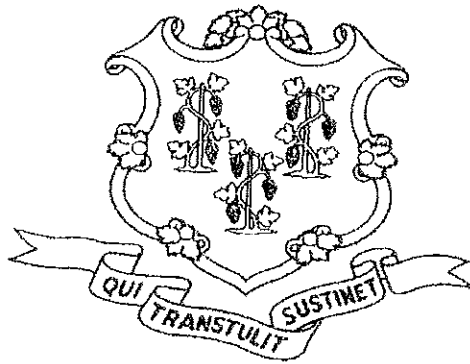


State of Connecticut



15-25
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Annual Report of Long-Term Care Facility Cost Year 2015

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DEF. OF SOCIAL SERVICES
OFFICE OF CON. AND RATE SETTINGS

Name of Facility (as licensed) 162 South Britain Road Operating Company II, LLC of Fort Lee, NJ D/B/A River Glen Health Care Center	
Address (No. & Street, City, State, Zip Code) 162 South Britain Road, Southbury, CT 06488	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
	<input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 2280	RHNS	(Specify)	Medicare Provider 07-5241
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Medicaid Provider Numbers:	CCNH 9431	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
162 South Britain Road Operating Company II, LLC	2280	9/30/2015	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 162 South Britain Road Operating Company II, LLC of Fort Lee, NJ D/B/A River Glen Health Care Center [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, 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. ①

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.

① SUBJECT TO DESK AUDIT REVIEW

Signed (Administrator)		Date	Signed (Owner)		Date
<i>Mary Noonan</i>		<i>1/6/16</i>	<i>Lugo</i>		<i>1/11/16</i>
Printed Name (Administrator)			Printed Name (Owner)		
Mary Noonan			Alberto Lugo		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires	
<i>MARY NOONAN</i>	<i>CT</i>	<i>1/6/16</i>	<i>Christine Ryan</i>	<i>2/28/16</i>	
Address of Notary Public					
<i>170 WESTBURY PARK RD. UNIT A1 WATERTOWN, CT 06795</i>					

(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 162 South Britain Road Operating Company II, LLC of Fort Lee, NJ D/B/A River Glen Health		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 162 South Britain Road, Southbury, CT 06488				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/2/2015	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-264-9600	Report for Year Ended 9/30/2015	Page 2	of 37
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Name of Facility (as shown on license) 162 South Britain Road Operating Company II, LLC of Fort Le	Address (No. & Street, City, State, Zip) 162 South Britain Road, Southbury, CT 06488
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License Numbers:	CCNH 2280	RHNS (Specify)	Medicare Provider No. 07-5241
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Type of Facility (Check appropriate box(es))		
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)

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

If this facility opened or closed during report year provide:	Date Opened	Date Closed

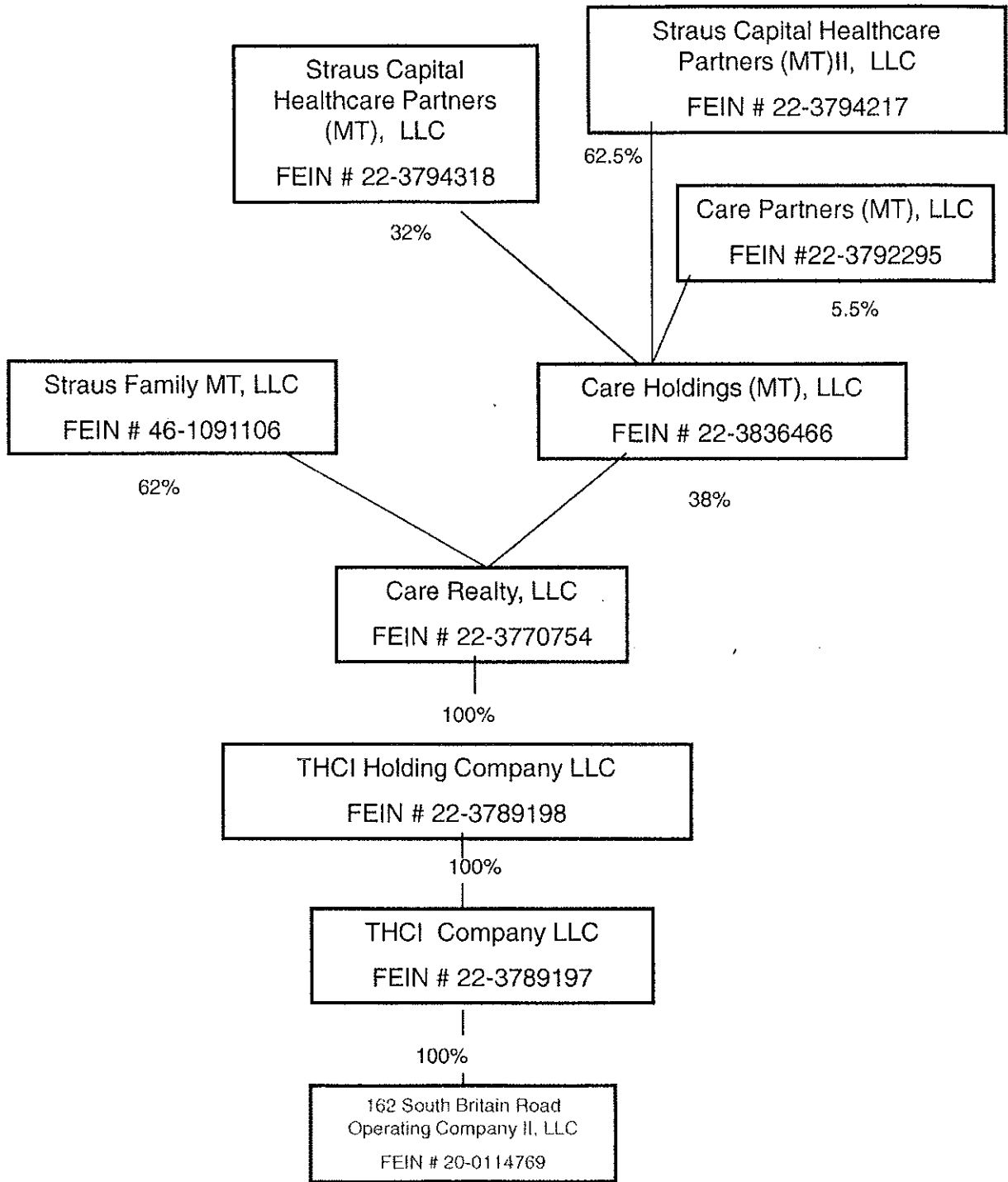
Has there been any change in ownership or operation during this report year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
--	---------------------------	-------------------------------------	--------------------------

Administrator

Name of Administrator Mary Noonan	Nursing Home Administrator's License No.:	001033
--------------------------------------	---	--------

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

Name	License No.:



General Information and Questionnaire Corporate Owners

Name of Facility 162 South Britain Road Operating Company	License No. 2280	Report for Year Ended 9/30/2015	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
N/A			

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			

Names of Stockholders Owning at Least 10% of Shares	Business Address	Title	No. Shares Held by Each
N/A			

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
162 South Britain Road Operating Company II, LI	2280	9/30/2015	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility 162 South Britain Road Operating Company II, LLC of	License No. 2280	Report for Year Ended 9/30/2015	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
162 South Britain Road, LLC	162 South Britain Road, Southbury, CT 06488	<input type="radio"/>	<input checked="" type="radio"/>	Facility Real Estate Lease	Pg. 22 / Line 9	855,919	855,919
Care Group, LLC	57 Old Road to Nine Acre Corner, Concord, MA 01742	<input type="radio"/>	<input checked="" type="radio"/>	Management Services/Clinical Specialists	Pg. 16 / Line m12	1,032,682	1,032,682
Seven (7) Other Healthbridge Facilities		<input type="radio"/>	<input checked="" type="radio"/>	Sharing Staff with Related Facilities	Pg 10 / Various	6,726	6,726
Partners Healthcare CT	6 Thompson Road, East Windsor, CT 06088	<input checked="" type="radio"/>	<input type="radio"/>	Pharmacy - Drugs	Pg 20 / Line 5a2	522,981	507,292
Partners Healthcare CT	6 Thompson Road, East Windsor, CT 06088	<input checked="" type="radio"/>	<input type="radio"/>	Pharmacy - Drugs Med Cabinet	Pg. 20 / Line 5b	27,528	26,703
Partners IV & Ancillary HealthBridge & Related Facilities	6 Thompson Road, East Windsor, CT 06088	<input checked="" type="radio"/>	<input type="radio"/>	Pharmacy - IV	Pg. 20 / Line 5j	36,686	35,586
Ascend Rehab	173 Bridge Plaza North, Fort Lee, NJ 07024	<input type="radio"/>	<input checked="" type="radio"/>	Common Pension, Health and Insurance Prog	Pg. 15 / Line 1a5,6,7	426,803	426,803
Home State Insurance Company SPC, Inc.	P.O. Box 800, Road Town, Tortola, British Virgin Islands	<input checked="" type="radio"/>	<input type="radio"/>	Contract Therapy Service Provider	Pg 13 / Line B5a, 9a, 1	405,169	336,804
		<input type="radio"/>	<input checked="" type="radio"/>	General & Professional Liability Insurance	Pg 27 / Line 14C1	32,942	32,942

* 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 162 South Britain Road Operating Company II,	License No. 2280	Report for Year Ended 9/30/2015	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.

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

Management Fee allocation to facilities on the basis of patient days. Services of related pharmacy invoices as per customary charges that were negotiated. Staff allocation to other facilities based on hours paid at employee wage rate.

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended		Page of	
162 South Britain Road Operating Company II, LLC of Fort		2280		9/30/2015		6 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Xerox Corporation	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/15/13	36 Months	7,685	7,685
Mail Finance	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	08/02/12	36 Months then ongoing	1,343	1,343
	<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"/>					
						Total ***	9,028

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility 162 South Britain Road Operating	License No. 2280	Report for Year Ended 9/30/2015	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 Progressive Provider Services, LLC 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511 10395 West Colfax Ave, Suite 210, Lakewood, CO 80215-3997
---	---

Services Provided by This Firm (*describe fully*)

1 General accounting and cost report	\$ 3,990
2 General accounting and cost report	\$ 1,500
3 Over Accrued Expense (Disallowed Pg. 28)	\$ 3,735
4	\$
Charge for Services Provided	
\$ 9,225	

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 Legal (Disallowed Pg. 28) 2 3 4 5	Telephone Number
---	------------------

Address (*No. & Street, City, State, Zip Code*)
 1
 2
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 Various Legal (Disallowed Pg. 28)	\$ 61,929
2	\$
3	\$
4	\$
5	\$
Charge for Services Provided	
\$ 61,929	

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

Schedule of Resident Statistics

Name of Facility 162 South Britain Road Operating Company II, LLC of Fort Lee, NJ D/	License No. 2280		Report for Year Ended 9/30/2015				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
				Total	CCNH	RHNS			Total
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	120	120		120	120	120	120		
B. On last day of THIS report period	120	120		120	120	120	120		
2. Number of Residents									
A. As of midnight of PREVIOUS report period	116	116		116	116	115	115		
B. As of midnight of THIS report period	111	111		115	115	111	111		
3. Total Number of Days Care Provided During Period									
A. Medicare	9,620	9,620		7,293	7,293	2,327	2,327		
B. Medicaid (Conn.)	20,212	20,212		15,061	15,061	5,151	5,151		
C. Medicaid (other states)									
D. Private Pay	8,850	8,850		6,523	6,523	2,327	2,327		
E. State SSI for RCH									
F. Other (Specify) Managed Care	3,355	3,355		2,845	2,845	510	510		
G. Total Care Days During Period (3A thru F)	42,037	42,037		31,722	31,722	10,315	10,315		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days	195	195		127	127	68	68		
B. Other Bed Reserve Days									
5. Total Resident Days (3G + 4A + 4B)	42,232	42,232		31,849	31,849	10,383	10,383		

Schedule of Resident Statistics (Cont'd)

Name of Facility 162 South Britain Road Operating Company	License No. 2280	Report for Year Ended 9/30/2015	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	19	58		34				
Per Diem Rate								
a. One bed rm.				675.00				
b. Two bed rms.	Various	211.96		620.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,605	1,605		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	10,463	10,463		
D. Total Physical Therapy Treatments	12,068	12,068		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	360	360		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	7	7		
2. Restorative Treatments				
C. Other	2,293	2,293		
D. Total Speech Therapy Treatments	2,660	2,660		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	1,003	1,003		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	23	23		
2. Restorative Treatments				
C. Other	9,845	9,845		
D. Total Occupational Therapy Treatments	10,871	10,871		

Report of Expenditures - Salaries & Wages

Name of Facility 162 South Britain Road Operating Company II, LLC of Fort	License No. 2280	Report for Year Ended 9/30/2015	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	196,554	2,086				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	379,028	17,339				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	533,591	29,643				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	308,922	19,821				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	91,257	4,988				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	152,763	9,919				
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	196,705	4,172				
b. RN						
1. Direct Care	940,422	26,240				
2. Administrative**	331,153	10,533				
c. LPN						
1. Direct Care	1,062,715	38,511				
2. Administrative**						
d. Aides and Attendants	1,316,134	90,479				
e. Physical Therapists	444,902	11,935				
f. Speech Therapists	101,807	2,251				
g. Occupational Therapists	315,575	8,425				
h. Recreation Workers	115,048	6,396				
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	125,907	5,394				
n. Marketing	425	8				
o. Other (Specify)						
See Attached Schedule	78,655	4,051				
A-13. Total Salary Expenditures	6,691,563	292,191				

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Central Supply	\$ 47,673	2,068				
Medical Records	\$ 30,982	1,983				
Total	\$ 78,655	4,051	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

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

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

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

Name of Facility		License No.		Report for Year Ended		Page	of		
162 South Britain Road Operating Company II, LLC of Fort Lee, NJ		2280		9/30/2015		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-12 Rev. 10/2005

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	
162 South Britain Road Operating Company II, LLC of Fort Lee, NJ D		2280		9/30/2015		12		37	
Section	Name	Salary Paid		Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
		CCNH	RHNS (Specify)						
Section III - Administrators***									
	Mary Noonan	196,554		Administrator	2,086 A2 *				
Section IV - Assistant Administrators									

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
162 South Britain Road Operating Company II, LLC	2280	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist						
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	167,806	2,797				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	37,967	174				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)	500	5				
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	56,436	868				
b. Other						
10. Occupational Therapist						
a. Resident Care	180,927	3,290				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
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	443,636	7,134				

* 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.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
162 South Britain Road Operating Company II, L	2280	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
I. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 257,369	257,369		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 88,628	88,628		
4. Social Security (F.I.C.A.)	\$ 497,574	497,574		
5. Health Insurance	\$ 407,608	407,608		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 3,180	3,180		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 16,015	16,015		
8. Uniform Allowance	\$ 7,458	7,458		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 3,750	3,750		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 169,658	169,658		
d. Accounting and Auditing	\$ 9,225	9,225		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 61,929	61,929		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 36,491	36,491		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 23,708	23,708		
2. Cellular Phones	\$ 1,018	1,018		
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	\$ 6,000	6,000		
3. Resident Day User Fee	\$ 631,038	631,038		
Subtotal	\$ 2,220,649	2,220,649		

* 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**

162 South Britain Road Operating Company II, LLC of Fort Lee, NJ D/B/A River C Attachment Page 15
9/30/2015

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Medical Expense	\$ 237		
Employee Training Expense	\$ 600		
Tuition Reimbursement Expense	\$ 1,412		
Other Employee Benefits Expense	\$ 1,501		
Total	\$ 3,750	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
Sales & Use Tax	\$ 6,000		
Total	\$ 6,000	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
162 South Britain Road Operating Company II, LLC	2280	9/30/2015	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	2,220,649	2,220,649		
I. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 1,889	1,889		
3. Gifts to Staff and Residents	\$ 10,389	10,389		
4. Employee Travel	\$ 2,656	2,656		
5. Education Expenses Related to Seminars and Conventions	\$ 5,161	5,161		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$			
7. Other (<i>Specify</i>) See Attached Schedule	\$ 1,251	1,251		
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 10,789	10,789		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 52,933	52,933		
4. Fund-Raising***	\$			
5. Medical Records	\$ 2,812	2,812		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$ 94	94		
7. Postage	\$ 8,385	8,385		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 7,506	7,506		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 1,070	1,070		
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>)	\$ 97,964	97,964		
12. Administrative Management Services**	\$ 1,032,682	1,032,682		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 112,595	112,595		
C-14 Total Administrative & General Expenditures	\$ 3,568,825	3,568,825		

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
Meeting Expense	\$ 527		
Travel - Other	\$ 724		
Total Other Travel and Entertainment	\$ 1,251	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising Expense	\$ 500		
Marketing Expense	\$ 50,428		
Marketing - Meals	\$ 326		
Public Relations	\$ 950		
Shows & Conferences	\$ 729		
Total Other Advertising	\$ 52,933	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
Connecticut Association of Health Care Facilities, Inc. Dues	\$ 7,506		
Total Dues	\$ 7,506	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Criminal Record Check Corporate Expense	\$ 5,824		
Compliance Expense Nursing Administration	\$ 9,488		
Other Professional Fees Corporate Expense	\$ 32,472		
Bank Charges Corporate Expense	\$ 12,979		
Collection Fees Corporate Expense	\$ 7,907		
Off Site Storage Corporate Expense	\$ 3,879		
Professional Licenses Corporate Expense	\$ 230		
Hiring Shows & Conferences Corporate Expense	\$ (35)		
License & Permits Corporate Expense	\$ 2,477		
Consolidated Billing Nursing Administration	\$ 32,290		
Annual Report Fees	\$ 1,257		
Facility Entertainment Corporate Expense	\$ (169)		
Catering Corporate Expense	\$ (112)		
Consolidated Billing Corporate Expense	\$ 18		
Resident Replacement Items Corporate Expense	\$ 5,579		
Gift Shop Supplies Corporate Expense	\$ 1,272		
Discounts Taken Corporate Expense	\$ (2,761)		
Total Other Administrative and General	\$ 112,595	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
162 South Britain Road Operating Compa	2280	9/30/2015	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 #
Care Group LLC	769,013	Operational and financial management oversight	Page 16 / Line 12
Care Group LLC		Professional Services such as clinical specialist not included in the Management Fee contract	Page 16 / Line 12
Care Group LLC	263,669	Data processing allocation to facility for payroll, human resources and employee benefit system with the elimination of ADP.	Page 16 / Line 12

* 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
162 South Britain Road Operating Company II, LLC of		2280	9/30/2015		18	37
Item	Total	CCNH	RHNS	(Specify)		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 268,825	268,825				
2. Non-Food Supplies	\$ 35,851	35,851				
3. Other (Specify) _____	\$ _____					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____					
c. Management Services**	\$ _____					
d. Other (Specify) _____ Dietary Supplies	\$ 203	203				
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 304,879	304,879				
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)		
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No				
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.	
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.	
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.	
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.	
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.	
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
162 South Britain Road Operating Company II, LLC of		2280	9/30/2015	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	164	164	
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	6,526	6,526	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	6,690	6,690	
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
162 South Britain Road Operating Company II,		2280	9/30/2015		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	61,377	61,377		
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. \$				
c.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	61,377	61,377		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Legend Drugs	\$	522,981	522,981		
b.	Medicine Cabinet Drugs	\$	51,542	51,542		
c.	Medical and Therapeutic Supplies	\$	107,914	107,914		
d.	Ambulance/Limousine***	\$	3,096	3,096		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	34,276	34,276		
f.	X-rays and Related Radiological Procedures***	\$	26,885	26,885		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$	9,000	9,000		
h.	Laboratory***	\$	88,191	88,191		
i.	Recreation	\$	32,861	32,861		
j.	Other (Specify)**** See Attached Schedule	\$	65,842	65,842		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	942,588	942,588		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Other Medical Services Nursing Administration	\$ 31		
Nursing Supplies	\$ 855		
Patient Medical Fees	\$ (4,839)		
Other Medical Services Expense	\$ (10)		
IV Expense	\$ 36,686		
DME (Durable Medical EQPT)	\$ 12,086		
Equipment Rental - Other (Drugs & Supplies)	\$ (3,101)		
PT Supplies	\$ 11,903		
OT Supplies	\$ 1,877		
ST Supplies	\$ 143		
RT Supplies	\$ 90		
PT/OT Equipment Rental	\$ 10,065		
Coinsurance Payments	\$ 56		
Total Other Resident Care	\$ 65,842	\$ -	\$ -

State of Connecticut
 Annual Report of Long-Term Care Facility
 CSP-21 Rev. 10/2001

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

Name of Facility 162 South Britain Road Operating Company II, LLC of Fort Lee, NJ D/B/A		License No. 2280	Report for Year Ended 9/30/2015	Page of 21 37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
Healthmedx	5100 N Town Centre Dr, Ozark, MO 65721	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Software Maintenance Fees	18,559			16	m11
Smart Linx	333 Thornall St, Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time Clock and Staff Scheduling Software	10,532			16	m11
Kodiak Systems	South, Suite 499, Piscataway, NJ 08854	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Network Support and Maint Fees - ASP	35,612			16	m11
Stone Construction Co, Inc.	PO Box 428, Southbury, CT 06488	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	15,421			22	6f
Birchwood Landscaping of CT, Inc.	142 Lorelei, CT Southbury, CT 06488	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Outside Maintenance	10,255			22	6f
ADP	100 Corporate Drive, Windsor, CT 06095	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Services	14,578			16	m11
Saucier Mechanical Services	148 Norton St, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Building Repairs & Maintenance	20,531			22	6a / 6
Pathway Health Services Inc.	2025 4th St, St Paul, MN 55110	<input type="radio"/>	<input checked="" type="radio"/>	N/A	PPC Software Fees	13,881			16	13
		<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
162 South Britain Road Operating Company II	2280	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 135,581	135,581				
b. Heat	\$ 54,862	54,862				
c. Light & Power	\$ 118,928	118,928				
d. Water	\$ 19,224	19,224				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 9,028	9,028				
f. Other (<i>itemize</i>)	\$ 89,293	89,293				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 426,916	426,916				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 71,278	71,278				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 71,278	71,278				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 8,850	8,850				
c. Leasehold Improvements	\$ 124,139	124,139				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 132,989	132,989				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 855,919	855,919				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 110,634	110,634				
c. Personal property taxes	\$ 16,130	16,130				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,186,950	1,186,950				

* 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 162 South Britain Road Operating Company II, LLC of Fort Lee, NJ/D		License No. 2280		Report for Year Ended 9/30/2015				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										
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
B-4. Subtotal										
C. Non-Movable Equipment										
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
C-4. Subtotal										
D. Movable Equipment										
1. Motor Vehicles (Specify name, model and year of each vehicle)	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
		Yes	No							
a.										
b.										
c.										
d.										
2. Movable Equipment										
a. Acquired prior to this report period										
b. Disposals (attach schedule)										
c. Acquired during this report period (attach schedule)										
D-3. Subtotal										
E. Total Depreciation										
										71,278
										71,278

162 South Britain Road Operating Company II, LLC of Fort Lee, NJ D/B/A River Glen Health Care Center
 9/30/2015

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3
 **Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3
 **Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3
 **Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached	\$ 50,503	Various	\$ 8,347
Total additions for Movable Equipment		\$ 50,503		\$ 8,347 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached	\$ 156,592	Various	\$ 8,609
Total additions for Leasehold Improvement		\$ 156,592		\$ 8,609 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
162 South Britain Road Operating Company II, LLC of Fort		2280		9/30/2015		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var			2,620,360	1,328,723	S/L	Var	115,530	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var			156,592		S/L	Var	8,609	
C-4. Subtotal									124,139
D. Total Amortization									124,139

* 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.

River Glen Health Care Center
 Medicaid Asset Roll Forward of
 Sun HC Asset Schedule
 9/30/2015

Vendor

	Date Acquired	life	Asset Base	9/30/2014 Accum Deprec.	9/30/2015 Expense	9/30/2015 Accum Deprec.
Major Moveable:						
Fully Depreciated Assets			84,699	84,699	-	84,699
Additions: With Remaining Life:						
Furniture	1/1/1995	10	2,157	2,157	-	2,157
Dietary Equip - Toaster, Oven, Truck, Chart Sy:	4/8/1995	10	9,214	9,214	-	9,214
Food Waste Disposer	10/26/1995	10	991	991	-	991
Heat Booster for Water Heater	5/5/1997	10	2,521	2,521	-	2,521
Dryer	6/27/1997	10	3,110	3,110	-	3,110
Heated Dispenser	10/20/1997	10	1,304	1,304	-	1,304
Wheelchair Scale	2/6/1998	10	1,641	1,641	-	1,641
Dietary Equip - Mixer & Cart	5/15/1998	10	4,855	4,855	-	4,855
Beds / Primeaire	12/21/1998	15	2,910	2,910	-	2,910
IV Pumps	12/21/1998	10	5,050	5,050	-	5,050
Respiratory Equipment	12/21/1998	7	1,123	1,123	-	1,123
Rehab Equipment	12/21/1998	5	1,095	1,095	-	1,095
Orthotic Equipment	12/31/1998	7	10,520	10,520	-	10,520
ACP	12/23/1998	7	17,491	17,491	-	17,491
Ice Machine	2/17/1999	10	1,484	1,484	-	1,484
Mattresses	4/1/1999	5	8,196	8,196	-	8,196
Freezer Compressor	5/28/1999	10	1,591	1,591	-	1,591
Beds	1/1/2000	5	41,665	41,665	-	41,665
Patient Lift	3/15/2000	10	2,536	2,536	-	2,536
Oxygen Concentrators	6/1/2000	7	12,891	12,891	-	12,891
Punchcard Cart	12/13/2000	10	3,056	3,056	-	3,056
Range with Griddle	1/3/2001	10	3,201	3,201	-	3,201
Snow Blower	2/5/2001	10	1,695	1,695	-	1,695
Laundry Label System	7/30/2001	10	1,143	1,143	-	1,143
Punchcard Cart	7/26/2001	10	1,643	1,643	-	1,643
Computer Equipment - 1998	3/17/1998	5	11,863	11,863	-	11,863
Total Assets Not Fully Depreciated			<u>154,946</u>	<u>154,946</u>	-	<u>154,946</u>
Total Assets Per 2001 Cost Report			239,645			
Asset Additions - 9/30/2002:						
Work Table	12/23/2001	10	5,635	5,635	-	5,635
Freezer upgrade	8/9/2002	10	6,031	6,031	-	6,031
Wheel Chair Scale	9/2/2002	10	1,573	1,573	-	1,573
WAN Computer Software	1/1/2002	3	68,236	68,236	-	68,236
Total Assets Per 2002 Cost Report			<u>321,120</u>	<u>81,475</u>	-	<u>81,475</u>
Sun Health Care Additions CYE 9/30/2003						
Asset Additions : (10/1/02 - 7/31/03)						
Range, Refrigerator & Microwave	1/1/2003	10	777	777	-	777
			<u>777</u>	<u>777</u>	-	<u>777</u>
Asset Additions 8/1 - 9/30/2003:						
Camera & Photosmart Printer	8/30/2003	7	462	462	-	462
			<u>462</u>	<u>462</u>	-	<u>462</u>
Total Assets Per 2003 Cost Report			322,359			
Asset Additions 9/30/2004:						
Therapy Equipment - Therapeutic Technologie	4/30/2004	10	4,410	4,410	-	4,410
Portable Wheelchair Scale - Direct Supply	4/30/2004	10	1,671	1,671	-	1,671
Floor Buffers - Tennant Sales	6/30/2004	10	5,646	5,646	-	5,646
Vacuum - Romax supply	7/31/2004	10	591	591	-	591
Ice Maker - Direct Supply	7/31/2004	10	7,051	7,051	-	7,051
Mixer - Direct Supply	7/31/2004	10	2,971	2,971	-	2,971
Beds - NOA Medical	4/30/2004	10	13,934	13,934	-	13,934
Extra Wide Wheelchair - Direct Supply	4/30/2004	10	892	892	-	892
Head and Foot Boards for Beds	4/30/2004	10	970	970	-	970
Furniture - The Zamoiski company	6/30/2004	10	8,850	8,850	-	8,850
			<u>46,986</u>	<u>46,986</u>	-	<u>46,986</u>
Total Assets Per 2004 Cost Report			369,345			
Asset Additions 9/30/2005:						
Refrigerator	11/3/2004	10	2,623	2,598	25	2,623
Refrigerator Accessory	12/1/2004	10	(148)	(115)	(15)	(130)
Air Condition Units	4/26/2005	10	4,360	4,142	218	4,360
Air Condition Units	5/10/2005	10	1,480	1,394	86	1,480
AC Unit	6/7/2005	10	1,801	1,680	121	1,801
Bed	5/16/2005	10	1,175	1,111	65	1,175
Heated Dish Dispenser	9/16/2005	10	1,623	1,472	151	1,623
Floor Machine	9/19/2005	10	674	609	65	674
AC Unit	9/16/2005	10	6,526	5,931	595	6,526

River Glen Health Care Center
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vendor	Date Acquired	life	Asset Base	9/30/2014 Accum Deprec.	9/30/2015 Expense	9/30/2015 Accum Deprec.
Major Moveable:						
AC Unit	7/8/2005	10	1,950	1,804	146	1,950
Tables	9/26/2005	10	13,165	11,963	1,203	13,165
Total Asset Additions 2005			35,229	32,589	2,659	35,247
Total Assets Per 2005 Cost Report			404,574			

Asset Additions 9/30/2006:

American Of Martinsvil	CER/FF&E-TV Armoires, Overbed Tables	10/11/2005	15	89,838	53,402	5,989	59,391
Sammons Preston Rolye	CER/EQM-Therapeutic Table	10/21/2005	10	4,189	3,736	419	4,155
Phoenix Textile Corpore	CER/FF&E-Chairs	10/28/2005	15	10,652	6,331	710	7,041
Phoenix Textile Corpore	CER/FF&E-Bedspreads	10/28/2005	10	4,257	3,798	426	4,223
NOA Medical Industriei	CER/FF&E-Bed	11/8/2005	10	1,235	1,095	124	1,218
Phoenix Textile Corpore	CER/FF&E-Chairs	11/22/2005	15	30,677	18,064	2,045	20,109
Space Tables, Inc.	CER/FF&E-Tables	11/28/2005	15	6,460	3,807	431	4,237
Durkan Patterned Carpe	CER/BLDG-Carpet	12/19/2005	10	14,743	12,898	1,474	14,373
Contract Picture Framer	CER/FF&E-BulletinBoards	12/22/2005	10	3,960	3,465	396	3,861
Direct Supply	CER/EQM-Optiflex 3CPM	1/2/2006	10	2,232	1,933	223	2,156
Romax Supply	CER/FF&E-Chairs	1/24/2006	15	745	433	50	482
Romax Supply	CER/FF&E-Clocks	1/26/2006	10	1,547	1,343	155	1,497
Contract Picture Framer	CER/FF&E-Artwork	2/8/2006	10	3,400	2,918	340	3,258
Hill-Rom	CER/FF&E-Bed	2/16/2006	10	2,544	2,180	254	2,435
American Of Martinsvil	CER/FF&E-Chairs	3/16/2006	15	33,565	19,023	2,238	21,260
Arledge Electronics, Inc	CER/EQF-TV's	3/17/2006	10	23,138	19,669	2,314	21,983
American Of Martinsvil	CER/FF&E-SpaceTables	3/21/2006	15	2,203	1,249	147	1,396
American Of Martinsvil	CER/FF&E-CabinetTablesArmoireHutch&Box	3/21/2006	15	32,121	18,199	2,141	20,341
Direct Supply...	Colorada cycle w/bi-directiona	3/23/2006	10	947	807	95	901
Phoenix Textile Corpore	CER/FF&E-Chairs	3/28/2006	15	3,862	2,185	257	2,443
American Of Martinsvil	CER/FF&E-Tables	3/31/2006	15	1,343	765	90	854
Direct Supply...	Colorada cycle w/bi-directiona	4/12/2006	10	947	799	95	893
Kodiak Computer Servi	aff&e computer	4/30/2006	10	787	665	79	743
BKM Total Office	CER/FF&E-Chairs&Tables	5/10/2006	15	9,902	5,500	660	6,160
Phoenix Textile Corpore	CER/FF&E-Draperly	5/10/2006	10	602	500	60	560
Romax Supply	CER/FF&E-Chairs&Tables	5/10/2006	15	1,789	992	119	1,112
Direct Supply...	Digital Lift Scale, 600 lb. Ca	5/15/2006	10	706	592	71	662
Contract Picture Framer	CER/FF&E-FramedArt	5/17/2006	10	1,900	1,583	190	1,773
Alpha-Med, Inc...	Monark Cardio Comfort Recumben	5/18/2006	10	1,875	1,567	188	1,754
Contract Picture Framer	CER/FF&E-FramedArt	6/9/2006	10	900	743	90	833
Alpha-Med, Inc...	Monarch Cardio Recumbent Bike	6/19/2006	10	1,875	1,551	188	1,738
Gulf South Medical Sup	CER/FF&E-Mattresses	6/26/2006	10	4,039	3,333	404	3,737
BKM Total Office	CER/FF&E-Chairs	6/30/2006	15	1,738	957	116	1,073
Direct Supply...	Slicer, Compact Manual, Heavy	7/11/2006	10	1,827	1,494	183	1,676
Total Asset Additions 2006			302,545	197,573	22,758	220,331	
Total Assets Per 2006 Cost Report			707,119				

Asset Additions 9/30/2007:

U.S. Foodservice - Bost	MIXER, 7 QT	8/14/2006	10	531	424	53	477
Gulf South Medical Sup	PressureGuard APM2 Deluxe 80"	11/3/2006	10	2,126	1,686	213	1,898
ilverchair	software	12/8/2006	10	715	564	72	635
Gulf South Medical Sup	Bariatric Bed - Expandable 39-	2/19/2007	10	3,095	2,376	310	2,685
Commtech Wireless	66 units EMM	3/28/2007	10	4,000	3,033	400	3,433
Economy Restaurant &	CER/EQF-ElectricBufferTable	3/29/2007	10	1,140	865	114	979
Alpha-Med, Inc...	Chattanooga Hydrocollator w/12	3/30/2007	10	1,094	827	109	937
Economy Restaurant &	CER/EQF-ConvectionSteamer	4/4/2007	10	5,423	4,065	542	4,608
Economy Restaurant &	CER/EQF-Refrigerator	5/1/2007	10	1,616	1,201	162	1,362
Gulf South Medical Sup	CER/FF&E-Mattresses	6/12/2007	10	4,045	2,970	405	3,374
Total Asset Additions 2007			23,785	18,010	2,379	20,388	
Total Assets Per 2007 Cost Report			730,904				

Asset Additions 9/30/2008:

Alpha-Med, Inc...	John Bunn Nebulizer	4/4/2008	10	1,075	701	108	808
Alpha-Med, Inc...	Invacare Digital Scales for Re	4/4/2008	10	1,398	909	140	1,049
Economy Restaurant &	CER/EQF-ConveyorToaster	7/8/2008	10	1,117	698	112	809
Gulf South	CER/FF&E-Mattress	7/31/2008	10	2,899	1,788	290	2,078
Joerns Healthcare Inc.	CER/FF&E-Bed	1/23/2008	10	150	100	15	115
Joerns Healthcare Inc.	CER/FF&E-Beds	1/23/2008	10	8,655	5,791	866	6,656
Joerns Healthcare Inc.	CER/EQM-Lift	3/14/2008	10	6,396	4,190	640	4,829
Joerns Healthcare Inc.	CER/FF&E-Beds	3/25/2008	10	8,805	5,742	881	6,622
NuStep, Inc.	CER/EQM-NuStepCrossTrainer	10/29/2007	10	3,868	2,679	387	3,066
	45920-CER/FF&E-Mattresses	11/1/2007	10	1,715	1,189	172	1,360
	46982-CER/FF&E-Beds	12/1/2007	10	13,168	8,999	1,317	10,316
	47076-FF&E-Wireless	12/1/2007	10	1,870	1,278	187	1,465
Total Asset Additions 2008			51,116	34,061	5,112	39,172	
Total Assets Per 2008 Cost Report			782,020				

Asset Additions 9/30/2009:

Verathon, Inc	CER/EQM-BladderScan	7/28/2009	10	3,350	1,843	335	2,178
Daniels Equipment	CER/EQF-Dryer	9/25/2009	10	1,113	611	111	723
Direct supply	CER/EQF-IceMachine	7/6/2009	10	3,264	1,793	326	2,120
Daniels Equipment	CER/EQF-Washer	4/23/2009	10	3,800	2,090	380	2,470
Commercial Solutions	CER/EQF-TV	3/4/2009	10	2,283	1,254	228	1,483
Rest Healthcare Supply	FF&E-Adapter	10/31/2008	10	9,070	4,989	907	5,896
Gulf South Medical Sup	MATTRESS PRESGRD APM2 DLX	7/6/2009	10	2,237	1,232	224	1,455

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Vendor	Date Acquired	life	Asset Base	9/30/2014 Accum Deprec.	9/30/2015 Expense	9/30/2015 Accum Deprec.	
Major Moveable:							
Gulf South Medical Sup	MATTRESS EASY AIR SYSTEM	7/7/2009	10	5,723	3,146	572	3,719
Joerns Healthcare	CER/FF&E-Beds	7/13/2009	10	1,803	990	180	1,171
Total Asset Additions 2009				32,643	17,949	3,264	21,214
Total Assets Per 2009 Cost Report				814,663			
Asset Additions 9/30/2010:							
Verathon	CER/EQM-BladderScan	10/1/2009	10	3,350	1,508	335	1,843
NuStep	CER/EQM-RecumbantCrossTra	1/29/2010	10	3,876	1,746	388	2,133
Total Asset Additions 2010				7,226	3,254	723	3,976
Total Assets Per 2010 Cost Report				821,889			
Asset Additions 9/30/2011:							
Alpha-Med, Inc...	Zoll AED Plus Difibrillator	30-Aug-11	10	1,335	670	134	804
Total Asset Additions 2011				1,335	670	134	804
Total Assets Per 2011 Cost Report				823,224			
Asset Additions 9/30/2012:							
Culinary Depot	115134-Beverage Server, push button, 42 ounce	8/28/2012	10	168	33	17	50
Culinary Depot	115125-Beverage Server, push button, 42 ounce	8/20/2012	10	58	12	6	18
Joerns Healthcare, Inc...	113365-DermaFloat LAL Mattress Replaceme	7/11/2012	10	4,450	891	445	1,336
Joerns Healthcare, Inc...	113372-Tax	7/11/2012	10	376	76	38	113
Joerns Healthcare, Inc...	113371-EQ-MOV	7/5/2012	10	3,520	704	352	1,056
Joerns Healthcare, Inc...	113364-Easy Care Classic Bed Package	7/5/2012	10	55,440	11,088	5,544	16,632
National Safety Technol	113334-freight	6/22/2012	10	20	4	2	6
National Safety Technol	113302-Bed System Measure Device	6/22/2012	10	1,030	205	103	308
Culinary Depot	113247-FREIGHT	6/14/2012	10	9	1	1	2
Culinary Depot	113232-Dishwashing Glove, 17", elbow	6/14/2012	10	69	13	7	20
Culinary Depot	113246-FREIGHT	6/12/2012	10	28	5	3	8
Culinary Depot	113231-Beverage Server, push button,	6/12/2012	10	58	12	6	18
Culinary Depot	113230-Beverage Server, push button,	6/12/2012	10	58	12	6	18
Joerns Healthcare, Inc...	111432-Easy Care Classic Bed Package	2/10/2012	10	10,780	2,156	1,078	3,234
Joerns Healthcare, Inc...	111431-EQM	2/10/2012	10	1,817	364	182	545
Joerns Healthcare, Inc...	111416-PrevaMatt Deluxe	1/10/2012	10	7,080	1,416	708	2,124
Joerns Healthcare, Inc...	111420-EQM	1/10/2012	10	1,090	219	109	328
Joerns Healthcare, Inc...	110981-6-Point Quick Fit Mesh Sling, Medium	1/1/2012	10	174	35	17	53
Culinary Depot	112776-Turner, 3-1/4" x 2-1/4" blade, mirror fi	1/1/2012	10	2	0	0	0
Joerns Healthcare, Inc...	110976-Hoyer Presence Professional Patient L	1/1/2012	10	5,536	1,108	554	1,661
Joerns Healthcare, Inc...	110980-Deluxe Stand-Aid Sling, Medium	1/1/2012	10	145	29	15	43
Joerns Healthcare, Inc...	110982-Hoyer Elevate Professional Patient Lif	1/1/2012	10	6,162	1,232	616	1,848
Joerns Healthcare, Inc...	110973-6-Point Cradle	1/1/2012	10	279	56	28	84
Joerns Healthcare, Inc...	110979-6-Point Full Back Padded Sling, Medi	1/1/2012	10	170	35	17	52
Joerns Healthcare, Inc...	110983-Deluxe Stand-Aid Sling, Large	1/1/2012	10	145	29	15	43
Joerns Healthcare, Inc...	110977-6-Point Quick Fit Padded Sling, Large	1/1/2012	10	166	33	17	49
Joerns Healthcare, Inc...	110984-EQM	1/1/2012	10	932	187	93	280
Joerns Healthcare, Inc...	110978-6-Point Quick Fit Mesh Sling, Large	1/1/2012	10	174	35	17	53
Edgerton Inc	112780-Replace 2e Split HVAC System	6/28/2012	10	5,687	1,137	569	1,705
Saucier Mechanical Ser	115103-Replace Boiler	6/27/2012	10	3,570	715	357	1,072
Saucier Mechanical Ser	112710-Replace Condenser	6/15/2012	10	1,225	245	123	367
Saucier Mechanical Ser	115104-Replace Boiler	5/31/2012	10	16,055	3,212	1,606	4,817
Saucier Mechanical Ser	112705-Replace Condenser	5/30/2012	10	1,005	201	101	301
Saucier Mechanical Ser	112302-Replace Boiler	4/30/2012	10	16,055	3,212	1,606	4,817
Beech Air	111531-Replace Dietary Duct	3/19/2012	10	2,600	520	260	780
KONE Inc.	112717-EQ-FX	2/17/2012	10	9,528	1,905	953	2,858
KONE Inc.	112718-EQ-FX	2/14/2012	10	6,190	1,237	619	1,856
Beech Air	110664-Replace Dietary Duct	1/30/2012	10	2,600	520	260	780
Saucier Mechanical Ser	110651-Install Damper Motor	1/1/2012	10	1,529	305	153	458
KONE Inc.	109614-Replace Coils/Relays on #2 Elevator	10/17/2011	10	3,625	725	363	1,087
Culinary Depot	109871-Convection Oven - Vulcan Hart Mode	11/21/2011	10	5,745	1,148	574	1,723
KONE Inc.	110057-Replace Coils/Relays on #2 Elevator	11/16/2011	10	3,192	639	319	958
KONE Inc.	110060-EQF	11/16/2011	10	433	87	43	131
Total Asset Additions 2012				178,976	35,794	17,898	53,691
Total Assets Per 2012 Cost Report				1,002,200	709,244	54,925	764,168
Adjustment (Accumulated Depreciation did not roll forward)					(467)		(467)
Asset Additions 9/30/2013:							
KONE Inc.	Hydraulic Leak Down Test	9/26/2012	10	3,140	628	314	942
Culinary Depot	Beverage Server, push button,	9/27/2012	10	58	12	6	18
Direct Supply...	Digital Chair Scale	11/13/2012	10	2,042	408	204	612
Culinary Depot	Adjustable height table, Joerns 48" round table	12/17/2012	7	789	226	113	338
Joerns Healthcare, Inc...	DermaFloat APM Mattress Replacement Syste	1/1/2013	10	4,564	912	456	1,369
Culinary Depot	Turner, 3-1/4" x 2-1/4" blade,	1/28/2013	10	7	2	1	2
Culinary Depot	Work table, stainless steel, g	1/28/2013	10	185	38	19	56
Culinary Depot	Beverage Server, push button,	4/15/2013	10	19	4	2	6
Culinary Depot	Beverage Server, push button,	4/15/2013	10	19	4	2	6
Culinary Depot	Beverage Server, push button,	4/24/2013	10	58	12	6	18
Culinary Depot	Beverage Server, push button,	4/24/2013	10	58	12	6	18
Culinary Depot	Decanter, 1.5 liter, with lid,	4/24/2013	10	41	8	4	12
Commercial Solutions, l	commercial solutions 26 inch healthcare tv	4/26/2013	7	1,136	324	162	487
Culinary Depot	Water Softener System	4/30/2013	10	1,811	362	181	543

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Vendor	Date Acquired	life	Asset Base	9/30/2014 Accum Deprec.	9/30/2015 Expense	9/30/2015 Accum Deprec.
Major Moveable:						
Culinary Depot	5/14/2013	10	58	12	6	18
Culinary Depot	5/31/2013	10	150	30	15	45
Culinary Depot	5/31/2013	10	200	40	20	60
Culinary Depot	6/24/2013	10	2,990	598	299	897
Joerns Healthcare, Inc...	7/12/2013	10	4,556	912	456	1,367
Islandaire Inc.	9/5/2013	10	3,765	754	377	1,130
Islandaire Inc.	9/5/2013	10	185	38	19	56
Huntington Power Equip	9/10/2013	10	1,180	236	118	354
REMOVE AND REPLACE BAD THERMOS						
Total Asset Additions 2013			27,013	5,570	2,784	8,354
Total Assets Per 2013 Cost Report			1,029,213	714,346	57,708	772,055

Asset Additions 9/30/2014:

Joerns Healthcare, Inc...	5/20/2013	7	726	104	104	208
Joerns Healthcare, Inc...	6/3/2013	7	1,102	157	157	314
Culinary Depot	6/24/2013	10	135	14	14	28
Joerns Healthcare, Inc...	3/5/2014	10	4,587	459	459	918
Culinary Depot	5/31/2013	10	30	3	3	6
Huntington Power Equip	9/30/2013	10	1,247	125	125	250
MJ Daly Inc	9/30/2013	10	6,913	691	691	1,382
Simplex Grinnell LP	1/23/2014	10	4,993	499	499	998
TPC Associates Inc.	2/26/2014	10	466	47	47	94
TPC Associates Inc.	2/26/2014	10	3,044	304	304	608
TPC Associates Inc.	2/26/2014	10	798	80	80	160
TPC Associates Inc.	2/26/2014	10	7,345	735	735	1,470
TPC Associates Inc.	2/26/2014	10	(300)	(30)	(30)	(60)
KONE Inc.	3/20/2014	10	5,849	585	585	1,170
TPC Associates Inc.	5/19/2014	10	4,211	421	421	842
TPC Associates Inc.	5/19/2014	10	542	54	54	108
TPC Associates Inc.	5/19/2014	10	2,106	211	211	422
TPC Associates Inc.	5/19/2014	10	333	33	33	66
TPC Associates Inc.	5/19/2014	10	2,233	223	223	446
TPC Associates Inc.	5/19/2014	10	528	53	53	106
TPC Associates Inc.	5/19/2014	10	81	8	8	16
TPC Associates Inc.	5/19/2014	10	138	14	14	28
TPC Associates Inc.	5/19/2014	10	532	53	53	106
TPC Associates Inc.	5/19/2014	10	649	65	65	130
Care One Management,	2/6/2014	5	1,578	316	316	632
Total Asset Additions 2014			49,865	5,224	5,223	10,447
Total Assets Per 2014 Cost Report			1,079,079	719,570	62,931	782,501

Asset Additions 9/30/2015:

McKesson Corporation.	8/14/2014	10	2,900	-	290	290
McKesson Corporation.	8/14/2014	10	11	-	1	1
McKesson Corporation.	8/14/2014	10	185	-	18	18
Joerns Healthcare, Inc...	1/12/2015	10	4,587	-	459	459
Commercial Solutions, I	5/31/2015	10	7,695	-	770	770
Commercial Solutions, I	5/31/2015	10	248	-	25	25
Commercial Solutions, I	6/3/2015	10	1,780	-	178	178
Commercial Solutions, I	6/3/2015	10	129	-	13	13
Care One Management,	2/6/2014	5	1,075	-	215	215
SmartLinx Solutions, L	9/30/2014	5	6,390	-	1,278	1,278
Sarcom	2/4/2015	5	769	-	154	154
Sarcom	2/4/2015	5	10,992	-	2,198	2,198
Sarcom	2/4/2015	5	(49)	-	(10)	(10)
Sarcom	2/4/2015	5	(698)	-	(140)	(140)
PCM Sales Inc	2/25/2015	5	41	-	8	8
PCM Sales Inc	2/25/2015	5	585	-	117	117
PCM Sales Inc	2/25/2015	5	69	-	14	14
PCM Sales Inc	2/25/2015	5	19	-	4	4
PCM Sales Inc	2/25/2015	5	990	-	198	198
PCM Sales Inc	2/25/2015	5	266	-	53	53
PCM Sales Inc	3/18/2015	5	257	-	51	51
PCM Sales Inc	3/18/2015	5	3,675	-	735	735
PCM Sales Inc	3/19/2015	5	8,586	-	1,717	1,717
Total Asset Additions 2015			50,503	-	8,347	8,347
Total Assets Per 2015 Cost Report			1,129,581	719,570	71,278	790,849

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

Name of Facility 162 South Britain Road Operating Cor	License No. 2280	Report for Year Ended 9/30/2015	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					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	120				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Fixed			
b. Date Mortgage Obtained		06/29/10			
c. Interest Rate for the Cost Year		5.00%			
d. Term of Mortgage (number of years)		27			
e. Amount of Principal Borrowed		8,697,341			
f. Principal balance outstanding as of 9/30/2015		7,927,551			
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
162 South Britain Road Operating Co		2280	9/30/2015		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page of	
162 South Britain Road Operating C		2280		9/30/2015		27 37	
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	11,000	11,000	
Interest Expense							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	11,000	11,000	
14. Insurance							
a. Insurance on Property (buildings only)				\$	12,441	12,441	
b. Insurance on Automobiles				\$	1,982	1,982	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	76,443	76,443	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	90,866	90,866	
15. Total All Expenditures (A-13 thru C-14)				\$	13,735,290	13,735,290	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
162 South Britain Road Operating Company II, LLC of Fort Le				2280	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 315,575	315,575		
4.			Other - See attached Schedule	\$ 425	425		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 180,927	180,927		
7.			Other - See attached Schedule	\$ 56	56		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 169,658	169,658		
10.	15	1d/e	Accounting & Legal	\$ 65,664	65,664		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 10,389	10,389		
15.	15	1a9	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 1,412	1,412		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 52,933	52,933		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 755,507	755,507		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 62,302	62,302		
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)				\$ 1,614,848	1,614,848		

* 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	RIINS	(Specify)
10	A12n	Marketing Salaries	\$ 425		
Total Other Salaries Adjustment			\$ 425	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B8e	Audiology	\$ 56		
Total Other Fees Adjustments			\$ 56	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RIINS	(Specify)
15	1a9	Other Employee Benefits	\$ 1,501		
16	L7	Travel - Other	\$ 724		
16	L7	Meeting Expense	\$ 527		
16	m13	Collection Fees	\$ 7,907		
16	m13	Consolidated Billing	\$ 32,308		
16	m13	Facility Entertainment	\$ (169)		
16	m13	Resident Replacement Items	\$ 5,579		
16	m13	Gift Shop Supplies	\$ 1,272		
16	m13	Bank Charges	\$ 12,572		
15	Var	Marketing Salary Benefits (See Attached)	\$ 81		
Total Other A&G Adjustments			\$ 62,302	\$ -	\$ -

River Glen Health Care Center
September 30, 2015
Marketing Benefits Disallowance
Page 28a Attachment

Marketing Salary	425	TB Linked
Total Salaries	<u>6,691,564</u>	TB Linked
Percent to Total Salaries	0.01%	

Total Benefits (Pg 15, Line 1a1 - 1a7) 1,270,374 TB Linked

Marketing Benefits Disallowed 81 Page 28 attachm.

**River Glen Health Care Center
Management Fee Disallowance
September 30, 2015**

Allowance PPD amount for YE 9/30/14	6.37 Prior Year Report
CPI Index	<u>3.09%</u>
Allowance PPD amount for YE 9/30/15	6.56
Days reported on 9/30/15 Cost Report	42,232 See Page 8
9/30/15 - Actual Cost	1,032,682
Allowance	<u>277,175</u>
9/30/15 Management fee Disallowance	<u><u>755,507</u></u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
162 South Britain Road Operating Company II, LLC of Fort				2280	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,614,848	1,614,848		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 522,981	522,981		
28.	20	5d	Ambulance/Limousine	\$ 3,096	3,096		
29.	20	5f	X-rays, etc	\$ 26,885	26,885		
30.	20	5h	Laboratory	\$ 88,191	88,191		
31.			Medical Supplies	\$			
32.	20	5e.2	Oxygen (non emergency)	\$ 34,276	34,276		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 71,442	71,442		
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	\$ 8,850	8,850		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 7,938	7,938		
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)				\$ 2,378,507	2,378,507		

*** 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.

162 South Britain Road Operating Company II, LLC of Fort Lee, NJ D/B/A River Glen Health Care Center
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV In Excess	\$ 15,877		
20	5j	DME (Durable Medical EQPT)	\$ 12,086		
20	5j	IV Expense	\$ 36,686		
20	5j	RT Supplies	\$ 90		
20	5j	OT Supplies	\$ 1,877		
20	5j	OT Equipment Rental (See attached)	\$ 4,770		
20	5j	Coinsurance payments	\$ 56		
Total Other Ancillary Costs			\$ 71,442	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8b	Mortgage Expense	\$ 8,850		
Total Other Property Adjustments			\$ 8,850	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Other Revenue	\$ 1,271		
27	12D	Early Payoff Penalty	\$ 6,667		
Total Other Adjustments			\$ 7,938	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**River Glen Health Care Center
Cable TV Disallowance
September 30, 2015**

Cable TV Expense	19,477
Allowable Cable Expense	<u>3,600</u>
Cable Expense Disallowed	<u><u>15,877</u></u>

River Glen Health Care Center
OT Equipment Rental Disallowance
September 30, 2015

PT/OT Equip Rental:

Amount per Trial Balance	\$ 10,065
Percentage of OT (Based on Therapy Treatments)	<u>47.39%</u>
Total OT Equip Rental Disallowed	<u><u>\$ 4,770</u></u>

F. Statement of Revenue

Name of Facility 162 South Britain Road Operating Comp: 2280		License No.		Report for Year Ended 9/30/2015		Page 30	of 37
Item	Total	CCNH	RHNS	(Specify)			
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (<i>CT only</i>)	\$ 8,433,272	8,433,272					
b. Medicaid Room and Board Contractual Allowance **	\$ (4,165,520)	(4,165,520)					
2. a. Medicaid (<i>All other states</i>)	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 5,590,254	5,590,254					
b. Medicare Room and Board Contractual Allowance **	\$ 133,126	133,126					
4. a. Private-Pay Residents and Other	\$ 5,840,858	5,840,858					
b. Private-Pay Room and Board Contractual Allowance **	\$ (749,619)	(749,619)					
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare	\$ 330,671	330,671					
b. Prescription Drugs - Medicare Contractual Allowance **	\$						
c. Prescription Drugs - Non-Medicare	\$ 134,504	134,504					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$						
2. a. Medical Supplies - Medicare	\$ 13	13					
b. Medical Supplies - Medicare Contractual Allowance **	\$						
c. Medical Supplies - Non-Medicare	\$						
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$						
3. a. Physical Therapy - Medicare	\$ 1,958,893	1,958,893					
b. Physical Therapy - Medicare Contractual Allowance **	\$						
c. Physical Therapy - Non-Medicare	\$ 559,430	559,430					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$						
4. a. Speech Therapy - Medicare	\$ 322,082	322,082					
b. Speech Therapy - Medicare Contractual Allowance **	\$						
c. Speech Therapy - Non-Medicare	\$ 90,658	90,658					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$						
5. a. Occupational Therapy - Medicare	\$ 1,673,501	1,673,501					
b. Occupational Therapy - Medicare Contractual Allowance **	\$						
c. Occupational Therapy - Non-Medicare	\$ 487,539	487,539					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$						
6. a. Other (<i>Specify</i>) - Medicare	\$ (4,091,522)	(4,091,522)					
b. Other (<i>Specify</i>) - Non-Medicare	\$ (1,178,594)	(1,178,594)					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 15,369,546	15,369,546					
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 (<i>Specify</i>)	\$ 116	116					
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other (<i>Specify</i>)	\$ 1,271	1,271					
V. Total Other Revenue (I thru 8)	\$ 1,387	1,387					
VI. Total All Revenue (III +V)	\$ 15,370,933	15,370,933					

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Lab Medicare A	\$ 122,624		
30 II 6a	IV Therapy Medicare A	\$ 42,367		
30 II 6a	Ancillary Contractual Adjustment Medicare A	\$ (3,993,251)		
30 II 6a	Ancillary Contractual Adjustment Medicare B - Current Period	\$ (276,169)		
30 II 6a	Ancillary Contractual Adjustment Medicare B - Prior Period	\$ 12,907		
Total Other Resident Revenue - Medicare		\$ (4,091,522)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Lab Managed Care	\$ 54,322		
30 II 6b	Lab Medicaid	\$ 228		
30 II 6b	IV Therapy Managed Care	\$ 18,619		
30 II 6b	X-Ray Insurance	\$ 165		
30 II 6b	X-Ray Managed Care	\$ 22,065		
30 II 6b	X-Ray Medicare A	\$ 43,704		
30 II 6b	X-Ray Private	\$ 330		
30 II 6b	Ancillary Contractual Adjustment Insurance	\$ (913)		
30 II 6b	Ancillary Contractual Adjustment Managed Care	\$ (1,309,197)		
30 II 6b	Ancillary Contractual Adjustment Medicaid	\$ (7,931)		
30 II 6b	Ancillary Contractual Adjustment Private	\$ 14		
Total Other Resident Revenue		\$ (1,178,594)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income	N/A	\$ 116		
Total Interest Income			\$ 116	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Other Revenue	\$ 1,271		
Total Other Revenue		\$ 1,271	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
162 South Britain Road Operating Com	2280	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	545,294
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,139,926
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(69,771)
4. Inventories			\$	
5. Prepaid Expenses			\$	12,606
a. Prepaid GLPL - Third & Related	5,892			
b. Prepaid Other Insurance & Property Taxes	4,943			
c. Prepaid Maintenance Contracts	515			
d. Prepaid Expenses - Other	1,256			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	25,580
Resident PNA Funds	25,580			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,653,635
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>2,776,952</u>		\$	1,324,090
	Accum. Depreciation <u>1,452,862</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,129,581</u>		\$	338,733
	Accum. Depreciation <u>790,848</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,662,823

* 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
162 South Britain Road Operating Com	2280	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	3,316,458
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 _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	23,000
Deposit for Utilities		23,000		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	23,000
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,339,458

* 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
162 South Britain Road Operating Company II		2280	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	373,169
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>)				\$	378,037
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	111,807
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>)				\$	541,120
PNA Security Deposits		25,580			
Accrued Expenses (See Attached)		515,540			

A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,404,133

* 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	License No.	Report for Year Ended	Page	of
162 South Britain Road Operating Company II,	2280	9/30/2015	33a	37
Liabilities				
Accrued Expenses Detail		19,108		
Accrued Accounting & Tax		155,181		
Accrued Workers Comp Insurance		37,110		
Accrued GLPL - Third		37,059		
Accrued General Liability Insurance		585		
Accrued Auto Insurance		80,912		
Accrued Health Insurance		(3,392)		
Accrued Dental Insurance		(209)		
Accrued Vision Insurance		390		
Accrued Whole Life Insurance		(243)		
Accrued Supplemental Life Payable		(55)		
Accrued AD&D Payable		705		
Accrued Critical Illness		(1,729)		
Accrued Short Term Disability		(645)		
Accrued Long Term Disability		134		
Accrued FSA Payable		58		
Accrued HSA Payable		247		
Accrued Dependent Care Payable		5,897		
Accrued 401K Employee Contributions		112		
Accrued 401k Loan Payments		5,276		
Accrued 401K Employer Match		158,176		
Accrued Provider Tax Payable		20,861		
Total Accrued Expenses				515,540

G. Balance Sheet (cont'd)

Name of Facility 162 South Britain Road Operating Company		License No. 2280	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,404,133	
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>)					
\$ (11,299,803)					
Name and Address of Lender	Amount	Loan Date			
Due to/from Affiliates	(11,299,803)				
4. Other Long-Term Liabilities (<i>itemize</i>)					
\$					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
\$ (11,299,803)					
C. Total All Liabilities (Lines A-13 + B-5)					
\$ (9,895,670)					

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

Name of Facility	License No.	Report for Year Ended	Page	of
162 South Britain Road Operating Con	2280	9/30/2015	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			\$	1,662,823
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			\$	1,662,823
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	9,741,255
6. Gain or Loss for Period			\$	1,831,050
	10/1/2014	thru	9/30/2015	
7. Total Net Worth			\$	11,572,305
C. Total Reserves and Net Worth			\$	13,235,128
D. Total Liabilities, Reserves, and Net Worth			\$	3,339,458

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
162 South Britain Road Operating Comp	2280	9/30/2015	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	9,741,255		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	15,370,933		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	13,539,883		
D. Net Income or Deficit			\$	1,831,050		
E. Balance			\$	11,572,305		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Total Expenditures Page 27		13,735,290				
(Less) F/S vs C/R Depreciation		(195,417)				
Total		13,539,883				
2. Other (<i>itemize</i>)						
F-3. Total Additions					\$	
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)					\$	
Name and Address (<i>No., City, State, Zip</i>)		Title			Amount	
2. Other Withdrawings (<i>Specify</i>)			\$			
Purpose		Amount				
3. Total Deductions			\$			
H. Balance at End of Period			\$	11,572,305		
				09/30/15		

I. Preparer's/Reviewer's Certification

Name of Facility 162 South Britain Road Operating		License No. 2280	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)			
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL	Date Signed 1/5/16		
Printed Name of Preparer Matthew S. Bavolack					
Address Address 555 Long Wharf Drive New Haven, CT 06511			Phone Number 203-781-9600		

Level

Item

Error Check

Reported as

Annual Report of Long-Term Care Facility Cost Year 2015 Checklist

Facility Name River Glen Health Care Center

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2014? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

6. During cost year 2015, 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 2014?

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: **River Glen Health Care Center**
 Engagement: **Medicaid - River Glen Health Care Center 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
10310.173.0000.000.0000	Cash - Lockbox PNC	544,930.97			544,930.97
10040.110.0000.000.0000	Cash - Cash in Transit BofA	362.66			362.66
12020.240.0000.000.0000	AR - Resident Insurance	1,205,425.65			1,205,425.65
12090.270.0000.000.0000	AR - Settlement Other	(46,592.00)			(46,592.00)
12110.240.0000.000.0000	AR - Security Deposit Refund Insurance	687.00			687.00
12220.240.0000.000.0000	Allowance for Bad Debts Insurance	(19,594.63)			(19,594.63)
12550.270.0000.000.3543	Other Receivable - Related Party Other Newington Health Care Center (RE)	(69,770.41)			(69,770.41)
13035.000.0000.000.0000	Prepaid GLPL - Third	5,891.87			5,891.87
13040.900.0000.000.0000	Prepaid Other Insurance	1,170.72			1,170.72
13060.000.0000.000.0000	Prepaid Maintenance Contracts	515.00			515.00
13080.000.0000.000.0000	Prepaid Property Taxes	3,771.53			3,771.53
13130.000.0000.000.0000	Prepaid Expenses - Other	1,256.99			1,256.99
18000.000.0000.000.0000	Resident PNA Funds	25,579.79			25,579.79
18200.000.0000.000.0000	Deposit for Utilities	23,000.00			23,000.00
20000.000.0000.000.0000	AP - Trade	(204,503.47)			(204,503.47)
20010.000.0000.000.0000	AP - Period Accrual	(31,370.71)			(31,370.71)
20020.000.0000.000.0000	AP - General Accruals	(44,697.30)			(44,697.30)
20030.270.0000.000.3000	AP - Related Party Other THCI MT, LLC	(92,597.42)			(92,597.42)
21010.000.0000.000.0000	Accrued Accounting & Tax	(19,108.26)			(19,108.26)
21040.000.0000.000.0000	Accrued Workers Comp Insurance	(155,181.91)			(155,181.91)
21044.000.0000.000.0000	Accrued GLPL - Third	(37,110.49)			(37,110.49)
21045.000.0000.000.0000	Accrued General Liability Insurance	(37,059.42)			(37,059.42)
21046.000.0000.000.0000	Accrued Auto Insurance	(585.42)			(585.42)
21110.000.0000.000.0000	Accrued Payroll	(252,243.19)			(252,243.19)
21120.000.0000.000.0000	Accrued Vacation	(101,850.83)			(101,850.83)
21130.000.0000.000.0000	Accrued Bonus	(23,943.17)			(23,943.17)
21150.000.0000.000.0000	Accrued Health Insurance	(80,912.30)			(80,912.30)
21160.000.0000.000.0000	Accrued Dental Insurance	3,392.39			3,392.39
21170.000.0000.000.0000	Accrued Vision Insurance	209.14			209.14
21175.000.0000.000.0000	Accrued Whole Life Insurance	(389.60)			(389.60)
21180.000.0000.000.0000	Accrued Supplemental Life Payable	242.82			242.82
21190.000.0000.000.0000	Accrued AD&D Payable	55.15			55.15
21200.000.0000.000.0000	Accrued Critical Illness	(705.05)			(705.05)
21210.000.0000.000.0000	Accrued Short Term Disability	1,728.75			1,728.75
21220.000.0000.000.0000	Accrued Long Term Disability	644.91			644.91
21230.000.0000.000.0000	Accrued FSA Payable	(133.51)			(133.51)
21235.000.0000.000.0000	Accrued HSA Payable	(58.36)			(58.36)
21240.000.0000.000.0000	Accrued Dependent Care Payable	(247.26)			(247.26)
21250.000.0000.000.0000	Accrued 401K Employee Contributions	(5,896.70)			(5,896.70)
21255.000.0000.000.0000	Accrued 401k Loan Payments	(112.10)			(112.10)
21260.000.0000.000.0000	Accrued 401K Employer Match	(5,276.43)			(5,276.43)
21480.000.0000.000.0000	Other Payroll Tax Payable	(109,372.67)			(109,372.67)
21490.000.0000.000.0000	Garnishment Payable	(2,434.37)			(2,434.37)
21510.000.0000.000.0000	Accrued Provider Tax Payable	(158,176.00)			(158,176.00)
21550.000.0000.000.0000	Accrued Sales & Use tax Payable	(20,861.00)			(20,861.00)
23000.000.0000.000.0000	Due to / from Affiliates	11,299,802.67			11,299,802.67
24005.000.0000.000.0000	PNA Security Deposit	(25,579.79)			(25,579.79)
30035.000.0000.000.0000	Equity Transfer	(482,356.91)			(482,356.91)
30080.000.0000.000.0000	Retained Earnings	(9,258,898.06)			(9,258,898.06)
41000.241.0000.000.0000	Room & Board Insurance - Current Period	(1,860.00)			(1,860.00)
41000.245.0000.000.0000	Room & Board Managed Care - Current Period	(2,284,269.00)			(2,284,269.00)
41000.248.0000.000.0000	Room & Board Medicaid - Current Period	(8,433,272.98)			(8,433,272.98)
41000.254.0000.000.0000	Room & Board Medicare A - Current Period	(5,590,254.00)			(5,590,254.00)
41000.281.0000.000.0000	Room & Board Private - Current Period	(3,554,729.00)			(3,554,729.00)
41050.241.0000.000.0000	Contractual Allowance Insurance - Current Period	1,860.00			1,860.00
41050.245.0000.000.0000	Contractual Allowance Managed Care - Current Period	714,423.84			714,423.84
41050.248.0000.000.0000	Contractual Allowance Medicaid - Current Period	4,165,520.26			4,165,520.26
41050.254.0000.000.0000	Contractual Allowance Medicare A - Current Period	(133,126.21)			(133,126.21)
41050.281.0000.000.0000	Contractual Allowance Private - Current Period	33,335.00			33,335.00
41105.254.0000.000.0000	Medical Supplies Medicare A - Current Period	(12.50)			(12.50)
41110.245.0000.000.0000	Lab Managed Care - Current Period	(54,321.50)			(54,321.50)
41110.248.0000.000.0000	Lab Medicaid - Current Period	(228.36)			(228.36)
41110.254.0000.000.0000	Lab Medicare A - Current Period	(122,623.46)			(122,623.46)
41115.245.0000.000.0000	Pharmacy Legend Managed Care - Current Period	(130,047.52)			(130,047.52)
41115.248.0000.000.0000	Pharmacy Legend Medicaid - Current Period	(1,209.28)			(1,209.28)
41115.254.0000.000.0000	Pharmacy Legend Medicare A - Current Period	(328,625.34)			(328,625.34)
41115.281.0000.000.0000	Pharmacy Legend Private - Current Period	(2.39)			(2.39)
41120.245.0000.000.0000	Pharmacy Non-Legend Managed Care - Current Period	(3,030.93)			(3,030.93)
41120.248.0000.000.0000	Pharmacy Non-Legend Medicaid - Current Period	(213.81)			(213.81)
41120.254.0000.000.0000	Pharmacy Non-Legend Medicare A - Current Period	(2,045.50)			(2,045.50)
41125.241.0000.000.0000	Physical Therapy Insurance - Current Period	(500.00)			(500.00)
41125.245.0000.000.0000	Physical Therapy Managed Care - Current Period	(558,236.66)			(558,236.66)
41125.248.0000.000.0000	Physical Therapy Medicaid - Current Period	(693.00)			(693.00)
41125.254.0000.000.0000	Physical Therapy Medicare A - Current Period	(1,672,304.00)			(1,672,304.00)
41125.257.0000.000.0000	Physical Therapy Medicare B - Current Period	(287,144.00)			(287,144.00)
41125.258.0000.000.0000	Physical Therapy Medicare B - Prior Period	555.00			555.00
41130.241.0000.000.0000	Occupational Therapy Insurance - Current Period	(248.00)			(248.00)
41130.245.0000.000.0000	Occupational Therapy Managed Care - Current Period	(485,593.50)			(485,593.50)
41130.248.0000.000.0000	Occupational Therapy Medicaid - Current Period	(1,697.00)			(1,697.00)
41130.254.0000.000.0000	Occupational Therapy Medicare A - Current Period	(1,517,029.00)			(1,517,029.00)
41130.257.0000.000.0000	Occupational Therapy Medicare B - Current Period	(157,342.00)			(157,342.00)
41130.258.0000.000.0000	Occupational Therapy Medicare B - Prior Period	870.00			870.00
41140.245.0000.000.0000	Speech Therapy Managed Care - Current Period	(87,813.58)			(87,813.58)
41140.248.0000.000.0000	Speech Therapy Medicaid - Current Period	(2,844.00)			(2,844.00)
41140.254.0000.000.0000	Speech Therapy Medicare A - Current Period	(265,591.00)			(265,591.00)
41140.257.0000.000.0000	Speech Therapy Medicare B - Current Period	(61,045.00)			(61,045.00)
41140.258.0000.000.0000	Speech Therapy Medicare B - Prior Period	4,554.00			4,554.00
41150.245.0000.000.0000	IV Therapy Managed Care - Current Period	(18,619.28)			(18,619.28)
41150.254.0000.000.0000	IV Therapy Medicare A - Current Period	(42,366.88)			(42,366.88)

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
41155.241.0000.000.0000	X-Ray Insurance - Current Period	(165.00)			(165.00)
41155.245.0000.000.0000	X-Ray Managed Care - Current Period	(22,064.79)			(22,064.79)
41155.254.0000.000.0000	X-Ray Medicare A - Current Period	(43,704.43)			(43,704.43)
41155.281.0000.000.0000	X-Ray Private - Current Period	(330.00)			(330.00)
41300.241.0000.000.0000	Ancillary Contractual Adjustment Insurance - Current Period	913.00			913.00
41300.245.0000.000.0000	Ancillary Contractual Adjustment Managed Care - Current Period	1,309,196.82			1,309,196.82
41300.248.0000.000.0000	Ancillary Contractual Adjustment Medicaid - Current Period	7,931.32			7,931.32
41300.254.0000.000.0000	Ancillary Contractual Adjustment Medicare A - Current Period	3,993,250.57			3,993,250.57
41300.257.0000.000.0000	Ancillary Contractual Adjustment Medicare B - Current Period	276,168.79			276,168.79
41300.258.0000.000.0000	Ancillary Contractual Adjustment Medicare B - Prior Period	(12,907.34)			(12,907.34)
41300.281.0000.000.0000	Ancillary Contractual Adjustment Private - Current Period	(14.22)			(14.22)
46065.271.0000.000.0000	Other Revenue	(1,270.83)			(1,270.83)
60000.000.6610.000.0000	Salaries - Base Pay Administrator	196,554.34			196,554.34
60000.000.6620.000.0000	Salaries - Base Pay Business Office	188,648.79			188,648.79
60000.000.6630.000.0000	Salaries - Base Pay Facility HR	28,505.74			28,505.74
60000.000.6640.000.0000	Salaries - Base Pay Facility Marketing	425.05			425.05
60000.000.6650.000.0000	Salaries - Base Pay Admissions	161,873.26			161,873.26
60000.000.6660.000.0000	Salaries - Base Pay Nursing Administration	72,935.42			72,935.42
60000.000.6661.000.0000	Salaries - Base Pay Director of Nursing	109,132.55			109,132.55
60000.000.6662.000.0000	Salaries - Base Pay Assistant Director of Nursing	87,572.79			87,572.79
60000.000.6670.000.0000	Salaries - Base Pay MDS	258,217.33			258,217.33
60000.000.6680.000.0000	Salaries - Base Pay Central Supply	47,673.20			47,673.20
60000.000.6690.000.0000	Salaries - Base Pay RN's	940,422.43			940,422.43
60000.000.6700.000.0000	Salaries - Base Pay LPN's	1,062,714.79			1,062,714.79
60000.000.6710.000.0000	Salaries - Base Pay CNA's	1,316,133.95			1,316,133.95
60000.000.6720.000.0000	Salaries - Base Pay Physical Therapy	444,901.82			444,901.82
60000.000.6730.000.0000	Salaries - Base Pay Occupational Therapy	315,575.34			315,575.34
60000.000.6740.000.0000	Salaries - Base Pay Speech Therapy	101,807.11			101,807.11
60000.000.6750.000.0000	Salaries - Base Pay Medical Records	30,981.46			30,981.46
60000.000.6760.000.0000	Salaries - Base Pay Social Worker	125,907.18			125,907.18
60000.000.6835.000.0000	Salaries - Base Pay Recreation	115,048.24			115,048.24
60000.000.6840.000.0000	Salaries - Base Pay Dietary	533,590.52			533,590.52
60000.000.6850.000.0000	Salaries - Base Pay Housekeeping	308,922.36			308,922.36
60000.000.6860.000.0000	Salaries - Base Pay Laundry	152,762.96			152,762.96
60000.000.6870.000.0000	Salaries - Base Pay Maintenance	91,257.11			91,257.11
61600.000.6610.000.0000	Medicare Tax Expense Administrator	94,981.11			94,981.11
61001.000.8500.000.0000	Social Security Tax Expense Corporate Expense	401,147.05			401,147.05
61005.000.8500.000.0000	SUI Tax Expense Corporate Expense	78,354.80			78,354.80
61010.000.8500.000.0000	FUTA Tax Expense Corporate Expense	10,272.93			10,272.93
61015.000.8500.000.0000	Other Payroll Tax Expense	1,446.15			1,446.15
61020.000.8500.000.0000	401K Employer Match Expense Corporate Expense	16,014.81			16,014.81
61030.000.8500.000.0000	Health Insurance Expense Corporate Expense	628,487.63			628,487.63
61035.000.8500.000.0000	Dental Insurance Expense Corporate Expense	5,328.48			5,328.48
61045.000.8500.000.0000	Workers Comp Insurance Expense Corporate Expense	257,368.85			257,368.85
61070.000.8500.000.0000	Basic Life Insurance Corporate Expense	3,128.05			3,128.05
61075.000.8500.000.0000	Basic AD&D Insurance Corporate Expense	51.87			51.87
61085.000.8500.000.0000	Employee Medical Expenses Corporate Expense	237.00			237.00
61090.000.8500.000.0000	Employee Relations Corporate Expense	8,031.09			8,031.09
61095.000.8500.000.0000	Employee Training Corporate Expense	600.00			600.00
61100.000.8500.000.0000	Tuition Reimbursement Corporate Expense	1,412.00			1,412.00
61105.000.8500.000.0000	Other Employee Benefits Corporate Expense	1,501.20			1,501.20
61120.000.8500.000.0000	Holiday Party Corporate Expense	1,888.82			1,888.82
61125.000.8500.000.0000	Flowers & Gifts to Employees Corporate Expense	2,356.24			2,356.24
63000.000.8500.000.0000	Telephone Expense Corporate Expense	13,020.72			13,020.72
63015.000.8500.000.0000	Telephone Data Connection Corporate Expense	9,253.68			9,253.68
63020.000.8500.000.0000	Telephone Equip Repair Corporate Expense	1,222.27			1,222.27
63030.000.8500.000.0000	Telephone Maint Contracts Maintenance	2,263.58			2,263.58
63050.000.8500.000.0000	Cell Phone Expense Corporate Expense	1,017.67			1,017.67
63065.000.8500.000.0000	Accounting Corporate Expense	9,225.00			9,225.00
63070.000.8500.000.0000	Legal Fees Corporate Expense	61,929.30			61,929.30
63075.000.8500.000.0000	Criminal Record Check Corporate Expense	5,824.00			5,824.00
63080.000.8500.000.0000	Compliance Expense Nursing Administration	9,488.06			9,488.06
63085.596.8500.000.0000	Administrative Fee - Related Party Healthbridge Management LLC Corporate Expense	250,756.88			250,756.88
63090.000.8500.000.0000	Other Medical Services Nursing Administration	30.74			30.74
63095.000.8500.000.0000	Consulting Fees Corporate Expense	5,909.41			5,909.41
63100.000.8500.000.0000	Other Professional Fees Corporate Expense	32,471.98			32,471.98
63105.000.8500.000.0000	Postage Corporate Expense	5,733.43			5,733.43
63110.000.8500.000.0000	Other Postage and Delivery Corporate Expense	2,592.01			2,592.01
63115.000.8500.000.0000	Overnight Delivery Corporate Expense	59.54			59.54
63120.000.8500.000.0000	Office Supplies - WB Mason Only Corporate Expense	27,228.32			27,228.32
63121.000.8500.000.0000	Other Office Supplies Corporate Expense	1,625.92			1,625.92
63135.000.8500.000.0000	Printed Forms Corporate Expense	3,122.46			3,122.46
63145.000.8500.000.0000	Forms and Brochures Corporate Expense	3,415.62			3,415.62
63156.000.8500.000.0000	Minor Computer Equipment Corporate Expense	963.53			963.53
63160.000.8500.000.0000	Data Processing Expense Corporate Expense	54,732.62			54,732.62
63163.000.8500.000.0000	Software License Corporate Expense	0.00		1,710.05	1,710.05
63165.000.8500.000.0000	Network Support Corporate Expense	35,611.74			35,611.74
63175.000.6650.000.0000	Internet Connection Fee Admissions	1,433.90			1,433.90
63176.500.8500.000.0000	IT Allocation - Related Party Care One Corporate Expense	12,912.24			12,912.24
63195.000.8500.000.0000	Travel - Mileage Corporate Expense	2,606.15			2,606.15
63210.000.8500.000.0000	Travel - Parking/Tolls	49.89			49.89
63220.000.8500.000.0000	Travel - Other Corporate Expense	242.99		481.00	723.99
63230.000.8500.000.0000	Bank Charges Corporate Expense	12,978.81			12,978.81
63240.000.8500.000.0000	Collection Fees Corporate Expense	7,907.31			7,907.31
63260.000.8500.000.0000	Auto Insurance Expense Corporate Expense	1,981.80			1,981.80
63265.000.8500.000.0000	General Liability Insurance Expense Corporate Expense	43,501.62			43,501.62
63266.270.8500.000.4055	General Liability In Other Corporate Expense HomeState CR	32,941.74			32,941.74
63272.270.8500.000.3543	Property Insurance - Related Party Other Corporate Expense Newington Health Care Center (RE)	7,296.21			7,296.21
63275.000.8500.000.0000	Other Insurance Expense Corporate Expense	5,145.27			5,145.27
63280.000.8500.000.0000	Off Site Storage Corporate Expense	3,878.45			3,878.45
63285.000.8500.000.0000	Equipment Repairs Corporate Expense	3,089.37			3,089.37
63280.000.8500.000.0000	Dues & Subscriptions Corporate Expense	10,982.37		(3,475.97)	7,506.40
63295.000.8500.000.0000	Professional Licenses Corporate Expense	230.00			230.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
63300.000.8500.000.0000	Professional Education Corporate Expense	5,072.26			5,072.26
63310.000.8500.000.0000	Hiring Expense Corporate Expense	587.93			587.93
63315.000.8500.000.0000	Help Wanted Advertising Corporate Expense	10,201.09			10,201.09
63325.000.8500.000.0000	Hiring Shows & Conferences Corporate Expense	(150.00)		115.00	(35.00)
63330.000.8500.000.0000	License & Permits Corporate Expense	2,377.24		100.00	2,477.24
63335.000.8500.000.0000	Uniform Expense Corporate Expense	7,458.30			7,458.30
63350.000.8500.000.0000	Meeting Expense Corporate Expense	527.28			527.28
63355.000.8500.000.0000	Staff Development Supplies Corporate Expense	88.56			88.56
63380.000.6660.000.0000	Consolidated Billing Nursing Administration	32,289.63			32,289.63
63385.000.8500.000.0000	Healthcare Provider Tax Corporate Expense	631,041.00			631,041.00
63390.000.8500.000.0000	Sales & Use Tax Expense Corporate Expense	6,000.00			6,000.00
63395.000.8500.000.0000	Personal Property Tax Expense Corporate Expense	16,130.36			16,130.36
63401.270.8500.000.3543	Real Estate Tax Expense - Related Party Other Corporate Expense Newington Health Care Center (RE)	110,634.45			110,634.45
63415.000.8500.000.0000	Annual Report Fees	1,257.44			1,257.44
64005.000.6700.000.0000	LPN - Agency LPN's	0.34			0.34
64015.000.8500.000.0000	Nursing Supplies Corporate Expense	855.10			855.10
64030.000.8500.000.0000	Pharmacy Consultant Corporate Expense	4.50			4.50
64035.000.8500.000.0000	Medical Director Expense Corporate Expense	37,966.67			37,966.67
64065.000.8500.000.0000	Medical Record Supplies Corporate Expense	2,811.99			2,811.99
64200.000.8500.000.0000	Therapeutic Recreation Supplies Corporate Expense	2,308.59			2,308.59
64205.000.8500.000.0000	Resident Entertainment Corporate Expense	11,074.98			11,074.98
64210.000.8500.000.0000	Cable Television Corporate Expense	19,477.17			19,477.17
64215.000.8500.000.0000	Facility Entertainment Corporate Expense	(169.18)			(169.18)
64405.000.8500.000.0000	Raw Food Corporate Expense	248,228.62			248,228.62
64410.000.8500.000.0000	Dietary Supplement Corporate Expense	17,050.41			17,050.41
64415.000.8500.000.0000	Dietary Supplies Corporate Expense	35,851.48			35,851.48
64420.000.6840.000.0000	Other Dietary Expense Dietary	203.29			203.29
64425.000.8500.000.0000	Catering Corporate Expense	(111.81)			(111.81)
66600.000.8500.000.0000	Laundry Supplies Corporate Expense	6,525.63			6,525.63
66615.000.8860.000.0000	Laundry Expense Laundry	164.22			164.22
66620.000.8500.000.0000	Housekeeping Supplies Corporate Expense	61,377.16			61,377.16
67005.712.6870.000.0000	Facility Repairs & Maintenance Building Maintenance	398.82			398.82
67010.712.6870.000.0000	Maintenance Supplies Building Maintenance	49,406.53			49,406.53
67015.742.6870.000.0000	Maintenance Outside Service Grounds - Other Maintenance	15,818.87			15,818.87
67025.709.6870.000.0000	Minor Equipment/Tools Other Equipment Maintenance	3,022.37			3,022.37
67030.712.6870.000.0000	Facility Equipment Repairs & Maintenance Building Maintenance	30,353.19			30,353.19
67035.712.6870.000.0000	Building Repairs & Maintenance Building Maintenance	46,806.70			46,806.70
67036.712.6870.000.0000	Facility Equipment Rental Building Maintenance	300.44			300.44
67040.721.8500.000.0000	Painting & Decorating Hardware Corporate Expense	2,040.24			2,040.24
67045.710.8500.000.0000	Grounds Maintenance Rep and Maintenance Default Corporate Expense	10,742.88			10,742.88
67050.710.6870.000.0000	Snow Removal Rep and Maintenance Default Maintenance	15,420.76			15,420.76
67055.745.8500.000.0000	Pest Control Pest Control Corporate Expense	1,634.34			1,634.34
67060.712.6870.000.0000	Fire Alarm Service Building Maintenance	8,598.57			8,598.57
67065.703.6870.000.0000	Fire Safety Consulting Fire and Life Safety Maintenance	100.00			100.00
67070.000.8500.000.0000	Electric Corporate Expense	118,928.22			118,928.22
67075.000.8500.000.0000	Gas Corporate Expense	53,420.53			53,420.53
67080.710.8500.000.0000	Water & Sewer Rep and Maintenance Default Corporate Expense	19,223.55			19,223.55
67085.000.8500.000.0000	Oil Corporate Expense	1,441.30			1,441.30
67095.000.8500.000.0000	Sanitation Corporate Expense	33,180.46			33,180.46
67100.000.8500.000.0000	Medical Waste Disposal Corporate Expense	(488.74)			(488.74)
68000.000.8500.000.0000	Patient Medical Fees Corporate Expense	(4,839.06)			(4,839.06)
68005.000.8500.000.0000	Dental Services Expense Corporate Expense	9,000.00			9,000.00
68010.000.6820.000.0000	Podiatry Services Expense Physician	56.30			56.30
68015.000.8500.000.0000	Other Medical Services Expense Corporate Expense	(10.00)			(10.00)
68020.000.8500.000.0000	Consolidated Billing Corporate Expense	18.20			18.20
68025.000.8500.000.0000	Enteral Food Supplement Corporate Expense	3,545.50			3,545.50
68030.000.8500.000.0000	Incontinent Briefs Expense Corporate Expense	41,474.32			41,474.32
68045.000.8500.000.0000	Medical Supplies Expense Corporate Expense	49,756.31			49,756.31
68050.000.8500.000.0000	Medical Supplies Nonbillable Corporate Expense	15,215.58			15,215.58
68055.000.8500.000.0000	Medical Supplies - Other Corporate Expense	8,388.94			8,388.94
68070.000.8500.000.0000	Wound Care Expense Corporate Expense	16,683.48			16,683.48
68075.000.8500.000.0000	Drugs-Prescription, Legend Drugs Other Corporate Expense	30,308.42			30,308.42
68080.000.8500.000.0000	Drugs-Prescription, Legend Drugs Managed Care Corporate Expense	173,730.42			173,730.42
68085.000.8500.000.0000	Drugs-Prescription, Medicare A Corporate Expense	318,942.49			318,942.49
68090.000.8500.000.0000	Drugs-Non-Prescription, Non-Legend Corporate Expense	27,528.34			27,528.34
68095.000.8500.000.0000	Pharmacy Supplies Corporate Expense	404.57			404.57
68100.000.8500.000.0000	IV Expense Corporate Expense	36,686.37			36,686.37
68105.000.8500.000.0000	Oxygen Supplies Corporate Expense	11,006.22			11,006.22
68110.000.8500.000.0000	Oxygen CDP Corporate Expense	21,605.17			21,605.17
68115.000.8500.000.0000	Lab Expense Corporate Expense	88,191.45			88,191.45
68120.000.8500.000.0000	X-Ray Expense Corporate Expense	26,885.04			26,885.04
68130.000.8500.000.0000	DME (Durable Medical EQPT) Corporate Expense	12,086.28			12,086.28
68135.000.8500.000.0000	Equipment Rental - Other (Drugs & Supplies) Corporate Expense	(3,100.76)			(3,100.76)
68140.000.8500.000.0000	Ambulance Expense Corporate Expense	3,007.80			3,007.80
68145.000.8500.000.0000	Patient Transport - Non-Ambulance Corporate Expense	88.00			88.00
68170.000.8500.000.0000	Resident Replacement Items Corporate Expense	5,578.95			5,578.95
69000.000.6870.000.0000	PT Contractor Expense Maintenance	167,805.97			167,805.97
69005.000.8500.000.0000	PT Supplies Corporate Expense	11,903.07			11,903.07
69010.000.8500.000.0000	OT Contractor Expense Corporate Expense	180,926.91			180,926.91
69015.000.6850.000.0000	OT Supplies Housekeeping	1,876.81			1,876.81
69020.000.8500.000.0000	ST Contractor Expense Corporate Expense	56,436.43			56,436.43
69025.000.8500.000.0000	ST Supplies Corporate Expense	142.52			142.52
69030.000.8500.000.0000	RT Contractor Expense Corporate Expense	1,665.00			1,665.00
69035.000.8500.000.0000	RT Supplies Corporate Expense	90.00			90.00
69045.000.8500.000.0000	PT/OT Equipment Rental Corporate Expense	10,064.78			10,064.78
69050.000.6660.000.0000	Medical Staff Meeting Fees Nursing Administration	500.00			500.00
69510.000.6830.000.0000	Beauty & Barber Expense Therapeutic Rec	94.24			94.24
69515.000.8500.000.0000	Newspaper Corporate Expense	0.00		1,069.92	1,069.92
69520.000.8500.000.0000	Gift Shop Supplies Corporate Expense	1,271.96			1,271.96
69525.000.8500.000.0000	Facility Other Supplies Corporate Expense	1,098.90			1,098.90
69540.000.8500.000.0000	Discounts Taken Corporate Expense	(2,760.59)			(2,760.59)
76000.000.8500.000.0000	Advertising Corporate Expense	500.00			500.00
76005.000.8500.000.0000	Marketing Expense Corporate Expense	50,428.02			50,428.02

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
76010.000.8500.000.0000	Marketing - Meals Corporate Expense	325.86			325.86
76015.000.8500.000.0000	Public Relations Corporate Expense	949.70			949.70
76020.000.7500.000.0000	Shows & Conferences Corporate Expense	728.99			728.99
79100.000.8500.000.0000	Bad Debt Expense Corporate Expense	189,657.94			189,657.94
79500.596.8500.000.0000	Management Fees Healthbridge Management LLC Corporate Expense	769,012.39			769,012.39
80005.270.8500.000.3540	Rent - Related Party Other Corporate Expense Milford (RE) - West River	855,919.44			855,919.44
80010.000.8500.000.0000	Office Equipment Rental Corporate Expense	9,028.21			9,028.21
86055.000.8500.000.0000	Amortization - Deferred Financing Cost Corporate Expense	8,850.18			8,850.18
87015.000.8500.000.0000	Interest Expense - W Corporate Expense	11,000.47			11,000.47
87200.000.8500.000.0000	Health Insurance Reserve Adjustment Corporate Expense	(226,208.15)			(226,208.15)
87500.000.8500.000.0000	Interest Income Corporate Expense	(115.90)			(115.90)
Total		(8.00)		0.00	(8.00)
Net (Income) Loss		(1,831,858.17)		0.00	(1,831,858.17)

Client: *River Glen Health Care Center*
 Engagement: *Medicaid - River Glen Health Care Center 2015 Cost Report*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.02 - TB Combined Detail LS*

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
60000.000.6610.000.0000	Salaries - Base Pay Administrator	196,554.34		0.00	196,554.34
Subtotal [2] Administrators		196,554.34		0.00	196,554.34
Subgroup : [4]	Other Administrative Salaries				
60000.000.6620.000.0000	Salaries - Base Pay Business Office	188,648.79		0.00	188,648.79
60000.000.6630.000.0000	Salaries - Base Pay Facility HR	28,505.74		0.00	28,505.74
60000.000.6650.000.0000	Salaries - Base Pay Admissions	161,873.26		0.00	161,873.26
Subtotal [4] Other Administrative Salaries		379,027.79		0.00	379,027.79
Subgroup : [5C]	Dietary Workers				
60000.000.6840.000.0000	Salaries - Base Pay Dietary	533,590.52		0.00	533,590.52
Subtotal [5C] Dietary Workers		533,590.52		0.00	533,590.52
Subgroup : [6B]	Other Housekeeping Workers				
60000.000.6850.000.0000	Salaries - Base Pay Housekeeping	308,922.36		0.00	308,922.36
Subtotal [6B] Other Housekeeping Workers		308,922.36		0.00	308,922.36
Subgroup : [7B]	Other Maintenance Workers				
60000.000.6870.000.0000	Salaries - Base Pay Maintenance	91,257.11		0.00	91,257.11
Subtotal [7B] Other Maintenance Workers		91,257.11		0.00	91,257.11
Subgroup : [8B]	Other Laundry Workers				
60000.000.6880.000.0000	Salaries - Base Pay Laundry	152,762.96		0.00	152,762.96
Subtotal [8B] Other Laundry Workers		152,762.96		0.00	152,762.96
Subgroup : [12A]	Director of Nurses/Assistant Director				
60000.000.6661.000.0000	Salaries - Base Pay Director of Nursing	109,132.56		0.00	109,132.56
60000.000.6662.000.0000	Salaries - Base Pay Assistant Director of Nursing	87,572.79		0.00	87,572.79
Subtotal [12A] Director of Nurses/Assistant Director		196,705.35		0.00	196,705.35
Subgroup : [12B1]	RNs - Direct Care				
60000.000.6690.000.0000	Salaries - Base Pay RN's	940,422.43		0.00	940,422.43
Subtotal [12B1] RNs - Direct Care		940,422.43		0.00	940,422.43
Subgroup : [12B2]	RNs - Administrative				
60000.000.6660.000.0000	Salaries - Base Pay Nursing Administration	72,935.42		0.00	72,935.42
60000.000.6670.000.0000	Salaries - Base Pay MDS	258,217.33		0.00	258,217.33
Subtotal [12B2] RNs - Administrative		331,152.75		0.00	331,152.75
Subgroup : [12C1]	LPNs - Direct Care				
60000.000.6700.000.0000	Salaries - Base Pay LPN's	1,062,714.79		0.00	1,062,714.79
Subtotal [12C1] LPNs - Direct Care		1,062,714.79		0.00	1,062,714.79
Subgroup : [12E]	Physical Therapists				
60000.000.6720.000.0000	Salaries - Base Pay Physical Therapy	444,901.82		0.00	444,901.82
Subtotal [12E] Physical Therapists		444,901.82		0.00	444,901.82
Subgroup : [12D]	Aides and Attendants				
60000.000.6710.000.0000	Salaries - Base Pay CNA's	1,316,133.95		0.00	1,316,133.95
Subtotal [12D] Aides and Attendants		1,316,133.95		0.00	1,316,133.95
Subgroup : [12F]	Speech Therapists				
60000.000.6740.000.0000	Salaries - Base Pay Speech Therapy	101,807.11		0.00	101,807.11
Subtotal [12F] Speech Therapists		101,807.11		0.00	101,807.11
Subgroup : [12G]	Occupational Therapists				
60000.000.6730.000.0000	Salaries - Base Pay Occupational Therapy	315,575.34		0.00	315,575.34
Subtotal [12G] Occupational Therapists		315,575.34		0.00	315,575.34
Subgroup : [12H]	Recreation Workers				
60000.000.6835.000.0000	Salaries - Base Pay Recreation	115,048.24		0.00	115,048.24
Subtotal [12H] Recreation Workers		115,048.24		0.00	115,048.24
Subgroup : [12M]	Social Workers/Case Management				
60000.000.6760.000.0000	Salaries - Base Pay Social Worker	125,907.18		0.00	125,907.18
Subtotal [12M] Social Workers/Case Management		125,907.18		0.00	125,907.18
Subgroup : [12N]	Marketing				
60000.000.6640.000.0000	Salaries - Base Pay Facility Marketing	425.05		0.00	425.05
Subtotal [12N] Marketing		425.05		0.00	425.05
Subgroup : [12O]	Other				
60000.000.6680.000.0000	Salaries - Base Pay Central Supply	47,673.20		0.00	47,673.20
60000.000.6750.000.0000	Salaries - Base Pay Medical Records	30,981.46		0.00	30,981.46

Client: *River Glen Health Care Center*
 Engagement: *Medicaid - River Glen Health Care Center 2016 Cost Report*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.02 - TB Combined Detail LS*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subtotal [120] Other		<u>78,654.66</u>		<u>0.00</u>	<u>78,654.66</u>
Total [10-A] Salaries and Wages		<u>6,691,563.75</u>		<u>0.00</u>	<u>6,691,563.75</u>
Group : [13-B]	Professional Fees				
Subgroup : [5A]	PT - Resident Care				
69000.000.6870.000.0000	PT Contractor Expense Maintenance	167,805.97		0.00	167,805.97
Subtotal [5A] PT - Resident Care		<u>167,805.97</u>		<u>0.00</u>	<u>167,805.97</u>
Subgroup : [8A]	Medical Director				
64035.000.8500.000.0000	Medical Director Expense Corporate Expense	37,966.67		0.00	37,966.67
Subtotal [8A] Medical Director		<u>37,966.67</u>		<u>0.00</u>	<u>37,966.67</u>
Subgroup : [8D1]	Infection Control Committee				
69505.000.6660.000.0000	Medical Staff Meeting Fees Nursing Administration	500.00		0.00	500.00
Subtotal [8D1] Infection Control Committee		<u>500.00</u>		<u>0.00</u>	<u>500.00</u>
Subgroup : [9A]	ST - Resident Care				
69020.000.8500.000.0000	ST Contractor Expense Corporate Expense	56,436.43		0.00	56,436.43
Subtotal [9A] ST - Resident Care		<u>56,436.43</u>		<u>0.00</u>	<u>56,436.43</u>
Subgroup : [10A]	OT - Resident Care				
69010.000.8500.000.0000	OT Contractor Expense Corporate Expense	180,926.91		0.00	180,926.91
Subtotal [10A] OT - Resident Care		<u>180,926.91</u>		<u>0.00</u>	<u>180,926.91</u>
Total [13-B] Professional Fees		<u>443,635.98</u>		<u>0.00</u>	<u>443,635.98</u>
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
61045.000.8500.000.0000	Workers Comp Insurance Expense Corporate Expense	257,368.85		0.00	257,368.85
Subtotal [1A1] Workmen's Compensation		<u>257,368.85</u>		<u>0.00</u>	<u>257,368.85</u>
Subgroup : [1A3]	Unemployment Insurance				
61005.000.8500.000.0000	SUI Tax Expense Corporate Expense	78,354.80		0.00	78,354.80
61010.000.8500.000.0000	FUTA Tax Expense Corporate Expense	10,272.93		0.00	10,272.93
Subtotal [1A3] Unemployment Insurance		<u>88,627.73</u>		<u>0.00</u>	<u>88,627.73</u>
Subgroup : [1A4]	Social Security (FICA)				
61000.000.6610.000.0000	Medicare Tax Expense Administrator	94,981.11		0.00	94,981.11
61001.000.8500.000.0000	Social Security Tax Expense Corporate Expense	401,147.05		0.00	401,147.05
61015.000.8500.000.0000	Other Payroll Tax Expense	1,446.15		0.00	1,446.15
Subtotal [1A4] Social Security (FICA)		<u>497,574.31</u>		<u>0.00</u>	<u>497,574.31</u>
Subgroup : [1A5]	Health Insurance				
61030.000.8500.000.0000	Health Insurance Expense Corporate Expense	628,487.63		0.00	628,487.63
61035.000.8500.000.0000	Dental Insurance Expense Corporate Expense	5,328.48		0.00	5,328.48
87200.000.8500.000.0000	Health Insurance Reserve Adjustment Corporate Expense	(226,208.15)		0.00	(226,208.15)
Subtotal [1A5] Health Insurance		<u>407,607.96</u>		<u>0.00</u>	<u>407,607.96</u>
Subgroup : [1A6]	Life Insurance				
61070.000.8500.000.0000	Basic Life Insurance Corporate Expense	3,128.05		0.00	3,128.05
61075.000.8500.000.0000	Basic AD&D Insurance Corporate Expense	51.87		0.00	51.87
Subtotal [1A6] Life Insurance		<u>3,179.92</u>		<u>0.00</u>	<u>3,179.92</u>
Subgroup : [1A7]	Pensions				
61020.000.8500.000.0000	401K Employer Match Expense Corporate Expense	16,014.81		0.00	16,014.81
Subtotal [1A7] Pensions		<u>16,014.81</u>		<u>0.00</u>	<u>16,014.81</u>
Subgroup : [1A8]	Uniform Allowance				
63335.000.8500.000.0000	Uniform Expense Corporate Expense	7,458.30		0.00	7,458.30
Subtotal [1A8] Uniform Allowance		<u>7,458.30</u>		<u>0.00</u>	<u>7,458.30</u>
Subgroup : [1A9]	Other				
61085.000.8500.000.0000	Employee Medical Expenses Corporate Expense	237.00		0.00	237.00
61095.000.8500.000.0000	Employee Training Corporate Expense	600.00		0.00	600.00
61100.000.8500.000.0000	Tuition Reimbursement Corporate Expense	1,412.00		0.00	1,412.00
61105.000.8500.000.0000	Other Employee Benefits Corporate Expense	1,501.20		0.00	1,501.20
Subtotal [1A9] Other		<u>3,750.20</u>		<u>0.00</u>	<u>3,750.20</u>

Client: **River Glen Health Care Center**
 Engagement: **Medicaid - River Glen Health Care Center 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [1C]	Bad Debts				
79100.000.8500.000.0000	Bad Debt Expense Corporate Expense	169,657.94		0.00	169,657.94
Subtotal [1C] Bad Debts		169,657.94		0.00	169,657.94
Subgroup : [1D]	Accounting and Auditing				
63065.000.8500.000.0000	Accounting Corporate Expense	9,225.00		0.00	9,225.00
Subtotal [1D] Accounting and Auditing		9,225.00		0.00	9,225.00
Subgroup : [1E]	Legal				
63070.000.8500.000.0000	Legal Fees Corporate Expense	61,929.30		0.00	61,929.30
Subtotal [1E] Legal		61,929.30		0.00	61,929.30
Subgroup : [1G]	Office Supplies				
63120.000.8500.000.0000	Office Supplies - WB Mason Only Corporate Expense	27,228.32		0.00	27,228.32
63121.000.8500.000.0000	Other Office Supplies Corporate Expense	1,625.92		0.00	1,625.92
63135.000.8500.000.0000	Printed Forms Corporate Expense	3,122.46		0.00	3,122.46
63145.000.8500.000.0000	Forms and Brochures Corporate Expense	3,415.62		0.00	3,415.62
69525.000.8500.000.0000	Facility Other Supplies Corporate Expense	1,098.90		0.00	1,098.90
Subtotal [1G] Office Supplies		36,491.22		0.00	36,491.22
Subgroup : [1H1]	Telephone and Telegraph				
63000.000.8500.000.0000	Telephone Expense Corporate Expense	13,020.72		0.00	13,020.72
63015.000.8500.000.0000	Telephone Data Connection Corporate Expense	9,253.68		0.00	9,253.68
63175.000.6650.000.0000	Internet Connection Fee Admissions	1,433.90		0.00	1,433.90
Subtotal [1H1] Telephone and Telegraph		23,708.30		0.00	23,708.30
Subgroup : [1H2]	Cellular Phones and Beepers				
63050.000.8500.000.0000	Cell Phone Expense Corporate Expense	1,017.67		0.00	1,017.67
Subtotal [1H2] Cellular Phones and Beepers		1,017.67		0.00	1,017.67
Subgroup : [1K2]	Other				
63390.000.8500.000.0000	Sales & Use Tax Expense Corporate Expense	6,000.00		0.00	6,000.00
Subtotal [1K2] Other		6,000.00		0.00	6,000.00
Subgroup : [1K3]	Resident Day User Fee				
63385.000.8500.000.0000	Healthcare Provider Tax Corporate Expense	631,041.00		0.00	631,041.00
Subtotal [1K3] Resident Day User Fee		631,041.00		0.00	631,041.00
Total [15] Expenditures Other than Salaries		2,220,652.51		0.00	2,220,652.51
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
61120.000.8500.000.0000	Holiday Party Corporate Expense	1,888.82		0.00	1,888.82
Subtotal [2] Holiday Parties for Staff		1,888.82		0.00	1,888.82
Subgroup : [3]	Gifts to Staff and Residents				
61090.000.8500.000.0000	Employee Relations Corporate Expense	8,031.09		0.00	8,031.09
61125.000.8500.000.0000	Flowers & Gifts to Employees Corporate Expense	2,358.24		0.00	2,358.24
Subtotal [3] Gifts to Staff and Residents		10,389.33		0.00	10,389.33
Subgroup : [4]	Employee Travel				
63195.000.8500.000.0000	Travel - Mileage Corporate Expense	2,606.15		0.00	2,606.15
63210.000.8500.000.0000	Travel - Parking/Tolls	49.89		0.00	49.89
Subtotal [4] Employee Travel		2,656.04		0.00	2,656.04
Subgroup : [5]	Education Expense				
63300.000.8500.000.0000	Professional Education Corporate Expense	5,072.26		0.00	5,072.26
63355.000.8500.000.0000	Staff Development Supplies Corporate Expense	88.56		0.00	88.56
Subtotal [5] Education Expense		5,160.82		0.00	5,160.82
Subgroup : [7]	Other				
63220.000.8500.000.0000	Travel - Other Corporate Expense	242.99		481.00	723.99
63350.000.8500.000.0000	Meeting Expense Corporate Expense	527.28	RJE - 1	481.00	325.86
Subtotal [7] Other		770.27		481.00	1,251.27
Subgroup : [M1]	Advertising Help Wanted				
63310.000.8500.000.0000	Hiring Expense Corporate Expense	587.93		0.00	587.93
63315.000.8500.000.0000	Help Wanted Advertising Corporate Expense	10,201.09		0.00	10,201.09
Subtotal [M1] Advertising Help Wanted		10,789.02		0.00	10,789.02
Subgroup : [M3]	Advertising Other				
76000.000.8500.000.0000	Advertising Corporate Expense	500.00		0.00	500.00
76005.000.8500.000.0000	Marketing Expense Corporate Expense	50,428.02		0.00	50,428.02
76010.000.8500.000.0000	Marketing - Meals Corporate Expense	325.86		0.00	325.86
76015.000.8500.000.0000	Public Relations Corporate Expense	949.70		0.00	949.70
76020.000.7500.000.0000	Shows & Conferences Corporate Expense	728.99		0.00	728.99

Client: *River Glen Health Care Center*
 Engagement: *Medicaid - River Glen Health Care Center 2015 Cost Report*
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subtotal [M3] Advertising Other		<u>52,932.57</u>		<u>0.00</u>	<u>52,932.57</u>
Subgroup : [M5] Medical Records					
64065.000.8500.000.0000	Medical Record Supplies Corporate Expense	2,811.99		0.00	2,811.99
Subtotal [M5] Medical Records		<u>2,811.99</u>		<u>0.00</u>	<u>2,811.99</u>
Subgroup : [M6] Barber and Beauty Supplies					
69510.000.6830.000.0000	Beauty & Barber Expense Therapeutic Rec	94.24		0.00	94.24
Subtotal [M6] Barber and Beauty Supplies		<u>94.24</u>		<u>0.00</u>	<u>94.24</u>
Subgroup : [M7] Postage					
63105.000.8500.000.0000	Postage Corporate Expense	5,733.43		0.00	5,733.43
63110.000.8500.000.0000	Other Postage and Delivery Corporate Expense	2,592.01		0.00	2,592.01
63115.000.8500.000.0000	Overnight Delivery Corporate Expense	59.54		0.00	59.54
Subtotal [M7] Postage		<u>8,384.98</u>		<u>0.00</u>	<u>8,384.98</u>
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
63290.000.8500.000.0000	Dues & Subscriptions Corporate Expense	10,982.37		(3,475.97)	7,506.40
			RJE - 1	(3,475.97)	
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>10,982.37</u>		<u>(3,475.97)</u>	<u>7,506.40</u>
Subgroup : [M9] Subscriptions					
69515.000.8500.000.0000	Newspaper Corporate Expense	0.00		1,069.92	1,069.92
			RJE - 1	1,069.92	
Subtotal [M9] Subscriptions		<u>0.00</u>		<u>1,069.92</u>	<u>1,069.92</u>
Subgroup : [M11] Services Provided by Contract					
63095.000.8500.000.0000	Consulting Fees Corporate Expense	5,909.41		0.00	5,909.41
63160.000.8500.000.0000	Data Processing Expense Corporate Expense	54,732.62		0.00	54,732.62
63163.000.8500.000.0000	Software License Corporate Expense	0.00		1,710.05	1,710.05
			RJE - 1	1,710.05	
63165.000.8500.000.0000	Network Support Corporate Expense	35,611.74		0.00	35,611.74
Subtotal [M11] Services Provided by Contract		<u>96,253.77</u>		<u>1,710.05</u>	<u>97,963.82</u>
Subgroup : [M12] Administrative Management Services					
63085.598.8500.000.0000	Administrative Fee - Related Party Healthbridge Management LLC	250,756.88		0.00	250,756.88
63176.500.8500.000.0000	IT Allocation - Related Party Care One Corporate Expense	12,912.24		0.00	12,912.24
79500.598.8500.000.0000	Management Fees Healthbridge Management LLC Corporate Expe	769,012.39		0.00	769,012.39
Subtotal [M12] Administrative Management Services		<u>1,032,681.51</u>		<u>0.00</u>	<u>1,032,681.51</u>
Subgroup : [M13] Other					
63075.000.8500.000.0000	Criminal Record Check Corporate Expense	5,824.00		0.00	5,824.00
63080.000.6660.000.0000	Compliance Expense Nursing Administration	9,488.06		0.00	9,488.06
63100.000.8500.000.0000	Other Professional Fees Corporate Expense	32,471.98		0.00	32,471.98
63230.000.8500.000.0000	Bank Charges Corporate Expense	12,978.81		0.00	12,978.81
63240.000.8500.000.0000	Collection Fees Corporate Expense	7,907.31		0.00	7,907.31
63280.000.8500.000.0000	Off Site Storage Corporate Expense	3,878.45		0.00	3,878.45
63295.000.8500.000.0000	Professional Licenses Corporate Expense	230.00		0.00	230.00
63325.000.8500.000.0000	Hiring Shows & Conferences Corporate Expense	(150.00)		115.00	(35.00)
			RJE - 1	115.00	
63330.000.8500.000.0000	License & Permits Corporate Expense	2,377.24		100.00	2,477.24
			RJE - 1	100.00	
63380.000.6660.000.0000	Consolidated Billing Nursing Administration	32,289.63		0.00	32,289.63
63415.000.8500.000.0000	Annual Report Fees	1,257.44		0.00	1,257.44
64215.000.8500.000.0000	Facility Entertainment Corporate Expense	(169.18)		0.00	(169.18)
64425.000.8500.000.0000	Catering Corporate Expense	(111.81)		0.00	(111.81)
68020.000.8500.000.0000	Consolidated Billing Corporate Expense	18.20		0.00	18.20
68170.000.8500.000.0000	Resident Replacement Items Corporate Expense	5,578.95		0.00	5,578.95
69520.000.8500.000.0000	Gift Shop Supplies Corporate Expense	1,271.96		0.00	1,271.96
69540.000.8500.000.0000	Discounts Taken Corporate Expense	(2,760.59)		0.00	(2,760.59)
Subtotal [M13] Other		<u>112,380.45</u>		<u>215.00</u>	<u>112,595.45</u>
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		<u>1,348,176.18</u>		<u>0.00</u>	<u>1,348,176.18</u>
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
64405.000.8500.000.0000	Raw Food Corporate Expense	248,228.62		0.00	248,228.62
64410.000.8500.000.0000	Dietary Supplement Corporate Expense	17,050.41		0.00	17,050.41
68025.000.8500.000.0000	Enteral Food Supplement Corporate Expense	3,545.50		0.00	3,545.50
Subtotal [2A1] Raw Food		<u>268,824.53</u>		<u>0.00</u>	<u>268,824.53</u>
Subgroup : [2A2] Non-Food Supplies					
64415.000.8500.000.0000	Dietary Supplies Corporate Expense	35,851.48		0.00	35,851.48
Subtotal [2A2] Non-Food Supplies		<u>35,851.48</u>		<u>0.00</u>	<u>35,851.48</u>
Subgroup : [2D] Other					
64420.000.6840.000.0000	Other Dietary Expense Dietary	203.29		0.00	203.29

Client: **River Glen Health Care Center**
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subtotal [2D] Other		203.29		0.00	203.29
Total [18] Dietary Basis for Allocation of Costs		304,879.30		0.00	304,879.30
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
66615.000.8500.000.0000	Laundry Expense Laundry	164.22		0.00	164.22
Subtotal [3B] Purchased Services		164.22		0.00	164.22
Subgroup : [3D]	Other				
66600.000.8500.000.0000	Laundry Supplies Corporate Expense	6,525.63		0.00	6,525.63
Subtotal [3D] Other		6,525.63		0.00	6,525.63
Total [19] Laundry-Basis for Allocation of Costs		6,689.85		0.00	6,689.85
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
66620.000.8500.000.0000	Housekeeping Supplies Corporate Expense	61,377.16		0.00	61,377.16
Subtotal [4A1] In-House Care Supplies		61,377.16		0.00	61,377.16
Subgroup : [5A2]	Purchased from				
68075.000.8500.000.0000	Drugs-Prescription, Legend Drugs Other Corporate Expense	30,308.42		0.00	30,308.42
68080.000.8500.000.0000	Drugs-Prescription, Legend Drugs Managed Care Corporate Exper	173,730.42		0.00	173,730.42
68085.000.8500.000.0000	Drugs-Prescription, Medicare A Corporate Expense	318,942.49		0.00	318,942.49
Subtotal [5A2] Purchased from		522,981.33		0.00	522,981.33
Subgroup : [5B]	Medicine Cabinet Drugs				
64030.000.8500.000.0000	Pharmacy Consultant Corporate Expense	4.50		0.00	4.50
68050.000.8500.000.0000	Medical Supplies Nonbillable Corporate Expense	15,215.56		0.00	15,215.56
68055.000.8500.000.0000	Medical Supplies - Other Corporate Expense	8,388.94		0.00	8,388.94
68090.000.8500.000.0000	Drugs-Non-Prescription, Non-Legend Corporate Expense	27,528.34		0.00	27,528.34
68095.000.8500.000.0000	Pharmacy Supplies Corporate Expense	404.57		0.00	404.57
Subtotal [5B] Medicine Cabinet Drugs		51,541.91		0.00	51,541.91
Subgroup : [5C]	Medical and Therapeutic Supplies				
68030.000.8500.000.0000	Incontinent Briefs Expense Corporate Expense	41,474.32		0.00	41,474.32
68045.000.8500.000.0000	Medical Supplies Expense Corporate Expense	49,756.31		0.00	49,756.31
68070.000.8500.000.0000	Wound Care Expense Corporate Expense	16,683.48		0.00	16,683.48
Subtotal [5C] Medical and Therapeutic Supplies		107,914.11		0.00	107,914.11
Subgroup : [5D]	Ambulance/Limousine				
68140.000.8500.000.0000	Ambulance Expense Corporate Expense	3,007.80		0.00	3,007.80
68145.000.8500.000.0000	Patient Transport - Non-Ambulance Corporate Expense	88.00		0.00	88.00
Subtotal [5D] Ambulance/Limousine		3,095.80		0.00	3,095.80
Subgroup : [5E2]	Oxygen - Other				
68105.000.8500.000.0000	Oxygen Supplies Corporate Expense	11,006.22		0.00	11,006.22
68110.000.8500.000.0000	Oxygen CDP Corporate Expense	21,605.17		0.00	21,605.17
69030.000.8500.000.0000	RT Contractor Expense Corporate Expense	1,665.00		0.00	1,665.00
Subtotal [5E2] Oxygen - Other		34,276.39		0.00	34,276.39
Subgroup : [5F]	X-Rays and related radiological				
68120.000.8500.000.0000	X-Ray Expense Corporate Expense	26,885.04		0.00	26,885.04
Subtotal [5F] X-Rays and related radiological		26,885.04		0.00	26,885.04
Subgroup : [5G]	Dental				
68005.000.8500.000.0000	Dental Services Expense Corporate Expense	9,000.00		0.00	9,000.00
Subtotal [5G] Dental		9,000.00		0.00	9,000.00
Subgroup : [5H]	Laboratory				
68115.000.8500.000.0000	Lab Expense Corporate Expense	88,191.45		0.00	88,191.45
Subtotal [5H] Laboratory		88,191.45		0.00	88,191.45
Subgroup : [5I]	Recreation				
64200.000.8500.000.0000	Therapeutic Recreation Supplies Corporate Expense	2,308.59		0.00	2,308.59
64205.000.8500.000.0000	Resident Entertainment Corporate Expense	11,074.98		0.00	11,074.98
64210.000.8500.000.0000	Cable Television Corporate Expense	19,477.17		0.00	19,477.17
Subtotal [5I] Recreation		32,860.74		0.00	32,860.74
Subgroup : [5J]	Other				
63090.000.8500.000.0000	Other Medical Services Nursing Administration	30.74		0.00	30.74
64005.000.8500.000.0000	LPN - Agency LPN's	0.34		0.00	0.34
64015.000.8500.000.0000	Nursing Supplies Corporate Expense	855.10		0.00	855.10
68000.000.8500.000.0000	Patient Medical Fees Corporate Expense	(4,839.06)		0.00	(4,839.06)
68010.000.8500.000.0000	Podiatry Services Expense Physician	56.30		0.00	56.30
68015.000.8500.000.0000	Other Medical Services Expense Corporate Expense	(10.00)		0.00	(10.00)
68100.000.8500.000.0000	IV Expense Corporate Expense	36,686.37		0.00	36,686.37

Client: **River Glen Health Care Center**
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
68130.000.8500.000.0000	DME (Durable Medical EQPT) Corporate Expense	12,086.28		0.00	12,086.28
68135.000.8500.000.0000	Equipment Rental - Other (Drugs & Supplies) Corporate Expense	(3,100.76)		0.00	(3,100.76)
69005.000.8500.000.0000	PT Supplies Corporate Expense	11,903.07		0.00	11,903.07
69015.000.6850.000.0000	OT Supplies Housekeeping	1,876.81		0.00	1,876.81
69025.000.8500.000.0000	ST Supplies Corporate Expense	142.52		0.00	142.52
69035.000.8500.000.0000	RT Supplies Corporate Expense	90.00		0.00	90.00
69045.000.8500.000.0000	PT/OT Equipment Rental Corporate Expense	10,064.78		0.00	10,064.78
Subtotal [5J] Other		65,842.49		0.00	65,842.49
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,003,966.42		0.00	1,003,966.42
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
63020.000.8500.000.0000	Telephone Equip Repair Corporate Expense	1,222.27		0.00	1,222.27
63030.000.6870.000.0000	Telephone Maint Contracts Maintenance	2,263.58		0.00	2,263.58
63285.000.8500.000.0000	Equipment Repairs Corporate Expense	3,089.37		0.00	3,089.37
67005.712.6870.000.0000	Facility Repairs & Maintenance Building Maintenance	398.82		0.00	398.82
67010.712.6870.000.0000	Maintenance Supplies Building Maintenance	49,406.53		0.00	49,406.53
67030.712.6870.000.0000	Facility Equipment Repairs & Maintenance Building Maintenance	30,353.19		0.00	30,353.19
67035.712.6870.000.0000	Building Repairs & Maintenance Building Maintenance	46,806.70		0.00	46,806.70
67040.721.8500.000.0000	Painting & Decorating Hardware Corporate Expense	2,040.24		0.00	2,040.24
Subtotal [6A] Repairs and Maintenance		135,580.70		0.00	135,580.70
Subgroup : [6B]	Heat				
67075.000.8500.000.0000	Gas Corporate Expense	53,420.53		0.00	53,420.53
67085.000.8500.000.0000	Oil Corporate Expense	1,441.30		0.00	1,441.30
Subtotal [6B] Heat		54,861.83		0.00	54,861.83
Subgroup : [6C]	Light & Power				
67070.000.8500.000.0000	Electric Corporate Expense	118,928.22		0.00	118,928.22
Subtotal [6C] Light & Power		118,928.22		0.00	118,928.22
Subgroup : [6D]	Water				
67080.710.8500.000.0000	Water & Sewer Rep and Maintenance Default Corporate Expense	19,223.55		0.00	19,223.55
Subtotal [6D] Water		19,223.55		0.00	19,223.55
Subgroup : [6E]	Equipment Lease				
80010.000.8500.000.0000	Office Equipment Rental Corporate Expense	9,028.21		0.00	9,028.21
Subtotal [6E] Equipment Lease		9,028.21		0.00	9,028.21
Subgroup : [6F]	Other				
63156.000.8500.000.0000	Minor Computer Equipment Corporate Expense	963.53		0.00	963.53
67015.742.6870.000.0000	Maintenance Outside Service Grounds - Other Maintenance	15,818.87		0.00	15,818.87
67025.709.6870.000.0000	Minor Equipment/Tools Other Equipment Maintenance	3,022.37		0.00	3,022.37
67036.712.6870.000.0000	Facility Equipment Rental Building Maintenance	300.44		0.00	300.44
67045.710.8500.000.0000	Grounds Maintenance Rep and Maintenance Default Corporate Exp	10,742.88		0.00	10,742.88
67050.710.6870.000.0000	Snow Removal Rep and Maintenance Default Maintenance	15,420.76		0.00	15,420.76
67055.745.8500.000.0000	Pest Control Pest Control Corporate Expense	1,634.34		0.00	1,634.34
67060.712.6870.000.0000	Fire Alarm Service Building Maintenance	8,598.57		0.00	8,598.57
67065.703.6870.000.0000	Fire Safety Consulting Fire and Life Safety Maintenance	100.00		0.00	100.00
67095.000.8500.000.0000	Sanitation Corporate Expense	33,180.46		0.00	33,180.46
67100.000.8500.000.0000	Medical Waste Disposal Corporate Expense	(488.74)		0.00	(488.74)
Subtotal [6F] Other		89,293.48		0.00	89,293.48
Subgroup : [8B]	Mortgage Expense				
86055.000.8500.000.0000	Amortization - Deferred Financing Cost Corporate Expense	8,850.18		0.00	8,850.18
Subtotal [8B] Mortgage Expense		8,850.18		0.00	8,850.18
Subgroup : [9]	Rental Payments				
80005.270.8500.000.3540	Rent - Related Party Other Corporate Expense Milford (RE) - West	855,919.44		0.00	855,919.44
Subtotal [9] Rental Payments		855,919.44		0.00	855,919.44
Subgroup : [10B]	Real estate taxes paid by lessor				
63401.270.8500.000.3543	Real Estate Tax Expense - Related Party Other Corporate Expense	110,634.45		0.00	110,634.45
Subtotal [10B] Real estate taxes paid by lessor		110,634.45		0.00	110,634.45
Subgroup : [10C]	Personal property taxes				
63395.000.8500.000.0000	Personal Property Tax Expense Corporate Expense	16,130.36		0.00	16,130.36
Subtotal [10C] Personal property taxes		16,130.36		0.00	16,130.36
Total [22] Maintenance and Property		1,418,450.42		0.00	1,418,450.42
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
87015.000.8500.000.0000	Interest Expense - W Corporate Expense	11,000.47		0.00	11,000.47
Subtotal [12D] Other Interest Expense		11,000.47		0.00	11,000.47

Client: **River Glen Health Care Center**
 Engagement: **Medicaid - River Glen Health Care Center 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [14A]	Insurance on Property				
63272.270.8500.000.3543	Property Insurance - Related Party Other Corporate Expense Newii	7,296.21		0.00	7,296.21
63275.000.8500.000.0000	Other Insurance Expense Corporate Expense	5,145.27		0.00	5,145.27
Subtotal [14A] Insurance on Property		12,441.48		0.00	12,441.48
Subgroup : [14B]	Insurance of Automobiles				
63260.000.8500.000.0000	Auto Insurance Expense Corporate Expense	1,981.80		0.00	1,981.80
Subtotal [14B] Insurance of Automobiles		1,981.80		0.00	1,981.80
Subgroup : [14C1]	Umbrella				
63265.000.8500.000.0000	General Liability Insurance Expense Corporate Expense	43,501.62		0.00	43,501.62
63266.270.8500.000.4055	General Liability In Other Corporate Expense HomeState CR	32,941.74		0.00	32,941.74
Subtotal [14C1] Umbrella		76,443.36		0.00	76,443.36
Total [27] Interest and Insurance		101,867.11		0.00	101,867.11
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
41000.248.0000.000.0000	Room & Board Medicaid - Current Period	(8,433,272.08)		0.00	(8,433,272.08)
Subtotal [1A] Medicaid Residents (CT only)		(8,433,272.08)		0.00	(8,433,272.08)
Subgroup : [1B]	Medicaid room and board contractual allowance				
41050.248.0000.000.0000	Contractual Allowance Medicaid - Current Period	4,165,520.26		0.00	4,165,520.26
Subtotal [1B] Medicaid room and board contractual allowance		4,165,520.26		0.00	4,165,520.26
Subgroup : [3A]	Medicare Residents (All inclusive)				
41000.254.0000.000.0000	Room & Board Medicare A - Current Period	(5,590,254.00)		0.00	(5,590,254.00)
Subtotal [3A] Medicare Residents (All inclusive)		(5,590,254.00)		0.00	(5,590,254.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
41050.254.0000.000.0000	Contractual Allowance Medicare A - Current Period	(133,126.21)		0.00	(133,126.21)
Subtotal [3B] Medicare room and board contractual allowance		(133,126.21)		0.00	(133,126.21)
Subgroup : [4A]	Private-pay residents and other				
41000.241.0000.000.0000	Room & Board Insurance - Current Period	(1,860.00)		0.00	(1,860.00)
41000.245.0000.000.0000	Room & Board Managed Care - Current Period	(2,284,269.00)		0.00	(2,284,269.00)
41000.281.0000.000.0000	Room & Board Private - Current Period	(3,554,729.00)		0.00	(3,554,729.00)
Subtotal [4A] Private-pay residents and other		(5,840,858.00)		0.00	(5,840,858.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
41050.241.0000.000.0000	Contractual Allowance Insurance - Current Period	1,860.00		0.00	1,860.00
41050.245.0000.000.0000	Contractual Allowance Managed Care - Current Period	714,423.84		0.00	714,423.84
41050.281.0000.000.0000	Contractual Allowance Private - Current Period	33,335.00		0.00	33,335.00
Subtotal [4B] Private-pay room and board contractual allowance		749,618.84		0.00	749,618.84
Subgroup : [5A]	Prescription Drugs - Medicare				
41115.254.0000.000.0000	Pharmacy Legend Medicare A - Current Period	(328,625.34)		0.00	(328,625.34)
41120.254.0000.000.0000	Pharmacy Non-Legend Medicare A - Current Period	(2,045.50)		0.00	(2,045.50)
Subtotal [5A] Prescription Drugs - Medicare		(330,670.84)		0.00	(330,670.84)
Subgroup : [5C]	Prescription Drugs - Non-medicare				
41115.245.0000.000.0000	Pharmacy Legend Managed Care - Current Period	(130,047.52)		0.00	(130,047.52)
41115.248.0000.000.0000	Pharmacy Legend Medicaid - Current Period	(1,209.28)		0.00	(1,209.28)
41115.281.0000.000.0000	Pharmacy Legend Private - Current Period	(2.39)		0.00	(2.39)
41120.245.0000.000.0000	Pharmacy Non-Legend Managed Care - Current Period	(3,030.93)		0.00	(3,030.93)
41120.248.0000.000.0000	Pharmacy Non-Legend Medicaid - Current Period	(213.81)		0.00	(213.81)
Subtotal [5C] Prescription Drugs - Non-medicare		(134,503.93)		0.00	(134,503.93)
Subgroup : [6A]	Medical Supplies - Medicare				
41105.254.0000.000.0000	Medical Supplies Medicare A - Current Period	(12.50)		0.00	(12.50)
Subtotal [6A] Medical Supplies - Medicare		(12.50)		0.00	(12.50)
Subgroup : [7A]	Physical Therapy - Medicare				
41125.254.0000.000.0000	Physical Therapy Medicare A - Current Period	(1,672,304.00)		0.00	(1,672,304.00)
41125.257.0000.000.0000	Physical Therapy Medicare B - Current Period	(287,144.00)		0.00	(287,144.00)
41125.258.0000.000.0000	Physical Therapy Medicare B - Prior Period	555.00		0.00	555.00
Subtotal [7A] Physical Therapy - Medicare		(1,958,893.00)		0.00	(1,958,893.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
41125.241.0000.000.0000	Physical Therapy Insurance - Current Period	(500.00)		0.00	(500.00)
41125.245.0000.000.0000	Physical Therapy Managed Care - Current Period	(558,236.66)		0.00	(558,236.66)
41125.248.0000.000.0000	Physical Therapy Medicaid - Current Period	(693.00)		0.00	(693.00)
Subtotal [7C] Physical Therapy - Non-medicare		(559,429.66)		0.00	(559,429.66)
Subgroup : [8A]	Speech Therapy - Medicare				
41140.254.0000.000.0000	Speech Therapy Medicare A - Current Period	(265,591.00)		0.00	(265,591.00)
41140.257.0000.000.0000	Speech Therapy Medicare B - Current Period	(61,045.00)		0.00	(61,045.00)
41140.258.0000.000.0000	Speech Therapy Medicare B - Prior Period	4,554.00		0.00	4,554.00
Subtotal [8A] Speech Therapy - Medicare		(322,082.00)		0.00	(322,082.00)

Client: **River Glen Health Care Center**
 Engagement: **Medicaid - River Glen Health Care Center 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [8C]	Speech Therapy - Non-medicare				
41140.245.0000.000.0000	Speech Therapy Managed Care - Current Period	(87,813.58)		0.00	(87,813.58)
41140.248.0000.000.0000	Speech Therapy Medicaid - Current Period	(2,844.00)		0.00	(2,844.00)
Subtotal [8C] Speech Therapy - Non-medicare		(90,657.58)		0.00	(90,657.58)
Subgroup : [9A]	Occupational Therapy - Medicare				
41130.254.0000.000.0000	Occupational Therapy Medicare A - Current Period	(1,517,029.00)		0.00	(1,517,029.00)
41130.257.0000.000.0000	Occupational Therapy Medicare B - Current Period	(157,342.00)		0.00	(157,342.00)
41130.258.0000.000.0000	Occupational Therapy Medicare B - Prior Period	870.00		0.00	870.00
Subtotal [9A] Occupational Therapy - Medicare		(1,673,501.00)		0.00	(1,673,501.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare				
41130.241.0000.000.0000	Occupational Therapy Insurance - Current Period	(248.00)		0.00	(248.00)
41130.245.0000.000.0000	Occupational Therapy Managed Care - Current Period	(485,593.50)		0.00	(485,593.50)
41130.248.0000.000.0000	Occupational Therapy Medicaid - Current Period	(1,897.00)		0.00	(1,697.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(487,538.50)		0.00	(487,538.50)
Subgroup : [10A]	Other - Medicare				
41110.254.0000.000.0000	Lab Medicare A - Current Period	(122,623.46)		0.00	(122,623.46)
41150.254.0000.000.0000	IV Therapy Medicare A - Current Period	(42,366.88)		0.00	(42,366.88)
41300.254.0000.000.0000	Ancillary Contractual Adjustment Medicare A - Current Period	3,993,250.57		0.00	3,993,250.57
41300.257.0000.000.0000	Ancillary Contractual Adjustment Medicare B - Current Period	276,168.79		0.00	276,168.79
41300.258.0000.000.0000	Ancillary Contractual Adjustment Medicare B - Prior Period	(12,907.34)		0.00	(12,907.34)
Subtotal [10A] Other - Medicare		4,091,521.68		0.00	4,091,521.68
Subgroup : [10B]	Other - Non-medicare				
41110.245.0000.000.0000	Lab Managed Care - Current Period	(54,321.50)		0.00	(54,321.50)
41110.248.0000.000.0000	Lab Medicaid - Current Period	(228.36)		0.00	(228.36)
41150.245.0000.000.0000	IV Therapy Managed Care - Current Period	(18,619.28)		0.00	(18,619.28)
41155.241.0000.000.0000	X-Ray Insurance - Current Period	(165.00)		0.00	(165.00)
41155.245.0000.000.0000	X-Ray Managed Care - Current Period	(22,064.79)		0.00	(22,064.79)
41155.254.0000.000.0000	X-Ray Medicare A - Current Period	(43,704.43)		0.00	(43,704.43)
41155.281.0000.000.0000	X-Ray Private - Current Period	(330.00)		0.00	(330.00)
41300.241.0000.000.0000	Ancillary Contractual Adjustment Insurance - Current Period	913.00		0.00	913.00
41300.245.0000.000.0000	Ancillary Contractual Adjustment Managed Care - Current Period	1,309,196.82		0.00	1,309,196.82
41300.248.0000.000.0000	Ancillary Contractual Adjustment Medicaid - Current Period	7,931.32		0.00	7,931.32
41300.281.0000.000.0000	Ancillary Contractual Adjustment Private - Current Period	(14.22)		0.00	(14.22)
Subtotal [10B] Other - Non-medicare		1,178,593.56		0.00	1,178,593.56
Subgroup : [15]	Interest Income				
87500.000.8500.000.0000	Interest Income Corporate Expense	(115.90)		0.00	(115.90)
Subtotal [15] Interest Income		(115.90)		0.00	(115.90)
Subgroup : [18]	Other Revenue				
46065.271.0000.000.0000	Other Revenue	(1,270.83)		0.00	(1,270.83)
Subtotal [18] Other Revenue		(1,270.83)		0.00	(1,270.83)
Total [30] Statement of Revenue		(15,370,931.69)		0.00	(15,370,931.69)
Group : [A-1]	Current Assets				
Subgroup : [A.1]	Cash				
10010.173.0000.000.0000	Cash - Lockbox PNC	544,930.97		0.00	544,930.97
10040.110.0000.000.0000	Cash - Cash in Transit BofA	362.66		0.00	362.66
Subtotal [A.1] Cash		545,293.63		0.00	545,293.63
Subgroup : [A.2]	Accounts Receivable				
12020.240.0000.000.0000	AR - Resident Insurance	1,205,425.65		0.00	1,205,425.65
12090.270.0000.000.0000	AR - Settlement Other	(46,592.00)		0.00	(46,592.00)
12110.240.0000.000.0000	AR - Security Deposit Refund Insurance	687.00		0.00	687.00
12220.240.0000.000.0000	Allowance for Bad Debts Insurance	(19,594.63)		0.00	(19,594.63)
Subtotal [A.2] Accounts Receivable		1,139,926.02		0.00	1,139,926.02
Subgroup : [A.3]	Other A/R				
12550.270.0000.000.3543	Other Receivable - Related Party Other Newington Health Care Co	(69,770.41)		0.00	(69,770.41)
Subtotal [A.3] Other A/R		(69,770.41)		0.00	(69,770.41)
Subgroup : [A.5]	Prepaid Expenses				
13035.000.0000.000.0000	Prepaid GLPL - Third	5,891.87		0.00	5,891.87
13040.000.0000.000.0000	Prepaid Other Insurance	1,170.72		0.00	1,170.72
13060.000.0000.000.0000	Prepaid Maintenance Contracts	515.00		0.00	515.00
13080.000.0000.000.0000	Prepaid Property Taxes	3,771.53		0.00	3,771.53
13130.000.0000.000.0000	Prepaid Expenses - Other	1,256.99		0.00	1,256.99
Subtotal [A.5] Prepaid Expenses		12,606.11		0.00	12,606.11
Subgroup : [A.8]	Other Current Assets				
18000.000.0000.000.0000	Resident PNA Funds	25,579.79		0.00	25,579.79
Subtotal [A.8] Other Current Assets		25,579.79		0.00	25,579.79

Client: *River Glen Health Care Center*
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 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.02 - TB Combined Detail LS*

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Total [A-1] Current Assets		<u>1,653,635.14</u>		<u>0.00</u>	<u>1,653,635.14</u>
Group : [B-1]	Non-Current Assets				
Subgroup : [D.7]	Other Assets				
18200.000.0000.000.0000	Deposit for Utilities	23,000.00		0.00	23,000.00
Subtotal [D.7] Other Assets		<u>23,000.00</u>		<u>0.00</u>	<u>23,000.00</u>
Total [B-1] Non-Current Assets		<u>23,000.00</u>		<u>0.00</u>	<u>23,000.00</u>
Group : [C-1]	Current Liabilities				
Subgroup : [AA.1]	Accounts Payable				
20000.000.0000.000.0000	AP - Trade	(204,503.47)		0.00	(204,503.47)
20010.000.0000.000.0000	AP - Period Accrual	(31,370.71)		0.00	(31,370.71)
20020.000.0000.000.0000	AP - General Accruals	(44,697.30)		0.00	(44,697.30)
20030.270.0000.000.3000	AP - Related Party Other THCI MT, LLC	(92,597.42)		0.00	(92,597.42)
Subtotal [AA.1] Accounts Payable		<u>(373,168.90)</u>		<u>0.00</u>	<u>(373,168.90)</u>
Subgroup : [AA.4]	Accrued Payroll				
21110.000.0000.000.0000	Accrued Payroll	(252,243.19)		0.00	(252,243.19)
21120.000.0000.000.0000	Accrued Vacation	(101,850.83)		0.00	(101,850.83)
21130.000.0000.000.0000	Accrued Bonus	(23,943.17)		0.00	(23,943.17)
Subtotal [AA.4] Accrued Payroll		<u>(378,037.19)</u>		<u>0.00</u>	<u>(378,037.19)</u>
Subgroup : [AA.6]	Accrued Payroll Taxes Payable				
21480.000.0000.000.0000	Other Payroll Tax Payable	(109,372.67)		0.00	(109,372.67)
21490.000.0000.000.0000	Garnishment Payable	(2,434.37)		0.00	(2,434.37)
Subtotal [AA.6] Accrued Payroll Taxes Payable		<u>(111,807.04)</u>		<u>0.00</u>	<u>(111,807.04)</u>
Subgroup : [AA.12]	Other Current Liabilities				
21010.000.0000.000.0000	Accrued Accounting & Tax	(19,108.26)		0.00	(19,108.26)
21040.000.0000.000.0000	Accrued Workers Comp Insurance	(155,181.01)		0.00	(155,181.01)
21044.000.0000.000.0000	Accrued GLPL - Third	(37,110.49)		0.00	(37,110.49)
21045.000.0000.000.0000	Accrued General Liability Insurance	(37,059.42)		0.00	(37,059.42)
21046.000.0000.000.0000	Accrued Auto Insurance	(585.42)		0.00	(585.42)
21150.000.0000.000.0000	Accrued Health Insurance	(80,912.30)		0.00	(80,912.30)
21160.000.0000.000.0000	Accrued Dental Insurance	3,392.39		0.00	3,392.39
21170.000.0000.000.0000	Accrued Vision Insurance	209.14		0.00	209.14
21175.000.0000.000.0000	Accrued Whole Life Insurance	(389.60)		0.00	(389.60)
21180.000.0000.000.0000	Accrued Supplemental Life Payable	242.82		0.00	242.82
21190.000.0000.000.0000	Accrued AD&D Payable	55.15		0.00	55.15
21200.000.0000.000.0000	Accrued Critical Illness	(705.05)		0.00	(705.05)
21210.000.0000.000.0000	Accrued Short Term Disability	1,728.75		0.00	1,728.75
21220.000.0000.000.0000	Accrued Long Term Disability	644.91		0.00	644.91
21230.000.0000.000.0000	Accrued FSA Payable	(133.51)		0.00	(133.51)
21235.000.0000.000.0000	Accrued HSA Payable	(58.36)		0.00	(58.36)
21240.000.0000.000.0000	Accrued Dependent Care Payable	(247.26)		0.00	(247.26)
21250.000.0000.000.0000	Accrued 401K Employee Contributions	(5,896.70)		0.00	(5,896.70)
21255.000.0000.000.0000	Accrued 401K Loan Payments	(112.10)		0.00	(112.10)
21260.000.0000.000.0000	Accrued 401K Employer Match	(5,276.43)		0.00	(5,276.43)
21510.000.0000.000.0000	Accrued Provider Tax Payable	(158,176.00)		0.00	(158,176.00)
21550.000.0000.000.0000	Accrued Sales & Use tax Payable	(20,861.00)		0.00	(20,861.00)
24005.000.0000.000.0000	PNA Security Deposit	(25,579.79)		0.00	(25,579.79)
Subtotal [AA.12] Other Current Liabilities		<u>(541,119.54)</u>		<u>0.00</u>	<u>(541,119.54)</u>
Total [C-1] Current Liabilities		<u>(1,404,132.67)</u>		<u>0.00</u>	<u>(1,404,132.67)</u>
Group : [D-1]	Non-Current Liabilities				
Subgroup : [BB.3]	Loans from Owners or Related Parties				
23000.000.0000.000.0000	Due to / from Affiliates	11,299,802.67		0.00	11,299,802.67
Subtotal [BB.3] Loans from Owners or Related Parties		<u>11,299,802.67</u>		<u>0.00</u>	<u>11,299,802.67</u>
Total [D-1] Non-Current Liabilities		<u>11,299,802.67</u>		<u>0.00</u>	<u>11,299,802.67</u>
Group : [E-1]	Equity				
Subgroup : [BB.5]	Cumulated Earnings				
30035.000.0000.000.0000	Equity Transfer	(482,356.91)		0.00	(482,356.91)
30060.000.0000.000.0000	Retained Earnings	(9,258,898.06)		0.00	(9,258,898.06)
Subtotal [BB.5] Cumulated Earnings		<u>(9,741,254.97)</u>		<u>0.00</u>	<u>(9,741,254.97)</u>
Total [E-1] Equity		<u>(9,741,254.97)</u>		<u>0.00</u>	<u>(9,741,254.97)</u>

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Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.02 - TB Combined Detail LS*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
	Sum of Account Groups	0.00		0.00	0.00

River Glen Health Care Center
 Medicaid Asset Roll Forward of
 Sun HC 9/30/01 Asset Schedule

Vendor	Date Acquired	life	Asset Base	9/30/2014 Accum Deprec.	9/30/2015 Expense	9/30/2015 Accum Deprec.
Leasehold Improvements						
Bldg & Bldg Improv., Non-Moveable & Leasehold Improv:						
Fully Depreciated Assets						
Bldg & Bldg Improvements						
			-			
			46,207	46,207	-	46,207
			6,007	6,007	-	6,007
Additions with Remaining Life:						
	1/31/1995	20	15,876	15,482	394	15,876
	11/19/1995	10	1,590	1,590	-	1,590
	3/15/1995	20	3,503	3,413	90	3,503
	1/1/1995	20	57,527	56,084	1,443	57,527
	4/27/1995	20	2,650	2,590	61	2,650
	7/21/1995	10	83,740	83,740	-	83,740
	11/28/1995	10	916	916	-	916
	4/10/1997	20	668	579	33	613
	7/1/1997	10	1,501	1,501	-	1,501
	11/10/1998	10	25,461	25,461	-	25,461
	6/23/1998	10	4,982	4,982	-	4,982
	5/21/1998	20	1,760	1,452	88	1,540
	11/9/1998	10	3,542	3,542	-	3,542
	3/26/1999	10	5,607	5,607	-	5,607
	4/1/1999	15	177,930	177,930	-	177,930
	3/30/2000	15	5,428	5,249	179	5,428
	6/6/2000	10	9,750	9,750	-	9,750
	7/18/2000	10	7,072	7,072	-	7,072
	12/5/2000	5	1,108	1,108	-	1,108
	12/8/2000	5	1,500	1,500	-	1,500
	12/15/2000	10	1,800	1,800	-	1,800
	1/1/2001	5	1,139	1,139	-	1,139
	2/23/2001	10	1,073	1,073	-	1,073
	4/3/2001	15	1,316	1,188	88	1,275
	7/11/2001	15	1,907	1,717	127	1,844
	7/12/2001	10	2,597	2,597	-	2,597
	2/22/2001	5	1,590	1,590	-	1,590
	9/1/1994	15	31,800	31,800	-	31,800
	7/1/1994	20	4,917	4,917	-	4,917
Total Assets Not Fully Depreciated			460,250		2,503	512,086
Total Assets Per 2001 Cost Report			512,464			
Asset Additions - 9/30/2002:						
	8/1/2001	25	3,728	1,864	149	2,013
	8/23/2001	10	1,523	1,523	-	1,523
	9/25/2001	10	2,014	2,014	-	2,014
	5/30/2002	20	4,995	3,125	250	3,375
	6/17/2002	5	2,011	2,011	-	2,011
	7/3/2002	10	3,180	3,180	-	3,180
	7/26/2002	5	17,509	17,509	-	17,509
Total Assets Per 2002 Cost Report			524,724		2,901	543,710
Sun Health Care Additions CYE 9/30/2003						
Asset Additions : (10/1/02 - 7/31/03)						
	3/14/2003	15	1,703	1,397	114	1,510
	12/13/2002	15	896	700	60	759
	12/16/2002	15	580	455	39	493
	12/18/2002	15	1,825	1,423	122	1,544
	10/19/2002	15	3,467	2,830	231	3,061
Asset Additions 8/1 - 9/30/2003:						
	8/31/2003	25	6,000	2,680	240	2,920
Total Assets Per 2003 Cost Report			539,195		3,706	553,999
Asset Additions 9/30/2004:						
	4/30/2004	25	4,772	2,005	191	2,196
Waterbury Glass	6/30/2004	25	4,028	1,634	161	1,795
	4/30/2004	25	11,667	4,903	467	5,369
Contractor Products	6/30/2004	25	16,690	4,903	668	5,571
	9/30/2004	25	1,235	494	49	544
	9/30/2004	25	23,333	9,408	933	10,342
Allied Construction	9/30/2004	25	12,562	5,062	502	5,565
Rucon Custon	4/30/2004	15	1,882	1,882	-	1,882
	4/30/2004	15	1,373	1,373	-	1,373
LeClaire Heating	4/30/2004	15	5,936	5,936	-	5,936
LeClaire Heating	6/30/2004	15	3,742	3,742	-	3,742
LeClaire Heating	7/31/2004	15	10,603	10,603	-	10,603

River Glen Health Care Center
 Medicaid Asset Roll Forward of
 Sun HC 9/30/01 Asset Schedule

Vendor		Date Acquired	life	Asset Base	9/30/2014 Accum Deprec.	9/30/2015 Expense	9/30/2015 Accum Deprec.
Leasehold Improvements							
Legnos and Cramer, Inc.	CER/A-E-EngineeringServices	12/5/2005	25	1,867	656	75	731
Allied Electrical Contractors LLC	CER/BLDG-Electric	12/17/2005	25	7,934	2,774	317	3,091
Conn Acoustics, Inc.	CER/BLDG-AcousticalCeiling	12/23/2005	25	17,028	5,959	681	6,640
Allied Electrical Contractors LLC	CER/BLDG-Electric	12/27/2005	25	1,413	498	57	555
Allied Electrical Contractors LLC	CER/BLDG-Electric	12/27/2005	25	5,289	1,855	212	2,067
Allied Electrical Contractors LLC	CER/BLDG-Electric	12/27/2005	25	2,544	892	102	994
Allied Electrical Contractors LLC	CER/BLDG-Electric	12/27/2005	25	2,534	884	101	985
Tru-Fit Frame & Door Corporation	CER/BLDG-Doors	1/3/2006	25	5,200	1,803	208	2,011
Frank Talarico & Son Inc.	CER/BLDG-SepticSystem	1/11/2006	25	3,148	1,092	126	1,218
Allied Electrical Contractors	CER/BLDG-Electric	1/16/2006	25	1,018	355	41	396
Allied Electrical Contractors	CER/BLDG-Electric	1/16/2006	25	2,756	953	110	1,063
Allied Electrical Contractors	CER/BLDG-Electric	1/16/2006	25	1,802	624	72	696
Tru-Fit Frame & Door Corporation	CER/BLDG-Doors	1/23/2006	25	2,250	780	90	870
TectonArchitects	CER/A-E-ArchitecturalServices	1/31/2006	25	293	104	12	116
LeClaire Heating & Air Conditioning	CER/EQF-Boiler	2/9/2006	25	3,500	1,202	140	1,342
Isabella Lapinski	CER/A-E-InteriorDesign	2/28/2006	25	325	112	13	125
TectonArchitects	CER/A-E-ArchitecturalServices	2/28/2006	25	105	34	4	38
TectonArchitects	CER/A-E-ArchitecturalServices	2/28/2006	25	121	43	5	48
Legnos and Cramer, Inc.	CER/A-E-EngineeringServices	3/1/2006	25	260	85	10	95
Isabella Lapinski	CER/A-E-InteriorDesign	3/31/2006	25	894	306	36	342
Electrical Energy Systems Corporati	CER/EQF-Generator	4/3/2006	25	88,350	29,745	3,534	33,279
Allied Electrical Contractors	CER/BLDG-Electric	4/10/2006	25	1,261	421	50	471
Tru-Fit Frame & Door Corporation	CER/BLDG-CrownMolding	4/12/2006	25	8,620	2,904	345	3,249
Allied Electrical Contractors	CER/BLDG-Electric	4/21/2006	25	1,817	614	73	687
Electrical Energy Systems Corporati	CER/EQF-Generator	4/25/2006	25	99,845	33,616	3,994	37,610
General Welding Co., Inc.	CER/BLDG-HandRails	4/26/2006	25	2,851	960	114	1,074
Isabella Lapinski	CER/A-E-InteriorDesign	4/30/2006	25	715	244	29	273
General Welding Co., Inc.	CER/BLDG-Railing	5/8/2006	25	3,445	1,150	138	1,288
Woodbury Landscaping	CER/BLDG-Trees	5/16/2006	25	5,766	1,925	231	2,156
Phonextra	EQF-Phones	5/16/2006	25	34,893	11,633	1,396	13,029
BKM Total Office	CER/FF&E-Chandeliers	5/17/2006	25	6,320	2,108	253	2,361
Isabella Lapinski	CER/A-E-InteriorDesign	5/31/2006	25	4,974	1,658	199	1,857
DesignPoint, Inc.	A & E	7/17/2006	25	417	139	17	156
Painting & Wallcovering Services LI	CER/BLDG-CrownMolding	7/25/2006	25	22,200	7,252	888	8,140
Phonextra	CER/EQF-PhoneSystem	7/31/2006	25	34,893	11,401	1,396	12,797
DesignPoint, Inc.	A & E	8/15/2006	25	316	105	13	118
Phonextra	FF&E-Phone	8/29/2006	25	69,785	22,561	2,791	25,352
LeClaire Heating & Air Conditioning	CER/BLDG-Plumbing	9/12/2006	25	1,500	480	60	540
DesignPoint, Inc.	A & E	9/26/2006	25	51	16	2	18
Total Asset Additions 2006				977,925		50,631	484,014
Total Assets Per 2006 Cost Report				1,642,882		59,004	1,113,042
Asset Additions 9/30/2007:							
Contract Picture Framers Inc.	CER/FF&E-BulletinBoards	12/22/2005	15	3,960	2,112	264	2,376
Stone Construction Co., Inc.	CER/BLDG-Sidwalk	5/30/2006	15	4,081	2,176	272	2,448
Painting & Wallcovering Services LI	CER/BLDG-Wallcovering	7/25/2006	15	17,071	9,104	1,138	10,242
Painting & Wallcovering Services LI	CER/BLDG-Painting&Wallcovering	7/25/2006	15	2,500	1,336	167	1,503
Healthcare Services Group, Inc.	CER/EQF-Washers	11/1/2006	15	55,537	28,999	3,702	32,701
Legnos and Cramer, Inc.	CER/A-E-EngineeringServices	7/6/2006	25	1,038	336	42	378
Verizon Network Integration Corp	Dropship Cisco Products	9/10/2006	25	5,794	1,856	232	2,088
LeClaire Heating & Air Conditioning	CER/BLDG-Plumbing	9/12/2006	25	1,500	480	60	540
DesignPoint, Inc.	A & E	9/26/2006	25	51	16	2	18
DesignPoint, Inc.	A-E	10/23/2006	25	205	64	8	72
Harris Communications	FF&E-Phone	12/15/2006	25	2,583	798	103	901
DesignPoint, Inc.	A-E	1/10/2007	25	88	30	4	34
DesignPoint, Inc.	A-E	1/17/2007	25	191	61	8	69
Frank Talarico & Son Inc.	CER/BLDG-ManholeCovers	1/18/2007	25	2,351	721	94	815
DesignPoint, Inc.	A-E	2/15/2007	25	136	38	5	43
DesignPoint, Inc.	A-E	3/27/2007	25	65	22	3	25
DesignPoint, Inc.	A-E	5/11/2007	25	296	88	12	100
Tru-Fit Frame & Door Corporation	CONST-Div08	5/25/2007	25	3,740	1,100	150	1,250
Allied Electrical Contractors	CONST-Div16	6/13/2007	25	15,480	4,488	619	5,107
DesignPoint, Inc.	A-E	6/19/2007	25	132	36	5	41
McQuay International	CONST-Div15	7/3/2007	25	12,592	3,612	504	4,116
Allied Electrical Contractors	CONST-Div16	7/17/2007	25	13,770	3,949	551	4,500
McQuay International	CONST-Div15	8/15/2007	25	34,813	9,983	1,393	11,376
C & R Restoration, LLC	CONST-Div04	9/6/2007	25	7,485	2,118	299	2,417
C & R Restoration, LLC	CONST-Div04	9/25/2007	25	8,645	2,451	346	2,797
Total Asset Additions 2007				194,104		9,981	85,955
Total Assets Per 2007 Cost Report				1,836,986		68,985	1,198,997
Asset Additions 9/30/2008:							
Allied Electrical Contractors	CER/EQF-FireAlarmSystem	7/4/2007	25	3,000	869	120	989
Allied Electrical Contractors	CER/EQF-AC Unit	8/27/2007	25	2,231	632	89	721
Allied Electrical Contractors	CONST-Div16	4/4/2008	25	3,250	844	130	974
D & B Engineering of New Jersey, I	CER/EQF-AC Unit	6/26/2008	25	1,475	370	59	429
Islandaire Inc.	CONST-Div15	4/30/2008	25	14,372	3,691	575	4,266
LeClaire Heating & Air Conditioning	CER/EQF-Ductwork&ExhaustVents	9/19/2007	25	1,696	478	68	546
LeClaire Heating & Air Conditioning	CER/EQF-Steamer	6/12/2007	25	3,852	1,125	154	1,279

**River Glen Health Care Center
Medicaid Asset Roll Forward of
Sun HC 9/30/01 Asset Schedule**

Vendor		Date Acquired	life	Asset Base	9/30/2014 Accum Deprec.	9/30/2015 Expense	9/30/2015 Accum Deprec.
Leasehold Improvements							
Saucier Mechanical Services	Replace Expansion Tank	1/1/2011	10	1,915	480	192	672
Saucier Mechanical Services	Replace Expansion Tank	1/1/2011	10	1,915	480	192	672
ThyssenKrupp Elevator Corp	CER/EQF-Elevator	1/3/2011	10	3,415	855	342	1,197
Perfectemp, Inc.	CER/EQF-Boiler	1/13/2011	10	4,882	1,220	488	1,708
#N/A	CER/BLDG-SepticSystem	1/15/2011	15	9,362	1,560	624	2,184
Stellar Private Cable Systems Inc	EQF	2/1/2011	10	4,814	1,204	481	1,685
Stellar Private Cable Systems Inc	EQF	2/1/2011	10	4,814	1,204	481	1,685
#N/A	EQF	2/1/2011	10	(4,814)	(1,204)	(481)	(1,685)
H.I. Stone & Son, Inc.	land improv	2/15/2011	15	5,052	841	337	1,178
H.I. Stone & Son, Inc.	CER/BLDG-SepticPumpStati	2/15/2011	15	84,200	14,034	5,613	19,647
#N/A	CER/BLDG-SepticSystem	2/15/2011	15	638	106	43	149
Stellar Private Cable Systems Inc	EQF	3/1/2011	10	4,814	1,204	481	1,685
GCS SERVICE INC	Repair of the leak in th	3/15/2011	10	1,070	266	107	373
Stellar Private Cable Systems Inc	EQF	4/1/2011	10	4,814	1,204	481	1,685
Stellar Private Cable Systems Inc	EQF	5/1/2011	10	4,814	1,204	481	1,685
ThyssenKrupp Elevator Corp.	Furnish and Install Two	5/16/2011	10	1,869	466	187	653
Green Acres of Woodbury	Replace Landscaping Shed	5/20/2011	10	2,550	639	255	894
McQuay International	McQuay SplitRooflop Syst	5/23/2011	10	7,051	1,764	705	2,469
McQuay International	EQF	5/23/2011	10	423	105	42	147
Stellar Private Cable Systems Inc	EQF	6/1/2011	10	4,814	1,204	481	1,685
Home Pro Remodeling	bidg improv	6/20/2011	25	94,050	9,405	3,762	13,167
McQuay International	EQM	6/30/2011	10	1,240	310	124	434
McQuay International	McQuay SplitRooflop Syst	6/30/2011	10	20,668	5,166	2,067	7,233
Alpha-Med, Inc. . .	EQM	8/30/2011	10	45	11	5	16
Total Asset Additions 2010				276,384		18,449	64,575
Total Assets Per 2010 Cost Report				2,566,975		112,169	1,429,670
Asset Additions 9/30/2012							
Shalom Sahar	113381-Replace Shower Floor/Ceiling	7/8/2012	25	4,254	255	170	425
McDonald Construction, Inc	112234-Replace Floor in Shower	5/10/2012	15	3,934	393	262	655
Total Asset Additions 2012				8,188		432	1,080
Total Assets Per 2012 Cost Report				2,575,163		112,601	1,430,751
Adjustment (Accumulated Depreciation did not roll forward)					9,005		9,005
Asset Additions 9/30/2013							
Shalom Sahar	shalom supply and install carpet in the recreat	9/29/2012	25	984	40	39	79
Shalom Sahar	shalom supply and install counter tops in recit	9/29/2012	25	1,117	44	45	89
DYMAR	Water Waste Management Services	1/1/2013	25	1,076	44	43	87
Shalom Sahar	shalom carpet newly remodelled business offic	5/9/2013	15	1,206	80	80	160
Total Asset Additions 2013				4,383	208	207	415
Total Assets Per 2013 Cost Report				2,579,546	1,327,362	112,809	1,440,171
Asset Additions 9/30/2014							
Northeast Commercial Grease Traps	Install Amtico Spacia flooring	1/1/2014	15	26,988	900	1,799	2,699
Galaxy Discount Carpet	Remove carpet to install flooring	3/17/2014	15	6,913	230	461	691
Galaxy Discount Carpet	Nurses station and corridors Carpet Installatio	3/17/2014	15	6,413	214	428	642
Galaxy Discount Carpet	Front lobby anfd elevator lobby Carpet Installk	3/17/2014	15	500	17	33	50
Total Asset Additions 2014				40,814	1,361	2,721	4,082
Total Assets Per 2014 Cost Report				2,620,360	1,328,723	115,530	1,444,253
Asset Additions 9/30/2015							
High Point Solutions Inc	WIRELESS LAN/CABLE INSTALLATION/	3/31/2015	25	106,107	-	4,244	4,244
High Point Solutions Inc	WIRELESS LAN/CABLE INSTALLATION/	3/31/2015	25	275	-	11	11
High Point Solutions Inc	WIRELESS LAN/CABLE INSTALLATION/	3/31/2015	25	(3,985)	-	(159)	(159)
Shalom Sahar	FLOORING RENOVATION 1ST & 2ND FI	4/7/2015	15	20,432	-	1,362	1,362
Shalom Sahar	TAX	4/7/2015	15	451	-	30	30
Saucier Mechanical Services	Two AO smith mod:T-350	10/30/2014	10	11,725	-	1,173	1,173
Eastern Water Solutions Inc.	Install New Pump #2	1/1/2015	10	3,767	-	377	377
Saucier Mechanical Services	Two AO smith Water Storage Tanks	1/1/2015	10	11,725	-	1,173	1,173
Saucier Mechanical Services	SAUCIER MECH 3 WAY BYPASS VALVE	2/28/2015	10	2,590	-	259	259
Automatic Door Doctor, LLC	NEW DAY ROOM DOOR	5/5/2015	25	3,505	-	140	140
Total Asset Additions 2015				156,592	-	8,609	8,609
Total Assets Per 2015 Cost Report				2,776,952	1,328,723	124,139	1,452,862

Client: *River Glen Health Care Center*
 Engagement: *Medicaid - River Glen Health Care Center 2015 Cost Report*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *H.02 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.03 "Dues"		
Reclass expenses that are not dues t the appropriate lines on the cost report				
63163.000.8500.000.0000	Software License Corporate Expense		1,710.05	
63220.000.8500.000.0000	Travel - Other Corporate Expense		481.00	
63325.000.8500.000.0000	Hiring Shows & Conferences Corporate Expense		115.00	
63330.000.8500.000.0000	License & Permits Corporate Expense		100.00	
69515.000.8500.000.0000	Newspaper Corporate Expense		1,069.92	
63290.000.8500.000.0000	Dues & Subscriptions Corporate Expense			3,475.97
Total			3,475.97	3,475.97



Provider Name: River Glen Health Care Center
 Provider Number: 9431
 Period Ended: 9/30/15

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: