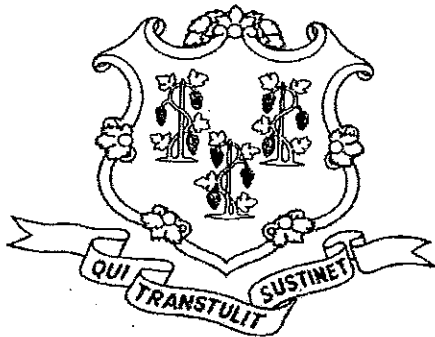


State of Connecticut



15-84

Annual Report of Long-Term Care Facility Cost Year 2015

RECEIVED
 FEB 17 2016
 DEPT. OF SOCIAL SERVICES
 OFFICE OF CON AND RATE SETTINGS

Name of Facility (as licensed) Senior Philanthropy of Milford O LLC, dba West River Rehab Center	
Address (No. & Street, City, State, Zip Code) 245 Orange Ave, Milford, CT 06461	
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 2404	RHNS	(Specify)	Medicare Provider 075377
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Medicaid Provider Numbers:	CCNH 20925	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

RECEIVED

FEB 23 2016

MYERS & STAUFFER LC

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General Information

Name of Facility (as licensed) Senior Philanthropy of Milford O LLC, dba West River	License No. 2404	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 O LLC, dba West River Rehab Center [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) <i>T. Kevin Cleary</i>		Date 2/16/16	Signed (Owner)		Date
Printed Name (Administrator) T. Kevin Cleary			Printed Name (Owner)		
Subscribed and Sworn to before me: <i>Deborah Grabell</i>	State of CT	Date 2-16-16	Signed (Notary Public) <i>Deborah Grabell</i>	Comm. Expires 2/29/20	
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 O LLC, dba West River Rehab Center		Period Covered:	From 4/1/2015	To 9/30/2015
Address of Facility 245 Orange Ave, Milford, CT 06461				
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 203-876-5123		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Milford O LLC, dba West River Rehab		Address (No. & Street, City, State, Zip) 245 Orange Ave, Milford, CT 06461		
License Numbers:	CCNH 2404	RHNS (Specify)	Medicare Provider No. 075377	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input checked="" type="radio"/> Yes <input type="radio"/> No		If "Yes," explain fully.
Acquired operations as of April 1, 2015.				
Administrator				
Name of Administrator T. Kevin Cleary		Nursing Home Administrator's License No.:	1401	
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 O LLC, dba W	License No. 2404	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
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC, dba West H	2404	9/30/2015	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility Senior Philanthropy of Milford O LLC, dba West River		License No. 2404	Report for Year Ended 9/30/2015	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Newington, LLC dba Newington Rapid Recovery	240 Church St, Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>	OT	Pg. 10/Line A.12.g	1,973	1,973
Westport, LLC dba Westport Rehabilitation Complex	1 Burr Rd, Westport, CT 06880	<input type="radio"/>	<input checked="" type="radio"/>	OT	Pg. 10/Line A.12.g	1,743	1,743
Milford B, LLC dba Golden Hill Rehab	245 Orange Ave, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	OT	Pg. 10/Line A.12.g	(1,477)	(1,477)
Cheshire, LLC dba Cheshire Regional Rehab Center	745 Highland Ave, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	OT	Pg. 10/Line A.12.g	(302)	(302)
Danbury, LLC dba Western Rehab Care Center	107 Osborne st, Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>	OT/Nurse Admin	Pg. 10/Lines various	(175)	(175)
Stamford, LLC dba Long Ridge Post-Acute Care	710 Long Ridge Rd, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	RN / Marketing	Pg. 10/ Lines Various	9,085	9,085
Cheshire, LLC dba Cheshire Regional Rehab Center	745 Highland Ave, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	Admission	Pg. 10 / Line A.4	5,635	5,635
Milford B, LLC dba Golden Hill Rehab	245 Orange Ave, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Admission	Pg. 10 / Line A.4	7,606	7,606
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	<input checked="" type="radio"/>	Shared group benefit plans	Pg. 15 / Line 5 & 7	223,352	223,352

* 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

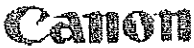
Name of Facility Senior Philanthropy of Milford O LLC, dba Wes	License No. 2404	Report for Year Ended 9/30/2015	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input 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	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
				Yes	No							
Senior Philanthropy of Milford O LLC, dba West River Reh Canon, PO Box 5008, Mt. Laurel, NJ 08054	2404	9/30/2015	6 37	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	12/05/15	60 months	2,571	2,571		
				<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"/>							
				<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 ***	2,571

* 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.



CANON FINANCIAL SERVICES, INC. (CFS)
 Head Office address: 14004 Colton Center Drive
 Dallas, Texas 75240 Phone: 220-8200

FAXABLE LEASE AGREEMENT

Single Sided Agreement for transactions under \$75,000
 CFS-1127 (9/91)

AGREEMENT
 NUMBER: **203-876-6123**
 DATE: _____

NAME: **VENT RIVER REHAB CENTER** ADDRESS: _____ CITY: _____ STATE: _____ ZIP: _____

EQUIPMENT INFORMATION				NUMBER AND AMOUNT OF PAYMENTS	
Quantity	Serial Number	Make/Model/Type/Option	No. of Pmts	Payment Amount (Plus Applicable Taxes)	
1		CANON IRA6255	60	\$870.00	
2		CANON IRA600IF			

First and Last Payment: \$ 0.00 Security Deposit: + \$ 0.00 Total Due at Signing: \$ 0.00 Term: 60 (in months) End of Term Purchase Option: Fair Market Value \$1.00 10% Other Payment Frequency: Monthly Quarterly Semi-annual Other

THIS AGREEMENT IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS AGREEMENT IS NON-CANCELABLE BY CUSTOMER. CUSTOMER REPRESENTS THAT ALL ACTION REQUIRED BY BOTH PARTIES, THE EXECUTION OF THIS AGREEMENT ON BEHALF OF CUSTOMER BY THE FOLLOWING SIGNATURES HAS BEEN TAKEN

ACCEPTED BY CANON FINANCIAL SERVICES, INC.
 By: _____ Title: _____ Date: _____
AUTHORIZED CUSTOMER SIGNATURE
 By: _____ Title: **DIRECTOR**
 Printed Name: **GENE REMSCH**
 Tax ID# _____ If proprietor, DCB: _____
 Signature: _____ Printed Name: **GENE REMSCH**
 Title (if any): **DIRECTOR** Date: _____

TERMS AND CONDITIONS

- AGREEMENT:** Customer leases from CFS all the equipment described above ("Equipment"). Customer agrees to pay to CFS the payments specified under "Number and Amount of Payments" above and to return the Equipment to CFS at the end of the term of this Agreement. Customer represents that the Equipment is not subject to any lien, claim, or other security interest and that the Equipment is not subject to any other agreement or restriction.
- ASSIGNMENT:** CUSTOMER SHALL NOT ASSIGN OR PLEDGE THIS AGREEMENT, NOR SHALL CUSTOMER SUBLET OR LEASE ANY ITEM OF EQUIPMENT. CFS may repossess or assign this Agreement. Customer agrees that if CFS assigns this Agreement, the new owner will have the same rights and benefits that CFS has now and will not have to perform any of CFS's obligations. Customer agrees that the rights of the new owner will not be subject to any claim, defense, or objection that Customer may have against CFS.
- FAIR MARKET VALUE (FMV) OPTION:** At the end of any term, Customer shall give CFS 60 days' notice in writing of the purchase option. If the purchase option is exercised, the purchase price shall be the FMV of the Equipment as determined by CFS. If the purchase option is not exercised, the purchase price shall be the FMV of the Equipment as determined by CFS. The purchase price shall be "AS IS" without any warranty, except for title.
- RENEWAL:** If this Agreement is not renewed or extended by the end of the term, the Equipment shall be returned to CFS by the end of the term. Customer shall return the Equipment to CFS in good operating condition at the end of the term. Customer shall be responsible for the cost of return shipping and handling charges. Customer shall also be responsible for the cost of any repairs or damage to the Equipment. Customer shall also be responsible for the cost of any taxes, duties, and other charges. Customer shall also be responsible for the cost of any insurance and liability coverage. Customer shall also be responsible for the cost of any other charges. Customer shall also be responsible for the cost of any other charges.
- WARRANTY:** CFS warrants that the Equipment is free from any liens, claims, or other security interests and that the Equipment is not subject to any other agreement or restriction. CFS warrants that the Equipment is free from any defects in material or workmanship. CFS warrants that the Equipment is free from any defects in design or performance. CFS warrants that the Equipment is free from any defects in title. CFS warrants that the Equipment is free from any defects in ownership. CFS warrants that the Equipment is free from any defects in possession. CFS warrants that the Equipment is free from any defects in use. CFS warrants that the Equipment is free from any defects in maintenance. CFS warrants that the Equipment is free from any defects in repair. CFS warrants that the Equipment is free from any defects in replacement. CFS warrants that the Equipment is free from any defects in disposal. CFS warrants that the Equipment is free from any defects in any other aspect of its use, maintenance, or repair.
- DEFENSE:** If Customer fails to pay to CFS, CFS will have the right to exercise any and all of the following remedies: (a) to sue Customer for the unpaid balance of the payments; (b) to repossess the Equipment; (c) to sell the Equipment; (d) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment; (e) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges; (f) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges; (g) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges; (h) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges; (i) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges; (j) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges; (k) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges; (l) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges; (m) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges; (n) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges; (o) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges; (p) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges; (q) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges; (r) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges; (s) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges; (t) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges; (u) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges; (v) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges; (w) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges; (x) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges; (y) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges; (z) to sue Customer for the unpaid balance of the payments and the cost of repossessing, storing, and disposing of the Equipment and the cost of any other charges and the cost of any other charges and the cost of any other charges.

PERSONAL GUARANTEE
 The undersigned absolutely, irrevocably and unconditionally, jointly and severally, guarantee to CFS all payments and other obligations under this Agreement. This is an absolute and continuing guaranty. SECTION 10 ABOVE SHALL APPLY TO THIS PERSONAL GUARANTEE. The undersigned waive any right to require any action against Customer or any other party before enforcing this Personal Guaranty.

Printed Name: _____ Date: _____
 Address: _____ Phone: _____
 Printed Name: _____ Date: _____
 Address: _____ Phone: _____

General Information and Questionnaire
Accounting Basis

Name of Facility Senior Philanthropy of Milford O L	License No. 2404	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 Berchem, Moses & Devlin P.C.			203-227-9545	
3 Constangy, Brooks, Smith & Prophete, LLP			404-525-8622	
4				
5				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 185 Asylum St. Hartford, CT 06103				
2 1221 Post Road East, Westport, CT 06880				
3 P.O. Box 102476, Atlanta GA 30368				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1 Start-up Legal Services		\$ 11,578		
2 General Legal		\$ 3,090		
3 General Legal		\$ 114		
4		\$		
5		\$		
				Charge for Services Provided
				\$ 14,782
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	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	License No. 2404			Report for Year Ended 9/30/2015			Page 8	of 37		
					Period 10/1 Thru 6/30			Period 7/1 Thru 9/30			Total	CCNH	RHNS	(Specify)
					Total	CCNH	RHNS	Total	CCNH	RHNS				
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		112	112					
B. As of midnight of THIS report period	107	107			112	112		107	107					
3. Total Number of Days Care Provided During Period														
A. Medicare	3,749	3,749			2,072	2,072		1,677	1,677					
B. Medicaid (Conn.)	15,089	15,089			7,525	7,525		7,564	7,564					
C. Medicaid (other states)														
D. Private Pay	855	855			405	405		450	450					
E. State SSI for RCH														
F. Other (Specify)	661	661			275	275		386	386					
G. Total Care Days During Period (3A thru F)	20,354	20,354			10,277	10,277		10,077	10,077					
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds														
4. 3G for Which Revenue Was Received for Reserved Beds														
A. Medicaid Bed Reserve Days	58	58			56	56		2	2					
B. Other Bed Reserve Days														
5. Total Resident Days (3G + 4A + 4B)	20,412	20,412			10,333	10,333		10,079	10,079					

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Milford O LLC, dba W			License No. 2404			Report for Year Ended 9/30/2015			Page 9	of 37			
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days										CCNH	RHNS	(Specify)	
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	20		79		8								
Per Diem Rate													
a. One bed rm.	Various		245.53		495.00								
b. Two bed rms.	Various		246.00		435.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments										TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B										1,790	1,790		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										913	913		
2. Restorative Treatments													
C. Other										8,905	8,905		
D. Total Physical Therapy Treatments										11,608	11,608		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B										341	341		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										129	129		
2. Restorative Treatments													
C. Other										1,667	1,667		
D. Total Speech Therapy Treatments										2,137	2,137		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B										2,085	2,085		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										966	966		
2. Restorative Treatments										8,823	8,823		
C. Other													
D. Total Occupational Therapy Treatments										11,874	11,874		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Milford O LLC, dba West River Reha	2404	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)	62,796	1,071				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	119,912	4,070				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	264,313	15,251				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	172,112	11,699				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	45,051	2,310				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	68,790	5,034				
9. Barber and Beautician Services						
10. Protective Services	31,801	2,520				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	46,019	1,063				
b. RN						
1. Direct Care	687,275	17,256				
2. Administrative**	6,288	447				
c. LPN						
1. Direct Care	455,998	20,545				
2. Administrative**						
d. Aides and Attendants	762,595	56,406				
e. Physical Therapists	199,534	4,749				
f. Speech Therapists	91,683	2,598				
g. Occupational Therapists	198,030	5,529				
h. Recreation Workers	72,156	3,743				
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	53,653	2,094				
n. Marketing	9,063	226				
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	3,347,069	156,611				

* 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.

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Annual Report of Long-Term Care Facility
 CSP-11 Rev. 10/2005

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

Name of Facility	License No.	Report for Year Ended		Page	of		
		9/30/2015	11			37	
Senior Philanthropy of Milford O LLC, dba West River Rehab Center		2404					
Name	Salary Paid		Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	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 O LLC, dba West River Rehab Center		License No. 2404		Report for Year Ended 9/30/2015		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
T. Kevin Cleary	62,796		Non-Discrim.	Administrator	1,071	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 O LLC, dba West R	2404	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	5,814	40				
3. Pharmacist	8,847	100				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	47,571	720				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	814	2				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	9,557	163				
2. Administrative***	18,604	467				
b. LPN						
1. Direct Care	95,732	2,011				
2. Administrative***						
c. Aides	179,370	6,553				
d. Other						
12. Other (Specify) See Attached Schedule	1,504					
B-13 Total Fees Paid in Lieu of Salaries	367,813	10,056				

* 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 Senior Philanthropy of Milford O LLC, dba West River		License No. 2404	Report for Year Ended 9/30/2015	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Anu Walaliyadda, MD 12 Cooke Road, Wallingford, CT 06492	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	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>		
Professional Healthcare, PO Box 646, Oxford, CT 06478	R.N. & LPN	<input type="radio"/>	<input checked="" type="radio"/>		
Partners Pharmacy of CT PO Box 9689 Uniondale NY 11555-9689	Utilization Review	<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"/>		
Eagle Lake Foundation 24641 US Highway 19 North, Clearwater FL 33763	Medical Director	<input checked="" type="radio"/>	<input type="radio"/>	Board Member	
Joseph Balsamo 687 Campbell Avenue, West Haven CT 06516	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
CT Pulmonary Specialists Michael Imevbore, MD 46 Prince St Suite 306 New Haven CT 06519	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Health Drive Dental, 888 Worcester St. #130, Wellesey, 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"/>		
Professional Healthcare, PO Box 646, Oxford, CT 06478	Aides	<input type="radio"/>	<input checked="" type="radio"/>		
SDX Dysphagia Experts, 21 Waterville Rd, Avon, CT 06001	ST	<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"/>		

* 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 O LLC, dba West	2404	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 96,662	96,662			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 48,338	48,338			
4. Social Security (F.I.C.A.)	\$ 246,411	246,411			
5. Health Insurance	\$ 223,352	223,352			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 2,589	2,589			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$ 5,094	5,094			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 60,000	60,000			
d. Accounting and Auditing	\$ 17,393	17,393			
e. Legal (Services should be fully described on Page 7)	\$ 14,782	14,782			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 11,942	11,942			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 15,011	15,011			
2. Cellular Phones	\$ 1,042	1,042			
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$ 250	250			
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 337,098	337,098			
Subtotal	\$ 1,079,964	1,079,964			

* 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 O LLC, dba West River Rehab Center
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	(0)		
Employee Food (Self-disallow)	\$ 3,113		
Employee Gift card (Self-disallow)	\$ 1,300		
Carebridge- Employee Associates Program	\$ 392		
Employee Expense-Mkt (Self-disallow)	\$ 5		
Employee Drug Testing	\$ 90		
Accrue Purchase Journal	\$ 194		
Total	\$ 5,094	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
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 O LLC, dba West Riv	2404	9/30/2015	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	1,079,964	1,079,964		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$	47	47	
4. Employee Travel	\$	1,923	1,923	
5. Education Expenses Related to Seminars and Conventions	\$	6,491	6,491	
6. Automobile Expense (not purchase or depreciation)	\$	43	43	
7. Other (Specify) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (all such expenses)	\$	1,798	1,798	
2. Advertising Telephone Directory (all such expenses)***	\$			
3. Advertising Other (Specify)*** See Attached Schedule	\$	6,747	6,747	
4. Fund-Raising***	\$			
5. Medical Records	\$	1,261	1,261	
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$	2,675	2,675	
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$	4,142	4,142	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$	50	50	
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$	37,024	37,024	
12. Administrative Management Services**	\$	131,339	131,339	
13. Other (Specify) See Attached Schedule	\$	48,917	48,917	
C-14 Total Administrative & General Expenditures	\$	1,322,421	1,322,421	

* 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)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	(9,709)		
Interco Contracted Services - Marketing	\$ 9,710		
Media Advertising-Mkt	\$ 2,863		
Special Events-Mkt	\$ 2,419		
Promo Items-Mkt	\$ 1,464		
Total Other Advertising	\$ 6,747	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CT Association of Health	\$ 4,036		
Eagle Lake - LTC Hospical MCR	\$ 86		
Total Dues	\$ 4,142	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Background Checks-Nursing Admn	\$ 35		
Software Expense - Nursing Admn	\$ 2,781		
Licenses/Permits-Nursing Admn	\$ 945		
Background Checks-Nursing	\$ 1,521		
Collateral Material-Mkt (Self-disallow)	\$ 708		
Background Checks-Trans	\$ 70		
Licenses & Permits-Trans	\$ 127		
Benefit Plan Fees	\$ 4,461		
Background Checks-Admin	\$ 121		
Licenses/Permits	\$ 562		
Non-Reimbursable Expense (Self-disallow)	\$ 705		
Patient Trust Bond	\$ 237		
Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 55		
Equipment Minor-Adm	\$ 2,210		
Internet Access-Adm	\$ 5,022		
Records Storage - Adm	\$ 4,261		
Parking Space - Adm	\$ (1,125)		
Equipment Rental-Adm	\$ 2,082		
Misc Decor-Adm	\$ 121		
Collection Fees/Credit Card Fees (Self-disallow)	\$ 321		
Late fees/Finance Charges-Adm (Self-disallow)	\$ 7		
Bank Service Charges-Adm (Self-Disallow)	\$ 1,204		
Eagle Lake Foundation - Vision Tern Fees (Self-disallow)	\$ 20,700		
Employee of the Month Award (Self-disallow)	\$ 125		
Simplified - Dietary software	\$ 1,320		
Direct Supply - Access Fee	\$ 340		
Total Other Administrative and General	\$ 48,917	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Senior Philanthropy of Milford O LLC, d	License No. 2404	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	131,339	All operations and financial functions 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 O LLC, dba West River	2404	9/30/2015	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 152,732	152,732		
2. Non-Food Supplies	\$ 39,974	39,974		
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)	\$ 192,706	192,706		
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 O LLC, dba West River		2404	9/30/2015	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	1,358	1,358	
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)		\$	44,738	44,738	
c. Management Services**		\$			
d. Other (Specify) Laundry Equipment rental		\$	975	975	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	47,071	47,071	
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 O LLC, dba We		2404	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. \$	16,346	16,346		
	c. Management Services*	\$				
	d. Other (<i>Specify</i>) Carpet cleaning & cleaning supplies	\$	17,445	17,445		
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	33,791	33,791		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	123,136	123,136		
	b. Medicine Cabinet Drugs	\$	29,301	29,301		
	c. Medical and Therapeutic Supplies	\$	132,511	132,511		
	d. Ambulance/Limousine***	\$	1,072	1,072		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other****	\$	21,630	21,630		
	f. X-rays and Related Radiological Procedures***	\$	5,472	5,472		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	14,429	14,429		
	i. Recreation	\$	22,651	22,651		
	j. Other (<i>Specify</i>)**** See Attached Schedule	\$	141,041	141,041		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	491,243	491,243		

* 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)
	0		
Minor Equipment & Supplies - Therapy	\$ 4,103		
IV Therapy (Self-disallow)	\$ 6,435		
IV Supplies - Medicaid (Self-disallow)	\$ 2,130		
IV Drugs - Medicare (Self-disallow)	\$ 3,506		
IV Supplies - Medicare (Self-disallow)	\$ 5,100		
Medical Equipment Rental	\$ 96,847		
Minor Equipment - Nursing	\$ 18,847		
IV Drugs - Medicaid (Self-disallow)	\$ 649		
Medical Waste Disposal	\$ 1,124		
Therapy Software Costs	\$ 2,300		
Total Other Resident Care	\$ 141,041	\$ -	\$ -

**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 O LLC, dba West River Rehab Center		2404		9/30/2015		21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***			
		Yes	No			CCNH	RHNS (Specify)	Pg	Line
Healthcare Service Group	Suite 300, Bensalem PA 19020	○	○		Laundry	44,738		19	4b
Healthcare Service Group	Suite 300, Bensalem PA 19020	○	○		Housekeeping	16,346		20	4b
CWPM, LLC	25 Norton Pl, Plainville, CT 06062	○	○		Waste Disposal/Trash removal	13,489		22	6f
Total Lawn Care & More	15 Clark St., Apt 1, Milford, CT 06460	○	○		Grounds Maintenance	10,650		22	6f
		○	○						
		○	○						
		○	○						
		○	○						
		○	○						
		○	○						
		○	○						
		○	○						
		○	○						
		○	○						
		○	○						
		○	○						
		○	○						

* 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 O LLC, dba W	2404	9/30/2015		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 47,394	47,394			
b. Heat	\$ 13,612	13,612			
c. Light & Power	\$ 64,839	64,839			
d. Water	\$ 10,911	10,911			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 2,571	2,571			
f. Other (<i>itemize</i>)	\$ 89,008	89,008			
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 228,335	228,335			
7. Depreciation (<i>complete schedule page 23*</i>)					
a. Land Improvements	\$				
b. Building & Building Improvements	\$ 3,263	3,263			
c. Non-Movable Equipment	\$				
d. Movable Equipment	\$ 35,476	35,476			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 38,739	38,739			
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	\$ 436,033	436,033			
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$ 85,500	85,500			
c. Personal property taxes	\$ 11,567	11,567			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 571,839	571,839			

* 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)
	(0)		
Electrical-Maint	\$ 4,236		
Plumbing-Maint	\$ 3,197		
HVAC/Boiler Maint	\$ 8,146		
Paint-Maint	\$ 7,422		
Carpeting-Maint	\$ 1,321		
Alarm Inspection-Maint	\$ 3,236		
Alarm Repairs-Maint	\$ 942		
Grounds Maintenance-Maint	\$ 10,769		
Sprinklers-Maint	\$ 6,664		
Elevator-Maint	\$ 3,428		
Pest Control-Maint	\$ 1,040		
Maint Contracts- Generator	\$ 4,397		
Waste Disposal -Grease/Trash	\$ 17,614		
Bldg Inspection Fees	\$ 14,137		
Copier- Maintenance Agreement	\$ 2,461		
Total Other Repairs and Maintenance	\$ 89,008	\$ -	\$ -

Senior Philanthropy of Milford O LLC, dba West River Rehab Center
9/30/2015

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Land 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:				
5/13/2015	Sprinkler System	\$ 34,800	25	\$ 696
4/1/2015	60 Ton Carrier Chiller	\$ 54,500	15	\$ 1,817
6/11/2015	Fire Alarm	\$ 7,570	10	\$ 379
6/12/2015	Wantder Guard	\$ 3,572	15	\$ 119
7/31/2015	Elevator repair	\$ 10,093	20	\$ 252
Total additions for Building Improvement		\$ 110,534		\$ 3,263 *
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 Equipmen		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipmen		\$ -		\$ - **

*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	\$ 27,180	5	\$ 2,718
4/20/2015	Shields	3181	15	106
6/1/2015	Slings	9647	5	965
5/4/2015	Chairs	14493.65	5	1449
5/6/2015	Elevator Repair	17392	20	435
7/27/2015	Generator	9171	15	306
7/1/2015	AHT Software	3022	3	504
8/10/2015	Dietary Equipment	5765	5	377
8/14/2015	Blixer	4237	5	424
Total additions for Movable Equipmen		\$ 97,698		\$ 7,604 *
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

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

Amortization Schedule*

Name of Facility Senior Philanthropy of Milford O LLC, dba West River Reha		License No. 2404		Report for Year Ended 9/30/2015		Page 24	of 37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
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 O LLC	License No. 2404	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 checked="" type="radio"/> No		
			If "Yes," complete Part B. If "No," complete Part C.		
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	120				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
245 Orange Ave LLC	Building	04/01/15	123 months	436,033	

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 O LLC		2404	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 O L		2404		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) Interest on line of credit & other interest				\$	41,459	41,459	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	41,459	41,459	
14. Insurance							
a. Insurance on Property (buildings only)				\$	6,449	6,449	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	30,029	30,029	
2. Fire and Extended Coverage				\$			
3. Other (Specify) D&O and Crime Policy				\$	2,573	2,573	
14d. Total Insurance Expenditures (14a + b + c)				\$	39,051	39,051	
15. Total All Expenditures (A-13 thru C-14)				\$	6,682,798	6,682,798	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC, dba West River Rehab				2404	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	\$ 198,030	198,030		
4.			Other - See attached Schedule	\$ 9,064	9,064		
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	\$ 60,000	60,000		
10.	15	1d &	Accounting & Legal	\$ 11,782	11,782		
11.	15	1h2	Telephone	\$ 322	322		
12.			Cellular Telephone	\$			
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 *	\$ 6,747	6,747		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	See	Attac	Unallowable Management Fees	\$ 1,315	1,315		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 50,031	50,031		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 337,291	337,291		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing	\$ (646)		
10	12n	Interco Contracted Services - Marketing	\$ 9,710		RC
Total Other Salaries Adjustment			\$ 9,064	\$ -	\$ -

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 Food (Self-disallow)	\$ 3,113		
15	1a9	Employee Gift card (Self-disallow)	\$ 1,300		RC
15	1a9	Employee Expense-Mkt (Self-disallow)	\$ 5		
16	m13	Eagle Lake Foundation - Vision Term Fees	\$ 20,700		
16	m13	Collateral Material-Mkt (Self-disallow)	\$ 708		
16	m13	Non-Reimbursable Expense (Self-disallow)	\$ 705		
16	m13	Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 55		
16	m13	Collection Fees/Credit Card Fees (Self-disallow)	\$ 321		
16	m13	Late fees/Finance Charges-Adm (Self-disallow)	\$ 7		
16	m13	Bank Service Charges-Adm (Self-Disallow)	\$ 1,204		
16	m13	Eagle Lake Foundation - Vision Term Fees (Self-disallow)	\$ 20,700		
16	m13	Employee of the Month Award (Self-disallow)	\$ 125		
See	Attached	Marketing Disallowances	\$ 1,087		
Total Other A&G Adjustments			\$ 50,031	\$ -	\$ -

Senior Philanthropy of Milford O, 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	\$ 1,042
Allowable Cell Phone expense	\$ 720
Disallowed Cell Phone expense	<u>\$ 322</u> Page 28 Line 12

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

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	131,339 TB Linked
Patient Days	20,412 Page 8 of C/R
Amount Per Patient Day	\$ 6.4344
PPD Allowance Per Rate Agreement	6.37 {a}
2015 CPI Increase	- {a}
PPD Allowance 9/30/2015	6.37
Amount over (Under)	\$ 0.0644
Total Days	20,412 Page 8 of C/R
Disallowed Management Fee	\$ 1,315

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 O, 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	(17)
15	1.a.3	490125	Employee Health Insurance-Mkt	(581)
15	1.a.5	490127	Employee Dental Insurance-Mkt	34
15	1.a.5	490128	Employee Vision Insurance - Mkt	33
15	1.a.6	490126	Employee Life Insurance-Mkt	(10)
15	1.g	490901	Office Supplies-Mkt	328
15	1.g	490920	Forms/Printing-Mkt	1,111
Total Page 15 Marketing Disallowance				<u>898</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>\$ 1,087</u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC, dba West River Reha				2404	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 337,291	337,291		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 123,136	123,136		
28.	20	5.d.	Ambulance/Limousine	\$ 1,072	1,072		
29.	20	5.f.	X-rays, etc	\$ 5,472	5,472		
30.	20	5.h.	Laboratory	\$ 14,429	14,429		
31.			Medical Supplies	\$			
32.	20	5.e.2.	Oxygen (non emergency)	\$ 21,630	21,630		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 32,066	32,066		
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.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 533	533		
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)				\$ 535,629	535,629		

*** 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 O LLC, dba West River Rehab Center
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV in Excess (See Attached)	\$ 14,246		
20	5j	IV Therapy (Self-disallow)	\$ 6,435		
20	5j	IV Supplies - Medicaid (Self-disallow)	\$ 2,130		
20	5j	IV Drugs - Medicare (Self-disallow)	\$ 3,506		
20	5j	IV Supplies - Medicare (Self-disallow)	\$ 5,100		
20	5j	IV Drugs - Medicaid (Self-disallow)	\$ 649		
Total Other Ancillary Costs			\$ 32,066	\$ -	\$ -

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			\$ -	\$ -	\$ -

Schedule of Other Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV8	Contracted Service	\$ 64		
30	IV8	Misc. Income	\$ 469		
Total Other Adjustments			\$ 533	\$ -	\$ -

Schedule of Unallowable Building Interest

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

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

	<u>Amount</u>
Total Cable TV Expense acct #560717	\$ 16,046 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>6</u>
Total Allowable Cost	\$ 1,800
Disallowed Cable TV	<u><u>\$ 14,246</u></u>

F. Statement of Revenue

Name of Facility Senior Philanthropy of Milford O LLC, dl2404		License No.		Report for Year Ended 9/30/2015		Page of 30 37	
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (CT only)				\$ 6,850,940	6,850,940		
b. Medicaid Room and Board Contractual Allowance **				\$ (3,132,634)	(3,132,634)		
2. a. Medicaid (All other states)				\$			
b. Other States Room and Board Contractual Allowance **				\$			
3. a. Medicare Residents (all inclusive)				\$ 1,673,458	1,673,458		
b. Medicare Room and Board Contractual Allowance **				\$ 327,471	327,471		
4. a. Private-Pay Residents and Other				\$ 647,085	647,085		
b. Private-Pay Room and Board Contractual Allowance **				\$ (56,077)	(56,077)		
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare				\$ 200,301	200,301		
b. Prescription Drugs - Medicare Contractual Allowance **				\$			
c. Prescription Drugs - Non-Medicare				\$ 40,213	40,213		
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				\$ 625,121	625,121		
b. Physical Therapy - Medicare Contractual Allowance **				\$			
c. Physical Therapy - Non-Medicare				\$ 145,411	145,411		
d. Physical Therapy - Non-Medicare Contractual Allowance **				\$			
4. a. Speech Therapy - Medicare				\$ 166,625	166,625		
b. Speech Therapy - Medicare Contractual Allowance **				\$			
c. Speech Therapy - Non-Medicare				\$ 62,417	62,417		
d. Speech Therapy - Non-Medicare Contractual Allowance **				\$			
5. a. Occupational Therapy - Medicare				\$ 614,405	614,405		
b. Occupational Therapy - Medicare Contractual Allowance **				\$			
c. Occupational Therapy - Non-Medicare				\$ 143,507	143,507		
d. Occupational Therapy - Non-Medicare Contractual Allowance **				\$			
6. a. Other (Specify) - Medicare				\$ (1,496,164)	(1,496,164)		
b. Other (Specify) - Non-Medicare				\$ (356,944)	(356,944)		
III. Total Resident Revenue (Section I. thru Section II.)				\$ 6,455,135	6,455,135		
IV. Other Revenue*							
1. Meals sold to guests, employees & others				\$			
2. Rental of rooms to non-residents				\$			
3. Telephone				\$			
4. Rental of Television and Cable Services				\$			
5. Interest Income (Specify)				\$ 6	6		
6. Private Duty Nurses' Fees				\$			
7. Barber, Coffee, Beauty and Gift shops				\$			
8. Other (Specify)				\$ 533	533		
V. Total Other Revenue (1 thru 8)				\$ 539	539		
VI. Total All Revenue (III +V)				\$ 6,455,674	6,455,674		

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		(0)		
30II6a	Laboratory- MCR A-SNF	\$ 28,487		
30II6a	IV Therapy-MCR A-SNF	\$ 12,300		
30II6a	XRay MRA	\$ 9,697		
30II6a	Contractual Adj- Ancill-MCR A-SNF	\$ (1,365,484)		
30II6a	Sequestration - MCR B	\$ (1,516)		
30II6a	Contractual Adj- Ancill- MCR B-SNF	\$ (179,647)		
Total Other Resident Revenue - Medicare		\$ (1,496,164)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		(0)		
30II6b	IV Therapy-SNF PVT	\$ 165		
30II6b	Routine Revenue Adjustment-SNF PVT	\$ (35,660)		
30II6b	Laboratory- MCD- SNF	\$ 53		
30II6b	IV Therapy-MCD-SNF	\$ 12,093		
30II6b	Contractual Adj- Ancillaries- MCD-SNF	\$ (171,057)		
30II6b	Routine Services-Hospice-SNF	\$ 50,460		
30II6b	Other Services-Hospice-SNF	\$ 370		
30II6b	Contractual Adj- Ancill- Hospice-SNF	\$ (1,598)		
30II6b	Lab HMO	\$ 3,179		
30II6b	IV THERAPY	\$ 1,439		
30II6b	Radiology HMO	\$ 627		
30II6b	Sequestration - HMO	\$ (127)		
30II6b	Contractual Adj Ancillary HMO	\$ (216,887)		
Total Other Resident Revenue		\$ (356,944)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30IV5	Interest Income		\$ 6		
Total Interest Income			\$ 6	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30IV8	Micellaneous Operating Income-SNF	\$ 469		
30IV8	Contracted Service (Self-disallow)	\$ 64		
Total Other Revenue		\$ 533	\$ -	\$ -

G. Balance Sheet

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC,		2404	9/30/2015	31	37
Account				Amount	
Assets					
A. Current Assets					
1.	Cash (<i>on hand and in banks</i>)			\$	644,150
2.	Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,601,642
3.	Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4.	Inventories			\$	
5.	Prepaid Expenses			\$	24,064
a.	Prepaid Insurance	2,358			
b.	Prepaid Taxes and Licenses	8,507			
c.	Prepaid Other	13,199			
d.					
6.	Interest Receivable			\$	
7.	Medicare Final Settlement Receivable			\$	
8.	Other Current Assets (<i>itemize</i>)			\$	714
	Due from Golden Hill	214			
	Deposits on Utilities	500			
A-9.	Total Current Assets (Lines A1 thru 8)			\$	2,270,570
B. Fixed Assets					
1.	Land			\$	
2.	Land Improvements	*Historical Cost _____		\$	
		Accum. Depreciation _____	Net		
3.	Buildings	*Historical Cost 110,534		\$	107,271
		Accum. Depreciation 3,263	Net		
4.	Leasehold Improvements	*Historical Cost _____		\$	
		Accum. Depreciation _____	Net		
5.	Non-Movable Equipment	*Historical Cost _____		\$	
		Accum. Depreciation _____	Net		
6.	Movable Equipment	*Historical Cost 120,279		\$	108,592
		Accum. Depreciation 11,687	Net		
7.	Motor Vehicles	*Historical Cost 40,257		\$	36,231
		Accum. Depreciation 4,026	Net		
8.	Minor Equipment-Not Depreciable			\$	
9.	Other Fixed Assets (<i>itemize</i>)			\$	(278,248)
	F/S vs. C/R Cost Basis Adjustment	(278,248)			
B-10.	Total Fixed Assets (Lines B1 thru 9)			\$	(26,154)

* 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 O LLC,		2404	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	2,244,416
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	412,906		\$	
	Accum. Depreciation	273,812	Net	\$	139,094
6. Motor Vehicles					
	*Historical Cost	_____		\$	
	Accum. Depreciation	_____	Net	\$	
7. Minor Equipment-Not Depreciable					
				\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$	139,094
D. Investment and Other Assets					
1. Deferred Deposits					
2. Escrow Deposits					
3. Organization Expense					
	*Historical Cost	_____		\$	
	Accum. Depreciation	_____	Net	\$	
4. Goodwill (Purchased Only)					
5. Investments Related to Resident Care (<i>itemize</i>)					
_____				\$	
_____				\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)					
Name and Address		Amount	Loan Date		
_____		_____	_____		
7. Other Assets (<i>itemize</i>)					
_____				\$	
_____				\$	
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	214,046
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	2,597,556

* 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 Senior Philanthropy of Milford O LLC, dba W		License No. 2404	Report for Year Ended 9/30/2015	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$ 1,066,386	
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>)				\$ 232,615	
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$ 64,875	
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>)				\$ 1,167,436	
Employee Deductions		14,477	Accrued Real Estate Tax	128,250	
Resident Trust		33,408	Accrued Legal Fees	14,000	
Uncleared Checks		338,208	Accrued Accounting/Auc	17,000	
Accrued Workers Comp		31,731	#REF!	#REF!	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 2,531,312	

* 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 O LLC, dba		License No. 2404	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,531,312	
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>)					
				\$	442,284
Due to Line Capital One			376,965		
Long Term Capital Lease			65,319		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
				\$	442,284
C. Total All Liabilities (Lines A-13 + B-5)					
				\$	2,973,596


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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC	2404	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>)			\$	(139,094)
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			\$	(139,094)
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(30,885)
6. Gain or Loss for Period	4/1/2015	thru 9/30/2015	\$	(206,061)
7. Total Net Worth			\$	(236,946)
C. Total Reserves and Net Worth			\$	(376,040)
D. Total Liabilities, Reserves, and Net Worth			\$	2,597,556

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC, c	2404	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>			\$	6,455,674
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	6,661,735
D. Net Income or Deficit			\$	(206,061)
E. Balance			\$	(206,061)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenditures PG 27	6,681,139			
Depreciation Adjustment	(21,065)			
Rounding	2			
Total Expenditures Line C	6,661,735			
2. Other <i>(itemize)</i>				
Change in Net Assets		(30,885)		
F-3. Total Additions			\$	(30,885)
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			\$	(236,946)
	09/30/15			

I. Preparer's/Reviewer's Certification

Name of Facility Senior Philanthropy of Milford O LLC, dba		License No. 2404	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 2/12/15	
Printed Name of Preparer Matthew S. Bavolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	

Client: **Eagle Lake Foundation**
 Engagement: **Medicaid - Senior Philanthropy of Milford O, 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	1,244.66			1,244.66
110110	Resident Trust	33,407.97			33,407.97
110113	Operating Account	380,277.20			380,277.20
110204	Accts Receivable-PVT	80,243.75			80,243.75
110205	Accts Receivable-Caid Res Responsibility	72,184.41			72,184.41
110206	Accts Receivable-SNF Medicare Part A	380,959.74			380,959.74
110207	Accts Receivable-SNF Medicare Part B	25,749.68			25,749.68
110208	Accts Receivable-Caid Cross-Over Part A	49,373.50			49,373.50
110209	Accts Receivable-Caid Cross-Over Part B	3,834.13			3,834.13
110210	Accts Receivable-SNF Medicaid	774,944.64			774,944.64
110211	Accts Receivable-Hospice	16,439.70			16,439.70
110212	Accts Receivable-Pvt Co Insurance Part A	146,956.05			146,956.05
110213	Accts Receivable-Pvt Co Insurance Part B	9,098.09			9,098.09
110215	Allowance for Uncollectible-SNF/IL/AL	(90,000.00)			(90,000.00)
110218	Accts Receivable - HMO B	6,599.73			6,599.73
110221	Accounts Receivable - HMO	104,568.95			104,568.95
110223	Accts Receivable - PO	20,329.22			20,329.22
110241	Due from Golden Hill	213.70			213.70
110250	AR-Refunds	360.00			360.00
110401	Prepaid Insurance	2,358.32			2,358.32
110403	Prepaid Taxes and Licenses	8,506.85			8,506.85
110406	Prepaid Other	13,199.34			13,199.34
120110	Deposits on Utilities	500.00			500.00
120201	Cash - Replacement Reserve	96,003.00			96,003.00
120202	Cash - Tax Escrow	115,353.00			115,353.00
120203	Cash - Insurance Escrow	2,690.00			2,690.00
120204	Cash - Insurance Reserve	227,470.00			227,470.00
120205	Cash - Security Deposit	750.00			750.00
120304	Building & Improvements	110,534.28			110,534.28
120305	Accumulated Depr- Bldg & Improvement	(4,597.41)			(4,597.41)
120306	Furniture, Fixtures & Equipment	120,278.94			120,278.94
120307	Accumulated Depr- FFE	(11,643.64)			(11,643.64)
120308	Motor Vehicles	40,257.00			40,257.00
120309	Accumulated Depr- Vehicles	(2,795.65)			(2,795.65)
210104	Accounts Payable- Trade	(926,644.26)			(926,644.26)
210105	Accounts Payable- Accrued	(139,741.81)			(139,741.81)
210109	Employee Deductions- Garnishments	(38.57)			(38.57)
210110	Employee Deductions- HSA	(356.58)			(356.58)
210111	Employee Deductions- 401K	(7,322.55)			(7,322.55)
210112	Employee Deductions- FSA	(755.56)			(755.56)
210113	Employee Deductions- ST/LIFE	(2,368.85)			(2,368.85)
210114	Employee Deductions- Child Support	(1,018.29)			(1,018.29)
210115	SIT Taxes Payable	(12,497.76)			(12,497.76)
210116	Employee Deductions - AFLAC	(1,257.05)			(1,257.05)
210117	Employee Deductions - Union Dues	(1,360.44)			(1,360.44)
210118	Resident Trust	(33,407.97)			(33,407.97)
210160	Uncleared Checks	(338,207.93)			(338,207.93)
210201	Accrued Salaries & Wages	(232,614.96)			(232,614.96)
210202	Federal Income Tax Withheld	(37,635.08)			(37,635.08)
210204	FICA Taxes- EE	(48,115.15)			(48,115.15)
210205	SUI Taxes Payable	33,464.75			33,464.75
210206	Accrued Workers Comp	(31,730.63)			(31,730.63)
210208	Accrued Real Estate Taxes	(128,250.00)			(128,250.00)

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
210210	FUTA Taxes	(91.88)			(91.88)
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	(16,497.00)			(16,497.00)
210223	Due to Line Capital One	(376,965.27)			(376,965.27)
210225	Due to Eagle Lake Foundation	(406,187.67)			(406,187.67)
210259	Due to Medicaid - Short-term	(167,676.54)			(167,676.54)
220400	Long Term Capital Lease	(65,318.79)			(65,318.79)
250200	Change in Net Assets	30,885.44			30,885.44
310101	Routine Services-SNF PVT	(424,965.00)			(424,965.00)
310106	Physical Therapy- SNF PVT	(4,843.00)			(4,843.00)
310107	Speech Therapy- SNF PVT	(3,892.00)			(3,892.00)
310108	Occupational Therapy- SNF PVT	(4,654.00)			(4,654.00)
310112	IV Therapy-SNF PVT	(165.00)			(165.00)
310195	Routine Revenue Adjustment-SNF PVT	35,660.00			35,660.00
310201	Routine Services-MCR A-SNF	(1,706,745.00)			(1,706,745.00)
310203	Pharmacy-MCR A-SNF	(200,301.28)			(200,301.28)
310205	Laboratory- MCR A-SNF	(28,486.96)			(28,486.96)
310206	Physical Therapy- MCR A-SNF	(500,936.00)			(500,936.00)
310207	Speech Therapy- MCR A-SNF	(117,687.00)			(117,687.00)
310208	Occupational Therapy- MCR A-SNF	(496,075.50)			(496,075.50)
310212	IV Therapy-MCR A-SNF	(12,300.24)			(12,300.24)
310215	XRy MRA	(9,697.10)			(9,697.10)
310295	Sequestration - MCR A	33,286.83			33,286.83
310298	Contractual Adj- Room- MCR A-SNF	(327,470.64)			(327,470.64)
310299	Contractual Adj-Ancill-MCR A-SNF	1,365,484.08			1,365,484.08
310301	Routine Services- MCD-SNF	(6,850,940.00)			(6,850,940.00)
310303	Pharmacy- MCD- SNF	(10,881.01)			(10,881.01)
310305	Laboratory- MCD- SNF	(52.88)			(52.88)
310306	Physical Therapy- MCD-SNF	(64,328.00)			(64,328.00)
310307	Speech Therapy- MCD-SNF	(21,908.00)			(21,908.00)
310308	Occupational Therapy- MCD-SNF	(61,794.00)			(61,794.00)
310312	IV Therapy-MCD-SNF	(12,092.80)			(12,092.80)
310398	Contractual Adj- Room- MCD-SNF	3,132,633.68			3,132,633.68
310399	Contractual Adj- Ancillaries- MCD-SNF	171,056.69			171,056.69
310406	Physical Therapy- MCR B-SNF	(124,185.00)			(124,185.00)
310407	Speech Therapy-MCR B-SNF	(48,938.00)			(48,938.00)
310408	Occupational Therapy-MCR B-SNF	(118,329.00)			(118,329.00)
310498	Sequestration - MCR B	1,516.40			1,516.40
310499	Contractual Adj- Ancill- MCR B-SNF	179,647.42			179,647.42
310501	Routine Services-Hospice-SNF	(50,460.00)			(50,460.00)
310503	Pharmacy-Hospice-SNF	(403.47)			(403.47)
310506	Physical Therapy-Hospice-SNF	(175.00)			(175.00)
310507	Speech Therapy-Hospice-SNF	(475.00)			(475.00)
310508	Occupational Therapy-Hospice-SNF	(175.00)			(175.00)
310597	Other Services-Hospice-SNF	(370.00)			(370.00)
310598	Contractual Adj-Room-Hospice-SNF	20,751.72			20,751.72
310599	Contractual Adj- Ancill- Hospice-SNF	1,598.47			1,598.47
310801	Routine Services HMO	(222,120.00)			(222,120.00)
310803	Pharmacy HMO	(28,928.99)			(28,928.99)
310805	Lab HMO	(3,179.22)			(3,179.22)
310806	PT HMO	(76,065.00)			(76,065.00)
310807	ST HMO	(36,142.00)			(36,142.00)
310808	OT HMO	(76,884.00)			(76,884.00)
310810	IV THERAPY	(1,438.67)			(1,438.67)
310815	Radiology HMO	(627.00)			(627.00)
310895	Sequestration - HMO	127.32			127.32
310898	Contractual Adjustment Room HMO	35,325.00			35,325.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
310899	Contractual Adj Ancillary HMO	216,887.03			216,887.03
329999	Micellaneous Operating Income-SNF	(469.28)			(469.28)
380913	Contracted Service	(63.33)			(63.33)
410101	Salaries-Administrator	62,795.80			62,795.80
410102	Salaries-DON	51,170.50		49.73	51,220.23
410103	Salaries-Nurse Liaison/Risk Mgr	(3,269.60)		3,269.60	0.00
410104	Salaries-MDS Coord/MDS Asst	(6,893.60)		6,893.60	0.00
410106	Inservice Coordinator-Nursing Admin	(3,468.97)		3,468.97	0.00
410107	Salaries - ADON/Unit Mgr	(5,200.74)			(5,200.74)
410120	Vacation/Sick/Holiday-Nursing Admn	2,342.04			2,342.04
410121	Payroll Taxes-Nursing Admn-FICA	7,499.65			7,499.65
410122	Payroll Taxes-Nursing Admn-SUI	980.52			980.52
410123	Workers Comp-Nursing Admn	(2,946.50)			(2,946.50)
410124	Payroll Nursing Admin-FUTA	30.99			30.99
410125	Employee Health Insurance-Nurs Admin	(630.19)			(630.19)
410126	Employee Life Insurance-Nursing Admn	136.00			136.00
410127	Employee Dental Insurance-Nurs Admn	(157.91)			(157.91)
410128	Employee Vision Insurance-Nurs Admin	63.42			63.42
410130	Recruitment-Nursing Admn	488.29			488.29
410132	Background Checks-Nursing Admn	35.00			35.00
410133	Training/Seminars/Courses-Nurs Admn	200.00			200.00
410134	Dues/Subscriptions-Nursing Admn	4,141.52			4,141.52
410135	Employee Expense-Nursing Admn	232.22		(174.73)	57.49
410136	Contracted Services - Nursing Admin	21,875.00		(3,270.60)	18,604.40
410137	Software Expense - Nursing Adm	2,780.60			2,780.60
410140	Interco Contracted Services -Nurse Admin	3,946.09			3,946.09
410141	Cell Phones - Nursing Admin	358.20			358.20
410195	Mileage Reimbursement - Nursing Adm	1,699.97			1,699.97
410199	Licenses/Permits-Nursing Admn	945.34			945.34
410201	Salaries-RN	527,354.57		(10,361.57)	516,993.00
410202	Overtime-RN	15,138.92			15,138.92
410203	Orientation-RN	17,735.21			17,735.21
410204	Salaries-LPN	412,185.43			412,185.43
410205	Overtime-LPN	42,972.52			42,972.52
410206	Orientation-LPN	214.80			214.80
410207	Salaries-CNA	631,431.96			631,431.96
410208	Overtime-CNA	93,185.84			93,185.84
410209	Orientation-CNA	7,120.15			7,120.15
410210	Ward Clerk/Staff Coord-Nursing	30,857.50			30,857.50
410220	Vacation/Sick/Holiday-Nursing	137,408.01			137,408.01
410221	Payroll Taxes-Nursing-FICA	142,132.93			142,132.93
410222	Payroll Taxes-Nursing-SUI	28,775.98			28,775.98
410223	Workers Comp-Nursing	63,117.80			63,117.80
410224	Payroll Nursing - FUTA	882.41			882.41
410225	Employee Health Insurance-Nursing	114,161.72			114,161.72
410226	Employee Life Insurance-Nursing	1,328.86			1,328.86
410227	Employee Dental Insurance-Nursing	1,790.65			1,790.65
410229	Employee Vision Insurance - Nursing	359.96			359.96
410230	Recruitment-Nursing	765.10			765.10
410231	Drug Free Expense-Nursing	90.00			90.00
410232	Background Checks-Nursing	1,521.00			1,521.00
410233	Training/Seminars/Courses-Nursing	5,090.26			5,090.26
410235	Employee Expense-Nursing	1,975.92			1,975.92
410237	Office Supplies - Nursing	2,494.45			2,494.45
410240	Interco Contracted Services - Nursing	624.76			624.76
410501	Salaries-Med Rec	18,486.25			18,486.25
410520	Vacation/Sick/Holiday- Med Recs	993.11			993.11
410521	Payroll Taxes-Med Recs-FICA	1,490.22			1,490.22

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
410522	Payroll Taxes-Med Recs-SUI	366.47			366.47
410523	Workers Comp- Med Recs	1,028.09			1,028.09
410526	Employee Life Insurance-Med Recs	12.75			12.75
410536	Supplies Med Rec	1,261.06			1,261.06
410601	Salaries-Social Service	48,737.18			48,737.18
410602	Overtime- Social Service	19.50			19.50
410620	Vacation/Sick/Holiday-Social Service	4,896.70			4,896.70
410621	Payroll Taxes- Social Service-FICA	3,956.37			3,956.37
410622	Payroll Taxes- Social Service-SUI	352.86			352.86
410623	Workers Comp-Social Service	64.18			64.18
410624	Payroll Tax - Social Service - FUTA	9.79			9.79
410625	EE Health Insurance-Social Service	4,804.99			4,804.99
410626	Employee Life Ins-Social Service	73.68			73.68
410627	Employee Dental Ins-Social Service	126.92			126.92
410628	Employee Vision Insurance - Social Ser	9.57			9.57
410701	Medical Director	47,571.43			47,571.43
410702	Pharmacy Consultant	8,847.00			8,847.00
410703	Medical Records Consultant	492.50			492.50
410708	Staffing Agency-RN	9,557.01			9,557.01
410709	Staffing Agency-LPN	95,731.64			95,731.64
410710	Staffing Agency-CNA	179,369.70			179,369.70
410711	Salaries - Director of Rehab	48,646.38		(48,646.38)	0.00
410712	Salaries - Physical Therapy Assistant	26,692.61			26,692.61
410716	Salaries - Occupational Therapy Assist	37,300.06			37,300.06
410717	Overtime - Occupational Therapy Assistan	1,389.77			1,389.77
410718	Salaries - Therapy - Rehab Tech	15,540.49			15,540.49
410719	Therapy - Rehab Tech OT	219.27			219.27
410730	Minor Equipment & Supplies - Therapy	4,103.42			4,103.42
410731	IV Therapy	6,435.00			6,435.00
410733	Floor Stock Drugs & Supplies	16,661.81			16,661.81
410735	Office Supplies-Therapy	187.56			187.56
410740	Interco Contracted Services - Therapy	1,085.65			1,085.65
410741	Oxygen	15,105.21			15,105.21
410742	Inhalation Supplies	6,524.65			6,524.65
410743	IV Supplies - Medicaid	2,130.00			2,130.00
410750	Resident Transportation	1,072.18			1,072.18
410751	Lab Fees	14,429.44			14,429.44
410752	X-Ray Service	5,471.53			5,471.53
410754	IV Drugs - Medicare	3,506.23			3,506.23
410755	IV Supplies - Medicare	5,100.00			5,100.00
410756	Pharmacy-RX Medicaid	3,385.41			3,385.41
410757	Pharmacy-RX Medicare	105,050.80			105,050.80
410758	Pharmacy-RX Managed Care	14,322.23			14,322.23
410759	Pharmacy OTC Medicaid	6,354.46			6,354.46
410760	Pharmacy-OTC Medicare	6,245.56			6,245.56
410761	Incontinent Supplies	30,231.98			30,231.98
410762	Medical Supplies	62,136.38			62,136.38
410763	Nursing Supplies	40,142.25			40,142.25
410764	Nutritional Supplements	7,931.75			7,931.75
410765	Medical Equipment Rental	96,845.58			96,845.58
410767	Equipment Repairs - Nursing	7,957.73			7,957.73
410768	Minor Equipment - Nursing	18,846.61			18,846.61
410769	Pharmacy - RX Other	377.47			377.47
410770	Pharmacy - OTC Other	39.12			39.12
410773	IV Drugs - Medicaid	649.40			649.40
410774	Medical Waste Disposal	1,124.25			1,124.25
410775	Salaries - Physical Therapy	132,307.36		36,702.08	169,009.44
410776	Overtime - Physical Therapy	4,327.26			4,327.26

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
410777	Salaries - Occupational Therapy	103,685.96		41,820.15	145,506.11
410778	Overtime - Occupational Therapy	12,528.76			12,528.76
410779	Salaries - Speech Therapy	55,739.32		19,469.00	75,208.32
410780	Overtime - Speech Therapy	934.46			934.46
410781	Orientation - All Therapy	(495.40)			(495.40)
410782	Vac/Sick/Hol - Therapy	49,344.85		(49,344.85)	0.00
410783	Fica - Therapy	36,125.85			36,125.85
410784	SUI - Therapy	2,562.03			2,562.03
410785	Workers Comp - Therapy	15,214.32			15,214.32
410786	FUTA - Therapy	55.03			55.03
410787	Employee Health - Therapy	35,125.02			35,125.02
410788	Employee Dental - Therapy	1,226.40			1,226.40
410789	Employee Life - Therapy	244.80			244.80
410790	Therapy Software Costs	2,300.35			2,300.35
410791	Employee Vision Insurance - Therapy	236.41			236.41
410794	Speech Therapist - Outside Contract	813.51			813.51
410796	Recruitment - Therapy	372.24			372.24
410799	Purchased Services-Other	1,011.87			1,011.87
410855	Dental Consultants	5,814.00			5,814.00
410997	Quality Assessment Fee - SNF	337,097.54			337,097.54
410998	Bad Debt Expense-SNF	60,000.00			60,000.00
440101	Salaries-Dietary Manager/CDM	35,100.54			35,100.54
440107	Salaries-Cooks	60,622.39			60,622.39
440108	Overtime-Cooks	3,992.14			3,992.14
440110	Salaries - Dietician	23,676.11			23,676.11
440113	Salaries- Dietary Aides	118,489.28			118,489.28
440114	Overtime-Dietary Aides	1,329.38			1,329.38
440120	Vacation/Sick/Holiday-Dietary	21,103.62			21,103.62
440121	Payroll Taxes-Dietary-FICA	19,606.83			19,606.83
440122	Payroll Taxes- Dietary-SUI	4,941.49			4,941.49
440123	Workers Comp-Diet	8,488.42			8,488.42
440124	Payroll Taxes-Dietary FUTA	62.24			62.24
440125	Employee Health Insurance- Dietary	20,092.05			20,092.05
440126	Employee Life Insurance-Dietary	268.38			268.38
440127	Employee Dental Insurance- Dietary	69.94			69.94
440128	Employee Vision Insurance - Dietary	93.94			93.94
440134	Dues/Subscriptions-Dietary	1,319.80			1,319.80
440789	Thickened Liquids-Dietary	9,263.95			9,263.95
440803	Raw Food-Dietary	118,288.73			118,288.73
440804	Produce-Dietary	6,516.41			6,516.41
440805	Dairy-Dietary	27,927.12			27,927.12
440807	Dietary Supplies-Dietary	15,036.25			15,036.25
440811	Chemicals-Dietary	5,140.56			5,140.56
440813	Maintenance & Repairs-Dietary	0.48			0.48
440820	Maintenance & Repairs-Diet	2,969.53			2,969.53
440876	Equipment Minor-Dietary	2,601.88			2,601.88
440901	Office Supplies-Dietary	270.87			270.87
440920	Forms/Printing-Dietary	26.00			26.00
450104	Salaries- Housekeeping Staff	157,316.26			157,316.26
450105	Overtime- Housekeeping Staff	310.25			310.25
450110	Contract Services _ Housekeeping	16,346.00			16,346.00
450120	Vacation/Sick/Holiday-Hskp	14,485.96			14,485.96
450121	Payroll Taxes- Hskp-FICA	12,634.47			12,634.47
450122	Payroll Taxes-Hskp-SUI	4,587.67			4,587.67
450123	Workers Comp-Hskp	5,736.87			5,736.87
450124	Payroll Tax Housekeeping FUTA	93.32			93.32
450125	Employee Health Insurance-Hskp	19,575.30			19,575.30
450126	Employee Life Insurance-Hskp	127.50			127.50

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
450127	Employee Dental Insurance-Hskp	78.46			78.46
450128	Employee Vision Insurance - Hskp	27.51			27.51
450871	Cleaning Supplies-Hskp	15,824.67			15,824.67
450873	Carpet Cleaning-Hskp	1,620.50			1,620.50
450875	Maintenance & Repairs-Hskp	2,132.28			2,132.28
460104	Salaries-Laundry Staff	63,149.81			63,149.81
460107	Contract Services - Laundry	44,738.00			44,738.00
460120	Vacation/Sick/Holiday-Laundry	5,640.66			5,640.66
460121	Payroll Taxes-Laundry-FICA	4,990.53			4,990.53
460122	Payroll Taxes-Laundry-SUI	1,313.63			1,313.63
460123	Workers Comp-Laundry	2,202.85			2,202.85
460124	Payroll Tax Laundry FUTA	3.58			3.58
460125	Employee Health Insurance-Laundry	6,909.24			6,909.24
460126	Employee Life Insurance-Laundry	51.00			51.00
460127	Employee Dental Insurance-Laundry	152.06			152.06
460128	Employee Vision Insurance - Laundry	41.37			41.37
460883	Linen/Terry-Laundry	1,358.34			1,358.34
460885	Maintenance & Repairs-Laundry	721.65			721.65
460960	Equipment Rental-Laundry	975.00			975.00
470101	Salaries-Maintenance Manager	24,205.36			24,205.36
470104	Salaries-Maintenance Staff	16,008.86			16,008.86
470105	Overtime-Maintenance Staff	969.14			969.14
470120	Vacation/Sick/Holiday-Maint	3,868.09			3,868.09
470121	Payroll Taxes-Maint-FICA	3,402.55			3,402.55
470122	Payroll Taxes-Maint-SUI	487.39			487.39
470123	Workers Comp-Maint	1,533.57			1,533.57
470124	Payroll Maint-FUTA	(1.79)			(1.79)
470125	Employee Health Insurance-Maint	3,756.54			3,756.54
470126	Employee Life Insurance-Maint	68.34			68.34
470127	Employee Dental Insurance-Maint	(42.93)			(42.93)
470129	Employee Vision Insurance - Maint	7.36			7.36
470134	Dues/Subscriptions-Maint	339.50			339.50
470820	Maintenance & Repairs-Maint	27,454.07			27,454.07
470821	Electrical-Maint	4,235.82			4,235.82
470822	Plumbing-Maint	3,197.39			3,197.39
470823	HVAC/Boiler Maint	8,146.14			8,146.14
470824	Paint-Maint	7,421.90			7,421.90
470825	Carpeting-Maint	1,320.75			1,320.75
470826	Small Tools-Maint	780.59			780.59
470828	Alarm Inspection-Maint	3,235.54			3,235.54
470829	Alarm Repairs-Maint	942.00			942.00
470830	Grounds Maintenance-Maint	10,768.92			10,768.92
470832	Sprinklers-Maint	6,664.07			6,664.07
470833	Elevator-Maint	3,427.82			3,427.82
470834	Pest Control-Maint	1,040.00			1,040.00
470836	Maint Contracts- Generator	4,396.50			4,396.50
470876	Equipment Minor-Maint	5,377.87			5,377.87
470970	Waste Disposal -Grease/Trash	17,613.97			17,613.97
480104	Salaries-Reception/Security Staff	29,464.55			29,464.55
480120	Vacation/Sick/Holiday-Rec/Sec	2,336.35			2,336.35
480121	Payroll Taxes-Rec/Sec-FICA	2,432.85			2,432.85
480122	Payroll Taxes-Rec/Sec-SUI	1,395.44			1,395.44
480123	Workers Comp-Rec/Sec	42.07			42.07
480124	Payroll Tax Security FUTA	59.58			59.58
480125	Employee Health Insurance-Rec/Sec	573.61			573.61
480126	Employee Life Insurance-Rec/Sec	45.90			45.90
480127	Employee Dental Insurance-Rec/Sec	(38.00)			(38.00)
480129	Employee Vision Insurance - Rec/Sec	11.24			11.24

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
480920	Forms/Printing-Rec/Sec	112.85			112.85
490101	Salaries-Marketing Manager	(524.24)			(524.24)
490120	Vacation/Sick/Holiday-Mkt	(122.00)			(122.00)
490121	Payroll Taxes-Mkt-FICA	(28.75)			(28.75)
490122	Payroll Taxes-Mkt-SUI	58.15			58.15
490123	Workers Comp-Mkt	(17.59)			(17.59)
490124	Payroll Tax-Marketing Staff-FUTA	(538.59)			(538.59)
490125	Employee Health Insurance-Mkt	(581.00)			(581.00)
490126	Employee Life Insurance-Mkt	(10.10)			(10.10)
490127	Employee Dental Insurance-Mkt	33.65			33.65
490128	Employee Vision Insurance - Mkt	33.00			33.00
490133	Training/Seminars/Courses-Mkt	36.95			36.95
490135	Employee Expense-Mkt	5.38			5.38
490140	Interco Contracted Services - Marketing	9,709.57			9,709.57
490856	Media Advertising-Mkt	2,862.91			2,862.91
490858	Special Events-Mkt	2,419.07			2,419.07
490859	Collateral Material-Mkt	707.98			707.98
490862	Promo Items-Mkt	1,464.58			1,464.58
490901	Office Supplies-Mkt	328.01			328.01
490920	Forms/Printing-Mkt	1,110.55			1,110.55
490930	Postage-Mkt	0.96			0.96
490941	Cell Phones-Mkt	245.10			245.10
490950	Mileage Reimbursement-Mkt	151.21			151.21
500131	Drug Free Expense-Trans	150.00			150.00
500132	Background Checks-Trans	69.90			69.90
500199	Licenses & Permits-Trans	127.01			127.01
500892	Vehicle Maintenance-Trans	42.50			42.50
550101	Activities SNF MGR	28,264.26			28,264.26
550104	Salaries-Activities-SNF	37,366.67			37,366.67
550105	Overtime- Activities SNF	50.63			50.63
550120	Vacation/Sick/Holiday-Activities SNF	6,474.60			6,474.60
550121	Payroll Taxes-Activities SNF-FICA	5,426.42			5,426.42
550122	Payroll Taxes-Activities SNF-SUI	1,463.60			1,463.60
550123	Workers Comp-Activities SNF	2,375.40			2,375.40
550124	Payroll Tax Activities SNF FUTA	23.29			23.29
550125	Employee Health Insurance-Activities SNF	3,345.02			3,345.02
550126	Employee Life Insurance-Activities SNF	98.22			98.22
550127	Employee Dental Insurance-Activities SNF	(66.24)			(66.24)
550128	Employee Vision Insurance - Act SNF	(0.80)			(0.80)
550134	Dues/Subscriptions-Activities SNF	49.55			49.55
550850	Activities Supplies-Activities-SNF	1,011.03			1,011.03
550851	Entertainment-Activities-SNF	4,868.16			4,868.16
550852	Activities Events Food-Activities-SNF	220.28			220.28
550855	Transportation-Activities-SNF	505.00			505.00
550901	Office Supplies-Activities SNF	36.24			36.24
560102	Salaries-Business Office	27,687.99			27,687.99
560103	Salaries-Human Resources/Payroll	22,419.97			22,419.97
560104	Salaries-Admin Staff	1,153.58			1,153.58
560105	Overtime-Admin	1,553.84			1,553.84
560109	Salaries - Admissions Coordinator	25,172.28			25,172.28
560120	Vacation/Sick/Holiday-Adm	9,205.06			9,205.06
560121	Payroll Taxes-Admin-FICA	6,740.92			6,740.92
560122	Payroll Taxes-Admin-SUI	365.71			365.71
560123	Workers Comp-Admin	(177.10)			(177.10)
560124	Payroll Tax Admin FUTA	7.48			7.48
560125	Employee Health Insurance-Admin	11,480.37			11,480.37
560126	Employee Life Insurance-Admin	143.24			143.24
560127	Employee Dental Insurance-Admin	606.30			606.30

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
560128	Employee Vision Insurance - Admin	77.38			77.38
560129	Benefit Plan Fees	4,461.17			4,461.17
560130	Recruitment-Admin	172.86			172.86
560132	Background Checks-Admin	121.00			121.00
560133	Training/Seminars/Courses-Admin	1,163.71			1,163.71
560135	Employee Benefits/Expense-Admin	2,815.25			2,815.25
560198	Bldg Inspection Fees	14,136.87			14,136.87
560199	Licenses/Permits	561.87			561.87
560711	Utilities-Electric	64,839.35			64,839.35
560712	Utilities-Gas/Oil	13,612.37			13,612.37
560713	Utilities-Water/Sewer/Refuse	10,911.48			10,911.48
560714	Utilities-Telephone Service	15,011.37			15,011.37
560717	Utilities-Cable TV	16,046.28			16,046.28
560731	Real Estate Taxes	85,500.00			85,500.00
560732	Non-Reimbursable Expense	705.38			705.38
560733	Personal Property Taxes	11,567.08			11,567.08
560734	Professional Liability Insurance	15,014.46			15,014.46
560735	General Liability Insurance	15,014.46			15,014.46
560736	Property Insurance	6,448.98			6,448.98
560740	Insurance-Other	2,572.50			2,572.50
560742	Patient Trust Bond	237.24			237.24
560744	Resident Reimburse on Lost/Stolen Items	55.00			55.00
560745	Taxes Other	250.00			250.00
560840	Interco Contracted Services - Admin	13,240.34			13,240.34
560841	Contracted Services - Call System	2,490.66			2,490.66
560843	Legal Fees-Adm	14,781.91			14,781.91
560844	Accounting/Audit Fees-Adm	17,393.34			17,393.34
560845	Payroll Processing Fees	8,192.35			8,192.35
560876	Equipment Minor-Adm	2,210.18			2,210.18
560901	Office Supplies-Adm	5,484.26			5,484.26
560902	Office Supplies Human Resources	277.15			277.15
560905	Copier- Maintenance Agreement	2,460.59			2,460.59
560906	Copier Lease-Adm	2,571.31			2,571.31
560910	Computer Supplies-Adm	(0.02)			(0.02)
560911	Computer Maintenance-Adm	15,342.46			15,342.46
560912	Software Maintenance Contract-Adm	27,117.91		(20,700.00)	6,417.91
560913	Internet Access-Adm	5,021.67			5,021.67
560914	Software Expense - Adm	689.97			689.97
560915	Timeclock Software	3,890.65			3,890.65
560920	Forms/Printing-Adm	1,614.16			1,614.16
560925	Records Storage - Adm	4,261.20			4,261.20
560926	Parking Space - Adm	(1,125.00)			(1,125.00)
560930	Postage-Adm	1,419.45			1,419.45
560931	Overnight Service-Adm	1,254.43			1,254.43
560941	Cell Phones-Adm	439.10			439.10
560950	Mileage Reimbursement-Adm	71.84			71.84
560960	Equipment Rental-Adm	2,081.67			2,081.67
560961	Floral-Adm	46.96			46.96
560963	Misc Decor-Adm	121.47			121.47
560964	Eagle Lake Foundation - Vision Term Fees	0.00		20,700.00	20,700.00
560995	Collection Fees/Credit Card Fees	321.30			321.30
560996	Late fees/Finance Charges-Adm	7.44			7.44
560997	Bank Service Charges-Adm	1,203.84			1,203.84
580001	Interest Income	(6.25)			(6.25)
590002	Management Fees	131,339.00			131,339.00
590004	Interest Expense	41,200.53			41,200.53
590005	Rent Expense	436,033.33			436,033.33
590006	Depreciation-Bldgs & Improvements	5,505.75			5,505.75

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
590007	Depreciation-FFE	9,371.86			9,371.86
590008	Depreciation-Vehicles	2,795.65			2,795.65
590009	Amortization	257.94		(258.00)	(0.06)
R0001	Champion of Awards - Milford	0.00		125.00	125.00
R0002	Interest Expense on line of credit	0.00		258.00	258.00
Total				0.00	

Net (Income) Loss

Client: Eagle Lake Foundation
 Engagement: Medicaid - Senior Philanthropy of MHford O, LLC
 Period Ending: 9/30/2016
 Trial Balance: A.01 - TB-CCNH
 Worksheet: A.03 - TB-CCNH Combined Details

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2016			9/30/2016	9/30/2016		
Group : [10-A]	Salaries and Wages							
Subgroup : [2]	Administrators							
410101	Salaries-Administrator	62,795.80		0.00	62,795.80	0.00	62,795.80	0.00%
Subtotal [2] Administrators		62,795.80		0.00	62,795.80	0.00	62,795.80	0.00%
Subgroup : [4]	Other Administrative Salaries							
410201	Salaries-Med Rec	18,486.25		0.00	18,486.25	0.00	18,486.25	0.00%
410202	Vacation/Sick/Holiday - Med Recs	993.11		0.00	993.11	0.00	993.11	0.00%
560102	Salaries-Business Office	27,687.99		0.00	27,687.99	0.00	27,687.99	0.00%
560103	Salaries-Human Resources/Payroll	22,419.97		0.00	22,419.97	0.00	22,419.97	0.00%
560104	Salaries-Admin Staff	1,163.88		0.00	1,163.88	0.00	1,163.88	0.00%
560105	Overtime-Admin	1,553.84		0.00	1,553.84	0.00	1,553.84	0.00%
560106	Salaries - Admissions Coordinator	25,172.28		0.00	25,172.28	0.00	25,172.28	0.00%
560120	Vacation/Sick/Holiday-Admin	9,205.06		0.00	9,205.06	0.00	9,205.06	0.00%
560840	Interco Contracted Services - Admin	13,240.34		0.00	13,240.34	0.00	13,240.34	0.00%
Subtotal [4] Other Administrative Salaries		119,912.42		0.00	119,912.42	0.00	119,912.42	0.00%
Subgroup : [6C]	Dietary Workers							
440101	Salaries-Dietary Manager/COM	35,100.54		0.00	35,100.54	0.00	35,100.54	0.00%
440107	Salaries-Cooks	60,622.30		0.00	60,622.30	0.00	60,622.30	0.00%
440108	Overtime-Cooks	3,992.14		0.00	3,992.14	0.00	3,992.14	0.00%
440110	Salaries - Dietician	23,876.11		0.00	23,876.11	0.00	23,876.11	0.00%
440113	Salaries - Dietary Aides	118,498.28		0.00	118,498.28	0.00	118,498.28	0.00%
440114	Overtime-Dietary Aides	1,329.38		0.00	1,329.38	0.00	1,329.38	0.00%
440120	Vacation/Sick/Holiday-Dietary	21,103.62		0.00	21,103.62	0.00	21,103.62	0.00%
Subtotal [6C] Dietary Workers		264,313.48		0.00	264,313.48	0.00	264,313.48	0.00%
Subgroup : [6B]	Other Housekeeping Workers							
450104	Salaries - Housekeeping Staff	157,310.26		0.00	157,310.26	0.00	157,310.26	0.00%
450105	Overtime - Housekeeping Staff	310.25		0.00	310.25	0.00	310.25	0.00%
450120	Vacation/Sick/Holiday-Shop	14,485.96		0.00	14,485.96	0.00	14,485.96	0.00%
Subtotal [6B] Other Housekeeping Workers		172,112.47		0.00	172,112.47	0.00	172,112.47	0.00%
Subgroup : [7B]	Other Maintenance Workers							
470101	Salaries-Maintenance Manager	24,205.36		0.00	24,205.36	0.00	24,205.36	0.00%
470104	Salaries-Maintenance Staff	16,008.86		0.00	16,008.86	0.00	16,008.86	0.00%
470105	Overtime-Maintenance Staff	999.14		0.00	999.14	0.00	999.14	0.00%
470120	Vacation/Sick/Holiday-Maint	3,668.09		0.00	3,668.09	0.00	3,668.09	0.00%
Subtotal [7B] Other Maintenance Workers		45,051.45		0.00	45,051.45	0.00	45,051.45	0.00%
Subgroup : [8B]	Other Laundry Workers							
480104	Salaries-Laundry Staff	63,149.81		0.00	63,149.81	0.00	63,149.81	0.00%
480120	Vacation/Sick/Holiday-Laundry	5,940.66		0.00	5,940.66	0.00	5,940.66	0.00%
Subtotal [8B] Other Laundry Workers		69,090.47		0.00	69,090.47	0.00	69,090.47	0.00%
Subgroup : [10]	Protective Services							
490104	Salaries-Recpt/Sec/Security Staff	29,464.55		0.00	29,464.55	0.00	29,464.55	0.00%
490120	Vacation/Sick/Holiday-Rec/Sec	2,336.35		0.00	2,336.35	0.00	2,336.35	0.00%
Subtotal [10] Protective Services		31,800.90		0.00	31,800.90	0.00	31,800.90	0.00%
Subgroup : [12A]	Director of Nurses/Assistant Director							
410102	Salaries-DCNH	51,170.50		48.73	51,220.23	0.00	51,170.50	0.00%
410107	Salaries - ADON/Unit Mgr	(5,200.74)	RJE - 7	48.73	(5,200.74)	0.00	(5,200.74)	0.00%
Subtotal [12A] Director of Nurses/Assistant Director		45,969.76		48.73	46,019.49	0.00	45,969.76	0.00%
Subgroup : [12B] RNs - Direct Care								
410201	Salaries-RN	527,354.57		(10,361.57)	516,993.00	0.00	527,354.57	0.00%
410202	Overtime-RN	15,138.92		0.00	15,138.92	0.00	15,138.92	0.00%
410203	Overtime-RN	17,735.21		0.00	17,735.21	0.00	17,735.21	0.00%
410220	Vacation/Sick/Holiday-Nursing	137,408.01		0.00	137,408.01	0.00	137,408.01	0.00%
Subtotal [12B] RNs - Direct Care		697,636.71		(10,361.57)	687,274.44	0.00	697,636.71	0.00%
Subgroup : [12B2] RNs - Administrative								
410103	Salaries-Nurse Liaison/Risk Mgr	(3,269.60)		3,269.60	0.00	0.00	(3,269.60)	0.00%
410104	Salaries-MDS Coord/MDS Asst	(6,893.60)		6,893.60	0.00	0.00	(6,893.60)	0.00%
410106	Inservice Coordinator-Nursing Admin	(3,468.97)		3,468.97	0.00	0.00	(3,468.97)	0.00%
410120	Vacation/Sick/Holiday-Nursing Admin	2,342.04		0.00	2,342.04	0.00	2,342.04	0.00%
410140	Interco Contracted Services - Nurse Admin	3,946.09		0.00	3,946.09	0.00	3,946.09	0.00%
Subtotal [12B2] RNs - Administrative		(7,344.04)		13,632.17	6,288.13	0.00	(7,344.04)	0.00%
Subgroup : [12C] LPNs - Direct Care								
410204	Salaries-LPN	412,185.43		0.00	412,185.43	0.00	412,185.43	0.00%
410205	Overtime-LPN	42,972.52		0.00	42,972.52	0.00	42,972.52	0.00%
410206	Overtime-LPN	214.80		0.00	214.80	0.00	214.80	0.00%
410240	Interco Contracted Services - Nursing	624.76		0.00	624.76	0.00	624.76	0.00%
Subtotal [12C] LPNs - Direct Care		455,997.51		0.00	455,997.51	0.00	455,997.51	0.00%
Subgroup : [12D]	Aides and Attendants							
410207	Salaries-CNA	631,431.96		0.00	631,431.96	0.00	631,431.96	0.00%
410208	Overtime-CNA	93,185.84		0.00	93,185.84	0.00	93,185.84	0.00%
410209	Overtime-CNA	7,120.15		0.00	7,120.15	0.00	7,120.15	0.00%
410210	Ward Clerk/Staff Coord-Nursing	30,857.50		0.00	30,857.50	0.00	30,857.50	0.00%
Subtotal [12D] Aides and Attendants		762,595.45		0.00	762,595.45	0.00	762,595.45	0.00%
Subgroup : [12E]	Physical Therapists							
410711	Salaries - Director of Rehab	48,646.38		(48,646.38)	0.00	0.00	48,646.38	0.00%
410712	Salaries - Physical Therapy Assistant	26,692.81		0.00	26,692.81	0.00	26,692.81	0.00%
410715	Salaries - Physical Therapy	132,307.36		36,702.08	169,009.44	0.00	132,307.36	0.00%
410776	Overtime - Physical Therapy	4,327.26		0.00	4,327.26	0.00	4,327.26	0.00%
410781	Overtime - All Therapy	(495.40)		0.00	(495.40)	0.00	(495.40)	0.00%
410782	Vac/Sick/Hol - Therapy	49,344.85		(49,344.85)	0.00	0.00	49,344.85	0.00%
Subtotal [12E] Physical Therapists		260,823.06		(8,126.15)	189,633.91	0.00	260,823.06	0.00%
Subgroup : [12F]	Speech Therapists							
410718	Salaries - Therapy - Rehab Tech	15,540.49		0.00	15,540.49	0.00	15,540.49	0.00%
410778	Salaries - Speech Therapy	55,739.32		19,489.00	75,228.32	0.00	55,739.32	0.00%
410780	Overtime - Speech Therapy	934.46		0.00	934.46	0.00	934.46	0.00%
Subtotal [12F] Speech Therapists		72,214.27		19,489.00	91,683.27	0.00	72,214.27	0.00%
Subgroup : [12G]	Occupational Therapists							
410716	Salaries - Occupational Therapy Assis	37,300.06		0.00	37,300.06	0.00	37,300.06	0.00%
410717	Overtime - Occupational Therapy Assis	1,389.77		0.00	1,389.77	0.00	1,389.77	0.00%
410719	Therapy - Rehab Tech OT	219.27		0.00	219.27	0.00	219.27	0.00%
410740	Interco Contracted Services - Therapy	1,065.65		0.00	1,065.65	0.00	1,065.65	0.00%
410777	Salaries - Occupational Therapy	103,685.96		41,820.15	145,506.11	0.00	103,685.96	0.00%
				20,761.00				
				21,029.15				

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		8/30/2015			9/30/2015	9/30/2014		
410778	Overtime - Occupational Therapy	12,528.76		0.00	12,528.76	0.00	12,528.76	0.00%
Subtotal [120] Occupational Therapists		165,208.47		41,820.16	196,028.62	0.00	156,208.47	0.00%
Subgroup : [12H] Recreation Workers					28,264.26	0.00	28,264.26	0.00%
550101	Activities SNF MGR	26,264.26		0.00	26,264.26	0.00	26,264.26	0.00%
550104	Salaries-Activities-SNF	37,366.67		0.00	37,366.67	0.00	37,366.67	0.00%
550105	OverTime- Activities SNF	50.63		0.00	50.63	0.00	50.63	0.00%
550120	Vacation/Sick/Holiday-Activities SNF	6,474.80		0.00	6,474.80	0.00	6,474.80	0.00%
Subtotal [12H] Recreation Workers		72,156.16		0.00	72,156.16	0.00	72,156.16	0.00%
Subgroup : [12M] Social Workers/Case Management					48,737.18	0.00	48,737.18	0.00%
410601	Salaries-Social Service	48,737.18		0.00	48,737.18	0.00	48,737.18	0.00%
410602	OverTime- Social Service	18.50		0.00	18.50	0.00	18.50	0.00%
410620	Vacation/Sick/Holiday-Social Service	4,896.70		0.00	4,896.70	0.00	4,896.70	0.00%
Subtotal [12M] Social Workers/Case Management		53,653.38		0.00	63,653.38	0.00	53,653.38	0.00%
Subgroup : [12N] Marketing					6,063.33	0.00	6,063.33	0.00%
490101	Salaries-Marketing Manager	(524.24)		0.00	(524.24)	0.00	(524.24)	0.00%
490120	Vacation/Sick/Holiday-Mkt	(122.00)		0.00	(122.00)	0.00	(122.00)	0.00%
490140	Interco Contracted Services - Marketing	9,709.57		0.00	9,709.57	0.00	9,709.57	0.00%
Subtotal [12N] Marketing		8,663.33		0.00	9,063.33	0.00	8,063.33	0.00%
Total [10-A] Salaries and Wages		3,343,762.03		3,320.33	3,347,072.36	0.00	3,343,762.03	0.00%
Group : [13-B] Professional Fees								
Subgroup : [2] Dentist					5,814.00	0.00	5,814.00	0.00%
410655	Dental Consultants	5,814.00		0.00	5,814.00	0.00	5,814.00	0.00%
Subtotal [2] Dentist		5,814.00		0.00	5,814.00	0.00	5,814.00	0.00%
Subgroup : [3] Pharmacist					8,847.00	0.00	8,847.00	0.00%
410702	Pharmacy Consultant	8,847.00		0.00	8,847.00	0.00	8,847.00	0.00%
Subtotal [3] Pharmacist		8,847.00		0.00	8,847.00	0.00	8,847.00	0.00%
Subgroup : [8A] Medical Director					47,571.43	0.00	47,571.43	0.00%
410701	Medical Director	47,571.43		0.00	47,571.43	0.00	47,571.43	0.00%
Subtotal [8A] Medical Director		47,571.43		0.00	47,571.43	0.00	47,571.43	0.00%
Subgroup : [8A] ST - Resident Care					813.51	0.00	813.51	0.00%
410784	Speech Therapist - Outside Contract	813.51		0.00	813.51	0.00	813.51	0.00%
Subtotal [8A] ST - Resident Care		813.51		0.00	813.51	0.00	813.51	0.00%
Subgroup : [11A] RN's - Direct Care					9,557.01	0.00	9,557.01	0.00%
410705	Staffing Agency-RN	9,557.01		0.00	9,557.01	0.00	9,557.01	0.00%
Subtotal [11A] RN's - Direct Care		9,557.01		0.00	9,557.01	0.00	9,557.01	0.00%
Subgroup : [11A2] RN's - Administrative					18,604.40	0.00	21,875.00	0.00%
410136	Contracted Services - Nursing Admin	21,875.00		(3,270.60)	18,604.40	0.00	21,875.00	0.00%
Subtotal [11A2] RN's - Administrative		21,875.00	RJE - 6	(3,270.60)	18,604.40	0.00	21,875.00	0.00%
Subgroup : [11B1] LPN's - Direct Care					95,731.64	0.00	95,731.64	0.00%
410708	Staffing Agency-LPN	95,731.64		0.00	95,731.64	0.00	95,731.64	0.00%
Subtotal [11B1] LPN's - Direct Care		95,731.64		0.00	95,731.64	0.00	95,731.64	0.00%
Subgroup : [11C] Aides					179,369.70	0.00	179,369.70	0.00%
410710	Staffing Agency-CHA	179,369.70		0.00	179,369.70	0.00	179,369.70	0.00%
Subtotal [11C] Aides		179,369.70		0.00	179,369.70	0.00	179,369.70	0.00%
Subgroup : [12] Other					492.50	0.00	492.50	0.00%
410703	Medical Records Consultant	1,011.87		0.00	1,011.87	0.00	1,011.87	0.00%
410769	Purchased Services-Other	1,504.37		0.00	1,504.37	0.00	1,504.37	0.00%
Subtotal [12] Other		2,516.24		0.00	2,516.24	0.00	2,516.24	0.00%
Total [13-B] Professional Fees		371,083.66		(3,270.60)	367,813.06	0.00	371,083.66	0.00%
Group : [15] Expenditures Other than Salaries								
Subgroup : [15A1] Workmen's Compensation					(2,944.50)	0.00	(2,944.50)	0.00%
410123	Workers Comp-Nursing Admin	63,117.80		0.00	63,117.80	0.00	63,117.80	0.00%
410223	Workers Comp-Nursing	1,028.09		0.00	1,028.09	0.00	1,028.09	0.00%
410523	Workers Comp-Med Recs	64.18		0.00	64.18	0.00	64.18	0.00%
410523	Workers Comp-Social Service	15,214.32		0.00	15,214.32	0.00	15,214.32	0.00%
410785	Workers Comp - Therapy	8,488.42		0.00	8,488.42	0.00	8,488.42	0.00%
440123	Workers Comp-Diet	5,736.87		0.00	5,736.87	0.00	5,736.87	0.00%
450123	Workers Comp-Hlp	2,202.85		0.00	2,202.85	0.00	2,202.85	0.00%
460123	Workers Comp-Laundry	1,533.57		0.00	1,533.57	0.00	1,533.57	0.00%
470123	Workers Comp-Maint	42.07		0.00	42.07	0.00	42.07	0.00%
480123	Workers Comp-Rec/Sec	(17.59)		0.00	(17.59)	0.00	(17.59)	0.00%
490123	Workers Comp-Ints	2,375.40		0.00	2,375.40	0.00	2,375.40	0.00%
550123	Workers Comp-Activities SNF	(177.10)		0.00	(177.10)	0.00	(177.10)	0.00%
550123	Workers Comp-Admin	96,662.38		0.00	96,662.38	0.00	96,662.38	0.00%
Subtotal [15A1] Workmen's Compensation		96,662.38		0.00	96,662.38	0.00	96,662.38	0.00%
Subgroup : [15A2] Unemployment Insurance					990.52	0.00	990.52	0.00%
410122	Payroll Taxes-Nursing Admin-SUI	30.99		0.00	30.99	0.00	30.99	0.00%
410124	Payroll Taxes-Nursing-Admin-FUTA	28,775.58		0.00	28,775.58	0.00	28,775.58	0.00%
410222	Payroll Taxes-Nursing-SUI	682.41		0.00	682.41	0.00	682.41	0.00%
410224	Payroll Taxes-Nursing - FUTA	366.47		0.00	366.47	0.00	366.47	0.00%
410222	Payroll Taxes-Med Recs-SUI	352.86		0.00	352.86	0.00	352.86	0.00%
410224	Payroll Taxes-Social Service-SUI	8.79		0.00	8.79	0.00	8.79	0.00%
410224	Payroll Tax - Social Service - FUTA	2,562.03		0.00	2,562.03	0.00	2,562.03	0.00%
410784	SUI - Therapy	55.03		0.00	55.03	0.00	55.03	0.00%
410786	FUTA - Therapy	4,941.49		0.00	4,941.49	0.00	4,941.49	0.00%
440122	Payroll Taxes-Delay-SUI	62.24		0.00	62.24	0.00	62.24	0.00%
440124	Payroll Taxes-Delay-FUTA	4,687.67		0.00	4,687.67	0.00	4,687.67	0.00%
450122	Payroll Taxes-Help-SUI	93.32		0.00	93.32	0.00	93.32	0.00%
450124	Payroll Tax Housekeeping FUTA	1,313.63		0.00	1,313.63	0.00	1,313.63	0.00%
460122	Payroll Taxes-Laundry-SUI	3.58		0.00	3.58	0.00	3.58	0.00%
460124	Payroll Tax Laundry FUTA	487.39		0.00	487.39	0.00	487.39	0.00%
470122	Payroll Taxes-Maint-SUI	(1.79)		0.00	(1.79)	0.00	(1.79)	0.00%
470124	Payroll Taxes-Maint-FUTA	1,395.44		0.00	1,395.44	0.00	1,395.44	0.00%
480122	Payroll Taxes-Rec/Sec-SUI	59.58		0.00	59.58	0.00	59.58	0.00%
480124	Payroll Tax Security FUTA	58.15		0.00	58.15	0.00	58.15	0.00%
490122	Payroll Taxes-Mkt-SUI	(538.59)		0.00	(538.59)	0.00	(538.59)	0.00%
490124	Payroll Tax-Marketing Star-FUTA	1,463.60		0.00	1,463.60	0.00	1,463.60	0.00%
550122	Payroll Taxes-Activities SNF-SUI	23.29		0.00	23.29	0.00	23.29	0.00%
550124	Payroll Tax Activities SNF-FUTA	365.71		0.00	365.71	0.00	365.71	0.00%
560122	Payroll Taxes-Admin-SUI	7.48		0.00	7.48	0.00	7.48	0.00%
560124	Payroll Tax Admin FUTA	48,338.27		0.00	48,338.27	0.00	48,338.27	0.00%
Subtotal [15A2] Unemployment Insurance		48,338.27		0.00	48,338.27	0.00	48,338.27	0.00%
Subgroup : [15A4] Social Security (FICA)					7,499.65	0.00	7,499.65	0.00%
410121	Payroll Taxes-Nursing Admin-FICA	142,132.53		0.00	142,132.53	0.00	142,132.53	0.00%
410221	Payroll Taxes-Nursing-FICA	1,490.22		0.00	1,490.22	0.00	1,490.22	0.00%
410521	Payroll Taxes-Med Recs-FICA	3,658.37		0.00	3,658.37	0.00	3,658.37	0.00%
410521	Payroll Taxes-Social Service-FICA	38,125.85		0.00	38,125.85	0.00	38,125.85	0.00%
410783	Fica - Therapy							

Client: Eagle Lake Foundation
 Engagement: Medicaid - Senior Philanthropy of Milford O, LLC
 Period Ending: 9/30/2016
 Trial Balance: A,01 - TB-CNH
 Workpaper: A,03 - TB-CNH Combined Detail LS

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		<u>9/30/2016</u>			<u>9/30/2016</u>	<u>9/30/2014</u>		
440121	Payroll Taxes-Dietary-FICA	19,606.83		0.00	19,606.83	0.00	19,606.83	0.00%
450121	Payroll Taxes-Hisp-FICA	12,634.47		0.00	12,634.47	0.00	12,634.47	0.00%
460121	Payroll Taxes-Laundry-FICA	4,990.53		0.00	4,990.53	0.00	4,990.53	0.00%
470121	Payroll Taxes-Maint-FICA	3,402.55		0.00	3,402.55	0.00	3,402.55	0.00%
480121	Payroll Taxes-Rec/Sec-FICA	2,432.85		0.00	2,432.85	0.00	2,432.85	0.00%
490121	Payroll Taxes-Mkt-FICA	(28.70)		0.00	(28.70)	0.00	(28.70)	0.00%
500121	Payroll Taxes-Activites SNF-FICA	5,426.42		0.00	5,426.42	0.00	5,426.42	0.00%
550121	Payroll Taxes-Admin-FICA	6,740.92		0.00	6,740.92	0.00	6,740.92	0.00%
Subtotal [1A5] Social Security (FICA)		<u>245,410.84</u>		<u>0.00</u>	<u>245,410.84</u>	<u>0.00</u>	<u>245,410.84</u>	<u>0.00%</u>
Subgroup : [1A5] Health Insurance								
410125	Employee Health Insurance-Nurs AdmIn	(630.18)		0.00	(630.18)	0.00	(630.18)	0.00%
410127	Employee Dental Insurance-Nurs AdmIn	(157.91)		0.00	(157.91)	0.00	(157.91)	0.00%
410128	Employee Vision Insurance-Nurs AdmIn	63.42		0.00	63.42	0.00	63.42	0.00%
410225	Employee Health Insurance-Nursing	114,161.72		0.00	114,161.72	0.00	114,161.72	0.00%
410227	Employee Dental Insurance-Nursing	359.98		0.00	359.98	0.00	359.98	0.00%
410228	Employee Vision Insurance - Nursing	4,804.99		0.00	4,804.99	0.00	4,804.99	0.00%
410229	EE Health Insurance-Social Service	126.92		0.00	126.92	0.00	126.92	0.00%
410627	Employee Dental Ins-Social Service	9.57		0.00	9.57	0.00	9.57	0.00%
410628	Employee Vision Insurance - Social Ser	35,125.02		0.00	35,125.02	0.00	35,125.02	0.00%
410787	Employee Health - Therapy	1,226.40		0.00	1,226.40	0.00	1,226.40	0.00%
410788	Employee Dental - Therapy	236.41		0.00	236.41	0.00	236.41	0.00%
410791	Employee Vision Insurance - Therapy	20,092.05		0.00	20,092.05	0.00	20,092.05	0.00%
440125	Employee Health Insurance- Dietary	89.94		0.00	89.94	0.00	89.94	0.00%
440127	Employee Dental Insurance- Dietary	93.84		0.00	93.84	0.00	93.84	0.00%
440128	Employee Vision Insurance - Dietary	19,575.30		0.00	19,575.30	0.00	19,575.30	0.00%
450125	Employee Health Insurance-Hisp	78.46		0.00	78.46	0.00	78.46	0.00%
450127	Employee Dental Insurance-Hisp	27.51		0.00	27.51	0.00	27.51	0.00%
450128	Employee Vision Insurance - Hisp	6,909.24		0.00	6,909.24	0.00	6,909.24	0.00%
460125	Employee Health Insurance-Laundry	152.06		0.00	152.06	0.00	152.06	0.00%
460127	Employee Dental Insurance-Laundry	41.37		0.00	41.37	0.00	41.37	0.00%
460128	Employee Vision Insurance - Laundry	3,756.54		0.00	3,756.54	0.00	3,756.54	0.00%
470125	Employee Health Insurance-Maint	(42.83)		0.00	(42.83)	0.00	(42.83)	0.00%
470127	Employee Dental Insurance-Maint	7.36		0.00	7.36	0.00	7.36	0.00%
470128	Employee Vision Insurance - Maint	573.61		0.00	573.61	0.00	573.61	0.00%
480125	Employee Health Insurance-Rec/Sec	(38.00)		0.00	(38.00)	0.00	(38.00)	0.00%
480127	Employee Dental Insurance-Rec/Sec	11.24		0.00	11.24	0.00	11.24	0.00%
480128	Employee Vision Insurance - Rec/Sec	(581.00)		0.00	(581.00)	0.00	(581.00)	0.00%
490125	Employee Health Insurance-Mkt	33.65		0.00	33.65	0.00	33.65	0.00%
490127	Employee Dental Insurance-Mkt	33.00		0.00	33.00	0.00	33.00	0.00%
490128	Employee Vision Insurance - Mkt	3,345.02		0.00	3,345.02	0.00	3,345.02	0.00%
560125	Employee Health Insurance-Activites SNF	(66.24)		0.00	(66.24)	0.00	(66.24)	0.00%
560127	Employee Dental Insurance-Activites SNF	(8.80)		0.00	(8.80)	0.00	(8.80)	0.00%
560128	Employee Vision Insurance - Act SNF	11,480.37		0.00	11,480.37	0.00	11,480.37	0.00%
560129	Employee Health Insurance-Admin	606.39		0.00	606.39	0.00	606.39	0.00%
560127	Employee Dental Insurance-Admin	77.38		0.00	77.38	0.00	77.38	0.00%
560128	Employee Vision Insurance - Admin	223,352.33		0.00	223,352.33	0.00	223,352.33	0.00%
Subtotal [1A6] Health Insurance		<u>223,352.33</u>		<u>0.00</u>	<u>223,352.33</u>	<u>0.00</u>	<u>223,352.33</u>	<u>0.00%</u>
Subgroup : [1A6] Life Insurance								
410125	Employee Life Insurance-Nursing AdmIn	136.00		0.00	136.00	0.00	136.00	0.00%
410225	Employee Life Insurance-Nursing	1,328.86		0.00	1,328.86	0.00	1,328.86	0.00%
410625	Employee Life Insurance-Mkt Reev	12.75		0.00	12.75	0.00	12.75	0.00%
410626	Employee Life Ins-Social Service	73.68		0.00	73.68	0.00	73.68	0.00%
410789	Employee Life - Therapy	244.80		0.00	244.80	0.00	244.80	0.00%
440126	Employee Life Insurance-Dietary	288.38		0.00	288.38	0.00	288.38	0.00%
450126	Employee Life Insurance-Hisp	127.50		0.00	127.50	0.00	127.50	0.00%
460126	Employee Life Insurance-Laundry	51.00		0.00	51.00	0.00	51.00	0.00%
470126	Employee Life Insurance-Maint	68.34		0.00	68.34	0.00	68.34	0.00%
480126	Employee Life Insurance-Rec/Sec	45.80		0.00	45.80	0.00	45.80	0.00%
490126	Employee Life Insurance-Mkt	(10.10)		0.00	(10.10)	0.00	(10.10)	0.00%
560126	Employee Life Insurance-Activites SNF	86.22		0.00	86.22	0.00	86.22	0.00%
560128	Employee Life Insurance-Admin	143.24		0.00	143.24	0.00	143.24	0.00%
Subtotal [1A6] Life Insurance		<u>2,688.57</u>		<u>0.00</u>	<u>2,688.57</u>	<u>0.00</u>	<u>2,688.57</u>	<u>0.00%</u>
Subgroup : [1A8] Other								
410135	Employee Expense-Nursing AdmIn	232.22		(174.73)	57.49	0.00	232.22	0.00%
			RJE -3	(125.00)				
			RJE -7	(49.73)				
410231	Drug Free Expense-Nursing	80.00		0.00	80.00	0.00	80.00	0.00%
410235	Employee Expense-Nursing	1,976.92		0.00	1,976.92	0.00	1,976.92	0.00%
490135	Employee Expense-Mkt	5.36		0.00	5.36	0.00	5.36	0.00%
600131	Drug Free Expense-Trans	150.00		0.00	150.00	0.00	150.00	0.00%
560136	Employee Benefits/Expense-Admin	2,815.25		0.00	2,815.25	0.00	2,815.25	0.00%
Subtotal [1A8] Other		<u>5,268.77</u>		<u>(174.73)</u>	<u>5,094.04</u>	<u>0.00</u>	<u>5,268.77</u>	<u>0.00%</u>
Subgroup : [1C] Bad Debts								
410988	Bad Debt Expense-SNF	60,000.00		0.00	60,000.00	0.00	60,000.00	0.00%
Subtotal [1C] Bad Debts		<u>60,000.00</u>		<u>0.00</u>	<u>60,000.00</u>	<u>0.00</u>	<u>60,000.00</u>	<u>0.00%</u>
Subgroup : [1D] Accounting and Auditing								
560644	Accounting/Audit Fees-Adm	17,353.34		0.00	17,353.34	0.00	17,353.34	0.00%
Subtotal [1D] Accounting and Auditing		<u>17,353.34</u>		<u>0.00</u>	<u>17,353.34</u>	<u>0.00</u>	<u>17,353.34</u>	<u>0.00%</u>
Subgroup : [1E] Legal								
560643	Legal Fees-Adm	14,781.91		0.00	14,781.91	0.00	14,781.91	0.00%
Subtotal [1E] Legal		<u>14,781.91</u>		<u>0.00</u>	<u>14,781.91</u>	<u>0.00</u>	<u>14,781.91</u>	<u>0.00%</u>
Subgroup : [1G] Office Supplies								
410237	Office Supplies - Nursing	2,494.45		0.00	2,494.45	0.00	2,494.45	0.00%
410735	Office Supplies- Therapy	187.56		0.00	187.56	0.00	187.56	0.00%
440501	Office Supplies-Dietary	270.87		0.00	270.87	0.00	270.87	0.00%
440920	Forms/Printing-Dietary	26.00		0.00	26.00	0.00	26.00	0.00%
480920	Forms/Printing-Rec/Sec	112.85		0.00	112.85	0.00	112.85	0.00%
490001	Office Supplies-Mkt	328.01		0.00	328.01	0.00	328.01	0.00%
490920	Forms/Printing-Mkt	1,110.55		0.00	1,110.55	0.00	1,110.55	0.00%
550001	Office Supplies-Activites SNF	36.24		0.00	36.24	0.00	36.24	0.00%
560901	Office Supplies-Adm	5,484.28		0.00	5,484.28	0.00	5,484.28	0.00%
560902	Office Supplies Human Resources	277.15		0.00	277.15	0.00	277.15	0.00%
560910	Computer Supplies-Adm	(0.02)		0.00	(0.02)	0.00	(0.02)	0.00%
560920	Forms/Printing-Adm	1,614.16		0.00	1,614.16	0.00	1,614.16	0.00%
Subtotal [1G] Office Supplies		<u>11,942.08</u>		<u>0.00</u>	<u>11,942.08</u>	<u>0.00</u>	<u>11,942.08</u>	<u>0.00%</u>
Subgroup : [1H] Telephone and Telegraph								
560714	Utilities-Telephone Service	15,011.37		0.00	15,011.37	0.00	15,011.37	0.00%
Subtotal [1H] Telephone and Telegraph		<u>15,011.37</u>		<u>0.00</u>	<u>15,011.37</u>	<u>0.00</u>	<u>15,011.37</u>	<u>0.00%</u>
Subgroup : [1H2] Cellular Phones and Beepers								
410141	Cell Phones - Nursing AdmIn	358.20		0.00	358.20	0.00	358.20	0.00%
490941	Cell Phones-Mkt	245.10		0.00	245.10	0.00	245.10	0.00%
560341	Cell Phones-Adm	439.10		0.00	439.10	0.00	439.10	0.00%
Subtotal [1H2] Cellular Phones and Beepers		<u>1,042.40</u>		<u>0.00</u>	<u>1,042.40</u>	<u>0.00</u>	<u>1,042.40</u>	<u>0.00%</u>
Subgroup : [1J] Corporation Business Taxes								
560745	Taxes Other	250.00		0.00	250.00	0.00	250.00	0.00%
Subtotal [1J] Corporation Business Taxes		<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								
410697	Quality Assessment Fee - SNF	337,097.54		0.00	337,097.54	0.00	337,097.54	0.00%
Subtotal [1K3] Resident Day User Fee		<u>337,097.54</u>		<u>0.00</u>	<u>337,097.54</u>	<u>0.00</u>	<u>337,097.54</u>	<u>0.00%</u>

Client: Eagle Lake Foundation
 Engagement: Medicaid - Senior Philanthropy of Milford G, 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	9/30/2014		
Total [16] Expenditures Other than Salaries		1,080,138.80		(174.73)	1,079,865.07	0.00	1,080,138.80	0.00%
Group : [18] Expenditures Other than Salaries (cont'd) - Adm'n. and General								
Subgroup : [3] Gifts to Staff and Residents								
550951 Floral-Adm		46.98		0.00	46.98	0.00	46.98	0.00%
Subtotal [3] Gifts to Staff and Residents		46.98		0.00	46.98	0.00	46.98	0.00%
Subgroup : [4] Employee Travel								
410195 Employee Travel		1,699.97		0.00	1,699.97	0.00	1,699.97	0.00%
490550 Mileage Reimbursement - Nursing Adm		151.21		0.00	151.21	0.00	151.21	0.00%
550950 Mileage Reimbursement-Mkt		71.84		0.00	71.84	0.00	71.84	0.00%
Subtotal [4] Employee Travel		1,923.02		0.00	1,923.02	0.00	1,923.02	0.00%
Subgroup : [5] Education Expense								
410133 Training/Seminars/Courses-Nurs Adm		200.00		0.00	200.00	0.00	200.00	0.00%
410233 Training/Seminars/Courses-Nursing		5,090.26		0.00	5,090.26	0.00	5,090.26	0.00%
490133 Training/Seminars/Courses-Mkt		36.95		0.00	36.95	0.00	36.95	0.00%
550133 Training/Seminars/Courses-Adm'n		1,163.71		0.00	1,163.71	0.00	1,163.71	0.00%
Subtotal [5] Education Expense		6,490.92		0.00	6,490.92	0.00	6,490.92	0.00%
Subgroup : [6] Automobile Expense								
550952 Vehicle Maintenance-Trans		42.50		0.00	42.50	0.00	42.50	0.00%
Subtotal [6] Automobile Expense		42.50		0.00	42.50	0.00	42.50	0.00%
Subgroup : [M1] Advertising Help Wanted								
410130 Recruitment-Nursing Adm		488.29		0.00	488.29	0.00	488.29	0.00%
410230 Recruitment-Nursing		765.10		0.00	765.10	0.00	765.10	0.00%
410795 Recruitment - Therapy		372.24		0.00	372.24	0.00	372.24	0.00%
550130 Recruitment-Adm'n		172.86		0.00	172.86	0.00	172.86	0.00%
Subtotal [M1] Advertising Help Wanted		1,798.49		0.00	1,798.49	0.00	1,798.49	0.00%
Subgroup : [M3] Advertising Other								
490659 Media Advertising-Mkt		2,892.91		0.00	2,892.91	0.00	2,892.91	0.00%
490698 Special Events-Mkt		2,419.07		0.00	2,419.07	0.00	2,419.07	0.00%
490862 Promo Items-Mkt		1,464.58		0.00	1,464.58	0.00	1,464.58	0.00%
Subtotal [M3] Advertising Other		6,746.56		0.00	6,746.56	0.00	6,746.56	0.00%
Subgroup : [M5] Medical Records								
410536 Supplies Med Rec		1,261.05		0.00	1,261.05	0.00	1,261.05	0.00%
Subtotal [M5] Medical Records		1,261.05		0.00	1,261.05	0.00	1,261.05	0.00%
Subgroup : [M7] Postage								
490530 Postage-Mkt		0.96		0.00	0.96	0.00	0.96	0.00%
550630 Postage-Adm		1,419.45		0.00	1,419.45	0.00	1,419.45	0.00%
550631 Overnight Service-Adm		1,254.43		0.00	1,254.43	0.00	1,254.43	0.00%
Subtotal [M7] Postage		2,674.84		0.00	2,674.84	0.00	2,674.84	0.00%
Subgroup : [M8] Dues and Membership Fees to Professional Associations								
410134 Dues/Subscriptions-Nursing Adm		4,141.52		0.00	4,141.52	0.00	4,141.52	0.00%
Subtotal [M8] Dues and Membership Fees to Professional Associations		4,141.52		0.00	4,141.52	0.00	4,141.52	0.00%
Subgroup : [M9] Subscriptions								
550134 Dues/Subscriptions-Activities SNF		49.55		0.00	49.55	0.00	49.55	0.00%
Subtotal [M9] Subscriptions		49.55		0.00	49.55	0.00	49.55	0.00%
Subgroup : [M11] Services Provided by Contract								
550211 Contracted Services - Call System		2,490.66		0.00	2,490.66	0.00	2,490.66	0.00%
550245 Payroll Processing Fees		8,192.35		0.00	8,192.35	0.00	8,192.35	0.00%
550911 Computer Maintenance-Adm		15,342.48		0.00	15,342.48	0.00	15,342.48	0.00%
550912 Software Maintenance Contract-Adm		27,117.91		0.00	27,117.91	0.00	27,117.91	0.00%
550914 Software Expense - Adm		699.97		0.00	699.97	0.00	699.97	0.00%
550915 Timeclock Software		3,890.65		0.00	3,890.65	0.00	3,890.65	0.00%
Subtotal [M11] Services Provided by Contract		67,724.00		(20,700.00)	47,024.00	0.00	67,724.00	0.00%
Subgroup : [M12] Administrative Management Services								
590302 Management Fees		131,339.00		0.00	131,339.00	0.00	131,339.00	0.00%
Subtotal [M12] Administrative Management Services		131,339.00		0.00	131,339.00	0.00	131,339.00	0.00%
Subgroup : [M13] Other								
410132 Background Checks-Nursing Adm		35.00		0.00	35.00	0.00	35.00	0.00%
410137 Software Expense - Nursing Adm		2,780.60		0.00	2,780.60	0.00	2,780.60	0.00%
410199 Licenses/Permits-Nursing Adm		945.34		0.00	945.34	0.00	945.34	0.00%
410232 Background Checks-Nursing		1,521.00		0.00	1,521.00	0.00	1,521.00	0.00%
440134 Dues/Subscriptions-Dietary		1,319.90		0.00	1,319.90	0.00	1,319.90	0.00%
470134 Dues/Subscriptions-Maint		339.50		0.00	339.50	0.00	339.50	0.00%
490659 Collateral Material-Mkt		707.98		0.00	707.98	0.00	707.98	0.00%
550132 Background Checks-Trans		69.90		0.00	69.90	0.00	69.90	0.00%
550199 Licenses & Permits-Trans		127.01		0.00	127.01	0.00	127.01	0.00%
550129 Benefit Plan Fees		4,451.17		0.00	4,451.17	0.00	4,451.17	0.00%
550132 Background Checks-Adm'n		121.00		0.00	121.00	0.00	121.00	0.00%
550199 Licenses/Permits		561.87		0.00	561.87	0.00	561.87	0.00%
550732 Non-Reimbursable Expense		705.38		0.00	705.38	0.00	705.38	0.00%
550742 Patient Trust Bond		237.24		0.00	237.24	0.00	237.24	0.00%
550744 Resident Reimburse on Lost/Stolen Items		55.00		0.00	55.00	0.00	55.00	0.00%
550870 Equipment Minor-Adm		2,210.18		0.00	2,210.18	0.00	2,210.18	0.00%
550913 InHome Access-Adm		5,021.67		0.00	5,021.67	0.00	5,021.67	0.00%
550925 Records Storage - Adm		4,261.20		0.00	4,261.20	0.00	4,261.20	0.00%
550966 Parking Space - Adm		(1,125.00)		0.00	(1,125.00)	0.00	(1,125.00)	0.00%
550960 Equipment Rental-Adm		2,081.67		0.00	2,081.67	0.00	2,081.67	0.00%
550963 Misc Decor-Adm		121.47		0.00	121.47	0.00	121.47	0.00%
550964 Eagle Lake Foundation - Vision Term Fees		0.00		20,700.00	20,700.00	0.00	0.00	0.00%
550966 Collection Fees/Credit Card Fees		321.30		0.00	321.30	0.00	321.30	0.00%
550966 Late Fees/Finance Charges-Adm		7.44		0.00	7.44	0.00	7.44	0.00%
550997 Bank Service Charges-Adm		1,203.84		0.00	1,203.84	0.00	1,203.84	0.00%
RO001 Champion of Awards - Milford		0.00		125.00	125.00	0.00	0.00	0.00%
Subtotal [M13] Other		29,091.56		(20,825.00)	8,266.56	0.00	29,091.56	0.00%
Total [18] Expenditures Other than Salaries (cont'd) - Adm'n. and General		242,329.98		(125.00)	242,454.98	0.00	242,329.98	0.00%
Group : [18] Dietary Basis for Allocation of Costs								
Subgroup : [2A1] Raw Food								
440903 Raw Food-Dietary		118,288.73		0.00	118,288.73	0.00	118,288.73	0.00%
440904 Produce-Dietary		6,516.41		0.00	6,516.41	0.00	6,516.41	0.00%
440905 Dairy-Dietary		27,927.12		0.00	27,927.12	0.00	27,927.12	0.00%
Subtotal [2A1] Raw Food		152,732.26		0.00	152,732.26	0.00	152,732.26	0.00%
Subgroup : [2A2] Non-Food Supplies								
410764 Nutritional Supplements		7,931.76		0.00	7,931.76	0.00	7,931.76	0.00%
440789 Thickened Liquids-Dietary		9,263.95		0.00	9,263.95	0.00	9,263.95	0.00%
440807 Dietary Supplies-Dietary		15,036.26		0.00	15,036.26	0.00	15,036.26	0.00%
440811 Chemicals-Dietary		5,140.56		0.00	5,140.56	0.00	5,140.56	0.00%
440870 Equipment Minor-Dietary		2,601.88		0.00	2,601.88	0.00	2,601.88	0.00%
Subtotal [2A2] Non-Food Supplies		39,974.39		0.00	39,974.39	0.00	39,974.39	0.00%
Total [18] Dietary Basis for Allocation of Costs		192,706.65		0.00	192,706.65	0.00	192,706.65	0.00%

Client: **Eagle Lake Foundation**
 Engagement: **Medicaid - Senior Philanthropy of Milford O, LLC**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCHH**
 Workpaper: **A.00 - TB-CCHH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2018			9/30/2018	9/30/2018		
Group : [18]	Laundry-Basis for Allocation of Costs							
Subgroup : [3A]	Bed Linens, etc...washed, ironed..							
460683	Linens/Tery-Laundry	1,358.34		0.00	1,358.34	0.00	1,358.34	0.00%
Subtotal [3A]	Bed Linens, etc...washed, ironed..	1,358.34		0.00	1,358.34	0.00	1,358.34	0.00%
Subgroup : [3B]	Purchased Services							
460107	Contract Services - Laundry	44,738.00		0.00	44,738.00	0.00	44,738.00	0.00%
Subtotal [3B]	Purchased Services	44,738.00		0.00	44,738.00	0.00	44,738.00	0.00%
Subgroup : [3D]	Other							
460960	Equipment Rental-Laundry	975.00		0.00	975.00	0.00	975.00	0.00%
Subtotal [3D]	Other	975.00		0.00	975.00	0.00	975.00	0.00%
Total [18]	Laundry-Basis for Allocation of Costs	47,071.34		0.00	47,071.34	0.00	47,071.34	0.00%
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs							
Subgroup : [4B]	Purchased Services							
450110	Contract Services - Housekeeping	16,346.00		0.00	16,346.00	0.00	16,346.00	0.00%
Subtotal [4B]	Purchased Services	16,346.00		0.00	16,346.00	0.00	16,346.00	0.00%
Subgroup : [4D]	Other							
450671	Cleaning Supplies-Help	15,824.67		0.00	15,824.67	0.00	15,824.67	0.00%
450673	Carpet Cleaning-Help	1,620.50		0.00	1,620.50	0.00	1,620.50	0.00%
Subtotal [4D]	Other	17,445.17		0.00	17,445.17	0.00	17,445.17	0.00%
Subgroup : [5A2]	Purchased from							
410756	Pharmacy-RX Medicaid	3,365.41		0.00	3,365.41	0.00	3,365.41	0.00%
410757	Pharmacy-RX Medicare	105,050.80		0.00	105,050.80	0.00	105,050.80	0.00%
410758	Pharmacy-RX Managed Care	14,322.23		0.00	14,322.23	0.00	14,322.23	0.00%
410759	Pharmacy - RX Other	377.47		0.00	377.47	0.00	377.47	0.00%
Subtotal [5A2]	Purchased from	123,135.91		0.00	123,135.91	0.00	123,135.91	0.00%
Subgroup : [5B]	Medicine Cabinet Drugs							
410733	Floor Stock Drugs & Supplies	16,661.81		0.00	16,661.81	0.00	16,661.81	0.00%
410739	Pharmacy OTC Medicaid	6,354.48		0.00	6,354.48	0.00	6,354.48	0.00%
410760	Pharmacy-OTC Medicare	6,245.58		0.00	6,245.58	0.00	6,245.58	0.00%
410770	Pharmacy - OTC Other	39.12		0.00	39.12	0.00	39.12	0.00%
Subtotal [5B]	Medicine Cabinet Drugs	29,300.99		0.00	29,300.99	0.00	29,300.99	0.00%
Subgroup : [5C]	Medical and Therapeutic Supplies							
410751	Incontinent Supplies	30,231.98		0.00	30,231.98	0.00	30,231.98	0.00%
410762	Medical Supplies	62,136.38		0.00	62,136.38	0.00	62,136.38	0.00%
410763	Nursing Supplies	40,142.25		0.00	40,142.25	0.00	40,142.25	0.00%
Subtotal [5C]	Medical and Therapeutic Supplies	132,510.61		0.00	132,510.61	0.00	132,510.61	0.00%
Subgroup : [5D]	Ambulance/Limousine							
410730	Resident Transportation	1,072.18		0.00	1,072.18	0.00	1,072.18	0.00%
Subtotal [5D]	Ambulance/Limousine	1,072.18		0.00	1,072.18	0.00	1,072.18	0.00%
Subgroup : [5E2]	Oxygen - Other							
410741	Oxygen	15,105.21		0.00	15,105.21	0.00	15,105.21	0.00%
410742	Relaxation Supplies	6,524.65		0.00	6,524.65	0.00	6,524.65	0.00%
Subtotal [5E2]	Oxygen - Other	21,629.86		0.00	21,629.86	0.00	21,629.86	0.00%
Subgroup : [5F]	X-Rays and related radiological							
410762	X-Ray Service	5,471.53		0.00	5,471.53	0.00	5,471.53	0.00%
Subtotal [5F]	X-Rays and related radiological	5,471.53		0.00	5,471.53	0.00	5,471.53	0.00%
Subgroup : [5H]	Laboratory							
410761	Lab Fees	14,429.44		0.00	14,429.44	0.00	14,429.44	0.00%
Subtotal [5H]	Laboratory	14,429.44		0.00	14,429.44	0.00	14,429.44	0.00%
Subgroup : [5I]	Recreation							
550650	Activities-Supplies-Activities-SNF	1,011.03		0.00	1,011.03	0.00	1,011.03	0.00%
550651	Entertainment-Activities-SNF	4,868.16		0.00	4,868.16	0.00	4,868.16	0.00%
550652	Activities-Events-Food-Activities-SNF	220.28		0.00	220.28	0.00	220.28	0.00%
550655	Transportation-Activities-SNF	505.00		0.00	505.00	0.00	505.00	0.00%
550717	UnlSec-Cable TV	16,048.28		0.00	16,048.28	0.00	16,048.28	0.00%
Subtotal [5I]	Recreation	22,650.75		0.00	22,650.75	0.00	22,650.75	0.00%
Subgroup : [5J]	Other							
410739	Misc Equipment & Supplies - Therapy	4,103.42		0.00	4,103.42	0.00	4,103.42	0.00%
410731	IV Therapy	6,435.00		0.00	6,435.00	0.00	6,435.00	0.00%
410743	IV Supplies - Medicaid	2,130.00		0.00	2,130.00	0.00	2,130.00	0.00%
410754	IV Drugs - Medicare	3,806.23		0.00	3,806.23	0.00	3,806.23	0.00%
410755	IV Supplies - Medicare	5,100.00		0.00	5,100.00	0.00	5,100.00	0.00%
410765	Medical Equipment-Rental	86,845.58		0.00	86,845.58	0.00	86,845.58	0.00%
410768	Misc Equipment - Nursing	18,846.61		0.00	18,846.61	0.00	18,846.61	0.00%
410773	IV Drugs - Medicaid	649.40		0.00	649.40	0.00	649.40	0.00%
410774	Medical Waste Disposal	1,174.25		0.00	1,174.25	0.00	1,174.25	0.00%
410780	Therapy Software Costs	2,300.35		0.00	2,300.35	0.00	2,300.35	0.00%
Subtotal [5J]	Other	141,040.84		0.00	141,040.84	0.00	141,040.84	0.00%
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	526,033.24		0.00	526,033.24	0.00	526,033.24	0.00%
Group : [22]	Maintenance and Property							
Subgroup : [6A]	Repairs and Maintenance							
410767	Equipment Repairs - Nursing	7,957.73		0.00	7,957.73	0.00	7,957.73	0.00%
440913	Maintenance & Repairs-Dietary	0.48		0.00	0.48	0.00	0.48	0.00%
440930	Maintenance & Repairs-Diet	2,999.53		0.00	2,999.53	0.00	2,999.53	0.00%
450675	Maintenance & Repairs-Help	2,132.28		0.00	2,132.28	0.00	2,132.28	0.00%
450685	Maintenance & Repairs-Laundry	721.65		0.00	721.65	0.00	721.65	0.00%
470620	Maintenance & Repairs-Maint	27,454.07		0.00	27,454.07	0.00	27,454.07	0.00%
470626	Small Tools-Maint	780.59		0.00	780.59	0.00	780.59	0.00%
470676	Equipment Minor-Maint	5,377.87		0.00	5,377.87	0.00	5,377.87	0.00%
Subtotal [6A]	Repairs and Maintenance	47,394.20		0.00	47,394.20	0.00	47,394.20	0.00%
Subgroup : [6B]	Heat							
560712	UnlSec-Gas/Oil	13,612.37		0.00	13,612.37	0.00	13,612.37	0.00%
Subtotal [6B]	Heat	13,612.37		0.00	13,612.37	0.00	13,612.37	0.00%
Subgroup : [6C]	Light & Power							
560711	UnlSec-Electric	64,839.35		0.00	64,839.35	0.00	64,839.35	0.00%
Subtotal [6C]	Light & Power	64,839.35		0.00	64,839.35	0.00	64,839.35	0.00%
Subgroup : [6D]	Water							
560713	UnlSec-Water/Sewer/Refuse	10,911.48		0.00	10,911.48	0.00	10,911.48	0.00%
Subtotal [6D]	Water	10,911.48		0.00	10,911.48	0.00	10,911.48	0.00%
Subgroup : [6E]	Equipment Lease							
560906	Copier Lease-Adm	2,571.31		0.00	2,571.31	0.00	2,571.31	0.00%
Subtotal [6E]	Equipment Lease	2,571.31		0.00	2,571.31	0.00	2,571.31	0.00%
Subgroup : [6F]	Other							
470621	Electric-Maint	4,235.82		0.00	4,235.82	0.00	4,235.82	0.00%
470622	Plumbing-Maint	3,197.39		0.00	3,197.39	0.00	3,197.39	0.00%
470623	HVAC/Boiler Maint	8,146.14		0.00	8,146.14	0.00	8,146.14	0.00%
470624	Paint-Maint	7,421.90		0.00	7,421.90	0.00	7,421.90	0.00%
470625	Carpeting-Maint	1,320.75		0.00	1,320.75	0.00	1,320.75	0.00%

Client: Eagle Lake Foundation
 Engagement: Medicaid - Senior Philanthropy of Milford Co, LLC
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - TB-CCNH Combined Data BLS

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2015			9/30/2015	9/30/2015		
470228	Alarm Inspection-Maint	3,235.54		0.00	3,235.54	0.00	3,235.54	0.00%
470228	Alarm Repairs-Maint	942.00		0.00	942.00	0.00	942.00	0.00%
470230	Grounds Maintenance-Maint	10,768.92		0.00	10,768.92	0.00	10,768.92	0.00%
470232	Sprinklers-Maint	6,954.07		0.00	6,954.07	0.00	6,954.07	0.00%
470233	Elevator-Maint	3,427.82		0.00	3,427.82	0.00	3,427.82	0.00%
470234	Fire Control-Maint	1,040.00		0.00	1,040.00	0.00	1,040.00	0.00%
470236	Heat Controls-Generator	4,368.50		0.00	4,368.50	0.00	4,368.50	0.00%
470970	Waste Disposal-Grease/Trash	17,613.97		0.00	17,613.97	0.00	17,613.97	0.00%
560196	Bldg Inspection Fees	14,138.87		0.00	14,138.87	0.00	14,138.87	0.00%
560205	Copier- Maintenance Agreement	2,460.59		0.00	2,460.59	0.00	2,460.59	0.00%
	Subtotal [6F] Other	89,008.28		0.00	89,008.28	0.00	89,008.28	0.00%
Subgroup : [7B] Building & Building Improvements								
690026	Depreciation-Bldgs & Improvements	5,605.75		0.00	5,605.75	0.00	5,605.75	0.00%
	Subtotal [7B] Building & Building Improvements	5,605.75		0.00	5,605.75	0.00	5,605.75	0.00%
Subgroup : [7D] Movable Equipment								
590007	Depreciation-FVE	9,371.86		0.00	9,371.86	0.00	9,371.86	0.00%
590006	Depreciation-Vehicles	2,795.65		0.00	2,795.65	0.00	2,795.65	0.00%
	Subtotal [7D] Movable Equipment	12,167.51		0.00	12,167.51	0.00	12,167.51	0.00%
Subgroup : [8B] Mortgage Expense								
590008	Amortization	257.84		(258.00)	(0.00)	0.00	257.84	0.00%
	Subtotal [8B] Mortgage Expense	257.84	RJE - 6	(258.00)	(0.00)	0.00	257.84	0.00%
Subgroup : [9] Rental Payments								
650035	Rent Expense	436,033.33		0.00	436,033.33	0.00	436,033.33	0.00%
	Subtotal [9] Rental Payments	436,033.33		0.00	436,033.33	0.00	436,033.33	0.00%
Subgroup : [10B] Real estate taxes paid by lessor								
560731	Real Estate Taxes	85,500.00		0.00	85,500.00	0.00	85,500.00	0.00%
	Subtotal [10B] Real estate taxes paid by lessor	85,500.00		0.00	85,500.00	0.00	85,500.00	0.00%
Subgroup : [10C] Personal property taxes								
560733	Personal Property Taxes	11,567.08		0.00	11,567.08	0.00	11,567.08	0.00%
	Subtotal [10C] Personal property taxes	11,567.08		0.00	11,567.08	0.00	11,567.08	0.00%
	Total [22] Maintenance and Property	779,368.60		(258.00)	779,110.60	0.00	779,368.60	0.00%
Group : [27] Interest and Insurance								
Subgroup : [12D] Other Interest Expense								
590004	Interest Expense	41,200.53		0.00	41,200.53	0.00	41,200.53	0.00%
590002	Interest Expense on line of credit	0.00		258.00	258.00	0.00	0.00	0.00%
	Subtotal [12D] Other Interest Expense	41,200.53	RJE - 6	258.00	41,458.53	0.00	41,200.53	0.00%
Subgroup : [14A] Insurance on Property								
640739	Property Insurance	6,448.88		0.00	6,448.88	0.00	6,448.88	0.00%
	Subtotal [14A] Insurance on Property	6,448.88		0.00	6,448.88	0.00	6,448.88	0.00%
Subgroup : [14C] Umbrella								
650734	Professional Liability Insurance	15,014.46		0.00	15,014.46	0.00	15,014.46	0.00%
650735	General Liability Insurance	15,014.46		0.00	15,014.46	0.00	15,014.46	0.00%
	Subtotal [14C] Umbrella	30,028.92		0.00	30,028.92	0.00	30,028.92	0.00%
Subgroup : [14D] Other								
650740	Insurance-Other	2,572.50		0.00	2,572.50	0.00	2,572.50	0.00%
	Subtotal [14D] Other	2,572.50		0.00	2,572.50	0.00	2,572.50	0.00%
	Total [27] Interest and Insurance	80,250.93		258.00	80,508.93	0.00	80,250.93	0.00%
Group : [30] Statement of Revenue								
Subgroup : [1A] Medicaid Residents (CT only)								
310301	Routine Services- MCD-SNF	(6,850,940.00)		0.00	(6,850,940.00)	0.00	(6,850,940.00)	0.00%
	Subtotal [1A] Medicaid Residents (CT only)	(6,850,940.00)		0.00	(6,850,940.00)	0.00	(6,850,940.00)	0.00%
Subgroup : [1B] Medicaid room and board contractual allowance								
310258	Contractual Adj-Room-MCD-SNF	3,132,633.68		0.00	3,132,633.68	0.00	3,132,633.68	0.00%
	Subtotal [1B] Medicaid room and board contractual allowance	3,132,633.68		0.00	3,132,633.68	0.00	3,132,633.68	0.00%
Subgroup : [3A] Medicare Residents (All Inclusive)								
310201	Routine Services-MCR A-SNF	(1,708,745.00)		0.00	(1,708,745.00)	0.00	(1,708,745.00)	0.00%
310295	Sequestration - MCR A	33,286.83		0.00	33,286.83	0.00	33,286.83	0.00%
	Subtotal [3A] Medicare Residents (All Inclusive)	(1,675,458.17)		0.00	(1,675,458.17)	0.00	(1,675,458.17)	0.00%
Subgroup : [3B] Medicare room and board contractual allowance								
310256	Contractual Adj-Room-MCR A-SNF	(327,470.64)		0.00	(327,470.64)	0.00	(327,470.64)	0.00%
	Subtotal [3B] Medicare room and board contractual allowance	(327,470.64)		0.00	(327,470.64)	0.00	(327,470.64)	0.00%
Subgroup : [4A] Private-pay residents and other								
310101	Routine Services-SHF PVT	(424,965.00)		0.00	(424,965.00)	0.00	(424,965.00)	0.00%
310601	Routine Services HMO	(222,120.00)		0.00	(222,120.00)	0.00	(222,120.00)	0.00%
	Subtotal [4A] Private-pay residents and other	(647,085.00)		0.00	(647,085.00)	0.00	(647,085.00)	0.00%
Subgroup : [4B] Private-pay room and board contractual allowance								
310298	Contractual Adj-Room-Hospice-SNF	20,751.72		0.00	20,751.72	0.00	20,751.72	0.00%
310698	Contractual Adjustment Room HMO	35,325.00		0.00	35,325.00	0.00	35,325.00	0.00%
	Subtotal [4B] Private-pay room and board contractual allowance	56,076.72		0.00	56,076.72	0.00	56,076.72	0.00%
Subgroup : [5A] Prescription Drugs - Medicare								
310203	Pharmacy-MCR A-SNF	(200,301.28)		0.00	(200,301.28)	0.00	(200,301.28)	0.00%
	Subtotal [5A] Prescription Drugs - Medicare	(200,301.28)		0.00	(200,301.28)	0.00	(200,301.28)	0.00%
Subgroup : [5C] Prescription Drugs - Non-Medicare								
310303	Pharmacy-MCD-SNF	(10,881.01)		0.00	(10,881.01)	0.00	(10,881.01)	0.00%
310503	Pharmacy-MCR A-SNF	(403.47)		0.00	(403.47)	0.00	(403.47)	0.00%
310603	Pharmacy HMO	(28,928.99)		0.00	(28,928.99)	0.00	(28,928.99)	0.00%
	Subtotal [5C] Prescription Drugs - Non-Medicare	(40,213.47)		0.00	(40,213.47)	0.00	(40,213.47)	0.00%
Subgroup : [7A] Physical Therapy - Medicare								
310205	Physical Therapy- MCR A-SNF	(500,936.00)		0.00	(500,936.00)	0.00	(500,936.00)	0.00%
310405	Physical Therapy- MCR B-SNF	(124,185.00)		0.00	(124,185.00)	0.00	(124,185.00)	0.00%
	Subtotal [7A] Physical Therapy - Medicare	(625,121.00)		0.00	(625,121.00)	0.00	(625,121.00)	0.00%
Subgroup : [7C] Physical Therapy - Non-Medicare								
310105	Physical Therapy- SHF PVT	(4,843.00)		0.00	(4,843.00)	0.00	(4,843.00)	0.00%
310306	Physical Therapy- MCD-SNF	(64,328.00)		0.00	(64,328.00)	0.00	(64,328.00)	0.00%
310506	Physical Therapy-Hospice-SNF	(175.00)		0.00	(175.00)	0.00	(175.00)	0.00%
310605	PT HMO	(78,065.00)		0.00	(78,065.00)	0.00	(78,065.00)	0.00%
	Subtotal [7C] Physical Therapy - Non-Medicare	(145,411.00)		0.00	(145,411.00)	0.00	(145,411.00)	0.00%
Subgroup : [8A] Speech Therapy - Medicare								
310207	Speech Therapy- MCR A-SNF	(117,687.00)		0.00	(117,687.00)	0.00	(117,687.00)	0.00%
310407	Speech Therapy-MCR B-SNF	(48,938.00)		0.00	(48,938.00)	0.00	(48,938.00)	0.00%
	Subtotal [8A] Speech Therapy - Medicare	(166,625.00)		0.00	(166,625.00)	0.00	(166,625.00)	0.00%
Subgroup : [8C] Speech Therapy - Non-Medicare								

Client: Eagle Lake Foundation
 Engagement: Medicaid - Senior Philanthropy of MHFord O, LLC
 Period Ending: 9/30/2016
 Trial Balance: A, 01 - TB-CANH
 Worksheet: A, 03 - TB-CANH Combined Detail LS

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		8/30/2016			8/30/2016	8/30/2014		
310107	Speech Therapy -SNF PVT	(3,892.00)		0.00	(3,892.00)	0.00	(3,892.00)	0.00%
310307	Speech Therapy -MCD-SNF	(21,908.00)		0.00	(21,908.00)	0.00	(21,908.00)	0.00%
310507	Speech Therapy-Hospice-SNF	(475.00)		0.00	(475.00)	0.00	(475.00)	0.00%
310807	ST HMO	(38,142.00)		0.00	(38,142.00)	0.00	(38,142.00)	0.00%
	Subtotal [9C] Speech Therapy - Non-medicate	(62,417.00)		0.00	(62,417.00)	0.00	(62,417.00)	0.00%
Subgroup : [9A]	Occupational Therapy - Medicare							
310206	Occupational Therapy -MCR A-SNF	(496,075.50)		0.00	(496,075.50)	0.00	(496,075.50)	0.00%
310406	Occupational Therapy-MCD-SNF	(118,328.00)		0.00	(118,328.00)	0.00	(118,328.00)	0.00%
	Subtotal [9A] Occupational Therapy - Medicare	(614,403.50)		0.00	(614,403.50)	0.00	(614,403.50)	0.00%
Subgroup : [9C]	Occupational Therapy - Non-medicare							
310108	Occupational Therapy -SNF PVT	(4,654.00)		0.00	(4,654.00)	0.00	(4,654.00)	0.00%
310308	Occupational Therapy -MCD-SNF	(61,794.00)		0.00	(61,794.00)	0.00	(61,794.00)	0.00%
310508	Occupational Therapy-Hospice-SNF	(175.00)		0.00	(175.00)	0.00	(175.00)	0.00%
310808	OT HMO	(78,884.00)		0.00	(78,884.00)	0.00	(78,884.00)	0.00%
	Subtotal [9C] Occupational Therapy - Non-medicare	(143,507.00)		0.00	(143,507.00)	0.00	(143,507.00)	0.00%
Subgroup : [10A]	Other - Medicare							
310205	Laboratory -MCR A-SNF	(28,488.95)		0.00	(28,488.95)	0.00	(28,488.95)	0.00%
310212	IV Therapy-MCR A-SNF	(12,300.24)		0.00	(12,300.24)	0.00	(12,300.24)	0.00%
310215	XRAY HMO	(9,697.10)		0.00	(9,697.10)	0.00	(9,697.10)	0.00%
310298	Contractual Adj- AncB-MCR A-SNF	1,365,484.06		0.00	1,365,484.06	0.00	1,365,484.06	0.00%
310496	Sequestration - MCR B	1,518.40		0.00	1,518.40	0.00	1,518.40	0.00%
310498	Contractual Adj- AncR- MCR B-SNF	(179,847.42)		0.00	(179,847.42)	0.00	(179,847.42)	0.00%
	Subtotal [10A] Other - Medicare	(495,153.60)		0.00	(495,153.60)	0.00	(495,153.60)	0.00%
Subgroup : [10B]	Other - Non-medicare							
310112	IV Therapy-SNF PVT	(165.00)		0.00	(165.00)	0.00	(165.00)	0.00%
310195	Routine Revenue Adjustment-SNF PVT	35,680.00		0.00	35,680.00	0.00	35,680.00	0.00%
310305	Laboratory -MCD-SNF	(52.88)		0.00	(52.88)	0.00	(52.88)	0.00%
310312	IV Therapy-MCD-SNF	(12,092.80)		0.00	(12,092.80)	0.00	(12,092.80)	0.00%
310399	Contractual Adj- AncB-MCD-SNF	171,056.69		0.00	171,056.69	0.00	171,056.69	0.00%
310501	Routine Services-Hospice-SNF	(50,490.00)		0.00	(50,490.00)	0.00	(50,490.00)	0.00%
310597	Other Services-Hospice-SNF	(370.50)		0.00	(370.50)	0.00	(370.50)	0.00%
310599	Contractual Adj- AncB- Hospice-SNF	1,598.47		0.00	1,598.47	0.00	1,598.47	0.00%
310805	Lab HMO	(3,179.22)		0.00	(3,179.22)	0.00	(3,179.22)	0.00%
310815	IV THERAPY	(1,438.67)		0.00	(1,438.67)	0.00	(1,438.67)	0.00%
310816	Refology HMO	(627.00)		0.00	(627.00)	0.00	(627.00)	0.00%
310895	Sequestration - HMO	127.32		0.00	127.32	0.00	127.32	0.00%
310899	Contractual Adj AncBary HMO	216,887.00		0.00	216,887.00	0.00	216,887.00	0.00%
	Subtotal [10B] Other - Non-medicare	356,843.94		0.00	356,843.94	0.00	356,843.94	0.00%
Subgroup : [11]	Interest Income							
580001	Interest Income	(6.25)		0.00	(6.25)	0.00	(6.25)	0.00%
	Subtotal [11] Interest Income	(6.25)		0.00	(6.25)	0.00	(6.25)	0.00%
Subgroup : [18]	Other Revenue							
320999	Miscellaneous Operating Income-SNF	(469.28)		0.00	(469.28)	0.00	(469.28)	0.00%
380813	Contracted Service	(632.81)		0.00	(632.81)	0.00	(632.81)	0.00%
	Subtotal [18] Other Revenue	(1,102.09)		0.00	(1,102.09)	0.00	(1,102.09)	0.00%
	Total [30] Statement of Revenue	(6,455,674.88)		0.00	(6,455,674.88)	0.00	(6,455,674.88)	0.00%
Group : [31-32]	Assets							
Subgroup : [A1]	Cash							
110102	Fidy Cash	1,000.00		0.00	1,000.00	0.00	1,000.00	0.00%
110103	BOA Operating Account	1,244.66		0.00	1,244.66	0.00	1,244.66	0.00%
110110	Resident Trust	33,407.97		0.00	33,407.97	0.00	33,407.97	0.00%
110113	Operating Account	380,277.20		0.00	380,277.20	0.00	380,277.20	0.00%
120204	Cash - Insurance Reserve	227,470.00		0.00	227,470.00	0.00	227,470.00	0.00%
120205	Cash - Security Deposit	750.00		0.00	750.00	0.00	750.00	0.00%
	Subtotal [A1] Cash	644,149.83		0.00	644,149.83	0.00	644,149.83	0.00%
Subgroup : [A2]	Resident Accounts Receivable							
110204	Accts Receivable-PVT	80,243.75		0.00	80,243.75	0.00	80,243.75	0.00%
110205	Accts Receivable-Cald Res Responsibility	72,184.41		0.00	72,184.41	0.00	72,184.41	0.00%
110206	Accts Receivable-SNF Medicare Part A	380,959.74		0.00	380,959.74	0.00	380,959.74	0.00%
110207	Accts Receivable-SNF Medicare Part B	25,749.68		0.00	25,749.68	0.00	25,749.68	0.00%
110208	Accts Receivable-Cald Cross-Over Part A	49,373.50		0.00	49,373.50	0.00	49,373.50	0.00%
110209	Accts Receivable-Cald Cross-Over Part B	3,834.13		0.00	3,834.13	0.00	3,834.13	0.00%
110210	Accts Receivable-SNF Medicaid	774,944.64		0.00	774,944.64	0.00	774,944.64	0.00%
110211	Accts Receivable-Hospice	16,439.70		0.00	16,439.70	0.00	16,439.70	0.00%
110212	Accts Receivable-Pvt Co Insurance Part A	146,956.05		0.00	146,956.05	0.00	146,956.05	0.00%
110213	Accts Receivable-Pvt Co Insurance Part B	9,098.09		0.00	9,098.09	0.00	9,098.09	0.00%
110215	Allowance for Uncollectible-SNF/FINAL	(80,000.00)		0.00	(80,000.00)	0.00	(80,000.00)	0.00%
110216	Accts Receivable - HMO B	6,599.73		0.00	6,599.73	0.00	6,599.73	0.00%
110221	Accounts Receivable - HMO	104,568.95		0.00	104,568.95	0.00	104,568.95	0.00%
110223	Accts Receivable - PO	20,329.22		0.00	20,329.22	0.00	20,329.22	0.00%
110250	AR-Refunds	380.00		0.00	380.00	0.00	380.00	0.00%
	Subtotal [A2] Resident Accounts Receivable	1,601,641.88		0.00	1,601,641.88	0.00	1,601,641.88	0.00%
Subgroup : [A5]	Prepaid Expenses							
110401	Prepaid Insurance	2,358.32		0.00	2,358.32	0.00	2,358.32	0.00%
110403	Prepaid Taxes and Licenses	8,506.85		0.00	8,506.85	0.00	8,506.85	0.00%
110406	Prepaid Other	13,199.34		0.00	13,199.34	0.00	13,199.34	0.00%
	Subtotal [A5] Prepaid Expenses	24,064.51		0.00	24,064.51	0.00	24,064.51	0.00%
Subgroup : [A8]	Other Current Assets							
110241	Due from Golden Hill	213.70		0.00	213.70	0.00	213.70	0.00%
120110	Deposits on Utilities	500.00		0.00	500.00	0.00	500.00	0.00%
	Subtotal [A8] Other Current Assets	713.70		0.00	713.70	0.00	713.70	0.00%
Subgroup : [B3]	Buildings							
120304	Building & Improvements	110,534.28		0.00	110,534.28	0.00	110,534.28	0.00%
120305	Accumulated Dep- Bldg & Improvement	(4,597.41)		0.00	(4,597.41)	0.00	(4,597.41)	0.00%
	Subtotal [B3] Buildings	105,936.87		0.00	105,936.87	0.00	105,936.87	0.00%
Subgroup : [B6]	Movable Equipment							
120306	Furniture, Fixtures & Equipment	120,278.94		0.00	120,278.94	0.00	120,278.94	0.00%
120307	Accumulated Dep- FFE	(11,643.64)		0.00	(11,643.64)	0.00	(11,643.64)	0.00%
	Subtotal [B6] Movable Equipment	108,635.30		0.00	108,635.30	0.00	108,635.30	0.00%
Subgroup : [B7]	Motor Vehicles							
120309	Motor Vehicles	40,257.00		0.00	40,257.00	0.00	40,257.00	0.00%
120309	Accumulated Dep- 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 - Replicated Reserve	86,003.00		0.00	86,003.00	0.00	86,003.00	0.00%
120202	Cash - Tax Escrow	115,353.00		0.00	115,353.00	0.00	115,353.00	0.00%
120203	Cash - Insurance Escrow	2,890.00		0.00	2,890.00	0.00	2,890.00	0.00%
	Subtotal [D2] Escrow Deposits	214,046.00		0.00	214,046.00	0.00	214,046.00	0.00%
	Total [31-32] Assets	2,736,648.15		0.00	2,736,648.15	0.00	2,736,648.15	0.00%
Group : [33-34]	Liabilities							
Subgroup : [A1]	Trade Accounts Payable							
210104	Accounts Payable-Trade	(926,644.26)		0.00	(926,644.26)	0.00	(926,644.26)	0.00%

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

Account	Description	ADJ	J/E Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2016			9/30/2016	9/30/2014		
210105	Accounts Payable- Accrued	(139,741.81)		0.00	(139,741.81)	0.00	(139,741.81)	0.00%
	Subtotal [A1] Trade Accounts Payable	(1,065,386.07)		0.00	(1,065,386.07)	0.00	(1,065,386.07)	0.00%
	Subgroup : [A4] Accrued Payroll	(232,614.95)		0.00	(232,614.95)	0.00	(232,614.95)	0.00%
210201	Accrued Salaries & Wages	(232,614.95)		0.00	(232,614.95)	0.00	(232,614.95)	0.00%
	Subtotal [A4] Accrued Payroll	(232,614.95)		0.00	(232,614.95)	0.00	(232,614.95)	0.00%
	Subgroup : [A6] Accrued Payroll Taxes Payable	(12,497.76)		0.00	(12,497.76)	0.00	(12,497.76)	0.00%
210115	SIT Taxes Payable	(37,636.08)		0.00	(37,636.08)	0.00	(37,636.08)	0.00%
210202	Federal Income Tax Withheld	(48,115.15)		0.00	(48,115.15)	0.00	(48,115.15)	0.00%
210204	FICA Taxes- EE	33,464.75		0.00	33,464.75	0.00	33,464.75	0.00%
210205	SUI Taxes Payable	(91.88)		0.00	(91.88)	0.00	(91.88)	0.00%
210210	FUTA Taxes	(84,875.12)		0.00	(84,875.12)	0.00	(84,875.12)	0.00%
	Subtotal [A6] Accrued Payroll Taxes Payable	(84,875.12)		0.00	(84,875.12)	0.00	(84,875.12)	0.00%
	Subgroup : [A12] Other Current Liabilities	(38.57)		0.00	(38.57)	0.00	(38.57)	0.00%
210109	Employee Deductions- Garnishments	(356.56)		0.00	(356.56)	0.00	(356.56)	0.00%
210110	Employee Deductions- HSA	(7,322.65)		0.00	(7,322.65)	0.00	(7,322.65)	0.00%
210111	Employee Deductions- 401K	(755.56)		0.00	(755.56)	0.00	(755.56)	0.00%
210112	Employee Deductions- FSA	(2,368.83)		0.00	(2,368.83)	0.00	(2,368.83)	0.00%
210113	Employee Deductions- ST/UFPE	(1,018.29)		0.00	(1,018.29)	0.00	(1,018.29)	0.00%
210114	Employee Deductions- CHM Support	(1,257.05)		0.00	(1,257.05)	0.00	(1,257.05)	0.00%
210116	Employee Deductions - AFLAC	(1,360.44)		0.00	(1,360.44)	0.00	(1,360.44)	0.00%
210117	Employee Deductions - Union Dues	(33,407.67)		0.00	(33,407.67)	0.00	(33,407.67)	0.00%
210118	Resident Trust	(338,207.63)		0.00	(338,207.63)	0.00	(338,207.63)	0.00%
210150	Uncashed Checks	(31,730.63)		0.00	(31,730.63)	0.00	(31,730.63)	0.00%
210206	Accrued Workers Comp	(128,250.00)		0.00	(128,250.00)	0.00	(128,250.00)	0.00%
210208	Accrued Real Estate Taxes	(14,000.00)		0.00	(14,000.00)	0.00	(14,000.00)	0.00%
210215	Accrued Legal Fees	(17,000.00)		0.00	(17,000.00)	0.00	(17,000.00)	0.00%
210219	Accrued Accounting/Audit Fees	(16,497.00)		0.00	(16,497.00)	0.00	(16,497.00)	0.00%
210218	Accrued Personal Property Taxes	(406,197.67)		0.00	(406,197.67)	0.00	(406,197.67)	0.00%
210225	Due to Eagle Lake Foundation	(167,678.54)		0.00	(167,678.54)	0.00	(167,678.54)	0.00%
210256	Due to Medicaid - Short-term	(1,167,435.63)		0.00	(1,167,435.63)	0.00	(1,167,435.63)	0.00%
	Subtotal [A12] Other Current Liabilities	(1,167,435.63)		0.00	(1,167,435.63)	0.00	(1,167,435.63)	0.00%
	Subgroup : [B4] Other Long-Term Liabilities	(376,965.27)		0.00	(376,965.27)	0.00	(376,965.27)	0.00%
210223	Due to Line Capital One	(65,318.79)		0.00	(65,318.79)	0.00	(65,318.79)	0.00%
220400	Long Term Capital Lease	(442,284.05)		0.00	(442,284.05)	0.00	(442,284.05)	0.00%
	Subtotal [B4] Other Long-Term Liabilities	(442,284.05)		0.00	(442,284.05)	0.00	(442,284.05)	0.00%
	Total [33-34] Liabilities	(2,973,695.84)		0.00	(2,973,695.84)	0.00	(2,973,695.84)	0.00%
	Group : [35] Equity	30,885.44		0.00	30,885.44	0.00	30,885.44	0.00%
	Subgroup : [35] Cumulated Earnings	30,885.44		0.00	30,885.44	0.00	30,885.44	0.00%
260200	Change in Net Assets	30,885.44		0.00	30,885.44	0.00	30,885.44	0.00%
	Subtotal [B5] Cumulated Earnings	30,885.44		0.00	30,885.44	0.00	30,885.44	0.00%
	Total [B5] Equity	30,885.44		0.00	30,885.44	0.00	30,885.44	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 O, 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 # 2				
To reclass Term Fees				
560964	Eagle Lake Foundation - Vision Term Fees		20,700.00	
560912	Software Maintenance Contract-Adm			20,700.00
Total			<u>20,700.00</u>	<u>20,700.00</u>
Reclassifying Journal Entries JE # 3				
To reclass champion awards-plaque				
		E.01b		
R0001	Champion of Awards - Milford		125.00	
410135	Employee Expense-Nursing Admn			125.00
Total			<u>125.00</u>	<u>125.00</u>
Reclassifying Journal Entries JE # 4				
To allocate director of rehab salaries				
410775	Salaries - Physical Therapy		18,220.00	
410777	Salaries - Occupational Therapy		20,761.00	
410779	Salaries - Speech Therapy		9,665.38	
410711	Salaries - Director of Rehab			48,646.38
Total			<u>48,646.38</u>	<u>48,646.38</u>
Reclassifying Journal Entries JE # 5				
To Allocate Vac/Sick/Hol Time				
410775	Salaries - Physical Therapy		18,482.08	
410777	Salaries - Occupational Therapy		21,059.15	
410779	Salaries - Speech Therapy		9,803.62	
410782	Vac/Sick/Hol - Therapy			49,344.85
Total			<u>49,344.85</u>	<u>49,344.85</u>
Reclassifying Journal Entries JE # 6				
To reclass amortization to interest on line of credit				
		N.04		
R0002	Interest Expense on line of credit		258.00	
590009	Amortization			258.00
Total			<u>258.00</u>	<u>258.00</u>
Reclassifying Journal Entries JE # 7				
To reclass incorrectly recorded employee benefits				
		N.04		
410102	Salaries-DON		49.73	
410135	Employee Expense-Nursing Admn			49.73
Total			<u>49.73</u>	<u>49.73</u>
Reclassifying Journal Entries JE # 8				
PBC - To reclass negative amounts				
		H.03		
410103	Salaries-Nurse Liaison/Risk Mgr		3,269.60	
410104	Salaries-MDS Coord/MDS Asst		6,893.60	
410106	Inservice Coordinator-Nursing Admin		3,468.97	
410136	Contracted Services - Nursing Admin			3,270.60
410201	Salaries-RN			10,361.57
Total			<u>13,632.17</u>	<u>13,632.17</u>



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

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

Provider Name: Senior Philanthropy of Milford O, LLC
 Provider Number: 20925
 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:

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

Facility Name Senior Philanthropy of Milford O, LLC d/b/a West River Rehabilitation Center

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2014? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____
