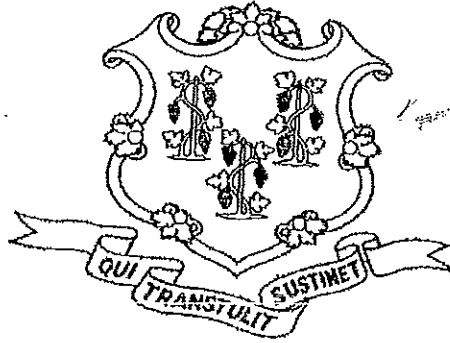


State of Connecticut



15-59

Annual Report of Long-Term Care Facility Cost Year 2015

| | | |
|--|-------------------------------------|--|
| Name of Facility (as licensed) CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitation Center | | <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">RECEIVED</div> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 5px auto;">FEB 17 2016</div> |
| Address (No. & Street, City, State, Zip Code) 78 Viets Street, New London, CT 06320-3354 | | |
| Type of Facility | | DEPT. OF SOCIAL SERVICES OFFICE OF CON AND RATE SETTINGS |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify) | | |
| Report for Year Beginning 11/1/2014 | Report for Year Ending 9/30/2015 | |

| | | | | |
|------------------|--------------|------|-----------|------------------------------|
| 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) | License No. | Report for Year Ended | Page | of |
| CH - Crossings East, LLC d/b/a Crossings East Health | 2394 | 9/30/2015 | 1 | 37 |

Administrator's/Owner's Certification

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

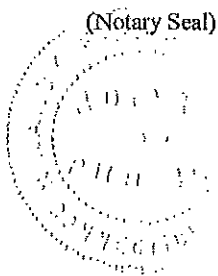
I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitation Center [facility name], for the cost report period beginning November 1, 2014 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above. ①

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

① Subject to Desk Audit Review

| | | | |
|--|----------|----------------------|------------------------|
| Signed (Administrator) | Date | Signed (Owner) | Date |
| <i>Kimberly Carlson</i> | 2-9-16 | | |
| Printed Name (Administrator) | | Printed Name (Owner) | |
| Kimberly Carlson | | Allen Brecht | |
| Subscribed and Sworn to before me | State of | Date | Signed (Notary Public) |
| <i>Kimberly Carlson</i> | Ct. | 5-9-16 | <i>Manuel Nunez</i> |
| Address of Notary Public | | Comm. Expires | |
| <i>Crossings West 850 Vicks St. New London, Ct</i> | | 10/31/18 | |



06520

General Information

| | | | | |
|--|-------------|-----------------------|------|----|
| Name of Facility (as licensed) | License No. | Report for Year Ended | Page | of |
| CH - Crossings East, LLC d/b/a Crossings East Health | 2394 | 9/30/2015 | 1 | 37 |

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitation Center [facility name], for the cost report period beginning November 1, 2014 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above. ①

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

① Subject to Desk Audit Review

| | | | | |
|------------------------------------|----------|------|--|---------------|
| Signed (Administrator) | | Date | Signed (Owner) | Date |
| | | | <i>Allen D. Brecht</i> | 2/9/16 |
| Printed Name (Administrator) | | | Printed Name (Owner) | |
| Kimberly Carlson | | | Allen Brecht <i>Allen D. Brecht</i> | 2/9/16 |
| Subscribed and Sworn to before me: | State of | Date | Signed (Notary Public) | Comm. Expires |
| | | | | 1 1 |
| Address of Notary Public | | | | |

(Notary Seal)

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

| Data Required for Real Wage Adjustment | | | Page 1A | of 37 |
|--|-----------|------------------------------|-------------------|-----------------|
| Name of Facility CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitation Center | | Period Covered: | From 11/1/2014 | To 9/30/2015 |
| Address of Facility 78 Viets Street, New London, CT 06320-3354 | | | | |
| Report Prepared By Marcum LLP | | Phone Number 203-781-9600 | Date 1/4/2016 | |
| Item | Total | CCNH | RHNS | (Specify) |
| 1. Dietary wages paid | \$ | | | |
| 2. Laundry wages paid | \$ | | | |
| 3. Housekeeping wages paid | \$ | | | |
| 4. Nursing wages paid | \$ | | | |
| 5. All other wages paid | \$ | | | |
| 6. Total Wages Paid | \$ | | | |
| 7. Total salaries paid | \$ | | | |
| 8. Total Wages and Salaries Paid (As per page 10 of Report) | \$ | | | |

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

| | | | | |
|--|--------------|--|-------------|------------------------------------|
| Phone No. of Facility 860-447-1416 | | Report for Year Ended 9/30/2015 | Page 2 | of 37 |
| Name of Facility (as shown on license) CH - Crossings East, LLC d/b/a Crossings East Health and Rel | | 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="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust | | | | |
| If this facility opened or closed during report year provide: | | Date Opened | Date Closed | |
| Has there been any change in ownership or operation during this report year? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully. | | | | |
| Acquired from Kindred on 11/1/2014. | | | | |
| Administrator | | | | |
| Name of Administrator Kimberly Carlson | | Nursing Home Administrator's License No.: | 1805 | |
| Other Operators/Owners who are assistant administrators (full or part time) of this facility. | | | | |
| Name N/A | | License No.: | | |
| | | | | |
| | | | | |
| | | | | |

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 9/30/2015 | 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 (See listing page 13) | | |
| Maintenance and operation of plant | | Square feet | | |
| Property costs (depreciation) | | Square feet | | |
| Employee health and welfare | | Gross salaries | | |
| Management services | | Appropriate cost center involved | | |
| All other General Administrative expenses | | Total of Direct and Allocated Costs | | |
| The preparer of this report must answer the following questions applicable to the cost information provided. | | | | |
| 1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> 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.) | | | | |
| <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. | | | | |
| | | | | |



SUMMARY OF TERMS

This page summarizes the key points from the attached Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement ("Agreement"). For further details, please refer to the Lease, which is the formal and definitive contract between the Parties.

| | |
|---|--|
| Lessee: | <u>Crossing East Health and Rehab Center</u> |
| Corporate Parent: | <u>Aramid</u> |
| Division / Region: | <u>Div 1 Reg 1</u> |
| Type of Agreement: | Operating Lease Agreement |
| Term (duration): | Twelve (12) Months, auto renewal for periods of one year |
| Termination: | Thirty (30) Day written notice requirement at any time during the Term of the Agreement, terminate for any reason |
| Clinical Support and Education: | 2 sessions per year |
| Equipment Included: | Omnisound® 3000E/Pro Megapulse® II Omnistim® 500 Pro Omnistim® FX ² Pro |
| Equipment Maintenance: | All service, repairs, preventative maintenance, and annual calibration, included; equipment replaced if non functional |
| Monthly Rent Payment: | *\$750.00 billed prospectively; invoice sent on or before the 10th every month, covering Monthly Rent Payment due for the following month. |
| Transportation, Shipping and Delivery: | <u>\$125.00*</u> |
| Initial Start-Up Supplies: | <u>\$250.00*</u> |

* Amounts do not include any applicable sales taxes, property taxes, or other fees imposed by the federal, state or local governmental agencies.



CLINICAL SERVICE AND THERAPEUTIC REHABILITATION EQUIPMENT

OPERATING LEASE AGREEMENT

This Operating Lease Agreement ("Agreement") is made by and between Accelerated Care Plus Lending Inc. a Delaware corporation ("Lessor") and Crossing East Health and Rehab Center ("Lessee") (jointly, the "Parties") for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged as follows:

1. CLINICAL SUPPORT AND EDUCATION

Lessor shall provide to Lessee certain evidence-based education programs and training for therapy treatment of the prevalent medical conditions within the Lessee patient population, as well as use of equipment for therapeutic treatment of those conditions ("Clinical Support and Education"). Such integrated clinical programs enable treatment of a broader range of conditions, and include proprietary treatment protocols, advanced therapist on-site Continuing Education Unit ("CEU") approved training, and ongoing support. Clinical training and education materials are also offered on-line for convenient access by Lessee therapy staff, with additional modules/courses added periodically.

The Clinical Support and Education provided specifically for the Lessee under this Agreement is further detailed in Attachment 2. Annual quantity of on-site clinical support and education sessions is listed in Attachment 1.

2. EQUIPMENT

Lessor offers for lease to Lessee, under the terms and conditions herein, therapeutic rehabilitation equipment as described in Attachment 2 ("Equipment"). Specific Equipment leased by Lessee from Lessor is listed in Attachment 1.

Lessee may choose to lease from Lessor additional Equipment during the Term of this Agreement, with pricing for such add-on Equipment as defined in Attachment 2. Attachment 3 defines the process for all Equipment added during the Term. Such additional Equipment shall be subject to the terms and conditions of this Agreement.

Lessee shall have no option to purchase Equipment under this Agreement.

3. SUPPLIES

Lessor shall make available for purchase to Lessee the disposable medical and other supplies necessary for use of Equipment ("Supplies"). Lessee shall not substitute or supplement any Supplies with similar items without Lessor's written approval that the item proposed to be substituted has been validated by Lessor for use with the Equipment.

4. UPGRADES

With consent of Lessee, Lessor may periodically alter or replace items of Equipment, separately or collectively, with items of comparable or better quality and function, including, without limitation, updated and/or improved models of Equipment.

5. LEASE AND BILLING START DATES

Following the execution of this Agreement, Lessor and Lessee shall mutually agree upon Equipment installation date, the effective start of this Agreement ("Lease Start Date") and the date for the start of the Monthly Rent Payment ("Billing Start Date"). This will be agreed through an electronic mail (email), per method defined in Attachment 3. This electronic mail, when acknowledged by authorized representatives of both Parties shall amend and be considered part of this Agreement.

6. DELIVERY

Lessor shall deliver Equipment to Lessee's facility by the installation date. Lessee shall pay all charges in connection with transportation, shipment, and delivery of Equipment at the assigned rate as defined in Attachment 1 within thirty (30) days of the invoice date. An initial start-up Supply package is included and

shall be separately billed to Lessee in accordance with pricing reflected in Attachment 1.

7. MAINTENANCE AND SERVICE

Lessor shall maintain Equipment in good repair and operating condition and shall perform maintenance, repair, calibration and safety checks of Equipment in a timely manner and in accordance with all applicable laws and regulations at no additional cost to Lessee. When Lessee identifies a problem with an item of Equipment, Lessor shall repair or replace such Equipment within three (3) business days following telephone, facsimile or written notice from Lessee, with the exception that Equipment requiring special handling and/or ground based shipment (such as the Omnicycle[®], OmniVR[®], Megapulse[®], etc.) may require up to six (6) business days, depending on the location of the facility. For the purposes of this section, 1:00 PM Pacific time shall be considered the cut-off time for notification and delivery of equipment. Any notification after that time shall be counted for the next business day. If Lessor chooses to replace non-functioning Equipment under the terms of this clause, the Lessee shall, at Lessor's expense, return the non-functioning Equipment to the service center designated by the Lessor within five (5) business days of receiving replacement Equipment. Any Equipment for which a replacement has been sent, that is not shipped to Lessor within the five (5) business days of receipt of replacement Equipment, shall be considered as additional part of the lease and shall be invoiced as added Equipment per rates in Attachment 2.

Lessor, its employees, agents and designees may, at reasonable times, enter Lessee's premises where the Equipment is kept to test, inspect and service Equipment.

8. LOSS

Lessee shall promptly notify Lessor of any loss, theft, damage or destruction of Equipment, except normal wear and tear from proper use. Lessor shall promptly repair or replace any such lost, stolen, damaged or destroyed Equipment and promptly inform Lessee as to any and all costs and charges related thereto. Lessee shall, within thirty (30) days following invoice date, pay Lessor the replacement equipment price list amount for any item of Equipment that may become lost, stolen, damaged or destroyed.

9. RETURNS

Upon termination of this Agreement for any reason, Lessee shall return Equipment to Lessor in "as is" condition. Lessor shall ship all packaging to Lessee to use in return of the Equipment and other materials. Return will be at Lessor's cost and expense. For billing purposes, this Agreement shall terminate, and Lessee will be charged for the Monthly Rent Payment through the date the Equipment is shipped from the Lessee facility, or the end of the termination notice period, whichever is later. Lessee shall return all items provided by Lessor during the Term of this Agreement, including Equipment, and all Written Materials as defined in Section 20 below. The only items not to be returned are consumable supplies and the Omnicart. Upon termination of this Agreement for any reason, Lessor shall be under no obligation to accept return of consumable supplies or to provide any credit, discount or other reduction in price for amounts otherwise due from Lessee to Lessor hereunder, except as otherwise expressly set forth.

10. OWNERSHIP AND USE

Equipment shall at all times be the sole and exclusive property of Lessor. Lessee shall have no right, title or interest in Equipment, except as leased. Equipment shall be and remain personal property, even if installed on, attached or affixed to real

property. Lessor may, in Lessor's sole discretion, file to perfect a security interest under Article Nine of the Uniform Commercial Code, even though no filing may be necessary or required to protect Lessor's right, title and interest under applicable law. Lessee shall, promptly on request, execute any financing statements requested by Lessor when such statements are required for Lessor financing of the Equipment. Lessee shall not remove, transfer or reinstall Equipment to or at other locations or facilities without prior written consent of Lessor. Lessee shall obtain any and all licenses and permits required for the operation of Equipment.

11. PATIENT INFORMATION

The Parties shall comply with all federal and state laws and regulations regarding the confidentiality of information concerning medical records of patients and neither Party shall disclose to any third Party any medical record information regarding individually identifiable patients, except where permitted or required by law.

12. DOCUMENTATION

Lessee shall obtain required prescriptive orders for use of Equipment, obtain all necessary authorization and consent from patients and any third parties that may be necessary or advisable on behalf of patients, maintain records related to all Equipment, Supplies and related medical care in accordance with applicable laws, rules, professional practice requirements, accounting standards, and third party payor policies, including without limitation, Medicare.

13. RENT AND CHARGES

Commencing on Billing Start Date Lessee shall pay Lessor monetary amount as specified in Attachment 1 ("Monthly Rent Payment") plus applicable taxes and other charges for use of Equipment, Clinical Support and Education, and other services provided, in advance, during the term hereof in the amount per month, pro-rated for periods of less than one (1) month, commencing with the Billing Start Date and monthly thereafter.

Following the initial one (1) year term of this Agreement and yearly thereafter, the Monthly Rent Payment amount may be increased based on the Medicare SNF Market Basket Index update, with such increase effective with the first month's billing following the one (1) year term. In no way shall this change result in lower Monthly Rent Payment when compared to Monthly Rent Payment prior to the SNF Market Basket Index update.

14. BILLING AND PAYMENT

Within ten (10) days of the start of each month, Lessor shall submit an invoice to Lessee for the total amount of Monthly Rent Payment due for the following month, plus applicable taxes and other charges. The invoice shall be for all Equipment listed in Attachment 1, and for any additional equipment added to the Agreement using the email process defined in Attachment 3. Lessor shall invoice Supplies furnished, as shipped to Lessee. Lessee shall pay Lessor the amounts invoiced within thirty (30) days of the invoice date, by check, credit card or inter-bank wire transfer to an account designated by Lessor without further invoice or demand for payment. Lessee shall pay interest on any amounts remaining due and outstanding at one and one half (1½%) percent per month, but in no event more than permitted by applicable law. Lessor reserves the right to suspend any on-site Clinical Education and Support, or other educational and/or service support, as well as not providing Supplies to Lessee during the time the Lessee account is not current.

If the Lessor refers Lessee delinquent account to an attorney or collection agency, Lessee agrees to pay all reasonable attorneys' fees, court costs, and other collection costs in connection with Lessor's collection efforts.

15. USE

Lessee shall cause Equipment to be used only as medically necessary and appropriate in the practice of medicine for rehabilitation therapeutic procedures and treatments performed on patients. Lessee shall use Equipment in the normal course of business for the sole purpose of providing therapy and other

clinical services in accordance with the terms hereof. Lessee shall cause Equipment to be operated by competent and qualified personnel in accordance with all laws, regulations and applicable instructions and insurance policies.

16. INSURANCE

Lessor shall maintain or arrange for Equipment manufacturers to maintain insurance for product liability claims against or related to Equipment, of not less than one million dollars per occurrence and three million dollars in the aggregate. Lessee shall be responsible, at its sole cost, for maintaining comprehensive general liability and professional liability insurance or maintaining self-insurance funds for such coverage as it shall determine to be necessary or desirable to insure Lessee, its employees and agents against liability or damages related to the operation and use of Equipment and Supplies. Lessee shall be responsible, at its sole cost, for maintaining insurance against all risk of loss, theft, damage and destruction of Equipment or maintaining self-insurance funds for such coverage as it shall determine to be necessary or desirable to insure Lessee, its employees and agents against costs related to such loss, theft, damage and destruction of the Equipment.

17. INDEMNIFICATION

Each Party shall indemnify the other, its managers, members, affiliates, its successors and assignees, and their respective officers, directors, employees and agents, against, and hold the same harmless from, all liability, losses, damages, obligations, judgments, claims, causes of action and expenses associated therewith including, without limitation, settlements, awards, judgments, court costs and attorneys' fees, resulting from or arising out of, directly or indirectly, any negligent or intentional act or omission or any failure to perform any obligation undertaken in or any covenant under this Agreement. Upon notice, each Party shall resist and defend at its own expense, and by counsel reasonably satisfactory to the other, any such claim or action. The provisions of this section shall survive termination of this Agreement for any reason for five (5) years thereafter or until final resolution of any claim arising under this section following notice within such five (5) year period.

In no event shall either Party be liable to the other for indirect, special, or consequential damages or lost profits arising out of or related to this Agreement or the performance or breach thereof, even if such Party has been advised of the possibility thereof.

18. TAXES AND LIENS

Lessor shall remit all applicable fees, assessments, charges and taxes to the appropriate authorities, including without limitation, sales, use, excise and personal property taxes imposed by federal, state and local laws relating to ownership, leasing, renting, sale, use or possession of Equipment. Such costs will be added as additional amounts to the Monthly Rent Payment, unless and until such a time as the Lessee provides appropriate tax exemption certification.

Lessor shall be entitled to such deductions, credits and other benefits with respect to Equipment as may be provided to an owner of equipment by the Internal Revenue Code of 1986, as amended. Lessee shall not incur or suffer to exist any mortgage, lien, pledge, security interest or other encumbrance on Equipment by any third party, provided that Lessor may, in its sole discretion, sell or convey Equipment to one or more third parties without consent of Lessee.

19. TERM AND TERMINATION

This Agreement shall commence on Lease Start Date, for one (1) year following the Lease Start Date, and shall be automatically renewed thereafter for successive periods of one (1) year unless either Party provides written notice of termination Thirty (30) Days prior to automatic renewal date, or unless otherwise terminated as provided herein ("Term"). This Agreement may be terminated, for any reason, by either Party following receipt by the other Party of Thirty (30) Day written notice, per notice requirement specified in Section 24. This Agreement may be terminated by

either Party immediately upon notice, if the other Party suspends or terminates doing business as a going concern, or the other Party's owners, shareholders or directors vote to liquidate or dissolve the corporation or business entity; provided that any merger, consolidation, reorganization, transfer or sale of stock or ownership by either Party shall not constitute a default or breach in the absence of any failure to perform or other breach hereunder.

In all cases, for billing purposes termination shall be effective as of the date the Equipment is shipped from the Lessee facility, or the end of the notice period, whichever date is later.

20. WRITTEN MATERIAL AND INTELLECTUAL PROPERTY

(a) Written Materials Lessor may provide Lessee with written materials which may include, but not be limited to, clinical training materials, instruction and user manuals, reference materials, patient education materials and desk references ("Written Materials"). The Written Materials are, and will remain the property of Lessor, and shall be returned to Lessor with the Equipment upon the expiration or earlier termination of this Agreement. Lessee acknowledges that the Written Materials are confidential information of Lessor. Lessee shall not use the Written Materials for any purpose other than for providing clinical services using the Equipment under this Agreement. Lessee shall not modify, improve upon, create derivative works based upon, duplicate, market, sell or exploit the Written Materials in whole or in part during this Agreement, or subsequent to termination of the Agreement. Lessee may only use the Written Materials in those facilities covered by an executed Agreement with the Lessor.

(b) Intellectual Property Lessee acknowledges that Lessor is the owner and/or has license to use certain trade secrets, patents, trademarks, copyrights and other intellectual property rights relating to the Equipment, Written Materials and their use (the "Intellectual Property"). Lessor grants to Lessee a personal, non-transferable, non-sublicensable, non-exclusive sublicense to use the Intellectual Property only for providing clinical services using the Equipment as contemplated herein. The term of this sublicense shall extend only so long as the Agreement hereunder is in force for an item of Equipment. The costs associated with this sublicense shall be included in the Monthly Rent Payment paid by Lessee hereunder. Nothing in this Lease shall restrict Lessor from extending similar licenses to any other parties. During the Term of this Agreement and thereafter, Lessee agrees not to use the Intellectual Property in association with equipment or written materials obtained from other parties and agrees not to use equipment or written materials obtained from other parties in a manner that would infringe the Intellectual Property.

(c) Lessor may make available to the Lessee, for an additional fee, Marketing Materials related to the use of the Equipment and its clinical applications. Lessee agrees to the following with respect to the use of the Marketing Materials:

- i. Lessee shall not modify, duplicate, or copy any portion of the Marketing Materials including its content, images, design or logos, Copyrights and Trademarks without express written authorization from the Lessor.
- ii. Any copies of the Marketing Materials required by the Lessee shall be ordered and purchased from the Lessor.
- iii. The Lessee may make the Marketing Materials available only in those facilities which are using Equipment under an executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement with the Lessor.
- iv. The Lessee may not use the Marketing Materials in any way following the termination of this Agreement and shall return the unused Marketing Materials to the Lessor within ten business days of termination.
- v. The Lessee agrees not to use Marketing Materials in association with equipment or written materials obtained from other parties.

vi. The Lessee acknowledges that by ordering, purchasing and using the Marketing Materials, it has reviewed and accepted them for use by the Lessee and authorizes the distribution of the Marketing Materials within its corporate divisions and facilities under this Agreement. All Marketing Materials are provided "as is" and without any representation or warranty, express or implied.

The Lessee acknowledges that by receiving and/or purchasing any of the Written Materials and/or Marketing Materials, the Lessee has the rights to use such materials only while under an executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement with the Lessor.

The terms of this Section 20. shall survive the termination of this Agreement between the Parties and shall continue for five (5) years following such termination.

21. NON-SOLICITATION

Unless mutually agreed upon by the parties, the following applies:

During the Term of this Agreement (including any renewal thereof) and for two (2) years following the date of any termination of this Agreement, Lessee and its affiliates shall not, without the Lessor's prior written consent, directly or indirectly, knowingly solicit or encourage or attempt to influence any individual who is then an employee of Lessor or any of its affiliates and with whom Lessee had regular contact as a result of the transactions provided for by the Agreement, to leave the employment of Lessor or such affiliate of Lessor, as applicable. Nothing in the preceding sentence is meant to prohibit an employee of the Lessor or its affiliates from becoming employed by another entity, nor shall it apply to solicitation for employment made through publications of general circulation that are not specifically targeted at employees of Lessor or its affiliates.

22. FORCE MAJEURE

Neither Party shall be deemed in breach hereof if it is, or reasonably determines that it is, prevented from performing any of its duties or obligations hereunder for any reason beyond such Party's control including, without limitation, flood, storm, labor strike, act of God or the public enemy, or statute, ordinance, regulation, rule or action of any applicable government entity.

23. AMENDMENTS

This Agreement may be amended, altered, waived or terminated in writing in accordance with Section 24, Notices. Attachment 3 specifies the process, using electronic mail, to modify specific sections of this Agreement, such as Lease Start Date, Billing Start Date and addition of Equipment.

24. NOTICES

Except as otherwise provided herein, all notices, statements, consents, approvals, requests, demands or other communications required or permitted herein shall be in writing, and shall be deemed delivered immediately if by hand, telecopy or other electronic mail transmission, or on the next business day if by nationally recognized overnight courier service, or within three (3) calendar days if by United States mail, postage prepaid, return receipt requested, to the Parties' respective addresses below.

The signee for any such correspondence shall represent that he/she is an officer or representative vested (explicitly, implicitly, or through conduct) authorized to represent and legally bind the company on which behalf the correspondence is being sent.

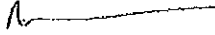
25. GENERAL PROVISIONS

This Agreement shall be governed by and construed in accordance with the laws of the State in which Lessor is located. This Agreement represents the entire Agreement between the Parties and supersedes all prior agreements, written and oral, with respect to the subject matter hereof. The Agreement shall be binding on and inure to the benefit of the Parties and their respective successors and permitted assigns, provided that, Lessee shall not assign its rights, duties or obligations hereunder, but Lessor may, in its sole discretion, assign its rights, duties and obligations hereunder, or grant a security interest in this Agreement to one or more third parties at any time upon written notice to Lessee (such notice to include the name and address of such assignee or secured party, and whether such secured party must consent to any amendments). The Agreement includes provisions that are severable and to the extent any such provision may be unenforceable or impair the enforcement of any other provision, shall be modified or deleted here from; and may be executed in counterparts. The Parties agree that an electronic copy of this executed Agreement shall be valid for all legal purposes.

This Agreement shall not restrict Lessor from entering into similar arrangements with other persons or entities, nor shall it create any relationship between the Parties other than that of independent contractors.

IN WITNESS WHEREOF, the Parties have executed this Lease as of the date identified below:

LESSOR: Accelerated Care Plus Leasing Inc.

By: 

Signature

Name: Antony Ricketts

Title: Treasurer

Address: 4850 Jouis Street Bldg A-1

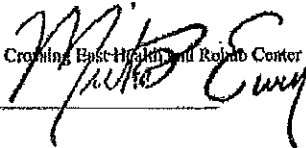
City, State, Zip: Reno, NV 89502

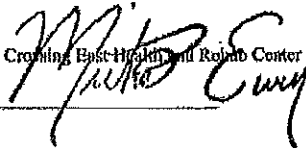
Phone: 775-685-4000

Fax: 775-335-1343

E-Mail: acp-leasing@hanger.com

Date Signed:

LESSEE: 
Crowning East-Highland and Roland Center

By: 

Signature

Name: Kellie Mullins

Title: NFIF (Signatory)

Address: 78 Viets St

City, State, Zip New London, CT, 06320

Phone: 8604471416

Fax: 8604471416

E-Mail: KMullins@alramid.com

Date Signed:

NOTE: Lessor is required by law to collect applicable Sales Tax on Lessee's invoice, unless a valid Exemption Certificate is obtained. It is the Lessee's responsibility to provide a valid Exemption Certificate to Lessor. Lessor will recognize Lessee's exempt status upon receipt of a valid Exemption Certificate.

Please indicate if your organization is exempt from Sales Tax

NO, we are not exempt from Sales Tax

YES, we are exempt from Sales Tax

Please fax a valid Exemption Certificate to (877) 745-7711 or email to: acp-taxaccounting@hanger.com.



**CLINICAL SERVICE AND EQUIPMENT SCHEDULE
ATTACHMENT 1**

LESSOR:

Accelerated Care Plus Leasing Inc.
4850 Joule Street, Suite A-1
Reno, NV 89502

LESSEE:

Equipment Location: Crossing East Health and Rehab Center
Address: 78 Viets St
City: New London State: CT ZIP: 06320

♦ MONTHLY RENT PAYMENT: \$750.00

| DESCRIPTION | QTY. |
|-------------------------------|------|
| Omnisound® 3000E/Pro | 1 |
| Megapulse® II | 1 |
| Omnistim® 500 Pro | 1 |
| Omnistim® FX ² Pro | 1 |
| | |
| | |
| | |

EQUIPMENT MAINTENANCE, SERVICE AND ANNUAL CALIBRATION INCLUDED

| | |
|---|----------|
| ANNUAL QUANTITY OF ON-SITE CLINICAL SUPPORT AND EDUCATION SESSIONS: | 2 |
| EQUIPMENT TRANSPORTATION, SHIPPING AND DELIVERY: | \$125.00 |
| INITIAL START-UP SUPPLY PACKAGE | \$250.00 |

**The amounts do not include any applicable sales taxes, property taxes, or other fees imposed by the Federal, State or Local governmental agencies. Following the initial one (1) year term of this agreement, and yearly thereafter, the Monthly Rent Payment amount may be adjusted based on the Medicare SNF Market Basket Index update, and will become effective with the first month's billing following the one (1) year term. In no way shall this change result in lower Monthly Rent Payment when compared to Monthly Rent Payment prior to the SNF Market Basket Index update. All prices are in US dollars.*



**EQUIPMENT AND SERVICES SCHEDULE
LEASE ATTACHMENT 2**

| CLINICAL SERVICES AND SUPPORT | |
|--|---|
| PRODUCT OR SERVICE | DESCRIPTION |
| On-site Clinical Support and Education | ACPL Licensed Clinician provides on-site clinical mentoring and training on specific ACP Clinical Solutions and Accelerated Clinical Practices, as well as providing clinical support and implementation guidance. The ACPL Licensed Clinician is an extension of the customer team, using multi-disciplinary approach to build clinically appropriate caseload and optimize treatment outcomes. Annual quantity of on-site Clinical Support and Education sessions included as part of the Agreement is specified in Attachment 1. Facility Visit Summaries are produced after each on-site visit to identify program opportunities/challenges. Clinical consultation by telephone/fax/e-mail/tele-video conferencing as needed. |
| Clinical Training and Materials | Clinical courses and training offered on-site or in clusters. Program goal is to introduce evidence based, effective treatment processes utilizing physical agent modalities and rehabilitation technology in a wide range of clinical applications, providing in-depth education geared to facility needs, while providing Clinical Education Units (CEUs) in applicable states where ACP is approved. Clinical courses include: Physical Agent Modality Basics, Wound Healing, Continence Improvement, Pain Management, Contracture Management, Fall Prevention, Osteoarthritis of the Knee, Stroke Recovery, Stroke Hand Edema, Chronic Obstructive Pulmonary Disease, Rheumatoid Arthritis of the Wrist and Hand, Herpes Zoster and Postherpetic Neuralgia, Electrode Application and Safety, Upper Quadrant PENS, Lower Quadrant PENS, Physical Agent Modality Documentation Recommendations, Orthotic Therapy, Hemiplegic Gait, Progressive Resistance Exercise with Elastic Bands, Aerobic Exercise for Aging Adults, Group Therapy, Post-Operative Hip and Knee Therapy, PAMS in Subacute Rehab, Virtual Reality Augmented Therapy, Chronic Heart Failure and Rehab, Residual Limb Therapy. New Clinical Solutions and materials released periodically. |
| On Line Clinical Education | Clinical Training and Materials offered on-line for convenient access by Lessee therapy staff. Additional modules/course added periodically. Cost included as part of the Clinical Support and Education. |
| Marketing Services | ACPL offers a wide range of tools to help enhance the rehab provider image in the community, create differentiation versus competitors and to help generate new referrals, including patient brochures, Physician/Discharge Planner letter templates, press releases, facility implementation and marketing guides and clinically appropriate caseload development training for administrators, MDS coordinators, nursing and rehabilitation personnel. Included as part of the initial start-up package, with additional quantities available for purchase. |
| Maintenance and Services | Performance of all service, including annual calibration and safety testing of equipment to meet regulatory requirements. Specified equipment repair turnaround time with equipment swaps in order that clinical services may continue with minimal disruption. |
| Supplies | Stimulation electrodes, infection control and ultrasound gels have been selected to optimize therapeutic effectiveness. Supplies are not included in the equipment cost. Lessee shall not substitute or supplement any Supplies with similar items without Lessor's written approval that the item proposed to be substituted has been validated by Lessor for use with the Equipment. |



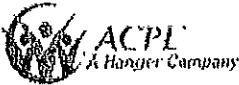
**EQUIPMENT AND SERVICES SCHEDULE
LEASE ATTACHMENT 2 - CONTINUED**

| EQUIPMENT | | |
|--|---|--|
| PRODUCT OR SERVICE | MONTHLY RENT PAYMENT (For Add-On Equipment) | DESCRIPTION AND USE |
| Omnistim®FX² Pro Electrical Stimulator | \$150/Mo | This electrotherapy system uses a patented electrical stimulation waveform, Patterned Electrical Neuromuscular Stimulation (PENS), referring to the pattern of electrical firing in muscles identified by Electromyography (EMG) studies to closely replicate the body's normal muscle and nerve firing patterns. The Omnistim® FX² Pro offers demonstrated efficacy for muscle re-education, pain management and treatment of muscle disuse atrophy related to symptoms of neuromuscular disease, stroke, urinary incontinence, post operative joint replacement and other orthopedic diagnoses. |
| Omnistim®500 Pro Electrical Stimulator | \$150/Mo | This electrotherapy system incorporates a comprehensive selection of electrical stimulation and treatment protocols in a compact, easy to use system. Protocols include: Frequency Difference and Full Field Interferential, Medium Frequency Alternating Current (MFAC), Russian Stimulation, Low Volt Pulsed Current (LVPC) and High Volt Pulsed Current (HVPC). |
| Omnisound® 3000E Pro Therapeutic Ultrasound | \$150/Mo | The Omnisound® 3000E Pro has been extensively researched and is supported by numerous research articles for superior outcomes and safety. The system provides "pulsed" and "continuous" mode thermal and sub-thermal ultrasound applications for relief of inflammation, pain and muscle spasms. Its heating effects have also been shown to increase local circulation and enhance the extensibility of collagen tissue in connective disorders such as scar tissue and contractures. The patented Delta T Temperature Control function ensures reproducible dosage for clinical efficacy and therapist efficiency. |
| Megapulse® II Shortwave Diathermy | \$300/Mo | The Megapulse® II Shortwave Diathermy provides state of the art thermal and sub thermal treatment capabilities to address pain and inflammation, decrease joint stiffness, relieve muscle spasms and increase local blood flow. The system's mild to vigorous thermal effects may also be used to increase the extensibility of collagen tissues in connective tissue disorders such as scar tissue build-up. The patented Delta T Temperature Control function ensures reproducible dosage for clinical efficacy and therapist efficiency. |
| Omnicycle® Elite System | \$325/Mo | The Omnicycle® Elite system supports improved outcomes and expanded therapy services for neurological, orthopedic and cardio pulmonary rehabilitation. Unlike traditional resistance exercise cycles, the Omnicycle® Elite's Smart-Assist technology automatically senses fluctuations in patient participation and shifts between "assisted" cycling (full motor assist), "active-assisted" (partial motor assist) and "active" exercise modes (no motor assist) as needed. Developed around the medical complexities of aging adults, the Omnicycle® Elite accommodates patients who might not otherwise be able to participate in therapeutic exercise due to strength, coordination, neurologic or cardio respiratory challenges. The Elite version contains number of upgrades, including larger, brighter screen, touch key activation, etc. |
| Blueooth® Printer | \$25/Mo | Cordless and battery operated thermal strip printer for documentation of treatment results. Available for Omnicycle® Elite and Omnitest®. |
| OmniVR® Virtual Reality Augmented Therapy System | \$495/Mo | The OmniVR® is the first virtual rehabilitation system developed to accommodate the needs of medically complex patients, including aging adults. This easy-to-use technology uses a "time of flight" camera and specialized computer software that tracks a patient's precise movements and allows them to interact in a virtual world. The system includes a variety of "skilled" exercise programs for physical, occupational and speech therapy applications. |
| Omnistim®FX² Portable Electrical Stimulator | \$50/Mo | The Omnistim®FX² Portable is a multi-modality electrotherapy device developed for effective and convenient individual patient use. One of the most advanced portable electrotherapy devices available, the ® FX² Portable offers two unique waveforms for greater clinical versatility. Transcutaneous Electrical Nerve Stimulation (TENS) is delivered via a MFAC waveform and the unit's Neuromuscular Electrical Stimulation (NMES) is produced using the patented PENS technology. The dual channel system offers pre-set parameters for neuromuscular re-education and pain management that can be easily adjusted to address a variety of conditions and individual patient response. |
| Omnistim®FX² Cycle / Walk Electrical | \$150/Mo | The Omnistim®FX² Cycle / Walk is a patient specific version of the Omnistim® FX² unit, with protocols specific for cycle and walk applications. It can be used in conjunction with the Omnicycle® or Omnicycle® Elite to enhance patient stimulation and muscle - nerve firing during cycling exercise. It is also convenient for used in one on one therapy for |

| | | |
|---|----------|---|
| Stimulator | | gait training. |
| Neuroprobe® 500 Pro Infrared Therapy Stimulator | \$150/Mo | The Neuroprobe® 500 Pro has the capability to deliver electrical stimulation and infrared therapy simultaneously. This multi-modality system provides effective pain management and increases local circulation. It has been shown to relieve joint stiffness and tissue tightness associated with a wide variety of conditions including arthritis, chronic pain, connective tissue dysfunction and neuropathy. |
| Omnitest® Outcome Measurement System | \$250/Mo | The Omnitest® is a combination of Manual Muscle Tester for measurement of muscle strength, capable of measuring small incremental change applicable to the geriatric population; Algometer for accurate documentation of pain levels and easy identification of optimal stimulation sites for pain management; and Tissue Hardness Meter for accurate measurement of muscle tone, precise measurement of edema sponginess as well as determination of muscle spasm or neural hypertonicity. |
| Omnistim® FX2 Pro Sport Electrical Stimulator | \$150/Mo | This sports specific e-stim unit has been developed for elite athletics to enhance recovery and performance with pre-set protocols for Running, Sprinting, Jumping, Skating, Kicking, and Throwing. This system includes Interferential Current (IFC), LVPC, HVPC waveforms for pain management, muscle disuse atrophy, spasm reduction and effective neuromuscular re-education using ACP's proprietary PENS technology that closely replicates the body's normal muscle and nerve firing patterns to help re-establish normal function. |

Lessor reserves the right to change the Equipment available at any time without further notice. Prices above shall be honored for the Term of the executed Agreement only.

NOTE: Pricing shown is the Monthly Rent Payment amount only. It does not include any applicable sales taxes, property taxes, or other fees imposed by the Federal, State or Local governmental agencies. Following the initial one (1) year term of this Agreement and yearly thereafter, the Monthly Rent Payment amount may be increased based on the Medicare SNF Market Basket Index update, with the increase effective with the first month's billing following the one (1) year term. Outgoing freight is charged at published rates plus handling. All Equipment will be sent via Small Parcel Carriers unless otherwise requested. Additional sales tax may apply to shipping and is the Lessee's responsibility. All prices are in US dollars.



AGREEMENT AMENDMENTS ATTACHMENT 3

In order to facilitate and expedite changes to this Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement (Agreement), the Parties agree to the following process:

- Email may be initiated to change specific requirements of this Agreement. Such email must clearly state the intent to amend the Agreement, by including the following statement:
 - ◆ "This email is to confirm that the following changes are being made to the executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement between our two companies:"
- The email must be sent in accordance with the Section 24 notification requirements.
- The email must be acknowledged by the receiving Party, with a reply confirming agreement with the change.
- Once the email was confirmed and accepted by the receiving Party, the Parties agree that the email shall change the requirements of the Agreement and for all purposes, legal and otherwise, will be considered as an Amendment to the Agreement.

The below form email shall be used by the Parties in order to confirm specific changes to the Agreement, such as:

- Lease Start Date
- Billing Start Date
- Additional Equipment or facilities added to the Agreement
- Agreement termination

To: (Lessee/Lessor representative)

Lessee / Facility Name: Crossing East Health and Rehab Center

This email is to confirm that the following changes are being made to the executed Clinical Service and Therapeutic Rehabilitation Equipment Operating Lease Agreement between our two companies:

(Fully detail the changes to the executed Agreement: what is being changed, effective date, etc.)

In order to proceed with timely implementation of the changes, please reply to this email confirming the above changes.

Sincerely,
(Lessee/Lessor representative)
Company Name: The signee represents that he/she is an officer or representative vested (explicitly, implicitly, or through conduct) authorized to represent and legally bind the company on which behalf the email is being sent.



A NEOPOST COMPANY 4913 W. LAUREL ST. TAMPA, FL 33607 (800) 881-6245

Sales & Service Agreement

SALES REPRESENTATIVE ID: TA0118
 MMS SALES ORDER NUMBER: [blank]
 DATE: 4/16/2014

| | | | | | |
|----------|---|--|---|--------------------------------|--|
| CUSTOMER | FULL LEGAL NAME OF CUSTOMER CH - CROSSINGS EAST LLC | | MMS CUSTOMER NUMBER | PHONE (561) 801-7617 | FAX |
| | BILLING ADDRESS 78 VIETS ST EXT | | CITY NEW LONDON | STATE CT | ZIP 06320 |
| | EQUIPMENT LOCATION (IF DIFFERENT FROM BILLING ADDRESS) SAME | | CITY | STATE | ZIP |
| | CONTACT NAME | | EXISTING MMS CUSTOMER LOCATION <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO | | TAX EXEMPT STATUS (CERTIFICATE REQUIRED IF YES) <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO |

| | | | | | | |
|-------|----------------------------|---|---|---|--|------------------|
| ORDER | ORDER TYPE LEASE | MONTHLY PAYMENT (LEASE OR RENTALS ONLY) \$80.42 | TERM (LEASE OR RENTALS ONLY) 60 | BILLING FREQUENCY (LEASE OR RENTALS ONLY) QUARTERLY | SPLIT ORDER <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO | PURCHASE ORDER # |
|-------|----------------------------|---|---|---|--|------------------|

| PRODUCTS | QUANTITY | MODEL | DESCRIPTION/NOTES | PRICE (PURCHASES ONLY) |
|----------|----------|----------|-------------------------------|------------------------|
| | 1 | IM360WP5 | MAILING SYSTEM WITH 5LB SCALE | |

| | | | | | | |
|---------|--|---------------------------------|--------|------------------------------|--|---|
| SERVICE | SERVICE AGREEMENT TYPE ELITE | AMOUNT (ANNUAL AGREEMENTS ONLY) | PICKUP | METER REPLACED SERIAL NUMBER | EQUIPMENT TO REMOVE FROM CUSTOMER LOCATION | SUBTOTAL \$0.00 |
| | | | | | | TAX 7.0% \$0.00 |
| | | | | | | TOTAL DUE (PURCHASES ONLY) \$0.00 |

| | | | | |
|--------------|---|--------------------------|-------------------|-------------------|
| LEASE CREDIT | BANK NAME/BRANCH | LENGTH OF TIME WITH BANK | BANK PHONE NUMBER | BANK CONTACT NAME |
| | BANK ACCOUNT NUMBER (STRICT CONFIDENTIALITY GUARANTEED) | | | |

Applicant—Lessee (if Corporation, have signed by President, VP or Treasurer and provide official title, if Owner or Partner, state which). (We hereby authorize the Lessor, to whom this application is made, or Lessor's agents to investigate my/our financial responsibility and credit worthiness and will provide financial statements, tax returns, etc. as Lessor deems necessary. I agree that the Advance Payment is not refundable unless Lessor rejects application.

| | | |
|--------|---------------------------|--|
| BUYOUT | LEASE RESOLUTION COMPANY* | *For PBGFS leases: Following installation, Neopost Florida will issue you a check equal to: _____, which represents the balance of remaining payments on PBGFS lease # _____. It is the responsibility of the customer to use the funds from this check to satisfy the above-referenced lease agreement. |
|--------|---------------------------|--|

I. Home Office Acceptance. This proposal becomes a binding contract on Seller's acceptance at its home office, Tampa Florida. Agents or employees of the Seller at locations other than its home office are not authorized to bind the Seller. If Payment of TRM. Title for equipment under this contract passes to Buyer upon payment to Seller of the total contract price for the equipment. III. Cancellation of Equipment Sale (Not Lease). In the event of Buyer's cancellation after acceptance by Seller, Buyer agrees to pay us liquidated damages and not as a penalty 25% of the contracted price or Seller's costs (material, labor, overhead, and other costs), whichever is greater. If this multipurpose form accompanies a lease it is not considered a "Sales Agreement" and the accompanying lease terms and conditions apply. IV. Warranty. Seller warrants equipment manufactured, assembled or repacked by Seller under this contract per conforming to Seller's written proposal. Other than O/O, all other warranties, expressed or implied, including without limitation all implied warranties of merchantability or fitness for a particular purpose are excluded. Seller's sole obligation is replacement or repair of equipment F.O.B. shipping point. In and out expenses and transportation changes are for Buyer's account. Repair or replacement does not alter or extend limits on liability and warranty established at sale. Normal wear and tear is not covered under this warranty. V. Limitations of Liability. Seller shall not be liable for damages of any kind, including but not limited to consequential, general, direct, special or incidental damages. This limitation is irrespective of Buyer's theory of liability, whether for breach of contract, negligence, strict liability, or any statutory permitted cause of action. In the event Seller fails to repair or replace as required under this contract, liability shall not exceed the contract price of specific defective equipment items. VI. Service Agreement (if Applicable). Seller agrees directly or through its authorized representatives to provide service as required at installation address specified above for equipment listed in "products" section of this document. Annual charges specified are those currently in effect and are subject to change only at the time of subsequent yearly renewal of the Service Agreement. If charges are increased, Buyer may, as of the effective date of such increase, terminate this Agreement by written notice to Seller. Otherwise, the new charges will become effective upon the date specified in the renewal notice. Buyer agrees to pay Seller in advance the total charge(s) in accordance with the terms specified on the face of the invoice. All service calls are restricted to the Seller's normal business week and working hours. Service is performed at the specific request of Buyer. This agreement is limited to equipment regularly operated for up to one eight-hour shift per day. If operated more than one eight-hour shift per day, an increase in the annual rate will apply as follows: Two Shifts 50%; Three Shifts 100%. Scope of Service Agreement: A) Repair or replacement of defective or worn out parts but not including shop reconditioning or replacement of complete assemblies resulting from the wearing out of numerous components. These repairs or replacements are made at Seller's option and made necessary at Seller's option by normal wear and tear, without further charge for materials or labor. B) Agreement includes at no charge up to two (2) preventive maintenance calls (PM) per year. C) Seller guarantees 4 hour maximum response time on all service calls in a focus area unless otherwise specified in special provisions. Should response time be greater than the specified times above, Seller will pay labor charges to Buyer. D) The following parts and consumables are hereby expressly excluded from Seller's obligations under the Service Agreement: ink cartridges, ink rollers, postage tape, dies, and print heads. E) Premium Service Agreements also exclude rubber rollers and belts, moistening brushes and wicks, break-away gears and other consumable parts. F) Seller's service personnel or authorized representatives shall have full access to the equipment to provide service thereon. G) All parts, components and assemblies replaced become property of Seller. H) Service Agreement is not transferable or refundable. All services above will continue during the life of this Agreement and successive renewals until the fifth anniversary of the equipment installation date. At that time, if, in Seller's opinion, an overhaul becomes necessary, an itemized estimate covering the cost, including materials and labor, will be presented for Buyer's approval before overhaul work is started. If in Seller's opinion, an overhaul is not necessary on the fifth anniversary date, this Agreement will continue in effect until such anniversary date when, in Seller's opinion, an overhaul is necessary. The cost of the overhaul will be paid by Buyer in addition to the annual Service Agreement rate for such equipment. Should Buyer elect not to have the equipment overhauled when the equipment reaches the fifth anniversary date of installation or on a succeeding anniversary date and, in Seller's opinion, it is necessary, the Agreement will not be renewed. VII. Final Understanding of the Parties; Severability. A) The terms of this contract may not be changed, terminated, or waived orally. No change, termination or waiver of its provisions shall be valid unless signed by Seller. This contract represents the complete understanding of the parties regarding the terms and conditions. All previous oral or written understandings or representations are merged into this contract and are void. B) This contract is made in the State of Florida, home office of Seller. This contract shall be interpreted according to the laws of Florida. C) If all or part of any provision of this contract as applied to any party or to any circumstance, shall be adjudged by a court to be void, invalid or unenforceable, the same shall in no way affect all or any part or any other provision of this contract, the application of any such provision or any part thereof under any circumstance, or the validity or enforcement of this contract. You shall pay our reasonable costs in enforcing this contract including attorney's fees.

| | | | |
|----------|--------------------------|---------------|----------------------|
| APPROVAL | PRINTED NAME & TITLE | DATE | AUTHORIZED SIGNATURE |
| | <i>Mel Beal, Manager</i> | <i>7/1/14</i> | <i>Mel Beal</i> |

N14103156

MailFinance
A Neopost USA Company

**Product Lease Agreement
with Meter Rental Agreement**

Section (A) Dealer Information:

| | | | |
|--|---|-----------------------------------|-------------------------------------|
| Dealer Office Number: 876000 | Dealer Office Name: Neopost Mailer Systems, Inc. d/b/a Neopost Florida, a wholly owned subsidiary of Neopost USA Inc. | Phone #: (813) 876-6245 | Date Submitted: 4/16/2014 |
|--|---|-----------------------------------|-------------------------------------|

Section (A) Billing Information

Company Name (Full legal name):
CH - CROSSINGS EAST LLC

DDA:

Billing Address:
78 VIKERS ST EXT

Bill to City:
NEW LONDON

Billing Contact Name:

Billing Contact Title:

Billing Contact email Address:

DDA:

City Code + 4:
08320

Contact Phone Number:
(861) 801-7617

Contact Fax Number:

Purchase Order Number:

Section (B) Installation Information (if different than Billing Information)

Company Name (Full legal name):
CH - CROSSINGS EAST LLC

DDA:

Installation Address (No P.O. Boxes or Courier Delivery):
SAME

Installation City:

Installation Contact Name:
Carolina Crossin

Installation Contact Title:

Installation Contact email Address:

City Code + 4:

Contact Phone Number:
860-447-1416

Contact Fax Number:

Section (C) Products

| Quantity | Model / Part Number | Description (include Serial Number, if applicable) |
|----------|---------------------|--|
| 1 | IMR60WEP | MAILING SYSTEM WITH ELO SCALE |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |

Section (D) Lease Payment Information & Lease Payment Schedule

Tax Status:

Taxable

Tax-Exempt
Certificate attached.

Billing Frequency:

Monthly

Quarterly

Annually

Billing Method:

Standard

Government Payment in Advance

| Period | # of Months | Monthly Payment (plus applicable taxes) |
|--------|-------------|---|
| First | 60 | \$80.42 |
| Next | | |
| Next | | |
| Next | | |

Direct Lease Number:

Lease Number:

Section (E) Postage Method & Postage Funding Information

Main Post Office Name:

Post Office 5-Digit Zip Code:

Postage Funding Method:

Bill Me

Prepay by Check

ACH Debit

Attach ACH Authorization Form:

OMA3 / CPU

OMAS Agency Code:

Attach USPS OPI Authorization Letter:

Postage Funding Account:

POC

TMS

New

Existing

Existing Account Number:

Section (F) Services

Ratio Protection:

Online Postal Rates ROP (Staged Update)

Non

Printer Support:

Online Postal Expense Management

Online E-Services

Online E-Services with Electronic Return Receipt

Software:

Software Additions

Covered Product:

Dealer Services:

Maintenance

Installation / Training

Section (F) ACH Direct Debit for Lease Payments (Always Voided Check)

| | |
|----------------------|----------------------------|
| Bank Name: | Bank Contact Name: |
| Bank City, State: | Bank Contact Phone Number: |
| Bank Routing Number: | Bank Account Number: |

Section (G) Approval

This document consists of a Product Lease (Lease) with applicable meter rental and postage meter rental agreement ("Product Lease Agreement"), Maintenance Agreement, and an Online Services and Software Agreement with Neopost USA Inc. and a Postnet/Telemail Account Agreement with Mailroom Phoenix, Inc. Your signature constitutes an offer to enter into the Lease and, if applicable, the other agreements, and acknowledges that you have received, read, and agree to all applicable terms and conditions (version dated 03-08-10) which are also available at <http://www.neopostusa.com/maildirect/lease-agr.pdf>, and that you are authorized to sign the agreement on behalf of the customer identified above. The applicable agreements will become binding on the customer identified above only after an authorized individual accepts your offer by signing below, or when the equipment is shipped to you.

Authorized Signatory: *[Signature]* MailFinance Managing agent *[Signature]* Date Entered: *4/30/14*

Accepted by Customer (Use with ACH/Debit): *[Signature]* Date Accepted: *4/16/14*

**General Information and Questionnaire
 Accounting Basis**

| | | | | |
|---|--|---|------------------------------|----------|
| Name of Facility CH - Crossings East, LLC d/b/a Cr | License No. 2394 | Report for Year Ended 9/30/2015 | 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. | | | | |
| Independent Accounting Firm | | | | |
| Name of Accounting Firm | | Address (No. & Street, City, State, Zip Code) | | |
| 1 | Marcum LLP | 555 Long Wharf Drive, New Haven, CT 06511 | | |
| 2 | Moore, Stephens & Lovelace CPAs | 311 Park Place Boulevard, Suite 100, Clearwater, FL 33759 | | |
| 3 | | | | |
| 4 | | | | |
| Services Provided by This Firm (<i>describe fully</i>) | | | | |
| 1 | Advisory Reimbursement Consulting | \$ | 4,570 | |
| 2 | Financial Audit & Health Care Consulting | \$ | 4,910 | |
| 3 | | \$ | | |
| 4 | | \$ | | |
| | | | Charge for Services Provided | |
| | | | \$ | 9,480 |
| Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. | | | | |
| <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d | | | | |
| Legal Services Information | | | | |
| Name of Legal Firm or Independent Attorney | | | Telephone Number | |
| 1 | CT Corporation | | 215-563-7397 | |
| 2 | DLA Piper, LLC | | 215-656-3300 | |
| 3 | Doran Derwent, PLLC | | 616-451-8690 | |
| 4 | Faegre Baker Daniels LLP | | 317-237-0300 | |
| 5 | See Attachment Page 7a | | See Attachment Page 7a | |
| Address (No. & Street, City, State, Zip Code) | | | | |
| 1 | Philadelphia Corporate Service Ctr, Two Commerce Square, 2001 Market St, 5th FL, Philadelphia, PA 19103-7042 | | | |
| 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 | Foreign Representation | \$ | 440 | |
| 2 | Chestnut Acquisition (Disallowed on Pg. 28) | \$ | 1,335 | |
| 3 | Chestnut Acquisition (Disallowed on Pg. 28) | \$ | 363 | |
| 4 | Chestnut Acquisition (Disallowed on Pg. 28) | \$ | 14,135 | |
| 5 | See Attachment Page 7a | \$ | 7,951 | |
| | | | Charge for Services Provided | |
| | | | \$ | 24,224 |
| 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 Rel | License No. 2394 | Report for Year Ended 9/30/2015 | Page 7a | of 37 |
| Legal Services Information | | | | |
| Name of Legal Firm or Independent Attorney | | | Telephone Number | |
| 1 | Capital Source | | 847-933-9280 | |
| 2 | Gutnicki LLP | | 800-319-7811 | |
| 3 | Medical Collections Group | | 860-240-6000 | |
| 4 | Murtha Cullina LLP | | 813-337-6683 | |
| 5 | Shawn Harrison Associates | | 215-241-8888 | |
| 6 | Spector, Gadon & Rosen PC | | 860-443-7121 | |
| 7 | State of Connecticut | | 407-333-2905 | |
| 8 | The Newport Group | | | |
| Address (No. & Street, City, State, Zip Code) | | | | |
| 1 | | | | |
| 2 | 4711 Golf Road, Suite 200, Skokie, IL 60076 | | | |
| 3 | P.O Box 49094, Tampa FL, 33646 | | | |
| 4 | P.O Box 150435, Hartford, CT 06115 | | | |
| 5 | 1010 N. Florida Ave., Tampa, FL 33602 | | | |
| 6 | 1635 Market Street, 7th Fl, Philadelphia, PA 19103 | | | |
| 7 | 181 State Street, Room 2, P.O. Box 148, New London, CT 06320 | | | |
| 8 | 300 International Pkwy, Ste 270, Heathrow, FL 32746 | | | |
| Services Provided by This Firm (describe fully) | | | | |
| 1 | General Representation | | \$ | 55 |
| 2 | HUD Application | | \$ | 112 |
| 3 | Collections (Disallowed on Pg. 28) | | \$ | 1,419 ✓ |
| 4 | Corporate Matters | | \$ | 1,835 |
| 5 | Collections (Disallowed on Pg. 28) | | \$ | 221 ✓ |
| 6 | Patient/Employee Litigation (Pending) | | \$ | 3,348 ✓ |
| 7 | Appointment of Conservator (Disallowed on Pg. 28) | | \$ | 750 ✓ |
| 8 | Chestnut Acquisition (Disallowed on Pg. 28) | | \$ | 211 ✓ |
| | | | Charge for Services Provided | |
| | | | \$ | 7,951 |

Schedule of Resident Statistics

| Name of Facility | License No. | Report for Year Ended | | Page | of | | | | | |
|--|------------------|-----------------------|----------------------|------------|----------------------|---|----|--------|--------|-------|
| | | 9/30/2015 | | | | 8 | 37 | | | |
| | | Period 10/1 Thru 6/30 | Period 7/1 Thru 9/30 | | | | | | | |
| Total All Levels | Total CCHH Level | Total RHNS Level | Total (Specify) | Total CCHH | Total RHNS (Specify) | | | | | |
| 1. Certified Bed Capacity | | | | | | | | | | |
| A. On last day of PREVIOUS report period | | | | | | | | | | |
| B. On last day of THIS report period | 128 | 128 | | | | | | 128 | 128 | |
| 2. Number of Residents | | | | | | | | | | |
| A. As of midnight of PREVIOUS report period | | | | | | | | | | |
| B. As of midnight of THIS report period | 102 | 102 | | | | | | 99 | 99 | |
| 3. Total Number of Days Care Provided During Period | | | | | | | | | | |
| A. Medicare | 2,539 | 2,539 | | | | | | 2,066 | 2,066 | 473 |
| B. Medicaid (Conn.) | 30,515 | 30,515 | | | | | | 22,720 | 22,720 | 7,795 |
| C. Medicaid (other states) | | | | | | | | | | |
| D. Private Pay | 748 | 748 | | | | | | 563 | 563 | 185 |
| E. State SSI for RCH | | | | | | | | | | |
| F. Other (Specify) Blue Cross/Hospice | 1,231 | 1,231 | | | | | | 597 | 597 | 634 |
| G. Total Care Days During Period (3A thru F) | 35,033 | 35,033 | | | | | | 25,946 | 25,946 | 9,087 |
| 4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds | | | | | | | | | | |
| A. Medicaid Bed Reserve Days | 410 | 410 | | | | | | 304 | 304 | 106 |
| B. Other Bed Reserve Days | | | | | | | | | | |
| 5. Total Resident Days (3G + 4A + 4B) | 35,443 | 35,443 | | | | | | 26,250 | 26,250 | 9,193 |

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 9/30/2015 | | | Page 9 | | of 37 | | |
|--|-----------------|------|---------------------|----------------|----------|------------------------------------|----------------------|--------|-----------|-----------------------|----------|-----------|-------------------|
| 4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | | | | | | | | | | |
| If "YES", provide the following information: | | | | | | | | | | | | | |
| Date of Change | Place of Change | | | Change in Beds | | | | | | Capacity After Change | | | Reason for Change |
| | CCNH | 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 | RHNS | CCNH | RHNS | CCNH | RHNS | (Specify) | R.C.H. | ICF-MR | | | | |
| No. of Residents | 9 | | 86 | | 7 | | | | | | | | |
| Per Diem Rate | | | | | | | | | | | | | |
| a. One bed rm. | Various | | 189.66 | | 436.00 | | | | | | | | |
| b. Two bed rms. | Various | | 189.66 | | 425.00 | | | | | | | | |
| c. Three or more bed rms. | Various | | 189.66 | | 399.00 | | | | | | | | |
| 7. Total Number of Physical Therapy Treatments | | | | | | | | | | TOTAL | CCNH | RHNS | (Specify) |
| A. Medicare - Part B | | | | | | | | | | 4,598 | 4,598 | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | | | 1,821 | 1,821 | | |
| 2. Restorative Treatments | | | | | | | | | | | | | |
| C. Other | | | | | | | | | | 5,585 | 5,585 | | |
| D. Total Physical Therapy Treatments | | | | | | | | | | 12,004 | 12,004 | | |
| 8. Total Number of Speech Therapy Treatments | | | | | | | | | | | | | |
| A. Medicare - Part B | | | | | | | | | | 804 | 804 | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | | | 539 | 539 | | |
| 2. Restorative Treatments | | | | | | | | | | | | | |
| C. Other | | | | | | | | | | 1,108 | 1,108 | | |
| D. Total Speech Therapy Treatments | | | | | | | | | | 2,451 | 2,451 | | |
| 9. Total Number of Occupational Therapy Treatments | | | | | | | | | | | | | |
| A. Medicare - Part B | | | | | | | | | | 4,225 | 4,225 | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | | | 1,824 | 1,824 | | |
| 2. Restorative Treatments | | | | | | | | | | | | | |
| C. Other | | | | | | | | | | 5,744 | 5,744 | | |
| D. Total Occupational Therapy Treatments | | | | | | | | | | 11,793 | 11,793 | | |

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 F | 2394 | 9/30/2015 | 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 | RFINS | Hours | (Specify) | Hours |
| A. Salaries and Wages* | | | | | | |
| 1. Operators/Owners (Complete also Sec. I of Schedule A1) | | | | | | |
| 2. Administrator(s) (Complete also Sec. III of Schedule A1) | 93,119 | 1,517 | | | | |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) | | | | | | |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) | 234,534 | 8,610 | | | | |
| 5. Dietary Service | | | | | | |
| a. Head Dietitian | 32,169 | 776 | | | | |
| b. Food Service Supervisor | 51,484 | 1,772 | | | | |
| c. Dietary Workers | 210,457 | 14,593 | | | | |
| 6. Housekeeping Service | | | | | | |
| a. Head Housekeeper | | | | | | |
| b. Other Housekeeping Workers | | | | | | |
| 7. Repairs & Maintenance Services | | | | | | |
| a. Engineer or Chief of Maintenance | 76,162 | 2,056 | | | | |
| b. Other Maintenance Workers | 26,834 | 1,743 | | | | |
| 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 | 143,965 | 2,751 | | | | |
| b. RN | | | | | | |
| 1. Direct Care | 488,698 | 13,904 | | | | |
| 2. Administrative** | 80,379 | 3,072 | | | | |
| c. LPN | | | | | | |
| 1. Direct Care | 1,078,337 | 35,763 | | | | |
| 2. Administrative** | | | | | | |
| d. Aides and Attendants | 1,208,031 | 78,796 | | | | |
| e. Physical Therapists | | | | | | |
| f. Speech Therapists | | | | | | |
| g. Occupational Therapists | | | | | | |
| h. Recreation Workers | 81,775 | 5,635 | | | | |
| 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 | 75,112 | 2,436 | | | | |
| n. Marketing | 18,756 | 624 | | | | |
| o. Other (Specify) | | | | | | |
| See Attached Schedule | 4,075 | 169 | | | | |
| <i>A-13. Total Salary Expenditures</i> | 3,903,887 | 174,217 | | | | |

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

Schedule of Other Salaries and Wages (Page 10)

| Position | CCNH | | RHNS | | (Specify) | |
|---------------------|-----------------|------------|-------------|----------|-------------|----------|
| | \$ | Hours | \$ | Hours | \$ | Hours |
| | | | | | | |
| Medical Records | \$ 2,819 | 131 | | | | |
| Respiratory Therapy | \$ 1,256 | 38 | | | | |
| | | | | | | |
| | | | | | | |
| Total | \$ 4,075 | 169 | \$ - | - | \$ - | - |

Schedule of Other Fees (Page 13)

| Service | CCNH | | RHNS | | (Specify) | |
|---------------------------|-------------------|-------------|-------------|----------|-------------|----------|
| | \$ | Hours | \$ | Hours | \$ | Hours |
| | | | | | | |
| Respiratory Therapist | \$ 140 | Monthly Fee | | | | |
| Nurse Consultant | \$ 45,822 | 333 | | | | |
| Director of Nursing | \$ 34,125 | Monthly Fee | | | | |
| IY Consultant | \$ 12,008 | Monthly Fee | | | | |
| Clinical Nurse Consulting | \$ 119,113 | Contract | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | \$ 211,208 | 333 | \$ - | - | \$ - | - |

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

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

| Name of Facility (as licensed) CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitation | | License No. 2394 | | Report for Year Ended 9/30/2015 | | 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) | | | | | | | |
| Section III - Administrators*** | | | | | | | | | |
| Barry O'Doherty (12/8/2014 - 5/29/2015) | 52,305 | | Non Discrim | Administrator | 912 | A2 | | | |
| Peter Showstead (5/27/2015 - 10/9/2015) | 40,814 | | Non Discrim | Administrator | 605 | A2 | | | |
| Section IV - Assistant Administrators | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

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

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

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

B. Report of Expenditures - Professional Fees

| Name of Facility | License No. | Report for Year Ended | Page | of | | |
|---|----------------|-----------------------|------|-------|-----------|-------|
| CH - Crossings East, LLC d/b/a Crossings East Hea | 2394 | 9/30/2015 | 13 | 37 | | |
| Total Cost and Hours | | | | | | |
| Item | CCNH | Hours | RHNS | Hours | (Specify) | Hours |
| *B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1) | | | | | | |
| 1. Dietitian | 2,870 | Monthly Fee | | | | |
| 2. Dentist | 8,595 | Monthly Fee | | | | |
| 3. Pharmacist | 19,803 | Monthly Fee | | | | |
| 4. Podiatrist | | | | | | |
| 5. Physical Therapy | | | | | | |
| a. Resident Care | 208,121 | 3,000 | | | | |
| b. Other | | | | | | |
| 6. Social Worker | | | | | | |
| 7. Recreation Worker | | | | | | |
| 8. Physicians | | | | | | |
| a. Medical Director (entire facility) | 33,600 | 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 | 65,057 | 613 | | | | |
| b. Other | | | | | | |
| 10. Occupational Therapist | | | | | | |
| a. Resident Care | 207,084 | 2,948 | | | | |
| b. Other | | | | | | |
| 11. Nurses and aides and attendants | | | | | | |
| a. RN | | | | | | |
| 1. Direct Care | 118,933 | 1,772 | | | | |
| 2. Administrative*** | | | | | | |
| b. LPN | | | | | | |
| 1. Direct Care | 78,546 | 1,653 | | | | |
| 2. Administrative*** | | | | | | |
| c. Aides | | | | | | |
| d. Other | | | | | | |
| 12. Other (Specify) See Attached Schedule | 211,208 | 333 | | | | |
| B-13 Total Fees Paid in Lieu of Salaries | 953,817 | 10,319 | | | | |

* 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 at | | 2394 | 9/30/2015 | | 14. | 37 |
| Name & Address of Individual | Full Explanation of Service | Related** to Owners, Operators, Officers | | Explanation of Relationship | | |
| | | Yes | No | | | |
| Consulting Support Services, LLC, 1665 Palm Beach Lakes Blvd, Suite 400, West Palm Beach | Pharmacy Liaison & DON | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Phannera, P.O. Box 409251, Atlanta, GA 30384 9251 | Pharmacy & IV Consultant | <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 | | |
| Omnicare of Connecticut, 525 Knotter Drive Cheshire, CT 06410 | 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 | | |
| Rehab Care, 7733 Forsyth Blvd, Ste 1700, St. Louis, MO 63105 | Physical, Occupational & Speech Therapy | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| SDX Dysphagia, 21 Waterville Road, Avon, CT 06001 | 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 Services | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Nurse Network, 653 Main Street, Plantsville, CT 06479 | RNs & LPNs | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Favorite Healthcare Staff, 60 E 42nd St #953, New York, NY 10165 | RNs & LPNs | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| RCS Management | Respiratory Therapy | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Maureen A. Canil-Independent Nurse Consultant, 506 Hunting Ridge Road, Stamford, CT 06903 | Nurse Consultant | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Consulting Support Services, LLC, 1665 Palm Beach Lakes Blvd, Suite 400, West Palm Beach | Registered Dietitian | <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"/> | | | |
| | | <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 | 9/30/2015 | | 15 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | |
| I. Administrative and General | | | | | |
| a. Employee Health & Welfare Benefits | | | | | |
| 1. Workmen's Compensation | \$ 133,571 | 133,571 | | | |
| 2. Disability Insurance | \$ 634 | 634 | | | |
| 3. Unemployment Insurance | \$ 27,679 | 27,679 | | | |
| 4. Social Security (F.I.C.A.) | \$ 291,650 | 291,650 | | | |
| 5. Health Insurance | \$ 148,281 | 148,281 | | | |
| 6. Life Insurance (employees only) (not-owners and not-operators) | \$ 5,208 | 5,208 | | | |
| 7. Pensions (Non-Discriminatory) (not-owners and not-operators) | \$ | | | | |
| 8. Uniform Allowance | \$ | | | | |
| 9. Other (<i>Specify</i>) See Attached Schedule | \$ 11,163 | 11,163 | | | |
| b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)* | \$ | | | | |
| c. Bad Debts* | \$ 65,135 | 65,135 | | | |
| d. Accounting and Auditing | \$ 9,480 | 9,480 | | | |
| e. Legal (<i>Services should be fully described on Page 7</i>) | \$ 24,224 | 24,224 | | | |
| f. Insurance on Lives of Owners and Operators (<i>Specify</i>)* | \$ | | | | |
| g. Office Supplies | \$ 17,072 | 17,072 | | | |
| h. Telephone and Cellular Phones | | | | | |
| 1. Telephone & Pagers | \$ 17,944 | 17,944 | | | |
| 2. Cellular Phones | \$ 4,013 | 4,013 | | | |
| i. Appraisal (<i>Specify purpose and attach copy</i>)* | \$ | | | | |
| j. Corporation Business Taxes (<i>franchise tax</i>) | \$ | | | | |
| k. Other Taxes (<i>Not related to property - See Page 22</i>) | | | | | |
| 1. Income* | \$ | | | | |
| 2. Other (<i>Specify</i>) See Attached Schedule | \$ | | | | |
| 3. Resident Day User Fee | \$ 682,940 | 682,940 | | | |
| Subtotal | \$ 1,438,994 | 1,438,994 | | | |

* 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
9/30/2015

Schedule of Other Employee Benefits

| Description | CCNH | RHNS | (Specify) |
|-----------------------------|------------|------|-----------|
| | - | | |
| Employee Health and Welfare | \$ 4,959 | | |
| Employee Safety Program | \$ (1,439) | | |
| Tuition Reimbursement | \$ 49 | | |
| Employee Background Check | \$ 5,206 | | |
| Employee Physicals | \$ 219 | | |
| Employee Drug Screen | \$ 2,046 | | |
| Employee Benefits - Other | \$ 123 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | \$ 11,163 | \$ - | \$ - |

Schedule of Other Taxes

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

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 | 9/30/2015 | | 16 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | |
| Subtotals Brought Forward: | | | | | |
| | 1,438,994 | 1,438,994 | | | |
| l. Travel and Entertainment | | | | | |
| 1. Resident Travel and Entertainment | \$ 669 | 669 | | | |
| 2. Holiday Parties for Staff | \$ | | | | |
| 3. Gifts to Staff and Residents | \$ 71 | 71 | | | |
| 4. Employee Travel | \$ 50,275 | 50,275 | | | |
| 5. Education Expenses Related to Seminars and Conventions | \$ | | | | |
| 6. Automobile Expense (<i>not purchase or depreciation</i>) | \$ 13,494 | 13,494 | | | |
| 7. Other (<i>Specify</i>) See Attached Schedule | \$ | | | | |
| m. Other Administrative and General Expenses | | | | | |
| 1. Advertising Help Wanted (<i>all such expenses</i>) | \$ 2,163 | 2,163 | | | |
| 2. Advertising Telephone Directory (<i>all such expenses</i>)*** | \$ 289 | 289 | | | |
| 3. Advertising Other (<i>Specify</i>)*** See Attached Schedule | \$ 7,892 | 7,892 | | | |
| 4. Fund-Raising*** | \$ | | | | |
| 5. Medical Records | \$ | | | | |
| 6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** | \$ | | | | |
| 7. Postage | \$ 5,560 | 5,560 | | | |
| * 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule | \$ 7,266 | 7,266 | | | |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** | \$ 370 | 370 | | | |
| 9. Subscriptions | \$ 4,076 | 4,076 | | | |
| 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>) | \$ 167,842 | 167,842 | | | |
| 12. Administrative Management Services** | \$ 199,983 | 199,983 | | | |
| 13. Other (<i>Specify</i>) See Attached Schedule | \$ 35,954 | 35,954 | | | |
| C-14 Total Administrative & General Expenditures | \$ 1,934,898 | 1,934,898 | | | |

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

| Description | CCNH | RHNS | (Specify) |
|--------------------------------|-----------------|-------------|-------------|
| | | | |
| Marketing | \$ 1,307 | | |
| Promotional | \$ 4,245 | | |
| Brochures | \$ 2,340 | | |
| | | | |
| Total Other Advertising | \$ 7,892 | \$ - | \$ - |

Schedule of Dues

| Description | CCNH | RHNS | (Specify) |
|--|-----------------|-------------|-------------|
| | | | |
| CT Association of Health Care Facilities | \$ 7,266 | | |
| | | | |
| | | | |
| | | | |
| Total Dues | \$ 7,266 | \$ - | \$ - |

Schedule of Contributions

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

Schedule of Other Administrative and General

| Description | CCNH | RHNS | (Specify) |
|---|------------------|-------------|-------------|
| | | | |
| Storage Fees | \$ 2,400 | | |
| Internet | \$ 4,585 | | |
| Licenses and Permits | \$ 3,508 | | |
| Bank Services Charges | \$ 2,753 | | |
| Fines and Penalties | \$ 1,049 | | |
| Finance Charges - Unused Line Fees | \$ 21,659 | | |
| | | | |
| Total Other Administrative and General | \$ 35,954 | \$ - | \$ - |

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 | 9/30/2015 | 17 37 |
| Name & Address of Individual or Company Supplying Service | Cost of Management Service | Full Description of Mgmt. Service Provided | Indicate Where Costs are Included in Annual Report Page #/Line # |
| Kane Financial Services, LLC | 159,548 | Financial Oversight | Page 16 / Line m12 |
| Hybris Health Services, LLC | 40,435 | Operational Oversight | Page 16 / Line m12 |
| Hybris Health Services, LLC | 119,113 | Clinical Nurse Consulting | Page 13 / Lime B12 |
| | | | |
| | | | |
| | | | |

* 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 | 9/30/2015 | 18 | 37 |
| Item | Total | CCNH | RHNS | (Specify) |
| 2. Dietary | | | | |
| a. In-House Preparation & Service | | | | |
| 1. Raw Food | \$ 169,967 | 169,967 | | |
| 2. Non-Food Supplies | \$ 33,200 | 33,200 | | |
| 3. Other (Specify) _____ | \$ _____ | | | |
| b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) | \$ 342 | 342 | | |
| c. Management Services** | \$ _____ | | | |
| d. Other (Specify) _____ Minor Equipment & Dish Machine Rental | \$ 3,821 | 3,821 | | |
| 2E. Total Dietary Expenditures (2a + b + c + d) | \$ 207,330 | 207,330 | | |
| 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 | 9/30/2015 | 19 | 37 |
| Item | | Total | CCNH | RHNS | (Specify) |
| 3. Laundry | | | | | |
| a. In-House Processing* | | Lbs. | | | |
| 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.*** | | Amt. \$ | 1,932 | 1,932 | |
| 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) | | \$ | 150,177 | 150,177 | |
| c. Management Services** | | \$ | | | |
| d. Other (Specify) Supplies | | \$ | 238 | 238 | |
| 3E. Total Laundry Expenditures (3a + b + c + d) | | \$ | 152,347 | 152,347 | |
| 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 | 9/30/2015 | | 20 | 37 |
| Item | | | Total | CCNH | RHNS | (Specify) |
| 4. Housekeeping | Sq. Ft. Serviced | | | | | |
| a. In-House Care | by Personnel | | | | | |
| 1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>) | Amt. | \$ 320 | 320 | | | |
| b. Purchased Services (<i>by contract other than through Management Services</i>) | Sq. Ft. Serviced | | | | | |
| (<i>Complete Schedule C-2 att. Page 21</i>) | by Personnel | | | | | |
| | Amt. | \$ 226,897 | 226,897 | | | |
| c. Management Services* | | \$ | | | | |
| d. Other (<i>Specify</i>) | | \$ | | | | |
| 4E. Total Housekeeping Expenditures (4a + b + c + d) | | \$ | 227,217 | 227,217 | | |
| 5. Resident Care (Supplies)** | | | | | | |
| a. Prescription Drugs*** | | | | | | |
| 1. Own Pharmacy | | \$ | | | | |
| 2. Purchased from Pharmacia/Omnicare | | \$ 134,622 | 134,622 | | | |
| b. Medicine Cabinet Drugs | | \$ 19,056 | 19,056 | | | |
| c. Medical and Therapeutic Supplies | | \$ 49,858 | 49,858 | | | |
| d. Ambulance/Limousine**** | | \$ 2,090 | 2,090 | | | |
| e. Oxygen | | | | | | |
| 1. For Emergency Use | | \$ | | | | |
| 2. Other*** | | \$ 9,268 | 9,268 | | | |
| f. X-rays and Related Radiological Procedures*** | | \$ 9,267 | 9,267 | | | |
| g. Dental (<i>Not dentists who should be included under salaries or fees</i>) | | \$ | | | | |
| h. Laboratory**** | | \$ 14,592 | 14,592 | | | |
| i. Recreation | | \$ 19,675 | 19,675 | | | |
| j. Other (Specify)**** See Attached Schedule | | \$ 122,159 | 122,159 | | | |
| 5K. Total Resident Care Expenditures (5a - 5j) | | \$ | 380,587 | 380,587 | | |

* 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 | \$ 1,240 | | |
| Supp - Wound Care | \$ 10,823 | | |
| Supp - Prosthetic Device | \$ 1,215 | | |
| Supp - Respiratory Supplies | \$ 10,285 | | |
| Supp - IV | \$ 6,560 | | |
| Supp - Phys Therapy | \$ 1,405 | | |
| Supp - Occup Therapy | \$ 234 | | |
| Supp - Routine Hygiene | \$ 5,334 | | |
| Supp - Incontinent Supplies | \$ 41,718 | | |
| Supp-Survey Awards | \$ 14 | | |
| Supp-Other | \$ 14 | | |
| ME Lease - Respiratory Equip | \$ 26,778 | | |
| ME Lease - Wound Vacs | \$ 13,145 | | |
| ME Lease - IV Pump | \$ 618 | | |
| ME Lease - Other | \$ 786 | | |
| Minor Equip Purch - Physical Therapy | \$ 698 | | |
| Minor Equip Purch - Occupational Therapy | \$ 12 | | |
| Minor Equip Purch - Speech Therapy | \$ 9 | | |
| Minor Equip Purch - Respiratory Therapy | \$ 1,098 | | |
| Med Equip Purch - Occupational Therapy | \$ 114 | | |
| Replace of Res. Personal Prop. | \$ 59 | | |
| | | | |
| Total Other Resident Care | \$ 122,159 | \$ - | \$ - |

**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 | 9/30/2015 | 21 37 | | | | | | |
| Name of Individual or Company | Address | Related ** to Owners, Operators, Officers | | Explanation of Relationship | Full Explanation of Service Provided* | CCNH | RHNS | (Specify) | Pg | Line |
| | | Yes | No | | | | | | | |
| Consulting Support Services, LLC | Bldg, Suite 400, West Palm Beach FL 33401 | O | O | N/A | Clinical Reimbursement | 22,185 | | | | 16 ml1 |
| L&L Contract Services | 11310 Wiles Road, Coral Springs, FL 33076 | O | O | N/A | Laundry Services | 150,177 | | | | 19 3b |
| Healthcare Services Group | 300, Bensalem, PA 19020 | O | O | N/A | Housekeeping Services | 226,897 | | | | 20 4b |
| CWFM, LLC | P.O. Box 415, Plainville CT 06062 | O | O | N/A | Garbage Removal | 15,524 | | | | 22 6f |
| Facility Support Company, LLC | FL 33401 | O | O | N/A | IT Support | 12,600 | | | | 16 ml1 |
| VCFPI | 111 W Michigan St, Milwaukee, WI 53203 | O | O | N/A | Monthly Billing | 15,266 | | | | 16 ml1 |
| PointClickCare | P.O. Box 674802, Detroit, MI 48267 | O | O | N/A | Monthly Billing | 12,234 | | | | 16 ml1 |
| Professional Grounds Maintenance, Inc | P.O. Box 231, Quaker Hill, CT 06375 | O | O | N/A | Lanscaping | 21,070 | | | | 22 6f |
| Consulting Support Services, LLC | Bldg, Suite 400, West Palm Beach FL 33401 | O | O | N/A | recruitment, business develop and other A&G | 64,724 | | | | 16 ml1 |
| Consulting Support Services, LLC | Bldg, Suite 400, West Palm Beach FL 33401 | O | O | N/A | Interim Administrator (11/1/2014 - 12/7/2014) | 18,924 | | | | 16 ml1 |
| | | 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 | 9/30/2015 | | 22 | 37 |
| Item | | Total | CCNH | RHNS | (Specify) |
| 6. Maintenance & Operation of Plant | | | | | |
| a. Repairs & Maintenance | \$ | 9,359 | 9,359 | | |
| b. Heat | \$ | 42,403 | 42,403 | | |
| c. Light & Power | \$ | 165,801 | 165,801 | | |
| d. Water | \$ | 31,991 | 31,991 | | |
| e. Equipment Lease <i>(Provide detail on page 6)</i> | \$ | 6,721 | 6,721 | | |
| f. Other <i>(itemize)</i> | \$ | 100,306 | 100,306 | | |
| See Attached Schedule | | | | | |
| 6g. Total Maint. & Operating Expense (6a - 6f) | \$ | 356,581 | 356,581 | | |
| 7. Depreciation <i>(complete schedule page 23*)</i> | | | | | |
| a. Land Improvements | \$ | | | | |
| b. Building & Building Improvements | \$ | 8,895 | 8,895 | | |
| c. Non-Movable Equipment | \$ | | | | |
| d. Movable Equipment | \$ | 7,436 | 7,436 | | |
| *7e. Total Depreciation Costs (7a + b + c + d) | \$ | 16,331 | 16,331 | | |
| 8. Amortization <i>(Complete att. Schedule Page 24*)</i> | | | | | |
| a. Organization Expense | \$ | 18,393 | 18,393 | | |
| b. Mortgage Expense | \$ | | | | |
| c. Leasehold Improvements | \$ | 1,637 | 1,637 | | |
| d. Other <i>(Specify)</i> | \$ | | | | |
| *8e. Total Amortization Costs (8a + b + c + d) | \$ | 20,030 | 20,030 | | |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | \$ | 478,799 | 478,799 | | |
| 10. Property Taxes | | | | | |
| a. Real estate taxes paid by owner | \$ | | | | |
| b. Real estate taxes paid by lessor | \$ | 105,901 | 105,901 | | |
| c. Personal property taxes | \$ | 2,610 | 2,610 | | |
| 11. Total Property Expenses (7e + 8e + 9 + 10) | \$ | 623,671 | 623,671 | | |

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

Schedule of Other Repairs and Maintenance

| Description | CCNH | RHNS | (Specify) |
|--|-------------------|-------------|-------------|
| | - | | |
| S&W - Consulting Support | \$ 5,535 | | |
| Supp - Maintenance | \$ 18,169 | | |
| Minor Equip Purch | \$ 453 | | |
| Minor Equip Purch | \$ 828 | | |
| Pro Fees - Environ Site Assess | \$ 187 | | |
| R&M - Equipment | \$ 1,467 | | |
| R&M - Building | \$ 15,913 | | |
| R&M - Garbage | \$ 16,844 | | |
| R&M - Pest Control | \$ 1,377 | | |
| R&M - Hazardous Waste | \$ 600 | | |
| R&M - Maintenance Contracts | \$ 3,573 | | |
| R&M - Maintenance Contracts | \$ 560 | | |
| R&M - Maintenance Contracts | \$ 9,322 | | |
| R&M - Maintenance Contracts | \$ 25,478 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Other Repairs and Maintenance | \$ 100,306 | \$ - | \$ - |

Depreciation Schedule

| Name of Facility CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitant | | License No. 2394 | Report for Year Ended 9/30/2015 | | | | Page 23 | of 37 |
|---|-----------------------------------|---------------------|------------------------------------|--|----------------------------------|-------------|----------------------------|----------|
| Property Item | Historical Cost Exclusive of Land | Less Salvage Value | Cost to Be Depreciated | Accumulated Depreciation to Beginning of Year's Operations | Method of Computing Depreciation | Useful Life | Depreciation for This Year | Totals |
| | | | | | | | | |
| | | | | | | | | |
| Yes | No | Month | Year | | | | | |
| A. Land Improvements | | | | | | | | |
| 1. Acquired prior to this report period | | | | | | | | |
| 2. Disposals (attach schedule) | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | | | | | | | | |
| A-4. Subtotal | | | | | | | | |
| B. Building and Building Improvements | | | | | | | | |
| 1. Acquired prior to this report period | | | | | | | | |
| 2. Disposals (attach schedule) | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | 495,070 | | 495,070 | | S/L | Various | 8,895 | 8,895 |
| B-4. Subtotal | | | | | | | | |
| C. Non-Movable Equipment | | | | | | | | |
| 1. Acquired prior to this report period | | | | | | | | |
| 2. Disposals (attach schedule) | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | | | | | | | | |
| C-4. Subtotal | | | | | | | | |
| D. Movable Equipment | | | | | | | | |
| 1. Motor Vehicles (Specify name, model and year of each vehicle) | | | | | | | | |
| a. | | | | | | | | |
| b. | | | | | | | | |
| c. | | | | | | | | |
| d. | | | | | | | | |
| 2. Movable Equipment | | | | | | | | |
| a. Acquired prior to this report period | | | | | | | | |
| b. Disposals (attach schedule) | | | | | | | | |
| c. Acquired during this report period (attach schedule) | | | | | | | | |
| D-3. Subtotal | | | 101,779 | | S/L | Various | 7,436 | 7,436 |
| E. Total Depreciation | | | | | | | | 16,331 |

NOTE: Facility was acquired as of 11/1/2014. Assets reported on this cost report are additions during this fiscal period. See facility rate computation report for historical assets.

CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitation Center
9/30/2015

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|--|-----------------------------|------------|-------------|--------------|
| Additions: | | | | |
| 9/30/2015 | Doors/Door Hardware | \$ 57,666 | 15 | \$ 1,036 |
| 9/30/2015 | Windows | 42,627 | 20 | 766 |
| 9/30/2015 | Showers Rooms | 30,504 | 20 | 548 |
| 9/30/2015 | Plumbing/ 3 Bed Sinks | 28,008 | 20 | 503 |
| 9/30/2015 | Exterior Repair | 8,321 | 20 | 150 |
| 9/30/2015 | HVAC/Ductwork | 21,080 | 15 | 379 |
| 9/30/2015 | Site Cost | 15,380 | 20 | 276 |
| 9/30/2015 | Paint | 138,200 | 10 | 2,483 |
| 9/30/2015 | Flooring | 40,801 | 15 | 733 |
| 9/30/2015 | Hand Rail/ Corner Guards | 22,225 | 20 | 399 |
| 9/30/2015 | General Conditions | 3,560 | 20 | 64 |
| 9/30/2015 | SL Fee 18% - Contractor Fee | 86,698 | 20 | 1,558 |
| Total additions for Building Improvements | | \$ 495,070 | | \$ 8,895 * |
| Deletions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Building Improvements | | \$ - | | \$ - ** |

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|--|-------------------------------|-------------------|-------------|-------------------|
| Additions: | | | | |
| 6/30/2015 | 3 Lenovo computers/onboarding | \$ 1,791 | 5 | \$ 358 |
| 11/30/2014 | Check scanner | 692 | 5 | 138 |
| 7/31/2015 | Install 18 new cable drops | 12,404 | 10 | 1,240 |
| 12/31/2014 | Time clock and annual support | 5,965 | 10 | 597 |
| 6/30/2015 | 3 Lenovo computers/onboarding | 1,458 | 5 | 292 |
| 9/30/2015 | Realty Entity - FF&E | 69,466 | 10 | 4,631 |
| 9/30/2015 | Realty Entity - Soft Goods | 10,003 | 10 | 180 |
| Total additions for Movable Equipment | | \$ 101,779 | | \$ 7,436 * |
| Deletions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Movable Equipment | | \$ - | | \$ - ** |

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|--|-------------------------------|------------------|-------------|-------------------|
| Additions: | | | | |
| 12/31/2014 | New facility sign | \$ 750 | 10 | \$ 75 |
| 12/31/2014 | 2 PTAC units | 1,337 | 10 | 134 |
| 2/28/2015 | Code alert door lock | 1,342 | 10 | 134 |
| 5/31/2015 | Code Alert Door Lock key pad | 1,399 | 10 | 140 |
| 7/31/2015 | Relay cord for fire panel | 5,685 | 10 | 569 |
| 8/31/2015 | Repair to fire panel and door | 3,833 | 10 | 383 |
| 2/28/2015 | Replace ignition control RTU | 1,037 | 10 | 104 |
| 2/28/2015 | Roof and chimney repairs | 975 | 10 | 98 |
| Total additions for Leasehold Improvement | | \$ 16,358 | | \$ 1,637 * |
| Deletions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Leasehold Improvement | | \$ - | | \$ - ** |

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

| Name of Facility | | License No. | | Report for Year Ended | | Page | of | | |
|---|---------------------|-------------|------------------------|-----------------------|--|------------------------------------|--------|----------------------------|--------|
| CH - Crossings East, LLC d/b/a Crossings East Health and Re | | 2394 | | 9/30/2015 | | 24 | 37 | | |
| Item | Date of Acquisition | | Length of Amortization | Cost to Be Amortized | Accumulated Amort. to Beginning of Year's Operations | Basis for Computing Amortization** | Rate % | Amortization for This Year | Totals |
| | Month | Year | | | | | | | |
| A. Organization Expense | | | | | | | | | |
| 1. | | | | | | | | | |
| 2. | | | | | | | | | |
| 3. | | | | | | | | | |
| A-4. Subtotal | | | | | | | | | |
| B. Mortgage Expense | | | | | | | | | |
| 1. | | | | | | | | | |
| 2. | | | | | | | | | |
| 3. | | | | | | | | | |
| B-4. Subtotal | | | | | | | | | |
| C. Leasehold Improvements and Other | | | | | | | | | |
| 1. Acquired prior to this report period | | | | | | | | | |
| 2. Disposals (attach schedule) | | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | | | | | | | | | |
| | Var | | 10 Years | 16,358 | | S/L | | 1,637 | 1,637 |
| C-4. Subtotal | | | | | | | | | |
| D. Total Amortization | | | | | | | | | |
| | | | | | | | | | 1,637 |
| | | | | | | | | | 1,637 |

* 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.

Crossing East Health & Rehabilitation Center
 Depreciation Schedule
 September 30, 2015

| <u>Voucher #</u> | <u>Account Description</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> | <u>Useful Life</u> | <u>2015 Depreciation</u> | <u>2015 Accum Depr.</u> | <u>NBV</u> |
|---|------------------------------|-------------------------------|-------------|----------------|--------------------|--------------------------|-------------------------|----------------|
| Leasehold Improvements | | | | | | | | |
| <i>2015 Additions</i> | | | | | | | | |
| 10281410 | PPE - Leasehold Improvements | New facility sign | 12/31/2014 | 750 | 10 | 75 | 75 | 675 |
| 22317975 | PPE - Leasehold Improvements | 2 PTAC units | 12/31/2014 | 1,337 | 10 | 134 | 134 | 1,203 |
| 10293322 | PPE - Leasehold Improvements | Code alert door lock | 2/28/2015 | 1,342 | 10 | 134 | 134 | 1,208 |
| 10322372 | PPE - Leasehold Improvements | Code Alert Door Lock key pad | 5/31/2015 | 1,399 | 10 | 140 | 140 | 1,259 |
| 10349706 | PPE - Leasehold Improvements | Relay cord for fire panel | 7/31/2015 | 5,685 | 10 | 569 | 569 | 5,116 |
| 10349707 | PPE - Leasehold Improvements | Repair to fire panel and door | 8/31/2015 | 3,833 | 10 | 383 | 383 | 3,450 |
| 10299091 | PPE - Leasehold Improvements | Replace ignition control RTU | 2/28/2015 | 1,037 | 10 | 104 | 104 | 933 |
| 10299092 | PPE - Leasehold Improvements | Roof and chimney repairs | 2/28/2015 | 975 | 10 | 98 | 98 | 877 |
| <i>Total 2015 Additions</i> | | | | <u>16,358</u> | | <u>1,637</u> | <u>1,637</u> | <u>14,721</u> |
| Movable Equipment | | | | | | | | |
| <i>2015 Additions</i> | | | | | | | | |
| 10338295 | PPE - Information Technology | 3 Lenovo computers/onboarding | 6/30/2015 | 1,791 | 5 | 358 | 358 | 1,433 |
| 10229699 | PPE - Information Technology | Check scanner | 11/30/2014 | 692 | 5 | 138 | 138 | 554 |
| 10349701 | PPE - Information Technology | Install 18 new cable drops | 7/31/2015 | 12,404 | 10 | 1,240 | 1,240 | 11,164 |
| 10267503 | PPE - Furniture & Equipment | Time clock and annual support | 12/31/2014 | 5,965 | 10 | 597 | 597 | 5,368 |
| 10338295 | PPE - Information Technology | 3 Lenovo computers/onboarding | 6/30/2015 | 1,458 | 5 | 292 | 292 | 1,166 |
| <i>Total 2015 Additions</i> | | | | <u>22,310</u> | | <u>2,625</u> | <u>2,625</u> | <u>19,685</u> |
| Per Cost Report | | | | <u>38,668</u> | | <u>4,262</u> | <u>4,262</u> | <u>34,406</u> |
| Per Trial Balance | | | | <u>38,668</u> | | <u>2,477</u> | <u>2,477</u> | <u>36,191</u> |
| Variance | | | | | | <u>1,785</u> | <u>1,785</u> | <u>(1,785)</u> |
| Realty Entity - Building Improvements | | | | | | | | |
| <i>2015 Additions</i> | | | | | | | | |
| Realty - Building Improvements | Doors/Door Hardware | 9/30/2015 | 57,666 | 15 | 1,036 | 1,036 | 56,630 | |
| Realty - Building Improvements | Windows | 9/30/2015 | 42,627 | 20 | 766 | 766 | 41,861 | |
| Realty - Building Improvements | Shower Rooms | 9/30/2015 | 30,504 | 20 | 548 | 548 | 29,956 | |
| Realty - Building Improvements | Plumbing/3 Bed Sinks | 9/30/2015 | 28,008 | 20 | 503 | 503 | 27,505 | |
| Realty - Building Improvements | Exterior Repair | 9/30/2015 | 8,321 | 20 | 150 | 150 | 8,171 | |
| Realty - Building Improvements | HVAC/Ductwork | 9/30/2015 | 21,080 | 15 | 379 | 379 | 20,701 | |
| Realty - Building Improvements | Site Cost | 9/30/2015 | 15,380 | 20 | 276 | 276 | 15,104 | |
| Realty - Building Improvements | Paint | 9/30/2015 | 138,200 | 10 | 2,483 | 2,483 | 135,717 | |
| Realty - Building Improvements | Flooring | 9/30/2015 | 40,801 | 15 | 733 | 733 | 40,068 | |
| Realty - Building Improvements | Hand Rail/ Corner Guards | 9/30/2015 | 22,225 | 20 | 399 | 399 | 21,826 | |
| Realty - Building Improvements | General Conditions | 9/30/2015 | 3,560 | 20 | 64 | 64 | 3,496 | |
| Realty - Building Improvements | SL Fee 18% - Contractor Fee | 9/30/2015 | 86,698 | 20 | 1,558 | 1,558 | 85,140 | |
| <i>Total 2015 Additions</i> | | | | <u>495,070</u> | | <u>8,895</u> | <u>8,895</u> | <u>486,175</u> |
| Realty Entity - Movable Equipment | | | | | | | | |
| <i>2015 Additions</i> | | | | | | | | |
| Realty - Movable Equip | FF&E | 9/30/2015 | 69,466 | 10 | 4,631 | 4,631 | 64,835 | |
| Realty - Movable Equip | Soft Goods | 9/30/2015 | 10,003 | 10 | 180 | 180 | 9,823 | |
| <i>Total 2015 Additions</i> | | | | <u>79,469</u> | | <u>4,811</u> | <u>4,811</u> | <u>74,658</u> |
| Total Realty Entity Assets | | | | <u>574,539</u> | | <u>13,706</u> | <u>13,706</u> | <u>560,833</u> |
| Total Assets {a} | | | | <u>613,207</u> | | <u>17,968</u> | <u>17,968</u> | <u>595,239</u> |
| F/S vs C/R NBV - Page 31, Line B9 | | | | 1,785 | | | | |
| F/S vs C/R Depreciation - Page 36, Line F1 | | | | (15,491) | | | | |
| Reserve For Leasehold Properties - Page 35, Line A4 | | | | 560,833 | | | | |

Tickmarks
{a}

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

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 9/30/2015 | Page 25 | of 37 | |
| II. Property Questionnaire | | | | | |
| Part A | | | | | |
| Is the property either owned by the Facility or leased from a Related Party?* | | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If "Yes," complete Part B. If "No," complete Part C. | |
| *If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction. | | | | | |
| Description | Total | | | | |
| 1. Date Land Purchased | | | | | |
| 2. Date Structure Completed | | | | | |
| 3. If NOT Original Owner, Date of Purchase | | | | | |
| 4. Date of Initial Licensure | | | | | |
| 5. Total Licensed Bed Capacity | 128 | | | | |
| 6. Square Footage | 30,015 | | | | |
| 7. Acquisition Cost | | | | | |
| a. Land | | | | | |
| b. Building | | | | | |
| Part B - Owner and Related Parties | | 1st Mortgage | 2nd Mortgage | 3rd Mortgage | 4th Mortgage |
| 1. Financing | | | | | |
| a. Type of Financing (e.g., fixed, variable) | | | | | |
| b. Date Mortgage Obtained | | | | | |
| c. Interest Rate for the Cost Year | | | | | |
| d. Term of Mortgage (number of years) | | | | | |
| e. Amount of Principal Borrowed | | | | | |
| f. Principal balance outstanding as of | | | | | |
| Complete if Mortgage was Refinanced During Current Cost Year | | | | | |
| g. Type of Financing (e.g., fixed, variable) | | | | | |
| h. Date of Refinancing | | | | | |
| i. New Interest Rate | | | | | |
| j. Term of Mortgage (number of years) | | | | | |
| k. Amount of Principal Borrowed | | | | | |
| l. Principal Outstanding on Note Paid-Off | | | | | |
| Part C - Arms-Length Leases for Real Property Improvements Only | | | | | |
| Name and Address of Lessor | Property Leased | Date of Lease | Term of Lease | Annual Amount of Lease | |
| Care Capital Properties, 353 North Clark Suite 2900, Chicago, IL 60654 | Building & Equipment | 03/19/14 | 15 | 478,799 | |
| | | | | | |
| | | | | | |
| | | | | | |

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 | 9/30/2015 | | 26 | 37 |
| Item | | | Total | CCNH | RHNS | (Specify) |
| 12. Interest | | | | | | |
| A. Building, Land Improvement & Non-Movable Equipment | | | | | | |
| 1. First Mortgage | | | \$ | | | |
| Name of Lender | | Rate | | | | |
| Address of Lender | | | | | | |
| 2. Second Mortgage | | | \$ | | | |
| Name of Lender | | Rate | | | | |
| Address of Lender | | | | | | |
| 3. Third Mortgage | | | \$ | | | |
| Name of Lender | | Rate | | | | |
| Address of Lender | | | | | | |
| 4. Fourth Mortgage | | | \$ | | | |
| Name of Lender | | Rate | | | | |
| Address of Lender | | | | | | |
| B. CHEFA Loan Information | | | | | | |
| 1. Original Loan Amount | | | \$ | | | |
| 2. Loan Origination Date | | | | | | |
| 3. Interest Rate % | | | | | | |
| 4. Term | | | | | | |
| 5. CHEFA Interest Expense | | | | | | |
| 12 B7. Total Building Interest Expense (A1 - A4 + B5) | | | \$ | | | |

(Carry Subtotals forward to next page)

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

| Name of Facility | | License No. | | Report for Year Ended | | Page | of |
|--|--|-------------|--------|-----------------------|-----------|------|-----------|
| CH - Crossings East, LLC d/b/a Cr | | 2394 | | 9/30/2015 | | 27 | 37 |
| Item | | | | Total | CCNH | RHNS | (Specify) |
| Subtotals Brought Forward: | | | | | | | |
| 12. C. Movable Equipment | | | | | | | |
| 1. Automotive Equipment | | | | \$ | | | |
| A. Item | | Rate | Amount | | | | |
| Lender | | | | | | | |
| Address of Lender | | | | | | | |
| 2. Other (Specify) | | | | \$ | | | |
| A. Item | | Rate | Amount | | | | |
| Lender | | | | | | | |
| Address of Lender | | | | | | | |
| B. Item | | Rate | Amount | | | | |
| Lender | | | | | | | |
| Address of Lender | | | | | | | |
| 12. C. 3. Total Movable Equipment Interest Expense (C1 + 2) | | | | \$ | | | |
| 12. D. Other Interest Expense (Specify) Line of Credit & Notes Payable Interest | | | | \$ 46,959 | 46,959 | | |
| 13. Total All Interest Expense (12B7 + 12C3 + 12D) | | | | \$ 46,959 | 46,959 | | |
| 14. Insurance | | | | | | | |
| a. Insurance on Property (buildings only) | | | | \$ 16,705 | 16,705 | | |
| b. Insurance on Automobiles | | | | \$ | | | |
| c. Insurance other than Property (as specified above) | | | | | | | |
| 1. Umbrella (Blanket Coverage) | | | | \$ 152,390 | 152,390 | | |
| 2. Fire and Extended Coverage | | | | \$ | | | |
| 3. Other (Specify) D & O Insurance | | | | \$ 462 | 462 | | |
| 14d. Total Insurance Expenditures (14a + b + c) | | | | \$ 169,557 | 169,557 | | |
| 15. Total All Expenditures (A-13 thru C-14) | | | | \$ 8,956,851 | 8,956,851 | | |

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 Rel | | | | 2394 | 9/30/2015 | 28 | 37 |
| Item No. | Page No. | Line No. | Item Description | Total Amount of Decrease | CCNH | RHNS | (Specify) |
| Page 10 - Salaries and Wages | | | | | | | |
| 1. | | | Outpatient Service Costs | \$ | | | |
| 2. | | | Salaries not related to Resident Care | \$ | | | |
| 3. | | | Occupational Therapy | \$ | | | |
| 4. | | | Other - See attached Schedule | \$ 20,012 | 20,012 | | |
| Page 13 - Professional Fees | | | | | | | |
| 5. | | | Resident Care Physicians ** | \$ | | | |
| 6. | | | Occupational Therapy | \$ | | | |
| 7. | | | Other - See attached Schedule | \$ 140 | 140 | | |
| Pages 15 & 16 - Administrative and General | | | | | | | |
| 8. | | | Discriminatory Benefits | \$ | | | |
| 9. | 15 | 1c | Bad Debts | \$ 65,135 | 65,135 | | |
| 10. | 15 | 1e | Accounting & Legal | \$ 18,434 | 18,434 | | |
| 11. | | | Telephone | \$ | | | |
| 12. | 15 | 1h2 | Cellular Telephone | \$ 2,693 | 2,693 | | |
| 13. | | | Life insurance premiums on the life of Owners, Partners, Operators | \$ | | | |
| 14. | 16 | L3 | Gifts, flowers and coffee shops | \$ 71 | 71 | | |
| 15. | | | Education expenditures to colleges or universities for tuition and related costs for owners and employees | \$ | | | |
| 16. | | | Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative | \$ | | | |
| 17. | | | Automobile Expense (e.g. personal use) | \$ | | | |
| 18. | 16 | m2/3 | Unallowable Advertising * | \$ 8,181 | 8,181 | | |
| 19. | | | Income Tax / Corporate Business Tax | \$ | | | |
| 20. | | | Fund Raising / Contributions | \$ | | | |
| 21. | 16 | m12 | Unallowable Management Fees | \$ 67,097 | 67,097 | | |
| 22. | | | Barber and Beauty | \$ | | | |
| 23. | | | Other - See attached Schedule | \$ 25,595 | 25,595 | | |
| Page 18 - Dietary Expenditures | | | | | | | |
| 24. | | | Meals to employees, guests and others who are not residents | \$ | | | |
| Page 19 - Laundry Expenditures | | | | | | | |
| 25. | | | Laundry services to employees, guests and others who are not residents | \$ | | | |
| Page 20 - Housekeeping Expenditures | | | | | | | |
| 26. | | | Housekeeping services to employees, guests and others who are not residents | \$ | | | |
| Subtotal (Items 1 - 26) | | | | \$ 207,358 | 207,358 | | |

* 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 | \$ 18,756 | | |
| 10 | 12o | Respiratory Therapist | \$ 1,256 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Salaries Adjustment | | | \$ 20,012 | \$ - | \$ - |

Schedule of Fees Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|-------------------------------------|----------|-----------------------|--------|------|-----------|
| 13 | 12o | Respiratory Therapist | \$ 140 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Fees Adjustments | | | \$ 140 | \$ - | \$ - |

Schedule of Other A&G Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--|----------|--|-----------|------|-----------|
| 15 | 1a4 | Marketing Benefits - FICA | \$ 1,434 | | |
| 15 | 1a2 | Marketing Benefits - Group Disability | \$ (4) | | |
| 15 | 1a9 | Marketing Benefits - Emp Ben - Empl Hlth & Welfare | \$ 156 | | |
| 15 | 1a4 | Respiratory Therapist Benefits - FICA | \$ 96 | | |
| 15 | 1a3 | Respiratory Therapist Benefits - SUTA | \$ 22 | | |
| 15 | 1a9 | Emp Ben - Other | \$ 123 | | |
| 16 | m8a | Chamber of Commerce Dues | \$ 370 | | |
| 16 | m13 | Non-Allowable Bank Service Charges | \$ 690 | | |
| 16 | m13 | NAC - Fines & Penalties | \$ 1,049 | | |
| 16 | m13 | Fin Charges - Unused Line Fees | \$ 21,659 | | |
| Total Other A&G Adjustments | | | \$ 25,595 | \$ - | \$ - |

**Crossing East Health & Rehabilitation Center
Disallowance Schedule for Cell Phones
September 30, 2015**

Pg. 28b

| | <u>Amount</u> |
|---|-------------------------------|
| Total Cell Phone Expense | 4,013 TB Linked |
| Cell Phone Allowed Based on Bed Capacity | 4 |
| Monthly Allowable amount per Cell Phone | \$ 30 |
| Months in Cost Report Year | <u>11</u> |
| Total Allowable Cost | <u>\$ 1,320</u> |
| | |
| Disallowed Cell Phone (Page 28, Line 12) | <u><u>\$ 2,693</u></u> |

**Crossing East Health & Rehabilitation Center
 Calculation of Allowable Management Fee
 September 30, 2015**

| <u>Description</u> | <u>Amount</u> | |
|----------------------------------|------------------|---------------|
| Management fees Charged | 319,096 | |
| Patient Days | 35,443 | Page 9 of C/R |
| Amount Per Patient Day | \$ 9.00 | |
| PPD Allowance Per Rate Agreement | 7.11 | J.01a |
| 2015 CPI Increase - N/A | - | |
| PPD Allowance 9/30/2015 | 7.11 | |
| Amount over (Under) | \$ 1.8931 | |
| Total Days | 35,443 | Page 9 of C/R |
| Disallowed Management Fee | \$ 67,097 | |

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 | 9/30/2015 | 29 | 37 | |
| Item No. | Page No. | Line No. | Item Description | Total Amount of Decrease | CCNH | RHNS | (Specify) |
| Subtotals Brought Forward | | | | \$ 207,358 | 207,358 | | |
| Page 20 - Resident Care Supplies*** | | | | | | | |
| 27. | 20 | 5a2 | Prescription Drugs | \$ 134,622 | 134,622 | | |
| 28. | 20 | 5d | Ambulance/Limousine | \$ 2,090 | 2,090 | | |
| 29. | 20 | 5f | X-rays, etc | \$ 9,267 | 9,267 | | |
| 30. | 20 | 5h | Laboratory | \$ 14,592 | 14,592 | | |
| 31. | | | Medical Supplies | \$ | | | |
| 32. | 20 | 5e2 | Oxygen (non emergency) | \$ 9,268 | 9,268 | | |
| 33. | | | Occupational Therapy | \$ | | | |
| 34. | | | Other - See Attached Schedule | \$ 85,866 | 85,866 | | |
| Page 22 - Maintenance and Property | | | | | | | |
| 35. | | | Excess Movable Equipment Depreciation See Attached Schedule | \$ | | | |
| 36. | | | Depreciation on Unallowable Motor Vehicles | \$ | | | |
| 37. | | | Unallowable Property and Real Estate Taxes | \$ | | | |
| 38. | | | Rental of Building Space or Rooms | \$ | | | |
| 39. | | | Other - See Attached Schedule | \$ 18,393 | 18,393 | | |
| Page 27 - Insurance | | | | | | | |
| 40. | | | Mortgage Insurance | \$ | | | |
| 41. | | | Property Insurance | \$ | | | |
| Other - Miscellaneous | | | | | | | |
| 42. | | | Research or Experimental Activities | \$ | | | |
| 43. | | | Radio and Television Revenue | \$ | | | |
| 44. | | | Vending Machine Revenue | \$ | | | |
| 45. | | | Purchase Discounts and Allowances | \$ | | | |
| 46. | | | Duplications of functions or services | \$ | | | |
| 47. | | | Expenditures made for the protection, enhancement or promotion of the providers interest | \$ | | | |
| 48. | | | Interest Income on Accounts Rec | \$ | | | |
| 49. | | | Other (include personnel and other costs unrelated to resident care) - See Attached Schedule | \$ 1,388 | 1,388 | | |
| Not For Profit Providers Only | | | | | | | |
| 50. | | | Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule | \$ | | | |
| 51. | Total Amount of Decrease (Items 1 - 50) | | | \$ 482,844 | 482,844 | | |

*** 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.

CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitation Center
9/30/2015

Schedule of Other Ancillary Costs

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|------------------------------------|----------|--|------------------|-------------|-------------|
| 20 | 5i | Cable Television Disallowance (See Attached) | \$ 12,899 | | |
| 20 | 5j | Food Purch - Tube Feeding | \$ 1,240 | | |
| 20 | 5j | Supp - Wound Care | \$ 10,823 | | |
| 20 | 5j | Supp - Prosthetic Device | \$ 1,215 | | |
| 20 | 5j | Supp - Respiratory Supplies | \$ 10,285 | | |
| 20 | 5j | Supp - IV | \$ 6,560 | | |
| 20 | 5j | Supp - Occup Therapy | \$ 234 | | |
| 20 | 5j | Respiratory Equipment Rental | \$ 26,778 | | |
| 20 | 5j | Wound Vacs Equipment Rental | \$ 13,145 | | |
| 20 | 5j | IV Pump Equipment Rental | \$ 618 | | |
| 20 | 5j | Wound Vacs Equipment Rental | \$ 786 | | |
| 20 | 5j | Minor Equip Purch - Occupational Therapy | \$ 12 | | |
| 20 | 5j | Minor Equip Purch - Respiratory Therapy | \$ 1,098 | | |
| 20 | 5j | Med Equip Purch - Occupational Therapy | \$ 114 | | |
| 20 | 5j | Replace of Res. Personal Prop. | \$ 59 | | |
| Total Other Ancillary Costs | | | \$ 85,866 | \$ - | \$ - |

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|---|----------|---------------------------|------------------|-------------|-------------|
| 22 | 8c | Amort - Def Finance Costs | \$ 18,393 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Property Adjustments | | | \$ 18,393 | \$ - | \$ - |

Schedule of Other Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--------------------------------|----------|-------------------------|----------|------|-----------|
| 30 | IV 8 | Discount | \$ (26) | | |
| 30 | IV 8 | Medical Records Revenue | \$ 255 | | |
| 30 | IV 8 | Donation Revenue | \$ 75 | | |
| 30 | IV 8 | Rebate Revenue | \$ 1,084 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Adjustments | | | \$ 1,388 | \$ - | \$ - |

Schedule of Unallowable Building Interest

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

**Crossing East Health & Rehabilitation Center
Disallowance Schedule for Cable TV
September 30, 2015**

| | <u>Amount</u> | |
|---|---------------|-------------------------|
| Total Cable TV Expense 6950120000 & 6950131000 | Account # | \$ 16,199 TB Linked |
| Monthly Allowable amount | | \$ 300 |
| Months in Cost Report Year | | <u>11</u> |
| Total Allowable Cost | | \$ 3,300 |
| | | |
| Disallowed Cable TV | | <u><u>\$ 12,899</u></u> |

F. Statement of Revenue

| Name of Facility CH - Crossings East, LLC d/b/a Crossing 2394 | | License No. | | Report for Year Ended 9/30/2015 | | Page 30 | of 37 |
|--|--|-------------|--|------------------------------------|-----------|------------|-----------|
| Item | | | | Total | CCNH | RHNS | (Specify) |
| I. Resident Room, Board & Routine Care Revenue | | | | | | | |
| 1. a. Medicaid Residents (<i>CT only</i>) | | | | \$ 5,786,111 | 5,786,111 | | |
| b. Medicaid Room and Board Contractual Allowance ** | | | | \$ | | | |
| 2. a. Medicaid (<i>All other states</i>) | | | | \$ | | | |
| b. Other States Room and Board Contractual Allowance ** | | | | \$ | | | |
| 3. a. Medicare Residents (<i>all inclusive</i>) | | | | \$ 1,227,118 | 1,227,118 | | |
| b. Medicare Room and Board Contractual Allowance ** | | | | \$ | | | |
| 4. a. Private-Pay Residents and Other | | | | \$ 636,605 | 636,605 | | |
| b. Private-Pay Room and Board Contractual Allowance ** | | | | \$ | | | |
| II. Other Resident Revenue | | | | | | | |
| 1. a. Prescription Drugs - Medicare | | | | \$ 98,572 | 98,572 | | |
| b. Prescription Drugs - Medicare Contractual Allowance ** | | | | \$ (95,745) | (95,745) | | |
| c. Prescription Drugs - Non-Medicare | | | | \$ 42,219 | 42,219 | | |
| d. Prescription Drugs - Non-Medicare Contractual Allowance ** | | | | \$ (41,887) | (41,887) | | |
| 2. a. Medical Supplies - Medicare | | | | \$ 738 | 738 | | |
| b. Medical Supplies - Medicare Contractual Allowance ** | | | | \$ (738) | (738) | | |
| c. Medical Supplies - Non-Medicare | | | | \$ | | | |
| d. Medical Supplies - Non-Medicare Contractual Allowance ** | | | | \$ | | | |
| 3. a. Physical Therapy - Medicare | | | | \$ 326,469 | 326,469 | | |
| b. Physical Therapy - Medicare Contractual Allowance ** | | | | \$ (193,677) | (193,677) | | |
| c. Physical Therapy - Non-Medicare | | | | \$ 93,257 | 93,257 | | |
| d. Physical Therapy - Non-Medicare Contractual Allowance ** | | | | \$ (88,808) | (88,808) | | |
| 4. a. Speech Therapy - Medicare | | | | \$ 83,288 | 83,288 | | |
| b. Speech Therapy - Medicare Contractual Allowance ** | | | | \$ (31,139) | (31,139) | | |
| c. Speech Therapy - Non-Medicare | | | | \$ 32,040 | 32,040 | | |
| d. Speech Therapy - Non-Medicare Contractual Allowance ** | | | | \$ (26,942) | (26,942) | | |
| 5. a. Occupational Therapy - Medicare | | | | \$ 346,219 | 346,219 | | |
| b. Occupational Therapy - Medicare Contractual Allowance ** | | | | \$ (216,360) | (216,360) | | |
| c. Occupational Therapy - Non-Medicare | | | | \$ 90,458 | 90,458 | | |
| d. Occupational Therapy - Non-Medicare Contractual Allowance ** | | | | \$ (84,265) | (84,265) | | |
| 6. a. Other (<i>Specify</i>) - Medicare | | | | \$ (5,003) | (5,003) | | |
| b. Other (<i>Specify</i>) - Non-Medicare | | | | \$ (50) | (50) | | |
| III. Total Resident Revenue (Section I. thru Section II.) | | | | \$ 7,978,480 | 7,978,480 | | |
| IV. Other Revenue* | | | | | | | |
| 1. Meals sold to guests, employees & others | | | | \$ | | | |
| 2. Rental of rooms to non-residents | | | | \$ | | | |
| 3. Telephone | | | | \$ | | | |
| 4. Rental of Television and Cable Services | | | | \$ | | | |
| 5. Interest Income (<i>Specify</i>) | | | | \$ 1 | 1 | | |
| 6. Private Duty Nurses' Fees | | | | \$ | | | |
| 7. Barber, Coffee, Beauty and Gift shops | | | | \$ | | | |
| 8. Other (<i>Specify</i>) | | | | \$ 217,439 | 217,439 | | |
| V. Total Other Revenue (I thru 8) | | | | \$ 217,440 | 217,440 | | |
| VI. Total All Revenue (III+V) | | | | \$ 8,195,920 | 8,195,920 | | |

* 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 paper discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

| Page Ref | Description | CCNH | RHNS | (Specify) |
|--|-------------------------------|-------------------|-------------|-------------|
| | | - | | |
| 30 II 6a | Lab - Medicare A | \$ 77,159 | | |
| 30 II 6a | Lab - C/A - Medicare A | \$ (77,159) | | |
| 30 II 6a | X-Ray - Medicare A | \$ 5,285 | | |
| 30 II 6a | X-Ray - C/A - Medicare A | \$ (5,285) | | |
| 30 II 6a | IV Charges - Medicare A | \$ 2,363 | | |
| 30 II 6a | IV Charges - C/A - Medicare A | \$ (2,363) | | |
| 30 II 6a | Medicare B - Sequestration | \$ (5,003) | | |
| Total Other Resident Revenue - Medicare | | \$ (5,003) | \$ - | \$ - |

Schedule of Other Non-Medicare Resident Revenue

Related Exp

| Page Ref | Description | CCNH | RHNS | (Specify) |
|-------------------------------------|-----------------------------|----------------|-------------|-------------|
| | | - | | |
| 30 II 6b | Infus Ther - Medicaid | \$ 180 | | |
| 30 II 6b | Infus Ther - Hospice | \$ 720 | | |
| 30 II 6b | Infus Ther - C/A - Medicaid | \$ (180) | | |
| 30 II 6b | Infus Ther - C/A - Hospice | \$ (720) | | |
| 30 II 6b | Lab - HMO | \$ 1,224 | | |
| 30 II 6b | Lab - Comm Ins | \$ 4,337 | | |
| 30 II 6b | Lab - C/A - HMO | \$ (1,224) | | |
| 30 II 6b | Lab - C/A - Comm Ins | \$ (4,337) | | |
| 30 II 6b | X-Ray - Comm Ins | \$ 452 | | |
| 30 II 6b | X-Ray - C/A - Comm Ins | \$ (452) | | |
| 30 II 6b | HMO MCR B Replacement - Séq | \$ (50) | | |
| Total Other Resident Revenue | | \$ (50) | \$ - | \$ - |

Interest Income

Account

| Page Ref | Account | Balance | CCNH | RHNS | (Specify) |
|------------------------------|-----------------------|---------|-------------|-------------|-------------|
| 30 IV 5 | Int Ino - AR Accounts | 706 | \$ 1 | | |
| Total Interest Income | | | \$ 1 | \$ - | \$ - |

Schedule of Other Revenue

| Page Ref | Description | CCNH | RHNS | (Specify) |
|----------------------------|---|-------------------|-------------|-------------|
| | | - | | |
| 30 IV 8 | Discounts | \$ (26) | | |
| 30 IV 8 | Medical Records Revenue | \$ 255 | | |
| 30 IV 8 | Donation Revenue | \$ 75 | | |
| 30 IV 8 | Rebate Revenue | \$ 1,084 | | |
| 30 IV 8 | Frontline Unrestricted Donation Revenue | \$ 216,051 | | |
| Total Other Revenue | | \$ 217,439 | \$ - | \$ - |

G. Balance Sheet

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|----------------------------------|-----------------------|--------|-----------|
| CH - Crossings East, LLC d/b/a Crossin | 2394 | 9/30/2015 | 31 | 37 |
| Account | | | Amount | |
| Assets | | | | |
| A. Current Assets | | | | |
| 1. Cash (<i>on hand and in banks</i>) | | | \$ | 1,956 |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts) | | | \$ | 1,003,274 |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) | | | \$ | |
| 4. Inventories | | | \$ | |
| 5. Prepaid Expenses | | | \$ | 163,885 |
| a. Prepaid Insurance | 131,835 | | | |
| b. Prepaid Workers Comp | 30,197 | | | |
| c. Prepaid Property Taxes | 2,610 | | | |
| d. Prepaid Other | (757) | | | |
| 6. Interest Receivable | | | \$ | |
| 7. Medicare Final Settlement Receivable | | | \$ | |
| 8. Other Current Assets (<i>itemize</i>) | | | \$ | (122,676) |
| Due From Others | (122,676) | | | |
| A-9. Total Current Assets (Lines A1 thru 8) | | | \$ | 1,046,439 |
| B. Fixed Assets | | | | |
| 1. Land | | | \$ | |
| 2. Land Improvements | *Historical Cost _____ | | \$ | |
| | Accum. Depreciation _____ | Net | | |
| 3. Buildings | *Historical Cost _____ | | \$ | |
| | Accum. Depreciation _____ | Net | | |
| 4. Leasehold Improvements | *Historical Cost <u>16,358</u> | | \$ | 14,721 |
| | Accum. Depreciation <u>1,637</u> | Net | | |
| 5. Non-Movable Equipment | *Historical Cost _____ | | \$ | |
| | Accum. Depreciation _____ | Net | | |
| 6. Movable Equipment | *Historical Cost <u>22,310</u> | | \$ | 19,685 |
| | Accum. Depreciation <u>2,625</u> | Net | | |
| 7. Motor Vehicles | *Historical Cost _____ | | \$ | |
| | Accum. Depreciation _____ | Net | | |
| 8. Minor Equipment-Not Depreciable | | | \$ | |
| 9. Other Fixed Assets (<i>itemize</i>) | | | \$ | 3,685 |
| F/S vs C/R NBV | 1,785 | | | |
| PPE - Capital Asset Clearing | 1,900 | | | |
| B-10. Total Fixed Assets (Lines B1 thru 9) | | | \$ | 38,091 |

* 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 | 9/30/2015 | 32 | 37 |
| Account | | | | Amount | |
| Total Brought Forward: | | | | \$ | 1,084,530 |
| C. Leasehold or like property recorded for Equity Purposes. | | | | | |
| 1. Land | | | | | |
| \$ | | | | | |
| 2. Land Improvements | | | | | |
| | *Historical Cost | | | | |
| | Accum. Depreciation | | Net | \$ | |
| 3. Buildings | | | | | |
| | *Historical Cost | 495,070 | | | |
| | Accum. Depreciation | 8,895 | Net | \$ | 486,175 |
| 4. Non-Movable Equipment | | | | | |
| | *Historical Cost | | | | |
| | Accum. Depreciation | | Net | \$ | |
| 5. Movable Equipment | | | | | |
| | *Historical Cost | 79,469 | | | |
| | Accum. Depreciation | 4,811 | Net | \$ | 74,658 |
| 6. Motor Vehicles | | | | | |
| | *Historical Cost | | | | |
| | Accum. Depreciation | | Net | \$ | |
| 7. Minor Equipment-Not Depreciable | | | | | |
| \$ | | | | | |
| C-8 Total Leasehold or Like Properties (C1 thru 7) | | | | | |
| \$ 560,833 | | | | | |
| D. Investment and Other Assets | | | | | |
| 1. Deferred Deposits | | | | | |
| \$ 229,823 | | | | | |
| 2. Escrow Deposits | | | | | |
| \$ 86,257 | | | | | |
| 3. Organization Expense | | | | | |
| | *Historical Cost | 22,844 | | | |
| | Accum. Depreciation | | Net | \$ | 22,844 |
| 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>) | | | | | |
| \$ | | | | | |
| D-8. Total Investments and Other Assets (Lines D1 thru 7) | | | | | |
| \$ 338,924 | | | | | |
| D-9. Total All Assets (Lines A9 + B10 + C8 + D8) | | | | | |
| \$ 1,984,287 | | | | | |

* 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 | 9/30/2015 | 33 | 37 |
| Account | | | | Amount | |
| Liabilities | | | | | |
| A. Current Liabilities | | | | | |
| 1. Trade Accounts Payable | | | | \$ | 784,716 |
| 2. Notes Payable (<i>itemize</i>) | | | | \$ | 117,853 |
| Current Notes Payable | | | | | 117,853 |
| 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>) | | | | \$ | 246,444 |
| 5. Accrued Payroll (<i>Owners and/or Stockholders only</i>) | | | | \$ | 4,459 |
| 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>) | | | | \$ | 250,895 |
| Withholding Payable - Other | | (341) | Consulting Fees Payable | 1,565 | |
| Accrued Other Benefits | | (4,703) | Accrued Bed Fee Payable | 164,867 | |
| Accrued Real Estate Taxes | | (56,496) | Deferred Revenue | 148,362 | |
| Accrued Professional Fees | | (2,359) | | | |
| A-13. Total Current Liabilities (Lines A1 thru 12) | | | | \$ | 1,404,367 |

* 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 I | | License No. 2394 | Report for Year Ended 9/30/2015 | Page 34 | of 37 |
| Account | | | | Amount | |
| | | | | Total Brought Forward: | |
| | | | | 1,404,367 | |
| Liabilities (cont'd) | | | | | |
| B. Long-Term Liabilities | | | | | |
| 1. Loans Payable-Equipment (<i>itemize</i>) | | | | | |
| \$ | | | | | |
| Name of Lender | Purpose | Amount | Date Due | | |
| | | | | | |
| 2. Mortgages Payable | | | | \$ | |
| 3. Loans from Owners or Related Parties (<i>itemize</i>) | | | | \$ | |
| Name and Address of Lender | Amount | Loan Date | | | |
| | | | | | |
| 4. Other Long-Term Liabilities (<i>itemize</i>) | | | | \$ | |
| Due to Others | | 903,853 | | | |
| | | | | \$ 903,853 | |
| | | | | | |
| B-5. Total Long-Term Liabilities (Lines B1 thru 4) | | | | \$ 903,853 | |
| C. Total All Liabilities (Lines A-13 + B-5) | | | | \$ 2,308,220 | |

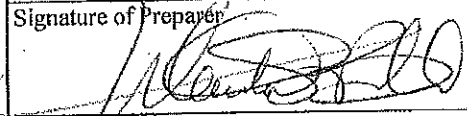
G. Balance Sheet (cont'd)
Reserves and Net Worth

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|-------------|-----------------------|--------|--------------------------|
| CH - Crossings East, LLC d/b/a Cross | 2394 | 9/30/2015 | 35 | 37 |
| Account | | | Amount | |
| A. Reserves | | | | |
| 1. Reserve for value of leased land | | | \$ | |
| 2. Reserve for depreciation value of leased buildings and appurtenances to be amortized | | | \$ | |
| 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 | | | \$ | 560,833 |
| 5. Reserve for funds set aside as donor restricted | | | \$ | |
| 6. Total Reserves | | | \$ | 560,833 |
| B. Net Worth | | | | |
| 1. Owner's Capital | | | \$ | |
| 2. Capital Stock | | | \$ | |
| 3. Paid-in Surplus | | | \$ | |
| 4. Treasury Stock | | | \$ | |
| 5. Cumulated Earnings | | | \$ | (139,326) |
| 6. Gain or Loss for Period | | | \$ | (745,440) |
| | | | | 11/1/2014 thru 9/30/2015 |
| 7. Total Net Worth | | | \$ | (884,766) |
| C. Total Reserves and Net Worth | | | \$ | (323,933) |
| D. Total Liabilities, Reserves, and Net Worth | | | \$ | 1,984,287 |

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 | 9/30/2015 | 36 | 37 |
| Account | | | Amount | |
| A. Balance at End of Prior Period as shown on Report of 09/30/2014 | | | \$ | |
| B. Total Revenue <i>(From Statement of Revenue Page 30)</i> | | | \$ | 8,195,920 |
| C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i> | | | \$ | 8,941,360 |
| D. Net Income or Deficit | | | \$ | (745,440) |
| E. Balance | | | \$ | (745,440) |
| F. Additions | | | | |
| 1. Additional Capital Contributed <i>(itemize)</i> | | | | |
| Total Expenses Per Pg. 27 | | | \$8,956,851 | |
| F/S vs C/R Depreciation | | | (15,491) | |
| Total F/S Expenses | | | \$8,941,360 | |
| 2. Other <i>(itemize)</i> | | | | |
| Prior Period Adjustment | | | (139,326) | |
| F-3. Total Additions | | | \$ | (139,326) |
| G. Deductions | | | | |
| 1. Drawings of Owners/Operators/Partners <i>(Specify)</i> | | | \$ | |
| Name and Address <i>(No., City, State, Zip)</i> | | Title | Amount | |
| | | | | |
| 2. Other Withdrawings <i>(Specify)</i> | | | \$ | |
| Purpose | | Amount | | |
| | | | | |
| 3. Total Deductions | | | \$ | |
| H. Balance at End of Period | | | \$ | (884,766) |
| | | | | 09/30/15 |

I. Preparer's/Reviewer's Certification

| | | | | |
|--|---|------------------------------------|------------------------------|----------|
| Name of Facility CH - Crossings East, LLC d/b/a Crossings | License No. 2394 | Report for Year Ended 9/30/2015 | Page 37 | of 37 |
| <i>Check appropriate category</i> | | | | |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) | <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) | <input type="checkbox"/> (Specify) | | |
| Preparer/Reviewer Certification | | | | |
| <p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p> | | | | |
| Signature of Preparer  | | Title PRINCIPAL | Date Signed 2/8/16 | |
| Printed Name of Preparer Matthew S. Bavolack | | | | |
| Address Address 555 Long Wharf Drive, New Haven, CT 06511 | | | Phone Number 203-781-9600 | |

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

Facility Name CH - Crossings East, LLC d/b/a Crossing 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 2014? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

6. During cost year 2015, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2014?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Crossing East Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH

| Account | Description | ADJ 9/30/2015 | JE Ref # | RJE | FINAL 9/30/2015 |
|------------|------------------------------|------------------|----------|-----|--------------------|
| 1002100000 | Cash - Care Cost Depository | 706.00 | | | 706.00 |
| 1003000000 | Cash - Petty Cash | 500.00 | | | 500.00 |
| 1003200000 | Cash - Pat Fund On Hand | 750.00 | | | 750.00 |
| 1100100000 | A/R - Private Pay | (11,246.00) | | | (11,246.00) |
| 1100200000 | A/R - Medicare | 139,749.00 | | | 139,749.00 |
| 1100300000 | A/R - Medicaid | 654,597.00 | | | 654,597.00 |
| 1100400000 | A/R - HMO | 18,925.00 | | | 18,925.00 |
| 1100500000 | A/R - Commercial Insurance | 123,476.00 | | | 123,476.00 |
| 1100900000 | A/R - Other | 89,046.00 | | | 89,046.00 |
| 1103100000 | A/R - Medicare Settlement | (641.00) | | | (641.00) |
| 1109900000 | A/R - Miscellaneous | 52,626.00 | | | 52,626.00 |
| 1110100000 | Allowance for Bad Debts | (63,258.00) | | | (63,258.00) |
| 1200100000 | Due From Others | (122,676.00) | | | (122,676.00) |
| 1300100000 | Prepaid Insurance | 131,835.00 | | | 131,835.00 |
| 1300300000 | Prepaid Workers Comp | 30,197.00 | | | 30,197.00 |
| 1300500000 | Prepaid Property Taxes | 2,610.00 | | | 2,610.00 |
| 1399900000 | Prepaid Other | (757.00) | | | (757.00) |
| 1510100000 | Escrow - Property Tax | 86,257.00 | | | 86,257.00 |
| 1520100000 | Deposits - Rent | 229,823.00 | | | 229,823.00 |
| 1600500000 | PPE - Leasehold Improvements | 16,358.00 | | | 16,358.00 |
| 1600600000 | PPE - Furniture & Equipment | 5,966.00 | | | 5,966.00 |
| 1600700000 | PPE - Information Technology | 16,344.00 | | | 16,344.00 |
| 1610100000 | PPE - Capital Asset Clearing | 1,900.00 | | | 1,900.00 |
| 1620500000 | A/D - Leasehold Improvements | (833.00) | | | (833.00) |
| 1620600000 | A/D - Furniture & Equipment | (646.00) | | | (646.00) |
| 1620700000 | A/D - Information Technology | (998.00) | | | (998.00) |
| 1700100000 | Deferred Financing Charges | 22,844.00 | | | 22,844.00 |
| 2000100000 | A/P - Trade | (692,551.00) | | | (692,551.00) |
| 2010100000 | A/P - Accrued | (92,165.00) | | | (92,165.00) |
| 2200100000 | Employer FICA Payable | (16,548.00) | | | (16,548.00) |
| 2200300000 | SUTA Payable | 12,089.00 | | | 12,089.00 |
| 2310500000 | Withholding Payable - Other | 341.00 | | | 341.00 |
| 2400100000 | Accrued Salaries And Wages | (182,756.00) | | | (182,756.00) |
| 2400300000 | Accrued Vacations | (63,511.00) | | | (63,511.00) |
| 2400600000 | Accrued Personal Days | (177.00) | | | (177.00) |
| 2400700000 | Accrued Other Benefits | 4,703.00 | | | 4,703.00 |
| 2410100000 | Accrued Real Estate Tax | 56,496.00 | | | 56,496.00 |
| 2410300000 | Accrued Professional Fees | 2,359.00 | | | 2,359.00 |
| 2410500000 | Consulting Fees Payable | (1,565.00) | | | (1,565.00) |
| 2420100000 | Accrued Bed Fee Payable | (164,867.00) | | | (164,867.00) |
| 2799900000 | Deferred Revenue | (148,362.00) | | | (148,362.00) |
| 2800100000 | Due To Others | (903,853.00) | | | (903,853.00) |
| 2899900000 | Current Notes Payable | (117,853.00) | | | (117,853.00) |
| 3000100000 | Retained Earnings | 139,326.00 | | | 139,326.00 |
| 4102000000 | Medicare Rugs III - RUC | (212,086.00) | | | (212,086.00) |
| 4102500000 | Medicare Rugs III - RUB | (224,679.00) | | | (224,679.00) |
| 4103000000 | Medicare Rugs III - RUA | (239,406.00) | | | (239,406.00) |
| 4107000000 | Medicare Rugs III - RVC | (83,013.00) | | | (83,013.00) |
| 4107500000 | Medicare Rugs III - RVB | (92,075.00) | | | (92,075.00) |
| 4108000000 | Medicare Rugs III - RVA | (95,642.00) | | | (95,642.00) |
| 4112000000 | Medicare Rugs III - RHC | (3,468.00) | | | (3,468.00) |
| 4112500000 | Medicare Rugs III - RHB | (30,768.00) | | | (30,768.00) |
| 4113000000 | Medicare Rugs III - RHA | (7,459.00) | | | (7,459.00) |
| 4117000000 | Medicare Rugs III - RMC | (19,151.00) | | | (19,151.00) |
| 4117500000 | Medicare Rugs III - RMB | (31,869.00) | | | (31,869.00) |
| 4118000000 | Medicare Rugs III - RMA | (14,456.00) | | | (14,456.00) |
| 4131000000 | Medicare Rugs IV - ES2 | (1,874.00) | | | (1,874.00) |

| Account | Description | ADJ 9/30/2015 | JE Ref # | RJE | FINAL 9/30/2015 |
|------------|--------------------------------|------------------|----------|-----|--------------------|
| 4135400000 | Medicare Rugs IV - HE2 | (4,312.00) | | | (4,312.00) |
| 4136000000 | Medicare Rugs IV - HD1 | (18,100.00) | | | (18,100.00) |
| 4136400000 | Medicare Rugs IV - HC1 | (20,700.00) | | | (20,700.00) |
| 4136800000 | Medicare Rugs IV - HB1 | (8,280.00) | | | (8,280.00) |
| 4137600000 | Medicare Rugs IV - LD1 | (19,319.00) | | | (19,319.00) |
| 4138000000 | Medicare Rugs IV - LC1 | (697.00) | | | (697.00) |
| 4140700000 | Medicare Rugs IV - CE1 | (22,908.00) | | | (22,908.00) |
| 4141200000 | Medicare Rugs IV - CD1 | (2,653.00) | | | (2,653.00) |
| 4141700000 | Medicare Rugs III - CC1 | (12,403.00) | | | (12,403.00) |
| 4142200000 | Medicare Rugs III - CB1 | (1,242.00) | | | (1,242.00) |
| 4142500000 | Medicare Rugs III - CA2 | (5,392.00) | | | (5,392.00) |
| 4142700000 | Medicare Rugs III - CA1 | (28,325.00) | | | (28,325.00) |
| 4151500000 | Medicare Rugs III - BB1 | (6,039.00) | | | (6,039.00) |
| 4153500000 | Medicare Rugs III - BA1 | (5,951.00) | | | (5,951.00) |
| 4156200000 | Medicare Rugs III - PE1 | (11,868.00) | | | (11,868.00) |
| 4156800000 | Medicare Rugs III - PC1 | (8,071.00) | | | (8,071.00) |
| 4157200000 | Medicare Rugs III - PB1 | (3,706.00) | | | (3,706.00) |
| 4157600000 | Medicare Rugs III - PA1 | (7,884.00) | | | (7,884.00) |
| 4160000000 | Medicare Rugs III - AAA | (1,314.00) | | | (1,314.00) |
| 4160100000 | Medicare Rugs III - Unknown | (1,971.00) | | | (1,971.00) |
| 4198900000 | Medicare A - Sequestration | 19,963.00 | | | 19,963.00 |
| 4200200000 | Medicaid - Skilled | 70,470.00 | | | 70,470.00 |
| 4200300000 | Medicaid - ICF I | (5,856,581.00) | | | (5,856,581.00) |
| 4300100000 | Private Pay | (285,123.00) | | | (285,123.00) |
| 4400100000 | Commercial Insurance | (96,997.00) | | | (96,997.00) |
| 4400500000 | Commercial Ins Pays at Level | (45,750.00) | | | (45,750.00) |
| 4501000000 | HMO - Medicare Replacement | (35,877.00) | | | (35,877.00) |
| 4550100000 | Hospice | (172,858.00) | | | (172,858.00) |
| 4600100000 | Pharmacy Rx - Medicare A | (95,494.00) | | | (95,494.00) |
| 4600200000 | Pharmacy Rx - Medicare B | (2,827.00) | | | (2,827.00) |
| 4600300000 | Pharmacy Rx - Medicaid | (33,156.00) | | | (33,156.00) |
| 4600400000 | Pharmacy Rx - HMO | (684.00) | | | (684.00) |
| 4600500000 | Pharmacy Rx - Private | (317.00) | | | (317.00) |
| 4600700000 | Pharmacy Rx - Comm Ins | (6,641.00) | | | (6,641.00) |
| 4600800000 | Pharmacy Rx - Hospice | (320.00) | | | (320.00) |
| 4601100000 | Pharmacy Rx - C/A - Medicare A | 95,494.00 | | | 95,494.00 |
| 4601300000 | Pharmacy Rx - C/A - Medicaid | 33,156.00 | | | 33,156.00 |
| 4601400000 | Pharmacy Rx - C/A - HMO | 684.00 | | | 684.00 |
| 4601700000 | Pharmacy Rx - C/A - Comm Ins | 6,641.00 | | | 6,641.00 |
| 4601800000 | Pharmacy Rx - C/A - Hospice | 320.00 | | | 320.00 |
| 4610100000 | Pharm OTC - Medicare A | (251.00) | | | (251.00) |
| 4610300000 | Pharm OTC - Medicaid | (965.00) | | | (965.00) |
| 4610500000 | Pharm OTC - Private | (15.00) | | | (15.00) |
| 4610800000 | Pharm OTC - Hospice | (121.00) | | | (121.00) |
| 4611100000 | Pharm OTC - C/A - Medicare A | 251.00 | | | 251.00 |
| 4611300000 | Pharm OTC - C/A - Medicaid | 965.00 | | | 965.00 |
| 4611800000 | Pharm OTC - C/A - Hospice | 121.00 | | | 121.00 |
| 4630100000 | Med Supp - Medicare A | (738.00) | | | (738.00) |
| 4631100000 | Med Supp - C/A - Medicare A | 738.00 | | | 738.00 |
| 4660100000 | Phys Ther - Medicare A | (164,316.00) | | | (164,316.00) |
| 4660200000 | Phys Ther - Medicare B | (162,153.00) | | | (162,153.00) |
| 4660300000 | Phys Ther - Medicaid | (64,050.00) | | | (64,050.00) |
| 4660400000 | Phys Ther - HMO | (11,046.00) | | | (11,046.00) |
| 4660700000 | Phys Ther - Comm Ins | (18,161.00) | | | (18,161.00) |
| 4661100000 | Phys Ther - C/A - Medicare A | 164,316.00 | | | 164,316.00 |
| 4661200000 | Phys Ther - C/A - Medicare B | 29,361.00 | | | 29,361.00 |
| 4661300000 | Phys Ther - C/A - Medicaid | 64,050.00 | | | 64,050.00 |
| 4661400000 | Phys Ther - C/A - HMO | 6,597.00 | | | 6,597.00 |
| 4661700000 | Phys Ther - C/A - Comm Ins | 18,161.00 | | | 18,161.00 |
| 4670100000 | Speech Ther - Medicare A | (30,855.00) | | | (30,855.00) |
| 4670200000 | Speech Ther - Medicare B | (52,433.00) | | | (52,433.00) |

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|------------|--------------------------------|--------------|----------|-----------|--------------|
| | | 9/30/2015 | | | 9/30/2015 |
| 4670300000 | Speech Ther - Medicaid | (21,067.00) | | | (21,067.00) |
| 4670400000 | Speech Ther - HMO | (5,098.00) | | | (5,098.00) |
| 4670700000 | Speech Ther - Comm Ins | (5,318.00) | | | (5,318.00) |
| 4670800000 | Speech Ther - Hospice | (557.00) | | | (557.00) |
| 4671100000 | Speech Ther - C/A - Medicare A | 30,855.00 | | | 30,855.00 |
| 4671200000 | Speech Ther - C/A - Medicare B | 284.00 | | | 284.00 |
| 4671300000 | Speech Ther - C/A - Medicaid | 21,067.00 | | | 21,067.00 |
| 4671700000 | Speech Ther - C/A - Comm Ins | 5,318.00 | | | 5,318.00 |
| 4671800000 | Speech Ther - C/A - Hospice | 557.00 | | | 557.00 |
| 4680100000 | Occ Therapy - Medicare A | (189,256.00) | | | (189,256.00) |
| 4680200000 | Occ Therapy - Medicare B | (156,963.00) | | | (156,963.00) |
| 4680300000 | Occ Therapy - Medicaid | (69,331.00) | | | (69,331.00) |
| 4680400000 | Occ Therapy - HMO | (11,923.00) | | | (11,923.00) |
| 4680700000 | Occ Therapy - Comm Ins | (8,863.00) | | | (8,863.00) |
| 4680800000 | Occ Therapy - Hospice | (341.00) | | | (341.00) |
| 4681100000 | Occ Therapy - C/A - Medicare A | 189,256.00 | | | 189,256.00 |
| 4681200000 | Occ Therapy - C/A - Medicare B | 27,104.00 | | | 27,104.00 |
| 4681300000 | Occ Therapy - C/A - Medicaid | 69,331.00 | | | 69,331.00 |
| 4681400000 | Occ Therapy - C/A - HMO | 5,730.00 | | | 5,730.00 |
| 4681700000 | Occ Therapy - C/A - Comm Ins | 8,863.00 | | | 8,863.00 |
| 4681800000 | Occ Therapy - C/A - Hospice | 341.00 | | | 341.00 |
| 4710300000 | Infus Ther - Medicaid | (180.00) | | | (180.00) |
| 4710800000 | Infus Ther - Hospice | (720.00) | | | (720.00) |
| 4711300000 | Infus Ther - C/A - Medicaid | 180.00 | | | 180.00 |
| 4711800000 | Infus Ther - C/A - Hospice | 720.00 | | | 720.00 |
| 4750100000 | Lab - Medicare A | (77,159.00) | | | (77,159.00) |
| 4750400000 | Lab - HMO | (1,224.00) | | | (1,224.00) |
| 4750700000 | Lab - Comm Ins | (4,337.00) | | | (4,337.00) |
| 4751100000 | Lab - C/A - Medicare A | 77,159.00 | | | 77,159.00 |
| 4751400000 | Lab - C/A - HMO | 1,224.00 | | | 1,224.00 |
| 4751700000 | Lab - C/A - Comm Ins | 4,337.00 | | | 4,337.00 |
| 4760100000 | X-Ray - Medicare A | (5,285.00) | | | (5,285.00) |
| 4760700000 | X-Ray - Comm Ins | (452.00) | | | (452.00) |
| 4761100000 | X-Ray - C/A - Medicare A | 5,285.00 | | | 5,285.00 |
| 4761700000 | X-Ray - C/A - Comm Ins | 452.00 | | | 452.00 |
| 4766100000 | IV Charges - Medicare A | (2,363.00) | | | (2,363.00) |
| 4766100000 | IV Charges - C/A - Medicare A | 2,363.00 | | | 2,363.00 |
| 4799800000 | HMO MCR B Replacement - Seq | 50.00 | | | 50.00 |
| 4799900000 | Medicare B - Sequestration | 5,003.00 | | | 5,003.00 |
| 4900500000 | Discounts | 26.00 | | | 26.00 |
| 4940200000 | Medical Records Revenue | (255.00) | | | (255.00) |
| 4940400000 | Donation Revenue | (75.00) | | | (75.00) |
| 4950100000 | Rebate Revenue | (1,084.00) | | | (1,084.00) |
| 5000110101 | S&W - Regular | 169,995.00 | | 12,352.00 | 182,347.00 |
| 5000110102 | S&W - Regular | 184,589.00 | | 12,769.00 | 197,358.00 |
| 5000110111 | S&W - Regular | 667,314.00 | | 51,728.00 | 719,042.00 |
| 5000110113 | S&W - Regular | 842,530.00 | | 60,850.00 | 903,380.00 |
| 5000111122 | S&W - Regular | 22,083.00 | | 1,935.00 | 24,018.00 |
| 5000111127 | S&W - Regular | 40,411.00 | | 3,833.00 | 44,244.00 |
| 5000111132 | S&W - Regular | 4,610.00 | | 443.00 | 5,053.00 |
| 5000111133 | S&W - Regular | 21,301.00 | | 2,122.00 | 23,423.00 |
| 5000111144 | S&W - Regular | 60,113.00 | | 5,734.00 | 65,847.00 |
| 5000111151 | S&W - Regular | 82,889.00 | | 7,768.00 | 90,657.00 |
| 5000111155 | S&W - Regular | 36,627.00 | | 3,691.00 | 40,318.00 |
| 5000112121 | S&W - Regular | 1,683.00 | | 362.00 | 2,045.00 |
| 5000120401 | S&W - Regular | 47,471.00 | | 4,212.00 | 51,683.00 |
| 5000120403 | S&W - Regular | 41,190.00 | | 3,567.00 | 44,757.00 |
| 5000120404 | S&W - Regular | 27,583.00 | | 2,320.00 | 29,903.00 |
| 5000120405 | S&W - Regular | 16,629.00 | | 1,491.00 | 18,120.00 |
| 5000120805 | S&W - Regular | 79,530.00 | | 7,159.00 | 86,689.00 |
| 5000120807 | S&W - Regular | 4,520.00 | | 376.00 | 4,896.00 |

| Account | Description | ADJ 9/30/2015 | JE Ref # | RJE | FINAL 9/30/2015 |
|------------|---------------------------|------------------|----------|----------|--------------------|
| 5000120861 | S&W - Regular | 30,462.00 | | 2,537.00 | 32,999.00 |
| 5000121864 | S&W - Regular | 37,899.00 | | 1,720.00 | 39,619.00 |
| 5000125511 | S&W - Regular | 16,755.00 | | 1,554.00 | 18,309.00 |
| 5000130252 | S&W - Regular | 26,164.00 | | 2,508.00 | 28,672.00 |
| 5000130253 | S&W - Regular | 43,958.00 | | 4,013.00 | 47,971.00 |
| 5000130255 | S&W - Regular | 77,681.00 | | 7,330.00 | 85,011.00 |
| 5000130256 | S&W - Regular | 96,387.00 | | 9,076.00 | 105,463.00 |
| 5000131301 | S&W - Regular | 22,098.00 | | 1,007.00 | 23,105.00 |
| 5000131302 | S&W - Regular | 47,933.00 | | 2,064.00 | 49,997.00 |
| 5000134601 | S&W - Regular | 56,985.00 | | 5,913.00 | 62,898.00 |
| 5000134602 | S&W - Regular | 23,126.00 | | 2,083.00 | 25,209.00 |
| 5000137701 | S&W - Regular | 31,526.00 | | 1,264.00 | 32,790.00 |
| 5000137702 | S&W - Regular | 36,520.00 | | 1,396.00 | 37,916.00 |
| 5000153751 | S&W - Regular | 1,158.00 | | | 1,158.00 |
| 5000210101 | S&W - Overtime | 27,494.00 | | | 27,494.00 |
| 5000210102 | S&W - Overtime | 23,749.00 | | | 23,749.00 |
| 5000210111 | S&W - Overtime | 120,216.00 | | | 120,216.00 |
| 5000210113 | S&W - Overtime | 149,256.00 | | | 149,256.00 |
| 5000211122 | S&W - Overtime | 139.00 | | | 139.00 |
| 5000211127 | S&W - Overtime | 523.00 | | | 523.00 |
| 5000211132 | S&W - Overtime | 491.00 | | | 491.00 |
| 5000211133 | S&W - Overtime | 1,464.00 | | | 1,464.00 |
| 5000211144 | S&W - Overtime | 1,656.00 | | | 1,656.00 |
| 5000211155 | S&W - Overtime | 2,337.00 | | | 2,337.00 |
| 5000220403 | S&W - Overtime | 228.00 | | | 228.00 |
| 5000220404 | S&W - Overtime | 127.00 | | | 127.00 |
| 5000220405 | S&W - Overtime | 8.00 | | | 8.00 |
| 5000225511 | S&W - Overtime | 285.00 | | | 285.00 |
| 5000230253 | S&W - Overtime | 499.00 | | | 499.00 |
| 5000230255 | S&W - Overtime | 11.00 | | | 11.00 |
| 5000230256 | S&W - Overtime | 1,002.00 | | | 1,002.00 |
| 5000231301 | S&W - Overtime | 753.00 | | | 753.00 |
| 5000231302 | S&W - Overtime | 108.00 | | | 108.00 |
| 5000234601 | S&W - Overtime | 9,072.00 | | | 9,072.00 |
| 5000234602 | S&W - Overtime | 326.00 | | | 326.00 |
| 5000237702 | S&W - Overtime | 256.00 | | | 256.00 |
| 5000310101 | S&W - Shift Premium | 19,385.00 | | | 19,385.00 |
| 5000310102 | S&W - Shift Premium | 7,779.00 | | | 7,779.00 |
| 5000310111 | S&W - Shift Premium | 82,711.00 | | | 82,711.00 |
| 5000310113 | S&W - Shift Premium | 48,385.00 | | | 48,385.00 |
| 5000311122 | S&W - Shift Premium | 43.00 | | | 43.00 |
| 5000311127 | S&W - Shift Premium | 22.00 | | | 22.00 |
| 5000311132 | S&W - Shift Premium | 17.00 | | | 17.00 |
| 5000311133 | S&W - Shift Premium | 129.00 | | | 129.00 |
| 5000311144 | S&W - Shift Premium | 283.00 | | | 283.00 |
| 5000311155 | S&W - Shift Premium | 214.00 | | | 214.00 |
| 5000320404 | S&W - Shift Premium | 19.00 | | | 19.00 |
| 5000330255 | S&W - Shift Premium | 3,437.00 | | | 3,437.00 |
| 5000330256 | S&W - Shift Premium | 2,097.00 | | | 2,097.00 |
| 5000331301 | S&W - Shift Premium | 90.00 | | | 90.00 |
| 5000331302 | S&W - Shift Premium | 1,498.00 | | | 1,498.00 |
| 5000334601 | S&W - Shift Premium | 67.00 | | | 67.00 |
| 5000334602 | S&W - Shift Premium | 12.00 | | | 12.00 |
| 5000410101 | S&W - Special Shift Bonus | 673.00 | | | 673.00 |
| 5000410102 | S&W - Special Shift Bonus | 821.00 | | | 821.00 |
| 5000410111 | S&W - Special Shift Bonus | 9,206.00 | | | 9,206.00 |
| 5000410113 | S&W - Special Shift Bonus | 90.00 | | | 90.00 |
| 5000434601 | S&W - Special Shift Bonus | 34.00 | | | 34.00 |
| 5000510101 | S&W - Retro Pay/Adj | 1,375.00 | | | 1,375.00 |
| 5000510102 | S&W - Retro Pay/Adj | 2,894.00 | | | 2,894.00 |
| 5000510111 | S&W - Retro Pay/Adj | 1,261.00 | | | 1,261.00 |

| Account | Description | ADJ 9/30/2015 | JE Ref # | RJE | FINAL 9/30/2015 |
|------------|------------------------------|------------------|----------|-----|--------------------|
| 5000510113 | S&W - Retro Pay/Adj | 768.00 | | | 768.00 |
| 5000511122 | S&W - Retro Pay/Adj | 22.00 | | | 22.00 |
| 5000511127 | S&W - Retro Pay/Adj | 82.00 | | | 82.00 |
| 5000511133 | S&W - Retro Pay/Adj | 165.00 | | | 165.00 |
| 5000511144 | S&W - Retro Pay/Adj | 86.00 | | | 86.00 |
| 5000511151 | S&W - Retro Pay/Adj | 749.00 | | | 749.00 |
| 5000511155 | S&W - Retro Pay/Adj | 15.00 | | | 15.00 |
| 5000520401 | S&W - Retro Pay/Adj | 77.00 | | | 77.00 |
| 5000520403 | S&W - Retro Pay/Adj | 80.00 | | | 80.00 |
| 5000520405 | S&W - Retro Pay/Adj | 34.00 | | | 34.00 |
| 5000520805 | S&W - Retro Pay/Adj | 511.00 | | | 511.00 |
| 5000521864 | S&W - Retro Pay/Adj | 60.00 | | | 60.00 |
| 5000525511 | S&W - Retro Pay/Adj | 47.00 | | | 47.00 |
| 5000530252 | S&W - Retro Pay/Adj | 309.00 | | | 309.00 |
| 5000530253 | S&W - Retro Pay/Adj | 270.00 | | | 270.00 |
| 5000530255 | S&W - Retro Pay/Adj | 55.00 | | | 55.00 |
| 5000530256 | S&W - Retro Pay/Adj | 145.00 | | | 145.00 |
| 5000531301 | S&W - Retro Pay/Adj | 96.00 | | | 98.00 |
| 5000531302 | S&W - Retro Pay/Adj | 120.00 | | | 120.00 |
| 5000534601 | S&W - Retro Pay/Adj | 94.00 | | | 94.00 |
| 5000537701 | S&W - Retro Pay/Adj | 72.00 | | | 72.00 |
| 5000537702 | S&W - Retro Pay/Adj | 31.00 | | | 31.00 |
| 5000610101 | S&W - Training Regular | 793.00 | | | 793.00 |
| 5000610102 | S&W - Training Regular | 919.00 | | | 919.00 |
| 5000610111 | S&W - Training Regular | 1,292.00 | | | 1,292.00 |
| 5000610113 | S&W - Training Regular | 1,425.00 | | | 1,425.00 |
| 5000611122 | S&W - Training Regular | 18.00 | | | 18.00 |
| 5000611133 | S&W - Training Regular | 14.00 | | | 14.00 |
| 5000611144 | S&W - Training Regular | 289.00 | | | 289.00 |
| 5000620403 | S&W - Training Regular | 21.00 | | | 21.00 |
| 5000620404 | S&W - Training Regular | 22.00 | | | 22.00 |
| 5000620405 | S&W - Training Regular | 14.00 | | | 14.00 |
| 5000630255 | S&W - Training Regular | 305.00 | | | 305.00 |
| 5000630256 | S&W - Training Regular | 63.00 | | | 63.00 |
| 5000631302 | S&W - Training Regular | 67.00 | | | 67.00 |
| 5000634601 | S&W - Training Regular | 33.00 | | | 33.00 |
| 5000634602 | S&W - Training Regular | 14.00 | | | 14.00 |
| 5000637702 | S&W - Training Regular | 29.00 | | | 29.00 |
| 5000810111 | S&W - Transitional Duty | 164.00 | | | 164.00 |
| 5000810113 | S&W - Transitional Duty | 2,156.00 | | | 2,156.00 |
| 5000830256 | S&W - Transitional Duty | 777.00 | | | 777.00 |
| 5000910101 | S&W - On Call | 1,850.00 | | | 1,850.00 |
| 5000910102 | S&W - On Call | 700.00 | | | 700.00 |
| 5000910111 | S&W - On Call | 19,275.00 | | | 19,275.00 |
| 5000910113 | S&W - On Call | 14,800.00 | | | 14,800.00 |
| 5000911127 | S&W - On Call | 100.00 | | | 100.00 |
| 5000911155 | S&W - On Call | 100.00 | | | 100.00 |
| 5000930252 | S&W - On Call | 50.00 | | | 50.00 |
| 5001010113 | S&W - Other | 371.00 | | | 371.00 |
| 5001110101 | S&W - Holiday Worked Premium | 2,236.00 | | | 2,236.00 |
| 5001110102 | S&W - Holiday Worked Premium | 774.00 | | | 774.00 |
| 5001110111 | S&W - Holiday Worked Premium | 7,702.00 | | | 7,702.00 |
| 5001110113 | S&W - Holiday Worked Premium | 9,639.00 | | | 9,639.00 |
| 5001111133 | S&W - Holiday Worked Premium | 211.00 | | | 211.00 |
| 5001111144 | S&W - Holiday Worked Premium | 167.00 | | | 167.00 |
| 5001120404 | S&W - Holiday Worked Premium | 108.00 | | | 108.00 |
| 5001125511 | S&W - Holiday Worked Premium | 115.00 | | | 115.00 |
| 5001130253 | S&W - Holiday Worked Premium | 226.00 | | | 226.00 |
| 5001130255 | S&W - Holiday Worked Premium | 847.00 | | | 847.00 |
| 5001130256 | S&W - Holiday Worked Premium | 1,137.00 | | | 1,137.00 |
| 5001131301 | S&W - Holiday Worked Premium | 145.00 | | | 145.00 |

| Account | Description | ADJ 9/30/2015 | JE Ref # | RJE | FINAL 9/30/2015 |
|------------|------------------------------|------------------|----------|-------------|--------------------|
| 5001131302 | S&W - Holiday Worked Premium | 538.00 | | | 538.00 |
| 5001134601 | S&W - Holiday Worked Premium | 132.00 | | | 132.00 |
| 5001134602 | S&W - Holiday Worked Premium | 36.00 | | | 36.00 |
| 5001137702 | S&W - Holiday Worked Premium | 131.00 | | | 131.00 |
| 5001210101 | S&W - Accrual | 4,144.00 | | | 4,144.00 |
| 5001210102 | S&W - Accrual | 13,407.00 | | | 13,407.00 |
| 5001210111 | S&W - Accrual | 45,424.00 | | | 45,424.00 |
| 5001210113 | S&W - Accrual | 53,450.00 | | | 53,450.00 |
| 5001211122 | S&W - Accrual | 71.00 | | | 71.00 |
| 5001211127 | S&W - Accrual | 3,189.00 | | | 3,189.00 |
| 5001211133 | S&W - Accrual | 1,252.00 | | | 1,252.00 |
| 5001211144 | S&W - Accrual | 3,716.00 | | | 3,716.00 |
| 5001211151 | S&W - Accrual | 6,181.00 | | | 6,181.00 |
| 5001211155 | S&W - Accrual | 3,394.00 | | | 3,394.00 |
| 5001212121 | S&W - Accrual | 774.00 | | | 774.00 |
| 5001220401 | S&W - Accrual | 3,007.00 | | | 3,007.00 |
| 5001220403 | S&W - Accrual | 1,308.00 | | | 1,308.00 |
| 5001220405 | S&W - Accrual | 1,220.00 | | | 1,220.00 |
| 5001220805 | S&W - Accrual | 5,919.00 | | | 5,919.00 |
| 5001221864 | S&W - Accrual | 6,224.00 | | | 6,224.00 |
| 5001230252 | S&W - Accrual | 3,138.00 | | | 3,138.00 |
| 5001230253 | S&W - Accrual | 2,518.00 | | | 2,518.00 |
| 5001230255 | S&W - Accrual | 4,362.00 | | | 4,362.00 |
| 5001230256 | S&W - Accrual | 5,745.00 | | | 5,745.00 |
| 5001231301 | S&W - Accrual | 2,635.00 | | | 2,635.00 |
| 5001231302 | S&W - Accrual | 2,623.00 | | | 2,623.00 |
| 5001234601 | S&W - Accrual | 3,832.00 | | | 3,832.00 |
| 5001234602 | S&W - Accrual | 1,237.00 | | | 1,237.00 |
| 5001237701 | S&W - Accrual | 2,819.00 | | | 2,819.00 |
| 5001237702 | S&W - Accrual | 1,068.00 | | | 1,068.00 |
| 5001253751 | S&W - Accrual | 98.00 | | | 98.00 |
| 5009010000 | S&W - Consulting Support | 22,185.00 | | | 22,185.00 |
| 5009020000 | S&W - Consulting Support | 67,595.00 | | (2,870.00) | 64,725.00 |
| 5009030000 | S&W - Consulting Support | 0.00 | | 2,870.00 | 2,870.00 |
| 5009035000 | S&W - Consulting Support | 5,535.00 | | | 5,535.00 |
| 5009040000 | S&W - Consulting Support | 3,858.00 | | | 3,858.00 |
| 5100110000 | PR Tax - FICA | 200,631.00 | | | 200,631.00 |
| 5100111000 | PR Tax - FICA | 23,675.00 | | | 23,675.00 |
| 5100112000 | PR Tax - FICA | 181.00 | | | 181.00 |
| 5100120000 | PR Tax - FICA | 21,189.00 | | | 21,189.00 |
| 5100121000 | PR Tax - FICA | 3,518.00 | | | 3,518.00 |
| 5100125000 | PR Tax - FICA | 1,434.00 | | | 1,434.00 |
| 5100130000 | PR Tax - FICA | 21,468.00 | | | 21,468.00 |
| 5100131000 | PR Tax - FICA | 6,188.00 | | | 6,188.00 |
| 5100134000 | PR Tax - FICA | 7,530.00 | | | 7,530.00 |
| 5100137000 | PR Tax - FICA | 5,740.00 | | | 5,740.00 |
| 5100153000 | PR Tax - FICA | 96.00 | | | 96.00 |
| 5100310000 | PR Tax - SUTA | 19,621.00 | | | 19,621.00 |
| 5100311000 | PR Tax - SUTA | 541.00 | | | 541.00 |
| 5100320000 | PR Tax - SUTA | 1,225.00 | | | 1,225.00 |
| 5100321000 | PR Tax - SUTA | 590.00 | | | 590.00 |
| 5100330000 | PR Tax - SUTA | 3,388.00 | | | 3,388.00 |
| 5100331000 | PR Tax - SUTA | 1,794.00 | | | 1,794.00 |
| 5100334000 | PR Tax - SUTA | 222.00 | | | 222.00 |
| 5100337000 | PR Tax - SUTA | 276.00 | | | 276.00 |
| 5100353000 | PR Tax - SUTA | 22.00 | | | 22.00 |
| 5200110000 | Emp Ben - Vacation | 41,068.00 | | (41,068.00) | 0.00 |
| 5200111000 | Emp Ben - Vacation | 9,166.00 | | (9,166.00) | 0.00 |
| 5200112000 | Emp Ben - Vacation | 83.00 | | (83.00) | 0.00 |
| 5200120000 | Emp Ben - Vacation | 4,885.00 | | (4,885.00) | 0.00 |
| 5200121000 | Emp Ben - Vacation | 604.00 | | (604.00) | 0.00 |

| Account | Description | ADJ 9/30/2015 | JE Ref # | RJE | FINAL 9/30/2015 |
|------------|-------------------------------|------------------|----------|-------------|--------------------|
| 5200125000 | Emp Ben - Vacation | 6.00 | | (6.00) | 0.00 |
| 5200130000 | Emp Ben - Vacation | 8,981.00 | | (8,981.00) | 0.00 |
| 5200131000 | Emp Ben - Vacation | 853.00 | | (853.00) | 0.00 |
| 5200134000 | Emp Ben - Vacation | 3,368.00 | | (3,368.00) | 0.00 |
| 5200137000 | Emp Ben - Vacation | 553.00 | | (553.00) | 0.00 |
| 5200210000 | Emp Ben - Sick | 42,707.00 | | (42,707.00) | 0.00 |
| 5200211000 | Emp Ben - Sick | 8,665.00 | | (8,665.00) | 0.00 |
| 5200212000 | Emp Ben - Sick | 129.00 | | (129.00) | 0.00 |
| 5200220000 | Emp Ben - Sick | 4,415.00 | | (4,415.00) | 0.00 |
| 5200221000 | Emp Ben - Sick | 445.00 | | (445.00) | 0.00 |
| 5200225000 | Emp Ben - Sick | 668.00 | | (668.00) | 0.00 |
| 5200230000 | Emp Ben - Sick | 4,547.00 | | (4,547.00) | 0.00 |
| 5200231000 | Emp Ben - Sick | 459.00 | | (459.00) | 0.00 |
| 5200234000 | Emp Ben - Sick | 2,021.00 | | (2,021.00) | 0.00 |
| 5200237000 | Emp Ben - Sick | 445.00 | | (445.00) | 0.00 |
| 5200410000 | Emp Ben - Holiday | 52,774.00 | | (52,774.00) | 0.00 |
| 5200411000 | Emp Ben - Holiday | 7,230.00 | | (7,230.00) | 0.00 |
| 5200412000 | Emp Ben - Holiday | 150.00 | | (150.00) | 0.00 |
| 5200420000 | Emp Ben - Holiday | 7,274.00 | | (7,274.00) | 0.00 |
| 5200421000 | Emp Ben - Holiday | 671.00 | | (671.00) | 0.00 |
| 5200425000 | Emp Ben - Holiday | 880.00 | | (880.00) | 0.00 |
| 5200430000 | Emp Ben - Holiday | 9,117.00 | | (9,117.00) | 0.00 |
| 5200431000 | Emp Ben - Holiday | 1,759.00 | | (1,759.00) | 0.00 |
| 5200434000 | Emp Ben - Holiday | 2,607.00 | | (2,607.00) | 0.00 |
| 5200437000 | Emp Ben - Holiday | 1,662.00 | | (1,662.00) | 0.00 |
| 5200511000 | Emp Ben - Personal Days | 465.00 | | (465.00) | 0.00 |
| 5200520000 | Emp Ben - Personal Days | 942.00 | | (942.00) | 0.00 |
| 5200610000 | Emp Ben - Funeral Pay | 983.00 | | (983.00) | 0.00 |
| 5200620000 | Emp Ben - Funeral Pay | 2,746.00 | | (2,746.00) | 0.00 |
| 5200630000 | Emp Ben - Funeral Pay | 282.00 | | (282.00) | 0.00 |
| 5200710000 | Emp Ben - Jury Duty | 167.00 | | (167.00) | 0.00 |
| 5201320000 | Emp Ben - Bonuses - Other | 1,400.00 | | (1,400.00) | 0.00 |
| 5202110000 | Emp Ben - Workers Comp Ins | 99,849.00 | | | 99,849.00 |
| 5202111000 | Emp Ben - Workers Comp Ins | 11,326.00 | | | 11,326.00 |
| 5202120000 | Emp Ben - Workers Comp Ins | 2,844.00 | | | 2,844.00 |
| 5202130000 | Emp Ben - Workers Comp Ins | 15,981.00 | | | 15,981.00 |
| 5202131000 | Emp Ben - Workers Comp Ins | 28.00 | | | 28.00 |
| 5202134000 | Emp Ben - Workers Comp Ins | 3,543.00 | | | 3,543.00 |
| 5203110000 | Emp Ben - Health Insurance | 98,894.00 | | | 98,894.00 |
| 5203111000 | Emp Ben - Health Insurance | 18,302.00 | | | 18,302.00 |
| 5203120000 | Emp Ben - Health Insurance | 7,923.00 | | | 7,923.00 |
| 5203130000 | Emp Ben - Health Insurance | 14,115.00 | | | 14,115.00 |
| 5203131000 | Emp Ben - Health Insurance | 1,464.00 | | | 1,464.00 |
| 5203134000 | Emp Ben - Health Insurance | 3,987.00 | | | 3,987.00 |
| 5203310000 | Emp Ben - Life Insurance | 3,364.00 | | | 3,364.00 |
| 5203320000 | Emp Ben - Life Insurance | 1,844.00 | | | 1,844.00 |
| 5203410000 | Emp Ben - Dental Insurance | 1,737.00 | | | 1,737.00 |
| 5203411000 | Emp Ben - Dental Insurance | 158.00 | | | 158.00 |
| 5203420000 | Emp Ben - Dental Insurance | 1,292.00 | | | 1,292.00 |
| 5203430000 | Emp Ben - Dental Insurance | 274.00 | | | 274.00 |
| 5203431000 | Emp Ben - Dental Insurance | 46.00 | | | 46.00 |
| 5203434000 | Emp Ben - Dental Insurance | 89.00 | | | 89.00 |
| 5203510000 | Emp Ben - Group Disability | 51.00 | | | 51.00 |
| 5203511000 | Emp Ben - Group Disability | 23.00 | | | 23.00 |
| 5203520000 | Emp Ben - Group Disability | 546.00 | | | 546.00 |
| 5203521000 | Emp Ben - Group Disability | 6.00 | | | 6.00 |
| 5203525000 | Emp Ben - Group Disability | (4.00) | | | (4.00) |
| 5203530000 | Emp Ben - Group Disability | 12.00 | | | 12.00 |
| 5204110000 | Emp Ben - Empl Hlth & Welfare | 645.00 | | | 645.00 |
| 5204120000 | Emp Ben - Empl Hlth & Welfare | 4,163.00 | | | 4,163.00 |
| 5204125000 | Emp Ben - Empl Hlth & Welfare | 156.00 | | | 156.00 |

| Account | Description | ADJ 9/30/2015 | JE Ref # | RJE | FINAL 9/30/2015 |
|------------|--------------------------------|------------------|----------|----------|--------------------|
| 5204131000 | Emp Ben - Empl Hlth & Welfare | (5.00) | | | (5.00) |
| 5207110000 | Emp Ben - Empl Sfty Prog Prem | (1,439.00) | | | (1,439.00) |
| 5207235000 | Emp Ben - Tuition Reimb | 49.00 | | | 49.00 |
| 5208110000 | Emp Ben - Employee Bckgrnd Chk | 3,928.00 | | | 3,928.00 |
| 5208120000 | Emp Ben - Employee Bckgrnd Chk | 512.00 | | | 512.00 |
| 5208130000 | Emp Ben - Employee Bckgrnd Chk | 690.00 | | | 690.00 |
| 5208137000 | Emp Ben - Employee Bckgrnd Chk | 76.00 | | | 76.00 |
| 5208220000 | Emp Ben - Employee Physicals | 219.00 | | | 219.00 |
| 5208410000 | Emp Ben - Employee Drug Screen | 1,568.00 | | | 1,568.00 |
| 5208420000 | Emp Ben - Employee Drug Screen | 142.00 | | | 142.00 |
| 5208430000 | Emp Ben - Employee Drug Screen | 308.00 | | | 308.00 |
| 5208437000 | Emp Ben - Employee Drug Screen | 28.00 | | | 28.00 |
| 5209920000 | Emp Ben - Other | 123.00 | | | 123.00 |
| 6000110000 | Temp Help - RN | 118,933.00 | | | 118,933.00 |
| 6000210000 | Temp Help - Lpn | 78,546.00 | | | 78,546.00 |
| 6050150000 | Anc Serv - Ther -MCR A | 73,074.00 | | | 73,074.00 |
| 6050151000 | Anc Serv - Ther -MCR A | 80,483.00 | | | 80,483.00 |
| 6050152000 | Anc Serv - Ther -MCR A | 14,158.00 | | | 14,158.00 |
| 6050250000 | Anc Serv - Ther - MCR A NonRhb | 4.00 | | | 4.00 |
| 6050251000 | Anc Serv - Ther - MCR A NonRhb | 5.00 | | | 5.00 |
| 6050252000 | Anc Serv - Ther - MCR A NonRhb | 1.00 | | | 1.00 |
| 6050350000 | Anc Serv - Ther - Medicare B | 93,940.00 | | | 93,940.00 |
| 6050351000 | Anc Serv - Ther - Medicare B | 90,400.00 | | | 90,400.00 |
| 6050352000 | Anc Serv - Ther - Medicare B | 37,984.00 | | | 37,984.00 |
| 6050450000 | Anc Serv - Ther - Medicaid | 28,312.00 | | | 28,312.00 |
| 6050451000 | Anc Serv - Ther - Medicaid | 28,222.00 | | | 28,222.00 |
| 6050452000 | Anc Serv - Ther - Medicaid | 8,023.00 | | | 8,023.00 |
| 6050550000 | Anc Serv - Ther - HMO | 4,985.00 | | | 4,985.00 |
| 6050551000 | Anc Serv - Ther - HMO | 3,531.00 | | | 3,531.00 |
| 6050552000 | Anc Serv - Ther - HMO | 1,018.00 | | | 1,018.00 |
| 6050650000 | Anc Serv - Ther - HMO Part B | 3,119.00 | | | 3,119.00 |
| 6050651000 | Anc Serv - Ther - HMO Part B | 2,922.00 | | | 2,922.00 |
| 6050652000 | Anc Serv - Ther - HMO Part B | 2,791.00 | | | 2,791.00 |
| 6050852000 | Anc Serv - Ther - VA | (17.00) | | | (17.00) |
| 6050950000 | Anc Serv - Ther - Comm Ins | 4,687.00 | | | 4,687.00 |
| 6050951000 | Anc Serv - Ther - Comm Ins | 1,321.00 | | | 1,321.00 |
| 6050952000 | Anc Serv - Ther - Comm Ins | 483.00 | | | 483.00 |
| 6051051000 | Anc Serv - Ther - Hosp & Oth | 200.00 | | | 200.00 |
| 6051052000 | Anc Serv - Ther - Hosp & Oth | 616.00 | | | 616.00 |
| 6100153000 | Anc Serv - Respiratory Therapy | 620.00 | | (480.00) | 140.00 |
| 6110210000 | Pro Fees - Nurse Consultant | 79,947.00 | | | 79,947.00 |
| 6110320000 | Pro Fees - Sr. Staff Consult | 18,924.00 | | | 18,924.00 |
| 6120132000 | Pro Fees - Contr Housekeeping | 226,897.00 | | | 226,897.00 |
| 6120233000 | Pro Fees - Contracted Laundry | 150,177.00 | | | 150,177.00 |
| 6121130000 | Pro Fees - Food Service | 342.00 | | | 342.00 |
| 6150130000 | Food Purch - Raw | 166,404.00 | | | 166,404.00 |
| 6150231000 | Food Purch - Resident Activity | 1,661.00 | | | 1,661.00 |
| 6150330000 | Food Purch - Tube Feeding | 1,240.00 | | | 1,240.00 |
| 6150430000 | Food Purch - Supplements | 5,016.00 | | | 5,016.00 |
| 6150530000 | Food Purch - Thickeners | 9,246.00 | | | 9,246.00 |
| 6150620000 | Food Purch - Employee H&W | 1,765.00 | | | 1,765.00 |
| 6150720000 | Food Purch - Promotion | 137.00 | | | 137.00 |
| 6200110000 | Supp - Medical | 7,523.00 | | | 7,523.00 |
| 6200210000 | Supp - Nursing | 17,860.00 | | | 17,860.00 |
| 6200310000 | Supp - Universal Precaution | 15,277.00 | | | 15,277.00 |
| 6200410000 | Supp - Wound Care | 10,823.00 | | | 10,823.00 |
| 6200510000 | Supp - Prosthetic Device | 1,215.00 | | | 1,215.00 |
| 6200653000 | Supp - Respiratory Supplies | 10,285.00 | | | 10,285.00 |
| 6200710000 | Supp - Oxygen Gas | 9,268.00 | | | 9,268.00 |
| 6200810000 | Supp - Enteral | 444.00 | | | 444.00 |
| 6200910000 | Supp - IV | 6,560.00 | | | 6,560.00 |

| Account | Description | ADJ 9/30/2015 | JE Ref # | RJE | FINAL 9/30/2015 |
|------------|--------------------------------|------------------|----------|------------|--------------------|
| 6201050000 | Supp - Phys Therapy | 1,405.00 | | | 1,405.00 |
| 6201251000 | Supp - Occup Therapy | 234.00 | | | 234.00 |
| 6201310000 | Supp - Routine Hygiene | 5,334.00 | | | 5,334.00 |
| 6201410000 | Supp - Incontinent Supplles | 41,718.00 | | | 41,718.00 |
| 6210120000 | Supp - Storage Fees | 2,400.00 | | | 2,400.00 |
| 6210231000 | Supp - Activities | 1,311.00 | | | 1,311.00 |
| 6210330000 | Supp - Dietary | 18,938.00 | | | 18,938.00 |
| 6210432000 | Supp - Housekeeping | 320.00 | | | 320.00 |
| 6210533000 | Supp - Laundry | 238.00 | | | 238.00 |
| 6210631000 | Supp - Linen | 32.00 | | | 32.00 |
| 6210633000 | Supp - Linen | 1,900.00 | | | 1,900.00 |
| 6210734000 | Supp - Maintenance | 18,169.00 | | | 18,169.00 |
| 6210810000 | Supp-Office | 1,300.00 | | | 1,300.00 |
| 6210820000 | Supp-Office | 2,994.00 | | | 2,994.00 |
| 6210920000 | Supp-Postage | 5,560.00 | | | 5,560.00 |
| 6211010000 | Supp-Forms | 1,165.00 | | | 1,165.00 |
| 6211020000 | Supp-Forms | 1,323.00 | | | 1,323.00 |
| 6211021000 | Supp-Forms | 706.00 | | | 706.00 |
| 6211110000 | Supp-Copying | 476.00 | | | 476.00 |
| 6211120000 | Supp-Copying | 4,352.00 | | | 4,352.00 |
| 6211210000 | Supp-Computers | 458.00 | | | 458.00 |
| 6211220000 | Supp-Computers | 2,367.00 | | | 2,367.00 |
| 6211425000 | Supp-Marketing | 144.00 | | | 144.00 |
| 6211610000 | Supp-Survey Awards | 14.00 | | | 14.00 |
| 6219910000 | Supp-Other | 14.00 | | | 14.00 |
| 6250140000 | Rx Drugs - Medicare | 97,940.00 | | | 97,940.00 |
| 6250240000 | Rx Drugs - Managed Care-HMO | 6,785.00 | | | 6,785.00 |
| 6250340000 | Rx Drugs - Medicaid | 7,290.00 | | | 7,290.00 |
| 6250640000 | Rx Drugs - Stock | 2,172.00 | | | 2,172.00 |
| 6250640000 | Rx Drugs - Med D Noncovered | 9,364.00 | | | 9,364.00 |
| 6250840000 | Rx Drugs - Res Vaccinations | 2,070.00 | | | 2,070.00 |
| 6251140000 | Rx Drugs - IV Medicare | 8,075.00 | | | 8,075.00 |
| 6251340000 | Rx Drugs - IV Medicaid | 926.00 | | | 926.00 |
| 6251540000 | Rx Drugs - OTC | 19,056.00 | | | 19,056.00 |
| 6260154000 | Anc Serv - Lab Fees | 14,592.00 | | | 14,592.00 |
| 6260254000 | Anc Serv - X-Ray | 9,267.00 | | | 9,267.00 |
| 6301254000 | Patient Med Trans - Non-Amb | 669.00 | | | 669.00 |
| 6301354000 | Patient Med Trans - Ambulance | 2,090.00 | | | 2,090.00 |
| 6350153000 | ME Lease - Respiratory Equip | 26,298.00 | | 480.00 | 26,778.00 |
| 6350310000 | ME Lease - Wound Vacs | 13,145.00 | | | 13,145.00 |
| 6351210000 | ME Lease - IV Pump | 618.00 | | | 618.00 |
| 6351410000 | ME Lease - Other | 786.00 | | | 786.00 |
| 6351450000 | ME Lease - Other | 3,416.00 | | | 3,416.00 |
| 6355110000 | Minor Equip Purch | 5,560.00 | | | 5,560.00 |
| 6355120000 | Minor Equip Purch | 780.00 | | 1,151.00 | 1,931.00 |
| 6355130000 | Minor Equip Purch | 2,546.00 | | | 2,546.00 |
| 6355134000 | Minor Equip Purch | 453.00 | | | 453.00 |
| 6355135000 | Minor Equip Purch | 828.00 | | | 828.00 |
| 6355150000 | Minor Equip Purch | 698.00 | | | 698.00 |
| 6355151000 | Minor Equip Purch | 12.00 | | | 12.00 |
| 6355152000 | Minor Equip Purch | 9.00 | | | 9.00 |
| 6355153000 | Minor Equip Purch | 1,098.00 | | | 1,098.00 |
| 6355310000 | Med Equip Purch | 3,194.00 | | | 3,194.00 |
| 6355351000 | Med Equip Purch | 114.00 | | | 114.00 |
| 6400120000 | Pro Fees - Consulting | 111.00 | | | 111.00 |
| 6400238000 | Pro Fees - Med Director | 33,600.00 | | | 33,600.00 |
| 6400440000 | Pro Fees - Pharm Consultant | 15,945.00 | | | 15,945.00 |
| 6400510000 | Pro Fees - Consulting-IV | 12,008.00 | | | 12,008.00 |
| 6400731000 | Pro Fees - Activities | 2,165.00 | | | 2,165.00 |
| 6400920000 | Pro Fees - Environ Site Assess | 187.00 | | | 187.00 |
| 6402020000 | Pro Fees - Legal - General | 10,028.00 | | (4,570.00) | 5,458.00 |

| Account | Description | ADJ 9/30/2015 | JE Ref # | RJE | FINAL 9/30/2015 |
|------------|---------------------------------|------------------|----------|------------|--------------------|
| 6402120000 | Pro Fees - Legal - AR Collect | 18,766.00 | | | 18,766.00 |
| 6402220000 | Pro Fees - Fin Audit & IRS File | 4,910.00 | | 4,570.00 | 9,480.00 |
| 6402620000 | Pro Fees - Ins Consultant | 1,191.00 | | | 1,191.00 |
| 6409910000 | Pro Fees - Other | (1,132.00) | | 1,132.00 | 0.00 |
| 6409920000 | Pro Fees - Other | 15,163.00 | | (9,727.00) | 5,436.00 |
| 6450110000 | Travel Meet - Sem & Conf Fees | 230.00 | | | 230.00 |
| 6450220000 | Travel Meet - Travel & Meeting | 392.00 | | | 392.00 |
| 6450320000 | Travel Meet - Airfare | 5,027.00 | | | 5,027.00 |
| 6450420000 | Travel Meet - Hotels | 34,052.00 | | | 34,052.00 |
| 6450520000 | Travel Meet - Car Rental | 6,449.00 | | | 6,449.00 |
| 6450620000 | Travel Meet - Meals | 4,125.00 | | | 4,125.00 |
| 6455120000 | Auto & Truck - Mileage | 11,833.00 | | | 11,833.00 |
| 6455220000 | Auto & Truck - Gas | 767.00 | | | 767.00 |
| 6455520000 | Auto & Truck - Other | 894.00 | | | 894.00 |
| 6500120000 | Advert - Help Wanted | 2,163.00 | | | 2,163.00 |
| 6500220000 | Advert - Comm Awareness | 289.00 | | | 289.00 |
| 6500320000 | Advert - Promotional | 1,984.00 | | | 1,984.00 |
| 6500420000 | Advert - Brochures | 2,340.00 | | | 2,340.00 |
| 6500620000 | Advert - Other | 2,261.00 | | | 2,261.00 |
| 6500820000 | Advert - Public Relations | 1,163.00 | | | 1,163.00 |
| 6550110000 | R&M - Equipment | 1,238.00 | | | 1,238.00 |
| 6550120000 | R&M - Equipment | 1,467.00 | | | 1,467.00 |
| 6550130000 | R&M - Equipment | 1,948.00 | | | 1,948.00 |
| 6550134000 | R&M - Equipment | 4,269.00 | | | 4,269.00 |
| 6550135000 | R&M - Equipment | 1,904.00 | | | 1,904.00 |
| 6550235000 | R&M - Building | 15,913.00 | | | 15,913.00 |
| 6550535000 | R&M - Garbage | 16,844.00 | | | 16,844.00 |
| 6550635000 | R&M - Pest Control | 1,377.00 | | | 1,377.00 |
| 6550735000 | R&M - Hazardous Waste | 600.00 | | | 600.00 |
| 6550920000 | R&M - Maintenance Contracts | 3,573.00 | | | 3,573.00 |
| 6550931000 | R&M - Maintenance Contracts | 560.00 | | | 560.00 |
| 6550934000 | R&M - Maintenance Contracts | 9,322.00 | | | 9,322.00 |
| 6550935000 | R&M - Maintenance Contracts | 25,478.00 | | | 25,478.00 |
| 6600120000 | BD - General Reserve | 64,153.00 | | | 64,153.00 |
| 6600320000 | BD - Reimbursable - T19 | 982.00 | | | 982.00 |
| 6650120000 | Utilities - Telephone | 16,385.00 | | | 16,385.00 |
| 6650220000 | Utilities - Telephone Maint | 1,559.00 | | | 1,559.00 |
| 6650320000 | Utilities - Mobile & Pagers | 4,013.00 | | | 4,013.00 |
| 6650420000 | Utilities - Internet Services | 4,585.00 | | | 4,585.00 |
| 6651135000 | Utilities - Electricity | 165,801.00 | | | 165,801.00 |
| 6651235000 | Utilities - Water | 31,991.00 | | | 31,991.00 |
| 6651435000 | Utilities - Gas | 42,403.00 | | | 42,403.00 |
| 6700135000 | Ins - Plant Operations | 16,705.00 | | | 16,705.00 |
| 6700220000 | Ins - General | 2,911.00 | | | 2,911.00 |
| 6700420000 | Ins - D & O Liability | 462.00 | | | 462.00 |
| 6700820000 | Ins - GLPL | 111,970.00 | | | 111,970.00 |
| 6700920000 | Ins - GLPL Excess | 37,509.00 | | | 37,509.00 |
| 6750120000 | Information Technology | 55,270.00 | | | 55,270.00 |
| 6800100000 | Taxes - Real Estate | 105,901.00 | | | 105,901.00 |
| 6800200000 | Taxes - Personal Property | 2,610.00 | | | 2,610.00 |
| 6850120000 | Assess - State Assess/Prov Tax | 682,940.00 | | | 682,940.00 |
| 6900120000 | Dues - Dues & Subscriptions | 11,423.00 | | (4,157.00) | 7,266.00 |
| 6900131000 | Dues - Dues & Subscriptions | 289.00 | | (289.00) | 0.00 |
| 6910120000 | Licenses & Permits | 2,628.00 | | | 2,628.00 |
| 6910130000 | Licenses & Permits | 560.00 | | | 560.00 |
| 6910135000 | Licenses & Permits | 320.00 | | | 320.00 |
| 6950120000 | TV & Radio | 16,199.00 | | | 16,199.00 |
| 6970120000 | Bank Service Charges | 2,753.00 | | | 2,753.00 |
| 6971420000 | Flowers & Gifts | 71.00 | | | 71.00 |
| 6972120000 | Replace of Res. Personal Prop. | 59.00 | | | 59.00 |
| 6991120000 | NAC - Fines & Penalties | 1,049.00 | | | 1,049.00 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|--------------|--------------------------------|--------------|----------|-------------|--------------|
| | | 9/30/2015 | | | 9/30/2015 |
| 7000110000 | Consulting Fee Expense | 119,113.00 | | | 119,113.00 |
| 7000120000 | Consulting Fee Expense | 40,435.00 | | | 40,435.00 |
| 7000220000 | Financial Services Expense | 159,548.00 | | | 159,548.00 |
| 7100100000 | Lease - Building | 478,799.00 | | | 478,799.00 |
| 7100320000 | Lease - Equipment | 263.00 | | | 263.00 |
| 7110220000 | Lease - Minor Equip | 4,193.00 | | (1,151.00) | 3,042.00 |
| 7110230000 | Lease - Minor Equip | 1,275.00 | | | 1,275.00 |
| 7200500000 | Dep - Leasehold Improvements | 833.00 | | | 833.00 |
| 7200600000 | Dep - Furniture & Equip | 646.00 | | | 646.00 |
| 7200800000 | Dep - Information Technology | 998.00 | | | 998.00 |
| 7500100000 | Int Exp - Line of Credit | 37,945.00 | | | 37,945.00 |
| 7500200000 | Int Exp - Notes & Mortgages | 9,014.00 | | | 9,014.00 |
| 7600100000 | Amort - Def Finance Costs | 18,393.00 | | | 18,393.00 |
| 7699900000 | Fin Charges - Unused Line Fees | 21,659.00 | | | 21,659.00 |
| 7700200000 | Int Inc - AR Accounts | (1.00) | | | (1.00) |
| 7999900000 | Unusual Items | (216,051.00) | | | (216,051.00) |
| Marcum 101 | Dentist | 0.00 | | 8,595.00 | 8,595.00 |
| Marcum 103 | Subscriptions | 0.00 | | 4,076.00 | 4,076.00 |
| Marcum 104 | Chamber of Commerce Dues | 0.00 | | 370.00 | 370.00 |
| Total | | 0.00 | | 0.00 | 0.00 |

Net (Income) Loss

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Crossing East Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CNNH
 Workpaper: A.03 - TB Combined Detail LS

| Account | Description | ADJ 9/30/2015 | JE Ref # | RJE | FINAL 9/30/2015 |
|---|--------------------------------------|-------------------|----------|-------------------|--------------------|
| Group : [10-A] | Salaries and Wages | | | | |
| Subgroup : [2] | Administrators | | | | |
| 5000120805 | S&W - Regular | 79,530.00 | | 7,159.00 | 86,689.00 |
| | | | RJE - 3 | 7,159.00 | |
| 5000520805 | S&W - Retro Pay/Adj | 511.00 | | 0.00 | 511.00 |
| 5001220805 | S&W - Accrual | 5,919.00 | | 0.00 | 5,919.00 |
| Subtotal [2] Administrators | | 86,960.00 | | 7,159.00 | 93,119.00 |
| Subgroup : [4] | Other Administrative Salaries | | | | |
| 5000120401 | S&W - Regular | 47,471.00 | | 4,212.00 | 51,683.00 |
| | | | RJE - 3 | 4,212.00 | |
| 5000120403 | S&W - Regular | 41,190.00 | | 3,567.00 | 44,757.00 |
| | | | RJE - 3 | 3,567.00 | |
| 5000120404 | S&W - Regular | 27,583.00 | | 2,320.00 | 29,903.00 |
| | | | RJE - 3 | 2,320.00 | |
| 5000120405 | S&W - Regular | 16,629.00 | | 1,491.00 | 18,120.00 |
| | | | RJE - 3 | 1,491.00 | |
| 5000120807 | S&W - Regular | 4,520.00 | | 376.00 | 4,896.00 |
| | | | RJE - 3 | 376.00 | |
| 5000120861 | S&W - Regular | 30,482.00 | | 2,537.00 | 32,999.00 |
| | | | RJE - 3 | 2,537.00 | |
| 5000121864 | S&W - Regular | 37,899.00 | | 1,720.00 | 39,619.00 |
| | | | RJE - 3 | 1,720.00 | |
| 5000220403 | S&W - Overtime | 228.00 | | 0.00 | 228.00 |
| 5000220404 | S&W - Overtime | 127.00 | | 0.00 | 127.00 |
| 5000220405 | S&W - Overtime | 8.00 | | 0.00 | 8.00 |
| 5000320404 | S&W - Shift Premium | 19.00 | | 0.00 | 19.00 |
| 5000520401 | S&W - Retro Pay/Adj | 77.00 | | 0.00 | 77.00 |
| 5000520403 | S&W - Retro Pay/Adj | 80.00 | | 0.00 | 80.00 |
| 5000520405 | S&W - Retro Pay/Adj | 34.00 | | 0.00 | 34.00 |
| 5000521864 | S&W - Retro Pay/Adj | 60.00 | | 0.00 | 60.00 |
| 5000620403 | S&W - Training Regular | 21.00 | | 0.00 | 21.00 |
| 5000620404 | S&W - Training Regular | 22.00 | | 0.00 | 22.00 |
| 5000620405 | S&W - Training Regular | 14.00 | | 0.00 | 14.00 |
| 5001120404 | S&W - Holiday Worked Premium | 108.00 | | 0.00 | 108.00 |
| 5001220401 | S&W - Accrual | 3,007.00 | | 0.00 | 3,007.00 |
| 5001220403 | S&W - Accrual | 1,308.00 | | 0.00 | 1,308.00 |
| 5001220405 | S&W - Accrual | 1,220.00 | | 0.00 | 1,220.00 |
| 5001221864 | S&W - Accrual | 6,224.00 | | 0.00 | 6,224.00 |
| 5200120000 | Emp Ben - Vacation | 4,885.00 | | (4,885.00) | 0.00 |
| | | | RJE - 3 | (4,885.00) | |
| 5200121000 | Emp Ben - Vacation | 604.00 | | (604.00) | 0.00 |
| | | | RJE - 3 | (604.00) | |
| 5200220000 | Emp Ben - Sick | 4,415.00 | | (4,415.00) | 0.00 |
| | | | RJE - 3 | (4,415.00) | |
| 5200221000 | Emp Ben - Sick | 445.00 | | (445.00) | 0.00 |
| | | | RJE - 3 | (445.00) | |
| 5200420000 | Emp Ben - Holiday | 7,274.00 | | (7,274.00) | 0.00 |
| | | | RJE - 3 | (7,274.00) | |
| 5200421000 | Emp Ben - Holiday | 671.00 | | (671.00) | 0.00 |
| | | | RJE - 3 | (671.00) | |
| 5200620000 | Emp Ben - Personal Days | 942.00 | | (942.00) | 0.00 |
| | | | RJE - 3 | (942.00) | |
| 5200620000 | Emp Ben - Funeral Pay | 2,748.00 | | (2,748.00) | 0.00 |
| | | | RJE - 3 | (2,748.00) | |
| 5201320000 | Emp Ben - Bonuses - Other | 1,400.00 | | (1,400.00) | 0.00 |
| | | | RJE - 3 | (1,400.00) | |
| Subtotal [4] Other Administrative Salaries | | 241,683.00 | | (7,159.00) | 234,524.00 |
| Subgroup : [5A] | Head Dietitian | | | | |
| 5000130252 | S&W - Regular | 26,164.00 | | 2,508.00 | 28,672.00 |
| | | | RJE - 3 | 2,508.00 | |
| 5000530252 | S&W - Retro Pay/Adj | 309.00 | | 0.00 | 309.00 |
| 5000930252 | S&W - On Call | 50.00 | | 0.00 | 50.00 |
| 5001230252 | S&W - Accrual | 3,138.00 | | 0.00 | 3,138.00 |
| Subtotal [5A] Head Dietitian | | 29,661.00 | | 2,508.00 | 32,169.00 |
| Subgroup : [5B] | Food Service Supervisor | | | | |
| 5000130253 | S&W - Regular | 43,958.00 | | 4,013.00 | 47,971.00 |
| | | | RJE - 3 | 4,013.00 | |
| 5000230253 | S&W - Overtime | 499.00 | | 0.00 | 499.00 |
| 5000530253 | S&W - Retro Pay/Adj | 270.00 | | 0.00 | 270.00 |
| 5001130253 | S&W - Holiday Worked Premium | 226.00 | | 0.00 | 226.00 |
| 5001230253 | S&W - Accrual | 2,518.00 | | 0.00 | 2,518.00 |
| Subtotal [5B] Food Service Supervisor | | 47,471.00 | | 4,013.00 | 51,484.00 |
| Subgroup : [5C] | Dietary Workers | | | | |
| 5000130255 | S&W - Regular | 77,681.00 | | 7,330.00 | 85,011.00 |

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Crossing East Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - TB Combined Detail L/S

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|---|------------------------------|-------------------|----------|-------------------|-------------------|
| | | 9/30/2015 | | | 9/30/2015 |
| 5000130255 | S&W - Regular | 98,387.00 | RJE - 3 | 7,330.00 | 105,463.00 |
| | | | | 9,076.00 | |
| 5000230255 | S&W - Overtime | 11.00 | RJE - 3 | 0.00 | 11.00 |
| 5000230255 | S&W - Overtime | 1,002.00 | | 0.00 | 1,002.00 |
| 5000330255 | S&W - Shift Premium | 3,437.00 | | 0.00 | 3,437.00 |
| 5000330255 | S&W - Shift Premium | 2,097.00 | | 0.00 | 2,097.00 |
| 5000530255 | S&W - Retro Pay/Adj | 55.00 | | 0.00 | 55.00 |
| 5000530255 | S&W - Retro Pay/Adj | 145.00 | | 0.00 | 145.00 |
| 5000630255 | S&W - Training Regular | 305.00 | | 0.00 | 305.00 |
| 5000630255 | S&W - Training Regular | 83.00 | | 0.00 | 83.00 |
| 5000830255 | S&W - Transitional Duty | 777.00 | | 0.00 | 777.00 |
| 5001130255 | S&W - Holiday Worked Premium | 847.00 | | 0.00 | 847.00 |
| 5001130255 | S&W - Holiday Worked Premium | 1,137.00 | | 0.00 | 1,137.00 |
| 5001230255 | S&W - Accrual | 4,362.00 | | 0.00 | 4,362.00 |
| 5001230255 | S&W - Accrual | 5,745.00 | | 0.00 | 5,745.00 |
| 5200130000 | Emp Ben - Vacation | 8,981.00 | | (8,981.00) | 0.00 |
| 5200230000 | Emp Ben - Sick | 4,547.00 | RJE - 3 | (8,981.00) | 0.00 |
| | | | | (4,547.00) | |
| 5200430000 | Emp Ben - Holiday | 9,117.00 | RJE - 3 | (4,547.00) | 0.00 |
| | | | | (9,117.00) | |
| 5200630000 | Emp Ben - Funeral Pay | 282.00 | RJE - 3 | (9,117.00) | 0.00 |
| | | | | (282.00) | |
| | | | RJE - 3 | (282.00) | 0.00 |
| Subtotal [6C] Dietary Workers | | 216,978.00 | | (6,521.00) | 210,457.00 |
| Subgroup : [7A] Engineer or Chief of Maintenance | | | | | |
| 5000134601 | S&W - Regular | 56,985.00 | RJE - 3 | 5,913.00 | 62,898.00 |
| | | | | 5,913.00 | |
| 5000234601 | S&W - Overtime | 9,072.00 | | 0.00 | 9,072.00 |
| 5000334601 | S&W - Shift Premium | 67.00 | | 0.00 | 67.00 |
| 5000434601 | S&W - Special Shift Bonus | 34.00 | | 0.00 | 34.00 |
| 5000534601 | S&W - Retro Pay/Adj | 94.00 | | 0.00 | 94.00 |
| 5000634601 | S&W - Training Regular | 33.00 | | 0.00 | 33.00 |
| 5001134601 | S&W - Holiday Worked Premium | 132.00 | | 0.00 | 132.00 |
| 5001234601 | S&W - Accrual | 3,832.00 | | 0.00 | 3,832.00 |
| Subtotal [7A] Engineer or Chief of Maintenance | | 76,249.00 | | 5,913.00 | 76,162.00 |
| Subgroup : [7B] Other Maintenance Workers | | | | | |
| 5000134602 | S&W - Regular | 23,126.00 | RJE - 3 | 2,083.00 | 25,209.00 |
| | | | | 2,083.00 | |
| 5000234602 | S&W - Overtime | 326.00 | | 0.00 | 326.00 |
| 5000334602 | S&W - Shift Premium | 12.00 | | 0.00 | 12.00 |
| 5000634602 | S&W - Training Regular | 14.00 | | 0.00 | 14.00 |
| 5001134602 | S&W - Holiday Worked Premium | 36.00 | | 0.00 | 36.00 |
| 5001234602 | S&W - Accrual | 1,237.00 | | 0.00 | 1,237.00 |
| 5200134000 | Emp Ben - Vacation | 3,368.00 | | (3,368.00) | 0.00 |
| 5200234000 | Emp Ben - Sick | 2,021.00 | RJE - 3 | (3,368.00) | 0.00 |
| | | | | (2,021.00) | |
| 5200434000 | Emp Ben - Holiday | 2,607.00 | RJE - 3 | (2,021.00) | 0.00 |
| | | | | (2,607.00) | |
| Subtotal [7B] Other Maintenance Workers | | 32,747.00 | | (5,913.00) | 26,834.00 |
| Subgroup : [12A] Director of Nurses/Assistant Director | | | | | |
| 5000111151 | S&W - Regular | 82,889.00 | RJE - 3 | 7,768.00 | 90,657.00 |
| | | | | 7,768.00 | |
| 5000111155 | S&W - Regular | 36,627.00 | RJE - 3 | 3,691.00 | 40,318.00 |
| | | | | 3,691.00 | |
| 5000211155 | S&W - Overtime | 2,337.00 | | 0.00 | 2,337.00 |
| 5000311155 | S&W - Shift Premium | 214.00 | | 0.00 | 214.00 |
| 5000511155 | S&W - Retro Pay/Adj | 749.00 | | 0.00 | 749.00 |
| 5000511155 | S&W - Retro Pay/Adj | 15.00 | | 0.00 | 15.00 |
| 5000911155 | S&W - On Call | 100.00 | | 0.00 | 100.00 |
| 5001211151 | S&W - Accrual | 6,181.00 | | 0.00 | 6,181.00 |
| 5001211155 | S&W - Accrual | 3,394.00 | | 0.00 | 3,394.00 |
| Subtotal [12A] Director of Nurses/Assistant Director | | 132,668.00 | | 11,459.00 | 143,965.00 |
| Subgroup : [12B] RNs - Direct Care | | | | | |
| 5000110101 | S&W - Regular | 169,995.00 | RJE - 3 | 12,352.00 | 182,347.00 |
| | | | | 12,352.00 | |
| 5000110102 | S&W - Regular | 184,599.00 | RJE - 3 | 12,769.00 | 197,358.00 |
| | | | | 12,769.00 | |
| 5000210101 | S&W - Overtime | 27,494.00 | | 0.00 | 27,494.00 |
| 5000210102 | S&W - Overtime | 23,749.00 | | 0.00 | 23,749.00 |
| 5000310101 | S&W - Shift Premium | 19,385.00 | | 0.00 | 19,385.00 |
| 5000310102 | S&W - Shift Premium | 7,779.00 | | 0.00 | 7,779.00 |
| 5000410101 | S&W - Special Shift Bonus | 673.00 | | 0.00 | 673.00 |
| 5000410102 | S&W - Special Shift Bonus | 821.00 | | 0.00 | 821.00 |

Client: **Chestnut Health & Rehabilitation Group, Inc.**
 Engagement: **Medicaid - Crossing East Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|--|------------------------------|---------------------|----------|---------------------|---------------------|
| | | <u>9/30/2015</u> | | | <u>9/30/2015</u> |
| 5000510101 | S&W - Retro Pay/Adj | 1,375.00 | | 0.00 | 1,375.00 |
| 5000510102 | S&W - Retro Pay/Adj | 2,894.00 | | 0.00 | 2,894.00 |
| 5000610101 | S&W - Training Regular | 793.00 | | 0.00 | 793.00 |
| 5000610102 | S&W - Training Regular | 919.00 | | 0.00 | 919.00 |
| 5000910101 | S&W - On Call | 1,850.00 | | 0.00 | 1,850.00 |
| 5000910102 | S&W - On Call | 700.00 | | 0.00 | 700.00 |
| 5001110101 | S&W - Holiday Worked Premium | 2,236.00 | | 0.00 | 2,236.00 |
| 5001110102 | S&W - Holiday Worked Premium | 774.00 | | 0.00 | 774.00 |
| 5001210101 | S&W - Accrual | 4,144.00 | | 0.00 | 4,144.00 |
| 5001210102 | S&W - Accrual | 13,407.00 | | 0.00 | 13,407.00 |
| 5200110000 | Emp Ben - Vacation | 41,068.00 | | (41,068.00) | 0.00 |
| | | | RJE - 3 | (41,068.00) | |
| 5200210000 | Emp Ben - Sick | 42,707.00 | | (42,707.00) | 0.00 |
| | | | RJE - 3 | (42,707.00) | |
| 5200410000 | Emp Ben - Holiday | 52,774.00 | | (52,774.00) | 0.00 |
| | | | RJE - 3 | (52,774.00) | |
| 5200610000 | Emp Ben - Funeral Pay | 983.00 | | (983.00) | 0.00 |
| | | | RJE - 3 | (983.00) | |
| 5200710000 | Emp Ben - Jury Duty | 167.00 | | (167.00) | 0.00 |
| | | | RJE - 3 | (167.00) | |
| Subtotal [12B1] RNs - Direct Care | | <u>601,276.00</u> | | <u>(112,678.00)</u> | <u>488,598.00</u> |
| Subgroup : [12B2 RNs - Administrative | | | | | |
| 5000111127 | S&W - Regular | 40,411.00 | | 3,893.00 | 44,244.00 |
| | | | RJE - 3 | 3,893.00 | |
| 5000111132 | S&W - Regular | 4,610.00 | | 443.00 | 5,053.00 |
| | | | RJE - 3 | 443.00 | |
| 5000111133 | S&W - Regular | 21,301.00 | | 2,122.00 | 23,423.00 |
| | | | RJE - 3 | 2,122.00 | |
| 5000211127 | S&W - Overtime | 523.00 | | 0.00 | 523.00 |
| 5000211132 | S&W - Overtime | 491.00 | | 0.00 | 491.00 |
| 5000211133 | S&W - Overtime | 1,464.00 | | 0.00 | 1,464.00 |
| 5000311127 | S&W - Shift Premium | 22.00 | | 0.00 | 22.00 |
| 5000311132 | S&W - Shift Premium | 17.00 | | 0.00 | 17.00 |
| 5000311133 | S&W - Shift Premium | 129.00 | | 0.00 | 129.00 |
| 5000511127 | S&W - Retro Pay/Adj | 82.00 | | 0.00 | 82.00 |
| 5000511133 | S&W - Retro Pay/Adj | 165.00 | | 0.00 | 165.00 |
| 5000611133 | S&W - Training Regular | 14.00 | | 0.00 | 14.00 |
| 5000911127 | S&W - On Call | 100.00 | | 0.00 | 100.00 |
| 5001111133 | S&W - Holiday Worked Premium | 211.00 | | 0.00 | 211.00 |
| 5001211127 | S&W - Accrual | 3,189.00 | | 0.00 | 3,189.00 |
| 5001211133 | S&W - Accrual | 1,252.00 | | 0.00 | 1,252.00 |
| 5200111000 | Emp Ben - Vacation | 9,168.00 | | (9,168.00) | 0.00 |
| | | | RJE - 3 | (9,168.00) | |
| 5200211000 | Emp Ben - Sick | 8,665.00 | | (8,665.00) | 0.00 |
| | | | RJE - 3 | (8,665.00) | |
| 5200411000 | Emp Ben - Holiday | 7,230.00 | | (7,230.00) | 0.00 |
| | | | RJE - 3 | (7,230.00) | |
| 5200511000 | Emp Ben - Personal Days | 465.00 | | (465.00) | 0.00 |
| | | | RJE - 3 | (465.00) | |
| Subtotal [12B2] RNs - Administrative | | <u>99,507.00</u> | | <u>(19,128.00)</u> | <u>80,379.00</u> |
| Subgroup : [12C1 LPNs - Direct Care | | | | | |
| 5000110111 | S&W - Regular | 667,314.00 | | 51,728.00 | 719,042.00 |
| | | | RJE - 3 | 51,728.00 | |
| 5000111144 | S&W - Regular | 60,113.00 | | 5,734.00 | 65,847.00 |
| | | | RJE - 3 | 5,734.00 | |
| 5000210111 | S&W - Overtime | 120,216.00 | | 0.00 | 120,216.00 |
| 5000211144 | S&W - Overtime | 1,856.00 | | 0.00 | 1,856.00 |
| 5000310111 | S&W - Shift Premium | 82,711.00 | | 0.00 | 82,711.00 |
| 5000311144 | S&W - Shift Premium | 283.00 | | 0.00 | 283.00 |
| 5000410111 | S&W - Special Shift Bonus | 9,206.00 | | 0.00 | 9,206.00 |
| 5000510111 | S&W - Retro Pay/Adj | 1,261.00 | | 0.00 | 1,261.00 |
| 5000511144 | S&W - Retro Pay/Adj | 88.00 | | 0.00 | 88.00 |
| 5000610111 | S&W - Training Regular | 1,292.00 | | 0.00 | 1,292.00 |
| 5000611144 | S&W - Training Regular | 289.00 | | 0.00 | 289.00 |
| 5000810111 | S&W - Transitional Duty | 164.00 | | 0.00 | 164.00 |
| 5000910111 | S&W - On Call | 19,275.00 | | 0.00 | 19,275.00 |
| 5001110111 | S&W - Holiday Worked Premium | 7,702.00 | | 0.00 | 7,702.00 |
| 5001111144 | S&W - Holiday Worked Premium | 167.00 | | 0.00 | 167.00 |
| 5001210111 | S&W - Accrual | 45,424.00 | | 0.00 | 45,424.00 |
| 5001211144 | S&W - Accrual | 3,716.00 | | 0.00 | 3,716.00 |
| Subtotal [12C1] LPNs - Direct Care | | <u>1,020,976.00</u> | | <u>57,462.00</u> | <u>1,078,337.00</u> |
| Subgroup : [12D] Aides and Attendants | | | | | |
| 5000110113 | S&W - Regular | 842,530.00 | | 60,850.00 | 903,380.00 |
| | | | RJE - 3 | 60,850.00 | |
| 5000111122 | S&W - Regular | 22,083.00 | | 1,935.00 | 24,018.00 |
| | | | RJE - 3 | 1,935.00 | |

Client: **Chestnut Health & Rehabilitation Group, Inc.**
 Engagement: **Medical - Crossing East Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|--|------------------------------|---------------------|----------|------------------|---------------------|
| | | 9/30/2015 | | | 9/30/2015 |
| 5000210113 | S&W - Overtime | 149,256.00 | | 0.00 | 149,256.00 |
| 5000211122 | S&W - Overtime | 139.00 | | 0.00 | 139.00 |
| 5000310113 | S&W - Shift Premium | 48,385.00 | | 0.00 | 48,385.00 |
| 5000311122 | S&W - Shift Premium | 43.00 | | 0.00 | 43.00 |
| 5000410113 | S&W - Special Shift Bonus | 90.00 | | 0.00 | 90.00 |
| 5000510113 | S&W - Retro Pay/Adj | 768.00 | | 0.00 | 768.00 |
| 5000511122 | S&W - Retro Pay/Adj | 22.00 | | 0.00 | 22.00 |
| 5000610113 | S&W - Training Regular | 1,425.00 | | 0.00 | 1,425.00 |
| 5000611122 | S&W - Training Regular | 18.00 | | 0.00 | 18.00 |
| 5000810113 | S&W - Transitional Duty | 2,156.00 | | 0.00 | 2,156.00 |
| 5000910113 | S&W - On Call | 14,800.00 | | 0.00 | 14,800.00 |
| 5001010113 | S&W - Other | 371.00 | | 0.00 | 371.00 |
| 5001110113 | S&W - Holiday Worked Premium | 9,639.00 | | 0.00 | 9,639.00 |
| 5001210113 | S&W - Accrual | 53,450.00 | | 0.00 | 53,450.00 |
| 5001211122 | S&W - Accrual | 71.00 | | 0.00 | 71.00 |
| Subtotal [12D] Aides and Attendants | | 1,145,246.00 | | 62,786.00 | 1,208,031.00 |
| Subgroup : [12H] Recreation Workers | | | | | |
| 5000131301 | S&W - Regular | 22,086.00 | | 1,007.00 | 23,105.00 |
| | | | RJE - 3 | 1,007.00 | |
| 5000131302 | S&W - Regular | 47,933.00 | | 2,064.00 | 49,997.00 |
| | | | RJE - 3 | 2,064.00 | |
| 5000231301 | S&W - Overtime | 753.00 | | 0.00 | 753.00 |
| 5000231302 | S&W - Overtime | 108.00 | | 0.00 | 108.00 |
| 5000331301 | S&W - Shift Premium | 90.00 | | 0.00 | 90.00 |
| 5000331302 | S&W - Shift Premium | 1,498.00 | | 0.00 | 1,498.00 |
| 5000531301 | S&W - Retro Pay/Adj | 96.00 | | 0.00 | 96.00 |
| 5000531302 | S&W - Retro Pay/Adj | 120.00 | | 0.00 | 120.00 |
| 5000631302 | S&W - Training Regular | 67.00 | | 0.00 | 67.00 |
| 5001131301 | S&W - Holiday Worked Premium | 145.00 | | 0.00 | 145.00 |
| 5001131302 | S&W - Holiday Worked Premium | 538.00 | | 0.00 | 538.00 |
| 5001231301 | S&W - Accrual | 2,635.00 | | 0.00 | 2,635.00 |
| 5001231302 | S&W - Accrual | 2,623.00 | | 0.00 | 2,623.00 |
| 5200131000 | Emp Ben - Vacation | 653.00 | | (653.00) | 0.00 |
| | | | RJE - 3 | (653.00) | |
| 5200231000 | Emp Ben - Sick | 459.00 | | (459.00) | 0.00 |
| | | | RJE - 3 | (459.00) | |
| 5200431000 | Emp Ben - Holiday | 1,769.00 | | (1,769.00) | 0.00 |
| | | | RJE - 3 | (1,769.00) | |
| Subtotal [12H] Recreation Workers | | 81,775.00 | | 0.00 | 81,775.00 |
| Subgroup : [12M] Social Workers/Case Management | | | | | |
| 5000137701 | S&W - Regular | 31,528.00 | | 1,264.00 | 32,790.00 |
| | | | RJE - 3 | 1,264.00 | |
| 5000137702 | S&W - Regular | 35,520.00 | | 1,396.00 | 37,916.00 |
| | | | RJE - 3 | 1,396.00 | |
| 5000237702 | S&W - Overtime | 256.00 | | 0.00 | 256.00 |
| 5000537701 | S&W - Retro Pay/Adj | 72.00 | | 0.00 | 72.00 |
| 5000537702 | S&W - Retro Pay/Adj | 31.00 | | 0.00 | 31.00 |
| 5000637702 | S&W - Training Regular | 29.00 | | 0.00 | 29.00 |
| 5001137702 | S&W - Holiday Worked Premium | 131.00 | | 0.00 | 131.00 |
| 5001237701 | S&W - Accrual | 2,819.00 | | 0.00 | 2,819.00 |
| 5001237702 | S&W - Accrual | 1,068.00 | | 0.00 | 1,068.00 |
| 5200137000 | Emp Ben - Vacation | 553.00 | | (553.00) | 0.00 |
| | | | RJE - 3 | (553.00) | |
| 5200237000 | Emp Ben - Sick | 445.00 | | (445.00) | 0.00 |
| | | | RJE - 3 | (445.00) | |
| 5200437000 | Emp Ben - Holiday | 1,662.00 | | (1,662.00) | 0.00 |
| | | | RJE - 3 | (1,662.00) | |
| Subtotal [12M] Social Workers/Case Management | | 75,112.00 | | 0.00 | 75,112.00 |
| Subgroup : [12N] Marketing | | | | | |
| 5000125511 | S&W - Regular | 16,755.00 | | 1,554.00 | 18,309.00 |
| | | | RJE - 3 | 1,554.00 | |
| 5000225511 | S&W - Overtime | 285.00 | | 0.00 | 285.00 |
| 5000525511 | S&W - Retro Pay/Adj | 47.00 | | 0.00 | 47.00 |
| 5001125511 | S&W - Holiday Worked Premium | 115.00 | | 0.00 | 115.00 |
| 5200125000 | Emp Ben - Vacation | 6.00 | | (6.00) | 0.00 |
| | | | RJE - 3 | (6.00) | |
| 5200225000 | Emp Ben - Sick | 668.00 | | (668.00) | 0.00 |
| | | | RJE - 3 | (668.00) | |
| 5200425000 | Emp Ben - Holiday | 880.00 | | (880.00) | 0.00 |
| | | | RJE - 3 | (880.00) | |
| Subtotal [12N] Marketing | | 18,756.00 | | 0.00 | 18,756.00 |
| Subgroup : [12O] Other | | | | | |
| 5000112121 | S&W - Regular | 1,683.00 | | 362.00 | 2,045.00 |
| | | | RJE - 3 | 362.00 | |
| 5000153751 | S&W - Regular | 1,158.00 | | 0.00 | 1,158.00 |

Client: *Chestnut Health & Rehabilitation Group, Inc.*
 Engagement: *Medicaid - Crossing East Health & Rehabilitation Center*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - TB Combined Detail LS*

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|---|--------------------------------|---------------------|----------|-----------------|---------------------|
| | | 9/30/2015 | | | 9/30/2015 |
| 5001212121 | S&W - Accrual | 774.00 | | 0.00 | 774.00 |
| 5001253751 | S&W - Accrual | 98.00 | | 0.00 | 98.00 |
| 5200112000 | Emp Ben - Vacallon | 83.00 | | (83.00) | 0.00 |
| | | | RJE - 3 | (83.00) | |
| 5200212000 | Emp Ben - Sick | 129.00 | | (129.00) | 0.00 |
| | | | RJE - 3 | (129.00) | |
| 5200412000 | Emp Ben - Holiday | 150.00 | | (150.00) | 0.00 |
| | | | RJE - 3 | (150.00) | |
| Subtotal [120] Other | | 4,075.00 | | 0.00 | 4,075.00 |
| Total [10-A] Salaries and Wages | | 3,903,887.00 | | 0.00 | 3,903,887.00 |
| Group : [13-B] Professional Fees | | | | | |
| Subgroup : [1] Dietitian | | | | | |
| 5009030000 | S&W - Consulting Support | 0.00 | | 2,870.00 | 2,870.00 |
| | | | RJE - 7 | 2,870.00 | |
| Subtotal [1] Dietitian | | 0.00 | | 2,870.00 | 2,870.00 |
| Subgroup : [2] Dentist | | | | | |
| Marcum 101 | Dentist | 0.00 | | 8,595.00 | 8,595.00 |
| | | | RJE - 4 | 8,595.00 | |
| Subtotal [2] Dentist | | 0.00 | | 8,595.00 | 8,595.00 |
| Subgroup : [3] Pharmacist | | | | | |
| 5009040000 | S&W - Consulting Support | 3,858.00 | | 0.00 | 3,858.00 |
| 6400440000 | Pro Fees - Pharm Consultant | 15,945.00 | | 0.00 | 15,945.00 |
| Subtotal [3] Pharmacist | | 19,803.00 | | 0.00 | 19,803.00 |
| Subgroup : [5A] PT - Resident Care | | | | | |
| 6050150000 | Anc Serv - Ther - MCR A | 73,074.00 | | 0.00 | 73,074.00 |
| 6050250000 | Anc Serv - Ther - MCR A NonRhb | 4.00 | | 0.00 | 4.00 |
| 6050350000 | Anc Serv - Ther - Medicare B | 93,940.00 | | 0.00 | 93,940.00 |
| 6050450000 | Anc Serv - Ther - Medicaid | 28,312.00 | | 0.00 | 28,312.00 |
| 6050550000 | Anc Serv - Ther - HMO | 4,985.00 | | 0.00 | 4,985.00 |
| 6050650000 | Anc Serv - Ther - HMO Part B | 3,119.00 | | 0.00 | 3,119.00 |
| 6050950000 | Anc Serv - Ther - Comm Ins | 4,687.00 | | 0.00 | 4,687.00 |
| Subtotal [5A] PT - Resident Care | | 208,121.00 | | 0.00 | 208,121.00 |
| Subgroup : [8A] Medical Director | | | | | |
| 6400238000 | Pro Fees - Med Director | 33,600.00 | | 0.00 | 33,600.00 |
| Subtotal [8A] Medical Director | | 33,600.00 | | 0.00 | 33,600.00 |
| Subgroup : [9A] ST - Resident Care | | | | | |
| 6050152000 | Anc Serv - Ther - MCR A | 14,158.00 | | 0.00 | 14,158.00 |
| 6050252000 | Anc Serv - Ther - MCR A NonRhb | 1.00 | | 0.00 | 1.00 |
| 6050352000 | Anc Serv - Ther - Medicare B | 37,984.00 | | 0.00 | 37,984.00 |
| 6050452000 | Anc Serv - Ther - Medicaid | 8,023.00 | | 0.00 | 8,023.00 |
| 6050552000 | Anc Serv - Ther - HMO | 1,018.00 | | 0.00 | 1,018.00 |
| 6050652000 | Anc Serv - Ther - HMO Part B | 2,791.00 | | 0.00 | 2,791.00 |
| 6050952000 | Anc Serv - Ther - VA | (17.00) | | 0.00 | (17.00) |
| 6050952000 | Anc Serv - Ther - Comm Ins | 483.00 | | 0.00 | 483.00 |
| 6051052000 | Anc Serv - Ther - Hosp & Oth | 616.00 | | 0.00 | 616.00 |
| Subtotal [9A] ST - Resident Care | | 65,057.00 | | 0.00 | 65,057.00 |
| Subgroup : [10A] OT - Resident Care | | | | | |
| 6050151000 | Anc Serv - Ther - MCR A | 80,483.00 | | 0.00 | 80,483.00 |
| 6050251000 | Anc Serv - Ther - MCR A NonRhb | 5.00 | | 0.00 | 5.00 |
| 6050351000 | Anc Serv - Ther - Medicare B | 90,400.00 | | 0.00 | 90,400.00 |
| 6050451000 | Anc Serv - Ther - Medicaid | 28,222.00 | | 0.00 | 28,222.00 |
| 6050551000 | Anc Serv - Ther - HMO | 3,531.00 | | 0.00 | 3,531.00 |
| 6050651000 | Anc Serv - Ther - HMO Part B | 2,922.00 | | 0.00 | 2,922.00 |
| 6050951000 | Anc Serv - Ther - Comm Ins | 1,321.00 | | 0.00 | 1,321.00 |
| 6051051000 | Anc Serv - Ther - Hosp & Oth | 200.00 | | 0.00 | 200.00 |
| Subtotal [10A] OT - Resident Care | | 207,084.00 | | 0.00 | 207,084.00 |
| Subgroup : [11A] RN's - Direct Care | | | | | |
| 6000110000 | Temp Help - RN | 118,933.00 | | 0.00 | 118,933.00 |
| Subtotal [11A] RN's - Direct Care | | 118,933.00 | | 0.00 | 118,933.00 |
| Subgroup : [11B] LPN's - Direct Care | | | | | |
| 6000210000 | Temp Help - Lpn | 78,646.00 | | 0.00 | 78,646.00 |
| Subtotal [11B] LPN's - Direct Care | | 78,646.00 | | 0.00 | 78,646.00 |
| Subgroup : [12] Other | | | | | |
| 6100153000 | Anc Serv - Respiratory Therapy | 620.00 | | (180.00) | 140.00 |
| | | | RJE - 2 | (180.00) | |
| 6110210000 | Pro Fees - Nurse Consultant | 79,947.00 | | 0.00 | 79,947.00 |
| 6400510000 | Pro Fees - Consulting-IV | 12,008.00 | | 0.00 | 12,008.00 |

Client: **Chestnut Health & Rehabilitation Group, Inc.**
 Engagement: **Medicaid - Crossing East Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - YB-CCNH**
 Workpaper: **A.03 - YB Combined Detail LS**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|--|--------------------------------|-------------------|----------|------------------|-------------------|
| | | 9/30/2015 | | | 9/30/2015 |
| 7000110000 | Consulting Fee Expense | 119,113.00 | | 0.00 | 119,113.00 |
| Subtotal [12] Other | | 211,688.00 | | (480.00) | 211,208.00 |
| Total [13-B] Professional Fees | | 942,832.00 | | 10,985.00 | 953,817.00 |
| Group : [15] Expenditures Other than Salaries | | | | | |
| Subgroup : [1A1] Workmen's Compensation | | | | | |
| 5202110000 | Emp Ben - Workers Comp Ins | 99,649.00 | | 0.00 | 99,649.00 |
| 5202111000 | Emp Ben - Workers Comp Ins | 11,326.00 | | 0.00 | 11,326.00 |
| 5202120000 | Emp Ben - Workers Comp Ins | 2,844.00 | | 0.00 | 2,844.00 |
| 5202130000 | Emp Ben - Workers Comp Ins | 15,981.00 | | 0.00 | 15,981.00 |
| 5202131000 | Emp Ben - Workers Comp Ins | 28.00 | | 0.00 | 28.00 |
| 5202134000 | Emp Ben - Workers Comp Ins | 3,543.00 | | 0.00 | 3,543.00 |
| Subtotal [1A1] Workmen's Compensation | | 133,571.00 | | 0.00 | 133,571.00 |
| Subgroup : [1A2] Disability Insurance | | | | | |
| 5203510000 | Emp Ben - Group Disability | 51.00 | | 0.00 | 51.00 |
| 5203511000 | Emp Ben - Group Disability | 23.00 | | 0.00 | 23.00 |
| 5203520000 | Emp Ben - Group Disability | 548.00 | | 0.00 | 548.00 |
| 5203521000 | Emp Ben - Group Disability | 6.00 | | 0.00 | 6.00 |
| 5203525000 | Emp Ben - Group Disability | (4.00) | | 0.00 | (4.00) |
| 5203530000 | Emp Ben - Group Disability | 12.00 | | 0.00 | 12.00 |
| Subtotal [1A2] Disability Insurance | | 634.00 | | 0.00 | 634.00 |
| Subgroup : [1A3] Unemployment Insurance | | | | | |
| 5100310000 | PR Tax - SUTA | 19,621.00 | | 0.00 | 19,621.00 |
| 5100311000 | PR Tax - SUTA | 541.00 | | 0.00 | 541.00 |
| 5100320000 | PR Tax - SUTA | 1,225.00 | | 0.00 | 1,225.00 |
| 5100321000 | PR Tax - SUTA | 590.00 | | 0.00 | 590.00 |
| 5100330000 | PR Tax - SUTA | 3,388.00 | | 0.00 | 3,388.00 |
| 5100331000 | PR Tax - SUTA | 1,794.00 | | 0.00 | 1,794.00 |
| 5100334000 | PR Tax - SUTA | 222.00 | | 0.00 | 222.00 |
| 5100337000 | PR Tax - SUTA | 276.00 | | 0.00 | 276.00 |
| 5100353000 | PR Tax - SUTA | 22.00 | | 0.00 | 22.00 |
| Subtotal [1A3] Unemployment Insurance | | 27,679.00 | | 0.00 | 27,679.00 |
| Subgroup : [1A4] Social Security (FICA) | | | | | |
| 5100110000 | PR Tax - FICA | 200,631.00 | | 0.00 | 200,631.00 |
| 5100111000 | PR Tax - FICA | 23,675.00 | | 0.00 | 23,675.00 |
| 5100112000 | PR Tax - FICA | 181.00 | | 0.00 | 181.00 |
| 5100120000 | PR Tax - FICA | 21,189.00 | | 0.00 | 21,189.00 |
| 5100121000 | PR Tax - FICA | 3,518.00 | | 0.00 | 3,518.00 |
| 5100125000 | PR Tax - FICA | 1,434.00 | | 0.00 | 1,434.00 |
| 5100130000 | PR Tax - FICA | 21,468.00 | | 0.00 | 21,468.00 |
| 5100131000 | PR Tax - FICA | 6,188.00 | | 0.00 | 6,188.00 |
| 5100134000 | PR Tax - FICA | 7,530.00 | | 0.00 | 7,530.00 |
| 5100137000 | PR Tax - FICA | 5,740.00 | | 0.00 | 5,740.00 |
| 5100153000 | PR Tax - FICA | 98.00 | | 0.00 | 98.00 |
| Subtotal [1A4] Social Security (FICA) | | 291,650.00 | | 0.00 | 291,650.00 |
| Subgroup : [1A5] Health Insurance | | | | | |
| 5203110000 | Emp Ben - Health Insurance | 98,894.00 | | 0.00 | 98,894.00 |
| 5203111000 | Emp Ben - Health Insurance | 18,302.00 | | 0.00 | 18,302.00 |
| 5203120000 | Emp Ben - Health Insurance | 7,923.00 | | 0.00 | 7,923.00 |
| 5203130000 | Emp Ben - Health Insurance | 14,115.00 | | 0.00 | 14,115.00 |
| 5203131000 | Emp Ben - Health Insurance | 1,464.00 | | 0.00 | 1,464.00 |
| 5203134000 | Emp Ben - Health Insurance | 3,987.00 | | 0.00 | 3,987.00 |
| 5203410000 | Emp Ben - Dental Insurance | 1,737.00 | | 0.00 | 1,737.00 |
| 5203411000 | Emp Ben - Dental Insurance | 158.00 | | 0.00 | 158.00 |
| 5203420000 | Emp Ben - Dental Insurance | 1,292.00 | | 0.00 | 1,292.00 |
| 5203430000 | Emp Ben - Dental Insurance | 274.00 | | 0.00 | 274.00 |
| 5203431000 | Emp Ben - Dental Insurance | 46.00 | | 0.00 | 46.00 |
| 5203434000 | Emp Ben - Dental Insurance | 89.00 | | 0.00 | 89.00 |
| Subtotal [1A5] Health Insurance | | 148,281.00 | | 0.00 | 148,281.00 |
| Subgroup : [1A6] Life Insurance | | | | | |
| 5203310000 | Emp Ben - Life Insurance | 3,364.00 | | 0.00 | 3,364.00 |
| 5203320000 | Emp Ben - Life Insurance | 1,844.00 | | 0.00 | 1,844.00 |
| Subtotal [1A6] Life Insurance | | 5,208.00 | | 0.00 | 5,208.00 |
| Subgroup : [1A9] Other | | | | | |
| 5204110000 | Emp Ben - Empl Hlth & Welfare | 645.00 | | 0.00 | 645.00 |
| 5204120000 | Emp Ben - Empl Hlth & Welfare | 4,163.00 | | 0.00 | 4,163.00 |
| 5204125000 | Emp Ben - Empl Hlth & Welfare | 156.00 | | 0.00 | 156.00 |
| 5204131000 | Emp Ben - Empl Hlth & Welfare | (5.00) | | 0.00 | (5.00) |
| 5207110000 | Emp Ben - Empl Sfty Prog Prem | (1,439.00) | | 0.00 | (1,439.00) |
| 5207235000 | Emp Ben - Tuition Reimb | 49.00 | | 0.00 | 49.00 |
| 5208110000 | Emp Ben - Employee Bckgrnd Chk | 3,928.00 | | 0.00 | 3,928.00 |
| 5208120000 | Emp Ben - Employee Bckgrnd Chk | 512.00 | | 0.00 | 512.00 |

Client: **Chestnut Health & Rehabilitation Group, Inc.**
 Engagement: **Medicaid - Crossing East Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|---|---------------------------------|---------------------|----------|-----------------|---------------------|
| | | 9/30/2015 | | | 9/30/2015 |
| 5208130000 | Emp Ben - Employee Bkgrnd Chk | 690.00 | | 0.00 | 690.00 |
| 5208137000 | Emp Ben - Employee Bkgrnd Chk | 76.00 | | 0.00 | 76.00 |
| 5208220000 | Emp Ben - Employee Physicals | 219.00 | | 0.00 | 219.00 |
| 5208410000 | Emp Ben - Employee Drug Screen | 1,568.00 | | 0.00 | 1,568.00 |
| 5208420000 | Emp Ben - Employee Drug Screen | 142.00 | | 0.00 | 142.00 |
| 5208430000 | Emp Ben - Employee Drug Screen | 308.00 | | 0.00 | 308.00 |
| 5208437000 | Emp Ben - Employee Drug Screen | 28.00 | | 0.00 | 28.00 |
| 5208920000 | Emp Ben - Other | 123.00 | | 0.00 | 123.00 |
| Subtotal [1A9] Other | | <u>11,163.00</u> | | <u>0.00</u> | <u>11,163.00</u> |
| Subgroup : [1C] Bad Debts | | | | | |
| 6600120000 | BD - General Reserve | 64,153.00 | | 0.00 | 64,153.00 |
| 6600320000 | BD - Reimbursable - T19 | 982.00 | | 0.00 | 982.00 |
| Subtotal [1C] Bad Debts | | <u>65,135.00</u> | | <u>0.00</u> | <u>65,135.00</u> |
| Subgroup : [1D] Accounting and Auditing | | | | | |
| 6402220000 | Pro Fees - Fin Audit & IRS File | 4,910.00 | | 4,670.00 | 9,480.00 |
| Subtotal [1D] Accounting and Auditing | | <u>4,910.00</u> | RJE - 1 | <u>4,670.00</u> | <u>9,480.00</u> |
| Subgroup : [1E] Legal | | | | | |
| 6402020000 | Pro Fees - Legal - General | 10,028.00 | | (4,570.00) | 5,458.00 |
| 6402120000 | Pro Fees - Legal - AR Collect | 18,765.00 | | (4,570.00) | 18,766.00 |
| Subtotal [1E] Legal | | <u>28,794.00</u> | RJE - 1 | <u>0.00</u> | <u>24,224.00</u> |
| Subgroup : [1G] Office Supplies | | | | | |
| 6210810000 | Supp-Office | 1,300.00 | | 0.00 | 1,300.00 |
| 6210820000 | Supp-Office | 2,994.00 | | 0.00 | 2,994.00 |
| 6211010000 | Supp-Forms | 1,165.00 | | 0.00 | 1,165.00 |
| 6211020000 | Supp-Forms | 1,323.00 | | 0.00 | 1,323.00 |
| 6211021000 | Supp-Forms | 706.00 | | 0.00 | 706.00 |
| 6211110000 | Supp-Copying | 478.00 | | 0.00 | 478.00 |
| 6211120000 | Supp-Copying | 4,362.00 | | 0.00 | 4,362.00 |
| 6211210000 | Supp-Computers | 458.00 | | 0.00 | 458.00 |
| 6211220000 | Supp-Computers | 2,367.00 | | 0.00 | 2,367.00 |
| 6355120000 | Minor Equip Purch | 780.00 | | 1,151.00 | 1,931.00 |
| Subtotal [1G] Office Supplies | | <u>16,021.00</u> | RJE - 5 | <u>1,151.00</u> | <u>17,072.00</u> |
| Subgroup : [1H1] Telephone and Telegraph | | | | | |
| 6650120000 | Utilities - Telephone | 16,385.00 | | 0.00 | 16,385.00 |
| 6650220000 | Utilities - Telephone Maint | 1,559.00 | | 0.00 | 1,559.00 |
| Subtotal [1H1] Telephone and Telegraph | | <u>17,944.00</u> | | <u>0.00</u> | <u>17,944.00</u> |
| Subgroup : [1H2] Cellular Phones and Beepers | | | | | |
| 6660320000 | Utilities - Mobile & Pagers | 4,013.00 | | 0.00 | 4,013.00 |
| Subtotal [1H2] Cellular Phones and Beepers | | <u>4,013.00</u> | | <u>0.00</u> | <u>4,013.00</u> |
| Subgroup : [1K3] Resident Day User Fee | | | | | |
| 6850120000 | Assess - State Assess/Prov Tax | 682,940.00 | | 0.00 | 682,940.00 |
| Subtotal [1K3] Resident Day User Fee | | <u>682,940.00</u> | | <u>0.00</u> | <u>682,940.00</u> |
| Total [15] Expenditures Other than Salaries | | <u>1,437,643.00</u> | | <u>1,151.00</u> | <u>1,438,994.00</u> |
| Group : [16] Expenditures Other than Salaries (cont'd) - Admin, and General | | | | | |
| Subgroup : [1] Resident Travel and Entertainment | | | | | |
| 6301254000 | Patient Med Trans - Non-Amb | 669.00 | | 0.00 | 669.00 |
| Subtotal [1] Resident Travel and Entertainment | | <u>669.00</u> | | <u>0.00</u> | <u>669.00</u> |
| Subgroup : [3] Gifts to Staff and Residents | | | | | |
| 6971420000 | Flowers & Gifts | 71.00 | | 0.00 | 71.00 |
| Subtotal [3] Gifts to Staff and Residents | | <u>71.00</u> | | <u>0.00</u> | <u>71.00</u> |
| Subgroup : [4] Employee Travel | | | | | |
| 6450110000 | Travel Meet - Sem & Conf Fees | 230.00 | | 0.00 | 230.00 |
| 6450220000 | Travel Meet - Travel & Mealing | 392.00 | | 0.00 | 392.00 |
| 6450320000 | Travel Meet - Airfare | 5,027.00 | | 0.00 | 5,027.00 |
| 6450420000 | Travel Meet - Hotels | 34,052.00 | | 0.00 | 34,052.00 |
| 6450520000 | Travel Meet - Car Rental | 6,449.00 | | 0.00 | 6,449.00 |
| 6450620000 | Travel Meet - Meals | 4,125.00 | | 0.00 | 4,125.00 |
| Subtotal [4] Employee Travel | | <u>50,275.00</u> | | <u>0.00</u> | <u>50,275.00</u> |
| Subgroup : [6] Automobile Expense | | | | | |
| 6455120000 | Auto & Truck - Mileage | 11,833.00 | | 0.00 | 11,833.00 |
| 6455220000 | Auto & Truck - Gas | 767.00 | | 0.00 | 767.00 |
| 6455320000 | Auto & Truck - Other | 694.00 | | 0.00 | 694.00 |
| Subtotal [6] Automobile Expense | | <u>13,494.00</u> | | <u>0.00</u> | <u>13,494.00</u> |

Client: **Chesnut Health & Rehabilitation Group, Inc.**
 Engagement: **Medicaid - Crossing East Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|--|--------------------------------|-------------------|----------|--------------------|-------------------|
| | | 9/30/2015 | | | 9/30/2015 |
| Subgroup : [M1] Advertising Help Wanted | | | | | |
| 6500120000 | Advert - Help Wanted | 2,163.00 | | 0.00 | 2,163.00 |
| Subtotal [M1] Advertising Help Wanted | | 2,163.00 | | 0.00 | 2,163.00 |
| Subgroup : [M2] Advertising Telephone Directory | | | | | |
| 6500220000 | Advert - Comm Awareness | 289.00 | | 0.00 | 289.00 |
| Subtotal [M2] Advertising Telephone Directory | | 289.00 | | 0.00 | 289.00 |
| Subgroup : [M3] Advertising Other | | | | | |
| 6211425000 | Supp-Marketing | 144.00 | | 0.00 | 144.00 |
| 6500320000 | Advert - Promotional | 1,984.00 | | 0.00 | 1,984.00 |
| 6500420000 | Advert - Brochures | 2,340.00 | | 0.00 | 2,340.00 |
| 6500520000 | Advert - Other | 2,281.00 | | 0.00 | 2,281.00 |
| 6500820000 | Advert - Public Relations | 1,163.00 | | 0.00 | 1,163.00 |
| Subtotal [M3] Advertising Other | | 7,892.00 | | 0.00 | 7,892.00 |
| Subgroup : [M7] Postage | | | | | |
| 6210920000 | Supp-Postage | 5,560.00 | | 0.00 | 5,560.00 |
| Subtotal [M7] Postage | | 5,560.00 | | 0.00 | 5,560.00 |
| Subgroup : [M8] Dues and Membership Fees to Professional Associations | | | | | |
| 6900120000 | Dues - Dues & Subscriptions | 11,423.00 | | (4,157.00) | 7,266.00 |
| 6900131000 | Dues - Dues & Subscriptions | 289.00 | RJE - 6 | (289.00) | 0.00 |
| Subtotal [M8] Dues and Membership Fees to Professional Associations | | 11,712.00 | | (4,446.00) | 7,266.00 |
| Subgroup : [M8A] Dues to Chamber of Commerce | | | | | |
| Marcum 104 | Chamber of Commerce Dues | 0.00 | | 370.00 | 370.00 |
| Subtotal [M8A] Dues to Chamber of Commerce | | 0.00 | RJE - 6 | 370.00 | 370.00 |
| Subgroup : [M9] Subscriptions | | | | | |
| Marcum 103 | Subscriptions | 0.00 | | 4,076.00 | 4,076.00 |
| Subtotal [M9] Subscriptions | | 0.00 | RJE - 6 | 4,076.00 | 4,076.00 |
| Subgroup : [M11] Services Provided by Contract | | | | | |
| 5009010000 | S&W - Consulting Support | 22,165.00 | | 0.00 | 22,165.00 |
| 5009020000 | S&W - Consulting Support | 67,595.00 | | (2,870.00) | 64,725.00 |
| 6110920000 | Pro Fees - Sr. Staff Consult | 18,924.00 | RJE - 7 | (2,870.00) | 18,924.00 |
| 6400120000 | Pro Fees - Consulting | 111.00 | | 0.00 | 111.00 |
| 6402620000 | Pro Fees - Ins Consultant | 1,191.00 | | 0.00 | 1,191.00 |
| 6409910000 | Pro Fees - Other | (1,132.00) | | 1,132.00 | 0.00 |
| 6409920000 | Pro Fees - Other | 15,163.00 | RJE - 4 | (9,727.00) | 5,436.00 |
| 6750120000 | Information Technology | 55,270.00 | RJE - 4 | (9,727.00) | 55,270.00 |
| Subtotal [M11] Services Provided by Contract | | 179,307.00 | | (11,465.00) | 167,842.00 |
| Subgroup : [M12] Administrative Management Services | | | | | |
| 7000120000 | Consulting Fee Expense | 40,435.00 | | 0.00 | 40,435.00 |
| 7000220000 | Financial Services Expense | 159,548.00 | | 0.00 | 159,548.00 |
| Subtotal [M12] Administrative Management Services | | 199,983.00 | | 0.00 | 199,983.00 |
| Subgroup : [M13] Other | | | | | |
| 6210120000 | Supp - Storage Fees | 2,400.00 | | 0.00 | 2,400.00 |
| 6550420000 | Utilities - Internet Services | 4,685.00 | | 0.00 | 4,685.00 |
| 6910120000 | Licenses & Permits | 2,628.00 | | 0.00 | 2,628.00 |
| 6910130000 | Licenses & Permits | 560.00 | | 0.00 | 560.00 |
| 6910135000 | Licenses & Permits | 320.00 | | 0.00 | 320.00 |
| 6970120000 | Bank Service Charges | 2,753.00 | | 0.00 | 2,753.00 |
| 6991120000 | NAC - Fines & Penalties | 1,049.00 | | 0.00 | 1,049.00 |
| 7699900000 | Fin Charges - Unused Line Fees | 21,859.00 | | 0.00 | 21,859.00 |
| Subtotal [M13] Other | | 35,654.00 | | 0.00 | 35,654.00 |
| Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General | | 607,369.00 | | (11,465.00) | 495,904.00 |
| Group : [18] Dietary Basis for Allocation of Costs | | | | | |
| Subgroup : [2A1] Raw Food | | | | | |
| 6150130000 | Food Purch - Raw | 166,404.00 | | 0.00 | 166,404.00 |
| 6150231000 | Food Purch - Resident Activity | 1,681.00 | | 0.00 | 1,681.00 |
| 6150620000 | Food Purch - Employee H&W | 1,765.00 | | 0.00 | 1,765.00 |
| 6150720000 | Food Purch - Promotion | 137.00 | | 0.00 | 137.00 |
| Subtotal [2A1] Raw Food | | 169,987.00 | | 0.00 | 169,987.00 |
| Subgroup : [2A2] Non-Food Supplies | | | | | |
| 6150430000 | Food Purch - Supplements | 5,016.00 | | 0.00 | 5,016.00 |

Client: **Chestnut Health & Rehabilitation Group, Inc.**
 Engagement: **Medicaid - Crossing East Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|------------|--|-------------------|----------|-------------|-------------------|
| | | 9/30/2015 | | | 9/30/2015 |
| 6150630000 | Food Purch - Thickeners | 9,246.00 | | 0.00 | 9,246.00 |
| 6210330000 | Supp - Dietary | 18,938.00 | | 0.00 | 18,938.00 |
| | Subtotal [2A2] Non-Food Supplies | 33,200.00 | | 0.00 | 33,200.00 |
| | Subgroup : [2B] Purchased Services | | | | |
| 6121130000 | Pro Fees - Food Service | 342.00 | | 0.00 | 342.00 |
| | Subtotal [2B] Purchased Services | 342.00 | | 0.00 | 342.00 |
| | Subgroup : [2D] Other | | | | |
| 6355130000 | Minor Equip Purch | 2,548.00 | | 0.00 | 2,548.00 |
| 7110230000 | Lease - Minor Equip | 1,276.00 | | 0.00 | 1,276.00 |
| | Subtotal [2D] Other | 3,821.00 | | 0.00 | 3,821.00 |
| | Total [18] Dietary Basis for Allocation of Costs | 207,330.00 | | 0.00 | 207,330.00 |
| | Group : [19] Laundry-Basis for Allocation of Costs | | | | |
| | Subgroup : [3A1] Bed Linens, etc.,washed, ironed.. | | | | |
| 6210631000 | Supp - Linen | 32.00 | | 0.00 | 32.00 |
| 6210633000 | Supp - Linen | 1,900.00 | | 0.00 | 1,900.00 |
| | Subtotal [3A1] Bed Linens, etc.,washed, ironed.. | 1,932.00 | | 0.00 | 1,932.00 |
| | Subgroup : [3B] Purchased Services | | | | |
| 6120233000 | Pro Fees - Contracted Laundry | 150,177.00 | | 0.00 | 150,177.00 |
| | Subtotal [3B] Purchased Services | 150,177.00 | | 0.00 | 150,177.00 |
| | Subgroup : [3D] Other | | | | |
| 6210533000 | Supp - Laundry | 238.00 | | 0.00 | 238.00 |
| | Subtotal [3D] Other | 238.00 | | 0.00 | 238.00 |
| | Total [19] Laundry-Basis for Allocation of Costs | 152,347.00 | | 0.00 | 152,347.00 |
| | Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs | | | | |
| | Subgroup : [4A1] In-House Care Supplies | | | | |
| 6210432000 | Supp - Housekeeping | 320.00 | | 0.00 | 320.00 |
| | Subtotal [4A1] In-House Care Supplies | 320.00 | | 0.00 | 320.00 |
| | Subgroup : [4B] Purchased Services | | | | |
| 6120132000 | Pro Fees - Contr Housekeeping | 226,897.00 | | 0.00 | 226,897.00 |
| | Subtotal [4B] Purchased Services | 226,897.00 | | 0.00 | 226,897.00 |
| | Subgroup : [5A2] Purchased from | | | | |
| 6250140000 | Rx Drugs - Medicare | 97,940.00 | | 0.00 | 97,940.00 |
| 6250240000 | Rx Drugs - Managed Care-HMO | 6,785.00 | | 0.00 | 6,785.00 |
| 6250340000 | Rx Drugs - Medicaid | 7,290.00 | | 0.00 | 7,290.00 |
| 6250540000 | Rx Drugs - Stock | 2,172.00 | | 0.00 | 2,172.00 |
| 6250640000 | Rx Drugs - Med D Noncovered | 9,384.00 | | 0.00 | 9,384.00 |
| 6250840000 | Rx Drugs - Res Vaccinations | 2,070.00 | | 0.00 | 2,070.00 |
| 6251140000 | Rx Drugs - IV Medicare | 8,075.00 | | 0.00 | 8,075.00 |
| 6251340000 | Rx Drugs - IV Medicaid | 926.00 | | 0.00 | 926.00 |
| | Subtotal [5A2] Purchased from | 134,622.00 | | 0.00 | 134,622.00 |
| | Subgroup : [5B] Medicine Cabinet Drugs | | | | |
| 6251540000 | Rx Drugs - OTC | 19,056.00 | | 0.00 | 19,056.00 |
| | Subtotal [5B] Medicine Cabinet Drugs | 19,056.00 | | 0.00 | 19,056.00 |
| | Subgroup : [5C] Medical and Therapeutic Supplies | | | | |
| 6200110000 | Supp - Medical | 7,523.00 | | 0.00 | 7,523.00 |
| 6200210000 | Supp - Nursing | 17,860.00 | | 0.00 | 17,860.00 |
| 6200310000 | Supp - Universal Precaution | 15,277.00 | | 0.00 | 15,277.00 |
| 6200810000 | Supp - Enteral | 444.00 | | 0.00 | 444.00 |
| 6355110000 | Minor Equip Purch | 5,560.00 | | 0.00 | 5,560.00 |
| 6355310000 | Med Equip Purch | 3,194.00 | | 0.00 | 3,194.00 |
| | Subtotal [5C] Medical and Therapeutic Supplies | 49,858.00 | | 0.00 | 49,858.00 |
| | Subgroup : [5D] Ambulance/Limousine | | | | |
| 6301354000 | Patient Med Trans - Ambulance | 2,090.00 | | 0.00 | 2,090.00 |
| | Subtotal [5D] Ambulance/Limousine | 2,090.00 | | 0.00 | 2,090.00 |
| | Subgroup : [5E2] Oxygen - Other | | | | |
| 6200710000 | Supp - Oxygen Gas | 9,288.00 | | 0.00 | 9,288.00 |
| | Subtotal [5E2] Oxygen - Other | 9,288.00 | | 0.00 | 9,288.00 |
| | Subgroup : [5F] X-Rays and related radiological | | | | |
| 6260254000 | Anc Serv - X-Ray | 9,267.00 | | 0.00 | 9,267.00 |
| | Subtotal [5F] X-Rays and related radiological | 9,267.00 | | 0.00 | 9,267.00 |
| | Subgroup : [5H] Laboratory | | | | |
| 6260154000 | Anc Serv - Lab Fees | 14,592.00 | | 0.00 | 14,592.00 |
| | Subtotal [5H] Laboratory | 14,592.00 | | 0.00 | 14,592.00 |

Client: **Chestnut Health & Rehabilitation Group, Inc.**
 Engagement: **Medicaid - Crossing East Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|--|--------------------------------|-------------------|----------|-------------------|-------------------|
| | | 9/30/2015 | | | 9/30/2015 |
| Subgroup : [6I] Recreation | | | | | |
| 6210231000 | Supp - Activities | 1,311.00 | | 0.00 | 1,311.00 |
| 6400731000 | Pro Fees - Activities | 2,165.00 | | 0.00 | 2,165.00 |
| 6950120000 | TV & Radio | 18,199.00 | | 0.00 | 18,199.00 |
| Subtotal [6I] Recreation | | 19,675.00 | | 0.00 | 19,675.00 |
| Subgroup : [6J] Other | | | | | |
| 6150330000 | Food Purch - Tube Feeding | 1,240.00 | | 0.00 | 1,240.00 |
| 6200410000 | Supp - Wound Care | 10,823.00 | | 0.00 | 10,823.00 |
| 6200510000 | Supp - Prosthetic Device | 1,215.00 | | 0.00 | 1,215.00 |
| 6200653000 | Supp - Respiratory Supplies | 10,285.00 | | 0.00 | 10,285.00 |
| 6200910000 | Supp - IV | 6,660.00 | | 0.00 | 6,660.00 |
| 6201050000 | Supp - Phys Therapy | 1,405.00 | | 0.00 | 1,405.00 |
| 6201251000 | Supp - Occup Therapy | 234.00 | | 0.00 | 234.00 |
| 6201310000 | Supp - Routine Hygiene | 5,334.00 | | 0.00 | 5,334.00 |
| 6201410000 | Supp - Incontinent Supplies | 41,718.00 | | 0.00 | 41,718.00 |
| 6211610000 | Supp-Survey Awards | 14.00 | | 0.00 | 14.00 |
| 6219910000 | Supp-Other | 14.00 | | 0.00 | 14.00 |
| 6350153000 | ME Lease - Respiratory Equip | 28,288.00 | | 480.00 | 28,778.00 |
| | | | RJE - 2 | 480.00 | |
| 6350310000 | ME Lease - Wound Vacs | 13,145.00 | | 0.00 | 13,145.00 |
| 6351210000 | ME Lease - IV Pump | 618.00 | | 0.00 | 618.00 |
| 6351410000 | ME Lease - Other | 786.00 | | 0.00 | 786.00 |
| 6355150000 | Minor Equip Purch | 698.00 | | 0.00 | 698.00 |
| 6355151000 | Minor Equip Purch | 12.00 | | 0.00 | 12.00 |
| 6355152000 | Minor Equip Purch | 9.00 | | 0.00 | 9.00 |
| 6355153000 | Minor Equip Purch | 1,098.00 | | 0.00 | 1,098.00 |
| 6355351000 | Med Equip Purch | 114.00 | | 0.00 | 114.00 |
| 6972120000 | Replace of Res. Personal Prop. | 59.00 | | 0.00 | 59.00 |
| Subtotal [6J] Other | | 121,679.00 | | 480.00 | 122,159.00 |
| Total [20] Housekeeping and Resident Care Basis for Allocation of Costs | | 807,324.00 | | 480.00 | 807,804.00 |
| Group : [22] Maintenance and Property | | | | | |
| Subgroup : [6A] Repairs and Maintenance | | | | | |
| 6550110000 | R&M - Equipment | 1,238.00 | | 0.00 | 1,238.00 |
| 6550130000 | R&M - Equipment | 1,948.00 | | 0.00 | 1,948.00 |
| 6550134000 | R&M - Equipment | 4,289.00 | | 0.00 | 4,289.00 |
| 6550135000 | R&M - Equipment | 1,904.00 | | 0.00 | 1,904.00 |
| Subtotal [6A] Repairs and Maintenance | | 9,359.00 | | 0.00 | 9,359.00 |
| Subgroup : [6B] Heat | | | | | |
| 6651435000 | Utilities - Gas | 42,403.00 | | 0.00 | 42,403.00 |
| Subtotal [6B] Heat | | 42,403.00 | | 0.00 | 42,403.00 |
| Subgroup : [6C] Light & Power | | | | | |
| 6651135000 | Utilities - Electricity | 165,601.00 | | 0.00 | 165,601.00 |
| Subtotal [6C] Light & Power | | 165,601.00 | | 0.00 | 165,601.00 |
| Subgroup : [6D] Water | | | | | |
| 6651235000 | Utilities - Water | 31,991.00 | | 0.00 | 31,991.00 |
| Subtotal [6D] Water | | 31,991.00 | | 0.00 | 31,991.00 |
| Subgroup : [6E] Equipment Lease | | | | | |
| 6351450000 | ME Lease - Other | 3,416.00 | | 0.00 | 3,416.00 |
| 7100320000 | Lease - Equipment | 263.00 | | 0.00 | 263.00 |
| 7110220000 | Lease - Minor Equip | 4,193.00 | | (1,151.00) | 3,042.00 |
| | | | RJE - 5 | (1,151.00) | |
| Subtotal [6E] Equipment Lease | | 7,672.00 | | (1,151.00) | 6,521.00 |
| Subgroup : [6F] Other | | | | | |
| 5009036000 | S&W - Consulting Support | 5,535.00 | | 0.00 | 5,535.00 |
| 6210734000 | Supp - Maintenance | 18,169.00 | | 0.00 | 18,169.00 |
| 6355134000 | Minor Equip Purch | 453.00 | | 0.00 | 453.00 |
| 6355135000 | Minor Equip Purch | 828.00 | | 0.00 | 828.00 |
| 6400820000 | Pro Fees - Enlyron Site Assess | 187.00 | | 0.00 | 187.00 |
| 6550120000 | R&M - Equipment | 1,467.00 | | 0.00 | 1,467.00 |
| 6550235000 | R&M - Building | 15,913.00 | | 0.00 | 15,913.00 |
| 6550635000 | R&M - Garbage | 16,844.00 | | 0.00 | 16,844.00 |
| 6550635000 | R&M - Pest Control | 1,377.00 | | 0.00 | 1,377.00 |
| 6550735000 | R&M - Hazardous Waste | 600.00 | | 0.00 | 600.00 |
| 6550920000 | R&M - Maintenance Contracts | 3,573.00 | | 0.00 | 3,573.00 |
| 6550931000 | R&M - Maintenance Contracts | 560.00 | | 0.00 | 560.00 |
| 6550934000 | R&M - Maintenance Contracts | 9,322.00 | | 0.00 | 9,322.00 |
| 6550935000 | R&M - Maintenance Contracts | 25,478.00 | | 0.00 | 25,478.00 |
| Subtotal [6F] Other | | 190,396.00 | | 0.00 | 190,396.00 |
| Subgroup : [7D] Movable Equipment | | | | | |

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Crossing East Health & Rehabilitation Center
 Period Ending: 9/30/2016
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - TB Combined Detail LS

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|---|------------------------------|-----------------------|----------|-------------------|-----------------------|
| | | 9/30/2016 | | | 9/30/2016 |
| 7200600000 | Dep - Furniture & Equip | 646.00 | | 0.00 | 646.00 |
| 7200800000 | Dep - Information Technology | 998.00 | | 0.00 | 998.00 |
| Subtotal [7D] Movable Equipment | | 1,644.00 | | 0.00 | 1,644.00 |
| Subgroup : [8A] Organization Expense | | | | | |
| 7600100000 | Amort - Def Finance Costs | 18,393.00 | | 0.00 | 18,393.00 |
| Subtotal [8A] Organization Expense | | 18,393.00 | | 0.00 | 18,393.00 |
| Subgroup : [8C] Leasehold Improvements | | | | | |
| 7200500000 | Dep - Leasehold Improvements | 833.00 | | 0.00 | 833.00 |
| Subtotal [8C] Leasehold Improvements | | 833.00 | | 0.00 | 833.00 |
| Subgroup : [9] Rental Payments | | | | | |
| 7100100000 | Lease - Building | 478,799.00 | | 0.00 | 478,799.00 |
| Subtotal [9] Rental Payments | | 478,799.00 | | 0.00 | 478,799.00 |
| Subgroup : [10B] Real estate taxes paid by lessor | | | | | |
| 6800100000 | Taxes - Real Estate | 105,901.00 | | 0.00 | 105,901.00 |
| Subtotal [10B] Real estate taxes paid by lessor | | 105,901.00 | | 0.00 | 105,901.00 |
| Subgroup : [10C] Personal property taxes | | | | | |
| 6800200000 | Taxes - Personal Property | 2,610.00 | | 0.00 | 2,610.00 |
| Subtotal [10C] Personal property taxes | | 2,610.00 | | 0.00 | 2,610.00 |
| Total [22] Maintenance and Property | | 966,812.00 | | (1,161.00) | 964,781.00 |
| Group : [27] Interest and Insurance | | | | | |
| Subgroup : [12D] Other Interest Expense | | | | | |
| 7500100000 | Int Exp - Line of Credit | 37,945.00 | | 0.00 | 37,945.00 |
| 7500200000 | Int Exp - Notes & Mortgages | 9,014.00 | | 0.00 | 9,014.00 |
| Subtotal [12D] Other Interest Expense | | 46,959.00 | | 0.00 | 46,959.00 |
| Subgroup : [14A] Insurance on Property | | | | | |
| 6700135000 | Ins - Plant Operations | 16,705.00 | | 0.00 | 16,705.00 |
| Subtotal [14A] Insurance on Property | | 16,705.00 | | 0.00 | 16,705.00 |
| Subgroup : [14C] Umbrella | | | | | |
| 6700220000 | Ins - General | 2,911.00 | | 0.00 | 2,911.00 |
| 6700820000 | Ins - GLPL | 111,970.00 | | 0.00 | 111,970.00 |
| 6700920000 | Ins - GLPL Excess | 37,509.00 | | 0.00 | 37,509.00 |
| Subtotal [14C] Umbrella | | 152,390.00 | | 0.00 | 152,390.00 |
| Subgroup : [14C3] Other | | | | | |
| 6700420000 | Ins - D & O Liability | 462.00 | | 0.00 | 462.00 |
| Subtotal [14C3] Other | | 462.00 | | 0.00 | 462.00 |
| Total [27] Interest and Insurance | | 216,516.00 | | 0.00 | 216,516.00 |
| Group : [30] Statement of Revenue | | | | | |
| Subgroup : [1A] Medicaid Residents (CY only) | | | | | |
| 4200200000 | Medicaid - Skilled | 70,470.00 | | 0.00 | 70,470.00 |
| 4200300000 | Medicaid - ICF | (5,856,601.00) | | 0.00 | (5,856,601.00) |
| Subtotal [1A] Medicaid Residents (CY only) | | (6,786,111.00) | | 0.00 | (6,786,111.00) |
| Subgroup : [3A] Medicare Residents (All Inclusive) | | | | | |
| 4102000000 | Medicare Rugs III - RUC | (212,086.00) | | 0.00 | (212,086.00) |
| 4102500000 | Medicare Rugs III - RUB | (224,679.00) | | 0.00 | (224,679.00) |
| 4103000000 | Medicare Rugs III - RUA | (239,406.00) | | 0.00 | (239,406.00) |
| 4107000000 | Medicare Rugs III - RVC | (83,013.00) | | 0.00 | (83,013.00) |
| 4107500000 | Medicare Rugs III - RVB | (92,076.00) | | 0.00 | (92,076.00) |
| 4108000000 | Medicare Rugs III - RVA | (95,642.00) | | 0.00 | (95,642.00) |
| 4112000000 | Medicare Rugs III - RHC | (3,468.00) | | 0.00 | (3,468.00) |
| 4112600000 | Medicare Rugs III - RHB | (30,768.00) | | 0.00 | (30,768.00) |
| 4113000000 | Medicare Rugs III - RHA | (7,459.00) | | 0.00 | (7,459.00) |
| 4117000000 | Medicare Rugs III - RMC | (19,151.00) | | 0.00 | (19,151.00) |
| 4117500000 | Medicare Rugs III - RMB | (31,869.00) | | 0.00 | (31,869.00) |
| 4118000000 | Medicare Rugs III - RMA | (14,458.00) | | 0.00 | (14,458.00) |
| 4131000000 | Medicare Rugs IV - ES2 | (1,874.00) | | 0.00 | (1,874.00) |
| 4135400000 | Medicare Rugs IV - HE2 | (4,312.00) | | 0.00 | (4,312.00) |
| 4136000000 | Medicare Rugs IV - HD1 | (18,100.00) | | 0.00 | (18,100.00) |
| 4136400000 | Medicare Rugs IV - HC1 | (20,700.00) | | 0.00 | (20,700.00) |
| 4136800000 | Medicare Rugs IV - HB1 | (8,280.00) | | 0.00 | (8,280.00) |
| 4137600000 | Medicare Rugs IV - LD1 | (19,319.00) | | 0.00 | (19,319.00) |
| 4138000000 | Medicare Rugs IV - LC1 | (697.00) | | 0.00 | (697.00) |
| 4140700000 | Medicare Rugs IV - CE1 | (22,908.00) | | 0.00 | (22,908.00) |
| 4141200000 | Medicare Rugs IV - CD1 | (2,653.00) | | 0.00 | (2,653.00) |
| 4141700000 | Medicare Rugs III - CC1 | (12,403.00) | | 0.00 | (12,403.00) |
| 4142200000 | Medicare Rugs III - CB1 | (1,242.00) | | 0.00 | (1,242.00) |

Client: **Chestnut Health & Rehabilitation Group, Inc.**
 Engagement: **Medicaid - Crossing East Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|--|--|-----------------------|----------|-------------|-----------------------|
| | | 9/30/2015 | | | 9/30/2015 |
| 4142500000 | Medicare Rugs III - CA2 | (5,392.00) | | 0.00 | (5,392.00) |
| 4142700000 | Medicare Rugs III - CA1 | (28,325.00) | | 0.00 | (28,325.00) |
| 4151500000 | Medicare Rugs III - BB1 | (6,039.00) | | 0.00 | (6,039.00) |
| 4153500000 | Medicare Rugs III - BA1 | (5,951.00) | | 0.00 | (5,951.00) |
| 4156200000 | Medicare Rugs III - PE1 | (11,866.00) | | 0.00 | (11,866.00) |
| 4156800000 | Medicare Rugs III - PC1 | (6,071.00) | | 0.00 | (6,071.00) |
| 4157200000 | Medicare Rugs III - PB1 | (3,706.00) | | 0.00 | (3,706.00) |
| 4157800000 | Medicare Rugs III - PA1 | (7,884.00) | | 0.00 | (7,884.00) |
| 4160000000 | Medicare Rugs III - AAA | (1,314.00) | | 0.00 | (1,314.00) |
| 4160100000 | Medicare Rugs III - Unknown | (1,971.00) | | 0.00 | (1,971.00) |
| 4198900000 | Medicare A - Sequestration | 19,963.00 | | 0.00 | 19,963.00 |
| | Subtotal [3A] Medicare Residents (All Inclusive) | (1,227,118.00) | | 0.00 | (1,227,118.00) |
| Subgroup : [4A] Private-pay residents and other | | | | | |
| 4300100000 | Private Pay | (285,123.00) | | 0.00 | (285,123.00) |
| 4400100000 | Commercial Insurance | (98,907.00) | | 0.00 | (98,907.00) |
| 4400500000 | Commercial Ins Pays at Level | (45,750.00) | | 0.00 | (45,750.00) |
| 4501000000 | HMO - Medicare Replacement | (35,877.00) | | 0.00 | (35,877.00) |
| 4550100000 | Hospice | (172,858.00) | | 0.00 | (172,858.00) |
| | Subtotal [4A] Private-pay residents and other | (638,605.00) | | 0.00 | (638,605.00) |
| Subgroup : [5A] Prescription Drugs - Medicare | | | | | |
| 4600100000 | Pharmacy Rx - Medicare A | (95,494.00) | | 0.00 | (95,494.00) |
| 4600200000 | Pharmacy Rx - Medicare B | (2,827.00) | | 0.00 | (2,827.00) |
| 4610100000 | Pharm OTC - Medicare A | (251.00) | | 0.00 | (251.00) |
| | Subtotal [5A] Prescription Drugs - Medicare | (98,572.00) | | 0.00 | (98,572.00) |
| Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance | | | | | |
| 4601100000 | Pharmacy Rx - C/A - Medicare A | 95,494.00 | | 0.00 | 95,494.00 |
| 4611100000 | Pharm OTC - C/A - Medicare A | 251.00 | | 0.00 | 251.00 |
| | Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance | 95,745.00 | | 0.00 | 95,745.00 |
| Subgroup : [5C] Prescription Drugs - Non-medicare | | | | | |
| 4600300000 | Pharmacy Rx - Medicaid | (33,166.00) | | 0.00 | (33,166.00) |
| 4600400000 | Pharmacy Rx - HMO | (684.00) | | 0.00 | (684.00) |
| 4600500000 | Pharmacy Rx - Private | (317.00) | | 0.00 | (317.00) |
| 4600700000 | Pharmacy Rx - Comm Ins | (6,641.00) | | 0.00 | (6,641.00) |
| 4600800000 | Pharmacy Rx - Hospice | (320.00) | | 0.00 | (320.00) |
| 4610300000 | Pharm OTC - Medicaid | (955.00) | | 0.00 | (955.00) |
| 4610500000 | Pharm OTC - Private | (15.00) | | 0.00 | (15.00) |
| 4610800000 | Pharm OTC - Hospice | (121.00) | | 0.00 | (121.00) |
| | Subtotal [5C] Prescription Drugs - Non-medicare | (42,219.00) | | 0.00 | (42,219.00) |
| Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance | | | | | |
| 4601300000 | Pharmacy Rx - C/A - Medicaid | 33,166.00 | | 0.00 | 33,166.00 |
| 4601400000 | Pharmacy Rx - C/A - HMO | 684.00 | | 0.00 | 684.00 |
| 4601700000 | Pharmacy Rx - C/A - Comm Ins | 6,641.00 | | 0.00 | 6,641.00 |
| 4601800000 | Pharmacy Rx - C/A - Hospice | 320.00 | | 0.00 | 320.00 |
| 4611300000 | Pharm OTC - C/A - Medicaid | 955.00 | | 0.00 | 955.00 |
| 4611800000 | Pharm OTC - C/A - Hospice | 121.00 | | 0.00 | 121.00 |
| | Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance | 41,887.00 | | 0.00 | 41,887.00 |
| Subgroup : [6A] Medical Supplies - Medicare | | | | | |
| 4630100000 | Med Supp - Medicare A | (738.00) | | 0.00 | (738.00) |
| | Subtotal [6A] Medical Supplies - Medicare | (738.00) | | 0.00 | (738.00) |
| Subgroup : [6B] Medical Supplies - Medicare Contractual Allowance | | | | | |
| 4631100000 | Med Supp - C/A - Medicare A | 738.00 | | 0.00 | 738.00 |
| | Subtotal [6B] Medical Supplies - Medicare Contractual Allowance | 738.00 | | 0.00 | 738.00 |
| Subgroup : [7A] Physical Therapy - Medicare | | | | | |
| 4660100000 | Phys Ther - Medicare A | (164,316.00) | | 0.00 | (164,316.00) |
| 4660200000 | Phys Ther - Medicare B | (162,153.00) | | 0.00 | (162,153.00) |
| | Subtotal [7A] Physical Therapy - Medicare | (326,469.00) | | 0.00 | (326,469.00) |
| Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance | | | | | |
| 4661100000 | Phys Ther - C/A - Medicare A | 164,316.00 | | 0.00 | 164,316.00 |
| 4661200000 | Phys Ther - C/A - Medicare B | 29,361.00 | | 0.00 | 29,361.00 |
| | Subtotal [7B] Physical Therapy - Medicare Contractual Allowance | 193,677.00 | | 0.00 | 193,677.00 |
| Subgroup : [7C] Physical Therapy - Non-medicare | | | | | |
| 4660300000 | Phys Ther - Medicaid | (64,050.00) | | 0.00 | (64,050.00) |
| 4660400000 | Phys Ther - HMO | (11,048.00) | | 0.00 | (11,048.00) |
| 4660700000 | Phys Ther - Comm Ins | (18,161.00) | | 0.00 | (18,161.00) |
| | Subtotal [7C] Physical Therapy - Non-medicare | (93,257.00) | | 0.00 | (93,257.00) |

Client: **Chestnut Health & Rehabilitation Group, Inc.**
 Engagement: **Medicaid - Crossing East Health & Rehabilitation Center**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|--|--------------------------------|---------------------|----------|-------------|---------------------|
| | | 9/30/2016 | | | 9/30/2016 |
| Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance | | | | | |
| 4601300000 | Phys Ther - C/A - Medicaid | 64,050.00 | | 0.00 | 64,050.00 |
| 4681400000 | Phys Ther - C/A - HMO | 6,597.00 | | 0.00 | 6,597.00 |
| 4681700000 | Phys Ther - C/A - Comm Ins | 18,161.00 | | 0.00 | 18,161.00 |
| Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance | | 88,808.00 | | 0.00 | 88,808.00 |
| Subgroup : [8A] Speech Therapy - Medicare | | | | | |
| 4670100000 | Speech Ther - Medicare A | (30,855.00) | | 0.00 | (30,855.00) |
| 4670200000 | Speech Ther - Medicare B | (52,433.00) | | 0.00 | (52,433.00) |
| Subtotal [8A] Speech Therapy - Medicare | | (83,288.00) | | 0.00 | (83,288.00) |
| Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance | | | | | |
| 4671100000 | Speech Ther - C/A - Medicare A | 30,855.00 | | 0.00 | 30,855.00 |
| 4671200000 | Speech Ther - C/A - Medicare B | 284.00 | | 0.00 | 284.00 |
| Subtotal [8B] Speech Therapy - Medicare Contractual Allowance | | 31,139.00 | | 0.00 | 31,139.00 |
| Subgroup : [8C] Speech Therapy - Non-medicare | | | | | |
| 4670300000 | Speech Ther - Medicaid | (21,067.00) | | 0.00 | (21,067.00) |
| 4670400000 | Speech Ther - HMO | (5,098.00) | | 0.00 | (5,098.00) |
| 4670700000 | Speech Ther - Comm Ins | (5,318.00) | | 0.00 | (5,318.00) |
| 4670800000 | Speech Ther - Hospice | (557.00) | | 0.00 | (557.00) |
| Subtotal [8C] Speech Therapy - Non-medicare | | (32,040.00) | | 0.00 | (32,040.00) |
| Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance | | | | | |
| 4671300000 | Speech Ther - C/A - Medicaid | 21,067.00 | | 0.00 | 21,067.00 |
| 4671700000 | Speech Ther - C/A - Comm Ins | 5,318.00 | | 0.00 | 5,318.00 |
| 4671800000 | Speech Ther - C/A - Hospice | 557.00 | | 0.00 | 557.00 |
| Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance | | 26,942.00 | | 0.00 | 26,942.00 |
| Subgroup : [9A] Occupational Therapy - Medicare | | | | | |
| 4680100000 | Occ Therapy - Medicare A | (189,256.00) | | 0.00 | (189,256.00) |
| 4680200000 | Occ Therapy - Medicare B | (156,983.00) | | 0.00 | (156,983.00) |
| Subtotal [9A] Occupational Therapy - Medicare | | (346,239.00) | | 0.00 | (346,239.00) |
| Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance | | | | | |
| 4681100000 | Occ Therapy - C/A - Medicare A | 189,256.00 | | 0.00 | 189,256.00 |
| 4681200000 | Occ Therapy - C/A - Medicare B | 27,104.00 | | 0.00 | 27,104.00 |
| Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance | | 216,360.00 | | 0.00 | 216,360.00 |
| Subgroup : [9C] Occupational Therapy - Non-medicare | | | | | |
| 4680300000 | Occ Therapy - Medicaid | (69,331.00) | | 0.00 | (69,331.00) |
| 4680400000 | Occ Therapy - HMO | (11,823.00) | | 0.00 | (11,823.00) |
| 4680700000 | Occ Therapy - Comm Ins | (8,883.00) | | 0.00 | (8,883.00) |
| 4680900000 | Occ Therapy - Hospice | (341.00) | | 0.00 | (341.00) |
| Subtotal [9C] Occupational Therapy - Non-medicare | | (90,458.00) | | 0.00 | (90,458.00) |
| Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance | | | | | |
| 4681300000 | Occ Therapy - C/A - Medicaid | 69,331.00 | | 0.00 | 69,331.00 |
| 4681400000 | Occ Therapy - C/A - HMO | 5,730.00 | | 0.00 | 5,730.00 |
| 4681700000 | Occ Therapy - C/A - Comm Ins | 8,883.00 | | 0.00 | 8,883.00 |
| 4681800000 | Occ Therapy - C/A - Hospice | 341.00 | | 0.00 | 341.00 |
| Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance | | 84,285.00 | | 0.00 | 84,285.00 |
| Subgroup : [10A] Other - Medicare | | | | | |
| 4750100000 | Lab - Medicare A | (77,159.00) | | 0.00 | (77,159.00) |
| 4751100000 | Lab - C/A - Medicare A | 77,159.00 | | 0.00 | 77,159.00 |
| 4760100000 | X-Ray - Medicare A | (5,285.00) | | 0.00 | (5,285.00) |
| 4761100000 | X-Ray - C/A - Medicare A | 5,285.00 | | 0.00 | 5,285.00 |
| 4765100000 | IV Charges - Medicare A | (2,363.00) | | 0.00 | (2,363.00) |
| 4766100000 | IV Charges - C/A - Medicare A | 2,363.00 | | 0.00 | 2,363.00 |
| 4799900000 | Medicare B - Sequestration | 5,003.00 | | 0.00 | 5,003.00 |
| Subtotal [10A] Other - Medicare | | 5,003.00 | | 0.00 | 5,003.00 |
| Subgroup : [10B] Other - Non-medicare | | | | | |
| 4710300000 | Infus Ther - Medicaid | (180.00) | | 0.00 | (180.00) |
| 4710800000 | Infus Ther - Hospice | (720.00) | | 0.00 | (720.00) |
| 4711300000 | Infus Ther - C/A - Medicaid | 180.00 | | 0.00 | 180.00 |
| 4711800000 | Infus Ther - C/A - Hospice | 720.00 | | 0.00 | 720.00 |
| 4750400000 | Lab - HMO | (1,224.00) | | 0.00 | (1,224.00) |
| 4750700000 | Lab - Comm Ins | (4,337.00) | | 0.00 | (4,337.00) |
| 4751400000 | Lab - C/A - HMO | 1,224.00 | | 0.00 | 1,224.00 |
| 4761700000 | Lab - C/A - Comm Ins | 4,337.00 | | 0.00 | 4,337.00 |
| 4760700000 | X-Ray - Comm Ins | (452.00) | | 0.00 | (452.00) |
| 4761700000 | X-Ray - C/A - Comm Ins | 452.00 | | 0.00 | 452.00 |
| 4799800000 | HMO MCR B Replacement - Seq | 50.00 | | 0.00 | 50.00 |
| Subtotal [10B] Other - Non-medicare | | 50.00 | | 0.00 | 50.00 |
| Subgroup : [15] Interest Income | | | | | |

Client: **Chestnut Health & Rehabilitation Group, Inc.**
 Engagement: **Medicaid - Crossing East Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|---|------------------------------|-----------------------|----------|-------------|-----------------------|
| | | 9/30/2015 | | | 9/30/2015 |
| 7700200000 | Int Inc - AR Accounts | (1.00) | | 0.00 | (1.00) |
| Subtotal [16] Interest Income | | (1.00) | | 0.00 | (1.00) |
| | | | | | |
| Subgroup : [18] Other Revenue | | | | | |
| 4900500000 | Discounts | 26.00 | | 0.00 | 26.00 |
| 4940200000 | Medical Records Revenue | (255.00) | | 0.00 | (255.00) |
| 4940400000 | Donallon Revenue | (75.00) | | 0.00 | (75.00) |
| 4950100000 | Rebate Revenue | (1,084.00) | | 0.00 | (1,084.00) |
| 7999900000 | Unusual Items | (216,051.00) | | 0.00 | (216,051.00) |
| Subtotal [18] Other Revenue | | (217,439.00) | | 0.00 | (217,439.00) |
| | | | | | |
| Total [30] Statement of Revenue | | (8,195,920.00) | | 0.00 | (8,195,920.00) |
| | | | | | |
| Group : [31-32] Assets | | | | | |
| Subgroup : [A1] Cash | | | | | |
| 1002100000 | Cash - Care Cost Depository | 706.00 | | 0.00 | 706.00 |
| 1003000000 | Cash - Petty Cash | 500.00 | | 0.00 | 500.00 |
| 1003200000 | Cash - Pat Fund On Hand | 750.00 | | 0.00 | 750.00 |
| Subtotal [A1] Cash | | 1,956.00 | | 0.00 | 1,956.00 |
| | | | | | |
| Subgroup : [A2] Resident Accounts Receivable | | | | | |
| 1100100000 | A/R - Private Pay | (11,246.00) | | 0.00 | (11,246.00) |
| 1100200000 | A/R - Medicare | 139,749.00 | | 0.00 | 139,749.00 |
| 1100300000 | A/R - Medicaid | 654,597.00 | | 0.00 | 654,597.00 |
| 1100400000 | A/R - HMO | 18,925.00 | | 0.00 | 18,925.00 |
| 1100500000 | A/R - Commercial Insurance | 123,476.00 | | 0.00 | 123,476.00 |
| 1100900000 | A/R - Other | 89,046.00 | | 0.00 | 89,046.00 |
| 1103100000 | A/R - Medicare Settlement | (641.00) | | 0.00 | (641.00) |
| 1109900000 | A/R - Miscellaneous | 52,626.00 | | 0.00 | 52,626.00 |
| 1110100000 | Allowance for Bad Debts | (63,258.00) | | 0.00 | (63,258.00) |
| Subtotal [A2] Resident Accounts Receivable | | 1,003,274.00 | | 0.00 | 1,003,274.00 |
| | | | | | |
| Subgroup : [A5] Prepaid Expenses | | | | | |
| 1300100000 | Prepaid Insurance | 131,835.00 | | 0.00 | 131,835.00 |
| 1300300000 | Prepaid Workers Comp | 30,197.00 | | 0.00 | 30,197.00 |
| 1300500000 | Prepaid Property Taxes | 2,610.00 | | 0.00 | 2,610.00 |
| 1399900000 | Prepaid Other | (757.00) | | 0.00 | (757.00) |
| Subtotal [A5] Prepaid Expenses | | 163,885.00 | | 0.00 | 163,885.00 |
| | | | | | |
| Subgroup : [A8] Other Current Assets | | | | | |
| 1200100000 | Due From Others | (122,676.00) | | 0.00 | (122,676.00) |
| Subtotal [A8] Other Current Assets | | (122,676.00) | | 0.00 | (122,676.00) |
| | | | | | |
| Subgroup : [B4] Leasehold Improvements | | | | | |
| 1600500000 | PPE - Leasehold Improvements | 16,358.00 | | 0.00 | 16,358.00 |
| 1620500000 | A/D - Leasehold Improvements | (833.00) | | 0.00 | (833.00) |
| Subtotal [B4] Leasehold Improvements | | 15,525.00 | | 0.00 | 15,525.00 |
| | | | | | |
| Subgroup : [B6] Movable Equipment | | | | | |
| 1600600000 | PPE - Furniture & Equipment | 5,966.00 | | 0.00 | 5,966.00 |
| 1600700000 | PPE - Information Technology | 16,344.00 | | 0.00 | 16,344.00 |
| 1620600000 | A/D - Furniture & Equipment | (646.00) | | 0.00 | (646.00) |
| 1620700000 | A/D - Information Technology | (998.00) | | 0.00 | (998.00) |
| Subtotal [B6] Movable Equipment | | 20,666.00 | | 0.00 | 20,666.00 |
| | | | | | |
| Subgroup : [B9] Other Fixed Assets | | | | | |
| 1610100000 | PPE - Capital Asset Clearing | 1,900.00 | | 0.00 | 1,900.00 |
| Subtotal [B9] Other Fixed Assets | | 1,900.00 | | 0.00 | 1,900.00 |
| | | | | | |
| Subgroup : [D1] Deferred Deposits | | | | | |
| 1520100000 | Deposits - Rent | 229,823.00 | | 0.00 | 229,823.00 |
| Subtotal [D1] Deferred Deposits | | 229,823.00 | | 0.00 | 229,823.00 |
| | | | | | |
| Subgroup : [D2] Escrow Deposits | | | | | |
| 1610100000 | Escrow - Property Tax | 86,267.00 | | 0.00 | 86,267.00 |
| Subtotal [D2] Escrow Deposits | | 86,267.00 | | 0.00 | 86,267.00 |
| | | | | | |
| Subgroup : [D3] Organization Expense | | | | | |
| 1700100000 | Deferred Financing Charges | 22,844.00 | | 0.00 | 22,844.00 |
| Subtotal [D3] Organization Expense | | 22,844.00 | | 0.00 | 22,844.00 |

Client: *Chestnut Health & Rehabilitation Group, Inc.*
 Engagement: *Medicaid - Crossing East Health & Rehabilitation Center*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - TB Combined Detail LS*

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|--|-----------------------------|-----------------------|----------|-------------|-----------------------|
| | | 9/30/2015 | | | 9/30/2015 |
| Total [31-32] Assets | | <u>1,423,454.00</u> | | <u>0.00</u> | <u>1,423,454.00</u> |
| Group : [33-34] Liabilities | | | | | |
| Subgroup : [A1] Trade Accounts Payable | | | | | |
| 2000100000 | A/P - Trade | (692,551.00) | | 0.00 | (692,551.00) |
| 2010100000 | A/P - Accrued | (92,165.00) | | 0.00 | (92,165.00) |
| Subtotal [A1] Trade Accounts Payable | | <u>(784,716.00)</u> | | <u>0.00</u> | <u>(784,716.00)</u> |
| Subgroup : [A2] Note Payable | | | | | |
| 2899000000 | Current Notes Payable | (117,853.00) | | 0.00 | (117,853.00) |
| Subtotal [A2] Note Payable | | <u>(117,853.00)</u> | | <u>0.00</u> | <u>(117,853.00)</u> |
| Subgroup : [A4] Accrued Payroll | | | | | |
| 2400100000 | Accrued Salaries And Wages | (182,756.00) | | 0.00 | (182,756.00) |
| 2400300000 | Accrued Vacations | (63,511.00) | | 0.00 | (63,511.00) |
| 2400600000 | Accrued Personal Days | (177.00) | | 0.00 | (177.00) |
| Subtotal [A4] Accrued Payroll | | <u>(246,444.00)</u> | | <u>0.00</u> | <u>(246,444.00)</u> |
| Subgroup : [A6] Accrued Payroll Taxes Payable | | | | | |
| 2200100000 | Employer FICA Payable | (16,548.00) | | 0.00 | (16,548.00) |
| 2200300000 | SUTA Payable | (12,089.00) | | 0.00 | (12,089.00) |
| Subtotal [A6] Accrued Payroll Taxes Payable | | <u>(28,637.00)</u> | | <u>0.00</u> | <u>(28,637.00)</u> |
| Subgroup : [A12] Other Current Liabilities | | | | | |
| 2310500000 | Withholding Payable - Other | 341.00 | | 0.00 | 341.00 |
| 2400700000 | Accrued Other Benefits | 4,703.00 | | 0.00 | 4,703.00 |
| 2410100000 | Accrued Real Estate Tax | 56,496.00 | | 0.00 | 56,496.00 |
| 2410300000 | Accrued Professional Fees | 2,359.00 | | 0.00 | 2,359.00 |
| 2410500000 | Consulting Fees Payable | (1,585.00) | | 0.00 | (1,585.00) |
| 2420100000 | Accrued Bed Fee Payable | (164,867.00) | | 0.00 | (164,867.00) |
| 2799900000 | Deferred Revenue | (148,362.00) | | 0.00 | (148,362.00) |
| Subtotal [A12] Other Current Liabilities | | <u>(260,995.00)</u> | | <u>0.00</u> | <u>(260,995.00)</u> |
| Subgroup : [B4] Other Long-Term Liabilities | | | | | |
| 2800100000 | Due To Others | (903,853.00) | | 0.00 | (903,853.00) |
| Subtotal [B4] Other Long-Term Liabilities | | <u>(903,853.00)</u> | | <u>0.00</u> | <u>(903,853.00)</u> |
| Total [33-34] Liabilities | | <u>(2,308,220.00)</u> | | <u>0.00</u> | <u>(2,308,220.00)</u> |
| Group : [35] Equity | | | | | |
| Subgroup : [B5] Cumulated Earnings | | | | | |
| 3000100000 | Retained Earnings | 139,326.00 | | 0.00 | 139,326.00 |
| Subtotal [B5] Cumulated Earnings | | <u>139,326.00</u> | | <u>0.00</u> | <u>139,326.00</u> |
| Total [35] Equity | | <u>139,326.00</u> | | <u>0.00</u> | <u>139,326.00</u> |
| Sum of Account Groups | | <u>0.00</u> | | <u>0.00</u> | <u>0.00</u> |
| Net (Income) Loss | | <u>0.00</u> | | <u>0.00</u> | <u>0.00</u> |

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Crossing East Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: H.02 - Reclassifying Journal Entries Report

| Account | Description | W/P Ref | Debit | Credit |
|---|---------------------------------|--------------------|-----------------|-----------------|
| Reclassifying Journal Entries JE # 1 | | D.01 - 1300 | | |
| To reclass accounting expenses from the legal expense line | | | | |
| 6402220000 | Pro Fees - Fin Audit & IRS File | | 4,570.00 | |
| 6402020000 | Pro Fees - Legal - General | | | 4,570.00 |
| Total | | | <u>4,570.00</u> | <u>4,570.00</u> |
| Reclassifying Journal Entries JE # 2 | | D.02a | | |
| To reclass respiratory therapy equipment from page 13 | | | | |
| 6350153000 | ME Lease - Respiratory Equip | | 480.00 | |
| 6100153000 | Anc Serv - Respiratory Therapy | | | 480.00 |
| Total | | | <u>480.00</u> | <u>480.00</u> |
| Reclassifying Journal Entries JE # 3 | | 1.01 | | |
| To reclass employee benefits relating to salaries to the appropriate lines of the cost report | | | | |
| 5000110101 | S&W - Regular | | 12,352.00 | |
| 5000110102 | S&W - Regular | | 12,769.00 | |
| 5000110111 | S&W - Regular | | 51,728.00 | |
| 5000110113 | S&W - Regular | | 60,850.00 | |
| 5000111122 | S&W - Regular | | 1,935.00 | |
| 5000111127 | S&W - Regular | | 3,933.00 | |
| 5000111132 | S&W - Regular | | 443.00 | |
| 5000111133 | S&W - Regular | | 2,122.00 | |
| 5000111144 | S&W - Regular | | 5,734.00 | |
| 5000111151 | S&W - Regular | | 7,768.00 | |
| 5000111155 | S&W - Regular | | 3,691.00 | |
| 5000112121 | S&W - Regular | | 362.00 | |
| 5000120401 | S&W - Regular | | 4,212.00 | |
| 5000120403 | S&W - Regular | | 3,567.00 | |
| 5000120404 | S&W - Regular | | 2,320.00 | |
| 5000120405 | S&W - Regular | | 1,491.00 | |
| 5000120805 | S&W - Regular | | 7,159.00 | |
| 5000120807 | S&W - Regular | | 376.00 | |
| 5000120861 | S&W - Regular | | 2,537.00 | |
| 5000121864 | S&W - Regular | | 1,720.00 | |
| 5000125511 | S&W - Regular | | 1,554.00 | |
| 5000130252 | S&W - Regular | | 2,508.00 | |
| 5000130253 | S&W - Regular | | 4,013.00 | |
| 5000130255 | S&W - Regular | | 7,330.00 | |
| 5000130256 | S&W - Regular | | 9,076.00 | |
| 5000131301 | S&W - Regular | | 1,007.00 | |
| 5000131302 | S&W - Regular | | 2,064.00 | |
| 5000134601 | S&W - Regular | | 5,913.00 | |
| 5000134602 | S&W - Regular | | 2,083.00 | |
| 5000137701 | S&W - Regular | | 1,264.00 | |
| 5000137702 | S&W - Regular | | 1,396.00 | |
| 5200110000 | Emp Ben - Vacation | | | 41,068.00 |
| 5200111000 | Emp Ben - Vacation | | | 9,168.00 |
| 5200112000 | Emp Ben - Vacation | | | 83.00 |
| 5200120000 | Emp Ben - Vacation | | | 4,885.00 |
| 5200121000 | Emp Ben - Vacation | | | 604.00 |
| 5200125000 | Emp Ben - Vacation | | | 6.00 |
| 5200130000 | Emp Ben - Vacation | | | 8,981.00 |
| 5200131000 | Emp Ben - Vacation | | | 853.00 |
| 5200134000 | Emp Ben - Vacation | | | 3,368.00 |
| 5200137000 | Emp Ben - Vacation | | | 553.00 |
| 5200210000 | Emp Ben - Sick | | | 42,707.00 |
| 5200211000 | Emp Ben - Sick | | | 8,665.00 |
| 5200212000 | Emp Ben - Sick | | | 129.00 |
| 5200220000 | Emp Ben - Sick | | | 4,415.00 |
| 5200221000 | Emp Ben - Sick | | | 445.00 |

Client: **Chestnut Health & Rehabilitation Group, Inc.**
 Engagement: **Medicaid - Crossing East Health & Rehabilitation Center**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

| Account | Description | W/P Ref | Debit | Credit |
|--|-----------------------------|-------------------------------|-------------------|-------------------|
| 5200225000 | Emp Ben - Sick | | | 668.00 |
| 5200230000 | Emp Ben - Sick | | | 4,547.00 |
| 5200231000 | Emp Ben - Sick | | | 459.00 |
| 5200234000 | Emp Ben - Sick | | | 2,021.00 |
| 5200237000 | Emp Ben - Sick | | | 445.00 |
| 5200410000 | Emp Ben - Holiday | | | 52,774.00 |
| 5200411000 | Emp Ben - Holiday | | | 7,230.00 |
| 5200412000 | Emp Ben - Holiday | | | 150.00 |
| 5200420000 | Emp Ben - Holiday | | | 7,274.00 |
| 5200421000 | Emp Ben - Holiday | | | 871.00 |
| 5200425000 | Emp Ben - Holiday | | | 880.00 |
| 5200430000 | Emp Ben - Holiday | | | 9,117.00 |
| 5200431000 | Emp Ben - Holiday | | | 1,759.00 |
| 5200434000 | Emp Ben - Holiday | | | 2,807.00 |
| 5200437000 | Emp Ben - Holiday | | | 1,662.00 |
| 5200511000 | Emp Ben - Personal Days | | | 485.00 |
| 5200520000 | Emp Ben - Personal Days | | | 942.00 |
| 5200610000 | Emp Ben - Funeral Pay | | | 983.00 |
| 5200620000 | Emp Ben - Funeral Pay | | | 2,746.00 |
| 5200630000 | Emp Ben - Funeral Pay | | | 282.00 |
| 5200710000 | Emp Ben - Jury Duty | | | 167.00 |
| 5201320000 | Emp Ben - Bonuses - Other | | | 1,400.00 |
| Total | | | 226,177.00 | 226,177.00 |
| Reclassifying Journal Entries JE # 4 | | D.02a | | |
| To reclass professional fees to the correct line of the cost report | | | | |
| 6409910000 | Pro Fees - Other | | 1,132.00 | |
| Marcum 101 | Dentist | | 8,595.00 | |
| 6409920000 | Pro Fees - Other | | | 9,727.00 |
| Total | | | 9,727.00 | 9,727.00 |
| Reclassifying Journal Entries JE # 5 | | D.01 - Leasd Equipment | | |
| To reclass rental equipment from leases | | | | |
| 6365120000 | Minor Equip Purch | | 1,151.00 | |
| 7110220000 | Lease - Minor Equip | | | 1,151.00 |
| Total | | | 1,151.00 | 1,151.00 |
| Reclassifying Journal Entries JE # 6 | | D.01 - 402.1 Dues | | |
| To reclass subscriptions and chamber of commerce dues from the dues line | | | | |
| Marcum 103 | Subscriptions | | 4,076.00 | |
| Marcum 104 | Chamber of Commerce Dues | | 370.00 | |
| 6900120000 | Dues - Dues & Subscriptions | | | 4,157.00 |
| 6900131000 | Dues - Dues & Subscriptions | | | 289.00 |
| Total | | | 4,446.00 | 4,446.00 |
| Reclassifying Journal Entries JE # 7 | | D.10 | | |
| To reclass Dietitian expense to page 13 | | | | |
| 5009030000 | S&W - Consulting Support | | 2,870.00 | |
| 5009020000 | S&W - Consulting Support | | | 2,870.00 |
| Total | | | 2,870.00 | 2,870.00 |



Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/8/2016
 Run Date: 2/8/2016

Provider Name: CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitation Center
 Provider Number: 2394
 Period Ended: 9/30/15

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion:

