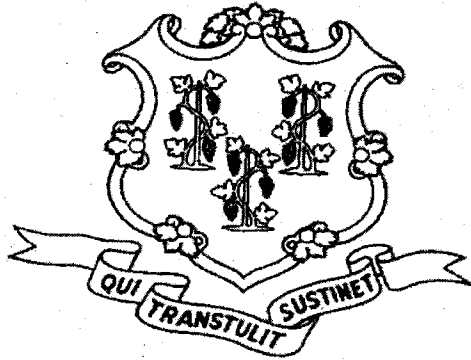


# State of Connecticut



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

Name of Facility (as licensed) CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 78 Viets Street, New London, CT 06320-3354	
Type of Facility	
Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)	Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2015	Report for Year Ending 10/4/2016

License Numbers:	CCNH 2394	RHNS	(Specify)	Medicare Provider 07-5196
------------------	--------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 000009647	RHNS	ICF-IID
----------------------------	-------------------	------	---------

**For Department Use Only**

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

# Table of Contents

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

**General Information**

Name of Facility (as licensed) CH - Crossings East, LLC d/b/a Crossings East Health	License No. 2394	Report for Year Ended 10/4/2016	Page 1	of 37
--	---------------------	------------------------------------	-----------	----------

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

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

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

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitation Center		Period Covered:	From 10/1/2015	To 10/4/2016
Address of Facility 78 Viets Street, New London, CT 06320-3354				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/30/2017	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 860-447-1416	Report for Year Ended 10/4/2016	Page 2	of 37
---------------------------------------	------------------------------------	-----------	----------

Name of Facility (as shown on license) CH - Crossings East, LLC d/b/a Crossings East Health and Re	Address (No. & Street, City, State, Zip) 78 Viets Street, New London, CT 06320-3354
---	--

License Numbers:	CCNH 2394	RHNS (Specify)	Medicare Provider No. 07-5196
------------------	--------------	-------------------	----------------------------------

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

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

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

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

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

<b>Administrator</b>		
Name of Administrator Troy T. Guntulis	Nursing Home Administrator's License No.:	001810

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









## General Information and Questionnaire Related Parties\*

Name of Facility CH - Crossings East, LLC d/b/a Crossings East Health	License No. 2394	Report for Year Ended 10/4/2016	Page 4	of 37
--	---------------------	------------------------------------	-----------	----------

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No     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?     Yes     No     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				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

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

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

Name of Facility CH - Crossings East, LLC d/b/a Crossings East	License No. 2394	Report for Year Ended 10/4/2016	Page 5	of 37
---	---------------------	------------------------------------	-----------	----------

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

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

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

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

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

N/A

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

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

### General Information and Questionnaire 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	
CH - Crossings East, LLC d/b/a Crossings East Health and		2394	10/4/2016	6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No				
ACPL A Hanger Company, 4850 Joute Street, Suite A1, Reno, NV 89502	<input type="radio"/>	<input checked="" type="radio"/>	06/01/15	Monthly as Needed	11,131	11,131
Mail Finance, 478 Wheelers Farms Rd, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	02/05/15	Monthly as Needed	1,063	1,063
RICOH USA, 70 Valley Stream Parkway, Malvern, PA, 19355	<input type="radio"/>	<input checked="" type="radio"/>	03/03/15	Monthly as Needed	384	384
	<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"/> Yes <input type="radio"/> No		<b>Total ***</b>	12,578

Is a Mileage Log Book Maintained for All Leased Vehicles ?

\* 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 CH - Crossings East, LLC d/b/a Cr	License No. 2394	Report for Year Ended 10/4/2016	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm 1 Moore, Stephens & Lovelace CPAs 2 3 4			Address (No. & Street, City, State, Zip Code) 311 Park Place Boulevard, Suite 100, Clearwater, FL 33759	
Services Provided by This Firm ( <i>describe fully</i> )				
1	Financial Audit & Health Care Consulting (Disallowed \$10,035 on Pg. 28)	\$	11,584	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$	11,584
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney 1 Spector, Gadon & Rosen PC 2 DLA Piper, LLC 3 Doran Derwent, PLLC 4 Faegre Baker Daniels LLP 5 See Attachment Page 7a			Telephone Number 215-241-8888 215-656-3300 616-451-8690 317-237-0300 See Attachment Page 7a	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 1 1635 Market Street, 7th Fl, Philadelphia, PA 19103 2 One Liberty Place, 1650 Market St., Ste 4900, Philadelphia, PA 19103 3 5960 Tahoe Dr, SE, Suite 101, Grand Rapids, MI 49546 4 300 N. Meridian Street, Ste 2700, Indianapolis, IN 46204 5 See Attachment Page 7a				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Patient/Employee Litigation (Pending)	\$	286	
2	Chestnut Acquisition (Disallowed on Pg. 28)	\$	3,068	
3	Chestnut Acquisition (Disallowed on Pg. 28)	\$	9,704	
4	Chestnut Acquisition (Disallowed on Pg. 28)	\$	7,447	
5	See Attachment Page 7a	\$	868	
			Charge for Services Provided	
			\$	21,373
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1e				

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

Name of Facility CH - Crossings East, LLC d/b/a Crossings East Health and Reh	License No. 2394	Report for Year Ended 10/4/2016	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Capital Source			
2	State of Connecticut		860-443-7121	
3	Siegel, O'Connor, O'Donnell & Beck, P.C.		860-727-8900	
4				
5				
6				
7				
8				
Address (No. & Street, City, State, Zip Code)				
1				
2	181 State Street, Room 2, P.O. Box 148, New London, CT 06320			
3	150 Trumbull St # 5, Hartford, CT 06103			
4				
5				
6				
7				
8				
Services Provided by This Firm (describe fully)				
1	Line of Credit (Disallowed on Pg. 28)		\$	238
2	Appointment of Conservator (Disallowed on Pg. 28)		\$	600
3	General Legal		\$	30
4			\$	
5			\$	
6			\$	
7			\$	
8			\$	
			Charge for Services Provided	
			\$	868

**Schedule of Resident Statistics**

Name of Facility CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitation	License No. 2394		Report for Year Ended 10/4/2016				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30	
					Total	CCNH			RHNS	(Specify)
1. Certified Bed Capacity										
A. On last day of PREVIOUS report period	128	128		128	128	128				
B. On last day of THIS report period	128	128		128	128	128				
2. Number of Residents										
A. As of midnight of PREVIOUS report period	102	102		102	102	94				
B. As of midnight of THIS report period	94	94		94	94	94				
3. Total Number of Days Care Provided During Period										
A. Medicare	2,687	2,687		2,051	2,051	636				
B. Medicaid (Conn.)	31,034	31,034		23,406	23,406	7,628				
C. Medicaid (other states)										
D. Private Pay	762	762		563	563	199				
E. State SSI for RCH										
F. Other (Specify)	993	993		765	765	228				
G. Total Care Days During Period (3A thru F)	35,476	35,476		26,785	26,785	8,691				
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds										
A. Medicaid Bed Reserve Days										
B. Other Bed Reserve Days										
5. Total Resident Days (3G + 4A + 4B)	35,476	35,476		26,785	26,785	8,691				

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

Name of Facility CH - Crossings East, LLC d/b/a Crossings Ea	License No. 2394	Report for Year Ended 10/4/2016	Page 9	of 37
---	---------------------	------------------------------------	-----------	----------

4. Were there any changes in the certified bed capacity during the report year?  Yes  No

If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	5	87		2				
Per Diem Rate								
a. One bed rm.	Various	191.64		436.00				
b. Two bed rms.	Various	191.64		415.00				
c. Three or more bed rms.	Various	191.64		399.00				

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,096	4,096		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,296	1,296		
2. Restorative Treatments				
C. Other	5,115	5,115		
D. <b>Total Physical Therapy Treatments</b>	10,507	10,507		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	792	792		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	176	176		
2. Restorative Treatments				
C. Other	545	545		
D. <b>Total Speech Therapy Treatments</b>	1,513	1,513		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,558	4,558		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,164	1,164		
2. Restorative Treatments				
C. Other	5,864	5,864		
D. <b>Total Occupational Therapy Treatments</b>	11,586	11,586		

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
CH - Crossings East, LLC d/b/a Crossings East Health and R	2394	10/4/2016	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No				
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	128,151	1,672				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	243,062	8,846				
5. Dietary Service						
a. Head Dietitian	61,522	1,739				
b. Food Service Supervisor	55,269	2,084				
c. Dietary Workers	224,088	16,625				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	84,786	2,260				
b. Other Maintenance Workers	28,639	2,036				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	154,664	3,366				
b. RN						
1. Direct Care	399,578	12,133				
2. Administrative**	115,632	2,998				
c. LPN						
1. Direct Care	994,788	36,780				
2. Administrative**						
d. Aides and Attendants	1,112,553	74,770				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	107,899	6,452				
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	91,731	3,400				
n. Marketing	36,524	928				
o. Other (Specify)						
See Attached Schedule	22,425	1,781				
A-13. Total Salary Expenditures	3,861,311	177,870				

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

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

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





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

Name of Facility	License No.		Report for Year Ended	Page	of				
	CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitation	2394				10/4/2016	11	37	
Name	CCNH	RHNS (Specify)	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
<b>Section I - Operators/Owners</b>									
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

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

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

Name of Facility (as licensed) CH - Crossings East, LLC d/b/a Crossings East Health and Rehabil		License No. 2394		Report for Year Ended 10/4/2016		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section III - Administrators***</b>									
Kimberly Carlson (10/5/15 - 3/21/16)	44,011		Non Discrim	Administrator	574	A2			
Brian Nyberg (3/22/16 - 9/11/16)	74,616		Non Discrim	Administrator	974	A2			
Troy T. Guntulis (9/12/16 - Present)	9,524		Non Discrim	Administrator	124	A2			
<b>Section IV - Assistant Administrators</b>									

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
CH - Crossings East, LLC d/b/a Crossings East Hea	2394	10/4/2016	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	375	8				
2. Dentist						
3. Pharmacist	10,954	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	219,987	3,726				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	28,361	Monthly Fee				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	67,688	698				
b. Other						
10. Occupational Therapist						
a. Resident Care	289,057	4,504				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	73,436	1,207				
2. Administrative***						
b. LPN						
1. Direct Care	43,391	1,354				
2. Administrative***						
c. Aides	26,429	1,027				
d. Other						
12. Other (Specify)						
See Attached Schedule	64,810	104				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>824,488</b>	<b>12,628</b>				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
CH - Crossings East, LLC d/b/a Crossings East Health a		2394	10/4/2016		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
LABELLA KATHLEEN S, 12 WADSWORTH LANE, WATERFORD, CT 06385	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Consulting Support Services, LLC, 1665 Palm Beach Lakes Blvd, Suite 400, West Palm Beach	Pharmacy Liaison	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
LTCPCMS, Inc, 9962 Brook Road #601, Glen Allen, VA 23059	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Pharmerica, P.O. Box 409251, Atlanta, GA 30384-9251	Pharmacy & IV Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Accomplish Therapy, 1675 Palm Beach Lakes Blvd, Suite 900, West Palm Beach FL 33401	Physical, Occupational & Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SELECT MEDICAL REHABILITATION SERVICES, P.O. BOX 643920,	Physical, Occupational & Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
ENCORE REHAB SERVICES, P.O. BOX 643920, PITTSBURGH, PA 15264	Physical, Occupational & Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
QUALITY REHABILITATION SERVICES, LLC, 30 MANMAR DRIVE SUITE 9, PLAINVILLE,	Physical, Occupational & Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
IPC Hospitalists of New England P.C., P.O. Box 844929, Los Angeles, CA 90084	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
IPC HEALTHCARE INC, P.O. BOX 844929, LOS ANGELES, CA 90084-4929	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
READYNURSE STAFFING SERVICES C/O READYNURSE STAFFING, P.O. BOX 301076,	RNs, LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Nurse Network, 653 Main Street, Plantsville, CT 06479	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Favorite Healthcare Staff, 60 E 42nd St #953, New York, NY 10165	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
CLINICAL RESOURCES, LLC, 3338 PEACHTREE ROAD, NE, SUITE 102,	DON	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RCS Management	Respiratory Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hybris Health Services, LLC, 200 Kendall St, Springfield, MA 01104	Clinical Nurse Consulting	<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"/>			

\* Use additional sheets if necessary.

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Crossings East, LLC d/b/a Crossings East H	2394	10/4/2016	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	\$ 118,424	118,424		
2. Disability Insurance	\$ (135)	(135)		
3. Unemployment Insurance	\$ 104,259	104,259		
4. Social Security (F.I.C.A.)	\$ 292,950	292,950		
5. Health Insurance	\$ 205,419	205,419		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 3,496	3,496		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$ (1,983)	(1,983)		
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 8,881	8,881		
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$			
<b>c. Bad Debts*</b>	\$ 15,221	15,221		
<b>d. Accounting and Auditing</b>	\$ 11,584	11,584		
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 21,373	21,373		
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$			
<b>g. Office Supplies</b>	\$ 17,050	17,050		
<b>h. Telephone and Cellular Phones</b>				
1. Telephone & Pagers	\$ 21,023	21,023		
2. Cellular Phones	\$ 4,081	4,081		
<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	\$ 350	350		
3. Resident Day User Fee	\$ 687,375	687,375		
<b>Subtotal</b>	\$ 1,509,368	1,509,368		

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

(Carry Subtotals forward to next page)

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

CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitation Center Attachment Page 15  
10/4/2016

**Schedule of Other Employee Benefits**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
Employee Health & Welfare	\$ 1,859		
401(k) - Company Contribution	\$ 377		
Employee Safety Program	\$ 570		
Employee Background Check	\$ 753		
Employee Drug Screen	\$ 3,324		
Employee Benefits - Other	\$ 1,998		
<b>Total</b>	<b>\$ 8,881</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Taxes**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
Sales & Use Tax	\$ 350		
<b>Total</b>	<b>\$ 350</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended		Page	of
CH - Crossings East, LLC d/b/a Crossings East Health	2394	10/4/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	1,509,368	1,509,368			
<b>i. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$ 6,774	6,774			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 51	51			
4. Employee Travel	\$ 6,580	6,580			
5. Education Expenses Related to Seminars and Conventions	\$				
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 3,546	3,546			
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> )	\$ 1,242	1,242			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$ 3,322	3,322			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 6,424	6,424			
4. Fund-Raising***	\$				
5. Medical Records	\$ 78	78			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 4,272	4,272			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 9,795	9,795			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 135	135			
9. Subscriptions	\$ 4,795	4,795			
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> )	\$ 93,698	93,698			
12. Administrative Management Services**	\$ 346,655	346,655			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 38,742	38,742			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,035,477	2,035,477			

\* 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)
	-		
Marketing	\$ 2,695		
Advertising - Other	\$ 3,243		
Advertising - Public Relations	\$ 486		
<b>Total Other Advertising</b>	<b>\$ 6,424</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association on Health Care Facilities	\$ 9,795		
<b>Total Dues</b>	<b>\$ 9,795</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)
	-		
Storage Fees	\$ 5,228		
Internet Services	\$ 4,685		
Licenses & Permits	\$ 2,467		
Bank Service Charges	\$ 1,528		
NAC - Fines & Penalties	\$ 17,042		
Fin Charges - Unused Line Fee	\$ 7,792		
<b>Total Other Administrative and General</b>	<b>\$ 38,742</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended	Page of
CH - Crossings East, LLC d/b/a Crossings	2394	10/4/2016	17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Kane Financial Services, LLC	59,756	Financial Oversight	Page 16 / Line m12
Hybris Health Services, LLC	13,425	Operational Oversight	Page 16 / Line m12
Hybris Health Services, LLC	46,331	Clinical Nurse Consulting	Page 13 / Lime B12
Wachusett Ventures	274,948	Management Company	Page 16 / Line m12

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Crossings East, LLC d/b/a Crossings East Health	2394	10/4/2016	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 178,653	178,653		
2. Non-Food Supplies	\$ 32,200	32,200		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 491	491		
c. Management Services**	\$ _____			
d. Other (Specify) _____ Minor Equipment Purchase/Rental, Forms, Software	\$ 5,035	5,035		
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 216,379</b>	<b>216,379</b>		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.				
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
CH - Crossings East, LLC d/b/a Crossings East Health a		2394	10/4/2016	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	750	750	
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)		\$	169,177	169,177	
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	430	430	
3E. <b>Total Laundry Expenditures</b> (3a + b + c + d)		\$	170,357	170,357	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
CH - Crossings East, LLC d/b/a Crossings East		2394	10/4/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping		Sq. Ft. Serviced by Personnel				
a. In-House Care						
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )		Amt. \$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		Sq. Ft. Serviced by Personnel				
		Amt. \$	253,368	253,368		
c. Management Services*		\$				
d. Other ( <i>Specify</i> )		\$	179	179		
<b>4E. Total Housekeeping Expenditures (4a + b + c + d)</b>		\$	<b>253,547</b>	<b>253,547</b>		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from Pharmerica		\$	177,716	177,716		
b. Medicine Cabinet Drugs		\$	12,861	12,861		
c. Medical and Therapeutic Supplies		\$	37,852	37,852		
d. Ambulance/Limousine***		\$				
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$	6,600	6,600		
f. X-rays and Related Radiological Procedures***		\$	6,664	6,664		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$				
h. Laboratory***		\$	14,093	14,093		
i. Recreation		\$	19,597	19,597		
j. Other (Specify)**** See Attached Schedule		\$	107,085	107,085		
<b>5K. Total Resident Care Expenditures (5a - 5j)</b>		\$	<b>382,468</b>	<b>382,468</b>		

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

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

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

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

**Schedule of Other Resident Care**

Description	CCNH	RHNS	(Specify)
	-		
Food Purch - Tube Feeding	\$ 686		
Supp - Wound Care	\$ 8,113		
Supp - Prosthetic Device	\$ 2,648		
Supp - Respiratory Supplies	\$ 8,262		
Supp - IV	\$ 773		
Supp - Phys Therapy	\$ 2,128		
Supp - Occup Therapy	\$ 249		
Supp - Routine Hygiene	\$ 7,509		
Supp - Incontinent Supplies	\$ 36,693		
Respiratory Equipment Rental	\$ 25,417		
Wound Vac Equipment Rental	\$ 233		
Specialty Beds Rentals	\$ 807		
Low Airloss Mattress Rentals	\$ 39		
Air Fluidized Bed Rentals	\$ 9,440		
IV Pump Rental	\$ 102		
Minor Equipment Purchase - Physical Therapy	\$ 328		
Minor Equipment Purchase - Respiratory Therapy	\$ 68		
Patient Medical Expense	\$ 364		
Replace of Res. Personal Prop.	\$ 3,226		
<b>Total Other Resident Care</b>	<b>\$ 107,085</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility		License No.	Report for Year Ended	Page of				
CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitation C		2394	10/4/2016	21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***		
		Yes	No			CCNH	RHNS (Specify)	Pg Line
Consulting Support Services, LLC	Bldv, Suite 400, West Palm Beach FL 33401	O	O	N/A	recruitment, business develop and other A&G	19,215		16 m11
L&L Contract Services	11310 Wiles Road, Coral Springs, FL 33076	O	O	N/A	Laundry Services	69,363		19 3b
Healthcare Services Group	300, Bensalem, PA 19020	O	O	N/A	Housekeeping Services	253,368		20 4b
CWPM, LLC	P.O. Box 415, Plainville CT 06062	O	O	N/A	Garbage Removal	22,340		22 6f
Facility Support Company, LLC	FL 33401	O	O	N/A	IT Support	15,171		16 m11
Healthcare Services Group	300, Bensalem, PA 19020	O	O	N/A	Laundry Services	99,814		19 3b
PointClickCare	P.O.Box 674802, Detroit, MI 48267	O	O	N/A	Monthly Billing	15,502		16 m11
Professional Grounds Maintenance, Inc	P.O. Box 231, Quaker Hill, CT 06375	O	O	N/A	Lanscaping	16,945		22 6f
VCPI	111 W Michigan St, Milwaukee, WI 53203	O	O	N/A	IT Support	14,717		16 m11
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
CH - Crossings East, LLC d/b/a Crossings East	2394	10/4/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 10,013	10,013				
b. Heat	\$ 46,078	46,078				
c. Light & Power	\$ 142,672	142,672				
d. Water	\$ 41,237	41,237				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 12,578	12,578				
f. Other ( <i>itemize</i> )	\$ 95,684	95,684				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 348,262</b>	<b>348,262</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 42,012	42,012				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 28,991	28,991				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 71,003</b>	<b>71,003</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$ 6,028	6,028				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 1,811	1,811				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 7,839</b>	<b>7,839</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 848,444	848,444				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 83,968	83,968				
c. Personal property taxes	\$ 10,492	10,492				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 1,021,746</b>	<b>1,021,746</b>				

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









\*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>				
10/31/2015	Slider Sheets Employee Safety	\$ 1,900	3	\$ 640
9/30/2016	FF&E	30,782	10	3,112
9/30/2016	Soft Goods	95,957	10	9,701
9/30/2016	CO # 1 Dressers Add	47,977	10	4,850
<b>Total additions for Movable Equipment</b>		<b>\$ 176,616</b>		<b>\$ 18,303 *</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>				
2/29/2016	Replace Heater Exchange	\$ 2,332	15	\$ 157
<b>Total additions for Leasehold Improvement</b>		<b>\$ 2,332</b>		<b>\$ 157 *</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

**Amortization Schedule\***

Name of Facility CH - Crossings East, LLC d/b/a Crossings East Health and R	Date of Acquisition		Length of Amortization	License No. 2394	Report for Year Ended 10/4/2016		Page 24	of 37
	Month	Year			Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
<b>A. Organization Expense</b>								
1.								
2.								
3.								
A-4. Subtotal								
<b>B. Mortgage Expense</b>								
1.								
2.								
3.								
B-4. Subtotal								
<b>C. Leasehold Improvements and Other</b>								
1. Acquired prior to this report period	Var		10 Years		16,358	1,637	S/L	1,654
2. Disposals (attach schedule)								
3. Acquired during this report period								
	2	2016	15 Years		2,332		S/L	157
C-4. Subtotal								
<b>D. Total Amortization</b>								
								1,811
								1,811

\* 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.

Crossings East Health & Rehabilitation Center  
 Depreciation Schedule  
 October 4, 2016

Youcher #	Account Description	Description	Date	Amount	Useful Life	2015 Accum Depr.	2016 Depreciation	2016 Accum Depr.	NBV
<b>Leasehold Improvements</b>									
<i>2015 Additions</i>									
10281410	PPE - Leasehold Improvements	New facility sign	12/31/2014	750	10	75	76	151	599
22317975	PPE - Leasehold Improvements	2 PTAC units	12/31/2014	1,337	10	134	135	269	1,068
10293322	PPE - Leasehold Improvements	Code alert door lock	2/28/2015	1,342	10	134	136	270	1,072
10322372	PPE - Leasehold Improvements	Code Alert Door Lock key pad	5/31/2015	1,399	10	140	141	281	1,118
10349706	PPE - Leasehold Improvements	Relay cord for fire panel	7/31/2015	5,685	10	569	575	1,144	4,541
10349707	PPE - Leasehold Improvements	Repair to fire panel and door	8/31/2015	3,833	10	383	387	770	3,063
10299091	PPE - Leasehold Improvements	Replace ignition control RTU	2/28/2015	1,037	10	104	105	209	828
10299092	PPE - Leasehold Improvements	Roof and chimney repairs	2/28/2015	975	10	98	99	197	778
<i>2016 Additions</i>									
10431272	PPE - Leasehold Improvements	Replace Heater Exchange	2/29/2016	2,332	15	-	157	157	2,175
<b>Total Leasehold Improvements</b>				<b>18,690</b>		<b>1,637</b>	<b>1,811</b>	<b>3,448</b>	<b>15,242</b>
<b>Movable Equipment</b>									
<i>2015 Additions</i>									
10338295	PPE - Information Technology	3 Lenovo computers/onboarding	6/30/2015	1,791	5	358	362	720	1,071
10229699	PPE - Information Technology	Check scanner	11/30/2014	692	5	138	140	278	414
10349701	PPE - Information Technology	Install 18 new cable drops	7/31/2015	12,404	10	1,240	1,254	2,494	9,910
10267503	PPE - Furniture & Equipment	Time clock and annual support	12/31/2014	5,965	10	597	603	1,200	4,765
10338295	PPE - Information Technology	3 Lenovo computers/onboarding	6/30/2015	1,458	5	292	295	587	871
<i>2016 Additions</i>									
8878709	PPE - Furniture & Equipment	Slider Sheets Employee Safety	10/31/2015	1,900	3	-	640	640	1,260
<b>Total Movable Equipment</b>				<b>24,210</b>		<b>2,625</b>	<b>3,294</b>	<b>5,919</b>	<b>18,291</b>
<b>Per Cost Report</b>				<b>42,900</b>		<b>4,262</b>	<b>5,105</b>	<b>9,367</b>	<b>33,533</b>
<b>Per Trial Balance</b>				<b>-</b>		<b>-</b>	<b>2,196</b>	<b>-</b>	<b>-</b>
<b>Variance</b>				<b>42,900</b>		<b>4,262</b>	<b>2,909</b>	<b>9,367</b>	<b>33,533</b>
<b>Realty Entity - Building Improvements</b>									
<i>2015 Additions</i>									
Realty - Building Improvements	Doors/Door Hardware	9/30/2015	57,666	15	1,036	3,886	4,922	52,744	
Realty - Building Improvements	Windows	9/30/2015	42,627	20	766	2,155	2,921	39,706	
Realty - Building Improvements	Shower Rooms	9/30/2015	30,504	20	548	1,542	2,090	28,414	
Realty - Building Improvements	Plumbing/ 3 Bed Sinks	9/30/2015	28,008	20	503	1,416	1,919	26,089	
Realty - Building Improvements	Exterior Repair	9/30/2015	8,321	20	150	421	571	7,750	
Realty - Building Improvements	HVAC/Ductwork	9/30/2015	21,080	15	379	1,421	1,800	19,280	
Realty - Building Improvements	Site Cost	9/30/2015	15,380	20	276	777	1,053	14,327	
Realty - Building Improvements	Paint	9/30/2015	138,200	10	2,483	13,971	16,454	121,746	
Realty - Building Improvements	Flooring	9/30/2015	40,801	15	733	2,750	3,483	37,318	
Realty - Building Improvements	Hand Rail/ Corner Guards	9/30/2015	22,225	20	399	1,123	1,522	20,703	
Realty - Building Improvements	General Conditions	9/30/2015	3,560	20	64	180	244	3,316	
Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2015	86,698	20	1,558	4,382	5,940	80,758	
<b>Total 2015 Additions</b>				<b>495,070</b>		<b>8,895</b>	<b>34,024</b>	<b>42,919</b>	<b>452,151</b>
<i>2016 Additions</i>									
Realty - Building Improvements	Doors/Door Hardware	9/30/2016	5,543	15	-	374	374	5,169	
Realty - Building Improvements	Exterior Repair	9/30/2016	3,353	20	-	169	169	3,184	
Realty - Building Improvements	Site Cost	9/30/2016	16,540	20	-	836	836	15,704	
Realty - Building Improvements	Paint	9/30/2016	9,911	10	-	1,002	1,002	8,909	
Realty - Building Improvements	Flooring	9/30/2016	648	15	-	44	44	604	
Realty - Building Improvements	General Conditions	9/30/2016	11,726	20	-	593	593	11,133	
Realty - Building Improvements	Contingency	9/30/2016	21,516	20	-	1,088	1,088	20,428	
Realty - Building Improvements	CO # 2 Additional Flooring Work	9/30/2016	12,876	15	-	868	868	12,008	
Realty - Building Improvements	CO # 3 Added Electrical Work	9/30/2016	7,166	20	-	362	362	6,804	
Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2016	52,473	20	-	2,652	2,652	49,821	
<b>Total 2016 Additions</b>				<b>141,752</b>		<b>-</b>	<b>7,988</b>	<b>7,988</b>	<b>133,764</b>
<b>Realty Entity - Movable Equipment</b>									
<i>2015 Additions</i>									
Realty - Movable Equip	FF&E	9/30/2015	69,466	10	4,631	7,023	11,654	57,812	
Realty - Movable Equip	Soft Goods	9/30/2015	10,003	10	180	1,011	1,191	8,812	
<b>Total 2015 Additions</b>				<b>79,469</b>		<b>4,811</b>	<b>8,034</b>	<b>12,845</b>	<b>66,624</b>
<i>2016 Additions</i>									
Realty - Movable Equip	FF&E	9/30/2016	30,782	10	-	3,112	3,112	27,670	
Realty - Movable Equip	Soft Goods	9/30/2016	95,957	10	-	9,701	9,701	86,256	
Realty - Movable Equip	CO # 1 Dressers Add	9/30/2016	47,977	10	-	4,850	4,850	43,127	
<b>Total 2016 Additions</b>				<b>174,716</b>		<b>-</b>	<b>17,663</b>	<b>17,663</b>	<b>157,053</b>
<b>Total Realty Entity Assets</b>				<b>891,007</b>		<b>13,706</b>	<b>67,709</b>	<b>81,415</b>	<b>809,592</b>
<b>Total Assets (a)</b>				<b>933,907</b>		<b>17,968</b>	<b>72,814</b>	<b>90,782</b>	<b>843,125</b>
<b>F/S vs C/R NBV - Page 31, Line B9</b>				<b>(33,533)</b>					
<b>F/S vs C/R Depreciation - Page 36, Line F1</b>				<b>(70,618)</b>					
<b>Reserve For Leasehold Properties - Page 35, Line A4</b>				<b>809,592</b>					

Tickmarks  
 [a]

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

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

Name of Facility CH - Crossings East, LLC d/b/a Cross	License No. 2394	Report for Year Ended 10/4/2016	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		128		
6. Square Footage		30,015		
7. Acquisition Cost				
a. Land				
b. Building				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
Care Capital Properties, 353 North Clark Suite 2900, Chicago, IL 60654	Building & Equipment	03/19/14	15	848,444

**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
CH - Crossings East, LLC d/b/a Cross		2394	10/4/2016		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
CH - Crossings East, LLC d/b/a Cr		2394		10/4/2016		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Line of Credit & Nites Payable Interest				\$	31,930	31,930	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	31,930	31,930	
14. Insurance							
a. Insurance on Property (buildings only)				\$	22,376	22,376	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	122,187	122,187	
2. Fire and Extended Coverage				\$			
3. Other (Specify) D & O, Cyber & Hired/ Non Auto Insurance				\$	6,030	6,030	
14d. Total Insurance Expenditures (14a + b + c)				\$	150,593	150,593	
15. Total All Expenditures (A-13 thru C-14)				\$	9,296,558	9,296,558	

**D. Adjustments to Statement of Expenditures**

Name of Facility				License No.	Report for Year Ended	Page	of
CH - Crossings East, LLC d/b/a Crossings East Health and Reh				2394	10/4/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 37,284	37,284		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 289,057	289,057		
7.			Other - See attached Schedule	\$ 70	70		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 15,221	15,221		
10.	15	1d/e	Accounting & Legal	\$ 10,035	10,035		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,625	2,625		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 51	51		
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	\$ 3,017	3,017		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 9,746	9,746		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 89,843	89,843		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 36,663	36,663		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 493,612	493,612		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salaries	\$ 36,524		
10	12o	Respiratory Therapist	\$ 760		
<b>Total Other Salaries Adjustment</b>			<b>\$ 37,284</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	Respiratory Therapist	\$ 70		
<b>Total Other Fees Adjustments</b>			<b>\$ 70</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a4	Marketing Benefits - FICA	\$ 2,719		
15	1a3	Marketing Benefits - FUTA	\$ 732		
15	1a3	Marketing Benefits - SUTA	\$ 551		
15	1a4	Respiratory Therapist Benefits - FICA	\$ 59		
15	1a3	Respiratory Therapist Benefits - FUTA	\$ 29		
15	1a3	Respiratory Therapist Benefits - SUTA	\$ 6		
15	1a5	Respiratory Therapist Benefits - Dental Insurance	\$ 5,292		
15	1a9	Emp Ben - Other	\$ 1,998		
16	m8a	Chamber of Commerce Dues	\$ 135		
16	m13	Non-Allowable Bank Service Charges	\$ 308		
16	m13	NAC - Fines & Penalties	\$ 17,042		
16	m13	Fin Charges - Unused Line Fees	\$ 7,792		
<b>Total Other A&amp;G Adjustments</b>			<b>\$ 36,663</b>	<b>\$ -</b>	<b>\$ -</b>

**Crossings East Health & Rehabilitation Center  
Disallowance Schedule for Cell Phones  
October 4, 2016**

	<u>Amount</u>
Total Cell Phone Expense	4,081 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months inYear	<u>12</u>
Total Allowable Cost	<u>\$ 1,440</u>
Days in Cost Report 370 / 366 Days	<u>101.09%</u>
Revised Total Allowable Cost	<u>\$ 1,456</u>
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<u><u><b>\$ 2,625</b></u></u>

**Crossings East Health & Rehabilitation Center  
 Calculation of Allowable Management Fee  
 October 4, 2016**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	394,460	
Patient Days	35,476	Page 9 of C/R
Imputed Days - 90% Occupancy	42,624	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 9.25</b>	
PPD Allowance Per Rate Agreement	7.11	J.01a
2016 CPI Increase - 3.66%	3.66%	J.01c
PPD Allowance 9/30/2016	<u>7.15</u>	
<b>Amount over (Under)</b>	<b>\$ 2.1078</b>	
Total Days	42,624	Page 9 of C/R
<b>Disallowed Management Fee</b>	<b><u>\$ 89,843</u></b>	

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

CSP-29 Rev. 10/2006

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

Name of Facility				License No.	Report for Year Ended	Page	of
CH - Crossings East, LLC d/b/a Crossings East Health and R				2394	10/4/2016	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward</b>				\$ 493,612	493,612		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a1/2	Prescription Drugs	\$ 177,716	177,716		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 6,664	6,664		
30.	20	5h	Laboratory	\$ 14,093	14,093		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 6,600	6,600		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 73,478	73,478		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 6,028	6,028		
<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	\$ 2,360	2,360		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				\$ 780,551	780,551		

\*\*\* Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.





**Total Other Property Adjustments**

\$ 6,028

\$ -

\$ -

page 29

---

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Rebate Revenue	\$ 2,360		
<b>Total Other Adjustments</b>			\$ 2,360	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Crossings East Health & Rehabilitation Center  
Disallowance Schedule for Cable TV  
October 4, 2016**

**Pg. 29b**

	<u>Amount</u>
Total Cable TV Expense      Account # 6950120000 & 6950120	\$ 16,690 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Days in Cost Report 370 / 366 Days	<u>101.09%</u>
Revised Total Allowable Cost	\$ 3,639
 <b>Disallowed Cable TV</b>	 <u><u>\$ 13,051</u></u>

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
CH - Crossings East, LLC d/b/a Crossing	2394	10/4/2016		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 9,330,071	9,330,071			
b. Medicaid Room and Board Contractual Allowance **	\$ (3,383,941)	(3,383,941)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,192,953	1,192,953			
b. Medicare Room and Board Contractual Allowance **	\$ 251,910	251,910			
4. a. Private-Pay Residents and Other	\$ 622,660	622,660			
b. Private-Pay Room and Board Contractual Allowance **	\$ (87,790)	(87,790)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 115,074	115,074			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (220,944)	(220,944)			
c. Prescription Drugs - Non-Medicare	\$ 36,240	36,240			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (36,035)	(36,035)			
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	\$ 361,808	361,808			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (132,762)	(132,762)			
c. Physical Therapy - Non-Medicare	\$ 95,936	95,936			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (79,196)	(79,196)			
4. a. Speech Therapy - Medicare	\$ 102,517	102,517			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (36,936)	(36,936)			
c. Speech Therapy - Non-Medicare	\$ 28,390	28,390			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (18,593)	(18,593)			
5. a. Occupational Therapy - Medicare	\$ 411,172	411,172			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (280,419)	(280,419)			
c. Occupational Therapy - Non-Medicare	\$ 107,750	107,750			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (86,112)	(86,112)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (5,189)	(5,189)			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 178	178			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 8,288,742	8,288,742			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 51	51			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 145,830	145,830			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 145,881	145,881			
<b>VI. Total All Revenue</b> (III +V)	\$ 8,434,623	8,434,623			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Infus Ther - Medicare A	\$ 987		
30 II 6a	Infus Ther - C/A - Medicare A	\$ (987)		
30 II 6a	Lab - Medicare A	\$ 85,892		
30 II 6a	Lab - C/A - Medicare A	\$ (85,892)		
30 II 6a	X-Ray - Medicare A	\$ 5,144		
30 II 6a	X-Ray - C/A - Medicare A	\$ (5,144)		
30 II 6a	IV Charges - Medicare A	\$ 4,134		
30 II 6a	IV Charges - C/A Medicare A	\$ (4,134)		
30 II 6a	Medicare B - Sequestration	\$ (5,189)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (5,189)</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Oxygen Medicaid	\$ 368		
30 II 6b	Oxygen Hospice	\$ 51		
30 II 6b	Oxygen C/A Medicaid	\$ (368)		
30 II 6b	Oxygen C/A Hospice	\$ (51)		
30 II 6b	Infus Ther - Medicaid	\$ 2,870		
30 II 6b	Infus Ther - Hospice	\$ (720)		
30 II 6b	Infus Ther - C/A - Medicaid	\$ (2,870)		
30 II 6b	Infus Ther - C/A - Hospice	\$ 720		
30 II 6b	Med Equip - Medicaid	\$ 406		
30 II 6b	Med Equip - Comm Ins	\$ 254		
30 II 6b	Med Equip C/A - Medicaid	\$ (406)		
30 II 6b	Med Equip C/A - Comm Ins	\$ (254)		
30 II 6b	Lab - Medicaid	\$ 923		
30 II 6b	Lab - HMO	\$ 2,925		
30 II 6b	Lab - Private	\$ 177		
30 II 6b	Lab - Comm Ins	\$ 10,035		
30 II 6b	Lab - C/A - Medicaid	\$ (923)		
30 II 6b	Lab - C/A - HMO	\$ (2,925)		
30 II 6b	Lab - C/A - Comm Ins	\$ (10,035)		
30 II 6b	X-Ray - Comm Ins	\$ 10		
30 II 6b	X-Ray - HMO	\$ 328		
30 II 6b	X-Ray - Comm Ins	\$ 849		
30 II 6b	X-Ray - C/A Common Ins	\$ (10)		
30 II 6b	X-Ray - C/A - HMO	\$ (328)		
30 II 6b	X-Ray - C/A - Comm Ins	\$ (849)		
30 II 6b	HMO MCR B Replacement - Seq	\$ 1		
<b>Total Other Resident Revenue</b>		<b>\$ 178</b>	<b>\$ -</b>	<b>\$ -</b>

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest Income - Bank Accts	N/A	\$ 41		
30 IV 5	Interest Income - A/R Accts	N/A	\$ 10		
<b>Total Interest Income</b>			<b>\$ 51</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Discounts	\$ (4,832)		
30 IV 8	Patient Refunds	\$ (60)		
30 IV 8	Rebate Revenue	\$ 2,360		
30 IV 8	Frontline Unrestricted Donation Revenue	\$ 148,362		
<b>Total Other Revenue</b>		<b>\$ 145,830</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Crossings East, LLC d/b/a Crossir	2394	10/4/2016	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	(42,042)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,016,820
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	
a. _____				
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
_____				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			<b>\$</b>	<b>974,778</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>18,690</u>		\$	15,242
	Accum. Depreciation <u>3,448</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>24,210</u>		\$	18,291
	Accum. Depreciation <u>5,919</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(13,907)
PPE - Capital Asset Clearing	19,626			
F/S vs C/R NBV	(33,533)			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			<b>\$</b>	<b>19,626</b>

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

(Carry Total forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Crossings East, LLC d/b/a Crossin	2394	10/4/2016	32	37
Account			Amount	
Total Brought Forward:			\$	994,404
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	636,822		
	Accum. Depreciation	50,907	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	254,185		
	Accum. Depreciation	30,508	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>			\$	809,592
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	18,230
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )			\$	322,668
Due from Wachusett Ventures		322,668		
_____				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	340,898
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	2,144,894

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
CH - Crossings East, LLC d/b/a Crossings East		2394	10/4/2016	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	780,849
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> )				\$	38,516
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> )				\$	160,895
Accrued Provider Tax		160,500			
Accrued Expenses		(5,055)			
Exchange		5,450			
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>980,260</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 CH - Crossings East, LLC d/b/a Crossings E		License No. 2394	Report for Year Ended 10/4/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				980,260	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$
N/P - CCP		889,527			889,527
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 889,527
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 1,869,787

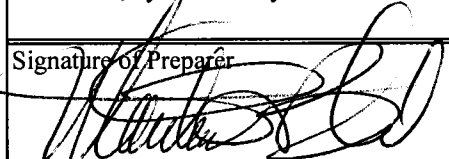
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Crossings East, LLC d/b/a Cross	2394	10/4/2016	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	809,592
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	809,592
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	256,832
6. Gain or Loss for Period			\$	(791,317)
	10/1/2015	thru	10/4/2016	
7. Total Net Worth			\$	(534,485)
<b>C. Total Reserves and Net Worth</b>			\$	275,107
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,144,894

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Crossings East, LLC d/b/a Crossing	2394	10/4/2016	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	(884,766)
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	8,434,623
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	9,225,940
D. Net Income or Deficit			\$	(791,317)
E. Balance			\$	(1,676,083)
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Expenses Page 27	\$9,296,558			
F/S vs C/R Depreciation	(70,618)			
Expenses Per F/S	\$9,225,940			
2. Other ( <i>itemize</i> )				
Due to change in Mgmt Company		1,141,598		
F-3. Total Additions			\$	1,141,598
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>			\$	(534,485)
	10/04/16			

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

Name of Facility CH - Crossings East, LLC d/b/a Crossings	License No. 2394	Report for Year Ended 10/4/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/13/17		
Printed Name of Preparer Matthew S. Bovolack				
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 Crossings East Health & Rehabilitation Center for the year ended October 04, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Crossings East Health & Rehabilitation Center. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

***MARCUM LLP***

New Haven, CT  
February 11, 2017



MARCUMGROUP  
MEMBER

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

**Facility Name** CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitation Center

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No



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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
10002	Cash - Payroll	3,633.00			3,633.00
10020	Cash - Operating	(45,675.00)			(45,675.00)
11001	Accounts Receivable	1,016,801.00			1,016,801.00
11101	Allowance for Bad Debts	19.00			19.00
13000	Utility Deposit	18,230.00			18,230.00
16101	PPE - Capital Asset Clearing	19,626.00			19,626.00
20001	A/P - Trade	(780,849.00)			(780,849.00)
22050	Accured Provider Tax	(160,500.00)			(160,500.00)
22100	Due from Wachusett Ventures	322,668.00			322,668.00
24003	Accrued PTO	(38,516.00)			(38,516.00)
24004	Accrued Expenses	5,055.00			5,055.00
27000	N/P - CCP	(889,527.00)			(889,527.00)
30001	Marcum Retained Earnings	(256,832.00)			(256,832.00)
41020	Room & Board - Medicare A	(555,297.00)			(555,297.00)
410200000	Medicare Rugs III - RUC	(88,819.00)			(88,819.00)
41025	Contractual Allow - Medicare A	(251,910.00)			(251,910.00)
410250000	Medicare Rugs III - RUB	(136,958.00)			(136,958.00)
410300000	Medicare Rugs III - RUA	(195,549.00)			(195,549.00)
410700000	Medicare Rugs III - RVC	(41,297.00)			(41,297.00)
410750000	Medicare Rugs III - RVB	(16,118.00)			(16,118.00)
410800000	Medicare Rugs III - RVA	(76,266.00)			(76,266.00)
411200000	Medicare Rugs III - RHC	(17,739.00)			(17,739.00)
411250000	Medicare Rugs III - RHB	(23,264.00)			(23,264.00)
411300000	Medicare Rugs III - RHA	(25,273.00)			(25,273.00)
411700000	Medicare Rugs III - RMC	(7,569.00)			(7,569.00)
411750000	Medicare Rugs III - RMB	(1,672.00)			(1,672.00)
411800000	Medicare Rugs III - RMA	(15,132.00)			(15,132.00)
413560000	Medicare Rugs IV - HE1	(6,411.00)			(6,411.00)
413600000	Medicare Rugs IV - HD1	(4,306.00)			(4,306.00)
413640000	Medicare Rugs IV - HC1	398.00			398.00
413800000	Medicare Rugs IV - LC1	(349.00)			(349.00)
413840000	Medicare Rugs IV - LB1	(341.00)			(341.00)
414120000	Medicare Rugs IV - CD1	(3,102.00)			(3,102.00)
414220000	Medicare Rugs III - CB1	(1,905.00)			(1,905.00)
414270000	Medicare Rugs III - CA1	(277.00)			(277.00)
415680000	Medicare Rugs III - PC1	(635.00)			(635.00)
415760000	Medicare Rugs III - PA1	(448.00)			(448.00)
416000000	Medicare Rugs III - AAA	(891.00)			(891.00)
416010000	Medicare Rugs III - Unknown	1,971.00			1,971.00
41989	Medicare A - Sequestration	13,330.00			13,330.00
419890000	Medicare A - Sequestration	10,966.00			10,966.00
42002	Medicaid - Skilled	(101.00)			(101.00)
420020000	Medicaid - Skilled	43,358.00			43,358.00
42003	Medicaid	(6,705,841.00)			(6,705,841.00)
420030000	Medicaid - ICF I	(2,667,487.00)			(2,667,487.00)
42005	Contra Allow - Medicaid	3,383,941.00			3,383,941.00
43001	Private Pay	(181,074.00)			(181,074.00)
430010000	Private Pay	(144,879.00)			(144,879.00)
44001	Commercial Insurance	(6,225.00)			(6,225.00)
440010000	Commercial Insurance	(10,455.00)			(10,455.00)
44003	Contra Allow - Comm Ins	(1,272.00)			(1,272.00)
44005	Commercial Ins Pays at Level	(27,748.00)			(27,748.00)
440050000	Commercial Ins Pays at Level	(45,025.00)			(45,025.00)
44007	Contra Allow - Comm Levels	3,806.00			3,806.00
45010	HMO - Medicare Replacement	(10,981.00)			(10,981.00)
450100000	HMO - Medicare Replacement	(7,103.00)			(7,103.00)
45011	HMO - MCR Rep Sequestration	1,701.00			1,701.00
45012	Contra Allow - Medicare HMO	1,760.00			1,760.00
45501	Hospice	(158,246.00)			(158,246.00)

Account	Description	ADJ 10/4/2016	JE Ref #	RJE	FINAL 10/4/2016
455010000	Hospice	(32,625.00)			(32,625.00)
45505	Contra Allow - Hospice	83,496.00			83,496.00
46001	Pharmacy Rx - Medicare A	(62,897.00)			(62,897.00)
460010000	Pharmacy Rx - Medicare A	(50,136.00)			(50,136.00)
460020000	Pharmacy Rx - Medicare B	(1,484.00)			(1,484.00)
46003	Pharmacy Rx - Medicaid	(14,066.00)			(14,066.00)
460030000	Pharmacy Rx - Medicaid	(5,422.00)			(5,422.00)
46004	Pharmacy Rx - HMO	(1,947.00)			(1,947.00)
460040000	Pharmacy Rx - HMO	(2,242.00)			(2,242.00)
46005	Pharmacy Rx - Private	(255.00)			(255.00)
460050000	Pharmacy Rx - Private	50.00			50.00
46007	Pharmacy Rx - Comm Ins	(3,342.00)			(3,342.00)
460070000	Pharmacy Rx - Comm Ins	(6,139.00)			(6,139.00)
46008	Pharmacy Rx - Hospice	(507.00)			(507.00)
460080000	Pharmacy Rx - Hospice	237.00			237.00
46011	Pharmacy Rx - C/A - Medicare A	62,936.00			62,936.00
460110000	Pharmacy Rx - C/A - Medicare A	50,136.00			50,136.00
46013	Pharmacy Rx - C/A - Medicaid	14,066.00			14,066.00
460130000	Pharmacy Rx - C/A - Medicaid	5,422.00			5,422.00
46014	Pharmacy Rx - C/A - HMO	1,947.00			1,947.00
460140000	Pharmacy Rx - C/A - HMO	2,242.00			2,242.00
46017	Pharmacy Rx - C/A - Comm Ins	3,342.00			3,342.00
460170000	Pharmacy Rx - C/A - Comm Ins	6,139.00			6,139.00
46018	Pharmacy Rx - C/A - Hospice	507.00			507.00
460180000	Pharmacy Rx - C/A - Hospice	(237.00)			(237.00)
46101	Pharm OTC - Medicare A	(22.00)			(22.00)
461010000	Pharm OTC - Medicare A	(535.00)			(535.00)
46103	Pharm OTC - Medicaid	(1,574.00)			(1,574.00)
461030000	Pharm OTC - Medicaid	(619.00)			(619.00)
46104	Pharm - OTC - HMO	(1.00)			(1.00)
461040000	Pharm OTC - HMO	(192.00)			(192.00)
46107	Pharm - OTC - Comm Ins	(1.00)			(1.00)
461070000	Pharm OTC - Comm Ins	(12.00)			(12.00)
46108	Pharm OTC - Hospice	(223.00)			(223.00)
461080000	Pharm OTC - Hospice	15.00			15.00
46111	Pharm OTC - C/A - Medicare A	107,337.00			107,337.00
461110000	Pharm OTC - C/A - Medicare A	535.00			535.00
46113	Pharm OTC - C/A - Medicaid	1,574.00			1,574.00
461130000	Pharm OTC - C/A - Medicaid	619.00			619.00
46114	Pharm - OTC - C/A - HMO	1.00			1.00
461140000	Pharm OTC - C/A - HMO	192.00			192.00
46117	Pharm - OTC - C/A - Comm Ins	1.00			1.00
461170000	Pharm OTC - C/A - Comm Ins	12.00			12.00
46118	Pharm OTC - C/A - Hospice	223.00			223.00
461180000	Pharm OTC - C/A - Hospice	(15.00)			(15.00)
46601	Phys Ther - Medicare A	(107,316.00)			(107,316.00)
466010000	Phys Ther - Medicare A	(104,344.00)			(104,344.00)
46602	Phys Ther - Medicare B	(111,027.00)			(111,027.00)
466020000	Phys Ther - Medicare B	(39,121.00)			(39,121.00)
46603	Phys Ther - Medicaid	(38,740.00)			(38,740.00)
466030000	Phys Ther - Medicaid	(19,131.00)			(19,131.00)
46604	Phys Ther - HMO	(10,738.00)			(10,738.00)
466040000	Phys Ther - HMO	(12,312.00)			(12,312.00)
46605	Phys Ther - Private	(747.00)			(747.00)
46607	Phys Ther - Comm Ins	(5,660.00)			(5,660.00)
466070000	Phys Ther - Comm Ins	(8,608.00)			(8,608.00)
466110000	Phys Ther - C/A - Medicare A	104,344.00			104,344.00
46612	Phys Ther - C/A - Medicare B	20,892.00			20,892.00
466120000	Phys Ther - C/A - Medicare B	7,526.00			7,526.00
46613	Phys Ther - C/A - Medicaid	38,740.00			38,740.00
466130000	Phys Ther - C/A - Medicaid	19,131.00			19,131.00
46614	Phys Ther - C/A - HMO	6,161.00			6,161.00
466140000	Phys Ther - C/A - HMO	896.00			896.00

Account	Description	ADJ 10/4/2016	JE Ref #	RJE	FINAL 10/4/2016
46617	Phys Ther - C/A - Comm Ins	5,660.00			5,660.00
4661700000	Phys Ther - C/A - Comm Ins	8,608.00			8,608.00
46701	Speech Ther - Medicare A	(11,266.00)			(11,266.00)
4670100000	Speech Ther - Medicare A	(24,474.00)			(24,474.00)
46702	Speech Ther - Medicare B	(31,005.00)			(31,005.00)
4670200000	Speech Ther - Medicare B	(35,772.00)			(35,772.00)
46703	Speech Ther - Medicaid	(7,924.00)			(7,924.00)
4670300000	Speech Ther - Medicaid	(6,424.00)			(6,424.00)
46704	Speech Therapy - HMO	(3,640.00)			(3,640.00)
4670400000	Speech Ther - HMO	(7,381.00)			(7,381.00)
46705	Speech Ther - Private	(93.00)			(93.00)
46707	Speech Ther - Comm Ins	(302.00)			(302.00)
4670700000	Speech Ther - Comm Ins	(2,162.00)			(2,162.00)
46708	Speech Ther- Hospice	(93.00)			(93.00)
4670800000	Speech Ther - Hospice	(371.00)			(371.00)
46711	Speech Ther - C/A - Medicare A	10,803.00			10,803.00
4671100000	Speech Ther - C/A - Medicare A	24,474.00			24,474.00
46712	Speech Ther - C/A - Medicare B	802.00			802.00
4671200000	Speech Ther - C/A - Medicare B	857.00			857.00
46713	Speech Ther - C/A - Medicaid	7,924.00			7,924.00
4671300000	Speech Ther - C/A - Medicaid	6,425.00			6,425.00
4671400000	Speech Ther - C/A - HMO	852.00			852.00
46717	Speech Ther - C/A - Comm Ins	766.00			766.00
4671700000	Speech Ther - C/A - Comm Ins	2,162.00			2,162.00
46718	Speech Ther - C/A - Hospice	93.00			93.00
4671800000	Speech Ther - C/A - Hospice	371.00			371.00
46801	Occ Therapy - Medicare A	(135,715.00)			(135,715.00)
4680100000	Occ Therapy - Medicare A	(114,578.00)			(114,578.00)
46802	Occ Therapy - Medicare B	(116,540.00)			(116,540.00)
4680200000	Occ Therapy - Medicare B	(44,339.00)			(44,339.00)
46803	Occ Therapy - Medicaid	(45,098.00)			(45,098.00)
4680300000	Occ Therapy - Medicaid	(18,309.00)			(18,309.00)
46804	Occ Therapy - HMO	(12,964.00)			(12,964.00)
4680400000	Occ Therapy - HMO	(13,818.00)			(13,818.00)
46805	Occ Therapy - Private	(879.00)			(879.00)
46807	Occ Therapy - Comm Ins	(7,273.00)			(7,273.00)
4680700000	Occ Therapy - Comm Ins	(9,295.00)			(9,295.00)
46808	Occ Therapy - Hospice	(38.00)			(38.00)
4680800000	Occ Therapy - Hospice	(76.00)			(76.00)
46811	Occ Therapy - C/A - Medicare A	135,715.00			135,715.00
4681100000	Occ Therapy - C/A - Medicare A	114,578.00			114,578.00
46812	Occ Therapy - C/A - Medicare B	21,931.00			21,931.00
4681200000	Occ Therapy - C/A - Medicare B	8,195.00			8,195.00
46813	Occ Therapy - C/A - Medicaid	45,098.00			45,098.00
4681300000	Occ Therapy - C/A - Medicaid	18,309.00			18,309.00
46814	Occ Therapy - C/A - HMO	4,718.00			4,718.00
4681400000	Occ Therapy - C/A - HMO	1,305.00			1,305.00
46817	Occ Therapy - C/A - Comm Ins	7,273.00			7,273.00
4681700000	Occ Therapy - C/A - Comm Ins	9,295.00			9,295.00
46818	Occ Therapy - C/A - Hospice	38.00			38.00
4681800000	Occ Therapy - C/A - Hospice	76.00			76.00
47003	Oxygen Medicaid	(368.00)			(368.00)
47008	Oxygen Hospice	(51.00)			(51.00)
47013	Oxygen C/A Medicaid	368.00			368.00
47018	Oxygen C/A Hospice	51.00			51.00
47101	Infus Ther - Medicare A	(807.00)			(807.00)
4710100000	Infus Ther - Medicare A	(180.00)			(180.00)
47103	Infus Ther - Medicaid	(1,790.00)			(1,790.00)
4710300000	Infus Ther - Medicaid	(1,080.00)			(1,080.00)
4710800000	Infus Ther - Hospice	720.00			720.00
47111	Infus Ther -C/A Medicare A	807.00			807.00
4711100000	Infus Ther - C/A - Medicare A	180.00			180.00
47113	Infus Ther - C/A - Medicaid	1,790.00			1,790.00

Account	Description	ADJ 10/4/2016	JE Ref #	RJE	FINAL 10/4/2016
4711300000	Infus Ther - C/A - Medicaid	1,080.00			1,080.00
4711800000	Infus Ther - C/A - Hospice	(720.00)			(720.00)
47203	Med Equip - Medicaid	(406.00)			(406.00)
47207	Med Equip - Comm Ins	(254.00)			(254.00)
47213	Med Equip C/A- Medicaid	406.00			406.00
47217	Med Equip C/A- Comm Ins	254.00			254.00
47501	Lab - Medicare A	(48,154.00)			(48,154.00)
4750100000	Lab - Medicare A	(37,738.00)			(37,738.00)
4750300000	Lab - Medicaid	(923.00)			(923.00)
47504	Lab - HMO	(2,261.00)			(2,261.00)
4750400000	Lab - HMO	(664.00)			(664.00)
47505	Lab - Private	(177.00)			(177.00)
47507	Lab - Comm Ins	(4,805.00)			(4,805.00)
4750700000	Lab - Comm Ins	(5,230.00)			(5,230.00)
47511	Lab - C/A - Medicare A	48,154.00			48,154.00
4751100000	Lab - C/A - Medicare A	37,738.00			37,738.00
4751300000	Lab - C/A - Medicaid	923.00			923.00
47514	Lab - C/A - HMO	2,261.00			2,261.00
4751400000	Lab - C/A - HMO	664.00			664.00
47517	Lab - C/A - Comm Ins	4,805.00			4,805.00
4751700000	Lab - C/A - Comm Ins	5,230.00			5,230.00
47601	X-Ray - Medicare A	(1,659.00)			(1,659.00)
4760100000	X-Ray - Medicare A	(3,485.00)			(3,485.00)
47603	X-Ray - Comm Ins	(10.00)			(10.00)
47604	X-Ray - HMO	(222.00)			(222.00)
4760400000	X-Ray - HMO	(106.00)			(106.00)
4760700000	X-Ray - Comm Ins	(849.00)			(849.00)
47611	X - Ray - C/A Medicare A	1,659.00			1,659.00
4761100000	X-Ray - C/A - Medicare A	3,485.00			3,485.00
47613	X-Ray - C/A Common Ins	10.00			10.00
47614	X-Ray - C/A - HMO	222.00			222.00
4761400000	X-Ray - C/A - HMO	106.00			106.00
4761700000	X-Ray - C/A - Comm Ins	849.00			849.00
47651	IV Charges - Medicare A	(3,360.00)			(3,360.00)
4765100000	IV Charges - Medicare A	(774.00)			(774.00)
47661	Iv Charges - C/A Medicare A	3,360.00			3,360.00
4766100000	IV Charges - C/A - Medicare A	774.00			774.00
4799800000	HMO MCR B Replacement - Seq	(1.00)			(1.00)
47999	MCR -B 2% Sequestration	3,443.00			3,443.00
4799900000	Medicare B - Sequestration	1,746.00			1,746.00
4900500000	Discounts	4,832.00			4,832.00
49007	Patient Refunds	60.00			60.00
4950100000	Rebate Revenue	(2,360.00)			(2,360.00)
5000110	Payroll - RN	10,566.00		814.00	11,380.00
5000110101	S&W - Regular	40,919.00		1,989.00	42,908.00
5000110102	S&W - Regular	101,187.00		5,158.00	106,345.00
5000110111	S&W - Regular	319,739.00		18,000.00	337,739.00
5000110113	S&W - Regular	348,629.00		20,196.00	368,825.00
5000111122	S&W - Regular	807.00		74.00	881.00
5000111127	S&W - Regular	28,937.00		2,165.00	31,102.00
5000111133	S&W - Regular	5,289.00		375.00	5,664.00
5000111141	S&W - Regular	28,208.00		2,114.00	30,322.00
5000111144	S&W - Regular	26,871.00		2,002.00	28,873.00
5000111151	S&W - Regular	54,178.00		4,005.00	58,183.00
5000111155	S&W - Regular	18,536.00		1,388.00	19,924.00
5000112121	S&W - Regular	5,181.00		(138.00)	5,043.00
5000120	S&W - Regular	1,805.00			1,805.00
5000120401	S&W - Regular	25,724.00		4,312.00	30,036.00
5000120403	S&W - Regular	15,936.00		2,781.00	18,717.00
5000120404	S&W - Regular	17,144.00		3,266.00	20,410.00
5000120405	S&W - Regular	10,983.00		1,859.00	12,842.00
5000120805	S&W - Regular	47,461.00		7,786.00	55,247.00
5000120807	S&W - Regular	2,628.00		441.00	3,069.00

Account	Description	ADJ 10/4/2016	JE Ref #	RJE	FINAL 10/4/2016
5000121864	S&W - Regular	52,975.00		6,174.00	59,149.00
5000125511	S&W - Regular	0.00		(6.00)	(6.00)
5000130252	S&W - Regular	26,726.00		1,604.00	28,330.00
5000130253	S&W - Regular	22,852.00		1,381.00	24,233.00
5000130255	S&W - Regular	38,147.00		2,398.00	40,545.00
5000130256	S&W - Regular	46,356.00		2,904.00	49,260.00
5000131301	S&W - Regular	20,191.00		787.00	20,978.00
5000131302	S&W - Regular	19,595.00		718.00	20,313.00
5000134601	S&W - Regular	27,588.00		1,816.00	29,404.00
5000134602	S&W - Regular	11,341.00		596.00	11,937.00
5000137701	S&W - Regular	25,334.00		1,595.00	26,929.00
5000137702	S&W - Regular	11,398.00		748.00	12,146.00
5000153751	S&W - Regular	427.00			427.00
5000210	Payroll - RN Supervisor	175,992.00		11,891.00	187,883.00
5000210101	S&W - Overtime	2,576.00			2,576.00
5000210102	S&W - Overtime	7,851.00			7,851.00
5000210111	S&W - Overtime	46,103.00			46,103.00
5000210113	S&W - Overtime	81,007.00			81,007.00
5000211122	S&W - Overtime	44.00			44.00
5000211133	S&W - Overtime	785.00			785.00
5000211144	S&W - Overtime	599.00			599.00
5000220403	S&W - Overtime	134.00			134.00
5000220404	S&W - Overtime	100.00			100.00
5000220405	S&W - Overtime	38.00			38.00
5000230252	S&W - Overtime	178.00			178.00
5000230255	S&W - Overtime	30.00			30.00
5000230256	S&W - Overtime	586.00			586.00
5000231301	S&W - Overtime	1,716.00			1,716.00
5000234601	S&W - Overtime	6,679.00			6,679.00
5000234602	S&W - Overtime	60.00			60.00
5000310101	S&W - Shift Premium	2,291.00			2,291.00
5000310102	S&W - Shift Premium	2,641.00			2,641.00
5000310111	S&W - Shift Premium	22,087.00			22,087.00
5000310113	S&W - Shift Premium	20,008.00			20,008.00
5000311122	S&W - Shift Premium	27.00			27.00
5000311133	S&W - Shift Premium	54.00			54.00
5000311144	S&W - Shift Premium	84.00			84.00
5000312121	S&W - Shift Premium	1.00		(1.00)	0.00
5000330255	S&W - Shift Premium	1,727.00			1,727.00
5000330256	S&W - Shift Premium	922.00			922.00
5000331301	S&W - Shift Premium	44.00			44.00
5000331302	S&W - Shift Premium	534.00			534.00
5000334601	S&W - Shift Premium	38.00			38.00
5000334602	S&W - Shift Premium	3.00			3.00
5000410101	S&W - Special Shift Bonus	326.00			326.00
5000410102	S&W - Special Shift Bonus	1,809.00			1,809.00
5000410111	S&W - Special Shift Bonus	16,257.00			16,257.00
5000510102	S&W - Retro Pay/Adj	1,767.00			1,767.00
5000510111	S&W - Retro Pay/Adj	528.00			528.00
5000511151	S&W - Retro Pay/Adj	176.00			176.00
5000534601	S&W - Retro Pay/Adj	352.00			352.00
5000610101	S&W - Training Regular	752.00			752.00
5000610111	S&W - Training Regular	490.00			490.00
5000610113	S&W - Training Regular	1,241.00			1,241.00
5000620404	S&W - Training Regular	161.00			161.00
5000630255	S&W - Training Regular	367.00			367.00
5000810113	S&W - Transitional Duty	651.00			651.00
5000910101	S&W - On Call	400.00			400.00
5000910102	S&W - On Call	50.00			50.00
5000910111	S&W - On Call	11,075.00			11,075.00
5000910113	S&W - On Call	16,675.00			16,675.00
5001010113	S&W - Other	1,010.00			1,010.00
5001110101	S&W - Holiday Worked Premium	515.00			515.00

Account	Description	ADJ 10/4/2016	JE Ref #	RJE	FINAL 10/4/2016
5001110102	S&W - Holiday Worked Premium	134.00			134.00
5001110111	S&W - Holiday Worked Premium	3,436.00			3,436.00
5001110113	S&W - Holiday Worked Premium	3,615.00			3,615.00
5001130255	S&W - Holiday Worked Premium	335.00			335.00
5001130256	S&W - Holiday Worked Premium	572.00			572.00
5001131301	S&W - Holiday Worked Premium	112.00			112.00
5001131302	S&W - Holiday Worked Premium	83.00			83.00
5001134601	S&W - Holiday Worked Premium	66.00			66.00
5001210101	S&W - Accrual	(2,463.00)			(2,463.00)
5001210102	S&W - Accrual	2,091.00			2,091.00
5001210111	S&W - Accrual	(9,592.00)			(9,592.00)
5001210113	S&W - Accrual	(12,690.00)			(12,690.00)
5001211122	S&W - Accrual	103.00			103.00
5001211127	S&W - Accrual	(39.00)			(39.00)
5001211133	S&W - Accrual	(1,129.00)			(1,129.00)
5001211144	S&W - Accrual	(833.00)			(833.00)
5001211151	S&W - Accrual	(907.00)			(907.00)
5001211155	S&W - Accrual	(11.00)			(11.00)
5001212121	S&W - Accrual	(774.00)			(774.00)
5001220401	S&W - Accrual	(37.00)			(37.00)
5001220403	S&W - Accrual	493.00			493.00
5001220404	S&W - Accrual	2,048.00			2,048.00
5001220405	S&W - Accrual	52.00			52.00
5001220805	S&W - Accrual	(1,084.00)			(1,084.00)
5001221864	S&W - Accrual	(1,012.00)			(1,012.00)
5001230252	S&W - Accrual	(394.00)			(394.00)
5001230253	S&W - Accrual	(31.00)			(31.00)
5001230255	S&W - Accrual	(979.00)			(979.00)
5001230256	S&W - Accrual	(441.00)			(441.00)
5001231301	S&W - Accrual	(309.00)			(309.00)
5001231302	S&W - Accrual	(358.00)			(358.00)
5001234601	S&W - Accrual	(258.00)			(258.00)
5001234602	S&W - Accrual	(97.00)			(97.00)
5001237701	S&W - Accrual	(35.00)			(35.00)
5001237702	S&W - Accrual	460.00			460.00
5001253751	S&W - Accrual	(98.00)			(98.00)
5009010000	S&W - Consulting Support	4,471.00			4,471.00
5009020000	S&W - Consulting Support	26,914.00			26,914.00
5009035000	S&W - Consulting Support	1,890.00			1,890.00
5009040000	S&W - Consulting Support	1,112.00			1,112.00
5011110	Payroll - LPN	503,896.00		34,046.00	537,942.00
5011310	CNA	591,210.00		39,946.00	631,156.00
5012112	P/R - Medical Records Assistant	16,249.00			16,249.00
5012211	Payroll- Nurs Clerk/ Unit Clerk	381.00		20.00	401.00
5012711	P/R - Staff Dev Coordinator	26,163.00		1,403.00	27,566.00
5013311	P/R - Staff Coordinator	5,293.00		284.00	5,577.00
5014111	P/R - MDS Coordinator	21,465.00		1,151.00	22,616.00
5014411	P/R - MDS Director	21,862.00		1,173.00	23,035.00
5015111	P/R - DON	46,706.00		2,506.00	49,212.00
5015511	P/R - ADON	26,657.00		1,430.00	28,087.00
5025230	P/R - Registered Dietitian	31,564.00		1,844.00	33,408.00
5025330	P/R - Food Service Manager	29,352.00		1,715.00	31,067.00
5025530	P/R - Dietary Aide	52,979.00		3,096.00	56,075.00
5025630	P/R - Cook	70,943.00		4,146.00	75,089.00
5030131	Payroll - Activity Director	33,019.00			33,019.00
5030231	Payroll - Activity Assistant	28,993.00			28,993.00
5040120	Payroll - Business Office Manag	8,500.00			8,500.00
5040320	P/R - Billing/ AR/ Assistant BO	37,020.00			37,020.00
5040420	P/R- P/R Benefit Coord/ HR Mana	3,796.00			3,796.00
5040520	Payroll - Receptionist	17,091.00			17,091.00
5060134	P/R - Maintenance Director	46,384.00		2,121.00	48,505.00
5060234	P/R - Maintenance Technician	16,004.00		732.00	16,736.00
5070137	P/R - Social Service Director	34,885.00			34,885.00

Account	Description	ADJ 10/4/2016	JE Ref #	RJE	FINAL 10/4/2016
5070237	P/R - Social Service Assistant	14,906.00			14,906.00
5075153	P/R - Respiratory Therapist	431.00			431.00
5080520	Payroll - Administrator	14,462.00		629.00	15,091.00
5080720	Payroll - Exec Director / NHA	55,828.00			55,828.00
5086325	Payroll- Business Development	35,591.00			35,591.00
5086421	Payroll - Admission Director	25,193.00			25,193.00
5100110	PR Tax - FICA	106,333.00			106,333.00
5100110000	PR Tax - FICA	79,521.00			79,521.00
5100111	PR Tax - FICA	12,405.00			12,405.00
5100111000	PR Tax - FICA	12,970.00			12,970.00
5100112	PR Tax - FICA	1,297.00			1,297.00
5100112000	PR Tax - FICA	361.00			361.00
5100120	PR Tax - FICA	10,798.00			10,798.00
5100120000	PR Tax - FICA	10,488.00			10,488.00
5100121	PR Tax - FICA	2,100.00			2,100.00
5100121000	PR Tax - FICA	4,388.00			4,388.00
5100125	PR Tax - FICA	2,719.00			2,719.00
5100130	PR Tax - FICA	15,043.00			15,043.00
5100130000	PR Tax - FICA	10,939.00			10,939.00
5100131	PR Tax - FICA	4,847.00			4,847.00
5100131000	PR Tax - FICA	3,072.00			3,072.00
5100134	PR Tax - FICA	5,038.00			5,038.00
5100134000	PR Tax - FICA	3,692.00			3,692.00
5100137	PR Tax - FICA	3,962.00			3,962.00
5100137000	PR Tax - FICA	2,918.00			2,918.00
5100153	PR Tax - FICA	34.00			34.00
5100153000	PR Tax - FICA	25.00			25.00
5100310	PR Tax - FUTA	20,345.00			20,345.00
5100310000	PR Tax - SUTA	24,684.00			24,684.00
5100311	PR Tax -FUTA	505.00			505.00
5100311000	PR Tax - SUTA	4,055.00			4,055.00
5100312	PR Tax - FUTA	207.00			207.00
5100312000	PR Tax - SUTA	9.00			9.00
5100320	PR Tax -FUTA	1,925.00			1,925.00
5100320000	PR Tax - SUTA	3,671.00			3,671.00
5100321	PR Tax - FUTA	198.00			198.00
5100321000	PR Tax - SUTA	1,282.00			1,282.00
5100325	PR Tax - FUTA	732.00			732.00
5100330	PR Tax - FUTA	3,405.00			3,405.00
5100330000	PR Tax - SUTA	4,333.00			4,333.00
5100331	PR Tax - FUTA	1,120.00			1,120.00
5100331000	PR Tax - SUTA	1,279.00			1,279.00
5100334	PR Tax - FUTA	486.00			486.00
5100334000	PR Tax - SUTA	987.00			987.00
5100337	PR Tax - FUTA	542.00			542.00
5100337000	PR Tax - SUTA	1,030.00			1,030.00
5100353	PR Tax - FUTA	13.00			13.00
5100353000	PR Tax - SUTA	16.00			16.00
5100410	PR Tax - SUTA	22,282.00			22,282.00
5100411	PR Tax - SUTA	1,843.00			1,843.00
5100412	PR Tax - SUTA	535.00			535.00
5100420	PR Tax - SUTA	1,798.00			1,798.00
5100421	PR Tax - SUTA	317.00			317.00
5100425	PR Tax - SUTA	551.00			551.00
5100430	PR Tax - SUTA	3,337.00			3,337.00
5100431	PR Tax - SUTA	1,172.00			1,172.00
5100434	PR Tax - SUTA	856.00			856.00
5100437	PR Tax - SUTA	738.00			738.00
5100453	PR Tax - SUTA	6.00			6.00
5200110	Emp Ben - Vacation	8,180.00		(8,180.00)	0.00
5200110000	Emp Ben - Vacation	6,104.00		(6,104.00)	0.00
5200111	Emp Ben - Vacation	1,137.00		(1,137.00)	0.00
5200111000	Emp Ben - Vacation	2,975.00		(2,975.00)	0.00



Account	Description	ADJ 10/4/2016	JE Ref #	RJE	FINAL 10/4/2016
5200112000	Emp Ben - Vacation	(345.00)		345.00	0.00
5200120000	Emp Ben - Vacation	6,396.00		(6,396.00)	0.00
5200121000	Emp Ben - Vacation	692.00		(692.00)	0.00
5200125000	Emp Ben - Vacation	(6.00)		6.00	0.00
5200130	Emp Ben - Vacation	1,496.00		(1,496.00)	0.00
5200130000	Emp Ben - Vacation	349.00		(349.00)	0.00
5200131	Emp Ben - Vacation	75.00			75.00
5200131000	Emp Ben - Vacation	(227.00)		227.00	0.00
5200134	Emp Ben - Vacation	65.00		(65.00)	0.00
5200134000	Emp Ben - Vacation	912.00		(912.00)	0.00
5200137	Emp Ben - Vacation	731.00			731.00
5200137000	Emp Ben - Vacation	886.00		(886.00)	0.00
5200210	Emp Ben - Sick	48,800.00		(48,800.00)	0.00
5200210000	Emp Ben - Sick	15,891.00		(15,891.00)	0.00
5200211	Emp Ben - Sick	1,875.00		(1,875.00)	0.00
5200211000	Emp Ben - Sick	3,352.00		(3,352.00)	0.00
5200212	Emp Ben - Sick	599.00			599.00
5200212000	Emp Ben - Sick	206.00		(206.00)	0.00
5200220	Emp Ben - Sick	1,888.00		(197.00)	1,691.00
5200220000	Emp Ben - Sick	5,028.00		(5,028.00)	0.00
5200221	Emp Ben - Sick	904.00			904.00
5200221000	Emp Ben - Sick	562.00		(562.00)	0.00
5200230	Emp Ben - Sick	4,310.00		(4,310.00)	0.00
5200230000	Emp Ben - Sick	3,371.00		(3,371.00)	0.00
5200231	Emp Ben - Sick	1,065.00			1,065.00
5200231000	Emp Ben - Sick	262.00		(262.00)	0.00
5200234	Emp Ben - Sick	1,453.00		(1,453.00)	0.00
5200234000	Emp Ben - Sick	366.00		(366.00)	0.00
5200237	Emp Ben - Sick	487.00			487.00
5200237000	Emp Ben - Sick	726.00		(726.00)	0.00
5200410	Emp Ben - Holiday	28,121.00		(28,121.00)	0.00
5200410000	Emp Ben - Holiday	23,242.00		(23,242.00)	0.00
5200411	Emp Ben - Holiday	2,965.00		(2,965.00)	0.00
5200411000	Emp Ben - Holiday	4,138.00		(4,138.00)	0.00
5200412	Emp Ben - Holiday	548.00			548.00
5200420	Emp Ben - Holiday	2,568.00		(268.00)	2,300.00
5200420000	Emp Ben - Holiday	3,021.00		(3,021.00)	0.00
5200421	Emp Ben - Holiday	226.00			226.00
5200421000	Emp Ben - Holiday	1,520.00		(1,520.00)	0.00
5200425	Emp Ben - Holiday	939.00			939.00
5200430	Emp Ben - Holiday	4,995.00		(4,995.00)	0.00
5200430000	Emp Ben - Holiday	4,567.00		(4,567.00)	0.00
5200431	Emp Ben - Holiday	1,634.00			1,634.00
5200431000	Emp Ben - Holiday	894.00		(894.00)	0.00
5200434	Emp Ben - Holiday	1,335.00		(1,335.00)	0.00
5200434000	Emp Ben - Holiday	1,134.00		(1,134.00)	0.00
5200437	Emp Ben - Holiday	1,222.00			1,222.00
5200437000	Emp Ben - Holiday	731.00		(731.00)	0.00
5200510	Emp Ben - Personal Days	1,102.00		(1,102.00)	0.00
5200511	Emp Ben - Personal Days	1,990.00		(1,990.00)	0.00
5200511000	Emp Ben - Personal Days	(42.00)		42.00	0.00
5200520	Emp Ben - Personal Days	1,569.00		(164.00)	1,405.00
5200520000	Emp Ben - Personal Days	1,400.00		(1,400.00)	0.00
5200610000	Emp Ben - Funeral Pay	0.00			0.00
5200620000	Emp Ben - Funeral Pay	0.00			0.00
5200631000	Emp Ben - Funeral Pay	576.00		(576.00)	0.00
5200710000	Emp Ben - Jury Duty	106.00		(106.00)	0.00
5201310	Emp Ben - Bonuses - Other	394.00		(394.00)	0.00
5201311000	Emp Ben - Bonuses - Other	1,700.00		(1,700.00)	0.00
5201320000	Emp Ben - Bonuses - Other	4,600.00		(4,600.00)	0.00
5201321000	Emp Ben - Bonuses - Other	3,400.00		(3,400.00)	0.00
5202110000	Emp Ben - Workers Comp Ins	30,581.00			30,581.00
5202111000	Emp Ben - Workers Comp Ins	(827.00)			(827.00)

Account	Description	ADJ 10/4/2016	JE Ref #	RJE	FINAL 10/4/2016
5202120	Emp Ben - Workers Comp.	(11,498.00)			(11,498.00)
5202120000	Emp Ben - Workers Comp Ins	155.00			155.00
5202130000	Emp Ben - Workers Comp Ins	8,372.00			8,372.00
5202131000	Emp Ben - Workers Comp Ins	47.00			47.00
5202134000	Emp Ben - Workers Comp Ins	(172.00)			(172.00)
5203110000	Emp Ben - Health Insurance	50,239.00			50,239.00
5203111000	Emp Ben - Health Insurance	9,470.00			9,470.00
5203120	Emp Ben - Health Insurance	124,089.00			124,089.00
5203120000	Emp Ben - Health Insurance	7,049.00			7,049.00
5203121000	Emp Ben - Health Insurance	1,178.00			1,178.00
5203130000	Emp Ben - Health Insurance	6,116.00			6,116.00
5203131000	Emp Ben - Health Insurance	4,123.00			4,123.00
5203134000	Emp Ben - Health Insurance	1,731.00			1,731.00
5203310000	Emp Ben - Life Insurance	1,306.00			1,306.00
5203311000	Emp Ben - Life Insurance	1,481.00			1,481.00
5203320	Emp Ben - Life Insurance	1,734.00			1,734.00
5203320000	Emp Ben - Life Insurance	(1,025.00)			(1,025.00)
5203410000	Emp Ben - Dental Insurance	287.00			287.00
5203411000	Emp Ben - Dental Insurance	41.00			41.00
5203420	Emp Ben - Dental Insurance	(2,610.00)			(2,610.00)
5203420000	Emp Ben - Dental Insurance	(1,079.00)			(1,079.00)
5203421000	Emp Ben - Dental Insurance	2.00			2.00
5203430000	Emp Ben - Dental Insurance	40.00			40.00
5203431000	Emp Ben - Dental Insurance	(1.00)			(1.00)
5203434000	Emp Ben - Dental Insurance	12.00			12.00
5203453	Emp Ben - Dental Insurance	5,292.00			5,292.00
5203510000	Emp Ben - Group Disability	159.00			159.00
5203511000	Emp Ben - Group Disability	55.00			55.00
5203520	Emp Ben - Group Disability	53.00			53.00
5203520000	Emp Ben - Group Disability	(848.00)			(848.00)
5203521000	Emp Ben - Group Disability	24.00			24.00
5203530	Emp Ben - Group Disability	359.00			359.00
5203530000	Emp Ben - Group Disability	63.00			63.00
5203620	Emp Ben Vision Insurance	(560.00)			(560.00)
5204110000	Emp Ben - Empl Hlth & Welfare	782.00			782.00
5204120	Emp Ben - Empl Hlth & Welfare	519.00			519.00
5204120000	Emp Ben - Empl Hlth & Welfare	558.00			558.00
5206220000	Emp Ben - 401(K)-Company Cntrb	377.00			377.00
5207110000	Emp Ben - Empl Sfty Prog Prem	220.00			220.00
5207120	Emp Ben - Empl Sfty Prog Prem	350.00			350.00
5207320	Uniforms	(1,983.00)			(1,983.00)
5208110000	Emp Ben - Employee Bckgrnd Chk	390.00			390.00
5208120	Emp Ben - Employee Bckgrnd Chk	69.00			69.00
5208120000	Emp Ben - Employee Bckgrnd Chk	152.00			152.00
5208130000	Emp Ben - Employee Bckgrnd Chk	71.00			71.00
5208137000	Emp Ben - Employee Bckgrnd Chk	71.00			71.00
5208410	Emp Ben - Employee Drug Screen	428.00			428.00
5208410000	Emp Ben - Employee Drug Screen	1,204.00			1,204.00
5208420	Emp Ben - Employee Drug Screen	1,416.00			1,416.00
5208420000	Emp Ben - Employee Drug Screen	56.00			56.00
5208430	Emp Ben - Employee Drug Screen	56.00			56.00
5208430000	Emp Ben - Employee Drug Screen	56.00			56.00
5208431000	Emp Ben - Employee Drug Screen	28.00			28.00
5208437000	Emp Ben - Employee Drug Screen	28.00			28.00
5208440	Emp Ben - Employee Drug Screen	52.00			52.00
5209910	Emp Ben - Other	856.00			856.00
5209920	Emp Ben - Other	550.00			550.00
5209920000	Emp Ben - Other	265.00			265.00
5209930	Emp Ben - Other	327.00			327.00
6000056	Interest Expense	15,435.00			15,435.00
6000110	Temp Help - RN	33,762.00			33,762.00
6000110000	Temp Help - RN	39,066.00		608.00	39,674.00
6000210	Temp Help - LPN	22,507.00			22,507.00

Account	Description	ADJ 10/4/2016	JE Ref #	RJE	FINAL 10/4/2016
6000210000	Temp Help - Lpn	21,492.00		(608.00)	20,884.00
6000310	Temp Help - Aides	394.00			394.00
6000310000	Temp Help - Aides	26,035.00			26,035.00
6000410	Temp Help - Other	11,065.00			11,065.00
6000420	Temp Help - Other	375.00			375.00
6001056	Management Fee	274,948.00			274,948.00
6002056	Bad Debt Expense	16.00			16.00
6002556	Rent Expense	525,453.00			525,453.00
6003056	Provider Tax	382,774.00			382,774.00
6050150	Anc Serv - Ther -MCR A	46,464.00			46,464.00
6050150000	Anc Serv - Ther -MCR A	35,617.00			35,617.00
6050151	Anc Serv - Ther -MCR A	65,007.00			65,007.00
6050151000	Anc Serv - Ther -MCR A	64,623.00			64,623.00
6050152	Anc Serv - Ther -MCR A	2,923.00			2,923.00
6050152000	Anc Serv - Ther -MCR A	6,300.00			6,300.00
6050250000	Anc Serv - Ther - MCR A NonRhb	15.00			15.00
6050251000	Anc Serv - Ther - MCR A NonRhb	13.00			13.00
6050252000	Anc Serv - Ther - MCR A NonRhb	2.00			2.00
6050350	Anc Serv - Ther - Medicare	73,188.00			73,188.00
6050350000	Anc Serv - Ther - Medicare B	25,971.00			25,971.00
6050351	Anc Serv - Ther - Medicare B	92,062.00			92,062.00
6050351000	Anc Serv - Ther - Medicare B	27,737.00			27,737.00
6050352	Anc Serv - Ther - Medicare	20,825.00			20,825.00
6050352000	Anc Serv - Ther - Medicare B	26,206.00			26,206.00
6050450	Anc Serv - Ther - Medicaid	12,849.00			12,849.00
6050450000	Anc Serv - Ther - Medicaid	9,110.00			9,110.00
6050451	Anc Serv - Ther - Medicaid	11,577.00			11,577.00
6050451000	Anc Serv - Ther - Medicaid	9,170.00			9,170.00
6050452	Anc Serv - Ther - Medicaid	1,951.00			1,951.00
6050452000	Anc Serv - Ther - Medicaid	1,544.00			1,544.00
6050550	Anc Serv - Ther - HMO	2,856.00			2,856.00
6050550000	Anc Serv - Ther - HMO	4,279.00			4,279.00
6050551	Anc Serv - Ther - HMO	4,415.00			4,415.00
6050551000	Anc Serv - Ther - HMO	4,059.00			4,059.00
6050552	Anc Serv - Ther - HMO	284.00			284.00
6050552000	Anc Serv - Ther - HMO	780.00			780.00
6050650	Anc Serv - Ther - HMO Part	3,946.00			3,946.00
6050650000	Anc Serv - Ther - HMO Part B	4,537.00			4,537.00
6050651	Anc Serv - Ther - HMO Part B	4,457.00			4,457.00
6050651000	Anc Serv - Ther - HMO Part B	5,937.00			5,937.00
6050652	Anc Serv - Ther - HMO Part	1,883.00			1,883.00
6050652000	Anc Serv - Ther - HMO Part B	4,869.00			4,869.00
6050950	Anc Serv - Ther - Comm Ins	1,155.00			1,155.00
6051052000	Anc Serv - Ther - Hosp & Oth	121.00			121.00
6100153000	Anc Serv - Respiratory Therapy	70.00			70.00
6120132	Pro Fees - Contr Housekeeping	149,323.00			149,323.00
6120132000	Pro Fees - Contr Housekeeping	104,045.00			104,045.00
6120233	Pro Fees - Contracted Laundry	99,814.00			99,814.00
6120233000	Pro Fees - Contracted Laundry	69,363.00			69,363.00
6121120	Pro Fees - Food Service	18.00			18.00
6121130	Pro Fees - Food Service	275.00			275.00
6121130000	Pro Fees - Food Service	198.00			198.00
6150110	Food Purch - Raw	100.00			100.00
6150130	Food Purch - Raw	96,139.00			96,139.00
6150130000	Food Purch - Raw	78,275.00			78,275.00
6150231	Food Purch - Resident Activity	310.00			310.00
6150231000	Food Purch - Resident Activity	891.00			891.00
6150310	Food Purch - Tube Feeding	100.00			100.00
6150330	Food Purch - Tube Feeding	88.00			88.00
6150330000	Food Purch - Tube Feeding	498.00			498.00
6150410	Food Purch - Supplements	162.00			162.00
6150430	Food Purch - Supplements	3,498.00			3,498.00
6150430000	Food Purch - Supplements	1,466.00			1,466.00

Account	Description	ADJ 10/4/2016	JE Ref #	RJE	FINAL 10/4/2016
6150530	Food Purch - Thickeners	2,936.00			2,936.00
6150530000	Food Purch - Thickeners	3,428.00			3,428.00
6150620	Food Purch - Employee H&W	770.00			770.00
6150620000	Food Purch - Employee H&W	1,624.00			1,624.00
6150630	Food Purch - Employee H&W	101.00			101.00
6150720	Food Purch - Promotion	155.00			155.00
6150720000	Food Purch - Promotion	184.00			184.00
6150725	Food Purch - Promotion	104.00			104.00
6200110	Supp - Medical	5,270.00			5,270.00
6200110000	Supp - Medical	2,637.00			2,637.00
6200210	Supp - Nursing	5,539.00			5,539.00
6200210000	Supp - Nursing	4,463.00			4,463.00
6200310	Supp - Universal Precaution	7,549.00			7,549.00
6200310000	Supp - Universal Precaution	6,424.00			6,424.00
6200410	Supp - Wound Care	4,966.00			4,966.00
6200410000	Supp - Wound Care	3,147.00			3,147.00
6200510	Supp - Prosthetic Device	2,377.00			2,377.00
6200510000	Supp - Prosthetic Device	196.00			196.00
6200520	Supp - Prosthetic Device	75.00			75.00
6200610	Supp - Respiratory Supplies	25.00			25.00
6200653	Supp - Respiratory Supplies	1,204.00			1,204.00
6200653000	Supp - Respiratory Supplies	7,033.00			7,033.00
6200710	Supp - Oxygen Gas	2,970.00			2,970.00
6200710000	Supp - Oxygen Gas	3,630.00			3,630.00
6200810000	Supp - Enteral	85.00			85.00
6200910000	Supp - IV	773.00			773.00
6201050	Supp - Phys Therapy	1,426.00			1,426.00
6201050000	Supp - Phys Therapy	702.00			702.00
6201251	Supp - Occup Therapy	182.00			182.00
6201251000	Supp - Occup Therapy	67.00			67.00
6201310	Supp - Routine Hygiene	4,020.00			4,020.00
6201310000	Supp - Routine Hygiene	3,489.00			3,489.00
6201410	Supp - Incontinent Supplies	20,044.00			20,044.00
6201410000	Supp - Incontinent Supplies	16,649.00			16,649.00
6210110	Supp - Storage Fees	2,076.00			2,076.00
6210120	Supp - Storage Fees	1,749.00			1,749.00
6210120000	Supp - Storage Fees	1,403.00			1,403.00
6210210	Supp - Activities	48.00			48.00
6210220	Supp - Activities	277.00			277.00
6210231	Supp - Activities	599.00			599.00
6210231000	Supp - Activities	679.00			679.00
6210254	Supp - Activities	10.00			10.00
6210330	Supp - Dietary	11,427.00			11,427.00
6210330000	Supp - Dietary	9,283.00			9,283.00
6210533000	Supp - Laundry	430.00			430.00
6210633	Supp - Linen	62.00			62.00
6210633000	Supp - Linen	688.00			688.00
6210720	Supp - Maintenance	54.00			54.00
6210734	Supp - Maintenance	7,034.00			7,034.00
6210734000	Supp - Maintenance	6,356.00			6,356.00
6210810	Supp-Office	65.00			65.00
6210810000	Supp-Office	22.00			22.00
6210812	Supp-Office	78.00			78.00
6210820	Supp-Office	1,448.00			1,448.00
6210820000	Supp-Office	1,725.00			1,725.00
6210821	Supp-Office	36.00			36.00
6210920	Supp-Postage	1,645.00			1,645.00
6210920000	Supp-Postage	2,627.00			2,627.00
6211010	Supp-Forms	42.00			42.00
6211010000	Supp-Forms	438.00			438.00
6211020	Supp-Forms	654.00			654.00
6211020000	Supp-Forms	60.00			60.00
6211021000	Supp-Forms	356.00			356.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
6211025	Supp-Forms	13.00			13.00
6211030	Supp-Forms	90.00			90.00
6211031	Supp-Forms	19.00			19.00
6211110000	Supp-Copying	2,314.00			2,314.00
6211120	Supp - Copying	1,729.00			1,729.00
6211120000	Supp-Copying	1,164.00			1,164.00
6211220	Supp-Computers	333.00			333.00
6211220000	Supp-Computers	184.00			184.00
6211320	Supp-Software	178.00			178.00
6211330	Supp-Software	250.00			250.00
6211420	Supp-Marketing	16.00			16.00
6211425	Supp-Marketing	1,831.00			1,831.00
6211425000	Supp-Marketing	835.00			835.00
6219920	Supp-Other	79.00			79.00
6219920000	Supp-Other	37.00			37.00
6250140	Rx Drugs - Medicare	75,002.00			75,002.00
6250140000	Rx Drugs - Medicare	50,107.00			50,107.00
6250240	Rx Drugs - Managed Care - HMO	6,822.00			6,822.00
6250240000	Rx Drugs - Managed Care-HMO	7,680.00			7,680.00
6250340	Rx Drugs - Medicaid	12,046.00			12,046.00
6250340000	Rx Drugs - Medicaid	3,825.00			3,825.00
6250540	Rx Drugs - Stock	14,407.00			14,407.00
6250540000	Rx Drugs - Stock	141.00			141.00
6250640	Rx Drugs - Med D Noncovered	5,471.00			5,471.00
6250640000	Rx Drugs - Med D Noncovered	1,028.00			1,028.00
6250840000	Rx Drugs - Res Vaccinations	812.00			812.00
6251140000	Rx Drugs - IV Medicare	291.00			291.00
6251340000	Rx Drugs - IV Medicaid	84.00			84.00
6251540	Rx Drugs - OTC	8,179.00			8,179.00
6251540000	Rx Drugs - OTC	4,682.00			4,682.00
6260154	Anc Serv - Lab Fees	8,397.00			8,397.00
6260154000	Anc Serv - Lab Fees	5,696.00			5,696.00
6260254	Anc Serv - X-Ray	2,054.00			2,054.00
6260254000	Anc Serv - X-Ray	4,610.00			4,610.00
6301220	Patient Med Trans - Non-Amb	66.00			66.00
6301254	Patient Med Trans - Non-Amb	4,575.00			4,575.00
6301254000	Patient Med Trans - Non-Amb	2,133.00			2,133.00
6350153	ME Lease - Respiratory Equip	11,655.00			11,655.00
6350153000	ME Lease - Respiratory Equip	13,762.00			13,762.00
6350310000	ME Lease - Wound Vacs	233.00			233.00
6350410	ME Lease - Specialty Beds	807.00			807.00
6350810	MEL - Low Airloss Mattress	39.00			39.00
6351010	ME Lease - Air Fluidized Beds	9,440.00			9,440.00
6351210000	ME Lease - IV Pump	102.00			102.00
6351420	ME Lease - Other	267.00			267.00
6351450	ME Lease - Other	12,865.00		(4,744.00)	8,121.00
6351450000	ME Lease - Other	3,010.00			3,010.00
6355110	Minor Equip Purch	2,702.00			2,702.00
6355110000	Minor Equip Purch	535.00			535.00
6355120	Minor Equip Purch	400.00		5,076.00	5,476.00
6355120000	Minor Equip Purch	31.00		346.00	377.00
6355130	Minor Equip Purch	1,153.00			1,153.00
6355130000	Minor Equip Purch	2,198.00			2,198.00
6355132000	Minor Equip Purch	179.00			179.00
6355134	Minor Equip Purch	776.00			776.00
6355134000	Minor Equip Purch	124.00			124.00
6355135000	Minor Equip Purch	47.00			47.00
6355150	Minor Equip Purch	107.00			107.00
6355253000	Med Equip Purch - Respiratory	68.00			68.00
6355310	Med Equip Purch	240.00			240.00
6355310000	Med Equip Purch	2,408.00			2,408.00
6355350	Med Equip Purch	221.00			221.00
6400020	Professional Fees	1,838.00			1,838.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
6400120	Pro Fees - Consulting	7,764.00			7,764.00
6400120000	Pro Fees - Consulting	454.00			454.00
6400238	Pro Fees - Med Director	17,161.00			17,161.00
6400238000	Pro Fees - Med Director	11,200.00			11,200.00
6400440	Pro Fees - Pharm Consultant	1,401.00			1,401.00
6400440000	Pro Fees - Pharm Consultant	8,441.00			8,441.00
6400510000	Pro Fees - Consulting-IV	3,018.00			3,018.00
6400540	Pro Fees - Consulting - IV	2,852.00			2,852.00
6400731	Pro Fees - Activities	270.00			270.00
6400731000	Pro Fees - Activities	1,005.00			1,005.00
6402020	Pro Fees - Legal - General	513.00		(33.00)	480.00
6402020000	Pro Fees - Legal - General	18,691.00			18,691.00
6402120000	Pro Fees - Legal - AR Collect	2,202.00			2,202.00
6402220000	Pro Fees - Fin Audit & IRS File	11,584.00			11,584.00
6402620000	Pro Fees - Ins Consultant	347.00			347.00
6402920000	Pro Fees - Recruiting	22.00			22.00
6409920	Pro Fees - Other	3,923.00			3,923.00
6409920000	Pro Fees - Other	5,667.00			5,667.00
6450110	Travel Meet - Sem & Conf Fees	60.00			60.00
6450110000	Travel Meet - Sem & Conf Fees	525.00			525.00
6450120	Travel Meet - Sem & Conf Fees	260.00			260.00
6450220	Travel Meet - Travel & Meeting	684.00			684.00
6450320000	Travel Meet - Airfare	215.00			215.00
6450420000	Travel Meet - Hotels	2,591.00			2,591.00
6450520000	Travel Meet - Car Rental	21.00			21.00
6450620000	Travel Meet - Meals	211.00			211.00
6455111	Auto & Truck - Mileage	17.00			17.00
6455120	Auto & Truck - Mileage	1,996.00			1,996.00
6455120000	Auto & Truck - Mileage	3,522.00			3,522.00
6455220000	Auto & Truck - Gas	1.00			1.00
6455520000	Auto & Truck - Other	23.00			23.00
6500110000	Advert - Help Wanted	18.00			18.00
6500120	Advert - Help Wanted	843.00			843.00
6500120000	Advert - Help Wanted	359.00			359.00
6500220	Advert - Comm Awareness	2,938.00			2,938.00
6500220000	Advert - Comm Awareness	384.00			384.00
6500520	Advert - Other	2,522.00			2,522.00
6500520000	Advert - Other	721.00			721.00
6500820	Advert - Public Relations	305.00			305.00
6500820000	Advert - Public Relations	181.00			181.00
6550110000	R&M - Equipment	291.00			291.00
6550130000	R&M - Equipment	878.00			878.00
6550134	R&M - Equipment	3,554.00			3,554.00
6550134000	R&M - Equipment	4,568.00			4,568.00
6550135	R&M - Equipment	576.00			576.00
6550135000	R&M - Equipment	146.00			146.00
6550220	R&M - Building	95.00			95.00
6550235	R&M - Building	5,692.00			5,692.00
6550235000	R&M - Building	7,477.00			7,477.00
6550520	R&M - Garbage	6,720.00			6,720.00
6550535	R&M - Garbage	2,438.00			2,438.00
6550535000	R&M - Garbage	14,023.00			14,023.00
6550635	R&M - Pest Control	1,189.00			1,189.00
6550635000	R&M - Pest Control	1,165.00			1,165.00
6550720	R&M - Hazardous Waste	72.00			72.00
6550735	R&M - Hazardous Waste	231.00			231.00
6550735000	R&M - Hazardous Waste	264.00			264.00
6550920	R&M - Maintenance Contracts	598.00			598.00
6550920000	R&M - Maintenance Contracts	(757.00)			(757.00)
6550934	R&M - Maintenance Contracts	12,051.00			12,051.00
6550934000	R&M - Maintenance Contracts	5,872.00			5,872.00
6550935	R&M - Maintenance Contracts	12,369.00			12,369.00
6550935000	R&M - Maintenance Contracts	9,867.00			9,867.00

Account	Description	ADJ 10/4/2016	JE Ref #	RJE	FINAL 10/4/2016
6600020	Payroll Expenses	2,928.00			2,928.00
6600120000	BD - General Reserve	15,142.00			15,142.00
6600220	BD - Reimb - T18 Part A	63.00			63.00
6650120	Utilities - Telephone	13,082.00			13,082.00
6650120000	Utilities - Telephone	7,866.00			7,866.00
6650220	Utilities - Telephone Maint	75.00			75.00
6650310	Utilities - Mobile & Pagers	90.00			90.00
6650320	Utilities - Mobile & Pagers	2,279.00			2,279.00
6650320000	Utilities - Mobile & Pagers	1,712.00			1,712.00
6650420	Utilities - Internet Services	2,376.00			2,376.00
6650420000	Utilities - Internet Services	2,309.00			2,309.00
6651120	Utilities - Electricity	9,193.00			9,193.00
6651135	Utilities - Electricity	82,914.00			82,914.00
6651135000	Utilities - Electricity	50,565.00			50,565.00
6651235	Utilities - Water	25,043.00			25,043.00
6651235000	Utilities - Water	16,194.00			16,194.00
6651335	Utilities - Fuel	1,608.00			1,608.00
6651435	Utilities - Gas	26,432.00			26,432.00
6651435000	Utilities - Gas	18,038.00			18,038.00
6699520	Ins - Workmen's Comp	91,766.00			91,766.00
6699620	Ins- Cyber	2,761.00			2,761.00
6699720	Ins- Hired/ Non Auto	132.00			132.00
6699820	Ins - Umbrella	13,463.00			13,463.00
6699920	Ins - Property	14,636.00			14,636.00
6700135000	Ins - Plant Operations	7,740.00			7,740.00
6700220000	Ins - General	2,231.00			2,231.00
6700420	Ins - D & O Liability	2,367.00			2,367.00
6700420000	Ins - D & O Liability	770.00			770.00
6700820	Ins - GLPL	34,769.00			34,769.00
6700820000	Ins - GLPL	53,996.00			53,996.00
6700920000	Ins - GLPL Excess	17,728.00			17,728.00
6750120	Information Technology	15,620.00			15,620.00
6750120000	Information Technology	23,772.00			23,772.00
6800100000	Taxes - Real Estate	83,968.00			83,968.00
6800200000	Taxes - Personal Property	4,350.00			4,350.00
6800220	Taxes - Personal Property	6,142.00			6,142.00
6809900000	Taxes - Other	247.00			247.00
6809920	Taxes - Other	103.00			103.00
6850120000	Assess - State Assess/Prov Tax	304,601.00			304,601.00
6900120	Dues - Dues & Subscriptions	7,734.00		(1,572.00)	6,162.00
6900120000	Dues - Dues & Subscriptions	6,403.00		(2,770.00)	3,633.00
6910120	Licenses & Permits	851.00			851.00
6910120000	Licenses & Permits	16.00			16.00
6910130	Licenses & Permits	280.00			280.00
6910135	LICENSES & PERMITS	1,080.00			1,080.00
6910135000	Licenses & Permits	240.00			240.00
6950120	TV & Radio	9,738.00			9,738.00
6950120000	TV & Radio	6,952.00			6,952.00
6950220000	Patient Medical Expense	364.00			364.00
6970120	Bank Service Charges	158.00			158.00
6970120000	Bank Service Charges	1,370.00			1,370.00
6971420	Flowers & Gifts	47.00			47.00
6971420000	Flowers & Gifts	4.00			4.00
6972120	Replace of Res. Personal Prop.	3,200.00			3,200.00
6972120000	Replace of Res. Personal Prop.	26.00			26.00
6991120	NAC - Fines & Penalties	843.00			843.00
6991120000	NAC - Fines & Penalties	16,199.00			16,199.00
7000110000	Consulting Fee Expense	46,331.00		1,474.00	47,805.00
7000120000	Consulting Fee Expense	13,425.00			13,425.00
7000220000	Financial Services Expense	59,756.00		(1,474.00)	58,282.00
7100100000	Lease - Building	319,604.00			319,604.00
7100220	Lease - Land	3,387.00			3,387.00
7100320	Lease - Equipment	103.00			103.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
7110220	Lease - Minor Equip	1,524.00		(987.00)	537.00
7110220000	Lease - Minor Equip	1,256.00		(346.00)	910.00
7110230	Lease - Minor Equip	880.00			880.00
7110230000	Lease - Minor Equip	464.00			464.00
7200500000	Dep - Leasehold Improvements	680.00			680.00
7200600000	Dep - Furniture & Equip	671.00			671.00
7200800000	Dep - Information Technology	845.00			845.00
7500100000	Int Exp - Line of Credit	11,451.00			11,451.00
7500200000	Int Exp - Notes & Mortgages	5,044.00			5,044.00
7600100000	Amort - Def Finance Costs	6,028.00			6,028.00
7699900000	Fin Charges - Unused Line Fees	7,717.00			7,717.00
7699920	Fin Charges-Unused Line Fee	75.00			75.00
7700100000	Int Inc - Bank Accts	(41.00)			(41.00)
7700200000	Int Inc - AR Accounts	(10.00)			(10.00)
7999900000	Unusual Items	(148,362.00)			(148,362.00)
99999	Exchange	(5,450.00)			(5,450.00)
Marcum 103	Subscriptions	0.00		4,795.00	4,795.00
Marcum 104	Chamber of Commerce Dues	0.00		135.00	135.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>



Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medical - Crossings East Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2]</b>	<b>Administrators</b>				
5000120805	S&W - Regular	47,461.00		7,786.00	55,247.00
			RJE - 3	7,786.00	
5000120807	S&W - Regular	2,628.00		441.00	3,069.00
			RJE - 3	441.00	
5001220805	S&W - Accrual	(1,084.00)		0.00	(1,084.00)
5080520	Payroll - Administrator	14,462.00		629.00	15,091.00
			RJE - 3	629.00	
5080720	Payroll - Exec Director / NHA	55,828.00		0.00	55,828.00
<b>Subtotal [2] Administrators</b>		<b>119,285.00</b>		<b>8,856.00</b>	<b>128,151.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
5000120	S&W - Regular	1,805.00		0.00	1,805.00
5000120401	S&W - Regular	25,724.00		4,312.00	30,036.00
			RJE - 3	4,312.00	
5000120403	S&W - Regular	15,936.00		2,781.00	18,717.00
			RJE - 3	2,781.00	
5000120404	S&W - Regular	17,144.00		3,266.00	20,410.00
			RJE - 3	3,266.00	
5000120405	S&W - Regular	10,983.00		1,859.00	12,842.00
			RJE - 3	1,859.00	
5000121864	S&W - Regular	52,975.00		6,174.00	59,149.00
			RJE - 3	6,174.00	
5000220403	S&W - Overtime	134.00		0.00	134.00
5000220404	S&W - Overtime	100.00		0.00	100.00
5000220405	S&W - Overtime	38.00		0.00	38.00
5000620404	S&W - Training Regular	161.00		0.00	161.00
5001220401	S&W - Accrual	(37.00)		0.00	(37.00)
5001220403	S&W - Accrual	493.00		0.00	493.00
5001220404	S&W - Accrual	2,048.00		0.00	2,048.00
5001220405	S&W - Accrual	52.00		0.00	52.00
5001221864	S&W - Accrual	(1,012.00)		0.00	(1,012.00)
5040120	Payroll - Business Office Manag	8,500.00		0.00	8,500.00
5040320	P/R - Billing/ AR/ Assistant BO	37,020.00		0.00	37,020.00
5040420	P/R - P/R Benefit Coord/ HR Mana	3,796.00		0.00	3,796.00
5040520	Payroll - Receptionist	17,091.00		0.00	17,091.00
5086421	Payroll - Admission Director	25,193.00		0.00	25,193.00
5200120000	Emp Ben - Vacation	6,396.00		(6,396.00)	0.00
			RJE - 3	(6,396.00)	
5200121000	Emp Ben - Vacation	692.00		(692.00)	0.00
			RJE - 3	(692.00)	
5200220	Emp Ben - Sick	1,888.00		(197.00)	1,691.00
			RJE - 3	(197.00)	
5200220000	Emp Ben - Sick	5,028.00		(5,028.00)	0.00
			RJE - 3	(5,028.00)	
5200221	Emp Ben - Sick	904.00		0.00	904.00
5200221000	Emp Ben - Sick	562.00		(562.00)	0.00
			RJE - 3	(562.00)	
5200420	Emp Ben - Holiday	2,568.00		(268.00)	2,300.00
			RJE - 3	(268.00)	
5200420000	Emp Ben - Holiday	3,021.00		(3,021.00)	0.00
			RJE - 3	(3,021.00)	
5200421	Emp Ben - Holiday	226.00		0.00	226.00
5200421000	Emp Ben - Holiday	1,520.00		(1,520.00)	0.00
			RJE - 3	(1,520.00)	
5200520	Emp Ben - Personal Days	1,569.00		(164.00)	1,405.00
			RJE - 3	(164.00)	
5200520000	Emp Ben - Personal Days	1,400.00		(1,400.00)	0.00
			RJE - 3	(1,400.00)	
5200620000	Emp Ben - Funeral Pay	0.00		0.00	0.00
			RJE - 3	(0.00)	
5201320000	Emp Ben - Bonuses - Other	4,600.00		(4,600.00)	0.00
			RJE - 3	(4,600.00)	
5201321000	Emp Ben - Bonuses - Other	3,400.00		(3,400.00)	0.00
			RJE - 3	(3,400.00)	
<b>Subtotal [4] Other Administrative Salaries</b>		<b>251,918.00</b>		<b>(8,856.00)</b>	<b>243,062.00</b>
<b>Subgroup : [5A]</b>	<b>Head Dietitian</b>				
5000130252	S&W - Regular	26,726.00		1,604.00	28,330.00
			RJE - 3	1,604.00	
5000230252	S&W - Overtime	178.00		0.00	178.00
5001230252	S&W - Accrual	(394.00)		0.00	(394.00)
5025230	P/R - Registered Dietitian	31,564.00		1,844.00	33,408.00
			RJE - 3	1,844.00	
<b>Subtotal [5A] Head Dietitian</b>		<b>58,074.00</b>		<b>3,448.00</b>	<b>61,522.00</b>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>				
5000130253	S&W - Regular	22,852.00		1,381.00	24,233.00
			RJE - 3	1,381.00	
5001230253	S&W - Accrual	(31.00)		0.00	(31.00)
5025330	P/R - Food Service Manager	29,352.00		1,715.00	31,067.00
			RJE - 3	1,715.00	
<b>Subtotal [5B] Food Service Supervisor</b>		<b>52,173.00</b>		<b>3,096.00</b>	<b>55,269.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
5000130255	S&W - Regular	38,147.00		2,398.00	40,545.00
			RJE - 3	2,398.00	
5000130256	S&W - Regular	46,356.00		2,904.00	49,260.00
			RJE - 3	2,904.00	

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Crossings East Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
5000230255	S&W - Overtime	30.00	RJE - 3	2,904.00	30.00
5000230256	S&W - Overtime	586.00		0.00	586.00
5000330255	S&W - Shift Premium	1,727.00		0.00	1,727.00
5000330256	S&W - Shift Premium	922.00		0.00	922.00
5000630255	S&W - Training Regular	367.00		0.00	367.00
5001130255	S&W - Holiday Worked Premium	335.00		0.00	335.00
5001130256	S&W - Holiday Worked Premium	572.00		0.00	572.00
5001230255	S&W - Accrual	(979.00)		0.00	(979.00)
5001230256	S&W - Accrual	(441.00)		0.00	(441.00)
5025530	P/R - Dietary Aide	52,979.00		3,096.00	56,075.00
5025630	P/R - Cook	70,943.00	RJE - 3	3,096.00	75,039.00
5200130	Emp Ben - Vacation	1,496.00	RJE - 3	4,146.00	0.00
5200130000	Emp Ben - Vacation	349.00	RJE - 3	4,146.00	0.00
5200230	Emp Ben - Sick	4,310.00	RJE - 3	(1,496.00)	0.00
5200230000	Emp Ben - Sick	3,371.00	RJE - 3	(1,496.00)	0.00
5200430	Emp Ben - Holiday	4,995.00	RJE - 3	(349.00)	0.00
5200430000	Emp Ben - Holiday	4,567.00	RJE - 3	(349.00)	0.00
			RJE - 3	(4,310.00)	0.00
			RJE - 3	(4,310.00)	0.00
			RJE - 3	(3,371.00)	0.00
			RJE - 3	(3,371.00)	0.00
			RJE - 3	(4,995.00)	0.00
			RJE - 3	(4,995.00)	0.00
			RJE - 3	(4,567.00)	0.00
			RJE - 3	(4,567.00)	0.00
<b>Subtotal [5C] Dietary Workers</b>		<b>230,632.00</b>		<b>(6,544.00)</b>	<b>224,088.00</b>
<b>Subgroup : [7A] Engineer or Chief of Maintenance</b>					
5000134601	S&W - Regular	27,588.00	RJE - 3	1,816.00	29,404.00
5000234601	S&W - Overtime	6,679.00		1,816.00	6,679.00
5000334601	S&W - Shift Premium	38.00		0.00	38.00
5000534601	S&W - Retro Pay/Adj	352.00		0.00	352.00
5001134601	S&W - Holiday Worked Premium	66.00		0.00	66.00
5001234601	S&W - Accrual	(258.00)		0.00	(258.00)
5060134	P/R - Maintenance Director	46,384.00		2,121.00	48,505.00
			RJE - 3	2,121.00	48,505.00
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>80,849.00</b>		<b>3,937.00</b>	<b>84,786.00</b>
<b>Subgroup : [7B] Other Maintenance Workers</b>					
5000134602	S&W - Regular	11,341.00	RJE - 3	596.00	11,937.00
5000234602	S&W - Overtime	60.00		596.00	60.00
5000334602	S&W - Shift Premium	3.00		0.00	3.00
5001234602	S&W - Accrual	(97.00)		0.00	(97.00)
5060234	P/R - Maintenance Technician	16,004.00		732.00	16,736.00
5200134	Emp Ben - Vacation	65.00	RJE - 3	732.00	0.00
5200134000	Emp Ben - Vacation	912.00	RJE - 3	(65.00)	0.00
5200234	Emp Ben - Sick	1,453.00	RJE - 3	(65.00)	0.00
5200234000	Emp Ben - Sick	366.00	RJE - 3	(912.00)	0.00
5200434	Emp Ben - Holiday	1,335.00	RJE - 3	(912.00)	0.00
5200434000	Emp Ben - Holiday	1,134.00	RJE - 3	(1,453.00)	0.00
			RJE - 3	(1,453.00)	0.00
			RJE - 3	(366.00)	0.00
			RJE - 3	(366.00)	0.00
			RJE - 3	(1,335.00)	0.00
			RJE - 3	(1,335.00)	0.00
			RJE - 3	(1,134.00)	0.00
			RJE - 3	(1,134.00)	0.00
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>32,576.00</b>		<b>(3,937.00)</b>	<b>28,639.00</b>
<b>Subgroup : [12A] Director of Nurses/Assistant Director</b>					
5000111151	S&W - Regular	54,178.00	RJE - 3	4,005.00	58,183.00
5000111155	S&W - Regular	18,536.00	RJE - 3	4,005.00	19,924.00
5000511151	S&W - Retro Pay/Adj	176.00	RJE - 3	1,388.00	176.00
5001211151	S&W - Accrual	(907.00)		0.00	(907.00)
5001211155	S&W - Accrual	(11.00)		0.00	(11.00)
5015111	P/R - DON	46,706.00		2,506.00	49,212.00
5015511	P/R - ADON	26,657.00	RJE - 3	2,506.00	28,087.00
			RJE - 3	1,430.00	28,087.00
			RJE - 3	1,430.00	28,087.00
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>145,335.00</b>		<b>9,329.00</b>	<b>154,664.00</b>
<b>Subgroup : [12B1] RNs - Direct Care</b>					
5000110	Payroll - RN	10,566.00	RJE - 1	814.00	11,380.00
			RJE - 3	33.00	11,380.00
			RJE - 3	714.00	11,380.00
			RJE - 5	655.00	11,380.00
			RJE - 6	(588.00)	11,380.00
5000110101	S&W - Regular	40,919.00	RJE - 3	1,989.00	42,908.00
5000110102	S&W - Regular	101,187.00	RJE - 3	1,989.00	106,345.00
5000111141	S&W - Regular	28,208.00	RJE - 3	5,158.00	30,322.00
5000210	Payroll - RN Supervisor	175,992.00	RJE - 3	2,114.00	187,883.00
			RJE - 3	2,114.00	187,883.00
			RJE - 3	11,891.00	187,883.00
			RJE - 3	11,891.00	187,883.00

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Crossings East Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<b>10/4/2016</b>			<b>10/4/2016</b>
5000210101	S&W - Overtime	2,576.00		0.00	2,576.00
5000210102	S&W - Overtime	7,851.00		0.00	7,851.00
5000310101	S&W - Shift Premium	2,291.00		0.00	2,291.00
5000310102	S&W - Shift Premium	2,641.00		0.00	2,641.00
5000410101	S&W - Special Shift Bonus	326.00		0.00	326.00
5000410102	S&W - Special Shift Bonus	1,809.00		0.00	1,809.00
5000510102	S&W - Retro Pay/Adj	1,767.00		0.00	1,767.00
5000610101	S&W - Training Regular	752.00		0.00	752.00
5000910101	S&W - On Call	400.00		0.00	400.00
5000910102	S&W - On Call	50.00		0.00	50.00
5001110101	S&W - Holiday Worked Premium	515.00		0.00	515.00
5001110102	S&W - Holiday Worked Premium	134.00		0.00	134.00
5001210101	S&W - Accrual	(2,463.00)		0.00	(2,463.00)
5001210102	S&W - Accrual	2,091.00		0.00	2,091.00
5200110	Emp Ben - Vacation	8,180.00		(8,180.00)	0.00
			RJE - 3	(8,180.00)	
5200110000	Emp Ben - Vacation	6,104.00		(6,104.00)	0.00
			RJE - 3	(6,104.00)	
5200210	Emp Ben - Sick	48,800.00		(48,800.00)	0.00
			RJE - 3	(48,800.00)	
5200210000	Emp Ben - Sick	15,891.00		(15,891.00)	0.00
			RJE - 3	(15,891.00)	
5200410	Emp Ben - Holiday	28,121.00		(28,121.00)	0.00
			RJE - 3	(28,121.00)	
5200410000	Emp Ben - Holiday	23,242.00		(23,242.00)	0.00
			RJE - 3	(23,242.00)	
5200510	Emp Ben - Personal Days	1,102.00		(1,102.00)	0.00
			RJE - 3	(1,102.00)	
5200610000	Emp Ben - Funeral Pay	0.00		0.00	0.00
			RJE - 3	(0.00)	
5200710000	Emp Ben - Jury Duty	106.00		(106.00)	0.00
			RJE - 3	(106.00)	
5201310	Emp Ben - Bonuses - Other	394.00		(394.00)	0.00
			RJE - 3	(394.00)	
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>509,552.00</b>		<b>(109,974.00)</b>	<b>399,578.00</b>
<b>Subgroup : [12B2] RNs - Administrative</b>					
5000111127	S&W - Regular	28,937.00		2,165.00	31,102.00
			RJE - 3	2,165.00	
5000111133	S&W - Regular	5,289.00		375.00	5,664.00
			RJE - 3	375.00	
5000211133	S&W - Overtime	785.00		0.00	785.00
5000311133	S&W - Shift Premium	54.00		0.00	54.00
5001211127	S&W - Accrual	(39.00)		0.00	(39.00)
5001211133	S&W - Accrual	(1,129.00)		0.00	(1,129.00)
5012211	Payroll- Nurs Clerk/ Unit Clerk	381.00		20.00	401.00
			RJE - 3	20.00	
5012711	P/R - Staff Dev Coordinator	26,183.00		1,403.00	27,586.00
			RJE - 3	1,403.00	
5013311	P/R - Staff Coordinator	5,293.00		284.00	5,577.00
			RJE - 3	284.00	
5014111	P/R - MDS Coordinator	21,465.00		1,151.00	22,616.00
			RJE - 3	1,151.00	
5014411	P/R - MDS Director	21,862.00		1,173.00	23,035.00
			RJE - 3	1,173.00	
5200111	Emp Ben - Vacation	1,137.00		(1,137.00)	0.00
			RJE - 3	(1,137.00)	
5200111000	Emp Ben - Vacation	2,975.00		(2,975.00)	0.00
			RJE - 3	(2,975.00)	
5200211	Emp Ben - Sick	1,875.00		(1,875.00)	0.00
			RJE - 3	(1,875.00)	
5200211000	Emp Ben - Sick	3,352.00		(3,352.00)	0.00
			RJE - 3	(3,352.00)	
5200411	Emp Ben - Holiday	2,965.00		(2,965.00)	0.00
			RJE - 3	(2,965.00)	
5200411000	Emp Ben - Holiday	4,138.00		(4,138.00)	0.00
			RJE - 3	(4,138.00)	
5200511	Emp Ben - Personal Days	1,990.00		(1,990.00)	0.00
			RJE - 3	(1,990.00)	
5200511000	Emp Ben - Personal Days	(42.00)		42.00	0.00
			RJE - 3	42.00	
5201311000	Emp Ben - Bonuses - Other	1,700.00		(1,700.00)	0.00
			RJE - 3	(1,700.00)	
<b>Subtotal [12B2] RNs - Administrative</b>		<b>129,151.00</b>		<b>(13,519.00)</b>	<b>115,632.00</b>
<b>Subgroup : [12C1] LPNs - Direct Care</b>					
5000110111	S&W - Regular	319,739.00		18,000.00	337,739.00
			RJE - 3	18,000.00	
5000111144	S&W - Regular	26,871.00		2,002.00	28,873.00
			RJE - 3	2,002.00	
5000210111	S&W - Overtime	46,103.00		0.00	46,103.00
5000211144	S&W - Overtime	599.00		0.00	599.00
5000310111	S&W - Shift Premium	22,087.00		0.00	22,087.00
5000311144	S&W - Shift Premium	84.00		0.00	84.00
5000410111	S&W - Special Shift Bonus	16,257.00		0.00	16,257.00
5000510111	S&W - Retro Pay/Adj	528.00		0.00	528.00
5000610111	S&W - Training Regular	490.00		0.00	490.00
5000910111	S&W - On Call	11,075.00		0.00	11,075.00
5001110111	S&W - Holiday Worked Premium	3,436.00		0.00	3,436.00
5001210111	S&W - Accrual	(9,592.00)		0.00	(9,592.00)

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Crossings East Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<b>10/4/2016</b>			<b>10/4/2016</b>
5001211144	S&W - Accrual	(833.00)		0.00	(833.00)
5011110	Payroll - LPN	503,896.00		34,046.00	537,942.00
			RJE - 3	<u>34,046.00</u>	
<b>Subtotal [12C1] LPNs - Direct Care</b>		<u>940,740.00</u>		<u>54,046.00</u>	<u>994,786.00</u>
<b>Subgroup : [12D] Aides and Attendants</b>					
5000110113	S&W - Regular	348,629.00		20,196.00	368,825.00
			RJE - 3	20,196.00	
5000111122	S&W - Regular	807.00		74.00	881.00
			RJE - 3	74.00	
5000210113	S&W - Overtime	81,007.00		0.00	81,007.00
5000211122	S&W - Overtime	44.00		0.00	44.00
5000310113	S&W - Shift Premium	20,008.00		0.00	20,008.00
5000311122	S&W - Shift Premium	27.00		0.00	27.00
5000810113	S&W - Training Regular	1,241.00		0.00	1,241.00
5000810113	S&W - Transitional Duty	651.00		0.00	651.00
5000910113	S&W - On Call	16,675.00		0.00	16,675.00
5001010113	S&W - Other	1,010.00		0.00	1,010.00
5001110113	S&W - Holiday Worked Premium	3,615.00		0.00	3,615.00
5001210113	S&W - Accrual	(12,690.00)		0.00	(12,690.00)
5001211122	S&W - Accrual	103.00		0.00	103.00
5011310	CNA	591,210.00		39,946.00	631,156.00
			RJE - 3	<u>39,946.00</u>	
<b>Subtotal [12D] Aides and Attendants</b>		<u>1,052,337.00</u>		<u>60,216.00</u>	<u>1,112,553.00</u>
<b>Subgroup : [12H] Recreation Workers</b>					
5000131301	S&W - Regular	20,191.00		787.00	20,978.00
			RJE - 3	787.00	
5000131302	S&W - Regular	19,595.00		718.00	20,313.00
			RJE - 3	718.00	
5000231301	S&W - Overtime	1,716.00		0.00	1,716.00
5000331301	S&W - Shift Premium	44.00		0.00	44.00
5000331302	S&W - Shift Premium	534.00		0.00	534.00
5001131301	S&W - Holiday Worked Premium	112.00		0.00	112.00
5001131302	S&W - Holiday Worked Premium	83.00		0.00	83.00
5001231301	S&W - Accrual	(309.00)		0.00	(309.00)
5001231302	S&W - Accrual	(358.00)		0.00	(358.00)
5030131	Payroll - Activity Director	33,019.00		0.00	33,019.00
5030231	Payroll - Activity Assistant	28,993.00		0.00	28,993.00
5200131	Emp Ben - Vacation	75.00		0.00	75.00
5200131000	Emp Ben - Vacation	(227.00)		227.00	0.00
			RJE - 3	227.00	
5200231	Emp Ben - Sick	1,065.00		0.00	1,065.00
5200231000	Emp Ben - Sick	262.00		(262.00)	0.00
			RJE - 3	(262.00)	
5200431	Emp Ben - Holiday	1,634.00		0.00	1,634.00
5200431000	Emp Ben - Holiday	894.00		(894.00)	0.00
			RJE - 3	(894.00)	
5200631000	Emp Ben - Funeral Pay	576.00		(576.00)	0.00
			RJE - 3	<u>(576.00)</u>	
<b>Subtotal [12H] Recreation Workers</b>		<u>107,899.00</u>		<u>0.00</u>	<u>107,899.00</u>
<b>Subgroup : [12M] Social Workers/Case Management</b>					
5000137701	S&W - Regular	25,334.00		1,595.00	26,929.00
			RJE - 3	1,595.00	
5000137702	S&W - Regular	11,398.00		748.00	12,146.00
			RJE - 3	748.00	
5001237701	S&W - Accrual	(35.00)		0.00	(35.00)
5001237702	S&W - Accrual	460.00		0.00	460.00
5070137	P/R - Social Service Director	34,885.00		0.00	34,885.00
5070237	P/R - Social Service Assistant	14,906.00		0.00	14,906.00
5200137	Emp Ben - Vacation	731.00		0.00	731.00
5200137000	Emp Ben - Vacation	886.00		(886.00)	0.00
			RJE - 3	(886.00)	
5200237	Emp Ben - Sick	487.00		0.00	487.00
5200237000	Emp Ben - Sick	726.00		(726.00)	0.00
			RJE - 3	(726.00)	
5200437	Emp Ben - Holiday	1,222.00		0.00	1,222.00
5200437000	Emp Ben - Holiday	731.00		(731.00)	0.00
			RJE - 3	<u>(731.00)</u>	
<b>Subtotal [12M] Social Workers/Case Management</b>		<u>91,731.00</u>		<u>0.00</u>	<u>91,731.00</u>
<b>Subgroup : [12N] Marketing</b>					
5000125511	S&W - Regular	0.00		(6.00)	(6.00)
			RJE - 3	(6.00)	
5086325	Payroll- Business Development	35,591.00		0.00	35,591.00
5200125000	Emp Ben - Vacation	(6.00)		6.00	0.00
			RJE - 3	6.00	
5200425	Emp Ben - Holiday	939.00		0.00	939.00
<b>Subtotal [12N] Marketing</b>		<u>36,524.00</u>		<u>0.00</u>	<u>36,524.00</u>
<b>Subgroup : [12O] Other</b>					
5000112121	S&W - Regular	5,181.00		(138.00)	5,043.00
			RJE - 3	(138.00)	
5000153751	S&W - Regular	427.00		0.00	427.00
5000312121	S&W - Shift Premium	1.00		(1.00)	0.00
			RJE - 3	(1.00)	
5001212121	S&W - Accrual	(774.00)		0.00	(774.00)
5001253751	S&W - Accrual	(98.00)		0.00	(98.00)
5012112	P/R - Medical Records Assistant	16,249.00		0.00	16,249.00

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Crossings East Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
5075153	P/R - Respiratory Therapist	431.00		0.00	431.00
5200112000	Emp Ben - Vacation	(345.00)		345.00	0.00
			RJE - 3	345.00	
5200212	Emp Ben - Sick	599.00		0.00	599.00
5200212000	Emp Ben - Sick	206.00		(206.00)	0.00
			RJE - 3	(206.00)	
5200412	Emp Ben - Holiday	548.00		0.00	548.00
<b>Subtotal [12O] Other</b>		<b>22,425.00</b>		<b>0.00</b>	<b>22,425.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>3,861,211.00</b>		<b>100.00</b>	<b>3,861,311.00</b>
<b>Group : [13-B] Professional Fees</b>					
<b>Subgroup : [1] Dietitian</b>					
6000420	Temp Help - Other	375.00		0.00	375.00
<b>Subtotal [1] Dietitian</b>		<b>375.00</b>		<b>0.00</b>	<b>375.00</b>
<b>Subgroup : [3] Pharmacist</b>					
5009040000	S&W - Consulting Support	1,112.00		0.00	1,112.00
6400440	Pro Fees - Pharm Consultant	1,401.00		0.00	1,401.00
6400440000	Pro Fees - Pharm Consultant	8,441.00		0.00	8,441.00
<b>Subtotal [3] Pharmacist</b>		<b>10,954.00</b>		<b>0.00</b>	<b>10,954.00</b>
<b>Subgroup : [5A] PT - Resident Care</b>					
6050150	Anc Serv - Ther -MCR A	46,464.00		0.00	46,464.00
6050150000	Anc Serv - Ther -MCR A	35,617.00		0.00	35,617.00
6050250000	Anc Serv - Ther - MCR A NonRhb	15.00		0.00	15.00
6050350	Anc Serv - Ther - Medicare	73,188.00		0.00	73,188.00
6050350000	Anc Serv - Ther - Medicare B	25,971.00		0.00	25,971.00
6050450	Anc Serv - Ther - Medicaid	12,849.00		0.00	12,849.00
6050450000	Anc Serv - Ther - Medicaid	9,110.00		0.00	9,110.00
6050550	Anc Serv - Ther - HMO	2,856.00		0.00	2,856.00
6050550000	Anc Serv - Ther - HMO	4,279.00		0.00	4,279.00
6050650	Anc Serv - Ther - HMO Part	3,946.00		0.00	3,946.00
6050650000	Anc Serv - Ther - HMO Part B	4,537.00		0.00	4,537.00
6050950	Anc Serv - Ther - Comm Ins	1,155.00		0.00	1,155.00
<b>Subtotal [5A] PT - Resident Care</b>		<b>219,987.00</b>		<b>0.00</b>	<b>219,987.00</b>
<b>Subgroup : [8A] Medical Director</b>					
6400238	Pro Fees - Med Director	17,161.00		0.00	17,161.00
6400238000	Pro Fees - Med Director	11,200.00		0.00	11,200.00
<b>Subtotal [8A] Medical Director</b>		<b>28,361.00</b>		<b>0.00</b>	<b>28,361.00</b>
<b>Subgroup : [9A] ST - Resident Care</b>					
6050152	Anc Serv - Ther -MCR A	2,923.00		0.00	2,923.00
6050152000	Anc Serv - Ther -MCR A	6,300.00		0.00	6,300.00
6050252000	Anc Serv - Ther - MCR A NonRhb	2.00		0.00	2.00
6050352	Anc Serv - Ther - Medicare	20,825.00		0.00	20,825.00
6050352000	Anc Serv - Ther - Medicare B	26,206.00		0.00	26,206.00
6050452	Anc Serv - Ther - Medicaid	1,951.00		0.00	1,951.00
6050452000	Anc Serv - Ther - Medicaid	1,544.00		0.00	1,544.00
6050552	Anc Serv - Ther - HMO	284.00		0.00	284.00
6050552000	Anc Serv - Ther - HMO	780.00		0.00	780.00
6050652	Anc Serv - Ther - HMO Part	1,883.00		0.00	1,883.00
6050652000	Anc Serv - Ther - HMO Part B	4,869.00		0.00	4,869.00
6051052000	Anc Serv - Ther - Hosp & Oth	121.00		0.00	121.00
<b>Subtotal [9A] ST - Resident Care</b>		<b>67,688.00</b>		<b>0.00</b>	<b>67,688.00</b>
<b>Subgroup : [10A] OT - Resident Care</b>					
6050151	Anc Serv - Ther -MCR A	65,007.00		0.00	65,007.00
6050151000	Anc Serv - Ther -MCR A	64,623.00		0.00	64,623.00
6050251000	Anc Serv - Ther - MCR A NonRhb	13.00		0.00	13.00
6050351	Anc Serv - Ther - Medicare B	92,062.00		0.00	92,062.00
6050351000	Anc Serv - Ther - Medicare B	27,737.00		0.00	27,737.00
6050451	Anc Serv - Ther - Medicaid	11,577.00		0.00	11,577.00
6050451000	Anc Serv - Ther - Medicaid	9,170.00		0.00	9,170.00
6050551	Anc Serv - Ther - HMO	4,415.00		0.00	4,415.00
6050551000	Anc Serv - Ther - HMO	4,059.00		0.00	4,059.00
6050651	Anc Serv - Ther - HMO Part B	4,457.00		0.00	4,457.00
6050651000	Anc Serv - Ther - HMO Part B	5,937.00		0.00	5,937.00
<b>Subtotal [10A] OT - Resident Care</b>		<b>289,057.00</b>		<b>0.00</b>	<b>289,057.00</b>
<b>Subgroup : [11A1] RN's - Direct Care</b>					
6000110	Temp Help - RN	33,762.00		0.00	33,762.00
6000110000	Temp Help - RN	39,066.00		608.00	39,674.00
			RJE - 4	608.00	
<b>Subtotal [11A1] RN's - Direct Care</b>		<b>72,828.00</b>		<b>608.00</b>	<b>73,436.00</b>
<b>Subgroup : [11B1] LPN's - Direct Care</b>					
6000210	Temp Help - LPN	22,507.00		0.00	22,507.00
6000210000	Temp Help - Lpn	21,492.00		(608.00)	20,884.00
			RJE - 4	(608.00)	
<b>Subtotal [11B1] LPN's - Direct Care</b>		<b>43,999.00</b>		<b>(608.00)</b>	<b>43,391.00</b>
<b>Subgroup : [11C] Aides</b>					
6000310	Temp Help - Aides	394.00		0.00	394.00
6000310000	Temp Help - Aides	26,035.00		0.00	26,035.00
<b>Subtotal [11C] Aides</b>		<b>26,429.00</b>		<b>0.00</b>	<b>26,429.00</b>
<b>Subgroup : [12] Other</b>					
6000410	Temp Help - Other	11,065.00		0.00	11,065.00
6100153000	Anc Serv - Respiratory Therapy	70.00		0.00	70.00

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Crossings East Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>10/4/2016</u>			<u>10/4/2016</u>
6400510000	Pro Fees - Consulting-IV	3,018.00		0.00	3,018.00
6400540	Pro Fees - Consulting - IV	2,852.00		0.00	2,852.00
7000110000	Consulting Fee Expense	46,331.00		1,474.00	47,805.00
		<u>63,336.00</u>	RJE - 2	<u>1,474.00</u>	<u>64,810.00</u>
<b>Subtotal [12] Other</b>					<u>64,810.00</u>
<b>Total [13-B] Professional Fees</b>		<u>823,014.00</u>		<u>1,474.00</u>	<u>824,488.00</u>
<b>Group : [15] Expenditures Other than Salaries</b>					
<b>Subgroup : [1A1] Workmen's Compensation</b>					
5202110000	Emp Ben - Workers Comp Ins	30,581.00		0.00	30,581.00
5202111000	Emp Ben - Workers Comp Ins	(827.00)		0.00	(827.00)
5202120	Emp Ben - Workers Comp.	(11,498.00)		0.00	(11,498.00)
5202120000	Emp Ben - Workers Comp Ins	155.00		0.00	155.00
5202130000	Emp Ben - Workers Comp Ins	8,372.00		0.00	8,372.00
5202131000	Emp Ben - Workers Comp Ins	47.00		0.00	47.00
5202134000	Emp Ben - Workers Comp Ins	(172.00)		0.00	(172.00)
6699520	Ins - Workmen's Comp	91,766.00		0.00	91,766.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<u>118,424.00</u>		<u>0.00</u>	<u>118,424.00</u>
<b>Subgroup : [1A2] Disability Insurance</b>					
5203510000	Emp Ben - Group Disability	159.00		0.00	159.00
5203511000	Emp Ben - Group Disability	55.00		0.00	55.00
5203520	Emp Ben - Group Disability	53.00		0.00	53.00
5203520000	Emp Ben - Group Disability	(848.00)		0.00	(848.00)
5203521000	Emp Ben - Group Disability	24.00		0.00	24.00
5203530	Emp Ben - Group Disability	359.00		0.00	359.00
5203530000	Emp Ben - Group Disability	63.00		0.00	63.00
<b>Subtotal [1A2] Disability Insurance</b>		<u>(135.00)</u>		<u>0.00</u>	<u>(135.00)</u>
<b>Subgroup : [1A3] Unemployment Insurance</b>					
5100310	PR Tax - FUTA	20,345.00		0.00	20,345.00
5100310000	PR Tax - SUTA	24,684.00		0.00	24,684.00
5100311	PR Tax - FUTA	505.00		0.00	505.00
5100311000	PR Tax - SUTA	4,055.00		0.00	4,055.00
5100312	PR Tax - FUTA	207.00		0.00	207.00
5100312000	PR Tax - SUTA	9.00		0.00	9.00
5100320	PR Tax - FUTA	1,925.00		0.00	1,925.00
5100320000	PR Tax - SUTA	3,671.00		0.00	3,671.00
5100321	PR Tax - FUTA	198.00		0.00	198.00
5100321000	PR Tax - SUTA	1,282.00		0.00	1,282.00
5100325	PR Tax - FUTA	732.00		0.00	732.00
5100330	PR Tax - FUTA	3,405.00		0.00	3,405.00
5100330000	PR Tax - SUTA	4,333.00		0.00	4,333.00
5100331	PR Tax - FUTA	1,120.00		0.00	1,120.00
5100331000	PR Tax - SUTA	1,279.00		0.00	1,279.00
5100334	PR Tax - FUTA	486.00		0.00	486.00
5100334000	PR Tax - SUTA	987.00		0.00	987.00
5100337	PR Tax - FUTA	542.00		0.00	542.00
5100337000	PR Tax - SUTA	1,030.00		0.00	1,030.00
5100353	PR Tax - FUTA	13.00		0.00	13.00
5100353000	PR Tax - SUTA	16.00		0.00	16.00
5100410	PR Tax - SUTA	22,282.00		0.00	22,282.00
5100411	PR Tax - SUTA	1,843.00		0.00	1,843.00
5100412	PR Tax - SUTA	535.00		0.00	535.00
5100420	PR Tax - SUTA	1,798.00		0.00	1,798.00
5100421	PR Tax - SUTA	317.00		0.00	317.00
5100425	PR Tax - SUTA	551.00		0.00	551.00
5100430	PR Tax - SUTA	3,337.00		0.00	3,337.00
5100431	PR Tax - SUTA	1,172.00		0.00	1,172.00
5100434	PR Tax - SUTA	856.00		0.00	856.00
5100437	PR Tax - SUTA	738.00		0.00	738.00
5100453	PR Tax - SUTA	6.00		0.00	6.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<u>104,259.00</u>		<u>0.00</u>	<u>104,259.00</u>
<b>Subgroup : [1A4] Social Security (FICA)</b>					
5100110	PR Tax - FICA	106,333.00		0.00	106,333.00
5100110000	PR Tax - FICA	79,521.00		0.00	79,521.00
5100111	PR Tax - FICA	12,405.00		0.00	12,405.00
5100111000	PR Tax - FICA	12,970.00		0.00	12,970.00
5100112	PR Tax - FICA	1,297.00		0.00	1,297.00
5100112000	PR Tax - FICA	361.00		0.00	361.00
5100120	PR Tax - FICA	10,798.00		0.00	10,798.00
5100120000	PR Tax - FICA	10,488.00		0.00	10,488.00
5100121	PR Tax - FICA	2,100.00		0.00	2,100.00
5100121000	PR Tax - FICA	4,388.00		0.00	4,388.00
5100125	PR Tax - FICA	2,719.00		0.00	2,719.00
5100130	PR Tax - FICA	15,043.00		0.00	15,043.00
5100130000	PR Tax - FICA	10,939.00		0.00	10,939.00
5100131	PR Tax - FICA	4,847.00		0.00	4,847.00
5100131000	PR Tax - FICA	3,072.00		0.00	3,072.00
5100134	PR Tax - FICA	5,038.00		0.00	5,038.00
5100134000	PR Tax - FICA	3,692.00		0.00	3,692.00
5100137	PR Tax - FICA	3,962.00		0.00	3,962.00
5100137000	PR Tax - FICA	2,918.00		0.00	2,918.00
5100153	PR Tax - FICA	34.00		0.00	34.00
5100153000	PR Tax - FICA	25.00		0.00	25.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<u>292,950.00</u>		<u>0.00</u>	<u>292,950.00</u>
<b>Subgroup : [1A5] Health Insurance</b>					
5203110000	Emp Ben - Health Insurance	50,239.00		0.00	50,239.00

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Crossings East Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
5203111000	Emp Ben - Health Insurance	9,470.00		0.00	9,470.00
5203120	Emp Ben - Health Insurance	124,089.00		0.00	124,089.00
5203120000	Emp Ben - Health Insurance	7,049.00		0.00	7,049.00
5203121000	Emp Ben - Health Insurance	1,178.00		0.00	1,178.00
5203130000	Emp Ben - Health Insurance	6,116.00		0.00	6,116.00
5203131000	Emp Ben - Health Insurance	4,123.00		0.00	4,123.00
5203134000	Emp Ben - Health Insurance	1,731.00		0.00	1,731.00
5203410000	Emp Ben - Dental Insurance	287.00		0.00	287.00
5203411000	Emp Ben - Dental Insurance	41.00		0.00	41.00
5203420	Emp Ben - Dental Insurance	(2,610.00)		0.00	(2,610.00)
5203420000	Emp Ben - Dental Insurance	(1,079.00)		0.00	(1,079.00)
5203421000	Emp Ben - Dental Insurance	2.00		0.00	2.00
5203430000	Emp Ben - Dental Insurance	40.00		0.00	40.00
5203431000	Emp Ben - Dental Insurance	(1.00)		0.00	(1.00)
5203434000	Emp Ben - Dental Insurance	12.00		0.00	12.00
5203453	Emp Ben - Dental Insurance	5,292.00		0.00	5,292.00
5203620	Emp Ben Vision Insurance	(560.00)		0.00	(560.00)
<b>Subtotal [1A5] Health Insurance</b>		<b>205,419.00</b>		<b>0.00</b>	<b>205,419.00</b>
<b>Subgroup : [1A6] Life Insurance</b>					
5203310000	Emp Ben - Life Insurance	1,306.00		0.00	1,306.00
5203311000	Emp Ben - Life Insurance	1,481.00		0.00	1,481.00
5203320	Emp Ben - Life Insurance	1,734.00		0.00	1,734.00
5203320000	Emp Ben - Life Insurance	(1,025.00)		0.00	(1,025.00)
<b>Subtotal [1A6] Life Insurance</b>		<b>3,496.00</b>		<b>0.00</b>	<b>3,496.00</b>
<b>Subgroup : [1A8] Uniform Allowance</b>					
5207320	Uniforms	(1,983.00)		0.00	(1,983.00)
<b>Subtotal [1A8] Uniform Allowance</b>		<b>(1,983.00)</b>		<b>0.00</b>	<b>(1,983.00)</b>
<b>Subgroup : [1A9] Other</b>					
5204110000	Emp Ben - Empl Hlth & Welfare	782.00		0.00	782.00
5204120	Emp Ben - Empl Hlth & Welfare	519.00		0.00	519.00
5204120000	Emp Ben - Empl Hlth & Welfare	558.00		0.00	558.00
5206220000	Emp Ben - 401(K)-Company Cntrb	377.00		0.00	377.00
5207110000	Emp Ben - Empl Sfty Prog Prem	220.00		0.00	220.00
5207120	Emp Ben - Empl Sfty Prog Prem	350.00		0.00	350.00
5208110000	Emp Ben - Employee Bckgrmd Chk	390.00		0.00	390.00
5208120	Emp Ben - Employee Bckgrmd Chk	69.00		0.00	69.00
5208120000	Emp Ben - Employee Bckgrmd Chk	152.00		0.00	152.00
5208130000	Emp Ben - Employee Bckgrmd Chk	71.00		0.00	71.00
5208137000	Emp Ben - Employee Bckgrmd Chk	71.00		0.00	71.00
5208410	Emp Ben - Employee Drug Screen	428.00		0.00	428.00
5208410000	Emp Ben - Employee Drug Screen	1,204.00		0.00	1,204.00
5208420	Emp Ben - Employee Drug Screen	1,416.00		0.00	1,416.00
5208420000	Emp Ben - Employee Drug Screen	56.00		0.00	56.00
5208430	Emp Ben - Employee Drug Screen	56.00		0.00	56.00
5208430000	Emp Ben - Employee Drug Screen	56.00		0.00	56.00
5208431000	Emp Ben - Employee Drug Screen	28.00		0.00	28.00
5208437000	Emp Ben - Employee Drug Screen	28.00		0.00	28.00
5208440	Emp Ben - Employee Drug Screen	52.00		0.00	52.00
5209910	Emp Ben - Other	856.00		0.00	856.00
5209920	Emp Ben - Other	550.00		0.00	550.00
5209920000	Emp Ben - Other	265.00		0.00	265.00
5209930	Emp Ben - Other	327.00		0.00	327.00
<b>Subtotal [1A9] Other</b>		<b>8,861.00</b>		<b>0.00</b>	<b>8,861.00</b>
<b>Subgroup : [1C] Bad Debts</b>					
6002056	Bad Debt Expense	16.00		0.00	16.00
6600120000	BD - General Reserve	15,142.00		0.00	15,142.00
6600220	BD - Reimb - T18 Part A	63.00		0.00	63.00
<b>Subtotal [1C] Bad Debts</b>		<b>15,221.00</b>		<b>0.00</b>	<b>15,221.00</b>
<b>Subgroup : [1D] Accounting and Auditing</b>					
6402220000	Pro Fees - Fin Audit & IRS File	11,584.00		0.00	11,584.00
<b>Subtotal [1D] Accounting and Auditing</b>		<b>11,584.00</b>		<b>0.00</b>	<b>11,584.00</b>
<b>Subgroup : [1E] Legal</b>					
6402020	Pro Fees - Legal - General	513.00		(33.00)	480.00
6402020000	Pro Fees - Legal - General	18,691.00	RJE - 1	(33.00)	18,691.00
6402120000	Pro Fees - Legal - AR Collect	2,202.00		0.00	2,202.00
<b>Subtotal [1E] Legal</b>		<b>21,406.00</b>		<b>(33.00)</b>	<b>21,373.00</b>
<b>Subgroup : [1G] Office Supplies</b>					
6210810	Supp-Office	65.00		0.00	65.00
6210810000	Supp-Office	22.00		0.00	22.00
6210820	Supp-Office	1,448.00		0.00	1,448.00
6210820000	Supp-Office	1,725.00		0.00	1,725.00
6210821	Supp-Office	36.00		0.00	36.00
6211010	Supp-Forms	42.00		0.00	42.00
6211010000	Supp-Forms	438.00		0.00	438.00
6211020	Supp-Forms	654.00		0.00	654.00
6211020000	Supp-Forms	60.00		0.00	60.00
6211021000	Supp-Forms	356.00		0.00	356.00
6211110000	Supp-Copying	2,314.00		0.00	2,314.00
6211120	Supp - Copying	1,729.00		0.00	1,729.00
6211120000	Supp-Copying	1,164.00		0.00	1,164.00
6211220	Supp-Computers	333.00		0.00	333.00
6211220000	Supp-Computers	184.00		0.00	184.00

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Crossings East Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
6211320	Supp-Software	178.00		0.00	178.00
6219920	Supp-Other	79.00		0.00	79.00
6351420	ME Lease - Other	267.00		0.00	267.00
6355120	Minor Equip Purch	400.00		5,076.00	5,476.00
6355120000	Minor Equip Purch	31.00	RJE - 5	991.00	
			RJE - 5	4,085.00	377.00
			RJE - 5	346.00	
7100320	Lease - Equipment	103.00		0.00	103.00
<b>Subtotal [1G] Office Supplies</b>		<b>11,628.00</b>		<b>5,422.00</b>	<b>17,050.00</b>
<b>Subgroup : [1H1] Telephone and Telegraph</b>					
6650120	Utilities - Telephone	13,082.00		0.00	13,082.00
6650120000	Utilities - Telephone	7,866.00		0.00	7,866.00
6650220	Utilities - Telephone Maint	75.00		0.00	75.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>21,023.00</b>		<b>0.00</b>	<b>21,023.00</b>
<b>Subgroup : [1H2] Cellular Phones and Beepers</b>					
6650310	Utilities - Mobile & Pagers	90.00		0.00	90.00
6650320	Utilities - Mobile & Pagers	2,279.00		0.00	2,279.00
6650320000	Utilities - Mobile & Pagers	1,712.00		0.00	1,712.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<b>4,081.00</b>		<b>0.00</b>	<b>4,081.00</b>
<b>Subgroup : [1K2] Other</b>					
6809900000	Taxes - Other	247.00		0.00	247.00
6809920	Taxes - Other	103.00		0.00	103.00
<b>Subtotal [1K2] Other</b>		<b>350.00</b>		<b>0.00</b>	<b>350.00</b>
<b>Subgroup : [1K3] Resident Day User Fee</b>					
6003056	Provider Tax	382,774.00		0.00	382,774.00
6850120000	Assess - State Assess/Prov Tax	304,601.00		0.00	304,601.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<b>687,375.00</b>		<b>0.00</b>	<b>687,375.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>1,503,979.00</b>		<b>5,389.00</b>	<b>1,509,368.00</b>
<b>Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>					
<b>Subgroup : [1] Resident Travel and Entertainment</b>					
6301220	Patient Med Trans - Non-Amb	66.00		0.00	66.00
6301254	Patient Med Trans - Non-Amb	4,575.00		0.00	4,575.00
6301254000	Patient Med Trans - Non-Amb	2,133.00		0.00	2,133.00
<b>Subtotal [1] Resident Travel and Entertainment</b>		<b>6,774.00</b>		<b>0.00</b>	<b>6,774.00</b>
<b>Subgroup : [3] Gifts to Staff and Residents</b>					
6971420	Flowers & Gifts	47.00		0.00	47.00
6971420000	Flowers & Gifts	4.00		0.00	4.00
<b>Subtotal [3] Gifts to Staff and Residents</b>		<b>51.00</b>		<b>0.00</b>	<b>51.00</b>
<b>Subgroup : [4] Employee Travel</b>					
6450110	Travel Meet - Sem & Conf Fees	60.00		0.00	60.00
6450110000	Travel Meet - Sem & Conf Fees	525.00		0.00	525.00
6450120	Travel Meet - Sem & Conf Fees	260.00		0.00	260.00
6450220	Travel Meet - Travel & Meeting	684.00		0.00	684.00
6450320000	Travel Meet - Airfare	215.00		0.00	215.00
6450420000	Travel Meet - Hotels	2,591.00		0.00	2,591.00
6450520000	Travel Meet - Car Rental	21.00		0.00	21.00
6450620000	Travel Meet - Meals	211.00		0.00	211.00
6455111	Auto & Truck - Mileage	17.00		0.00	17.00
6455120	Auto & Truck - Mileage	1,996.00		0.00	1,996.00
<b>Subtotal [4] Employee Travel</b>		<b>6,580.00</b>		<b>0.00</b>	<b>6,580.00</b>
<b>Subgroup : [6] Automobile Expense</b>					
6455120000	Auto & Truck - Mileage	3,522.00		0.00	3,522.00
6455220000	Auto & Truck - Gas	1.00		0.00	1.00
6455520000	Auto & Truck - Other	23.00		0.00	23.00
<b>Subtotal [6] Automobile Expense</b>		<b>3,546.00</b>		<b>0.00</b>	<b>3,546.00</b>
<b>Subgroup : [M1] Advertising Help Wanted</b>					
6402920000	Pro Fees - Recruiting	22.00		0.00	22.00
6500110000	Advert - Help Wanted	18.00		0.00	18.00
6500120	Advert - Help Wanted	843.00		0.00	843.00
6500120000	Advert - Help Wanted	359.00		0.00	359.00
<b>Subtotal [M1] Advertising Help Wanted</b>		<b>1,242.00</b>		<b>0.00</b>	<b>1,242.00</b>
<b>Subgroup : [M2] Advertising Telephone Directory</b>					
6500220	Advert - Comm Awareness	2,938.00		0.00	2,938.00
6500220000	Advert - Comm Awareness	384.00		0.00	384.00
<b>Subtotal [M2] Advertising Telephone Directory</b>		<b>3,322.00</b>		<b>0.00</b>	<b>3,322.00</b>
<b>Subgroup : [M3] Advertising Other</b>					
6211025	Supp-Forms	13.00		0.00	13.00
6211420	Supp-Marketing	16.00		0.00	16.00
6211425	Supp-Marketing	1,831.00		0.00	1,831.00
6211425000	Supp-Marketing	835.00		0.00	835.00
6500520	Advert - Other	2,522.00		0.00	2,522.00
6500520000	Advert - Other	721.00		0.00	721.00
6500820	Advert - Public Relations	305.00		0.00	305.00
6500820000	Advert - Public Relations	181.00		0.00	181.00
<b>Subtotal [M3] Advertising Other</b>		<b>6,424.00</b>		<b>0.00</b>	<b>6,424.00</b>
<b>Subgroup : [M5] Medical Records</b>					
6210812	Supp-Office	78.00		0.00	78.00



Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Crossings East Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
<b>Subtotal [M5] Medical Records</b>		<b>78.00</b>		<b>0.00</b>	<b>78.00</b>
<b>Subgroup : [M7] Postage</b>					
6210920	Supp-Postage	1,645.00		0.00	1,645.00
6210920000	Supp-Postage	2,627.00		0.00	2,627.00
<b>Subtotal [M7] Postage</b>		<b>4,272.00</b>		<b>0.00</b>	<b>4,272.00</b>
<b>Subgroup : [M8] Dues and Membership Fees to Professional Associations</b>					
6900120	Dues - Dues & Subscriptions	7,734.00		(1,572.00)	6,162.00
6900120000	Dues - Dues & Subscriptions	6,403.00	RJE - 6	(1,572.00)	3,633.00
			RJE - 6	(2,770.00)	
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<b>14,137.00</b>		<b>(4,342.00)</b>	<b>9,795.00</b>
<b>Subgroup : [M8A] Dues to Chamber of Commerce</b>					
Marcum 104	Chamber of Commerce Dues	0.00		135.00	135.00
<b>Subtotal [M8A] Dues to Chamber of Commerce</b>		<b>0.00</b>	RJE - 6	<b>135.00</b>	<b>135.00</b>
<b>Subgroup : [M9] Subscriptions</b>					
Marcum 103	Subscriptions	0.00		4,795.00	4,795.00
<b>Subtotal [M9] Subscriptions</b>		<b>0.00</b>	RJE - 6	<b>2,770.00</b>	
			RJE - 6	<b>2,025.00</b>	<b>4,795.00</b>
<b>Subgroup : [M11] Services Provided by Contract</b>					
5009010000	S&W - Consulting Support	4,471.00		0.00	4,471.00
5009020000	S&W - Consulting Support	26,914.00		0.00	26,914.00
6400020	Professional Fees	1,838.00		0.00	1,838.00
6400120	Pro Fees - Consulting	7,764.00		0.00	7,764.00
6400120000	Pro Fees - Consulting	454.00		0.00	454.00
6402620000	Pro Fees - Ins Consultant	347.00		0.00	347.00
6409920	Pro Fees - Other	3,923.00		0.00	3,923.00
6409920000	Pro Fees - Other	5,667.00		0.00	5,667.00
6600020	Payroll Expenses	2,928.00		0.00	2,928.00
6750120	Information Technology	15,620.00		0.00	15,620.00
6750120000	Information Technology	23,772.00		0.00	23,772.00
<b>Subtotal [M11] Services Provided by Contract</b>		<b>93,698.00</b>		<b>0.00</b>	<b>93,698.00</b>
<b>Subgroup : [M12] Administrative Management Services</b>					
6001056	Management Fee	274,948.00		0.00	274,948.00
7000120000	Consulting Fee Expense	13,425.00		0.00	13,425.00
7000220000	Financial Services Expense	59,756.00		(1,474.00)	58,282.00
<b>Subtotal [M12] Administrative Management Services</b>		<b>348,129.00</b>	RJE - 2	<b>(1,474.00)</b>	<b>346,655.00</b>
<b>Subgroup : [M13] Other</b>					
6210110	Supp - Storage Fees	2,076.00		0.00	2,076.00
6210120	Supp - Storage Fees	1,749.00		0.00	1,749.00
6210120000	Supp - Storage Fees	1,403.00		0.00	1,403.00
6650420	Utilities - Internet Services	2,376.00		0.00	2,376.00
6650420000	Utilities - Internet Services	2,309.00		0.00	2,309.00
6910120	Licenses & Permits	851.00		0.00	851.00
6910120000	Licenses & Permits	16.00		0.00	16.00
6910130	Licenses & Permits	280.00		0.00	280.00
6910135	LICENSES & PERMITS	1,080.00		0.00	1,080.00
6910135000	Licenses & Permits	240.00		0.00	240.00
6970120	Bank Service Charges	158.00		0.00	158.00
6970120000	Bank Service Charges	1,370.00		0.00	1,370.00
6991120	NAC - Fines & Penalties	843.00		0.00	843.00
6991120000	NAC - Fines & Penalties	16,199.00		0.00	16,199.00
7699900000	Fin Charges - Unused Line Fees	7,717.00		0.00	7,717.00
7699920	Fin Charges-Unused Line Fee	75.00		0.00	75.00
<b>Subtotal [M13] Other</b>		<b>38,742.00</b>		<b>0.00</b>	<b>38,742.00</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<b>526,995.00</b>		<b>(886.00)</b>	<b>526,109.00</b>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1] Raw Food</b>					
6150110	Food Purch - Raw	100.00		0.00	100.00
6150130	Food Purch - Raw	96,139.00		0.00	96,139.00
6150130000	Food Purch - Raw	78,275.00		0.00	78,275.00
6150231	Food Purch - Resident Activity	310.00		0.00	310.00
6150231000	Food Purch - Resident Activity	891.00		0.00	891.00
6150620	Food Purch - Employee H&W	770.00		0.00	770.00
6150620000	Food Purch - Employee H&W	1,624.00		0.00	1,624.00
6150630	Food Purch - Employee H&W	101.00		0.00	101.00
6150720	Food Purch - Promotion	155.00		0.00	155.00
6150720000	Food Purch - Promotion	184.00		0.00	184.00
6150725	Food Purch - Promotion	104.00		0.00	104.00
<b>Subtotal [2A1] Raw Food</b>		<b>178,653.00</b>		<b>0.00</b>	<b>178,653.00</b>
<b>Subgroup : [2A2] Non-Food Supplies</b>					
6150410	Food Purch - Supplements	162.00		0.00	162.00
6150430	Food Purch - Supplements	3,498.00		0.00	3,498.00
6150430000	Food Purch - Supplements	1,466.00		0.00	1,466.00
6150530	Food Purch - Thickeners	2,936.00		0.00	2,936.00
6150530000	Food Purch - Thickeners	3,428.00		0.00	3,428.00
6210330	Supp - Dietary	11,427.00		0.00	11,427.00
6210330000	Supp - Dietary	9,283.00		0.00	9,283.00
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>32,200.00</b>		<b>0.00</b>	<b>32,200.00</b>

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Crossings East Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
<b>Subgroup : [2B] Purchased Services</b>					
6121120	Pro Fees - Food Service	18.00		0.00	18.00
6121130	Pro Fees - Food Service	275.00		0.00	275.00
6121130000	Pro Fees - Food Service	198.00		0.00	198.00
<b>Subtotal [2B] Purchased Services</b>		<b>491.00</b>		<b>0.00</b>	<b>491.00</b>
<b>Subgroup : [2D] Other</b>					
6211030	Supp-Forms	90.00		0.00	90.00
6211330	Supp-Software	250.00		0.00	250.00
6355130	Minor Equip Purch	1,153.00		0.00	1,153.00
6355130000	Minor Equip Purch	2,198.00		0.00	2,198.00
7110230	Lease - Minor Equip	880.00		0.00	880.00
7110230000	Lease - Minor Equip	464.00		0.00	464.00
<b>Subtotal [2D] Other</b>		<b>5,035.00</b>		<b>0.00</b>	<b>5,035.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>216,379.00</b>		<b>0.00</b>	<b>216,379.00</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3A1] Bed Linens, etc...washed, ironed..</b>					
6210633	Supp - Linen	62.00		0.00	62.00
6210633000	Supp - Linen	688.00		0.00	688.00
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>		<b>750.00</b>		<b>0.00</b>	<b>750.00</b>
<b>Subgroup : [3B] Purchased Services</b>					
6120235	Pro Fees - Contracted Laundry	99,814.00		0.00	99,814.00
6120233000	Pro Fees - Contracted Laundry	69,363.00		0.00	69,363.00
<b>Subtotal [3B] Purchased Services</b>		<b>169,177.00</b>		<b>0.00</b>	<b>169,177.00</b>
<b>Subgroup : [3D] Other</b>					
6210533000	Supp - Laundry	430.00		0.00	430.00
<b>Subtotal [3D] Other</b>		<b>430.00</b>		<b>0.00</b>	<b>430.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>170,357.00</b>		<b>0.00</b>	<b>170,357.00</b>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4B] Purchased Services</b>					
6120132	Pro Fees - Contr Housekeeping	149,323.00		0.00	149,323.00
6120132000	Pro Fees - Contr Housekeeping	104,045.00		0.00	104,045.00
<b>Subtotal [4B] Purchased Services</b>		<b>253,368.00</b>		<b>0.00</b>	<b>253,368.00</b>
<b>Subgroup : [4D] Other</b>					
6355132000	Minor Equip Purch	179.00		0.00	179.00
<b>Subtotal [4D] Other</b>		<b>179.00</b>		<b>0.00</b>	<b>179.00</b>
<b>Subgroup : [5A2] Purchased from</b>					
6250140	Rx Drugs - Medicare	75,002.00		0.00	75,002.00
6250140000	Rx Drugs - Medicare	50,107.00		0.00	50,107.00
6250240	Rx Drugs - Managed Care - HMO	6,822.00		0.00	6,822.00
6250240000	Rx Drugs - Managed Care-HMO	7,680.00		0.00	7,680.00
6250340	Rx Drugs - Medicaid	12,046.00		0.00	12,046.00
6250340000	Rx Drugs - Medicaid	3,825.00		0.00	3,825.00
6250540	Rx Drugs - Stock	14,407.00		0.00	14,407.00
6250540000	Rx Drugs - Stock	141.00		0.00	141.00
6250640	Rx Drugs - Med D Noncovered	5,471.00		0.00	5,471.00
6250640000	Rx Drugs - Med D Noncovered	1,028.00		0.00	1,028.00
6250840000	Rx Drugs - Res Vaccinations	812.00		0.00	812.00
6251140000	Rx Drugs - IV Medicare	291.00		0.00	291.00
6251340000	Rx Drugs - IV Medicaid	84.00		0.00	84.00
<b>Subtotal [5A2] Purchased from</b>		<b>177,716.00</b>		<b>0.00</b>	<b>177,716.00</b>
<b>Subgroup : [5B] Medicine Cabinet Drugs</b>					
6251540	Rx Drugs - OTC	8,179.00		0.00	8,179.00
6251540000	Rx Drugs - OTC	4,682.00		0.00	4,682.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>12,861.00</b>		<b>0.00</b>	<b>12,861.00</b>
<b>Subgroup : [5C] Medical and Therapeutic Supplies</b>					
6200110	Supp - Medical	5,270.00		0.00	5,270.00
6200110000	Supp - Medical	2,637.00		0.00	2,637.00
6200210	Supp - Nursing	5,539.00		0.00	5,539.00
6200210000	Supp - Nursing	4,463.00		0.00	4,463.00
6200310	Supp - Universal Precaution	7,549.00		0.00	7,549.00
6200310000	Supp - Universal Precaution	6,424.00		0.00	6,424.00
6200810000	Supp - Enteral	85.00		0.00	85.00
6355110	Minor Equip Purch	2,702.00		0.00	2,702.00
6355110000	Minor Equip Purch	535.00		0.00	535.00
6355310	Med Equip Purch	240.00		0.00	240.00
6355310000	Med Equip Purch	2,408.00		0.00	2,408.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>37,852.00</b>		<b>0.00</b>	<b>37,852.00</b>
<b>Subgroup : [5E2] Oxygen - Other</b>					
6200710	Supp - Oxygen Gas	2,970.00		0.00	2,970.00
6200710000	Supp - Oxygen Gas	3,630.00		0.00	3,630.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>6,600.00</b>		<b>0.00</b>	<b>6,600.00</b>
<b>Subgroup : [5F] X-Rays and related radiological</b>					
6260254	Anc Serv - X-Ray	2,054.00		0.00	2,054.00
6260254000	Anc Serv - X-Ray	4,610.00		0.00	4,610.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>6,664.00</b>		<b>0.00</b>	<b>6,664.00</b>
<b>Subgroup : [5H] Laboratory</b>					
6260154	Anc Serv - Lab Fees	8,397.00		0.00	8,397.00

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Crossings East Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>10/4/2016</u>			<u>10/4/2016</u>
6260154000	Anc Serv - Lab Fees	5,696.00		0.00	5,696.00
<b>Subtotal [5H] Laboratory</b>		<u>14,093.00</u>		<u>0.00</u>	<u>14,093.00</u>
<b>Subgroup : [5I] Recreation</b>					
6210210	Supp - Activities	48.00		0.00	48.00
6210220	Supp - Activities	277.00		0.00	277.00
6210231	Supp - Activities	599.00		0.00	599.00
6210231000	Supp - Activities	679.00		0.00	679.00
6210254	Supp - Activities	10.00		0.00	10.00
6211031	Supp-Forms	19.00		0.00	19.00
6400731	Pro Fees - Activities	270.00		0.00	270.00
6400731000	Pro Fees - Activities	1,005.00		0.00	1,005.00
6950120	TV & Radio	9,738.00		0.00	9,738.00
6950120000	TV & Radio	6,952.00		0.00	6,952.00
<b>Subtotal [5I] Recreation</b>		<u>19,597.00</u>		<u>0.00</u>	<u>19,597.00</u>
<b>Subgroup : [5J] Other</b>					
6150310	Food Purch - Tube Feeding	100.00		0.00	100.00
6150330	Food Purch - Tube Feeding	88.00		0.00	88.00
6150330000	Food Purch - Tube Feeding	498.00		0.00	498.00
6200410	Supp - Wound Care	4,966.00		0.00	4,966.00
6200410000	Supp - Wound Care	3,147.00		0.00	3,147.00
6200510	Supp - Prosthetic Device	2,377.00		0.00	2,377.00
6200510000	Supp - Prosthetic Device	196.00		0.00	196.00
6200520	Supp - Prosthetic Device	75.00		0.00	75.00
6200610	Supp - Respiratory Supplies	25.00		0.00	25.00
6200653	Supp - Respiratory Supplies	1,204.00		0.00	1,204.00
6200653000	Supp - Respiratory Supplies	7,033.00		0.00	7,033.00
6200910000	Supp - IV	773.00		0.00	773.00
6201050	Supp - Phys Therapy	1,426.00		0.00	1,426.00
6201050000	Supp - Phys Therapy	702.00		0.00	702.00
6201251	Supp - Occup Therapy	182.00		0.00	182.00
6201251000	Supp - Occup Therapy	67.00		0.00	67.00
6201310	Supp - Routine Hygiene	4,020.00		0.00	4,020.00
6201310000	Supp - Routine Hygiene	3,489.00		0.00	3,489.00
6201410	Supp - Incontinent Supplies	20,044.00		0.00	20,044.00
6201410000	Supp - Incontinent Supplies	16,649.00		0.00	16,649.00
6350153	ME Lease - Respiratory Equip	11,655.00		0.00	11,655.00
6350153000	ME Lease - Respiratory Equip	13,762.00		0.00	13,762.00
6350310000	ME Lease - Wound Vacs	233.00		0.00	233.00
6350410	ME Lease - Specialty Beds	807.00		0.00	807.00
6350810	MEL - Low Airos Mattress	39.00		0.00	39.00
6351010	ME Lease - Air Fluidized Beds	9,440.00		0.00	9,440.00
6351210000	ME Lease - IV Pump	102.00		0.00	102.00
6355150	Minor Equip Purch	107.00		0.00	107.00
6355253000	Med Equip Purch - Respiratory	68.00		0.00	68.00
6355350	Med Equip Purch	221.00		0.00	221.00
6950220000	Patient Medical Expense	364.00		0.00	364.00
6972120	Replace of Res. Personal Prop.	3,200.00		0.00	3,200.00
6972120000	Replace of Res. Personal Prop.	26.00		0.00	26.00
<b>Subtotal [5J] Other</b>		<u>107,085.00</u>		<u>0.00</u>	<u>107,085.00</u>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<u>636,015.00</u>		<u>0.00</u>	<u>636,015.00</u>
<b>Group : [22] Maintenance and Property</b>					
<b>Subgroup : [6A] Repairs and Maintenance</b>					
6550110000	R&M - Equipment	291.00		0.00	291.00
6550130000	R&M - Equipment	878.00		0.00	878.00
6550134	R&M - Equipment	3,554.00		0.00	3,554.00
6550134000	R&M - Equipment	4,568.00		0.00	4,568.00
6550135	R&M - Equipment	576.00		0.00	576.00
6550135000	R&M - Equipment	146.00		0.00	146.00
<b>Subtotal [6A] Repairs and Maintenance</b>		<u>10,013.00</u>		<u>0.00</u>	<u>10,013.00</u>
<b>Subgroup : [6B] Heat</b>					
6651335	Utilities - Fuel	1,608.00		0.00	1,608.00
6651435	Utilities - Gas	26,432.00		0.00	26,432.00
6651435000	Utilities - Gas	18,038.00		0.00	18,038.00
<b>Subtotal [6B] Heat</b>		<u>46,078.00</u>		<u>0.00</u>	<u>46,078.00</u>
<b>Subgroup : [6C] Light &amp; Power</b>					
6651120	Utilities - Electricity	9,193.00		0.00	9,193.00
6651135	Utilities - Electricity	82,914.00		0.00	82,914.00
6651135000	Utilities - Electricity	50,565.00		0.00	50,565.00
<b>Subtotal [6C] Light &amp; Power</b>		<u>142,672.00</u>		<u>0.00</u>	<u>142,672.00</u>
<b>Subgroup : [6D] Water</b>					
6651235	Utilities - Water	25,043.00		0.00	25,043.00
6651235000	Utilities - Water	16,194.00		0.00	16,194.00
<b>Subtotal [6D] Water</b>		<u>41,237.00</u>		<u>0.00</u>	<u>41,237.00</u>
<b>Subgroup : [6E] Equipment Lease</b>					
6351450	ME Lease - Other	12,865.00		(4,744.00)	8,121.00
			RJE - 5	(4,744.00)	
6351450000	ME Lease - Other	3,010.00		0.00	3,010.00
7110220	Lease - Minor Equip	1,524.00		(987.00)	537.00
			RJE - 5	(987.00)	
7110220000	Lease - Minor Equip	1,256.00		(346.00)	910.00
			RJE - 5	(346.00)	
<b>Subtotal [6E] Equipment Lease</b>		<u>18,655.00</u>		<u>(6,077.00)</u>	<u>12,578.00</u>

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Crossings East Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
<b>Subgroup : [6F] Other</b>					
5009035000	S&W - Consulting Support	1,890.00		0.00	1,890.00
6210720	Supp - Maintenance	54.00		0.00	54.00
6210734	Supp - Maintenance	7,034.00		0.00	7,034.00
6210734000	Supp - Maintenance	6,356.00		0.00	6,356.00
6219920000	Supp-Other	37.00		0.00	37.00
6355134	Minor Equip Purch	776.00		0.00	776.00
6355134000	Minor Equip Purch	124.00		0.00	124.00
6355135000	Minor Equip Purch	47.00		0.00	47.00
6550220	R&M - Building	95.00		0.00	95.00
6550235	R&M - Building	5,692.00		0.00	5,692.00
6550235000	R&M - Building	7,477.00		0.00	7,477.00
6550520	R&M - Garbage	6,720.00		0.00	6,720.00
6550535	R&M - Garbage	2,438.00		0.00	2,438.00
6550535000	R&M - Garbage	14,023.00		0.00	14,023.00
6550635	R&M - Pest Control	1,189.00		0.00	1,189.00
6550635000	R&M - Pest Control	1,165.00		0.00	1,165.00
6550720	R&M - Hazardous Waste	72.00		0.00	72.00
6550735	R&M - Hazardous Waste	231.00		0.00	231.00
6550735000	R&M - Hazardous Waste	264.00		0.00	264.00
6550920	R&M - Maintenance Contracts	598.00		0.00	598.00
6550920000	R&M - Maintenance Contracts	(757.00)		0.00	(757.00)
6550934	R&M - Maintenance Contracts	12,051.00		0.00	12,051.00
6550934000	R&M - Maintenance Contracts	5,872.00		0.00	5,872.00
6550935	R&M - Maintenance Contracts	12,369.00		0.00	12,369.00
6550935000	R&M - Maintenance Contracts	9,867.00		0.00	9,867.00
<b>Subtotal [6F] Other</b>		<b>95,684.00</b>		<b>0.00</b>	<b>95,684.00</b>
<b>Subgroup : [7D] Movable Equipment</b>					
7200600000	Dep - Furniture & Equip	671.00		0.00	671.00
7200800000	Dep - Information Technology	845.00		0.00	845.00
<b>Subtotal [7D] Movable Equipment</b>		<b>1,516.00</b>		<b>0.00</b>	<b>1,516.00</b>
<b>Subgroup : [8A] Organization Expense</b>					
7600100000	Amort - Def Finance Costs	6,028.00		0.00	6,028.00
<b>Subtotal [8A] Organization Expense</b>		<b>6,028.00</b>		<b>0.00</b>	<b>6,028.00</b>
<b>Subgroup : [8C] Leasehold Improvements</b>					
7200500000	Dep - Leasehold Improvements	680.00		0.00	680.00
<b>Subtotal [8C] Leasehold Improvements</b>		<b>680.00</b>		<b>0.00</b>	<b>680.00</b>
<b>Subgroup : [9] Rental Payments</b>					
6002556	Rent Expense	525,453.00		0.00	525,453.00
7100100000	Lease - Building	319,604.00		0.00	319,604.00
7100220	Lease - Land	3,387.00		0.00	3,387.00
<b>Subtotal [9] Rental Payments</b>		<b>848,444.00</b>		<b>0.00</b>	<b>848,444.00</b>
<b>Subgroup : [10B] Real estate taxes paid by lessor</b>					
6800100000	Taxes - Real Estate	83,968.00		0.00	83,968.00
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>83,968.00</b>		<b>0.00</b>	<b>83,968.00</b>
<b>Subgroup : [10C] Personal property taxes</b>					
6800200000	Taxes - Personal Property	4,350.00		0.00	4,350.00
6800220	Taxes - Personal Property	6,142.00		0.00	6,142.00
<b>Subtotal [10C] Personal property taxes</b>		<b>10,492.00</b>		<b>0.00</b>	<b>10,492.00</b>
<b>Total [22] Maintenance and Property</b>		<b>1,305,467.00</b>		<b>(6,077.00)</b>	<b>1,299,390.00</b>
<b>Group : [27] Interest and Insurance</b>					
<b>Subgroup : [12D] Other Interest Expense</b>					
6000056	Interest Expense	15,435.00		0.00	15,435.00
7500100000	Int Exp - Line of Credit	11,451.00		0.00	11,451.00
7500200000	Int Exp - Notes & Mortgages	5,044.00		0.00	5,044.00
<b>Subtotal [12D] Other Interest Expense</b>		<b>31,930.00</b>		<b>0.00</b>	<b>31,930.00</b>
<b>Subgroup : [14A] Insurance on Property</b>					
6699920	Ins - Property	14,636.00		0.00	14,636.00
6700135000	Ins - Plant Operations	7,740.00		0.00	7,740.00
<b>Subtotal [14A] Insurance on Property</b>		<b>22,376.00</b>		<b>0.00</b>	<b>22,376.00</b>
<b>Subgroup : [14C1] Umbrella</b>					
6699820	Ins - Umbrella	13,463.00		0.00	13,463.00
6700220000	Ins - General	2,231.00		0.00	2,231.00
6700820	Ins - GLPL	34,769.00		0.00	34,769.00
6700820000	Ins - GLPL	53,996.00		0.00	53,996.00
6700920000	Ins - GLPL Excess	17,728.00		0.00	17,728.00
<b>Subtotal [14C1] Umbrella</b>		<b>122,187.00</b>		<b>0.00</b>	<b>122,187.00</b>
<b>Subgroup : [14C3] Other</b>					
6699620	Ins- Cyber	2,761.00		0.00	2,761.00
6699720	Ins- Hired/ Non Auto	132.00		0.00	132.00
6700420	Ins - D & O Liability	2,367.00		0.00	2,367.00
6700420000	Ins - D & O Liability	770.00		0.00	770.00
<b>Subtotal [14C3] Other</b>		<b>6,030.00</b>		<b>0.00</b>	<b>6,030.00</b>
<b>Total [27] Interest and Insurance</b>		<b>182,523.00</b>		<b>0.00</b>	<b>182,523.00</b>
<b>Group : [30] Statement of Revenue</b>					
<b>Subgroup : [1A] Medicaid Residents (CT only)</b>					
42002	Medicaid - Skilled	(101.00)		0.00	(101.00)
4200200000	Medicaid - Skilled	43,358.00		0.00	43,358.00
42003	Medicaid	(6,705,841.00)		0.00	(6,705,841.00)

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Crossings East Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
4200300000	Medicaid - ICF I	(2,667,487.00)		0.00	(2,667,487.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(9,330,071.00)</b>		<b>0.00</b>	<b>(9,330,071.00)</b>
<b>Subgroup : [1B] Medicaid room and board contractual allowance</b>					
42005	Contra Allow - Medicaid	3,383,941.00		0.00	3,383,941.00
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<b>3,383,941.00</b>		<b>0.00</b>	<b>3,383,941.00</b>
<b>Subgroup : [3A] Medicare Residents (All inclusive)</b>					
41020	Room & Board - Medicare A	(555,297.00)		0.00	(555,297.00)
4102000000	Medicare Rugs III - RUC	(88,819.00)		0.00	(88,819.00)
4102500000	Medicare Rugs III - RUB	(136,958.00)		0.00	(136,958.00)
4103000000	Medicare Rugs III - RUA	(195,549.00)		0.00	(195,549.00)
4107000000	Medicare Rugs III - RVC	(41,297.00)		0.00	(41,297.00)
4107500000	Medicare Rugs III - RVB	(16,118.00)		0.00	(16,118.00)
4108000000	Medicare Rugs III - RVA	(76,266.00)		0.00	(76,266.00)
4112000000	Medicare Rugs III - RHC	(17,739.00)		0.00	(17,739.00)
4112500000	Medicare Rugs III - RHB	(23,264.00)		0.00	(23,264.00)
4113000000	Medicare Rugs III - RHA	(25,273.00)		0.00	(25,273.00)
4117000000	Medicare Rugs III - RMC	(7,569.00)		0.00	(7,569.00)
4117500000	Medicare Rugs III - RMB	(1,672.00)		0.00	(1,672.00)
4118000000	Medicare Rugs III - RMA	(15,132.00)		0.00	(15,132.00)
4135600000	Medicare Rugs IV - HE1	(6,411.00)		0.00	(6,411.00)
4136000000	Medicare Rugs IV - HD1	(4,306.00)		0.00	(4,306.00)
4136400000	Medicare Rugs IV - HC1	398.00		0.00	398.00
4138000000	Medicare Rugs IV - LC1	(349.00)		0.00	(349.00)
4138400000	Medicare Rugs IV - LB1	(341.00)		0.00	(341.00)
4141200000	Medicare Rugs IV - CD1	(3,102.00)		0.00	(3,102.00)
4142200000	Medicare Rugs III - CB1	(1,905.00)		0.00	(1,905.00)
4142700000	Medicare Rugs III - CA1	(277.00)		0.00	(277.00)
4156800000	Medicare Rugs III - PC1	(635.00)		0.00	(635.00)
4157600000	Medicare Rugs III - PA1	(448.00)		0.00	(448.00)
4160000000	Medicare Rugs III - AAA	(891.00)		0.00	(891.00)
4160100000	Medicare Rugs III - Unknown	1,971.00		0.00	1,971.00
41989	Medicare A - Sequestration	13,330.00		0.00	13,330.00
4198900000	Medicare A - Sequestration	10,966.00		0.00	10,966.00
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<b>(1,192,953.00)</b>		<b>0.00</b>	<b>(1,192,953.00)</b>
<b>Subgroup : [3B] Medicare room and board contractual allowance</b>					
41025	Contractual Allow - Medicare A	(251,910.00)		0.00	(251,910.00)
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>(251,910.00)</b>		<b>0.00</b>	<b>(251,910.00)</b>
<b>Subgroup : [4A] Private-pay residents and other</b>					
43001	Private Pay	(181,074.00)		0.00	(181,074.00)
4300100000	Private Pay	(144,879.00)		0.00	(144,879.00)
44001	Commercial Insurance	(6,225.00)		0.00	(6,225.00)
4400100000	Commercial Insurance	(10,455.00)		0.00	(10,455.00)
44005	Commercial Ins Pays at Level	(27,748.00)		0.00	(27,748.00)
4400500000	Commercial Ins Pays at Level	(45,025.00)		0.00	(45,025.00)
45010	HMO - Medicare Replacement	(10,981.00)		0.00	(10,981.00)
4501000000	HMO - Medicare Replacement	(7,103.00)		0.00	(7,103.00)
45011	HMO - MCR Rep Sequestration	1,701.00		0.00	1,701.00
45501	Hospice	(158,246.00)		0.00	(158,246.00)
4550100000	Hospice	(32,625.00)		0.00	(32,625.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(622,660.00)</b>		<b>0.00</b>	<b>(622,660.00)</b>
<b>Subgroup : [4B] Private-pay room and board contractual allowance</b>					
44003	Contra Allow - Comm Ins	(1,272.00)		0.00	(1,272.00)
44007	Contra Allow - Comm Levels	3,806.00		0.00	3,806.00
45012	Contra Allow - Medicare HMO	1,760.00		0.00	1,760.00
45505	Contra Allow - Hospice	83,496.00		0.00	83,496.00
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<b>87,790.00</b>		<b>0.00</b>	<b>87,790.00</b>
<b>Subgroup : [5A] Prescription Drugs - Medicare</b>					
46001	Pharmacy Rx - Medicare A	(62,897.00)		0.00	(62,897.00)
4600100000	Pharmacy Rx - Medicare A	(50,136.00)		0.00	(50,136.00)
4600200000	Pharmacy Rx - Medicare B	(1,484.00)		0.00	(1,484.00)
46101	Pharm OTC - Medicare A	(22.00)		0.00	(22.00)
4610100000	Pharm OTC - Medicare A	(535.00)		0.00	(535.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(115,074.00)</b>		<b>0.00</b>	<b>(115,074.00)</b>
<b>Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance</b>					
46011	Pharmacy Rx - C/A - Medicare A	62,936.00		0.00	62,936.00
4601100000	Pharmacy Rx - C/A - Medicare A	50,136.00		0.00	50,136.00
46111	Pharm OTC - C/A - Medicare A	107,337.00		0.00	107,337.00
4611100000	Pharm OTC - C/A - Medicare A	535.00		0.00	535.00
<b>Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance</b>		<b>220,944.00</b>		<b>0.00</b>	<b>220,944.00</b>
<b>Subgroup : [5C] Prescription Drugs - Non-medicare</b>					
46003	Pharmacy Rx - Medicaid	(14,066.00)		0.00	(14,066.00)
4600300000	Pharmacy Rx - Medicaid	(5,422.00)		0.00	(5,422.00)
46004	Pharmacy Rx - HMO	(1,947.00)		0.00	(1,947.00)
4600400000	Pharmacy Rx - HMO	(2,242.00)		0.00	(2,242.00)
46005	Pharmacy Rx - Private	(255.00)		0.00	(255.00)
4600500000	Pharmacy Rx - Private	50.00		0.00	50.00
46007	Pharmacy Rx - Comm Ins	(3,342.00)		0.00	(3,342.00)
4600700000	Pharmacy Rx - Comm Ins	(6,139.00)		0.00	(6,139.00)
46008	Pharmacy Rx - Hospice	(507.00)		0.00	(507.00)
4600800000	Pharmacy Rx - Hospice	237.00		0.00	237.00
46103	Pharm OTC - Medicaid	(1,574.00)		0.00	(1,574.00)
4610300000	Pharm OTC - Medicaid	(619.00)		0.00	(619.00)

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Crossings East Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<b>10/4/2016</b>			<b>10/4/2016</b>
46104	Pharm - OTC - HMO	(1.00)		0.00	(1.00)
4610400000	Pharm OTC - HMO	(192.00)		0.00	(192.00)
46107	Pharm - OTC - Comm Ins	(1.00)		0.00	(1.00)
4610700000	Pharm OTC - Comm Ins	(12.00)		0.00	(12.00)
46108	Pharm OTC - Hospice	(223.00)		0.00	(223.00)
4610800000	Pharm OTC - Hospice	15.00		0.00	15.00
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(36,240.00)</b>		<b>0.00</b>	<b>(36,240.00)</b>
<b>Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>					
46013	Pharmacy Rx - C/A - Medicaid	14,066.00		0.00	14,066.00
4601300000	Pharmacy Rx - C/A - Medicaid	5,422.00		0.00	5,422.00
46014	Pharmacy Rx - C/A - HMO	1,947.00		0.00	1,947.00
4601400000	Pharmacy Rx - C/A - HMO	2,242.00		0.00	2,242.00
46017	Pharmacy Rx - C/A - Comm Ins	3,342.00		0.00	3,342.00
4601700000	Pharmacy Rx - C/A - Comm Ins	6,139.00		0.00	6,139.00
46018	Pharmacy Rx - C/A - Hospice	507.00		0.00	507.00
4601800000	Pharmacy Rx - C/A - Hospice	(237.00)		0.00	(237.00)
46113	Pharm OTC - C/A - Medicaid	1,574.00		0.00	1,574.00
4611300000	Pharm OTC - C/A - Medicaid	619.00		0.00	619.00
46114	Pharm - OTC - C/A - HMO	1.00		0.00	1.00
4611400000	Pharm OTC - C/A - HMO	192.00		0.00	192.00
46117	Pharm - OTC - C/A - Comm Ins	1.00		0.00	1.00
4611700000	Pharm OTC - C/A - Comm Ins	12.00		0.00	12.00
46118	Pharm OTC - C/A - Hospice	223.00		0.00	223.00
4611800000	Pharm OTC - C/A - Hospice	(15.00)		0.00	(15.00)
<b>Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>		<b>36,035.00</b>		<b>0.00</b>	<b>36,035.00</b>
<b>Subgroup : [7A] Physical Therapy - Medicare</b>					
46601	Phys Ther - Medicare A	(107,316.00)		0.00	(107,316.00)
4660100000	Phys Ther - Medicare A	(104,344.00)		0.00	(104,344.00)
46602	Phys Ther - Medicare B	(111,027.00)		0.00	(111,027.00)
4660200000	Phys Ther - Medicare B	(39,121.00)		0.00	(39,121.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(361,808.00)</b>		<b>0.00</b>	<b>(361,808.00)</b>
<b>Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance</b>					
4661100000	Phys Ther - C/A - Medicare A	104,344.00		0.00	104,344.00
46612	Phys Ther - C/A - Medicare B	20,892.00		0.00	20,892.00
4661200000	Phys Ther - C/A - Medicare B	7,526.00		0.00	7,526.00
<b>Subtotal [7B] Physical Therapy - Medicare Contractual Allowance</b>		<b>132,762.00</b>		<b>0.00</b>	<b>132,762.00</b>
<b>Subgroup : [7C] Physical Therapy - Non-medicare</b>					
46603	Phys Ther - Medicaid	(38,740.00)		0.00	(38,740.00)
4660300000	Phys Ther - Medicaid	(19,131.00)		0.00	(19,131.00)
46604	Phys Ther - HMO	(10,738.00)		0.00	(10,738.00)
4660400000	Phys Ther - HMO	(12,312.00)		0.00	(12,312.00)
46605	Phys Ther - Private	(747.00)		0.00	(747.00)
46607	Phys Ther - Comm Ins	(5,660.00)		0.00	(5,660.00)
4660700000	Phys Ther - Comm Ins	(8,608.00)		0.00	(8,608.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(95,936.00)</b>		<b>0.00</b>	<b>(95,936.00)</b>
<b>Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance</b>					
46613	Phys Ther - C/A - Medicaid	38,740.00		0.00	38,740.00
4661300000	Phys Ther - C/A - Medicaid	19,131.00		0.00	19,131.00
46614	Phys Ther - C/A - HMO	6,161.00		0.00	6,161.00
4661400000	Phys Ther - C/A - HMO	896.00		0.00	896.00
46617	Phys Ther - C/A - Comm Ins	5,660.00		0.00	5,660.00
4661700000	Phys Ther - C/A - Comm Ins	8,608.00		0.00	8,608.00
<b>Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance</b>		<b>79,196.00</b>		<b>0.00</b>	<b>79,196.00</b>
<b>Subgroup : [8A] Speech Therapy - Medicare</b>					
46701	Speech Ther - Medicare A	(11,266.00)		0.00	(11,266.00)
4670100000	Speech Ther - Medicare A	(24,474.00)		0.00	(24,474.00)
46702	Speech Ther - Medicare B	(31,005.00)		0.00	(31,005.00)
4670200000	Speech Ther - Medicare B	(35,772.00)		0.00	(35,772.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(102,517.00)</b>		<b>0.00</b>	<b>(102,517.00)</b>
<b>Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance</b>					
46711	Speech Ther - C/A - Medicare A	10,803.00		0.00	10,803.00
4671100000	Speech Ther - C/A - Medicare A	24,474.00		0.00	24,474.00
46712	Speech Ther - C/A - Medicare B	802.00		0.00	802.00
4671200000	Speech Ther - C/A - Medicare B	857.00		0.00	857.00
<b>Subtotal [8B] Speech Therapy - Medicare Contractual Allowance</b>		<b>36,936.00</b>		<b>0.00</b>	<b>36,936.00</b>
<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>					
46703	Speech Ther - Medicaid	(7,924.00)		0.00	(7,924.00)
4670300000	Speech Ther - Medicaid	(6,424.00)		0.00	(6,424.00)
46704	Speech Therapy - HMO	(3,640.00)		0.00	(3,640.00)
4670400000	Speech Ther - HMO	(7,381.00)		0.00	(7,381.00)
46705	Speech Ther - Private	(93.00)		0.00	(93.00)
46707	Speech Ther - Comm Ins	(302.00)		0.00	(302.00)
4670700000	Speech Ther - Comm Ins	(2,162.00)		0.00	(2,162.00)
46708	Speech Ther - Hospice	(93.00)		0.00	(93.00)
4670800000	Speech Ther - Hospice	(371.00)		0.00	(371.00)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(28,390.00)</b>		<b>0.00</b>	<b>(28,390.00)</b>
<b>Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance</b>					
46713	Speech Ther - C/A - Medicaid	7,924.00		0.00	7,924.00
4671300000	Speech Ther - C/A - Medicaid	6,425.00		0.00	6,425.00
4671400000	Speech Ther - C/A - HMO	852.00		0.00	852.00
46717	Speech Ther - C/A - Comm Ins	766.00		0.00	766.00

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Crossings East Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
4671700000	Speech Ther - C/A - Comm Ins	2,162.00		0.00	2,162.00
46718	Speech Ther - C/A - Hospice	93.00		0.00	93.00
4671800000	Speech Ther - C/A - Hospice	371.00		0.00	371.00
<b>Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance</b>		<b>18,593.00</b>		<b>0.00</b>	<b>18,593.00</b>
<b>Subgroup : [9A] Occupational Therapy - Medicare</b>					
46801	Occ Therapy - Medicare A	(135,715.00)		0.00	(135,715.00)
4680100000	Occ Therapy - Medicare A	(114,578.00)		0.00	(114,578.00)
46802	Occ Therapy - Medicare B	(116,540.00)		0.00	(116,540.00)
4680200000	Occ Therapy - Medicare B	(44,339.00)		0.00	(44,339.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(411,172.00)</b>		<b>0.00</b>	<b>(411,172.00)</b>
<b>Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance</b>					
46811	Occ Therapy - C/A - Medicare A	135,715.00		0.00	135,715.00
4681100000	Occ Therapy - C/A - Medicare A	114,578.00		0.00	114,578.00
46812	Occ Therapy - C/A - Medicare B	21,931.00		0.00	21,931.00
4681200000	Occ Therapy - C/A - Medicare B	8,195.00		0.00	8,195.00
<b>Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance</b>		<b>280,419.00</b>		<b>0.00</b>	<b>280,419.00</b>
<b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>					
46803	Occ Therapy - Medicaid	(45,098.00)		0.00	(45,098.00)
4680300000	Occ Therapy - Medicaid	(18,309.00)		0.00	(18,309.00)
46804	Occ Therapy - HMO	(12,964.00)		0.00	(12,964.00)
4680400000	Occ Therapy - HMO	(13,818.00)		0.00	(13,818.00)
46805	Occ Therapy - Private	(879.00)		0.00	(879.00)
46807	Occ Therapy - Comm Ins	(7,273.00)		0.00	(7,273.00)
4680700000	Occ Therapy - Comm Ins	(9,295.00)		0.00	(9,295.00)
46808	Occ Therapy - Hospice	(38.00)		0.00	(38.00)
4680800000	Occ Therapy - Hospice	(76.00)		0.00	(76.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(107,750.00)</b>		<b>0.00</b>	<b>(107,750.00)</b>
<b>Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>					
46813	Occ Therapy - C/A - Medicaid	45,098.00		0.00	45,098.00
4681300000	Occ Therapy - C/A - Medicaid	18,309.00		0.00	18,309.00
46814	Occ Therapy - C/A - HMO	4,718.00		0.00	4,718.00
4681400000	Occ Therapy - C/A - HMO	1,305.00		0.00	1,305.00
46817	Occ Therapy - C/A - Comm Ins	7,273.00		0.00	7,273.00
4681700000	Occ Therapy - C/A - Comm Ins	9,295.00		0.00	9,295.00
46818	Occ Therapy - C/A - Hospice	38.00		0.00	38.00
4681800000	Occ Therapy - C/A - Hospice	76.00		0.00	76.00
<b>Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>		<b>86,112.00</b>		<b>0.00</b>	<b>86,112.00</b>
<b>Subgroup : [10A] Other - Medicare</b>					
47101	Infus Ther - Medicare A	(807.00)		0.00	(807.00)
4710100000	Infus Ther - Medicare A	(180.00)		0.00	(180.00)
47111	Infus Ther - C/A Medicare A	807.00		0.00	807.00
4711100000	Infus Ther - C/A - Medicare A	180.00		0.00	180.00
47501	Lab - Medicare A	(48,154.00)		0.00	(48,154.00)
4750100000	Lab - Medicare A	(37,738.00)		0.00	(37,738.00)
47511	Lab - C/A - Medicare A	48,154.00		0.00	48,154.00
4751100000	Lab - C/A - Medicare A	37,738.00		0.00	37,738.00
47601	X-Ray - Medicare A	(1,659.00)		0.00	(1,659.00)
4760100000	X-Ray - Medicare A	(3,485.00)		0.00	(3,485.00)
47611	X-Ray - C/A Medicare A	1,659.00		0.00	1,659.00
4761100000	X-Ray - C/A - Medicare A	3,485.00		0.00	3,485.00
47651	IV Charges - Medicare A	(3,360.00)		0.00	(3,360.00)
4765100000	IV Charges - Medicare A	(774.00)		0.00	(774.00)
47661	IV Charges - C/A Medicare A	3,360.00		0.00	3,360.00
4766100000	IV Charges - C/A - Medicare A	774.00		0.00	774.00
47999	MCR - B 2% Sequestration	3,443.00		0.00	3,443.00
4799900000	Medicare B - Sequestration	1,746.00		0.00	1,746.00
<b>Subtotal [10A] Other - Medicare</b>		<b>5,189.00</b>		<b>0.00</b>	<b>5,189.00</b>
<b>Subgroup : [10B] Other - Non-medicare</b>					
47003	Oxygen Medicaid	(368.00)		0.00	(368.00)
47008	Oxygen Hospice	(51.00)		0.00	(51.00)
47013	Oxygen C/A Medicaid	368.00		0.00	368.00
47018	Oxygen C/A Hospice	51.00		0.00	51.00
47103	Infus Ther - Medicaid	(1,790.00)		0.00	(1,790.00)
4710300000	Infus Ther - Medicaid	(1,080.00)		0.00	(1,080.00)
4710800000	Infus Ther - Hospice	720.00		0.00	720.00
47113	Infus Ther - C/A - Medicaid	1,790.00		0.00	1,790.00
4711300000	Infus Ther - C/A - Medicaid	1,080.00		0.00	1,080.00
4711800000	Infus Ther - C/A - Hospice	(720.00)		0.00	(720.00)
47203	Med Equip - Medicaid	(406.00)		0.00	(406.00)
47207	Med Equip - Comm Ins	(254.00)		0.00	(254.00)
47213	Med Equip C/A - Medicaid	406.00		0.00	406.00
47217	Med Equip C/A - Comm Ins	254.00		0.00	254.00
4750300000	Lab - Medicaid	(923.00)		0.00	(923.00)
47504	Lab - HMO	(2,261.00)		0.00	(2,261.00)
4750400000	Lab - HMO	(664.00)		0.00	(664.00)
47505	Lab - Private	(177.00)		0.00	(177.00)
47507	Lab - Comm Ins	(4,805.00)		0.00	(4,805.00)
4750700000	Lab - Comm Ins	(5,230.00)		0.00	(5,230.00)
4751300000	Lab - C/A - Medicaid	923.00		0.00	923.00
47514	Lab - C/A - HMO	2,261.00		0.00	2,261.00
4751400000	Lab - C/A - HMO	664.00		0.00	664.00
47517	Lab - C/A - Comm Ins	4,805.00		0.00	4,805.00
4751700000	Lab - C/A - Comm Ins	5,230.00		0.00	5,230.00
47603	X-Ray - Comm Ins	(10.00)		0.00	(10.00)

Client: **Chestnut Health & Rehabilitation Group, Inc.**  
 Engagement: **Medicaid - Crossings East Health & Rehabilitation Center**  
 Period Ending: **10/4/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<b>10/4/2016</b>			<b>10/4/2016</b>
47604	X-Ray - HMO	(222.00)		0.00	(222.00)
4760400000	X-Ray - HMO	(106.00)		0.00	(106.00)
4760700000	X-Ray - Comm Ins	(849.00)		0.00	(849.00)
47613	X-Ray - C/A Common Ins	10.00		0.00	10.00
47614	X-Ray - C/A - HMO	222.00		0.00	222.00
4761400000	X-Ray - C/A - HMO	106.00		0.00	106.00
4761700000	X-Ray - C/A - Comm Ins	849.00		0.00	849.00
4799800000	HMO MCR B Replacement - Seq	(1.00)		0.00	(1.00)
<b>Subtotal [10B] Other - Non-Medicare</b>		<b>(178.00)</b>		<b>0.00</b>	<b>(178.00)</b>
<b>Subgroup : [15] Interest Income</b>					
7700100000	Int Inc - Bank Accts	(41.00)		0.00	(41.00)
7700200000	Int Inc - AR Accounts	(10.00)		0.00	(10.00)
<b>Subtotal [15] Interest Income</b>		<b>(51.00)</b>		<b>0.00</b>	<b>(51.00)</b>
<b>Subgroup : [18] Other Revenue</b>					
4900500000	Discounts	4,832.00		0.00	4,832.00
49007	Patient Refunds	60.00		0.00	60.00
4950100000	Rebate Revenue	(2,360.00)		0.00	(2,360.00)
7999900000	Unusual Items	(148,362.00)		0.00	(148,362.00)
<b>Subtotal [18] Other Revenue</b>		<b>(145,830.00)</b>		<b>0.00</b>	<b>(145,830.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(8,434,623.00)</b>		<b>0.00</b>	<b>(8,434,623.00)</b>
<b>Group : [31-32] Assets</b>					
<b>Subgroup : [A1] Cash</b>					
10002	Cash - Payroll	3,633.00		0.00	3,633.00
10020	Cash - Operating	(45,675.00)		0.00	(45,675.00)
<b>Subtotal [A1] Cash</b>		<b>(42,042.00)</b>		<b>0.00</b>	<b>(42,042.00)</b>
<b>Subgroup : [A2] Resident Accounts Receivable</b>					
11001	Accounts Receivable	1,016,801.00		0.00	1,016,801.00
11101	Allowance for Bad Debts	19.00		0.00	19.00
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>1,016,820.00</b>		<b>0.00</b>	<b>1,016,820.00</b>
<b>Subgroup : [B9] Other Fixed Assets</b>					
16101	PPE - Capital Asset Clearing	19,626.00		0.00	19,626.00
<b>Subtotal [B9] Other Fixed Assets</b>		<b>19,626.00</b>		<b>0.00</b>	<b>19,626.00</b>
<b>Subgroup : [D1] Deferred Deposits</b>					
13000	Utility Deposit	18,230.00		0.00	18,230.00
<b>Subtotal [D1] Deferred Deposits</b>		<b>18,230.00</b>		<b>0.00</b>	<b>18,230.00</b>
<b>Subgroup : [D7] Other Assets</b>					
22100	Due from Wachusett Ventures	322,668.00		0.00	322,668.00
<b>Subtotal [D7] Other Assets</b>		<b>322,668.00</b>		<b>0.00</b>	<b>322,668.00</b>
<b>Total [31-32] Assets</b>		<b>1,335,302.00</b>		<b>0.00</b>	<b>1,335,302.00</b>
<b>Group : [33-34] Liabilities</b>					
<b>Subgroup : [A1] Trade Accounts Payable</b>					
20001	A/P - Trade	(780,849.00)		0.00	(780,849.00)
<b>Subtotal [A1] Trade Accounts Payable</b>		<b>(780,849.00)</b>		<b>0.00</b>	<b>(780,849.00)</b>
<b>Subgroup : [A4] Accrued Payroll</b>					
24003	Accrued PTO	(38,516.00)		0.00	(38,516.00)
<b>Subtotal [A4] Accrued Payroll</b>		<b>(38,516.00)</b>		<b>0.00</b>	<b>(38,516.00)</b>
<b>Subgroup : [A12] Other Current Liabilities</b>					
22050	Accrued Provider Tax	(160,500.00)		0.00	(160,500.00)
24004	Accrued Expenses	5,055.00		0.00	5,055.00
99999	Exchange	(5,450.00)		0.00	(5,450.00)
<b>Subtotal [A12] Other Current Liabilities</b>		<b>(160,895.00)</b>		<b>0.00</b>	<b>(160,895.00)</b>
<b>Subgroup : [B4] Other Long-Term Liabilities</b>					
27000	N/P - CCP	(889,527.00)		0.00	(889,527.00)
<b>Subtotal [B4] Other Long-Term Liabilities</b>		<b>(889,527.00)</b>		<b>0.00</b>	<b>(889,527.00)</b>
<b>Total [33-34] Liabilities</b>		<b>(1,869,787.00)</b>		<b>0.00</b>	<b>(1,869,787.00)</b>
<b>Group : [35] Equity</b>					
<b>Subgroup : [B5] Cumulated Earnings</b>					
30001	Marcum Retained Earnings	(256,832.00)		0.00	(256,832.00)
<b>Subtotal [B5] Cumulated Earnings</b>		<b>(256,832.00)</b>		<b>0.00</b>	<b>(256,832.00)</b>
<b>Total [35] Equity</b>		<b>(256,832.00)</b>		<b>0.00</b>	<b>(256,832.00)</b>
<b>Sum of Account Groups</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>



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

Account	Description	W/P Ref	Debit	Credit
---------	-------------	---------	-------	--------

**Reclassifying Journal Entries JE # 1**  
 To reclass RN Payroll to correct account.

E.02

5000110	Payroll - RN		33.00	
6402020	Pro Fees - Legal - General			33.00
<b>Total</b>			<u>33.00</u>	<u>33.00</u>

**Reclassifying Journal Entries JE # 2**  
 To reclass expenses to the appropriate line of the cost report.

D.01 - 507

7000110000	Consulting Fee Expense		1,474.00	
7000220000	Financial Services Expense			1,474.00
<b>Total</b>			<u>1,474.00</u>	<u>1,474.00</u>

**Reclassifying Journal Entries JE # 3**  
 To reclass employee benefits relating to salaries to the appropriate lines of the cost report.

I.01

5000110	Payroll - RN		714.00	
5000110101	S&W - Regular		1,989.00	
5000110102	S&W - Regular		5,158.00	
5000110111	S&W - Regular		18,000.00	
5000110113	S&W - Regular		20,196.00	
5000111122	S&W - Regular		74.00	
5000111127	S&W - Regular		2,165.00	
5000111133	S&W - Regular		375.00	
5000111141	S&W - Regular		2,114.00	
5000111144	S&W - Regular		2,002.00	
5000111151	S&W - Regular		4,005.00	
5000111155	S&W - Regular		1,388.00	
5000120401	S&W - Regular		4,312.00	
5000120403	S&W - Regular		2,781.00	
5000120404	S&W - Regular		3,266.00	
5000120405	S&W - Regular		1,859.00	
5000120805	S&W - Regular		7,786.00	
5000120807	S&W - Regular		441.00	
5000121864	S&W - Regular		6,174.00	
5000130252	S&W - Regular		1,604.00	
5000130253	S&W - Regular		1,381.00	
5000130255	S&W - Regular		2,398.00	
5000130256	S&W - Regular		2,904.00	
5000131301	S&W - Regular		787.00	
5000131302	S&W - Regular		718.00	
5000134601	S&W - Regular		1,816.00	
5000134602	S&W - Regular		596.00	
5000137701	S&W - Regular		1,595.00	
5000137702	S&W - Regular		748.00	
5000210	Payroll - RN Supervisor		11,891.00	
5011110	Payroll - LPN		34,046.00	
5011310	CNA		39,946.00	
5012211	Payroll- Nurs Clerk/ Unit Clerk		20.00	
5012711	P/R - Staff Dev Coordinator		1,403.00	
5013311	P/R - Staff Coordinator		284.00	
5014111	P/R - MDS Coordinator		1,151.00	
5014411	P/R - MDS Director		1,173.00	
5015111	P/R - DON		2,506.00	
5015511	P/R - ADON		1,430.00	
5025230	P/R - Registered Dietitian		1,844.00	
5025330	P/R - Food Service Manager		1,715.00	
5025530	P/R - Dietary Aide		3,096.00	
5025630	P/R - Cook		4,146.00	
5060134	P/R - Maintenance Director		2,121.00	
5060234	P/R - Maintenance Technician		732.00	
5080520	Payroll - Administrator		629.00	

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

Account	Description	W/P Ref	Debit	Credit
5200112000	Emp Ben - Vacation		345.00	
5200125000	Emp Ben - Vacation		6.00	
5200131000	Emp Ben - Vacation		227.00	
5200511000	Emp Ben - Personal Days		42.00	
5000112121	S&W - Regular			138.00
5000125511	S&W - Regular			6.00
5000312121	S&W - Shift Premium			1.00
5200110	Emp Ben - Vacation			8,180.00
5200110000	Emp Ben - Vacation			6,104.00
5200111	Emp Ben - Vacation			1,137.00
5200111000	Emp Ben - Vacation			2,975.00
5200120000	Emp Ben - Vacation			6,396.00
5200121000	Emp Ben - Vacation			692.00
5200130	Emp Ben - Vacation			1,496.00
5200130000	Emp Ben - Vacation			349.00
5200134	Emp Ben - Vacation			65.00
5200134000	Emp Ben - Vacation			912.00
5200137000	Emp Ben - Vacation			886.00
5200210	Emp Ben - Sick			48,800.00
5200210000	Emp Ben - Sick			15,891.00
5200211	Emp Ben - Sick			1,875.00
5200211000	Emp Ben - Sick			3,352.00
5200212000	Emp Ben - Sick			206.00
5200220	Emp Ben - Sick			197.00
5200220000	Emp Ben - Sick			5,028.00
5200221000	Emp Ben - Sick			562.00
5200230	Emp Ben - Sick			4,310.00
5200230000	Emp Ben - Sick			3,371.00
5200231000	Emp Ben - Sick			262.00
5200234	Emp Ben - Sick			1,453.00
5200234000	Emp Ben - Sick			366.00
5200237000	Emp Ben - Sick			726.00
5200410	Emp Ben - Holiday			28,121.00
5200410000	Emp Ben - Holiday			23,242.00
5200411	Emp Ben - Holiday			2,965.00
5200411000	Emp Ben - Holiday			4,138.00
5200420	Emp Ben - Holiday			268.00
5200420000	Emp Ben - Holiday			3,021.00
5200421000	Emp Ben - Holiday			1,520.00
5200430	Emp Ben - Holiday			4,995.00
5200430000	Emp Ben - Holiday			4,567.00
5200431000	Emp Ben - Holiday			894.00
5200434	Emp Ben - Holiday			1,335.00
5200434000	Emp Ben - Holiday			1,134.00
5200437000	Emp Ben - Holiday			731.00
5200510	Emp Ben - Personal Days			1,102.00
5200511	Emp Ben - Personal Days			1,990.00
5200520	Emp Ben - Personal Days			164.00
5200520000	Emp Ben - Personal Days			1,400.00
5200610000	Emp Ben - Funeral Pay			
5200620000	Emp Ben - Funeral Pay			
5200631000	Emp Ben - Funeral Pay			576.00
5200710000	Emp Ben - Jury Duty			106.00
5201310	Emp Ben - Bonuses - Other			394.00
5201311000	Emp Ben - Bonuses - Other			1,700.00
5201320000	Emp Ben - Bonuses - Other			4,600.00
5201321000	Emp Ben - Bonuses - Other			3,400.00
<b>Total</b>			<b>208,099.00</b>	<b>208,099.00</b>

Reclassifying Journal Entries JE # 4      0.01 - 600 DC Staffing  
 To reclass nursing costs between RN, LPN & CNAs

6000110000	Temp Help - RN		608.00	
6000210000	Temp Help - Lpn			608.00

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

Account	Description	W/P Ref	Debit	Credit
---------	-------------	---------	-------	--------

<b>Total</b>			<u>608.00</u>	<u>608.00</u>
--------------	--	--	---------------	---------------

**Reclassifying Journal Entries JE # 5**

D.01 - Leased

To reclass rental equipment from leases

5000110	Payroll - RN		655.00	
6355120	Minor Equip Purch		991.00	
6355120	Minor Equip Purch		4,085.00	
6355120000	Minor Equip Purch		346.00	
6351450	ME Lease - Other			4,744.00
7110220	Lease - Minor Equip			987.00
7110220000	Lease - Minor Equip			346.00
<b>Total</b>			<u>6,077.00</u>	<u>6,077.00</u>

**Reclassifying Journal Entries JE # 6**

D.01 - 402.1 / E.03

To reclass subscriptions from the dues line

Marcum 103	Subscriptions		2,025.00	
Marcum 103	Subscriptions		2,770.00	
Marcum 104	Chamber of Commerce Dues		135.00	
5000110	Payroll - RN			588.00
6900120	Dues - Dues & Subscriptions			1,572.00
6900120000	Dues - Dues & Subscriptions			2,770.00
<b>Total</b>			<u>4,930.00</u>	<u>4,930.00</u>



Workpaper Index:  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 2/11/2017  
 Run Date: 2/11/2017  
 Name of Workpaper: VHCL CKLST

Provider Name: CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitation Center  
 Provider Number: 2394  
 Period Ended: 10/4/16

**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:**