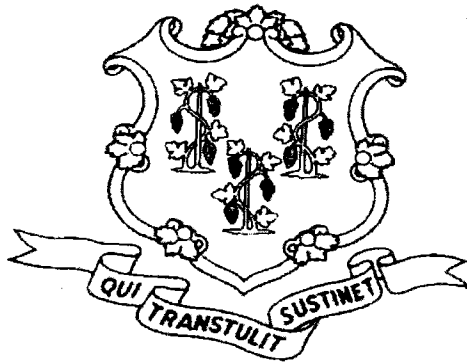


# State of Connecticut



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

Name of Facility (as licensed) Greensprings Healthcare and Rehabilitation Center, LLC	
Address (No. & Street, City, State, Zip Code) 51 Applegate Lane, East Hartford, CT 06118	
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 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 2392	RHNS	(Specify)	Medicare Provider 07-5206
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Medicaid Provider Numbers:	CCNH 000010082	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) Greensprings Healthcare and Rehabilitation Center, LL	License No. 2392	Report for Year Ended 9/30/2016	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Greensprings Healthcare and Rehabilitation Center, LLC [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Brandon Munson			Printed Name (Owner) David Blumenkrantz		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Greensprings Healthcare and Rehabilitation Center, LLC	Period Covered:	From 10/1/2015	To 9/30/2016	
Address of Facility 51 Applegate Lane, East Hartford, CT 06118				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 12/6/2016		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. <b>Total Wages Paid</b> \$				
7. Total salaries paid \$				
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 860-568-7520	Report for Year Ended 9/30/2016	Page 2	of 37
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Name of Facility (as shown on license) Greensprings Healthcare and Rehabilitation Center, LLC	Address (No. & Street, City, State, Zip) 51 Applegate Lane, East Hartford, CT 06118
--	--

License Numbers:	CCNH 2392	RHNS (Specify)	Medicare Provider No. 07-5206
------------------	--------------	-------------------	----------------------------------

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.
---	---------------------------	-------------------------------------	--------------------------

<b>Administrator</b>		
Name of Administrator Brandon Munson	Nursing Home Administrator's License No.:	001594

Other Operators/Owners who are assistant administrators (full or part time) of this facility.	
Name	License No.:





**General Information and Questionnaire**  
**Individual Proprietorship**

Name of Facility	License No.	Report for Year Ended	Page	of
Greensprings Healthcare and Rehabilitation Center	2392	9/30/2016	3B	37

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

Owner(s) of Facility

N/A



### General Information and Questionnaire Related Parties\*

Name of Facility Greensprings Healthcare and Rehabilitation Center, LL	License No. 2392	Report for Year Ended 9/30/2016	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No							
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				
Applegate Realty LLC	51 Applegate Lane, East Hartford, CT 06118	<input type="radio"/>	<input checked="" type="radio"/>	Related Party Rent	Pg. 22 / Line 9	309,000	261,230
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

\* Use additional sheets if necessary.

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

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

Name of Facility Greensprings Healthcare and Rehabilitation Cen	License No. 2392	Report for Year Ended 9/30/2016	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 (See listing page 13)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

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

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

N/A

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

N/A

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

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

N/A

## General Information and Questionnaire 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			
Greensprings Healthcare and Rehabilitation Center, LLC		2392	9/30/2016	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					
Ecolab Institutional, 370 Wabasha St N, St Paul, MN 55102	<input type="radio"/>	<input checked="" type="radio"/>	Dish Machine	06/01/13	Open Ended	2,380	2,380
Hewlett-Packard Financial Services Co., 200 Conneil Dr, Berkeley Heights, NJ 07922	<input type="radio"/>	<input checked="" type="radio"/>	Printer	09/19/14	Open Ended	2,174	2,174
Xerox Corporation, 155 Pinelawn Rd, Melville, NY 11747	<input type="radio"/>	<input checked="" type="radio"/>	Copier	03/10/14	Open Ended	2,342	2,342
Ryan Motors Corp. 352 Rt. 18, East Brunswick, NJ 08816	<input type="radio"/>	<input checked="" type="radio"/>	Owner's Vehicle Lease	12/15/14	39 Months	6,259	6,259
Pitney Bowes Global Financial, PO Box 371896 Pittsburgh, PA 15250-7896	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	10/28/13	Ongoing	3,957	3,957
	<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"/>					
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>						<input checked="" type="radio"/> Yes	<input type="radio"/> No
<b>Total ***</b>						<b>17,112</b>	

\* 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 Greensprings Healthcare and Rehabil	License No. 2392	Report for Year Ended 9/30/2016	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
2 Moore Stephens Lovelace	701 Brickell Ave, Suite 550, Miami, FL 33131
3 Solomon Hirsch	14 Joan Lane, Monsey, NY 10952
4	

Services Provided by This Firm (*describe fully*)

1 Reimbursement consulting, financial review, Medicaid cost report preparation	\$ 9,909
2 Preparation of Medicare cost report	\$ 2,500
3 Preparation of LLC Tax Return	\$ 5,500
4	\$
	<b>Charge for Services Provided</b>
	\$ 17,909

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

- Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 Hinckley, Allen & Snyder LLP	860-725-6200
2 Murtha Cullina LLP	860-240-6000
3 Jackson Lewis PC	633-347-0464
4 Capozzi Adler, P.C.	717-233-4101
5 Various	Various

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

- 1 20 Church Street, Hartford, CT 06103-1221
- 2 185 Asylum Street, Hartford, CT 06103-3469
- 3 PO Box 416019, Boston, MA 02241
- 4 P.O. Box 5866, Harrisburg, PA 17110
- 5 Various

Services Provided by This Firm (*describe fully*)

1 General corporate	\$ 298
2 General labor/employee	\$ 21,823
3 Employee handbook and management	\$ 111
4 Collections (Disallowed on pg. 28)	\$ 1,491
5 Conservatorship for resident (Disallowed on pg. 28)	\$ 1,905
	<b>Charge for Services Provided</b>
	\$ 25,628

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 Greensprings Healthcare and Rehabilitation Center, LLC	License No. 2392		Report for Year Ended 9/30/2016				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
				Total (Specify)	CCNH	RHNS (Specify)			Total
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	145	145		145		145	145		
B. On last day of THIS report period	145	145		145		145	145		
2. Number of Residents									
A. As of midnight of PREVIOUS report period	89	89		89		85	85		
B. As of midnight of THIS report period	95	95		85		85	95		
3. Total Number of Days Care Provided During Period									
A. Medicare	1,728	1,728		1,388		340	340		
B. Medicaid (Conn.)	28,482	28,482		21,262		7,220	7,220		
C. Medicaid (other states)									
D. Private Pay	1,147	1,147		816		331	331		
E. State SSI for RCH									
F. Other (Specify) Hospice & Other Insurance	2,403	2,403		1,673		730	730		
G. Total Care Days During Period (3A thru F)	33,760	33,760		25,139		8,621	8,621		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days									
B. Other Bed Reserve Days									
5. <b>Total Resident Days (3G + 4A + 4B)</b>	33,760	33,760		25,139		8,621	8,621		

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

Name of Facility Greensprings Healthcare and Rehabilitation C	License No. 2392	Report for Year Ended 9/30/2016	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	6	80		9				
Per Diem Rate								
a. One bed rm.	Various	236.21		405.00				
b. Two bed rms.	Various	236.21		381.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,491	1,491		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	1,962	1,962		
C. Other	5,286	5,286		
D. Total Physical Therapy Treatments	8,739	8,739		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	807	807		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	869	869		
C. Other	840	840		
D. Total Speech Therapy Treatments	2,516	2,516		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,578	1,578		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	2,138	2,138		
C. Other	5,611	5,611		
D. Total Occupational Therapy Treatments	9,327	9,327		

### Report of Expenditures - Salaries & Wages

Name of Facility Greensprings Healthcare and Rehabilitation Center, LLC	License No. 2392	Report for Year Ended 9/30/2016	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
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	112,500	780				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	125,330	2,274				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	117,205	7,687				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	450,204	22,418				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	207,767	10,324				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	51,708	2,136				
b. Other Maintenance Workers	68,684	4,679				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	35,675	1,951				
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	137,409	2,191				
b. RN						
1. Direct Care	468,103	11,874				
2. Administrative**	287,767	8,184				
c. LPN						
1. Direct Care	1,129,188	37,179				
2. Administrative**						
d. Aides and Attendants	1,760,838	88,906				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	100,422	6,598				
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	127,686	4,224				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	44,686	2,161				
A-13. Total Salary Expenditures	5,225,172	213,566				

\* 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
Medical Records	\$ 44,686	2,161				
<b>Total</b>	\$ 44,686	2,161	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Respiratory Therapist	\$ 4,601	77				
MDS Consultant	\$ 5,619	83				
<b>Total</b>	\$ 10,220	160	\$ -	-	\$ -	-



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		
Greensprings Healthcare and Rehabilitation Center, LLC		2392		9/30/2016		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section I - Operators/Owners</b>									
David Blumenkrantz	112,500		Non Discrim	Owner	780	A1	Grandview Rehabilitation and Healthcare Center	780	67,500
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

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

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

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of		
Greensprings Healthcare and Rehabilitation Center, LLC		2392		9/30/2016		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section III - Administrators***</b>									
Marc Lei (10/1/2015 - 9/30/2016)	112,026		Non Discrim	Administrator	2,059	A2			
Brandon Munson (8/20/2016 - 9/30/2016)	13,304		Non Discrim	Administrator	215	A2			
<b>Section IV - Assistant Administrators</b>									

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

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Greensprings Healthcare and Rehabilitation Center,	2392	9/30/2016	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist						
3. Pharmacist	7,270	1,115				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	163,747	2,237				
b. Other						
6. Social Worker	1,268	Fee Based				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	63,500	260				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	90,676	1,110				
b. Other						
10. Occupational Therapist						
a. Resident Care	173,053	2,537				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	51,203	502				
2. Administrative***						
b. LPN						
1. Direct Care	2,680	52				
2. Administrative***						
c. Aides	213	8				
d. Other						
12. Other (Specify) See Attached Schedule	10,220	160				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>563,830</b>	<b>7,981</b>				

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

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

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

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

Name of Facility Greensprings Healthcare and Rehabilitation Center, LLC		License No. 2392	Report for Year Ended 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Omnicare, 525 Knotter Drive, Cheshire, CT 06410	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HealthPro Therapy Services LLC, 10600 York Rd Suite 105, Cockysville, MD 21030	Physical, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Marc N. Raad, 464 Wolcott Road, Wolcott, CT 06716	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Hartford Hospital	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Starling Physicians, PC	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Anne Cahill	RN Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Nancy K. Gillies	RN Infection Control Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Genter Healthcare Inc, PO Box 478, New London, NH 03257	Inhalation Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
E2XPonential Healthcare Consulting Group, 10600 York Rd Suite #105, Cockeysville, MD	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Barry Gordon, 187 North Main Street, Wallingford, CT 06492	Social Service Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Favorite Healthcare Staffing, 330 W 38th St #807, New York, NY 10018	LPNs & CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Greensprings Healthcare and Rehabilitation Center	2392	9/30/2016	15	37
Item	Total	CCNH	RHNS	(Specify)
<b>1. Administrative and General</b>				
<b>a. Employee Health &amp; Welfare Benefits</b>				
1. Workmen's Compensation	\$ 429,834	429,834		
2. Disability Insurance	\$ 30,695	30,695		
3. Unemployment Insurance	\$ 120,178	120,178		
4. Social Security (F.I.C.A.)	\$ 372,861	372,861		
5. Health Insurance	\$ 903,503	903,503		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 10,139	10,139		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 326,467	326,467		
8. Uniform Allowance	\$ 277	277		
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 37,672	37,672		
<b>b. Personal Retirement Plans, Pensions, and         Profit Sharing Plans for Owners and         Operators (Discriminatory)*</b>	\$			
<b>c. Bad Debts*</b>	\$ 89,077	89,077		
<b>d. Accounting and Auditing</b>	\$ 17,909	17,909		
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 25,628	25,628		
<b>f. Insurance on Lives of Owners and         Operators (<i>Specify</i>)*</b>	\$			
<b>g. Office Supplies</b>	\$ 36,406	36,406		
<b>h. Telephone and Cellular Phones</b>				
1. Telephone & Pagers	\$ 32,407	32,407		
2. Cellular Phones	\$ 4,993	4,993		
<b>i. Appraisal (<i>Specify purpose and         attach copy</i>)*</b>	\$			
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$			
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 661,422	661,422		
<b>Subtotal</b>	\$ 3,099,468	3,099,468		

\* 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**

Greensprings Healthcare and Rehabilitation Center, LLC  
9/30/2016

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Union Dues	\$ 37,672		
<b>Total</b>	\$ 37,672	\$ -	\$ -

**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Greensprings Healthcare and Rehabilitation Center, LLC	2392	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	3,099,468	3,099,468			
<b>i. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$ 3,199	3,199			
2. Holiday Parties for Staff	\$ 1,238	1,238			
3. Gifts to Staff and Residents	\$ 756	756			
4. Employee Travel	\$ 22,381	22,381			
5. Education Expenses Related to Seminars and Conventions	\$ 3,139	3,139			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 2,443	2,443			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 32,861	32,861			
4. Fund-Raising***	\$				
5. Medical Records	\$ 5,348	5,348			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,453	2,453			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 390	390			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 544	544			
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 287,971	287,971			
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 80,992	80,992			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,543,183	3,543,183			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising Expense	\$ 32,861		
<b>Total Other Advertising</b>	<b>\$ 32,861</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care Facilities	\$ 350		
Infection Control Nurses of CT	\$ 40		
<b>Total Dues</b>	<b>\$ 390</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 645		
Meals	\$ 6,607		
Monthly Compliance Program Fees	\$ 12,000		
Fines & Penalties	\$ 1,630		
Licenses	\$ 1,001		
Criminal/Background Checks	\$ 2,845		
Bank Fees	\$ 8,545		
Interest Expense	\$ 47,221		
Translations Services	\$ 498		
<b>Total Other Administrative and General</b>	<b>\$ 80,992</b>	<b>\$ -</b>	<b>\$ -</b>



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

Name of Facility Greensprings Healthcare and Rehabilitatio	License No. 2392	Report for Year Ended 9/30/2016	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

\* 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
Greensprings Healthcare and Rehabilitation Center, LL		2392	9/30/2016	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 306,459	306,459			
2. Non-Food Supplies	\$ 25,491	25,491			
3. Other (Specify) _____ Equipment	\$ 7,063	7,063			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 153,770	153,770			
c. Management Services**	\$				
d. Other (Specify) _____	\$				
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 492,783</b>	<b>492,783</b>			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                   If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                   If yes, specify cost.					
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                   If yes, specify amt.					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                   If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                   If yes, specify amt.					
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Greensprings Healthcare and Rehabilitation Center, LLC		2392	9/30/2016	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	1,207	1,207		
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)	\$	192,751	192,751		
c. Management Services**	\$				
d. Other (Specify) Equipment	\$	1,610	1,610		
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>	<b>\$</b>	<b>195,568</b>	<b>195,568</b>		
<b>3F. Laundry Questionnaire</b>					
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
Greensprings Healthcare and Rehabilitation Cent		2392	9/30/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
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. \$	240,944	240,944		
c.	Management Services*	\$				
d.	Other ( <i>Specify</i> ) Supplies / Equipment	\$	34,958	34,958		
4E.	<b>Total Housekeeping Expenditures</b> (4a + b + c + d)	\$	275,902	275,902		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Omnicare	\$	114,005	114,005		
b.	Medicine Cabinet Drugs	\$	20,763	20,763		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	2,408	2,408		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	7,234	7,234		
f.	X-rays and Related Radiological Procedures***	\$	3,503	3,503		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$	8,128	8,128		
h.	Laboratory***	\$	9,495	9,495		
i.	Recreation	\$	40,393	40,393		
j.	Other (Specify)**** See Attached Schedule	\$	254,531	254,531		
5K.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	460,460	460,460		

\* 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)
	-		
Nursing Supplies	\$ 54,547		
Personal Items	\$ 84		
Nursing Equipment	\$ 22,940		
Nursing Equipment Rental	\$ 61,776		
Nursing Software Rental	\$ 22,439		
Incontinence Supplies	\$ 34,378		
Nursing Expense House - IV Supplies	\$ 9,478		
IV Expense - Rx	\$ 15,490		
Speech Therapy Expense - Private	\$ 719		
Speech Therapy Expense - Insurance	\$ 7,434		
Physical Therapy Supplies	\$ 209		
Physical Therapy Equipment	\$ 460		
Physical Therapy Supplies - Private	\$ 3,002		
Occupational Therapy Expense - Private	\$ 472		
Pen Expense Supplies	\$ 9,618		
Wound Care Supplies	\$ 4,384		
Urological & Ostomy Supplies	\$ 733		
Social Service Supplies	\$ 693		
Medical Waste	\$ 5,675		
<b>Total Other Resident Care</b>	<b>\$ 254,531</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Greensprings Healthcare and Rehabilitation Center, LLC		License No. 2392	Report for Year Ended 9/30/2016	Page of 21 37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers	Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
					Yes	No	CCNH	RHNS	(Specify)	Pg
Healthcare Services Group	3220 Tillman Dr #300, Bensalem, PA 19020	O	O	N/A	Dietary	149,845			18	2b
Healthcare Services Group	3220 Tillman Dr #300, Bensalem, PA 19020	O	O	N/A	Laundry	190,895			19	3b
Healthcare Services Group	3220 Tillman Dr #300, Bensalem, PA 19020	O	O	N/A	Housekeeping	240,944			20	4b
Strategic Healthcare Solutions	100 Mill Plain Road, Danbury, CT 06811	O	O	N/A	Managed Care Consulting Services	23,291			16	m11
Horizon Aso	4512 Farragut Rd, Brooklyn, NY 11203	O	O	N/A	Payroll & benefit services	107,936			16	m11
Apex Healthcare Partners LLC	Suite 210, Monsey, NY 10952	O	O	N/A	Fiscal Services	72,000			16	m11
GHC Fiscal Services Group LLC	487 Oak Glen Road, Howell, NJ 07731	O	O	N/A	Resident billing and collection services	60,000			16	m11
CWPM LLC	P.O Box 415, Plainville CT 06062	O	O	N/A	Sanitation	20,492			22	6f
Classic Landscape Associates LLC	12 Kreyssig Rd, Broad Brook CT 06016	O	O	N/A	Landscaping	15,664			22	6f
Med-Net Compliance, LLC	A-10, Princeton, NJ 08540	O	O	N/A	Monthly Compliance Program Fees	12,000			16	m13
Point Click Care (Wescom Solutions)	#213, Minneapolis, MN 55416	O	O	N/A	Nursing Software	20,607			20	5j
Center Healthcare, Inc.	28 Ridgewood Rd, Sunapee, NH 03782	O	O	N/A	Nursing Equipment	32,304			20	5j
H&R Healthcare	1750 Oak St, Lakewood Township, NJ 08701	O	O	N/A	Nursing Equipment	27,540			20	5j
		O	O							

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

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

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Greensprings Healthcare and Rehabilitation Ce	2392	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 41,813	41,813				
b. Heat	\$ 23,849	23,849				
c. Light & Power	\$ 149,183	149,183				
d. Water	\$ 28,326	28,326				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 17,112	17,112				
f. Other ( <i>itemize</i> )	\$ 129,459	129,459				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 389,742	389,742				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 1,346	1,346				
d. Movable Equipment	\$ 4,303	4,303				
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 5,649	5,649				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 5,114	5,114				
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 5,114	5,114				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 309,000	309,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 173,298	173,298				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 27,118	27,118				
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 520,179	520,179				

\* 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 Greensprings Healthcare and Rehabilitation Center, LLC		License No. 2392		Report for Year Ended 9/30/2016				Page 23	of 37
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
<b>A. Land Improvements</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
<b>B. Building and Building Improvements</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
<b>C. Non-Movable Equipment</b>									
1. Acquired prior to this report period {a}									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Movable Equipment</b>									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a.									
b.									
c.									
d.									
2. Movable Equipment {a}									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period									
(attach schedule)									
D-3. Subtotal									
<b>E. Total Depreciation</b>									
								4,303	
								5,649	

{a} Assets listed exclude historical assets from prior owner

Greensprings Healthcare and Rehabilitation Center, LLC  
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

\*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
<b>Additions:</b>				
<b>Total additions for Building Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
1/6/2016	5 heat pumps w/ power cords	\$ 3,503	10	\$ 350
<b>Total additions for Non-Movable Equipment</b>		\$ 3,503		\$ 350 *
<b>Deletions:</b>				
8/15/2015	FIB Configuration Labor	\$ (291)	5	\$ -
<b>Total deletions for Non-Movable Equipment</b>		\$ (291)		\$ - **

\*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
<b>Additions:</b>				
10/28/2015	Deposit for phone sys project	\$ 3,298	3	\$ 1,099
10/19/2015	IT services & products	\$ 3,636	3	\$ 1,212
1/8/2016	Phone system project	\$ 3,394	3	\$ 1,131
<b>Total additions for Movable Equipment</b>		<b>\$ 10,328</b>		<b>\$ 3,442</b> *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		<b>\$ -</b>		<b>\$ -</b> **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
11/18/2015	50% of inv-replace doors	\$ 2,291	15	\$ 153
11/2/2015	Wall Panels for South Unit Project	\$ 1,865	25	\$ 75
11/19/2015	Wall Panels for South Unit Project	\$ 2,622	25	\$ 105
12/7/2015	Firewall	\$ 2,500	10	\$ 250
12/31/2015	Parking Lot	\$ 2,700	20	\$ 135
12/31/2015	Supplies for repair to South Unit	\$ 461	25	\$ 18
12/31/2015	Supplies for repair to South Unit	\$ 167	25	\$ 7
1/14/2016	Door, lock, nurse call system work	\$ 2,642	10	\$ 264
2/29/2016	Wall panels etc.	\$ 2,146	25	\$ 86
2/29/2016	Wall panel adhesive etc.	\$ 1,034	25	\$ 41
3/1/2016	Roof repairs	\$ 2,808	10	\$ 281
8/9/2016	Alterations to nurse call system	\$ 3,672	10	\$ 367
<b>Total additions for Leasehold Improvement</b>		<b>\$ 24,908</b>		<b>\$ 1,782</b> *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ -</b> **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility		License No.		Report for Year Ended		Page	of		
Greensprings Healthcare and Rehabilitation Center, LLC		2392		9/30/2016		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							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
<b>A-4. Subtotal</b>									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
<b>B-4. Subtotal</b>									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var		Various	43,278	3,332	S/L		3,332	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var		Various	24,908		S/L		1,782	
<b>C-4. Subtotal</b>									
<b>D. Total Amortization</b>									5,114
									5,114

\* 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.

**Greensprings Healthcare and Rehabilitation Center, LLC**  
**Depreciation Schedule**  
**September 30, 2016**

Vendor	Description	Date of Acquisition	Historical Cost	Useful Life	2015 Depr	2015 Acum	2016 Depr	2016 Acum	Net Book Value
<b>Leasehold Improvements</b>									
<b>2015 Acquisitions</b>									
Mountain Air	A/C Heat Unit	11/14/2014	8,920	15.0	595	595	595	1,190	7,730
Mountain Air	A/C Heat Unit Tax	12/1/2014	566	15.0	38	38	38	76	490
Mountain Air	Hot Water Valve	1/1/2015	2,036	10.0	204	204	204	408	1,628
Encore Fire Protection	Fire Sprinkler-Values+Repairs	2/19/2015	4,391	25.0	176	176	176	352	4,039
H&E Enterprize Jerry Daigle	Fireproofed Double Doors	3/1/2015	2,400	15.0	160	160	160	320	2,080
Mountain Air	Replaced Piping	3/3/2015	6,750	20.0	338	338	338	676	6,074
S&S Wired Systems, LLC	Install Security on Doors	4/24/2015	4,041	10.0	404	404	404	808	3,233
Fellner Associates Architects LLC	Update As-Built CAD Plan	5/1/2015	14,173	10.0	1,417	1,417	1,417	2,834	11,339
<b>Total 2015 Acquisitions</b>			<b>43,278</b>		<b>3,332</b>	<b>3,332</b>	<b>3,332</b>	<b>6,664</b>	<b>36,614</b>
<b>2016 Acquisitions</b>									
Lincoln Door Systems LLC	50% of inv-replace doors	11/18/2015	2,291	15.0	-	-	153	153	2,138
HD Supply	Wall Panels for South Unit Project	11/2/2015	1,865	25.0	-	-	75	75	1,790
HD Supply	Wall Panels for South Unit Project	11/19/2015	2,622	25.0	-	-	105	105	2,517
H&E Enterprize Jerry Daigle	Firewall	12/7/2015	2,500	10.0	-	-	250	250	2,250
Wright Express 620	Parking Lot	12/31/2015	2,700	20.0	-	-	135	135	2,565
Wright Express 620	Supplies for repair to South Unit	12/31/2015	461	25.0	-	-	18	18	443
Wright Express 620	Supplies for repair to South Unit	12/31/2015	167	25.0	-	-	7	7	160
Raintech Sound	Door, lock, nurse call system work	1/14/2016	2,642	10.0	-	-	264	264	2,378
HD Supply	Wall panels etc.	2/29/2016	2,146	25.0	-	-	86	86	2,060
HD Supply	Wall panel adhesive etc.	2/29/2016	1,034	25.0	-	-	41	41	993
Bestmark LLC	Roof repairs	3/1/2016	2,808	10.0	-	-	281	281	2,527
Raintech Sound	Alterations to nurse call system	8/9/2016	3,672	10.0	-	-	367	367	3,305
<b>Total 2016 Acquisitions</b>			<b>24,908</b>		<b>-</b>	<b>-</b>	<b>1,782</b>	<b>1,782</b>	<b>23,126</b>
<b>Total Leasehold Improvements</b>			<b>68,186</b>		<b>3,332</b>	<b>3,332</b>	<b>5,114</b>	<b>8,446</b>	<b>59,740</b>
<b>Non-moveable Equipment</b>									
<b>2015 Acquisitions</b>									
Direct Supply, Inc.	GE Zoneline PTAC Heat Pump	7/20/2015	3,392	10.0	339	339	339	678	2,714
Mountain Air	compressor for nurses station	8/1/2015	2,624	12.0	219	219	219	438	2,186
Alpha-Med, Inc.	2 lifts with scales	9/17/2015	4,379	10.0	438	438	438	876	3,503
Apex Healthcare Systems	FIB Configuration Labor	8/15/2015	291	5.0	58	58	-	58	233
<b>Total 2015 Acquisitions</b>			<b>10,687</b>		<b>1,054</b>	<b>1,054</b>	<b>996</b>	<b>2,050</b>	<b>8,637</b>
<b>2016 Acquisitions</b>									
Alpha-Med, Inc.	5 heat pumps w/ power cords	1/6/2016	3,503	10.0	-	-	350	350	3,153
<b>Total 2016 Acquisitions</b>			<b>3,503</b>		<b>-</b>	<b>-</b>	<b>350</b>	<b>350</b>	<b>3,153</b>
<b>2016 Disposal</b>									
Apex Healthcare Systems	FIB Configuration Labor	8/15/2015	(291)	5.0	-	(58)	-	(58)	(233)
<b>Total 2016 Disposal</b>			<b>(291)</b>		<b>-</b>	<b>(58)</b>	<b>-</b>	<b>(58)</b>	<b>(233)</b>
<b>Total Non-movable Equip</b>			<b>13,899</b>		<b>1,054</b>	<b>996</b>	<b>1,346</b>	<b>2,342</b>	<b>11,557</b>
<b>Moveable Equipment</b>									
<b>2015 Acquisitions</b>									
Apex Healthcare Systems	Dell Latitude 3440 (Total of 4)	5/1/2015	2,584	3.0	861	861	861	1,722	862
<b>Total 2015 Acquisitions</b>			<b>2,584</b>		<b>861</b>	<b>861</b>	<b>861</b>	<b>1,722</b>	<b>862</b>
<b>2016 Acquisitions</b>									
Pilohouse Communications	Deposit for phone sys project	10/28/2015	3,298	3.0	-	-	1,099	1,099	2,199
Vista IT Solutions, LLC	IT services & products	10/19/2015	3,636	3.0	-	-	1,212	1,212	2,424
Pilohouse Communications	Phone system project	1/8/2016	3,394	3.0	-	-	1,131	1,131	2,263
<b>Total 2016 Acquisitions</b>			<b>10,328</b>		<b>-</b>	<b>-</b>	<b>3,442</b>	<b>3,442</b>	<b>6,886</b>
<b>Total Moveable Equipment</b>			<b>12,912</b>		<b>861</b>	<b>861</b>	<b>4,303</b>	<b>5,164</b>	<b>7,748</b>
Leasehold Improvements			68,186		3,332	3,332	5,114	8,446	59,740
Non-Movable Equipment			13,899		1,054	996	1,346	2,342	11,557
Moveable Equipment			12,912		861	861	4,303	5,164	7,748
<b>Total 2015</b>			<b>94,996</b>	<b>-</b>	<b>5,247</b>	<b>5,189</b>	<b>10,763</b>	<b>15,952</b>	<b>79,044</b>
<b>Total Per Trial Balance</b>			<b>94,997</b>				<b>7,185</b>	<b>8,725</b>	<b>86,272</b>
<b>Variance</b>			<b>(1)</b>	<b>-</b>	<b>5,247</b>	<b>5,189</b>	<b>3,578</b>	<b>7,227</b>	<b>(7,228)</b>

{b}

{a}

**Ties to corresponding pages of Medicaid Cost Report**

F/S vs C/R NBV (Page 31, Line B9)	7,228 (a)
F/S vs C/R Depreciation (Page 36, Line F1)	(3,578) (b)

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

Name of Facility Greensprings Healthcare and Rehabil	License No. 2392	Report for Year Ended 9/30/2016	Page 25	of 37
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**11. Property Questionnaire**

**Part A**

Is the property either owned by the Facility or leased from a Related Party?\*  Yes  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				
6. Square Footage	82,000			
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)	Interest Only			
b. Date Mortgage Obtained	09/30/14			
c. Interest Rate for the Cost Year	10.00%			
d. Term of Mortgage (number of years)	2			
e. Amount of Principal Borrowed	1,900,000			
f. Principal balance outstanding as of 9/30/2016	1,900,000			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

**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
Greensprings Healthcare and Rehabil		2392	9/30/2016		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (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
Greensprings Healthcare and Rehab		2392		9/30/2016			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify)				\$	193,152	193,152		
Working Capital Interest								
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	193,152	193,152		
14. Insurance								
a. Insurance on Property (buildings only)				\$	51,474	51,474		
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	64,894	64,894		
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$	5,367	5,367		
Crime & Surety Bond Insurance								
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	121,735	121,735		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	11,981,706	11,981,706		



**D. Adjustments to Statement of Expenditures**

Name of Facility			License No.	Report for Year Ended	Page	of	
Greensprings Healthcare and Rehabilitation Center, LLC			2392	9/30/2016	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 173,053	173,053		
7.			Other - See attached Schedule	\$ 4,601	4,601		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 89,077	89,077		
10.	15	1e	Accounting & Legal	\$ 3,396	3,396		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 3,553	3,553		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 756	756		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 16,337	16,337		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 32,861	32,861		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 9,679	9,679		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				<b>\$ 333,313</b>	<b>333,313</b>		

\* All except "Help Wanted".

*(Carry Subtotal forward to next page)*

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	Respiratory Therapist	\$ 4,601		
<b>Total Other Fees Adjustments</b>			\$ 4,601	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber of Commerce Dues	\$ 544		
16	m13	Meals	\$ 6,607		
16	m13	Fines & Penalties	\$ 1,630		
16	m13	Conversion Bank Fees	\$ 400		
16	m13	Translation Services	\$ 498		
<b>Total Other A&amp;G Adjustments</b>			\$ 9,679	\$ -	\$ -

**Greensprings Healthcare and Rehabilitation Center, LLC**  
**Disallowance Schedule for Cell Phones**  
**September 30, 2016**

	<u>Amount</u>
Total Cell Phone Expense	4,993 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	<u>\$ 1,440</u>

**Disallowed Cell Phone (Page 28, Line 12)** \$ 3,553

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Greensprings Healthcare and Rehabilitation Center, LLC			2392	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 333,313	333,313		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 114,005	114,005		
28.	20	5d	Ambulance/Limousine	\$ 2,408	2,408		
29.	20	5f	X-rays, etc	\$ 3,503	3,503		
30.	20	5h	Laboratory	\$ 9,495	9,495		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 7,234	7,234		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 39,510	39,510		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 199,411	199,411		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 3,250	3,250		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 712,129	712,129		

\*\*\* 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.

Greensprings Healthcare and Rehabilitation Center, LLC  
9/30/2016

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance (See attached)	\$ 8,729		
20	5j	Personal Items	\$ 84		
20	5j	IV Expense Rx	\$ 15,490		
20	5j	Occupational Therapy Expense - Private	\$ 472		
20	5j	Pen Expense Supplies	\$ 9,618		
20	5j	Wound Care Supplies	\$ 4,384		
20	5j	Urological & Ostomoy Supplies	\$ 733		
<b>Total Other Ancillary Costs</b>			<b>\$ 39,510</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12D	Working Capital Interest	\$ 193,152		
22	6e	Owner's Vehicle Lease	\$ 6,259		
<b>Total Other Property Adjustments</b>			<b>\$ 199,411</b>	<b>\$ -</b>	<b>\$ -</b>

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records	\$ 226		
30	IV 8	Misc. Income - Prior Year Adjustment	\$ (176)		
30	IV 8	Implementation - Part B Flat Rate	\$ 3,200		
<b>Total Other Adjustments</b>			<b>\$ 3,250</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Unallowable Building Interest

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

**Greensprings Healthcare and Rehabilitation Center, LLC**  
**Disallowance Schedule for Cable TV**  
**September 30, 2016**

	<u>Amount</u>	
Total Cable TV Expense acct # 8510-087-00	\$ 12,329	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 3,600	
<b>Disallowed Cable TV</b>	<b><u><u>\$ 8,729</u></u></b>	

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Greensprings Healthcare and Rehabilitati	2392	9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents (CT only)	\$ 17,741,250	17,741,250				
b. Medicaid Room and Board Contractual Allowance **	\$ (11,141,264)	(11,141,264)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 1,095,389	1,095,389				
b. Medicare Room and Board Contractual Allowance **	\$ (145,081)	(145,081)				
4. a. Private-Pay Residents and Other	\$ 2,245,000	2,245,000				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,062,563)	(1,062,563)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 62,186	62,186				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (62,186)	(62,186)				
c. Prescription Drugs - Non-Medicare	\$ 6,279	6,279				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (6,279)	(6,279)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 140,640	140,640				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (101,307)	(101,307)				
c. Physical Therapy - Non-Medicare	\$ 113,690	113,690				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (96,868)	(96,868)				
4. a. Speech Therapy - Medicare	\$ 85,617	85,617				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (30,957)	(30,957)				
c. Speech Therapy - Non-Medicare	\$ 92,802	92,802				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (68,873)	(68,873)				
5. a. Occupational Therapy - Medicare	\$ 143,227	143,227				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (101,540)	(101,540)				
c. Occupational Therapy - Non-Medicare	\$ 127,047	127,047				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (106,964)	(106,964)				
6. a. Other (Specify) - Medicare	\$					
b. Other (Specify) - Non-Medicare	\$ 65,035	65,035				
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	<b>\$ 8,994,280</b>	<b>8,994,280</b>				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 1	1				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 3,250	3,250				
<b>V. Total Other Revenue (1 thru 8)</b>	<b>\$ 3,251</b>	<b>3,251</b>				
<b>VI. Total All Revenue (III + V)</b>	<b>\$ 8,997,531</b>	<b>8,997,531</b>				

\* 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)
		-		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Other Revenue Medicaid Adjustments	\$ 65,035		
<b>Total Other Resident Revenue</b>		<b>\$ 65,035</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income	N/A	\$ 1		
<b>Total Interest Income</b>			<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Medical Records	\$ 226		
30 IV 8	Misc. Income - Prior Year Adjustment	\$ (176)		
30 IV 8	Implementation - Part B Flat Rate	\$ 3,200		
<b>Total Other Revenue</b>		<b>\$ 3,250</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Greensprings Healthcare and Rehabilita	2392	9/30/2016	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	321,367
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,096,093
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	75,732
a. Prepaid Expenses	2,585			
b. Prepaid Expenses - Licenses	986			
c. Prepaid Expenses - Insurance	21,141			
d. Prepaid Expenses - RE Taxes	51,020			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	2,190
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
_____				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>1,495,382</b>
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>68,186</u>		\$	59,740
	Accum. Depreciation <u>8,446</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>13,899</u>		\$	11,557
	Accum. Depreciation <u>2,342</u>	Net		
6. Movable Equipment	*Historical Cost <u>12,912</u>		\$	7,748
	Accum. Depreciation <u>5,164</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	7,227
F/S vs C/R NBV	7,228			
Rounding Variance	(1)			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>86,272</b>

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

*(Carry Total forward to next page)*

### G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Greensprings Healthcare and Rehabilitat	2392	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	1,581,654
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				
\$				
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>				
\$				
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> )				
			\$	1,805
Name and Address		Amount	Loan Date	
Due to/from Related Parties		1,805		
7. Other Assets ( <i>itemize</i> )				
\$				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				
			\$	1,805
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				
			\$	1,583,459

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

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

CSP-33 Rev. 6/95

**G. Balance Sheet (cont'd)**

Name of Facility Greensprings Healthcare and Rehabilitation Ce		License No. 2392	Report for Year Ended 9/30/2016	Page 33	of 37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,152,150
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> )				\$	223,594
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	208,928
Third Party Settlement - Medicaid R.		51,043	Other Accrued	(35,008)	
Other Current Payables - Resident Fu		39,577	Other Accrued - Account	9,245	
Other Current Payables - Due to/fron		(23,579)	Other Accrued - Provider	166,541	
A/R Related Payables - Write-offs-S		1,109			
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>2,584,672</b>

\* 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 Greensprings Healthcare and Rehabilitation		License No. 2392	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,584,672	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
Current Debt - Working Capital		4,930,000			
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 4,930,000	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 7,514,672	


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

Name of Facility	License No.	Report for Year Ended	Page	of
Greensprings Healthcare and Rehabil	2392	9/30/2016	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(2,950,616)
6. Gain or Loss for Period			\$	(2,980,597)
	10/1/2015	thru 9/30/2016		
7. Total Net Worth			\$	(5,931,213)
<b>C. Total Reserves and Net Worth</b>			\$	(5,931,213)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	1,583,459

### H. Changes in Total Net Worth

Name of Facility Greensprings Healthcare and Rehabilitatio	License No. 2392	Report for Year Ended 9/30/2016	Page 36	of 37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	(2,950,616)
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	8,997,531
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	11,978,128
D. Net Income or Deficit			\$	(2,980,597)
E. Balance			\$	(5,931,213)
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Expenses Per Page 27	11,981,706			
(Less) C/R vs F/S Depreciation	(3,578)			
Total F/S Expenses	11,978,128			
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. <b>Balance at End of Period</b>			\$	(5,931,213)
	09/30/16			

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

Name of Facility Greensprings Healthcare and Rehabilitation		License No. 2392	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
<b>Preparer/Reviewer Certification</b>					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 1/26/17	
Printed Name of Preparer Matthew S. Bavalack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	

Subject to the attached accountants' consulting report



**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Greensprings Healthcare and Rehabilitation Center, LLC for the year ended September 30, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Greensprings Healthcare and Rehabilitation Center, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

**MARCUM LLP**

New Haven, CT  
January 25, 2017



MARCUM GROUP  
MEMBER

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

Facility Name Greensprings Healthcare and Rehabilitation Center, LLC

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

Yes No  
  1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

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

Yes No  
  2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.

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

Yes No  
  3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

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

Yes No  
  4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Client: **Greensprings Healthcare and Rehabilitation, LLC**  
 Engagement: **Medicaid - Greensprings Healthcare and Rehabilitation Center, LLC**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
1000-400-00	Cash>Petty Cash	841.00			841.00
1000-400-15	Cash>Petty Cash>Other	500.00			500.00
1000-402-00	Cash>Facility Deposits	63,386.00			63,386.00
1000-403-00	Cash>Operating	208,426.00			208,426.00
1000-421-00	Cash>Resident Funds	350.00			350.00
1005-421-00	Restricted Cash>Resident Funds	46,564.00			46,564.00
1005-421-15	Restricted Cash>Resident Funds>Other	1,300.00			1,300.00
1010-201-00	Accounts Receivable>Medicare A	60,351.00			60,351.00
1010-203-00	Accounts Receivable>Private	217,804.00			217,804.00
1010-204-00	Accounts Receivable>Medicaid	713,586.00			713,586.00
1010-207-00	Accounts Receivable>Hospice	66,057.00			66,057.00
1010-208-00	Accounts Receivable>Insurance	113,266.00			113,266.00
1010-409-00	Accounts Receivable>Clearing	32,582.00			32,582.00
1010-439-00	Accounts Receivable>Resident Refunds	4,435.00			4,435.00
1010-450-00	Accounts Receivable>Allow for Doubtful Accts	(171,696.00)			(171,696.00)
1010-457-00	Accounts Receivable>Write-offs-Uncollectible	59,725.00			59,725.00
1010-457-15	Accounts Receivable>Write-offs-Uncollectible>Other	(17.00)			(17.00)
1015-201-00	Third Party Settl>Medicare A	(803.00)			(803.00)
1015-201-75	Third Party Settl>Medicare A>Non-dual Bad Debts	2,993.00			2,993.00
1015-204-77	Third Party Settl>Medicaid>Reserve	(51,043.00)			(51,043.00)
1030-000-00	Prepaid Expenses	2,585.00			2,585.00
1030-069-00	Prepaid Expenses>Licenses	986.00			986.00
1030-208-00	Prepaid Expenses>Insurance	21,141.00			21,141.00
1030-766-00	Prepaid Expenses>RE Taxes	51,020.00			51,020.00
1050-603-00	Fixed Assets>Leasehold Improvements	68,186.00			68,186.00
1050-604-00	Fixed Assets>Equip-Fixed	9,520.00			9,520.00
1050-605-00	Fixed Assets>Equip-Moveable	4,379.00			4,379.00
1050-607-00	Fixed Assets>Computer Hardware	9,276.00			9,276.00
1050-608-00	Fixed Assets>Computer Software	3,636.00			3,636.00
1051-603-00	Accum Depn>Leasehold Improvements	(3,172.00)			(3,172.00)
1051-604-00	Accum Depn>Equip-Fixed	(993.00)			(993.00)
1051-605-00	Accum Depn>Equip-Moveable	(949.00)			(949.00)
1051-607-00	Accum Depn>Computer Hardware	(2,399.00)			(2,399.00)
1051-608-00	Accum Depn>Computer Software	(1,212.00)			(1,212.00)
2005-000-00	Accounts Payable	(2,152,150.00)			(2,152,150.00)
2010-421-00	Other Current Payables>Resident Funds	(39,577.00)			(39,577.00)
2010-575-00	Other Current Payables>Due to/from Prior Owner	23,579.00			23,579.00
2011-456-00	AR Related Payables>Write-offs-Sequester	(1,109.00)			(1,109.00)
2020-001-00	Accrued Wages & Related>Wages	(106,123.00)			(106,123.00)
2020-756-00	Accrued Wages & Related>Benefit Time	(117,471.00)			(117,471.00)
2025-000-00	Other Accrued	35,008.00			35,008.00
2025-064-00	Other Accrued>Accounting Fees	(9,245.00)			(9,245.00)
2025-118-00	Other Accrued>Provider Tax	(166,541.00)			(166,541.00)
2030-783-00	Current Debt>Working Capital	(4,930,000.00)			(4,930,000.00)
2040-940-00	Due To/(From)>Related Parties	1,805.00			1,805.00
3015-997-00	Members' Equity>Retained Earnings	2,950,616.00			2,950,616.00
5001-201-01	R&B>Medicare A>Certified	(1,113,750.00)			(1,113,750.00)
5001-201-03	R&B>Medicare A>C/A	145,081.00			145,081.00
5001-203-01	R&B>Private>Certified	(724,375.00)			(724,375.00)
5001-203-03	R&B>Private>C/A	326,270.00			326,270.00
5001-204-01	R&B>Medicaid>Certified	(17,741,250.00)			(17,741,250.00)
5001-204-03	R&B>Medicaid>C/A	11,128,066.00			11,128,066.00
5001-204-77	R&B>Medicaid>Reserve	13,198.00			13,198.00
5001-207-01	R&B>Hospice>Certified	(865,625.00)			(865,625.00)
5001-207-03	R&B>Hospice>C/A	544,793.00			544,793.00
5001-208-01	R&B>Insurance>Certified	(655,000.00)			(655,000.00)
5001-208-03	R&B>Insurance>C/A	191,500.00			191,500.00
5012-201-00	Pharmacy Rev>Medicare A	(62,186.00)			(62,186.00)
5012-201-03	Pharmacy Rev>Medicare A>C/A	62,186.00			62,186.00
5012-208-00	Pharmacy Rev>Insurance	(6,279.00)			(6,279.00)
5012-208-03	Pharmacy Rev>Insurance>C/A	6,279.00			6,279.00
5025-201-00	Speech Therapy Rev>Medicare A	(30,957.00)			(30,957.00)
5025-201-03	Speech Therapy Rev>Medicare A>C/A	30,957.00			30,957.00

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
5025-202-00	Speech Therapy Rev>Medicare B	(54,660.00)			(54,660.00)
5025-203-00	Speech Therapy Rev>Private	3.00			3.00
5025-204-00	Speech Therapy Rev>Medicaid	(60,288.00)			(60,288.00)
5025-204-03	Speech Therapy Rev>Medicaid>C/A	58,670.00			58,670.00
5025-208-00	Speech Therapy Rev>Insurance	(32,517.00)			(32,517.00)
5025-208-03	Speech Therapy Rev>Insurance>C/A	10,203.00			10,203.00
5026-201-00	Physical Therapy Rev>Medicare A	(101,307.00)			(101,307.00)
5026-201-03	Physical Therapy Rev>Medicare A>C/A	101,307.00			101,307.00
5026-202-00	Physical Therapy Rev>Medicare B	(39,333.00)			(39,333.00)
5026-203-00	Physical Therapy Rev>Private	(4,737.00)			(4,737.00)
5026-204-00	Physical Therapy Rev>Medicaid	(60,077.00)			(60,077.00)
5026-204-03	Physical Therapy Rev>Medicaid>C/A	57,050.00			57,050.00
5026-208-00	Physical Therapy Rev>Insurance	(48,876.00)			(48,876.00)
5026-208-03	Physical Therapy Rev>Insurance>C/A	39,818.00			39,818.00
5027-201-00	Occup Therapy Rev>Medicare A	(101,540.00)			(101,540.00)
5027-201-03	Occup Therapy Rev>Medicare A>C/A	101,540.00			101,540.00
5027-202-00	Occup Therapy Rev>Medicare B	(41,687.00)			(41,687.00)
5027-203-00	Occup Therapy Rev>Private	(823.00)			(823.00)
5027-204-00	Occup Therapy Rev>Medicaid	(66,289.00)			(66,289.00)
5027-204-03	Occup Therapy Rev>Medicaid>C/A	63,351.00			63,351.00
5027-208-00	Occup Therapy Rev>Insurance	(59,935.00)			(59,935.00)
5027-208-03	Occup Therapy Rev>Insurance>C/A	43,613.00			43,613.00
5900-025-00	Other Rev>Miscellaneous	(3,250.00)			(3,250.00)
5900-204-16	Other Rev>Medicaid>Adjustments	(65,035.00)			(65,035.00)
5900-456-00	Other Rev>Write-offs-Sequester	18,361.00			18,361.00
6115-022-00	Gen Nsg Exp>Supplies	54,547.00			54,547.00
6115-024-00	Gen Nsg Exp>Contracted Service	74,647.00		(23,444.00)	51,203.00
6115-026-00	Gen Nsg Exp>Forms & Printing	986.00			986.00
6115-032-00	Gen Nsg Exp>Training & Educ	605.00			605.00
6115-046-00	Gen Nsg Exp>Med Director Fees	63,500.00			63,500.00
6115-053-00	Gen Nsg Exp>Oxygen	7,234.00			7,234.00
6115-055-00	Gen Nsg Exp>Personal Items	84.00			84.00
6115-080-00	Gen Nsg Exp>Equip-Minor	22,343.00		597.00	22,940.00
6115-081-00	Gen Nsg Exp>Equip-Rental	61,776.00			61,776.00
6115-082-00	Gen Nsg Exp>Software Rental	22,439.00			22,439.00
6115-102-00	Gen Nsg Exp>Incontinence Supplies	34,378.00			34,378.00
6115-103-00	Gen Nsg Exp>House	16,779.00			16,779.00
6115-103-15	Gen Nsg Exp>House>Other	3,984.00			3,984.00
6115-103-17	Gen Nsg Exp>House>Add-on	9,478.00			9,478.00
6115-131-00	Gen Nsg Exp>Dental	8,128.00			8,128.00
6115-279-00	Gen Nsg Exp>Transportation	553.00			553.00
6115-279-15	Gen Nsg Exp>Transportation>Other	2,646.00			2,646.00
6115-285-00	Gen Nsg Exp>Ambulance services	2,408.00			2,408.00
6130-001-20	Nursing Admin>Wages>Director	111,484.00		17,445.00	128,929.00
6130-001-21	Nursing Admin>Wages>Assistant Director	8,480.00			8,480.00
6130-001-25	Nursing Admin>Wages>RN	42,063.00		1,645.00	43,708.00
6130-001-29	Nursing Admin>Wages>MDS / RNAC	79,883.00		12,080.00	91,963.00
6130-001-30	Nursing Admin>Wages>QA/ Infection Control	13,409.00			13,409.00
6130-001-34	Nursing Admin>Wages>Case Manager	80,329.00		4,826.00	85,155.00
6130-001-36	Nursing Admin>Wages>Staff Coordinator	39,480.00		6,130.00	45,610.00
6130-008-25	Nursing Admin>Bonus Pay>RN	254.00			254.00
6130-008-30	Nursing Admin>Bonus Pay>QA/ Infection Control	168.00			168.00
6130-008-34	Nursing Admin>Bonus Pay>Case Manager	7,500.00			7,500.00
6130-010-00	Nursing Admin>Wages-V,H,S	31,998.00		(31,998.00)	0.00
6130-011-00	Nursing Admin>Wages-Holiday	8,892.00		(8,892.00)	0.00
6130-017-00	Nursing Admin>Workers Comp	35,316.00			35,316.00
6130-019-12	Nursing Admin>PR Taxes>Fica	30,755.00			30,755.00
6130-019-13	Nursing Admin>PR Taxes>SUI	5,027.00			5,027.00
6130-019-14	Nursing Admin>PR Taxes>FUI	349.00			349.00
6216-001-25	Cert Nsg Exp>Wages>RN	441,532.00		23,859.00	465,391.00
6216-001-26	Cert Nsg Exp>Wages>LPN	1,009,293.00		119,895.00	1,129,188.00
6216-001-27	Cert Nsg Exp>Wages>CNA	1,517,157.00		243,681.00	1,760,838.00
6216-008-25	Cert Nsg Exp>Bonus Pay>RN	2,712.00			2,712.00
6216-010-00	Cert Nsg Exp>Wages-V,H,S	305,336.00		(305,336.00)	0.00
6216-011-00	Cert Nsg Exp>Wages-Holiday	82,099.00		(82,099.00)	0.00
6216-012-52	Cert Nsg Exp>Agency>LPN/LVN	2,680.00			2,680.00
6216-012-53	Cert Nsg Exp>Agency>Aides	213.00			213.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
6216-017-00	Cert Nsg Exp>Workers Comp	281,726.00			281,726.00
6216-019-12	Cert Nsg Exp>PR Taxes>Fica	241,973.00			241,973.00
6216-019-13	Cert Nsg Exp>PR Taxes>SUI	58,191.00			58,191.00
6216-019-14	Cert Nsg Exp>PR Taxes>FUI	4,081.00			4,081.00
6216-019-15	Cert Nsg Exp>PR Taxes>Other	61.00			61.00
6216-029-00	Cert Nsg Exp>Uniforms	277.00			277.00
6812-024-00	Pharmacy Exp>Contracted Service	7,270.00			7,270.00
6812-024-15	Pharmacy Exp>Contracted Service>Other	5,035.00			5,035.00
6812-050-00	Pharmacy Exp>RX	305.00			305.00
6812-105-00	Pharmacy Exp>Medicare Part D Non-covered	1,025.00			1,025.00
6812-201-00	Pharmacy Exp>Medicare A	66,970.00			66,970.00
6812-204-00	Pharmacy Exp>Medicaid	1,696.00			1,696.00
6812-208-00	Pharmacy Exp>Insurance	38,974.00			38,974.00
6813-050-00	IV Exp>RX	15,490.00			15,490.00
6825-201-00	Speech Therapy Exp>Medicare A	12,732.00			12,732.00
6825-202-00	Speech Therapy Exp>Medicare B	46,046.00			46,046.00
6825-203-00	Speech Therapy Exp>Private	719.00			719.00
6825-204-00	Speech Therapy Exp>Medicaid	30,805.00			30,805.00
6825-208-00	Speech Therapy Exp>Insurance	7,434.00			7,434.00
6825-211-00	Speech Therapy Exp>Medicare HMO	1,093.00			1,093.00
6826-022-00	Physical Therapy Exp>Supplies	209.00			209.00
6826-080-00	Physical Therapy Exp>Equip-Minor	460.00			460.00
6826-201-00	Physical Therapy Exp>Medicare A	61,681.00			61,681.00
6826-202-00	Physical Therapy Exp>Medicare B	35,720.00			35,720.00
6826-203-00	Physical Therapy Exp>Private	3,002.00			3,002.00
6826-204-00	Physical Therapy Exp>Medicaid	40,856.00			40,856.00
6826-208-00	Physical Therapy Exp>Insurance	20,813.00			20,813.00
6826-211-00	Physical Therapy Exp>Medicare HMO	4,677.00			4,677.00
6827-201-00	Occup Therapy Exp>Medicare A	61,564.00			61,564.00
6827-202-00	Occup Therapy Exp>Medicare B	39,471.00			39,471.00
6827-203-00	Occup Therapy Exp>Private	472.00			472.00
6827-204-00	Occup Therapy Exp>Medicaid	41,787.00			41,787.00
6827-208-00	Occup Therapy Exp>Insurance	25,568.00			25,568.00
6827-211-00	Occup Therapy Exp>Medicare HMO	4,663.00			4,663.00
6828-024-22	Inhalation Therapy Exp>Contracted Service>Staff	4,601.00			4,601.00
6829-022-00	PEN Exp>Supplies	9,618.00			9,618.00
6830-022-00	Wound Care Exp>Supplies	4,384.00			4,384.00
6831-022-00	Urological & Ostomy Exp>Supplies	733.00			733.00
6859-136-00	Other Ancillary Exp>Lab	9,495.00			9,495.00
6859-137-00	Other Ancillary Exp>Radiology	3,503.00			3,503.00
7714-001-20	Activity Exp>Wages>Director	37,912.00			37,912.00
7714-001-23	Activity Exp>Wages>Assistant	56,768.00			56,768.00
7714-010-00	Activity Exp>Wages-V,H,S	3,931.00			3,931.00
7714-011-00	Activity Exp>Wages-Holiday	1,811.00			1,811.00
7714-017-00	Activity Exp>Workers Comp	9,146.00			9,146.00
7714-019-12	Activity Exp>PR Taxes>Fica	7,547.00			7,547.00
7714-019-13	Activity Exp>PR Taxes>SUI	2,675.00			2,675.00
7714-019-14	Activity Exp>PR Taxes>FUI	189.00			189.00
7714-022-00	Activity Exp>Supplies	7,895.00		270.00	8,165.00
7714-024-00	Activity Exp>Contracted Service	12,768.00			12,768.00
7714-080-00	Activity Exp>Equip-Minor	6,770.00		361.00	7,131.00
7741-001-20	Social Services Exp>Wages>Director	46,354.00			46,354.00
7741-001-23	Social Services Exp>Wages>Assistant	2,461.00			2,461.00
7741-001-54	Social Services Exp>Wages>Admissions	64,899.00			64,899.00
7741-010-00	Social Services Exp>Wages-V,H,S	10,435.00			10,435.00
7741-011-00	Social Services Exp>Wages-Holiday	3,537.00			3,537.00
7741-017-00	Social Services Exp>Workers Comp	10,654.00			10,654.00
7741-019-12	Social Services Exp>PR Taxes>Fica	9,582.00			9,582.00
7741-019-13	Social Services Exp>PR Taxes>SUI	1,456.00			1,456.00
7741-019-14	Social Services Exp>PR Taxes>FUI	99.00			99.00
7741-022-00	Social Services Exp>Supplies	693.00			693.00
7749-001-22	Medical Records Exp>Wages>Staff	37,659.00			37,659.00
7749-010-00	Medical Records Exp>Wages-V,H,S	5,594.00			5,594.00
7749-011-00	Medical Records Exp>Wages-Holiday	1,433.00			1,433.00
7749-017-00	Medical Records Exp>Workers Comp	3,541.00			3,541.00
7749-019-12	Medical Records Exp>PR Taxes>Fica	3,070.00			3,070.00
7749-019-13	Medical Records Exp>PR Taxes>SUI	673.00			673.00



Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
7749-019-14	Medical Records Exp>PR Taxes>FUI	42.00			42.00
7749-024-00	Medical Records Exp>Contracted Service	5,348.00			5,348.00
7930-001-23	Dietary Exp>Wages>Assistant	385,947.00			385,947.00
7930-001-57	Dietary Exp>Wages>Cook	4,271.00			4,271.00
7930-010-00	Dietary Exp>Wages-V,H,S	48,083.00			48,083.00
7930-011-00	Dietary Exp>Wages-Holiday	11,903.00			11,903.00
7930-017-00	Dietary Exp>Workers Comp	37,204.00			37,204.00
7930-019-12	Dietary Exp>PR Taxes>Fica	32,366.00			32,366.00
7930-019-13	Dietary Exp>PR Taxes>SUI	9,838.00			9,838.00
7930-019-14	Dietary Exp>PR Taxes>FUI	652.00			652.00
7930-022-00	Dietary Exp>Supplies	25,491.00			25,491.00
7930-023-00	Dietary Exp>Repairs & Maint	6,808.00			6,808.00
7930-024-00	Dietary Exp>Contracted Service	3,925.00			3,925.00
7930-024-15	Dietary Exp>Contracted Service>Other	149,845.00			149,845.00
7930-035-00	Dietary Exp>Supplements	5,006.00			5,006.00
7930-036-00	Dietary Exp>Food	301,453.00			301,453.00
7930-069-00	Dietary Exp>Licenses	645.00			645.00
7930-080-00	Dietary Exp>Equip-Minor	7,063.00			7,063.00
7930-081-00	Dietary Exp>Equip-Rental	2,380.00			2,380.00
8010-001-20	Admin Exp>Wages>Director	117,566.00		7,764.00	125,330.00
8010-001-23	Admin Exp>Wages>Assistant	58,424.00		1,903.00	60,327.00
8010-001-46	Admin Exp>Wages>Executive	112,500.00			112,500.00
8010-001-47	Admin Exp>Wages>Human Resources	1,236.00		(1,236.00)	0.00
8010-001-48	Admin Exp>Wages>Business Office	38,078.00		4,268.00	42,346.00
8010-001-49	Admin Exp>Wages>BDS	13,639.00		893.00	14,532.00
8010-010-00	Admin Exp>Wages-V,H,S	9,033.00		(9,033.00)	0.00
8010-011-00	Admin Exp>Wages-Holiday	5,795.00		(5,795.00)	0.00
8010-017-00	Admin Exp>Workers Comp	21,965.00			21,965.00
8010-019-12	Admin Exp>PR Taxes>Fica	18,236.00			18,236.00
8010-019-13	Admin Exp>PR Taxes>SUI	4,505.00			4,505.00
8010-019-14	Admin Exp>PR Taxes>FUI	326.00			326.00
8010-019-15	Admin Exp>PR Taxes>Other	28.00			28.00
8010-022-00	Admin Exp>Supplies	22,827.00			22,827.00
8010-023-00	Admin Exp>Repairs & Maint	1,470.00			1,470.00
8010-024-00	Admin Exp>Contracted Service	37,161.00			37,161.00
8010-024-91	Admin Exp>Contracted Service>Payroll Services	107,936.00			107,936.00
8010-024-92	Admin Exp>Contracted Service>Global	60,000.00			60,000.00
8010-024-99	Admin Exp>Contracted Service>Apex Healthcare	72,000.00			72,000.00
8010-026-00	Admin Exp>Forms & Printing	9,107.00			9,107.00
8010-031-00	Admin Exp>Travel	22,381.00			22,381.00
8010-032-00	Admin Exp>Training & Educ	2,534.00			2,534.00
8010-033-00	Admin Exp>Meals	6,607.00			6,607.00
8010-034-00	Admin Exp>Dues & Subscriptions	12,934.00		(934.00)	12,000.00
8010-058-00	Admin Exp>Cost Report Fees	8,912.00			8,912.00
8010-060-00	Admin Exp>Fines & Penalties	1,630.00			1,630.00
8010-061-00	Admin Exp>IT Fees	2,456.00			2,456.00
8010-063-00	Admin Exp>Legal Fees	25,936.00		(308.00)	25,628.00
8010-064-00	Admin Exp>Accounting Fees	8,997.00			8,997.00
8010-065-00	Admin Exp>Criminal Checks	2,537.00		308.00	2,845.00
8010-067-00	Admin Exp>Hiring	2,443.00			2,443.00
8010-068-00	Admin Exp>Ads & PR	32,861.00			32,861.00
8010-069-00	Admin Exp>Licenses	1,001.00			1,001.00
8010-074-00	Admin Exp>Postage	2,295.00		158.00	2,453.00
8010-076-00	Admin Exp>Bank Fees	8,545.00			8,545.00
8010-080-00	Admin Exp>Equip-Minor	3,486.00			3,486.00
8010-081-00	Admin Exp>Equip-Rental	8,631.00		(158.00)	8,473.00
8010-082-00	Admin Exp>Software Rental	6,189.00			6,189.00
8010-116-00	Admin Exp>Auto	6,259.00			6,259.00
8250-001-20	Maintenance Exp>Wages>Director	49,247.00		2,461.00	51,708.00
8250-001-23	Maintenance Exp>Wages>Assistant	63,407.00		5,277.00	68,684.00
8250-010-00	Maintenance Exp>Wages-V,H,S	5,133.00		(5,133.00)	0.00
8250-011-00	Maintenance Exp>Wages-Holiday	2,605.00		(2,605.00)	0.00
8250-017-00	Maintenance Exp>Workers Comp	10,659.00			10,659.00
8250-019-12	Maintenance Exp>PR Taxes>Fica	8,875.00			8,875.00
8250-019-13	Maintenance Exp>PR Taxes>SUI	2,855.00			2,855.00
8250-019-14	Maintenance Exp>PR Taxes>FUI	248.00			248.00
8250-019-15	Maintenance Exp>PR Taxes>Other	18.00			18.00

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8250-022-00	Maintenance Exp>Supplies	40,638.00			40,638.00
8250-023-00	Maintenance Exp>Repairs & Maint	25,158.00		7,791.00	32,949.00
8250-024-00	Maintenance Exp>Contracted Service	25,638.00			25,638.00
8250-040-00	Maintenance Exp>Sanitation & Incineration	20,492.00			20,492.00
8250-041-00	Maintenance Exp>Extermination	2,901.00			2,901.00
8250-043-00	Maintenance Exp>Landscaping	15,664.00			15,664.00
8250-080-00	Maintenance Exp>Equip-Minor	20,581.00			20,581.00
8250-081-00	Maintenance Exp>Equip-Rental	3,545.00			3,545.00
8340-001-23	Housekeeping Exp>Wages>Assistant	179,987.00			179,987.00
8340-010-00	Housekeeping Exp>Wages-V,H,S	23,416.00			23,416.00
8340-011-00	Housekeeping Exp>Wages-Holiday	4,364.00			4,364.00
8340-017-00	Housekeeping Exp>Workers Comp	16,538.00			16,538.00
8340-019-12	Housekeeping Exp>PR Taxes>Fica	15,690.00			15,690.00
8340-019-13	Housekeeping Exp>PR Taxes>SUI	6,436.00			6,436.00
8340-019-14	Housekeeping Exp>PR Taxes>FUI	426.00			426.00
8340-022-00	Housekeeping Exp>Supplies	34,299.00			34,299.00
8340-024-15	Housekeeping Exp>Contracted Service>Other	240,944.00			240,944.00
8340-080-00	Housekeeping Exp>Equip-Minor	659.00			659.00
8360-001-23	Laundry Exp>Wages>Assistant	34,009.00			34,009.00
8360-010-00	Laundry Exp>Wages-V,H,S	806.00			806.00
8360-011-00	Laundry Exp>Wages-Holiday	860.00			860.00
8360-017-00	Laundry Exp>Workers Comp	3,085.00			3,085.00
8360-019-12	Laundry Exp>PR Taxes>Fica	2,759.00			2,759.00
8360-019-13	Laundry Exp>PR Taxes>SUI	1,350.00			1,350.00
8360-019-14	Laundry Exp>PR Taxes>FUI	84.00			84.00
8360-022-00	Laundry Exp>Supplies	256.00			256.00
8360-023-00	Laundry Exp>Repairs & Maint	586.00			586.00
8360-024-00	Laundry Exp>Contracted Service	1,856.00			1,856.00
8360-024-15	Laundry Exp>Contracted Service>Other	190,895.00			190,895.00
8360-038-00	Laundry Exp>Linens	1,207.00			1,207.00
8360-080-00	Laundry Exp>Equip-Minor	1,354.00			1,354.00
8410-000-00	Bad Debt Exp	89,077.00			89,077.00
8510-062-00	Telephone & Utility Exp>Telephone	30,520.00			30,520.00
8510-083-00	Telephone & Utility Exp>Oil	642.00			642.00
8510-084-00	Telephone & Utility Exp>Gas	23,207.00			23,207.00
8510-085-00	Telephone & Utility Exp>Electric	149,183.00			149,183.00
8510-086-00	Telephone & Utility Exp>Water/Sewer	28,326.00			28,326.00
8510-087-00	Telephone & Utility Exp>Cable TV	12,329.00			12,329.00
8510-093-00	Telephone & Utility Exp>Cell Phone	4,993.00			4,993.00
8510-094-00	Telephone & Utility Exp>Internet	1,887.00			1,887.00
8770-015-00	Employee Benefits Exp>Employee Benefits	12,997.00		(12,997.00)	0.00
8770-018-00	Employee Benefits Exp>Union Dues	37,672.00			37,672.00
8770-018-15	Employee Benefits Exp>Union Dues>Other	325,942.00			325,942.00
8770-019-12	Employee Benefits Exp>PR Taxes>Fica	1,901.00			1,901.00
8770-019-13	Employee Benefits Exp>PR Taxes>SUI	408.00			408.00
8770-019-14	Employee Benefits Exp>PR Taxes>FUI	20,268.00			20,268.00
8770-027-00	Employee Benefits Exp>Retirement Plan	525.00			525.00
8770-732-00	Employee Benefits Exp>Disability Ins	30,695.00			30,695.00
8770-757-00	Employee Benefits Exp>Health Insurance	858,234.00			858,234.00
8770-757-15	Employee Benefits Exp>Health Insurance>Other	45,269.00			45,269.00
8776-110-00	Business Insurance Exp>Liability & Other	64,894.00			64,894.00
8776-112-00	Business Insurance Exp>Crime	1,181.00			1,181.00
8776-113-00	Business Insurance Exp>Surety Bond	4,186.00			4,186.00
8776-115-00	Business Insurance Exp>Property	51,474.00			51,474.00
9176-118-00	Taxes Exp>Provider Tax	661,422.00			661,422.00
9176-766-00	Taxes Exp>RE Taxes	173,298.00			173,298.00
9176-767-00	Taxes Exp>Personal Prop Taxes	27,118.00			27,118.00
9276-783-00	Operating Interest (Inc)/Exp>Working Capital	193,152.00			193,152.00
9376-000-00	Rent Exp	309,000.00			309,000.00
9576-603-00	Depreciation Exp>Leasehold Improvements	2,193.00			2,193.00
9576-604-00	Depreciation Exp>Equip-Fixed	1,740.00			1,740.00
9576-607-00	Depreciation Exp>Computer Hardware	2,040.00			2,040.00
9576-608-00	Depreciation Exp>Computer Software	1,212.00			1,212.00
9776-265-00	Interest(Inc)/Exp>Income	(1.00)			(1.00)
9776-565-00	Interest(Inc)/Exp>Expense	47,221.00			47,221.00
Marcum 101	Flowers & Gifts	0.00		756.00	756.00
Marcum 102	Staff Party	0.00		1,238.00	1,238.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Marcum 105	Life Insurance	0.00		10,139.00	10,139.00
Marcum 106	Chamrber of Commerce Dues	0.00		544.00	544.00
Marcum 107	Software	0.00		2,229.00	2,229.00
Marcum 108	Medical Waste	0.00		5,675.00	5,675.00
Marcum 109	MDS Consultant	0.00		5,619.00	5,619.00
Marcum 110	Translation Services	0.00		498.00	498.00
Marcum 111	Dues	0.00		390.00	390.00
Marcum 112	Social Service Consultant	0.00		1,268.00	1,268.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **Greensprings Healthcare and Rehabilitation, LLC**  
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 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
<b>Group : [10-A] Salaries and Wages</b>					
<b>Subgroup : [1] Operators/Owners</b>					
8010-001-46	Admin Exp>Wages>Executive	112,500.00		0.00	112,500.00
<b>Subtotal [1] Operators/Owners</b>		<b>112,500.00</b>		<b>0.00</b>	<b>112,500.00</b>
<b>Subgroup : [2] Administrators</b>					
8010-001-20	Admin Exp>Wages>Director	117,566.00		7,764.00	125,330.00
<b>Subtotal [2] Administrators</b>		<b>117,566.00</b>	RJE - 1	<b>7,764.00</b>	<b>125,330.00</b>
<b>Subgroup : [4] Other Administrative Salaries</b>					
8010-001-23	Admin Exp>Wages>Assistant	58,424.00		1,903.00	60,327.00
8010-001-47	Admin Exp>Wages>Human Resources	1,236.00	RJE - 1	1,903.00	0.00
8010-001-48	Admin Exp>Wages>Business Office	38,078.00	RJE - 1	(1,236.00)	42,346.00
8010-001-49	Admin Exp>Wages>BDS	13,639.00	RJE - 1	4,268.00	14,532.00
8010-010-00	Admin Exp>Wages-V,H,S	9,033.00	RJE - 1	893.00	0.00
8010-011-00	Admin Exp>Wages-Holiday	5,795.00	RJE - 1	(9,033.00)	0.00
<b>Subtotal [4] Other Administrative Salaries</b>		<b>126,205.00</b>	RJE - 1	<b>(9,000.00)</b>	<b>117,205.00</b>
<b>Subgroup : [5C] Dietary Workers</b>					
7930-001-23	Dietary Exp>Wages>Assistant	385,947.00		0.00	385,947.00
7930-001-57	Dietary Exp>Wages>Cook	4,271.00		0.00	4,271.00
7930-010-00	Dietary Exp>Wages-V,H,S	48,083.00		0.00	48,083.00
7930-011-00	Dietary Exp>Wages-Holiday	11,903.00		0.00	11,903.00
<b>Subtotal [5C] Dietary Workers</b>		<b>450,204.00</b>		<b>0.00</b>	<b>450,204.00</b>
<b>Subgroup : [6B] Other Housekeeping Workers</b>					
8340-001-23	Housekeeping Exp>Wages>Assistant	179,987.00		0.00	179,987.00
8340-010-00	Housekeeping Exp>Wages-V,H,S	23,416.00		0.00	23,416.00
8340-011-00	Housekeeping Exp>Wages-Holiday	4,364.00		0.00	4,364.00
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>207,767.00</b>		<b>0.00</b>	<b>207,767.00</b>
<b>Subgroup : [7A] Engineer or Chief of Maintenance</b>					
8250-001-20	Maintenance Exp>Wages>Director	49,247.00		2,461.00	51,708.00
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>49,247.00</b>	RJE - 1	<b>2,461.00</b>	<b>51,708.00</b>
<b>Subgroup : [7B] Other Maintenance Workers</b>					
8250-001-23	Maintenance Exp>Wages>Assistant	63,407.00		5,277.00	68,684.00
8250-010-00	Maintenance Exp>Wages-V,H,S	5,133.00	RJE - 1	5,277.00	0.00
8250-011-00	Maintenance Exp>Wages-Holiday	2,605.00	RJE - 1	(5,133.00)	0.00
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>71,145.00</b>	RJE - 1	<b>(2,461.00)</b>	<b>68,684.00</b>
<b>Subgroup : [8B] Other Laundry Workers</b>					
8360-001-23	Laundry Exp>Wages>Assistant	34,009.00		0.00	34,009.00
8360-010-00	Laundry Exp>Wages-V,H,S	806.00		0.00	806.00
8360-011-00	Laundry Exp>Wages-Holiday	860.00		0.00	860.00
<b>Subtotal [8B] Other Laundry Workers</b>		<b>35,675.00</b>		<b>0.00</b>	<b>35,675.00</b>
<b>Subgroup : [12A] Director of Nurses/Assistant Director</b>					
6130-001-20	Nursing Admin>Wages>Director	111,484.00		17,445.00	128,929.00
6130-001-21	Nursing Admin>Wages>Assistant Director	8,480.00	RJE - 1	17,445.00	8,480.00
6130-010-00	Nursing Admin>Wages-V,H,S	31,998.00	RJE - 1	0.00	0.00
6130-011-00	Nursing Admin>Wages-Holiday	8,892.00	RJE - 1	(31,998.00)	0.00
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>160,854.00</b>	RJE - 1	<b>(8,892.00)</b>	<b>137,409.00</b>
<b>Subgroup : [12B1] RNs - Direct Care</b>					
6216-001-25	Cert Nsg Exp>Wages>RN	441,532.00		23,859.00	465,391.00
6216-008-25	Cert Nsg Exp>Bonus Pay>RN	2,712.00	RJE - 1	23,859.00	2,712.00
6216-010-00	Cert Nsg Exp>Wages-V,H,S	305,336.00	RJE - 1	0.00	0.00
6216-011-00	Cert Nsg Exp>Wages-Holiday	82,099.00	RJE - 1	(305,336.00)	0.00
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>831,679.00</b>	RJE - 1	<b>(82,099.00)</b>	<b>468,103.00</b>

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 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
<b>Subgroup : [12B2] RNs - Administrative</b>					
6130-001-25	Nursing Admin>Wages>RN	42,063.00		1,645.00	43,708.00
			RJE - 1	1,645.00	
6130-001-29	Nursing Admin>Wages>MDS / RNAC	79,883.00		12,080.00	91,963.00
			RJE - 1	12,080.00	
6130-001-30	Nursing Admin>Wages>QA/ Infection Control	13,409.00		0.00	13,409.00
6130-001-34	Nursing Admin>Wages>Case Manager	80,329.00		4,826.00	85,155.00
			RJE - 1	4,826.00	
6130-001-36	Nursing Admin>Wages>Staff Coordinator	39,480.00		6,130.00	45,610.00
			RJE - 1	6,130.00	
6130-008-25	Nursing Admin>Bonus Pay>RN	254.00		0.00	254.00
6130-008-30	Nursing Admin>Bonus Pay>QA/ Infection Control	168.00		0.00	168.00
6130-008-34	Nursing Admin>Bonus Pay>Case Manager	7,500.00		0.00	7,500.00
	<b>Subtotal [12B2] RNs - Administrative</b>	<b>263,086.00</b>		<b>24,681.00</b>	<b>287,767.00</b>
<b>Subgroup : [12C1] LPNs - Direct Care</b>					
6216-001-26	Cert Nsg Exp>Wages>LPN	1,009,293.00		119,895.00	1,129,188.00
			RJE - 1	119,895.00	
	<b>Subtotal [12C1] LPNs - Direct Care</b>	<b>1,009,293.00</b>		<b>119,895.00</b>	<b>1,129,188.00</b>
<b>Subgroup : [12D] Aides and Attendants</b>					
6216-001-27	Cert Nsg Exp>Wages>CNA	1,517,157.00		243,681.00	1,760,838.00
			RJE - 1	243,681.00	
	<b>Subtotal [12D] Aides and Attendants</b>	<b>1,517,157.00</b>		<b>243,681.00</b>	<b>1,760,838.00</b>
<b>Subgroup : [12H] Recreation Workers</b>					
7714-001-20	Activity Exp>Wages>Director	37,912.00		0.00	37,912.00
7714-001-23	Activity Exp>Wages>Assistant	56,768.00		0.00	56,768.00
7714-010-00	Activity Exp>Wages-V,H,S	3,931.00		0.00	3,931.00
7714-011-00	Activity Exp>Wages-Holiday	1,811.00		0.00	1,811.00
	<b>Subtotal [12H] Recreation Workers</b>	<b>100,422.00</b>		<b>0.00</b>	<b>100,422.00</b>
<b>Subgroup : [12M] Social Workers/Case Management</b>					
7741-001-20	Social Services Exp>Wages>Director	46,354.00		0.00	46,354.00
7741-001-23	Social Services Exp>Wages>Assistant	2,461.00		0.00	2,461.00
7741-001-54	Social Services Exp>Wages>Admissions	64,899.00		0.00	64,899.00
7741-010-00	Social Services Exp>Wages-V,H,S	10,435.00		0.00	10,435.00
7741-011-00	Social Services Exp>Wages-Holiday	3,537.00		0.00	3,537.00
	<b>Subtotal [12M] Social Workers/Case Management</b>	<b>127,686.00</b>		<b>0.00</b>	<b>127,686.00</b>
<b>Subgroup : [12O] Other</b>					
7749-001-22	Medical Records Exp>Wages>Staff	37,659.00		0.00	37,659.00
7749-010-00	Medical Records Exp>Wages-V,H,S	5,594.00		0.00	5,594.00
7749-011-00	Medical Records Exp>Wages-Holiday	1,433.00		0.00	1,433.00
	<b>Subtotal [12O] Other</b>	<b>44,686.00</b>		<b>0.00</b>	<b>44,686.00</b>
	<b>Total [10-A] Salaries and Wages</b>	<b>5,225,172.00</b>		<b>0.00</b>	<b>5,225,172.00</b>
<b>Group : [13-B] Professional Fees</b>					
<b>Subgroup : [3] Pharmacist</b>					
6812-024-00	Pharmacy Exp>Contracted Service	7,270.00		0.00	7,270.00
				0.00	
	<b>Subtotal [3] Pharmacist</b>	<b>7,270.00</b>		<b>0.00</b>	<b>7,270.00</b>
<b>Subgroup : [5A] PT - Resident Care</b>					
6826-201-00	Physical Therapy Exp>Medicare A	61,681.00		0.00	61,681.00
6826-202-00	Physical Therapy Exp>Medicare B	35,720.00		0.00	35,720.00
6826-204-00	Physical Therapy Exp>Medicaid	40,856.00		0.00	40,856.00
6826-208-00	Physical Therapy Exp>Insurance	20,813.00		0.00	20,813.00
6826-211-00	Physical Therapy Exp>Medicare HMO	4,677.00		0.00	4,677.00
	<b>Subtotal [5A] PT - Resident Care</b>	<b>163,747.00</b>		<b>0.00</b>	<b>163,747.00</b>
<b>Subgroup : [6] Social Worker</b>					
Marcum 112	Social Service Consultant	0.00		1,268.00	1,268.00
			RJE - 6	1,268.00	
	<b>Subtotal [6] Social Worker</b>	<b>0.00</b>		<b>1,268.00</b>	<b>1,268.00</b>
<b>Subgroup : [8A] Medical Director</b>					
6115-046-00	Gen Nsg Exp>Med Director Fees	63,500.00		0.00	63,500.00
				0.00	
	<b>Subtotal [8A] Medical Director</b>	<b>63,500.00</b>		<b>0.00</b>	<b>63,500.00</b>
<b>Subgroup : [9A] ST - Resident Care</b>					
6825-201-00	Speech Therapy Exp>Medicare A	12,732.00		0.00	12,732.00
6825-202-00	Speech Therapy Exp>Medicare B	46,046.00		0.00	46,046.00
6825-204-00	Speech Therapy Exp>Medicaid	30,805.00		0.00	30,805.00
6825-211-00	Speech Therapy Exp>Medicare HMO	1,093.00		0.00	1,093.00
	<b>Subtotal [9A] ST - Resident Care</b>	<b>90,676.00</b>		<b>0.00</b>	<b>90,676.00</b>
<b>Subgroup : [10A] OT - Resident Care</b>					
6827-201-00	Occup Therapy Exp>Medicare A	61,564.00		0.00	61,564.00
6827-202-00	Occup Therapy Exp>Medicare B	39,471.00		0.00	39,471.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		<b>9/30/2016</b>			<b>9/30/2016</b>
6827-204-00	Occup Therapy Exp>Medicaid	41,787.00		0.00	41,787.00
6827-208-00	Occup Therapy Exp>Insurance	25,568.00		0.00	25,568.00
6827-211-00	Occup Therapy Exp>Medicare HMO	4,663.00		0.00	4,663.00
<b>Subtotal [10A] OT - Resident Care</b>		<b>173,053.00</b>		<b>0.00</b>	<b>173,053.00</b>
<b>Subgroup : [11A1] RN's - Direct Care</b>					
6115-024-00	Gen Nsg Exp>Contracted Service	74,647.00		(23,444.00)	51,203.00
<b>Subtotal [11A1] RN's - Direct Care</b>		<b>74,647.00</b>	RJE - 6	<b>(23,444.00)</b>	<b>51,203.00</b>
<b>Subgroup : [11B1] LPN's - Direct Care</b>					
6216-012-52	Cert Nsg Exp>Agency>LPN/LVN	2,680.00		0.00	2,680.00
<b>Subtotal [11B1] LPN's - Direct Care</b>		<b>2,680.00</b>		<b>0.00</b>	<b>2,680.00</b>
<b>Subgroup : [11C] Aides</b>					
6216-012-53	Cert Nsg Exp>Agency>Aides	213.00		0.00	213.00
<b>Subtotal [11C] Aides</b>		<b>213.00</b>		<b>0.00</b>	<b>213.00</b>
<b>Subgroup : [12] Other</b>					
6828-024-22	Inhalation Therapy Exp>Contracted Service>Staff	4,601.00		0.00	4,601.00
Marcum 109	MDS Consultant	0.00		5,619.00	5,619.00
<b>Subtotal [12] Other</b>		<b>4,601.00</b>	RJE - 6	<b>5,619.00</b>	<b>10,220.00</b>
<b>Total [13-B] Professional Fees</b>		<b>580,387.00</b>		<b>(16,557.00)</b>	<b>563,830.00</b>
<b>Group : [15] Expenditures Other than Salaries</b>					
<b>Subgroup : [1A1] Workmen's Compensation</b>					
6130-017-00	Nursing Admin>Workers Comp	35,316.00		0.00	35,316.00
6216-017-00	Cert Nsg Exp>Workers Comp	281,726.00		0.00	281,726.00
7714-017-00	Activity Exp>Workers Comp	9,146.00		0.00	9,146.00
7741-017-00	Social Services Exp>Workers Comp	10,654.00		0.00	10,654.00
7749-017-00	Medical Records Exp>Workers Comp	3,541.00		0.00	3,541.00
7930-017-00	Dietary Exp>Workers Comp	37,204.00		0.00	37,204.00
8010-017-00	Admin Exp>Workers Comp	21,965.00		0.00	21,965.00
8250-017-00	Maintenance Exp>Workers Comp	10,659.00		0.00	10,659.00
8340-017-00	Housekeeping Exp>Workers Comp	16,538.00		0.00	16,538.00
8360-017-00	Laundry Exp>Workers Comp	3,085.00		0.00	3,085.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>429,834.00</b>		<b>0.00</b>	<b>429,834.00</b>
<b>Subgroup : [1A2] Disability Insurance</b>					
8770-732-00	Employee Benefits Exp>Disability Ins	30,695.00		0.00	30,695.00
<b>Subtotal [1A2] Disability Insurance</b>		<b>30,695.00</b>		<b>0.00</b>	<b>30,695.00</b>
<b>Subgroup : [1A3] Unemployment Insurance</b>					
6130-019-13	Nursing Admin>PR Taxes>SUI	5,027.00		0.00	5,027.00
6130-019-14	Nursing Admin>PR Taxes>FUI	349.00		0.00	349.00
6216-019-13	Cert Nsg Exp>PR Taxes>SUI	58,191.00		0.00	58,191.00
6216-019-14	Cert Nsg Exp>PR Taxes>FUI	4,081.00		0.00	4,081.00
7714-019-13	Activity Exp>PR Taxes>SUI	2,675.00		0.00	2,675.00
7714-019-14	Activity Exp>PR Taxes>FUI	189.00		0.00	189.00
7741-019-13	Social Services Exp>PR Taxes>SUI	1,456.00		0.00	1,456.00
7741-019-14	Social Services Exp>PR Taxes>FUI	99.00		0.00	99.00
7749-019-13	Medical Records Exp>PR Taxes>SUI	673.00		0.00	673.00
7749-019-14	Medical Records Exp>PR Taxes>FUI	42.00		0.00	42.00
7930-019-13	Dietary Exp>PR Taxes>SUI	9,838.00		0.00	9,838.00
7930-019-14	Dietary Exp>PR Taxes>FUI	652.00		0.00	652.00
8010-019-13	Admin Exp>PR Taxes>SUI	4,505.00		0.00	4,505.00
8010-019-14	Admin Exp>PR Taxes>FUI	326.00		0.00	326.00
8250-019-13	Maintenance Exp>PR Taxes>SUI	2,855.00		0.00	2,855.00
8250-019-14	Maintenance Exp>PR Taxes>FUI	248.00		0.00	248.00
8340-019-13	Housekeeping Exp>PR Taxes>SUI	6,436.00		0.00	6,436.00
8340-019-14	Housekeeping Exp>PR Taxes>FUI	426.00		0.00	426.00
8360-019-13	Laundry Exp>PR Taxes>SUI	1,350.00		0.00	1,350.00
8360-019-14	Laundry Exp>PR Taxes>FUI	84.00		0.00	84.00
8770-019-13	Employee Benefits Exp>PR Taxes>SUI	408.00		0.00	408.00
8770-019-14	Employee Benefits Exp>PR Taxes>FUI	20,268.00		0.00	20,268.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>120,178.00</b>		<b>0.00</b>	<b>120,178.00</b>
<b>Subgroup : [1A4] Social Security (FICA)</b>					
6130-019-12	Nursing Admin>PR Taxes>Fica	30,755.00		0.00	30,755.00
6216-019-12	Cert Nsg Exp>PR Taxes>Fica	241,973.00		0.00	241,973.00
6216-019-15	Cert Nsg Exp>PR Taxes>Other	61.00		0.00	61.00
7714-019-12	Activity Exp>PR Taxes>Fica	7,547.00		0.00	7,547.00
7741-019-12	Social Services Exp>PR Taxes>Fica	9,582.00		0.00	9,582.00
7749-019-12	Medical Records Exp>PR Taxes>Fica	3,070.00		0.00	3,070.00
7930-019-12	Dietary Exp>PR Taxes>Fica	32,366.00		0.00	32,366.00
8010-019-12	Admin Exp>PR Taxes>Fica	18,236.00		0.00	18,236.00
8010-019-15	Admin Exp>PR Taxes>Other	28.00		0.00	28.00
8250-019-12	Maintenance Exp>PR Taxes>Fica	8,875.00		0.00	8,875.00

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		<b>9/30/2016</b>			<b>9/30/2016</b>
8250-019-15	Maintenance Exp>PR Taxes>Other	18.00		0.00	18.00
8340-019-12	Housekeeping Exp>PR Taxes>Fica	15,690.00		0.00	15,690.00
8360-019-12	Laundry Exp>PR Taxes>Fica	2,759.00		0.00	2,759.00
8770-019-12	Employee Benefits Exp>PR Taxes>Fica	1,901.00		0.00	1,901.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>372,861.00</b>		<b>0.00</b>	<b>372,861.00</b>
<b>Subgroup : [1A5] Health Insurance</b>					
8770-757-00	Employee Benefits Exp>Health Insurance	858,234.00		0.00	858,234.00
8770-757-15	Employee Benefits Exp>Health Insurance>Other	45,269.00		0.00	45,269.00
<b>Subtotal [1A5] Health Insurance</b>		<b>903,503.00</b>		<b>0.00</b>	<b>903,503.00</b>
<b>Subgroup : [1A6] Life Insurance</b>					
Marcum 105	Life Insurance	0.00		10,139.00	10,139.00
			RJE - 3	10,139.00	
<b>Subtotal [1A6] Life Insurance</b>		<b>0.00</b>		<b>10,139.00</b>	<b>10,139.00</b>
<b>Subgroup : [1A7] Pensions</b>					
8770-018-15	Employee Benefits Exp>Union Dues>Other	325,942.00		0.00	325,942.00
8770-027-00	Employee Benefits Exp>Retirement Plan	525.00		0.00	525.00
<b>Subtotal [1A7] Pensions</b>		<b>326,467.00</b>		<b>0.00</b>	<b>326,467.00</b>
<b>Subgroup : [1A8] Uniform Allowance</b>					
6216-029-00	Cert Nsg Exp>Uniforms	277.00		0.00	277.00
<b>Subtotal [1A8] Uniform Allowance</b>		<b>277.00</b>		<b>0.00</b>	<b>277.00</b>
<b>Subgroup : [1A9] Other</b>					
8770-015-00	Employee Benefits Exp>Employee Benefits	12,997.00		(12,997.00)	0.00
			RJE - 3	(12,997.00)	
8770-018-00	Employee Benefits Exp>Union Dues	37,672.00		0.00	37,672.00
<b>Subtotal [1A9] Other</b>		<b>50,669.00</b>		<b>(12,997.00)</b>	<b>37,672.00</b>
<b>Subgroup : [1C] Bad Debts</b>					
8410-000-00	Bad Debt Exp	89,077.00		0.00	89,077.00
<b>Subtotal [1C] Bad Debts</b>		<b>89,077.00</b>		<b>0.00</b>	<b>89,077.00</b>
<b>Subgroup : [1D] Accounting and Auditing</b>					
8010-058-00	Admin Exp>Cost Report Fees	8,912.00		0.00	8,912.00
8010-064-00	Admin Exp>Accounting Fees	8,997.00		0.00	8,997.00
<b>Subtotal [1D] Accounting and Auditing</b>		<b>17,909.00</b>		<b>0.00</b>	<b>17,909.00</b>
<b>Subgroup : [1E] Legal</b>					
8010-063-00	Admin Exp>Legal Fees	25,936.00		(308.00)	25,628.00
			RJE - 4	(308.00)	
<b>Subtotal [1E] Legal</b>		<b>25,936.00</b>		<b>(308.00)</b>	<b>25,628.00</b>
<b>Subgroup : [1G] Office Supplies</b>					
6115-026-00	Gen Nsg Exp>Forms & Printing	986.00		0.00	986.00
8010-022-00	Admin Exp>Supplies	22,827.00		0.00	22,827.00
8010-026-00	Admin Exp>Forms & Printing	9,107.00		0.00	9,107.00
8010-080-00	Admin Exp>Equip-Minor	3,486.00		0.00	3,486.00
<b>Subtotal [1G] Office Supplies</b>		<b>36,406.00</b>		<b>0.00</b>	<b>36,406.00</b>
<b>Subgroup : [1H1] Telephone and Telegraph</b>					
8510-062-00	Telephone & Utility Exp>Telephone	30,520.00		0.00	30,520.00
8510-094-00	Telephone & Utility Exp>Internet	1,887.00		0.00	1,887.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>32,407.00</b>		<b>0.00</b>	<b>32,407.00</b>
<b>Subgroup : [1H2] Cellular Phones and Beepers</b>					
8510-093-00	Telephone & Utility Exp>Cell Phone	4,993.00		0.00	4,993.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<b>4,993.00</b>		<b>0.00</b>	<b>4,993.00</b>
<b>Subgroup : [1K3] Resident Day User Fee</b>					
9176-118-00	Taxes Exp>Provider Tax	661,422.00		0.00	661,422.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<b>661,422.00</b>		<b>0.00</b>	<b>661,422.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>3,102,634.00</b>		<b>(3,166.00)</b>	<b>3,099,468.00</b>
<b>Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>					
<b>Subgroup : [1] Resident Travel and Entertainment</b>					
6115-279-00	Gen Nsg Exp>Transportation	553.00		0.00	553.00
6115-279-15	Gen Nsg Exp>Transportation>Other	2,646.00		0.00	2,646.00
<b>Subtotal [1] Resident Travel and Entertainment</b>		<b>3,199.00</b>		<b>0.00</b>	<b>3,199.00</b>
<b>Subgroup : [2] Holiday Parties for Staff</b>					
Marcum 102	Staff Party	0.00		1,238.00	1,238.00
			RJE - 3	1,238.00	
<b>Subtotal [2] Holiday Parties for Staff</b>		<b>0.00</b>		<b>1,238.00</b>	<b>1,238.00</b>
<b>Subgroup : [3] Gifts to Staff and Residents</b>					
Marcum 101	Flowers & Gifts	0.00		756.00	756.00

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 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
<b>Subtotal [3] Gifts to Staff and Residents</b>		<b>0.00</b>	RJE - 3	756.00	<b>756.00</b>
				<b>756.00</b>	
<b>Subgroup : [4] Employee Travel</b>					
8010-031-00 Admin Exp>Travel		22,381.00		0.00	22,381.00
<b>Subtotal [4] Employee Travel</b>		<b>22,381.00</b>		<b>0.00</b>	<b>22,381.00</b>
<b>Subgroup : [5] Education Expense</b>					
6115-032-00 Gen Nsg Exp>Training & Educ		605.00		0.00	605.00
8010-032-00 Admin Exp>Training & Educ		2,534.00		0.00	2,534.00
<b>Subtotal [5] Education Expense</b>		<b>3,139.00</b>		<b>0.00</b>	<b>3,139.00</b>
<b>Subgroup : [M1] Advertising Help Wanted</b>					
8010-067-00 Admin Exp>Hiring		2,443.00		0.00	2,443.00
<b>Subtotal [M1] Advertising Help Wanted</b>		<b>2,443.00</b>		<b>0.00</b>	<b>2,443.00</b>
<b>Subgroup : [M3] Advertising Other</b>					
8010-068-00 Admin Exp>Ads & PR		32,861.00		0.00	32,861.00
<b>Subtotal [M3] Advertising Other</b>		<b>32,861.00</b>		<b>0.00</b>	<b>32,861.00</b>
<b>Subgroup : [M5] Medical Records</b>					
7749-024-00 Medical Records Exp>Contracted Service		5,348.00		0.00	5,348.00
<b>Subtotal [M5] Medical Records</b>		<b>5,348.00</b>		<b>0.00</b>	<b>5,348.00</b>
<b>Subgroup : [M7] Postage</b>					
8010-074-00 Admin Exp>Postage		2,295.00	RJE - 2	158.00	2,453.00
				158.00	
<b>Subtotal [M7] Postage</b>		<b>2,295.00</b>		<b>158.00</b>	<b>2,453.00</b>
<b>Subgroup : [M8] Dues and Membership Fees to Professional Associations</b>					
Marcum 111 Dues		0.00	RJE - 5	390.00	390.00
				390.00	
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<b>0.00</b>		<b>390.00</b>	<b>390.00</b>
<b>Subgroup : [M8A] Dues to Chamber of Commerce</b>					
Marcum 106 Chamber of Commerce Dues		0.00	RJE - 5	544.00	544.00
				544.00	
<b>Subtotal [M8A] Dues to Chamber of Commerce</b>		<b>0.00</b>		<b>544.00</b>	<b>544.00</b>
<b>Subgroup : [M11] Services Provided by Contract</b>					
8010-024-00 Admin Exp>Contracted Service		37,161.00		0.00	37,161.00
8010-024-91 Admin Exp>Contracted Service>Payroll Services		107,936.00		0.00	107,936.00
8010-024-92 Admin Exp>Contracted Service>Global		60,000.00		0.00	60,000.00
8010-024-99 Admin Exp>Contracted Service>Apex Healthcare		72,000.00		0.00	72,000.00
8010-061-00 Admin Exp>IT Fees		2,456.00		0.00	2,456.00
8010-082-00 Admin Exp>Software Rental		6,189.00		0.00	6,189.00
Marcum 107 Software		0.00		2,229.00	2,229.00
			RJE - 6	2,229.00	
<b>Subtotal [M11] Services Provided by Contract</b>		<b>285,742.00</b>		<b>2,229.00</b>	<b>287,971.00</b>
<b>Subgroup : [M13] Other</b>					
7930-069-00 Dietary Exp>Licenses		645.00		0.00	645.00
8010-033-00 Admin Exp>Meals		6,607.00		0.00	6,607.00
8010-034-00 Admin Exp>Dues & Subscriptions		12,934.00		(934.00)	12,000.00
			RJE - 5	(934.00)	
8010-060-00 Admin Exp>Fines & Penalties		1,630.00		0.00	1,630.00
8010-065-00 Admin Exp>Criminal Checks		2,537.00		308.00	2,845.00
			RJE - 4	308.00	
8010-069-00 Admin Exp>Licenses		1,001.00		0.00	1,001.00
8010-076-00 Admin Exp>Bank Fees		8,545.00		0.00	8,545.00
9776-565-00 Interest(Inc)/Exp>Expense		47,221.00		0.00	47,221.00
Marcum 110 Translation Services		0.00		498.00	498.00
			RJE - 6	498.00	
<b>Subtotal [M13] Other</b>		<b>81,120.00</b>		<b>(128.00)</b>	<b>80,992.00</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<b>438,528.00</b>		<b>5,187.00</b>	<b>443,715.00</b>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1] Raw Food</b>					
7930-035-00 Dietary Exp>Supplements		5,006.00		0.00	5,006.00
7930-036-00 Dietary Exp>Food		301,453.00		0.00	301,453.00
<b>Subtotal [2A1] Raw Food</b>		<b>306,459.00</b>		<b>0.00</b>	<b>306,459.00</b>
<b>Subgroup : [2A2] Non-Food Supplies</b>					
7930-022-00 Dietary Exp>Supplies		25,491.00		0.00	25,491.00
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>25,491.00</b>		<b>0.00</b>	<b>25,491.00</b>
<b>Subgroup : [2A3] Other</b>					
7930-080-00 Dietary Exp>Equip-Minor		7,063.00		0.00	7,063.00
<b>Subtotal [2A3] Other</b>		<b>7,063.00</b>		<b>0.00</b>	<b>7,063.00</b>



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Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
<b>Subgroup : [2B] Purchased Services</b>					
7930-024-00	Dietary Exp>Contracted Service	3,925.00		0.00	3,925.00
7930-024-15	Dietary Exp>Contracted Service>Other	149,845.00		0.00	149,845.00
<b>Subtotal [2B] Purchased Services</b>		<b>153,770.00</b>		<b>0.00</b>	<b>153,770.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>492,783.00</b>		<b>0.00</b>	<b>492,783.00</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3A1] Bed Linens, etc...washed, ironed..</b>					
8360-038-00	Laundry Exp>Linens	1,207.00		0.00	1,207.00
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>		<b>1,207.00</b>		<b>0.00</b>	<b>1,207.00</b>
<b>Subgroup : [3B] Purchased Services</b>					
8360-024-00	Laundry Exp>Contracted Service	1,856.00		0.00	1,856.00
8360-024-15	Laundry Exp>Contracted Service>Other	190,895.00		0.00	190,895.00
<b>Subtotal [3B] Purchased Services</b>		<b>192,751.00</b>		<b>0.00</b>	<b>192,751.00</b>
<b>Subgroup : [3D] Other</b>					
8360-022-00	Laundry Exp>Supplies	256.00		0.00	256.00
8360-080-00	Laundry Exp>Equip-Minor	1,354.00		0.00	1,354.00
<b>Subtotal [3D] Other</b>		<b>1,610.00</b>		<b>0.00</b>	<b>1,610.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>195,568.00</b>		<b>0.00</b>	<b>195,568.00</b>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4B] Purchased Services</b>					
8340-024-15	Housekeeping Exp>Contracted Service>Other	240,944.00		0.00	240,944.00
<b>Subtotal [4B] Purchased Services</b>		<b>240,944.00</b>		<b>0.00</b>	<b>240,944.00</b>
<b>Subgroup : [4D] Other</b>					
8340-022-00	Housekeeping Exp>Supplies	34,299.00		0.00	34,299.00
8340-080-00	Housekeeping Exp>Equip-Minor	659.00		0.00	659.00
<b>Subtotal [4D] Other</b>		<b>34,958.00</b>		<b>0.00</b>	<b>34,958.00</b>
<b>Subgroup : [5A2] Purchased from</b>					
6812-024-15	Pharmacy Exp>Contracted Service>Other	5,035.00		0.00	5,035.00
6812-050-00	Pharmacy Exp>RX	305.00		0.00	305.00
6812-105-00	Pharmacy Exp>Medicare Part D Non-covered	1,025.00		0.00	1,025.00
6812-201-00	Pharmacy Exp>Medicare A	66,970.00		0.00	66,970.00
6812-204-00	Pharmacy Exp>Medicaid	1,696.00		0.00	1,696.00
6812-208-00	Pharmacy Exp>Insurance	38,974.00		0.00	38,974.00
<b>Subtotal [5A2] Purchased from</b>		<b>114,005.00</b>		<b>0.00</b>	<b>114,005.00</b>
<b>Subgroup : [5B] Medicine Cabinet Drugs</b>					
6115-103-00	Gen Nsg Exp>House	16,779.00		0.00	16,779.00
6115-103-15	Gen Nsg Exp>House>Other	3,984.00		0.00	3,984.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>20,763.00</b>		<b>0.00</b>	<b>20,763.00</b>
<b>Subgroup : [5D] Ambulance/Limousine</b>					
6115-285-00	Gen Nsg Exp>Ambulance services	2,408.00		0.00	2,408.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>2,408.00</b>		<b>0.00</b>	<b>2,408.00</b>
<b>Subgroup : [5E2] Oxygen - Other</b>					
6115-053-00	Gen Nsg Exp>Oxygen	7,234.00		0.00	7,234.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>7,234.00</b>		<b>0.00</b>	<b>7,234.00</b>
<b>Subgroup : [5F] X-Rays and related radiological</b>					
6859-137-00	Other Ancillary Exp>Radiology	3,503.00		0.00	3,503.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>3,503.00</b>		<b>0.00</b>	<b>3,503.00</b>
<b>Subgroup : [5G] Dental</b>					
6115-131-00	Gen Nsg Exp>Dental	8,128.00		0.00	8,128.00
<b>Subtotal [5G] Dental</b>		<b>8,128.00</b>		<b>0.00</b>	<b>8,128.00</b>
<b>Subgroup : [5H] Laboratory</b>					
6859-136-00	Other Ancillary Exp>Lab	9,495.00		0.00	9,495.00
<b>Subtotal [5H] Laboratory</b>		<b>9,495.00</b>		<b>0.00</b>	<b>9,495.00</b>
<b>Subgroup : [5I] Recreation</b>					
7714-022-00	Activity Exp>Supplies	7,895.00		270.00	8,165.00
			RJE - 3	270.00	
7714-024-00	Activity Exp>Contracted Service	12,768.00		0.00	12,768.00
7714-080-00	Activity Exp>Equip-Minor	6,770.00		361.00	7,131.00
			RJE - 3	361.00	
8510-087-00	Telephone & Utility Exp>Cable TV	12,329.00		0.00	12,329.00
<b>Subtotal [5I] Recreation</b>		<b>39,762.00</b>		<b>631.00</b>	<b>40,393.00</b>
<b>Subgroup : [5J] Other</b>					
6115-022-00	Gen Nsg Exp>Supplies	54,547.00		0.00	54,547.00
6115-055-00	Gen Nsg Exp>Personal Items	84.00		0.00	84.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		<b>9/30/2016</b>			<b>9/30/2016</b>
6115-080-00	Gen Nsg Exp>Equip-Minor	22,343.00		597.00	22,940.00
			RJE - 3	233.00	
			RJE - 6	364.00	
6115-081-00	Gen Nsg Exp>Equip-Rental	61,776.00		0.00	61,776.00
6115-082-00	Gen Nsg Exp>Software Rental	22,439.00		0.00	22,439.00
6115-102-00	Gen Nsg Exp>Incontinence Supplies	34,378.00		0.00	34,378.00
6115-103-17	Gen Nsg Exp>House>Add-on	9,478.00		0.00	9,478.00
6813-050-00	IV Exp>RX	15,490.00		0.00	15,490.00
6825-203-00	Speech Therapy Exp>Private	719.00		0.00	719.00
6825-208-00	Speech Therapy Exp>Insurance	7,434.00		0.00	7,434.00
6826-022-00	Physical Therapy Exp>Supplies	209.00		0.00	209.00
6826-080-00	Physical Therapy Exp>Equip-Minor	460.00		0.00	460.00
6826-203-00	Physical Therapy Exp>Private	3,002.00		0.00	3,002.00
6827-203-00	Occup Therapy Exp>Private	472.00		0.00	472.00
6829-022-00	PEN Exp>Supplies	9,618.00		0.00	9,618.00
6830-022-00	Wound Care Exp>Supplies	4,384.00		0.00	4,384.00
6831-022-00	Urological & Ostomy Exp>Supplies	733.00		0.00	733.00
7741-022-00	Social Services Exp>Supplies	693.00		0.00	693.00
Marcum 108	Medical Waste	0.00		5,675.00	5,675.00
			RJE - 6	5,675.00	
<b>Subtotal [5J] Other</b>		<b>248,259.00</b>		<b>6,272.00</b>	<b>254,531.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>729,459.00</b>		<b>6,903.00</b>	<b>736,362.00</b>
<b>Group : [22] Maintenance and Property</b>					
<b>Subgroup : [6A] Repairs and Maintenance</b>					
7930-023-00	Dietary Exp>Repairs & Maint	6,808.00		0.00	6,808.00
8010-023-00	Admin Exp>Repairs & Maint	1,470.00		0.00	1,470.00
8250-023-00	Maintenance Exp>Repairs & Maint	25,158.00		7,791.00	32,949.00
			RJE - 6	7,791.00	
8360-023-00	Laundry Exp>Repairs & Maint	586.00		0.00	586.00
<b>Subtotal [6A] Repairs and Maintenance</b>		<b>34,022.00</b>		<b>7,791.00</b>	<b>41,813.00</b>
<b>Subgroup : [6B] Heat</b>					
8510-083-00	Telephone & Utility Exp>Oil	642.00		0.00	642.00
8510-084-00	Telephone & Utility Exp>Gas	23,207.00		0.00	23,207.00
<b>Subtotal [6B] Heat</b>		<b>23,849.00</b>		<b>0.00</b>	<b>23,849.00</b>
<b>Subgroup : [6C] Light &amp; Power</b>					
8510-085-00	Telephone & Utility Exp>Electric	149,183.00		0.00	149,183.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>149,183.00</b>		<b>0.00</b>	<b>149,183.00</b>
<b>Subgroup : [6D] Water</b>					
8510-086-00	Telephone & Utility Exp>Water/Sewer	28,326.00		0.00	28,326.00
<b>Subtotal [6D] Water</b>		<b>28,326.00</b>		<b>0.00</b>	<b>28,326.00</b>
<b>Subgroup : [6E] Equipment Lease</b>					
7930-081-00	Dietary Exp>Equip-Rental	2,380.00		0.00	2,380.00
8010-081-00	Admin Exp>Equip-Rental	8,631.00		(158.00)	8,473.00
			RJE - 2	(158.00)	
8010-116-00	Admin Exp>Auto	6,259.00		0.00	6,259.00
<b>Subtotal [6E] Equipment Lease</b>		<b>17,270.00</b>		<b>(158.00)</b>	<b>17,112.00</b>
<b>Subgroup : [6F] Other</b>					
8250-022-00	Maintenance Exp>Supplies	40,638.00		0.00	40,638.00
8250-024-00	Maintenance Exp>Contracted Service	25,638.00		0.00	25,638.00
8250-040-00	Maintenance Exp>Sanitation & Incineration	20,492.00		0.00	20,492.00
8250-041-00	Maintenance Exp>Extermination	2,901.00		0.00	2,901.00
8250-043-00	Maintenance Exp>Landscaping	15,664.00		0.00	15,664.00
8250-080-00	Maintenance Exp>Equip-Minor	20,581.00		0.00	20,581.00
8250-081-00	Maintenance Exp>Equip-Rental	3,545.00		0.00	3,545.00
			RJE - 2	(0.00)	
<b>Subtotal [6F] Other</b>		<b>129,459.00</b>		<b>0.00</b>	<b>129,459.00</b>
<b>Subgroup : [7C] Non-movable Equipment</b>					
9576-604-00	Depreciation Exp>Equip-Fixed	1,740.00		0.00	1,740.00
<b>Subtotal [7C] Non-movable Equipment</b>		<b>1,740.00</b>		<b>0.00</b>	<b>1,740.00</b>
<b>Subgroup : [7D] Movable Equipment</b>					
9576-607-00	Depreciation Exp>Computer Hardware	2,040.00		0.00	2,040.00
9576-608-00	Depreciation Exp>Computer Software	1,212.00		0.00	1,212.00
<b>Subtotal [7D] Movable Equipment</b>		<b>3,252.00</b>		<b>0.00</b>	<b>3,252.00</b>
<b>Subgroup : [8C] Leasehold Improvements</b>					
9576-603-00	Depreciation Exp>Leasehold Improvements	2,193.00		0.00	2,193.00
<b>Subtotal [8C] Leasehold Improvements</b>		<b>2,193.00</b>		<b>0.00</b>	<b>2,193.00</b>
<b>Subgroup : [9] Rental Payments</b>					
9376-000-00	Rent Exp	309,000.00		0.00	309,000.00
<b>Subtotal [9] Rental Payments</b>		<b>309,000.00</b>		<b>0.00</b>	<b>309,000.00</b>

Client: **Greensprings Healthcare and Rehabilitation, LLC**  
 Engagement: **Medicaid - Greensprings Healthcare and Rehabilitation Center, LLC**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
<b>Subgroup : [10A] Real estate taxes paid by owner</b>					
9176-766-00	Taxes Exp>RE Taxes	173,298.00		0.00	173,298.00
<b>Subtotal [10A] Real estate taxes paid by owner</b>		<b>173,298.00</b>		<b>0.00</b>	<b>173,298.00</b>
<b>Subgroup : [10C] Personal property taxes</b>					
9176-767-00	Taxes Exp>Personal Prop Taxes	27,118.00		0.00	27,118.00
<b>Subtotal [10C] Personal property taxes</b>		<b>27,118.00</b>		<b>0.00</b>	<b>27,118.00</b>
<b>Total [22] Maintenance and Property</b>		<b>898,710.00</b>		<b>7,633.00</b>	<b>906,343.00</b>
<b>Group : [27] Interest and Insurance</b>					
<b>Subgroup : [12D] Other Interest Expense</b>					
9276-783-00	Operating Interest (Inc)/Exp>Working Capital	193,152.00		0.00	193,152.00
<b>Subtotal [12D] Other Interest Expense</b>		<b>193,152.00</b>		<b>0.00</b>	<b>193,152.00</b>
<b>Subgroup : [14A] Insurance on Property</b>					
8776-115-00	Business Insurance Exp>Property	51,474.00		0.00	51,474.00
<b>Subtotal [14A] Insurance on Property</b>		<b>51,474.00</b>		<b>0.00</b>	<b>51,474.00</b>
<b>Subgroup : [14C1] Umbrella</b>					
8776-110-00	Business Insurance Exp>Liability & Other	64,894.00		0.00	64,894.00
<b>Subtotal [14C1] Umbrella</b>		<b>64,894.00</b>		<b>0.00</b>	<b>64,894.00</b>
<b>Subgroup : [14C3] Other</b>					
8776-112-00	Business Insurance Exp>Crime	1,181.00		0.00	1,181.00
8776-113-00	Business Insurance Exp>Surety Bond	4,186.00		0.00	4,186.00
<b>Subtotal [14C3] Other</b>		<b>5,367.00</b>		<b>0.00</b>	<b>5,367.00</b>
<b>Total [27] Interest and Insurance</b>		<b>314,887.00</b>		<b>0.00</b>	<b>314,887.00</b>
<b>Group [30] Statement of Revenue</b>					
<b>Subgroup : [1A] Medicaid Residents (CT only)</b>					
5001-204-01	R&B>Medicaid>Certified	(17,741,250.00)		0.00	(17,741,250.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(17,741,250.00)</b>		<b>0.00</b>	<b>(17,741,250.00)</b>
<b>Subgroup : [1B] Medicaid room and board contractual allowance</b>					
5001-204-03	R&B>Medicaid>C/A	11,128,066.00		0.00	11,128,066.00
5001-204-77	R&B>Medicaid>Reserve	13,198.00		0.00	13,198.00
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<b>11,141,264.00</b>		<b>0.00</b>	<b>11,141,264.00</b>
<b>Subgroup : [3A] Medicare Residents (All inclusive)</b>					
5001-201-01	R&B>Medicare A>Certified	(1,113,750.00)		0.00	(1,113,750.00)
5900-456-00	Other Rev>Write-offs-Sequester	18,361.00		0.00	18,361.00
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<b>(1,095,389.00)</b>		<b>0.00</b>	<b>(1,095,389.00)</b>
<b>Subgroup : [3B] Medicare room and board contractual allowance</b>					
5001-201-03	R&B>Medicare A>C/A	145,081.00		0.00	145,081.00
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>145,081.00</b>		<b>0.00</b>	<b>145,081.00</b>
<b>Subgroup : [4A] Private-pay residents and other</b>					
5001-203-01	R&B>Private>Certified	(724,375.00)		0.00	(724,375.00)
5001-207-01	R&B>Hospice>Certified	(865,625.00)		0.00	(865,625.00)
5001-208-01	R&B>Insurance>Certified	(655,000.00)		0.00	(655,000.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(2,245,000.00)</b>		<b>0.00</b>	<b>(2,245,000.00)</b>
<b>Subgroup : [4B] Private-pay room and board contractual allowance</b>					
5001-203-03	R&B>Private>C/A	326,270.00		0.00	326,270.00
5001-207-03	R&B>Hospice>C/A	544,793.00		0.00	544,793.00
5001-208-03	R&B>Insurance>C/A	191,500.00		0.00	191,500.00
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<b>1,062,563.00</b>		<b>0.00</b>	<b>1,062,563.00</b>
<b>Subgroup : [5A] Prescription Drugs - Medicare</b>					
5012-201-00	Pharmacy Rev>Medicare A	(62,186.00)		0.00	(62,186.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(62,186.00)</b>		<b>0.00</b>	<b>(62,186.00)</b>
<b>Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance</b>					
5012-201-03	Pharmacy Rev>Medicare A>C/A	62,186.00		0.00	62,186.00
<b>Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance</b>		<b>62,186.00</b>		<b>0.00</b>	<b>62,186.00</b>
<b>Subgroup : [5C] Prescription Drugs - Non-medicare</b>					
5012-208-00	Pharmacy Rev>Insurance	(6,279.00)		0.00	(6,279.00)
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(6,279.00)</b>		<b>0.00</b>	<b>(6,279.00)</b>
<b>Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>					
5012-208-03	Pharmacy Rev>Insurance>C/A	6,279.00		0.00	6,279.00
<b>Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>		<b>6,279.00</b>		<b>0.00</b>	<b>6,279.00</b>
<b>Subgroup : [7A] Physical Therapy - Medicare</b>					
5026-201-00	Physical Therapy Rev>Medicare A	(101,307.00)		0.00	(101,307.00)
5026-202-00	Physical Therapy Rev>Medicare B	(39,333.00)		0.00	(39,333.00)

Client: **Greensprings Healthcare and Rehabilitation, LLC**  
 Engagement: **Medicaid - Greensprings Healthcare and Rehabilitation Center, LLC**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2016</u>			<u>9/30/2016</u>
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<u>(140,640.00)</u>		<u>0.00</u>	<u>(140,640.00)</u>
<b>Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance</b>					
5026-201-03 Physical Therapy Rev>Medicare A>C/A		101,307.00		0.00	101,307.00
<b>Subtotal [7B] Physical Therapy - Medicare Contractual Allowance</b>		<u>101,307.00</u>		<u>0.00</u>	<u>101,307.00</u>
<b>Subgroup : [7C] Physical Therapy - Non-medicare</b>					
5026-203-00 Physical Therapy Rev>Private		(4,737.00)		0.00	(4,737.00)
5026-204-00 Physical Therapy Rev>Medicaid		(60,077.00)		0.00	(60,077.00)
5026-208-00 Physical Therapy Rev>Insurance		(48,876.00)		0.00	(48,876.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<u>(113,690.00)</u>		<u>0.00</u>	<u>(113,690.00)</u>
<b>Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance</b>					
5026-204-03 Physical Therapy Rev>Medicaid>C/A		57,050.00		0.00	57,050.00
5026-208-03 Physical Therapy Rev>Insurance>C/A		39,818.00		0.00	39,818.00
<b>Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance</b>		<u>96,868.00</u>		<u>0.00</u>	<u>96,868.00</u>
<b>Subgroup : [8A] Speech Therapy - Medicare</b>					
5025-201-00 Speech Therapy Rev>Medicare A		(30,957.00)		0.00	(30,957.00)
5025-202-00 Speech Therapy Rev>Medicare B		(54,660.00)		0.00	(54,660.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<u>(85,617.00)</u>		<u>0.00</u>	<u>(85,617.00)</u>
<b>Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance</b>					
5025-201-03 Speech Therapy Rev>Medicare A>C/A		30,957.00		0.00	30,957.00
<b>Subtotal [8B] Speech Therapy - Medicare Contractual Allowance</b>		<u>30,957.00</u>		<u>0.00</u>	<u>30,957.00</u>
<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>					
5025-203-00 Speech Therapy Rev>Private		3.00		0.00	3.00
5025-204-00 Speech Therapy Rev>Medicaid		(60,288.00)		0.00	(60,288.00)
5025-208-00 Speech Therapy Rev>Insurance		(32,517.00)		0.00	(32,517.00)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<u>(92,802.00)</u>		<u>0.00</u>	<u>(92,802.00)</u>
<b>Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance</b>					
5025-204-03 Speech Therapy Rev>Medicaid>C/A		58,670.00		0.00	58,670.00
5025-208-03 Speech Therapy Rev>Insurance>C/A		10,203.00		0.00	10,203.00
<b>Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance</b>		<u>68,873.00</u>		<u>0.00</u>	<u>68,873.00</u>
<b>Subgroup : [9A] Occupational Therapy - Medicare</b>					
5027-201-00 Occup Therapy Rev>Medicare A		(101,540.00)		0.00	(101,540.00)
5027-202-00 Occup Therapy Rev>Medicare B		(41,687.00)		0.00	(41,687.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<u>(143,227.00)</u>		<u>0.00</u>	<u>(143,227.00)</u>
<b>Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance</b>					
5027-201-03 Occup Therapy Rev>Medicare A>C/A		101,540.00		0.00	101,540.00
<b>Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance</b>		<u>101,540.00</u>		<u>0.00</u>	<u>101,540.00</u>
<b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>					
5027-203-00 Occup Therapy Rev>Private		(823.00)		0.00	(823.00)
5027-204-00 Occup Therapy Rev>Medicaid		(66,289.00)		0.00	(66,289.00)
5027-208-00 Occup Therapy Rev>Insurance		(59,935.00)		0.00	(59,935.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<u>(127,047.00)</u>		<u>0.00</u>	<u>(127,047.00)</u>
<b>Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>					
5027-204-03 Occup Therapy Rev>Medicaid>C/A		63,351.00		0.00	63,351.00
5027-208-03 Occup Therapy Rev>Insurance>C/A		43,613.00		0.00	43,613.00
<b>Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>		<u>106,964.00</u>		<u>0.00</u>	<u>106,964.00</u>
<b>Subgroup : [10B] Other - Non-medicare</b>					
5900-204-16 Other Rev>Medicaid>Adjustments		(65,035.00)		0.00	(65,035.00)
<b>Subtotal [10B] Other - Non-medicare</b>		<u>(65,035.00)</u>		<u>0.00</u>	<u>(65,035.00)</u>
<b>Subgroup : [15] Interest Income</b>					
9776-265-00 Interest(Inc)/Exp>Income		(1.00)		0.00	(1.00)
<b>Subtotal [15] Interest Income</b>		<u>(1.00)</u>		<u>0.00</u>	<u>(1.00)</u>
<b>Subgroup : [18] Other Revenue</b>					
5900-025-00 Other Rev>Miscellaneous		(3,250.00)		0.00	(3,250.00)
<b>Subtotal [18] Other Revenue</b>		<u>(3,250.00)</u>		<u>0.00</u>	<u>(3,250.00)</u>
<b>Total [30] Statement of Revenue</b>		<u>(8,997,531.00)</u>		<u>0.00</u>	<u>(8,997,531.00)</u>
<b>Sum of Account Groups</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **Greensprings Healthcare and Rehabilitation, LLC**  
 Engagement: **Medicaid - Greensprings Healthcare and Rehabilitation Center, LLC**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>L.01</b>		
<b>Reclass PTO, Holiday and Bonus to appropriate Salary lines</b>				
6130-001-20	Nursing Admin>Wages>Director		17,445.00	
6130-001-25	Nursing Admin>Wages>RN		1,645.00	
6130-001-29	Nursing Admin>Wages>MDS / RNAC		12,080.00	
6130-001-34	Nursing Admin>Wages>Case Manager		4,826.00	
6130-001-36	Nursing Admin>Wages>Staff Coordinator		6,130.00	
6216-001-25	Cert Nsg Exp>Wages>RN		23,859.00	
6216-001-26	Cert Nsg Exp>Wages>LPN		119,895.00	
6216-001-27	Cert Nsg Exp>Wages>CNA		243,681.00	
8010-001-20	Admin Exp>Wages>Director		7,764.00	
8010-001-23	Admin Exp>Wages>Assistant		1,903.00	
8010-001-48	Admin Exp>Wages>Business Office		4,268.00	
8010-001-49	Admin Exp>Wages>BDS		893.00	
8250-001-20	Maintenance Exp>Wages>Director		2,461.00	
8250-001-23	Maintenance Exp>Wages>Assistant		5,277.00	
6130-010-00	Nursing Admin>Wages-V,H,S			31,998.00
6130-011-00	Nursing Admin>Wages-Holiday			8,892.00
6216-010-00	Cert Nsg Exp>Wages-V,H,S			305,336.00
6216-011-00	Cert Nsg Exp>Wages-Holiday			82,099.00
8010-001-47	Admin Exp>Wages>Human Resources			1,236.00
8010-010-00	Admin Exp>Wages-V,H,S			9,033.00
8010-011-00	Admin Exp>Wages-Holiday			5,795.00
8250-010-00	Maintenance Exp>Wages-V,H,S			5,133.00
8250-011-00	Maintenance Exp>Wages-Holiday			2,605.00
<b>Total</b>			<b>452,127.00</b>	<b>452,127.00</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>E.03</b>		
<b>Reeclass storage container and postage to correct account</b>				
8010-074-00	Admin Exp>Postage		158.00	
8010-081-00	Admin Exp>Equip-Rental			158.00
8250-081-00	Maintenance Exp>Equip-Rental			
<b>Total</b>			<b>158.00</b>	<b>158.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>E.02</b>		
<b>Reclass expenses appropriately from Employee Benefits account</b>				
6115-080-00	Gen Nsg Exp>Equip-Minor		233.00	
7714-022-00	Activity Exp>Supplies		270.00	
7714-080-00	Activity Exp>Equip-Minor		361.00	
Marcum 101	Flowers & Gifts		756.00	
Marcum 102	Staff Party		1,238.00	
Marcum 105	Life Insurance		10,139.00	
8770-015-00	Employee Benefits Exp>Employee Benefits			12,997.00
<b>Total</b>			<b>12,997.00</b>	<b>12,997.00</b>
<b>Reclassifying Journal Entries JE # 4</b>		<b>E.02</b>		
<b>To reclass background checks from legal expense</b>				
8010-065-00	Admin Exp>Criminal Checks		308.00	
8010-063-00	Admin Exp>Legal Fees			308.00
<b>Total</b>			<b>308.00</b>	<b>308.00</b>
<b>Reclassifying Journal Entries JE # 5</b>		<b>D.01 - Pg 13</b>		
<b>To reclass Chamber of Commerce Dues form regular dues account</b>				
Marcum 106	Chamber of Commerce Dues		544.00	
Marcum 111	Dues		390.00	
8010-034-00	Admin Exp>Dues & Subscriptions			934.00
<b>Total</b>			<b>934.00</b>	<b>934.00</b>
<b>Reclassifying Journal Entries JE # 6</b>		<b>D.06 / D.06a</b>		
<b>To reclass expenses not related to RN professional fees to the appropriate lines of the cost report</b>				
6115-080-00	Gen Nsg Exp>Equip-Minor		364.00	
8250-023-00	Maintenance Exp>Repairs & Maint		7,791.00	
Marcum 107	Software		2,229.00	

Client: **Greensprings Healthcare and Rehabilitation, LLC**  
 Engagement: **Medicaid - Greensprings Healthcare and Rehabilitation Center, LLC**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Marcum 108	Medical Waste		5,675.00	
Marcum 109	MDS Consultant		5,619.00	
Marcum 110	Translation Services		498.00	
Marcum 112	Social Service Consultant		1,268.00	
6115-024-00	Gen Nsg Exp>Contracted Service			23,444.00
<b>Total</b>			<b>23,444.00</b>	<b>23,444.00</b>



**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 1/25/2017  
 Run Date: 1/25/2017

Provider Name: Greensprings Healthcare and Rehabilitation Center, LLC  
 Provider Number: 2392  
 Period Ended: 9/30/16

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

**Conclusion:**