-600235	Dietary-Overtime-Cook	214.09	1,482.97
04260-34-600301	Dietary-Salary Non Productive-Director	8,709.66	0.00
04260-34-600313	Dietary-Salary Non Productive-Aide	26,021.01	22,085.23
04260-34-600335	Dietary-Salary-Non-Productive-Cook	22,530.26	4,711.87
04260-34-600339	Dietary-Salary-Non-Productive-Dietitian	3,660.00	648.00
Subtotal [5C.5]	Dietary Workers - Meals	536,708.15	299,445.63

Subgroup : [7A..2] Other Maintenance Workers - Sqft			
04260-40-600101	Maintenance-Salary Productive-Director	64,080.59	37,363.13
04260-40-600137	Maintenance-Salary - Productive-Technician	41,866.21	19,486.06
04260-40-600179	Maintenance-Sal Prod Reg Allocation	505.58	0.00
04260-40-600201	Maintenance-Overtime-Director	1,857.39	2,842.56
04260-40-600237	Maintenance-Overtime-Technician	709.79	1,118.45
04260-40-600301	Maintenance-Salary Non Productive-Director	11,691.49	6,648.00
04260-40-600337	Maintenance-Salary-Non-Productive-Technician	7,242.88	3,859.58
04260-40-600379	Maintenance-Sal Non Prod Regional Allocation	505.58	0.00
Subtotal [7A..2]	Other Maintenance Workers - Sqft	128,459.51	71,317.78
Subgroup : [12A.10] Director of Nurses/Assistant Director - Nursing Salary %			
04260-12-600101	Nursing Administration-Salary Productive-Director	95,759.54	85,641.25
04260-12-600103	Nursing Admin-Salary Productive-Assistant Dir	112,461.19	38,967.89
04260-12-600301	Nursing Administration-Salary Non Productive-Direc	22,005.42	4,453.86
04260-12-600303	Nursing Admin-Salary Non Productive-Assis Dir	22,299.31	1,335.31
Subtotal [12A.10]	Director of Nurses/Assistant Director - Nursing Salary %	252,525.46	130,398.31
Subgroup : [12B1.10] RNs - Direct Care - Direct			
04260-10-600105	Nursing-Salary Productive - Supervisor	365,521.64	106,367.31
04260-10-600107	Nursing-Salary Productive-Unit Manager	14,207.30	23,956.51
04260-10-600109	Nursing-Salary Productive-RN	459,537.03	705,246.54
04260-10-600205	Nursing-Overtime-Supervisor	7,625.85	4,372.84
04260-10-600207	Nursing-Overtime-Unit Manager	73.29	118.12
04260-10-600209	Nursing-Overtime-RN	14,659.58	35,491.58
04260-10-600305	Nursing-Salary Non-Productive-Supervisor	55,560.67	15,771.03
04260-10-600307	Nursing-Salary Non Productive-Unit Manager	1,398.21	2,811.05
04260-10-600309	Nursing-Salary Non Productive-RN	48,209.30	56,199.80
Subtotal [12B1.10]	RNs - Direct Care - Direct	966,792.87	950,334.78
Subgroup : [12B2.10] RNs - Administrative - Nursing Salary %			
04260-12-600119	Nursing Administration-Salary Productive-Assessmen	149,329.95	75,263.03
04260-12-600123	Nursing Administration-Salary-Productive-Staff Dev	88,992.39	63,533.06
04260-12-600179	Nursing Admin-Sal Prod Reg Allocation	171,754.47	87,142.77
04260-12-600223	Overtime-Staff Development	27.98	97.97
04260-12-600279	Nursing Admin-OT Regional Allocation	968.40	0.00
04260-12-600319	Nursing Administration-Salary Non Productive-Asses	24,249.28	9,676.10
04260-12-600323	Nursing Administration-Salary Non Productive-Nursi	20,574.03	14,155.00
04260-12-600379	Nursing Admin-Sal Non Prod Regional Allocation	33,123.04	769.23
Subtotal [12B2.10]	RNs - Administrative - Nursing Salary %	489,019.54	250,637.16
Subgroup : [12C1.10] LPNs - Direct Care - Direct			
04260-10-600111	Nursing-Salary Productive-LPN	1,498,069.25	627,644.12
04260-10-600211	Nursing-Overtime-LPN	30,646.23	24,545.20
04260-10-600311	Nursing-Salary Non Productive-LPN	202,696.95	75,922.90
Subtotal [12C1.10]	LPNs - Direct Care - Direct	1,731,412.43	728,112.22
Subgroup : [12D.10] Aides and Attendants - Direct			
04260-10-600113	Nursing-Salary Productive-Aide	1,812,961.35	934,912.10
04260-10-600213	Nursing-Overtime-Aide	22,077.66	21,473.38
04260-10-600313	Nursing-Salary Non Productive-Aide	304,654.33	117,020.33
Subtotal [12D.10]	Aides and Attendants - Direct	2,139,693.34	1,073,405.81
Subgroup : [12E] Physical Therapists			
04260-24-600103	Physical Therapy-Salary Productive-Assistant Dir	826.52	0.00
04260-24-600143	Physical Therapy-Salary - Productive-Therapist	11,039.79	0.00
04260-24-600243	Physical Therapy-Overtime-Therapist	82.42	0.00
04260-24-600343	Physical Therapy-Salary-Non-Productive-Therapist	512.80	0.00

Subtotal [12E]	Physical Therapists	12,461.53	0.00
Subgroup : [12F]	Speech Therapists		
04260-28-600101	Speech Therapy-Salary Productive-Director	5,878.00	0.00
Subtotal [12F]	Speech Therapists	5,878.00	0.00
Subgroup : [12G]	Occupational Therapists		
04260-26-600101	Occupational Therapy-Salary Productive-Director	1,754.46	0.00
04260-26-600143	Occupational Therapy-Salary - Productive-Therapist	28,777.42	0.00
04260-26-600243	Occupational Therapy-Overtime-Therapist	154.44	0.00
04260-26-600343	Occupational Therapy-Salary-Non-Productive-Therapist	432.00	0.00
Subtotal [12G]	Occupational Therapists	31,118.32	0.00
Subgroup : [12H.43]	Recreation Workers - Patient Days		
04260-22-600101	Activities-Salary Productive-Director	52,430.78	30,383.55
04260-22-600113	Activities-Salary Productive-Aide	94,672.42	40,059.37
04260-22-600201	Activities-Overtime-Director	460.69	1,127.21
04260-22-600213	Activities-Overtime-Aide	764.85	509.84
04260-22-600301	Activities-Salary Non Productive-Director	5,818.31	4,683.32
04260-22-600313	Activities-Salary Non Productive-Aide	13,158.29	6,971.03
Subtotal [12H.43]	Recreation Workers - Patient Days	167,305.34	83,734.32
Subgroup : [12M.33]	Social Workers/Case Management - Patient Days		
04260-20-600101	Social Services-Salary Productive-Director	58,664.78	41,478.35
04260-20-600103	Social Services-Salary Productive-Assistant Dir	17,633.96	0.00
04260-20-600201	Social Services-Overtime-Director	12.00	342.00
04260-20-600301	Social Services-Salary Non Productive-Director	8,341.86	5,351.77
04260-20-600303	Social Svcs-Salary Non Productive-Assistant Dir	2,208.06	0.00
Subtotal [12M.33]	Social Workers/Case Management - Patient Days	86,860.66	47,172.12
Subgroup : [12N.22]	Marketing - Patient Days		
04260-16-600165	Salary-Productive-Marketer	25,528.35	0.00
04260-16-600265	Overtime-Marketer	981.44	0.00
04260-16-600365	Salary-Non Productive-Marketer	3,750.58	0.00
Subtotal [12N.22]	Marketing - Patient Days	30,260.37	0.00
Subgroup : [12O.22]	Other - Vent		
04260-30-600101	Respiratory Therapy-Salary Productive-Director	59,269.55	26,873.81
04260-30-600143	Respiratory Therapy-Salary - Productive-Therapist	564,755.52	282,735.01
04260-30-600243	Respiratory Therapy-Overtime-Therapist	17,730.86	4,912.39
04260-30-600301	Respiratory Therapy-Salary Non Productive-Director	10,177.00	7,151.35
04260-30-600343	Respiratory Therapy-Salary-Non-Productive-Therapist	68,594.59	39,937.39
Subtotal [12O.22]	Other - Vent	720,527.52	361,609.95
Subgroup : [12O.25]	Other - Accum Costs		
04260-12-600124	Salary-Productive-Nurse Scheduler	23,991.62	0.00
04260-12-600127	Nursing Administration-Salary Productive-Central S	49,137.60	24,315.66
04260-12-600129	Nursing Administration-Salary Productive-Clerical	9,690.85	3,812.44
04260-12-600224	Overtime-Nurse Scheduler	117.04	0.00
04260-12-600227	Nursing Administration-Overtime-Central Supply Cle	224.11	2.69
04260-12-600229	Nursing Administration-Overtime-Clerical Staff	0.00	65.32
04260-12-600324	Salary-Non Productive-Nurse Scheduler	6,369.91	0.00
04260-12-600327	Nursing Administration-Salary Non Productive-Centr	13,026.71	6,010.90
04260-12-600329	Nursing Administration-Salary Non Productive-Cleri	1,076.25	522.48
04260-16-600101	Admissions-Salary Productive-Director	79,679.66	39,632.75
04260-16-600201	Admissions-Overtime-Director	301.63	1,534.81
04260-16-600301	Admissions-Salary Non Productive-Director	13,066.16	7,275.90
Subtotal [12O.25]	Other - Accum Costs	196,681.54	83,172.95

Total [10-A]	Salaries and Wages	8,056,250.70	4,381,856.67
Group : [13-B]	Professional Fees		
Subgroup : [2.22]	Dentist - Patient Days		
04260-31-650100	Vent-Purchased Services	540.00	2,580.17
Marcum 104	Dental Services	2,880.00	3,720.00
Subtotal [2.22]	Dentist - Patient Days	3,420.00	6,300.17
Subgroup : [3.03]	Pharmacist - Patient Days		
04260-32-650190	Other Ancillary Services-Pharmacy Consultant	24,430.22	0.00
Subtotal [3.03]	Pharmacist - Patient Days	24,430.22	0.00
Subgroup : [5A.07]	PT - Resident Care - PT Treatments		
04260-24-600101	Physical Therapy-Salary Productive-Director	0.00	27,165.00
04260-24-600113	Physical Therapy-Salary Productive-Aide	4,403.00	4,247.08
04260-24-650100	Physical Therapy-Purchased Services	425,655.33	254,150.17
Subtotal [5A.07]	PT - Resident Care - PT Treatments	430,058.33	285,562.25
Subgroup : [8A.10]	Medical Director - Patient Days		
04260-10-650180	Medical Director-Nursing-	171,183.16	89,696.30
04260-31-650180	Medical Director-Vent	0.10	0.00
Subtotal [8A.10]	Medical Director - Patient Days	171,183.26	89,696.30
Subgroup : [9A.08]	ST - Resident Care - ST Treatments		
04260-28-650100	Speech Therapy-Purchased Services	74,165.29	53,956.01
Subtotal [9A.08]	ST - Resident Care - ST Treatments	74,165.29	53,956.01
Subgroup : [10B.10]	OT - Resident Care - OT Treatments		
04260-26-650100	Occupational Therapy-Purchased Services	619,648.01	248,180.13
Subtotal [10B.10]	OT - Resident Care - OT Treatments	619,648.01	248,180.13
Subgroup : [11A2]	RN's - Administrative - Salary %		
04260-10-650160	Nursing-Consulting Fees	2,562.50	23,875.00
Subtotal [11A2]	RN's - Administrative - Salary %	2,562.50	23,875.00
Total [13-B]	Professional Fees	1,325,467.61	707,569.86
Group : [15]	Expenditures Other than Salaries		
Subgroup : [1A1.15]	Workmen's Compensation - Salary %		
04260-10-602100	Nursing-Workers Comp	338,395.14	0.00
04260-44-602100	Administration-Workers Comp	0.00	28,753.00
Marcum 106	Workers Comp Insurance	0.00	253,811.45
Subtotal [1A1.15]	Workmen's Compensation - Salary %	338,395.14	282,564.45
Subgroup : [1A4.15]	Social Security (FICA) - Salary %		
04260-10-601100	Nursing-Payroll Taxes	429,549.26	268,785.38
04260-12-601100	Nursing Admin-Payroll Taxes	64,104.23	32,003.54
04260-14-601100	Human Resources-Payroll Taxes	5,715.64	3,337.38
04260-16-601100	Admissions-Payroll Taxes	10,987.85	4,403.39
04260-18-601100	Medical Records-Payroll Taxes	2,232.49	800.13
04260-20-601100	Social Services-Payroll Taxes	7,495.82	3,958.43
04260-22-601100	Activities-Payroll Taxes	14,822.15	7,006.73
04260-24-601100	Physical Therapy-Payroll Taxes	2,172.27	533.01
04260-26-601100	Payroll Taxes-Occ Therapy	3,887.96	0.00
04260-28-601100	Payroll Taxes-Speech Therapy	737.68	0.00
04260-30-601100	Payroll Taxes-Respir	65,122.59	34,112.90
04260-34-601100	Dietary-Payroll Taxes	53,944.38	26,165.08

04260-40-601100	Maintenance-Payroll Taxes	10,297.47	5,393.95
04260-44-601100	Administration-Payroll Taxes	39,335.77	20,122.56
Subtotal [1A4.15]	Social Security (FICA) - Salary %	710,405.56	406,622.48
Subgroup : [1A5.15] Health Insurance - Salary %			
04260-10-603100	Nursing-Health Insurance	430,621.58	291,408.03
04260-44-603100	Administration-Health Insurance	0.00	11,871.00
04260-99-603100	Other Expenses-Health Insurance	137,403.28	0.00
Subtotal [1A5.15]	Health Insurance - Salary %	568,024.86	303,279.03
Subgroup : [1A7.15] Pensions - Salary %			
04260-10-604100	Nursing - Pension	586,161.43	348,919.12
Subtotal [1A7.15]	Pensions - Salary %	586,161.43	348,919.12
Subgroup : [1A9.15] Other - Salary %			
04260-10-605100	Nursing-Employee Relations	0.00	68.66
04260-14-605100	Human Resources-Employee Relations	84.60	0.00
04260-16-605100	Admissions-Employee Relations	203.94	0.00
04260-20-605100	Social Services-Employee Relations	157.90	0.00
04260-22-605100	Activities-Employee Relations	130.80	0.00
04260-44-605100	Administration-Employee Relations	5,441.36	351.93
Subtotal [1A9.15]	Other - Salary %	6,018.60	420.59
Subgroup : [1C.42] Bad Debts - Accum Costs			
04260-99-660100	Other Expenses-Bad Debt	164,066.80	175,449.77
Subtotal [1C.42]	Bad Debts - Accum Costs	164,066.80	175,449.77
Subgroup : [1D.42] Accounting and Auditing - Accum Costs			
04260-44-610150	Administration-Accounting/Auditing	81,011.28	28,958.97
Subtotal [1D.42]	Accounting and Auditing - Accum Costs	81,011.28	28,958.97
Subgroup : [1E.42] Legal - Accum Costs			
04260-44-610160	Administration-Legal	55,228.78	28,116.50
04260-44-610165	Administration-AR Attorney Fees	7,638.28	22,978.16
Subtotal [1E.42]	Legal - Accum Costs	62,867.06	51,094.66
Subgroup : [1G.42] Office Supplies - Accum Costs			
04260-44-610100	Administration-Supplies - Office	23,996.06	17,511.22
04260-44-610105	Administration-Supplies - Dept. Specific	4,046.77	9,814.06
04260-44-610110	Administration-Supplies - Minor Equipment	874.04	829.72
Subtotal [1G.42]	Office Supplies - Accum Costs	28,916.87	28,155.00
Subgroup : [1H1.42] Telephone and Telegraph - Accum Costs			
04260-44-610130	Administration-Telephone	14,348.66	7,822.30
Subtotal [1H1.42]	Telephone and Telegraph - Accum Costs	14,348.66	7,822.30
Subgroup : [1K3.03] Resident Day User Fee - Patient Days			
04260-99-680100	Bed Tax Assessment	820,267.24	486,768.01
Subtotal [1K3.03]	Resident Day User Fee - Patient Days	820,267.24	486,768.01
Total [15]	Expenditures Other than Salaries	3,380,483.50	2,120,054.38
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [4.42] Employee Travel - Accum Costs			
04260-10-608110	Nursing-Travel Allowance	46.01	1,073.13
04260-12-608110	Nursing Administration-Travel Allowance	9,764.65	4,000.00
04260-14-608110	Human Resources-Travel Allowance	1,111.43	0.00
04260-16-608110	Admissions-Travel Allowance	517.36	0.00

04260-22-608110	Activities-Travel Allowance	1,970.06	0.00
04260-34-608110	Dietary-Travel Allowance	840.59	0.00
04260-44-608110	Administration-Travel Allowance	27,158.36	9,626.56
Subtotal [4.42]	Employee Travel - Accum Costs	41,408.46	14,699.69
Subgroup : [5.33]	Education Expense - Capacity		
04260-10-607120	Nursing-Training/Inservices	11,224.50	36,989.98
04260-44-607120	Administration-Training/Inservices	200.00	4,000.00
Subtotal [5.33]	Education Expense - Capacity	11,424.50	40,989.98
Subgroup : [6.25]	Automobile Expense - Accum Costs		
04260-40-640245	Maintenance-Repairs & Maintenance-Vehicles	28.03	0.00
Subtotal [6.25]	Automobile Expense - Accum Costs	28.03	0.00
Subgroup : [M1.15]	Advertising Help Wanted - Salaries %		
04260-10-606100	Nursing-Recruiting	7,854.14	0.00
04260-44-606100	Administration-Recruiting	2,999.82	0.00
Subtotal [M1.15]	Advertising Help Wanted - Salaries %	10,853.96	0.00
Subgroup : [M3.42]	Advertising Other - Accum Costs		
04260-16-610260	Admissions - Marketing/Advertising	18,103.35	14,385.50
Subtotal [M3.42]	Advertising Other - Accum Costs	18,103.35	14,385.50
Subgroup : [M5.34]	Medical Records - Accum Costs		
04260-18-610105	Medical Records-Supplies - Dept. Specific	95.00	195.00
04260-18-650100	Medical Records-Purchased Services	3,674.42	521.13
Subtotal [M5.34]	Medical Records - Accum Costs	3,769.42	716.13
Subgroup : [M7.42]	Postage - Accum Costs		
04260-44-610120	Administration-Postage	2,095.63	2,058.77
Subtotal [M7.42]	Postage - Accum Costs	2,095.63	2,058.77
Subgroup : [M8.33]	Dues and Membership Fees to Professional Associations - Capacity		
04260-44-610180	Administration-Books/Dues/Subs/Meetings	20,304.11	4,053.11
Subtotal [M8.33]	Dues and Membership Fees to Professional Associations - Capacity	20,304.11	4,053.11
Subgroup : [M11.42]	Services Provided by Contract - Accum Costs		
04260-44-610140	Administration-Payroll Services	17,043.60	3,753.67
04260-44-650100	Administration - Purchase Services	6,271.54	2,191.34
Subtotal [M11.42]	Services Provided by Contract - Accum Costs	23,315.14	5,945.01
Subgroup : [M12.02]	Administrative Management Services - Patient days		
04260-99-670100	Other Expenses-Management Fees	373,795.48	293,000.00
Subtotal [M12.02]	Administrative Management Services - Patient days	373,795.48	293,000.00
Subgroup : [M13.25]	Other - Accum Costs		
04260-10-606110	Nursing-Pre-Employment Testing	6,010.44	0.00
04260-44-606110	Administration-Pre-Employment Testing	224.00	4,004.00
04260-44-610170	Administration-Bank Service Charges	12,338.59	2,292.31
04260-44-610210	Administration-Computer Maintenance	110,301.65	49,129.01
04260-44-610220	Administration-Licenses & Certifications	2,489.50	10,718.00
04260-44-610230	Administration-Fines/Penalties/Settlements	11,331.60	46.13
04260-44-610240	Administration-Equipment Rental	260.15	101.36
04260-44-650160	Administration-Consulting	30,927.93	222.85
04260-99-720010	Other Expenses	0.00	625.00
Marcum 105	Clinical Reimbursement Consulting	0.00	1,600.00
Marcum 108	Various Licenses and Subscriptions	0.00	4,581.00
Marcum 110	Computer Supplies	189.00	0.00

Subtotal [M13.25]	Other - Accum Costs	174,072.86	73,319.66
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	679,170.94	449,167.85
Group : [18]	Dietary Basis for Allocation of Costs		
Subgroup : [2A1.03]	Raw Food - Meals		
04260-34-620140	Dietary-Food	184,301.27	123,832.42
04260-34-620142	Food - Dairy	46,269.26	18,514.65
04260-34-620144	Food - Bakery	18,581.25	604.65
04260-34-620146	Dietary-Food-Meat	29,703.26	0.00
04260-34-620150	Dietary-Supplements	15,246.01	13,104.54
Subtotal [2A1.03]	Raw Food - Meals	294,101.05	156,056.26
Subgroup : [2A2.03]	Non-Food Supplies - Meals		
04260-34-610100	Dietary-Supplies - Office	0.00	123.88
04260-34-610105	Dietary-Supplies - Dept. Specific	26,581.84	8,914.24
04260-34-620155	Dietary-Supplements-Nursing	8,750.48	0.00
04260-34-640250	Dietary-Chemicals	11,492.60	3,616.71
Subtotal [2A2.03]	Non-Food Supplies - Meals	46,824.92	12,654.83
Subgroup : [2B.03]	Purchased Services - Meals		
04260-34-650100	Dietary-Purchased Services	350.90	15,295.38
Subtotal [2B.03]	Purchased Services - Meals	350.90	15,295.38
Subgroup : [2D.03]	Other - Meals		
04260-34-610110	Dietary-Supplies - Minor Equipment	12.08	78.27
04260-34-610180	Dietary-Books/Dues/Subs/Meetings	234.00	0.00
04260-34-610240	Dietary - Equipment Rental	0.00	32.13
Subtotal [2D.03]	Other - Meals	246.08	110.40
Total [18]	Dietary Basis for Allocation of Costs	341,522.95	184,116.87
Group : [19]	Laundry-Basis for Allocation of Costs		
Subgroup : [3B.05]	Purchased Services - LBS of Laundry		
04260-36-650100	Laundry-Purchased Services	206,843.13	50,162.98
Subtotal [3B.05]	Purchased Services - LBS of Laundry	206,843.13	50,162.98
Subgroup : [3D.05]	Other - LBS of Laundry		
04260-36-640250	Laundry-Chemicals	65.94	0.00
Subtotal [3D.05]	Other - LBS of Laundry	65.94	0.00
Total [19]	Laundry-Basis for Allocation of Costs	206,909.07	50,162.98
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs		
Subgroup : [4A1.02]	In-House Care Supplies - Sqft		
04260-38-610105	Housekeeping-Supplies - Dept. Specific	20,344.86	8,779.88
Subtotal [4A1.02]	In-House Care Supplies - Sqft	20,344.86	8,779.88
Subgroup : [4B.02]	Purchased Services - Sqft		
04260-38-600101	Housekeeping-Salary Productive-Director	0.00	1,142.00
04260-38-650100	Housekeeping-Purchased Services	303,022.48	188,511.37
Subtotal [4B.02]	Purchased Services - Sqft	303,022.48	189,653.37
Subgroup : [5A.03]	Purchased From - Patient Days		
04260-32-630140	Other Ancillary Services-Prescription Drugs	320,990.40	242,609.23
Subtotal [5A.03]	Purchased From - Patient Days	320,990.40	242,609.23
Subgroup : [5B.03]	Medicine Cabinet Drugs - Patient Days		

04260-32-630130	Other Ancillary Services-Over The Counter Drugs	54,815.57	6,345.15
Subtotal [5B.03]	Medicine Cabinet Drugs - Patient Days	54,815.57	6,345.15
Subgroup : [5C.03]	Medical Supplies - Patient Days		
04260-10-610110	Nursing-Supplies - Minor Equipment	770.14	0.00
04260-32-630120	Other Ancillary Services-Medical Supplies	142,986.04	123,533.70
04260-32-630125	Other Ancillary Services-Incontinence	31,905.19	19,550.40
Subtotal [5C.03]	Medical Supplies - Patient Days	175,661.37	143,084.10
Subgroup : [5D.03]	Abulance/Limousine - Patient Days		
04260-32-620120	Other Ancillary Services-Transportation-Paratransi	2,509.70	2,294.97
04260-32-620130	Other Ancillary Services-Transportation-Ambulance	77.46	0.00
04260-32-620135	Other Ancillary Services-Transportation-Rental	70.47	0.00
Subtotal [5D.03]	Abulance/Limousine - Patient Days	2,657.63	2,294.97
Subgroup : [5E2.03]	Oxygen - Other - Vent		
04260-32-630150	Other Ancillary Services-Oxygen	55,198.90	25,888.02
Subtotal [5E2.03]	Oxygen - Other - Vent	55,198.90	25,888.02
Subgroup : [5F.03]	X-Ray and related radiology - Patient Days		
04260-32-630160	Other Ancillary Services-Diagnostic Services	16,174.64	8,995.26
Subtotal [5F.03]	X-Ray and related radiology - Patient Days	16,174.64	8,995.26
Subgroup : [5H.03]	Laboratory - Patient Days		
04260-32-630110	Other Ancillary Services-Lab	62,635.15	15,862.74
Subtotal [5H.03]	Laboratory - Patient Days	62,635.15	15,862.74
Subgroup : [5I.03]	Recreation - Patient Days		
04260-22-610100	Activities-Supplies - Office	68.78	214.23
04260-22-610105	Activities-Supplies - Dept. Specific	2,259.26	1,980.11
04260-22-610180	Activities-Books/Dues/Subs/Meetings	60.00	0.00
04260-22-620105	Activities-Entertainment	5,440.32	490.00
04260-22-620110	Activities-Special Events	1,480.06	3,500.27
04260-22-650100	Activities-Purchased Services	128.13	298.89
04260-44-610135	Administration - Cable TV/Internet	9,938.72	9,624.94
Subtotal [5I.03]	Recreation - Patient Days	19,375.27	16,108.44
Subgroup : [5J.03]	Other - SNF		
04260-20-620100	Social Services-Resident Items	751.60	189.00
04260-32-610110	Other Ancillary Services-Supplies - Minor Equipmen	20,033.24	384.23
04260-32-620180	Other Ancillary Services-Other Medical Expense - N	10,494.01	0.00
04260-32-630100	Other Ancillary Services-Enteral Therapy	17,272.55	1,851.46
04260-32-630170	Other Ancillary Services-Equipment Rental-Resident	83,697.80	41,261.64
Subtotal [5J.03]	Other - SNF	132,249.20	43,686.33
Subgroup : [5J.07]	Other - PT Treatments		
04260-24-610100	Physical Therapy-Supplies - Office	201.58	0.00
04260-24-610105	Physical Therapy-Supplies - Dept. Specific	2,352.97	547.16
04260-24-610110	Physical Therapy-Supplies - Minor Equipment	871.23	126.02
Subtotal [5J.07]	Other - PT Treatments	3,425.78	673.18
Subgroup : [5J.08]	Other - ST Treatments		
04260-28-610105	Speech Therapy-Supplies - Dept. Specific	0.00	90.42
Subtotal [5J.08]	Other - ST Treatments	0.00	90.42
Subgroup : [5J.09]	Other - OT Treatments		
04260-26-610105	Occupational Therapy-Supplies - Dept. Specific	357.29	0.00
Subtotal [5J.09]	Other - OT Treatments	357.29	0.00

Subgroup : [5J.15]	Other - Salary %		
04260-10-610240	Nursing-Equipment Rental	0.00	1,601.00
Subtotal [5J.15]	Other - Salary %	0.00	1,601.00
Subgroup : [5J.22]	Other - Vent		
04260-10-650100	Nursing-Purchased Services	8,333.41	11,447.23
04260-31-610110	Vent-Supplies - Minor Equipmen	16,007.83	450.12
04260-31-620150	Vent-Supplements	2,833.55	4,637.37
04260-31-630100	Vent-Enteral Therapy	31,537.84	4,582.69
04260-31-630120	Vent-Medical Supplies	116,241.10	83,896.17
04260-31-630125	Vent-Incontinence	17,004.00	7,923.57
04260-31-630130	Vent-Over The Counter Drugs	995.33	387.74
04260-31-630170	Vent-Equipment Rental-Resident	22,884.23	2,595.59
04260-32-650100	Other Ancillary Services-Purchased Services	5,347.87	6,239.70
Subtotal [5J.22]	Other - Vent	221,185.16	122,160.18
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	1,388,093.70	827,832.27
Group : [22]	Maintenance and Property		
Subgroup : [6A.02]	Repairs and Maintenance - Sqft		
04260-12-650100	Nursing Administration-Purchased Services	234.50	126.25
04260-40-610100	Maintainence-Supplies-Office	696.26	0.00
04260-40-610105	Maintainence - Supplies - Dept Specific	15,189.17	4,990.02
04260-40-610110	Maintenance-Supplies - Minor Equipment	312.53	0.00
04260-40-610220	Maintenance-Licenses & Certifications	0.00	480.00
04260-40-640200	Maintenance-Repairs & Maintenance-Building	14,959.27	5,957.87
04260-40-640210	Maintenance-Repairs & Maintenance-Dietary	6,090.36	870.40
04260-40-640220	Maintenance-Repairs & Maintenance-Laundry	473.72	1,483.58
04260-40-640230	Maintenance-Repairs & Maintenance-Medical	6,947.08	3,461.03
04260-40-640240	Maintenance-Repairs & Maintenance-Plumbing	1,093.98	503.57
Subtotal [6A.02]	Repairs and Maintenance - Sqft	45,996.87	17,872.72
Subgroup : [6A.22]	Repairs and Maintenance - Vent		
04260-31-640247	Repairs & Maintenance-Vent	34,638.93	0.00
Subtotal [6A.22]	Repairs and Maintenance - Vent	34,638.93	0.00
Subgroup : [6B.33]	Heat - Sqft		
04260-42-640110	Utilities-Gas/Oil	26,400.84	25,338.17
Subtotal [6B.33]	Heat - Sqft	26,400.84	25,338.17
Subgroup : [6C.33]	Light & Power - Sqft		
04260-42-640100	Utilities-Electricity	149,856.35	88,283.85
Subtotal [6C.33]	Light & Power - Sqft	149,856.35	88,283.85
Subgroup : [6D.33]	Water - Sqft		
04260-42-640120	Utilities-Water/Sewer	34,367.88	44,369.03
Subtotal [6D.33]	Water - Sqft	34,367.88	44,369.03
Subgroup : [6F.02]	Other - Sqft		
04260-40-610240	Maintenance-Equipment Rental	2,871.50	4,053.83
04260-40-640130	Maintenance-Ground Maintenance	22,554.73	5,393.50
04260-40-640140	Maintenance-Trash Removal	30,658.24	12,937.26
04260-40-640150	Maintenance-Security	1,292.53	0.00
04260-40-640160	Maintenance-Exterminating	2,921.10	1,159.20
04260-40-650100	Maintenance-Purchased Services	18,394.11	16,000.13
Subtotal [6F.02]	Other - Sqft	78,692.21	39,543.92

Subgroup : [7D.02]	Movable Equipment - Patient Days		
04260-99-710100	Other Expenses-Depreciation	7,945.76	0.00
Subtotal [7D.02]	Movable Equipment - Patient Days	<u>7,945.76</u>	<u>0.00</u>
Subgroup : [9.33]	Rental Payments - Capacity		
04260-99-700100	Other Expenses-Rent	633,137.21	80,470.68
Subtotal [9.33]	Rental Payments - Capacity	<u>633,137.21</u>	<u>80,470.68</u>
Subgroup : [10B]	Real estate taxes paid by lessor - Capacity		
04260-99-730120	Other Expenses-Taxes Real Estate	446,255.77	0.00
Marcum 109	Real Estate Taxes	0.00	70,744.95
Subtotal [10B]	Real estate taxes paid by lessor - Capacity	<u>446,255.77</u>	<u>70,744.95</u>
Subgroup : [10C]	Personal property taxes		
04260-99-730110	Other Expenses-Taxes	35,000.00	0.00
Subtotal [10C]	Personal property taxes	<u>35,000.00</u>	<u>0.00</u>
Total [22]	Maintenance and Property	<u>1,492,291.82</u>	<u>366,623.32</u>
Group : [27]	Interest and Insurance		
Subgroup : [12D.45]	Other Interest Expense - Expenses		
04260-99-720100	Other Expenses-Interest Expense	25,134.20	0.00
Subtotal [12D.45]	Other Interest Expense - Expenses	<u>25,134.20</u>	<u>0.00</u>
Subgroup : [14A.45]	Insurance on Property - Capacity		
04260-44-610195	Insurance-Property	31,575.00	0.00
Marcum 107	Property Insurance	0.00	22,052.59
Subtotal [14A.45]	Insurance on Property - Capacity	<u>31,575.00</u>	<u>22,052.59</u>
Subgroup : [14C3.42]	Other - Accum Costs		
04260-44-610190	Administration-Insurance - Business	307,469.92	95,039.86
04260-44-610200	Administration-Insurance - RT Surety	300.00	0.00
Subtotal [14C3.42]	Other - Accum Costs	<u>307,769.92</u>	<u>95,039.86</u>
Total [27]	Interest and Insurance	<u>364,479.12</u>	<u>117,092.45</u>
Group : [30]	Statement of Revenue		
Subgroup : [11A.10]	Medicaid R&B SNF Only		
04260-00-501100	Room & Board-Medicaid	(7,979,806.30)	(4,096,988.48)
04260-00-501109	Room & Board-Medicaid-Prior Period	52,465.00	0.00
04260-00-501190	Room & Board -C/A-Medicaid	734,042.80	387,715.68
04260-00-501993	Bedhold-Medicaid	(91,634.38)	(144,157.28)
Subtotal [11A.10]	Medicaid R&B SNF Only	<u>(7,284,932.88)</u>	<u>(3,853,430.08)</u>
Subgroup : [11A.22]	Medicaid R&B VENT		
Marcum 101	Vent Unit Medicaid R&B Revenue	(4,252,653.70)	(2,467,073.46)
Subtotal [11A.22]	Medicaid R&B VENT	<u>(4,252,653.70)</u>	<u>(2,467,073.46)</u>
Subgroup : [13A.10]	Medicare R&B - SNF Only		
04260-00-502100	Room & Board-Medicare	(1,956,433.06)	(867,894.78)
04260-00-502109	Room & Board-Medicare-Prior Period	(35,535.25)	0.00
04260-00-502190	Room & Board -C/A-Medicare	(1,452,047.49)	(570,371.52)
04260-00-502199	Room & Board-C/A-Medicare-Prior Period	108,067.24	0.00
Subtotal [13A.10]	Medicare R&B - SNF Only	<u>(3,335,948.56)</u>	<u>(1,438,266.30)</u>
Subgroup : [13A.22]	Medicare R&B - VENT		
Marcum 102	Vent Unit Medicare R&B Revenue	(139,304.18)	(108,455.37)
Subtotal [13A.22]	Medicare R&B - VENT	<u>(139,304.18)</u>	<u>(108,455.37)</u>

Subgroup : [I4A.10]	Private Pay R&B - SNF Only		
04260-00-501199	Room & Board-C/A-Personal Care-Prior Period	7,678.80	0.00
04260-00-503100	Room & Board-Private	(269,770.00)	(206,076.55)
04260-00-503109	Room & Board-Private-Prior Period	19,310.00	0.00
04260-00-503190	Room & Board -C/A-Private	(4,720.00)	0.00
04260-00-504100	Room & Board-Managed Care Levels	(149,436.01)	(251,231.42)
04260-00-504109	Room & Board-Managed Care Levels-Prior Period	(84,950.00)	0.00
04260-00-504190	Room & Board -C/A-Managed Care Levels	(90,045.00)	(147,222.88)
04260-00-504199	Room & Board-C/A-Managed Care Levels-Prior Period	(87,775.00)	0.00
04260-00-505109	Room & Board-Managed Care RUGS-Prior Period	(17,775.00)	0.00
04260-00-505199	Room & Board-C/A-Managed Care RUGS-Prior Period	(13,798.80)	0.00
04260-00-508100	Room & Board-Hospice	(107,070.00)	(3,794.52)
04260-00-508109	Room & Board-Hospice-Prior Period	7,015.00	0.00
04260-00-508190	Room & Board -C/A-Hospice	26,326.05	(2,205.48)
04260-00-508199	Room & Board-C/A-Hospice-Prior Period	(2,357.34)	0.00
Subtotal [I4A.10]	Private Pay R&B - SNF Only	(767,367.30)	(610,530.85)
Subgroup : [I4A.22]	Private Pay R&B - VENT		
Marcum 103	Vent Unit Private/Other R&B Revenue	(219,858.99)	(75,158.70)
Subtotal [I4A.22]	Private Pay R&B - VENT	(219,858.99)	(75,158.70)
Subgroup : [II1A.10]	Prescription Drugs Medicare - Patient Days		
04260-00-502210	Pharmacy Rx-Medicare	(235,463.30)	(86,112.66)
04260-00-502220	Pharmacy OTC-Medicare	(38.26)	0.00
Subtotal [II1A.10]	Prescription Drugs Medicare - Patient Days	(235,501.56)	(86,112.66)
Subgroup : [II1C.10]	Prescription Drugs Non-Medicare - Patient Days		
04260-00-501210	Pharmacy Rx-Medicaid	(2,737.95)	(1,068.38)
04260-00-503210	Pharmacy Rx-Private	(18.04)	0.00
04260-00-503220	Pharmacy OTC-Private	(23.97)	0.00
04260-00-504210	Pharmacy Rx-Managed Care Levels	(58,570.17)	(38,572.44)
04260-00-505210	Pharmacy Rx-Managed Care RUGS	(1,053.50)	0.00
Subtotal [II1C.10]	Prescription Drugs Non-Medicare - Patient Days	(62,403.63)	(39,640.82)
Subgroup : [II3A.10]	PT Medicare - PT Treatments		
04260-00-502270	P.T.-Medicare	(1,341,850.00)	(395,100.00)
04260-00-512270	P.T.-Medicare B	(522,830.60)	(271,178.78)
Subtotal [II3A.10]	PT Medicare - PT Treatments	(1,864,680.60)	(666,278.78)
Subgroup : [II3C.10]	PT Non Medicare - PT Treatments		
04260-00-501270	P.T.-Medicaid	(285,475.22)	(165,596.22)
04260-00-503270	P.T.-Private	(11,375.06)	(450.00)
04260-00-504260	P.T.-Managed Care RUGS	0.00	(598.50)
04260-00-504270	P.T.-Managed Care Levels	(117,300.00)	(104,025.00)
04260-00-505270	P.T.-Managed Care RUGS	(43,250.00)	0.00
04260-00-513270	P.T.-Managed Care B	(36,725.00)	0.00
Subtotal [II3C.10]	PT Non Medicare - PT Treatments	(494,125.28)	(270,669.72)
Subgroup : [II4A.10]	ST Medicare - ST Treatments		
04260-00-502290	S.T.-Medicare	(69,650.00)	(99,200.00)
04260-00-512290	S.T.-Medicare	(50,401.48)	(24,000.00)
Subtotal [II4A.10]	ST Medicare - ST Treatments	(120,051.48)	(123,200.00)
Subgroup : [II4C.10]	ST Other - ST Treatments		
04260-00-501290	S.T.-Medicaid	(58,400.37)	(31,700.00)
04260-00-503290	S.T.-Private	(1,300.04)	(1,100.00)
04260-00-504290	S.T.-Managed Care Levels	(11,050.00)	(13,400.06)

04260-00-505290	S.T.-Managed Care RUGS	(100.00)	0.00
04260-00-513290	S.T.-Managed Care	(1,800.00)	0.00
Subtotal [I14C.10]	ST Other - ST Treatments	(72,650.41)	(46,200.06)
Subgroup : [I15A.10] OT Medicare - OT Treatments			
04260-00-502280	O.T.-Medicare	(1,734,075.38)	(412,950.00)
04260-00-512280	O.T.-Medicare B	(941,283.60)	(222,003.44)
Subtotal [I15A.10]	OT Medicare - OT Treatments	(2,675,358.98)	(634,953.44)
Subgroup : [I15C.10] OT Non Medicare - OT Treatments			
04260-00-501280	O.T.-Medicaid	(447,750.39)	(175,346.56)
04260-00-503280	O.T.-Private	(7,825.10)	(2,550.00)
04260-00-504280	O.T.-Managed Care Levels	(161,950.00)	(102,075.00)
04260-00-505280	O.T.-Managed Care RUGS	(21,450.00)	0.00
04260-00-513280	O.T.-Managed Care B	(40,400.00)	0.00
Subtotal [I15C.10]	OT Non Medicare - OT Treatments	(679,375.49)	(279,971.56)
Subgroup : [I16A.10] Other Medicare - Patient Days			
04260-00-502260	R.T.-Medicare	0.00	(514.50)
04260-00-502300	Oxygen-Medicare	(992.25)	0.00
04260-00-502310	Lab-Medicare	(34,831.37)	(31,242.34)
04260-00-502320	Diagnostic Testing-Medicare	(7,286.08)	(4,524.16)
04260-00-502350	Enteral Feeding-Medicare	(4,077.23)	(9,258.62)
04260-00-502990	Ancillary C/A-Medicare	3,428,266.77	1,038,902.28
04260-00-512990	Ancillary C/A-Medicare B	1,039,306.97	303,180.97
Subtotal [I16A.10]	Other Medicare - Patient Days	4,420,386.81	1,296,543.63
Subgroup : [I16B.10] Other Non Medicare - Patient Days			
04260-00-501220	Pharmacy OTC-Medicaid	0.00	65.00
04260-00-501260	R.T.-Medicaid	(3,906.00)	(24,827.25)
04260-00-501300	Oxygen-Medicaid	(43,884.75)	0.00
04260-00-501310	Lab-Medicaid	(4,866.17)	791.00
04260-00-501320	Diagnostic Testing-Medicaid	(154.05)	0.00
04260-00-501350	Enteral Feeding-Medicaid	0.00	(1,781.31)
04260-00-501990	Ancillary C/A-Medicaid	847,175.90	399,464.94
04260-00-503300	Oxygen-Private	(939.75)	(530.25)
04260-00-503310	Lab-Private	(148.36)	0.00
04260-00-504300	Oxygen-Managed Care Levels	(1,076.25)	0.00
04260-00-504310	Lab-Managed Care Levels	(7,882.94)	(7,784.93)
04260-00-504320	Diagnostic Testing-Managed Care Levels	(2,064.40)	(1,300.36)
04260-00-504350	Enteral Feeding-Managed Care Levels	(129.24)	(4,344.85)
04260-00-504990	Ancillary C/A-Managed Care Levels	360,023.00	272,100.04
04260-00-505310	Lab-Managed Care RUGS	(575.05)	0.00
04260-00-505320	Diagnostic Testing-Managed Care RUGS	(397.21)	0.00
04260-00-505990	Ancillary C/A-Managed Care RUGS	66,825.76	0.00
04260-00-513990	Ancillary C/A-Managed Care B	52,093.54	0.00
Subtotal [I16B.10]	Other Non Medicare - Patient Days	1,260,094.03	631,852.03
Subgroup : [IV5.22] Interest - Patient Days			
04260-00-540100	Interest Income	(11.65)	(3.77)
Subtotal [IV5.22]	Interest - Patient Days	(11.65)	(3.77)
Subgroup : [IV8.10] Other - Patient Days			
04260-00-540136	Copying Fees	(165.75)	0.00
04260-00-540137	Vendor Refunds	0.00	(400.00)
04260-00-540140	Other Non Resident	(5,091.20)	0.00
Subtotal [IV8.10]	Other - Patient Days	(5,256.95)	(400.00)

Total [30]	Statement of Revenue	(16,529,000.80)	(8,771,949.91)
Group : [31]	Assets		
Subgroup : [31.01]	Cash		
04260-00-100150	Cash-Operating-One	(287,658.68)	409,642.37
04260-00-100200	Cash-Payroll-One	880.44	0.00
04260-00-100210	Cash-Payroll-Two	8,698.89	4,250.47
04260-00-100299	Cash-P/R Recon Clearing	(131,876.87)	209,778.12
04260-00-100350	Cash-Petty Cash-One	500.00	0.00
04260-00-100400	Cash-Resident Trust	30,186.59	50,000.00
04260-00-100420	Cash-Care Cost	30.00	0.00
04260-00-100430	Cash-Security Deposits	7,980.00	7,980.00
Subtotal [31.01]	Cash	(371,259.63)	681,650.96
Subgroup : [31.02]	Resident Account Receivable		
04260-00-110100	A/R-Resident Related	2,438,746.67	1,743,574.52
04260-00-110110	A/R-Deposit Clearing	0.00	363,802.88
04260-00-110210	A/R-Clearing	0.00	(185,299.76)
04260-00-110230	Refund Clearing	6,160.94	(5,568.00)
04260-00-110990	Reserve For Bad Debt	(339,017.20)	(174,951.52)
04260-00-111100	Third Party Receivable	(151,869.36)	0.00
04260-00-112100	Other Receivable	(64,434.10)	86,906.01
Subtotal [31.02]	Resident Account Receivable	1,889,586.95	1,828,464.13
Subgroup : [31.03]	Inventory		
04260-00-120100	Inventory	65,000.00	65,000.00
Subtotal [31.03]	Inventory	65,000.00	65,000.00
Subgroup : [31.04]	Prepays		
04260-00-130100	Prepaid Expenses	23,927.54	124,107.53
04260-00-130120	Prepaid Insurance	145,859.78	194,285.60
Subtotal [31.04]	Prepays	169,787.32	318,393.13
Subgroup : [31.05]	Other Current Assets		
04260-00-160170	PPE CIP	7,700.00	0.00
Subtotal [31.05]	Other Current Assets	7,700.00	0.00
Subgroup : [31.06]	Fixed Assets		
04260-00-160130	PPE Building Improvement	61,977.42	18,486.03
04260-00-160150	PPE Fixed Equipment	2,506.00	0.00
04260-00-160160	PPE Moveable Equipment	30,180.74	0.00
04260-00-161130	Accum Depr Building Improvement	(2,996.30)	0.00
04260-00-161150	Accum Depr Fixed Equipment	(417.67)	0.00
04260-00-161160	Accum Depr Moveable Equipment	(4,531.79)	0.00
Subtotal [31.06]	Fixed Assets	86,718.40	18,486.03
Total [31]	Assets	1,847,533.04	2,911,994.25
Group : [32]	Liabilities and Equity		
Subgroup : [32.01]	Accounts Payable		
04260-00-200100	Accounts Payable	(1,734,232.44)	(1,104,239.85)
04260-00-200105	Accounts Payable - Credit Cards	26,258.93	0.00
04260-00-200115	Accounts Payable-Food	9,861.04	0.00
Subtotal [32.01]	Accounts Payable	(1,698,112.47)	(1,104,239.85)
Subgroup : [32.02]	Accrued Payroll		
04260-00-210100	Accrued Payroll	(186,709.91)	(289,584.06)
04260-00-210130	Accrued Benefits	(423,544.00)	(423,544.00)

04260-00-215100	P/R Withholding-Garnishment	16,956.19	(83.00)
04260-00-215110	P/R Withholding-Retirement Plan	9,536.37	(77,207.04)
04260-00-215120	P/R Withholding-Union Dues	(5,143.86)	(7,172.39)
04260-00-215130	P/R Withholding-Life & Disability	36,358.28	(20,591.75)
04260-00-215140	P/R Withholding-Other	40.00	(806.66)
Subtotal [32.02]	Accrued Payroll	<u>(552,506.93)</u>	<u>(818,988.90)</u>
Subgroup : [32.03]	Accrued Payroll Taxes Payable		
04260-00-210110	Accrued Payroll Taxes	(2,963.00)	(24,290.86)
Subtotal [32.03]	Accrued Payroll Taxes Payable	<u>(2,963.00)</u>	<u>(24,290.86)</u>
Subgroup : [32.05]	Accrued Expenses		
04260-00-200120	Accrued Expenses	(307,818.97)	(1,848,060.56)
04260-00-210200	Other Liability	0.00	(10,400.00)
04260-00-215135	P/R Withholding Vision	5,443.18	0.00
04260-00-215137	P/R Withholding Dental	(4,291.18)	0.00
04260-00-220100	Resident Trust Liability	(30,186.59)	(50,000.00)
Subtotal [32.05]	Accrued Expenses	<u>(336,853.56)</u>	<u>(1,908,460.56)</u>
Subgroup : [32.06]	Other Long Term Liabilities		
04260-00-260000	Due To/From Opco Facilities	1,311,552.88	344,103.27
04260-00-260095	Due To/From Propco	352,953.03	444,656.42
04260-00-260096	Due To/From Priority Healthcare Group-NY	(124,201.60)	220.53
04260-00-260100	Due To/From Opco Consolidated	0.00	(943.15)
04260-00-260505	Deferred Rent Payable	(43,596.85)	0.00
04260-00-270100	Line of Credit	(900,000.00)	0.00
04260-00-290100	Working Capital Advances	(800,000.00)	0.00
Subtotal [32.06]	Other Long Term Liabilities	<u>(203,292.54)</u>	<u>788,037.07</u>
Subgroup : [32.07]	Net Worth		
04260-00-400115	Partner Capital	(192,000.00)	(800,000.00)
04260-00-400120	Retained Earnings	432,526.85	523,422.11
Subtotal [32.07]	Net Worth	<u>240,526.85</u>	<u>(276,577.89)</u>
Total [32]	Liabilities and Equity	<u>(2,553,201.65)</u>	<u>(3,344,520.99)</u>
	NET (INCOME) LOSS	<u>705,668.61</u>	<u>432,526.74</u>
	Sum of Account Groups	0.00	0.00

Client: **Priority Care**
 Engagement: **Medicaid - Waterbury Gardens 2017 Medicaid Report**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB**
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
Reclass computer supplies out of Accounting				
Marcum 110	Computer Supplies		189.00	
04260-44-610150	Administration-Accounting/Auditing			189.00
Total			189.00	189.00
Reclassifying Journal Entries JE # 2				
Reclass Dentist to correct line				
Marcum 104	Dental Services	D.03	2,880.00	
04260-10-650100	Nursing-Purchased Services			2,880.00
Total			2,880.00	2,880.00
Reclassifying Journal Entries JE # 3				
To reclass Venut Unit Revenue to correct level of care				
04260-00-501100	Room & Board-Medicaid	F.01	4,252,653.70	
04260-00-502100	Room & Board-Medicare		139,304.18	
04260-00-504100	Room & Board-Managed Care Levels		219,858.99	
Marcum 101	Vent Unit Medicaid R&B Revenue			4,252,653.70
Marcum 102	Vent Unit Medicare R&B Revenue			139,304.18
Marcum 103	Vent Unit Private/Other R&B Revenue			219,858.99
Total			4,611,816.87	4,611,816.87
Reclassifying Journal Entries JE # 4				
Reclass non nursing pruchased services out of other resident care				
04260-10-650160	Nursing-Consulting Fees	D.03	2,187.50	
04260-44-650160	Administration-Consulting		14,233.01	
04260-10-650100	Nursing-Purchased Services			16,420.51
Total			16,420.51	16,420.51
Total Reclassifying Journal Entries			4,631,306.38	4,631,306.38
Total All Journal Entries			4,631,306.38	4,631,306.38



MYERS AND STAUFFER
L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2

Prepared By:

Reviewed By:

Workpaper Date:

Run Date: 2/14/2018

Provider Name: Waterbury Gardens Nursing & Rehabilitation Center, LLC

Provider Number: 20156

Period Ended: 9/30/17

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: