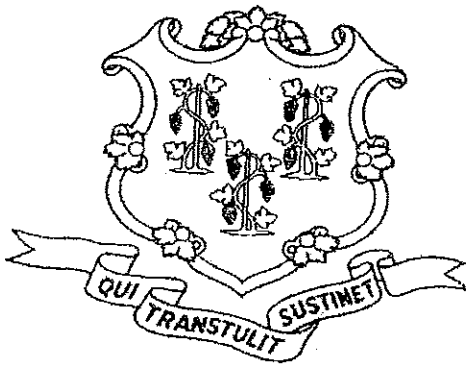


State of Connecticut



15-60

Annual Report of Long-Term Care Facility Cost Year 2015

RECEIVED	
FEB 17 2016	
DEPT. OF SOCIAL SERVICES OFFICE OF CON AND RATE SETTINGS	
Name of Facility (as licensed) CH - Crossings West, LLC d/b/a Crossings West Health and Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 89 Viets Street, New London, CT 06320-3355	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 11/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 2393	RHNS	(Specify)	Medicare Provider 07-5267
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Medicaid Provider Numbers:	CCNH 0000010546	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) CH - Crossings West, LLC d/b/a Crossings West Health	License No. 2393	Report for Year Ended 9/30/2015	Page 1	of 37
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Administrator's/Owner's Certification

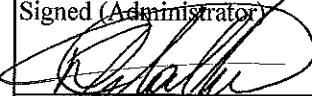
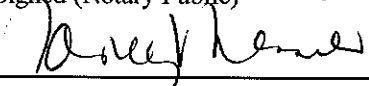
MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for CH - Crossings West, LLC d/b/a Crossings West 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.

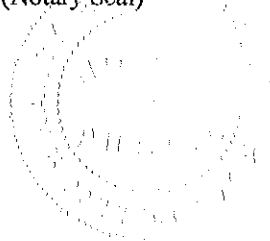
I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the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

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 2/10/16	Signed (Owner)		Date
Printed Name (Administrator) Dane Walton			Printed Name (Owner) Allen Brecht		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires	
Dane Walton	Ct.	2-10-16		10,31,18	
Address of Notary Public 89 Orets St New London, Ct. 06310					

(Notary Seal)



General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
CH - Crossings West, LLC d/b/a Crossings West Health and Rehabilitation Center	2393	9/30/2015	1	37

Administrator's/Owner's Certification

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① SUBJECT TO DESK AUDIT REVIEW

Signed (Administrator)		Date	Signed (Owner)	Date
			Allen D. Brecht	2/9/16
Printed Name (Administrator)			Printed Name (Owner)	
Dane Walton			Allen Brecht Allen D. Brecht	2/9/16
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires
				/ /
Address of Notary Public				

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility CH - Crossings West, LLC d/b/a Crossings West Health and Rehabilitation Center		Period Covered:	From 11/1/2014	To 9/30/2015
Address of Facility 89 Viets Street, New London, CT 06320-3355				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/23/2016	
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 860-447-1471		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) CH - Crossings West, LLC d/b/a Crossings West Health and R		Address (No. & Street, City, State, Zip) 89 Viets Street, New London, CT 06320-3355		
License Numbers:	CCNH 2393	RHNS (Specify)	Medicare Provider No. 07-5267	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," explain fully.				
Acquired from Kindred on 11/1/2014.				
Administrator				
Name of Administrator Dane Walton		Nursing Home Administrator's License No.:	001945	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Crossings West, LLC d/b/a Crossings West	2393	9/30/2015	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility CH - Crossings West, LLC d/b/a Crossings West Health	License No. 2393	Report for Year Ended 9/30/2015	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility CH - Crossings West, LLC d/b/a Crossings West	License No. 2393	Report for Year Ended 9/30/2015	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

N/A

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended		Page	of		
CH - Crossings West, LLC d/b/a Crossings West Health and		2393		9/30/2015		6	37		
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
Mail Finance, 478 Wheelers Farms Rd, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Mail Protect	11/17/14	Monthly as Needed (See 1,030)		1,030		
Ricoh, 70 Valley Stream Parkway, Malvern, PA 19355	<input type="radio"/>	<input checked="" type="radio"/>	Printer	10/04/14	Monthly as Needed (See 331)		331		
ACPL A Hanger Company, 4850 Joule Street, Suite A1, Reno, NV 89502	<input type="radio"/>	<input checked="" type="radio"/>	Clinical Starter Install Kit (M1 Kit), Omni Sound Lease	06/01/15	Monthly as Needed (See 3,416)		3,416		
	<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"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input type="radio"/> No	Total ***	4,777

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



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

Sales & Service Agreement

SALES REPRESENTATIVE ID

MMS SALES ORDER NUMBER

DATE

TA0118

4/16/2014

CUSTOMER	FULL LEGAL NAME OF CUSTOMER CH - CROSSINGS WEST LLC		MMS CUSTOMER NUMBER	PHONE (561) 801-7617	FAX
	BILLING ADDRESS 89 VIETS STREET		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 #
--------------	----------------------------	---	---	---	--	------------------

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

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). I/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. **II. Passage of Title.** 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 as 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 condition rule. **IV. Warranty.** Seller warrants equipment manufactured, assembled or repaired by Seller under this contract as conforming to Seller's written proposal. Other than this, 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 charges 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 local 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) Platinum 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 retransferable. 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 Managing Agent</i>	<i>7/1/14</i>	<i>Mel Beal</i>

N1410 2989

MailFinance
A Neopost USA Company

Product Lease Agreement
with Meter Rental Agreement

Section (A) Dealer Information

Dealer Office Number: 6788000	Dealer Office Name: Modular Mailing Systems, Inc. 8/8/a Neopost Florida, a wholly owned subsidiary of Neopost USA Inc.	Phone #: (813) 876-6245	Date Submitted: 4/18/2014
----------------------------------	---	----------------------------	------------------------------

Section (B) Billing Information

Company Name (Full legal name): CH - CROSSINGS WEST LLC	
Billing Address: 89 VIRTS STREET	
Billing City: NEW LONDON	State: CT
Billing Contact Name:	Contact Phone Number: (861) 801-7517
Billing Contact Title:	Contact Fax Number:
Billing Contact email Address:	Purchase Order Number:

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

Company Name (Full legal name): CH - CROSSINGS WEST LLC	
Installation Address (No PO boxes or General Delivery): SAME	
Installation City:	State: Zip Code #4:
Installation Contact Name: Carolyn Crawford	Phone Number: 860-447-1471
Installation Contact Title:	Fax # (number):
Installation Contact email Address:	

Section (D) Products

Quantity	Model/ Part Number	Description (includes Serial Number, if applicable)
1	IM960WPE	MAILING SYSTEM WITH BIR SCALE
2		
3		
4		
5		

Section (E) Lease Payment Information & Lease Payment Schedule

Tax Status: <input type="checkbox"/> Taxable <input checked="" type="checkbox"/> Tax-Exempt Certificate attached. Billing Frequency: <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Quarterly <input type="checkbox"/> Annually Billing Method: <input checked="" type="checkbox"/> Standard <input type="checkbox"/> Government Payment in Advance	Period	# of Months	Monthly Payment (plus applicable taxes)
	First	60	\$80.41
	Next		
	Next		
Current Lease Number:			
New Lease Number:			

Section (G) Postage Meter & Postage Funding Information

Main Post Office Name:	Post Office 5-Digit Zip Code:
Postage Funding Method: <input checked="" type="checkbox"/> Bill Me <input type="checkbox"/> Prepay by Check <input type="checkbox"/> ACH Debit Attach ACH Authorization Form	Postage Funding Account: <input type="checkbox"/> ROP <input type="checkbox"/> TMS <input checked="" type="checkbox"/> New <input type="checkbox"/> Existing Existing Account Number:
<input type="checkbox"/> OMAB / CRU OMAB Agency Code	Attach USPS CPU Authorization Letter

Section (H) Services

Risk Protection:	<input checked="" type="checkbox"/> Online Postal Rates <input type="checkbox"/> ROP (Shipping Update) <input type="checkbox"/> None	Covered Product:
Meter App:	<input type="checkbox"/> Online Postal Expense Management <input type="checkbox"/> Delivery E-Statements <input type="checkbox"/> Online E-Statements with Electronic Return Receipt	
Software:	<input type="checkbox"/> Software Advantage	Covered Product:
Dealer Services:	<input checked="" type="checkbox"/> Maintenance <input checked="" type="checkbox"/> Installation / Training	

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

Bank Name	Bank Contact Name
Bank City, State	Bank Contact Phone Number
Bank Routing Number	Bank Account Number

Section (I) Approval

This document consists of a Product Lease ("Lease") with MailFinance Inc; and a Postage Meter Rental Agreement ("Rental Agreement"), Maintenance Agreement, and an Online Services and Software Agreement with Neopost USA Inc; and a Post Funded/Total Fund Account Agreement with MailFinance Inc. Your signature constitutes an offer to enter into the Lease and, if applicable, the other agreements, and acknowledge that you have received, read, and agree to all applicable terms and conditions (version D/rev 08-13), which are also available at: <http://www.neopostusa.com/Forms/Doc/acta-08-13.pdf>, and that you are authorized to sign the agreements on behalf of the company identified above. The applicable agreements will become binding on the companies identified above only when an authorized individual accepts your offer by signing below, or when the equipment is shipped to you.

Authorized Signatory: <i>Mel Beal</i>	Print Name and Title: Mel Beal Marketing agent	Date (mm/dd/yyyy): 4/30/14
Accepted by Neopost USA (to be completed): <i>[Signature]</i>		Date (mm/dd/yyyy): 4/30/14



ORDER AGREEMENT

10/12/2014	Sale Type:	Service Only
ORDER AGREEMENT CONSISTS OF THIS PAGE AND THE TERMS AND CONDITIONS ATTACHED		

BILL TO INFORMATION			
Customer Legal Name:	CH - Crossings West LLC dba Crossings West Health and Rehabilitation Center		
Address Line 1:	89 Viets St	Contact:	William White
Address Line 2:		Phone:	860.447.1471
City:	New London	E-mail:	Administrator@crossingwest-health.com
ST / Zip:	CT 06320-3355	County:	New London
		Fax:	

BILLING INFORMATION			
Check All That Apply:			
<input type="checkbox"/> PO Included PO #	<input type="checkbox"/> PS Service (Subject to and governed by additional Terms and Conditions)		
<input type="checkbox"/> Sales Tax Exempt (Attach Valid Exemption Certificate)	<input type="checkbox"/> IT Services (Subject to and governed by additional Terms and Conditions)		
<input type="checkbox"/> Syndication	<input type="checkbox"/> Fixed Service Charge	<input type="checkbox"/> Add To Existing Service Contract #	

SERVICE INFORMATION				
Service Term (Months)	Base Billing Frequency	Overage Billing Frequency		
12	QUARTERLY	QUARTERLY		
Service Type	Guaranteed Group Total Allowance (Per Base Billing Frequency)	Group Overages		Service Base (Per Base Billing Frequency)
	B/W	N/A	B/W	N/A
	Color	N/A	Color	N/A
				\$ N/A

SHIP TO INFORMATION			
Customer Name:	CH - Crossings West LLC dba Crossings West Health and Rehabilitation Center		
Address Line 1:	89 Viets St	Contact:	William White
Address Line 2:	0	Phone:	860.447.1471
City:	New London	E-mail:	Administrator@crossingwest-health.com
ST / Zip:	CT 06320-3355	County:	New London
		Fax:	0 -

PRODUCT INFORMATION									
Product Description LIST ONLY MAINFRAMES	QTY	Service Level	B/W Allowance (Per Base Billing Frequency)	B/W Ovg	Color Allowance (Per Base Billing Frequency)	Color Ovg	Service Base (Per Base Billing Frequency)	Sell Price	Extended Sell Price
MP3350B / M6205000115	1	GOLD	0	0.009500					\$ -

SHIP TO INFORMATION			
Customer Name:			
Address Line 1:		Contact:	
Address Line 2:		Phone:	
City:		E-mail:	
ST / Zip:		County:	
		Fax:	

PRODUCT INFORMATION									
Product Description LIST ONLY MAINFRAMES	QTY	Service Level	B/W Allowance (Per Base Billing Frequency)	B/W Ovg	Color Allowance (Per Base Billing Frequency)	Color Ovg	Service Base (Per Base Billing Frequency)	Sell Price	Extended Sell Price

SHIP TO INFORMATION			
Customer Name:			
Address Line 1:		Contact:	
Address Line 2:		Phone:	
City:		E-mail:	
ST / Zip:		County:	Fax:

PRODUCT INFORMATION									
Product Description LIST ONLY MAINFRAMES	QTY	Service Level	B/W Allowance (Per Base Billing Frequency)	B/W Ovg	Color Allowance (Per Base Billing Frequency)	Color Ovg	Service Base (Per Base Billing Frequency)	Sell Price	Extended Sell Price

ORDER TOTALS	
Service Type Offerings:	Product Total:
Gold: includes all supplies and staples. Excludes paper.	BASIC CONNECTIVITY / PS / IT Services :
Silver: includes all supplies. Excludes paper and staples.	BuyOut After Promotions:
Bronze: Parts and labor only. Excludes paper, staples and supplies.	Grand Total: (Excludes Tax) :
Additional Provisions:	

Insert ANY additional provisions here.

TERMS AND CONDITIONS MAINTENANCE SERVICE ONLY

Customer may acquire maintenance services ("Services") for equipment, software and/or hardware products from Ricoh USA, Inc. ("Ricoh") by executing and delivering to Ricoh this Order for acceptance.

Delivery and Acceptance. Unless otherwise agreed upon by both parties in writing, (a) delivery of products identified on this Order ("Products") to common carrier or, in the case of an arranged delivery by a local Ricoh installation vehicle, actual delivery by such vehicle to Customer shipping point, shall constitute delivery to Customer, and (b) Customer shall be responsible for all installation, transportation and rigging expenses. Customer agrees to confirm delivery of all Products when the same is delivered by signing a delivery and acceptance certificate or written delivery acknowledgement.

Services. (a) This Order identifies the specific Products to be serviced ("Serviced Products"). Ricoh will repair or replace in accordance with the terms and conditions of this Order and the manufacturer's specifications any part of the Serviced Products that becomes unserviceable due to normal usage (other than consumable supplies). Replacement parts will be furnished on an exchange basis and will be new, reconditioned or used. Except for hard drives on Customer-owned equipment, all parts removed due to replacement will become the property of Ricoh. (b) The Services provided by Ricoh under an Order will not include the following: (i) repairs resulting from misuse (including without limitation improper voltage or the use of supplies that do not conform to the manufacturer's specifications), or the failure to provide, or the failure of, adequate electrical power, air conditioning or humidity control; (ii) repairs made necessary by service performed by persons other than Ricoh representatives; (iii) service calls or work which Customer requests to be performed outside of Normal Business Hours (defined below) (unless covered under an extended hour service contract) and Service calls or work which Customer requests to be performed on Ricoh Holidays (defined below); (iv) removable cassette, copy cabinet, exit trays, or any item not related to the mechanical or electrical operation of the Serviced Products; (v) consumable supplies such as paper or staples, unless expressly provided for in the Order; (vi) repairs and/or service calls resulting from attachments not purchased from Ricoh; (vii) any software, system support or related connectivity unless specified in writing by Ricoh; (viii) parts no longer available from the applicable manufacturer; (ix) electrical work external to the Serviced Products, including problems resulting from overloaded or improper circuits; (x) installation or de-installation and/or movement of the Serviced Products from one location to another unless specified in writing by Ricoh; and (xi) repairs of damage or increase in service time caused by force majeure events. Damage to Service Products or parts arising from causes beyond the control of Ricoh are not covered by this Order. Ricoh may terminate its Service obligations under this Order for Serviced Products that have been modified, damaged, altered or serviced by personnel other than those employed by Ricoh.

Service Calls. Service calls will be made during 9:00am - 6:00pm local service time, Monday through Friday ("Normal Business Hours") at the installation address shown this Order. Service does not include coverage on Ricoh holidays, which include New Year's Day, Memorial Day, 4th of July, Labor Day, Thanksgiving, the day after Thanksgiving and Christmas Day (collectively, "Ricoh Holidays"). Travel and labor-time for the service calls after Normal Business Hours, on weekends and on Ricoh Holidays, if and when available and only in the event and to the extent that Ricoh agrees to provide such non-standard coverage, will be charged at overtime rates in effect at the time the service call is made. Customer is responsible for disconnecting, repairing and re-connecting unauthorized attachments or components.

Service Charges. (a) Service charges ("Service Charges") will be set forth on this Order and will be payable by the Customer in advance. Service Charges will not include any charges for repairs or Service that are otherwise covered by the applicable manufacturer's limited warranty during the period covered by any such warranty, to the extent Ricoh has agreed with such manufacturer not to charge a customer for any such charges. Additionally, Service necessitated as a result of inadequate key operator involvement, operator caused damage, lack of recommended service, or use of inadequate or incompatible supplies may result in Service being rendered on a time-and-material basis in addition to the Service Charges. Customer acknowledges and agrees that: (i) alterations, attachments, specification changes, or use by Customer of sub-standard supplies that cause excessive service calls may require an increase in Service Charges; (ii) the transfer of the Serviced Products from the location indicated on this Order may result in an increase of Service Charges or the termination of the Order; and (iii) the Toner Inclusive Program (if applicable) is based on manufacturer supply consumption rates. Delivery of supplies will not exceed agreed upon usage. Consumption of covered supply products varying significantly from expected usage may result in additional charges for supplies. Customer agrees to pay when due, all taxes, where applicable, related to this Order, excluding taxes on the income of Ricoh. Customer shall be responsible for any costs related to freight (including fuel surcharges, which may be imposed from time to time), postage/mailing expense (meter rentals) and/or administrative and processing fees and, to the extent Ricoh pays such costs, Customer shall immediately reimburse Ricoh. (b) Service Charges are based on standard 8.5x11 images. Ricoh reserves the right to assess additional images charges for non-standard images, including 11x17 images. Customer acknowledges that pricing is based on the prevailing rates at the time of the contract. Unless otherwise expressly agreed to in writing, if the term of this Order exceeds twelve (12) months, the Service Charges and any rate expressly stated in this Order may be increased by Ricoh up to ten percent (10%) annually for each year beyond the initial twelve (12) month period, and Customer expressly consents to such adjustment without additional notice.

Term. This Order shall become effective on the effective date of the Order and shall continue for the term identified in this Order. At the expiration of the initial term or any extended term of this Order, it will automatically, subject to applicable law and without further action required by either party, renew for an additional twelve (12) month period, provided that Customer is not then in default. The contracted rate will be adjusted to Ricoh's then-prevailing rates, to be reflected in an automatic increase as of the renewal date, and Customer expressly consents to such adjustment without additional notice.

Early Termination. Customer may terminate the Services provided under this Order prior to its maturity so long as Customer is not then in default and provides Ricoh at least thirty (30) days prior written notice. For an Order having an initial term of at least thirty-six (36) months, Customer shall pay to Ricoh, as liquidated damages and not as a penalty, the following early termination fee ("Termination Fee"): (i) if the termination occurs in months one (1) through twelve (12) of the term of such Order, an amount equal to twelve (12) times the "Monthly Service Charge" (as defined below) payable under such Order; (ii) if the termination occurs in months thirteen (13) through twenty-four (24), an amount equal to nine (9) times the Monthly Service Charge; and (iii) if the termination occurs anytime after the twenty-fourth (24th) month, an amount equal to the lesser of six (6) times the Monthly Service Charge or the number of months remaining under the then current term of such Order. For an Order having an initial term of less than thirty-six (36) months, the Termination Fee shall be equal to the lesser of six (6) times the base Monthly Service Charge or the number of months remaining under the initial term of such Service Order. For the purposes herein, the "Monthly Service Charge" shall equal (i) the base monthly Service Charge set forth in this Order; or (ii) in the event this Order does not contain a base monthly Service Charge, the average monthly Order charges for the six (6) month period prior to the date of Customer's termination. If such termination date occurs less than six (6) months after the effective date of the Order, the Monthly Service Charge will be equal to the average monthly Order charges for the number of months the Order was in effect.

Payment; Risk of Loss; Taxes. Payment terms are net ten (10) days. Customer agrees to pay Ricoh a late charge of one and one-half percent (1.5%) per month on any unpaid amounts or the maximum allowed by law, whichever is less, and in addition shall pay Ricoh all costs and expenses of collection, or in the enforcement of Ricoh's rights hereunder, including, but not limited to, reasonable internal and external legal costs, whether or not suit is brought. All remedies hereunder or at law are cumulative; provided, however, that the sole remedy of Customer for any Services not performed in accordance with the Service standards set forth in this Order shall be the prompt and proper re-performance of such Services at no additional charge. Unless otherwise agreed upon by both parties in writing, Customer assumes all risk of theft, loss or damage, no matter how occasioned, to all Products covered by this Order following delivery by Ricoh to common carrier or, in the case of an arranged delivery by a local Ricoh installation vehicle, delivery by such vehicle to Customer shipping point. Except to the extent of any applicable and validated exemption, Customer agrees to pay any applicable taxes that are levied on or payable as a result of the use, sale, possession or ownership of the Products and/or Services covered hereunder, other than income taxes of Ricoh. In addition, Customer shall be responsible for paying all shipping and handling charges for toner, even if this Order is a toner inclusive contract as set forth on this Order, in accordance with the terms stated on the invoice.

Default. In addition to any other rights or remedies which either party may have under this Order or at law or equity, either party shall have the right to cancel the Services provided under this Order immediately: (i) if the other party fails to pay any fees or charges or any other payments required under this Order when due and payable, and such failure continues for a period of ten (10) days after being notified in writing of such failure; or (ii) if the other party fails to perform or observe any other material covenant or condition of this Order, and such failure or breach shall continue un-remedied for a period of thirty (30) days after such party is notified in writing of such failure or breach; or (iii) if the other party becomes insolvent, dissolves, or assigns its assets for the benefit of its creditors, or files or has filed against it any bankruptcy or reorganization proceeding. Except as expressly permitted by this Order, no refund or credit will be given for any early termination of the Services or any renewal thereof. If Customer defaults in its obligations hereunder, Ricoh may, in addition to any other remedies available at law or equity, require Customer to immediately pay to Ricoh all past due payments under all Orders, and the early termination fee described in the Early Termination Section above.

Reconditioning. Reconditioning and similar major overhauls of Serviced Products may be covered by applicable manufacturer warranties, but are not covered by this Order. If Ricoh determines that such actions may be necessary as a result of normal wear and tear of materials and age factors caused by normal usage in order to keep the Serviced Products in working condition, Ricoh will submit to Customer an estimate of the needed repairs and the cost for such repairs (which costs will be in addition to the Service Charges payable under this Order).

Engineering Changes. Engineering changes, determined applicable by Ricoh, will be controlled and installed by Ricoh. Engineering changes which provide additional capabilities to the Ricoh Equipment (defined below) covered herein will be made at Customer's request at Ricoh's applicable time and material rates then in effect.

Use Of Recommended Supplies; Meter Readings; @Remote. (a) It is not a condition of this Order that Customer use only Ricoh-provided supplies. If Customer uses other than manufacturer-recommended supplies, including paper, developer, toner, and fuser oil, and if such supplies are defective or not acceptable for use on the Serviced Product or cause abnormally frequent service calls or service problems, then Ricoh may, at its option, assess a surcharge or terminate the applicable Order with respect to such Serviced Product. If so terminated, Customer will be offered Service on a "Per Call" basis at Ricoh's then-prevailing time and material rates.

(b) If Ricoh determines that Customer has used more supplies than the manufacturer's recommended specifications as provided by Ricoh, Customer will pay reasonable charges for those excess supplies and/or Ricoh may refuse Customer additional supply shipments. Customer agrees to provide Ricoh true and accurate meter readings monthly and in any reasonable manner requested by Ricoh, whether via telephone, email or otherwise. If accurate meter readings are not provided on a timely basis, Ricoh reserves the right to estimate the meter readings from previous meter readings and Customer agrees to pay Service Charges based on such estimated meter reads. Appropriate adjustments will be made to subsequent billing cycles following receipt of actual and accurate meter readings.

(c) As part of its Services, Ricoh may, at its discretion and dependent upon device capabilities, provide remote meter reading and equipment monitoring services using its @Remote solution. This may allow for automated meter reading and submission, automatic placement of low toner alerts, automatic placement of service calls in the event of a critical Product failure and may enable firmware upgrades. The meter count and other information collected by @Remote ("Data") is sent via the internet to remote servers some of which may be located outside the U.S. @Remote cannot and does not collect Customer document content or user information. Ricoh uses reasonably available technology to maintain the security of the Data; however, Customer acknowledges that no one can guaranty security of information maintained on computers and on the internet. Ricoh retains full rights to the Data (but not Customer documents or information), which it or its authorized third parties may use to service the Serviced Products. Ricoh may also use the Data for its normal business purposes including product development and marketing research, however, the Data will not be provided to market research consultants in a form that personally identifies the Customer. Ricoh may dispose of the Data at any time and without notice. The @Remote technology is the confidential and proprietary information of Ricoh and/or its licensors protected by copyright, trade secret and other laws and treaties. Ricoh retains full title, ownership and all intellectual property rights in and to @Remote. In the event Customer does not rely on automatic meter reading devices or equipment monitoring services, Ricoh reserves the right to assess a surcharge for manual meter reads in addition to the Service Charges.

Customer Obligations. Customer agrees to provide a proper place for the use of the Serviced Products, including but not limited to, electric service, as specified by the manufacturer. Customer will provide adequate facilities (at no charge) for use by Ricoh representatives in connection with the Service of the Serviced Products hereunder within a reasonable distance of the Serviced Products. Customer agrees to provide such access to its facilities, networks and systems as may be reasonably necessary for Ricoh to perform its Services, including but not limited to "360 degree" service access to the Serviced Products. Customer will provide a key operator for the Serviced Products and will make operators available for instruction in use and care of the Serviced Products. Unless otherwise agreed upon by Ricoh in writing or designated in this Order, all supplies for use with the Serviced Products will be provided by Customer and will be available "on site" for servicing. Customer agrees that any systems utilizing similar supplies must be covered under similar inclusive service programs.

Data Management. The parties acknowledge and agree that Ricoh shall have no obligation to remove, delete, preserve, maintain or otherwise safeguard any information, images or content retained by or resident in any Serviced Products, whether through a digital storage device, hard drive or other electronic medium ("Data Management Services"). If desired, Customer may engage Ricoh to perform Data Management Services at then-prevailing rates. Customer acknowledges that Customer is responsible for ensuring its own compliance with legal requirements in connection with data retention and protection and that Ricoh does not provide legal advice or represent that the Serviced Products will guarantee compliance with such requirements. The selection, use and design of any Data Management Services, and any decisions arising with respect to the deletion or storage of data, as well as the loss of any data resulting therefrom, shall be the sole and exclusive responsibility of Customer.


Returns: Damaged Products. No Products may be returned without Ricoh's prior written consent. Only consumable goods invoiced within sixty (60) days will be considered for return. All claims for Damaged Products or delay in delivery shall be deemed waived unless made in writing, delivered to Ricoh within five (5) days after receipt of Products.

Warranty. Ricoh agrees to perform its Services in a professional manner, consistent with applicable industry standards. For any Products manufactured by Ricoh ("Ricoh Equipment"), Ricoh further warrants that, at the time of delivery and for a period of ninety (90) days thereafter the Ricoh Equipment will be in good working order and will be free from any defects in material and workmanship. Ricoh's obligations under this warranty are limited solely to the repair or replacement (at Ricoh's option) of parts proven to be defective upon inspection. The foregoing warranty shall not apply (a) if the Ricoh Equipment is installed, wired, modified, altered, moved or serviced by anyone other than Ricoh, or, (b) if the Ricoh Equipment is installed, stored and utilized and/or maintained in a manner not consistent with Ricoh specifications or (c) if a defective or improper non-Ricoh accessory or supply or part is attached to or used in the Ricoh Equipment, or (d) if the Ricoh Equipment is relocated to any place where Ricoh services are not available. CUSTOMER ACKNOWLEDGES THAT THE LIMITED WARRANTY CONTAINED HEREIN DOES NOT ASSURE UNINTERRUPTED OPERATION AND USE OF THE RICOH EQUIPMENT. In connection with any other Product sale, Ricoh shall transfer to Customer any Product warranties made by the applicable Product manufacturer, to the extent transferable and without recourse. Physical or electronic copies of any applicable Product warranty will be delivered by Ricoh to Customer only upon Customer's specific written request. EXCEPT AS EXPRESSLY SET FORTH IN THIS ORDER, RICOH DISCLAIMS ALL WARRANTIES AND REPRESENTATIONS, EXPRESS OR IMPLIED, OF ANY NATURE WHATSOEVER, INCLUDING BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR USE, OR FITNESS FOR A PARTICULAR PURPOSE. RICOH SHALL NOT BE RESPONSIBLE AND SHALL HAVE NO LIABILITY FOR LOST PROFITS, LOSS OF REVENUE, OR ANY SPECIAL, EXEMPLARY, INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES, INCLUDING BUT NOT LIMITED TO DAMAGES ARISING OUT OF OR IN ANY MANNER CONNECTED WITH THIS ORDER, OR THE SUBJECT MATTER HEREOF, OR THE USE OR PERFORMANCE OF THE RICOH EQUIPMENT OR THE LOSS OF USE OF THE RICOH EQUIPMENT, REGARDLESS OF THE FORM OF ACTION AND WHETHER OR NOT SUCH PARTY HAS BEEN INFORMED OF, OR OTHERWISE MIGHT HAVE ANTICIPATED THE POSSIBILITY OF SUCH DAMAGES. RICOH'S TOTAL AGGREGATE LIABILITY TO CUSTOMER, IF ANY, UNDER THIS ORDER, SHALL IN NO EVENT EXCEED THE TOTAL FEES PAID TO RICOH THEREUNDER DURING THE ONE-YEAR PERIOD PRECEDING THE DATE ON WHICH THE CLAIM AROSE. IN NO EVENT SHALL RICOH BE LIABLE TO CUSTOMER FOR ANY DAMAGES RESULTING FROM OR RELATED TO ANY FAILURE OF ANY SOFTWARE PROVIDED HEREUNDER, INCLUDING, BUT NOT LIMITED TO, LOSS OF DATA, OR DELAY OF DELIVERY OF SERVICES UNDER THIS ORDER. RICOH ASSUMES NO OBLIGATION TO PROVIDE OR INSTALL ANY ANTI-VIRUS OR SIMILAR SOFTWARE AND THE SCOPE OF SERVICES CONTEMPLATED HEREBY DOES NOT INCLUDE ANY SUCH SERVICES. Customer must comply with any applicable license agreement or license terms relating to intangible property or associated services included in any Products, such as periodic software licenses and/or prepaid data base subscription rights ("Software License"), whether pursuant to written, click-through, shrink-wrap or other agreements for such purposes, with the third party supplier of the software ("Software Supplier"). Ricoh has no right, title or interest in any third party software. Customer is solely responsible for entering into Software Licenses with the applicable Software Supplier.

Assignment; Force Majeure. Customer shall neither assign any right or interest arising under this Order nor delegate any obligations hereunder without the prior written consent of Ricoh. Any such attempted assignment or delegation shall be void. Ricoh shall be excused from any delay or failure in performance of the Services under this Order for any period if such delay or failure is caused by any event of force majeure or other similar factors beyond its reasonable control.

Advice of Counsel. Customer represents and warrants that it has obtained or has had the opportunity to obtain the advice of legal counsel of its choice prior to executing this Order and thereby executes this Order knowingly and willingly after receiving such legal advice.

Governing Law; Entire Agreement. This Order shall be governed by and construed and interpreted in accordance with the laws of the Commonwealth of Pennsylvania without regard to its conflict of laws principles. The parties hereto also agree to submit to the non-exclusive jurisdiction of the courts of the Commonwealth of Pennsylvania to resolve any action under this Order. The Uniform Computer Information Transactions Act shall not apply to this Order. This Order constitutes the entire agreement between the parties with respect to the subject matter contained in this Order, supersedes all proposals, oral and written, and all other communications between the parties relating to the Products; and may not be amended except in writing signed by an officer or authorized representative of Ricoh. Customer agrees and acknowledges that it has not relied on any representation, warranty or provision not explicitly contained in this Order, whether in writing, electronically communicated or in oral form. Any and all representations, promises, warranties, or statements, including by not limited to, statements or representations made in sales presentations or sales proposals, by any Ricoh agent, employee or representative that differ in any way from the terms of this Order shall be given no force or effect. This Order shall be governed solely by these terms and conditions, notwithstanding the inclusion of any additional or different terms and conditions in any order document of any kind issued by Customer at any time. Purchase Orders issued by Customer for Products and/or Services from Ricoh, even if they do not expressly reference or incorporate this Order, shall be subject to this Order and serve only to identify the Products and/or Services ordered and shall not be deemed to alter or otherwise modify the terms and conditions of this Order. The delay or failure of either party to enforce at any time any of the provisions of this Order shall in no way be construed to be a waiver of such provision or affect the right of such party thereafter to enforce each and every provision of this Order. If any provision of this Order is held to be invalid or unenforceable, this Order shall be construed as though it did not contain the particular provision held to be invalid or unenforceable. Ricoh may accept or reject any order in the exercise of its discretion and may rely upon each order submitted by Customer as a binding commitment. No local, general or trade custom or usage or course of prior dealings between the parties shall be relevant to supplement or explain any term used herein. This Order may be executed in one or more counterparts which, taken together, shall constitute one and the same original document. Any notices required under this Order should be sent to: 3820 Arkwright Road Marietta, GA 30129 Attn: Quality Assurance.

Accepted by Customer	Accepted: Ricoh USA, Inc.
Authorized Signature: 	Authorized Signature:
Printed Name: William Walsh	Printed Name:
Title: Administrator	Title:
Date: 10/24/19	Date:



Version # 1.1



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 West 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 Leasing Inc. a Delaware corporation ("Lessor") and Crossing West 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 I ("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 Joule Street Bldg A-1

City, State, Zip: Reno, NV 89502

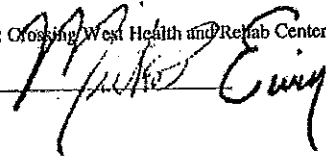
Phone: 775-685-4000

Fax: 775-335-1343

E-Mail: acp-leasing@hanger.com

Date Signed:

LESSEE: Crossing West Health and Rehab Center

By: 

Signature

Name: Kellie Mullins

Title: NFIF (Signatory)

Address: 89 Viets St

City, State, Zip New London, CT, 06320

Phone: 8604471471

Fax: 8604471471

E-Mail: KMullins@airamid.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 West Health and Rehab Center
Address: 89 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.



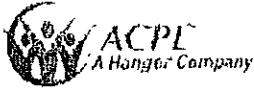
EQUIPMENT AND SERVICES SCHEDULE LEASE ATTACHMENT 2 - CONTINUED

EQUIPMENT		
PRODUCT OR SERVICE	MONTHLY RENT PAYMENT (For Add-On Equipment)	DESCRIPTION AND USE
Omnistim®FX ² 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® FX ² 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.
Bluetooth® Printer	\$25/Mo	Cordless and battery operated thermal strip printer for documentation of treatment results. Available for Omnicycle® Elite and Omnistest®.
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®FX ² Portable Electrical Stimulator	\$50/Mo	The Omnistim®FX ² 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 ® FX ² 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®FX ² Cycle / Walk Electrical	\$150/Mo	The Omnistim®FX ² Cycle / Walk is a patient specific version of the Omnistim® FX ² 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 West 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.

General Information and Questionnaire
Accounting Basis

Name of Facility CH - Crossings West, LLC d/b/a C	License No. 2393	Report for Year Ended 9/30/2015	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	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 (*describe fully*)

1 Reimbursement Advisory Services	\$ 2,357
2 Financial Audit & Health Care Consulting	\$ 2,476
3	\$
4	\$
	Charge for Services Provided
	\$ 4,833

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 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 Pg. 7a	See Attachment Pg. 7a

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

- Philadelphia Corporate Service Ctr, Two Commerce Square, 2001 Market St, 5th FL, Philadelphia, PA 19103-7042
- One Liberty Place, 1650 Market St., Ste 4900, Philadelphia, PA 19103
- 5960 Tahoe Dr, SE, Suite 101, Grand Rapids, MI 49546
- 300 N. Meridian Street, Ste 2700, Indianapolis, IN 46204
- See Attachment Pg. 7a

Services Provided by This Firm (*describe fully*)

1 General Representation	\$ 433
2 Chestnut Acquisition (Disallowed on Pg. 28)	\$ 862
3 Chestnut Acquisition (Disallowed on Pg. 28)	\$ 363
4 Chestnut Acquisition (Disallowed on Pg. 28)	\$ 10,623
5 See Attachment Pg. 7a	\$ 4,593
	Charge for Services Provided
	\$ 16,874

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

- Yes No Page 15, Line 1e

General Information and Questionnaire
Legal Firm Continued

Name of Facility CH - Crossings West, LLC d/b/a Crossings West Health and Re	License No. 2393	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			215-241-8888	
5 Spector, Gadon & Rosen PC			860-443-7121	
6 State of Connecticut			407-333-2905	
7 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 1635 Market Street, 7th Fl, Philadelphia, PA 19103				
6 181 State Street, Room 2, P.O. Box 148, New London, CT 06320				
7 300 International Pkwy, Ste 270, Heathrow, FL 32746				
Services Provided by This Firm (<i>describe fully</i>)				
1 General Representation			\$	28
2 HUD Application (Disallowed on Pg. 28)			\$	112
3 Collections (Disallowed on Pg. 28)			\$	1,419
4 Corporate Matters			\$	1,758
5 Patient/Employee Litigation (Pending)			\$	610
6 Appointment of Conservator (Disallowed on Pg. 28)			\$	455
7 Chestnut Acquisition (Disallowed on Pg. 28)			\$	211
			Charge for Services Provided	
			\$	4,593

Schedule of Resident Statistics

Name of Facility CH - Crossings West, LLC d/b/a Crossings West Health and Rehabilitation	License No. 2393	Report for Year Ended 9/30/2015				Page 8	of 37
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)		
1. Certified Bed Capacity							
A. On last day of PREVIOUS report period		66	66			66	66
B. On last day of THIS report period						66	66
2. Number of Residents							
A. As of midnight of PREVIOUS report period						48	48
B. As of midnight of THIS report period		46	46			46	46
3. Total Number of Days Care Provided During Period							
A. Medicare		2,122	2,122			1,520	602
B. Medicaid (Conn.)		13,349	13,349			9,700	3,649
C. Medicaid (other states)							
D. Private Pay		322	322			322	
E. State SSI for RCH							
F. Other (Specify) Hospice		292	292			134	158
G. Total Care Days During Period (3A thru F)		16,085	16,085			11,676	4,409
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds							
A. Medicaid Bed Reserve Days		385	385			328	57
B. Other Bed Reserve Days		1	1			1	
5. Total Resident Days (3G + 4A + 4B)		16,471	16,471			12,005	4,466

Schedule of Resident Statistics (Cont'd)

Name of Facility CH - Crossings West, LLC d/b/a Crossings W	License No. 2393	Report for Year Ended 9/30/2015	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	5	38		3				
Per Diem Rate								
a. One bed rm.	Various	190.35		437.00				
b. Two bed rms.	Various	190.35		370.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,960	1,960		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,205	1,205		
2. Restorative Treatments				
C. Other	5,218	5,218		
D. <i>Total Physical Therapy Treatments</i>	8,383	8,383		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	151	151		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	323	323		
2. Restorative Treatments				
C. Other	604	604		
D. <i>Total Speech Therapy Treatments</i>	1,078	1,078		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	2,072	2,072		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,529	1,529		
2. Restorative Treatments				
C. Other	5,894	5,894		
D. <i>Total Occupational Therapy Treatments</i>	9,495	9,495		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
CH - Crossings West, LLC d/b/a Crossings West Health and	2393	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	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	85,029	1,544				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	93,731	3,448				
5. Dietary Service						
a. Head Dietitian	7,897	197				
b. Food Service Supervisor	49,095	1,969				
c. Dietary Workers	109,775	8,416				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	47,266	1,824				
b. Other Maintenance Workers						
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	77,812	1,659				
b. RN						
1. Direct Care	423,206	12,148				
2. Administrative**	61,557	1,649				
c. LPN						
1. Direct Care	345,731	11,044				
2. Administrative**						
d. Aides and Attendants	579,617	38,020				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	56,955	3,387				
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	23,731	853				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	1,961,402	86,158				

* 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
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Respiratory Therapist	\$ 70	Monthly Fee				
DPH Consent Monitoring	\$ 45,331	350				
Director of Nursing	\$ 4,670	Monthly Fee				
IV Consultant	\$ 8,148	Monthly Fee				
Clinical Nurse Consulting	\$ 65,415	Contract				
Total	\$ 123,634	350	\$ -	-	\$ -	-

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

Name of Facility		License No.		Report for Year Ended		Page	of		
CH - Crossings West, LLC d/b/a Crossings West Health and Rehabil		2393		9/30/2015		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed) CH - Crossings West, LLC d/b/a Crossings West Health and Rehabilitation	License No. 2393		Report for Year Ended 9/30/2015		Page 12	of 37	
	CCNH	RHNS (Specify)	Full Description of Services Rendered	Total Hours Worked			Line Where Claimed on Page 10
Section III - Administrators***							
Bill White (11/1/2014 - 1/9/2015)	25,170		Administrator	444	A2		
Jarret McClug (2/2/2015 - 5/1/2015)	26,302		Administrator	507	A2		
Dane Walton (6/8/2015 - Present)	33,557		Administrator	593	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 West, LLC d/b/a Crossings West He	2393	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	4,432	Monthly Fee				
3. Pharmacist	9,624	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	137,691	2,096				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,800	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	19,860	270				
b. Other						
10. Occupational Therapist						
a. Resident Care	155,714	2,373				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	70,190	1,068				
2. Administrative***						
b. LPN						
1. Direct Care	51,412	1,179				
2. Administrative***						
c. Aides	3,063	122				
d. Other						
12. Other (Specify) See Attached Schedule	123,634	350				
B-13 Total Fees Paid in Lieu of Salaries	609,290	7,458				

* 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 West, LLC d/b/a Crossings West Health		2393	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	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
LTCPCMS, Inc., 9962 Brook Road, #601, Glen Allen, VA 23059	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Pharmerica, P.O. Box 409251, Atlanta, GA 30384 9251	Pharmacy & IV Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Omicare of Connecticut, 525 Knotter Drive Cheshire, CT 06410	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Accomplish Therapy, LLC, 1675 Palm Beach Lakes Blvd, Suite 900, West Palm Beach FL	Physical, Occupational & Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RehabCare, 7733 Forsyth Blvd, Ste 1700, St. Louis, MO 63105	Physical, Occupational & Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Favorite Healthcare Staffing, 60 E 42nd St #953, New York, NY 10165	RNs, LPNs & CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network, 653 Main Street, Plantsville, CT 06479	RNs, LPNs & CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Celtic Consulting, LLC, 507 East Main Street, Suite 308, Torrington, CT 06790	RN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RCS Management,	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Maureen A. Canil, 506 Hunting Ridge Road, Stamford, CT 06903	DPH Consent Monitoring Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
HealthDrive Dental Group, 888 Worcester Street, Wellesley, MA 02482 Dentist N/A	Dentist	<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	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 West, LLC d/b/a Crossings West	2393	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 74,079	74,079		
2. Disability Insurance	\$ 215	215		
3. Unemployment Insurance	\$ 20,238	20,238		
4. Social Security (F.I.C.A.)	\$ 148,477	148,477		
5. Health Insurance	\$ 55,229	55,229		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 2,110	2,110		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 12,120	12,120		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 38,761	38,761		
d. Accounting and Auditing	\$ 4,833	4,833		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 16,874	16,874		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 13,320	13,320		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 24,739	24,739		
2. Cellular Phones	\$ 3,174	3,174		
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	\$ 293,797	293,797		
Subtotal	\$ 707,966	707,966		

* 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 West, LLC d/b/a Crossings West Health and Rehabilitation Center Attachment Page 15
9/30/2015

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Emp Ben - Empl Hlth & Welfare	\$ 3,525		
Emp Ben - Union H&W Fund Cntrb	\$ 286		
Emp Ben - Empl Sfty Prog Prem	\$ 200		
Emp Ben - Tuition Reimb	\$ 25		
Emp Ben - Employee Bckgrnd Chk	\$ 6,304		
Emp Ben - Employee Vaccination	\$ 106		
Emp Ben - Employee Drug Screen	\$ 1,488		
Emp Ben - Other	\$ 186		
Total	\$ 12,120	\$ -	\$ -

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 West, LLC d/b/a Crossings West Hea	2393	9/30/2015	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	707,966	707,966		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$ 3,644	3,644		
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 15,999	15,999		
5. Education Expenses Related to Seminars and Conventions	\$			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 16,050	16,050		
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 4,263	4,263		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 2,229	2,229		
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	\$ 4,270	4,270		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 3,753	3,753		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 735	735		
9. Subscriptions	\$ 2,009	2,009		
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>)	\$ 158,795	158,795		
12. Administrative Management Services**	\$ 93,679	93,679		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 43,452	43,452		
C-14 Total Administrative & General Expenditures	\$ 1,056,844	1,056,844		

* 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)
	-		
Advert - Comm Awareness	\$ 45		
Advert - Promotional	\$ 781		
Advert - Brochures	\$ 96		
Advert - Other	\$ 1,307		
Total Other Advertising	\$ 2,229	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CTAHCF	\$ 3,753		
Total Dues	\$ 3,753	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Storage Fees	\$ 1,100		
Pro Fees - Consulting	\$ 21,843		
Pro Fees - Ins Consultant	\$ 614		
Utilities - Internet Services	\$ 2,386		
Licenses & Permits	\$ 4,112		
Bank Service Charges	\$ 2,064		
NAC - Other	\$ 6		
Fin Charges - Unused Line Fees	\$ 11,327		
Total Other Administrative and General	\$ 43,452	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
CH - Crossings West, LLC d/b/a Crossing	2393	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	79,547	Financial Oversight	Page 16 / Line m12
Hybris Health Services, LLC	14,132	Operational Oversight	Page 16 / Line m12
Hybris Health Services, LLC	65,415	Clinical Nurse Consulting	Page 13 / Line 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 CH - Crossings West, LLC d/b/a Crossings West Health		License No. 2393	Report for Year Ended 9/30/2015	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 80,814	80,814		
2.	Non-Food Supplies	\$ 12,137	12,137		
3.	Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 216	216		
c. Management Services**		\$ _____			
d. Other (Specify) _____ Minor Equipment		\$ 841	841		
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 94,008	94,008		
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 West, LLC d/b/a Crossings West Health		2393	9/30/2015	19	37
Item	Total	CCNH	RHNS	(Specify)	
3. Laundry					
a. In-House Processing*					
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Lbs.				
	Amt. \$	98	98		
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)	\$	61,436	61,436		
c. Management Services**	\$				
d. Other (Specify)	\$				
3E. Total Laundry Expenditures (3a + b + c + d)	\$	61,534	61,534		
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 West, LLC d/b/a Crossings Wes		2393	9/30/2015		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	773	773		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	92,154	92,154		
c.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	92,927	92,927		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Pharmerica/Omnicare	\$	129,531	129,531		
b.	Medicine Cabinet Drugs	\$	9,219	9,219		
c.	Medical and Therapeutic Supplies	\$	18,470	18,470		
d.	Ambulance/Limousine***	\$	15,792	15,792		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	3,702	3,702		
f.	X-rays and Related Radiological Procedures***	\$	7,455	7,455		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	8,896	8,896		
i.	Recreation	\$	9,820	9,820		
j.	Other (Specify)**** See Attached Schedule	\$	76,799	76,799		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	279,684	279,684		

* 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	\$ 1,816		
Supp - Universal Precaution	\$ 8,664		
Supp - Wound Care	\$ 10,212		
Supp - Prosthetic Device	\$ 795		
Supp - Respiratory Supplies	\$ 6,164		
Supp - IV	\$ 5,000		
Supp - Phys Therapy	\$ 381		
Supp - Occup Therapy	\$ 2		
Supp - Routine Hygiene	\$ 2,679		
Supp - Incontinent Supplies	\$ 16,132		
Respiratory Equipment Rental	\$ 14,830		
Bariatric Equipment Rental	\$ 1,191		
Wound Vacs Equipment Rental	\$ 4,123		
Alt Press Air Mattress Rental	\$ 3,029		
Air Fluidized Bed Rentals	\$ 404		
IV Pump Equipment Rental	\$ 355		
Bariatric Equipment Rental	\$ 464		
Physical Therapy Equipment	\$ 58		
Replace of Res. Personal Prop.	\$ 227		
Ecolab Equipment Rental	\$ 273		
Total Other Resident Care	\$ 76,799	\$ -	\$ -

**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 West, LLC d/b/a Crossings West Health and Rehabilitation		2393	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	Bldv, Suite 400, West Palm Beach FL 33401	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Clinical Reimbursement	21,864				16 m11
L&L Contract Services	11310 Wiles Road, Coral Springs, FL 33076	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	61,436				19 3b
Healthcare Services Group	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping Services	92,154				20 4b
Consulting Support Services, LLC	Bldv, Suite 400, West Palm Beach FL 33401	<input type="radio"/>	<input checked="" type="radio"/>	N/A	recruitment, business develop and other A&G	44,989				16 m11
Professional Grounds Maintenance, Inc	P.O. Box 231, Quaker Hill, CT 06375	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	16,591				22 6f
Facility Support Company, LLC	Bldv, West Palm Beach, FL 33401	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	12,600				16 m11
CWPM, LLC	P.O. Box 415, Plainville CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage Removal	10,268				22 6f
Consulting Support Services, LLC	Bldv, Suite 400, West Palm Beach FL 33401	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Interim Administrator (5/2/2015 - 6/7/2015)	14,875				16 m11
Consulting Support Services, LLC	Bldv, Suite 400, West Palm Beach FL 33401	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Interim Administrator (1/10/2015 - 2/1/2015)	12,943				16 m11
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
CH - Crossings West, LLC d/b/a Crossings W	2393	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 10,395	10,395				
b. Heat	\$ 21,268	21,268				
c. Light & Power	\$ 100,002	100,002				
d. Water	\$ 17,903	17,903				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 4,777	4,777				
f. Other (<i>itemize</i>)	\$ 71,209	71,209				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 225,554	225,554				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 5,526	5,526				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 6,441	6,441				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 11,967	11,967				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 9,484	9,484				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 525	525				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 10,009	10,009				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 474,749	474,749				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 53,513	53,513				
c. Personal property taxes	\$ 1,431	1,431				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 551,669	551,669				

* 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	\$ 3,874		
Supp - Maintenance	\$ 8,850		
Minor Equip Purch	\$ 2,659		
Pro Fees - Environ Site Assess	\$ 187		
R&M - Equipment	\$ 4		
R&M - Building	\$ 14,785		
R&M - Garbage	\$ 10,427		
R&M - Pest Control	\$ 2,063		
R&M - Hazardous Waste	\$ 336		
R&M - Maintenance Contracts	\$ 2,508		
R&M - Maintenance Contracts	\$ 1,049		
R&M - Maintenance Contracts	\$ 250		
R&M - Maintenance Contracts	\$ 2,418		
R&M - Maintenance Contracts	\$ 21,799		
Total Other Repairs and Maintenance	\$ 71,209	\$ -	\$ -

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended				Page	of
CH - Crossings West, LLC d/b/a Crossings West Health and Rehabilita		2393		9/30/2015				23	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	
									Is a mileage logbook maintained?
	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)	311,789				S/L	Various	5,526		5,526
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									
E. Total Depreciation									
									6,441
									11,967

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 West, LLC d/b/a Crossings West 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	\$ 10,397	15	\$ 184
9/30/2015	Windows	38,000	20	674
9/30/2015	Ceilings	6,810	20	121
9/30/2015	Shower Rooms	8,981	20	159
9/30/2015	Plumbing	5,100	20	90
9/30/2015	Electrical Generator	65,063	5	1,153
9/30/2015	HVAC/Ductwork	17,265	15	306
9/30/2015	Exterior Repair	29,975	20	531
9/30/2015	Paint	30,000	10	532
9/30/2015	Hand Rail/ Corner Guards	13,304	20	236
9/30/2015	General Conditions	3,076	20	55
9/30/2015	Flooring	30,876	15	547
9/30/2015	SL Fee 18% - Contractor Fee	52,942	20	938
Total additions for Building Improvements		\$ 311,789		\$ 5,526 *
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

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/30/2014	Check Scanner	\$ 692	5	\$ 138
11/30/2014	Catalyst Network Equipment	\$ 6,274	5	\$ 1,255
12/31/2014	Time Clock and Annual Support	\$ 5,965	10	\$ 597
2/28/2015	2 Large Linen Carts	\$ 1,425	15	\$ 95
2/28/2015	4 PC's, 1 Printer, 4 Monitors	\$ 2,388	5	\$ 478
2/28/2015	4 PC's, 1 Printer, 4 Monitors	\$ 2,116	5	\$ 423
6/30/2015	4 Qt Food Processor w/Bowl Kit	\$ 2,789	10	\$ 279
9/30/2015	Realty Entity - FF&E	\$ 46,922	10	\$ 3,128
9/30/2015	Realty Entity - Soft Goods	\$ 2,713	10	\$ 48
Total additions for Movable Equipment		\$ 71,284		\$ 6,441 *
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:				
2/28/2015	Replace Hot Water Tank	\$ 5,250	10	\$ 525
Total additions for Leasehold Improvement		\$ 5,250		\$ 525 *
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			
		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
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)	2	15	5,250		S/L		525	
C-4. Subtotal								
D. Total Amortization								
								525
								525

* 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 West Health & Rehabilitation Center
 Depreciation Schedule
 September 30, 2015

Voucher #	Account Description	Description	Date	Amount	Useful Life	2015	2015	NBV
						Depreciation	Accum Depr.	
Leasehold Improvements								
<i>2015 Additions</i>								
10292488	PPE - Leasehold Improvements	Replace Hot Water Tank	2/28/2015	5,250	10	525	525	4,725
	<i>Total 2015 Additions</i>			<u>5,250</u>		<u>525</u>	<u>525</u>	<u>4,725</u>
Movable Equipment								
<i>2015 Additions</i>								
10229699	PPE - Information Technology	Check Scanner	11/30/2014	692	5	138	138	554
10259974	PPE - Information Technology	Catalyst Network Equipment	11/30/2014	6,274	5	1,255	1,255	5,019
10267502	PPE - Furniture & Equipment	Time Clock and Annual Support	12/31/2014	5,965	10	597	597	5,368
22439784	PPE - Furniture & Equipment	2 Large Linen Carts	2/28/2015	1,425	15	95	95	1,330
10297163	PPE - Information Technology	4 PC's, 1 Printer, 4 Monitors	2/28/2015	2,388	5	478	478	1,910
10297163	PPE - Information Technology	4 PC's, 1 Printer, 4 Monitors	2/28/2015	2,116	5	423	423	1,693
22852744	PPE - Furniture & Equipment	4 Qt Food Processor w/Bowl Kit	6/30/2015	2,789	10	279	279	2,510
	<i>Total 2015 Additions</i>			<u>21,649</u>		<u>3,265</u>	<u>3,265</u>	<u>18,384</u>
	Per Cost Report			26,899		3,790	3,790	23,109
	Per Trial Balance			<u>26,899</u>		<u>3,734</u>	<u>3,734</u>	<u>23,165</u>
	Variance					56	56	(56)
Realty Entity - Building Improvements								
<i>2015 Additions</i>								
	Realty - Building Improvements	Doors/Door Hardware	9/30/2015	10,397	15	184	184	10,213
	Realty - Building Improvements	Windows	9/30/2015	38,000	20	674	674	37,326
	Realty - Building Improvements	Ceilings	9/30/2015	6,810	20	121	121	6,689
	Realty - Building Improvements	Shower Rooms	9/30/2015	8,981	20	159	159	8,822
	Realty - Building Improvements	Plumbing	9/30/2015	5,100	20	90	90	5,010
	Realty - Building Improvements	Electrical Generator	9/30/2015	65,063	5	1,153	1,153	63,910
	Realty - Building Improvements	HVAC/Ductwork	9/30/2015	17,265	15	306	306	16,959
	Realty - Building Improvements	Exterior Repair	9/30/2015	29,975	20	531	531	29,444
	Realty - Building Improvements	Paint	9/30/2015	30,000	10	532	532	29,468
	Realty - Building Improvements	Hand Rail/ Corner Guards	9/30/2015	13,304	20	236	236	13,068
	Realty - Building Improvements	General Conditions	9/30/2015	3,076	20	55	55	3,021
	Realty - Building Improvements	Flooring	9/30/2015	30,876	15	547	547	30,329
	Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2015	52,942	20	938	938	52,004
	<i>Total 2015 Additions</i>			<u>311,789</u>		<u>5,526</u>	<u>5,526</u>	<u>306,263</u>
Realty Entity - Movable Equipment								
<i>2015 Additions</i>								
	Realty - Movable Equip	FF&E	9/30/2015	46,922	10	3,128	3,128	43,794
	Realty - Movable Equip	Soft Goods	9/30/2015	2,713	10	48	48	2,665
	<i>Total 2015 Additions</i>			<u>49,635</u>		<u>3,176</u>	<u>3,176</u>	<u>46,459</u>
	Total Realty Entity Assets			361,424		8,702	8,702	352,722
	Total Assets {a}			388,323		12,492	12,492	375,831
	F/S vs C/R NBV - Page 31, Line B9			56				
	F/S vs C/R Depreciation - Page 36, Line F1			(8,758)				
	Reservse For Leasehold Properties - Page 35, Line A4			352,722				

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 West, LLC d/b/a Cross	License No. 2393	Report for Year Ended 9/30/2015	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?*

Yes

No

If "Yes," complete Part B.
 If "No," complete Part C.

*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	66				
6. Square Footage	21,158				
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	474,749

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 West, LLC d/b/a Cros		2393	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 West, LLC d/b/a Ct		2393		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				\$ 24,213	24,213		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 24,213	24,213		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 8,613	8,613		
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 78,877	78,877		
2. Fire and Extended Coverage				\$			
3. Other (Specify) D & O Insurance				\$ 238	238		
14d. Total Insurance Expenditures (14a + b + c)				\$ 87,728	87,728		
15. Total All Expenditures (A-13 thru C-14)				\$ 5,044,853	5,044,853		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
CH - Crossings West, LLC d/b/a Crossings West Health and R				2393	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	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 155,714	155,714		
7.			Other - See attached Schedule	\$ 8,218	8,218		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 38,761	38,761		
10.	15	1e	Accounting & Legal	\$ 14,045	14,045		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,184	2,184		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.	15	1a9	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 25	25		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 2,229	2,229		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 38,361	38,361		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 16,536	16,536		
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)				\$ 276,073	276,073		

* 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)
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	Respiratory Therapist	\$ 70		
13	12o	IV Consultant	\$ 8,148		
Total Other Fees Adjustments			\$ 8,218	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Emp Ben - Other	\$ 186		
15	1g	Marketing Forms	\$ 930		
15	1g	Marketing Supplies - Forms	\$ 930		
15	1g	Marketing Supplies	\$ 1,958		
16	m8a	Chamber of Commerce Dues	\$ 735		
16	13	Bank Service Charges Disallowed	\$ 464		
16	13	NAC - Other	\$ 6		
16	13	Fin Charges - Unused Line Fees	\$ 11,327		
Total Other A&G Adjustments			\$ 16,536	\$ -	\$ -

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

	<u>Amount</u>
Total Cell Phone Expense	3,174 TB Linked
Cell Phone Allowed Based on Bed Capacity	3
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>11</u>
Total Allowable Cost	\$ 990
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 2,184</u></u>

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

<u>Description</u>	<u>Amount</u>
Management fees Charged	159,094
Patient Days	16,471 Page 9 of C/R
Amount Per Patient Day	\$ 9.66
PPD Allowance Per Rate Agreement	7.33 J.01a
2015 CPI Increase - N/A	<u>-</u>
PPD Allowance 9/30/2015	<u>7.33</u>
Amount over (Under)	\$ 2.3290
Total Days	16,471 Page 9 of C/R
Disallowed Management Fee	<u><u>\$ 38,361</u></u>

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

Name of Facility			License No.	Report for Year Ended	Page	of	
CH - Crossings West, LLC d/b/a Crossings West Health and			2393	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 276,073	276,073		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 129,531	129,531		
28.	20	5d	Ambulance/Limousine	\$ 15,792	15,792		
29.	20	5f	X-rays, etc	\$ 7,455	7,455		
30.	20	5h	Laboratory	\$ 8,896	8,896		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 3,702	3,702		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 47,507	47,507		
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	\$ 9,484	9,484		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	IV 8	Vending Machine Revenue	\$ 116	116		
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	\$ 680	680		
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)				\$ 499,236	499,236		

*** 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 West, LLC d/b/a Crossings West 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)	\$ 3,306		
20	5j	Food Purch - Tube Feeding	\$ 1,816		
20	5j	Supp - Wound Care	\$ 10,212		
20	5j	Supp - Prosthetic Device	\$ 795		
20	5j	Supp - Respiratory Supplies	\$ 6,164		
20	5j	Supp - IV	\$ 5,000		
20	5j	Supp - Occup Therapy	\$ 2		
20	5j	Respiratory Equipment Rental	\$ 14,830		
20	5j	Wound Vacs Equipment Rental	\$ 4,123		
20	5j	Air Fluidized Bed Rentals	\$ 404		
20	5j	IV Pump Equipment Rental	\$ 355		
20	5j	Replace of Res. Personal Prop.	\$ 227		
20	5j	Ecolab Equipment Rental	\$ 273		
Total Other Ancillary Costs			\$ 47,507	\$ -	\$ -

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	8a	Amort - Def Finance Costs	\$ 9,484		
Total Other Property Adjustments			\$ 9,484	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Revenue	\$ 146		
30	IV 8	Rebate Revenue	\$ 534		
Total Other Adjustments			\$ 680	\$ -	\$ -

Schedule of Unallowable Building Interest

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

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

		<u>Amount</u>	
Total Cable TV Expense	Account #	\$ 6,606	TB Linked
6950120000 & 6950131000			
Monthly Allowable amount		\$ 300	
Months in Cost Report Year		<u>11</u>	
Total Allowable Cost		\$ 3,300	
Disallowed Cable TV		<u><u>\$ 3,306</u></u>	

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page of	
CH - Crossings West, LLC d/b/a Crossing		2393		9/30/2015		30 37	
Item	Total	CCNH	RHNS	(Specify)			
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (CT only)	\$ 2,541,072	2,541,072					
b. Medicaid Room and Board Contractual Allowance **	\$						
2. a. Medicaid (All other states)	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents (all inclusive)	\$ 1,083,752	1,083,752					
b. Medicare Room and Board Contractual Allowance **	\$						
4. a. Private-Pay Residents and Other	\$ 254,476	254,476					
b. Private-Pay Room and Board Contractual Allowance **	\$						
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare	\$ 94,694	94,694					
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (93,720)	(93,720)					
c. Prescription Drugs - Non-Medicare	\$ 43,704	43,704					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (43,695)	(43,695)					
2. a. Medical Supplies - Medicare	\$						
b. Medical Supplies - Medicare Contractual Allowance **	\$						
c. Medical Supplies - Non-Medicare	\$ 145	145					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (145)	(145)					
3. a. Physical Therapy - Medicare	\$ 204,500	204,500					
b. Physical Therapy - Medicare Contractual Allowance **	\$ (162,606)	(162,606)					
c. Physical Therapy - Non-Medicare	\$ 59,719	59,719					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (59,638)	(59,638)					
4. a. Speech Therapy - Medicare	\$ 22,359	22,359					
b. Speech Therapy - Medicare Contractual Allowance **	\$ (18,510)	(18,510)					
c. Speech Therapy - Non-Medicare	\$ 14,574	14,574					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (14,574)	(14,574)					
5. a. Occupational Therapy - Medicare	\$ 245,117	245,117					
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (191,769)	(191,769)					
c. Occupational Therapy - Non-Medicare	\$ 73,533	73,533					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (73,441)	(73,441)					
6. a. Other (Specify) - Medicare	\$ (1,392)	(1,392)					
b. Other (Specify) - Non-Medicare	\$ (212)	(212)					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 3,977,943	3,977,943					
IV. Other Revenue*							
1. Meals sold to guests, employees & others	\$						
2. Rental of rooms to non-residents	\$						
3. Telephone	\$						
4. Rental of Television and Cable Services	\$						
5. Interest Income (Specify)	\$ 4	4					
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other (Specify)	\$ 132,326	132,326					
V. Total Other Revenue (1 thru 8)	\$ 132,330	132,330					
VI. Total All Revenue (III + V)	\$ 4,110,273	4,110,273					

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Lab - Medicare A	\$ 40,396		
30 II 6a	Lab - C/A - Medicare A	\$ (40,396)		
30 II 6a	X-Ray - Medicare A	\$ 4,702		
30 II 6a	X-Ray - C/A - Medicare A	\$ (4,702)		
30 II 6a	IV Charges - Medicare A	\$ 1,563		
30 II 6a	IV Charges - C/A - Medicare A	\$ (1,563)		
30 II 6a	Medicare B - Sequestration	\$ (1,392)		
Total Other Resident Revenue - Medicare		\$ (1,392)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Lab - Medicaid	\$ 949		
30 II 6b	Lab - HMO	\$ 1,364		
30 II 6b	Lab - Comm Ins	\$ 1,897		
30 II 6b	Lab - C/A - Medicaid	\$ (949)		
30 II 6b	Lab - C/A - HMO	\$ (1,364)		
30 II 6b	Lab - C/A - Comm Ins	\$ (1,897)		
30 II 6b	X-Ray - HMO	\$ 487		
30 II 6b	X-Ray - Comm Ins	\$ 111		
30 II 6b	X-Ray - C/A - HMO	\$ (487)		
30 II 6b	X-Ray - C/A - Comm Ins	\$ (111)		
30 II 6b	IV Charges - Comm Ins	\$ 725		
30 II 6b	IV Charges - C/A - Comm Ins	\$ (725)		
30 II 6b	HMO MCR B Replacement - Seq	\$ (212)		
Total Other Resident Revenue		\$ (212)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Int Inc - AR Accounts	4,478	\$ 4		
Total Interest Income			\$ 4	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Medical Records Revenue	\$ 146		
30 IV 8	Vending Machine Revenue	\$ 116		
30 IV 8	Rebate Revenue	\$ 534		
30 IV 8	Frontline Unrestricted Donation Revenue	\$ 131,530		
Total Other Revenue		\$ 132,326	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Crossings West, LLC d/b/a Crossi	2393	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	6,339
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	665,388
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	100,168
a. Prepaid Insurance	67,978			
b. Prepaid Workers Comp	31,403			
c. Prepaid Property Taxes	1,431			
d. Prepaid Other	(644)			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	(220)
Due From Others	(220)			
A-9. Total Current Assets (Lines A1 thru 8)			\$	771,675
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>5,250</u>		\$	4,725
	Accum. Depreciation <u>525</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>21,649</u>		\$	18,384
	Accum. Depreciation <u>3,265</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	6,115
F/S vs C/R NBV	56			
PPE - Capital Asset Clearing	6,059			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	29,224

* 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 West, LLC d/b/a Crossi		2393	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	800,899
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
\$					
2. Land Improvements					
		*Historical Cost			
		Accum. Depreciation		Net	\$
3. Buildings					
		*Historical Cost	311,789		
		Accum. Depreciation	5,526	Net	\$ 306,263
4. Non-Movable Equipment					
		*Historical Cost			
		Accum. Depreciation		Net	\$
5. Movable Equipment					
		*Historical Cost	49,635		
		Accum. Depreciation	3,176	Net	\$ 46,459
6. Motor Vehicles					
		*Historical Cost			
		Accum. Depreciation		Net	\$
7. Minor Equipment-Not Depreciable					
\$					
C-8 Total Leasehold or Like Properties (C1 thru 7)					
\$ 352,722					
D. Investment and Other Assets					
1. Deferred Deposits					
\$ 210,700					
2. Escrow Deposits					
\$ (29,778)					
3. Organization Expense					
		*Historical Cost	11,778		
		Accum. Depreciation		Net	\$ 11,778
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)					
\$ 192,700					
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					
\$ 1,346,321					

* 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 West, LLC d/b/a Crossings We		2393	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	570,200
2. Notes Payable (<i>itemize</i>)				\$	60,768
Current Notes Payable					60,768
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>)				\$	116,148
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	8,161
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>)				\$	134,162
Accrued Other Benefits		(1,413)	Deferred Revenue	92,159	
Accrued Real Estate Tax		(28,548)			
Accrued Professional Fees		(1,179)			
Accrued Bed Fee Payable		73,143			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	889,439

* 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 West, LLC d/b/a Crossings		License No. 2393	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				889,439	
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>)				\$ 1,300,412	
Due to Others		1,300,412			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,300,412	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,189,851	

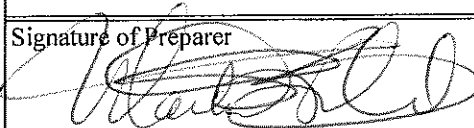
**G. Balance Sheet (cont'd)
 Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Crossings West, LLC d/b/a Cross	2393	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			\$	352,722
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	352,722
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(270,430)
6. Gain or Loss for Period			\$	(925,822)
7. Total Net Worth			\$	(1,196,252)
C. Total Reserves and Net Worth			\$	(843,530)
D. Total Liabilities, Reserves, and Net Worth			\$	1,346,321

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Crossings West, LLC d/b/a Crossin	2393	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>)			\$	4,110,273
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	5,036,095
D. Net Income or Deficit			\$	(925,822)
E. Balance			\$	(925,822)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenses Per Pg. 27 \$5,044,853				
F/S vs C/R Depreciation (8,758)				
Total Expenses Per F/S \$5,036,095				
2. Other (<i>itemize</i>)				
Prior Period Adjustment				(270,430)
F-3. Total Additions			\$	(270,430)
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			\$	(1,196,252)
	09/30/15			

I. Preparer's/Reviewer's Certification

Name of Facility CH - Crossings West, LLC d/b/a Crossings	License No. 2393	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 West, LLC d/b/a Crossings West 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 West 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
1002000000	Cash - Facility Depository	4,478.00			4,478.00
1002100000	Cash - Care Cost Depository	1,011.00			1,011.00
1003000000	Cash - Petty Cash	500.00			500.00
1003200000	Cash - Pat Fund On Hand	350.00			350.00
1100100000	A/R - Private Pay	9,353.00			9,353.00
1100200000	A/R - Medicare	108,701.00			108,701.00
1100300000	A/R - Medicaid	485,386.00			485,386.00
1100400000	A/R - HMO	15,486.00			15,486.00
1100500000	A/R - Commercial Insurance	33,288.00			33,288.00
1100900000	A/R - Other	6,591.00			6,591.00
1101200000	A/R - Medicare C/A	(755.00)			(755.00)
1103100000	A/R - Medicare Settlement	(2,153.00)			(2,153.00)
1109900000	A/R - Miscellaneous	48,247.00			48,247.00
1110100000	Allowance for Bad Debts	(38,756.00)			(38,756.00)
1200100000	Due From Others	(220.00)			(220.00)
1300100000	Prepaid Insurance	67,978.00			67,978.00
1300300000	Prepaid Workers Comp	31,403.00			31,403.00
1300500000	Prepaid Property Taxes	1,431.00			1,431.00
1399900000	Prepaid Other	(644.00)			(644.00)
1510100000	Escrow - Property Tax	(29,778.00)			(29,778.00)
1520100000	Deposits - Rent	210,700.00			210,700.00
1600500000	PPE - Leasehold Improvements	5,250.00			5,250.00
1600600000	PPE - Furniture & Equipment	10,180.00			10,180.00
1600700000	PPE - Information Technology	11,469.00			11,469.00
1610100000	PPE - Capital Asset Clearing	6,059.00			6,059.00
1620500000	A/D - Leasehold Improvements	(437.00)			(437.00)
1620600000	A/D - Furniture & Equipment	(811.00)			(811.00)
1620700000	A/D - Information Technology	(2,486.00)			(2,486.00)
1700100000	Deferred Financing Charges	11,778.00			11,778.00
2000100000	A/P - Trade	(606,973.00)			(606,973.00)
2010100000	A/P - Accrued	(74,233.00)			(74,233.00)
2200100000	Employer FICA Payable	(9,162.00)			(9,162.00)
2200300000	SUTA Payable	1,001.00			1,001.00
2400100000	Accrued Salaries And Wages	(96,562.00)			(96,562.00)
2400300000	Accrued Vacations	(19,501.00)			(19,501.00)
2400600000	Accrued Personal Days	(85.00)			(85.00)
2400700000	Accrued Other Benefits	1,413.00			1,413.00
2410100000	Accrued Real Estate Tax	28,548.00			28,548.00
2410300000	Accrued Professional Fees	1,179.00			1,179.00
2410500000	Consulting Fees Payable	111,006.00			111,006.00
2420100000	Accrued Bed Fee Payable	(73,143.00)			(73,143.00)
2799900000	Deferred Revenue	(92,159.00)			(92,159.00)
2800100000	Due to Others	(1,300,412.00)			(1,300,412.00)
2899900000	Current Notes Payable	(60,768.00)			(60,768.00)
3000100000	Retained Earnings	270,430.00			270,430.00
4102000000	Medicare Rugs III - RUC	(117,310.00)			(117,310.00)
4102500000	Medicare Rugs III - RUB	(297,584.00)			(297,584.00)
4103000000	Medicare Rugs III - RUA	(257,694.00)			(257,694.00)
4107000000	Medicare Rugs III - RVC	(38,663.00)			(38,663.00)
4107500000	Medicare Rugs III - RVB	(98,476.00)			(98,476.00)
4108000000	Medicare Rugs III - RVA	(148,612.00)			(148,612.00)
4112000000	Medicare Rugs III - RHC	(16,845.00)			(16,845.00)
4112500000	Medicare Rugs III - RHB	(31,214.00)			(31,214.00)
4113000000	Medicare Rugs III - RHA	(34,939.00)			(34,939.00)
4117000000	Medicare Rugs III - RMC	(3,482.00)			(3,482.00)
4117500000	Medicare Rugs III - RMB	(15,526.00)			(15,526.00)
4136000000	Medicare Rugs IV - HD1	(16,417.00)			(16,417.00)

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4137600000	Medicare Rugs IV - LD1	(8,674.00)			(8,674.00)
4137800000	Medicare Rugs IV - LC2	(827.00)			(827.00)
4138000000	Medicare Rugs IV - LC1	(6,971.00)			(6,971.00)
4142700000	Medicare Rugs III - CA1	(1,853.00)			(1,853.00)
4151500000	Medicare Rugs III - BB1	(2,013.00)			(2,013.00)
4156500000	Medicare Rugs III - PD1	(720.00)			(720.00)
4156800000	Medicare Rugs III - PC1	(1,242.00)			(1,242.00)
4157600000	Medicare Rugs III - PA1	(438.00)			(438.00)
4160000000	Medicare Rugs III - AAA	(876.00)			(876.00)
4160100000	Medicare Rugs III - Unknown	(1,095.00)			(1,095.00)
4198900000	Medicare A - Sequestration	17,719.00			17,719.00
4200300000	Medicaid - ICF I	(2,541,072.00)			(2,541,072.00)
4300100000	Private Pay	(122,123.00)			(122,123.00)
4400500000	Commercial Ins Pays at Level	(42,800.00)			(42,800.00)
4501000000	HMO - Medicare Replacement	(51,978.00)			(51,978.00)
4501100000	HMO - MCR Rep Sequestration	683.00			683.00
4550100000	Hospice	(38,258.00)			(38,258.00)
4600100000	Pharmacy Rx - Medicare A	(92,920.00)			(92,920.00)
4600200000	Pharmacy Rx - Medicare B	(974.00)			(974.00)
4600300000	Pharmacy Rx - Medicaid	(20,681.00)			(20,681.00)
4600400000	Pharmacy Rx - HMO	(16,467.00)			(16,467.00)
4600700000	Pharmacy Rx - Comm Ins	(5,133.00)			(5,133.00)
4601100000	Pharmacy Rx - C/A - Medicare A	92,920.00			92,920.00
4601300000	Pharmacy Rx - C/A - Medicaid	20,681.00			20,681.00
4601400000	Pharmacy Rx - C/A - HMO	16,467.00			16,467.00
4601700000	Pharmacy Rx - C/A - Comm Ins	5,133.00			5,133.00
4610100000	Pharm OTC - Medicare A	(800.00)			(800.00)
4610300000	Pharm OTC - Medicaid	(1,397.00)			(1,397.00)
4610400000	Pharm OTC - HMO	(17.00)			(17.00)
4610500000	Pharm OTC - Private	(9.00)			(9.00)
4611100000	Pharm OTC - C/A - Medicare A	800.00			800.00
4611300000	Pharm OTC - C/A - Medicaid	1,397.00			1,397.00
4611400000	Pharm OTC - C/A - HMO	17.00			17.00
4660100000	Phys Ther - Medicare A	(154,144.00)			(154,144.00)
4660200000	Phys Ther - Medicare B	(50,356.00)			(50,356.00)
4660300000	Phys Ther - Medicaid	(49,083.00)			(49,083.00)
4660400000	Phys Ther - HMO	(6,081.00)			(6,081.00)
4660700000	Phys Ther - Comm Ins	(4,555.00)			(4,555.00)
4661100000	Phys Ther - C/A - Medicare A	154,144.00			154,144.00
4661200000	Phys Ther - C/A - Medicare B	8,462.00			8,462.00
4661300000	Phys Ther - C/A - Medicaid	49,083.00			49,083.00
4661400000	Phys Ther - C/A - HMO	6,000.00			6,000.00
4661700000	Phys Ther - C/A - Comm Ins	4,555.00			4,555.00
4670100000	Speech Ther - Medicare A	(18,791.00)			(18,791.00)
4670200000	Speech Ther - Medicare B	(3,568.00)			(3,568.00)
4670300000	Speech Ther - Medicaid	(14,206.00)			(14,206.00)
4670700000	Speech Ther - Comm Ins	(368.00)			(368.00)
4671100000	Speech Ther - C/A - Medicare A	18,791.00			18,791.00
4671200000	Speech Ther - C/A - Medicare B	(281.00)			(281.00)
4671300000	Speech Ther - C/A - Medicaid	14,206.00			14,206.00
4671700000	Speech Ther - C/A - Comm Ins	368.00			368.00
4680100000	Occ Therapy - Medicare A	(183,184.00)			(183,184.00)
4680200000	Occ Therapy - Medicare B	(61,933.00)			(61,933.00)
4680300000	Occ Therapy - Medicaid	(63,969.00)			(63,969.00)
4680400000	Occ Therapy - HMO	(6,601.00)			(6,601.00)
4680700000	Occ Therapy - Comm Ins	(2,963.00)			(2,963.00)
4681100000	Occ Therapy - C/A - Medicare A	183,184.00			183,184.00
4681200000	Occ Therapy - C/A - Medicare B	8,585.00			8,585.00
4681300000	Occ Therapy - C/A - Medicaid	63,969.00			63,969.00
4681400000	Occ Therapy - C/A - HMO	6,509.00			6,509.00
4681700000	Occ Therapy - C/A - Comm Ins	2,963.00			2,963.00

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4720300000	Med Equip - Medicaid	(145.00)			(145.00)
4721300000	Med Equip - C/A - Medicaid	145.00			145.00
4750100000	Lab - Medicare A	(40,396.00)			(40,396.00)
4750300000	Lab - Medicaid	(949.00)			(949.00)
4750400000	Lab - HMO	(1,364.00)			(1,364.00)
4750700000	Lab - Comm Ins	(1,897.00)			(1,897.00)
4751100000	Lab - C/A - Medicare A	40,396.00			40,396.00
4751300000	Lab - C/A - Medicaid	949.00			949.00
4751400000	Lab - C/A - HMO	1,364.00			1,364.00
4751700000	Lab - C/A - Comm Ins	1,897.00			1,897.00
4760100000	X-Ray - Medicare A	(4,702.00)			(4,702.00)
4760400000	X-Ray - HMO	(487.00)			(487.00)
4760700000	X-Ray - Comm Ins	(111.00)			(111.00)
4761100000	X-Ray - C/A - Medicare A	4,702.00			4,702.00
4761400000	X-Ray - C/A - HMO	487.00			487.00
4761700000	X-Ray - C/A - Comm Ins	111.00			111.00
4765100000	IV Charges - Medicare A	(1,563.00)			(1,563.00)
4765700000	IV Charges - Comm Ins	(725.00)			(725.00)
4766100000	IV Charges - C/A - Medicare A	1,563.00			1,563.00
4766700000	IV Charges - C/A - Comm Ins	725.00			725.00
4799800000	HMO MCR B Replacement - Seq	212.00			212.00
4799900000	Medicare B - Sequestration	1,392.00			1,392.00
4940200000	Medical Records Revenue	(146.00)			(146.00)
4940300000	Vending Revenue	(116.00)			(116.00)
4950100000	Rebate Revenue	(534.00)			(534.00)
5000110101	S&W - Regular	112,703.00		6,371.00	119,074.00
5000110102	S&W - Regular	154,121.00		8,939.00	163,060.00
5000110103	S&W - Regular	21,800.00		1,923.00	23,723.00
5000110111	S&W - Regular	212,515.00		14,162.00	226,677.00
5000110113	S&W - Regular	367,588.00		23,785.00	391,373.00
5000111122	S&W - Regular	22,891.00		1,452.00	24,343.00
5000111127	S&W - Regular	20,904.00		1,240.00	22,144.00
5000111132	S&W - Regular	16,576.00		1,131.00	17,707.00
5000111133	S&W - Regular	1,410.00		94.00	1,504.00
5000111141	S&W - Regular	21,216.00		1,237.00	22,453.00
5000111144	S&W - Regular	14,753.00		904.00	15,657.00
5000111151	S&W - Regular	70,809.00		4,240.00	75,049.00
5000120401	S&W - Regular	41,807.00		3,199.00	45,006.00
5000120403	S&W - Regular	33,616.00		2,584.00	36,200.00
5000120404	S&W - Regular	1,799.00		143.00	1,942.00
5000120805	S&W - Regular	75,344.00		5,678.00	81,022.00
5000120807	S&W - Regular	2,331.00		167.00	2,498.00
5000120861	S&W - Regular	11,388.00		1,092.00	12,480.00
5000121864	S&W - Regular	2,370.00		29.00	2,399.00
5000130252	S&W - Regular	7,521.00		299.00	7,820.00
5000130253	S&W - Regular	39,689.00		1,860.00	41,549.00
5000130255	S&W - Regular	45,920.00		2,062.00	47,982.00
5000130256	S&W - Regular	43,121.00		2,097.00	45,218.00
5000131301	S&W - Regular	31,185.00		1,163.00	32,348.00
5000131302	S&W - Regular	20,041.00		786.00	20,827.00
5000134601	S&W - Regular	39,535.00		3,246.00	42,781.00
5000137701	S&W - Regular	5,702.00		401.00	6,103.00
5000137702	S&W - Regular	13,987.00		720.00	14,707.00
5000210101	S&W - Overtime	10,400.00			10,400.00
5000210102	S&W - Overtime	12,082.00			12,082.00
5000210103	S&W - Overtime	8,245.00			8,245.00
5000210111	S&W - Overtime	44,354.00			44,354.00
5000210113	S&W - Overtime	71,513.00			71,513.00
5000211122	S&W - Overtime	864.00			864.00
5000211127	S&W - Overtime	321.00			321.00
5000211133	S&W - Overtime	200.00			200.00

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5000211144	S&W - Overtime	565.00			565.00
5000220403	S&W - Overtime	117.00			117.00
5000220404	S&W - Overtime	195.00			195.00
5000230253	S&W - Overtime	4,523.00			4,523.00
5000230255	S&W - Overtime	479.00			479.00
5000230256	S&W - Overtime	1,247.00			1,247.00
5000231301	S&W - Overtime	469.00			469.00
5000234601	S&W - Overtime	2,155.00			2,155.00
5000237702	S&W - Overtime	535.00			535.00
5000310101	S&W - Shift Premium	10,477.00			10,477.00
5000310102	S&W - Shift Premium	9,474.00			9,474.00
5000310103	S&W - Shift Premium	2,540.00			2,540.00
5000310111	S&W - Shift Premium	25,335.00			25,335.00
5000310113	S&W - Shift Premium	22,660.00			22,660.00
5000311122	S&W - Shift Premium	59.00			59.00
5000311144	S&W - Shift Premium	87.00			87.00
5000320403	S&W - Shift Premium	25.00			25.00
5000330255	S&W - Shift Premium	2,044.00			2,044.00
5000330256	S&W - Shift Premium	1,623.00			1,623.00
5000331302	S&W - Shift Premium	395.00			395.00
5000410101	S&W - Special Shift Bonus	4,247.00			4,247.00
5000410102	S&W - Special Shift Bonus	6,552.00			6,552.00
5000410103	S&W - Special Shift Bonus	4,750.00			4,750.00
5000410111	S&W - Special Shift Bonus	8,866.00			8,866.00
5000410113	S&W - Special Shift Bonus	23,725.00			23,725.00
5000411122	S&W - Special Shift Bonus	250.00			250.00
5000420401	S&W - Special Shift Bonus	100.00			100.00
5000420403	S&W - Special Shift Bonus	200.00			200.00
5000510101	S&W - Retro Pay/Adj	92.00			92.00
5000510102	S&W - Retro Pay/Adj	635.00			635.00
5000510103	S&W - Retro Pay/Adj	500.00			500.00
5000510111	S&W - Retro Pay/Adj	226.00			226.00
5000510113	S&W - Retro Pay/Adj	545.00			545.00
5000511122	S&W - Retro Pay/Adj	2.00			2.00
5000511127	S&W - Retro Pay/Adj	9.00			9.00
5000511144	S&W - Retro Pay/Adj	67.00			67.00
5000511151	S&W - Retro Pay/Adj	538.00			538.00
5000520403	S&W - Retro Pay/Adj	6.00			6.00
5000520805	S&W - Retro Pay/Adj	200.00			200.00
5000520861	S&W - Retro Pay/Adj	494.00			494.00
5000530253	S&W - Retro Pay/Adj	5.00			5.00
5000530255	S&W - Retro Pay/Adj	279.00			279.00
5000531302	S&W - Retro Pay/Adj	4.00			4.00
5000534601	S&W - Retro Pay/Adj	6.00			6.00
5000537702	S&W - Retro Pay/Adj	3.00			3.00
5000610101	S&W - Training Regular	108.00			108.00
5000610102	S&W - Training Regular	3,052.00			3,052.00
5000610103	S&W - Training Regular	2,907.00			2,907.00
5000610111	S&W - Training Regular	3,485.00			3,485.00
5000610113	S&W - Training Regular	2,320.00			2,320.00
5000611122	S&W - Training Regular	37.00			37.00
5000611141	S&W - Training Regular	231.00			231.00
5000620401	S&W - Training Regular	259.00			259.00
5000620403	S&W - Training Regular	261.00			261.00
5000621864	S&W - Training Regular	86.00			86.00
5000630252	S&W - Training Regular	77.00			77.00
5000630253	S&W - Training Regular	47.00			47.00
5000630255	S&W - Training Regular	417.00			417.00
5000630256	S&W - Training Regular	702.00			702.00
5000631301	S&W - Training Regular	44.00			44.00
5000631302	S&W - Training Regular	45.00			45.00

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5000634601	S&W - Training Regular	48.00			48.00
5000637701	S&W - Training Regular	211.00			211.00
5000710103	S&W - Training Overtime	49.00			49.00
5000810113	S&W - Transitional Duty	3,194.00			3,194.00
5000830253	S&W - Transitional Duty	481.00			481.00
5000830255	S&W - Transitional Duty	210.00			210.00
5000830256	S&W - Transitional Duty	3,126.00			3,126.00
5000831302	S&W - Transitional Duty	223.00			223.00
5000910101	S&W - On Call	500.00			500.00
5000910102	S&W - On Call	200.00			200.00
5000910111	S&W - On Call	500.00			500.00
5000910113	S&W - On Call	950.00			950.00
5000911127	S&W - On Call	200.00			200.00
5000911144	S&W - On Call	200.00			200.00
5001110101	S&W - Holiday Worked Premium	1,619.00			1,619.00
5001110102	S&W - Holiday Worked Premium	964.00			964.00
5001110103	S&W - Holiday Worked Premium	264.00			264.00
5001110111	S&W - Holiday Worked Premium	2,557.00			2,557.00
5001110113	S&W - Holiday Worked Premium	4,421.00			4,421.00
5001111127	S&W - Holiday Worked Premium	74.00			74.00
5001130253	S&W - Holiday Worked Premium	307.00			307.00
5001130255	S&W - Holiday Worked Premium	511.00			511.00
5001130256	S&W - Holiday Worked Premium	578.00			578.00
5001131301	S&W - Holiday Worked Premium	37.00			37.00
5001131302	S&W - Holiday Worked Premium	214.00			214.00
5001134601	S&W - Holiday Worked Premium	193.00			193.00
5001210101	S&W - Accrual	1,552.00			1,552.00
5001210102	S&W - Accrual	11,747.00			11,747.00
5001210103	S&W - Accrual	1,709.00			1,709.00
5001210111	S&W - Accrual	17,155.00			17,155.00
5001210113	S&W - Accrual	32,152.00			32,152.00
5001211122	S&W - Accrual	1,209.00			1,209.00
5001211132	S&W - Accrual	3,045.00			3,045.00
5001211151	S&W - Accrual	2,225.00			2,225.00
5001220401	S&W - Accrual	2,547.00			2,547.00
5001220403	S&W - Accrual	1,890.00			1,890.00
5001220805	S&W - Accrual	3,807.00			3,807.00
5001220861	S&W - Accrual	3,379.00			3,379.00
5001230253	S&W - Accrual	2,183.00			2,183.00
5001230255	S&W - Accrual	2,491.00			2,491.00
5001230256	S&W - Accrual	2,868.00			2,868.00
5001231301	S&W - Accrual	1,098.00			1,098.00
5001231302	S&W - Accrual	1,251.00			1,251.00
5001234601	S&W - Accrual	2,083.00			2,083.00
5001237701	S&W - Accrual	2,172.00			2,172.00
5009010000	S&W - Consulting Support	21,864.00			21,864.00
5009020000	S&W - Consulting Support	58,276.00		(2,870.00)	55,406.00
5009030000	S&W - Consulting Support	0.00		2,870.00	2,870.00
5009035000	S&W - Consulting Support	3,874.00			3,874.00
5009040000	S&W - Consulting Support	2,700.00			2,700.00
5100110000	PR Tax - FICA	97,992.00			97,992.00
5100111000	PR Tax - FICA	14,442.00			14,442.00
5100120000	PR Tax - FICA	14,243.00			14,243.00
5100121000	PR Tax - FICA	190.00			190.00
5100130000	PR Tax - FICA	12,544.00			12,544.00
5100131000	PR Tax - FICA	4,272.00			4,272.00
5100134000	PR Tax - FICA	2,963.00			2,963.00
5100137000	PR Tax - FICA	1,831.00			1,831.00
5100310000	PR Tax - SUTA	13,681.00			13,681.00
5100311000	PR Tax - SUTA	1,234.00			1,234.00
5100320000	PR Tax - SUTA	1,083.00			1,083.00

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5100321000	PR Tax - SUTA	122.00			122.00
5100330000	PR Tax - SUTA	2,576.00			2,576.00
5100331000	PR Tax - SUTA	970.00			970.00
5100334000	PR Tax - SUTA	76.00			76.00
5100337000	PR Tax - SUTA	496.00			496.00
5200110000	Emp Ben - Vacation	15,443.00		(15,443.00)	0.00
5200111000	Emp Ben - Vacation	3,398.00		(3,398.00)	0.00
5200120000	Emp Ben - Vacation	5,634.00		(5,634.00)	0.00
5200130000	Emp Ben - Vacation	1,303.00		(1,303.00)	0.00
5200131000	Emp Ben - Vacation	301.00		(301.00)	0.00
5200134000	Emp Ben - Vacation	833.00		(833.00)	0.00
5200137000	Emp Ben - Vacation	72.00		(72.00)	0.00
5200210000	Emp Ben - Sick	13,541.00		(13,541.00)	0.00
5200211000	Emp Ben - Sick	1,775.00		(1,775.00)	0.00
5200220000	Emp Ben - Sick	1,372.00		(1,372.00)	0.00
5200221000	Emp Ben - Sick	29.00		(29.00)	0.00
5200230000	Emp Ben - Sick	1,583.00		(1,583.00)	0.00
5200231000	Emp Ben - Sick	838.00		(838.00)	0.00
5200234000	Emp Ben - Sick	1,085.00		(1,085.00)	0.00
5200237000	Emp Ben - Sick	211.00		(211.00)	0.00
5200410000	Emp Ben - Holiday	26,103.00		(26,103.00)	0.00
5200411000	Emp Ben - Holiday	5,125.00		(5,125.00)	0.00
5200420000	Emp Ben - Holiday	4,326.00		(4,326.00)	0.00
5200430000	Emp Ben - Holiday	3,332.00		(3,332.00)	0.00
5200431000	Emp Ben - Holiday	810.00		(810.00)	0.00
5200434000	Emp Ben - Holiday	1,328.00		(1,328.00)	0.00
5200437000	Emp Ben - Holiday	838.00		(838.00)	0.00
5200520000	Emp Ben - Personal Days	931.00		(931.00)	0.00
5200610000	Emp Ben - Funeral Pay	93.00		(93.00)	0.00
5201320000	Emp Ben - Bonuses - Other	600.00		(600.00)	0.00
5201330000	Emp Ben - Bonuses - Other	100.00		(100.00)	0.00
5202110000	Emp Ben - Workers Comp Ins	50,357.00			50,357.00
5202111000	Emp Ben - Workers Comp Ins	9,958.00			9,958.00
5202120000	Emp Ben - Workers Comp Ins	1,750.00			1,750.00
5202130000	Emp Ben - Workers Comp Ins	10,140.00			10,140.00
5202131000	Emp Ben - Workers Comp Ins	14.00			14.00
5202134000	Emp Ben - Workers Comp Ins	1,860.00			1,860.00
5203110000	Emp Ben - Health Insurance	21,426.00			21,426.00
5203111000	Emp Ben - Health Insurance	6,203.00			6,203.00
5203120000	Emp Ben - Health Insurance	4,989.00			4,989.00
5203130000	Emp Ben - Health Insurance	4,645.00			4,645.00
5203131000	Emp Ben - Health Insurance	1,394.00			1,394.00
5203134000	Emp Ben - Health Insurance	15,397.00			15,397.00
5203310000	Emp Ben - Life Insurance	1,463.00			1,463.00
5203320000	Emp Ben - Life Insurance	647.00			647.00
5203410000	Emp Ben - Dental Insurance	362.00			362.00
5203411000	Emp Ben - Dental Insurance	144.00			144.00
5203420000	Emp Ben - Dental Insurance	453.00			453.00
5203430000	Emp Ben - Dental Insurance	115.00			115.00
5203431000	Emp Ben - Dental Insurance	(6.00)			(6.00)
5203434000	Emp Ben - Dental Insurance	107.00			107.00
5203510000	Emp Ben - Group Disability	(129.00)			(129.00)
5203511000	Emp Ben - Group Disability	48.00			48.00
5203520000	Emp Ben - Group Disability	93.00			93.00
5203534000	Emp Ben - Group Disability	203.00			203.00
5204110000	Emp Ben - Empl Hlth & Welfare	832.00			832.00
5204120000	Emp Ben - Empl Hlth & Welfare	2,698.00			2,698.00
5204130000	Emp Ben - Empl Hlth & Welfare	(5.00)			(5.00)
5205420000	Emp Ben - Union H&W Fund Cntrb	286.00			286.00
5207120000	Emp Ben - Empl Sfty Prog Prem	200.00			200.00
5207235000	Emp Ben - Tuition Reimb	25.00			25.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
5208110000	Emp Ben - Employee Bckgrnd Chk	1,353.00			1,353.00
5208120000	Emp Ben - Employee Bckgrnd Chk	4,652.00			4,652.00
5208131000	Emp Ben - Employee Bckgrnd Chk	299.00			299.00
5208320000	Emp Ben - Employee Vaccination	106.00			106.00
5208420000	Emp Ben - Employee Drug Screen	1,488.00			1,488.00
5209920000	Emp Ben - Other	124.00			124.00
5209925000	Emp Ben - Other	62.00			62.00
6000110000	Temp Help - RN	67,409.00		2,781.00	70,190.00
6000210000	Temp Help - Lpn	54,205.00		(2,793.00)	51,412.00
6000310000	Temp Help - Aides	3,051.00		12.00	3,063.00
6050150000	Anc Serv - Ther -MCR A	73,677.00			73,677.00
6050151000	Anc Serv - Ther -MCR A	85,414.00			85,414.00
6050152000	Anc Serv - Ther -MCR A	8,923.00			8,923.00
6050350000	Anc Serv - Ther - Medicare B	42,095.00			42,095.00
6050351000	Anc Serv - Ther - Medicare B	44,968.00			44,968.00
6050352000	Anc Serv - Ther - Medicare B	5,849.00			5,849.00
6050450000	Anc Serv - Ther - Medicaid	18,135.00			18,135.00
6050451000	Anc Serv - Ther - Medicaid	22,590.00			22,590.00
6050452000	Anc Serv - Ther - Medicaid	4,891.00			4,891.00
6050550000	Anc Serv - Ther - HMO	3,136.00			3,136.00
6050551000	Anc Serv - Ther - HMO	2,250.00			2,250.00
6050552000	Anc Serv - Ther - HMO	197.00			197.00
6050650000	Anc Serv - Ther - HMO Part B	594.00			594.00
6050651000	Anc Serv - Ther - HMO Part B	492.00			492.00
6051050000	Anc Serv - Ther - Hosp & Oth	54.00			54.00
6100153000	Anc Serv - Respiratory Therapy	70.00			70.00
6110210000	Pro Fees - Nurse Consultant	50,001.00			50,001.00
6110320000	Pro Fees - Sr. Staff Consult	27,818.00			27,818.00
6120132000	Pro Fees - Contr Housekeeping	92,154.00			92,154.00
6120233000	Pro Fees - Contracted Laundry	61,436.00			61,436.00
6121130000	Pro Fees - Food Service	216.00			216.00
6150130000	Food Purch - Raw	79,411.00			79,411.00
6150231000	Food Purch - Resident Activity	557.00			557.00
6150330000	Food Purch - Tube Feeding	1,816.00			1,816.00
6150430000	Food Purch - Supplements	2,711.00			2,711.00
6150530000	Food Purch - Thickeners	782.00			782.00
6150620000	Food Purch - Employee H&W	658.00			658.00
6150720000	Food Purch - Promotion	188.00			188.00
6200110000	Supp - Medical	5,072.00			5,072.00
6200210000	Supp - Nursing	10,167.00			10,167.00
6200310000	Supp - Universal Precaution	8,664.00			8,664.00
6200410000	Supp - Wound Care	10,212.00			10,212.00
6200510000	Supp - Prosthetic Device	795.00			795.00
6200653000	Supp - Respiratory Supplies	6,164.00			6,164.00
6200710000	Supp - Oxygen Gas	3,702.00			3,702.00
6200810000	Supp - Enteral	74.00			74.00
6200910000	Supp - IV	5,000.00			5,000.00
6201050000	Supp - Phys Therapy	381.00			381.00
6201251000	Supp - Occup Therapy	2.00			2.00
6201310000	Supp - Routine Hygiene	2,679.00			2,679.00
6201410000	Supp - Incontinent Supplies	16,132.00			16,132.00
6210120000	Supp - Storage Fees	1,100.00			1,100.00
6210231000	Supp - Activities	2,069.00			2,069.00
6210330000	Supp - Dietary	8,644.00			8,644.00
6210432000	Supp - Housekeeping	773.00			773.00
6210633000	Supp - Linen	98.00			98.00
6210734000	Supp - Maintenance	8,850.00			8,850.00
6210810000	Supp-Office	386.00			386.00
6210820000	Supp-Office	1,042.00			1,042.00
6210830000	Supp-Office	47.00			47.00
6210920000	Supp-Postage	4,000.00		235.00	4,235.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
6210934000	Supp-Postage	35.00			35.00
6211010000	Supp-Forms	320.00			320.00
6211012000	Supp-Forms	207.00			207.00
6211020000	Supp-Forms	668.00			668.00
6211021000	Supp-Forms	1,295.00			1,295.00
6211025000	Supp-Forms	930.00			930.00
6211110000	Supp-Copying	251.00			251.00
6211120000	Supp-Copying	3,109.00			3,109.00
6211130000	Supp-Copying	47.00			47.00
6211210000	Supp-Computers	227.00			227.00
6211220000	Supp-Computers	1,149.00			1,149.00
6211320000	Supp-Software	173.00		324.00	497.00
6211425000	Supp-Marketing	1,958.00			1,958.00
6250140000	Rx Drugs - Medicare	93,817.00			93,817.00
6250240000	Rx Drugs - Managed Care-HMO	11,840.00			11,840.00
6250340000	Rx Drugs - Medicaid	7,534.00			7,534.00
6250540000	Rx Drugs - Stock	2,331.00			2,331.00
6250640000	Rx Drugs - Med D Noncovered	3,580.00			3,580.00
6250840000	Rx Drugs - Res Vaccinations	1,096.00			1,096.00
6251140000	Rx Drugs - IV Medicare	7,367.00			7,367.00
6251240000	Rx Drugs - IV HMO	779.00			779.00
6251340000	Rx Drugs - IV Medicaid	1,187.00			1,187.00
6251540000	Rx Drugs - OTC	9,219.00			9,219.00
6260154000	Anc Serv - Lab Fees	8,896.00			8,896.00
6260254000	Anc Serv - X-Ray	7,455.00			7,455.00
6301120000	Patient Trans	3,086.00			3,086.00
6301254000	Patient Med Trans - Non-Amb	558.00			558.00
6301354000	Patient Med Trans - Ambulance	15,792.00			15,792.00
6350153000	ME Lease - Respiratory Equip	14,830.00			14,830.00
6350210000	ME Lease - Bariatric Equipment	1,191.00			1,191.00
6350310000	ME Lease - Wound Vaccs	4,123.00			4,123.00
6350910000	MEL - Alt Press Air Mattress	3,029.00			3,029.00
6351010000	ME Lease - Air Fluidized Beds	404.00			404.00
6351210000	ME Lease - IV Pump	355.00			355.00
6351410000	ME Lease - Other	464.00			464.00
6351450000	ME Lease - Other	3,416.00			3,416.00
6355110000	Minor Equip Purch	1,403.00			1,403.00
6355120000	Minor Equip Purch	370.00		817.00	1,187.00
6355130000	Minor Equip Purch	841.00			841.00
6355134000	Minor Equip Purch	2,659.00			2,659.00
6355135000	Minor Equip Purch	123.00			123.00
6355150000	Minor Equip Purch	58.00			58.00
6355310000	Med Equip Purch	1,754.00			1,754.00
6400120000	Pro Fees - Consulting	21,843.00			21,843.00
6400238000	Pro Fees - Med Director	30,800.00			30,800.00
6400440000	Pro Fees - Pharm Consultant	6,924.00			6,924.00
6400510000	Pro Fees - Consulting-IV	8,148.00			8,148.00
6400731000	Pro Fees - Activities	1,145.00			1,145.00
6400920000	Pro Fees - Environ Site Assess	187.00			187.00
6402020000	Pro Fees - Legal - General	3,721.00		(2,357.00)	1,364.00
6402120000	Pro Fees - Legal - AR Collect	15,510.00			15,510.00
6402220000	Pro Fees - Fin Audit & IRS File	2,476.00		2,357.00	4,833.00
6402620000	Pro Fees - Ins Consultant	614.00			614.00
6409910000	Pro Fees - Other	(264.00)		(597.00)	(861.00)
6409920000	Pro Fees - Other	15,270.00		(3,835.00)	11,435.00
6450220000	Travel Meet - Travel & Meeting	30.00			30.00
6450320000	Travel Meet - Airfare	1,150.00			1,150.00
6450420000	Travel Meet - Hotels	9,653.00			9,653.00
6450520000	Travel Meet - Car Rental	2,379.00			2,379.00
6450610000	Travel Meet - Meals	26.00			26.00
6450620000	Travel Meet - Meals	2,761.00			2,761.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
6455120000	Auto & Truck - Mileage	15,288.00			15,288.00
6455134000	Auto & Truck - Mileage	26.00			26.00
6455220000	Auto & Truck - Gas	369.00			369.00
6455520000	Auto & Truck - Other	367.00			367.00
6500110000	Advert - Help Wanted	1,600.00			1,600.00
6500120000	Advert - Help Wanted	2,663.00			2,663.00
6500220000	Advert - Comm Awareness	45.00			45.00
6500320000	Advert - Promotional	781.00			781.00
6500420000	Advert - Brochures	96.00			96.00
6500520000	Advert - Other	1,307.00			1,307.00
6550110000	R&M - Equipment	367.00			367.00
6550120000	R&M - Equipment	4.00			4.00
6550134000	R&M - Equipment	7,883.00			7,883.00
6550135000	R&M - Equipment	2,022.00			2,022.00
6550235000	R&M - Building	14,785.00			14,785.00
6550535000	R&M - Garbage	10,427.00			10,427.00
6550635000	R&M - Pest Control	2,063.00			2,063.00
6550735000	R&M - Hazardous Waste	336.00			336.00
6550920000	R&M - Maintenance Contracts	2,508.00			2,508.00
6550930000	R&M - Maintenance Contracts	1,049.00			1,049.00
6550931000	R&M - Maintenance Contracts	250.00			250.00
6550934000	R&M - Maintenance Contracts	2,418.00			2,418.00
6550935000	R&M - Maintenance Contracts	21,799.00			21,799.00
6600120000	BD - General Reserve	38,761.00			38,761.00
6650120000	Utilities - Telephone	24,608.00			24,608.00
6650220000	Utilities - Telephone Maint	131.00			131.00
6650320000	Utilities - Mobile & Pagers	3,174.00			3,174.00
6650420000	Utilities - Internet Services	2,386.00			2,386.00
6651135000	Utilities - Electricity	100,002.00			100,002.00
6651235000	Utilities - Water	17,903.00			17,903.00
6651435000	Utilities - Gas	21,268.00			21,268.00
6700135000	Ins - Plant Operations	8,613.00			8,613.00
6700220000	Ins - General	1,801.00			1,801.00
6700420000	Ins - D & O Liability	238.00			238.00
6700820000	Ins - GLPL	57,735.00			57,735.00
6700920000	Ins - GLPL Excess	19,341.00			19,341.00
6750110000	Information Technology	3,149.00			3,149.00
6750120000	Information Technology	39,984.00			39,984.00
6800100000	Taxes - Real Estate	53,513.00			53,513.00
6800200000	Taxes - Personal Property	1,431.00			1,431.00
6850120000	Assess - State Assess/Prov Tax	293,797.00			293,797.00
6900120000	Dues - Dues & Subscriptions	6,023.00		(2,270.00)	3,753.00
6900131000	Dues - Dues & Subscriptions	474.00		(474.00)	0.00
6910120000	Licenses & Permits	3,452.00			3,452.00
6910130000	Licenses & Permits	660.00			660.00
6950120000	TV & Radio	6,606.00			6,606.00
6970120000	Bank Service Charges	2,064.00			2,064.00
6972120000	Replace of Res. Personal Prop.	227.00			227.00
6999920000	NAC - Other	6.00			6.00
7000110000	Consulting Fee Expense	65,415.00			65,415.00
7000120000	Consulting Fee Expense	14,132.00			14,132.00
7000220000	Financial Services Expense	79,547.00			79,547.00
7100100000	Lease - Building	474,749.00			474,749.00
7100320000	Lease - Equipment	241.00			241.00
7110220000	Lease - Minor Equip	2,496.00		(1,376.00)	1,120.00
7110230000	Lease - Minor Equip	273.00			273.00
7200500000	Dep - Leasehold Improvements	437.00			437.00
7200600000	Dep - Furniture & Equip	811.00			811.00
7200800000	Dep - Information Technology	2,486.00			2,486.00
7500100000	Int Exp - Line of Credit	19,565.00			19,565.00
7500200000	Int Exp - Notes & Mortgages	4,648.00			4,648.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
7600100000	Amort - Def Finance Costs	9,484.00			9,484.00
7699900000	Fin Charges - Unused Line Fees	11,327.00			11,327.00
7700200000	Int Inc - AR Accounts	(4.00)			(4.00)
7999900000	Unusual Items	(131,530.00)			(131,530.00)
Marcum 101	Dentist	0.00		4,432.00	4,432.00
Marcum 103	Subscriptions	0.00		2,009.00	2,009.00
Marcum 104	Chamber of Commerce Dues	0.00		735.00	735.00
Total		0.00		0.00	0.00

Net (Income) Loss

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Crossing West Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2015
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
5000120805	S&W - Regular	75,344.00		5,678.00	81,022.00
			RJE - 3	5,678.00	
5000520805	S&W - Retro Pay/Adj	200.00		0.00	200.00
5001220805	S&W - Accrual	3,807.00		0.00	3,807.00
Subtotal [2] Administrators		<u>79,351.00</u>		<u>5,678.00</u>	<u>85,029.00</u>
Subgroup : [4]	Other Administrative Salaries				
5000120401	S&W - Regular	41,807.00		3,199.00	45,006.00
			RJE - 3	3,199.00	
5000120403	S&W - Regular	33,616.00		2,584.00	36,200.00
			RJE - 3	2,584.00	
5000120404	S&W - Regular	1,799.00		143.00	1,942.00
			RJE - 3	143.00	
5000120807	S&W - Regular	2,331.00		167.00	2,498.00
			RJE - 3	167.00	
5000121864	S&W - Regular	2,370.00		29.00	2,399.00
			RJE - 3	29.00	
5000220403	S&W - Overtime	117.00		0.00	117.00
5000220404	S&W - Overtime	195.00		0.00	195.00
5000320403	S&W - Shift Premium	25.00		0.00	25.00
5000420401	S&W - Special Shift Bonus	100.00		0.00	100.00
5000420403	S&W - Special Shift Bonus	200.00		0.00	200.00
5000520403	S&W - Retro Pay/Adj	6.00		0.00	6.00
5000620401	S&W - Training Regular	259.00		0.00	259.00
5000620403	S&W - Training Regular	261.00		0.00	261.00
5000621864	S&W - Training Regular	86.00		0.00	86.00
5001220401	S&W - Accrual	2,547.00		0.00	2,547.00
5001220403	S&W - Accrual	1,890.00		0.00	1,890.00
5200120000	Emp Ben - Vacation	5,634.00		(5,634.00)	0.00
			RJE - 3	(5,634.00)	
5200220000	Emp Ben - Sick	1,372.00		(1,372.00)	0.00
			RJE - 3	(1,372.00)	
5200221000	Emp Ben - Sick	29.00		(29.00)	0.00
			RJE - 3	(29.00)	
5200420000	Emp Ben - Holiday	4,328.00		(4,328.00)	0.00
			RJE - 3	(4,328.00)	
5200520000	Emp Ben - Personal Days	931.00		(931.00)	0.00
			RJE - 3	(931.00)	
5201320000	Emp Ben - Bonuses - Other	600.00		(600.00)	0.00
			RJE - 3	(600.00)	
Subtotal [4] Other Administrative Salaries		<u>100,501.00</u>		<u>(6,779.00)</u>	<u>93,731.00</u>
Subgroup : [5A]	Head Dietitian				
5000130252	S&W - Regular	7,521.00		299.00	7,820.00
			RJE - 3	299.00	
5000630252	S&W - Training Regular	77.00		0.00	77.00
Subtotal [5A] Head Dietitian		<u>7,598.00</u>		<u>299.00</u>	<u>7,897.00</u>
Subgroup : [5B]	Food Service Supervisor				
5000130253	S&W - Regular	39,689.00		1,860.00	41,549.00
			RJE - 3	1,860.00	
5000230253	S&W - Overtime	4,523.00		0.00	4,523.00
5000530253	S&W - Retro Pay/Adj	5.00		0.00	5.00
5000630253	S&W - Training Regular	47.00		0.00	47.00
5000830253	S&W - Transitional Duty	481.00		0.00	481.00
5001130253	S&W - Holiday Worked Premium	307.00		0.00	307.00
5001230253	S&W - Accrual	2,183.00		0.00	2,183.00
Subtotal [5B] Food Service Supervisor		<u>47,235.00</u>		<u>1,860.00</u>	<u>49,095.00</u>
Subgroup : [5C]	Dietary Workers				
5000130255	S&W - Regular	45,920.00		2,062.00	47,982.00
			RJE - 3	2,062.00	
5000130256	S&W - Regular	43,121.00		2,097.00	45,218.00
			RJE - 3	2,097.00	
5000230255	S&W - Overtime	479.00		0.00	479.00
5000230256	S&W - Overtime	1,247.00		0.00	1,247.00
5000330255	S&W - Shift Premium	2,044.00		0.00	2,044.00
5000330256	S&W - Shift Premium	1,623.00		0.00	1,623.00
5000530255	S&W - Retro Pay/Adj	279.00		0.00	279.00
5000630255	S&W - Training Regular	417.00		0.00	417.00
5000630256	S&W - Training Regular	702.00		0.00	702.00
5000830255	S&W - Transitional Duty	210.00		0.00	210.00
5000830256	S&W - Transitional Duty	3,126.00		0.00	3,126.00
5001130255	S&W - Holiday Worked Premium	511.00		0.00	511.00
5001130256	S&W - Holiday Worked Premium	578.00		0.00	578.00
5001230255	S&W - Accrual	2,491.00		0.00	2,491.00
5001230256	S&W - Accrual	2,868.00		0.00	2,868.00
5200130000	Emp Ben - Vacation	1,303.00		(1,303.00)	0.00
			RJE - 3	(1,303.00)	
5200230000	Emp Ben - Sick	1,583.00		(1,583.00)	0.00
			RJE - 3	(1,583.00)	
5200430000	Emp Ben - Holiday	3,332.00		(3,332.00)	0.00
			RJE - 3	(3,332.00)	
5201330000	Emp Ben - Bonuses - Other	100.00		(100.00)	0.00
			RJE - 3	(100.00)	
Subtotal [5C] Dietary Workers		<u>111,934.00</u>		<u>(2,159.00)</u>	<u>109,776.00</u>
Subgroup : [7A]	Engineer or Chief of Maintenance				
5000134601	S&W - Regular	39,535.00		3,246.00	42,781.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
			RJE - 3	3,246.00	
5000234601	S&W - Overtime	2,155.00		0.00	2,155.00
5000534601	S&W - Retro Pay/Adj	6.00		0.00	6.00
5000634601	S&W - Training Regular	48.00		0.00	48.00
5001134601	S&W - Holiday Worked Premium	193.00		0.00	193.00
5001234601	S&W - Accrual	2,083.00		0.00	2,083.00
Subtotal [7A] Engineer or Chief of Maintenance		44,020.00		3,246.00	47,266.00
Subgroup : [7B] Other Maintenance Workers					
5200134000	Emp Ben - Vacation	833.00		(833.00)	0.00
5200234000	Emp Ben - Sick	1,085.00	RJE - 3	(1,085.00)	0.00
5200434000	Emp Ben - Holiday	1,328.00	RJE - 3	(1,328.00)	0.00
Subtotal [7B] Other Maintenance Workers		3,246.00		(3,246.00)	0.00
Subgroup : [12A] Director of Nurses/Assistant Director					
5000111151	S&W - Regular	70,809.00		4,240.00	75,049.00
5000511151	S&W - Retro Pay/Adj	538.00	RJE - 3	0.00	538.00
5001211151	S&W - Accrual	2,225.00		0.00	2,225.00
Subtotal [12A] Director of Nurses/Assistant Director		73,572.00		4,240.00	77,812.00
Subgroup : [12B1] RNs - Direct Care					
5000110101	S&W - Regular	112,703.00		6,371.00	119,074.00
5000110102	S&W - Regular	164,121.00	RJE - 3	8,939.00	163,060.00
5000110103	S&W - Regular	21,800.00	RJE - 3	1,923.00	23,723.00
5000111141	S&W - Regular	21,216.00	RJE - 3	1,237.00	22,453.00
5000210101	S&W - Overtime	10,400.00		0.00	10,400.00
5000210102	S&W - Overtime	12,082.00		0.00	12,082.00
5000210103	S&W - Overtime	8,245.00		0.00	8,245.00
5000310101	S&W - Shift Premium	10,477.00		0.00	10,477.00
5000310102	S&W - Shift Premium	9,474.00		0.00	9,474.00
5000310103	S&W - Shift Premium	2,540.00		0.00	2,540.00
5000410101	S&W - Special Shift Bonus	4,247.00		0.00	4,247.00
5000410102	S&W - Special Shift Bonus	6,552.00		0.00	6,552.00
5000410103	S&W - Special Shift Bonus	4,750.00		0.00	4,750.00
5000510101	S&W - Retro Pay/Adj	92.00		0.00	92.00
5000510102	S&W - Retro Pay/Adj	635.00		0.00	635.00
5000510103	S&W - Retro Pay/Adj	500.00		0.00	500.00
5000610101	S&W - Training Regular	108.00		0.00	108.00
5000610102	S&W - Training Regular	3,052.00		0.00	3,052.00
5000610103	S&W - Training Regular	2,907.00		0.00	2,907.00
5000611141	S&W - Training Regular	231.00		0.00	231.00
5000710103	S&W - Training Overtime	48.00		0.00	48.00
5000810101	S&W - On Call	500.00		0.00	500.00
5000810102	S&W - On Call	200.00		0.00	200.00
5001110101	S&W - Holiday Worked Premium	1,619.00		0.00	1,619.00
5001110102	S&W - Holiday Worked Premium	964.00		0.00	964.00
5001110103	S&W - Holiday Worked Premium	264.00		0.00	264.00
5001210101	S&W - Accrual	1,552.00		0.00	1,552.00
5001210102	S&W - Accrual	11,747.00		0.00	11,747.00
5001210103	S&W - Accrual	1,709.00		0.00	1,709.00
5200110000	Emp Ben - Vacation	15,443.00		(15,443.00)	0.00
5200210000	Emp Ben - Sick	13,541.00	RJE - 3	(13,541.00)	0.00
5200410000	Emp Ben - Holiday	26,103.00	RJE - 3	(26,103.00)	0.00
5200610000	Emp Ben - Funeral Pay	93.00	RJE - 3	(93.00)	0.00
Subtotal [12B1] RNs - Direct Care		459,916.00		(36,710.00)	423,206.00
Subgroup : [12B2] RNs - Administrative					
5000111127	S&W - Regular	20,904.00		1,240.00	22,144.00
5000111132	S&W - Regular	16,576.00	RJE - 3	1,240.00	17,707.00
5000111133	S&W - Regular	1,410.00	RJE - 3	1,131.00	1,500.00
5000120861	S&W - Regular	11,388.00	RJE - 3	94.00	1,504.00
5000211127	S&W - Overtime	321.00		0.00	321.00
5000211133	S&W - Overtime	200.00		0.00	200.00
5000511127	S&W - Retro Pay/Adj	9.00		0.00	9.00
5000520861	S&W - Retro Pay/Adj	494.00		0.00	494.00
5000911127	S&W - On Call	200.00		0.00	200.00
5001111127	S&W - Holiday Worked Premium	74.00		0.00	74.00
5001211132	S&W - Accrual	3,045.00		0.00	3,045.00
5001220861	S&W - Accrual	3,379.00		0.00	3,379.00
5200111000	Emp Ben - Vacation	3,398.00		(3,398.00)	0.00
5200211000	Emp Ben - Sick	1,775.00	RJE - 3	(1,775.00)	0.00
5200411000	Emp Ben - Holiday	5,125.00	RJE - 3	(5,125.00)	0.00
Subtotal [12B2] RNs - Administrative		66,298.00		(6,741.00)	59,557.00

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Crossing West Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
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Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [12C1] LPNs - Direct Care					
5000110111	S&W - Regular	212,515.00		14,182.00	226,677.00
			RJE - 3	14,182.00	
5000111144	S&W - Regular	14,753.00		904.00	15,657.00
			RJE - 3	904.00	
5000210111	S&W - Overtime	44,354.00		0.00	44,354.00
5000211144	S&W - Overtime	565.00		0.00	565.00
5000310111	S&W - Shift Premium	25,335.00		0.00	25,335.00
5000311144	S&W - Shift Premium	87.00		0.00	87.00
5000410111	S&W - Special Shift Bonus	8,666.00		0.00	8,666.00
5000510111	S&W - Retro Pay/Adj	226.00		0.00	226.00
5000511144	S&W - Retro Pay/Adj	67.00		0.00	67.00
5000610111	S&W - Training Regular	3,485.00		0.00	3,485.00
5000910111	S&W - On Call	500.00		0.00	500.00
5000911144	S&W - On Call	200.00		0.00	200.00
5001110111	S&W - Holiday Worked Premium	2,557.00		0.00	2,557.00
5001210111	S&W - Accrual	17,155.00		0.00	17,155.00
Subtotal [12C1] LPNs - Direct Care		330,665.00		15,066.00	345,731.00
Subgroup : [12D] Aides and Attendants					
5000110113	S&W - Regular	367,588.00		23,785.00	391,373.00
			RJE - 3	23,785.00	
5000111122	S&W - Regular	22,891.00		1,452.00	24,343.00
			RJE - 3	1,452.00	
5000210113	S&W - Overtime	71,513.00		0.00	71,513.00
5000211122	S&W - Overtime	864.00		0.00	864.00
5000310113	S&W - Shift Premium	22,650.00		0.00	22,650.00
5000311122	S&W - Shift Premium	59.00		0.00	59.00
5000410113	S&W - Special Shift Bonus	23,725.00		0.00	23,725.00
5000411122	S&W - Special Shift Bonus	250.00		0.00	250.00
5000510113	S&W - Retro Pay/Adj	545.00		0.00	545.00
5000511122	S&W - Retro Pay/Adj	2.00		0.00	2.00
5000610113	S&W - Training Regular	2,320.00		0.00	2,320.00
5000611122	S&W - Training Regular	37.00		0.00	37.00
5000810113	S&W - Transitional Duty	3,194.00		0.00	3,194.00
5000910113	S&W - On Call	950.00		0.00	950.00
5001110113	S&W - Holiday Worked Premium	4,421.00		0.00	4,421.00
5001210113	S&W - Accrual	32,152.00		0.00	32,152.00
5001211122	S&W - Accrual	1,209.00		0.00	1,209.00
Subtotal [12D] Aides and Attendants		554,360.00		25,237.00	579,617.00
Subgroup : [12H] Recreation Workers					
5000131301	S&W - Regular	31,185.00		1,163.00	32,348.00
			RJE - 3	1,163.00	
5000131302	S&W - Regular	20,041.00		786.00	20,827.00
			RJE - 3	786.00	
5000231301	S&W - Overtime	469.00		0.00	469.00
5000331302	S&W - Shift Premium	395.00		0.00	395.00
5000531302	S&W - Retro Pay/Adj	4.00		0.00	4.00
5000631301	S&W - Training Regular	44.00		0.00	44.00
5000631302	S&W - Training Regular	45.00		0.00	45.00
5000831302	S&W - Transitional Duty	223.00		0.00	223.00
5001131301	S&W - Holiday Worked Premium	37.00		0.00	37.00
5001131302	S&W - Holiday Worked Premium	214.00		0.00	214.00
5001231301	S&W - Accrual	1,098.00		0.00	1,098.00
5001231302	S&W - Accrual	1,251.00		0.00	1,251.00
5200131000	Emp Ben - Vacation	301.00		(301.00)	0.00
			RJE - 3	(301.00)	
5200231000	Emp Ben - Sick	838.00		(838.00)	0.00
			RJE - 3	(838.00)	
5200431000	Emp Ben - Holiday	810.00		(810.00)	0.00
			RJE - 3	(810.00)	
Subtotal [12H] Recreation Workers		56,955.00		0.00	56,955.00
Subgroup : [12M] Social Workers/Case Management					
5000137701	S&W - Regular	5,702.00		401.00	6,103.00
			RJE - 3	401.00	
5000137702	S&W - Regular	13,987.00		720.00	14,707.00
			RJE - 3	720.00	
5000237702	S&W - Overtime	535.00		0.00	535.00
5000537702	S&W - Retro Pay/Adj	3.00		0.00	3.00
5000637701	S&W - Training Regular	211.00		0.00	211.00
5001237701	S&W - Accrual	2,172.00		0.00	2,172.00
5200137000	Emp Ben - Vacation	72.00		(72.00)	0.00
			RJE - 3	(72.00)	
5200237000	Emp Ben - Sick	211.00		(211.00)	0.00
			RJE - 3	(211.00)	
5200437000	Emp Ben - Holiday	838.00		(838.00)	0.00
			RJE - 3	(838.00)	
Subtotal [12M] Social Workers/Case Management		23,731.00		0.00	23,731.00
Total [10-A] Salaries and Wages					
		1,961,402.00		0.00	1,961,402.00
Group : [13-B] Professional Fees					
Subgroup : [1] Dietitian					
50009030000	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

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Crossing West Health & Rehabilitation Center
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [2] Dentist					
Marcum 101	Dentist	0.00		4,432.00	4,432.00
			RJE - 5	4,432.00	
Subtotal [2] Dentist		0.00		4,432.00	4,432.00
Subgroup : [3] Pharmacist					
5009040000	S&W - Consulting Support	2,700.00		0.00	2,700.00
6400440000	Pro Fees - Pharm Consultant	6,824.00		0.00	6,824.00
Subtotal [3] Pharmacist		9,524.00		0.00	9,524.00
Subgroup : [5A] PT - Resident Care					
6050150000	Anc Serv - Ther -MCR A	73,677.00		0.00	73,677.00
6050350000	Anc Serv - Ther - Medicare B	42,095.00		0.00	42,095.00
6050450000	Anc Serv - Ther - Medicaid	18,135.00		0.00	18,135.00
6050550000	Anc Serv - Ther - HMO	3,136.00		0.00	3,136.00
6050650000	Anc Serv - Ther - HMO Part B	594.00		0.00	594.00
6051050000	Anc Serv - Ther - Hosp & Oth	54.00		0.00	54.00
Subtotal [5A] PT - Resident Care		137,691.00		0.00	137,691.00
Subgroup : [8A] Medical Director					
6400238000	Pro Fees - Med Director	30,800.00		0.00	30,800.00
Subtotal [8A] Medical Director		30,800.00		0.00	30,800.00
Subgroup : [9A] ST - Resident Care					
6050152000	Anc Serv - Ther -MCR A	8,923.00		0.00	8,923.00
6050352000	Anc Serv - Ther - Medicare B	5,849.00		0.00	5,849.00
6050452000	Anc Serv - Ther - Medicaid	4,891.00		0.00	4,891.00
6050552000	Anc Serv - Ther - HMO	197.00		0.00	197.00
Subtotal [9A] ST - Resident Care		19,860.00		0.00	19,860.00
Subgroup : [10A] OT - Resident Care					
6050151000	Anc Serv - Ther -MCR A	85,414.00		0.00	85,414.00
6050351000	Anc Serv - Ther - Medicare B	44,968.00		0.00	44,968.00
6050451000	Anc Serv - Ther - Medicaid	22,590.00		0.00	22,590.00
6050551000	Anc Serv - Ther - HMO	2,250.00		0.00	2,250.00
6050651000	Anc Serv - Ther - HMO Part B	492.00		0.00	492.00
Subtotal [10A] OT - Resident Care		155,714.00		0.00	155,714.00
Subgroup : [11A1] RN's - Direct Care					
6000100000	Temp Help - RN	67,409.00		2,781.00	70,190.00
			RJE - 2	2,781.00	
Subtotal [11A1] RN's - Direct Care		67,409.00		2,781.00	70,190.00
Subgroup : [11B1] LPN's - Direct Care					
6000210000	Temp Help - Lpn	54,205.00		(2,793.00)	51,412.00
			RJE - 2	(2,793.00)	
Subtotal [11B1] LPN's - Direct Care		54,205.00		(2,793.00)	51,412.00
Subgroup : [11C] Aides					
6000310000	Temp Help - Aides	3,051.00		12.00	3,063.00
			RJE - 2	12.00	
Subtotal [11C] Aides		3,051.00		12.00	3,063.00
Subgroup : [12] Other					
8100153000	Anc Serv - Respiratory Therapy	70.00		0.00	70.00
8110210000	Pro Fees - Nurse Consultant	50,001.00		0.00	50,001.00
8400510000	Pro Fees - Consulting-IV	8,148.00		0.00	8,148.00
7000110000	Consulting Fee Expense	65,415.00		0.00	65,415.00
Subtotal [12] Other		123,634.00		0.00	123,634.00
Total [13-B] Professional Fees		601,988.00		7,302.00	609,290.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
5202110000	Emp Ben - Workers Comp Ins	50,357.00		0.00	50,357.00
5202111000	Emp Ben - Workers Comp Ins	9,958.00		0.00	9,958.00
5202120000	Emp Ben - Workers Comp Ins	1,750.00		0.00	1,750.00
5202130000	Emp Ben - Workers Comp Ins	10,140.00		0.00	10,140.00
5202131000	Emp Ben - Workers Comp Ins	14.00		0.00	14.00
5202134000	Emp Ben - Workers Comp Ins	1,889.00		0.00	1,889.00
Subtotal [1A1] Workmen's Compensation		74,079.00		0.00	74,079.00
Subgroup : [1A2] Disability Insurance					
5203510000	Emp Ben - Group Disability	(129.00)		0.00	(129.00)
5203511000	Emp Ben - Group Disability	48.00		0.00	48.00
5203520000	Emp Ben - Group Disability	93.00		0.00	93.00
5203534000	Emp Ben - Group Disability	203.00		0.00	203.00
Subtotal [1A2] Disability Insurance		215.00		0.00	215.00
Subgroup : [1A3] Unemployment Insurance					
5100310000	PR Tax - SUTA	13,681.00		0.00	13,681.00
5100311000	PR Tax - SUTA	1,234.00		0.00	1,234.00
5100320000	PR Tax - SUTA	1,083.00		0.00	1,083.00
5100321000	PR Tax - SUTA	122.00		0.00	122.00
5100330000	PR Tax - SUTA	2,576.00		0.00	2,576.00
5100331000	PR Tax - SUTA	970.00		0.00	970.00
5100334000	PR Tax - SUTA	76.00		0.00	76.00
5100337000	PR Tax - SUTA	496.00		0.00	496.00
Subtotal [1A3] Unemployment Insurance		20,238.00		0.00	20,238.00
Subgroup : [1A4] Social Security (FICA)					

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 Engagement: Medicaid - Crossing West Health & Rehabilitation Center
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
5100110000	PR Tax - FICA	97,992.00		0.00	97,992.00
5100111000	PR Tax - FICA	14,442.00		0.00	14,442.00
5100120000	PR Tax - FICA	14,243.00		0.00	14,243.00
5100121000	PR Tax - FICA	190.00		0.00	190.00
5100130000	PR Tax - FICA	12,544.00		0.00	12,544.00
5100131000	PR Tax - FICA	4,272.00		0.00	4,272.00
5100134000	PR Tax - FICA	2,963.00		0.00	2,963.00
5100137000	PR Tax - FICA	1,831.00		0.00	1,831.00
Subtotal [1A4] Social Security (FICA)		148,477.00		0.00	148,477.00
Subgroup : [1A5] Health Insurance					
5203110000	Emp Ben - Health Insurance	21,426.00		0.00	21,426.00
5203111000	Emp Ben - Health Insurance	6,203.00		0.00	6,203.00
5203120000	Emp Ben - Health Insurance	4,989.00		0.00	4,989.00
5203130000	Emp Ben - Health Insurance	4,645.00		0.00	4,645.00
5203131000	Emp Ben - Health Insurance	1,394.00		0.00	1,394.00
5203134000	Emp Ben - Health Insurance	15,397.00		0.00	15,397.00
5203410000	Emp Ben - Dental Insurance	362.00		0.00	362.00
5203411000	Emp Ben - Dental Insurance	144.00		0.00	144.00
5203420000	Emp Ben - Dental Insurance	453.00		0.00	453.00
5203430000	Emp Ben - Dental Insurance	115.00		0.00	115.00
5203431000	Emp Ben - Dental Insurance	(6.00)		0.00	(6.00)
5203434000	Emp Ben - Dental Insurance	107.00		0.00	107.00
Subtotal [1A5] Health Insurance		55,229.00		0.00	55,229.00
Subgroup : [1A6] Life Insurance					
5203310000	Emp Ben - Life Insurance	1,463.00		0.00	1,463.00
5203320000	Emp Ben - Life Insurance	647.00		0.00	647.00
Subtotal [1A6] Life Insurance		2,110.00		0.00	2,110.00
Subgroup : [1A9] Other					
5204110000	Emp Ben - Empl Hlth & Welfare	832.00		0.00	832.00
5204120000	Emp Ben - Empl Hlth & Welfare	2,698.00		0.00	2,698.00
5204130000	Emp Ben - Empl Hlth & Welfare	(5.00)		0.00	(5.00)
5205420000	Emp Ben - Union H&W Fund Cnfrb	288.00		0.00	288.00
5207120000	Emp Ben - Empl Sfty Prog Prem	200.00		0.00	200.00
5207235000	Emp Ben - Tuition Reimb	25.00		0.00	25.00
5208110000	Emp Ben - Employee Bckgrnd Chk	1,353.00		0.00	1,353.00
5208120000	Emp Ben - Employee Bckgrnd Chk	4,652.00		0.00	4,652.00
5208131000	Emp Ben - Employee Bckgrnd Chk	299.00		0.00	299.00
5208320000	Emp Ben - Employee Vaccination	106.00		0.00	106.00
5208420000	Emp Ben - Employee Drug Screen	1,488.00		0.00	1,488.00
5209920000	Emp Ben - Other	124.00		0.00	124.00
5209925000	Emp Ben - Other	62.00		0.00	62.00
Subtotal [1A9] Other		12,120.00		0.00	12,120.00
Subgroup : [1C] Bad Debts					
6500120000	BD - General Reserve	38,761.00		0.00	38,761.00
Subtotal [1C] Bad Debts		38,761.00		0.00	38,761.00
Subgroup : [1D] Accounting and Auditing					
6402220000	Pro Fees - Fin Audit & IRS File	2,476.00		2,357.00	4,833.00
Subtotal [1D] Accounting and Auditing		2,476.00	RJE - 1	2,357.00	4,833.00
Subgroup : [1E] Legal					
6402020000	Pro Fees - Legal - General	3,721.00		(2,357.00)	1,364.00
6402120000	Pro Fees - Legal - AR Collect	15,510.00		0.00	15,510.00
Subtotal [1E] Legal		19,231.00	RJE - 1	(2,357.00)	16,874.00
Subgroup : [1G] Office Supplies					
6210810000	Supp-Office	386.00		0.00	386.00
6210820000	Supp-Office	1,042.00		0.00	1,042.00
6210830000	Supp-Office	47.00		0.00	47.00
6211010000	Supp-Foms	320.00		0.00	320.00
6211012000	Supp-Foms	207.00		0.00	207.00
6211020000	Supp-Foms	668.00		0.00	668.00
6211021000	Supp-Foms	1,295.00		0.00	1,295.00
6211025000	Supp-Foms	930.00		0.00	930.00
6211110000	Supp-Copying	251.00		0.00	251.00
6211120000	Supp-Copying	3,109.00		0.00	3,109.00
6211130000	Supp-Copying	47.00		0.00	47.00
6211210000	Supp-Computers	227.00		0.00	227.00
6211220000	Supp-Computers	1,149.00		0.00	1,149.00
6211320000	Supp-Software	173.00		324.00	497.00
8211425000	Supp-Marketing	1,958.00	RJE - 6	324.00	1,958.00
8355120000	Minor Equip Purch	370.00		817.00	1,187.00
Subtotal [1G] Office Supplies		12,179.00	RJE - 6	1,141.00	13,320.00
Subgroup : [1H1] Telephone and Telegraph					
6650120000	Utilities - Telephone	24,608.00		0.00	24,608.00
6650220000	Utilities - Telephone Maint	131.00		0.00	131.00
Subtotal [1H1] Telephone and Telegraph		24,739.00		0.00	24,739.00
Subgroup : [1H2] Cellular Phones and Beepers					
6650320000	Utilities - Mobile & Pagers	3,174.00		0.00	3,174.00
Subtotal [1H2] Cellular Phones and Beepers		3,174.00		0.00	3,174.00
Subgroup : [1K3] Resident Day User Fee					

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Crossing West Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
6850120000	Assess - State Assess/Prov Tax	293,797.00		0.00	293,797.00
Subtotal [1K3] Resident Day User Fee		293,797.00		0.00	293,797.00
Total [16] Expenditures Other than Salaries		706,825.00		1,141.00	707,966.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [1]	Resident Travel and Entertainment				
6301120000	Patient Trans	3,086.00		0.00	3,086.00
6301254000	Patient Med Trans - Non-Amb	558.00		0.00	558.00
Subtotal [1] Resident Travel and Entertainment		3,644.00		0.00	3,644.00
Subgroup : [4]	Employee Travel				
6450220000	Travel Meet - Travel & Meeting	30.00		0.00	30.00
6450320000	Travel Meet - Airfare	1,150.00		0.00	1,150.00
6450420000	Travel Meet - Hotels	9,653.00		0.00	9,653.00
6450520000	Travel Meet - Car Rental	2,379.00		0.00	2,379.00
6450610000	Travel Meet - Meals	26.00		0.00	26.00
6450620000	Travel Meet - Meals	2,761.00		0.00	2,761.00
Subtotal [4] Employee Travel		15,999.00		0.00	15,999.00
Subgroup : [6]	Automobile Expense				
6455120000	Auto & Truck - Mileage	15,288.00		0.00	15,288.00
6455134000	Auto & Truck - Mileage	26.00		0.00	26.00
6455220000	Auto & Truck - Gas	369.00		0.00	369.00
6455520000	Auto & Truck - Other	367.00		0.00	367.00
Subtotal [6] Automobile Expense		16,050.00		0.00	16,050.00
Subgroup : [M1]	Advertising Help Wanted				
6500110000	Advert - Help Wanted	1,600.00		0.00	1,600.00
6500120000	Advert - Help Wanted	2,663.00		0.00	2,663.00
Subtotal [M1] Advertising Help Wanted		4,263.00		0.00	4,263.00
Subgroup : [M3]	Advertising Other				
6500220000	Advert - Comm Awareness	45.00		0.00	45.00
6500320000	Advert - Promotional	781.00		0.00	781.00
6500420000	Advert - Brochures	96.00		0.00	96.00
6500520000	Advert - Other	1,307.00		0.00	1,307.00
Subtotal [M3] Advertising Other		2,229.00		0.00	2,229.00
Subgroup : [M7]	Postage				
6210920000	Supp-Postage	4,000.00		235.00	4,235.00
6210934000	Supp-Postage	35.00	RJE - 6	235.00	35.00
Subtotal [M7] Postage		4,035.00		235.00	4,270.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
6900120000	Dues - Dues & Subscriptions	6,023.00		(2,270.00)	3,753.00
6900131000	Dues - Dues & Subscriptions	474.00	RJE - 4	(2,270.00)	0.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		6,497.00	RJE - 4	(474.00)	3,753.00
				(2,744.00)	
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 104	Chamber of Commerce Dues	0.00		735.00	735.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00	RJE - 4	735.00	735.00
Subgroup : [M9]	Subscriptions				
Marcum 103	Subscriptions	0.00		2,009.00	2,009.00
Subtotal [M9] Subscriptions		0.00	RJE - 4	2,009.00	2,009.00
Subgroup : [M11]	Services Provided by Contract				
6009010000	S&W - Consulting Support	21,864.00		0.00	21,864.00
6009020000	S&W - Consulting Support	58,276.00		(2,870.00)	55,406.00
6110320000	Pro Fees - Sr. Staff Consult	27,818.00	RJE - 7	(2,870.00)	27,818.00
6409910000	Pro Fees - Other	(264.00)		(597.00)	(861.00)
6409920000	Pro Fees - Other	15,270.00	RJE - 5	(597.00)	11,435.00
6750110000	Information Technology	3,149.00	RJE - 5	(3,835.00)	0.00
6750120000	Information Technology	39,984.00		0.00	39,984.00
Subtotal [M11] Services Provided by Contract		166,097.00		(7,302.00)	158,795.00
Subgroup : [M12]	Administrative Management Services				
7000120000	Consulting Fee Expense	14,132.00		0.00	14,132.00
7000220000	Financial Services Expense	79,547.00		0.00	79,547.00
Subtotal [M12] Administrative Management Services		93,679.00		0.00	93,679.00
Subgroup : [M13]	Other				
6210120000	Supp - Storage Fees	1,100.00		0.00	1,100.00
6400120000	Pro Fees - Consulting	21,843.00		0.00	21,843.00
6402620000	Pro Fees - Ins Consultant	614.00		0.00	614.00
6650420000	Utilities - Internet Services	2,386.00		0.00	2,386.00
6910120000	Licenses & Permits	3,452.00		0.00	3,452.00
6910130000	Licenses & Permits	660.00		0.00	660.00
6970120000	Bank Service Charges	2,064.00		0.00	2,064.00
6999920000	NAC - Other	6.00		0.00	6.00
7699900000	Fin Charges - Unused Line Fees	11,327.00		0.00	11,327.00
Subtotal [M13] Other		43,452.00		0.00	43,452.00

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Crossing West Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015		9/30/2015	9/30/2015
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		<u>355,945.00</u>		<u>(7,067.00)</u>	<u>348,878.00</u>
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
6150130000 Food Purch - Raw		79,411.00		0.00	79,411.00
6150231000 Food Purch - Resident Activity		557.00		0.00	557.00
6150620000 Food Purch - Employee H&W		658.00		0.00	658.00
6150720000 Food Purch - Promotion		188.00		0.00	188.00
Subtotal [2A1] Raw Food		<u>80,814.00</u>		<u>0.00</u>	<u>80,814.00</u>
Subgroup : [2A2] Non-Food Supplies					
6150430000 Food Purch - Supplements		2,711.00		0.00	2,711.00
6150530000 Food Purch - Thickeners		782.00		0.00	782.00
6210330000 Supp - Dietary		8,644.00		0.00	8,644.00
Subtotal [2A2] Non-Food Supplies		<u>12,137.00</u>		<u>0.00</u>	<u>12,137.00</u>
Subgroup : [2B] Purchased Services					
6121130000 Pro Fees - Food Service		216.00		0.00	216.00
Subtotal [2B] Purchased Services		<u>216.00</u>		<u>0.00</u>	<u>216.00</u>
Subgroup : [2D] Other					
6355130000 Minor Equip Purch		841.00		0.00	841.00
Subtotal [2D] Other		<u>841.00</u>		<u>0.00</u>	<u>841.00</u>
Total [18] Dietary Basis for Allocation of Costs		<u>94,008.00</u>		<u>0.00</u>	<u>94,008.00</u>
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
6210633000 Supp - Linen		98.00		0.00	98.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		<u>98.00</u>		<u>0.00</u>	<u>98.00</u>
Subgroup : [3B] Purchased Services					
6120233000 Pro Fees - Contracted Laundry		61,436.00		0.00	61,436.00
Subtotal [3B] Purchased Services		<u>61,436.00</u>		<u>0.00</u>	<u>61,436.00</u>
Total [19] Laundry-Basis for Allocation of Costs		<u>61,534.00</u>		<u>0.00</u>	<u>61,534.00</u>
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
6210432000 Supp - Housekeeping		773.00		0.00	773.00
Subtotal [4A1] In-House Care Supplies		<u>773.00</u>		<u>0.00</u>	<u>773.00</u>
Subgroup : [4B] Purchased Services					
6120132000 Pro Fees - Contr Housekeeping		92,154.00		0.00	92,154.00
Subtotal [4B] Purchased Services		<u>92,154.00</u>		<u>0.00</u>	<u>92,154.00</u>
Subgroup : [5A2] Purchased from					
6250140000 Rx Drugs - Medicare		93,817.00		0.00	93,817.00
6250240000 Rx Drugs - Managed Care-HMO		11,840.00		0.00	11,840.00
6250340000 Rx Drugs - Medicaid		7,534.00		0.00	7,534.00
6250540000 Rx Drugs - Stock		2,331.00		0.00	2,331.00
6250640000 Rx Drugs - Med D Noncovered		3,580.00		0.00	3,580.00
6250840000 Rx Drugs - Res Vaccinations		1,096.00		0.00	1,096.00
6251140000 Rx Drugs - IV Medicare		7,367.00		0.00	7,367.00
6251240000 Rx Drugs - IV HMO		779.00		0.00	779.00
6251340000 Rx Drugs - IV Medicaid		1,187.00		0.00	1,187.00
Subtotal [5A2] Purchased from		<u>129,531.00</u>		<u>0.00</u>	<u>129,531.00</u>
Subgroup : [5B] Medicine Cabinet Drugs					
6251540000 Rx Drugs - OTC		9,219.00		0.00	9,219.00
Subtotal [5B] Medicine Cabinet Drugs		<u>9,219.00</u>		<u>0.00</u>	<u>9,219.00</u>
Subgroup : [5C] Medical and Therapeutic Supplies					
6200110000 Supp - Medical		5,072.00		0.00	5,072.00
6200210000 Supp - Nursing		10,167.00		0.00	10,167.00
6200810000 Supp - Enteral		74.00		0.00	74.00
6355110000 Minor Equip Purch		1,403.00		0.00	1,403.00
6355310000 Med Equip Purch		1,754.00		0.00	1,754.00
Subtotal [5C] Medical and Therapeutic Supplies		<u>18,470.00</u>		<u>0.00</u>	<u>18,470.00</u>
Subgroup : [5D] Ambulance/Limousine					
6301354000 Patient Med Trans - Ambulance		16,792.00		0.00	16,792.00
Subtotal [5D] Ambulance/Limousine		<u>16,792.00</u>		<u>0.00</u>	<u>16,792.00</u>
Subgroup : [5E2] Oxygen - Other					
6200710000 Supp - Oxygen Gas		3,702.00		0.00	3,702.00
Subtotal [5E2] Oxygen - Other		<u>3,702.00</u>		<u>0.00</u>	<u>3,702.00</u>
Subgroup : [5F] X-Rays and related radiological					
6260254000 Anc Serv - X-Ray		7,455.00		0.00	7,455.00
Subtotal [5F] X-Rays and related radiological		<u>7,455.00</u>		<u>0.00</u>	<u>7,455.00</u>
Subgroup : [5H] Laboratory					
6260154000 Anc Serv - Lab Fees		8,896.00		0.00	8,896.00
Subtotal [5H] Laboratory		<u>8,896.00</u>		<u>0.00</u>	<u>8,896.00</u>
Subgroup : [5I] Recreation					
6210231000 Supp - Activities		2,069.00		0.00	2,069.00
6400731000 Pro Fees - Activities		1,145.00		0.00	1,145.00
6950120000 TV & Radio		6,606.00		0.00	6,606.00

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Crossing West Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2015
Subtotal [6I] Recreation		<u>9,820.00</u>		<u>0.00</u>	<u>9,820.00</u>
Subgroup : [5J] Other					
6150330000	Food Purch - Tube Feeding	1,816.00		0.00	1,816.00
6200310000	Supp - Universal Precaution	8,664.00		0.00	8,664.00
6200410000	Supp - Wound Care	10,212.00		0.00	10,212.00
6200510000	Supp - Prosthetic Device	795.00		0.00	795.00
6200553000	Supp - Respiratory Supplies	6,164.00		0.00	6,164.00
6200910000	Supp - IV	5,000.00		0.00	5,000.00
6201050000	Supp - Phys Therapy	381.00		0.00	381.00
6201251000	Supp - Occup Therapy	2.00		0.00	2.00
6201310000	Supp - Routine Hygiene	2,679.00		0.00	2,679.00
6201410000	Supp - Incontinent Supplies	16,132.00		0.00	16,132.00
6350153000	ME Lease - Respiratory Equip	14,830.00		0.00	14,830.00
6350210000	ME Lease - Bariatric Equipment	1,191.00		0.00	1,191.00
6350310000	ME Lease - Wound Vacs	4,123.00		0.00	4,123.00
6350910000	MEL - All Press Air Mattress	3,029.00		0.00	3,029.00
6351010000	ME Lease - Air Fluidized Beds	404.00		0.00	404.00
6351210000	ME Lease - IV Pump	355.00		0.00	355.00
6351410000	ME Lease - Other	464.00		0.00	464.00
6351600000	Minor Equip Purch	58.00		0.00	58.00
6972120000	Replace of Res. Personal Prop.	227.00		0.00	227.00
7110230000	Lease - Minor Equip	273.00		0.00	273.00
Subtotal [5J] Other		<u>76,799.00</u>		<u>0.00</u>	<u>76,799.00</u>
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		<u>372,611.00</u>		<u>0.00</u>	<u>372,611.00</u>
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
6355135000	Minor Equip Purch	123.00		0.00	123.00
6550110000	R&M - Equipment	367.00		0.00	367.00
6550134000	R&M - Equipment	7,883.00		0.00	7,883.00
6550135000	R&M - Equipment	2,022.00		0.00	2,022.00
Subtotal [6A] Repairs and Maintenance		<u>10,395.00</u>		<u>0.00</u>	<u>10,395.00</u>
Subgroup : [6B] Heat					
6651435000	Utilities - Gas	21,268.00		0.00	21,268.00
Subtotal [6B] Heat		<u>21,268.00</u>		<u>0.00</u>	<u>21,268.00</u>
Subgroup : [6C] Light & Power					
6651135000	Utilities - Electricity	100,002.00		0.00	100,002.00
Subtotal [6C] Light & Power		<u>100,002.00</u>		<u>0.00</u>	<u>100,002.00</u>
Subgroup : [6D] Water					
6651235000	Utilities - Water	17,903.00		0.00	17,903.00
Subtotal [6D] Water		<u>17,903.00</u>		<u>0.00</u>	<u>17,903.00</u>
Subgroup : [6E] Equipment Lease					
6351450000	ME Lease - Other	3,416.00		0.00	3,416.00
7100320000	Lease - Equipment	241.00		0.00	241.00
7110220000	Lease - Minor Equip	2,496.00		(1,376.00)	1,120.00
Subtotal [6E] Equipment Lease		<u>6,153.00</u>	RJE - 6	<u>(1,376.00)</u>	<u>4,777.00</u>
Subgroup : [6F] Other					
5009035000	S&W - Consulting Support	3,874.00		0.00	3,874.00
6210734000	Supp - Maintenance	8,850.00		0.00	8,850.00
6355134000	Minor Equip Purch	2,659.00		0.00	2,659.00
6400920000	Pro Fees - Environ Site Assess	187.00		0.00	187.00
6550120000	R&M - Equipment	4.00		0.00	4.00
6550235000	R&M - Building	14,785.00		0.00	14,785.00
6550535000	R&M - Garbage	10,427.00		0.00	10,427.00
6550635000	R&M - Pest Control	2,063.00		0.00	2,063.00
6550735000	R&M - Hazardous Waste	336.00		0.00	336.00
6550920000	R&M - Maintenance Contracts	2,508.00		0.00	2,508.00
6550930000	R&M - Maintenance Contracts	1,049.00		0.00	1,049.00
6550931000	R&M - Maintenance Contracts	250.00		0.00	250.00
6550934000	R&M - Maintenance Contracts	2,418.00		0.00	2,418.00
6550935000	R&M - Maintenance Contracts	21,799.00		0.00	21,799.00
Subtotal [6F] Other		<u>71,209.00</u>		<u>0.00</u>	<u>71,209.00</u>
Subgroup : [7D] Movable Equipment					
7200600000	Dep - Furniture & Equip	811.00		0.00	811.00
7200800000	Dep - Information Technology	2,486.00		0.00	2,486.00
Subtotal [7D] Movable Equipment		<u>3,297.00</u>		<u>0.00</u>	<u>3,297.00</u>
Subgroup : [8A] Organization Expense					
7600100000	Amort - Def Finance Costs	9,484.00		0.00	9,484.00
Subtotal [8A] Organization Expense		<u>9,484.00</u>		<u>0.00</u>	<u>9,484.00</u>
Subgroup : [8C] Leasehold Improvements					
7200500000	Dep - Leasehold Improvements	437.00		0.00	437.00
Subtotal [8C] Leasehold Improvements		<u>437.00</u>		<u>0.00</u>	<u>437.00</u>
Subgroup : [9] Rental Payments					
7100100000	Lease - Building	474,749.00		0.00	474,749.00
Subtotal [9] Rental Payments		<u>474,749.00</u>		<u>0.00</u>	<u>474,749.00</u>
Subgroup : [10B] Real estate taxes paid by lessor					
6800100000	Taxes - Real Estate	53,513.00		0.00	53,513.00
Subtotal [10B] Real estate taxes paid by lessor		<u>53,513.00</u>		<u>0.00</u>	<u>53,513.00</u>

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [10C] Personal property taxes					
6800200000	Taxes - Personal Property	1,431.00		0.00	1,431.00
Subtotal [10C] Personal property taxes		<u>1,431.00</u>		<u>0.00</u>	<u>1,431.00</u>
Total [22] Maintenance and Property		<u>769,841.00</u>		<u>(1,376.00)</u>	<u>768,465.00</u>
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
7500100000	Int Exp - Line of Credit	19,565.00		0.00	19,565.00
7500200000	Int Exp - Notes & Mortgages	4,648.00		0.00	4,648.00
Subtotal [12D] Other Interest Expense		<u>24,213.00</u>		<u>0.00</u>	<u>24,213.00</u>
Subgroup : [14A] Insurance on Property					
6700136000	Ins - Plant Operations	8,613.00		0.00	8,613.00
Subtotal [14A] Insurance on Property		<u>8,613.00</u>		<u>0.00</u>	<u>8,613.00</u>
Subgroup : [14C1] Umbrella					
6700220000	Ins - General	1,801.00		0.00	1,801.00
6700820000	Ins - GLPL	57,735.00		0.00	57,735.00
6700920000	Ins - GLPL Excess	19,341.00		0.00	19,341.00
Subtotal [14C1] Umbrella		<u>78,877.00</u>		<u>0.00</u>	<u>78,877.00</u>
Subgroup : [14C3] Other					
6700420000	Ins - D & O Liability	238.00		0.00	238.00
Subtotal [14C3] Other		<u>238.00</u>		<u>0.00</u>	<u>238.00</u>
Total [27] Interest and Insurance		<u>111,941.00</u>		<u>0.00</u>	<u>111,941.00</u>
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
4200300000	Medicaid - ICF I	(2,541,072.00)		0.00	(2,541,072.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(2,541,072.00)</u>		<u>0.00</u>	<u>(2,541,072.00)</u>
Subgroup : [3A] Medicare Residents (All Inclusive)					
4102000000	Medicare Rugs III - RUC	(117,310.00)		0.00	(117,310.00)
4102500000	Medicare Rugs III - RUB	(297,584.00)		0.00	(297,584.00)
4103000000	Medicare Rugs III - RUA	(257,694.00)		0.00	(257,694.00)
4107000000	Medicare Rugs III - RVC	(38,663.00)		0.00	(38,663.00)
4107500000	Medicare Rugs III - RVB	(98,476.00)		0.00	(98,476.00)
4108000000	Medicare Rugs III - RVA	(148,612.00)		0.00	(148,612.00)
4112000000	Medicare Rugs III - RHC	(16,845.00)		0.00	(16,845.00)
4112500000	Medicare Rugs III - RHB	(31,214.00)		0.00	(31,214.00)
4113000000	Medicare Rugs III - RHA	(34,939.00)		0.00	(34,939.00)
4117000000	Medicare Rugs III - RMC	(3,482.00)		0.00	(3,482.00)
4117500000	Medicare Rugs III - RMB	(15,526.00)		0.00	(15,526.00)
4136000000	Medicare Rugs IV - HD1	(16,417.00)		0.00	(16,417.00)
4137000000	Medicare Rugs IV - LD1	(8,674.00)		0.00	(8,674.00)
4137800000	Medicare Rugs IV - LC2	(827.00)		0.00	(827.00)
4138000000	Medicare Rugs IV - LC1	(6,971.00)		0.00	(6,971.00)
4142700000	Medicare Rugs III - CA1	(1,853.00)		0.00	(1,853.00)
4151500000	Medicare Rugs III - BB1	(2,013.00)		0.00	(2,013.00)
4156500000	Medicare Rugs III - PD1	(720.00)		0.00	(720.00)
4156800000	Medicare Rugs III - PC1	(1,242.00)		0.00	(1,242.00)
4157600000	Medicare Rugs III - PA1	(438.00)		0.00	(438.00)
4160000000	Medicare Rugs III - AAA	(876.00)		0.00	(876.00)
4160100000	Medicare Rugs III - Unknown	(1,095.00)		0.00	(1,095.00)
4198800000	Medicare A - Sequestration	17,719.00		0.00	17,719.00
Subtotal [3A] Medicare Residents (All Inclusive)		<u>(1,083,752.00)</u>		<u>0.00</u>	<u>(1,083,752.00)</u>
Subgroup : [4A] Private-pay residents and other					
4300100000	Private Pay	(122,123.00)		0.00	(122,123.00)
4400500000	Commercial Ins Pays at Level	(42,800.00)		0.00	(42,800.00)
4501000000	HMO - Medicare Replacement	(51,978.00)		0.00	(51,978.00)
4601100000	HMO - MCR Rep Sequestration	683.00		0.00	683.00
4550100000	Hospice	(38,258.00)		0.00	(38,258.00)
Subtotal [4A] Private-pay residents and other		<u>(254,476.00)</u>		<u>0.00</u>	<u>(254,476.00)</u>
Subgroup : [5A] Prescription Drugs - Medicare					
4600100000	Pharmacy Rx - Medicare A	(92,920.00)		0.00	(92,920.00)
4600200000	Pharmacy Rx - Medicare B	(974.00)		0.00	(974.00)
4610100000	Pharm OTC - Medicare A	(800.00)		0.00	(800.00)
Subtotal [5A] Prescription Drugs - Medicare		<u>(94,694.00)</u>		<u>0.00</u>	<u>(94,694.00)</u>
Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance					
4601100000	Pharmacy Rx - C/A - Medicare A	92,920.00		0.00	92,920.00
4611100000	Pharm OTC - C/A - Medicare A	800.00		0.00	800.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		<u>93,720.00</u>		<u>0.00</u>	<u>93,720.00</u>
Subgroup : [5C] Prescription Drugs - Non-medicare					
4600300000	Pharmacy Rx - Medicaid	(20,681.00)		0.00	(20,681.00)
4600400000	Pharmacy Rx - HMO	(16,467.00)		0.00	(16,467.00)
4600700000	Pharmacy Rx - Comm Ins	(5,133.00)		0.00	(5,133.00)
4610300000	Pharm OTC - Medicaid	(1,397.00)		0.00	(1,397.00)
4610400000	Pharm OTC - HMO	(17.00)		0.00	(17.00)
4610500000	Pharm OTC - Private	(9.00)		0.00	(9.00)
Subtotal [5C] Prescription Drugs - Non-medicare		<u>(43,704.00)</u>		<u>0.00</u>	<u>(43,704.00)</u>
Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance					
4601300000	Pharmacy Rx - C/A - Medicaid	20,681.00		0.00	20,681.00
4601400000	Pharmacy Rx - C/A - HMO	16,467.00		0.00	16,467.00

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Crossing West Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
4601700000	Pharmacy Rx - C/A - Comm Ins	5,133.00		0.00	5,133.00
4611300000	Pharm OTC - C/A - Medicaid	1,397.00		0.00	1,397.00
4611400000	Pharm OTC - C/A - HMO	17.00		0.00	17.00
Subtotal [6D] Prescription Drugs - Non-medicare Contractual Allowance		43,695.00		0.00	43,695.00
Subgroup : [6C]	Medical Supplies - Non-medicare				
4720300000	Med Equip - Medicaid	(145.00)		0.00	(145.00)
Subtotal [6C] Medical Supplies - Non-medicare		(145.00)		0.00	(145.00)
Subgroup : [6D]	Medical Supplies - Non-medicare Contractual Allowance				
4721300000	Med Equip - C/A - Medicaid	145.00		0.00	145.00
Subtotal [6D] Medical Supplies - Non-medicare Contractual Allowance		145.00		0.00	145.00
Subgroup : [7A]	Physical Therapy - Medicare				
4660100000	Phys Ther - Medicare A	(154,144.00)		0.00	(154,144.00)
4680200000	Phys Ther - Medicare B	(50,356.00)		0.00	(50,356.00)
Subtotal [7A] Physical Therapy - Medicare		(204,500.00)		0.00	(204,500.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
4661100000	Phys Ther - C/A - Medicare A	154,144.00		0.00	154,144.00
4661200000	Phys Ther - C/A - Medicare B	8,462.00		0.00	8,462.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		162,606.00		0.00	162,606.00
Subgroup : [7C]	Physical Therapy - Non-medicare				
4660300000	Phys Ther - Medicaid	(49,083.00)		0.00	(49,083.00)
4660400000	Phys Ther - HMO	(6,081.00)		0.00	(6,081.00)
4680700000	Phys Ther - Comm Ins	(4,555.00)		0.00	(4,555.00)
Subtotal [7C] Physical Therapy - Non-medicare		(59,719.00)		0.00	(59,719.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
4661300000	Phys Ther - C/A - Medicaid	49,083.00		0.00	49,083.00
4661400000	Phys Ther - C/A - HMO	6,000.00		0.00	6,000.00
4661700000	Phys Ther - C/A - Comm Ins	4,555.00		0.00	4,555.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		59,638.00		0.00	59,638.00
Subgroup : [8A]	Speech Therapy - Medicare				
4670100000	Speech Ther - Medicare A	(18,791.00)		0.00	(18,791.00)
4670200000	Speech Ther - Medicare B	(3,568.00)		0.00	(3,568.00)
Subtotal [8A] Speech Therapy - Medicare		(22,359.00)		0.00	(22,359.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
4671100000	Speech Ther - C/A - Medicare A	18,791.00		0.00	18,791.00
4671200000	Speech Ther - C/A - Medicare B	(281.00)		0.00	(281.00)
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		18,510.00		0.00	18,510.00
Subgroup : [8C]	Speech Therapy - Non-medicare				
4670300000	Speech Ther - Medicaid	(14,206.00)		0.00	(14,206.00)
4670700000	Speech Ther - Comm Ins	(368.00)		0.00	(368.00)
Subtotal [8C] Speech Therapy - Non-medicare		(14,574.00)		0.00	(14,574.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
4671300000	Speech Ther - C/A - Medicaid	14,206.00		0.00	14,206.00
4671700000	Speech Ther - C/A - Comm Ins	368.00		0.00	368.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		14,574.00		0.00	14,574.00
Subgroup : [9A]	Occupational Therapy - Medicare				
4680100000	Occ Therapy - Medicare A	(183,184.00)		0.00	(183,184.00)
4680200000	Occ Therapy - Medicare B	(61,933.00)		0.00	(61,933.00)
Subtotal [9A] Occupational Therapy - Medicare		(245,117.00)		0.00	(245,117.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
4681100000	Occ Therapy - C/A - Medicare A	183,184.00		0.00	183,184.00
4681200000	Occ Therapy - C/A - Medicare B	8,585.00		0.00	8,585.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		191,769.00		0.00	191,769.00
Subgroup : [9C]	Occupational Therapy - Non-medicare				
4680300000	Occ Therapy - Medicaid	(63,969.00)		0.00	(63,969.00)
4680400000	Occ Therapy - HMO	(6,601.00)		0.00	(6,601.00)
4680700000	Occ Therapy - Comm Ins	(2,963.00)		0.00	(2,963.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(73,533.00)		0.00	(73,533.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
4681300000	Occ Therapy - C/A - Medicaid	63,969.00		0.00	63,969.00
4681400000	Occ Therapy - C/A - HMO	6,609.00		0.00	6,609.00
4681700000	Occ Therapy - C/A - Comm Ins	2,963.00		0.00	2,963.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		73,441.00		0.00	73,441.00
Subgroup : [10A]	Other - Medicare				
4750100000	Lab - Medicare A	(40,396.00)		0.00	(40,396.00)
4751100000	Lab - C/A - Medicare A	40,396.00		0.00	40,396.00
4760100000	X-Ray - Medicare A	(4,702.00)		0.00	(4,702.00)
4761100000	X-Ray - C/A - Medicare A	4,702.00		0.00	4,702.00
4765100000	IV Charges - Medicare A	(1,563.00)		0.00	(1,563.00)
4766100000	IV Charges - C/A - Medicare A	1,563.00		0.00	1,563.00
4799000000	Medicare B - Sequestration	1,392.00		0.00	1,392.00
Subtotal [10A] Other - Medicare		1,392.00		0.00	1,392.00
Subgroup : [10B]	Other - Non-medicare				
4750300000	Lab - Medicaid	(949.00)		0.00	(949.00)
4750400000	Lab - HMO	(1,364.00)		0.00	(1,364.00)

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicald - Crossing West Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
4750700000	Lab - Comm Ins	(1,897.00)		0.00	(1,897.00)
4751300000	Lab - C/A - Medicald	949.00		0.00	949.00
4751400000	Lab - C/A - HMO	1,364.00		0.00	1,364.00
4751700000	Lab - C/A - Comm Ins	1,897.00		0.00	1,897.00
4760400000	X-Ray - HMO	(487.00)		0.00	(487.00)
4760700000	X-Ray - Comm Ins	(111.00)		0.00	(111.00)
4761400000	X-Ray - C/A - HMO	487.00		0.00	487.00
4761700000	X-Ray - C/A - Comm Ins	111.00		0.00	111.00
4765700000	IV Charges - Comm Ins	(725.00)		0.00	(725.00)
4766700000	IV Charges - C/A - Comm Ins	725.00		0.00	725.00
4799600000	HMO MCR B Replacement - Seq	212.00		0.00	212.00
Subtotal [10B] Other - Non-medicare		212.00		0.00	212.00
Subgroup : [15] Interest Income					
7700200000	Int Inc - AR Accounts	(4.00)		0.00	(4.00)
Subtotal [15] Interest Income		(4.00)		0.00	(4.00)
Subgroup : [18] Other Revenue					
4940200000	Medical Records Revenue	(146.00)		0.00	(146.00)
4940300000	Vending Revenue	(116.00)		0.00	(116.00)
4950100000	Rebate Revenue	(534.00)		0.00	(534.00)
7999900000	Unusual Items	(131,530.00)		0.00	(131,530.00)
Subtotal [18] Other Revenue		(132,326.00)		0.00	(132,326.00)
Total [30] Statement of Revenue		(4,110,273.00)		0.00	(4,110,273.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
1002000000	Cash - Facility Depository	4,478.00		0.00	4,478.00
1002100000	Cash - Care Cost Depository	1,011.00		0.00	1,011.00
1003000000	Cash - Petty Cash	500.00		0.00	500.00
1003200000	Cash - Pat Fund On Hand	350.00		0.00	350.00
Subtotal [A1] Cash		6,339.00		0.00	6,339.00
Subgroup : [A2] Resident Accounts Receivable					
1100100000	A/R - Private Pay	9,353.00		0.00	9,353.00
1100200000	A/R - Medicare	108,701.00		0.00	108,701.00
1100300000	A/R - Medicald	485,386.00		0.00	485,386.00
1100400000	A/R - HMO	15,486.00		0.00	15,486.00
1100500000	A/R - Commercial Insurance	33,288.00		0.00	33,288.00
1100900000	A/R - Other	6,591.00		0.00	6,591.00
1101200000	A/R - Medicare C/A	(755.00)		0.00	(755.00)
1103100000	A/R - Medicare Settlement	(2,153.00)		0.00	(2,153.00)
1109900000	A/R - Miscellaneous	48,247.00		0.00	48,247.00
1110100000	Allowance for Bad Debts	(39,758.00)		0.00	(39,758.00)
Subtotal [A2] Resident Accounts Receivable		665,386.00		0.00	665,386.00
Subgroup : [A5] Prepaid Expenses					
1300100000	Prepaid Insurance	67,978.00		0.00	67,978.00
1300300000	Prepaid Workers Comp	31,403.00		0.00	31,403.00
1300500000	Prepaid Property Taxes	1,431.00		0.00	1,431.00
1369900000	Prepaid Other	(644.00)		0.00	(644.00)
Subtotal [A5] Prepaid Expenses		100,168.00		0.00	100,168.00
Subgroup : [A8] Other Current Assets					
1200100000	Due From Others	(220.00)		0.00	(220.00)
Subtotal [A8] Other Current Assets		(220.00)		0.00	(220.00)
Subgroup : [B4] Leasehold Improvements					
1600500000	PPE - Leasehold Improvements	5,250.00		0.00	5,250.00
1620500000	A/D - Leasehold Improvements	(437.00)		0.00	(437.00)
Subtotal [B4] Leasehold Improvements		4,813.00		0.00	4,813.00
Subgroup : [B6] Movable Equipment					
1600800000	PPE - Furniture & Equipment	10,180.00		0.00	10,180.00
1600700000	PPE - Information Technology	11,469.00		0.00	11,469.00
1620800000	A/D - Furniture & Equipment	(811.00)		0.00	(811.00)
1620700000	A/D - Information Technology	(2,486.00)		0.00	(2,486.00)
Subtotal [B6] Movable Equipment		18,352.00		0.00	18,352.00
Subgroup : [B9] Other Fixed Assets					
1610100000	PPE - Capital Asset Clearing	6,059.00		0.00	6,059.00
Subtotal [B9] Other Fixed Assets		6,059.00		0.00	6,059.00
Subgroup : [D1] Deferred Deposits					
1520100000	Deposits - Rent	210,700.00		0.00	210,700.00
Subtotal [D1] Deferred Deposits		210,700.00		0.00	210,700.00
Subgroup : [D2] Escrow Deposits					
1610100000	Escrow - Property Tax	(29,778.00)		0.00	(29,778.00)
Subtotal [D2] Escrow Deposits		(29,778.00)		0.00	(29,778.00)
Subgroup : [D3] Organization Expense					
1700100000	Deferred Financing Charges	11,778.00		0.00	11,778.00
Subtotal [D3] Organization Expense		11,778.00		0.00	11,778.00

Client: Chestnut Health & Rehabilitation Group, Inc.
 Engagement: Medicaid - Crossing West Health & Rehabilitation Center
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Total [31-32] Assets		<u>993,599.00</u>		<u>0.00</u>	<u>993,599.00</u>
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
2000100000	A/P - Trade	(606,973.00)		0.00	(606,973.00)
2010100000	A/P - Accrued	(74,233.00)		0.00	(74,233.00)
2410600000	Consulting Fees Payable	111,006.00		0.00	111,006.00
	Subtotal [A1] Trade Accounts Payable	<u>(570,200.00)</u>		<u>0.00</u>	<u>(570,200.00)</u>
Subgroup : [A2]	Note Payable				
2899900000	Current Notes Payable	(60,768.00)		0.00	(60,768.00)
	Subtotal [A2] Note Payable	<u>(60,768.00)</u>		<u>0.00</u>	<u>(60,768.00)</u>
Subgroup : [A4]	Accrued Payroll				
2400100000	Accrued Salaries And Wages	(96,562.00)		0.00	(96,562.00)
2400300000	Accrued Vacations	(19,501.00)		0.00	(19,501.00)
2400600000	Accrued Personal Days	(85.00)		0.00	(85.00)
	Subtotal [A4] Accrued Payroll	<u>(116,148.00)</u>		<u>0.00</u>	<u>(116,148.00)</u>
Subgroup : [A6]	Accrued Payroll Taxes Payable				
2200100000	Employer FICA Payable	(9,162.00)		0.00	(9,162.00)
2200300000	SUTA Payable	1,001.00		0.00	1,001.00
	Subtotal [A6] Accrued Payroll Taxes Payable	<u>(8,161.00)</u>		<u>0.00</u>	<u>(8,161.00)</u>
Subgroup : [A12]	Other Current Liabilities				
2400700000	Accrued Other Benefits	1,413.00		0.00	1,413.00
2410100000	Accrued Real Estate Tax	28,548.00		0.00	28,548.00
2410300000	Accrued Professional Fees	1,179.00		0.00	1,179.00
2420100000	Accrued Bed Fee Payable	(73,143.00)		0.00	(73,143.00)
2799900000	Deferred Revenue	(92,159.00)		0.00	(92,159.00)
	Subtotal [A12] Other Current Liabilities	<u>(134,162.00)</u>		<u>0.00</u>	<u>(134,162.00)</u>
Subgroup : [B4]	Other Long-Term Liabilities				
2800100000	Due to Others	(1,300,412.00)		0.00	(1,300,412.00)
	Subtotal [B4] Other Long-Term Liabilities	<u>(1,300,412.00)</u>		<u>0.00</u>	<u>(1,300,412.00)</u>
Total [33-34] Liabilities		<u>(2,189,851.00)</u>		<u>0.00</u>	<u>(2,189,851.00)</u>
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
3000100000	Retained Earnings	270,430.00		0.00	270,430.00
	Subtotal [B5] Cumulated Earnings	<u>270,430.00</u>		<u>0.00</u>	<u>270,430.00</u>
Total [35] Equity		<u>270,430.00</u>		<u>0.00</u>	<u>270,430.00</u>
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Chestnut Health & Rehabilitation Group, Inc.**
 Engagement: **Medicaid - Crossing West 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 legal expenses				
6402220000	Pro Fees - Fin Audit & IRS File		2,357.00	
6402020000	Pro Fees - Legal - General			2,357.00
Total			2,357.00	2,357.00
Reclassifying Journal Entries JE # 2		D.01 - 600		
To reclass RNs, LPNs & CNAs appropriately				
6000110000	Temp Help - RN		2,781.00	
6000310000	Temp Help - Aides		12.00	
6000210000	Temp Help - Lpn			2,793.00
Total			2,793.00	2,793.00
Reclassifying Journal Entries JE # 3		I.01		
To reclass employee benefit salary accounts				
5000110101	S&W - Regular		6,371.00	
5000110102	S&W - Regular		8,939.00	
5000110103	S&W - Regular		1,923.00	
5000110111	S&W - Regular		14,162.00	
5000110113	S&W - Regular		23,785.00	
5000111122	S&W - Regular		1,452.00	
5000111127	S&W - Regular		1,240.00	
5000111132	S&W - Regular		1,131.00	
5000111133	S&W - Regular		94.00	
5000111141	S&W - Regular		1,237.00	
5000111144	S&W - Regular		904.00	
5000111151	S&W - Regular		4,240.00	
5000120401	S&W - Regular		3,199.00	
5000120403	S&W - Regular		2,584.00	
5000120404	S&W - Regular		143.00	
5000120805	S&W - Regular		5,678.00	
5000120807	S&W - Regular		167.00	
5000120861	S&W - Regular		1,092.00	
5000121864	S&W - Regular		29.00	
5000130252	S&W - Regular		299.00	
5000130253	S&W - Regular		1,860.00	
5000130255	S&W - Regular		2,062.00	
5000130256	S&W - Regular		2,097.00	
5000131301	S&W - Regular		1,163.00	
5000131302	S&W - Regular		786.00	
5000134601	S&W - Regular		3,246.00	
5000137701	S&W - Regular		401.00	
5000137702	S&W - Regular		720.00	
5200110000	Emp Ben - Vacation			15,443.00
5200111000	Emp Ben - Vacation			3,398.00
5200120000	Emp Ben - Vacation			5,634.00
5200130000	Emp Ben - Vacation			1,303.00
5200131000	Emp Ben - Vacation			301.00
5200134000	Emp Ben - Vacation			833.00
5200137000	Emp Ben - Vacation			72.00
5200210000	Emp Ben - Sick			13,541.00
5200211000	Emp Ben - Sick			1,775.00
5200220000	Emp Ben - Sick			1,372.00
5200221000	Emp Ben - Sick			29.00
5200230000	Emp Ben - Sick			1,583.00
5200231000	Emp Ben - Sick			838.00
5200234000	Emp Ben - Sick			1,085.00
5200237000	Emp Ben - Sick			211.00
5200410000	Emp Ben - Holiday			26,103.00
5200411000	Emp Ben - Holiday			5,125.00

Client: **Chestnut Health & Rehabilitation Group, Inc.**
 Engagement: **Medicald - Crossing West 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
5200420000	Emp Ben - Holiday			4,328.00
5200430000	Emp Ben - Holiday			3,332.00
5200431000	Emp Ben - Holiday			810.00
5200434000	Emp Ben - Holiday			1,328.00
5200437000	Emp Ben - Holiday			838.00
5200520000	Emp Ben - Personal Days			931.00
5200610000	Emp Ben - Funeral Pay			93.00
5201320000	Emp Ben - Bonuses - Other			600.00
5201330000	Emp Ben - Bonuses - Other			100.00
Total			91,004.00	91,004.00
Reclassifying Journal Entries JE # 4		D.01 - 402.1 Dues		
To reclass expenses from the dues line to the appropriate line of the cost report				
Marcum 103	Subscriptions		2,009.00	
Marcum 104	Chamber of Commerce Dues		735.00	
6900120000	Dues - Dues & Subscriptions			2,270.00
6900131000	Dues - Dues & Subscriptions			474.00
Total			2,744.00	2,744.00
Reclassifying Journal Entries JE # 5		D.02a		
To reclass dentist expenses to the correct line of the cost report				
Marcum 101	Dentist		4,432.00	
6409910000	Pro Fees - Other			597.00
6409920000	Pro Fees - Other			3,835.00
Total			4,432.00	4,432.00
Reclassifying Journal Entries JE # 6		D.01 - Leased Equipment		
To reclass equipment rentals and service fees from leased equipment				
6210920000	Supp-Postage		235.00	
6211320000	Supp-Software		324.00	
6355120000	Minor Equip Purch		817.00	
7110220000	Lease - Minor Equip			1,376.00
Total			1,376.00	1,376.00
Reclassifying Journal Entries JE # 7		D.11		
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 West, LLC d/b/a Crossings West Health and Rehabilitation Center
 Provider Number: 0000010546
 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: