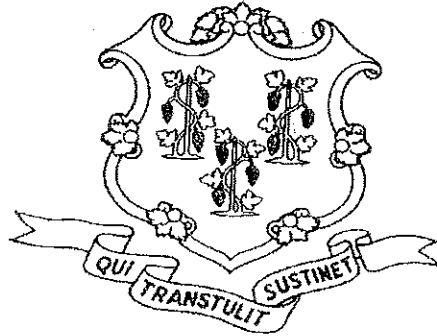


State of Connecticut



15-81

Annual Report of Long-Term Care Facility Cost Year 2015

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DEPT. OF SOCIAL SERVICES
OFFICE OF CON AND RATE SETTINGS

Name of Facility (as licensed) Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavilion	
Address (No. & Street, City, State, Zip Code) 2028 Bridgeport Ave, Milford, CT 06460	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 4/1/2015	Report for Year Ending 9/30/2015

License Numbers:	CCNH 2410	RHNS	(Specify)	Medicare Provider 075213
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Medicaid Provider Numbers:	CCNH 8896	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Senior Philanthropy of Milford B, dba Golden Hill Re	License No. 2410	Report for Year Ended 9/30/2015	Page 1	of 37
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Administrator's/Owner's Certification


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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavilion [facility name], for the cost report period beginning April 1, 2015 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} SUBJECT TO DESK AUDIT REVIEW

Signed (Administrator) 		Date 2/16/16	Signed (Owner)		Date
Printed Name (Administrator) Terri Gratec JOHN PANICEK			Printed Name (Owner)		
Subscribed and Sworn to before me: Deborah Grubell	State of CT	Date 2-16-16	Signed (Notary Public) Deborah Grubell	Comm. Expires 2129120	
Address of Notary Public 67 Beechwood Ave Milford, CT 06460					

(Notary Seal)



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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavilion		Period Covered:	From 4/1/2015	To 9/30/2015
Address of Facility 2028 Bridgeport Ave, Milford, CT 06460				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/2/2016	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-877-0371		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Milford B, dba Golden Hill Rehab Pav		Address (No. & Street, City, State, Zip) 2028 Bridgeport Ave, Milford, CT 06460		
License Numbers:	CCNH 2410	RHNS	(Specify)	Medicare Provider No. 075213
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.				
Aquired operations as of April 1, 2015				
Administrator				
Name of Administrator Terri Golec		Nursing Home Administrator's License No.:	979	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Senior Philanthropy of Milford B, dba Golder	License No. 2410	Report for Year Ended 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	Florida		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Fred Frank	24641 US Hwy 19 N., Clearwater, FL 33763-5007	Board Member		
Len Prokopets	24641 US Hwy 19 N., Clearwater, FL 33763-5007	Board Member		
Antoine Cash	24641 US Hwy 19 N., Clearwater, FL 33763-5007	Board Member		
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Related Parties*

Name of Facility Senior Philanthropy of Milford B, dba Golden Hill Reh	License No. 2410	Report for Year Ended 9/30/2015	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? Yes No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Newington, LLC dba Newington Rapid Recovery	240 Church St, Newington, CT 06111	<input checked="" type="radio"/>	<input type="radio"/>	OT	Page 10/Line A.12.g	4,350	4,350
Milford O, LLC dba West River Rehab Center	245 Orange Ave, Milford, CT 06461	<input checked="" type="radio"/>	<input type="radio"/>	OT	Page 10/Line A.12.g	7,375	7,375
Milford O, LLC dba West River Rehab Center	245 Orange Ave, Milford, CT 06461	<input checked="" type="radio"/>	<input type="radio"/>	OT	Page 10/Line A.12.g	(6,050)	(6,050)
Cheshire, LLC dba Cheshire Regional Rehab Center	745 Highland Avenue, Cheshire, CT 06410	<input checked="" type="radio"/>	<input type="radio"/>	Medical Records	Page 10/Line A.4	156	156
Stamford, LLC dba Long Ridge Post-Acute Care	710 Long Ridge Road, Stamford, CT 06902	<input checked="" type="radio"/>	<input type="radio"/>	Marketing	Page 10/Line A.12.n	5,685	5,685
Cheshire, LLC dba Cheshire Regional Rehab Center	745 Highland Avenue, Cheshire, CT 06410	<input checked="" type="radio"/>	<input type="radio"/>	Admission	Page 10/Line A.4	20,506	20,506
Milford O, LLC dba West River Rehab Center	245 Orange Ave, Milford, CT 06461	<input checked="" type="radio"/>	<input type="radio"/>	Admission	Page 10/Line A.4	(132)	(132)
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input checked="" type="radio"/>	<input type="radio"/>	Shared group benefits plan	Pg. 15 / Line 5 & 7	224,916	224,916

* 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 Senior Philanthropy of Milford B, dba Golden H	License No. 2410	Report for Year Ended 9/30/2015	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - One Level of Care				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - One Level of Care				

**General Information and Questionnaire
 Leases (Excluding Real Property)**

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

Name of Facility		License No.	Report for Year Ended		Page	of	
Senior Philanthropy of Milford B, dba Golden Hill Rehab P		2410	9/30/2015		6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
N/A	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?			<input type="radio"/> Yes	<input type="radio"/> No	Total ***		

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

General Information and Questionnaire
Accounting Basis

Name of Facility Senior Philanthropy of Milford B, c	License No. 2410	Report for Year Ended 9/30/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum, LLP.		555 Long Wharf Dr., New Haven, CT 06511		
2 Eagle Lake Foundation		4641 US Hwy 19 N., Clearwater, FL 33763		
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1 Medicaid and Medicare Cost Report Preparation		\$	17,189	
2 Accounting Start-up Fees		\$	204	
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 17,393	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Murtha Cullina, LLP			860-240-6000	
2 State of Connecticut				
3				
4				
5				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 185 Asylum St. Hartford, CT 06103				
2				
3				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1 Start-up Legal Services		\$	9,811	
2 Conservator Fee (self-disallow)		\$	750	
3		\$		
4		\$		
5		\$		
			Charge for Services Provided	
			\$ 10,561	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Schedule of Resident Statistics

Name of Facility	License No.		Report for Year Ended				Page		of		
	2410		9/30/2015				8		37		
	Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavilion		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30						
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity											
A. On last day of PREVIOUS report period	120	120			120	120		120	120		
B. On last day of THIS report period	120	120			120	120		120	120		
2. Number of Residents											
A. As of midnight of PREVIOUS report period		N/A				N/A		99	99		
B. As of midnight of THIS report period	102	102			99	99		102	102		
3. Total Number of Days Care Provided During Period											
A. Medicare	2,215	2,215			1,226	1,226		989	989		
B. Medicaid (Conn.)	12,765	12,765			6,235	6,235		6,530	6,530		
C. Medicaid (other states)											
D. Private Pay	713	713			473	473		240	240		
E. State SSI for RCH											
F. Other (Specify)	3,132	3,132			1,785	1,785		1,347	1,347		
G. Total Care Days During Period (3A thru F)	18,825	18,825			9,719	9,719		9,106	9,106		
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds											
A. Medicaid Bed Reserve Days											
B. Other Bed Reserve Days	78	78			58	58		20	20		
5. Total Resident Days (3G + 4A + 4B)	18,903	18,903			9,777	9,777		9,126	9,126		

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Milford B, dba Golden			License No. 2410			Report for Year Ended 9/30/2015			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH		CCNH	RHNS		CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	18		69			15							
Per Diem Rate													
a. One bed rm.	Various		214.80			405-410							
b. Two bed rms.	Various		214.80			370-405							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								1,654	1,654				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								862	862				
2. Restorative Treatments													
C. Other								6,995	6,995				
D. <i>Total Physical Therapy Treatments</i>								9,511	9,511				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								437	437				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								215	215				
2. Restorative Treatments													
C. Other								946	946				
D. <i>Total Speech Therapy Treatments</i>								1,598	1,598				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,344	1,344				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								752	752				
2. Restorative Treatments													
C. Other								5,565	5,565				
D. <i>Total Occupational Therapy Treatments</i>								7,661	7,661				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Milford B, dba Golden Hill Rehab Pa	2410	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No				
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	61,929	1,095				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	161,904	3,351				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	201,835	14,477				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	82,622	7,317				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	21,802	1,727				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services	42,312	2,932				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	50,499	1,063				
b. RN						
1. Direct Care	556,012	13,815				
2. Administrative**	6,603	3,137				
c. LPN						
1. Direct Care	442,684	22,132				
2. Administrative**						
d. Aides and Attendants	633,745	52,609				
e. Physical Therapists	136,170	4,403				
f. Speech Therapists	68,523	2,030				
g. Occupational Therapists	142,224	3,583				
h. Recreation Workers	75,246	3,728				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	43,762	2,131				
n. Marketing	5,685	137				
o. Other (Specify)						
See Attached Schedule	18,902	630				
<i>A-13. Total Salary Expenditures</i>	<i>2,752,459</i>	<i>140,296</i>				

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

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

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

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

Name of Facility		License No.		Report for Year Ended		Page		of	
Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavilion		2410		9/30/2015		11		37	
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

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

Name of Facility (as licensed) Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavilion	License No. 2410		Report for Year Ended 9/30/2015		Page 12	of 37						
	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered			Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received	
Name	CCNH	RHNS (Specify)										
Section III - Administrators***												
Terri Golec	61,929		Non-Discrim.	Administrator	1,095	A2						
Section IV - Assistant Administrators												

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Milford B, dba Golden Hill I	2410	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	5,538	240				
3. Pharmacist	12,887	600				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	25,071	360				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	12,500	240				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	810	4				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	22,063	177				
b. LPN						
1. Direct Care	31,529	643				
2. Administrative***						
c. Aides	95,998	5,492				
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	206,396	7,756				

* 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
Senior Philanthropy of Milford B, dba Golden Hill Reha		2410	9/30/2015	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
DR Channa Parera PO Box 1127, Orange Ct 06477	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Partners Pharmacy, PO Box 9689, Uniondale, NY 11555	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Tami Reilly, 122 Allen Hill Rd, Brimfield, MA 01010	R.N. Administrative	<input type="radio"/>	<input checked="" type="radio"/>		
The Nurse Network, 405 Park Ave., New York, NY 10022	LPN	<input type="radio"/>	<input checked="" type="radio"/>		
Dr Jasdeep Sidana 849 Boston Post Rd, Milford CT 06460	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Eagle Lake Foundation Inc 24641 US Highway 19 North, Clearwater FL 33763	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Health Drive Dental Group, 888 Worcester St. #130, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
The Nurse Network, 405 Park Ave., New York, NY 10022	Aides	<input type="radio"/>	<input checked="" type="radio"/>		
Technical Gas Products, 66 Leonards Dr, North Haven, CT 06473	Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Milford B, dba Golden H	2410	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 78,732	78,732			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 48,110	48,110			
4. Social Security (F.I.C.A.)	\$ 202,582	202,582			
5. Health Insurance	\$ 224,916	224,916			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 2,583	2,583			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 5,896	5,896			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 48,000	48,000			
d. Accounting and Auditing	\$ 17,393	17,393			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 10,561	10,561			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 16,747	16,747			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 18,422	18,422			
2. Cellular Phones	\$ 920	920			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	250			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 341,260	341,260			
Subtotal	\$ 1,016,372	1,016,372			

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

(Carry Subtotals forward to next page)

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

Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavilion
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Expense - Mkt (Self-disallow)	\$ 5		
Employee Food (Self-disallow)	\$ 3,354		
Employee of the month gift card (Self-disallow)	\$ 300		
Employee Expense	\$ 963		
Employee Drug testing	\$ 638		
Carebridge - Employee Assistance program	\$ 405		
ASAP Medical Associates	\$ 231		
Total	\$ 5,896	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford B, dba Golden Hill Re	2410	9/30/2015	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	1,016,372	1,016,372		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 278	278		
3. Gifts to Staff and Residents	\$ 142	142		
4. Employee Travel	\$ 1,385	1,385		
5. Education Expenses Related to Seminars and Conventions	\$ 4,250	4,250		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 208	208		
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,439	1,439		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 5,215	5,215		
4. Fund-Raising***	\$			
5. Medical Records	\$ 65	65		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 2,167	2,167		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 3,672	3,672		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 254	254		
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 34,221	34,221		
12. Administrative Management Services**	\$ 121,836	121,836		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 47,831	47,831		
C-14 Total Administrative & General Expenditures	\$ 1,239,335	1,239,335		

* Do not include Subscriptions, which should go in item 9.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Facility should self-disallow the expense on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Entertainment-Mkt	\$ 206		
Media Advertising-Mkt	\$ 2,948		
Special Events-Mkt	\$ 533		
Collateral Material-Mkt	\$ 264		
Promo Items-Mkt	\$ 1,264		
Total Other Advertising	\$ 5,215	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health	\$ 3,476		
Eagle Lake - LTC Hospital MCR	\$ 86		
ICNC - Annual Dues	\$ 110		
Total Dues	\$ 3,672	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Background Checks-Nursing Admn	877		
Software Expense - Nursing Adm	3,360		
Licenses/Permits-Nursing Admn	845		
Background Checks-Nursing	2,184		
Licenses/Permits-Dietary	100		
Licenses & Permits-Trans	668		
Benefit Plan Fees	4,090		
Licenses/Permits	479		
Non-Reimbursable Expense (Self-disallow)	705		
Patient Trust Bond	332		
Resident Reimburse on Lost/Stolen Items (Self-disallow)	1,185		
Equipment Minor-Adm	2,914		
Internet Access-Adm	2,519		
Records Storage - Adm	1,942		
Parking Space - Adm	1,800		
Equipment Rental-Adm	492		
Misc Decor-Adm	100		
Collection Fees/Credit Card Fees (Self-disallow)	202		
Late fees/Finance Charges-Adm (Self-disallow)	7		
Bank Service Charges-Adm (Self-disallow)	984		
Eagle Lake Foundation - Vision Term Fees (Self-disallow)	20,700		
Champion Awards-Employee of the month (Self-disallow)	125		
Simplified - Dietary Software- Licenses	\$ 1,222		
Total Other Administrative and General	\$ 47,831	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Senior Philanthropy of Milford B, dba Go	License No. 2410	Report for Year Ended 9/30/2015	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Traditions Senior Management, 24641 US Highway 19 North - Clearwater FL, 33763	121,836	All operation and financial functions directly related to facility	Page 16 / Line m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Milford B, dba Golden Hill Reh		2410	9/30/2015		18	37
Item	Total	CCNH	RHNS	(Specify)		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 135,958	135,958				
2. Non-Food Supplies	\$ 26,720	26,720				
3. Other (Specify) _____	\$ _____					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____					
c. Management Services**	\$ _____					
d. Other (Specify) _____	\$ _____					
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 162,678	162,678				
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)		
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No				
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.	
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.	
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.	
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.	
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.	
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Milford B, dba Golden Hill Reha		2410	9/30/2015		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	79,980	79,980		
c. Management Services**		\$				
d. Other (Specify) Equipment Minor & Laundry Supplies		\$	3,526	3,526		
3E. Total Laundry Expenditures (3a + b + c + d)		\$	83,506	83,506		
3F. Laundry Questionnaire						
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Milford B, dba Golden		2410	9/30/2015		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	32,602	32,602		
c.	Management Services*	\$				
d.	Other (<i>Specify</i>) Equipment Minor & Cleaning supplies	\$	13,210	13,210		
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	45,812	45,812		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	111,633	111,633		
b.	Medicine Cabinet Drugs	\$	24,990	24,990		
c.	Medical and Therapeutic Supplies	\$	93,732	93,732		
d.	Ambulance/Limousine***	\$	2,902	2,902		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	14,830	14,830		
f.	X-rays and Related Radiological Procedures***	\$	6,566	6,566		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	13,467	13,467		
i.	Recreation	\$	15,945	15,945		
j.	Other (Specify)**** See Attached Schedule	\$	59,867	59,867		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	343,932	343,932		

* 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)
	-		
Minor Equipment & Supplies - Therapy	\$ 2,561		
IV Therapy (Self-disallow)	\$ (1,035)		
IV Supplies - Medicaid (Self-disallow)	\$ 120		
IV Drugs - Medicare (Self-disallow)	\$ 2,100		
Medical Equipment Rental	\$ 40,215		
Minor Equipment - Nursing	\$ 11,674		
IV Drugs - Managed Care (Self-disallow)	\$ 60		
IV Supplies - Managed Care (Self-disallow)	\$ 310		
IV Drugs - Medicaid (Self-disallow)	\$ 1,269		
Medical Waste Disposal	\$ 293		
Therapy Software Costs	\$ 2,300		
Total Other Resident Care	\$ 59,867	\$ -	\$ -

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

Name of Facility		License No.	Report for Year Ended	Page of					
Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavilion		2410	9/30/2015	21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No						
CWPM, LLC	25 Norton Pl, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	Trash Removal Services	15,536				22 6f
Rinaldi Linen Service	47 Commons Court, Waterbury, CT 06704	<input type="radio"/>	<input checked="" type="radio"/>	Laundry	75,156				19 4b
Healthcare Service Group	Suite 300, Bensalem PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	Housekeeping	32,602				20 4b
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Senior Philanthropy of Milford B, dba Golden	2410	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 23,191	23,191				
b. Heat	\$ 3,147	3,147				
c. Light & Power	\$ 52,727	52,727				
d. Water	\$ 5,744	5,744				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 78,399	78,399				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 163,208	163,208				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 191	191				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 32,683	32,683				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 32,874	32,874				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 350,927	350,927				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 51,000	51,000				
c. Personal property taxes	\$ 9,409	9,409				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 444,210	444,210				

* 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)
	-		
Contracted Maintenance	\$ 5,850		
Electrical-Maint	\$ 9,936		
Plumbing-Maint	\$ 1,538		
HVAC/Boiler Maint	\$ 5,874		
Paint-Maint	\$ 234		
Alarm Inspection-Maint	\$ 2,616		
Alarm Repairs-Maint	\$ 2,536		
Grounds Maintenance-Maint	\$ 6,023		
Sprinklers-Maint	\$ 1,064		
Elevator-Maint	\$ 4,120		
Pest Control-Maint	\$ 338		
Maint Contracts- Generator	\$ 1,253		
Waste Disposal -Grease/Trash	\$ 23,610		
Bldg Inspection Fees	\$ 10,965		
Copier- Maintenance Agreement	\$ 2,441		
Total Other Repairs and Maintenance	\$ 78,399	\$ -	\$ -

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended				Page	of
Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavilion		2410		9/30/2015				23	37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
									Is a mileage logbook maintained?
	Yes	No	Year	Month					
A. Land Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	5,728		5,728		S/L	Various	191		191
B-4. Subtotal									
C. Non-Movable Equipment									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. 2015 Ford Transit 250 -10 Passenger	40,257		40,257		S/L	4	4,026		
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)	726,797		726,797		S/L	Various	23,442		
c. Acquired during this report period									
(attach schedule)									
D-3. Subtotal	60,785		60,785		S/L	Various	5,215		
E. Total Depreciation									32,683
									32,874

NOTE: Facility acquired 4/1/2015. Please refer to the Rate Computation Report for all historical assets. Movable equipment assets held by the landlord have been rolled forward

Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavilion
9/30/2015

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
6/10/2015	Doors	\$ 5,728	15	\$ 191
Total additions for Building Improvement		\$ 5,728		\$ 191 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
4/30/2015	Sonic Wall	\$ 3,609	15	\$ 120
5/30/2015	Canon Copiers @2	\$ 20,722	5	\$ 2,072
6/1/2015	Slings	\$ 9,647	5	\$ 965
6/19/2015	HVAC @ 2	\$ 13,000	10	\$ 650
7/1/2015	AHT Software	\$ 3,022	3	\$ 504
7/24/2015	Kitchen AC	\$ 3,485	10	\$ 174
8/25/2015	Bladder Scanner	\$ 7,300	5	\$ 730
Total additions for Movable Equipmen		\$ 60,785		\$ 5,215 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*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:				
Total additions for Leasehold Improvemer		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Senior Philanthropy of Milford B, LLC
 Cost Report Year 2015
 Medicaid Cost Report - Depreciation Summary

	Date Acquired	Method	Life	Historical Cost	3/31/2015 Accum Deprec.	SHORT YEAR 9/30/2015 Expense	9/30/2015 Accum Deprec.	Net Book Value
Building Improvements								
<i>2015 Additions</i>								
Doors	6/10/2015	S/L	15	5,728	-	191	191	5,537
				5,728	-	191	191	5,537
Vehicles								
<i>2015 Additions</i>								
2015 Ford Transit 250 -10 Passenger Wagon	5/1/2015	S/L	5	40,257	-	4,026	4,026	36,231
				40,257	-	4,026	4,026	36,231
Moveable Equipment								
Prior Owners Moveable Equipment (Fully Depreciation Assets Removed)								
	Various	S/L	Various	701,227	375,474	21,626	397,100	304,127
Asset Additions 10/1/2014-3/31/2015								
<i>2015 Additions</i>								
Sonic Wall	4/30/2015	S/L	15	3,609	-	120	120	3,489
Canon Copiers @2	5/30/2015	S/L	5	20,722	-	2,072	2,072	18,650
Slings	6/1/2015	S/L	5	9,647	-	965	965	8,682
HVAC @ 2	6/19/2015	S/L	10	13,000	-	650	650	12,350
AHT Software	7/1/2015	S/L	3	3,022	-	504	504	2,518
Kitchen AC	7/24/2015	S/L	10	3,485	-	174	174	3,311
Bladder Scanner	8/25/2015	S/L	5	7,300	-	730	730	6,570
				60,785	-	5,215	5,215	55,570
Total Moveable Equipment								
				787,582	376,382	28,657	405,039	382,543
Total for 2015								
				833,567	376,382	32,874	409,256	424,311

Amortization Schedule*

Name of Facility Senior Philanthropy of Milford B, dba Golden Hill Rehab Pa	Date of Acquisition		License No. 2410	Report for Year Ended 9/30/2015	Page 24	of 37	
	Month	Year					
Item	Length of Amortization		Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate Amortization % for This Year	Totals
A. Organization Expense							
1.							
2.							
3.							
A-4. Subtotal							
B. Mortgage Expense							
1.							
2.							
3.							
B-4. Subtotal							
C. Leasehold Improvements and Other							
1. Acquired prior to this report period							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)							
C-4. Subtotal							
D. Total Amortization							

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

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

Name of Facility Senior Philanthropy of Milford B, dba	License No. 2410	Report for Year Ended 9/30/2015	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		120		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
2028 Bridgeport Ave LLC	Building	04/01/15	123 months	350,927

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Milford B, dba		2410	9/30/2015		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Senior Philanthropy of Milford B, d		2410		9/30/2015		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	40,521	40,521	
Other Interest & Interst on line of credit							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	40,521	40,521	
14. Insurance							
a. Insurance on Property (buildings only)				\$	4,907	4,907	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	27,131	27,131	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	2,259	2,259	
D&O and Crime Policy							
14d. Total Insurance Expenditures (14a + b + c)				\$	34,297	34,297	
15. Total All Expenditures (A-13 thru C-14)				\$	5,516,354	5,516,354	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavil			2410	9/30/2015	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$ 142,224	142,224		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 48,000	48,000		
10.	15	1d &	Accounting & Legal	\$ 10,765	10,765		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 200	200		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 5,215	5,215		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	See	Attac	Unallowable Management Fees	\$ 1,423	1,423		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 30,983	30,983		
Page 18 - Dietary Expenditures							
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 735	735		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 239,545	239,545		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Fees Adjustments			\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Employee Expense - Mkt (Self-disallow)	\$ 5		
15	1a9	Employee Food (Self-disallow)	\$ 3,354		
15	1a9	Employee of the month gift card (Self-disallow)	\$ 300		
16	m13	Champion Awards-Employee of the month (Self-disallow)	\$ 125		
16	m13	Non-Reimbursable Expense (Self-disallow)	\$ 705		
16	m13	Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 1,185		
16	m13	Collection Fees/Credit Card Fees (Self-disallow)	\$ 202		
16	m13	Late fees/Finance Charges-Adm (Self-disallow)	\$ 7		
16	m13	Bank Service Charges-Adm (Self-disallow)	\$ 984		
16	m13	Eagle Lake Foundation - Vision Term Fees (Self-disallow)	\$ 20,700		
See	Attached	Marketing Disallowances	\$ 3,274		
16	13	Gifts to Staff and Residents	\$ 142		
Total Other A&G Adjustments			\$ 30,983	\$ -	\$ -

Senior Philanthropy of Milford B, LLC
 Calculation of Allowable Cell Phone Expense
 September 30, 2015

Beds	# of Allowable Cell Phones
1-100	3
101-200	4
201-300	5
301-400	6

Total Bed Capacity	120
# of Allowable Cell Phones	4

Allowable Cell Phone Expense (per cell phone):	
per month	\$ 30
per year	\$ 180

Page 15 Line 1h2	<u>Amount</u>
Cell Phone expense per TB	\$ 920
Allowable Cell Phone expense	\$ 720
Disallowed Cell Phone expense	<u>\$ 200</u> Page 28 Line 12

Senior Philanthropy of Milford B, LLC
 Calculation of Allowable Management Fee
 9/30/2015

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	121,836 TB Linked
Patient Days	18,903 Page 8 of C/R
Amount Per Patient Day	\$ 6.4453
PPD Allowance Per Rate Agreement	6.37 {a}
2015 CPI Increase	- {a}
PPD Allowance 9/30/2015	6.37
Amount over (Under)	\$ 0.0753
Total Days	18,903 Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 1,423</u></u>

Tickmarks

{a} Amount ties to CHOW rate letters dated 4/6/2015 located at wp J.02 which states the allowable management fee base before inflation factors.

Senior Philanthropy of Milford B, LLC
 Marketing Disallowance
 September 30, 2015

<u>Page</u>	<u>Line</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>
15	1.a.1	490123	Workers Comp-Mkt	
15	1.a.3	490122	Payroll Taxes-Mkt-SUI	
15	1.g	490901	Office Supplies-Mkt	225
15	1.g	490920	Forms/Printing-Mkt	2,860
Total Page 15 Marketing Disallowance				<u>3,085</u>
16	1.4	490950	Mileage Reimbursement-Mkt	151
16	1.5	490133	Training/Seminars/Courses-Mkt	37
16	m.7	490930	Postage-Mkt	1
Total Page 16 Marketing Disallowance				<u>189</u>
Disallowed Marketing Department Expenses				<u>\$ 3,274</u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford B, dba Golden Hill Rehab Pa				2410	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 239,545	239,545		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 111,633	111,633		
28.	20	5d	Ambulance/Limousine	\$ 2,902	2,902		
29.	20	5f	X-rays, etc	\$ 6,566	6,566		
30.	20	5h	Laboratory	\$ 13,467	13,467		
31.			Medical Supplies	\$			
32.	20	5.e.2.	Oxygen (non emergency)	\$ 14,830	14,830		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 5,682	5,682		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	30IV8	Vending Machine Revenue	\$ 327	327		
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 323	323		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 395,275	395,275		

*** 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.

Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavilion
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV in Excess	\$ 2,858		
20	5j	IV Therapy (Self-disallow)	\$ (1,035)		
20	5j	IV Supplies - Medicaid (Self-disallow)	\$ 120		
20	5j	IV Drugs - Medicare (Self-disallow)	\$ 2,100		
20	5j	IV Drugs - Managed Care (Self-disallow)	\$ 60		
20	5j	IV Supplies - Managed Care (Self-disallow)	\$ 310		
20	5j	IV Drugs - Medicaid (Self-disallow)	\$ 1,269		
Total Other Ancillary Costs			\$ 5,682	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Property Adjustments			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RIINS	(Specify)
30	IV8	Innovatix Rebate (Self-disallow)	\$ 323		
Total Other Adjustments			\$ 323	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Senior Philanthropy of Milford B, LLC
Disallowance Schedule for Cable TV
September 30, 2015**

	<u>Amount</u>	
Total Cable TV Expense acct #560717	\$ 4,658	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	6	
Total Allowable Cost	<u>\$ 1,800</u>	
Disallowed Cable TV	<u><u>\$ 2,858</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Senior Philanthropy of Milford B, dba Go 2410		9/30/2015			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 4,809,745	4,809,745				
b. Medicaid Room and Board Contractual Allowance **	\$ (2,077,768)	(2,077,768)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 825,849	825,849				
b. Medicare Room and Board Contractual Allowance **	\$ 377,792	377,792				
4. a. Private-Pay Residents and Other	\$ 1,502,960	1,502,960				
b. Private-Pay Room and Board Contractual Allowance **	\$ (292,033)	(292,033)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 88,867	88,867				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 111,684	111,684				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
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	\$ 512,980	512,980				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 204,792	204,792				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 105,366	105,366				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 88,486	88,486				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 412,917	412,917				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 146,155	146,155				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,020,295)	(1,020,295)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (541,850)	(541,850)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 5,255,647	5,255,647				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 735	735				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 101	101				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 7,824	7,824				
V. Total Other Revenue (1 thru 8)	\$ 8,660	8,660				
VI. Total All Revenue (III + V)	\$ 5,264,307	5,264,307				

* 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	CCNII	RHNS	(Specify)
		0		
30II6a	Laboratory- MCR A-SNF	\$ 15,667		
30II6a	IV Therapy-MCR A-SNF	\$ 4,740		
30II6a	XRy MR A	\$ 6,882		
30II6a	Contractual Adj- Ancill-MCR A-SNF	\$ (918,397)		
30II6a	Sequestration - MCR B	\$ (1,020)		
30II6a	Contractual Adj- Ancill- MCR B-SNF	\$ (128,167)		
Total Other Resident Revenue - Medicare		\$ (1,020,295)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30II6b	Laboratory	124		
30II6b	Laboratory- MCD- SNF	330		
30II6b	IV Therapy-MCD-SNF	13,073		
30II6b	Other Service-MCD-SNF	165		
30II6b	Contractual Adj- Ancillaries-MCD-SNF	(186,608)		
30II6b	Laboratory-Hospice-SNF	90		
30II6b	Contractual Adj- Ancill- Hospice-SNF	(240)		
30II6b	Lab Rev-Ins	93		
30II6b	Contractual Allowance Ancillary INS	(93)		
30II6b	Laboratory VA	7,554		
30II6b	Radiology VA	3,917		
30II6b	Cont Adjmt Ancillary VA	(211,150)		
30II6b	Lab HMO	3,619		
30II6b	IV THERAPY	1,935		
30II6b	Radiology HMO	821		
30II6b	Sequestration - HMO	(432)		
30II6b	Contractual Adj Ancillary HMO	(175,049)		
Total Other Resident Revenue		\$ (541,850)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30IV5	Interest Income		\$ 101		
Total Interest Income			\$ 101	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30IV8	Vending Machine Revenue (Self-disallow)	\$ 327		
30IV8	Innovativ Rebate (Self-disallow)	\$ 323		
30IV8	Prior Period Utilities Expense	\$ 7,174		
Total Other Revenue		\$ 7,824	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford B, dba C	2410	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	502,886
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,323,738
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	19,319
a. Prepaid Insurance	2,568			
b. Prepaid Taxes and Licenses	11,666			
c. Prepaid Other	5,085			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	1,595
Due from West River	1,595			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,847,538
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>5,728</u>		\$	5,537
	Accum. Depreciation <u>191</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>86,355</u>		\$	78,416
	Accum. Depreciation <u>7,939</u>	Net		
7. Motor Vehicles	*Historical Cost <u>40,257</u>		\$	36,231
	Accum. Depreciation <u>4,026</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	496
F/S vs. C/R Cost Basis Adjustment	496			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	120,680

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford B, dba C		2410	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	2,968,218
C. Leasehold or like property recorded for Equity Purposes.					
1. Land				\$	
2. Land Improvements		*Historical Cost _____		\$	
		Accum. Depreciation _____	Net	\$	
3. Buildings		*Historical Cost _____		\$	
		Accum. Depreciation _____	Net	\$	
4. Non-Movable Equipment		*Historical Cost _____		\$	
		Accum. Depreciation _____	Net	\$	
5. Movable Equipment		*Historical Cost 701,227		\$	304,127
		Accum. Depreciation 397,100	Net	\$	
6. Motor Vehicles		*Historical Cost _____		\$	
		Accum. Depreciation _____	Net	\$	
7. Minor Equipment-Not Depreciable				\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$	304,127
D. Investment and Other Assets					
1. Deferred Deposits				\$	
2. Escrow Deposits				\$	120,664
3. Organization Expense		*Historical Cost _____		\$	
		Accum. Depreciation _____	Net	\$	
4. Goodwill (Purchased Only)				\$	
5. Investments Related to Resident Care <i>(itemize)</i>				\$	

6. Loans to Owners or Related Parties <i>(itemize)</i>				\$	
Name and Address		Amount	Loan Date		

7. Other Assets <i>(itemize)</i>				\$	500
Deposits on Utilities		500			

D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	121,164
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	3,393,509

* 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
Senior Philanthropy of Milford B, dba Golden		2410	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	831,140
2. Notes Payable (<i>itemize</i>)				\$	
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	191,493
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	111,848
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	932,705
Employee Deductions		7,984	Accrued Real Estate Tax	76,500	
Resident Trust		51,375	Accrued Land Lease	1,886	
Uncleared Checks		170,399	Accrued Legal Fees	14,000	
Accrued Workers Comp		(4,564)			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,067,186

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Senior Philanthropy of Milford B, dba Golde		License No. 2410	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,067,186	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties (<i>itemize</i>)					
\$					
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)					
\$					
Due to Line Capital One		1,157,452			
Long Term Capital Lease		58,861			
\$ 1,216,313					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
\$ 1,216,313					
C. Total All Liabilities (Lines A-13 + B-5)					
\$ 3,283,499					

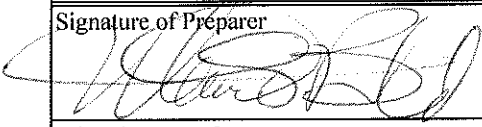
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford B, dba	2410	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	304,127
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	304,127
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	35,810
6. Gain or Loss for Period			\$	(229,927)
	4/1/2015	thru	9/30/2015	
7. Total Net Worth			\$	(194,117)
C. Total Reserves and Net Worth			\$	110,010
D. Total Liabilities, Reserves, and Net Worth			\$	3,393,509

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford B, dba G	2410	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$ 5,264,307	
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$ 5,494,234	
D. Net Income or Deficit			\$ (229,927)	
E. Balance			\$ (229,927)	
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenditures PG 27	5,507,957			
Depreciation Adjustment	(22,122)			
Rounding	2			
Total Expenditures Line C	5,487,060			
2. Other <i>(itemize)</i>				
Change in Net Assets		35,810		
F-3. Total Additions			\$ 35,810	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period	09/30/15		\$ (194,117)	

I. Preparer's/Reviewer's Certification

Name of Facility Senior Philanthropy of Milford B, dba		License No. 2410	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/12/16	
Printed Name of Preparer Matthew S. Bovolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	

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

Facility Name Senior Philanthropy of Milford B, LLC d/b/a Golden Hill Rehab Pavilion

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

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

Explanation: _____

Yes No
 2. Are the methods of allocating costs consistent with cost year 2014? If not, explain the reporting change.

Explanation: _____

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

Explanation: _____

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Eagle Lake Foundation**
 Engagement: **Medicaid - Senior Philanthropy of Milford B, LLC**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
110102	Petty Cash	1,000.00			1,000.00
110103	BOA Operating Account	377.47			377.47
110110	Resident Trust	51,374.56			51,374.56
110113	Operating Account	237,894.54			237,894.54
110204	Accts Receivable-PVT	92,730.58			92,730.58
110205	Accts Receivable-Caid Res Responsibility	62,315.64			62,315.64
110206	Accts Receivable-SNF Medicare Part A	316,393.58			316,393.58
110207	Accts Receivable-SNF Medicare Part B	43,647.08			43,647.08
110208	Accts Receivable-Caid Cross-Over Part A	54,826.32			54,826.32
110209	Accts Receivable-Caid Cross-Over Part B	11,392.17			11,392.17
110210	Accts Receivable-SNF Medicaid	695,398.47			695,398.47
110211	Accts Receivable-Hospice	17,879.58			17,879.58
110212	Accts Receivable-Pvt Co Insurance Part A	78,450.51			78,450.51
110213	Accts Receivable-Pvt Co Insurance Part B	4,164.29			4,164.29
110214	Accts Receivable-Insurance	9,200.00			9,200.00
110215	Allowance for Uncollectible-SNF/IL/AL	(72,000.00)			(72,000.00)
110221	Accounts Receivable - HMO	116,891.41			116,891.41
110222	Accounts Receivable - VA	62,491.95			62,491.95
110223	Accts Receivable - PO	830,949.88			830,949.88
110245	Due from West River	1,594.68			1,594.68
110250	AR-Refunds	(992.53)			(992.53)
110401	Prepaid Insurance	2,567.94			2,567.94
110403	Prepaid Taxes and Licenses	11,665.64			11,665.64
110406	Prepaid Other	5,085.42			5,085.42
120110	Deposits on Utilities	500.00			500.00
120201	Cash - Replacement Reserve	41,247.00			41,247.00
120202	Cash - Tax Escrow	77,517.00			77,517.00
120203	Cash - Insurance Escrow	1,900.00			1,900.00
120204	Cash - Insurance Reserve	211,488.85			211,488.85
120205	Cash - Security Deposit	750.00			750.00
120304	Building & Improvements	5,728.00			5,728.00
120305	Accumulated Depr- Bldg & Improvement	(381.87)			(381.87)
120306	Furniture, Fixtures & Equipment	86,354.97			86,354.97
120307	Accumulated Depr- FFE	(8,482.29)			(8,482.29)
120308	Motor Vehicles	40,257.00			40,257.00
120309	Accumulated Depr- Vehicles	(2,795.65)			(2,795.65)
210104	Accounts Payable- Trade	(711,474.97)			(711,474.97)
210105	Accounts Payable- Accrued	(119,665.38)			(119,665.38)
210110	Employee Deductions- HSA	(8.82)			(8.82)
210111	Employee Deductions- 401K	(8,115.97)			(8,115.97)
210112	Employee Deductions- FSA	2,974.75			2,974.75
210113	Employee Deductions- ST/LIFE	(2,551.15)			(2,551.15)
210115	SIT Taxes Payable	(9,443.06)			(9,443.06)
210116	Employee Deductions - AFLAC	(283.31)			(283.31)
210118	Resident Trust	(51,374.56)			(51,374.56)
210160	Uncleared Checks	(170,398.71)			(170,398.71)
210201	Accrued Salaries & Wages	(191,493.05)			(191,493.05)
210202	Federal Income Tax Withheld	(33,367.99)			(33,367.99)
210204	FICA Taxes- EE	(40,253.55)			(40,253.55)
210205	SUI Taxes Payable	(28,608.18)			(28,608.18)
210206	Accrued Workers Comp	4,563.83			4,563.83
210208	Accrued Real Estate Taxes	(76,500.00)			(76,500.00)
210210	FUTA Taxes	(174.63)			(174.63)
210214	Accrued Land Lease	(1,886.00)			(1,886.00)

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
210215	Accrued Legal Fees	(14,000.00)			(14,000.00)
210216	Accrued Accounting/Audit Fees	(17,000.00)			(17,000.00)
210218	Accrued Personal Property Taxes	(13,500.00)			(13,500.00)
210223	Due to Line Capital One	(1,157,452.62)			(1,157,452.62)
210225	Due to Eagle Lake Foundation	(416,653.77)			(416,653.77)
210259	Due to Medicaid - Short-term	(167,970.82)			(167,970.82)
220400	Long Term Capital Lease	(58,860.89)			(58,860.89)
250200	Change in Net Assets	(35,810.14)			(35,810.14)
310101	Routine Services-SNF PVT	(298,335.00)			(298,335.00)
310103	Pharmacy- SNF PVT	(2,716.25)			(2,716.25)
310105	Laboratory	(124.00)			(124.00)
310106	Physical Therapy- SNF PVT	(2,890.00)			(2,890.00)
310107	Speech Therapy- SNF PVT	(1,384.00)			(1,384.00)
310108	Occupational Therapy- SNF PVT	(2,201.00)			(2,201.00)
310195	Routine Revenue Adjustment-SNF PVT	19,970.00			19,970.00
310201	Routine Services-MCR A-SNF	(842,540.00)			(842,540.00)
310203	Pharmacy-MCR A-SNF	(88,867.07)			(88,867.07)
310205	Laboratory- MCR A-SNF	(15,666.66)			(15,666.66)
310206	Physical Therapy- MCR A-SNF	(410,215.00)			(410,215.00)
310207	Speech Therapy- MCR A-SNF	(57,093.00)			(57,093.00)
310208	Occupational Therapy- MCR A-SNF	(334,934.00)			(334,934.00)
310212	IV Therapy-MCR A-SNF	(4,739.58)			(4,739.58)
310215	XRay MRA	(6,882.11)			(6,882.11)
310295	Sequestration - MCR A	16,690.74			16,690.74
310298	Contractual Adj- Room- MCR A-SNF	(377,791.53)			(377,791.53)
310299	Contractual Adj-Ancill-MCR A-SNF	918,397.42			918,397.42
310301	Routine Services- MCD-SNF	(4,809,745.00)			(4,809,745.00)
310303	Pharmacy- MCD- SNF	(14,049.24)			(14,049.24)
310305	Laboratory- MCD- SNF	(330.44)			(330.44)
310306	Physical Therapy- MCD-SNF	(71,668.00)			(71,668.00)
310307	Speech Therapy- MCD-SNF	(35,555.00)			(35,555.00)
310308	Occupational Therapy- MCD-SNF	(51,768.00)			(51,768.00)
310312	IV Therapy-MCD-SNF	(13,072.59)			(13,072.59)
310397	Other Service- MCD-SNF	(165.00)			(165.00)
310398	Contractual Adj- Room- MCD-SNF	2,077,767.86			2,077,767.86
310399	Contractual Adj- Ancillaries- MCD-SNF	186,608.27			186,608.27
310406	Physical Therapy- MCR B-SNF	(102,765.00)			(102,765.00)
310407	Speech Therapy-MCR B-SNF	(48,273.00)			(48,273.00)
310408	Occupational Therapy-MCR B-SNF	(77,983.00)			(77,983.00)
310498	Sequestration - MCR B	1,019.63			1,019.63
310499	Contractual Adj- Ancill- MCR B-SNF	128,166.72			128,166.72
310501	Routine Services-Hospice-SNF	(96,940.00)			(96,940.00)
310505	Laboratory-Hospice-SNF	(89.99)			(89.99)
310507	Speech Therapy-Hospice-SNF	(150.00)			(150.00)
310598	Contractual Adj-Room-Hospice-SNF	36,306.09			36,306.09
310599	Contractual Adj- Ancill- Hospice-SNF	239.99			239.99
310605	Lab Rev-Ins	(92.63)			(92.63)
310699	Contractual Allowance Ancillary INS	92.63			92.63
310701	Routine Services VA	(923,400.00)			(923,400.00)
310703	Pharmacy VA	(75,137.00)			(75,137.00)
310705	Laboratory VA	(7,553.90)			(7,553.90)
310706	Physical Therapy VA	(65,818.00)			(65,818.00)
310707	Speech Therapy VA	(15,771.00)			(15,771.00)
310708	Occupational Therapy VA	(42,953.00)			(42,953.00)
310715	Radiology VA	(3,917.40)			(3,917.40)
310798	Contract Adj R&B VA	254,474.84			254,474.84
310799	Cont Adjmt Ancillary VA	211,150.30			211,150.30
310801	Routine Services HMO	(184,285.00)			(184,285.00)

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
310803	Pharmacy HMO	(19,781.51)			(19,781.51)
310805	Lab HMO	(3,619.02)			(3,619.02)
310806	PT HMO	(64,416.00)			(64,416.00)
310807	ST HMO	(35,626.00)			(35,626.00)
310808	OT HMO	(49,233.00)			(49,233.00)
310810	IV THERAPY	(1,935.00)			(1,935.00)
310815	Radiology HMO	(821.47)			(821.47)
310895	Sequestration - HMO	432.02			432.02
310898	Contractual Adjustment Room HMO	(18,718.16)			(18,718.16)
310899	Contractual Adj Ancillary HMO	175,048.60			175,048.60
370125	Guest Meals	(735.00)			(735.00)
380165	Vending Machine Revenue	(326.85)			(326.85)
389999	Miscellaneous Operating Income-Admin	(323.45)			(323.45)
410101	Salaries-Administrator	61,929.03			61,929.03
410102	Salaries-DON	50,499.38			50,499.38
410103	Salaries-Nurse Liaison/Risk Mgr	(6,772.57)		6,772.57	0.00
410104	Salaries-MDS Coord/MDS Asst	(4,108.17)		4,108.17	0.00
410106	Inservice Coordinator-Nursing Admin	(2,418.86)		2,418.86	0.00
410120	Vacation/Sick/Holiday-Nursing Admn	6,603.32			6,603.32
410121	Payroll Taxes-Nursing Admn-FICA	8,477.00		207.94	8,684.94
410122	Payroll Taxes-Nursing Admn-SUI	97.48			97.48
410123	Workers Comp-Nursing Admn	918.09		278.90	1,196.99
410124	Payroll Nursing Admin-FUTA	18.66		26.16	44.82
410125	Employee Health Insurance-Nurs Admin	1,380.19			1,380.19
410126	Employee Life Insurance-Nursing Admn	170.00			170.00
410127	Employee Dental Insurance-Nurs Admn	153.12			153.12
410128	Employee Vision Insurance-Nurs Admin	31.64			31.64
410130	Recruitment-Nursing Admn	170.00			170.00
410132	Background Checks-Nursing Admn	877.00			877.00
410133	Training/Seminars/Courses-Nurs Admn	1,692.80			1,692.80
410134	Dues/Subscriptions-Nursing Admn	3,562.11			3,562.11
410135	Employee Expense-Nursing Admn	261.08			261.08
410136	Contracted Services - Nursing Admin	22,062.50			22,062.50
410137	Software Expense - Nursing Adm	3,360.00			3,360.00
410140	Interco Contracted Services -Nurse Admin	3,946.09		(3,946.09)	0.00
410141	Cell Phones - Nursing Admin	406.40			406.40
410195	Mileage Reimbursement - Nursing Adm	1,021.20			1,021.20
410199	Licenses/Permits-Nursing Admn	845.34			845.34
410201	Salaries-RN	389,056.39		(6,527.03)	382,529.36
410202	Overtime-RN	38,300.32			38,300.32
410203	Orientation-RN	5,168.69			5,168.69
410204	Salaries-LPN	396,384.96			396,384.96
410205	Overtime-LPN	43,212.54			43,212.54
410206	Orientation-LPN	3,086.05			3,086.05
410207	Salaries-CNA	584,347.92			584,347.92
410208	Overtime-CNA	30,323.36			30,323.36
410209	Orientation-CNA	4,046.01			4,046.01
410210	Ward Clerk/Staff Coord-Nursing	14,300.60			14,300.60
410212	Ward Clerk/Staff Coord- OT	727.02			727.02
410220	Vacation/Sick/Holiday-Nursing	130,013.42			130,013.42
410221	Payroll Taxes-Nursing-FICA	122,208.15			122,208.15
410222	Payroll Taxes-Nursing-SUI	29,467.87			29,467.87
410223	Workers Comp-Nursing	52,619.57			52,619.57
410224	Payroll Nursing - FUTA	1,588.46			1,588.46
410225	Employee Health Insurance-Nursing	101,681.19			101,681.19
410226	Employee Life Insurance-Nursing	1,271.73			1,271.73
410227	Employee Dental Insurance-Nursing	2,153.83			2,153.83
410229	Employee Vision Insurance - Nursing	744.61			744.61

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
410230	Recruitment-Nursing	776.15			776.15
410231	Drug Free Expense-Nursing	638.00			638.00
410232	Background Checks-Nursing	2,184.00			2,184.00
410233	Training/Seminars/Courses-Nursing	1,572.06			1,572.06
410234	Dues/Subscriptions-Nursing	110.00			110.00
410235	Employee Expense-Nursing	1,912.34		(125.00)	1,787.34
410237	Office Supplies - Nursing	5,687.62			5,687.62
410501	Salaries-Med Rec	14,075.69			14,075.69
410502	Overtime-Med Rec	246.57			246.57
410520	Vacation/Sick/Holiday- Med Recs	1,070.20			1,070.20
410521	Payroll Taxes-Med Recs-FICA	1,011.54			1,011.54
410522	Payroll Taxes-Med Recs-SUI	273.18			273.18
410523	Workers Comp- Med Recs	855.59			855.59
410524	Payroll Tax - Medical Record - FUTA	46.57			46.57
410525	Employee Health Insurance-Med Recs	4,969.74			4,969.74
410526	Employee Life Insurance-Med Recs	5.10			5.10
410527	Employee Dental Insurance-Med Recs	10.39			10.39
410536	Supplies Med Rec	65.13			65.13
410540	Interco Contracted Services - Med Rec	155.79			155.79
410601	Salaries-Social Service	41,097.96			41,097.96
410620	Vacation/Sick/Holiday-Social Service	2,664.32			2,664.32
410621	Payroll Taxes- Social Service-FICA	3,256.46			3,256.46
410622	Payroll Taxes- Social Service-SUI	478.47			478.47
410623	Workers Comp-Social Service	50.72			50.72
410625	EE Health Insurance-Social Service	5,131.04			5,131.04
410626	Employee Life Ins-Social Service	69.70			69.70
410627	Employee Dental Ins-Social Service	107.98			107.98
410628	Employee Vision Insurance - Social Ser	32.90			32.90
410701	Medical Director	25,071.43			25,071.43
410702	Pharmacy Consultant	12,886.80			12,886.80
410706	Physician Consultant	12,500.00			12,500.00
410709	Staffing Agency-LPN	31,528.55			31,528.55
410710	Staffing Agency-CNA	95,997.96			95,997.96
410711	Salaries - Director of Rehab	40,189.25		(40,189.25)	0.00
410712	Salaries - Physical Therapy Assistant	64,197.26			64,197.26
410713	Overtime - Physical Therapy Assistant	1,038.82			1,038.82
410714	Salaries - Rehab Tech / Assistant	5,601.33			5,601.33
410716	Salaries - Occupational Therapy Assist	47,228.22			47,228.22
410717	Overtime - Occupational Therapy Assistan	347.62			347.62
410718	Salaries - Therapy - Rehab Tech	19,376.45			19,376.45
410719	Therapy - Rehab Tech OT	7,332.78			7,332.78
410725	Therapy Staffing Services	90.00			90.00
410726	Salaries Respiratory Therapist	18,901.82			18,901.82
410730	Minor Equipment & Supplies - Therapy	2,561.23			2,561.23
410731	IV Therapy	(1,035.00)			(1,035.00)
410733	Floor Stock Drugs & Supplies	15,127.04			15,127.04
410734	Pharmacy Supplies	(483.37)			(483.37)
410735	Office Supplies-Therapy	305.25			305.25
410740	Interco Contracted Services - Therapy	5,674.97			5,674.97
410741	Oxygen	6,310.25			6,310.25
410742	Inhalation Supplies	8,519.81			8,519.81
410743	IV Supplies - Medicaid	120.00			120.00
410750	Resident Transportation	2,902.44			2,902.44
410751	Lab Fees	13,466.53			13,466.53
410752	X-Ray Service	6,565.77			6,565.77
410754	IV Drugs - Medicare	2,099.72			2,099.72
410756	Pharmacy-RX Medicaid	2,886.79			2,886.79
410757	Pharmacy-RX Medicare	61,539.76			61,539.76

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
410758	Pharmacy-RX Managed Care	19,279.36			19,279.36
410759	Pharmacy OTC Medicaid	7,347.23			7,347.23
410760	Pharmacy-OTC Medicare	2,248.66			2,248.66
410761	Incontinent Supplies	26,413.26			26,413.26
410762	Medical Supplies	28,364.79			28,364.79
410763	Nursing Supplies	38,953.54			38,953.54
410764	Nutritional Supplements	8,393.64			8,393.64
410765	Medical Equipment Rental	40,214.73			40,214.73
410767	Equipment Repairs - Nursing	2,088.67			2,088.67
410768	Minor Equipment - Nursing	11,674.35			11,674.35
410769	Pharmacy - RX Other	27,927.41			27,927.41
410770	Pharmacy - OTC Other	750.01			750.01
410771	IV Drugs - Managed Care	60.00			60.00
410772	IV Supplies - Managed Care	310.30			310.30
410773	IV Drugs - Medicaid	1,268.90			1,268.90
410774	Medical Waste Disposal	292.52			292.52
410775	Salaries - Physical Therapy	48,665.50		16,555.99	65,221.49
410776	Overtime - Physical Therapy	110.83			110.83
410777	Salaries - Occupational Therapy	46,451.44		34,603.70	81,055.14
410778	Overtime - Occupational Therapy	585.60			585.60
410779	Salaries - Speech Therapy	31,781.96		17,364.73	49,146.69
410782	Vac/Sick/Hol - Therapy	28,335.17		(28,335.17)	0.00
410783	Fica - Therapy	26,742.30			26,742.30
410784	SUI - Therapy	1,939.82			1,939.82
410785	Workers Comp - Therapy	9,872.68			9,872.68
410786	FUTA - Therapy	132.24			132.24
410787	Employee Health - Therapy	37,111.40			37,111.40
410788	Employee Dental - Therapy	1,454.85			1,454.85
410789	Employee Life - Therapy	428.48			428.48
410790	Therapy Software Costs	2,300.35			2,300.35
410791	Employee Vision Insurance - Therapy	246.15			246.15
410794	Speech Therapist - Outside Contract	720.00			720.00
410795	Mileage- Therapy	28.86			28.86
410796	Recruitment - Therapy	291.06			291.06
410798	Training/Seminars/Courses-Therapy Dept	467.73			467.73
410799	Purchased Services-Other	643.41			643.41
410855	Dental Consultants	5,538.00			5,538.00
410997	Quality Assessment Fee - SNF	341,259.82			341,259.82
410998	Bad Debt Expense-SNF	48,000.00			48,000.00
440101	Salaries-Dietary Manager/CDM	17,955.32			17,955.32
440107	Salaries-Cooks	49,772.03			49,772.03
440110	Salaries - Dietician	16,254.14			16,254.14
440113	Salaries- Dietary Aides	102,283.34			102,283.34
440114	Overtime-Dietary Aides	(12.47)			(12.47)
440120	Vacation/Sick/Holiday-Dietary	15,583.06			15,583.06
440121	Payroll Taxes-Dietary-FICA	14,937.47			14,937.47
440122	Payroll Taxes- Dietary-SUI	5,435.05		163.49	5,598.54
440123	Workers Comp-Diet	6,224.14			6,224.14
440124	Payroll Taxes-Dietary FUTA	294.33			294.33
440125	Employee Health Insurance- Dietary	23,703.48			23,703.48
440126	Employee Life Insurance-Dietary	264.02			264.02
440127	Employee Dental Insurance- Dietary	451.72			451.72
440128	Employee Vision Insurance - Dietary	108.14			108.14
440134	Dues/Subscriptions-Dietary	1,221.81			1,221.81
440135	Employee Expense-Dietary	1,553.00			1,553.00
440199	Licenses/Permits-Dietary	100.02			100.02
440789	Thickened Liquids-Dietary	4,255.29			4,255.29
440803	Raw Food-Dietary	108,096.09			108,096.09

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
440804	Produce-Dietary	5,557.22			5,557.22
440805	Dairy-Dietary	22,305.13			22,305.13
440807	Dietary Supplies-Dietary	11,579.78			11,579.78
440811	Chemicals-Dietary	1,318.56			1,318.56
440820	Maintenance & Repairs-Diet	4,988.97			4,988.97
440876	Equipment Minor-Dietary	1,172.38			1,172.38
440901	Office Supplies-Dietary	672.09			672.09
450104	Salaries- Housekeeping Staff	68,892.43			68,892.43
450105	Overtime- Housekeeping Staff	906.36			906.36
450107	Salaries - Housekeeping - Porter	6,987.09			6,987.09
450110	Contract Services _ Housekeeping	32,602.32			32,602.32
450120	Vacation/Sick/Holiday-Hskp	5,835.64			5,835.64
450121	Payroll Taxes- Hskp-FICA	6,158.96			6,158.96
450122	Payroll Taxes-Hskp-SUI	3,381.51			3,381.51
450123	Workers Comp-Hskp	2,613.95			2,613.95
450124	Payroll Tax Housekeeping FUTA	147.06			147.06
450125	Employee Health Insurance-Hskp	7,915.23			7,915.23
450126	Employee Life Insurance-Hskp	94.35			94.35
450127	Employee Dental Insurance-Hskp	265.31			265.31
450128	Employee Vision Insurance - Hskp	32.28			32.28
450131	Drug Free Expense-Hskp	231.00			231.00
450871	Cleaning Supplies-Hskp	12,887.83			12,887.83
450876	Equipment Minor-Hskp	321.77			321.77
460107	Contract Services - Laundry	79,979.62			79,979.62
460820	Maintenance& Repairs-Laundry	553.17			553.17
460876	Equipment Minor-Laundry	368.85			368.85
460882	Laundry Supplies-Laundry	3,157.54			3,157.54
470104	Salaries-Maintenance Staff	19,585.41			19,585.41
470120	Vacation/Sick/Holiday-Maint	2,216.97			2,216.97
470121	Payroll Taxes-Maint-FICA	1,557.92			1,557.92
470122	Payroll Taxes-Maint-SUI	859.18			859.18
470123	Workers Comp-Maint	606.50			606.50
470124	Payroll Maint-FUTA	19.41			19.41
470125	Employee Health Insurance-Maint	4,151.97			4,151.97
470126	Employee Life Insurance-Maint	30.60			30.60
470127	Employee Dental Insurance-Maint	66.49			66.49
470128	Contracted Maintenance	5,850.00			5,850.00
470129	Employee Vision Insurance - Maint	33.24			33.24
470820	Maintenance & Repairs-Maint	15,360.05			15,360.05
470821	Electrical-Maint	9,935.84			9,935.84
470822	Plumbing-Maint	1,538.29			1,538.29
470823	HVAC/Boiler Maint	5,874.12			5,874.12
470824	Paint-Maint	234.03			234.03
470826	Small Tools-Maint	199.98			199.98
470828	Alarm Inspection-Maint	2,616.00			2,616.00
470829	Alarm Repairs-Maint	2,536.35			2,536.35
470830	Grounds Maintenance-Maint	6,023.20			6,023.20
470832	Sprinklers-Maint	1,064.00			1,064.00
470833	Elevator-Maint	4,120.28			4,120.28
470834	Pest Control-Maint	338.00			338.00
470836	Maint Contracts- Generator	1,252.57			1,252.57
470901	Office Supplies-Maint	300.84			300.84
470970	Waste Disposal -Grease/Trash	23,610.36			23,610.36
480104	Salaries-Reception/Security Staff	38,642.38			38,642.38
480105	Overtime-Reception/Security Staff	127.50			127.50
480120	Vacation/Sick/Holiday-Rec/Sec	3,542.33			3,542.33
480121	Payroll Taxes-Rec/Sec-FICA	3,195.35			3,195.35
480122	Payroll Taxes-Rec/Sec-SUI	1,049.91			1,049.91

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
480123	Workers Comp-Rec/Sec	51.23			51.23
480124	Payroll Tax Security FUTA	116.81			116.81
480125	Employee Health Insurance-Rec/Sec	2,113.05			2,113.05
480126	Employee Life Insurance-Rec/Sec	15.30			15.30
480127	Employee Dental Insurance-Rec/Sec	50.07			50.07
480901	Office Supplies-Rec/Sec	2,947.01			2,947.01
490133	Training/Seminars/Courses-Mkt	36.95			36.95
490135	Employee Expense-Mkt	5.38			5.38
490140	Interco Contracted Services - Marketing	5,685.20			5,685.20
490851	Entertainment-Mkt	206.48			206.48
490856	Media Advertising-Mkt	2,948.00			2,948.00
490858	Special Events-Mkt	533.33			533.33
490859	Collateral Material-Mkt	263.22			263.22
490862	Promo Items-Mkt	1,263.53			1,263.53
490901	Office Supplies-Mkt	225.43			225.43
490920	Forms/Printing-Mkt	2,859.94			2,859.94
490930	Postage-Mkt	0.96			0.96
490950	Mileage Reimbursement-Mkt	151.21			151.21
500199	Licenses & Permits-Trans	667.78			667.78
500891	Vehicle Fuel-Trans	170.00			170.00
500892	Vehicle Maintenance-Trans	38.15			38.15
550101	Activities SNF MGR	25,679.32			25,679.32
550104	Salaries-Activities-SNF	42,089.44			42,089.44
550105	Overtime- Activities SNF	11.25			11.25
550120	Vacation/Sick/Holiday-Activities SNF	7,466.32			7,466.32
550121	Payroll Taxes-Activities SNF-FICA	5,310.44			5,310.44
550122	Payroll Taxes-Activities SNF-SUI	1,226.63			1,226.63
550123	Workers Comp-Activities SNF	2,321.64			2,321.64
550124	Payroll Tax Activities SNF FUTA	5.02			5.02
550125	Employee Health Insurance-Activities SNF	11,797.68			11,797.68
550126	Employee Life Insurance-Activities SNF	100.16			100.16
550127	Employee Dental Insurance-Activities SNF	541.33			541.33
550128	Employee Vision Insurance - Act SNF	24.32			24.32
550133	Training/Seminars/Courses-Activities SNF	95.00			95.00
550134	Dues/Subscriptions-Activities SNF	254.32			254.32
550850	Activities Supplies-Activities-SNF	1,167.53			1,167.53
550851	Entertainment-Activities-SNF	9,349.34			9,349.34
550852	Activities Events Food-Activities-SNF	665.02			665.02
550901	Office Supplies-Activities SNF	217.92			217.92
550920	Forms/Printing-Activities SNF	40.49			40.49
550960	Equipment Rental-Activities SNF	105.29			105.29
550962	Floral-Activities-SNF	142.13			142.13
550964	Holiday Decorations-Activities-SNF	277.83			277.83
560102	Salaries-Business Office	22,525.10			22,525.10
560103	Salaries-Human Resources/Payroll	17,497.90			17,497.90
560104	Salaries-Admin Staff	631.07			631.07
560105	Overtime-Admin	(11.08)			(11.08)
560109	Salaries - Admissions Coordinator	78,235.39		(3,502.97)	74,732.42
560120	Vacation/Sick/Holiday-Adm	10,605.91			10,605.91
560121	Payroll Taxes-Admin-FICA	9,518.14			9,518.14
560122	Payroll Taxes-Admin-SUI	1,278.81			1,278.81
560123	Workers Comp-Admin	2,318.88			2,318.88
560124	Payroll Tax Admin FUTA	64.33			64.33
560125	Employee Health Insurance-Admin	17,629.33			17,629.33
560126	Employee Life Insurance-Admin	134.04			134.04
560127	Employee Dental Insurance-Admin	701.43			701.43
560128	Employee Vision Insurance - Admin	121.86			121.86
560129	Benefit Plan Fees	4,089.80			4,089.80

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
560130	Recruitment-Admin	201.67			201.67
560133	Training/Seminars/Courses-Admin	385.61			385.61
560135	Employee Benefits/Expense-Admin	1,420.28			1,420.28
560198	Bldg Inspection Fees	10,964.91			10,964.91
560199	Licenses/Permits	478.57			478.57
560711	Utilities-Electric	52,726.60			52,726.60
560712	Utilities-Gas/Oil	3,146.75			3,146.75
560713	Utilities-Water/Sewer/Refuse	(1,429.57)		7,173.66	5,744.09
560714	Utilities-Telephone Service	18,422.25			18,422.25
560717	Utilities-Cable TV	4,658.31			4,658.31
560731	Real Estate Taxes	51,000.00			51,000.00
560732	Non-Reimbursable Expense	705.38			705.38
560733	Personal Property Taxes	9,408.84			9,408.84
560734	Professional Liability Insurance	13,565.52			13,565.52
560735	General Liability Insurance	13,565.52			13,565.52
560736	Property Insurance	4,906.98			4,906.98
560740	Insurance-Other	2,259.48			2,259.48
560742	Patient Trust Bond	332.04			332.04
560744	Resident Reimburse on Lost/Stolen Items	1,184.88			1,184.88
560745	Taxes Other	250.00			250.00
560840	Interco Contracted Services - Admin	20,374.24			20,374.24
560841	Contracted Services - Call System	2,512.76			2,512.76
560842	Conservator Fees	750.00			750.00
560843	Legal Fees-Adm	9,811.07			9,811.07
560844	Accounting/Audit Fees-Adm	17,393.33			17,393.33
560845	Payroll Processing Fees	8,474.59			8,474.59
560876	Equipment Minor-Adm	2,914.04			2,914.04
560901	Office Supplies-Adm	2,233.96			2,233.96
560902	Office Supplies Human Resources	637.10			637.10
560905	Copier- Maintenance Agreement	2,441.49			2,441.49
560911	Computer Maintenance-Adm	8,873.96			8,873.96
560912	Software Maintenance Contract-Adm	30,042.05		(20,700.00)	9,342.05
560913	Internet Access-Adm	2,519.12			2,519.12
560914	Software Expense - Adm	459.98			459.98
560915	Timeclock Software	3,914.17			3,914.17
560920	Forms/Printing-Adm	619.27			619.27
560925	Records Storage - Adm	1,941.71			1,941.71
560926	Parking Space - Adm	1,800.00			1,800.00
560930	Postage-Adm	1,076.92			1,076.92
560931	Overnight Service-Adm	1,089.01			1,089.01
560941	Cell Phones-Adm	513.41			513.41
560950	Mileage Reimbursement-Adm	184.00			184.00
560960	Equipment Rental-Adm	491.94			491.94
560963	Misc Decor-Adm	100.39			100.39
560964	Eagle Lake Foundation - Vision Term Fees	0.00		20,700.00	20,700.00
560995	Collection Fees/Credit Card Fees	201.60			201.60
560996	Late fees/Finance Charges-Adm	7.37			7.37
560997	Bank Service Charges-Adm	983.50			983.50
580001	Interest Income	(101.37)			(101.37)
590002	Management Fees	121,836.00			121,836.00
590004	Interest Expense	40,408.22			40,408.22
590005	Rent Expense	350,926.85			350,926.85
590006	Depreciation-Bldgs & Improvements	439.95			439.95
590007	Depreciation-FFE	7,516.27			7,516.27
590008	Depreciation-Vehicles	2,795.65			2,795.65
590009	Amortization	112.93		(112.93)	0.00
R0001	Champion Awards of Milford	0.00		125.00	125.00
R0002	Interest Expense on line of credit	0.00		112.93	112.93

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
R0003	Prior Period Utilities expense	0.00		(7,173.66)	(7,173.66)
Total		(0.00)		0.00	0.00
Net (Income) Loss					

Client: *Eagle Lake Foundation*
 Engagement: *Medical - Senior Philanthropy of Milford B, LLC*
 Period Ending: *2/29/2016*
 Trial Balance: *A.01 - TB-CCHH*
 Worksheet: *A.03 - TB-CCHH Combined Detail LS*

Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2015			9/30/2016	8/30/2014		
Group : [10-A]	Salaries and Wages							
Subgroup : [2]	Administrators							
410101	Salaries-Administrator	51,929.03		0.00	51,929.03	0.00	51,929.03	0.00%
Subtotal [2]	Administrators	51,929.03		0.00	51,929.03	0.00	51,929.03	0.00%
Subgroup : [4]	Other Administrative Salaries							
410501	Salaries-Med Rec	14,075.69		0.00	14,075.69	0.00	14,075.69	0.00%
410502	Overtime-Med Rec	248.57		0.00	248.57	0.00	248.57	0.00%
410520	Vacation/Sick/Holiday- Med Rec	1,070.20		0.00	1,070.20	0.00	1,070.20	0.00%
560102	Salaries-Business Office	22,525.10		0.00	22,525.10	0.00	22,525.10	0.00%
560103	Salaries-Human Resources/Payroll	17,497.80		0.00	17,497.80	0.00	17,497.80	0.00%
560104	Salaries-Admin Staff	631.07		0.00	631.07	0.00	631.07	0.00%
560105	Overtime-Admin	(11.06)		0.00	(11.06)	0.00	(11.06)	0.00%
560109	Salaries - Admissions Coordinator	78,235.39		(3,502.97)	74,732.42	0.00	78,235.39	0.00%
560120	Vacation/Sick/Holiday-Admin	10,605.91	RJE - 5	0.00	10,605.91	0.00	10,605.91	0.00%
Subtotal [4]	Other Administrative Salaries	144,876.78		(3,502.97)	141,373.78	0.00	144,876.78	0.00%
Subgroup : [6A]	Head Dietitian							
440110	Salaries - Dietician	16,254.14		0.00	16,254.14	0.00	16,254.14	0.00%
Subtotal [6A]	Head Dietitian	16,254.14		0.00	16,254.14	0.00	16,254.14	0.00%
Subgroup : [6B]	Food Service Supervisor							
440101	Salaries-Dietary Manager/CDM	17,955.32		0.00	17,955.32	0.00	17,955.32	0.00%
Subtotal [6B]	Food Service Supervisor	17,955.32		0.00	17,955.32	0.00	17,955.32	0.00%
Subgroup : [6C]	Dietary Workers							
440107	Salaries-Cooks	49,772.03		0.00	49,772.03	0.00	49,772.03	0.00%
440113	Salaries - Dietary Aides	102,283.34		0.00	102,283.34	0.00	102,283.34	0.00%
440114	Overtime-Dietary Aides	(12.47)		0.00	(12.47)	0.00	(12.47)	0.00%
440120	Vacation/Sick/Holiday-Dietary	15,583.06		0.00	15,583.06	0.00	15,583.06	0.00%
Subtotal [6C]	Dietary Workers	167,625.96		0.00	167,625.96	0.00	167,625.96	0.00%
Subgroup : [6B]	Other Housekeeping Workers							
450104	Salaries- Housekeeping Staff	68,892.43		0.00	68,892.43	0.00	68,892.43	0.00%
450105	Overtime- Housekeeping Staff	906.36		0.00	906.36	0.00	906.36	0.00%
450107	Salaries - Housekeeping - Porter	6,987.09		0.00	6,987.09	0.00	6,987.09	0.00%
450120	Vacation/Sick/Holiday-Help	5,835.64		0.00	5,835.64	0.00	5,835.64	0.00%
Subtotal [6B]	Other Housekeeping Workers	82,621.52		0.00	82,621.52	0.00	82,621.52	0.00%
Subgroup : [7B]	Other Maintenance Workers							
470104	Salaries-Maintenance Staff	19,585.41		0.00	19,585.41	0.00	19,585.41	0.00%
470120	Vacation/Sick/Holiday-Maint	2,216.97		0.00	2,216.97	0.00	2,216.97	0.00%
Subtotal [7B]	Other Maintenance Workers	21,802.38		0.00	21,802.38	0.00	21,802.38	0.00%
Subgroup : [10]	Protective Services							
480104	Salaries-Reception/Security Staff	38,642.38		0.00	38,642.38	0.00	38,642.38	0.00%
480105	Overtime-Reception/Security Staff	127.50		0.00	127.50	0.00	127.50	0.00%
480120	Vacation/Sick/Holiday-RecSec	3,542.33		0.00	3,542.33	0.00	3,542.33	0.00%
Subtotal [10]	Protective Services	42,312.21		0.00	42,312.21	0.00	42,312.21	0.00%
Subgroup : [12A]	Director of Nurses/Assistant Director							
410102	Salaries-DOH	50,499.38		0.00	50,499.38	0.00	50,499.38	0.00%
Subtotal [12A]	Director of Nurses/Assistant Director	50,499.38		0.00	50,499.38	0.00	50,499.38	0.00%
Subgroup : [12B] RNs - Direct Care								
410201	Salaries-RN	389,056.39		(8,527.03)	380,529.36	0.00	389,056.39	0.00%
410202	Overtime-RN	38,300.32	RJE - 5	0.00	38,300.32	0.00	38,300.32	0.00%
410203	Overtime-RN	5,188.69		0.00	5,188.69	0.00	5,188.69	0.00%
410220	Vacation/Sick/Holiday-Nursing	130,013.42		0.00	130,013.42	0.00	130,013.42	0.00%
Subtotal [12B] RNs - Direct Care		562,558.82		(8,527.03)	554,031.79	0.00	562,558.82	0.00%
Subgroup : [12B2] RNs - Administrative								
410103	Salaries-Nurse Liaison/Risk Mgr	(6,772.57)		6,772.57	0.00	0.00	(6,772.57)	0.00%
410104	Salaries-MDS Coord/MDS Assl	(4,108.17)	RJE - 6	3,269.60	0.00	0.00	(4,108.17)	0.00%
410105	Inservice Coordinator-Nursing Admin	(2,418.86)	RJE - 5	4,108.17	0.00	0.00	(2,418.86)	0.00%
410120	Vacation/Sick/Holiday-Nursing Admin	6,603.32	RJE - 6	2,418.86	0.00	0.00	6,603.32	0.00%
Subtotal [12B2] RNs - Administrative		(6,696.28)		13,298.60	6,603.32	0.00	(6,696.28)	0.00%
Subgroup : [12C] LPNs - Direct Care								
410204	Salaries-LPN	396,384.96		0.00	396,384.96	0.00	396,384.96	0.00%
410205	Overtime-LPN	43,212.54		0.00	43,212.54	0.00	43,212.54	0.00%
410206	Overtime-LPN	3,088.05		0.00	3,088.05	0.00	3,088.05	0.00%
Subtotal [12C] LPNs - Direct Care		442,685.55		0.00	442,685.55	0.00	442,685.55	0.00%
Subgroup : [12D] Aides and Attendants								
410207	Salaries-CHA	584,347.92		0.00	584,347.92	0.00	584,347.92	0.00%
410208	Overtime-CHA	30,323.36		0.00	30,323.36	0.00	30,323.36	0.00%
410209	Overtime-CHA	4,046.01		0.00	4,046.01	0.00	4,046.01	0.00%
Subtotal [12D] Aides and Attendants		618,717.29		0.00	618,717.29	0.00	618,717.29	0.00%
Subgroup : [12E] Physical Therapists								
410711	Salaries - Director of Rehab	40,189.25		(40,189.25)	0.00	0.00	40,189.25	0.00%
410712	Salaries - Physical Therapy Assistant	64,197.26	RJE - 2	(40,189.25)	0.00	0.00	64,197.26	0.00%
410713	Overtime - Physical Therapy Assistant	1,038.82		0.00	1,038.82	0.00	1,038.82	0.00%
410714	Salaries - Rehab Tech / Assistant	5,601.33		0.00	5,601.33	0.00	5,601.33	0.00%
410715	Salaries - Physical Therapy	48,665.50		16,555.99	65,221.49	0.00	48,665.50	0.00%
410716	Overtime - Physical Therapy	110.83	RJE - 2	9,710.00	0.00	0.00	110.83	0.00%
410762	Vac/Sick/Hol - Therapy	28,335.17	RJE - 3	6,845.99	0.00	0.00	28,335.17	0.00%
Subtotal [12E] Physical Therapists		188,138.16		(61,968.43)	126,169.73	0.00	188,138.16	0.00%
Subgroup : [12F] Speech Therapists								
410718	Salaries - Therapy - Rehab Tech	19,376.45		0.00	19,376.45	0.00	19,376.45	0.00%
410719	Salaries - Speech Therapy	31,781.96		17,354.73	49,136.69	0.00	31,781.96	0.00%
410720	Overtime - Speech Therapy	10,184.25	RJE - 2	0.00	10,184.25	0.00	10,184.25	0.00%
410721	Vacation/Sick/Holiday - Speech Therapy	7,150.48	RJE - 3	0.00	7,150.48	0.00	7,150.48	0.00%
Subtotal [12F] Speech Therapists		51,584.41		17,354.73	68,939.14	0.00	51,584.41	0.00%
Subgroup : [12G] Occupational Therapists								
410718	Salaries - Occupational Therapy Assist	47,228.22		0.00	47,228.22	0.00	47,228.22	0.00%
410719	Overtime - Occupational Therapy Assist	347.62		0.00	347.62	0.00	347.62	0.00%
410719	Therapy - Rehab Tech OT	7,332.78		0.00	7,332.78	0.00	7,332.78	0.00%
410719	Salaries - Occupational Therapy	46,451.44		34,603.70	81,055.14	0.00	46,451.44	0.00%
410720	Overtime - Occupational Therapy	585.60	RJE - 2	20,295.00	0.00	0.00	585.60	0.00%
410721	Vacation/Sick/Holiday - Occupational Therapy	10,945.66	RJE - 3	14,306.70	0.00	0.00	10,945.66	0.00%
Subtotal [12G] Occupational Therapists		101,945.66		34,603.70	136,551.36	0.00	101,945.66	0.00%

Client: Eagle Lake Foundation
 Engagement: Medicaid - Senior Philanthropy of Milford B, LLC
 Period Ending: 9/30/2016
 Trial Balance: A.01 - FB-CCHH
 Worksheet: A.03 - FB-CCHH Combined Detail LS

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2016			9/30/2016	8/30/2014		
Subgroup : [12H] Recreation Workers								
550101	Activities SNF MGR	25,679.32		0.00	25,679.32	0.00	25,679.32	0.00%
550104	Salaries-Activities-SNF	42,089.44		0.00	42,089.44	0.00	42,089.44	0.00%
550106	Overtime-Activities-SNF	11.25		0.00	11.25	0.00	11.25	0.00%
550120	Vacation/Sick/Holiday-Activities SNF	7,468.32		0.00	7,468.32	0.00	7,468.32	0.00%
	Subtotal [12H] Recreation Workers	75,246.33		0.00	75,246.33	0.00	75,246.33	0.00%
Subgroup : [12M] Social Workers/Case Management								
410001	Salaries-Social Service	41,097.96		0.00	41,097.96	0.00	41,097.96	0.00%
410020	Vacation/Sick/Holiday-Social Service	2,664.32		0.00	2,664.32	0.00	2,664.32	0.00%
	Subtotal [12M] Social Workers/Case Management	43,762.28		0.00	43,762.28	0.00	43,762.28	0.00%
Subgroup : [12O] Other								
410210	Ward Clerk/Staff Coord-Nursing	14,300.60		0.00	14,300.60	0.00	14,300.60	0.00%
410212	Ward Clerk/Staff Coord-OT	727.02		0.00	727.02	0.00	727.02	0.00%
410226	Salaries Respiratory Therapist	18,901.82		0.00	18,901.82	0.00	18,901.82	0.00%
	Subtotal [12O] Other	33,929.44		0.00	33,929.44	0.00	33,929.44	0.00%
	Total [10-A] Salaries and Wages	2,717,300.35		3,289.60	2,720,689.95	0.00	2,717,300.35	0.00%
Group : [13-B] Professional Fees								
Subgroup : [2] Dentist								
410659	Dental Consultants	5,538.00		0.00	5,538.00	0.00	5,538.00	0.00%
	Subtotal [2] Dentist	5,538.00		0.00	5,538.00	0.00	5,538.00	0.00%
Subgroup : [3] Pharmacist								
410702	Pharmacy Consultant	12,866.80		0.00	12,866.80	0.00	12,866.80	0.00%
	Subtotal [3] Pharmacist	12,866.80		0.00	12,866.80	0.00	12,866.80	0.00%
Subgroup : [8A] Medical Director								
410701	Medical Director	25,071.43		0.00	25,071.43	0.00	25,071.43	0.00%
	Subtotal [8A] Medical Director	25,071.43		0.00	25,071.43	0.00	25,071.43	0.00%
Subgroup : [8C] Resident Care								
410708	Physician Consultant	12,500.00		0.00	12,500.00	0.00	12,500.00	0.00%
	Subtotal [8C] Resident Care	12,500.00		0.00	12,600.00	9.00	12,500.00	0.00%
Subgroup : [9A] ST - Resident Care								
410725	Therapy Staffing Services	90.00		0.00	90.00	0.00	90.00	0.00%
410754	Speech Therapist - Outside Contract	720.00		0.00	720.00	0.00	720.00	0.00%
	Subtotal [9A] ST - Resident Care	810.00		0.00	810.00	0.00	810.00	0.00%
Subgroup : [11A2] RN's - Administrative								
410136	Contracted Services - Nursing Admin	22,062.50		0.00	22,062.50	0.00	22,062.50	0.00%
410140	Interco Contracted Services -Nurse Admin	3,946.09		(3,946.09)	0.00	0.00	3,946.09	0.00%
	Subtotal [11A2] RN's - Administrative	26,008.59		(3,946.09)	22,062.50	0.00	26,008.59	0.00%
Subgroup : [11B1] LPN's - Direct Care								
410709	Staffing Agency-LPN	31,528.55		0.00	31,528.55	0.00	31,528.55	0.00%
	Subtotal [11B1] LPN's - Direct Care	31,528.55		0.00	31,528.55	0.00	31,528.55	0.00%
Subgroup : [11C] Aides								
410710	Staffing Agency-CHA	95,997.96		0.00	95,997.96	0.00	95,997.96	0.00%
	Subtotal [11C] Aides	95,997.96		0.00	95,997.96	0.00	95,997.96	0.00%
Subgroup : [12] Other								
410540	Interco Contracted Services - Med Rec	155.79		0.00	155.79	0.00	155.79	0.00%
410740	Interco Contracted Services - Therapy	5,874.97		0.00	5,874.97	0.00	5,874.97	0.00%
	Subtotal [12] Other	6,030.76		0.00	6,030.76	0.00	6,030.76	0.00%
	Total [13-B] Professional Fees	216,172.09		(3,946.09)	212,226.00	0.00	216,172.09	0.00%
Group : [15] Expenditures Other than Salaries								
Subgroup : [1A1] Workmen's Compensation								
410123	Workers Comp-Nursing Admin	918.09		278.90	1,196.99	0.00	918.09	0.00%
410223	Workers Comp-Nursing	52,619.57		278.90	52,898.47	0.00	52,619.57	0.00%
410523	Workers Comp-Med Rec	855.59		0.00	855.59	0.00	855.59	0.00%
410623	Workers Comp-Social Service	50.72		0.00	50.72	0.00	50.72	0.00%
410785	Workers Comp - Therapy	9,872.68		0.00	9,872.68	0.00	9,872.68	0.00%
440123	Workers Comp-Diet	6,224.14		0.00	6,224.14	0.00	6,224.14	0.00%
450123	Workers Comp-Hisp	2,813.95		0.00	2,813.95	0.00	2,813.95	0.00%
470123	Workers Comp-Maint	606.50		0.00	606.50	0.00	606.50	0.00%
480123	Workers Comp-Rec/Sec	51.23		0.00	51.23	0.00	51.23	0.00%
550123	Workers Comp-Activities SNF	2,321.64		0.00	2,321.64	0.00	2,321.64	0.00%
560123	Workers Comp-Admin	2,318.88		0.00	2,318.88	0.00	2,318.88	0.00%
	Subtotal [1A1] Workmen's Compensation	78,452.99		278.90	78,731.89	0.00	78,452.99	0.00%
Subgroup : [1A3] Unemployment Insurance								
410122	Payroll Taxes-Nursing Admin-SUI	97.48		0.00	97.48	0.00	97.48	0.00%
410124	Payroll Nursing Admin-FUTA	18.68		26.16	44.82	0.00	18.68	0.00%
410222	Payroll Taxes-Nursing-SUI	29,487.87		0.00	29,487.87	0.00	29,487.87	0.00%
410224	Payroll Nursing - FUTA	1,588.46		0.00	1,588.46	0.00	1,588.46	0.00%
410522	Payroll Taxes-Med Rec-SUI	273.18		0.00	273.18	0.00	273.18	0.00%
410524	Payroll Tax -Medical Record - FUTA	48.57		0.00	48.57	0.00	48.57	0.00%
410622	Payroll Taxes-Social Service-SUI	478.47		0.00	478.47	0.00	478.47	0.00%
410784	SUI - Therapy	1,839.62		0.00	1,839.62	0.00	1,839.62	0.00%
410786	FUTA - Therapy	132.24		0.00	132.24	0.00	132.24	0.00%
440122	Payroll Taxes-Delary-SUI	5,435.05		163.49	5,598.54	0.00	5,435.05	0.00%
440124	Payroll Taxes-Delary FUTA	294.33		0.00	294.33	0.00	294.33	0.00%
450122	Payroll Taxes-Hisp-SUI	3,381.51		0.00	3,381.51	0.00	3,381.51	0.00%
450124	Payroll Tax Homeless/Pop FUTA	147.06		0.00	147.06	0.00	147.06	0.00%
470122	Payroll Taxes-Maint-SUI	899.18		0.00	899.18	0.00	899.18	0.00%
470124	Payroll Maint-FUTA	19.41		0.00	19.41	0.00	19.41	0.00%
480122	Payroll Taxes-Rec/Sec-SUI	1,049.91		0.00	1,049.91	0.00	1,049.91	0.00%
480124	Payroll Tax Security FUTA	116.81		0.00	116.81	0.00	116.81	0.00%
550122	Payroll Taxes-Activities SNF-SUI	1,226.63		0.00	1,226.63	0.00	1,226.63	0.00%
550124	Payroll Tax Activities SNF FUTA	5.02		0.00	5.02	0.00	5.02	0.00%
560122	Payroll Taxes-Admin-SUI	1,278.81		0.00	1,278.81	0.00	1,278.81	0.00%
560124	Payroll Tax Admin FUTA	64.33		0.00	64.33	0.00	64.33	0.00%
	Subtotal [1A3] Unemployment Insurance	47,920.90		163.49	48,114.45	0.00	47,920.90	0.00%
Subgroup : [1A4] Social Security (FICA)								
410121	Payroll Taxes-Nursing Admin-FICA	8,477.00		207.94	8,684.94	0.00	8,477.00	0.00%
410221	Payroll Taxes-Nursing-FICA	122,208.15		207.94	122,416.09	0.00	122,208.15	0.00%
410521	Payroll Taxes-Med Rec-FICA	1,011.54		0.00	1,011.54	0.00	1,011.54	0.00%
410621	Payroll Taxes-Social Service-FICA	3,256.46		0.00	3,256.46	0.00	3,256.46	0.00%
410783	Fica - Therapy	26,742.30		0.00	26,742.30	0.00	26,742.30	0.00%
440121	Payroll Taxes-Dietary-FICA	14,937.47		0.00	14,937.47	0.00	14,937.47	0.00%
450121	Payroll Taxes-Hisp-FICA	6,158.96		0.00	6,158.96	0.00	6,158.96	0.00%
470121	Payroll Taxes-Maint-FICA	1,557.92		0.00	1,557.92	0.00	1,557.92	0.00%

Client: *Eagle Lake Foundation*
 Engagement: *Medical - Senior Philanthropy of Millard B, LLC*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCHH*
 Workpaper: *A.03 - TB-CCHH Combined Detail LS*

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		<u>9/30/2015</u>			<u>9/30/2015</u>	<u>9/30/2015</u>		
480121	Payroll Taxes-Rec/Sec-FICA	3,195.35		0.00	3,195.35	0.00	3,195.35	0.00%
550121	Payroll Taxes-Activities SNF-FICA	5,310.44		0.00	5,310.44	0.00	5,310.44	0.00%
560121	Payroll Taxes-Admin-FICA	9,518.14		0.00	9,518.14	0.00	9,518.14	0.00%
	Subtotal [1A4] Social Security (FICA)	<u>22,023.93</u>		<u>207.34</u>	<u>202,681.67</u>	<u>0.00</u>	<u>202,373.73</u>	<u>0.00%</u>
	Subgroup : [1A5] Health Insurance							
410125	Employee Health Insurance-Nurs Admin	1,380.19		0.00	1,380.19	0.00	1,380.19	0.00%
410127	Employee Dental Insurance-Nurs Admin	153.12		0.00	153.12	0.00	153.12	0.00%
410128	Employee Vision Insurance-Nurs Admin	31.64		0.00	31.64	0.00	31.64	0.00%
410225	Employee Health Insurance-Nursing	101,681.19		0.00	101,681.19	0.00	101,681.19	0.00%
410227	Employee Dental Insurance-Nursing	2,153.83		0.00	2,153.83	0.00	2,153.83	0.00%
410229	Employee Vision Insurance - Nursing	744.61		0.00	744.61	0.00	744.61	0.00%
410525	Employee Health Insurance-Med Recs	4,969.74		0.00	4,969.74	0.00	4,969.74	0.00%
410527	Employee Dental Insurance-Med Recs	10.39		0.00	10.39	0.00	10.39	0.00%
410625	EE Health Insurance-Social Service	5,131.04		0.00	5,131.04	0.00	5,131.04	0.00%
410627	Employee Dental Ins-Social Service	107.98		0.00	107.98	0.00	107.98	0.00%
410528	Employee Vision Insurance - Social Ser	32.60		0.00	32.60	0.00	32.60	0.00%
410787	Employee Health - Therapy	37,111.40		0.00	37,111.40	0.00	37,111.40	0.00%
410788	Employee Dental - Therapy	1,454.65		0.00	1,454.65	0.00	1,454.65	0.00%
410791	Employee Vision Insurance - Therapy	246.15		0.00	246.15	0.00	246.15	0.00%
440125	Employee Health Insurance - Dietary	23,703.48		0.00	23,703.48	0.00	23,703.48	0.00%
440127	Employee Dental Insurance - Dietary	451.72		0.00	451.72	0.00	451.72	0.00%
440128	Employee Vision Insurance - Dietary	108.14		0.00	108.14	0.00	108.14	0.00%
450125	Employee Health Insurance-Hisp	7,915.23		0.00	7,915.23	0.00	7,915.23	0.00%
450127	Employee Dental Insurance-Hisp	265.31		0.00	265.31	0.00	265.31	0.00%
450128	Employee Vision Insurance - Hisp	32.28		0.00	32.28	0.00	32.28	0.00%
470125	Employee Health Insurance-Main	4,151.87		0.00	4,151.87	0.00	4,151.87	0.00%
470127	Employee Dental Insurance-Main	66.49		0.00	66.49	0.00	66.49	0.00%
470129	Employee Vision Insurance - Main	33.24		0.00	33.24	0.00	33.24	0.00%
480125	Employee Health Insurance-Rec/Sec	2,113.05		0.00	2,113.05	0.00	2,113.05	0.00%
480127	Employee Dental Insurance-Rec/Sec	50.07		0.00	50.07	0.00	50.07	0.00%
550125	Employee Health Insurance-Activities SNF	11,797.68		0.00	11,797.68	0.00	11,797.68	0.00%
550127	Employee Dental Insurance-Activities SNF	541.33		0.00	541.33	0.00	541.33	0.00%
550128	Employee Vision Insurance - Act SNF	24.32		0.00	24.32	0.00	24.32	0.00%
560125	Employee Health Insurance-Admin	17,629.33		0.00	17,629.33	0.00	17,629.33	0.00%
560127	Employee Dental Insurance-Admin	701.43		0.00	701.43	0.00	701.43	0.00%
560128	Employee Vision Insurance - Admin	121.86		0.00	121.86	0.00	121.86	0.00%
	Subtotal [1A5] Health Insurance	<u>224,915.86</u>		<u>0.00</u>	<u>224,815.86</u>	<u>0.00</u>	<u>224,915.86</u>	<u>0.00%</u>
	Subgroup : [1A8] Life Insurance							
410126	Employee Life Insurance-Nursing Admin	170.00		0.00	170.00	0.00	170.00	0.00%
410226	Employee Life Insurance-Nursing	1,271.73		0.00	1,271.73	0.00	1,271.73	0.00%
410526	Employee Life Insurance-Med Recs	5.10		0.00	5.10	0.00	5.10	0.00%
410626	Employee Life Ins-Social Service	69.70		0.00	69.70	0.00	69.70	0.00%
410786	Employee Life - Therapy	429.48		0.00	429.48	0.00	429.48	0.00%
440126	Employee Life Insurance-Dietary	264.02		0.00	264.02	0.00	264.02	0.00%
450126	Employee Life Insurance-Hisp	94.35		0.00	94.35	0.00	94.35	0.00%
470126	Employee Life Insurance-Main	30.60		0.00	30.60	0.00	30.60	0.00%
480126	Employee Life Insurance-Rec/Sec	15.30		0.00	15.30	0.00	15.30	0.00%
550126	Employee Life Insurance-Activities SNF	100.16		0.00	100.16	0.00	100.16	0.00%
560126	Employee Life Insurance-Admin	134.04		0.00	134.04	0.00	134.04	0.00%
	Subtotal [1A8] Life Insurance	<u>2,583.48</u>		<u>0.00</u>	<u>2,583.48</u>	<u>0.00</u>	<u>2,583.48</u>	<u>0.00%</u>
	Subgroup : [1A9] Other							
410135	Employee Expense-Nursing Admin	261.08		0.00	261.08	0.00	261.08	0.00%
410231	Drug Free Expense-Nursing	630.00		0.00	630.00	0.00	630.00	0.00%
410235	Employee Expense-Nursing	1,912.34		(125.00)	1,787.34	0.00	1,912.34	0.00%
440135	Employee Expense-Dietary	1,553.00		0.00	1,553.00	0.00	1,553.00	0.00%
450131	Drug Free Expense-Hisp	231.00		0.00	231.00	0.00	231.00	0.00%
490135	Employee Expense-Mnt	5.38		0.00	5.38	0.00	5.38	0.00%
560135	Employee Benefits/Expense-Admin	1,420.28		0.00	1,420.28	0.00	1,420.28	0.00%
	Subtotal [1A9] Other	<u>6,021.08</u>		<u>(125.00)</u>	<u>5,896.08</u>	<u>0.00</u>	<u>6,021.08</u>	<u>0.00%</u>
	Subgroup : [1C] Bad Debts							
410958	Bad Debt Expense-SNF	48,000.00		0.00	48,000.00	0.00	48,000.00	0.00%
	Subtotal [1C] Bad Debts	<u>48,000.00</u>		<u>0.00</u>	<u>48,000.00</u>	<u>0.00</u>	<u>48,000.00</u>	<u>0.00%</u>
	Subgroup : [1D] Accounting and Auditing							
560844	Accounting/Audt Fees-Adm	17,393.33		0.00	17,393.33	0.00	17,393.33	0.00%
	Subtotal [1D] Accounting and Auditing	<u>17,393.33</u>		<u>0.00</u>	<u>17,393.33</u>	<u>0.00</u>	<u>17,393.33</u>	<u>0.00%</u>
	Subgroup : [1E] Legal							
560842	Conservator Fees	750.00		0.00	750.00	0.00	750.00	0.00%
560843	Legal Fees-Adm	9,811.07		0.00	9,811.07	0.00	9,811.07	0.00%
	Subtotal [1E] Legal	<u>10,561.07</u>		<u>0.00</u>	<u>10,561.07</u>	<u>0.00</u>	<u>10,561.07</u>	<u>0.00%</u>
	Subgroup : [1G] Office Supplies							
410237	Office Supplies -Nursing	5,687.62		0.00	5,687.62	0.00	5,687.62	0.00%
410735	Office Supplies-Therapy	305.25		0.00	305.25	0.00	305.25	0.00%
440901	Office Supplies-Dietary	672.09		0.00	672.09	0.00	672.09	0.00%
470801	Office Supplies-Maint	300.84		0.00	300.84	0.00	300.84	0.00%
480901	Office Supplies-Rec/Sec	2,947.01		0.00	2,947.01	0.00	2,947.01	0.00%
490901	Office Supplies-His	225.43		0.00	225.43	0.00	225.43	0.00%
490920	Forms/Printing-Mnt	2,859.94		0.00	2,859.94	0.00	2,859.94	0.00%
550901	Office Supplies-Activities SNF	217.92		0.00	217.92	0.00	217.92	0.00%
550920	Forms/Printing-Activities SNF	40.49		0.00	40.49	0.00	40.49	0.00%
560901	Office Supplies-Adm	2,233.96		0.00	2,233.96	0.00	2,233.96	0.00%
560902	Office Supplies Human Resources	637.10		0.00	637.10	0.00	637.10	0.00%
560920	Forms/Printing-Adm	619.27		0.00	619.27	0.00	619.27	0.00%
	Subtotal [1G] Office Supplies	<u>16,748.92</u>		<u>0.00</u>	<u>16,748.92</u>	<u>0.00</u>	<u>16,748.92</u>	<u>0.00%</u>
	Subgroup : [1H1] Telephone and Telegraph							
560114	Utilities-Telephone Service	18,422.25		0.00	18,422.25	0.00	18,422.25	0.00%
	Subtotal [1H1] Telephone and Telegraph	<u>18,422.25</u>		<u>0.00</u>	<u>18,422.25</u>	<u>0.00</u>	<u>18,422.25</u>	<u>0.00%</u>
	Subgroup : [1H2] Cellular Phones and Beepers							
410141	Cell Phones - Nursing Admin	406.40		0.00	406.40	0.00	406.40	0.00%
560941	Cell Phones-Adm	513.41		0.00	513.41	0.00	513.41	0.00%
	Subtotal [1H2] Cellular Phones and Beepers	<u>919.81</u>		<u>0.00</u>	<u>919.81</u>	<u>0.00</u>	<u>919.81</u>	<u>0.00%</u>
	Subgroup : [1K2] Other							
560745	Taxes Other	250.00		0.00	250.00	0.00	250.00	0.00%
	Subtotal [1K2] Other	<u>250.00</u>		<u>0.00</u>	<u>250.00</u>	<u>0.00</u>	<u>250.00</u>	<u>0.00%</u>
	Subgroup : [1K3] Resident Day User Fee							
410997	Quality Assessment Fee - SNF	341,259.82		0.00	341,259.82	0.00	341,259.82	0.00%
	Subtotal [1K3] Resident Day User Fee	<u>341,259.82</u>		<u>0.00</u>	<u>341,259.82</u>	<u>0.00</u>	<u>341,259.82</u>	<u>0.00%</u>
	Total [1G] Expenditures Other than Salaries	<u>1,015,821.24</u>		<u>651.48</u>	<u>1,016,372.73</u>	<u>0.00</u>	<u>1,015,821.24</u>	<u>0.00%</u>
	Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General							
	Subgroup : [2] Holiday Parties for Staff							
950964	Holiday Decorations-Activities-SNF	277.63		0.00	277.63	0.00	277.63	0.00%
	Subtotal [2] Holiday Parties for Staff	<u>277.63</u>		<u>0.00</u>	<u>277.63</u>	<u>0.00</u>	<u>277.63</u>	<u>0.00%</u>
	Subgroup : [3] Gifts to Staff and Residents							
550962	Floral-Activities-SNF	142.13		0.00	142.13	0.00	142.13	0.00%
	Subtotal [3] Gifts to Staff and Residents	<u>142.13</u>		<u>0.00</u>	<u>142.13</u>	<u>0.00</u>	<u>142.13</u>	<u>0.00%</u>

Client: *Eagle Lake Foundation*
 Engagement: *Medicaid - Senior Philanthropy of Milford B, LLC*
 Period Ending: *9/30/2016*
 Trial Balance: *A.01 - TB-CCHH*
 Worksheet: *A.03 - TB-CCHH Combined Detail LS*

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2016			9/30/2016	8/30/2014		
Subgroup : [4] Employee Travel								
410165	Mileage Reimbursement - Nursing Adm	1,021.20		0.00	1,021.20	0.00	1,021.20	0.00%
410785	Mileage - Therapy	28.86		0.00	28.86	0.00	28.86	0.00%
490950	Mileage Reimbursement-Mkt	151.21		0.00	151.21	0.00	151.21	0.00%
560950	Mileage Reimbursement-Adm	184.00		0.00	184.00	0.00	184.00	0.00%
Subtotal [4] Employee Travel		1,385.27		0.00	1,385.27	0.00	1,385.27	0.00%
Subgroup : [5] Education Expense								
410133	Training/Seminars/Courses-Nurs Admn	1,692.80		0.00	1,692.80	0.00	1,692.80	0.00%
410233	Training/Seminars/Courses-Nursing	1,572.06		0.00	1,572.06	0.00	1,572.06	0.00%
410786	Training/Seminars/Courses-Therapy Dept	467.73		0.00	467.73	0.00	467.73	0.00%
490133	Training/Seminars/Courses-Mkt	36.95		0.00	36.95	0.00	36.95	0.00%
550133	Training/Seminars/Courses-Activities SHF	95.00		0.00	95.00	0.00	95.00	0.00%
560133	Training/Seminars/Courses-Admin	385.61		0.00	385.61	0.00	385.61	0.00%
Subtotal [5] Education Expense		4,250.15		0.00	4,250.15	0.00	4,250.15	0.00%
Subgroup : [6] Automobile Expense								
500891	Vehicle Fuel-Trans	170.00		0.00	170.00	0.00	170.00	0.00%
500892	Vehicle Maintenance-Trans	38.15		0.00	38.15	0.00	38.15	0.00%
Subtotal [6] Automobile Expense		208.15		0.00	208.15	0.00	208.15	0.00%
Subgroup : [M1] Advertising Help Wanted								
410130	Recruitment-Nursing Admn	170.00		0.00	170.00	0.00	170.00	0.00%
410230	Recruitment-Nursing	776.15		0.00	776.15	0.00	776.15	0.00%
410786	Recruitment - Therapy	291.06		0.00	291.06	0.00	291.06	0.00%
560130	Recruitment-Admin	201.67		0.00	201.67	0.00	201.67	0.00%
Subtotal [M1] Advertising Help Wanted		1,438.88		0.00	1,438.88	0.00	1,438.88	0.00%
Subgroup : [M2] Advertising Other								
490851	Entertainment-Mkt	208.48		0.00	208.48	0.00	208.48	0.00%
490856	Media Advertising-Mkt	2,948.00		0.00	2,948.00	0.00	2,948.00	0.00%
490858	Special Events-Mkt	533.33		0.00	533.33	0.00	533.33	0.00%
490859	Collateral Material-Mkt	263.22		0.00	263.22	0.00	263.22	0.00%
490862	Promo Items-Mkt	1,263.53		0.00	1,263.53	0.00	1,263.53	0.00%
Subtotal [M2] Advertising Other		6,214.56		0.00	6,214.56	0.00	6,214.56	0.00%
Subgroup : [M3] Medical Records								
410536	Supplies Med Rec	65.13		0.00	65.13	0.00	65.13	0.00%
Subtotal [M3] Medical Records		65.13		0.00	65.13	0.00	65.13	0.00%
Subgroup : [M7] Postage								
490930	Postage-Mkt	0.98		0.00	0.98	0.00	0.98	0.00%
560930	Postage-Adm	1,076.92		0.00	1,076.92	0.00	1,076.92	0.00%
560931	Overnight Service-Adm	1,089.01		0.00	1,089.01	0.00	1,089.01	0.00%
Subtotal [M7] Postage		2,166.89		0.00	2,166.89	0.00	2,166.89	0.00%
Subgroup : [M8] Dues and Membership Fees to Professional Associations								
410134	Dues/Subscriptions-Nursing Admn	3,562.11		0.00	3,562.11	0.00	3,562.11	0.00%
410234	Dues/Subscriptions-Nursing	110.00		0.00	110.00	0.00	110.00	0.00%
440134	Dues/Subscriptions-Dietary	1,221.81		0.00	1,221.81	0.00	1,221.81	0.00%
550134	Dues/Subscriptions-Activities SHF	254.32		0.00	254.32	0.00	254.32	0.00%
Subtotal [M8] Dues and Membership Fees to Professional Associations		6,148.24		0.00	6,148.24	0.00	6,148.24	0.00%
Subgroup : [M11] Services Provided by Contract								
410789	Purchased Services-Other	843.41		0.00	843.41	0.00	843.41	0.00%
490140	Intercor Contracted Services - Marketing	5,685.20		0.00	5,685.20	0.00	5,685.20	0.00%
560840	Intercor Contracted Services - Admin	20,374.24		0.00	20,374.24	0.00	20,374.24	0.00%
560841	Contracted Services - Call System	2,512.78		0.00	2,512.78	0.00	2,512.78	0.00%
560845	Payroll Processing Fees	8,474.59		0.00	8,474.59	0.00	8,474.59	0.00%
560911	Computer Maintenance-Adm	8,873.96		0.00	8,873.96	0.00	8,873.96	0.00%
560912	Software Maintenance Contract-Adm	30,042.05		(20,700.00)	9,342.05	0.00	30,042.05	0.00%
560914	Software Expense - Adm	459.98		0.00	459.98	0.00	459.98	0.00%
560915	Timeclock Software	3,914.17		0.00	3,914.17	0.00	3,914.17	0.00%
Subtotal [M11] Services Provided by Contract		80,890.38		(20,700.00)	60,280.38	0.00	80,890.38	0.00%
Subgroup : [M12] Administrative Management Services								
590002	Management Fees	121,836.00		0.00	121,836.00	0.00	121,836.00	0.00%
Subtotal [M12] Administrative Management Services		121,836.00		0.00	121,836.00	0.00	121,836.00	0.00%
Subgroup : [M13] Other								
410132	Background Checks-Nursing Admn	877.00		0.00	877.00	0.00	877.00	0.00%
410137	Software Expense - Nursing Adm	3,360.00		0.00	3,360.00	0.00	3,360.00	0.00%
410199	Licenses/Permits-Nursing Admn	845.34		0.00	845.34	0.00	845.34	0.00%
410232	Background Checks-Nursing	2,184.00		0.00	2,184.00	0.00	2,184.00	0.00%
440199	Licenses/Permits-Dietary	100.02		0.00	100.02	0.00	100.02	0.00%
500199	Licenses & Permits-Trans	667.78		0.00	667.78	0.00	667.78	0.00%
560129	Benefit Plan Fees	4,089.80		0.00	4,089.80	0.00	4,089.80	0.00%
560199	Licenses/Permits	478.57		0.00	478.57	0.00	478.57	0.00%
560732	Non-Reimbursable Expense	705.38		0.00	705.38	0.00	705.38	0.00%
560742	Patient Trust Bond	332.04		0.00	332.04	0.00	332.04	0.00%
560744	Resident Reimburse on Lost/Stolen Items	1,184.88		0.00	1,184.88	0.00	1,184.88	0.00%
560876	Equipment Minor-Adm	2,914.04		0.00	2,914.04	0.00	2,914.04	0.00%
560913	Internet Access-Adm	2,519.12		0.00	2,519.12	0.00	2,519.12	0.00%
560925	Records Storage - Adm	1,941.71		0.00	1,941.71	0.00	1,941.71	0.00%
560926	Parking Space - Adm	1,800.00		0.00	1,800.00	0.00	1,800.00	0.00%
560960	Equipment Rental-Adm	491.94		0.00	491.94	0.00	491.94	0.00%
560963	Misc Decor-Adm	100.39		0.00	100.39	0.00	100.39	0.00%
560964	Eagle Lake Foundation - Vision Term Fees	0.00		20,700.00	20,700.00	0.00	0.00	0.00%
560995	Collection Fees/Credit Card Fees	201.60		0.00	201.60	0.00	201.60	0.00%
560998	Late Fees/Finance Charges-Adm	7.37		0.00	7.37	0.00	7.37	0.00%
560997	Bank Service Charges-Adm	983.50		0.00	983.50	0.00	983.50	0.00%
R0001	Champion Awards of Milford	0.00		125.00	125.00	0.00	0.00	0.00%
Subtotal [M13] Other		25,784.48		125.00	46,609.48	0.00	25,784.48	0.00%
Total [16] Expenditures Other than Salaries (cont'd) - Admn. and General		248,899.07		125.00	249,023.67	0.00	248,899.07	0.00%
Group : [18] Dietary Basis for Allocation of Costs								
Subgroup : [2A1] Raw Food								
440603	Raw Food-Dietary	108,098.09		0.00	108,098.09	0.00	108,098.09	0.00%
440604	Produce-Dietary	6,557.22		0.00	6,557.22	0.00	6,557.22	0.00%
440605	Dairy-Dietary	22,305.13		0.00	22,305.13	0.00	22,305.13	0.00%
Subtotal [2A1] Raw Food		136,958.44		0.00	136,958.44	0.00	136,958.44	0.00%
Subgroup : [2A2] Non-Food Supplies								
410784	Nutritional Supplements	8,393.64		0.00	8,393.64	0.00	8,393.64	0.00%
440789	Thickened Liquids-Dietary	4,255.29		0.00	4,255.29	0.00	4,255.29	0.00%
440907	Dietary Supplies-Dietary	11,579.78		0.00	11,579.78	0.00	11,579.78	0.00%
440811	Chemicals-Dietary	1,318.56		0.00	1,318.56	0.00	1,318.56	0.00%
440876	Equipment Minor-Dietary	1,172.39		0.00	1,172.39	0.00	1,172.39	0.00%
Subtotal [2A2] Non-Food Supplies		26,719.66		0.00	26,719.66	0.00	26,719.66	0.00%
Total [18] Dietary Basis for Allocation of Costs		162,678.09		0.00	162,678.09	0.00	162,678.09	0.00%
Group : [19] Laundry-Basis for Allocation of Costs								
Subgroup : [3B] Purchased Services								

Client: Eagle Lake Foundation
Engagement: Medical - Senior Philanthropy of Milford B, LLC
Period Ending: 9/30/2015
Trial Balance: A.01 - TB-CCNH
Worksheet: A.03 - TB-CCNH Combined Detail LS

Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		<u>9/30/2015</u>		<u>0.00</u>	<u>9/30/2015</u>	<u>9/30/2015</u>		
450107	Contract Services - Laundry	79,979.62		0.00	79,979.62	0.00	79,979.62	0.00%
Subtotal [5B] Purchased Services		<u>79,979.62</u>		<u>0.00</u>	<u>79,979.62</u>	<u>0.00</u>	<u>79,979.62</u>	<u>0.00%</u>
Subgroup : [8D] Other								
450876	Equipment Minor-Laundry	368.85		0.00	368.85	0.00	368.85	0.00%
450882	Laundry Supplies-Laundry	3,157.54		0.00	3,157.54	0.00	3,157.54	0.00%
Subtotal [3D] Other		<u>3,626.39</u>		<u>0.00</u>	<u>3,626.39</u>	<u>0.00</u>	<u>3,626.39</u>	<u>0.00%</u>
Total [19] Laundry-Basis for Allocation of Costs		<u>83,606.01</u>		<u>0.00</u>	<u>83,606.01</u>	<u>0.00</u>	<u>83,606.01</u>	<u>0.00%</u>
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs								
Subgroup : [4B] Purchased Services								
450110	Contract Services - Housekeeping	32,602.32		0.00	32,602.32	0.00	32,602.32	0.00%
Subtotal [4B] Purchased Services		<u>32,602.32</u>		<u>0.00</u>	<u>32,602.32</u>	<u>0.00</u>	<u>32,602.32</u>	<u>0.00%</u>
Subgroup : [4D] Other								
450871	Cleaning Supplies-Hskp	12,887.83		0.00	12,887.83	0.00	12,887.83	0.00%
450878	Equipment Minor-Hskp	321.77		0.00	321.77	0.00	321.77	0.00%
Subtotal [4D] Other		<u>13,209.60</u>		<u>0.00</u>	<u>13,209.60</u>	<u>0.00</u>	<u>13,209.60</u>	<u>0.00%</u>
Subgroup : [6A2] Purchased from								
410756	Pharmacy-RX Medicaid	2,866.79		0.00	2,866.79	0.00	2,866.79	0.00%
410757	Pharmacy-RX Medicare	61,539.76		0.00	61,539.76	0.00	61,539.76	0.00%
410758	Pharmacy-RX Managed Care	19,279.36		0.00	19,279.36	0.00	19,279.36	0.00%
410789	Pharmacy - RX Other	27,927.41		0.00	27,927.41	0.00	27,927.41	0.00%
Subtotal [6A2] Purchased from		<u>111,633.32</u>		<u>0.00</u>	<u>111,633.32</u>	<u>0.00</u>	<u>111,633.32</u>	<u>0.00%</u>
Subgroup : [6B] Medicine Cabinet Drugs								
410733	Floor Stock Drugs & Supplies	15,127.04		0.00	15,127.04	0.00	15,127.04	0.00%
410734	Pharmacy Supplies	1483.37		0.00	1483.37	0.00	1483.37	0.00%
410759	Pharmacy OTC Medicaid	7,347.23		0.00	7,347.23	0.00	7,347.23	0.00%
410760	Pharmacy-OTC Medicare	2,248.66		0.00	2,248.66	0.00	2,248.66	0.00%
410770	Pharmacy - OTC Other	750.01		0.00	750.01	0.00	750.01	0.00%
Subtotal [6B] Medicine Cabinet Drugs		<u>24,989.57</u>		<u>0.00</u>	<u>24,989.57</u>	<u>0.00</u>	<u>24,989.57</u>	<u>0.00%</u>
Subgroup : [6C] Medical and Therapeutic Supplies								
410761	Incontinent Supplies	26,413.26		0.00	26,413.26	0.00	26,413.26	0.00%
410762	Medical Supplies	28,364.79		0.00	28,364.79	0.00	28,364.79	0.00%
410763	Nursing Supplies	38,953.54		0.00	38,953.54	0.00	38,953.54	0.00%
Subtotal [6C] Medical and Therapeutic Supplies		<u>93,731.59</u>		<u>0.00</u>	<u>93,731.59</u>	<u>0.00</u>	<u>93,731.59</u>	<u>0.00%</u>
Subgroup : [6D] Ambulance/Limousine								
410750	Resident Transportation	2,902.44		0.00	2,902.44	0.00	2,902.44	0.00%
Subtotal [6D] Ambulance/Limousine		<u>2,902.44</u>		<u>0.00</u>	<u>2,902.44</u>	<u>0.00</u>	<u>2,902.44</u>	<u>0.00%</u>
Subgroup : [6E2] Oxygen - Other								
410741	Oxygen	6,310.25		0.00	6,310.25	0.00	6,310.25	0.00%
410742	Inhalation Supplies	6,519.81		0.00	6,519.81	0.00	6,519.81	0.00%
Subtotal [6E2] Oxygen - Other		<u>14,830.06</u>		<u>0.00</u>	<u>14,830.06</u>	<u>0.00</u>	<u>14,830.06</u>	<u>0.00%</u>
Subgroup : [6F] X-Rays and related radiological								
410752	X-Ray Service	6,665.77		0.00	6,665.77	0.00	6,665.77	0.00%
Subtotal [6F] X-Rays and related radiological		<u>6,665.77</u>		<u>0.00</u>	<u>6,665.77</u>	<u>0.00</u>	<u>6,665.77</u>	<u>0.00%</u>
Subgroup : [6H] Laboratory								
410751	Lab Fees	13,466.53		0.00	13,466.53	0.00	13,466.53	0.00%
Subtotal [6H] Laboratory		<u>13,466.53</u>		<u>0.00</u>	<u>13,466.53</u>	<u>0.00</u>	<u>13,466.53</u>	<u>0.00%</u>
Subgroup : [6I] Recreation								
550850	Activities Supplies-Activities-SNF	1,167.53		0.00	1,167.53	0.00	1,167.53	0.00%
550851	Entertainment-Activities-SNF	9,349.34		0.00	9,349.34	0.00	9,349.34	0.00%
550852	Activities Events Food-Activities-SNF	695.02		0.00	695.02	0.00	695.02	0.00%
550900	Equipment Rental-Activities SNF	105.29		0.00	105.29	0.00	105.29	0.00%
560717	URLites-Cable TV	4,658.31		0.00	4,658.31	0.00	4,658.31	0.00%
Subtotal [6I] Recreation		<u>16,945.49</u>		<u>0.00</u>	<u>16,945.49</u>	<u>0.00</u>	<u>16,945.49</u>	<u>0.00%</u>
Subgroup : [6J] Other								
410730	Minor Equipment & Supplies - Therapy	2,561.23		0.00	2,561.23	0.00	2,561.23	0.00%
410731	IV Therapy	(1,035.00)		0.00	(1,035.00)	0.00	(1,035.00)	0.00%
410743	IV Supplies - Medicaid	120.00		0.00	120.00	0.00	120.00	0.00%
410754	IV Drugs - Medicare	2,099.72		0.00	2,099.72	0.00	2,099.72	0.00%
410765	Medical Equipment Rental	40,214.73		0.00	40,214.73	0.00	40,214.73	0.00%
410768	Minor Equipment - Nursing	11,674.35		0.00	11,674.35	0.00	11,674.35	0.00%
410771	IV Drugs - Managed Care	60.00		0.00	60.00	0.00	60.00	0.00%
410772	IV Supplies - Managed Care	310.30		0.00	310.30	0.00	310.30	0.00%
410773	IV Drugs - Medicaid	1,268.90		0.00	1,268.90	0.00	1,268.90	0.00%
410774	Medical Waste Disposal	292.52		0.00	292.52	0.00	292.52	0.00%
410780	Therapy Software Costs	2,300.35		0.00	2,300.35	0.00	2,300.35	0.00%
Subtotal [6J] Other		<u>59,867.10</u>		<u>0.00</u>	<u>59,867.10</u>	<u>0.00</u>	<u>59,867.10</u>	<u>0.00%</u>
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		<u>389,743.78</u>		<u>0.00</u>	<u>389,743.78</u>	<u>0.00</u>	<u>389,743.78</u>	<u>0.00%</u>
Group : [22] Maintenance and Property								
Subgroup : [6A] Repairs and Maintenance								
410767	Equipment Repairs - Nursing	2,088.67		0.00	2,088.67	0.00	2,088.67	0.00%
440820	Maintenance & Repairs-Diet	4,988.97		0.00	4,988.97	0.00	4,988.97	0.00%
460820	Maintenance & Repairs-Laundry	553.17		0.00	553.17	0.00	553.17	0.00%
470820	Maintenance & Repairs-Maint	15,360.05		0.00	15,360.05	0.00	15,360.05	0.00%
470826	Small Tools-Maint	199.98		0.00	199.98	0.00	199.98	0.00%
Subtotal [6A] Repairs and Maintenance		<u>23,190.84</u>		<u>0.00</u>	<u>23,190.84</u>	<u>0.00</u>	<u>23,190.84</u>	<u>0.00%</u>
Subgroup : [6B] Heat								
560712	Utilities-Gas/Out	3,146.75		0.00	3,146.75	0.00	3,146.75	0.00%
Subtotal [6B] Heat		<u>3,146.75</u>		<u>0.00</u>	<u>3,146.75</u>	<u>0.00</u>	<u>3,146.75</u>	<u>0.00%</u>
Subgroup : [6C] Light & Power								
560711	Utilities-Electric	52,726.60		0.00	52,726.60	0.00	52,726.60	0.00%
Subtotal [6C] Light & Power		<u>52,726.60</u>		<u>0.00</u>	<u>52,726.60</u>	<u>0.00</u>	<u>52,726.60</u>	<u>0.00%</u>
Subgroup : [6D] Water								
560713	Utilities-Water/Sewer/Refuse	(1,429.57)		0.00	(1,429.57)	0.00	(1,429.57)	0.00%
Subtotal [6D] Water		<u>(1,429.57)</u>		<u>0.00</u>	<u>(1,429.57)</u>	<u>0.00</u>	<u>(1,429.57)</u>	<u>0.00%</u>
Subgroup : [6F] Other								
470128	Contracted Maintenance	5,850.00		0.00	5,850.00	0.00	5,850.00	0.00%
470821	Electrical-Maint	9,935.84		0.00	9,935.84	0.00	9,935.84	0.00%
470822	Plumbing-Maint	1,538.29		0.00	1,538.29	0.00	1,538.29	0.00%
470823	HVAC/Boiler Maint	5,874.12		0.00	5,874.12	0.00	5,874.12	0.00%
470824	Paint-Maint	234.03		0.00	234.03	0.00	234.03	0.00%
470828	Alarm Inspection-Maint	2,816.00		0.00	2,816.00	0.00	2,816.00	0.00%
470829	Alarm Repairs-Maint	2,536.35		0.00	2,536.35	0.00	2,536.35	0.00%
470830	Grounds Maintenance-Maint	6,023.20		0.00	6,023.20	0.00	6,023.20	0.00%
470832	Sprinklers-Maint	1,064.00		0.00	1,064.00	0.00	1,064.00	0.00%
470833	Elevator-Maint	4,120.28		0.00	4,120.28	0.00	4,120.28	0.00%
470834	Pest Control-Maint	338.00		0.00	338.00	0.00	338.00	0.00%
470836	Maint Contract- Generator	1,252.57		0.00	1,252.57	0.00	1,252.57	0.00%
470970	Waste Disposal-Grease/Trash	23,610.38		0.00	23,610.38	0.00	23,610.38	0.00%
560198	Bldg Inspection Fees	10,984.91		0.00	10,984.91	0.00	10,984.91	0.00%
560905	Copier- Maintenance Agreement	2,441.49		0.00	2,441.49	0.00	2,441.49	0.00%

Client: Eagle Lake Foundation
 Engagement: Medicaid - Senior Philanthropy of Millard B, LLC
 Period Ending: 9/30/2016
 Trial Balance: A.01 - TB-CCHH
 Worksheet: A.00 - TB-CCHH Combined Detail LS

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2016			9/30/2016	9/30/2016		
Subtotal (6F) Other		78,399.44		0.00	78,399.44	0.00	78,399.44	0.00%
Subgroup : (7B) Building & Building Improvements								
560006 Depreciation-Bldgs & Improvements		439.95		0.00	439.95	0.00	439.95	0.00%
Subtotal (7B) Building & Building Improvements		439.95		0.00	439.95	0.00	439.95	0.00%
Subgroup : (7D) Movable Equipment								
560007 Depreciation-FFE		7,516.27		0.00	7,516.27	0.00	7,516.27	0.00%
590008 Depreciation-Vehicles		2,795.66		0.00	2,795.66	0.00	2,795.66	0.00%
Subtotal (7D) Movable Equipment		10,311.92		0.00	10,311.92	0.00	10,311.92	0.00%
Subgroup : (8B) Mortgage Expense								
590009 Amortization		112.93		(112.93)	0.00	0.00	112.93	0.00%
Subtotal (8B) Mortgage Expense		112.93	RJE - 7	(112.93)	0.00	0.00	112.93	0.00%
Subgroup : (9) Rental Payments								
590005 Rent Expense		350,928.85		0.00	350,928.85	0.00	350,928.85	0.00%
Subtotal (9) Rental Payments		350,928.85		0.00	350,928.85	0.00	350,928.85	0.00%
Subgroup : (10B) Real estate taxes paid by lessor								
560731 Real Estate Taxes		51,000.00		0.00	51,000.00	0.00	51,000.00	0.00%
Subtotal (10B) Real estate taxes paid by lessor		51,000.00		0.00	51,000.00	0.00	51,000.00	0.00%
Subgroup : (10C) Personal property taxes								
560733 Personal Property Taxes		9,408.84		0.00	9,408.84	0.00	9,408.84	0.00%
Subtotal (10C) Personal property taxes		9,408.84		0.00	9,408.84	0.00	9,408.84	0.00%
Total (22) Maintenance and Property		678,234.66		(112.93)	678,121.82	0.00	678,234.66	0.00%
Group : (27) Interest and Insurance								
Subgroup : (12D) Other Interest Expense								
590004 Interest Expense		40,408.22		0.00	40,408.22	0.00	40,408.22	0.00%
R0002 Interest Expense on line of credit		0.00		112.93	112.93	0.00	0.00	0.00%
Subtotal (12D) Other Interest Expense		40,408.22	RJE - 7	112.93	40,521.15	0.00	40,408.22	0.00%
Subgroup : (14A) Insurance on Property								
560736 Property Insurance		4,906.98		0.00	4,906.98	0.00	4,906.98	0.00%
Subtotal (14A) Insurance on Property		4,906.98		0.00	4,906.98	0.00	4,906.98	0.00%
Subgroup : (14C1) Umbrella								
560734 Professional Liability Insurance		13,565.52		0.00	13,565.52	0.00	13,565.52	0.00%
560735 General Liability Insurance		13,565.52		0.00	13,565.52	0.00	13,565.52	0.00%
Subtotal (14C1) Umbrella		27,131.04		0.00	27,131.04	0.00	27,131.04	0.00%
Subgroup : (14C3) Other								
560740 Insurance-Other		2,259.48		0.00	2,259.48	0.00	2,259.48	0.00%
Subtotal (14C3) Other		2,259.48		0.00	2,259.48	0.00	2,259.48	0.00%
Total (27) Interest and Insurance		74,705.72		112.93	74,818.65	0.00	74,705.72	0.00%
Group : (30) Statement of Revenue								
Subgroup : (1A) Medicaid Residents (CT only)								
310301 Routine Services- MCD-SNF		(4,809,745.00)		0.00	(4,809,745.00)	0.00	(4,809,745.00)	0.00%
Subtotal (1A) Medicaid Residents (CT only)		(4,809,745.00)		0.00	(4,809,745.00)	0.00	(4,809,745.00)	0.00%
Subgroup : (1B) Medicaid room and board contractual allowance								
310308 Contractual Adj- Room- MCD-SNF		2,077,787.86		0.00	2,077,787.86	0.00	2,077,787.86	0.00%
Subtotal (1B) Medicaid room and board contractual allowance		2,077,787.86		0.00	2,077,787.86	0.00	2,077,787.86	0.00%
Subgroup : (3A) Medicare Residents (All Inclusive)								
310201 Routine Services-MCR A-SNF		(842,540.00)		0.00	(842,540.00)	0.00	(842,540.00)	0.00%
310205 Sequestration - MCR A		16,690.74		0.00	16,690.74	0.00	16,690.74	0.00%
Subtotal (3A) Medicare Residents (All Inclusive)		(825,849.26)		0.00	(825,849.26)	0.00	(825,849.26)	0.00%
Subgroup : (3B) Medicare room and board contractual allowance								
310206 Contractual Adj- Room- MCR A-SNF		(377,791.53)		0.00	(377,791.53)	0.00	(377,791.53)	0.00%
Subtotal (3B) Medicare room and board contractual allowance		(377,791.53)		0.00	(377,791.53)	0.00	(377,791.53)	0.00%
Subgroup : (4A) Private-pay residents and other								
310101 Routine Services-SNF PVT		(298,335.00)		0.00	(298,335.00)	0.00	(298,335.00)	0.00%
310501 Routine Services-Hospice-SNF		(96,940.00)		0.00	(96,940.00)	0.00	(96,940.00)	0.00%
310701 Routine Services VA		(923,400.00)		0.00	(923,400.00)	0.00	(923,400.00)	0.00%
310801 Routine Services HMO		(184,285.00)		0.00	(184,285.00)	0.00	(184,285.00)	0.00%
Subtotal (4A) Private-pay residents and other		(1,502,960.00)		0.00	(1,502,960.00)	0.00	(1,502,960.00)	0.00%
Subgroup : (4B) Private-pay room and board contractual allowance								
310105 Routine Revenue Adjustment-SNF PVT		19,970.00		0.00	19,970.00	0.00	19,970.00	0.00%
310508 Contractual Adj-Room-Hospice-SNF		36,306.09		0.00	36,306.09	0.00	36,306.09	0.00%
310708 Contract Adj RSB VA		254,474.84		0.00	254,474.84	0.00	254,474.84	0.00%
310808 Contractual Adjustment Room HMO		(18,718.16)		0.00	(18,718.16)	0.00	(18,718.16)	0.00%
Subtotal (4B) Private-pay room and board contractual allowance		292,032.77		0.00	292,032.77	0.00	292,032.77	0.00%
Subgroup : (5A) Prescription Drugs - Medicare								
310203 Pharmacy-MCR A-SNF		(88,867.07)		0.00	(88,867.07)	0.00	(88,867.07)	0.00%
Subtotal (5A) Prescription Drugs - Medicare		(88,867.07)		0.00	(88,867.07)	0.00	(88,867.07)	0.00%
Subgroup : (5C) Prescription Drugs - Non-medicare								
310103 Pharmacy- SNF PVT		(2,718.25)		0.00	(2,718.25)	0.00	(2,718.25)	0.00%
310303 Pharmacy- MCD- SNF		(14,049.24)		0.00	(14,049.24)	0.00	(14,049.24)	0.00%
310703 Pharmacy VA		(75,137.00)		0.00	(75,137.00)	0.00	(75,137.00)	0.00%
310803 Pharmacy HMO		(19,781.51)		0.00	(19,781.51)	0.00	(19,781.51)	0.00%
Subtotal (5C) Prescription Drugs - Non-medicare		(111,684.00)		0.00	(111,684.00)	0.00	(111,684.00)	0.00%
Subgroup : (7A) Physical Therapy - Medicare								
310206 Physical Therapy- MCR A-SNF		(410,215.00)		0.00	(410,215.00)	0.00	(410,215.00)	0.00%
310406 Physical Therapy- MCR B-SNF		(102,785.00)		0.00	(102,785.00)	0.00	(102,785.00)	0.00%
Subtotal (7A) Physical Therapy - Medicare		(512,999.00)		0.00	(512,999.00)	0.00	(512,999.00)	0.00%
Subgroup : (7C) Physical Therapy - Non-medicare								
310106 Physical Therapy- SNF PVT		(2,890.00)		0.00	(2,890.00)	0.00	(2,890.00)	0.00%
310306 Physical Therapy- MCD-SNF		(71,668.00)		0.00	(71,668.00)	0.00	(71,668.00)	0.00%
310706 Physical Therapy VA		(66,818.00)		0.00	(66,818.00)	0.00	(66,818.00)	0.00%
310806 PT HMO		(64,418.00)		0.00	(64,418.00)	0.00	(64,418.00)	0.00%
Subtotal (7C) Physical Therapy - Non-medicare		(204,792.00)		0.00	(204,792.00)	0.00	(204,792.00)	0.00%
Subgroup : (8A) Speech Therapy - Medicare								
310207 Speech Therapy- MCR A-SNF		(57,093.00)		0.00	(57,093.00)	0.00	(57,093.00)	0.00%
310407 Speech Therapy-MCR B-SNF		(48,273.00)		0.00	(48,273.00)	0.00	(48,273.00)	0.00%
Subtotal (8A) Speech Therapy - Medicare		(105,366.00)		0.00	(105,366.00)	0.00	(105,366.00)	0.00%
Subgroup : (8C) Speech Therapy - Non-medicare								
310107 Speech Therapy- SNF PVT		(1,384.00)		0.00	(1,384.00)	0.00	(1,384.00)	0.00%
310307 Speech Therapy- MCD-SNF		(33,556.00)		0.00	(33,556.00)	0.00	(33,556.00)	0.00%
310507 Speech Therapy-Hospice-SNF		(150.00)		0.00	(150.00)	0.00	(150.00)	0.00%
310707 Speech Therapy VA		(15,771.00)		0.00	(15,771.00)	0.00	(15,771.00)	0.00%

Client: Eagle Lake Foundation
 Engagement: Medicaid - Senior Philanthropy of Millford B, LLC
 Period Endng: 8/30/2015
 Trial Balance: A.01 - FB-COHH
 Worksheet: A.03 - FB-COHH Combined Detail LS

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
310907	ST HMO	8/30/2016 (35,626.00)		0.00	8/30/2016 (35,626.00)	8/30/2014 0.00	(35,626.00)	0.00%
Subtotal [8C] Speech Therapy - Non-medicaid		(88,488.00)		0.00	(88,488.00)	0.00	(88,488.00)	0.00%
Subgroup : [9A] Occupational Therapy - Medicare								
310206	Occupational Therapy-MCR A-SHF	(334,934.00)		0.00	(334,934.00)	0.00	(334,934.00)	0.00%
310406	Occupational Therapy-MCR B-SHF	(77,983.00)		0.00	(77,983.00)	0.00	(77,983.00)	0.00%
Subtotal [9A] Occupational Therapy - Medicare		(412,917.00)		0.00	(412,917.00)	0.00	(412,917.00)	0.00%
Subgroup : [9C] Occupational Therapy - Non-medicaid								
310109	Occupational Therapy-SHF PVT	(2,201.00)		0.00	(2,201.00)	0.00	(2,201.00)	0.00%
310308	Occupational Therapy-MCD-SHF	(51,769.00)		0.00	(51,769.00)	0.00	(51,769.00)	0.00%
310708	Occupational Therapy VA	(42,953.00)		0.00	(42,953.00)	0.00	(42,953.00)	0.00%
310608	OT HMO	(49,233.00)		0.00	(49,233.00)	0.00	(49,233.00)	0.00%
Subtotal [9C] Occupational Therapy - Non-medicaid		(146,155.00)		0.00	(146,155.00)	0.00	(146,155.00)	0.00%
Subgroup : [10A] Other - Medicare								
310205	Laboratory-MCR A-SHF	(15,666.66)		0.00	(15,666.66)	0.00	(15,666.66)	0.00%
310212	IV Therapy-MCR A-SHF	(4,739.58)		0.00	(4,739.58)	0.00	(4,739.58)	0.00%
310215	XRay MRA	(6,882.11)		0.00	(6,882.11)	0.00	(6,882.11)	0.00%
310299	Contractual Adj-Ancil-MCR A-SHF	918,397.42		0.00	918,397.42	0.00	918,397.42	0.00%
310408	Sequestration - MCR B	(1,019.53)		0.00	(1,019.53)	0.00	(1,019.53)	0.00%
310409	Contractual Adj- Ancil-MCR B-SHF	128,166.72		0.00	128,166.72	0.00	128,166.72	0.00%
Subtotal [10A] Other - Medicare		1,020,295.42		0.00	1,020,295.42	0.00	1,020,295.42	0.00%
Subgroup : [10B] Other - Non-medicaid								
310105	Laboratory	(124.00)		0.00	(124.00)	0.00	(124.00)	0.00%
310305	Laboratory-MCD-SHF	(330.44)		0.00	(330.44)	0.00	(330.44)	0.00%
310312	IV Therapy-MCD-SHF	(13,072.59)		0.00	(13,072.59)	0.00	(13,072.59)	0.00%
310397	Other Service-MCD-SHF	(165.00)		0.00	(165.00)	0.00	(165.00)	0.00%
310399	Contractual Adj- Ancil-MCD-SHF	166,606.27		0.00	166,606.27	0.00	166,606.27	0.00%
310505	Laboratory-Hospice-SHF	(89.69)		0.00	(89.69)	0.00	(89.69)	0.00%
310509	Contractual Adj- Ancil-Hospice-SHF	239.59		0.00	239.59	0.00	239.59	0.00%
310605	Lab Rev-Ins	(92.63)		0.00	(92.63)	0.00	(92.63)	0.00%
310609	Contractual Allowance Ancillary INS	92.63		0.00	92.63	0.00	92.63	0.00%
310705	Laboratory VA	(7,553.90)		0.00	(7,553.90)	0.00	(7,553.90)	0.00%
310715	Radiology VA	(3,917.49)		0.00	(3,917.49)	0.00	(3,917.49)	0.00%
310709	Cost Adjnt Ancillary VA	211,150.30		0.00	211,150.30	0.00	211,150.30	0.00%
310805	Lab HMO	(3,619.02)		0.00	(3,619.02)	0.00	(3,619.02)	0.00%
310810	IV THERAPY	(1,935.00)		0.00	(1,935.00)	0.00	(1,935.00)	0.00%
310815	Radiology HMO	(821.47)		0.00	(821.47)	0.00	(821.47)	0.00%
310855	Sequestration - HMO	432.02		0.00	432.02	0.00	432.02	0.00%
310859	Contractual Adj Ancillary HMO	175,048.60		0.00	175,048.60	0.00	175,048.60	0.00%
Subtotal [10B] Other - Non-medicaid		541,850.37		0.00	541,850.37	0.00	541,850.37	0.00%
Subgroup : [11] Meals sold to guests, employees, and others								
370125	Guest Meals	(735.00)		0.00	(735.00)	0.00	(735.00)	0.00%
Subtotal [11] Meals sold to guests, employees, and others		(735.00)		0.00	(735.00)	0.00	(735.00)	0.00%
Subgroup : [15] Interest Income								
580001	Interest Income	(101.37)		0.00	(101.37)	0.00	(101.37)	0.00%
Subtotal [15] Interest Income		(101.37)		0.00	(101.37)	0.00	(101.37)	0.00%
Subgroup : [18] Other Revenue								
380185	Vending Machine Revenue	(326.85)		0.00	(326.85)	0.00	(326.85)	0.00%
389999	Miscellaneous Operating Income-Admin	(323.45)		0.00	(323.45)	0.00	(323.45)	0.00%
Subtotal [18] Other Revenue		(650.30)		0.00	(650.30)	0.00	(650.30)	0.00%
Total [30] Statement of Revenue		(6,267,133.11)		0.00	(6,267,133.11)	0.00	(6,267,133.11)	0.00%
Group : [31-32] Assets								
Subgroup : [A1] Cash								
110102	Petty Cash	1,000.00		0.00	1,000.00	0.00	1,000.00	0.00%
110103	BCA Operating Account	377.47		0.00	377.47	0.00	377.47	0.00%
110110	Resident Trust	51,374.56		0.00	51,374.56	0.00	51,374.56	0.00%
110113	Operating Account	237,894.54		0.00	237,894.54	0.00	237,894.54	0.00%
120204	Cash - Insurance Reserve	211,488.65		0.00	211,488.65	0.00	211,488.65	0.00%
120205	Cash - Security Deposit	759.00		0.00	759.00	0.00	759.00	0.00%
Subtotal [A1] Cash		502,885.42		0.00	502,885.42	0.00	502,885.42	0.00%
Subgroup : [A2] Resident Accounts Receivable								
110204	Accts Receivable-PVT	92,730.58		0.00	92,730.58	0.00	92,730.58	0.00%
110205	Accts Receivable-Cald Res Responsibility	62,315.64		0.00	62,315.64	0.00	62,315.64	0.00%
110206	Accts Receivable-SHF Medicare Part A	318,393.58		0.00	318,393.58	0.00	318,393.58	0.00%
110207	Accts Receivable-SHF Medicare Part B	43,647.08		0.00	43,647.08	0.00	43,647.08	0.00%
110208	Accts Receivable-Cald Cross-Over Part A	54,826.32		0.00	54,826.32	0.00	54,826.32	0.00%
110209	Accts Receivable-Cald Cross-Over Part B	11,392.17		0.00	11,392.17	0.00	11,392.17	0.00%
110210	Accts Receivable-SHF Medicaid	695,398.47		0.00	695,398.47	0.00	695,398.47	0.00%
110211	Accts Receivable-Hospice	17,879.58		0.00	17,879.58	0.00	17,879.58	0.00%
110212	Accts Receivable-Pvt Co Insurance Part A	78,450.51		0.00	78,450.51	0.00	78,450.51	0.00%
110213	Accts Receivable-Pvt Co Insurance Part B	4,164.29		0.00	4,164.29	0.00	4,164.29	0.00%
110214	Accts Receivable-Insurance	9,200.00		0.00	9,200.00	0.00	9,200.00	0.00%
110215	Allowance for Uncollectible-SHF/AL	(72,000.00)		0.00	(72,000.00)	0.00	(72,000.00)	0.00%
110221	Accounts Receivable - HMO	118,891.41		0.00	118,891.41	0.00	118,891.41	0.00%
110222	Accounts Receivable - VA	62,491.95		0.00	62,491.95	0.00	62,491.95	0.00%
110223	Accts Receivable - PO	830,849.88		0.00	830,849.88	0.00	830,849.88	0.00%
110250	AR-Refunds	(692.53)		0.00	(692.53)	0.00	(692.53)	0.00%
Subtotal [A2] Resident Accounts Receivable		2,323,738.93		0.00	2,323,738.93	0.00	2,323,738.93	0.00%
Subgroup : [A5] Prepaid Expenses								
110401	Prepaid Insurance	2,567.94		0.00	2,567.94	0.00	2,567.94	0.00%
110403	Prepaid Taxes and Licenses	11,665.64		0.00	11,665.64	0.00	11,665.64	0.00%
110406	Prepaid Other	5,085.42		0.00	5,085.42	0.00	5,085.42	0.00%
Subtotal [A5] Prepaid Expenses		19,319.00		0.00	19,319.00	0.00	19,319.00	0.00%
Subgroup : [A8] Other Current Assets								
110445	Due from West River	1,594.68		0.00	1,594.68	0.00	1,594.68	0.00%
Subtotal [A8] Other Current Assets		1,594.68		0.00	1,594.68	0.00	1,594.68	0.00%
Subgroup : [B3] Buildings								
120304	Building & Improvements	5,728.00		0.00	5,728.00	0.00	5,728.00	0.00%
120305	Accumulated Depr- Bldg & Improvement	(381.87)		0.00	(381.87)	0.00	(381.87)	0.00%
Subtotal [B3] Buildings		5,346.13		0.00	5,346.13	0.00	5,346.13	0.00%
Subgroup : [B6] Movable Equipment								
120306	Furniture, Fixtures & Equipment	86,354.97		0.00	86,354.97	0.00	86,354.97	0.00%
120307	Accumulated Depr- FFE	(8,482.29)		0.00	(8,482.29)	0.00	(8,482.29)	0.00%
Subtotal [B6] Movable Equipment		77,872.68		0.00	77,872.68	0.00	77,872.68	0.00%
Subgroup : [B7] Motor Vehicles								
120308	Motor Vehicles	40,257.00		0.00	40,257.00	0.00	40,257.00	0.00%
120309	Accumulated Depr- Vehicles	(2,795.65)		0.00	(2,795.65)	0.00	(2,795.65)	0.00%
Subtotal [B7] Motor Vehicles		37,461.35		0.00	37,461.35	0.00	37,461.35	0.00%
Subgroup : [D2] Escrow Deposits								
120201	Cash - Replacement Reserve	41,247.00		0.00	41,247.00	0.00	41,247.00	0.00%
120202	Cash - Tax Escrow	77,517.00		0.00	77,517.00	0.00	77,517.00	0.00%
120203	Cash - Insurance Escrow	1,900.00		0.00	1,900.00	0.00	1,900.00	0.00%
Subtotal [D2] Escrow Deposits		120,664.00		0.00	120,664.00	0.00	120,664.00	0.00%
Subgroup : [D7] Other Assets								

Client: Eagle Lake Foundation
 Engagement: Medical - Senior Philanthropy of Millford B, LLC
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCHH
 Worksheet: A.02 - TB-CCHH Combined Detail L.S

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FIRAL	\$ VAR	% VAR
		9/30/2016			9/30/2016	9/30/2016		
120110	Deposits on Utilities	500.00		0.00	500.00	0.00	500.00	0.00%
	Subtotal [D7] Other Assets	500.00		0.00	500.00	0.00	500.00	0.00%
	Total [31-32] Assets	3,089,382.18		0.00	3,089,382.18	0.00	3,089,382.18	0.00%
Group : [33-34] Liabilities								
Subgroup : [A1] Trade Accounts Payable								
210104	Accounts Payable- Trade	(711,474.97)		0.00	(711,474.97)	0.00	(711,474.97)	0.00%
210105	Accounts Payable- Accrued	(119,655.39)		0.00	(119,655.39)	0.00	(119,655.39)	0.00%
	Subtotal [A1] Trade Accounts Payable	(831,140.35)		0.00	(831,140.35)	0.00	(831,140.35)	0.00%
Subgroup : [A4] Accrued Payroll								
210201	Accrued Salaries & Wages	(191,493.05)		0.00	(191,493.05)	0.00	(191,493.05)	0.00%
	Subtotal [A4] Accrued Payroll	(191,493.05)		0.00	(191,493.05)	0.00	(191,493.05)	0.00%
Subgroup : [A6] Accrued Payroll Taxes Payable								
210115	SIT Taxes Payable	(9,443.06)		0.00	(9,443.06)	0.00	(9,443.06)	0.00%
210202	Federal Income Tax Withheld	(33,367.99)		0.00	(33,367.99)	0.00	(33,367.99)	0.00%
210204	FICA Taxes- EE	(40,253.55)		0.00	(40,253.55)	0.00	(40,253.55)	0.00%
210205	SUI Taxes Payable	(28,069.19)		0.00	(28,069.19)	0.00	(28,069.19)	0.00%
210210	FUTA Taxes	(174.63)		0.00	(174.63)	0.00	(174.63)	0.00%
	Subtotal [A6] Accrued Payroll Taxes Payable	(111,847.41)		0.00	(111,847.41)	0.00	(111,847.41)	0.00%
Subgroup : [A12] Other Current Liabilities								
210110	Employee Deductions- HSA	(8.92)		0.00	(8.92)	0.00	(8.92)	0.00%
210111	Employee Deductions- 401K	(8,115.97)		0.00	(8,115.97)	0.00	(8,115.97)	0.00%
210112	Employee Deductions- FSA	2,974.75		0.00	2,974.75	0.00	2,974.75	0.00%
210113	Employee Deductions- ST/LIFE	(2,551.15)		0.00	(2,551.15)	0.00	(2,551.15)	0.00%
210116	Employee Deductions - AFLAC	(283.31)		0.00	(283.31)	0.00	(283.31)	0.00%
210118	Resident Trust	(51,374.56)		0.00	(51,374.56)	0.00	(51,374.56)	0.00%
210160	Uncleared Checks	(170,398.71)		0.00	(170,398.71)	0.00	(170,398.71)	0.00%
210206	Accrued Workers Comp	4,563.83		0.00	4,563.83	0.00	4,563.83	0.00%
210208	Accrued Real Estate Taxes	(78,500.00)		0.00	(78,500.00)	0.00	(78,500.00)	0.00%
210214	Accrued Land Lease	(1,886.00)		0.00	(1,886.00)	0.00	(1,886.00)	0.00%
210215	Accrued Legal Fees	(14,000.00)		0.00	(14,000.00)	0.00	(14,000.00)	0.00%
210216	Accrued Accounting/Audit Fees	(17,000.00)		0.00	(17,000.00)	0.00	(17,000.00)	0.00%
210218	Accrued Personal Property Taxes	(13,500.00)		0.00	(13,500.00)	0.00	(13,500.00)	0.00%
210225	Due to Eagle Lake Foundation	(418,653.77)		0.00	(418,653.77)	0.00	(418,653.77)	0.00%
210260	Due to Medical - Short-term	(167,970.82)		0.00	(167,970.82)	0.00	(167,970.82)	0.00%
	Subtotal [A12] Other Current Liabilities	(932,704.53)		0.00	(932,704.53)	0.00	(932,704.53)	0.00%
Subgroup : [B4] Other Long-Term Liabilities								
210223	Due to Line Capital One	(1,157,452.62)		0.00	(1,157,452.62)	0.00	(1,157,452.62)	0.00%
220400	Long Term Capital Lease	(58,860.89)		0.00	(58,860.89)	0.00	(58,860.89)	0.00%
	Subtotal [B4] Other Long-Term Liabilities	(1,216,313.51)		0.00	(1,216,313.51)	0.00	(1,216,313.51)	0.00%
	Total [33-34] Liabilities	(3,283,498.85)		0.00	(3,283,498.85)	0.00	(3,283,498.85)	0.00%
Group : [35] Equity								
Subgroup : [B5] Cumulated Earnings								
292200	Change in Net Assets	(35,810.14)		0.00	(35,810.14)	0.00	(35,810.14)	0.00%
	Subtotal [B5] Cumulated Earnings	(35,810.14)		0.00	(35,810.14)	0.00	(35,810.14)	0.00%
	Total [35] Equity	(35,810.14)		0.00	(35,810.14)	0.00	(35,810.14)	0.00%
	Sum of Account Groups	0.00		0.00	0.00	0.00	0.00	0.00%
	Net (Income) Loss	0.00		0.00	0.00	0.00	0.00	0.00%

Client: **Eagle Lake Foundation**
 Engagement: **Medicaid - Senior Philanthropy of Milford B, LLC**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1				
To reclass Term Fees				
560964	Eagle Lake Foundation - Vision Term Fees		20,700.00	
560912	Software Maintenance Contract-Adm			20,700.00
Total			20,700.00	20,700.00
Reclassifying Journal Entries JE # 2				
To allocate director of rehab salaries				
410775	Salaries - Physical Therapy	1.01a	9,710.00	
410777	Salaries - Occupational Therapy		20,295.00	
410779	Salaries - Speech Therapy		10,184.25	
410711	Salaries - Director of Rehab			40,189.25
Total			40,189.25	40,189.25
Reclassifying Journal Entries JE # 3				
To allocate Vac/sick/holiday time				
410775	Salaries - Physical Therapy	1.01b	6,845.99	
410777	Salaries - Occupational Therapy		14,308.70	
410779	Salaries - Speech Therapy		7,180.48	
410782	Vac/Sick/Hol - Therapy			28,335.17
Total			28,335.17	28,335.17
Reclassifying Journal Entries JE # 4				
To reclass champion awards				
R0001	Champion Awards of Milford	E.01b	125.00	
410235	Employee Expense-Nursing			125.00
Total			125.00	125.00
Reclassifying Journal Entries JE # 5				
PBC - To reclass salaries to other payroll account				
410103	Salaries-Nurse Liaison/Risk Mgr		3,502.97	
410104	Salaries-MDS Coord/MDS Asst		4,108.17	
410106	Inservice Coordinator-Nursing Admin		2,418.86	
410201	Salaries-RN			6,527.03
560109	Salaries - Admissions Coordinator			3,502.97
Total			10,030.00	10,030.00
Reclassifying Journal Entries JE # 6				
PBC - To reclass salaries to other payroll acct				
410103	Salaries-Nurse Liaison/Risk Mgr		3,269.60	
410121	Payroll Taxes-Nursing Admn-FICA		207.94	
410123	Workers Comp-Nursing Admn		278.90	
410124	Payroll Nursing Admin-FUTA		26.16	
440122	Payroll Taxes- Dietary-SUI		163.49	
410140	Interco Contracted Services -Nurse Admin			3,946.09
Total			3,946.09	3,946.09
Reclassifying Journal Entries JE # 7				
To reclass amortization expense to other interest expense on line of credit				
R0002	Interest Expense on line of credit		112.93	
590009	Amortization			112.93
Total			112.93	112.93

Client: *Eagle Lake Foundation*
 Engagement: *Medicaid - Senior Philanthropy of Milford B, LLC*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *H.02 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 8		N.06		
To reclass prior perios utilities expense				
560713	Utilities-Water/Sewer/Refuse		7,173.66	
R0003	Prior Period Utilities expense			7,173.66
Total			<u><u>7,173.66</u></u>	<u><u>7,173.66</u></u>



Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/11/2016
 Run Date: 2/11/2016

Provider Name: Senior Philanthropy of Milford B, LLC
 Provider Number: 08896
 Period Ended: 9/30/15

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: