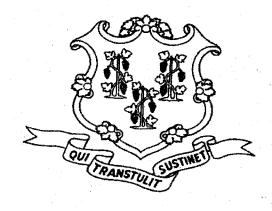
State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (ag	licanach)				· · ·		
Name of Facility (as I	•	zzinea East Ho	alth and Dahahi	litation C	antan		
CH - Crossings East,			aith and Kenabi	mation Co	enter		
Address (No. & Street		• ′					
78 Viets Street, New	London, CT 00	6320-3354					
Type of Facility							
Chronic and C	Convalescent		Rest Home with	Nursing			
☑ Nursing Home	only		Supervision on	-		Specify)	
(CCNH)	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(RHNS)		•	1 •/	
Report for Year Begi	nning		Report for Year	Ending			
10/1/2015	······································		10/4/2016				
License Numbers:		CCNH 2394	RHNS	-	(Specify)		dicare Provider 07-5196
Medicaid Provider N	umhers:	T CC	NH I	RF	INS	IC	F-IID
iviourouru i Tovidor iv		000009647					
For Department Us	e Only						
Sequence Number	Signed and	Date	Sequence N	umber	Signed and	l Notarized	Date Received
Assigned	Notarized	Received	Assigne	ed	Signou and	I Notalized	Date Received

Table of Contents

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

General Information

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

Administrator's/Owner's Certification

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

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

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

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

{a} Subject to Desk Audit Review

	1	
Printed Name (Administrator) Troy T. Guntulis	Printed Name (Owner) Alan Silverman	
Subscribed and Sworn State of Date to before me:	ate Signed (Notary Public)	Comm. Expires

(Notary Seal)

State of Connecticut Department of Social Services

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	tm	ent		Page	of
				1A	37
Name of Facility		Period Cov	ered:	From	То
CH - Crossings East, LLC d/b/a Crossings East Health and Rehab	ilita	tion Center		10/1/2015	10/4/2016
Address of Facility 78 Viets Street, New London, CT 06320-3354					
Report Prepared By		Phone Nun		Date	
Marcum LLP		203-781-96	500	1/30/2017	
Item		Total	CCNH	RHNS	(Specify)
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 Fac	ility Report for Yea	r Ended	Page	of
	860-447-1416	10/4/2016		2	37
Name of Facility (as shown on license)	Address (No	. & Street, City, Stat	e, Zip)		
CH - Crossings East, LLC d/b/a Crossings East Health and	d Rel 78 Viets Stre	et, New London, C	Г 06320	-3354	
CCNH	RHNS	(Specify)		Medicare P	Provider No.
License Numbers: 2394				07-5196	
Type of Facility (Check appropriate box(es))					
Chronic and Convalescent	Rest Home with ?	Nursing	(Spacifi)	\	
	Supervision only	(RHNS)	(Specify))	
Type of Ownership (Check appropriate box)					
O Proprietorship O LLC O Partnership	O Profit Corp.		o. O	Government	O Trust
	<u>. </u>	Date Opened 1	Date Clo	sed	
If this facility opened or closed during report year provide		Dute Opened	<i>- 410 - 10</i>		
it and racinty opened of closed during report year provide					
Has there been any change in ownership				·	·
or operation during this report year?	O Yes	O No I	If "Yes,"	explain full	у
DSS approvied the filing period of 10/1/2015 - 10/4/2016	due to a change of	of ownership.			
Administrator	· 				
Name of Administrator		Nursing Ho	me		
Troy T. Guntulis		Administrato	or's	001810	
		License N	lo.:		
Other Operators/Owners who are assistant administrators	(full or part time)		····		
Name		License N	lo.:		
N/A					
				 	
			ĺ		
			<u> </u>		
·					

General Information and Questionnaire Partners/Members

Name of Facility		License No.	Report for Y	ear Ended	Page of
CH - Crossings East, LLC d/b/s	a Crossings East Health	2394	10/4/2016		3 37
Legal Name of Parti	nership/LLC	Business A	Address	State(s) and/o Which R	
Name of Partners/Members	Business Ac	ddress	-	Γitle	% Owned
N/A					

General Information and Questionnaire Corporate Owners

Name of Facility	License No.	Report for Year	Ended	Page	of
CH - Crossings East, LLC d/b/a Crossings E		10/4/2016		3A	37
If this facility is owned or operated as a corp		ness Address		ala Imaam	
Legal Name of Corporation Chestnut Health and	5 Morgan High		State(s) in Which	en incorp	orateo
Rehabilitation Group, Inc.	Scranton, PA		DE		· · · <u>-</u> -
Name of Directors, Officers	Busi	ness Address	Title	No. Sl Held by	
Alan Silverman	5 Morgan High Scranton, PA		Officer/Director		
Allen Brecht	3001 Honeymo		Director		_
Louise Seifert	1401 Skokie R Beach, CA 90	Road #83H, Seal 740	Director		
Names of Stockholders Owning at Least 10% of Shares					

State of Connecticut **Annual Report of Long-Term Care Facility**CSP-3B Rev. 10/2005

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Crossings East, LLC d/b/a Crossings East H	e 2394	10/4/2016	3B	37
If this facility is owned or operated as an individu		provide the following information	tion:	
	vner(s) of Facility			
N/A				
		* -		
				

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-4 Rev. 10/2005

General Information and Questionnaire Related Parties*

Name of Facility CH - Crossings East, LI	Name of Facility CH - Crossings East, LLC d/b/a Crossings East Health	License No	. No. 2394	I R	Report for Year Ended 10/4/2016		Page 4	of 37
Are any individuals rece marriage, ability to cont	Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?	seility re	lated throusiation?		Yes © No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.	e Name/Ado	fress and ge 11 of the report.
Are any individuals or c including the rental of p related through family a association to any of the	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 bus association to any of the owners, operators, or officials of this facility?	or servi to this fa control, of this fa	ces, tcility, or business acility?	SSS	O Yes © No	If "Yes," provide the following information:	e following	information:
Name of Related	Business	Als Good Non-R	Also Provides Goods/Services to Non-Related Parties	s to ties	Description of Goods/Services	Indicate Where Costs are Included in Annual Report	Cost	Actual Cost to the
Individual or Company	Address	Yes	% O	**%	Provided	Page # / Line #	Reported	Related Party
		0	0					
		0	0					
		0	0					
		0	0					
		0	0					
		0	0					
		0	0					
		0	0					
* Ilea additional cheats if necessary	the second is							

^{*} 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	License No).	Report for Year Ended	Page	of
CH - Crossings East, LLC d/b/a Crossings East	2394		10/4/2016	5	37
If the facility is licensed as CDH and/or RCH o		AIDS or TB	I services with special Medica	id rates,	costs
must be allocated to CCNH and RHNS as follo	_		•		
Item			Method of Allocation		
Dietary		Number of	meals served to residents		
Laundry		Number of	pounds processed		
Housekeeping		Number of	square feet serviced		
		Number of	hours of routine care provided	l by EAC	CH
Nursing			classification, i.e., Director (or	_	
		Registered	Nurses, Licensed Practical Nu	ırses, Ai	des and
		Attendants	.		
Direct Resident Care Consultants		Number of	hours of resident care provide	d by EA	.CH
		specialist	(See listing page 13)		
Maintenance and operation of plant		Square fee	t		
Property costs (depreciation)		Square fee	t		
Employee health and welfare		Gross sala	ries		
Management services			te cost center involved		
All other General Administrative expenses		Total of D	irect and Allocated Costs		
The preparer of this report must answer the foll	lowing ques	tions applic	able to the cost information pr	ovided.	
1. In the preparation of this Report, were all costs allocated as required?	• Yes	O No	If "No," explain fully why sunot made.	ch alloca	tion was
Explain the allocation of related company explains the allocation of related company explains the second comp	vnenses and	attach con	v of appropriate supporting da	a	
N/A	tpenses una	uttuen cop,	y or appropriate supporting can		
IVA					
3. Did the Facility appropriately allocate and s	elf-disallow	direct and	indirect costs to non-nursing h	ome cos	t centers?
(e.g., Assisted Living, Home Health, Outpat					
	⊙ Yes	O No	If "No," explain fully why su not made.	ch alloca	ition was

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-6 Rev. 9/2002

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	ear Ended		Page of
CH - Crossings East, LLC d/b/a Crossings East Health and	ast Healt	h and	2394	10/4/2016			6 37
	Related * to	1 * to					
	Owners,	ers,					
	Operators,	tors,				Annual	
	Officers	ers		Date of	Term of	Amount	Amount
Name and Address of Lessor	Yes	No	Description of Items Leased	Lease**	Lease	of Lease	Claimed
ACPL A Hanger Company, 4850 Joule Street, Suite A1, Reno, NV 89502	0	0	Lease Contract Service Fee, Omnisound 300 E, Ominisound 500 Pro, OmniStim FX2 Pro,	06/01/15	Monthly as Needed	11,131	11,131
Mail Finance, 478 Wheelers Farms Rd, Milford, CT 06461	0	0	Mail Protect	02/05/15	Monthly as Needed	1,063	1,063
RICOH USA, 70 Valley Stream Parkway, Malvern, PA, 19355	0	0	Printer	03/03/15	Monthly as Needed	384	384
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
Is a Mileage Log Book Maintained for All Leased Vehicles?	eased Ve	hicles	? O Yes	0	O No	Total ***	12,578

* 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.

Annual Report of Long-Term Care Facility

CSP-7 Rev. 6/95

General Information and Questionnaire Accounting Basis

Name of Facility	License No.	Report for Year Ended		Page	of
CH - Crossings East, LLC d/b/a Cro	2394	10/4/2016		7	37
The records of this facility for the p	period covered by this report	were maintained on the following basis:			
	Modified Cash		•••		· · · · -
Is the accounting basis for this					
r	Yes	If "No," explain.			
previous period?	No			_	
Independent Accounting Firm					
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)			
1 Moore, Stephens & Lovelace C	CPAs	311 Park Place Boulevard, Suite 100, Cle	earwater, FL	33759	
2					ĺ
3					
4					
Services Provided by This Firm (de					
1 Financial Audit & Health Care Consu	ulting (Disallowed \$10,035 on Pg. 2	28)	\$	11,584	
2	~ ·		\$		
3			\$		
4			\$		
 			Charge for	Services Pro	ovided
			\$	11,584	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Are These Charges Reflected in the Evnen	diture Portion of This Penort? If V	es, Specify Expense Classification and Line No.	I	11,504	
⊙ Yes O No	Page 15, Line 1d	es, opening Expense Classification and Ellie No.			
Legal Services Information	11 454 10, 2414 14				
Name of Legal Firm or Independen	at Attorney		Telephone 1	Vumber	
l	it Attorney		215-241-88		
1 Spector, Gadon & Rosen PC 2 DLA Piper, LLC			215-656-33		
3 Doran Derwent, PLLC			616-451-86		
· · · · · · · · · · · · · · · · · · ·			317-237-03		·
4 Faegre Baker Daniels LLP5 See Attachment Page 7a			See Attachr		9
Address (No. & Street, City, State,	7in Code)		Dec Attachi	itelit i age 7	<u>u</u>
1 1635 Market Street, 7th Fl, Phi					
2 One Liberty Place, 1650 Market	-	A 19103			
3 5960 Tahoe Dr, SE, Suite 101,	- · · · · · · · · · · · · · · · · · · ·	,			
4 300 N. Meridian Street, Ste 27					
5 See Attachment Page 7a	00,111a1a11ap0110, 11 1 1020 1				
Services Provided by This Firm (de	escribe fully)				
1 Patient/Employee Litigation (Pending	g)		\$	286	
2 Chestnut Acquisition (Disallowed on	n Pg. 28)		\$	3,068	
3 Chestnut Acquisition (Disallowed on	n Pg. 28)		\$	9,704	
4 Chestnut Acquisition (Disallowed on	n Pg. 28)		\$	7,447	
5 See Attachment Page 7a			\$	868	
		-	Charge for	Services Pro	ovided
			\$	21,373	
Are These Charges Reflected in the Expen	nditure Portion of This Report? If Y	Yes, Specify Expense Classification and Line No.		· · · · · ·	
	Page 15, Line 1e				
⊙ Yes O No					

CSP-7 Rev. 6/95

General Information and Questionnaire Legal Firm Continued

Name of Facility	License No.	Report for Year Ended	Pag	ge of
CH - Crossings East, LLC d/b/a Crossings East Health and Re	h 2394	10/4/2016	78	ı 37
Legal Services Information Name of Legal Firm or Independent Attorney 1 Capital Source 2 State of Connecticut 3 Siegel, O'Connor, O'Donnell & Beck, P.C. 4 5 6		86	lephone Numl 0-443-7121 0-727-8900	ber
7 8 Address (No. & Street, City, State, Zip Code)	164 7 .			
1	06320			
Services Provided by This Firm (describe fully)				
Line of Credit (Disallowed on Pg. 28)			\$	238
Appointment of Conservator (Disallowed on Pg. 28)			\$	600
General Legal			\$	30
			\$	
5			\$	
5			\$	
7			\$\$	
8			\$	
		CI	narge for Serv	ices Provideo
			\$	868

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-8 Rev. 9/2002

Schedule of Resident Statistics

Name of Facility CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitatio	lith and Rel	nabilitatio	License	No. 2394			Report for 10/4/2016	Report for Year Ended 10/4/2016	p.		Page 8	of 37
						Period 10/1 Thru 6/30	1 Thru 6/	30		Period 7/1	Period 7/1 Thru 9/30	0
	Total All	Total CCNH	Total RHNS	Total								
	Levels	Level	Level	(Specify)	Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity									,	,		
A. On last day of PREVIOUS report period	128	128			128	128			128	128		
B. On last day of THIS report period	128	128			128	128			128	128		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	102	102			102	102			94	94		
B. As of midnight of THIS report period	94	94			94	94			94	94		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,687	2,687			2,051	2,051			9E9	636		
B. Medicaid (Conn.)	31,034	31,034			23,406	23,406		-	7,628	7,628		
C. Medicaid (other states)												
D. Private Pay	762	762			563	563			199	199		
E. State SSI for RCH												
F. Other (Specify)	993	993		:	765	765			228	228		
G. Total Care Days During Period (3A thru F)	35,476	35,476			26,785	26,785			8,691	8,691		
Total Number of Days Not Included in Figures in 3G 4. for Which Revenue Was Received for Reserved	<u>ن</u>											
Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	35,476	35,476			26,785	26,785			8,691	169,8		

Schedule of Resident Statistics (Cont'd)

Name of Faci	lity			Lice	nse No.				Report	for Year	Ended		Page	of
	•	LLC d/l	o/a Crossings Ea	i	2394				•	10/4/201			9	37
CII CIODAA	55 22450,			1										
4. Were the	ere any o	changes	in the certified	bed ca	apacity du	ıring t	the repo	ort yea	ar?	0	Yes	•	No	
If "YES'	'. provid	le the fo	llowing informa	tion:										
			f Change		Cł	ange	in Bed	•		Car	pacity Afte	er Change		
Data of		RHNS	(Specify)	 		iding 0		Gaine	d		packy / mic	on Change		
Date of	CUNH	KHNS	(Specify)		Lost			Jaine	u	1				
Change	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	Reason fo	or Change
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCIVII	KIINS	(Specify)	Reason	or Change
	-													
	-			 									-	
				٠						.				
5. If there v	was any	change	in certified bed	capac	ity during	g the r	eport y	ear (a	s repor	ted in iter	m 4 above)	provide the nu	mber of	
RESIDI	ENT DA	YS for	90 days followi	ng the	change.									
			Change in R	esider	nt Days					l cc	CNH	RHNS	(Spe	cify)
1st chan	ge		J		•									
2nd char		••		-				•						
3rd chan														
4th chan											- "-			
		dents an	d Rates on Sept	embei			ar							
			Medicare		Medi	caid				Se	elf-Pay		Other Star	e Assisted
														ı
				ł										
	Item		CCNH	C	CNH	RI	HNS	CO	CNH	RI-	INS	(Specify)	R.C.H.	ICF-MR
No. of R	esidents	3	5		87				2					
Per Dier	n Rate					7	\$ - 3 5 3.		2.5	- 47.0° c.		4		
a. One l	oed rm.		Various		191.64				436.00					- '
b. Two	bed rms		Various		191.64				415.00					
c. Three	or mor	e												
bed	rms.		Various		191.64				399.00					
L.		•	al Therapy Trea	tment	S					ТО	TAL	CCNH	RHNS	(Specify)
	Medica										4,096	4,096		
В.			lusive of Part B)						متعاد درند	L	and the second	E. B.	And the State of t
			e Treatments								1,296	1,296		
		torative	Treatments							<u> </u>		_ ::::		
	Other	D1	The same of the sa								5,115	5,115	<u> </u>	
			Therapy Treat						-		10,507	10,507		
			Therapy Treati	ments						dia.	702	700	H Kanda	
	Medica		t B lusive of Part B	1						6 in	792	792		
В.			e Treatments)							176	176	5-1-2-2-1-2-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	
			Treatments							 	176	1/6		-
	Other	wianve	ricaunents							 	545	545		
		Speech '	Therapy Treatm	ents						-	1,513	1,513	-	
			ational Therapy		ments						-,515	.,5.2		1617
	Medica										4,558	4,558		Named Control of Street
			lusive of Part B)						7	-,		158	
}			e Treatments	,							1,164	1,164		
	1. Mai	intenanc	e ricaunono								1,10			
			Treatments								1,101			
C.											5,864	5,864		

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Report of Ex	^	- Salai i			 	
Name of Facility	License No.		Report for Yea	ır Ended	Page	of
CH - Crossings East, LLC d/b/a Crossings East Health and	R 2394		10/4/2016		10	37
Are time records maintained by all individuals receiving con	mpensation?	•	Yes	0	No	
	•		Total Cost a	and Hours		
			Total Cost a		1	
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*	CCIVIT	Hours	Remo	Hours	(Specify)	Tiours
Operators/Owners (Complete also Sec. I	35.3.450				14 15	
of Schedule A1)	***************************************					
2. Administrator(s) (Complete also Sec. III					lana salahili	
of Schedule A1)	128,151	1,672				
3. Assistant Administrator (Complete also Sec. IV	L E				4 4	LE
of Schedule A1)						
4. Other Administrative Salaries (telephone) <u> </u>					
operator, clerks, receptionists, etc.)	243,062	8,846	Encode de constant de la France de California	\$2.6000000000000000000000000000000000000	* ×***->> ******************************	
5. Dietary Service	(1.522	1 720				a
a. Head Dietitian	61,522 55,269	1,739				
b. Food Service Supervisor c. Dietary Workers	224,088	2,084 16,625		1	1	
6. Housekeeping Service	227,000	10,023	150 2		16.	
a. Head Housekeeper	30					
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services	15 14 312	š. ka	Nat a	Same and Book	Harris State	161
a. Engineer or Chief of Maintenance	84,786	2,260				
b. Other Maintenance Workers	28,639	2,036	4 × 5 × 5 × 5 × 5 × 5 × 5 × 5 × 5 × 5 ×	***		
8. Laundry Service	and the second				1.34	LLEASE.
a. Supervisor	ļ			·	-	ļ
b. Other Laundry Workers					 	-
Barber and Beautician Services Protective Services	 				+	
11. Accounting Services		3.5	195.0			
a. Head Accountant		Aber	76046 n. 2	2000		
b. Other Accountants	1					
12. Professional Care of Residents			A Line	diestine		3 1
a. Directors and Assistant Director of Nurses	154,664	3,366				
b. RN	4 4 1	1 8 W	Sittle Cold			
Direct Care	399,578					
2. Administrative**	115,632	2,998			Anne a colist adaptively with Solid Solid Solid	
c. LPN	i i	Att.	de Halle	No.	NE CONTRACTOR	الدر يقل أ
1. Direct Care	994,788	36,780	1	 	1	ļ .
2. Administrative**	1 112 552	74 770	 	+		 -
d. Aides and Attendants e. Physical Therapists	1,112,553	74,770	1	 		
f. Speech Therapists	 				 	
g. Occupational Therapists				†		1
h. Recreation Workers	107,899	6,452				
i. Physicians	4			-4.025	21	231
Medical Director						
Utilization Review						
3. Resident Care***		8885110 600000				ļ
4. Other (Specify)		. Elementario	4.00		LABORE	Jan Jil.
; Dontista	1		 	+		
j. Dentists k. Pharmacists	+		 	+	-	-
1. Podiatrists	 		 	+	 	1
m. Social Workers/Case Management	91,731	3,400		 		
n. Marketing	36,524			İ		
o. Other (Specify)			15 1500 L	2000		Est.
See Attached Schedule	22,425					
A-13. Total Salary Expenditures	3,861,311	177,870	<u> </u>	1	<u> </u>	<u> </u>

^{*} 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)

	CC	NH	RH	INS	(Spec	ify)
Position	\$	Hours	\$	Hours	\$	Hours
Selection of the select	-					
Medical Records	\$ 21,665	1,755				
Respiratory Therapist	\$ 760	26				
Production Transfer Comments of the Comments o						
The state of the s						
The second secon						
Entre Latine						
1111 A. 1172 T. 1111 A. 1111 A						
1					+	
		1			1	
					1	
					 	
Total	\$ 22,425	1,781	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

	cc	NH	R	HNS	(Spe	cify)
Service	\$	Hours	\$	Hours	S	Hours
	-,		* *	100		1000
Director of Nursing	\$ 11,065	104				
Respiratory Therapist	\$ 70	Monthly Fee				
IV Consultant	\$ 5,870	Monthly Fee				
Clinical Nurse Consulting	\$ 47,805	Contract				
	14.0					
			100			
				4		
			14.5	8		
Service Commence of the service of t		0.00				
		li.				
		1000				
	- H		- 2		. 1994 1994	1. X
	3 87		***			
100 mm (100 mm)					3,47,7	100
Total	\$ 64,810	104	\$ -	-	\$ -	-

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

			Assistant	Administra	Assistant Administrators and Other Related Parties	Kelate	d Farties			
Name of Facility				License No.		Report for	Report for Year Ended		Page	Jo
CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilita	rossings Ea	ast Health a	nd Rehabilita	2394		10/4/2016			11	37
		Salary Paid	q							
;	50	ğ		Fringe Benefits and/or Other Payments	Full Description of	Total Hours	Line Where Claimed on	Name and Address of All	Total Hours	Compensation
Name Section I - Operators/Owners	CCINH	KHINS	(Specify)	(describe runy)	Services relinered	W OI KCO	rage 10	Ottier Employment	w oi keu	veceived
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 all months of the considered unless full information is monited. He additional chaete if remained	he consider	the salan bea	Il information	is promided Hea	additional chaets if rea	iired				

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

^{**} Include all employment worked during the cost year.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

		¥	ssistant	Administra	Assistant Administrators and Other Kelated Parties*	Kelated	Farties*			
Name of Facility (as licensed)				License No.		Report for Year Ended	ear Ended		Page	Jo
CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitat	ossings Eas	st Health an	d Rehabilitat	2394		10/4/2016	1		12	37
		Salary Paid	1							!
				Fringe Benefits and/or Other		Total	Line Where		Total	
Name	CCNH	RHNS	(Specify)	Payments (describe fully)	Full Description of Services Rendered	Hours Worked	Claimed on Page 10	Name and Address of All Other Employment**	Hours Worked	Compensation Received
Section III - Administrators***										
Kimberly Carlson (10/5/15 - 3/21/16)	44,011			Non Discrim	Administrator	574 A2	A2_			
Brian Nyberg (3/22/16 - 9/11/16)	74,616			Non Discrim	Administrator	974 A2	A2			
Troy T. Guntulis (9/12/16 - Present)	9,524			Non Discrim	Administrator	124 A2	A2			
Section IV - Assistant Administrators										

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

^{**} Include <u>all</u> other employment worked during the cost year.

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

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.		Report for Y		Page	of
CH - Crossings East, LLC d/b/a Crossings East Heal	239	94	10/4/2016		13	37
TOP CARS NO. 125 PAR			Total Cost	and Hours		
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
B. Direct care consultants paid on a fee	4 15 3		\$300 P	T SEEL	(5)	4 4 2
for service basis in lieu of salary				1. 排機		4017
(For all such services complete Schedule B1)		111 12	780 702			14. 3
1. Dietitian	375	8				
2. Dentist						
3. Pharmacist	10,954	Monthly Fee				
4. Podiatrist						
5. Physical Therapy	i.	温 传 基			12	å .
a. Resident Care	219,987	3,726				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians			and the same		e a Sala	
a. Medical Director (entire facility)	28,361	Monthly Fee		<u></u>		
b. Utilization Review			1		7 miles	
(Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility	and the second		3	1,200	ilia a	1
1. Infection Control Committee						
(Quarterly meetings) 2 Pharmaceutical Committee						
(Quarterly meetings)					1	
3. Staff Development Committee					1	
(Once annually)	_					
e. Other (Specify)	table 4	1.4	7	4.38	132.2	3 4 3
						No. No. of Contract of Contrac
9. Speech Therapist	AF SEC.		A STATE OF THE STA		- 3	
a. Resident Care	67,688	698				
b. Other					5.0 St. of St. o	
10. Occupational Therapist			起機	1	Page 1	3 64 8
a. Resident Care	289,057	4,504				<u> </u>
b. Other						
11. Nurses and aides and attendants			100			
a. RN	12				362	. 62 . 1
1. Direct Care	73,436	1,207				ļ
2. Administrative***						
b. LPN	11.1546				Stokowa	
1. Direct Care	43,391	1,354				ļ
2. Administrative***		_		ļ		
c. Aides	26,429	1,027				ļ
d. Other				***		
12. Other (Specify)	in Maria	فتنسيب بيا				
See Attached Schedule	64,810	104				
B-13 Total Fees Paid in Lieu of Salaries	824,488	12,628				

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

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

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

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

Name of Facility	License No.		Report for `	Year Ended	Page	of
CH - Crossings East, LLC d/b/a Crossings I	East Health a 2394		10/4/2016		14	37
Name & Address of Individual	Full Explanation of Service	Operato	* to Owners,	Expla	nation of Rela	tionship
LABELLA KATHLEEN S, 12 WADSWORTH LANE, WATERFORD, CT 06385	Dietitian	Yes	No •	N/A		
Consulting Support Services, LLC, 1665 Palm Beach Lakes Blvd, Suite 400, West Palm Beach	Pharmacy Liaison	0	0	N/A		
LTCPCMS, Inc, 9962 Brook Road #601, Glen Allen, VA 23059	Pharmacy Consultant	0	0	N/A		/# **
Pharmerica, P.O. Box 409251, Atlanta, GA 30384- 9251	Pharmacy & IV Consultant	0	0	N/A		
Accomplish Therapy, 1675 Palm Beach Lakes Blvd, Suite 900, West Palm Beach FL 33401	Physical, Occupational & Speech Therapy	0	0	N/A		
SELECT MEDICAL REHABILITATION SERVICES, P.O. BOX 643920,	Physical, Occupational & Speech Therapy	0	•	N/A		
ENCORE REHAB SERVICES, P.O. BOX 643920, PITTSBURGH,PA 15264	Physical, Occupational & Speech Therapy	0	0	N/A		· · · ·
QUALITY REHABILITATION SERVICES, LLC, 30 MANMAR DRIVE SUITE 9, PLAINVILLE,	Physical, Occupational & Speech Therapy	0	0	N/A		
IPC Hospitalists of New England P.C., P.O. Box 844929, Los Angeles, CA 90084	Medical Director	0	0	N/A		
IPC HEALTHCARE INC, P.O. BOX 844929, LOS ANGELES,CA 90084-4929	Medical Director	0	0	N/A		
READYNURSE STAFFING SERVICES C/O READYNURSE STAFFING, P.O. BOX 301076,	RNs, LPNs	0	0	N/A		
Nurse Network, 653 Main Street, Plantsville, CT 06479	RNs, LPNs, CNAs	0	0	N/A		
Favorite Healthcare Staff, 60 E 42nd St #953, New York, NY 10165	RNs, LPNs, CNAs	0	0	N/A		<u></u>
CLINICAL RESOURCES, LLC, 3338 PEACHTREE ROAD, NE, SUITE 102,	DON	0	0	N/A		
RCS Management	Respiratory Therapy	0	0	N/A		
Hybris Health Services, LLC, 200 Kendall St, Springfield, MA 01104	Clinical Nurse Consulting	0	•	N/A		
		0	0			
		0	0	nc		
		0	0			J 188**1
		0	0			
		0	0			
		0	0			·

^{*} 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.	I	Report for Ye	ear Ended	Page	of
CH - Crossings East, LLC d/b/a Crossings East H 2394	1	10/4/2016		15	37
				·	
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General				4 一個維持	
a. Employee Health & Welfare Benefits		T LE			
Workmen's Compensation	\$	118,424	118,424		
2. Disability Insurance	\$	(135)	(135)		
3. Unemployment Insurance	\$	104,259	104,259		
4. Social Security (F.I.C.A.)	\$	292,950	292,950		
5. Health Insurance	\$	205,419	205,419		
6. Life Insurance (employees only)				新	
(not-owners and not-operators)	\$	3,496	3,496		
7. Pensions (Non-Discriminatory)	\$_				
(not-owners and not-operators)		1 8		35 00	120
8. Uniform Allowance	\$	(1,983)	(1,983)		
9. Other (Specify)	\$	8,881	8,881		
See Attached Schedule				1	編
b. Personal Retirement Plans, Pensions, and	\$				
Profit Sharing Plans for Owners and				2 MEET	100
Operators (Discriminatory)*		羅 人体			多月機
• • • • • • • • • • • • • • • • • • • •		職事	清清		
c. Bad Debts*	\$	15,221	15,221		
d. Accounting and Auditing	\$	11,584	11,584		
e. Legal (Services should be fully described on Page 7)	\$	21,373	21,373		
f. Insurance on Lives of Owners and	\$				
Operators (Specify)*				18.4%	4 10
g. Office Supplies	\$	17,050	17,050		
h. Telephone and Cellular Phones		5.0		15.0	194
1. Telephone & Pagers	\$	21,023	21,023		
2. Cellular Phones	\$	4,081	4,081		
i. Appraisal (Specify purpose and	\$	·			
attach copy)*		resta con conse	141	100	2 1 9
			4	(a) (88)	
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)		1	Æ	建	A Laboratory
1. Income*	\$				
2. Other (Specify)	\$	350	350		
See Attached Schedule	*	172		通路电池	205 344
3. Resident Day User Fee	\$	687,375	687,375		
Subtotal	\$	1,509,368	1,509,368		
		-,,	-,,		<u> </u>

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

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

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Employee Health & Welfare	\$ 1,8:	59	
401(k) - Company Contribution	\$ 3	77	75
Employee Safety Program		70	10 10 10 10 10 10 10 10 10 10 10 10 10 1
Employee Background Check		53	
Employee Drug Screen	\$ 3,3	24	6 (68)(6)
Employee Benefits - Other	\$ 1,9	98	
	医二甲酰乙	iife Isaa	340 = 1
			100
			######################################
	HERE		
			100
			\$1100000
		24645	
	100	The state of the s	
		01 0	5 B
Total III III III III III III III III III I	\$ 8,8	81 \$ -	\$ -

Schedule of Other Taxes

CCNH	RHNS	(Specify)	
_			
\$ 350	3117012499	1000	
\$ 350	\$ -	\$ -	
	350	350	

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

Name of Facility License No.		Report for Y	ear Ended	Page	of
CH - Crossings East, LLC d/b/a Crossings East Healt 2394		10/4/2016		16	37
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forwa	ard:	1,509,368	1,509,368		
I. Travel and Entertainment				推, 惟.	1. 基本 · ·
1. Resident Travel and Entertainment	\$	6,774	6,774		
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	51	51		
4. Employee Travel	\$	6,580	6,580		
5. Education Expenses Related to Seminars and Conventions	\$				
6. Automobile Expense (not purchase or depreciation)	\$	3,546	3,546		
7. Other (Specify)	\$				
See Attached Schedule			400	金 集员	165 A
m. Other Administrative and General Expenses					41 MW 7
1. Advertising Help Wanted (all such expenses)	\$	1,242	1,242		
2. Advertising Telephone Directory (all such expenses)***	\$	3,322	3,322		
3. Advertising Other (Specify)***	\$	6,424	6,424		
See Attached Schedule		4. 1. 金額	187		100
4. Fund-Raising***	\$				
5. Medical Records	\$	78	78		
6. Barber and Beauty Supplies (if this service is supplied	\$				
directly and not by contract or fee for service)***			w BIT		F4
7. Postage	\$	4,272	4,272		
* 8. Dues and Membership Fees to Professional	\$	9,795	9,795		
Associations (Specify)		- B			
See Attached Schedule		维多	4	100	30
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	135	135		
9. Subscriptions	\$	4,795	4,795		
10. Contributions***	\$				
See Attached Schedule		100.466	級鐵	4.4	
11. Services Provided by Contract (Specify and Complete	\$	93,698	93,698		
Schedule C-2, Page 21 for each firm or individual)		1	-126.6		189
12. Administrative Management Services**	\$	346,655	346,655		
13. Other (Specify)	\$		38,742		
See Attached Schedule		1 200		3	The second
C-14 Total Administrative & General Expenditures	\$	2,035,477	2,035,477		

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
The state of the s		18	
		4	
Total Other Travel and Entertainment	\$.	\$ -	S -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Marketing	\$ 2,695		
Advertising - Other	\$ 3,243		
Advertising - Public Relations	\$ 486		
Not take Mile			
Total Other Advertising	\$ 6,424	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association on Health Care Facilities	\$ 9,795		
A TOTAL OF MANAGEMENT AND A STREET			
A CONTRACTOR OF THE PROPERTY O			
The state of the s			
Total Dues	\$ 9,795	s -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
PERMIT	-		
Storage Fees	\$ 5,228		
Internet Services	\$ 4,685		
Licenses & Permits	\$ 2,467		
Bank Service Charges	\$ 1,528		
NAC - Fines & Penalties	\$ 17,042		
Fin Charges - Unused Line Fee	\$ 7,792		
			- 49
197	100		
Total Other Administrative and General	\$ 38,742	s -	S -

Schedule C-1 - Management Services*

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

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

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

NT CD 1114				rage 5)	D	' T J. J	Deer	- £
Name of Facility		Licen			Report for Y		Page	of
CH - Crossings East, LLC d/b/a Cross	sings East Healt	n _l	_	2394	10/4/2016	<u> </u>	18	37
Item		,		Total	CCNH	RHNS	(S	pecify)
2. Dietary				3. H	46 24			##E
a. In-House Preparation & Serv	ice				18. 12			in the second
1. Raw Food			\$	178,653	178,653			
2. Non-Food Supplies			\$	32,200	32,200	<u> </u>		
3. Other (Specify)			\$					
						E CALLERY	la V I	Black New York
b. Purchased Services (by contr	act other		\$	491	491			12.00
than through Management Se	ervices)			基基	May 8	2		海霉
(Complete Schedule C-2 att.	Page 21)			明教 新	140 A	r f	1.1	
c. Management Services**			\$					
d. Other (Specify)			\$	5,035	5,035			
Minor Equipment Purch	nase/Rental, For	ms, Sof	tw	rc rs				
2E. Total Dietary Expenditures (2a	a+b+c+d		\$	216,379	216,379			
		.=	T		<u> </u>		1	
2F. Dietary Questionnaire		_		Total	CCNH	RHNS	(S	pecify)
G. Resident Meals: Total no. of me	als served per d	lay:*					<u>.</u>	
H. Is cost of employee meals include	ded in 2E? C) Yes		•	No			
I. Did you receive revenue from en	mployees? C) Yes		•	No	If yes, specify amt.		
J. Where is the revenue received re	eported in the C	ost Rep	ort	? (Page/Line	Item)			
Is cost of meals provided to pers K. than employees or residents (i.e. Members, Guests) included in 2	., Board C) Yes		0	No	If yes, specify cost.		
L. Is any revenue collected from th) Yes		•	No	If yes, specify amt.		
M. Where is the revenue received re	eported in the C	ost Rep	ort	? (Page/Line	Item)			
Is cost of food (other than meals								
N. snacks at monthly staff meetings meetings) provided to employee in 2E?	L L) Yes		0	No	If yes, specify cost.		
O. Is any revenue collected from er	mployees? C) Yes		•	No	If yes, specify amt.		·
P. Where is the revenue received re	eported in the C	ost Rep	ort	? (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		Report for Y		Page	of
CH - Crossings East, LLC d/b/a Crossings	East Health a	<u> </u>	2394	10/4/2016	I	19	37
Item			Total	CCNH	RHNS	(S ₁	pecify)
 3. Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, gowns and other resident care 	items	Lbs.	750	750			
washed, ironed, and/or proces 2. Employee items including un gowns, etc. washed, ironed as	iforms,	Lbs.					
processed.***		Amt. \$					
3. Personal clothing of residents		Lbs.		-			
washed, ironed, and/or proces	ssed.***	Amt. \$					
4. Repair and/or purchase of lin	ens.***	Lbs. Amt. \$					<u>.</u>
b. Purchased Services (by contract o than through Management Service (Complete Schedule C-2 att. Page	es)	\$	169,177	169,177	1 460 /4		
c. Management Services**		\$					
d. Other (Specify) Laundry Supplies		\$	430	430	200	100	
3E. Total Laundry Expenditures (3a + b	+c+d)	\$	170,357	170,357			-
G. Is cost of employee laundry included	in 3E? O	Yes	•	No	If yes, specify cost.	-	
H. Did you receive revenue from employ	rees? O	Yes	•	No	If yes, specify amt.	-	<u> </u>
I. Where is the revenue received reporte	ed in the Cost	Report?)	(Page/Line	Item)		
J. Is Cost of laundry provided to person than employees or residents included	s other	Yes		No	If yes, specify cost.		
K. Did you receive revenue from these p	eople? O	Yes	•	No	If yes, specify amt.		
L. Where is the revenue received reporte	ed 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		nded	Page	of
CH - Crossings East, LLC d/b/a Crossings East	2394		10/4/2016		20	37
		l				
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced					
a. In-House Care	by Personnel	ľ			_	_
1. Supplies - Cleaning (Mops,	Amt.	\$				
pails, brooms, etc.)						
b. Purchased Services (by contract other	Sq. Ft. Serviced					
than through Management Services)	by Personnel					
(Complete Schedule C-2 att.	Amt.	\$	253,368	253,368		
Page 21)	l					
c. Management Services*		\$				
d. Other (Specify)		\$	179	179		
			4 Le6s.	14 Th.		12 Apr
4E. Total Housekeeping Expenditures (4a +	b+c+d	\$	253,547	253,547		
5. Resident Care (Supplies)**			大曲 [28]	推出"我"		7. High
a. Prescription Drugs***			光度混构 。	KIR IL	4	
1. Own Pharmacy		\$				
2. Purchased from		\$	177,716	177,716		
Pharmerica			1. 福港	1794	Alle III	新
b. Medicine Cabinet Drugs		\$	12,861	12,861		
c. Medical and Therapeutic Supplies		\$	37,852	37,852		
d. Ambulance/Limousine***		\$				
e. Oxygen			电缆 收 。	78 4	1200	推
1. For Emergency Use		\$		<u>-</u>		
2. Other***		\$	6,600	6,600		
f. X-rays and Related Radiological		\$	6,664	6,664		
Procedures***			14 1	- 15a - 15a		A DUC
g. Dental (Not dentists who should be inc	luded under	\$				
salaries or fees)			e. Best	4	CAR STATE	
h. Laboratory***		\$	14,093	14,093		
i. Recreation		\$	19,597	19,597		
j. Other (Specify)****		\$	107,085	107,085		
See Attached Schedule	<u>. </u>		4 是非關係			100 英国政
5K. Total Resident Care Expenditures (5a - 5	5j)	\$	382,468	382,468		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Food Purch - Tube Feeding	\$ 686		
Supp - Wound Care	\$ 8,113		
Supp - Prosthetic Device	\$ 2,648		
Supp - Respiratory Supplies	\$ 8,262		
Supp - IV	\$ 773		
Supp - Phys Therapy	\$ 2,128		304 a
Supp - Occup Therapy	\$ 249		
Supp - Routine Hygiene	\$ 7,509		
Supp - Incontinent Supplies	\$ 36,693	44.5	
Respiratory Equipment Rental	\$ 25,417		
Wound Vac Equipment Rental	\$ 233		
Specialty Beds Rentals	\$ 807		
Low Airloss Mattress Rentals	\$ 39	Herk .	
Air Fluidized Bed Rentals	\$ 9,440		788.077
IV Pump Rental	\$ 102		
Minor Equipment Purchase - Physical Therapy	\$ 328		
Minor Equipment Purchase - Respiratory Therapy	\$ 68		142
Patient Medical Expense	\$ 364		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
Replace of Res. Personal Prop.	\$ 3,226		1000
			100000
Total Other Resident Care	\$ 107,085	\$ -	S -

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

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

Name of Facility CH - Crossings East, LLC d/b/a Crossings East Health and	/a Crossings East Heal	th and Rehab	Rehabilitation C	License No. 2394	Report for Year Ended 10/4/2016				Page of 21 37	of 37
		Related ** to Owners,	o Owners,			·	Cotol Coct/	Total Cost/Dags Daf ***		
		Operators, Officers	Officers				I Otal Cost	rage Net.	-	Т
Name of Individual or Company	Address	Yes	ž	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg Li	Line
	Blvd, Suite 400, West	(0	, , , , , , , , , , , , , , , , , , ,	recruitment, business	310.01			21	Τ:
Consuming Support Services, LLC	11310 Wiles Road Coral			W. 1	Carry pure num dorsion	12,217			1111	-
L&L Contract Services	Springs, FL 33076	0	0	N/A	Laundry Services	69,363			19 3b	
Healthcare Services Group	300, Bensalem, PA 19020	0	0	N/A	Housekeeping Services	253,368			20 4b	
CWPM, LLC	P.O. Box 415, Plainville CT 06062	0	0	N/A	Garbage Removal	22,340			22 6f	
Facility Support Company, LLC	FL 33401	0	0	N/A	IT Support	15,171			16 m11	=
Healthcare Services Group	300, Bensalem, PA 19020	0	0	N/A	Laundry Services	99,814			19 35	
PointClickCare	P.O.Box 674802, Detriot, MI 48267	0	0	N/A	Monthly Billing	15,502			16 m11	-
Professional Grounds Maintenance, Inc	P.O. Box 231, Quaker Hill, CT 06375	0	•	N/A	Lanscaping	16,945			22 6f	
VCPI	111 W Michigan St, Milwaukee, WI 53203	0	•	N/A	IT Support	14,717			16 m11	=
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							
										1

^{*} 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 Ye	ar Ended		Page ⁻	of
CH - Crossings East, LLC d/b/a Crossings Eas 2394		10/4/2016		, ,	22	37
Item		Total	CCNH	RHNS	(Sp	ecify)
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	10,013	10,013		<u> </u>	
b. Heat	\$	46,078	46,078			
c. Light & Power	\$	142,672	142,672		<u> </u>	
d. Water	\$	41,237	41,237		ļ	
e. Equipment Lease (Provide detail on page 6)	\$	12,578	12,578		<u> </u>	
f. Other (itemize)	\$	95,684	95,684			
See Attached Schedule		3	1425 14	2.0	2.3	3 (1)
6g. Total Maint. & Operating Expense (6a - 6f)	\$	348,262	348,262			
7. Depreciation (complete schedule page 23*)			-			
a. Land Improvements	\$					
b. Building & Building Improvements	\$	42,012	42,012			
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	28,991	28,991			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	71,003	71,003			
8. Amortization (Complete att. Schedule Page 24*)	_		< 0.20			
a. Organization Expense	\$	6,028	6,028		-	
b. Mortgage Expense	\$				-	
c. Leasehold Improvements	\$	1,811	1,811			
d. Other (Specify)	\$				 	
*8e. Total Amortization Costs (8a + b + c + d)	\$	7,839	7,839			
9. Rental payments on leased real property less						
real estate taxes included in item 10b	\$	848,444	848,444		ļ	
10. Property Taxes						
a. Real estate taxes paid by owner	\$				ļ	
b. Real estate taxes paid by lessor	\$	83,968	83,968	ļ	 	
c. Personal property taxes	\$	10,492	10,492		↓	
11. <i>Total Property Expenses</i> (7e + 8e + 9 + 10)	\$	1,021,746	1,021,746			

^{*} 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)
	/		
Consulting Support	\$ 1,890		
Supp - Maintenance	\$ 13,444		174.00 175.181
Supp-Other	\$ 37	100	618.
Minor Equip Purch	\$ 947		
R&M - Building	\$ 13,264		2.
R&M - Garbage	\$ 23,181		
R&M - Pest Control	\$ 2,354	1997	
R&M - Hazardous Waste	\$ 567		
R&M - Maintenance Contracts	\$ 40,000	11774 11655	
	F (4.25)		
			T. F.
	2000		7771124
The state of the s		. 5	
	75	100	
Total Other Repairs and Maintenance	\$ 95,684	\$ -	\$ -

State of Connecticut Annual Report of Long-Term Care Facility CSP-23 Rev. 10/2006 Depreciation Schedule

			חבות בר	Depi eciation Schedule	Ī					
Name of Facility CH - Crossings East 11 C d/K/a Crossings East Health and Rehabilitati	act Health ar	nd Rebahilitati	License No.	4		Report for Year Ended)nded		Page 23	of 37
CII - CIOSSIIIES Last, LLC a ola Ciossiiigs L	ימין ווכמיניו מי	ing iverigonities				2727/1/21			i	
			Historical			Accumulated				
			Cost	Less		Depreciation to	Method of			
			Exclusive of	Salvage	Cost to Be	Beginning of	Computing	Useful	Depreciation	
Property Item			Land	Value	Depreciated	Year's Operations	1	Life	for This Year	Totals
A Land Improvements										
										Basic College
7 Disposole (attach calcula)										
2. Disposais (atracti scricture)	Late della									l L
5. Acquired during this report period (attach schedule)	cii sciicanie)									
A-4. Subtotal										
B. Building and Building Improvements										1000年の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の
 Acquired prior to this report period 			495,070		495,070	8,895	S/L	Various	34,024	
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)	ch schedule)		141,752		141,752		S/L	Various	7,988	
B-4. Subtotal				414			4	+2		42,012
C. Non-Movable Equipment										The second second second
1. Acquired prior to this report period										
										200
3. Acquired during this report period (attach schedule)	ch schedule)									
C-4. Subtotal					2.00					
	Is a mileage		Historical			Accumulated				
	naintained?	Date of Acquisition	Cost	Less		Depreciation to	Method of			
	Yes	Month	Exclusive of Land	Salvage Value	Cost to Be Depreciated	Beginning of Year's Operations	Computing Depreciation	Useful	Depreciation for This Year	Totals
D Movable Equipment		-	100		.	1	400000		1888	100
		Section 1				1				A STATE OF THE PARTY OF THE PAR
and year of each vehicle)	B									
a.										
b.										
ပ										1000年の
d.										
2. Movable Equipment	A. 98 to 188 of	200	10.7			Manager Company				
a. Acquired prior to this report period		Var Var	101,779		101,779	7,436	S/L	Varions	10,688	
b. Disposals (attach schedule)										
c. Acquired during this report period										
(attach schedule)		Var Var	176,616		176,616		S/L	Various	18,303	
D-3. Subtotal									1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	28,991
E. Total Depreciation									tion of the same	71,003

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

Schedule of Land Improvements Acquired during this report period

on and an amprove	ments Acquired during this report period		Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
	anni es <u>e de la mante de la ma</u>			
Total additions for Land I	mprovements	\$ -		\$.
Deletions:				
	Section (Section 2)			
Total deletions for Land I	mprovements	\$.		S -

^{*}Ties to Page 23, Line A3

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
9/30/2016	Doors/Door Hardware	\$ 5,543	15	\$ 374
9/30/2016	Exterior Repair	3,353	20	169
9/30/2016	Site Cost	16,540	20	836
9/30/2016	Paint	9,911	10	1,002
9/30/2016	Flooring	648	15	44
9/30/2016	General Conditions	11,726	20	593
9/30/2016	Contingency	21,516	20	1,088
9/30/2016	CO # 2 Additional Flooring Work	12,876	15	868
9/30/2016	CO#3 Added Electrical Work	7,166	20	362
9/30/2016	SL Fee 18% - Contractor Fee	52,473	20	2,652
Total additions for	Building Improvements	\$ 141,752	e di	\$ 7,988
Deletions:				
Total deletions for	Building Improvements	S -		\$ -

^{*}Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report period

	Dosovi	ption of Item	Cost	Useful Life	Depreciation
Acquisition Date Additions:	Descri	priori of item	Cost	l Dire	Вергеелино п
Tuuttions:	7 XX				
	999		56.	140	
	THE DESIGNATION OF THE PERSON				- 348
	100				
11.5				100	
	E11995				
Total additions for	Non-Movable Equipment		\$ -		s -
Deletions:					
73.5					
	6				
	the Hiller			300	
(FE)	13075	1000			
	3.00			la la	
Total deletions for	Non-Movable Equipment	tage of the second	\$ -		S -

^{**}Ties to Page 23, Line A2

^{**}Ties to Page 23, Line B2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				_
	Slider Sheets Employee Safety	\$ 1,900	3	\$ 640
9/30/2016	FF&E	30,782	10	3,112
9/30/2016	Soft Goods	95,957	-10	9,701
9/30/2016	CO # 1 Dressers Add	47,977	10	4,850
Total additions for	Movable Equipment	\$ 176,616		\$ 18,303
Deletions:				
100		1970		
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:				
2/29/2016	Replace Heater Exchange	\$ 2,332	15	\$ 157
	The modernity of the first transfer of the			
	The Market of th			
	The state of the s	8 8		
Total additions for	Leasehold Improvement	\$ 2,332		\$ 157
Deletions:				
		- 10		10.00
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Ti i		
100	and the control of the control of the			
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
	Automotive (Allen State Control of the Control of t			
Total deletions for	Leasehold Improvement	\$ -		S -

^{*}Ties to Page 24, Line C3

^{**}Ties to Page 24, Line C2

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

Amortization Schedule*

Nan	Name of Facility			License No.		Report for Year Ended	ır Ended		Page	Jo
CH	CH - Crossings East, LLC d/b/a Crossings East Health and R	t Health	and R	2394	74	10/4/2016			24	37
						Accumulated				
		Date of	Jo			Amort. to				
		Acquisition	ition			Beginning of	Basis for			
				Length of	Cost to Be	Year's	Computing	Rate	Rate Amortization	
	Item	Month	Year	Amortization	Amortized	Operations	Amortization**	%	for This Year	Totals
Ą.	Organization Expense			i						Section 1
	1.									
	2.									
	3.									
A-4	A-4. Subtotal			B 10			1. N. S. C.			
B.	Mortgage Expense									· · · · · · · · · · · · · · · · · · ·
	1.									
	2.									
	3.									
B-4.	. Subtotal				250	10 m	2. 2.0 (2. 4.			
<u>ن</u>	Leasehold Improvements and Other		•							
	1. Acquired prior to this report period	Var	Var	10 Years	16,358	1,637 S/L	S/L		1,654	
	2. Disposals (attach schedule)									
	3. Acquired during this report period	4	100			2 2 7 10				
	(attach schedule)	2	2016	15 Years	2,332		S/L		157	
C-4.	F. Subtotal			Part of the state		47.	4000			1,811
D.	Total Amortization			4	3.	1			不成	1,811
	* Straight line method must be used									

* 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; ORC. Remaining Life of Lease; ORD. Actual Life if owned by Related Party.

<u>Voucher #</u>	Account Description	Description	<u>Date</u>	Amount	Useful Life	2015 Accum Depr.	2016 Depreciation	2016 Accum Depr.	NBV
Leasehold Improvemen		243CI (2400	Date	innount	Vicini Liit	recum Dopre	<u>Deprevious</u>	12002111 20211	
2015 Additions	113								
10281410	PPE - Leasehold Improvements	New facility sign	12/31/2014	750	10	75	76	151	599
22317975	PPE - Leasehold Improvements	2 PTAC units	12/31/2014	1,337	10	134	135	269	1,068
10293322	PPE - Leasehold Improvements	Code alert door lock	2/28/2015	1,342	10	134 140	136 141	270 281	1,072 1,118
10322372 10349706	PPE - Leasehold Improvements PPE - Leasehold Improvements	Code Alert Door Lock key pad Relay cord for fire panel	5/31/2015 7/31/2015	1,399 5,685	10 10	569	575	1,144	4,541
10349707	PPE - Leasehold Improvements	Repair to fire panel and door	8/31/2015	3,833	10	383	387	770	3,063
10299091	PPE - Leasehold Improvements	Replace ignition control RTU	2/28/2015	1,037	10	104	105	209	828
10299092	PPE - Leasehold Improvements	Roof and chimney repairs	2/28/2015	975	10	98	99	197	778
<u>2016 Additions</u> 10431272	PPE - Leasehold Improvements	Replace Heater Exchange	2/29/2016	2,332	15		157	157	2,175
10431272	Total Leasehold Improvements	Replace Heater Exchange	2/29/2010	18,690	. 15	1,637	1,811	3,448	15,242
Movable Equipment									
2015 Additions									
10338295	PPE - Information Technology	3 Lenovo computers/onboarding	6/30/2015	1,791	5	358	362	720	1,071
10229699	PPE - Information Technology	Check scanner	11/30/2014	692	5	138	140 1,254	278 2,494	414 9,910
10349701 10267503	PPE - Information Technology PPE - Furniture & Equipment	Install 18 new cable drops Time clock and annual support	7/31/2015 12/31/2014	12,404 5,965	10 10	1,240 597	603	1,200	4,765
10338295	PPE - Information Technology	3 Lenovo computers/onboarding	6/30/2015	1,458	5	292	295	587	871
2016 Additions		·							
8878709	PPE - Furniture & Equipment	Slider Sheets Employee Safety	10/31/2015	1,900	. 3	<u> </u>	640	640	1,260
	Total Movable Equipment			24,210		2,625	3,294	5,919	18,291
	Per Cost Report			42,900		4,262	5,105	9,367	33,533
	Per Trial Balance Variance			42,900	-	4,262	2,196 2,909	9,367	33,533
Realty Entity - Buildin	- I								
2015 Additions	Realty - Building Improvements	Doors/Door Hardware	9/30/2015	57,666	15	1,036	3,886	4,922	52,744
	Realty - Building Improvements	Windows	9/30/2015	42,627	20	766	2,155	2,921	39,706
	Realty - Building Improvements	Shower Rooms	9/30/2015	30,504	20	548	1,542	2,090	28,414
	Realty - Building Improvements	Plumbing/ 3 Bed Sinks	9/30/2015	28,008	20	503	1,416	1,919	26,089
	Realty - Building Improvements	Exterior Repair	9/30/2015	8,321	20	150	421	571	7,750
	Realty - Building Improvements	HVAC/Ductwork	9/30/2015	21,080	15	379	1,421	1,800	19,280
	Realty - Building Improvements	Site Cost	9/30/2015	15,380	20	276	777	1,053	14,327
	Realty - Building Improvements	Paint	9/30/2015 9/30/2015	138,200 40,801	10 15	2,483 733	13,971 2,750	16,454 3,483	121,746 37,318
	Realty - Building Improvements Realty - Building Improvements	Flooring Hand Rail/ Corner Guards	9/30/2015	22,225	20	399	1,123	1,522	20,703
	Realty - Building Improvements	General Conditions	9/30/2015	3,560	20	64	180	244	3,316
	Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2015	86,698	20	1,558	4,382	5,940	80,758
*****	Total 2015 Additions			495,070		8,895	34,024	42,919	452,151
2016 Additions	Realty - Building Improvements	Doors/Door Hardware	9/30/2016	5,543	15	-	374	374	5,169
	Realty - Building Improvements	Exterior Repair	9/30/2016	3,353	20	-	169	169	3,184
	Realty - Building Improvements	Site Cost	9/30/2016	16,540	20	-	836	836	15,704
	Realty - Building Improvements	Paint	9/30/2016	9,911	10	-	1,002	1,002	8,909
	Realty - Building Improvements	Flooring	9/30/2016	648	15 20		44 593	44 593	604 11,133
	Realty - Building Improvements Realty - Building Improvements	General Conditions Contingency	9/30/2016 9/30/2016	11,726 21,516	20	-	1,088	1,088	20,428
	Realty - Building Improvements	CO # 2 Additional Flooring Work	9/30/2016	12,876	15	-	868	868	12,008
	Realty - Building Improvements	CO # 3 Added Electrical Work	9/30/2016	7,166	20	-	362	362	6,804
	Realty - Building Improvements	SL Fee 18% - Contractor Fee	9/30/2016	52,473	20		2,652	2,652	49,821
	Total 2016 Additions			141,752	-	•	7,988	7,988	133,764
Realty Entity - Movab	le Equipment								
2015 Additions	Realty - Movable Equip	FF&E	9/30/2015	69,466	10	4,631	7,023	11,654	57,812
	Realty - Movable Equip	Soft Goods	9/30/2015	10,003	_ 10	180	1,011	1,191	8,812
	Total 2015 Additions			79,469		4,811	8,034	12,845	66,624
2016 Additions	Realty - Movable Equip	FF&E	9/30/2016	30,782	10		3,112	3,112	27,670
	Realty - Movable Equip	Soft Goods	9/30/2016	95,957	10	-	9,701	9,701	86,256
	Realty - Movable Equip	CO # 1 Dressers Add	9/30/2016	47,977	10		4,850	4,850	43,127
	Total 2016 Additions			174,716		-	17,663	17,663	157,053
	Total Realty Entity Assets			891,007		13,706	67,709	81,415	809,592
	Total Assets {a}			933,907		17,968	72,814	90,782	843,125
	F/S vs C/R NBV - Page 31, Line			(33,533)					
	F/S vs C/R Depreciation - Page			(70,618)					
	Reservse For Leasehold Proper	ues - rage 35, Line A4		809,592					

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

	ise No.	Report for Year En	ded		Ų	of
CH - Crossings East, LLC d/b/a Crossi	2394	10/4/2016			25	37
11. Property Questionnaire						
Part A						
Is the property either owned by the Fac	ility O	Yes	•	NIA	If "Yes," complete I	
or leased from a Related Party?*			e		If "No," complete Pa	art C.
*If any owner or operator of this facility is business association to any person or orga						
a related party transaction.	*					
Description		Total	4	F.44 (8)		
1. Date Land Purchased			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	70	原題 あまり	
2. Date Structure Completed3. If NOT Original Owner, Date of Programmer	rehasa		1	51, 7165	建器 苍泽 慈	
3. If NOT Original Owner, Date of Production4. Date of Initial Licensure	irchase	 	B 51, 323		建 (基本	
5. Total Licensed Bed Capacity		128	建 框	3	建雄科 18 1	
6. Square Footage		30,015			罗斯 张	
7. Acquisition Cost						
a. Land					· 通道等	1
b. Building		1.35	0.134	2 134	441 3 (
Part B - Owner and Related Parties 1. Financing		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage	
a. Type of Financing (e.g., fixed,	variable)	35.	No.	ika Akababa	All Lands Control Control	
b. Date Mortgage Obtained	, un us 10)					
c. Interest Rate for the Cost Year						
d. Term of Mortgage (number of y	ears)					
e. Amount of Principal Borrowed		<u> </u>				
f. Principal balance outstanding a						
Complete if Mortgage was Refine	anced	羅門計	7		医髓性 医多次	A.
During Current Cost Year g. Type of Financing (e.g., fixed,	variable)		3		**	
h. Date of Refinancing	variable)	<u> </u>				
i. New Interest Rate						
j. Term of Mortgage (number of y	ears)					
k. Amount of Principal Borrowed						
I. Principal Outstanding on Note						
Part C - Arms-Length Leases for				Tame of Lagar	Annual Amount of	Lagge
Name and Address of Lessor Care Capital Properties, 353 North Clark Su		perty Leased Equipment	03/19/14			48,444
2900, Chicago, IL 60654	nte Dunaing e	c Equipment	03/13/11			,
		· · · · · · · · · · · · · · · · · · ·		- u - i -		
				<u> </u>		
		· - • ·				

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 Ye	ear Ended		Page of
CH - Crossings East, LLC d/b/a Cross 2394	NE 1 1 1	10/4/2016			26 37
•		T 1	COMIT	DIDIG	(0,
Item		Total	CCNH	RHNS	(Specify)
12. Interest A. Building, Land Improvement & Non-Movabl	٥				j
Equipment	.6				
1. First Mortgage	\$				
Name of Lender	Rate	翻: 推图 。	i Lia		440 - Mile
		重量:			16 規劃
Address of Lender	•	T THE STATE OF			なる ない はんしょう はんしょう はんしょう はんしょう はんしょう はんしょう はんしょう はんしょう はんしょう しゅうしゅう しゅう
		1250	美华. 旅		旅縣 麦飞
2. Second Mortgage	\$				
Name of Lender	Rate	· 推 。 注	1 1875	畫	1. 数度
A 11 CY 1			备 。		
Address of Lender		食 4	(1) He 122	推進	排 飛電
3. Third Mortgage	\$	ALLOS ALLOS AND		A488262	C. J. State Cities
Name of Lender	Rate	E . E			11 计数数
Address of Lender		基類數單			基本。
		I Bis	200		52 20
4. Fourth Mortgage	\$			3.5	
Name of Lender	Rate	4	Tara a	推	1 職業
Address of Lender		3			1 概念
Address of Lender			1.1		
B. CHEFA Loan Information				and the same	
Original Loan Amount	\$				
2. Loan Origination Date			A STATE OF	裁正律	
3. Interest Rate %					
4. Term					\$44
5. CHEFA Interest Expense					
12 B7. Total Building Interest Expense (A1 - A4 + B5)) \$				
		(Can	rv Subtotals	formund to r	art naga)

(Carry Subtotals forward to next page)

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

Name of Facility CH - Crossings East, LLC d/b/a Cr	No. 194	······································	Report for Ye 10/4/2016	ear Ended		Page 27	of 37
	· · · · · ·	<u></u>					
Item			Total	CCNH	RHNS	(Spec	ify)
	otals Brou	ight Forward:	_				
12. C. Movable Equipment							
Automotive Equipment	r	\$					
A. Item	Rate	Amount			4 強調	. 推 :	灩
Lender			· · · · · · · · · · · · · · · · · · ·		類集		
Address of Lender					1 人形 無数	P	
2. Other (Specify)		\$				6546 S	
A. Item	Rate	Amount		38 B. S		4. 福	
Lender	<u> </u>	<u> </u>					
Address of Lender							
B. Item	Rate	Amount					
Lender	<u> </u>				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	To Teach	
Address of Lender			18 44		神神	1	
12. C. 3. Total Movable Equipment Inte	rest						
Expense (C1 + 2)							
12. D. Other Interest Expense (Specify)		\$	31,930	31,930			
Line of Credit & Nites Payable Int	erest		1. 4.4.1	推推	100	44.5	100
12 Total All Interest Francisco (12D7 + 12	C2 ± 12D) \$	21.020	21.020	114	ge sept.	12.
13. Total All Interest Expense (12B7 + 12	.03 + 12D	<u>,</u>	31,930	31,930		+	· · · · · ·
14. Insurance a. Insurance on Property (buildings of	mly)	\$	22,376	22,376			
a. Insurance on Property (buildings of b. Insurance on Automobiles	,,,,,	\$		44,310			-
c. Insurance other than Property (as	enecified a					1	
1. Umbrella (Blanket Coverage)	specifica a	\$	122,187	122,187		1	
2. Fire and Extended Coverage		<u> </u>		122,107	-	+	
3. Other (Specify)				6,030		 	· · · · ·
D & O, Cyber & Hired/ Non A	uto Insura		196 5 S	-,	200		19 19
2 a c, e, or a mea month				# 1	粮粮		
14d. Total Insurance Expenditures (14a +	b+c)	\$	150,593	150,593			
15. Total All Expenditures (A-13 thru C-	14)	\$	9,296,558	9,296,558			

D. Adjustments to Statement of Expenditures

	of Fa		ast, LLC d/b/a Crossings East Health and Reh	Lice	ense No. 2394	Report for Year 10/4/2016	r Ended	Page 28	of 37
	Page	Line			Total Amount of				
No.	No.		Item Description		Decrease	CCNH	RHNS	(Spe	cify)
 -	10 - S	alarie	es and Wages	φ.		7 2,000	THE	3 3.1	
1.			Outpatient Service Costs	\$				 	
2.			Salaries not related to Resident Care	\$ \$				 	
3. 4.			Occupational Therapy Other - See attached Schedule	\$	37,284	37,284		 	
	13 _ I	Profes	sional Fees	-D	37,264	37,264		at Estis	St 6
5.	13-1	lojes	Resident Care Physicians **	\$	oper and			# # # # # # # # # # # # # # # # # # #	(). ().
6.	13	B10a	Occupational Therapy	\$	289,057	289,057		-	-
7.			Other - See attached Schedule	\$	70	70			
Page.	s 15 &	16 -	Administrative and General		L	集構造		10.6	2
8.			Discriminatory Benefits	\$					
9.	15	1c	Bad Debts	\$	15,221	15,221			-
10.	15	1d/e	Accounting & Legal	\$	10,035	10,035			
11.			Telephone	\$					
12.	15	1h2	Cellular Telephone	\$	2,625	2,625			
13.			Life insurance premiums on the life		基準			据表 3	
			of Owners, Partners, Operators	\$	<u> </u>			<u> </u>	
14.	16	L3	Gifts, flowers and coffee shops	\$	51	51			W. 4.3077
15.			Education expenditures to colleges or		选 张 :	推推 计二字			
			universities for tuition and related costs		一选 海岸	7 33 ac.			
	<u> </u>		for owners and employees	\$		Section 1	1.03904		
16.	16	L4	Travel for purposes of attending			温泉。 主事	ting a second	i da fa	
			conferences or seminars outside the		10.1	海星温度	温流		
			continental U.S. Other out-of-state	٨	2.017	2.017	ANSTRUCE.		
17			travel in excess of one representative	\$ \$	3,017	3,017		-	
17. 18.	16	m2/3	Automobile Expense (e.g. personal use) Unallowable Advertising *	\$	9,746	9,746		 	
19.	10	m2/3	Income Tax / Corporate Business Tax	\$	9,740	3,740		 	
20.			Fund Raising / Contributions	\$		-		 	
21.	16	m12	Unallowable Management Fees	\$	89,843	89,843		_	
22.	10	11112	Barber and Beauty	\$			•••		
23.			Other - See attached Schedule	\$	36,663	36,663			
	18 - 1	Dietar	y Expenditures		能力	etart a	There is the	学·福	4 1
24.			Meals to employees, guests and others		40 Mg	the state of	2, 70, 100	1342	
			who are not residents	\$					
Page	19 - 1	Launa	lry Expenditures		146 TV	1. 18 A	的名称等		
25.	[Laundry services to employees, guests			4 7 7 51		11	
			and others who are not residents	\$.844.115.045.045.04
Page	20 - 1	House	keeping Expenditures		静 私	4.群野	ostra t		
26.			Housekeeping services to employees, guests			TOTAL ALL			100
	<u> </u>	<u> </u>	and others who are not residents	\$		ļ			
			Subtotal (Items 1 - 26)	\$		493,612			

^{*} All except "Help Wanted".

⁽Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salaries	\$ 36,524		
10	120	Respiratory Therapist	\$ 760		
					17
					2018
		A coll three that prompt through the			
Total Othe	r Salaries ,	Adjustment	\$ 37,284	S -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	Respiratory Therapist	\$ 70		
		The control of the co			
				123	
Total Othe	r Fees Adj	ustments	\$ 70	\$ -	S -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a4	Marketing Benefits - FICA	\$ 2,719		
15	1a3	Marketing Benefits - FUTA	\$ 732		
15	1a3	Marketing Benefits - SUTA	\$ 551		
15	1a4	Respiratory Therapist Benefits - FICA	\$ 59		
15	1a3	Respiratory Therapist Benefits - FUTA	\$ 29		
15	1a3	Respiratory Therapist Benefits - SUTA	\$ 6		
15	1a5	Respiratory Therapist Benefits - Dental Insurance	\$ 5,292		
15	1a9	Emp Ben - Other	\$ 1,998		
16	m8a	Chamber of Commerce Dues	\$ 135		
16	m13	Non-Allowable Bank Service Charges	\$ 308		
16	m13	NAC - Finaes & Penalties	\$ 17,042		
16	m13	Fin Charges - Unused Line Fees	\$ 7,792		100
Total Othe	r A&G Ad	ljustments	\$ 36,663	S -	\$ -

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

	<u>Amount</u>
Total Cell Phone Expense	4,081 TB Linked
	4
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Year	12
Total Allowable Cost	\$ 1,440
Davis in Cost Report 270 / 266 Davis	101.09%
Days in Cost Report 370 / 366 Days	
Revised Total Allowable Cost	\$ 1,456
Disallowed Cell Phone (Page 28, Line 12)	\$ 2,625

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

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

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

	D. Adjustments to Statement of Expenditures (cont'd)									
Name	e of Fa	cility		Lic	ense No.	Report for Y	ear Ended	Page	of	
CH -	Cross	ings E	East, LLC d/b/a Crossings East Health and R		2394	10/4/2016		29	37	
					Total					
Item	Page	Line			Amount of					
No.	No.	No.	Item Description		Decrease	CCNH	RHNS	(St	ecify)	
			Subtotals Brought Forward	\$	493,612	493,612				
Page	20 - F	Reside	nt Care Supplies***			a a 7 B			90.0	
27.	20	5a1/2	Prescription Drugs	\$	177,716	177,716				
28.			Ambulance/Limousine	\$						
29.	20	5f	X-rays, etc	\$	6,664	6,664				
30.	20	5h	Laboratory	\$	14,093	14,093				
31.			Medical Supplies	\$				<u> </u>		
32.	20	5e2	Oxygen (non emergency)	\$	6,600	6,600				
33.			Occupational Therapy	\$						
34.			Other - See Attached Schedule	\$	73,478	73,478			AND COMMONDADIO S. J. 60 (No. 140)	
Page	22 - N	Iaint	enance and Property			35 3.450 31 3.450				
<i>35</i> .			Excess Movable Equipment Depreciation		授 张 刊報					
			See Attached Schedule	\$			early and 1 10000000000000000000000000000000000	200000000000000000000000000000000000000	V/Va-1	
36.			Depreciation on Unallowable		7 12	3. 3			34.	
			Motor Vehicles	\$					~~~	
37.			Unallowable Property and Real		製設銀鐵		ă die.	المتعدد		
			Estate Taxes	\$						
38.			Rental of Building Space or Rooms	\$						
39.			Other - See Attached Schedule	\$	6,028	6,028				
Page	27 - 1	nsura	ince		章 [編	株 准			A)	
40.			Mortgage Insurance	\$						
41.			Property Insurance	\$						
Othe	r - Mi	scella	neous		7 7	1 1 13				
42.			Research or Experimental Activities	\$						
43.			Radio and Television Revenue	\$					·	
44.			Vending Machine Revenue	\$						
45.			Purchase Discounts and Allowances	\$						
46.			Duplications of functions or services	\$						
47.			Expenditures made for the protection,		200	4	播	10.0	4	
			enhancement or promotion of the		建 海豚	1	1	15.15	14.23	
			providers interest	\$						
48.			Interest Income on Accounts Rec	\$				Telephone	F/************************************	
49.			Other (include personnel and other			5 5 1				
			costs unrelated to resident care) - See		14. 15. 31.					
			Attached Schedule	\$	2,360	2,360		,	odrone IVI et mannett total	
Not	For Pi	ofit F	Providers Only		\$ 15E	事 1.	1887-18 1887-18	- 1		
50.	1		Building/Non Movable Eq. Depreciation		1/366		174	(A) (A)		
			Unallowable Building Interest -		sich Te le	12 SE	s selfaili			
			See Attached Schedule	\$						
51.	Total	Amo	unt of Decrease (Items 1 - 50)	\$	780,551	780,551				

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance	\$ 13,051		
20	5j	Food Purch - Tube Feeding	\$ 686		
20	5j	Supp - Wound Care	\$ 8,113		
20	5j	Supp - Prosthetic Device	\$ 2,648		
20	5j	Supp - Respiratory Supplies	\$ 8,262		
20	5j	Supp - IV	\$ 773		
20	5j	Supp - Occup Therapy	\$ 249		
20	5j	Respiratory Equipment Rental	\$ 25,417		
20	5j	Wound Vacs Equipment Rental	\$ 233		
20	5j	Specialty Bed Rental	\$ 807		
20	5j	Low Airloss Mattress Rental	S 39	100	
20	5j	Air Fluidized Beds Rental	\$ 9,440		1.2
20	5j	IV Pump Rental	\$ 102		10
20	5j	Med Equipment Purchase - Respiratory	\$ 68		
20	5j	Patient Medical Expense	\$ 364		
20	5j	Replacement of Resident Personal Property	\$ 3,226	1960	100
Total Othe	r Ancillar	y Costs	\$ 73,478	\$ -	S -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
		1900 H.			
			925		
		A 100 March 1990 A 100			
Total Exce	ss Movable	Equipment Depreciation 3	} -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amort - Deferred Finance Costs	\$ 6,028		
			127		
			10000	100	
		The state of the s			
		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1		

Total Other Property Adjustments \$ 6,028 \$. \$ age 29

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30		Rebate Revenue	\$ 2,360		
			T.		
				BACK CO.	
Total Othe	r Adjustm		\$ 2,360	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
-			100		
					143
		160 mm (160 mm) (160			
			111111	771	
Total Unal	lowable Bu	ailding Interest	S -	\$ -	S -

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

		<u>A</u>	mount	
Total Cable TV Expense	Account #	\$	16,690	TB Linked
6950120000 & 6950120				
Monthly Allowable amount		\$	300	
Months in Cost Report Year			12	_
Total Allowable Cost		\$	3,600	
Days in Cost Report 370 / 366	6 Days		101.09%	<u>.</u>
Revised Total Allowable C	Cost	\$	3,639	
				_
Disallowed Cable TV		\$	13,051	=

F. Statement of Revenue

Name of Facility License No.	Report for Year Ended			Page	of	
CH - Crossings East, LLC d/b/a Crossing: 2394		10/4/2016			30	37
Item		Total	CCNH	RHNS	(Specif	y)
I. Resident Room, Board & Routine Care Revenue	_			_1_AA	SEE . 6.	
1. a. Medicaid Residents (CT only)	\$	9,330,071	9,330,071		 	
b. Medicaid Room and Board Contractual Allowance **	\$	(3,383,941)	(3,383,941)		+	
2. a. Medicaid (All other states)	\$				ļ	
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$	1,192,953	1,192,953			
b. Medicare Room and Board Contractual Allowance **	\$	251,910	251,910		 	
a. Private-Pay Residents and Other	\$	622,660	622,660			
b. Private-Pay Room and Board Contractual Allowance **	\$	(87,790)	(87,790)	E-5000		
II. Other Resident Revenue		المنافلة المستد		12.1	5 J.A	
a. Prescription Drugs - Medicare	\$	115,074	115,074			
b. Prescription Drugs - Medicare Contractual Allowance **	\$	(220,944)	(220,944)			
c. Prescription Drugs - Non-Medicare	\$	36,240	36,240			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$	(36,035)	(36,035)			
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$		· · · · · ·			_
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$	361,808	361,808			
b. Physical Therapy - Medicare Contractual Allowance **	\$	(132,762)	(132,762)			
c. Physical Therapy - Non-Medicare	\$	95,936	95,936			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$	(79,196)	(79,196)		·	
4. a. Speech Therapy - Medicare	\$		102,517			
b. Speech Therapy - Medicare Contractual Allowance **	\$		(36,936)		1	
c. Speech Therapy - Non-Medicare	\$		28,390			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$		(18,593)			
5. a. Occupational Therapy - Medicare	 \$		411,172			
b. Occupational Therapy - Medicare Contractual Allowance **	\$	 -	(280,419)		+	
	\$		107,750			
c. Occupational Therapy - Non-Medicare	 \$		(86,112)		 	
d. Occupational Therapy - Non-Medicare Contractual Allowance **			(5,189)			
6. a. Other (Specify) - Medicare	<u>\$</u>		178			
b. Other (Specify) - Non-Medicare	_				 	
III. Total Resident Revenue (Section I. thru Section II.)	\$	8,288,742	8,288,742			
IV. Other Revenue*			الخفيد	1.3		
Meals sold to guests, employees & others	\$				ļ	
2. Rental of rooms to non-residents	\$					
3. Telephone	\$				 	
4. Rental of Television and Cable Services	\$				 	
5. Interest Income (Specify)	\$		51		<u> </u>	
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$	145,830	145,830	ļ	<u> </u>	
V. Total Other Revenue (1 thru 8)	\$	145,881	145,881			
VI. Total All Revenue (III +V)	\$	8,434,623	8,434,623			
(1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1		0,434,023	0,434,023	ь		

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Infus Ther - Medicare A	\$ 987		
30 11 6a	Infus Ther - C/A - Medicare A Medicare A	\$ (987)		
30 II 6a	Lab - Modicare A	\$ 85,892		
30 11 6a	Lab - C/A - Medicare A	\$ (85,892)		
30 Il 6a	X-Ray - Medicare A	\$ 5,144		
30 II 6a	X-Ray - C/A - Medicare A	\$ (5,144)		
30 II 6a	IV Charges - Medicare A	\$ 4,134		
30 II 6a	IV Charges - C/A Medicare A	\$ (4,134)		
30 II 6a	Medicare B - Sequestration	\$ (5,189)		
Total Oth	er Resident Revenue - Medicare	\$ (5,189)	s .	s -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	A STATE OF THE STA			
30 H 6b	Oxygen Medicaid	\$ 368		
30 II 6b	Oxygen Hospice	S 51		
30 11 6b	Oxygen C/A Medicaid	\$ (368)		<u> </u>
30 II 6b	Oxygen C/A Hospice	\$ (51)		
30 II 6b	Infus Ther - Medicaid	\$ 2,870		
30 H 6b	Infus Ther - Hospice	\$ (720)		
30 II 6b	Infus Ther - C/A - Medicaid	\$ (2,870)		200
30 II 6b	Infus Ther - C/A - Hospice	\$ 720		14
30 II 6b	Med Equip - Medicaid	\$ 406		
30 П бъ	Med Equip - Comm Ins	\$ 254		
30 II 6b	Med Equip C/A- Medicaid	\$ (406)		
30 П бъ	Med Equip C/A- Comm Ins	\$ (254)		
30 II 6b	Lab - Medicaid	\$ 923		
30 II 6b	Lab - HMO	\$ 2,925		
30 II 6b	Lab - Private	\$ 177	47	
30 II 6b	Lab - Comm Ins	\$ 10,035		
30 II 6b	Lab - C/A - Medicaid	\$ (923)		
30 fl 6b	Lab - C/A - HMO	\$ (2,925)		
30 II 6b	Lab - C/A - Comm ins	\$ (10,035)		
30 II 6b	X-Ray - Comm Ins	\$ 10		
30 H 6b	X-Ray - HMO	\$ 328		1000
30 II 6b	X-Ray - Comm Ins	\$ 849		1000
30 II 6b	X-Ray - C/A Common Ins	S (10)		
30 II 6b	X-Ray - C/A - HMO	S (328)		
30 II 6b	X-Ray - C/A - Comm Ins	\$ (849)		
30 II 6b	HMO MCR B Replacement - Seq	S 1		1
	er Resident Revenue		s -	s -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	The state of the s		-		
30 IV 5	Interest Income - Bank Accts	N/A	\$ 41		
30 IV 5	Interest Income - A/R Acets	N/A	\$ 10		
	1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1				
Total Inter	rest Income		S 51	\$ -	S -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Discounts	\$ (4,832)		
30 IV 8	Patient Refunds	\$ (60)		
30 IV 8	Robate Revenue	\$ 2,360		
30 IV 8	Frontline Unrestricted Donation Revenue	\$ 148,362		
	77.8			
m in	177 To 17			
		Ribs.		
	7.77		100	
			1076	
Total Oth	er Revenue	\$ 145,830	\$.	s -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
CH - Crossings East, LLC d/b/a Cro	ssir 2394	10/4/2016	31	37
	Account			Amount
Assets				
A. Current Assets				
1. Cash (on hand and in bank			\$	(42,042)
2. Resident Accounts Receiv			\$	1,016,820
3. Other Accounts Receivabl	e (Excluding Owners	or Related Parties)	\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	
a				14. (基本)
b				建氯 推供
С			1810 J	
d.	·+···			Mar.
6. Interest Receivable		·	\$	
7. Medicare Final Settlement			\$	
8. Other Current Assets (item	iize)		\$	- 2-4-28
			3.3	
	-			
	\ 1 .1 .0\		Φ.	074 770
A-9. Total Current Assets (Lines A	A1 thru 8)		\$	974,778
B. Fixed Assets			φ.	
1. Land	*11' 4 ' 10' 4		\$ \$	
2. Land Improvements	*Historical Cost	N-4	3	
2 D.:'11'	Accum. Deprecia *Historical Cost	tion Net	\$	
3. Buildings		ution Net	Þ	
4 Lacabald Improvements	Accum. Deprecia *Historical Cost	18,690	\$	15,242
4. Leasehold Improvements			3	13,242
5 Non Moyable Equipment	Accum. Deprecia *Historical Cost	111011 3,446 INCL	s	
5. Non-Movable Equipment	Accum. Deprecia	ution Net	ΙΦ	
6. Movable Equipment	*Historical Cost	24,210	•	18,291
o. Movable Equipment	Accum. Deprecia		2	10,271
7. Motor Vehicles	*Historical Cost	111011 3,919 NCI	- \$	
7. Wiotor Venicles	Accum. Deprecia	ntion Net	lΨ	
8. Minor Equipment-Not De		ition Net	\$	
				(10.000
9. Other Fixed Assets (itemiz	,	10.626	\$	(13,907)
PPE - Capital Asset Cle	earing	19,626	—	
F/S vs C/R NBV	D1 than (1)	(33,533)	<u> </u>	10.626
B-10. Total Fixed Assets (Lines	BI thru y)		\$	19,626

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

G. Balance Sheet (cont'd)

Nam	Name of Facility		License No.	Report for Year	Ended	Page	e of
СН -	Cro	ossings East, LLC d/b/a Cross	in 2394	2394 10/4/2016		32	37
			Account				Amount
				Total Brough	nt Forward:	\$	994,404
C.	Le	asehold or like property recor	ded for Equity Purposes	S.			
	1.	Land				\$	
	2.	Land Improvements	*Historical Cost				
			Accum. Depreciation	1	Net	\$	
	3.	Buildings	*Historical Cost	636,822			
			Accum. Depreciation	50,907	Net	\$	585,915
	4.	Non-Movable Equipment	*Historical Cost				
			Accum. Depreciation		Net	\$	
	5.	Movable Equipment	*Historical Cost	254,185	_		
			Accum. Depreciation	a 30,508	Net	\$	223,677
	6.	Motor Vehicles	*Historical Cost				
			Accum. Depreciation	1	Net	\$	
	7.	Minor Equipment-Not Depre	eciable			\$	
C-8	To	tal Leasehold or Like Proper	ties (C1 thru 7)			\$	809,592
D.	Inv	vestment and Other Assets					
	1.	Deferred Deposits				\$	18,230
	2.	Escrow Deposits				\$	
	3.	Organization Expense	*Historical Cost		_		
			Accum. Depreciation	1	Net	\$	
		Goodwill (Purchased Only)				\$	
	5.	Investments Related to Resident	dent Care (itemize)			\$	
		2000				4.4	6、热力
				·		-11	舞 医支生
	6.	Loans to Owners or Related	Parties (itemize)			\$	
		Name and Address	Amount	Loan D	ate		are the second
ļ						- 2.週	
						45.6	是學問情報。
							1.6 量多 簿
				<u> </u>			222.669
	7.	Other Assets (itemize)		222 ((0		Þ	322,668
		Due from Wachusett Ver	itures	322,668			1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
	787	/ 11 / 10/1 /	anda (Linas D1 das 7)	·		¢	340,898
		otal Investments and Other A		\$ \$	2,144,894		
<u>D-9</u>	10	otal All Assets (Lines A9 + B	14	2,144,094			

^{*} 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 - Crossi	ngs E	ast, LLC d/b/a Crossings Ea	s 2394	10/4/2016		33	37
4.0			Account			Am	ount
Liabilities							
A.	Cu	rrent Liabilities					
	1.	Trade Accounts Payable			\$		780,849
	2.	Notes Payable (itemize)			\$	EE	0.782
				· · · · · · · · · · · · · · · · · · ·			万田 (水)
				.		b Bill	
							種類
	3.	Loans Payable for Equipm	ent (Current portion	n)(itemize)	\$	<u>, 1966, 1967, 1967, 1967, 1967, 1967, 1967, 1967, 1967, 1967, 1967, 1967, 1967, 1967, 1967, 1967, 1967, 1967,</u>	A88.705-38.62-364
		Name of Lender	Purpose	Amount	Date Due	1 18 24	海道
						集 化滚	新湖
							**
							Live He
						. A 1	
	4.	Accrued Payroll (Exclusive	ı e of Owners and/or	Stockholders only)	\$		38,516
	5.	Accrued Payroll (Owners of			\$		
	6.	Accrued Payroll Taxes Pay			\$		
	7.	Medicare Final Settlement			\$		
	8. Medicare Current Financing Payable						
	9.	Mortgage Payable (Curren	t Portion)		\$		
	10	. Interest Payable (Exclusive	of Owner and/or R	Related Parties)	\$		
11. Accrued Income Taxes*							
	12	. Other Current Liabilities (i	itemize)		\$		160,895
		Accrued Provider Tax	160	,500		1.674	B166
	Accrued Expenses (5,055)					生	
		Exchange	5	,450			
		. 10	A 1 .1 10\	···		W 1.4	1 1
A-13	3. To	tal Current Liabilities (Lin	es A1 thru 12)				980,260

^{*} Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended		Page	of
CH - Crossings East, LLC d/b/a Crossing	s I 2394	10/4/2016		34	37
	Account			Ar	nount
	tht Forward:		980,260		
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipme			\$		Si ka Ba Ai
Name of Lender	Purpose	Amount	Date Due		
				44 4	
					多洲生
				A.A.	
					A 4
				建模	抵选法
				1 18	計算の事業
2. Mortgages Payable			\$		
3. Loans from Owners or R	elated Parties (itemiz	ze)	\$		
Name and Address of Lender	Amount	Loan I	Date	9 (8)	1 10 10
				17%	A. Yes
				公县.	
				1884 1884	in A
				1	
				1. 1	
				Mile.	
					L Land
				- 激肽	
					多級數學
4. Other Long-Term Liabil	\$		889,527		
N/P - CCP		186	No. of the last		
		889,527			Anna de la companya d
		# F			
					H
B-5. Total Long-Term Liabilities	(Lines B1 thru 4)		\$)	889,527
C. Total All Liabilities (Lines	A-13 + B-5)		\$	3	1,869,787

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

1	e of Facility	License No.		port for Y	ear Ended		age	of
CH -	Crossings East, LLC d/b/a Cross		10/	4/2016] 3	35	37
	~	Account					Amo	unt
A.	Reserves							
	1. Reserve for value of leased	land		·		\$		
	2. Reserve for depreciation val	ue of leased build	lings an	d appurter	nances			
	to be amortized	·, · · · · · · · · · · · · · · · · · ·				\$		
:	3. Reserve for depreciation va	lue of leased perso	onal pro	perty (Eq	uity)	\$		
	4. Reserve for leasehold real p	roperties on which	n fair re	ntal value	is based	\$		809,592
	5. Reserve for funds set aside	as donor restricted	<u> </u>			\$		
-	6. Total Reserves					\$		809,592
B.	Net Worth							
	1. Owner's Capital					\$		
	2. Capital Stock					\$		
	3. Paid-in Surplus					\$		
	4. Treasury Stock	·····				\$		
	5. Cumulated Earnings					\$		256,832
	6. Gain or Loss for Period	10/1/20	015	thru	10/4/2016	\$	 	(791,317)
	7. Total Net Worth					\$		(534,485)
C.	Total Reserves and Net Worth					\$		275,107
D.	Total Liabilities, Reserves, and	l Net Worth				\$		2,144,894

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year	Ended	Page	of		
CH - Crossings East, LLC d/b/a C	rossing 2394	10/4/2016		36	37		
	Account			An	nount		
A. Balance at End of Prior Peri				<u>\$</u>	(884,766)		
	· · · · · · · · · · · · · · · · · · ·						
	Total Expenditures (From Statement of Expenditures Page 27)						
D. Net Income or Deficit				\$	(791,317)		
E. Balance			9	\$	(1,676,083)		
F. Additions							
Additional Capital Control							
Expenses Page 27	\$9,296,558						
F/S vs C/R Deprecia							
Expenses Per F/S	\$9,225,940						
					狂 職者		
					海藤藤		
2. Other (itemize)							
Due to change in Ma	gmt Company	1,141,598					
					李俊 等		
					经费 水		
				788			
F-3. Total Additions				\$	1,141,598		
G. Deductions							
1. Drawings of Owners/Op				\$			
Name and Address (No	., City, State, Zip)	Title	Amount	4 7 3			
				海湖 1	独 陈 文		
				推獲	Più bià		
					77 T.		
2. Other Withdrawings (Sp.	ecify)	_		\$			
Purpos	se	Amo	ount				
				And I			
				題	1. 编二报		
					14. 14. 14		
·							
3. Total Deductions		L		\$			

I. Preparer's/Reviewer's Certification

Name of Facility	License No.	Report for Year Ended Page						
CH - Crossings East, LLC d/b/a Crossings	2394	10/4/2016	37	37				
	Check appropriate category							
Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Nursing Supervision only (RHNS)	□ (Specify)						
	Preparer/Reviewer Certifica	tion						
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. Signature of Preparer Title Date Signed RINCIPAT								
Printed Name of Preparer	Printed Name of Preparer							
Matthew S. Bavolack								
Addres Address	Addres Address							
555 Long Wharf Drive, New Haven, CT 06:								

Subject to the attached accountants' consulting report



ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Crossings East Health & Rehabilitation Center for the year ended October 04, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Crossings East Health & Rehabilitation Center. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT February 11, 2017



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

Facility Name CH - Crossings East, LLC d/b/a Crossings East Health and Rehabilitation Center Complete the following check list. Provide an explanation for any "No" answers. Attach additional sheets to explain further, if necessary. 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21? Explanation: _ No Yes 2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change. Explanation: Yes No 3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation. Explanation: _ Yes 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: _____

Explanation:		Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and e, respectively?
Yes No		Ouring cost year 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?
Yes No		f there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?
Yes No Explanation:		Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.
Yes No ✓ □ Explanation:	9. 1	Has resident day user fee expense been properly reported on Page 15, Line 1k3?
Yes No		Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?
12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?
13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?
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?
15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?
16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation:	17. Have all contractual allowances been properly reported on Page 30?
Yes No	18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.
Yes No	19. Have Pages 1 and 37 been signed? Cost reports without a signed Page 1 and 37 will not be accepted.
Yes No / Explanation:	20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? <i>If detail is not provided, appropriate disallowances will be made.</i>
Yes No ✓ □ Explanation:	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?
Yes No	22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Client Engagement	Chestnut Health & Rehabilitation Group, Inc. Medicald - Crossings East Health & Rehabilitation	Center	
Period Ending:	10/4/2016 A.01 - TB-CCNH		
Account	Description	ADJ JE Ref #	RJE FINAL
		10/4/2016	10/4/2016
10002	Cash - Payroll	3,633.00	3,633.00
10020	Cash - Operating	(45,675.00)	(45,675.00)
11001	Accounts Receivable	1,016,801.00	1,016,801.00
11101	Allowance for Bad Debts	19.00	19.00
13000	Utility Deposit	18,230.00 10,636.00	18,230.00 19,626.00
16101 20001	PPE - Capital Asset Clearing A/P - Trade	19,626.00 (780,849.00)	(780,849.00)
22050	Accured Provider Tax	(160,500.00)	(160,500.00)
22100	Due from Wachusett Ventures	322,668.00	322,668.00
24003	Accrued PTO	(38,516.00)	(38,516.00)
24004	Accrued Expenses	5,055.00	5,055.00
27000	N/P - CCP	(889,527.00)	(889,527.00)
	Retained Earnings	(256,832.00)	(256,832.00)
41020	Room & Board - Medicare A	(555,297.00)	(555,297.00)
4102000000	Medicare Rugs III - RUC	(88,819.00)	(88,819.00)
41025	Contractual Allow - Medicare A	(251,910.00)	(251,910.00)
4102500000	Medicare Rugs III - RUB	(136,958.00)	(136,958.00)
4103000000	Medicare Rugs III - RUA	(195,549.00) (41,297.00)	(195,549.00) (41,297.00)
4107000000 4107500000	Medicare Rugs III - RVC Medicare Rugs III - RVB	(16,118.00)	(16,118.00)
4108000000	Medicare Rugs III - RVA	(76,266.00)	(76,266.00)
4112000000	Medicare Rugs III - RHC	(17,739.00)	(17,739.00)
4112500000	Medicare Rugs III - RHB	(23,264.00)	(23,264.00)
4113000000	Medicare Rugs III - RHA	(25,273.00)	(25,273.00)
4117000000	Medicare Rugs III - RMC	(7,569.00)	(7,569.00)
4117500000	Medicare Rugs III - RMB	(1,672.00)	(1,672.00)
4118000000	Medicare Rugs III - RMA	(15,132.00)	(15,132.00)
4135600000	Medicare Rugs IV - HE1	(6,411.00)	(6,411.00)
4136000000	Medicare Rugs IV - HD1	(4,306.00)	(4,306.00)
4136400000	Medicare Rugs IV - HC1	398.00	398.00
4138000000	Medicare Rugs IV - LC1	(349.00)	(349.00)
4138400000	Medicare Rugs IV - LB1	(341.00)	(341.00)
4141200000	Medicare Rugs IV - CD1	(3,102.00)	(3,102.00)
4142200000 4142700000	Medicare Rugs III - CB1 Medicare Rugs III - CA1	(1,905.00) (277.00)	(1,905.00) (277.00)
4156800000	Medicare Rugs III - PC1	(635.00)	(635.00)
4157600000	Medicare Rugs III - PA1	(448.00)	(448.00)
4160000000	Medicare Rugs III - AAA	(891.00)	(891.00)
4160100000	Medicare Rugs III - Unknown	1,971.00	1,971.00
41989	Medicare A - Sequestration	13,330.00	13,330.00
4198900000	Medicare A - Sequestration	10,966.00	10,966.00
42002	Medicaid - Skilled	(101.00)	(101.00)
4200200000	Medicaid - Skilled	43,358.00	43,358.00
42003	Medicaid	(6,705,841.00)	(6,705,841.00)
4200300000	Medicaid - ICF I	(2,667,487.00)	(2,667,487.00)
42005	Contra Allow - Medicaid	3,383,941.00 (181,074,00)	3,383,941.00
43001	Private Pay	(181,074.00) (144,879.00)	(181,074.00) (144,879.00)
4300100000 44001	Private Pay Commercial Insurance	(144,879.00) (6,225.00)	(6,225.00)
4400100000	Commercial Insurance	(10,455.00)	(10,455.00)
44003	Contra Allow - Comm Ins	(1,272.00)	(1,272.00)
44005	Commercial Ins Pays at Level	(27,748.00)	(27,748.00)
4400500000	Commercial Ins Pays at Level	(45,025.00)	(45,025.00)
44007	Contra Allow - Comm Levels	3,806.00	3,806.00
45010	HMO - Medicare Replacement	(10,981.00)	(10,981.00)
4501000000	HMO - Medicare Replacement	(7,103.00)	(7,103.00)
45011	HMO - MCR Rep Sequestration	1,701.00	1,701.00
45012	Contra Allow - Medicare HMO	1,760.00	1,760.00
45501	Hospice	(158,246.00)	(158,246.00)

Client Chestnut Health & Rehabilitation Group, Inc.

			4:10 PM
Account	Description	ADJ JE Ref#	RJE FINAL
			10/4/2016
		10/4/2016	
4550100000	Hospice	(32,625.00)	(32,625.00) 83,49 6.00
45505 46001	Contra Allow - Hospice	83,496.00 (62,897.00)	(62,897.00)
46001 4600100000	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A	(50,136.00)	(50,136.00)
4600200000	Pharmacy Rx - Medicare B	(1,484.00)	(1,484.00)
46003	Pharmacy Rx - Medicaid	(14,066.00)	(14,066.00)
4600300000	Pharmacy Rx - Medicaid	(5,422.00)	(5,422.00)
46004	Pharmacy Rx - HMO	(1,947.00)	(1,947.00)
4600400000	Pharmacy Rx - HMO	(2,242.00)	(2,242.00)
46005	Pharmacy Rx - Private	(255.00)	(255.00)
4600500000	Pharmacy Rx - Private	50.00	50.00
46007	Pharmacy Rx - Comm Ins	(3,342.00)	(3,342.00)
4600700000	Pharmacy Rx - Comm Ins	(6,139.00)	(6,139.00)
46008	Pharmacy Rx - Hospice	(507.00)	(507.00) 237.00
4600800000	Pharmacy Rx - Hospice	237.00	62,936.00
46011	Pharmacy Rx - C/A - Medicare A	62,936.00 50,136.00	50,136.00
4601100000 46013	Pharmacy Rx - C/A - Medicare A Pharmacy Rx - C/A - Medicaid	14,066.00	14,066.00
4601300000	Pharmacy Rx - C/A - Medicaid Pharmacy Rx - C/A - Medicaid	5,422.00	5,422.00
46014	Pharmacy Rx - C/A - Medicald Pharmacy Rx - C/A - HMO	1,947.00	1,947.00
4601400000	Pharmacy Rx - C/A - HMO	2,242.00	2,242.00
46017	Pharmacy Rx - C/A - Comm Ins	3,342.00	3,342.00
4601700000	Pharmacy Rx - C/A - Comm Ins	6,139.00	6,139.00
46018	Pharmacy Rx - C/A - Hospice	507.00	507.00
4601800000	Pharmacy Rx - C/A - Hospice	(237.00)	(237.00)
46101	Pharm OTC - Medicare A	(22.00)	(22.00)
4610100000	Pharm OTC - Medicare A	(535.00)	(535.00)
46103	Pharm OTC - Medicaid	(1,574.00)	(1,574.00)
4610300000	Pharm OTC - Medicaid	(619.00)	(619.00)
46104	Pharm - OTC - HMO	(1.00)	(1.00) (192.00)
4610400000	Pharm OTC - HMO	(192.00) (1.00)	(1.00)
46107	Pharm - OTC - Comm Ins Pharm OTC - Comm Ins	(12.00)	(12.00)
4610700000 46108	Pharm OTC - Continues Pharm OTC - Hospice	(223.00)	(223.00)
4610800000	Pharm OTC - Hospice	15.00	15.00
46111	Pharm OTC - C/A - Medicare A	107,337.00	107,337.00
4611100000	Pharm OTC - C/A - Medicare A	535.00	535.00
46113	Pharm OTC - C/A - Medicaid	1,574.00	1,574.00
4611300000	Pharm OTC - C/A - Medicaid	619.00	619.00
46114	Pharm - OTC - C/A - HMO	1.00	1.00
4611400000	Pharm OTC - C/A - HMO	192.00	192.00
46117	Pharm - OTC - C/A- Comm Ins	1.00	1.00
4611700000	Pharm OTC - C/A - Comm Ins	12.00	12.00 223.00
46118	Pharm OTC - C/A - Hospice	223.00 (15.00)	(15.00)
4611800000	Pharm OTC - C/A - Hospice	(107,316.00)	(107,316.00)
46601 4660100000	Phys Ther - Medicare A Phys Ther - Medicare A	(104,344.00)	(104,344.00)
46602	Phys Ther - Medicare B	(111,027.00)	(111,027.00)
4660200000	Phys Ther - Medicare B	(39,121.00)	(39,121.00)
46603	Phys Ther - Medicaid	(38,740.00)	(38,740.00)
4660300000	Phys Ther - Medicaid	(19,131.00)	(19,131.00)
46604	Phys Ther - HMO	(10,738.00)	(10,738.00)
4660400000	Phys Ther - HMO	(12,312.00)	(12,312.00)
46605	Phys Ther - Private	(747.00)	(747.00)
46607	Phys Ther - Comm Ins	(5,660.00)	(5,660.00)
4660700000	Phys Ther - Comm Ins	(8,608.00)	(8,608.00)
4661100000	Phys Ther - C/A - Medicare A	104,344.00	104,344.00
46612	Phys Ther - C/A - Medicare B	20,892.00 7,536.00	20,892.00 7,526.00
4661200000	Phys Ther - C/A - Medicare B	7,526.00 38.740.00	38,740.00
46613	Phys Ther - C/A - Medicaid	38,740.00 19,131.00	19,131.00
4661300000 46614	Phys Ther - C/A - Medicaid Phys Ther - C/A - HMO	6,161.00	6,161.00
4661400000	Phys Ther - C/A - HMO Phys Ther - C/A - HMO	896.00	896.00
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Account	Description	ADJ JE Ref	# RJE FINAL
Account	Bookington		
		10/4/2016	10/4/2016
46617	Phys Ther - C/A - Comm Ins	5,660.00	5,660.00
4661700000	Phys Ther - C/A - Comm Ins	8,608.00	8,608.00
46701	Speech Ther - Medicare A	(11,266.00)	(11,266.00)
4670100000	Speech Ther - Medicare A	(24,474.00) (31,005.00)	(24,474.00) (31,005.00)
46702 4670200000	Speech Ther - Medicare B Speech Ther - Medicare B	(31,003.00)	(35,772.00)
46703	Speech Ther - Medicaid	(7,924.00)	(7,924.00)
4670300000	Speech Ther - Medicaid	(6,424.00)	(6,424.00)
46704	Speech Therapy - HMO	(3,640.00)	(3,640.00)
4670400000	Speech Ther - HMO	(7,381.00)	(7,381.00)
46705	Speech Ther - Private	(93.00)	(93.00)
46707	Speech Ther - Comm Ins	(302.00)	(302.00)
4670700000	Speech Ther - Comm Ins	(2,162.00)	(2,162.00)
46708	Speech Ther- Hospice	(93.00)	(93.00)
4670800000	Speech Ther - Hospice	(371.00)	(371.00)
46711	Speech Ther - C/A - Medicare A	10,803.00 24,474.00	10,803.00 24,474.00
4671100000 46712	Speech Ther - C/A - Medicare A Speech Ther - C/A - Medicare B	802.00	802.00
4671200000	Speech Ther - C/A - Medicare B Speech Ther - C/A - Medicare B	857.00	857.00
46713	Speech Ther - C/A - Medicaid	7,924.00	7,924.00
4671300000	Speech Ther - C/A - Medicaid	6,425.00	6,425.00
4671400000	Speech Ther - C/A - HMO	852.00	852.00
46717	Speech Ther - C/A - Comm Ins	766.00	766.00
4671700000	Speech Ther - C/A - Comm Ins	2,162.00	2,162.00
46718	Speech Ther - C/A - Hospice	93.00	93.00
4671800000	Speech Ther - C/A - Hospice	371.00	371.00
46801	Occ Therapy - Medicare A	(135,715.00)	(135,715.00)
4680100000	Occ Therapy - Medicare A	(114,578.00)	(114,578.00)
46802	Occ Therapy - Medicare B	(116,540.00) (44,339.00)	(116,540.00) (44,339.00)
4680200000 46803	Occ Therapy - Medicare B Occ Therapy - Medicaid	(44,339.00)	(45,098.00)
4680300000	Occ Therapy - Medicaid	(18,309.00)	(18,309.00)
46804	Occ Therapy - HMO	(12,964.00)	(12,964.00)
4680400000	Occ Therapy - HMO	(13,818.00)	(13,818.00)
46805	Occ Therapy - Private	(879.00)	(879.00)
46807	Occ Therapy - Comm Ins	(7,273.00)	(7,273.00)
4680700000	Occ Therapy - Comm Ins	(9,295.00)	(9,295.00)
46808	Occ Therapy - Hospice	(38.00)	(38.00)
4680800000	Occ Therapy - Hospice	(76.00)	(76.00)
46811	Occ Therapy - C/A - Medicare A	135,715.00 114,578.00	135,715.00 114,578.00
4681100000 46812	Occ Therapy - C/A - Medicare A Occ Therapy - C/A - Medicare B	114,578.00 21,931.00	21,931.00
4681200000	Occ Therapy - C/A - Medicare B	8,195.00	8,195.00
46813	Occ Therapy - C/A - Medicaid	45,098.00	45,098.00
4681300000	Occ Therapy - C/A - Medicaid	18,309.00	18,309.00
46814	Occ Therapy - C/A - HMO	4,718.00	4,718.00
4681400000	Occ Therapy - C/A - HMO	1,305.00	1,305.00
46817	Occ Therapy - C/A - Comm Ins	7,273.00	7,273.00
4681700000	Occ Therapy - C/A - Comm Ins	9,295.00	9,295.00
46818	Occ Therapy - C/A - Hospice	38.00	38.00
4681800000	Occ Therapy - C/A - Hospice	76.00 (369.00)	76.00 (368.00)
47003	Oxygen Medicaid	(368.00)	(508.00)
47008 47013	Oxygen Hospice Oxygen C/A Medicaid	(51.00) 368.00	368.00
47018	Oxygen C/A Medicald Oxygen C/A Hospice	51.00	51.00
47101	Infus Ther - Medicare A	(807.00)	(807.00)
4710100000	Infus Ther - Medicare A	(180.00)	(180.00)
47103	Infus Ther - Medicaid	(1,790.00)	(1,790.00)
4710300000	Infus Ther - Medicaid	(1,080.00)	(1,080.00)
4710800000	Infus Ther - Hospice	720.00	720.00
47111	Infus Ther -C/A Medicare A	807.00	807.00
4711100000	Infus Ther - C/A - Medicare A	180.00	180.00 1 700.00
47113	Infus Ther - C/A - Medicaid	1,790.00	1,790.00

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Account	Description	ADJ JE Ref#	RJE	FINAL
		10/4/2016		10/4/2016
4711300000	Infus Ther - C/A - Medicaid	1,080.00		1,080.00
4711800000	Infus Ther - C/A - Hospice	(720.00)		(720.00)
47203 47307	Med Equip - Medicaid	(406.00)		(406.00)
47207 47213	Med Equip - Comm Ins	(254.00) 406.00		(254.00) 406 .00
47213 47217	Med Equip C/A- Medicaid	254.00		254.00
47501	Med Equip C/A- Comm Ins Lab - Medicare A	(48,154.00)		(48,154.00)
4750100000	Lab - Medicare A	(37,738.00)		(37,738.00)
4750300000	Lab - Medicaid	(923.00)		(923.00)
47504	Lab - HMO	(2,261.00)		(2,261.00)
4750400000	Lab - HMO	(664.00)		(664.00)
47505	Lab - Private	(177.00)		(177.00)
47507	Lab - Comm Ins	(4,805.00)		(4,805.00)
4750700000	Lab - Comm Ins	(5,230.00)		(5,230.00)
47511	Lab - C/A - Medicare A	48,154.00		48,154.00
4751100000	Lab - C/A - Medicare A	37,738.00		37,738.00
4751300000	Lab - C/A - Medicaid	923.00		923.00
47514	Lab - C/A - HMO	2,261.00		2,261.00
4751400000	Lab - C/A - HMO	664.00		664.00
47517	Lab - C/A - Comm Ins	4,805.00		4,805.00
4751700000	Lab - C/A - Comm ins	5,230.00		5,230.00
47601	X-Ray - Medicare A	(1,659.00)		(1,659.00) (3,485.00)
4760100000 47603	X-Ray - Medicare A X-Ray - Comm Ins	(3,485.00) (10.00)		(3,485.00)
47603 47604	X-Ray - HMO	(222.00)		(222.00)
4760400000	X-Ray - HMO	(106.00)		(106.00)
4760700000	X-Ray - Comm Ins	(849.00)		(849.00)
47611	X - Ray - C/A Medicare A	1,659.00		1,659.00
4761100000	X-Ray - C/A - Medicare A	3,485.00		3,485.00
47613	X-Ray - C/A Common Ins	10.00		10.00
47614	X-Ray - C/A - HMO	222.00		222.00
4761400000	X-Ray - C/A - HMO	106.00		106.00
4761700000	X-Ray - C/A - Comm Ins	849.00		849.00
47651	IV Charges - Medicare A	(3,360.00)		(3,360.00)
4765100000	IV Charges - Medicare A	(774.00)		(774.00)
47661	Iv Charges - C/A Medicare A	3,360.00		3,360.00
4766100000	IV Charges - C/A - Medicare A	774.00		774.00
4799800000	HMO MCR B Replacement - Seq	(1.00)		(1.00)
47999	MCR -B 2% Sequestration	3,443.00		3,443.00
4799900000	Medicare B - Sequestration	1,746.00		1,746.00
4900500000	Discounts	4,832.00		4,832.00 60.00
49007	Patient Refunds	60.00 (2,360.00)		(2,360.00)
4950100000	Rebate Revenue	10,566.00	814.00	11,380.00
5000110 5000110101	Payroll - RN S&W - Regular	40,919.00	1,989.00	42,908.00
5000110101	S&W - Regular	101,187.00	5,158.00	106,345.00
5000110102	S&W - Regular	319,739.00	18,000.00	337,739.00
5000110113	S&W - Regular	348,629.00	20,196.00	368,825.00
5000111122	S&W - Regular	807.00	74.00	881.00
5000111127	S&W - Regular	28,937.00	2,165.00	31,102.00
5000111133	S&W - Regular	5,289.00	375.00	5,664.00
5000111141	S&W - Regular	28,208.00	2,114.00	30,322.00
5000111144	S&W - Regular	26,871.00	2,002.00	28,873.00
5000111151	S&W - Regular	54,178.00	4,005.00	58,183.00
5000111155	S&W - Regular	18,536.00	1,388.00	19,924.00
5000112121	S&W - Regular	5,181.00	(138.00)	5,043.00
5000120	S&W - Regular	1,805.00	404000	1,805.00
5000120401	S&W - Regular	25,724.00	4,312.00	30,036.00
5000120403	S&W - Regular	15,936.00 17,144.00	2,781.00	18,717.00
5000120404	S&W - Regular	17,144.00 10,983.00	3,266.00 1,850.00	20,410.00
5000120405	S&W - Regular	10,983.00 47,461.00	1,859.00 7,786.00	12,842.00 55,247.00
5000120805	S&W - Regular	2,628.00	441.00	3,069.00
5000120807	S&W - Regular	2,020.00	TT 1.00	5,008.00

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Account	Description	ADJ JE Ref#	RJE	FINAL
		10/4/2016		10/4/2016
5000121864	S&W - Regular	52,975.00	6,174.00	59,149.00
5000121804	S&W - Regular	0.00	(6.00)	(6.00)
5000130252	S&W - Regular	26,726.00	1,604.00	28,330.00
5000130253	S&W - Regular	22,852.00	1,381.00	24,233.00
5000130255	S&W - Regular	38,147.00	2,398.00	40,545.00
5000130256	S&W - Regular	46,356.00	2,904.00	49,260.00
5000131301	S&W - Regular	20,191.00	787.00	20,978.00
5000131302	S&W - Regular	19,595.00	718.00	20,313.00
5000134601	S&W - Regular	27,588.00	1,816.00	29,404.00
5000134602	S&W - Regular	11,341.00	596.00	11,937.00
5000137701	S&W - Regular	25,334.00 11,398.00	1,595.00 748.00	26,929.00 12,146.00
5000137702 5000153751	S&W - Regular S&W - Regular	427.00	740.00	427.00
5000133731	Payroll - RN Supervisor	175,992.00	11,891.00	187,883.00
5000210101	S&W - Overtime	2,576.00	,	2,576.00
5000210102	S&W - Overtime	7,851.00		7,851.00
5000210111	S&W - Overtime	46,103.00		46,103.00
5000210113	S&W - Overtime	81,007.00		81,007.00
5000211122	S&W - Overtime	44.00		44.00
5000211133	S&W - Overtime	785.00		785.00
5000211144	S&W - Overtime	599.00		599.00
5000220403	S&W - Overtime	134.00		134.00
5000220404	S&W - Overtime	100.00 38.00		100.00 38.00
5000220405	S&W - Overtime S&W - Overtime	178.00		178.00
5000230252 5000230255	S&W - Overtime	30.00		30.00
5000230256	S&W - Overtime	586.00		586.00
5000230200	S&W - Overtime	1,716.00		1,716.00
5000234601	S&W - Overtime	6,679.00		6,679.00
5000234602	S&W - Overtime	60.00		60.00
5000310101	S&W - Shift Premium	2,291.00		2,291.00
5000310102	S&W - Shift Premium	2,641.00		2,641.00
5000310111	S&W - Shift Premium	22,087.00		22,087.00
5000310113	S&W - Shift Premium	20,008.00		20,008.00 27.00
5000311122 5000311133	S&W - Shift Premium S&W - Shift Premium	27.00 54.00		54.00
5000311133	S&W - Shift Premium	84.00		84.00
5000311144	S&W - Shift Premium	1.00	(1.00)	0.00
5000330255	S&W - Shift Premium	1,727.00		1,727.00
5000330256	S&W - Shift Premium	922.00		922.00
5000331301	S&W - Shift Premium	44.00		44.00
5000331302	S&W - Shift Premium	534.00		534.00
5000334601	S&W - Shift Premium	38.00		38.00
5000334602	S&W - Shift Premium	3.00		3.00 326.00
5000410101	S&W - Special Shift Bonus	326.00 1 800.00		1,809.00
5000410102	S&W - Special Shift Bonus	1,809.00 16,257.00		16,257.00
5000410111 5000510102	S&W - Special Shift Bonus S&W - Retro Pay/Adj	1,767.00		1,767.00
5000510102	S&W - Retro Pay/Adj	528.00		528.00
5000511151	S&W - Retro Pay/Adj	176.00		176.00
5000534601	S&W - Retro Pay/Adj	352.00		352.00
5000610101	S&W - Training Regular	752.00		752.00
5000610111	S&W - Training Regular	490.00		490.00
5000610113	S&W - Training Regular	1,241.00		1,241.00
5000620404	S&W - Training Regular	161.00		161.00 367.00
5000630255	S&W - Training Regular	367.00 651.00		367.00 651.00
5000810113	S&W - Transitional Duty	651.00 400.00		400.00
5000910101 5000910102	S&W - On Call S&W - On Call	50.00		50.00
5000910102	S&W - On Call	11,075.00		11,075.00
5000910111	S&W - On Call	16,675.00		16,675.00
5001010113	S&W - Other	1,010.00		1,010.00
5001110101	S&W - Holiday Worked Premium	515.00		515.00

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Account	Description	ADJ JE Ref #	RJE	FINAL
		10/4/2016		10/4/2016
5001110102	S&W - Holiday Worked Premium	134.00		134.00
5001110111	S&W - Holiday Worked Premium	3,436.00 3,615.00		3,436.00 3,615.00
5001110113	S&W - Holiday Worked Premium	3,615.00 335.00		335.00
5001130255 5001130256	S&W - Holiday Worked Premium S&W - Holiday Worked Premium	572.00		572.00
5001130250	S&W - Holiday Worked Premium	112.00		112.00
5001131301	S&W - Holiday Worked Premium	83.00		83.00
5001134601	S&W - Holiday Worked Premium	66.00		66.00
5001210101	S&W - Accrual	(2,463.00)		(2,463.00)
5001210102	S&W - Accrual	2,091.00		2,091.00
5001210111	S&W - Accrual	(9,592.00)		(9,592.00)
5001210113	S&W - Accrual	(12,690.00)		(12,690.00)
5001211122	S&W - Accrual	103.00		103.00
5001211127	S&W - Accrual	(39.00)		(39.00)
5001211133	S&W - Accrual	(1,129.00)		(1,129.00)
5001211144	S&W - Accrual	(833.00)		(833.00)
5001211151	S&W - Accrual	(907.00)		(907.00)
5001211155	S&W - Accrual	(11.00)		(11.00)
5001212121	S&W - Accrual	(774.00)		(774.00)
5001220401	S&W - Accrual	(37.00)		(37.00)
5001220403	S&W - Accrual	493.00 2,048.00		493.00 2,048.00
5001220404	S&W - Accrual S&W - Accrual	52.00		52.00
5001220405 5001220805	S&W - Accrual	(1,084.00)		(1,084.00)
5001221864	S&W - Accrual	(1,012.00)		(1,012.00)
5001230252	S&W - Accrual	(394.00)		(394.00)
5001230253	S&W - Accrual	(31.00)		(31.00)
5001230255	S&W - Accrual	(979.00)		(979.00)
5001230256	S&W - Accrual	(441.00)		(441.00)
5001231301	S&W - Accrual	(309.00)		(309.00)
5001231302	S&W - Accrual	(358.00)		(358.00)
5001234601	S&W - Accrual	(258.00)		(258.00)
5001234602	S&W - Accrual	(97.00)		(97.00)
5001237701	S&W - Accrual	(35.00)		(35.00)
5001237702	S&W - Accrual	460.00		460.00
5001253751	S&W - Accrual	(98.00)		(98.00)
5009010000	S&W - Consulting Support	4,471.00		4,471.00
5009020000	S&W - Consulting Support	26,914.00		26,914.00 1,890.00
5009035000	S&W - Consulting Support	1,890.00 1,112.00		1,112.00
5009040000	S&W - Consulting Support	503,896.00	34,046.00	537,942.00
5011110 5011310	Payroll - LPN CNA	591,210.00	39,946.00	631,156.00
5012112	P/R - Medical Records Assistant	16,249.00	00,0 10.00	16,249.00
5012112	Payroll- Nurs Clerk/ Unit Clerk	381.00	20.00	401.00
5012711	P/R - Staff Dev Coordinator	26,163.00	1,403.00	27,566.00
5013311	P/R - Staff Coordinator	5,293.00	284.00	5,577.00
5014111	P/R - MDS Coordinator	21,465.00	1,151.00	22,616.00
5014411	P/R - MDS Director	21,862.00	1,173.00	23,035.00
5015111	P/R - DON	46,706.00	2,506.00	49,212.00
5015511	P/R - ADON	26,657.00	1,430.00	28,087.00
5025230	P/R - Registered Dietitian	31,564.00	1,844.00	33,408.00
5025330	P/R - Food Service Manager	29,352.00	1,715.00	31,067.00
5025530	P/R - Dietary Aide	52,979.00	3,096.00	56,075.00
5025630	P/R - Cook	70,943.00	4,146.00	75,089.00
5030131	Payroll - Activity Director	33,019.00		33,019.00
5030231	Payroll - Activity Assistant	28,993.00		28,993.00
5040120	Payroll - Business Office Manag	8,500.00 37,000.00		8,500.00
5040320	P/R - Billing/ AR/ Assistant BO	37,020.00 3,796.00		37,020.00 3,796.00
5040420 5040520	P/R- P/R Benefit Coord/ HR Mana	3,796.00 17,091.00		17,091.00
5040520 5060134	Payroll - Receptionist P/R - Maintenance Director	46,384.00	2,121.00	48,505.00
5060134	P/R - Maintenance Director P/R - Maintenance Technician	16,004.00	732.00	16,736.00
5070137	P/R - Social Service Director	34,885.00	. 02.00	34,885.00
5010151	171. Good Goraldo Director	0 1,000.00		,

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Account	Description	ADJ	JE Ref # RJE	FINAL
		10/4/2016		10/4/2016
5070237	P/R - Social Service Assistant	14,906.00		14,906.00
5075153	P/R - Respiratory Therapist	431.00		431.00
5080520	Payroll - Administrator	14,462.00	629.00	15,091.00
5080720	Payroll - Exec Director / NHA	55,828.00		55,828.00
5086325	Payroll- Business Development	35,591.00		35,591.00
5086421	Payroll - Admission Director	25,193.00		25,193.00
5100110	PR Tax - FICA	106,333.00 79,521.00		106,333.00 79,521.00
5100110000 5100111	PR Tax - FICA PR Tax - FICA	12,405.00		12,405.00
5100111000	PR Tax - FICA	12,970.00		12,970.00
5100112	PR Tax - FICA	1,297.00		1,297.00
5100112000	PR Tax - FICA	361.00		361.00
5100120	PR Tax - FICA	10,798.00		10,798.00
5100120000	PR Tax - FICA	10,488.00		10,488.00
5100121 5100121000	PR Tax - FICA	2,100.00 4,388.00		2,100.00 4,388.00
5100121000	PR Tax - FICA PR Tax - FICA	2,719.00		2,719.00
5100123	PR Tax - FICA	15,043.00		15,043.00
5100130000	PR Tax - FICA	10,939.00		10,939.00
5100131	PR Tax - FICA	4,847.00		4,847.00
5100131000	PR Tax - FICA	3,072.00		3,072.00
5100134	PR Tax - FICA	5,038.00		5,038.00
5100134000	PR Tax - FICA	3,692.00		3,692.00
5100137	PR Tax - FICA PR Tax - FICA	3,962.00 2,918.00		3,962.00 2,918.00
5100137000 5100153	PR Tax - FICA	34.00		34.00
5100153000	PR Tax - FICA	25.00		25.00
5100310	PR Tax - FUTA	20,345.00		20,345.00
5100310000	PR Tax - SUTA	24,684.00		24,684.00
5100311	PR Tax -FUTA	505.00		505.00
5100311000	PR Tax - SUTA	4,055.00		4,055.00
5100312	PR Tax - FUTA	207.00		207.00 9.00
5100312000 5100320	PR Tax - SUTA PR Tax -FUTA	9.00 1,925.00		1,925.00
5100320	PR Tax - SUTA	3,671.00		3,671.00
5100321	PR Tax - FUTA	198.00		198.00
5100321000	PR Tax - SUTA	1,282.00		1,282.00
5100325	PR Tax - FUTA	732.00		732.00
5100330	PR Tax - FUTA	3,405.00		3,405.00
5100330000	PR Tax - SUTA	4,333.00		4,333.00 1,120.00
5100331 5100331000	PR Tax - FUTA PR Tax - SUTA	1,120.00 1,279.00		1,279.00
5100331000	PR Tax - FUTA	486.00		486.00
5100334000	PR Tax - SUTA	987.00		987.00
5100337	PR Tax - FUTA	542.00		542.00
5100337000	PR Tax - SUTA	1,030.00		1,030.00
5100353	PR Tax - FUTA	13.00		13.00
5100353000	PR Tax - SUTA	16.00		16.00
5100410	PR Tax - SUTA	22,282.00		22,282.00 1,843.00
5100411 5100412	PR Tax - SUTA PR Tax - SUTA	1,843.00 535.00		535.00
5100412	PR Tax - SUTA	1,798.00		1,798.00
5100421	PR Tax - SUTA	317.00		317.00
5100425	PR Tax - SUTA	551.00		551.00
5100430	PR Tax - SUTA	3,337.00		3,337.00
5100431	PR Tax - SUTA	1,172.00		1,172.00
5100434	PR Tax - SUTA	856.00 738.00		856.00 738.00
5100437 5100453	PR Tax - SUTA	738.00 6.00		6.00
5100453 5200110	PR Tax - SUTA Emp Ben - Vacation	8,180.00	(8,180.00)	0.00
5200110	Emp Ben - Vacation	6,104.00	(6,104.00)	0.00
5200111	Emp Ben - Vacation	1,137.00	(1,137.00)	0.00
5200111000	Emp Ben - Vacation	2,975.00	(2,975.00)	0.00

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Account	Description	ADJ JE Ref#	RJE	FINAL
				10/4/2016
		10/4/2016		
5200112000	Emp Ben - Vacation	(345.00)	345.00	0.00
5200120000	Emp Ben - Vacation	6,396.00	(6,396.00)	0.00
5200121000	Emp Ben - Vacation	692.00	(692.00)	0.00 0.00
5200125000	Emp Ben - Vacation	(6.00)	6.00 (1,496.00)	0.00
5200130	Emp Ben - Vacation	1,496.00 349.00	(349.00)	0.00
5200130000 5200131	Emp Ben - Vacation Emp Ben - Vacation	75.00	(343.00)	75.00
5200131	Emp Ben - Vacation	(227.00)	227.00	0.00
5200134	Emp Ben - Vacation	65.00	(65.00)	0.00
5200134000	Emp Ben - Vacation	912.00	(912.00)	0.00
5200137	Emp Ben - Vacation	731.00		731.00
5200137000	Emp Ben - Vacation	886.00	(886.00)	0.00
5200210	Emp Ben - Sick	48,800.00	(48,800.00)	0.00
5200210000	Emp Ben - Sick	15,891.00	(15,891.00)	0.00
5200211	Emp Ben - Sick	1,875.00	(1,875.00)	0.00
5200211000	Emp Ben - Sick	3,352.00	(3,352.00)	0.00
5200212	Emp Ben - Sick	599.00	(200,00)	599.00
5200212000	Emp Ben - Sick	206.00	(206.00)	0.00 1,691.00
5200220	Emp Ben - Sick	1,888.00 5,028.00	(197.00) (5,028.00)	0.00
5200220000	Emp Ben - Sick	5,028.00 904.00	(3,020.00)	904.00
5200221	Emp Bon - Sick	562.00	(562.00)	0.00
5200221000 5200230	Emp Ben - Sick Emp Ben - Sick	4,310.00	(4,310.00)	0.00
5200230	Emp Ben - Sick	3,371.00	(3,371.00)	0.00
5200230000	Emp Ben - Sick	1,065.00	(=,=:,	1,065.00
5200231000	Emp Ben - Sick	262.00	(262.00)	0.00
5200234	Emp Ben - Sick	1,453.00	(1,453.00)	0.00
5200234000	Emp Ben - Sick	366.00	(366.00)	0.00
5200237	Emp Ben - Sick	487.00		487.00
5200237000	Emp Ben - Sick	726.00	(726.00)	0.00
5200410	Emp Ben - Holiday	28,121.00	(28,121.00)	0.00
5200410000	Emp Ben - Holiday	23,242.00	(23,242.00)	0.00
5200411	Emp Ben - Holiday	2,965.00	(2,965.00)	0.00
5200411000	Emp Ben - Holiday	4,138.00	(4,138.00)	0.00
5200412	Emp Ben - Holiday	548.00 3.568.00	(268.00)	548.00 2,300.00
5200420	Emp Ben - Holiday	2,568.00 3,021.00	(3,021.00)	0.00
5200420000	Emp Ben - Holiday	226.00	(0,021.00)	226.00
5200421 5200421000	Emp Ben - Holiday Emp Ben - Holiday	1,520.00	(1,520.00)	0.00
5200421000	Emp Ben - Holiday	939.00	(1,020.00)	939.00
5200423	Emp Ben - Holiday	4,995.00	(4,995.00)	0.00
5200430000	Emp Ben - Holiday	4,567.00	(4,567.00)	0.00
5200431	Emp Ben - Holiday	1,634.00		1,634.00
5200431000	Emp Ben - Holiday	894.00	(894.00)	0.00
5200434	Emp Ben - Holiday	1,335.00	(1,335.00)	0.00
5200434000	Emp Ben - Holiday	1,134.00	(1,134.00)	0.00
5200437	Emp Ben - Holiday	1,222.00		1,222.00
5200437000	Emp Ben - Holiday	731.00	(731.00)	0.00
5200510	Emp Ben - Personal Days	1,102.00	(1,102.00)	0.00
5200511	Emp Ben - Personal Days	1,990.00	(1,990.00)	0.00
5200511000	Emp Ben - Personal Days	(42.00)	42.00	0.00
5200520	Emp Ben - Personal Days	1,569.00	(164.00) (1,400.00)	1,405.00 0.00
5200520000	Emp Ben - Personal Days	1,400.00	(1,400.00)	0.00
5200610000	Emp Ben - Funeral Pay	0.00 0.00		0.00
5200620000	Emp Ben - Funeral Pay	576.00	(576.00)	0.00
5200631000	Emp Ben - Funeral Pay Emp Ben - Jury Duty	106.00	(106.00)	0.00
5200710000 5201310	Emp Ben - Bonuses - Other	394.00	(394.00)	0.00
5201311000	Emp Ben - Bonuses - Other	1,700.00	(1,700.00)	0.00
5201311000	Emp Ben - Bonuses - Other	4,600.00	(4,600.00)	0.00
5201321000	Emp Ben - Bonuses - Other	3,400.00	(3,400.00)	0.00
5202110000	Emp Ben - Workers Comp Ins	30,581.00		30,581.00
5202111000	Emp Ben - Workers Comp Ins	(827.00)		(827.00)
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Account	Description	ADJ JE Ref#	RJE	FINAL
	·	10/4/2016		10/4/2016
5000400	E. B. Wilder O.			
5202120	Emp Ben - Workers Comp. Emp Ben - Workers Comp Ins	(11,498.00) 155.00		(11,498.00) 155.00
5202120000 5202130000	Emp Ben - Workers Comp Ins	8,372.00		8,372.00
5202131000	Emp Ben - Workers Comp Ins	47.00		47.00
5202134000	Emp Ben - Workers Comp Ins	(172.00)		(172.00)
5203110000	Emp Ben - Health Insurance	50,239.00		50,239.00
5203111000	Emp Ben - Health Insurance	9,470.00		9,470.00
5203120	Emp Ben - Health Insurance	124,089.00		124,089.00
5203120000	Emp Ben - Health Insurance	7,049.00		7,049.00
5203121000	Emp Ben - Health Insurance	1,178.00		1,178.00
5203130000	Emp Ben - Health Insurance	6,116.00		6,116.00
5203131000	Emp Ben - Health Insurance	4,123.00 1,731.00		4,123.00 1,731.00
5203134000 5203310000	Emp Ben - Health Insurance Emp Ben - Life Insurance	1,306.00		1,306.00
5203311000	Emp Ben - Life Insurance	1,481.00		1,481.00
5203320	Emp Ben - Life Insurance	1,734.00		1,734.00
5203320000	Emp Ben - Life Insurance	(1,025.00)		(1,025.00)
5203410000	Emp Ben - Dental Insurance	287.00		287.00
5203411000	Emp Ben - Dental Insurance	41.00		41.00
5203420	Emp Ben - Dental Insurance	(2,610.00)		(2,610.00)
5203420000	Emp Ben - Dental Insurance	(1,079.00)		(1,079.00)
5203421000	Emp Ben - Dental Insurance	2.00		2.00
5203430000	Emp Ben - Dental Insurance	4 0.00 (1.00)		40 .00 (1.00)
5203431000 5203434000	Emp Ben - Dental Insurance Emp Ben - Dental Insurance	12.00		12.00
5203453	Emp Ben - Dental Insurance	5,292.00		5,292.00
5203510000	Emp Ben - Group Disability	159.00		159.00
5203511000	Emp Ben - Group Disability	55.00		55.00
5203520	Emp Ben - Group Disability	53.00		53.00
5203520000	Emp Ben - Group Disability	(848.00)		(848.00)
5203521000	Emp Ben - Group Disability	24.00		24.00
5203530	Emp Ben - Group Disability	359.00		359.00
5203530000	Emp Ben - Group Disability	63.00		63.00 (560.00)
5203620	Emp Ben Vision Insurance Emp Ben - Empl Hith & Welfare	(560.00) 782.00		782.00
5204110000 5204120	Emp Ben - Empl Hith & Welfare	519.00		519.00
5204120000	Emp Ben - Empl Hith & Welfare	558.00		558.00
5206220000	Emp Ben - 401(K)-Company Cntrb	377.00		377.00
5207110000	Emp Ben - Empl Sfty Prog Prem	220.00		220.00
5207120	Emp Ben - Empl Sfty Prog Prem	350.00		350.00
5207320	Uniforms	(1,983.00)		(1,983.00)
5208110000	Emp Ben - Employee Bckgrnd Chk	390.00		390.00
5208120	Emp Ben - Employee Bokgrad Chk	69.00 152.00		69.00 152.00
5208120000 5208130000	Emp Ben - Employee Bckgrnd Chk Emp Ben - Employee Bckgrnd Chk	71.00		71.00
5208137000	Emp Ben - Employee Bokgrind Chk	71.00		71.00
5208410	Emp Ben - Employee Drug Screen	428.00		428.00
5208410000	Emp Ben - Employee Drug Screen	1,204.00		1,204.00
5208420	Emp Ben - Employee Drug Screen	1,416.00		1,416.00
5208420000	Emp Ben - Employee Drug Screen	56.00		56.00
5208430	Emp Ben - Employee Drug Screen	56.00		56.00
5208430000	Emp Ben - Employee Drug Screen	56.00		56.00 28.00
5208431000	Emp Ben - Employee Drug Screen	28.00		28.00
5208437000	Emp Ben - Employee Drug Screen	28.00 52.00		52.00
5208440 5209910	Emp Ben - Employee Drug Screen Emp Ben - Other	856.00		856.00
5209910	Emp Ben - Other	550.00		550.00
5209920000	Emp Ben - Other	265.00		265.00
5209930	Emp Ben - Other	327.00		327.00
6000056	Interest Expense	15,435.00		15,435.00
6000110	Temp Help - RN	33,762.00		33,762.00
6000110000	Temp Help - RN	39,066.00 33,507.00	608.00	39,674.00
6000210	Temp Help - LPN	22,507.00		22,507.00

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Account	Description	ADJ JE Ref #	RJE FINAL
		10/4/2016	10/4/2016
6000210000	Temp Help - Lpn	21,492.00	(608.00) 20,884.00
6000310	Temp Help - Aides	394.00	394.00
6000310000	Temp Help - Aides	26,035.00	26,035.00
6000410	Temp Help - Other	11,065.00	11,065.00
6000420	Temp Help - Other	375.00	375.00
6001056	Management Fee	274,948.00	274,948.00
6002056	Bad Debt Expense	16.00	16.00
6002556	Rent Expense Provider Tax	525,453.00 382,774.00	525,453.00 382,774.00
6003056 6050150	Anc Serv - Ther -MCR A	46,464.00	46,464.00
6050150000	Anc Sery - Ther -MCR A	35,617.00	35,617.00
6050151	Anc Serv - Ther -MCR A	65,007.00	65,007.00
6050151000	Anc Serv - Ther -MCR A	64,623.00	64,623.00
6050152	Anc Serv - Ther -MCR A	2,923.00	2,923.00
6050152000	Anc Serv - Ther -MCR A	6,300.00	6,300.00
6050250000	Anc Serv - Ther - MCR A NonRhb	15.00	15.00 13.00
6050251000	Anc Serv - Ther - MCR A NonRhb Anc Serv - Ther - MCR A NonRhb	13.00 2.00	2.00
6050252000 6050350	And Serv - Ther - Medicare	73,188.00	73,188.00
6050350000	Anc Serv - Ther - Medicare B	25,971.00	25,971.00
6050351	Anc Serv - Ther - Medicare B	92,062.00	92,062.00
6050351000	Anc Serv - Ther - Medicare B	27,737.00	27,737.00
6050352	Anc Serv - Ther - Medicare	20,825.00	20,825.00
6050352000	Anc Serv - Ther - Medicare B	26,206.00	26,206.00
6050450	Anc Serv - Ther - Medicaid	12,849.00	12,849.00 9,110.00
6050450000	Anc Serv - Ther - Medicaid Anc Serv - Ther - Medicaid	9,110.00 11,577.00	11,577.00
6050451 6050451000	And Serv - Ther - Medicaid	9,170.00	9,170.00
6050452	Anc Serv - Ther - Medicaid	1,951.00	1,951.00
6050452000	Anc Serv - Ther - Medicaid	1,544.00	1,544.00
6050550	Anc Serv - Ther - HMO	2,856.00	2,856.00
6050550000	Anc Serv - Ther - HMO	4,279.00	4,279.00
6050551	Anc Serv - Ther - HMO	4,415.00	4,415.00
6050551000	Anc Serv - Ther - HMO	4,059.00 284.00	4,059.00 284.00
6050552 6050552000	Anc Serv - Ther - HMO Anc Serv - Ther - HMO	780.00	780.00
6050650	And Serv - Ther - HMO Part	3,946.00	3,946.00
6050650000	Anc Serv - Ther - HMO Part B	4,537.00	4,537.00
6050651	Anc Serv - Ther - HMO Part B	4,457.00	4,457.00
6050651000	Anc Serv - Ther - HMO Part B	5,937.00	5,937.00
6050652	Anc Serv - Ther - HMO Part	1,883.00	1,883.00
6050652000	Anc Serv - Ther - HMO Part B	4,869.00	4,869.00 1,155.00
6050950	And Serv - Ther - Comm Ins	1,155.00 121.00	121.00
6051052000 6100153000	Anc Serv - Ther - Hosp & Oth Anc Serv - Respiratory Therapy	70.00	70.00
6120132	Pro Fees - Contr Housekeeping	149,323.00	149,323.00
6120132000	Pro Fees - Contr Housekeeping	104,045.00	104,045.00
6120233	Pro Fees - Contracted Laundry	99,814.00	99,814.00
6120233000	Pro Fees - Contracted Laundry	69,363.00	69,363.00
6121120	Pro Fees - Food Service	18.00	18.00
6121130	Pro Fees - Food Service	275.00	275.00 198.00
6121130000	Pro Fees - Food Service	198.00 100.00	100.00
6150110 6150130	Food Purch - Raw Food Purch - Raw	96,139.00	96,139.00
6150130000	Food Purch - Raw	78,275.00	78,275.00
6150231	Food Purch - Resident Activity	310.00	310.00
6150231000	Food Purch - Resident Activity	891.00	891.00
6150310	Food Purch - Tube Feeding	100.00	100.00
6150330	Food Purch - Tube Feeding	88.00	88.00
6150330000	Food Purch - Tube Feeding	498.00 163.00	498.00 162.00
6150410	Food Purch - Supplements	162.00 3,498.00	3,498.00
6150430	Food Purch - Supplements Food Purch - Supplements	3,496.00 1,466.00	1,466.00
6150430000	rood ruicii - Supplements	1,700.00	1,700.00

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Account	Description	ADJ JE Ref #	RJE FINAL
		10/4/2016	10/4/2016
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6150530	Food Purch - Thickeners	2,936.00	2,936.00
6150530000	Food Purch - Thickeners	3,428.00 770.00	3,428.00 770.00
6150620	Food Purch - Employee H&W		1,624.00
6150620000	Food Purch - Employee H&W	1,624.00 101.00	1,024.00
6150630	Food Purch - Employee H&W Food Purch - Promotion	155.00	155.00
6150720 6150720000	Food Purch - Promotion	184.00	184.00
6150725	Food Purch - Promotion	104.00	104.00
6200110	Supp - Medical	5,270.00	5,270.00
6200110000	Supp - Medical	2,637.00	2,637.00
6200210	Supp - Nursing	5,539.00	5,539.00
6200210000	Supp - Nursing	4,463.00	4,463.00
6200310	Supp - Universal Precaution	7,549.00	7,549.00
6200310000	Supp - Universal Precaution	6,424.00	6,424.00
6200410	Supp - Wound Care	4,966.00	4,966.00
6200410000	Supp - Wound Care	3,147.00	3,147.00
6200510	Supp - Prosthetic Device	2,377.00	2,377.00
6200510000	Supp - Prosthetic Device	196.00	196.00
6200520	Supp - Prosthetic Device	75.00	75.00
6200610	Supp - Respiratory Supplies	25.00	25.00
6200653	Supp - Respiratory Supplies	1,204.00	1,204.00
6200653000	Supp - Respiratory Supplies	7,033.00	7,033.00
6200710	Supp - Oxygen Gas	2,970.00	2,970.00
6200710000	Supp - Oxygen Gas	3,630.00	3,630.00 85.00
6200810000	Supp - Enteral	85.00 773.00	773.00
6200910000	Supp - IV	1,426.00	1,426.00
6201050	Supp - Phys Therapy	702.00	702.00
6201050000 6201251	Supp - Phys Therapy Supp - Occup Therapy	182.00	182.00
6201251000	Supp - Occup Therapy Supp - Occup Therapy	67.00	67.00
6201310	Supp - Routine Hygiene	4,020.00	4,020.00
6201310000	Supp - Routine Hygiene	3,489.00	3,489.00
6201410	Supp - Incontinent Supplies	20,044.00	20,044.00
6201410000	Supp - Incontinent Supplies	16,649.00	16,649.00
6210110	Supp - Storage Fees	2,076.00	2,076.00
6210120	Supp - Storage Fees	1,749.00	1,749.00
6210120000	Supp - Storage Fees	1,403.00	1,403.00
6210210	Supp - Activities	48.00	48.00
6210220	Supp - Activities	277.00	277.00
6210231	Supp - Activities	599.00	599.00
6210231000	Supp - Activities	679.00	679.00
6210254	Supp - Activities	10.00	10.00
6210330	Supp - Dietary	11,427.00	11,427.00 9,283.00
6210330000	Supp - Dietary	9,283.00 430.00	430.00
6210533000	Supp - Laundry	62.00	62.00
6210633	Supp - Linen	688.00	688.00
6210633000 6210720	Supp - Linen	54.00	54.00
6210734	Supp - Maintenance Supp - Maintenance	7,034.00	7,034.00
6210734000	Supp - Maintenance	6,356.00	6,356.00
6210810	Supp-Office	65.00	65.00
6210810000	Supp-Office	22.00	22.00
6210812	Supp-Office	78.00	78.00
6210820	Supp-Office	1,448.00	1,448.00
6210820000	Supp-Office	1,725.00	1,725.00
6210821	Supp-Office	36.00	36.00
6210920	Supp-Postage	1,645.00	1,645.00
6210920000	Supp-Postage	2,627.00	2,627.00
6211010	Supp-Forms	42.00	42.00
6211010000	Supp-Forms	438.00	438.00
6211020	Supp-Forms	654.00	654.00
6211020000	Supp-Forms	60.00	60.00
6211021000	Supp-Forms	356.00	356.00

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Account	Description	ADJ JE Ref#	RJE FINAL
		10/4/2016	10/4/2016
6211025	Supp-Forms	13.00	13.00
6211030	Supp-Forms	90.00	90.00
6211031	Supp-Forms	19.00	19.00
6211110000	Supp-Copying	2,314.00	2,314.00
6211120	Supp - Copying	1,729.00	1,729.00
6211120000	Supp-Copying	1,164.00	1,164.00
6211220	Supp-Computers	333.00	333.00
6211220000	Supp-Computers	184.00	184.00
6211320	Supp-Software	178.00	178.00
6211330	Supp-Software	250.00	250.00 16.00
6211420	Supp-Marketing	16.00 1,831.00	1,831.00
6211425 6211425000	Supp-Marketing Supp-Marketing	835.00	835.00
6219920	Supp-Other	79.00	79.00
6219920000	Supp-Other	37.00	37.00
6250140	Rx Drugs - Medicare	75,002.00	75,002.00
6250140000	Rx Drugs - Medicare	50,107.00	50,107.00
6250240	Rx Drugs - Managed Care - HMO	6,822.00	6,822.00
6250240000	Rx Drugs - Managed Care-HMO	7,680.00	7,680.00
6250340	Rx Drugs - Medicaid	12,046.00	12,046.00
6250340000	Rx Drugs - Medicaid	3,825.00	3,825.00
6250540	Rx Drugs - Stock	14,407.00	14,407.00
6250540000	Rx Drugs - Stock	141.00 5.471.00	141.00 5,471.00
6250640	Rx Drugs - Med D Noncovered	5,471.00 1,028.00	1,028.00
6250640000 6250840000	Rx Drugs - Med D Noncovered Rx Drugs - Res Vaccinations	812.00	812.00
6251140000	Rx Drugs - IV Medicare	291.00	291.00
6251340000	Rx Drugs - IV Medicaid	84.00	84.00
6251540	Rx Drugs - OTC	8,179.00	8,179.00
6251540000	Rx Drugs - OTC	4,682.00	4,682.00
6260154	Anc Serv - Lab Fees	8,397.00	8,397.00
6260154000	Anc Serv - Lab Fees	5,696.00	5,696.00
6260254	Anc Serv - X-Ray	2,054.00	2,054.00
6260254000	Anc Serv - X-Ray	4,610.00	4,610.00 66.00
6301220	Patient Med Trans - Non-Amb	66.00 4,575.00	4,575.00
6301254	Patient Med Trans - Non-Amb Patient Med Trans - Non-Amb	2,133.00	2,133.00
6301254000 6350153	ME Lease - Respiratory Equip	11,655.00	11,655.00
6350153000	ME Lease - Respiratory Equip	13,762.00	13,762.00
6350310000	ME Lease - Wound Vacs	233.00	233.00
6350410	ME Lease - Specialty Beds	807.00	807.00
6350810	MEL - Low Airloss Mattress	39.00	39.00
6351010	ME Lease - Air Fluidized Beds	9,440.00	9,440.00
6351210000	ME Lease - IV Pump	102.00	102.00
6351420	ME Lease - Other	267.00	267.00
6351450	ME Lease - Other	12,865.00 3,010.00	(4,744.00) 8,121.00 3,010.00
6351450000	ME Lease - Other	2,702.00	2,702.00
6355110 6355110000	Minor Equip Purch Minor Equip Purch	535.00	535.00
6355120	Minor Equip Purch	400.00	5,076.00 5,476.00
6355120000	Minor Equip Purch	31.00	346.00 377.00
6355130	Minor Equip Purch	1,153.00	1,153.00
6355130000	Minor Equip Purch	2,198.00	2,198.00
6355132000	Minor Equip Purch	179.00	179.00
6355134	Minor Equip Purch	776.00	776.00
6355134000	Minor Equip Purch	124.00	124.00
6355135000	Minor Equip Purch	47.00 107.00	47.00 107.00
6355150	Minor Equip Purch	107.00 68.00	68.00
6355253000	Med Equip Purch - Respiratory	240.00	240.00
6355310 6355310000	Med Equip Purch Med Equip Purch	2,408.00	2,408.00
6355350	Med Equip Purch	221.00	221.00
6400020	Professional Fees	1,838.00	1,838.00
J			

			4:10 PM
Account	Description	ADJ JE Ref #	RJE FINAL
	·		
		10/4/2016	10/4/2016
6400120	Pro Fees - Consulting	7,764.00	7,764.00
6400120000	Pro Fees - Consulting	454.00	454.00
6400238	Pro Fees - Med Director	17,161.00	17,161.00
6400238000	Pro Fees - Med Director	11,200.00	11,200.00
6400440	Pro Fees - Pharm Consultant Pro Fees - Pharm Consultant	1,401.00	1,401.00 8,441.00
6400440000 6400510000	Pro Fees - Consulting-IV	8,441.00 3,018.00	3,018.00
6400540	Pro Fees - Consulting-IV	2,852.00	2,852.00
6400731	Pro Fees - Activities	270.00	270.00
6400731000	Pro Fees - Activities	1,005.00	1,005.00
6402020	Pro Fees - Legal - General	513.00	(33.00) 480.00
6402020000	Pro Fees - Legal - General	18,691.00	18,691.00
6402120000	Pro Fees - Legal - AR Collect	2,202.00	2,202.00
6402220000	Pro Fees - Fin Audit &IRS File	11,584.00	11,584.00
6402620000	Pro Fees - Ins Consultant	347.00	347.00
6402920000	Pro Fees - Recruiting	22.00	22.00
6409920	Pro Fees - Other	3,923.00	3,923.00
6409920000	Pro Fees - Other	5,667.00	5,667.00
6450110	Travel Meet - Sem & Conf Fees	60.00	60.00
6450110000	Travel Meet - Sem & Conf Fees	525.00	525.00
6450120	Travel Meet - Sem & Conf Fees	260.00	260.00
6450220	Travel Meet - Travel & Meeting	684.00	684.00
6450320000	Travel Meet - Airfare	215.00	215.00
6450420000	Travel Meet - Hotels	2,591.00	2,591.00
6450520000	Travel Meet - Car Rental	21.00	21.00
6450620000	Travel Meet - Meals	211.00	211.00
6455111	Auto & Truck - Mileage	17.00	17.00
6455120	Auto & Truck - Mileage	1,996.00	1,996.00
6455120000	Auto & Truck - Mileage	3,522.00	3,522.00
6455220000	Auto & Truck - Gas	1.00	1.00 23.00
6455520000	Auto & Truck - Other	23.00 18.00	18.00
6500110000	Advert - Help Wanted	843.00	843.00
6500120	Advert - Help Wanted	359.00	359.00
6500120000 6500220	Advert - Help Wanted Advert - Comm Awareness	2,938.00	2,938.00
6500220000	Advert - Comm Awareness	384.00	384.00
6500520	Advert - Other	2,522.00	2,522.00
6500520000	Advert - Other	721.00	721.00
6500820	Advert - Public Relations	305.00	305.00
6500820000	Advert - Public Relations	181.00	181.00
6550110000	R&M - Equipment	291.00	291.00
6550130000	R&M - Equipment	878.00	878.00
6550134	R&M - Equipment	3,554.00	3,554.00
6550134000	R&M - Equipment	4,568.00	4,568.00
6550135	R&M - Equipment	576.00	576.00
6550135000	R&M - Equipment	146.00	146.00
6550220	R&M - Building	95.00	95.00
6550235	R&M - Building	5,692.00	5,692.00
6550235000	R&M - Building	7,477.00	7,477.00
6550520	R&M - Garbage	6,720.00	6,720.00
6550535	R&M - Garbage	2,438.00	2,438.00
6550535000	R&M - Garbage	14,023.00	14,023.00
6550635	R&M - Pest Control	1,189.00	1,189.00
6550635000	R&M - Pest Control	1,165.00	1,165.00 73.00
6550720	R&M - Hazardous Waste	72.00 231.00	72.00 231.00
6550735	R&M - Hazardous Waste	231.00	231.00 264.00
6550735000	R&M - Hazardous Waste	264.00 508.00	264.00 598.00
6550920	R&M - Maintenance Contracts	598.00 (757.00)	(757.00)
6550920000	R&M - Maintenance Contracts R&M - Maintenance Contracts	12,051.00)	12,051.00
6550934 6550934000	R&M - Maintenance Contracts	5,872.00	5,872.00
6550934000	R&M - Maintenance Contracts	12,369.00	12,369.00
6550935000	R&M - Maintenance Contracts	9,867.00	9,867.00
0000833000	TOWN - Maintenance Contracts	0,001.00	5,5566

			4. IU FIVI
Account	Description	ADJ JE Ref#	RJE FINAL
			10/4/2016
		10/4/2016	10/4/2016
6600020	Payroll Expenses	2,928.00	2,928.00
6600120000	BD - General Reserve	15,142.00	15,142.00
6600220	BD - Reimb - T18 Part A	63.00	63.00
6650120	Utilities - Telephone	13,082.00	13,082.00
6650120000	Utilities - Telephone	7,866.00	7,866.00
6650220	Utilities - Telephone Maint	75.00	75.00
6650310	Utilities - Mobile & Pagers	90.00	90.00
6650320	Utilities - Mobile & Pagers	2,279.00	2,279.00
6650320000	Utilities - Mobile & Pagers	1,712.00	1,712.00
6650420	Utilities - Internet Services	2,376.00	2,376.00
6650420000	Utilities - Internet Services	2,309.00	2,309.00
6651120	Utilities - Electricity	9,193.00	9,193.00
6651135	Utilities - Electricity	82,914.00 50,565,00	82,914.00 50,565.00
6651135000	Utilities - Electricity	50,565.00 35,043.00	50,565.00 35,043.00
6651235	Utilities - Water	25,043.00 16,104.00	25,043.00 16,194.00
6651235000	Utilities - Water	16,194.00	1,608.00
6651335	Utilities - Fuel	1,608.00 26,432.00	26,432.00
6651435	Utilities - Gas	18,038.00	18,038.00
6651435000	Utilities - Gas	91,766.00	91,766.00
6699520	Ins - Workmen's Comp	2,761.00	2,761.00
6699620	Ins- Cyber	132.00	132.00
6699720 6699820	Ins- Hired/ Non Auto Ins - Umbrella	13,463.00	13,463.00
		14,636.00	14,636.00
6699920 6700135000	Ins - Property Ins - Plant Operations	7,740.00	7,740.00
6700133000	Ins - General	2,231.00	2,231.00
6700420	Ins - Oerleral Ins - D & O Liability	2,367.00	2,367.00
6700420000	Ins - D & O Liability	770.00	770.00
6700820	Ins - GLPL	34,769.00	34,769.00
6700820000	Ins - GLPL	53,996.00	53,996.00
6700920000	Ins - GLPL Excess	17,728.00	17,728.00
6750120	Information Technology	15,620.00	15,620.00
6750120000	Information Technology	23,772.00	23,772.00
6800100000	Taxes - Real Estate	83,968.00	83,968.00
6800200000	Taxes - Personal Property	4,350.00	4,350.00
6800220	Taxes - Personal Property	6,142.00	6,142.00
6809900000	Taxes - Other	247.00	247.00
6809920	Taxes - Other	103.00	103.00
6850120000	Assess - State Assess/Prov Tax	304,601.00	304,601.00
6900120	Dues - Dues & Subscriptions	7,734.00	(1,572.00) 6,162.00
6900120000	Dues - Dues & Subscriptions	6,403.00	(2,770.00) 3,633.00
6910120	Licenses & Permits	851.00	851.00
6910120000	Licenses & Permits	16.00	16.00
6910130	Licenses & Permits	280.00	280.00
6910135	LICENSES & PERMITS	1,080.00	1,080.00
6910135000	Licenses & Permits	240.00	240.00
6950120	TV & Radio	9,738.00	9,738.00
6950120000	TV & Radio	6,952.00	6,952.00
6950220000	Patient Medical Expense	364.00	364.00
6970120	Bank Service Charges	158.00	158.00
6970120000	Bank Service Charges	1,370.00	1,370.00
6971420	Flowers & Gifts	47.00	47.00
6971420000	Flowers & Gifts	4.00	4.00
6972120	Replace of Res. Personal Prop.	3,200.00	3,200.00
6972120000	Replace of Res. Personal Prop.	26.00	26.00
6991120	NAC - Fines & Penalties	843.00	843.00
6991120000	NAC - Fines & Penalties	16,199.00	16,199.00
7000110000	Consulting Fee Expense	46,331.00	1,474.00 47,805.00
7000120000	Consulting Fee Expense	13,425.00	13,425.00
7000220000	Financial Services Expense	59,756.00	(1,474.00) 58,282.00
7100100000	Lease - Building	319,604.00	319,604.00 3.387.00
7100220	Lease - Land	3,387.00	3,387.00 103.00
7100320	Lease - Equipment	103.00	103.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
Froup : [10-A]	Salaries and Wages				
Subgroup : [2] 000120805	Administrators S&W - Regular	47,461.00		7,786.00	55,247.00
			RJE - 3	7,786.00	
000120807	S&W - Regular	2,628.00	RJE - 3	441.00 441.00	3,069.00
001220805	S&W - Accrual	(1,084.00)	KJE - J	0.00	(1,084.00
080520	Payroll - Administrator	14,462.00		629.00	15,091.00
080720	Payroll - Exec Director / NHA	55,828.00	RJE - 3	629.00 0.00	55,828.00
Subtotal [2] Adm		119,295.00	_	8,856.00	128,151.00
	Other Administrative Colorina				
ubgroup : [4] 000120	Other Administrative Salaries S&W - Regular	1,805.00		0.00	1,805.00
000120401	S&W - Regular	25,724.00		4,312.00	30,036.00
000120403	S&W - Regular	15,936.00	RJE - 3	4,312.00 2,781.00	18,717.00
500120405	Od 44 - 1/e Brigi	10,000.00	RJE - 3	2,781.00	10,7 17.00
000120404	S&W - Regular	17,144.00	DIE 2	3,266.00	20,410.00
000120405	S&W - Regular	10,983.00	RJE - 3	3,266.00 1,859.00	12,842.00
	<u>-</u>		RJE - 3	1,859.00	
000121864	S&W - Regular	52,975.00	RJE - 3	6,174.00 6,174.00	59,149.00
000220403	S&W - Overtime	134.00	102-0	0.00	134.00
000220404	S&W - Overtime	100.00		0.00	100.00
00220405	S&W - Overtime	38.00		0.00	38.00
00620404	S&W - Training Regular	161.00		0.00	161.0
01220401	S&W - Accrual	(37.00)		0.00	(37.0
01220403	S&W - Accrual	493.00		0.00 0.00	493.0 2,048.0
01220404 01220405	S&W - Accrual S&W - Accrual	2,048.00 52.00		0.00	52.0
01221864	S&W - Accrual	(1,012.00)		0.00	(1,012.0
40120	Payroll - Business Office Manag	8,500.00		0.00	8,500.0
40320	P/R - Billing/ AR/ Assistant BO	37,020.00		0.00	37,020.0
40420	P/R- P/R Benefit Coord/ HR Mana	3,796.00		0.00	3,796.0
40520	Payroll - Receptionist	17,091.00		0.00	17,091.0
86421	Payroll - Admission Director	25,193.00		0.00	25,193.0
00120000	Emp Ben - Vacation	6,396.00	5.5.4	(6,396.00)	0.0
00121000	Emp Ben - Vacation	692.00	RJE - 3	(6,396.00) (692.00)	0.0
00220	Emp Ben - Sick	1,888.00	RJE - 3	(692.00) (197.00)	1,691.0
.00220	Emp ben - Sick	1,000.00	RJE - 3	(197.00)	1,001.0
00220000	Emp Ben - Sick	5,028.00		(5,028.00)	0.0
00004	Care Box Ciels	904.00	RJE - 3	(5,028.00) 0.00	904.0
00221 00221000	Emp Ben - Sick Emp Ben - Sick	562.00		(562.00)	0.0
00221000	Emp Ben - Sick	302.30	RJE - 3	(562.00)	
00420	Emp Ben - Holiday	2,568.00		(268.00)	2,300.0
			RJE - 3	(268.00)	
00420000	Emp Ben - Holiday	3,021.00	515.0	(3,021.00)	0.0
00404	For Box Holder	225.00	RJE - 3	(3,021.00)	226.0
00421	Emp Ben - Holiday	226.00		0.00	0.0
00421000	Emp Ben - Holiday	1,520.00	RJE - 3	(1,520.00) (1,520.00)	0.0
00520	Emp Ben - Personal Days	1,569.00	Not - 5	(164.00)	1,405.0
00320	Citip Dell - Felsonal Days	1,555.55	RJE - 3	(164.00)	7,100.0
00520000	Emp Ben - Personal Days	1,400.00		(1,400.00)	0.0
			RJE - 3	(1,400.00)	
00620000	Emp Ben - Funeral Pay	0.00	RJE - 3	0.00 (0.00)	0.0
01320000	Emp Ben - Bonuses - Other	4,600.00	Mar - 3	(4,600.00)	0.0
		.,555.00	RJE - 3	(4,600.00)	
01321000	Emp Ben - Bonuses - Other	3,400.00	DIE 6	(3,400.00)	0.0
ıbtotal [4] Othe	er Administrative Salaries	251,918.00	RJE - 3	(3,400.00)	243,062.0
ubgroup : [5A]	Head Dietitian				
00130252	S&W - Regular	26,726.00	RJE - 3	1,604.00 1,604.00	28,330.0
000230252	S&W - Overtime	178.00		0.00	178.0
01230252	S&W - Accrual	(394.00)		0.00	(394.0
25230	P/R - Registered Dietitian	31,564.00	RJE - 3	1,844.00 1,844.00	33,408.0
ıbtotal [5A] He	ad Dietitian	58,074.00	=	3,448.00	61,522.0
ıbgroup : [5B]				4 00 1 00	
000130253	S&W - Regular	22,852.00	RJE - 3	1,381.00 1,381.00	24,233.0
001230253	S&W - Accrual	(31.00)	NJE - 3	0.00	(31.0
)01230253)25330	P/R - Food Service Manager	29,352.00		1,715.00	31,067.0
	· · · · · · · · · · · · · · · · · · ·		RJE - 3	1,715.00	
	od Service Supervisor	52,173.00	<u> </u>	3,096.00	55,269.0
ubtotal [5B] Fo					
ubgroup : [5C]					
	Dietary Workers S&W - Regular	38,147.00	RJE - 3	2,398.00 2,398.00	40,545.0

Client:

Chestnut Health & Rehabilitation Group, Inc. Medicaid - Crossings East Health & Rehabilitation Center

Engagement: Period Ending:

Trial Balance

10/4/2016

A 01 - TR-CCNH Workpaper:

A.03 - TB Combined Detail LS Description ADJ JE Ref# RJE FINAL Account 10/4/2016 10/4/2016 RJE - 3 2,904.00 30.00 0.00 30.00 5000230255 S&W - Overtime 586.00 1,727.00 0.00 586.00 1,727.00 5000230256 S&W - Overtime 5000330255 S&W - Shift Premium 0.00 5000330256 S&W - Shift Premium 922.00 0.00 922.00 5000630255 S&W - Training Regular S&W - Holiday Worked Premium 367.00 0.00 367.00 335.00 572.00 0.00 5001130255 335.00 S&W - Holiday Worked Premium S&W - Accruel 572.00 5001130256 (979.00) (441.00) 5001230255 (979.00) 0.00 (441.00) 0.00 5001230256 S&W - Accrual 3,096.00 5025530 P/R - Dietary Aide 52,979.00 56,075.00 RJE - 3 4,146.00 5025630 P/R - Cook 70,943.00 75,089.00 RJE - 3 4,146.00 (1,496.00) (1,496.00) 5200130 Emp Ben - Vacation 1,496.00 0.00 RJE - 3 (349.00) (349.00) 5200130000 Emp Ben - Vacation 349.00 0.00 RJE - 3 (4,310.00) (4,310.00) 5200230 Emp Ben - Sick 4,310.00 0.00 RJE - 3 (3,371.00) (3,371.00) 5200230000 Emp Ben - Sick 3,371.00 0.00 RJE - 3 (4,995.00) (4,995.00) 4,995.00 0.00 5200430 Emp Ben - Holiday RJE - 3 (4,567.00) (4,567.00) 5200430000 Emp Ben - Holiday 4,567.00 0.00 RJE - 3 Subtotal [5C] Dietary Workers 230,632.00 (6,544.00) 224,088.00 Engineer or Chief of Maintenance S&W - Regular Subgroup : [7A] 5000134601 29,404.00 27,588.00 1,816.00 RJE - 3 1,816.00 6,679.00 6,679.00 5000234601 0.00 S&W - Overtime 5000234601 5000534601 38.00 352.00 S&W - Shift Premium 0.00 38.00 0.00 352.00 S&W - Retro Pay/Adi 5001134601 S&W - Holiday Worked Premium 66 00 0.00 66 00 0.00 (258.00)5001234601 S&W - Accrual 5060134 P/R - Maintenance Director 46.384.00 2,121.00 48,505,00 RJE - 3 2,121.00 3,937.00 84,786.00 Subtotal [7A] Engineer or Chief of Maintenance 80,849.00 Subgroup : [7B] 5000134602 Other Maintenance Workers 11,937.00 11,341.00 596.00 S&W - Regular 596 00 RJE - 3 60.00 0.00 60.00 5000234602 S&W - Overtime 5000334602 5001234602 S&W - Shift Premium 3.00 (97.00) 0.00 3.00 (97.00) 0.00 S&W - Accrual 16.736.00 P/R - Maintenance Technician 16,004,00 732.00 RJE - 3 732.00 5200134 Emp Ben - Vacation 65.00 (65.00) 0.00 (65.00) RJE - 3 (912.00) (912.00) 5200134000 Emp Ben - Vacation 912.00 0.00 RJE - 3 5200234 Emp Ben - Sick 1,453.00 (1,453.00) 0.00 (1,453.00) RJE - 3 0.00 5200234000 Emp Ben - Sick 366.00 (366.00) **RJE - 3** (1,335,00) 0.00 5200434 Emp Ben - Holiday 1,335.00 RJE - 3 (1,335.00) 0.00 5200434000 Emp Ben - Holiday 1 134 00 (1.134.00)RJE - 3 32,576.00 28,639.00 Subtotal [7B] Other Maintenance Workers (3,937.00) Subgroup: [12A] Director of Nurses/Assistant Director 5000111151 S&W - Regular 4,005.00 58,183.00 54,178.00 4,005.00 1,388.00 RJF - 3 19,924.00 5000111155 S&W - Regular 18,536.00 RJE - 3 1,388.00 5000511151 S&W - Retro Pay/Adj 176.00 0.00 176.00 5001211151 5001211155 S&W - Accrual S&W - Accrual (907.00) (11.00) 0.00 (907.00)(11.00) 49,212.00 0.00 46,706.00 P/R - DON 2.506.00 2,506.00 1,430.00 RJE - 3 28.087.00 5015511 P/R - ADON 26.657.00 145,335.00 154.664.00 Subtotal [12A] Director of Nurses/Assistant Director 9,329.00 Subgroup : [12B1] RNs - Direct Care 5000110 Payroll - RN 814.00 33.00 10,566.00 11,380,00 RJE - 1 RJE - 3 RJE - 5 714.00 655.00 (588.00) 1,989.00 RJE - 6 42,908.00 40.919.00 5000110101 S&W - Regular RJE - 3 1,989.00 101.187.00 106,345.00 5.158.00 5000110102 S&W - Regular 5,158.00 2,114.00 **RJE - 3** 30,322.00 5000111141 S&W - Regular 28,208,00 RJE - 3 2,114.00 175.992.00 187,883.00 11.891.00 5000210 Payroll - RN Supervisor RJE - 3 11,891.00

Client:

Chestnut Health & Rehabilitation Group, inc.

Medicaid - Crossings East Health & Rehabilitation Cente. Engagement: Period Ending: 10/4/2016

Trial Balance

A.01 - TB-CCNH

A.03 - TB Combined Detail LS

Workpaper: Account Description ADJ JE Ref# RJE FINAL 10/4/2016 10/4/2016 2,576.00 7,851.00 2,291.00 5000210101 5000210102 2,576.00 7,851.00 S&W - Overtime 0.00 0.00 S&W - Overtime 5000310101 S&W - Shift Premium 2,291.00 0.00 0.00 2,641.00 S&W - Shift Premium 2,641.00 5000310102 5000410101 S&W - Special Shift Bo 326.00 0.00 326.00 0.00 1,809.00 5000410102 S&W - Special Shift Bonus 1,809.00 5000510102 S&W - Retro Pay/Adj 1.767.00 0.00 S&W - Training Regular 0.00 752.00 5000610101 5000910101 5000910102 S&W - On Call 400.00 0.00 400.00 50.00 0.00 50.00 S&W - On Call S&W - Holiday Worked Premium S&W - Holiday Worked Premium 515.00 5001110101 515.00 0.00 0.00 134.00 5001110102 134.00 S&W - Accrual S&W - Accrual 5001210101 (2.463.00)0.00 (2 463 00) 2,091.00 0.00 5001210102 Emp Ben - Vacation (8.180.00) 5200110 8.180.00 0.00 (8,180.00) (6,104.00) RJE - 3 0.00 5200110000 Emp Ben - Vacation 6,104.00 RJE - 3 (6,104.00) 0.00 5200210 Emp Ben - Sick 48 800 00 (48,800.00) (48,800.00) (15,891.00) RJE - 3 0.00 5200210000 Emp Ben - Sick 15.891.00 RJE - 3 (28 121 00) 0.00 5200410 Emp Ben - Holiday 28.121.00 RJE - 3 (28,121.00) 23 242.00 0.00 5200410000 Emp Ben - Holiday (23.242.00) RJE - 3 (23,242.00) 0.00 1.102.00 5200510 Emp Ben - Personal Days (1,102.00) RJE - 3 (1,102.00) 0.00 5200610000 Emp Ben - Funeral Pay 0.00 0.00 (0.00) RJE - 3 0.00 5200710000 Emp Ben - Jury Duty 106.00 RJE - 3 (106.00) (394.00) 0.00 5201310 Emp Ben - Bonuses - Other 394 00 RJE - 3 (394.00) 399,578.00 509,552.00 (109,974.00) Subtotal [12B1] RNs - Direct Care Subgroup : [12B2] RNs - Administrative 5000111127 S&W - Regular 2,165.00 2,165.00 28,937.00 31,102,00 RJE - 3 5000111133 S&W - Regular 5,289.00 375.00 5,664.00 RJE - 3 375.00 785.00 0.00 785.00 5000211133 S&W - Overtime 0.00 54.00 5000311133 S&W - Shift Premium 54 00 S&W - Accrual (39.00) 0.00 (39.00) 5001211127 5001211133 S&W - Accrual (1,129.00)0.00 (1,129.00)20.00 401.00 5012211 Payroll- Nurs Clerk/ Unit Clerk RJE - 3 5012711 P/R - Staff Dev Coordinator 26,163.00 1,403.00 27.566.00 RJE - 3 1,403,00 284.00 284.00 P/R - Staff Coordinator 5,293.00 5.577.00 5013311 RJE - 3 P/R - MDS Coordinator 21,465.00 1,151.00 22,616,00 5014111 1,151.00 RJE - 3 1,173.00 1,173.00 P/R - MDS Director 21.862.00 23.035.00 5014411 RJE - 3 1,137.00 (1,137.00) (1,137.00) 0.00 5200111 Emp Ben - Vacation RJE - 3 Emp Ben - Vacation (2,975.00) (2,975.00) 5200111000 2.975.00 0.00 RJE - 3 5200211 1,875.00 (1,875.00) 0.00 Emp Ben - Sick (1,875.00) RJE - 3 5200211000 3,352.00 (3,352.00)0.00 Emp Ben - Sick (3,352.00) RJE - 3 5200411 2.965.00 (2.965.00) 0.00 Emp Ben - Holiday (2,965.00) RJE - 3 5200411000 Emp Ben - Holiday 4,138.00 (4,138.00) 0.00 RJE - 3 (4,138.00) 5200511 Emp Ben - Personal Days 1.990.00 (1,990.00) 0.00 RJE - 3 (1,990.00) 5200511000 Emp Ben - Personal Days (42.00) 42 00 0.00 42.00 RJE - 3 0.00 1,700.00 (1,700.00) 5201311000 Emp Ben - Bonuses - Other RJE - 3 (1,700.00)115,632,00 Subtotal [12B2] RNs - Administrative 129,151.00 (13,519.00) Subgroup : [12C1 LPNs - Direct Care 337,739.00 319,739.00 18,000.00 5000110111 S&W - Regular 18,000.00 2,002.00 RJE - 3 26,871.00 28,873.00 5000111144 S&W - Regular RJE - 3 2.002.00 46,103.00 46,103.00 0.00 5000210111 S&W - Overtime S&W - Overtime 5000211144 599 00 0.00 599.00 22,087.00 0.00 22,087.00 5000310111 S&W - Shift Premium S&W - Shift Premium 84.00 0.00 84.00 500031114 16,257.00 0.00 16,257.00 5000410111 S&W - Special Shift Bonus 5000510111 S&W - Retro Pay/Adj 528 00 0.00 528.00 0.00 490.00 490.00 S&W - Training Regula 5000610111 5000910111 5001110111 S&W - On Call S&W - Holiday Worked Premium 11,075.00 11,075.00 0.00 3,436.00 (9.592.00) 5001210111 S&W - Accrual (9.592.00 0.00

50010101131 S&W - Other of Double of	Workpaper:	A.03 - TB Combined Detail LS				
	Account	Description	ADJ	JE Ref#	RJE	FINAL
		·	10/4/2016			10/4/2018
	E001211144	CRIM Aconsol			0.00	
Substitute 1,200						
Substance Cart Substance	5011110	Payroll - LPN	503,896.00			537,942.00
Budgroup: [120] Aldre and Attendants				RJE - 3		
	Subtotal [12C1] L	PNs - Direct Care	940,740.00	-	54,048.00	994,788.00
	5000110113	S&W - Regular	348,629.00			368,825.00
Section Sect				RJE - 3	20,196.00	
	5000111122	S&W - Regular	807.00		74.00	881.00
		•		RJE - 3	74.00	
	5000210113	S&W - Overtime	81 007 00			81 007 00
	5000810113	S&W - Transitional Duty	651.00			
	5000910113	S&W - On Call	16,675.00		0.00	16,675.00
12,250,000 12,	5001010113	S&W - Other	1,010.00		0.00	1,010.00
12,250,000 12,	5001110113	S&W - Holiday Worked Premium	3,615.00		0.00	3,615.00
	5001210113					
Subhotal Tag James						
Subtrols 12D Aldes and Attendants						
Substitute 1,092,337.00 60,215.00 1,112,553.00	5011310	CNA	591,210.00			031,150.00
Subgroup: [12H] Recreation Workers 20,191.00				RJE - 3		
	Subtotal [12D] Aid	des and Attendants	1,052,337.00		60,216.00	1,112,553.00
SAW - Regular 20,191 00						
	Subgroup : [12H]	Recreation Workers				
Section Sect			20.191.00		787.00	20.978.00
			20,101.00	RJF - 3		
Section Sect	5000131303	S&W - Pagular	10 505 00	c - 5		20 313 00
	3000131302	GETT - Negulai	19,080,00	pie o		20,010.00
				RJE - 3		
	5000331301	S&W - Shift Premium	44.00		0.00	44.00
	5000331302	S&W - Shift Premium	534.00		0.00	534.00
	5001131301	S&W - Holiday Worked Premium	112.00		0.00	112.00
S001231301 SAW - Accrusi			83.00			
S200231 Emp Ben - Sick 1,065.00 0.00 1,085.00 0.00 1,085.00 0.00 1,085.00 0.00	5200131					
	5200131000	Emp Ben - Vacation	(227.00)		227.00	0.00
				RJE - 3	227.00	
	5200231	Emp Ben - Sick	1.065.00		0.00	1,065,00
S200431					(262.00)	0.00
	0200201000	Zinp buil blok	202.00	RJF - 3		
Second	F000 101	For Bon Market	4 524 00	Kac - a		4 624 00
S200031000 Emp Ben - Funeral Pay S76,00 RJE - 3 (894,00) C976,000 RJE - 3 (576,00) R						
	5200431000	Emp Ben - Holiday	894.00			0.00
Subtotal [12H] Recreation Workers 107,899.00 107,89				RJE - 3	(894.00)	
Subtotal [12H] Recreation Workers 107,899.00 0.00 107,899.00 Subgroup: [12M] Social Workers/Case Management 25,334.00 1.595.00 26,929.00 5000137701 S&W - Regular 11,398.00 RJE - 3 1,595.00 12,146.00 5000137702 S&W - Regular (35.00) RJE - 3 748.00 12,146.00 5001237701 S&W - Accrual (35.00) 0.00 460.00 500 30.00 460.00 500 460.00 500 460.00 500 460.00 500 460.00 500 460.00 500 460.00 500 460.00 500 34,885.00 0.00 14,906.00 500 14,906.00 500 14,906.00 500 14,906.00 500 14,906.00 500 14,906.00 500 14,906.00 500 14,906.00 500 14,906.00 500 14,906.00 500 14,906.00 500 14,906.00 500 14,906.00 500 14,906.00 500 60.00 731.00 731.00 731.00	5200631000	Emp Ben - Funeral Pay	576.00		(576.00)	0.00
Subgroup : [12M] Social Workers/Case Management 25,334.00				RJE - 3	(576.00)	
Subgroup : [12M] Social Workers/Case Management 25,334.00	Subtotal [12H] Re	creation Workers	107,899.00		0.00	107,899.00
						
	Subaroup : [12M]	Social Workers/Case Management				
Name			25 334 00		1 595 00	26 929 00
5000137702 S&W - Regular 11,398.00 748.00 12,146.00 5001237701 S&W - Accrual (35.00) 0.00 (35.00) 5001237702 S&W - Accrual 460.00 0.00 480.00 5070137 P/R - Social Service Director 34.885.00 0.00 34.885.00 5070237 P/R - Social Service Assistant 14,906.00 0.00 0.00 731.00 5200137 Emp Ben - Vecation 731.00 0.00 731.00 0.00 731.00 5200237 Emp Ben - Sick 487.00 0.00 487.00 0.00 487.00 5200237 Emp Ben - Sick 726.00 (726.00) 0.00 1.222.00 0.00 1.222.00 5200437 Emp Ben - Holiday 1,222.00 0.00 1,222.00 0.00 1,222.00 5200437 Emp Ben - Holiday 1,222.00 731.00 0.00 1,222.00 5200437 Emp Ben - Holiday 1,222.00 731.00 0.00 91,731.00 Subgroup: [120] Sex - Regular 0.00 0.00 0.00 91,731.00	3000137701	CG V V Trogular	20,004.00	DIE 9		20,020.00
RJE - 3 748.00	5000407700	COME Describes	44 200 00	NJE - J		12 146 00
5011237701 S&W - Accrual (35.00) 0.00 (35.00) 5001237702 S&W - Accrual 460.00 0.00 460.00 5070237 P.R - Social Service Director 34.885.00 0.00 14.906.00 5070237 P.R - Social Service Assistant 14.906.00 0.00 731.00 5200137 Emp Ben - Vacation 886.00 (886.00) 0.00 731.00 5200237 Emp Ben - Sick 487.00 0.00 487.00 5200237 Emp Ben - Sick 726.00 726.00 0.00 487.00 5200237000 Emp Ben - Holiday 1,222.00 0.00 1,222.00 5200437 Emp Ben - Holiday 731.00 731.00 0.00 5200437 Emp Ben - Holiday 731.00 731.00 0.00 5200437 Emp Ben - Holiday 731.00 731.00 0.00 5000125511 S&W - Regular 91,731.00 RJE - 3 (731.00) 5000125511 S&W - Regular 0.00 RJE - 3 (6.00) 5200425 Emp Ben - Holiday 35,591.00 0.00 35,591.00	5000137702	S&W - Regular	11,398.00			12,140.00
5001237702 S&W Accrual 460.00 0.00 460.00 5070137 PJR - Social Service Director 34,885.00 0.00 34,885.00 5070237 PJR - Social Service Assistant 14,906.00 0.00 14,906.00 5200137 Emp Ben - Vacation 886.00 RJE - 3 (886.00) 0.00 5200137000 Emp Ben - Sick 487.00 0.00 487.00 0.00 487.00 5200237000 Emp Ben - Sick 487.00 RJE - 3 (726.00) 0.00 5200237000 Emp Ben - Holiday 1,222.00 0.00 1,222.00 5200437 Emp Ben - Holiday 731.00 RJE - 3 (731.00) 0.00 5200437000 Emp Ben - Holiday 731.00 RJE - 3 (731.00) 0.00 5200437000 Emp Ben - Holiday 731.00 RJE - 3 (731.00) 0.00 5200437000 Emp Ben - Holiday 91,731.00 RJE - 3 (50.00) 91,731.00 5200425 Payroll- Business Development 35,591.00 RJE - 3				RJE - 3		
5070137 P/R - Social Service Director 34,885.00 0.00 34,885.00 5070237 P/R - Social Service Assistant 14,906.00 0.00 14,906.00 5200137 Emp Ben - Vacation 731.00 0.00 731.00 5200137 Emp Ben - Sick 487.00 0.00 487.00 5200237 Emp Ben - Sick 487.00 0.00 487.00 5200237000 Emp Ben - Sick 487.00 0.00 487.00 5200237 Emp Ben - Holiday 1,222.00 0.00 1,222.00 5200437 Emp Ben - Holiday 1,222.00 0.00 1,222.00 5200437 Emp Ben - Holiday 731.00 RJE - 3 (726.00) 0.00 5200437 Emp Ben - Holiday 91,731.00 RJE - 3 (731.00) 0.00 5200437 Emp Ben - Holiday 91,731.00 RJE - 3 (6.00) 91,731.00 5ubgroup : [12N] Marketing 91,731.00 RJE - 3 (6.00) 0.00 500125511 S&W - Regular 35,591.00		S&W - Accrual				
5070237 P/R - Social Service Assistant 14,906.00 0.00 14,906.00 52001370 Emp Ben - Vacation 731.00 0.00 731.00 5200137000 Emp Ben - Vacation 886.00 (886.00) 0.00 520023700 Emp Ben - Sick 726.00 (726.00) 0.00 5200237000 Emp Ben - Holiday 1,222.00 0.00 1,222.00 5200437 Emp Ben - Holiday 731.00 (731.00) 0.00 5200437000 Emp Ben - Holiday 731.00 (731.00) 0.00 Subgroup: [12M] Marketing RJE - 3 (731.00) 0.00 Subgroup: [12N] Marketing 0.00 RJE - 3 (6.00) 5200125500 Emp Ben - Vacation (6.00) 0.00 35,591.00 5200125000 Emp Ben - Vacation (6.00) RJE - 3 (6.00) 0.00 5200425 Emp Ben - Holiday 33,591.00 0.00 36,591.00 0.00 0.00 5200425 Emp Ben - Holiday 339.00 RJE - 3 6.00 0.00 </td <td>5001237702</td> <td>S&W - Accrual</td> <td>460.00</td> <td></td> <td>0.00</td> <td>460.00</td>	5001237702	S&W - Accrual	460.00		0.00	460.00
5200137 Emp Ben - Vacation Emp Ben - Vacation Emp Ben - Vacation 731.00 886.00 (886.00) 0.00 5201377000 Emp Ben - Vacation Emp Ben - Vacation 886.00 (886.00) 0.00 5200237 Emp Ben - Sick Park Emp Ben - Sick 726.00 (726.00) 0.00 726.00 (726.00) 0.00 5200237000 Emp Ben - Sick 726.00 (726.00) 0.00 RJE - 3 (726.00) 0.00 5200437 Emp Ben - Holiday 731.00 Emp Ben - Holiday 731.00 (731.00) 0.00 RJE - 3 (731.00) 0.00 Subtotal [12M] Social Workers/Case Management 91,731.00 (731.00) Park Emp Ben - Holiday 731.00 (731.00) 0.00 RJE - 3 (731.00) 0.00 Subgroup : [12N] Marketing 5000125511 S&W - Regular 91,731.00 (6.00) Emp Ben - Vacation (6.00) RJE - 3 (6.00) 0.00 RJE - 3 (6.00) 0.00 5200425 Emp Ben - Holiday 939.00 Emp Ben - Holiday 939.00 0.00 RJE - 3 (6.00) 0.00 RJE - 3 (6.00) 0.00 5200425 Emp Ben - Holiday 939.00 0.00 Emp Ben - Holiday 939.00 0.00 RJE - 3 (6.00) 0.00 RJE - 3 (731.00) 0.00 Subgroup : [120] Other 5000112121 S&W - Regular 92.00 SW - Regular 92.00 SW - Regular 92.00 SW - Regular 92.00 SW - Shift Premium 92.00 CM - RJE - 3 (138.00) 0.00 731.00 SW - RJE - 3 (138.00) 0.00 5001212121 S&W - Accrual 92.00 SW - Accrual 92.00 SW - Accrual 92.00 CM - 96.00 90.00 CM - 96.00 5001253751 S&W - Accrual 92.00 SW - Accrual 92.00 CM - 96.00 90.00 CM - 96.00	5070137	P/R - Social Service Director	34,885.00		0.00	34,885.00
5200137 Emp Ben - Vacation Emp Ben - Vacation Emp Ben - Vacation 731.00 886.00 (886.00) 0.00 5201377000 Emp Ben - Vacation Emp Ben - Vacation 886.00 (886.00) 0.00 5200237 Emp Ben - Sick Park Emp Ben - Sick 726.00 (726.00) 0.00 726.00 (726.00) 0.00 5200237000 Emp Ben - Sick 726.00 (726.00) 0.00 RJE - 3 (726.00) 0.00 5200437 Emp Ben - Holiday 731.00 Emp Ben - Holiday 731.00 (731.00) 0.00 RJE - 3 (731.00) 0.00 Subtotal [12M] Social Workers/Case Management 91,731.00 (731.00) Park Emp Ben - Holiday 731.00 (731.00) 0.00 RJE - 3 (731.00) 0.00 Subgroup : [12N] Marketing 5000125511 S&W - Regular 91,731.00 (6.00) Emp Ben - Vacation (6.00) RJE - 3 (6.00) 0.00 RJE - 3 (6.00) 0.00 5200425 Emp Ben - Holiday 939.00 Emp Ben - Holiday 939.00 0.00 RJE - 3 (6.00) 0.00 RJE - 3 (6.00) 0.00 5200425 Emp Ben - Holiday 939.00 0.00 Emp Ben - Holiday 939.00 0.00 RJE - 3 (6.00) 0.00 RJE - 3 (731.00) 0.00 Subgroup : [120] Other 5000112121 S&W - Regular 92.00 SW - Regular 92.00 SW - Regular 92.00 SW - Regular 92.00 SW - Shift Premium 92.00 CM - RJE - 3 (138.00) 0.00 731.00 SW - RJE - 3 (138.00) 0.00 5001212121 S&W - Accrual 92.00 SW - Accrual 92.00 SW - Accrual 92.00 CM - 96.00 90.00 CM - 96.00 5001253751 S&W - Accrual 92.00 SW - Accrual 92.00 CM - 96.00 90.00 CM - 96.00	5070237	P/R - Social Service Assistant	14,906.00		0.00	14,906.00
5200137000 Emp Ben - Vacation 886.00 RJE - 3 (886.00) RJE - 3 (886.00) 0.00 5200237 Emp Ben - Sick 487.00 RJE - 3 (726.00) 0.00 726.00) 0.00 5200237000 Emp Ben - Sick 726.00 RJE - 3 (726.00) 0.00 0.00 5200437 Emp Ben - Holiday 1,222.00 0.00 (731.00) 0.00 731.00 (731.00) 0.00 Subtotal [12M] Social Workers/Case Management 91,731.00 RJE - 3 (731.00) 0.00 91,731.00 Subgroup : [12N] Marketing 0.00 RJE - 3 (6.00) (6.00) (6.00) (6.00) (6.00) (6.00) 5086325 Payroll- Business Development 35,591.00 0.00 (6.00) 6.00 0.00 0.00 5200425 Emp Ben - Vacation (6.00) RJE - 3 (6.00) 0.00 0.00 5200425 Emp Ben - Holiday 939.00 0.00 0.00 35,591.00 5200425 Emp Ben - Holiday 939.00 0.00 0.00 939.00 Subgroup : [120] Other RJE - 3 (138.00) 0.00 36,524.00 50001253751 S&W - Regular 5,181.00 0.00 (138.00) 0.00 427.00 5000321212 S&W - Shift Premium 1.00 0.00 0.00 427.00 5001253751 S&W - Accrual (774.00) 0.00 0.00 (786.00) 0.00			731.00		0.00	731.00
RJE - 3						
5200237 Emp Ben - Sick Fmp Ben - Holiday Fmp Ben - Vacation Fmp Ben - Vacation Fmp Ben - Vacation Fmp Ben - Holiday Fmp Ben - Holida	0200,07000	Emp bott Tubuton	333.33	R.IF - 3		
\$200237000 Emp Ben - Sick \$726.00 \$726.00 \$726.00 \$0.00	E200227	Ema Ban Ciak	497.00	1100 - 0		487.00
RJE - 3						
5200437 Emp Ben - Holiday Emp Ben - Holiday 1,222.00 0.00 1,222.00 \$200437000 Emp Ben - Holiday 731.00 RJE - 3 (731.00) 0.00 Subtotal [12M] Social Workers/Case Management 91,731.00 RJE - 3 (6.00) 91,731.00 Subgroup : [12N] Marketing 5000125511 S&W - Regular 0.00 RJE - 3 (6.00) (6.00) 5086325 Payroll - Business Development 35,591.00 0.00 0.00 35,591.00 5200425 Emp Ben - Vacation (8.00) RJE - 3 6.00 0.00 5200425 Emp Ben - Holiday 93.9.00 0.00 393.00 Subtotal [12N] Marketing 36,524.00 0.00 36,524.00 Subgroup : [12O] Other 5000112121 S&W - Regular 5,181.00 (136.00) 5,043.00 5000153751 S&W - Shifl Premium 1.00 (1,00) 0.00 5001212121 S&W - Accrual (774.00) 0.00 (774.00) 5001253751 S&W - Accrual (98.00) 0.00	5200237000	Emp Ben - Sick	726.00			0.00
Subtrotal 12M Social Workers/Case Management 91,731.00 RJE - 3 (731.00) (73				RJE - 3		
Subtotal [12M] Social Workers/Case Management 91,731.00 91,731.00 91,731.00 91,731.00	5200437	Emp Ben - Holiday			0.00	
RJE - 3 (731.00) Subtrate [12M] Social Workers/Case Management 91,731.00 92,700 92,7	5200437000	Emp Ben - Holiday	731.00		(731.00)	0.00
Subgroup : [12N] Marketing 0.00				RJE - 3	(731.00)	
Subgroup : [12N] Marketing 0.00	Subtotal [12M] So	ocial Workers/Case Management	91,731.00		0.00	91,731.00
5000125511 S&W - Regular 0.00 (6.00) (6.00) 5086325 Payroll- Business Development 35,591.00 0.00 35,591.00 5200125000 Emp Ben - Vacation (6.00) RJE - 3 6.00 0.00 5200425 Emp Ben - Holiday 939.00 0.00 939.00 Subtotal [12N] Marketing 36,524.00 0.00 36,524.00 Subgroup: [12O] Other Subgroup: [12O] Other RJE - 3 (138.00) 5,043.00 5000153751 S&W - Regular 427.00 0.00 427.00 5000312121 S&W - Shift Premium 1.00 (1.00) 0.00 5001212121 S&W - Accrual (774.00) 0.00 (774.00) 5001253751 S&W - Accrual (98.00) 0.00 (774.00)		- · · · · · · · · · · · · · · · · · · ·				
5000125511 S&W - Regular 0.00 (6.00) (6.00) 5086325 Payroll- Business Development 35,591.00 0.00 35,591.00 5200125000 Emp Ben - Vacation (6.00) RJE - 3 6.00 0.00 5200425 Emp Ben - Holiday 939.00 0.00 939.00 Subtotal [12N] Marketing 36,524.00 0.00 36,524.00 Subgroup: [12O] Other Subgroup: [12O] Other RJE - 3 (138.00) 5,043.00 5000153751 S&W - Regular 427.00 0.00 427.00 5000312121 S&W - Shift Premium 1.00 (1.00) 0.00 5001212121 S&W - Accrual (774.00) 0.00 (774.00) 5001253751 S&W - Accrual (98.00) 0.00 (774.00)	Subgroup : [12kl]	Marketing				
RJE - 3 (6.00) (6.00) (6.00) (6.00) (6.00) (6.00) (6.00) (6.00) (6.00) (6.00) (6.00) (6.00) (6.00) (6.00) (6.00) (6.00) (6.			0.00		/R 00\	(B 00)
5086325 Payroll- Business Development 5200125000 Emp Ben - Vacation 35,591.00 (6.00) (6.00) (6.00) (6.00) (6.00) (6.00) (6.00) 0.00 (6.00) (6.00) (6.00) (6.00) (774.00) 35,591.00 (6.00) (6.00) (774.00) 36,502 (6.00) (6.00) (6.00) (774.00) (6.00) (774.00) (774.00) (774.00) (98.00) 5200425 Emp Ben - Holiday 93.00 (6.00) (774.00) (774.00) (774.00) (774.00) (774.00) (774.00) (774.00) (98.00) 0.00 (136.00) (136	2000123311	29AAA - Kednist	0.00	0.15.0		(6.00)
5200125000 Emp Ben - Vacation (6.00) RJE - 3 6.00 0.00 5200425 Emp Ben - Holiday 939.00 0.00 939.00 Subtrotal [12N] Marketing 36,524.00 0.00 36,524.00 Subgroup : [12O] Other RJE - 3 (138.00) 5,043.00 5000112121 S&W - Regular 427.00 0.00 427.00 5000312121 S&W - Shift Premium 1.00 (1.00) 0.00 5001212121 S&W - Accrual (774.00) 0.00 (774.00) 5001253751 S&W - Accrual (98.00) 0.00 (774.00)				RJE - 3		
Subdrotal Table Page P						
RJE - 3 6.00 939.00 93	5200125000	Emp Ben - Vacation	(6.00)			0.00
5200425 Emp Ben - Holiday 939.00 0.00 939.00 Subtrotal [12N] Marketing 36,524.00 0.00 339.00 Subgroup: [12O] Other Subgroup: [12O] Subgro				RJE - 3	6.00	
Subgroup: [120] Other 36,524.00 0,00 36,524.00 Subgroup: [120] Other (138.00) 5,043.00 5000112121 S&W - Regular 5,181.00 (138.00) 5,043.00 5000153751 S&W - Regular 427.00 0,00 427.00 5000312121 S&W - Shift Premium 1,00 (1,00) 0,00 5001212121 S&W - Accrual (774.00) 0,00 (774.00) 5001253751 S&W - Accrual (98.00) 0,00 (98.00)	5200425	Emp Ben - Holiday	939.00			939.00
Subgroup : [120] Other (138.00) 5,043.00 5000112121 \$8W - Regular \$,181.00 RJE - 3 (138.00) 5,043.00 5000153751 \$8W - Regular 427.00 0.00 427.00 5000312121 \$8W - Shift Premium 1.00 (1,00) 0.00 5001212121 \$8W - Accrual (774.00) 0.00 (774.00) 5001253751 \$8W - Accrual (98.00) 0.00 (98.00)						
5000112/21 S&W - Regular 5,181.00 (138.00) 5,043.00 5000153751 S&W - Regular 427.00 0.00 427.00 5000312121 S&W - Shift Premium 1.00 (1.00) 0.00 5001212121 S&W - Accrual (774.00) 0.00 (774.00) 5001253751 S&W - Accrual (98.00) 0.00 (98.00)		-				
5000112/21 S&W - Regular 5,181.00 (138.00) 5,043.00 5000153751 S&W - Regular 427.00 0.00 427.00 5000312121 S&W - Shift Premium 1.00 (1.00) 0.00 5001212121 S&W - Accrual (774.00) 0.00 (774.00) 5001253751 S&W - Accrual (98.00) 0.00 (98.00)	Subgroup - [120]	Other				
RJE - 3 (138.00)			5 181 00		(138 OO)	5.043.00
5000153751 S&W - Regular 427.00 0.00 427.00 5000312121 S&W - Shift Premium 1.00 (1.00) 0.00 5001212121 S&W - Accrual (774.00) 0.00 (774.00) 5001253751 S&W - Accrual (98.00) 0.00 (98.00)	V000114141	OG11 - Keğulai	5,181.00	D = ^		3,043.00
5000312121 S&W - Shift Premium 1.00 (1.00) 0.00 5001212121 S&W - Accruel (774.00) 0.00 (774.00) 5001253751 S&W - Accruel (98.00) 0.00 (98.00)		00111 0 1	.== =-	RJE - 3		407.00
RJE - 3 (1.00) 5001212121 S&W - Accruel (774.00) 0.00 (774.00) 5001253751 S&W - Accruel (98.00) 0.00 (98.00)						
5001212121 S&W - Accrual (774.00) 0.00 (774.00) 5001253751 S&W - Accrual (98.00) 0.00 (98.00)	5000312121	S&W - Shift Premium	1.00			0.00
5001253751 S&W - Accrual (98.00) 0.00 (98.00)				RJE - 3		
5001253751 S&W - Accrual (98.00) 0.00 (98.00)	5001212121	S&W - Accrual	(774.00)		0.00	(774.00)
TO TO THE PROPERTY OF THE PROP						
			10,210.00			,

Client: Engagement: Period Ending: Trial Balance: Workpaper:

Chestrut Health & Rehabilitation Group, Inc. Medicaid - Crossings East Health & Rehabilitation Center 10/4/2016 A.01 - TB-CCNH A.03 - TB Combined Detail LS

Workpaper:	A.03 - TB Combined Detail LS				
Account	Description	ADJ	JE Ref#	RJE	FINAL
		10/4/2016			10/4/2016
5075153	P/R - Respiratory Therapist	431.00		0.00	431.00
5200112000	Emp Ben - Vacation	(345.00)		345.00	0.00
0200112000	Emp Bon - Facation	(0-10.00)	RJE - 3	345.00	5.55
5200212	Emp Ben - Sick	599.00	1102 - 0	0.00	599.00
5200212000	Emp Ben - Sick	206.00		(206.00)	0.00
3200212000	Lift Dell's Sick	200.00	RJE - 3	(206.00)	0.00
5000440	Eng Bon Haliday	549.00	KJE-J		549.00
5200412	Emp Ben - Holiday	548.00		0.00	548.00
Subtotal [120] O		22,425.00		0.00	22,425.00
Total [10-A] Sala	nes and wages	3,861,211.00		100.00	3,861,311.00
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitlan				
6000420	Temp Help - Other	375.00		0.00	375.00
Subtotal [1] Dieti	itian	375.00		0.00	375.00
Subgroup : [3]	Pharmacist				
5009040000	S&W - Consulting Support	1,112.00		0.00	1,112.00
6400440	Pro Fees - Pharm Consultant	1,401.00		0.00	1,401.00
6400440000	Pro Fees - Pharm Consultant	8,441.00		0.00	8,441.00
Subtotal [3] Phar	rmacist	10,954.00		0.00	10,954.00
Subgroup : [5A]	PT - Resident Care				
6050150	Anc Serv - Ther -MCR A	46,464.00		0.00	46,464.00
6050150000	Anc Serv - Ther -MCR A	35,617.00		0.00	35,617.00
6050250000	Anc Serv - Ther - MCR A NonRhb	15.00		0.00	15.00
6050350	Anc Serv - Ther - Medicare	73,188.00		0.00	73,188.00
6050350000	Anc Serv - Ther - Medicare B	25,971.00		0.00	25,971.00
6050450	Anc Serv - Ther - Medicald	12,849.00		0.00	12,849.00
6050450	And Serv - Ther - Medicald	9,110.00		0.00	9,110.00
6050550	And Serv - Ther - HMO	2,856.00		0.00	2,856.00
6050550000	Anc Serv - Ther - HMO	4,279.00		0.00	4,279.00
6050650	Anc Serv - Ther - HMO Part	3,946.00		0.00	3,946.00
6050650000	Anc Serv - Ther - HMO Part B	4,537.00		0.00	4,537.00
6050950	Anc Serv - Ther - Comm Ins	1,155.00		0.00	1,155.00
Subtotal [5A] PT	- Resident Care	219,987.00		0.00	219,987.00
Subgroup : [8A]	Medical Director				
6400238	Pro Fees - Med Director	17,161.00		0.00	17,161.00
6400238000	Pro Fees - Med Director	11,200.00		0.00	11,200.00
Subtotal [8A] Me	dical Director	28,361.00		0.00	28,361.00
• •					
Subgroup : [9A]	ST - Resident Care				
6050152	Anc Serv - Ther -MCR A	2,923.00		0.00	2,923.00
6050152000	Anc Serv - Ther -MCR A	6,300.00		0.00	6,300.00
6050252000	Anc Serv - Ther - MCR A NonRhb	2.00		0.00	2.00
6050352	Anc Serv - Ther - Medicare	20,825.00		0.00	20,825.00
6050352000	Anc Serv - Ther - Medicare B	26,206.00		0.00	26,206.00
6050452	And Serv - Ther - Medicaid	1,951.00		0.00	1,951.00
	Anc Serv - Their - Medicald	1,544.00		0.00	1,544.00
6050452000	And Serv - Their - Medicald	284.00		0.00	284.00
6050552				0.00	780.00
6050552000	And Serv - Ther - HMO	780.00			
6050652	And Serv - Ther - HMO Part	1,883.00		0.00	1,883.00
6050652000	Anc Serv - Ther - HMO Part B	4,869.00		0.00	4,869.00
6051052000	Anc Serv - Ther - Hosp & Oth	121.00		0.00	121.00
Subtotal [9A] ST	- Resident Care	67,688.00		0.00	67,688.00
	OT - Resident Care	65.007.00		0.00	GE 007 00
6050151	Anc Serv - Ther -MCR A	65,007.00		0.00	65,007.00
6050151000	Anc Serv - Ther -MCR A	64,623.00		0.00	64,623.00
6050251000	Anc Serv - Ther - MCR A NonRhb	13.00		0.00	13.00
6050351	Anc Serv - Ther - Medicare B	92,062.00		0.00	92,062.00
6050351000	Anc Serv - Ther - Medicare B	27,737.00		0.00	27,737.00
6050451	Anc Serv - Ther - Medicaid	11,577.00		0.00	11,577.00
6050451000	Anc Serv - Ther - Medicaid	9,170.00		0.00	9,170.00
6050551	Anc Serv - Ther - HMO	4,415.00		0.00	4,415.00
6050551000	Anc Serv - Ther - HMO	4,059.00		0.00	4,059.00
6050651	Anc Serv - Ther - HMO Part B	4,457.00		0.00	4,457.00
6050651000	Anc Serv - Ther - HMO Part B	5,937.00		0.00	5,937.00
	T - Resident Care	289,057.00		0.00	289,057.00
Captotal [10A] O	1 - Nogiusin Okis	200,001.00		2.09	240,441.04
Subgroup · [114	1' RN's - Direct Care				
6000110	Temp Help - RN	33,762.00		0.00	33,762.00
6000110	Temp Help - RN	39,066.00		608.00	39,674.00
0000110000	tembueth - MA	38,000.00	RJE - 4	608.00	03,017.00
		70.000.00	KJE - 4		72 420 00
oubtotal [11A1] i	RN's - Direct Care	72,828.00		608.00	73,436.00
Pubasau : 7445	d' I Bhi's Disset Com				
	11 LPN's - Direct Care	22 507 00		0.00	22 507 00
6000210	Temp Help - LPN	22,507.00		0.00	22,507.00
6000210000	Temp Help - Lpn	21,492.00	D	(608.00)	20,884.00
			RJE - 4	(608.00)	48.851.55
Subtotal [11B1] i	LPN's - Direct Care	43,999.00		(608.00)	43,391.00
Outros Taria	9 Alder				
Subgroup : [11C]		201.00		0.00	394.00
6000310	Temp Help - Aides	394.00		0.00	
6000310000	Temp Help - Aides	26,035.00		0.00	26,035.00
Subtotal [11C] A	ides	26,429.00		0.00	26,429.00
Subgroup : [12]					
6000410	Temp Help - Other	11,065.00		0.00	11,065.00
6100153000	Anc Serv - Respiratory Therapy	70.00		0.00	70.00
	* **				

Client: Engagement: Period Ending: Trial Balance: Workpaper:

Chestrut Health & Rehabilitation Group, Inc. Medicald - Crossings East Health & Rehabilitation Center 10/4/2016 A.01 - TB-CCNH A.03 - TB Combined Detail LS

Workpaper:	A.03 - TB Combined Detail LS				
Account	Description	ADJ	JE Ref #	RJE	FINAL
		10/4/2016			10/4/2016
6400510000	Pro Fees - Consulting-IV	3,018.00		0.00	3,018.00
6400540	Pro Fees - Consulting - IV	2,852.00		0.00	2,852.00 47,805.00
7000110000	Consulting Fee Expense	46,331.00	RJE - 2	1,474.00 1,474.00	47,000.00
Subtotal [12] Otl	har	63,336.00	NVC-2	1,474.00	64,810.00
Total [13-B] Prof		823,014.00	•	1,474.00	824,488.00
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		•		
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1	*				
5202110000	Emp Ben - Workers Comp Ins	30,581.00		0.00	30,581.00
5202111000	Emp Ben - Workers Comp Ins	(827.00)		0.00	(827.00)
5202120	Emp Ben - Workers Comp.	(11,498.00)		0.00	(11,498.00)
5202120000	Emp Ben - Workers Comp Ins	155.00		0.00 0.00	155.00 8,372.00
5202130000	Emp Ben - Workers Comp Ins	8,372.00 47.00		0.00	47.00
5202131000	Emp Ben - Workers Comp Ins	(172.00)		0.00	(172.00)
5202134000	Emp Ben - Workers Comp Ins Ins - Workmen's Comp	91,766.00		0.00	91,766.00
6699520 Subtotal (1A11 V	Workmen's Compensation	118,424.00		0.00	118,424.00
ouploid [inti]					
Subgroup : [1A2	2] Disability Insurance				
5203510000	Emp Ben - Group Disability	159.00		0.00	159.00
5203511000	Emp Ben - Group Disability	55.00		0.00	55.00
5203520	Emp Ben - Group Disability	53.00		0.00	53.00 (848.00)
5203520000	Emp Ben - Group Disability	(848.00)		0.00 0.00	24.00
5203521000	Emp Ben - Group Disability	24.00 359.00		0.00	359.00
5203530	Emp Ben - Group Disability	63.00		0.00	63.00
5203530000	Emp Ben - Group Disability Disability Insurance	(135.00)		0.00	(135.00)
Subtotal [1A2] L	Disability insulance	1144125			
Subgroup : [1A3	3] Unemployment insurance				
5100310	PR Tax - FUTA	20,345.00		0.00	20,345.00
5100310000	PR Tax - SUTA	24,684.00		0.00	24,684.00
5100311	PR Tax -FUTA	505.00		0.00	505.00
5100311000	PR Tax - SUTA	4,055.00		0.00	4,055.00
5100312	PR Tax - FUTA	207.00		0.00	207.00 9.00
5100312000	PR Tax - SUTA	9.00		0.00 0.00	1,925.00
5100320	PR Tax -FUTA	1,925.00 3.671.00		0.00	3,671.00
5100320000	PR Tax - SUTA PR Tax - FUTA	198.00		0.00	198.00
5100321 5100321000	PR Tax - FUTA PR Tax - SUTA	1.282.00		0.00	1,282.00
5100321000	PR Tax - SUTA	732.00		0.00	732.00
5100323	PR Tax - FUTA	3,405.00		0.00	3,405.00
5100330000	PR Tax - SUTA	4,333.00		0.00	4,333.00
5100331	PR Tax - FUTA	1,120.00		0.00	1,120.00
5100331000	PR Tax - SUTA	1,279.00		0.00	1,279.00
5100334	PR Tax - FUTA	486.00		0.00	486.00
5100334000	PR Tax - SUTA	987.00		0.00	987.00
5100337	PR Tax - FUTA	542.00		0.00 0.00	542.00 1,030.00
5100337000	PR Tax - SUTA	1,030.00 13.00		0.00	13.00
5100353	PR Tax - FUTA	16.00		0.00	16.00
5100353000	PR Tax - SUTA PR Tax - SUTA	22,282.00		0.00	22,282.00
5100410 5100411	PR Tax - SUTA	1,843,00		0.00	1,843.00
5100412	PR Tax - SUTA	535.00		0.00	535.00
5100420	PR Tax - SUTA	1,798.00		0.00	1,798.00
5100421	PR Tax - SUTA	317.00		0.00	317.00
5100425	PR Tax - SUTA	551.00		0.00	551.00
5100430	PR Tax - SUTA	3,337.00		0.00 0.00	3,337.00 1,172.00
5100431	PR Tax - SUTA	1,172.00 856.00		0.00	856.00
5100434 5100437	PR Tax - SUTA	738.00		0.00	738.00
	PR Tax - SUTA PR Tax - SUTA	6.00		0.00	6.00
5100453 Subtotal [1A3] I	Unemployment Insurance	104,259.00		0.00	104,259.00
Oubtoin (ivio)	On				
Subgroup : [1A	4] Social Security (FICA)				
5100110	PR Tax - FICA	106,333.00		0.00	106,333.00
5100110000	PR Tax - FICA	79,521.00		0.00	79,521.00
5100111	PR Tax - FICA	12,405.00		0.00 0.00	12,405.00 12,970.00
5100111000	PR Tax - FICA	12,970.00 1,297.00		0.00	1,297.00
5100112	PR Tax - FICA	361.00		0.00	361.00
5100112000	PR Tax - FICA PR Tax - FICA	10,798.00		0.00	10,798.00
5100120 5100120000	PR Tax - FICA	10,488.00		0.00	10,488.00
5100121	PR Tax - FICA	2,100.00		0.00	2,100.00
5100121	PR Tax - FICA	4,388.00		0.00	4,388.00
5100125	PR Tax - FICA	2,719.00		0.00	2,719.00
5100130	PR Tax - FICA	15,043.00		0.00	15,043.00
5100130000	PR Tax - FICA	10,939.00		0.00	10,939.00
5100131	PR Tax - FICA	4,847.00		0.00	4,847.00 3,072.00
5100131000	PR Tax - FICA	3,072.00		0.00 0.00	5,038.00
5100134	PR Tax - FICA	5,038.00 3,692.00		0.00	3,692.00
5100134000	PR Tax - FICA	3,962.00		0.00	3,962.00
5100137 5100137000	PR Tax - FICA PR Tax - FICA	2,918.00		0.00	2,918.00
5100157000	PR Tax - FICA	34.00		0.00	34.00
5100153	PR Tax - FICA	25.00		0.00	25.00
	Social Security (FICA)	292,950.00		0.00	292,950.00
• • •	, . .				
	15] Health Insurance			2.22	ED 920 00
5203110000	Emp Ben - Health Insurance	50,239.00		0.00	50,239.00

Chestnut Health & Rehabilitation Group, Inc. Medicaid - Crossings East Health & Rehabilitation Center Client:

Engagement:

Period Ending 10/4/2016 A.01 - TB-CCNH Trial Balance

Workpaper: A.03 - TB Combined Detail LS

RJE FINAL Account Description ADJ JE Ref # 10/4/2016 10/4/2016 5203111000 Emp Ren - Health Insurance 9.470.00 0.00 9,470.00 124,089.00 7,049.00 0.00 5203120 5203120000 Emp Ben - Health Insurance 124 089 00 7,049.00 Emp Ben - Health Insurance 0.00 Emp Ben - Health Insurance 1,178.00 1,178.00 5203121000 5203130000 Emp Ben - Health Insurance 6.116.00 6,116.00 Emp Ben - Health Insurance 4,123.00 0.00 4,123.00 1,731.00 5203131000 5203134000 Emp Ben - Health Insurance 1.731.00 0.00 5203410000 Emp Ben - Dental Insurance 287.00 287.00 41.00 5203411000 Emp Ben - Dental Insurance 41.00 0.00 5203420 Emp Ben - Dental Insurance (2,610.00) (2.610.00)5203420000 (1,079.00) (1.079.00) Emp Ben - Dental Insurance 2.00 40.00 2.00 40.00 5203421000 Emp Ben - Dental Insurance 0.00 0.00 5203430000 Emp Ben - Dental Insurance (1.00) 12.00 (1.00) 12.00 5203431000 Emp Ben - Dental Insurance 0.00 0.00 5203434000 Emp Ben - Dental Insurance 5203453 Emp Ben - Dental Insurance Emp Ben Vision Insurance 5.292.00 0.00 5.292.00 (560.00) 5203620 (560.00)0.00 205,419.00 Subtotal [1A5] Health Insurance 205,419.00 0.00 Subgroup : [1A6] Life Insurance 5203310000 Emp Ben - Life 1,306,00 0.00 1,306.00 Emp Ben - Life Insurance Emp Ben - Life Insurance 481 00 0.00 1 481 00 0.00 1,734.00 5203320 Emp Ben - Life Insurance 1.734.00 5203320000 Emp Ben - Life Insurance 0.00 (1,025.00) Subtotal [1A6] Life Insurance 3,496.00 0.00 3,496.00 Subgroup : [1A8] Uniform Allowance Uniforms (1,983.00) 0.00 (1,983.00) (1,983.00) Subtotal [1A8] Uniform Allowance (1,983.00)Subgroup: [1A9] Other 5204110000 Emp Ben - Empl Hith & Welfare 782 00 0.00 782 00 519.00 0.00 519.00 Emp Ben - Empl Hith & Welfare 5204120 5204120000 Emp Ben - Empl Hith & Welfare 558 00 0.00 558.00 377.00 377.00 5206220000 Emp Ben - 401(K)-Company Cntrb 5207110000 Emp Ben - Empl Sfty Prog Prem Emp Ben - Empl Sfty Prog Prem 220.00 0.00 220.00 350.00 0.00 350.00 5207120 5208110000 Emp Ben - Employee Bckgmd Chk Emp Ben - Employee Bckgmd Chk 390.00 0.00 390.00 0.00 69.00 69.00 5208120 5208120000 Emp Ben - Employee Bokgmd Chk 152 00 152.00 0.00 71.00 71.00 5208130000 Emp Ben - Employee Bokamd Chk 5208137000 Emp Ben - Employee Bckgmd Chk 71.00 n no 71 00 0.00 428.00 5208410 Emp Ben - Employee Drug Screen 428.00 5208410000 Emp Ben - Employee Drug Screen 1.204.00 0.00 1.204.00 0.00 1,416.00 1,416.00 5208420 Emp Ben - Employee Drug Screen 5208420000 5208430 Emp Ben - Employee Drug Screen 56.00 0.00 56.00 56.00 0.00 Emp Ben - Employee Drug Screen Emp Ben - Employee Drug Screen 5208430000 5208431000 56.00 0.00 56.00 0.00 28.00 28.00 28.00 Emp Ben - Employee Drug Screen 5208437000 5208440 Emp Ben - Employee Drug Screen 28 00 0.00 0.00 52.00 Emp Ben - Employee Drug Screen 52.00 5209910 Emp Ben - Other 856 00 0.00 856.00 550.00 0.00 550.00 Emp Ben - Other 5209920 Emp Ben - Other 5209920000 265 00 0.00 265.00 0.00 5209930 Subtotal [1A9] Other 8,881.00 0.00 8,881.00 Bad Debts Bad Debt Expense Subgroup : [1C] 0.00 16.00 16.00 6002056 15,142.00 BD - General Reserve BD - Reimb - T18 Part A 6600120000 15,142.00 0.00 0.00 63.00 15,221.00 6600220 63.00 15,221.00 Subtotal [1C] Bad Debts 0.00 Subgroup : [1D] Accounting and Auditing 6402220000 Pro Fees - Fin Audit &IRS File 0.00 6402220000 Subtotal [1D] Accounting and Auditing 11,584.00 11,584.00 Subgroup : [1E] Legal 6402020 Pro F 480.00 513.00 (33.00) Pro Fees - Legal - General RJE - 1 (33.00)Pro Fees - Legal - General 18,691.00 0.00 18,691.00 6402020000 2,202.00 21,406.00 2,202.00 **21,373.00** Pro Fees - Legal - AR Collect 0.00 (33.00) Subtotal [1E] Legal Subgroup : [1G] Office Supplies 65.00 6210810 Supp-Office 65.00 0.00 22.00 1,448.00 0.00 22.00 1,448.00 6210810000 Supp-Office 6210820 Supp-Office Supp-Office Supp-Office 0.00 6210820000 1,725.00 1,725.00 36.00 6210821 36.00 42.00 438.00 0.00 42 00 6211010 Supp-Forms 0.00 438.00 6211010000 Supp-Forms 654.00 60.00 0.00 654 00 Supp-Forms 6211020 60.00 6211020000 6211021000 Supp-Forms 356.00 0.00 356 00 Supp-Forms 0.00 2,314.00 6211110000 Supp-Copying 2.314.00 1,729.00 0.00 1,729.00 Supp - Copying 6211120 0.00 6211120000 Supp-Copying Supp-Computers 1.164.00 333.00 0.00 333 00 6211220 184.00 0.00 6211220000 Supp-Computers 184.00

Workpaper:	A.03 - TB Combined Detail LS				
Account	Description	ADJ	JE Ref#	RJE	FINAL
		10/4/2016			10/4/2016
3211320	Supp-Software	178.00		0.00	178.00
5219920	Supp-Other	79.00		0.00	79.00
6351420	ME Lease - Other	267.00		0.00	267.00
3355120	Minor Equip Purch	400.00	0.15	5,076.00	5,476.00
			RJE - 5	991.00 4.085.00	
	Maria Farita Bank	24.00	RJE - 5	4,085.00 346.00	377.00
6355120000	Minor Equip Purch	31.00	RJE - 5	346.00	377.00
7400200	Lana Faviament	103.00	Mac - a	0.00	103.00
7100320 Subtotal [1G] Of	Lease - Equipment	11,628.00	_	5,422.00	17,050.00
Subtotal [1G] Of	rice Supplies	11,020.00	_	3,422.00	11,000.00
Subgroup : [1H1] Telephone and Telegraph				
5650120	Utilities - Telephone	13,082.00		0.00	13,082.00
650120000	Utilities - Telephone	7,866.00		0.00	7.866.00
5650220	Utilities - Telephone Maint	75.00		0.00	75.00
	elephone and Telegraph	21,023.00		0.00	21,023.00
outoiai [iiii] i	elephone and roughaph		_		
Subaroup : (1H2	t] Cellular Phones and Beepers				
650310	Utilities - Mobile & Pagers	90.00		0.00	90.00
650320	Utilities - Mobile & Pagers	2,279.00		0.00	2,279.00
650320000	Utilities - Mobile & Pagers	1,712.00		0.00	1,712.00
	Cellular Phones and Beepers	4,081.00		0.00	4,081.00
	•		_		
Subgroup : [1K2	21 Other				
809900000	Taxes - Other	247.00		0.00	247.00
5809920	Taxes - Other	103.00		0.00	103.00
Subtotal [1K2] C		350.00	_	0.00	350.00
• • • •			-		-
Subgroup : [1K3	B] Resident Day User Fee				
5003056	Provider Tax	382,774.00		0.00	382,774.00
6850120000	Assess - State Assess/Prov Tax	304,601.00	_	0.00	304,601.00
	Resident Day User Fee	687,375.00	_	0.00	687,375.00
Total [15] Expen	ditures Other than Salaries	1,503,979.00	_	5,389.00	1,509,368.00
			_		
Group : [16]	Expenditures Other than Salaries (cont'd) - Ad	lmin. and General			
Subgroup : [1]	Resident Travel and Entertainment				
6301220	Patient Med Trans - Non-Amb	66.00		0.00	66.00
6301254	Patient Med Trans - Non-Amb	4,575.00		0.00	4,575.00
6301254000	Patient Med Trans - Non-Amb	2,133.00	_	0.00	2,133.00
	ident Travel and Entertainment	6,774.00	_	0.00	6,774.00
• •			_		
Subgroup : [3]	Gifts to Staff and Residents				
6971420	Flowers & Gifts	47.00		0.00	47.00
6971420000	Flowers & Gifts	4.00	_	0.00	4.00
Subtotal [3] Gift	s to Staff and Residents	51.00		0.00	51.00
Subgroup : [4]	Employee Travel				
6450110	Travel Meet - Sem & Conf Fees	60.00		0.00	60.00
6450110000	Travel Meet - Sem & Conf Fees	525.00		0.00	525.00
6450120	Travel Meet - Sem & Conf Fees	260.00		0.00	260.00
6450220	Travel Meet - Travel & Meeting	684.00		0.00	684.00
6450320000	Travel Meet - Airfare	215.00		0.00	215.00
6450420000	Travel Meet - Hotels	2,591.00		0.00	2,591.00
6450520000	Travel Meet - Car Rental	21.00		0.00	21.00
6450620000	Travel Meet - Meals	211.00		0.00	211.00
6455111	Auto & Truck - Mileage	17.00		0.00	17.00
6455120	Auto & Truck - Mileage	1,996.00	_	0.00	1,996.00
Subtotal [4] Em	ployee Travel	6,580.00		0.00	6,580.00
Subgroup : [6]	Automobile Expense			0.00	3,522.00
6455120000	Auto & Truck - Mileage	3,522.00 1.00		0.00	1.00
6455220000	Auto & Truck - Gas			0.00	23.00
6455520000	Auto & Truck - Other	23.00 3,546.00	-	0.00	3,546.00
Subtotal [6] Aut	omobile Expense	3,340.00	_		
Cubanana i Ilid	Advertising Help Wanted				
	Pro Fees - Recruiting	22.00		0.00	22.00
6402920000	Advert - Help Wanted	18.00		0.00	18.00
6500110000	Advert - Help Wanted	843.00		0.00	843.00
6500120		359.00		0.00	359.00
6500120000 Subtotal [M1] A	Advert - Help Wanted dvertising Help Wanted	1,242.00	-	0.00	1,242.00
Subtotal [mil] A	Asarrania nash ssarinan		_		.,,-,
Subgroup · IM2	Advertising Telephone Directory				
6500220	Advert - Comm Awareness	2,938.00		0.00	2,938.00
6500220000	Advert - Comm Awareness	384.00		0.00	384.00
	dvertising Telephone Directory	3,322.00	_	0.00	3,322.00
[maj A	and the second second		-		
Subgroup : [M3	Advertising Other				
6211025	Supp-Forms	13.00		0.00	13.00
6211420	Supp-Marketing	16.00		0.00	16.00
6211425	Supp-Marketing	1,831.00		0.00	1,831.00
6211425000	Supp-Marketing	835.00		0.00	835.00
6500520	Advert - Other	2,522.00		0.00	2,522.00
	Advert - Other	721.00		0.00	721.00
6500520000		305.00		0.00	305.00
6500820 6500820000	Advert - Public Relations	181.00		0.00	181.00
6500820000	Advert - Public Relations	6,424.00	-	0.00	6,424.00
SUDTOTAL [M3] A	dvertising Other	0,424.00	-		0,747.00
Cubaro - 1445	i] Medical Records				
Subgroup : [M5 6210812	Supp-Office	78.00		0.00	78.00
02 100 12	опри-опис	70.00		0.00	, 5.55

vvorkpaper:	A.U3 - 18 Combined Detail L5	ADJ	JE Ref#	RJE	FINAL
Account	Description		JE Kei #	RJE	
		10/4/2016			10/4/2016
Subtotal [M5] Med	lical Records	78.00		0.00	78.00
	Bd				
		1,645,00		0.00	1,645.00
210920	Supp-Postage	2,627.00		0.00	2,627.00
210920000	Supp-Postage			0.00	4,272.00
Subtotal [M7] Pos	Tage	4,272.00		0.00	4,272.00
Subarous : FMR1	Dues and Membership Fees to Professional Associations				
900120	Dues - Dues & Subscriptions	7,734.00		(1,572.00)	6,162.00
1900 120	Dues - Dues & Sabsoriptions	1,104.00	RJE - 6	(1,572.00)	4,
900120000	Dues - Dues & Subscriptions	6,403.00		(2,770.00)	3,633.00
300120000	Bada Bada a Gasasiipiidiis	0,100.02	RJE - 6	(2,770.00)	-,
Subtotal [M8] Due	s and Membership Fees to Professional Associations	14,137.00		(4,342.00)	9,795.00
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 104	Chamber of Commerce Dues	0.00	RJE - 6	135.00 135.00	135.00
Subtotal [M8A] Du	ues to Chamber of Commerce	0.00	KJL - U	135.00	135.00
Subgroup : [M9]	Subscriptions				
Marcum 103	Subscriptions	0.00		4,795.00	4,795.00
narount 100			RJE - 6	2,770.00	
			RJE - 6	2,025.00	
ubtotal [M9] Sub	scriptions	0.00		4,795.00	4,795.00
	-				
Subgroup : [M11]	Services Provided by Contract				
009010000	S&W - Consulting Support	4,471.00		0.00	4,471.00
009020000	S&W - Consulting Support	26,914.00		0.00	26,914.00
400020	Professional Fees	1,838.00		0.00	1,838.00
400120	Pro Fees - Consulting	7,764.00		0.00	7,764.00
400120000	Pro Fees - Consulting	454.00		0.00	454.00
402620000	Pro Fees - Ins Consultant	347.00		0.00	347.00
409920	Pro Fees - Other	3,923.00		0.00	3,923.00
409920000	Pro Fees - Other	5,667.00		0.00	5,667.00
600020	Payroll Expenses	2,928.00		0.00	2,928.00
750120	Information Technology	15,620.00		0.00	15,620.00
750120	Information Technology	23,772.00		0.00	23,772.00
	rvices Provided by Contract	93,698.00		0.00	93,698.00
apromi (m. 1) oc	Added I to tide by continue				
Subaroup : [M12]	Administrative Management Services				
001056	Management Fee	274,948.00		0.00	274,948.00
000120000	Consulting Fee Expense	13,425.00		0.00	13,425.00
7000220000	Financial Services Expense	59,756.00		(1,474.00)	58,282.00
	<u>'</u>		RJE - 2	(1,474.00)	
Subtotal [M12] Ad	Iministrative Management Services	348,129.00		(1,474.00)	346,655.00
Subgroup : [M13]	Other				
5210110	Supp - Storage Fees	2,076.00		0.00	2,076.00
6210120	Supp - Storage Fees	1,749.00		0.00	1,749.00
6210120000	Supp - Storage Fees	1,403.00		0.00	1,403.00
650420	Utilities - Internet Services	2,376.00		0.00	2,376.00
3650420000	Utilities - Internet Services	2,309.00		0.00	2,309.00
910120	Licenses & Permits	851.00		0.00	851.00
6910120000	Licenses & Permits	16.00		0.00	16.00
910130	Licenses & Permits	280.00		0.00	280.00
5910135	LICENSES & PERMITS	1,080.00		0.00	1,080.00
6910135000	Licenses & Permits	240.00		0.00	240.00
970120	Bank Service Charges	158.00		0.00	158.00
970120000	Bank Service Charges	1,370.00		0.00	1,370.00
991120	NAC - Fines & Penalties	843.00		0.00	843.00
991120000	NAC - Fines & Penalties	16,199.00		0.00	16,199.00
7699900000	Fin Charges - Unused Line Fees	7,717.00		0.00	7,717.00
7699920	Fin Charges-Unused Line Fee	75.00		0.00	75.00
Subtotal [M13] Ot	•	38,742.00		0.00	38,742.00
Total [16] Expend	litures Other than Salaries (cont'd) - Admin. and General	526,995.00		(886.00)	526,109.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]					
3150110	Food Purch - Raw	100.00		0.00	100.00
5150130	Food Purch - Raw	96,139.00		0.00	96,139.00
8150130000	Food Purch - Raw	78,275.00		0.00	78,275.00
3150231	Food Purch - Resident Activity	310.00		0.00	310.00
3150231000	Food Purch - Resident Activity	891.00		0.00	891.00
150620	Food Purch - Employee H&W	770.00		0.00	770.00
3150620000	Food Purch - Employee H&W	1,624.00		0.00	1,624.00
B150630	Food Purch - Employee H&W	101.00		0.00	101.00
5150720	Food Purch - Promotion	155.00		0.00	155.00
3150720	Food Purch - Promotion	184.00		0.00	184.00
6150725	Food Purch - Promotion	104.00		0.00	104.00
Subtotal [2A1] Ra		178,653.00		0.00	178,653.00
	Non-Food Supplies	162.00		0.00	162.00
3150410	Food Purch - Supplements	3,498.00		0.00	3,498.00
6150430	Food Purch - Supplements			0.00	1,466.00
6150430000	Food Purch - Supplements	1,466.00		0.00	2,936.00
6150530	Food Purch - Thickeners	2,936.00		0.00	3,428.00
6150530000	Food Purch - Thickeners	3,428.00			
6210330	Supp - Dietary	11,427.00		0.00	11,427.00
6210330000	Supp - Dietary	9,283.00		0.00	9,283.00 32,200.00
Subtotal [2A2] No	on-Food Supplies	32,200.00		0.00	32,200.00

Client:

Chestnut Health & Rehabilitation Group, Inc. Medicaid - Crossings East Health & Rehabilitation Center Engagement: Period Ending:

10/4/2016 Trial Balance A.01 - TB-CCNH

A.03 - TB Combined Detail LS Workpaper:

JE Ref# RJE FINAL Description ADJ Account 10/4/2016 10/4/2016 Subgroup : [2B] 6121120 Purchased Services Pro Fees - Food Service Pro Fees - Food Service 18.00 18.00 0.00 275.00 0.00 6121130 275.00 198.00 0.00 Subtotal [2B] Purchased Services 491.00 0.00 491.00 Subgroup : [2D] Other 90.00 250.00 Supp-Forms 90.00 0.00 250.00 0.00 6211330 Supp-Software 1,153.00 2,198.00 Minor Equip Purch 1,153.00 0.00 6355130000 Minor Equip Purch Lease - Minor Equip 0.00 2.198.00 880.00 0.00 880.00 7110230000 464.00 464.00 Lease - Minor Equip 0.00 Subtotal [2D] Other 0.00 Total [18] Dietary Basis for Allocation of Costs 216,379.00 216,379.00 Group : [19] Laundry-Basis for Allocation of Costs
Subgroup : [3A1] Bed Linens, etc...washed, ironed.. 6210633 Supp - Linen 62 00 0.00 62.00 6210633000 Supp - Linen 688.00 750.00 0.00 688.00 Subtotal [3A1] Bed Linens, etc...washed, ironed... 750.00 0.00 Subgroup : [3B] Purchased Services Pro Fees - Contracted Laundry 99,814.00 0.00 99,814.00 6120233000 Pro Fees - Contracted Laundry Subtotal [3B] Purchased Services 69,363.00 169,177.00 0.00 69,363.00 169,177.00 Subgroup : [3D] Other 6210533000 Supp - Laundry 430.00 0.00 430.00 Subtotal [3D] Other 0.00 430.00 170,357.00 430,00 170,357,00 Total [19] Laundry-Basis for Allocation of Costs Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs
Subgroup : [48] Purchased Services
6120132 Pro Fees - Contr Househ 149,323.00 0.00 149,323,00 6120132000 104,045.00 **253,368.**00 104,045.00 Pro Fees - Contr Housekeeping 0.00 Subtotal [4B] Purchased Services 253,368.00 Subgroup : [4D] Other 179.00 6355132000 Minor Equip Purch 0.00 179.00 Subtotal [4D] Other 179.00 Subgroup : [5A2] Purchased from 75,002.00 75,002.00 6250140 Rx Drugs - Medicare 0.00 6250140000 Rx Drugs - Medicare Rx Drugs - Managed Care - HMO 50,107.00 0.00 50,107.00 6,822.00 6250240 6.822.00 Rx Drugs - Managed Care-HMO Rx Drugs - Medicaid 0.00 6250240000 7.680.00 7.680.00 12,046.00 12,046.00 6250340 6250340000 6250540 Rx Drugs - Medicaid 3.825.00 0.00 3 825 00 Rx Drugs - Stock 14,407.00 0.00 14,407.00 6250540000 Rx Drugs - Stock
Rx Drugs - Med D Noncovered 141.00 5,471.00 0.00 141 00 0.00 5,471.00 6250640 6250640000 6250840000 Rx Drugs - Med D Noncovered Rx Drugs - Res Vaccinations 1,028.00 0.00 1.028.00 812.00 0.00 812.00 6251140000 6251340000 Rx Drugs - IV Medicare Rx Drugs - IV Medicaid 291.00 0.00 291.00 84.00 177,716.00 0.00 84.00 Subtotal [5A2] Purchased from 177,716.00 0.00 Subgroup : [5B] Medicine Cabinet Drugs 6251540 Rx Drugs - OTC 8,179.00 0.00 0.00 4,682.00 12,861.00 6251540000 Rx Drugs - OTC 4,682.00 Subtotal [5B] Medicine Cabinet Drugs 12,861.00 Subgroup : [5C] Medical and Therapeutic Supplies 6200110 6200110000 Supp - Medical Supp - Medical 5.270.00 0.00 5.270.00 0.00 2,637.00 2,637.00 5,539.00 4,463.00 6200210 Supp - Nursing 0.00 5 539 00 4,463.00 7,549.00 0.00 6200210000 Supp - Nursing Supp - Universal Precaution Supp - Universal Precaution 7 549 00 6200310 0.00 6200310000 6,424.00 0.00 6,424.00 Supp - Enteral 6200810000 85.00 0.00 85.00 6355110 0.00 2,702.00 2,702.00 Minor Equip Purch 6355110000 Minor Equip Purch 535 00 0.00 535.00 240.00 0.00 240.00 6355310 Med Equip Purch 2.408.00 6355310000 Med Equip Purch 0.00 408.00 37,852.00 37,852.00 Subtotal ISC1 Medical and Therapeutic Supplies Subgroup : [5E2] Oxygen - Other 6200710 Supp - Oxygen Gas Supp - Oxygen Gas 2 970.00 0.00 2.970.00 6200710000 3,630.00 3,630.00 0.00 Subtotal [5E2] Oxygen - Other 6,600.00 0.00 6,600.00 Subgroup: [5F] X-Rays and related radiological 6260254 Anc Serv - X-Ray 2,054.00 0.00 6260254000 Anc Serv - X-Ray Subtotal [5F] X-Rays and related radiological 4,610.00 0.00 4,610.00 6,664.00 Subgroup : [5H] Laboratory 6260154 Anc Serv - Lab Fees 8,397.00 0.00 8.397.00

Account 3260154000					- DIA
3260154000	Description	ADJ	JE Ref #	RJE	FINAL
3260154000		10/4/2016			10/4/2016
	Anc Serv - Lab Fees	5,696.00		0.00	5,696.00
iubtotal [5H] Lab	oratory	14,093.00		0.00	14,093.00
	Desmetica				
Subgroup ; [51] 210210	Recreation Supp - Activities	48.00		0.00	48.00
210220	Supp - Activities	277.00		0.00	277.00
210231	Supp - Activities	599.00		0.00	599.00
210231000	Supp - Activities	679.00		0.00	679.00
210251000	Supp - Activities	10.00		0.00	10.00
211031	Supp-Forms	19.00		0.00	19.00
400731	Pro Fees - Activities	270.00		0.00	270.00
400731000	Pro Fees - Activities	1,005.00		0.00	1,005.00
950120	TV & Radio	9,738.00		0.00	9,738.00
950120000	TV & Radio	6,952.00		0.00	6,952.00
Subtotal [51] Recr		19,597.00		0.00	19,597.00
Subgroup : [5J]	Other				
150310	Food Purch - Tube Feeding	100.00		0.00	100.00
150330	Food Purch - Tube Feeding	88.00		0.00	88.00
150330000	Food Purch - Tube Feeding	498.00		0.00	498.00
200410	Supp - Wound Care	4,966.00		0.00	4,966.00
200410000	Supp - Wound Care	3,147.00		0.00	3,147.00
200510	Supp - Prosthetic Device	2,377.00		0.00	2,377.00
200510000	Supp - Prosthetic Device	196.00		0.00	196.00
200520	Supp - Prosthetic Device	75.00		0.00	75.00
200610	Supp - Respiratory Supplies	25.00		0.00	25.00
200653	Supp - Respiratory Supplies	1,204.00		0.00	1,204.00
200653000	Supp - Respiratory Supplies	7,033.00		0.00	7,033.00
200910000	Supp - IV	773.00		0.00	773.00
201050	Supp - Phys Therapy	1,426.00		0.00	1,426.00
201050000	Supp - Phys Therapy	702.00		0.00	702.00
201251	Supp - Occup Therapy	182.00		0.00	182.00
201251000	Supp - Occup Therapy	67.00		0.00	67.00
201310	Supp - Routine Hygiene	4,020.00		0.00	4,020.00
201310000	Supp - Routine Hygiene	3,489.00		0.00	3,489.00
		20,044.00		0.00	20,044.00
201410	Supp - Incontinent Supplies Supp - Incontinent Supplies	16,649.00		0.00	16,649.00
3201410000 3350153		11,655.00		0.00	11,655.00
	ME Lease - Respiratory Equip	13,762.00		0.00	13,762.00
3350153000	ME Lease - Respiratory Equip	233.00		0.00	233.00
350310000	ME Lease - Wound Vacs	807.00		0.00	807.00
350410	ME Lease - Specialty Beds	39.00		0.00	39.00
5350810	MEL - Low Airloss Mattress			0.00	9,440.00
6351010	ME Lease - Air Fluidized Beds	9,440.00		0.00	102.00
5351210000	ME Lease - IV Pump	102.00			107.00
6355150	Minor Equip Purch	107.00		0.00	68.00
6355253000	Med Equip Purch - Respiratory	68.00		0.00	221.00
5355350	Med Equip Purch	221.00		0.00	
6950220000	Patient Medical Expense	364.00		0.00	364.00
5972120	Replace of Res. Personal Prop.	3,200.00		0.00	3,200.00
0070400000	Replace of Res. Personal Prop.	26.00		0.00	26.00
	er	107,085.00		0.00	
Subtotal [5J] Oth	·				107,085.00
Subtotal [5J] Oth	seeping and Resident Care Basis for Allocation of Costs	636,015.00		0.00	636,015.00
Subtotal [5J] Oth Total [20] Housel Group : [22]	seeping and Resident Care Basis for Allocation of Costs Maintenance and Property	636,015.00			
Subtotal [5J] Oth Total [20] Housel Group : [22] Subgroup : [6A]	reeping and Resident Care Basis for Allocation of Costs Maintenance and Property Repairs and Maintenance			0.00	636,015.00
Subtotal [5J] Oth Total [20] Housel Group : [22] Subgroup : [6A] 6550110000	ceping and Resident Care Basis for Allocation of Costs Maintenance and Property Repairs and Maintenance R&M - Equipment	291.00		0.00	636,015.00 291.00
Subtotal [5J] Oth Fotal [20] Housel Group : [22] Subgroup : [6A] 6550110000 3550130000	reeping and Resident Care Basis for Allocation of Costs Maintenance and Property Repairs and Maintenance R&M - Equipment R&M - Equipment	291.00 878.00		0.00 0.00 0.00	291.00 878.00
Subtotal [5J] Oth Fotal [20] Housel Group : [22] Subgroup : [6A] 6550110000 8550130000	ceping and Resident Care Basis for Allocation of Costs Maintenance and Property Repairs and Maintenance R&M - Equipment	291.00 878.00 3,554.00		0.00 0.00 0.00 0.00	291.00 878.00 3,554.00
Subtotal [5J] Oth Fotal [20] Housel Group : [22] Subgroup : [6A] 5550110000 5550130000	reeping and Resident Care Basis for Allocation of Costs Maintenance and Property Repairs and Maintenance R&M - Equipment R&M - Equipment	291.00 878.00 3,554.00 4,568.00		0.00 0.00 0.00 0.00 0.00	291.00 878.00 3,554.00 4,568.00
Subtotal [5J] Oth Fotal [20] Housel Group : [22] S550110000 S550130000 S550134 S550134000	reeping and Resident Care Basis for Allocation of Costs Maintenance and Property Repairs and Maintenance R&M - Equipment R&M - Equipment R&M - Equipment	291.00 878.00 3,554.00 4,568.00 576.00		0.00 0.00 0.00 0.00 0.00 0.00	291.00 878.00 3,554.00 4,568.00 576.00
Subtotal [5.] Oth otal [20] Housel Sroup : [22] Subgroup : [6A] :550110000 :550130000 :550134 :550134000 :550135	reeping and Resident Care Basis for Allocation of Costs Maintenance and Property Repairs and Maintenance R&M - Equipment	291.00 878.00 3,554.00 4,568.00 576.00 146.00		0.00 0.00 0.00 0.00 0.00 0.00	291.00 878.00 3,554.00 4,568.00 576.00
Subtotal [5.] Oth otal [20] Housel Sroup : [22] Subgroup : [6A] :550110000 :550130000 :550134 :550134000 :550135	reeping and Resident Care Basis for Allocation of Costs Maintenance and Property Repairs and Maintenance R&M - Equipment	291.00 878.00 3,554.00 4,568.00 576.00		0.00 0.00 0.00 0.00 0.00 0.00	291.00 878.00 3,554.00 4,568.00 576.00
Subtotal [5J] Othotal [20] Housel Group : [22] Subgroup : [6A] 155011000 155013000 1550134 1550134 1550135000 1550135	reeping and Resident Care Basis for Allocation of Costs Maintenance and Property Repairs and Maintenance R&M - Equipment	291.00 878.00 3,554.00 4,568.00 576.00 146.00		0.00 0.00 0.00 0.00 0.00 0.00	291.00 878.00 3,554.00 4,568.00 576.00
Subtotal [5J] Oth Fotal [20] Housel Group : [22] Subgroup : [6A] 5550110000 5550134 5550134 5550135 5550135 5550135 5550135 5550135 550135000 Subtotal [6A] Rej	maintenance and Property Repairs and Maintenance R&M - Equipment	291.00 878.00 3,554.00 4,568.00 576.00 146.00		0.00 0.00 0.00 0.00 0.00 0.00	291.00 878.00 3,554.00 4,568.00 576.00
Subtotal [5J] Oth Total [20] Housel Group : [22] Subgroup : [8A] 5550110000 5550130000 5550134000 5550134000 5550135 6550135 6550135 Subtotal [6A] Rej Subgroup : [6B] 8651335	maintenance and Property Repairs and Maintenance R&M - Equipment Pairs and Maintenance	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00	291.00 878.00 3,554.00 4,568.00 576.00 10,013.00
Subtotal [5J] Oth Total [20] Housel Group: [22] Subgroup: [6A] \$550113000 \$550134 \$550134 \$550134000 \$550135 \$550135000 Subtotal [6A] Rej \$651335 \$651335	Maintenance and Property Repairs and Maintenance R&M - Equipment Utilities - Fuel Utilities - Gas	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00
Subtotal [5J] Othotal [20] Housels Snoup: [22] Subgroup: [6A] S550110000 S550130000 S550134000 S550134000 S550135 S550135000 Subtotal [6A] Rej S651435 S651435	Maintenance and Property Repairs and Maintenance R&M - Equipment Lairs and Maintenance Heat Utilities - Fuel Utilities - Gas Utilities - Gas	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00	291.00 878.00 3,554.00 4,568.00 10,013.00 1,608.00 26,432.00 18,038.00
Subtotal [5J] Oth otal [20] Housel Group : [22] Subgroup : [6A] 555013000 555013000 5550134 555013500 5550135 5	Maintenance and Property Repairs and Maintenance R&M - Equipment Using - Equipment R&M - Equip	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00	291.00 878.00 3,554.00 4,568.00 10,013.00 1,608.00 26,432.00 18,038.00
Subtotal [5J] Othotal [20] Housels Sroup: [22] Subtotal [20] Housels Sroup: [22] Substitution [6A] Sissoria (Sissoria (Sissori	Maintenance and Property Repairs and Maintenance R&M - Equipment Usin the second of the second	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00 1,608.00 26,432.00 18,036.00 46,078.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	291.00 878.00 3,554.00 4,568.00 10,013.00 1,608.00 26,432.00 18,038.00
Subtotal [5J] Oth Total [20] Housel Group: [22] Subgroup: [6A] 5550113000 5550134000 5550135000 Subtotal [6A] Rej Subgroup: [6B] 5651335 5651435 5651435 5651435 5651435 5651436 Subtotal [6B] Hei	Maintenance and Property Repairs and Maintenance R&M - Equipment Legins and Maintenance Heat Utilities - Fuel Utilities - Gas Ltight & Power Utilities - Electricity	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00 1,608.00 26,432.00 18,038.00 46,078.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	291.00 878.00 3,554.00 4,568.00 576.00 10,013.00 1,608.00 26,432.00 18,038.00 46,078.00
Subtotal [SJ] Oth Cotal [20] Housel Group: [22] Subgroup: [6A] 3550110000 3550130000 3550134000 3550135 3550135000 Subtotal [6A] Rej Subgroup: [6B] 3651435	Maintenance and Property Repairs and Maintenance R&M - Equipment Utilities - Fuel Utilities - Gas Utilities - Gas at Light & Power Utilities - Electricity Utilities - Electricity	291.00 978.00 3,554.00 4,568.00 576.00 146.00 10,013.00 1,608.00 26,432.00 18,038.00 45,078.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	291.00 878.00 3,554.00 4,568.00 146.00 10,013.00 1,608.00 26,432.00 18,038.00 46,078.00
Subtotal [5J] Othotal [20] Housel Group: [22] Subtotal [20] Housel Group: [22] Si550110000 Si550130000 Si550134000 Si550135 Si550135000 Subtotal [6A] Rej Si651335 Si651435 Si651435 Si651435 Si651435 Subtotal [6B] Hei Subgroup: [6C] Si651135 Si651135	Maintenance and Property Repairs and Maintenance R&M - Equipment Usin - Equipment R&M - Equipment Litilities - Fuel Utilities - Gas Utilities - Electricity Utilities - Electricity Utilities - Electricity	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00 1,608.00 26,432.00 18,038.00 46,078.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	291.00 878.00 3,554.00 4,588.00 576.00 10,013.00 1,608.00 26,432.00 18,038.00 46,078.00 9,193.00 82,914.00 50,565.00
subtotal [5J] Othotal [20] Housel Group: [22] Sison10000 Sison130000 Sison34000 Sison34000 Sison34000 Sison34000 Sison34000 Sison34000 Sison35 Sison34000 Sison35 Sison365 Sis	Maintenance and Property Repairs and Maintenance R&M - Equipment Usin - Equipment R&M - Equipment Litilities - Fuel Utilities - Gas Utilities - Electricity Utilities - Electricity Utilities - Electricity	291.00 978.00 3,554.00 4,568.00 576.00 146.00 10,013.00 1,608.00 26,432.00 18,038.00 45,078.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	291.00 878.00 3,554.00 4,568.00 576.00 10,013.00 1,608.00 26,432.00 18,038.00 48,078.00 9,193.00 82,914.00 50,565.00
iubtotal [5J] Othotal [20] Housel Group: [22] Subgroup: [6A] S550110000 S550134000 S550134000 S550135 S550135 S550135 S550135 S550135 S550135 S051435 S051445 S051445 S051445 S051445 S051445 S051445 S051445 S051445	Maintenance and Property Repairs and Maintenance R&M - Equipment Lilities - Fuel Utilities - Gas Light & Power Utilities - Electricity Mater	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00 1,608.00 26,432.00 18,038.00 46,078.00 9,193.00 82,914.00 50,565.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	291.00 878.00 3,554.00 4,568.00 576.00 10,013.00 1,608.00 26,432.00 48,078.00 9,193.00 82,914.00 50,565.00
Subtotal [5J] Oth Total [20] Housel Group: [22] Subgroup: [6A] S550113000 S55013000 S550134 S550135 S550135000 Subtotal [6A] Rej Subgroup: [6B] S651335 S651435 S651435 S651435 S651435 S651435 S651435 Subtotal [6B] Hei	Maintenance and Property Repairs and Maintenance R&M - Equipment Utilities - Fuel Utilities - Gas Utilities - Gas Light & Power Utilities - Electricity Water Utilities - Water	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00 1,608.00 26,432.00 18,038.00 46,078.00 9,193.00 82,914.00 50,565.00 142,872.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	291.00 878.00 3,554.00 4,568.00 576.00 10,013.00 1,608.00 26,432.00 18,036.00 46,078.00 9,193.00 82,914.00 50,565.00 142,672.00
Subtotal [5J] Oth fotal [20] Housel sroup: [22] ssbugroup: [6A] 1550110000 1550133000 1550134000 1550135 1550134000 1550135 1550134000 1550135 1550135 1550135 1550136000 Subtotal [6A] Rej 15651435	Maintenance and Property Repairs and Maintenance R&M - Equipment Deart and Maintenance Heat Utilities - Fuel Utilities - Gas at Light & Power Utilities - Electricity Utilities - Water Utilities - Water Utilities - Water	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00 1,608.00 26,432.00 18,038.00 46,078.00 9,193.00 82,914.00 50,565.00 142,672.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	291.00 878.00 3,554.00 4,568.00 148.00 10,013.00 1,608.00 26,432.00 18,038.00 46,078.00 9,193.00 50,565.00 142,672.00
Subtotal [5J] Oth- rotal [20] Housel Stroup: [22] Subgroup: [6A] \$550110000 \$550130000 \$550134000 \$550134000 \$550134000 \$550135 \$550135000 Subtotal [6A] Rej \$651135 \$651435000 Subtotal [6B] Hei Subgroup: [6C] \$6551120 \$6551125 \$651135 \$651126 \$651120 \$6561125 \$651125 \$6	Maintenance and Property Repairs and Maintenance R&M - Equipment Utilities - Fuel Utilities - Fuel Utilities - Gas Utilities - Gas Utilities - Electricity Utilities - Water	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00 1,608.00 26,432.00 18,038.00 46,078.00 9,193.00 82,914.00 50,565.00 142,872.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	291.00 878.00 3,554.00 4,568.00 148.00 10,013.00 1,608.00 26,432.00 18,038.00 46,078.00 9,193.00 50,565.00 142,672.00
Subtotal [5J] Othotal [20] Housel Sroup: [22] \$1550110000 \$1550130000 \$1550134000 \$1550134000 \$1550134000 \$1550135 \$1550134000 \$1550135 \$	Maintenance and Property Repairs and Maintenance R&M - Equipment Usitives - Fuel Utilities - Fuel Utilities - Gas Utilities - Gas Utilities - Electricity Utilities - Water	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00 26,432.00 18,038.00 46,078.00 9,193.00 82,914.00 50,565.00 142,672.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	291.00 878.00 3,554.00 4,568.00 576.00 10,013.00 1,608.00 26,432.00 18,038.00 46,078.00 9,193.00 82,914.00 50,565.00 142,872.00
Subtotal [5J] Othotal [20] Housel Sroup: [22] \$1550110000 \$1550130000 \$1550134000 \$1550134000 \$1550134000 \$1550135 \$1550134000 \$1550135 \$	Maintenance and Property Repairs and Maintenance R&M - Equipment Utilities - Fuel Utilities - Fuel Utilities - Gas Utilities - Gas Utilities - Electricity Utilities - Water	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00 1,608.00 26,432.00 18,038.00 46,078.00 9,193.00 82,914.00 50,565.00 142,672.00	RJE - 5	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00 1,608.00 26,432.00 18,038.00 46,078.00 9,193.00 82,914.00 50,565.00 142,672.00 25,043.00 16,194.00 41,237.00
Subtotal [5J] Oth fotal [20] Housel Sroup: [22] Subgroup: [6A] 5550110000 5550130000 5550134000 5550134000 5550135 5550135000 Subtotal [6A] Rej 5651435 5651235 5	Maintenance and Property Repairs and Maintenance R&M - Equipment Desire and Maintenance Heat Utilities - Fuel Utilities - Gas Utilities - Gas Utilities - Electricity Utilities - Water	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00 26,432.00 18,038.00 46,078.00 9,193.00 82,914.00 50,565.00 142,672.00	RJE - 5	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	291.00 878.00 3,554.00 4,568.00 576.00 10,013.00 1,608.00 26,432.00 48,078.00 49,193.00 82,914.00 50,565.00 142,872.00 6,121.00 3,010.00
Subtotal [5J] Oth Total [20] Housel Group: [22] Subgroup: [6A] S55011000 S55013000 S550134000 S550134000 S550135 S550135 S550135 S550135 S550135 S550135 S55135 S65135 S65	Maintenance and Property Repairs and Maintenance R&M - Equipment Utilities - Fuel Utilities - Gas Utilities - Gas Utilities - Electricity Utilities - Water	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00 1,608.00 26,432.00 18,038.00 45,078.00 9,193.00 82,914.00 50,565.00 142,872.00 15,043.00 16,194.00 41,237.00	RJE - 5	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	291.00 878.00 3,554.00 4,588.00 576.00 10,013.00 1,608.00 26,432.00 48,078.00 9,193.00 82,914.00 50,565.00 142,672.00
Subtotal [5J] Oth Total [20] Housel Group: [22] Subgroup: [6A] S55011000 S55013000 S550134000 S550134000 S550135 S550135 S550135 S550135 S550135 S550135 S55135 S65135 S65	Maintenance and Property Repairs and Maintenance R&M - Equipment Desire and Maintenance Heat Utilities - Fuel Utilities - Gas Utilities - Gas Utilities - Electricity Utilities - Water	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00 1,608.00 26,432.00 18,038.00 46,078.00 9,193.00 82,914.00 50,565.00 142,672.00 25,043.00 16,194.00 41,237.00	RJE - 5 RJE - 5	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	291.00 878.00 3,554.00 4,568.00 576.00 10,013.00 1,608.00 26,432.00 48,078.00 49,193.00 82,914.00 50,565.00 142,872.00 6,121.00 3,010.00
Subtotal [5J] Oth Total [20] Housel Group: [22] Subgroup: [6A] \$550110000 \$550130000 \$550133000 \$550134000 \$550135 \$550134000 \$550135 \$550135000 Subtotal [6A] Rej \$651435 \$651435 \$651435 \$651435 \$651435 \$651435 \$651435 \$651435 \$651435 \$651435 \$651435 \$651435 \$651135 \$6651235 \$665	Maintenance and Property Repairs and Maintenance R&M - Equipment Dairs and Maintenance Heat Utilities - Fuel Utilities - Gas Utilities - Gas Utilities - Electricity Utilities - Water	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00 1,608.00 26,432.00 18,038.00 45,078.00 9,193.00 82,914.00 50,565.00 142,672.00 12,665.00 12,865.00 3,010.00 1,524.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	291.00 878.00 3,554.00 4,568.00 576.00 10,013.00 1,608.00 26,432.00 48,078.00 49,193.00 82,914.00 50,565.00 142,872.00 6,121.00 3,010.00
Group: [22] Subgroup: [6A] 6550110000 655013040 6550134 6550134000 6550135 6550135000	Maintenance and Property Repairs and Maintenance R&M - Equipment Utilities - Fuel Utilities - Gas Utilities - Gas Utilities - Electricity Utilities - Water	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00 1,608.00 26,432.00 18,038.00 46,078.00 9,193.00 82,914.00 50,565.00 142,672.00 25,043.00 16,194.00 41,237.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	291.00 878.00 3,554.00 4,568.00 576.00 146.00 10,013.00 1,608.00 26,432.00 18,038.00 46,078.00 9,193.00 82,914.00 50,565.00 142,672.00 25,043.00 16,194.00 41,237.00 8,121.00 3,010.00 537.00

Workpaper:	A.03 - TB Combined Detail LS			
Account	Description	ADJ	JE Ref # RJE	FINAL
		10/4/2016	-	10/4/2016
Subgroup : [6F]	Other			
5009035000	S&W - Consulting Support	1,890.00	0.00 0.00	1,890.00 54.00
6210720 6210734	Supp - Maintenance Supp - Maintenance	54.00 7,034.00	0.00	7,034.00
6210734000	Supp - Maintenance	6,356.00	0.00	6,356.00
6219920000	Supp-Other	37.00	0.00	37.00
6355134	Minor Equip Purch	776.00	0.00	776.00
6355134000	Minor Equip Purch	124.00	0.00	124.00
6355135000	Minor Equip Purch	47.00 95.00	0.00 0.00	47.00 95.00
6550220 6550235	R&M - Building R&M - Building	5,692.00	0.00	5,692.00
6550235000	R&M - Building	7,477.00	0.00	7,477.00
6550520	R&M - Garbage	6,720.00	0.00	6,720.00
6550535	R&M - Garbage	2,438.00	0.00	2,438.00
6550535000	R&M - Garbage	14,023.00	0.00	14,023.00
6550635	R&M - Pest Control	1,189.00	0.00 0.00	1,189.00 1,165.00
6550635000 6550720	R&M - Pest Control R&M - Hazardous Waste	1,165.00 72.00	0.00	72.00
6550725	R&M - Hazardous Waste	231.00	0.00	231.00
6550735000	R&M - Hazardous Waste	264.00	0.00	264.00
6550920	R&M - Maintenance Contracts	598.00	0.00	598.00
6550920000	R&M - Maintenance Contracts	(757.00)	0.00	(757.00)
6550934	R&M - Maintenance Contracts	12,051.00	0.00	12,051.00
6550934000	R&M - Maintenance Contracts	5,872.00	0.00	5,872.00
6550935	R&M - Maintenance Contracts	12,369.00	0.00 0.00	12,369.00 9,867.00
6550935000	R&M - Maintenance Contracts	9,867.00 95,684.00	0.00	95,684.00
Subtotal [6F] Oth	ner	33,004.00		00,004.00
Subgroup : [7D]	Movable Equipment			
7200600000	Dep - Furniture & Equip	671.00	0.00	671.00
7200800000	Dep - Information Technology	845.00	0.00	845.00
Subtotal [7D] Mo	ovable Equipment	1,516.00	0.00	1,516.00
Subgroup : [8A]		6,028.00	0.00	6,028.00
7600100000	Amort - Def Finance Costs ganization Expense	6,028.00	0.00	6,028.00
Subtotal [ex] Ori	gainzation Expense			
Subgroup : [8C]	Leasehold Improvements			
7200500000	Dep - Leasehold Improvements	680.00	0.00	680.00
Subtotal [8C] Lea	asehold improvements	680.00_	0.00	680.00
Subgroup : [9] 6002556	Rental Payments Rent Expense	525,453.00	0.00	525,453.00
7100100000	Lease - Building	319,604.00	0.00	319,604.00
7100220	Lease - Land	3,387.00	0.00	3,387.00
Subtotal [9] Rent		848,444.00	0.00	848,444.00
• •				
	Real estate taxes paid by lessor		0.00	93 009 00
6800100000	Taxes - Real Estate	83,968.00 83,968.00	0.00	83,968.00 83,968.00
Subtotal [108] R	teal estate taxes paid by lessor	63,868.00	0.00	
Subgroup : [10C	Personal property taxes			
6800200000	Taxes - Personal Property	4,350.00	0.00	4,350.00
6800220	Taxes - Personal Property	6,142.00	0.00	6,142.00
	ersonal property taxes	10,492.00	0.00	10,492.00
Total [22] Mainte	enance and Property	1,305,467.00	(6,077.00)	1,299,390.00
	laterant and languages			
Group : [27]	Interest and Insurance)] Other Interest Expense			
6000056	Interest Expense	15,435.00	0.00	15,435.00
7500100000	Int Exp - Line of Credit	11,451.00	0.00	11,451.00
7500200000	Int Exp - Notes & Mortgages	5,044.00	0.00_	5,044.00
Subtotal [12D] O	Other Interest Expense	31,930.00	0.00	31,930.00
	l] Insurance on Property Ins - Property	14.636.00	0.00	14,636.00
6699920 6700135000	Ins - Plant Operations	7,740.00	0.00	7,740.00
	nsurance on Property	22,376.00	0.00	22,376.00
				
Subgroup : [140	C1 Umbrella			
6699820	ins - Umbrella	13,463.00	0.00	13,463.00
6700220000	Ins - General	2,231.00	0.00 0.00	2,231.00 34,769.00
6700820	Ins - GLPL	34,769.00 53,996.00	0.00	53,996.00
6700820000	Ins - GLPL Ins - GLPL Excess	17,728.00	0.00	17,728.00
6700920000 Subtotal [14C1]		122,187.00	0.00	122,187.00
000101111111111111111111111111111111111	Onioi Cita			
Subgroup : [140	C3 Other			
6699620	Ins- Cyber	2,761.00	0.00	2,761.00
6699720	Ins- Hired/ Non Auto	132.00	0.00	132.00
6700420	Ins - D & O Liability	2,367.00 770.00	0.00 0.00	2,367.00 770.00
6700420000	Ins - D & O Liability	770.00 6,030.00	0.00	6,030.00
Subtotal [14C3]	Other st and insurance	182,523.00	0.00	182,523.00
i oran fet 1 mrete:	2, 2114 1106141110	100,000		
Group : [30]	Statement of Revenue			
Subgroup : [1A]				
42002	Medicaid - Skilled	(101.00)	0.00	(101.00)
4200200000	Medicaid - Skilled	43,358.00	0.00	43,358.00
42003	Medicaid	(6,705,841.00)	0.00	(6,705,841.00)

Period Ending: Trial Balance:	Medicald - Crossings East Health & Rehabilitation Center 10/4/2016				
	A.01 - TB-CCNH				
Norkpaper:	A.03 - TB Combined Detail LS				
Account	Description	ADJ	JE Ref#	RJE	FINAL
		10/4/2016			10/4/2016
200300000	Medicaid - ICF I	(2,667,487.00)	_	0.00	(2,667,487.00
Subtotal [1A] Med	dicaid Residents (CT only)	(9,330,071.00)	_	0.00	(9,330,071.00
Subarous : [18]	Medicaid room and board contractual allowance				
12005	Contra Allow - Medicaid	3,383,941.00		0.00	3,383,941.00
	dicaid room and board contractual allowance	3,383,941.00		0.00	3,383,941.00
Subgroup : [3A]	Medicare Residents (All inclusive)	(EEE 207 00)		0.00	(555,297.00
1020 102000000	Room & Board - Medicare A Medicare Rugs III - RUC	(555,297.00) (88,819.00)		0.00	(88,819.00
102500000	Medicare Rugs III - RUB	(136,958.00)		0.00	(136,958.00
103000000	Medicare Rugs III - RUA	(195,549.00)		0.00	(195,549.00
107000000	Medicare Rugs III - RVC	(41,297.00)		0.00	(41,297.00
1107500000	Medicare Rugs III - RVB	(16,118.00)		0.00 0.00	(16,118.00
1108000000 1112000000	Medicare Rugs III - RVA Medicare Rugs III - RHC	(76,266.00) (17,739.00)		0.00	(76,266.00 (17,739.00
112500000	Medicare Rugs III - RHB	(23,264.00)		0.00	(23,264.00
1113000000	Medicare Rugs III - RHA	(25,273.00)		0.00	(25,273.00
117000000	Medicare Rugs III - RMC	(7,569.00)		0.00	(7,569.00
117500000	Medicare Rugs III - RMB	(1,672.00)		0.00	(1,672.00
\$118000000 \$435500000	Medicare Rugs III - RMA	(15,132.00)		0.00 0.00	(15,132.00
1135600000 1136000000	Medicare Rugs IV - HE1 Medicare Rugs IV - HD1	(6,411.00) (4,306.00)		0.00	(6,411.00 (4,306.00
136400000	Medicare Rugs IV - HC1	398.00		0.00	398.00
138000000	Medicare Rugs IV - LC1	(349.00)		0.00	(349.00
1138400000	Medicare Rugs IV - LB1	(341.00)		0.00	(341.00
4141200000	Medicare Rugs IV - CD1	(3,102.00)		0.00	(3,102.00
4142200000 4142700000	Medicare Rugs III - CB1 Medicare Rugs III - CA1	(1,905.00) (277.00)		0.00 0.00	(1,905.00 (277.00
4156800000	Medicare Rugs III - PC1	(635.00)		0.00	(635.00
157600000	Medicare Rugs III - PA1	(448.00)		0.00	(448.00
4160000000	Medicare Rugs III - AAA	(891.00)		0.00	(891.00
4160100000	Medicare Rugs III - Unknown	1,971.00		0.00	1,971.00
41989 4198900000	Medicare A - Sequestration	13,330.00 10,966.00		0.00 0.00	13,330.00 10,966.00
	Medicare A - Sequestration dicare Residents (All inclusive)	(1,192,953.00)	_	0.00	(1,192,953.00
ounce for me	arear residents (Fill tristality)	11102100001			
Subgroup : [3B]	Medicare room and board contractual allowance				
41025	Contractual Allow - Medicare A	(251,910.00)		0.00	(251,910.00
Subtotal [3B] Me	dicare room and board contractual allowance	(251,910.00)		0.00	(251,910.00
Subaroun : [4A]	Private-pay residents and other				
Subgroup : [4A] 43001	Private Pay	(181,074.00)		0.00	(181,074.00
4300100000	Private Pay	(144,879.00)		0.00	(144,879.00
44001	Commercial Insurance	(6,225.00)		0.00	(6,225.00
4400100000	Commercial Insurance	(10,455.00)		0.00	(10,455.00
44005	Commercial Ins Pays at Level	(27,748.00)		0.00 0.00	(27,748.00 (45,025.00
4400500000 45010	Commercial Ins Pays at Level HMO - Medicare Replacement	(45,025.00) (10,981.00)		0.00	(10,981.00
4501000000	HMO - Medicare Replacement	(7,103.00)		0.00	(7,103.00
45011	HMO - MCR Rep Sequestration	1,701.00		0.00	1,701.00
45501	Hospice	(158,246.00)		0.00	(158,246.00
4550100000	Hospice	(32,625.00)	_	0.00	(32,625.00
Subtotal [4A] Ph	vate-pay residents and other	(622,660.00)	_	0.00	(622,660.00
Subgroup : [4B]	Private-pay room and board contractual allowance				
44003	Contra Aliow - Comm Ins	(1,272.00)		0.00	(1,272.00
44007	Contra Allow - Comm Levels	3,806.00		0.00	3,806.00
45012	Contra Allow - Medicare HMO	1,760.00		0.00	1,760.00
45505 Subtatal [4D] Dei	Contra Allow - Hospice	83,496.00 87,790.00	_	0.00	83,496.00 87,790.00
Subtotal [46] Pri	vate-pay room and board contractual allowance	07,780.00	_	0.00	01,130.00
	Prescription Drugs - Medicare				
Subgroup : [5A]					
Subgroup : [5A] 46001	Pharmacy Rx - Medicare A	(62,897.00)		0.00	(62,897.00
46001	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A	(50,136.00)		0.00	(50,136.00
46001 4600100000 4600200000	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B	(50,136.00) (1,484.00)		0.00 0.00	(50,136.00 (1,484.00
46001 4600100000 4600200000 46101	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B Pharm OTC - Medicare A	(50,136.00) (1,484.00) (22.00)		0.00 0.00 0.00	(50,136.00 (1,484.00 (22.00
46001 4600100000 4600200000 46101 4610100000	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B Pharm OTC - Medicare A Pharm OTC - Medicare A	(50,136.00) (1,484.00) (22.00) (535.00)	_	0.00 0.00 0.00 0.00	(50,136.00 (1,484.00 (22.00 (535.00
46001 4600100000 4600200000 46101 4610100000	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B Pharm OTC - Medicare A	(50,136.00) (1,484.00) (22.00)	Ξ	0.00 0.00 0.00	(50,136.00 (1,484.00 (22.00 (535.00
46001 4600100000 4600200000 46101 4610100000 Subtotal [5A] Pre	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B Pharma OTC - Medicare A Pharm OTC - Medicare A scription Drugs - Medicare	(50,136.00) (1,484.00) (22.00) (535.00)	=	0.00 0.00 0.00 0.00 0.00	(50,136.00 (1,484.00 (22.00 (535.00 (115,074.00
46001 4600100000 4600200000 46101 4610100000 Subtotal [5A] Pre Subgroup : [5B]	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B Pharm OTC - Medicare A Pharm OTC - Medicare A scription Drugs - Medicare Prescription Drugs - Medicare Pharmacy Rx - C/A - Medicare A	(50,136.00) (1,484.00) (22.00) (535.00) (115,074.00)	-	0.00 0.00 0.00 0.00 0.00	(50,136.00 (1,484.00 (22.00 (535.00 (115,074.00
46001 4600100000 4600200000 46101 46101 4610100000 Subtotal [5A] Pre Subgroup : [5B] 46011	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B Pharma OTC - Medicare A Pharm OTC - Medicare A scription Drugs - Medicare Prescription Drugs - Medicare Pharmacy Rx - C/A - Medicare A Pharmacy Rx - C/A - Medicare A	(50,136.00) (1,484.00) (22,00) (535.00) (115,074.00) 62,936.00 50,136.00	Ξ	0.00 0.00 0.00 0.00 0.00	(50,136.00 (1,484.00 (22.00 (535.00 (115,074.00
46001 4600100000 4600200000 46101 46101 4610100000 Subtotal [5A] Pre Subgroup : [5B] 46011 4601100000	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B Pharm OTC - Medicare B Pharm OTC - Medicare A Pharm OTC - Medicare A Parcription Drugs - Medicare Prescription Drugs - Medicare Contractual Allowance Pharmacy Rx - C/A - Medicare A Pharmacy Rx - C/A - Medicare A Pharm OTC - C/A - Medicare A	(50,136.00) (1,484.00) (22.00) (535.00) (115,074.00) 62,936.00 50,136.00 107,337.00	Ξ	0.00 0.00 0.00 0.00 0.00	(50,136.00 (1.484.00 (22.00 (535.00 (115,074.00 62,936.00 50,136.00 107,337.00
46001 4600100000 4600200000 46101 4610100000 Subtotal [5A] Pre Subgroup : [5B] 46011 4601100000 46111	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B Pharmacy Rx - Medicare B Pharm OTC - Medicare A Pharm OTC - Medicare A secription Drugs - Medicare Prescription Drugs - Medicare Contractual Allowance Pharmacy Rx - C/A - Medicare A Pharmacy Rx - C/A - Medicare A Pharm OTC - C/A - Medicare A Pharm OTC - C/A - Medicare A	(50,136.00) (1,484.00) (22,00) (535.00) (115,074.00) 62,936.00 50,136.00	=	0.00 0.00 0.00 0.00 0.00	(50,136.00 (1.484.00 (22.00 (535.00 (115,074.00 62,936.00 50,136.00 107,337.00 535.00
46001 4600100000 4600200000 46101 4610100000 Subtotal [5A] Pre Subgroup : [5B] 46011 4601100000 46111	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B Pharm OTC - Medicare B Pharm OTC - Medicare A Pharm OTC - Medicare A Parcription Drugs - Medicare Prescription Drugs - Medicare Contractual Allowance Pharmacy Rx - C/A - Medicare A Pharmacy Rx - C/A - Medicare A Pharm OTC - C/A - Medicare A	(50,136.00) (1,484.00) (22,00) (535.00) (115,074.00) 62,936.00 50,136.00 107,337.00 535.00	=	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(50,136.00 (1.484.00 (22.00 (535.00 (115,074.00 62,936.00 50,136.00 107,337.00 535.00
46001 4600100000 4600200000 45101 4610100000 Subtotal [5A] Pre 46011 4601100000 46111 4611100000 Subtotal [5B] Pre Subgroup : [5C]	Pharmary Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B Pharmacy Rx - Medicare B Pharm OTC - Medicare A Pharm OTC - Medicare A secription Drugs - Medicare Prescription Drugs - Medicare Contractual Allowance Pharmacy Rx - C/A - Medicare A Pharmacy Rx - C/A - Medicare A Pharm OTC - C/A - Medicare A Pharm OTC - C/A - Medicare A Pharm OTC - C/A - Medicare A Peription Drugs - Medicare A Peription Drugs - Medicare Contractual Allowance	(50,136,00) (1,484,00) (22,00) (535,00) (115,074,00) 62,936,00 50,136,00 107,337,00 535,00 220,944,00	=	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(50, 136, 0) (1,484, 0) (22, 0) (535, 0) (115, 074, 0) 62, 936, 0) 50, 136, 0) 107, 337, 0) 535, 0) 220, 944, 0)
46001 4600100000 4600200000 46101 4610100000 Subtotal [5A] Pre Subgroup : [5B] 46011 4601100000 46111 4611100000 Subtotal [5B] Pre Subgroup : [5C] 46003	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B Pharma OTC - Medicare A Pharm OTC - Medicare A Pharm OTC - Medicare A scription Drugs - Medicare Prescription Drugs - Medicare Pharmacy Rx - C/A - Medicare A Pharmacy Rx - C/A - Medicare A Pharm OTC - C/A - Medicare A PharmoTC - C/A - Medicare A Pharmacy Rx - Medicare Contractual Allowance Prescription Drugs - Medicare Contractual Allowance Pharmacy Rx - Medicaid	(50,136.00) (1,484.00) (22,00) (535.00) (115,074.00) 62,936.00 50,136.00 107,337.00 535.00 220,944.00	=	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(50, 136, 0) (1,484, 0) (22, 0) (535, 0) (115, 074, 0) 62, 936, 0) 50, 136, 0) 107, 337, 0) 220, 944, 0) (14, 066, 0)
46001 460010000 4600200000 46101 4610100000 Subtotal [5A] Pre 46011 4601100000 46111 4611100000 Subtotal [5B] Pre Subgroup : [5C] 46003	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B Pharm OTC - Medicare B Pharm OTC - Medicare A Pharm OTC - Medicare A Poscription Drugs - Medicare Prescription Drugs - Medicare Contractual Allowance Pharmacy Rx - C/A - Medicare A Pharmacy Rx - C/A - Medicare A Pharm OTC - C/A - Medicare A Pharm OTC - C/A - Medicare A Pescription Drugs - Medicare A Prescription Drugs - Non-medicare Prescription Drugs - Non-medicare Pharmacy Rx - Medicaid Pharmacy Rx - Medicaid	(50,136.00) (1,484.00) (22.00) (535.00) (115,074.00) 62,936.00 50,136.00 107,337.00 535.00 220,944.00	=	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(50,136,0) (1,484,0) (22,0) (535,0) (115,074,0) 62,936,0) 50,136,0) 107,337,0) 535,0) 220,944,0) (14,066,0) (5,422,0)
46001 4600100000 4600200000 45101 4610100000 Subtotal [5A] Pre 46011 4601100000 46111 4611100000 Subtotal [5B] Pre 5ubgroup : [5C] 46003	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B Pharmacy Rx - Medicare B Pharm OTC - Medicare A Pharm OTC - Medicare A Pharm OTC - Medicare A Prescription Drugs - Medicare Contractual Allowance Pharmacy Rx - C/A - Medicare A Pharmacy Rx - C/A - Medicare A Pharm OTC - C/A - Medicare A Pharmacy Rx - Medicaire Contractual Allowance Prescription Drugs - Non-medicare Pharmacy Rx - Medicaid Pharmacy Rx - Medicaid Pharmacy Rx - Medicaid Pharmacy Rx - Medicaid	(50,136,00) (1,484,00) (22,00) (535,00) (115,074,00) 62,936,00 50,136,00 107,337,00 535,00 220,944,00 (14,066,00) (5,422,00) (1,947,00)	=	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(50, 136, 0) (1,484, 0) (22, 0) (535, 0) (115, 074, 0) 62, 936, 0) 50, 136, 0) 107, 337, 0) 220, 944, 0) (14, 066, 0) (5, 422, 0) (1, 947, 0)
46001 460010000 4600100000 46101100000 Subtotal [5A] Pre Subgroup : [5B] 46011 4601100000 46111 4601100000 Subtotal [5B] Pre Subgroup : [5C] 46003 4600300000 46004	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B Pharmacy Rx - Medicare B Pharm OTC - Medicare A Pharm OTC - Medicare A Pharm OTC - Medicare A Prescription Drugs - Medicare Prescription Drugs - Medicare Pharmacy Rx - C/A - Medicare A Pharmacy Rx - C/A - Medicare A Pharm OTC - C/A - Medicare A Pharm OTC - C/A - Medicare A Peacription Drugs - Medicare Contractual Allowance Prescription Drugs - Medicare Contractual Allowance Prescription Drugs - Medicare Contractual Allowance Prescription Drugs - Medicare Contractual Allowance Pharmacy Rx - Medicaid Pharmacy Rx - Medicaid Pharmacy Rx - HMO Pharmacy Rx - HMO	(50,136.00) (1,484.00) (22.00) (535.00) (115,074.00) 62,936.00 50,136.00 107,337.00 535.00 220,944.00	=	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(50, 136, 0) (1, 1484, 0) (22, 0) (535, 0) (115, 074, 0) 62, 936, 0) 50, 136, 0) 107, 337, 0) 220, 944, 0) (14, 066, 0) (5, 422, 0) (1, 947, 0) (2, 242, 0)
46001 460010000 4600200000 46101 46101100000 Subtotal [5A] Pre 46011 4601100000 46111 4611100000 Subtotal [5B] Pre 5000000 46003 46004 46004 46004	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B Pharmacy Rx - Medicare B Pharm OTC - Medicare A Pharm OTC - Medicare A Pharm OTC - Medicare A Prescription Drugs - Medicare Contractual Allowance Pharmacy Rx - C/A - Medicare A Pharmacy Rx - C/A - Medicare A Pharm OTC - C/A - Medicare A Pharmacy Rx - Medicaire Contractual Allowance Prescription Drugs - Non-medicare Pharmacy Rx - Medicaid Pharmacy Rx - Medicaid Pharmacy Rx - Medicaid Pharmacy Rx - Medicaid	(50,136.00) (1,484.00) (22,00) (535.00) (115,074.00) 62,936.00 50,136.00 107,337.00 535.00 220,944.00 (14,066.00) (5,422.00) (1,947.00) (2,242.00)	=	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(50,136,0) (1,484,0) (22,0) (535,0) (115,074,0) 62,936,0) 50,136,0) 107,337,0) 535,0) 220,944,0) (14,066,0) (5,422,0) (1,947,0) (2,242,0) (255,0)
46001 460010000 4600200000 45101 4610100000 Subtotal [5A] Pre Subgroup : [5B] 46011 4601100000 Subtotal [5B] Pre Subgroup : [5C] 46003 46003 46003 46004 46005	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B Pharm OTC - Medicare B Pharm OTC - Medicare A Pharm OTC - Medicare A Poscription Drugs - Medicare Prescription Drugs - Medicare Contractual Allowance Pharmacy Rx - C/A - Medicare A Pharm OTC - C/A - Medicare A Percription Drugs - Non-medicare Prescription Drugs - Non-medicare Pharmacy Rx - Medicaid Pharmacy Rx - Medicaid Pharmacy Rx - HMO Pharmacy Rx - HMO Pharmacy Rx - Private Pharmacy Rx - Comm Ins	(50,136.00) (1,484.00) (22,00) (535.00) (115,074.00) (115,074.00) (50,136.00) 107,337.00 535.00 220,944.00 (14,086.00) (5,422.00) (1,947.00) (2,242.00) (255.00) 50.00 (3,342.00)	=	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(50, 136, 0) (1, 484, 0) (22, 0) (535, 0) (115, 074, 0) 62, 936, 0) 50, 136, 0) 107, 337, 0) (220, 944, 0) (14, 066, 0) (5, 422, 0) (1, 947, 0) (2, 242, 0) (255, 0) (3, 342, 0)
46001 4600100000 46001000000000000000000	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B Pharm OTC - Medicare A Pharm OTC - Medicare A Pharm OTC - Medicare A Poscription Drugs - Medicare Prescription Drugs - Medicare Contractual Allowance Pharmacy Rx - C/A - Medicare A Pharmacy Rx - C/A - Medicare A Pharm OTC - C/A - Medicare A Pharm OTC - C/A - Medicare A Pescription Drugs - Medicare A Pescription Drugs - Medicare Contractual Allowance Prescription Drugs - Non-medicare Pharmacy Rx - Medicaid Pharmacy Rx - Medicaid Pharmacy Rx - Medicaid Pharmacy Rx - HMO Pharmacy Rx - HMO Pharmacy Rx - Private Pharmacy Rx - Private Pharmacy Rx - Comm Ins Pharmacy Rx - Comm Ins	(50,136,00) (1,484,00) (22,00) (535,00) (115,074,00) 62,936,00 50,136,00 107,337,00 535,00 220,944,00 (1,4066,00) (5,422,00) (1,947,00) (2,242,00) (2,242,00) (3,342,00) (6,139,00)	=	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(50, 138,0) (1,484.0) (22.0) (535.0) (115,074.0) 62,936.0) 50,136.0) 107,337.0) 535.0) (220,944.0) (14,066.0) (5,422.0) (1,947.0) (2,242.0) (2,55.0) (3,342.0) (6,139.0)
46001 460010000 4600100000 45101 4610100000 Subtotal [5A] Pre 46011 4601100000 46111 4601100000 46111 4601100000 Subtotal [5B] Pre 5ubgroup: [5C] 46003 46003 46004 46004 46004 4600500000 446007	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B Pharmacy Rx - Medicare B Pharm OTC - Medicare A Pharm OTC - Medicare A Pharm OTC - Medicare A Prescription Drugs - Medicare Contractual Allowance Pharmacy Rx - C/A - Medicare A Pharmacy Rx - C/A - Medicare A Pharm OTC - C/A - Medicare A Pharmacy Rx - Medicaire A Pharmacy Rx - Medicaire A Prescription Drugs - Non-medicare Pharmacy Rx - Medicaid Pharmacy Rx - Medicaid Pharmacy Rx - HMO Pharmacy Rx - HMO Pharmacy Rx - Private Pharmacy Rx - Private Pharmacy Rx - Private Pharmacy Rx - Comm Ins	(50,136.00) (1,484.00) (22,00) (535.00) (115,074.00) (115,074.00) (10,136.00) 107,337.00 535.00 220,944.00 (14,066.00) (5,422.00) (1,947.00) (2,242.00) (255.00) 50.00 (3,342.00) (6,139.00) (507.00)	=	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(50, 138,0) (1,484.0) (22.0) (535.0) (115,074.0) 62,936.0) 50,136.0) 107,337.0) 220,944.0) (14,066.0) (5,422.0) (1,947.0) (2,242.0) (2,55.0) 50.0) (3,342.0) (6,139.0) (507.0)
46001 4600100000 4600200000 46101 4610100000 Subtotal [5A] Pre Subgroup : [5B] 46011 4601100000 46111	Pharmacy Rx - Medicare A Pharmacy Rx - Medicare A Pharmacy Rx - Medicare B Pharm OTC - Medicare A Pharm OTC - Medicare A Pharm OTC - Medicare A Poscription Drugs - Medicare Prescription Drugs - Medicare Contractual Allowance Pharmacy Rx - C/A - Medicare A Pharmacy Rx - C/A - Medicare A Pharm OTC - C/A - Medicare A Pharm OTC - C/A - Medicare A Pescription Drugs - Medicare A Pescription Drugs - Medicare Contractual Allowance Prescription Drugs - Non-medicare Pharmacy Rx - Medicaid Pharmacy Rx - Medicaid Pharmacy Rx - Medicaid Pharmacy Rx - HMO Pharmacy Rx - HMO Pharmacy Rx - Private Pharmacy Rx - Private Pharmacy Rx - Comm Ins Pharmacy Rx - Comm Ins	(50,136,00) (1,484,00) (22,00) (535,00) (115,074,00) 62,936,00 50,136,00 107,337,00 535,00 220,944,00 (1,4066,00) (5,422,00) (1,947,00) (2,242,00) (2,242,00) (3,342,00) (6,139,00)	=	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(50,136.00 (1,484.00

Workpaper: Account 46104 4610400000 46107	A.03 - TB Combined Detail LS				
4610400000	Description	ADJ	JE Ref #	RJE	FINAL
4610400000	·	10/4/2016			10/4/2016
	Pharm - OTC - HMO	(1.00)		0.00	(1.00)
46107	Pharm OTC - HMO	(192.00)		0.00	(192.00)
	Pharm - OTC - Comm Ins	(1.00)		0.00	(1.00)
4610700000	Pharm OTC - Comm ins	(12.00)		0.00	(12.00)
46108	Pharm OTC - Hospice	(223.00)		0.00	(223.00)
4610800000	Pharm OTC - Hospice	15.00 (36,240.00)	-	0.00	15.00 (36,240.00)
Subtotal [SC] Pre	scription Drugs - Non-medicare	(30,240.00)	-	0.00	(30,240.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
46013	Pharmacy Rx - C/A - Medicaid	14,066.00		0.00	14,066.00
4601300000	Pharmacy Rx - C/A - Medicaid	5,422.00		0.00	5,422.00
46014	Pharmacy Rx - C/A - HMO	1,947.00		0.00	1,947.00
4601400000 46017	Pharmacy Rx - C/A - HMO	2,242.00 3,342.00		0.00 0.00	2,242.00 3,342.00
46017 4601700000	Pharmacy Rx - C/A - Comm Ins Pharmacy Rx - C/A - Comm Ins	6,139.00		0.00	6.139.00
46018	Pharmacy Rx - C/A - Hospice	507.00		0.00	507.00
4601800000	Pharmacy Rx - C/A - Hospice	(237.00)		0.00	(237.00)
46113	Pharm OTC - C/A - Medicaid	1,574.00		0.00	1,574.00
4611300000	Pharm OTC - C/A - Medicaid	619.00		0.00	619.00
46114	Pharm - OTC - C/A - HMO	1.00		0.00	1.00
4611400000	Pharm OTC - C/A - HMO	192.00		0.00	192.00
46117	Pharm - OTC - C/A- Comm Ins	1.00		0.00	1.00
4611700000	Pharm OTC - C/A - Comm ins	12.00		0.00	12.00
46118 4611800000	Pharm OTC - C/A - Hospice	223.00 (15.00)		0.00 0.00	223.00 (15.00)
4611800000 Subtotal (5D) Pre:	Pharm OTC - C/A - Hospice scription Drugs - Non-medicare Contractual Allowance	(15.00) 36,035.00		0.00	36,035.00
ampioni fant tig:	compact, Siego - Homelious Communication Anomalios	,000.00			
Subgroup : [7A]					
46601	Phys Ther - Medicare A	(107,316.00)		0.00	(107,316.00)
4660100000	Phys Ther - Medicare A	(104,344.00)		0.00	(104,344.00)
46602	Phys Ther - Medicare B	(111,027.00)		0.00	(111,027.00)
4660200000	Phys Ther - Medicare B	(39,121.00)		0.00	(39,121.00)
Subtotal [/A] Fily	sical Therapy - Medicare	1001,000.007		0.00	(001,000.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
4661100000	Phys Ther - C/A - Medicare A	104,344.00		0.00	104,344.00
46612	Phys Ther - C/A - Medicare B	20,892.00		0.00	20,892.00
4661200000	Phys Ther - C/A - Medicare B	7,526.00 132,762.00		0.00	7,526.00 132,762.00
Subtotal [/B] Phy	rsical Therapy - Medicare Contractual Allowance	132,162.00		0.00	132,162.00
Subgroup : [7C]	Physical Therapy - Non-medicare				
46603	Phys Ther - Medicaid	(38,740.00)		0.00	(38,740.00)
4660300000	Phys Ther - Medicaid	(19,131.00)		0.00	(19,131.00)
46604	Phys Ther - HMO	(10,738.00)		0.00	(10,738.00)
4660400000	Phys Ther - HMO	(12,312.00)		0.00	(12,312.00)
46605	Phys Ther - Private	(747.00)		0.00	(747.00) (5.550.00)
46607	Phys Ther - Comm Ins	(5,660.00) (8,608.00)		0.00 0.00	(5,660.00) (8,608.00)
4660700000 Subtotal IZC1 Phy	Phys Ther - Comm Ins ysical Therapy - Non-medicare	(95,936.00)		0.00	(95,936.00)
papiotal [/ o] / ii)	yoldar morapy - non-mountain	100,000,001			
Subgroup : [7D]	Physica! Therapy - Non-medicare Contractual Allowance				
46613	Phys Ther - C/A - Medicaid	38,740.00		0.00	38,740.00
4661300000	Phys Ther - C/A - Medicaid	19,131.00		0.00	19,131.00
46614	Phys Ther - C/A - HMO	6,161.00 896.00		0.00 0.00	6,161.00 896.00
4661400000	Phys Ther - C/A - HMO Phys Ther - C/A - Comm Ins	5,660.00		0.00	5,660.00
46617 4661700000	Phys Ther - C/A - Comm Ins	8,608.00		0.00	8,608.00
	ysical Therapy - Non-medicare Contractual Allowance	79,196.00		0.00	79,196.00
Subgroup : [8A]	Speech Therapy - Medicare	/4 4 000 00		0.00	/44 acc no
46701	Speech Ther - Medicare A	(11,266.00)		0.00 0.00	(11,266.00) (24,474.00)
4670100000	Speech Ther - Medicare A	(24,474.00)		0.00	(31,005.00)
46702 4670200000	Speech Ther - Medicare B Speech Ther - Medicare B	(31,005.00) (35,772.00)		0.00	(35,772.00)
	eech Therapy - Medicare	(102,517.00)		0.00	(102,517.00)
Subgroup : [88]					
46711	Speech Ther - C/A - Medicare A	10,803.00		0.00	10,803.00
4671100000	Speech Ther - C/A - Medicare A	24,474.00		0.00	24,474.00 802.00
	Speech Ther - C/A - Medicare B	802.00 857.00		0.00 0.00	857.00
46712	Speech Ther - C/A - Medicare B eech Therapy - Medicare Contractual Allowance	36,936.00		0.00	36,936.00
4671200000					
4671200000	book industry - modern o obtained and monator				
4671200000	• •				
4671200000 Subtotal [8B] Spe Subgroup : [8C] 46703	Speech Therapy - Non-medicare Speech Ther - Medicaid	(7,924.00)		0.00	(7,924.00)
4671200000 Subtotal [8B] Spe Subgroup : [8C] 46703 4670300000	Speech Therapy - Non-medicare Speech Ther - Medicaid Speech Ther - Medicaid	(6,424.00)		0.00	(6,424.00)
4671200000 Subtotal [8B] Spe Subgroup : [8C] 46703 4670300000 46704	Speech Therapy - Non-medicare Speech Ther - Medicaid Speech Ther - Medicaid Speech Therapy - HMO	(6,424.00) (3,640.00)		0.00 0.00	(6,424.00) (3,640.00)
4671200000 Subtotal [8B] Spe Subgroup : [8C] 46703 4670300000 46704 4670400000	Speech Therapy - Non-medicare Speech Ther - Medicaid Speech Ther - Medicaid Speech Therapy - HMO Speech Ther - HMO	(6,424.00) (3,640.00) (7,381.00)		0.00 0.00 0.00	(6,424.00) (3,640.00) (7,381.00)
4671200000 Subtotal [8B] Spe Subgroup : [8C] 46703 4670300000 46704 4670400000 46705	Speech Therapy - Non-medicare Speech Ther - Medicaid Speech Ther - Medicaid Speech Therapy - HMO Speech Ther - HMO Speech Ther - Private	(6,424.00) (3,640.00) (7,381.00) (93.00)		0.00 0.00	(6,424.00) (3,640.00)
4671200000 Subtotal [8B] Spe Subgroup : [8C] 46703 4670300000 46704 4670400000 46705 46705 46707	Speech Therapy - Non-medicare Speech Ther - Medicaid Speech Ther - Medicaid Speech Therapy - HMO Speech Ther - HMO Speech Ther - Private Speech Ther - Comm Ins	(6,424.00) (3,640.00) (7,381.00) (93.00) (302.00)		0.00 0.00 0.00 0.00	(6,424.00) (3,640.00) (7,381.00) (93.00) (302.00)
4671200000 Subtotal [8B] Spe Subgroup : [8C] 46703 4670300000 46704 4670400000 46705 46707 46707	Speech Therapy - Non-medicare Speech Ther - Medicaid Speech Ther - Medicaid Speech Therapy - HMO Speech Ther - HMO Speech Ther - Private	(6,424.00) (3,640.00) (7,381.00) (93.00)		0.00 0.00 0.00 0.00 0.00	(6,424.00) (3,640.00) (7,381.00) (93.00)
4671200000 Subtotal [8B] Spe Subgroup : [8C] 46703 4670300000 46704 4670400000 46705 46705 46707	Speech Therapy - Non-medicare Speech Ther - Medicaid Speech Ther - Medicaid Speech Therapy - HMO Speech Ther - HMO Speech Ther - Private Speech Ther - Comm Ins Speech Ther - Comm Ins	(6,424.00) (3,640.00) (7,381.00) (93.00) (302.00) (2,162.00)		0.00 0.00 0.00 0.00 0.00 0.00 0.00	(6,424.00) (3,640.00) (7,381.00) (93.00) (302.00) (2,162.00) (93.00) (371.00)
4671200000 Subtotal [8B] Spe Subgroup : [8C] 46703 46703 46704 46704 46704 46705 46705 46707 4670700000 46708 46708	Speech Therapy - Non-medicare Speech Ther - Medicaid Speech Ther - Medicaid Speech Therapy - HMO Speech Ther - HMO Speech Ther - Private Speech Ther - Comm Ins Speech Ther - Comm Ins Speech Ther - Hospice	(6,424.00) (3,640.00) (7,381.00) (93.00) (302.00) (2,162.00) (93.00)		0.00 0.00 0.00 0.00 0.00 0.00 0.00	(6,424.00) (3,640.00) (7,381.00) (93.00) (302.00) (2,162.00) (93.00)
4671200000 Subtotal [8B] Spe Subgroup: [8C] 46703 46703 46704 46704 46704 46707 46707 46707 46707 46708 4670800000 Subtotal [8C] Spe	Speech Therapy - Non-medicare Speech Ther - Medicaid Speech Ther - Medicaid Speech Therapy - HMO Speech Ther - HMO Speech Ther - Private Speech Ther - Comm Ins Speech Ther - Comm Ins Speech Ther - Comm Ins Speech Ther - Hospice Speech Ther - Hospice	(6,424.00) (3,640.00) (7,381.00) (93.00) (302.00) (2,162.00) (93.00) (371.00)		0.00 0.00 0.00 0.00 0.00 0.00 0.00	(6,424.00) (3,640.00) (7,381.00) (93.00) (302.00) (2,162.00) (93.00) (371.00)
4671200000 Subtotal [8B] Spe Subgroup : [8C] 46703 46703 4670400000 46704 4670400000 46707 46707 4670700000 46708 4670800000 Subtotal [8C] Spe Subgroup : [8D]	Speech Therapy - Non-medicare Speech Ther - Medicaid Speech Ther - Medicaid Speech Ther - HMO Speech Ther - HMO Speech Ther - Private Speech Ther - Comm Ins Speech Ther - Hospice Speech Ther - Hospice Speech Ther - Hospice Speech Therapy - Non-medicare Speech Therapy - Non-medicare	(6,424,00) (3,640,00) (7,381,00) (93,00) (302,00) (2,162,00) (93,00) (371,00) (28,390,00)		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(6, 424, 00) (3,640, 00) (7,381, 00) (93,00) (302, 00) (2,162, 00) (93,00) (371,00) (28,390,00)
4671200000 Subtotal [8B] Spe Subgroup: [8C] 46703 46703 46704 46704 46704 46707 46707 46708 46708 46708 5000000 Subtotal [8C] Spe Subgroup: [8D] 46713	Speech Therapy - Non-medicare Speech Ther - Medicaid Speech Ther - Medicaid Speech Ther - HMO Speech Ther - HMO Speech Ther - Private Speech Ther - Private Speech Ther - Comm Ins Speech Ther - Comm Ins Speech Ther - Hospice Speech Ther - Hospice Speech Ther - Hospice Speech Therapy - Non-medicare Speech Therapy - Non-medicare Speech Ther - C/A - Medicaid	(6,424,00) (3,640,00) (7,381,00) (93,00) (302,00) (2,162,00) (93,00) (371,00) (28,390,00)		0.00 0.00 0.00 0.00 0.00 0.00 0.00	(6,424.00) (3,640.00) (7,381.00) (93.00) (302.00) (2,162.00) (93.00) (371.00)
4671200000 Subtotal [8B] Spe 46703 46703 46704 4670400000 46705 46707 46707 46707 4670700000 46708 467	Speech Therapy - Non-medicare Speech Ther - Medicaid Speech Ther - Medicaid Speech Ther - HMO Speech Ther - HMO Speech Ther - Private Speech Ther - Comm Ins Speech Ther - Hospice Speech Ther - Hospice Speech Ther - Hospice Speech Therapy - Non-medicare Speech Therapy - Non-medicare	(6,424,00) (3,640,00) (7,381,00) (93,00) (302,00) (2,162,00) (93,00) (371,00) (28,390,00)		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(6, 424, 00) (3,640,00) (7,381,00) (93,00) (302,00) (2,162,00) (93,00) (371,00) (28,390,00)

Workpaper:	A.03 - TB Combined Detail LS				
Account	Description	ADJ	JE Ref#	RJE	FINAL
	· · · · · · · · · · · · · · · · · · ·	10/4/2016	-	·	10/4/2016
4671700000	Speech Ther - C/A - Comm Ins	2,162.00		0.00	2,162.00
46718	Speech Ther - C/A - Hospice	93.00		0.00	93.00
4671800000	Speech Ther - C/A - Hospice	371.00		0.00	371.00
	ech Therapy - Non-medicare Contractual Allowance	18,593.00	_	0.00	18,593.00
	• •		_		
	Occupational Therapy - Medicare				
46801	Occ Therapy - Medicare A	(135,715.00)		0.00	(135,715.00)
4680100000	Occ Therapy - Medicare A	(114,578.00)		0.00	(114,578.00)
46802	Occ Therapy - Medicare B	(116,540.00)		0.00	(116,540.00)
4680200000	Occ Therapy - Medicare B	(44,339.00)	_	0.00	(44,339.00)
Subtotal [9A] Occ	cupational Therapy - Medicare	(411,172.00)	_	0.00	(411,172.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
46811	Occ Therapy - C/A - Medicare A	135,715.00		0.00	135,715.00
4681100000	Occ Therapy - C/A - Medicare A	114,578.00		0.00	114,578.00
46812	Occ Therapy - C/A - Medicare B	21,931.00		0.00	21,931.00
4681200000	Occ Therapy - C/A - Medicare B	8,195.00		0.00	8,195.00
	upational Therapy - Medicare Contractual Allowance	280,419.00	_	0.00	280,419.00
• •	•		_		
Subgroup : [9C]					
46803	Occ Therapy - Medicaid	(45,098.00)		0.00	(45,098.00)
4680300000	Occ Therapy - Medicaid	(18,309.00)		0.00	(18,309.00)
46804	Occ Therapy - HMO	(12,964.00)		0.00	(12,964.00)
4680400000	Occ Therapy - HMO	(13,818.00)		0.00	(13,818.00)
46805	Occ Therapy - Private	(879.00)		0.00	(879.00)
46807	Occ Therapy - Comm Ins	(7,273.00)		0.00	(7,273.00)
4680700000	Occ Therapy - Comm Ins	(9,295.00)		0.00	(9,295.00)
46808	Occ Therapy - Hospice	(38.00) (76.00)		0.00 0.00	(38.00) (76.00)
4680800000	Occ Therapy - Hospice	(107,750.00)	_	0.00	(107,750.00)
Subtotal [80] Occ	upational Therapy - Non-medicare	(107,750.00)	_	0.00	(101,130.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
46813	Occ Therapy - C/A - Medicaid	45,098.00		0.00	45,098.00
4681300000	Occ Therapy - C/A - Medicaid	18,309.00		0.00	18,309.00
46814	Occ Therapy - C/A - HMO	4,718.00		0.00	4,718.00
4681400000	Occ Therapy - C/A - HMO	1,305.00		0.00	1,305.00
46817	Occ Therapy - C/A - Comm Ins	7,273.00		0.00	7,273.00
4681700000	Occ Therapy - C/A - Comm Ins	9,295.00		0.00	9,295.00
46818	Occ Therapy - C/A - Hospice	38.00		0.00	38.00
4681800000	Occ Therapy - C/A - Hospice	76.00	_	0.00	76.00
Subtotal [9D] Occ	cupational Therapy - Non-medicare Contractual Allowance	86,112.00	_	0.00	86,112.00
	Other - Medicare				(
47101	Infus Ther - Medicare A	(807.00)		0.00	(807.00)
4710100000	Infus Ther - Medicare A	(180.00)		0.00 0.00	(180.00) 807.00
47111 4711100000	Infus Ther -C/A Medicare A Infus Ther - C/A - Medicare A	807.00 180.00		0.00	180.00
47501	Lab - Medicare A	(48,154.00)		0.00	(48,154.00)
4750100000	Lab - Medicare A	(37,738.00)		0.00	(37,738.00)
47511	Lab - C/A - Medicare A	48,154.00		0.00	48,154.00
4751100000	Lab - C/A - Medicare A	37,738.00		0.00	37,738.00
47601	X-Ray - Medicare A	(1,659.00)		0.00	(1,659.00)
4760100000	X-Ray - Medicare A	(3,485.00)		0.00	(3,485.00)
47611	X - Ray - C/A Medicare A	1,659.00		0.00	1,659.00
4761100000	X-Ray - C/A - Medicare A	3,485.00		0.00	3,485.00
47651	IV Charges - Medicare A	(3,360.00)		0.00	(3,360.00)
4765100000	IV Charges - Medicare A	(774.00)		0.00	(774.00)
47661	Iv Charges - C/A Medicare A	3,360.00		0.00	3,360.00
4766100000	IV Charges - C/A - Medicare A	774.00		0.00	774.00
47999	MCR -B 2% Sequestration	3,443.00		0.00	3,443.00
4799900000	Medicare B - Sequestration	1,746.00	_	0.00	1,746.00
Subtotal [10A] Ot	iioi - medicale	5,189.00	-	0.00	5,189.00
Subgroup - [400]	Other - Non-medicare				
47003	Oxygen Medicaid	(368.00)		0.00	(368.00)
47008	Oxygen Hospice	(51.00)		0.00	(51.00)
47013	Oxygen C/A Medicaid	368.00		0.00	368.00
47018	Oxygen C/A Hospice	51.00		0.00	51.00
47103	Infus Ther - Medicaid	(1,790.00)		0.00	(1,790.00)
4710300000	Infus Ther - Medicaid	(1,080.00)		0.00	(1,080.00)
4710800000	Infus Ther - Hospice	720.00		0.00	720.00
47113	Infus Ther - C/A - Medicaid	1,790.00		0.00	1,790.00
4711300000	Infus Ther - C/A - Medicaid	1,080.00		0.00	1,080.00
4711800000	Infus Ther - C/A - Hospice	(720.00)		0.00	(720.00)
47203	Med Equip - Medicald	(406.00)		0.00	(406.00)
47207	Med Equip - Comm Ins	(254.00)		0.00 0.00	(254.00) 406.00
47213 47217	Med Equip C/A- Medicaid Med Equip C/A- Comm Ins	406.00 254.00		0.00	254.00
47217 4750300000	Lab - Medicaid	(923.00)		0.00	(923.00)
47504	Lab - Medicald Lab - HMO	(2,261.00)		0.00	(2,261.00)
4750400000	Lab - HMO	(664.00)		0.00	(664.00)
47505	Lab - Private	(177.00)		0.00	(177.00)
47507	Lab - Comm Ins	(4,805.00)		0.00	(4,805.00)
4750700000	Lab - Comm Ins	(5,230.00)		0.00	(5,230.00)
4751300000	Lab - C/A - Medicaid	923.00		0.00	923.00
47514	Lab - C/A - HMO	2,261.00		0.00	2,261.00
4751400000	Lab - C/A - HMO	664.00		0.00	664.00
47517	Lab - C/A - Comm ins	4,805.00		0.00	4,805.00
4751700000	Lab - C/A - Comm ins	5,230.00		0.00	5,230.00
47603	X-Ray - Comm Ins	(10.00)		0.00	(10.00)

Workpaper:	A.03 - TB Combined Detail LS				
Account	Description	ADJ	JE Ref#	RJE	FINAL
Account	- Description	10/4/2016		1102	10/4/2016
47604	X-Ray - HMO	(222.00)		0.00	(222.00)
4760400000	X-Ray - HMO	(106.00)		0.00	(106.00)
4760700000	X-Ray - Comm Ins	(849.00)		0.00	(849.00)
47613	X-Ray - C/A Common Ins	10.00		0.00	10.00
47614	X-Ray - C/A - HMO	222.00		0.00	222.00
4761400000	X-Ray - C/A - HMO	106.00		0.00	106.00
4761700000	X-Ray - C/A - Comm Ins	849.00		0.00	849.00
4799800000	HMO MCR B Replacement - Seq	(1.00)		0.00	(1.00)
	ther - Non-medicare	(178.00)	_	0.00	(178.00)
0101011. []			_		
Subgroup : [15]	Interest Income				
7700100000	Int Inc - Bank Accts	(41.00)		0.00	(41.00)
7700200000	Int Inc - AR Accounts	(10.00)		0.00	(10.00)
Subtotal [15] Inte	arest Income	(51.00)		0.00	(51.00)
Subgroup : [18]	Other Revenue				
4900500000	Discounts	4,832.00		0.00	4,832.00
49007	Patient Refunds	60.00		0.00	60.00
4950100000	Rebate Revenue	(2,360.00)		0.00	(2,360.00)
7999900000	Unusual Items	(148,362.00)	_	0.00	(148,362.00)
Subtotal [18] Oth		(145,830.00)	_	0.00	(145,830.00)
Total [30] Statem	nent of Revenue	(8,434,623.00)	_	0.00	(8,434,623.00)
Group : [31-32]	Assets				
Subgroup : [A1]					
10002	Cash - Payroll	3,633.00		0.00	3,633.00
10020	Cash - Operating	(45,675.00)	_	0.00	(45,675.00)
Subtotal [A1] Ca	sh	(42,042.00)	_	0.00	(42,042.00)
Cubanaun ([A2]	Desident Assessment Dessiveble				
Subgroup : [A2]		1.018.801.00		0.00	1,016,801.00
11001 11101	Accounts Receivable Allowance for Bad Debts	1,016,801.00 19.00		0.00	19.00
	sident Accounts Receivable	1,016,820.00		0.00	1,016,820.00
Subtotal [A2] Re	Sident Accounts Receivable	1,016,820.00	_	0.00	1,010,020.00
Subgroup : [B9]	Other Fixed Assets				
16101	PPE - Capital Asset Clearing	19,626.00		0.00	19,626.00
Subtotal [B9] Oti		19,626.00	_	0.00	19,626.00
			_		
Subgroup : [D1]	Deferred Deposits				
13000	Utility Deposit	18,230.00		0.00	18,230.00
Subtotal [D1] De	ferred Deposits	18,230.00		0.00	18,230.00
Subgroup : [D7]					
22100	Due from Wachusett Ventures	322,668.00	_	0.00	322,668.00
Subtotal [D7] Oti		322,668.00	_	0.00	322,668.00
Total [31-32] Ass	ets	1,335,302.00	_	0.00	1,335,302.00
Group : [33-34]	Liabilities				
Subgroup : [A1]		(700.010.00)		2.22	(700 040 00)
20001	A/P - Trade	(780,849.00)	_	0.00	(780,849.00)
Subtotal [A1] Ira	ade Accounts Payable	(780,849.00)	_	0.00	(780,849.00)
Subaraua : [A4]	Accrued Payroll				
24003	Accrued PTO	(38,516.00)		0.00	(38,516.00)
Subtotal [A4] Ac		(38,516.00)	_	0.00	(38,516.00)
oudious [Av] Au	oraca rayron	(00)010.00)	_		100,010,007
Subgroup : [A12	Other Current Liabilities				
22050	Accured Provider Tax	(160,500.00)		0.00	(160,500.00)
24004	Accrued Expenses	5,055.00		0.00	5,055.00
99999	Exchange	(5,450.00)		0.00	(5,450.00)
	ther Current Liabilities	(160,895.00)	-	0.00	(160,895.00)
			_	 	
Subgroup: [B4]	Other Long-Term Liabilities				
27000	N/P - CCP	(889,527.00)		0.00	(889,527.00)
Subtotal [B4] Ot	her Long-Term Liabilities	(889,527.00)		0.00	(889,527.00)
Total [33-34] Lial		(1,869,787.00)	_	0.00	(1,869,787.00)
			-		
Group : [35]	Equity				
Subgroup : [B5]					
30001 Marcum	Retained Earnings	(256,832.00)		0.00	(256,832.00)
Subtotal [B5] Cu	mulated Earnings	(256,832.00)	_	0.00	(256,832.00)
Total [35] Equity		(256,832.00)	_	0.00	(256,832.00)
•			_		
	Sum of Account Groups	0.00		0.00	0.00
	Not the control to a control to control to a	* **			0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: Engagement:	Chestnut Health & Rehabilitation Group, Inc. Medicaid - Crossings East Health & Rehabilitation Center	100 A		
Period Ending Trial Balance	10/4/2016 A.01 - TB-CCNH		100 100 100 100 100 100 100 100 100 100	
Workpaper:	H.02 - Reclassifying Journal Entries Report	46 1	表现	10.7
Account	Description	W/P Ref	Debit	Credit
Backgaifring law	and Entring IE # 1	E.02		
Reclassifying Jou To reclass RN Pay	oll to correct account.	2.02		
5000110	Payroll - RN		33.00	
6402020	Pro Fees - Legal - General			33.00
Total			33.00	33.00
Reclassifying Jou	rnal Entries JE # 2	D.01 - 507		
	s to the appropriate lineof the cost report			
7000110000	Consulting Fee Expense		1,474.00	
7000220000	Financial Services Expense		4 474 00	1,474.00
Total			1,474.00	1,474.00
Reclassifying Jou	rnal Entries JE # 3	i.01		
	re beenfits relating to salaries to the appropriate lines of the cost			
report 5000110	Payroll - RN		714.00	
5000110101	S&W - Regular		1,989.00	
5000110102	S&W - Regular		5,158.00	
5000110111	S&W - Regular		18,000.00 20,196.00	
5000110113	S&W - Regular		74.00	
5000111122 5000111127	S&W - Regular S&W - Regular		2,165.00	
5000111127	S&W - Regular		375.00	
5000111141	S&W - Regular		2,114.00	
5000111144	S&W - Regular		2,002.00	
5000111151	S&W - Regular		4,005.00	
5000111155	S&W - Regular		1,388.00	
5000120401	S&W - Regular		4,312.00	
5000120403	S&W - Regular		2,781.00	
5000120404	S&W - Regular		3,266.00 1,859.00	
5000120405	S&W - Regular		7,786.00	
5000120805 5000120807	S&W - Regular S&W - Regular		441.00	
5000120807	S&W - Regular		6,174.00	
5000130252	S&W - Regular		1,604.00	
5000130253	S&W - Regular		1,381.00	
5000130255	S&W - Regular		2,398.00	
5000130256	S&W - Regular		2,904.00	
5000131301	S&W - Regular		787.00	
5000131302	S&W - Regular		718.00 1,816.00	
5000134601	S&W - Regular		596.00	
5000134602 5000137701	S&W - Regular S&W - Regular		1,595.00	
5000137701	S&W - Regular		748.00	
5000210	Payroll - RN Supervisor		11,891.00	
5011110	Payroll - LPN		34,046.00	
5011310	CNA		39,946.00	
5012211	Payroll- Nurs Clerk/ Unit Clerk		20.00	
5012711	P/R - Staff Dev Coordinator		1,403.00 284.00	
5013311 5014111	P/R - Staff Coordinator P/R - MDS Coordinator		1,151.00	
5014111 5014411	P/R - MDS Director		1,173.00	
5015111	P/R - DON		2,506.00	
5015511	P/R - ADON		1,430.00	
5025230	P/R - Registered Dietitian		1,844.00	
5025330	P/R - Food Service Manager		1,715.00	
5025530	P/R - Dietary Aide		3,096.00	
5025630	P/R - Cook P/R - Maintenance Director		4,146.00 2,121.00	
5060134 5060234	P/R - Maintenance Director P/R - Maintenance Technician		732.00	
5080520	Payroll - Administrator		629.00	
	•			

Client Engagement Period Ending: 1 Trial Balance: 1 Workpaper Account	Chestnut Health & Rehabilitation Group, Inc. Medicaid - Crossings East Health & Rehabilitation 10/4/2016 A.01 - TB-CCNH H.02 - Reclassifying Journal Entries Report Description	Center W/P Ref	Debit	Credit
5200112000	Emp Ben - Vacation		345.00	
5200125000	Emp Ben - Vacation Emp Ben - Vacation		6.00 227.00	
5200131000 5200511000	Emp Ben - Personal Days		42.00	
5000112121	S&W - Regular			138.00
5000125511	S&W - Regular			6.00
5000312121	S&W - Shift Premium			1.00 8,180.00
5200110 5200110000	Emp Ben - Vacation Emp Ben - Vacation			6,104.00
5200111	Emp Ben - Vacation			1,137.00
5200111000	Emp Ben - Vacation			2,975.00
5200120000	Emp Ben - Vacation			6,396.00
5200121000 5200130	Emp Ben - Vacation Emp Ben - Vacation			692.00 1,496.00
5200130000	Emp Ben - Vacation			349.00
5200134	Emp Ben - Vacation			65.00
5200134000	Emp Ben - Vacation			912.00
5200137000 5200210	Emp Ben - Vacation Emp Ben - Sick			886.00 48,800.00
5200210000	Emp Ben - Sick			15,891.00
5200211	Emp Ben - Sick			1,875.00
5200211000	Emp Ben - Sick			3,352.00
5200212000	Emp Ben - Sick			206.00 197.00
5200220 5200220000	Emp Ben - Sick Emp Ben - Sick			5,028.00
5200221000	Emp Ben - Sick			562.00
5200230	Emp Ben - Sick			4,310.00
5200230000	Emp Ben - Sick			3,371.00
5200231000 5200234	Emp Ben - Sick Emp Ben - Sick			262.00 1,453.00
5200234000	Emp Ben - Sick			366.00
5200237000	Emp Ben - Sick			726.00
5200410	Emp Ben - Holiday			28,121.00
5200410000 5200411	Emp Ben - Holiday Emp Ben - Holiday			23,242.00 2,965.00
5200411	Emp Ben - Holiday			4,138.00
5200420	Emp Ben - Holiday			268.00
5200420000	Emp Ben - Holiday			3,021.00
5200421000 5200430	Emp Ben - Holiday Emp Ben - Holiday			1,520.00 4,995.00
5200430000	Emp Ben - Holiday			4,567.00
5200431000	Emp Ben - Holiday			894.00
5200434	Emp Ben - Holiday			1,335.00
5200434000	Emp Ben - Holiday			1,134.00 731.00
5200437000 5200510	Emp Ben - Holiday Emp Ben - Personal Days			1,102.00
5200511	Emp Ben - Personal Days			1,990.00
5200520	Emp Ben - Personal Days			164.00
5200520000	Emp Ben - Personal Days			1,400.00
5200610000 5200620000	Emp Ben - Funeral Pay Emp Ben - Funeral Pay			
5200631000	Emp Ben - Funeral Pay			576.00
5200710000	Emp Ben - Jury Duty			106.00
5201310	Emp Ben - Bonuses - Other			394.00 1,700.00
5201311000 5201320000	Emp Ben - Bonuses - Other Emp Ben - Bonuses - Other			4,600.00
5201321000	Emp Ben - Bonuses - Other			3,400.00
Total			208,099.00	208,099.00
Davidson of the second	mal Future 15 # 4	04 600 DC Staffing		
	rnal Entries JE # 4 costs between RN, LPN & CNAs	0.01 - 600 DC Staffing		
6000110000	Temp Help - RN		608.00	
6000210000	Temp Help - Lpn			608.00

Client Engagement Period Ending	Chestrut Health & Rehabilitation Group, Inc. Medicald - Grossings East Health & Rehabilita 10/4/2016	tion Center		
Trial Balancel	A.O1 - TB-CCNH	Andrew Services		e u Yar
Workpaper	H.02 - Reclassifying Journal Entries Report	W/P Ref	Debit	Credit
Account	Description	w/r rei	Depit	Crean
Total		_ =	608.00	608.00
Reclassifying Jou	rnal Entries JE # 5	D.01 - Leased		
To reclass rental e	guipment from leases			
5000110	Pavroll - RN		655.00	
6355120	Minor Equip Purch		991.00	
6355120	Minor Equip Purch		4,085.00	
6355120000	Minor Equip Purch		346.00	
6351450	ME Lease - Other			4,744.00
7110220	Lease - Minor Equip			987.00
7110220000	Lease - Minor Equip	_		346.00
Total		=	6,077.00	6,077.00
Reclassifying Jou	rnal Entries JE # 6	D.01 - 402.1 / E.03		
To reclass subscrip	itions from the dues line			
Marcum 103	Subscriptions	***	2,025.00	
Marcum 103	Subscriptions		2,770.00	
Marcum 104	Chamber of Commerce Dues		135.00	
5000110	Payroll - RN			588.00
6900120	Dues - Dues & Subscriptions			1,572.00
6900120000	Dues - Dues & Subscriptions	_		2,770.00
Total		_	4,930.00	4,930.00



Workpaper Index:

Prepared By:

Reviewed By:

2/11/2017

Workpaper Date:

2/11/2017

Provider Name:

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

Run Date:

Provider Number: Period Ended:

2394

10/4/16

Name of Workpaper:

VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE:

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

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? Request insurance cards and current vehicle registration.				
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 allowablemonthly 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: