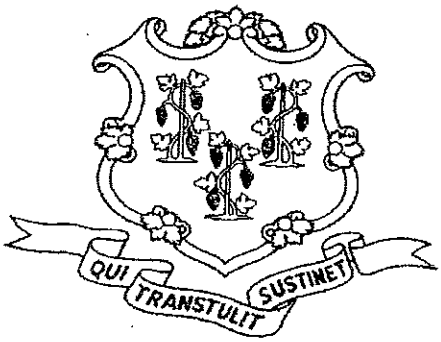
State of Connecticut



15-82

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 Stamford, D/B/A Long Ridge Post-Acute Care	
Address (No. & Street, City, State, Zip Code) 710 Long Ridge Road, Stamford, CT 06902	
Type of Facility ☑ Chronic and Convalescent Nursing Home only (CCNH) ☐ Rest Home with Nursing Supervision only (RHNS) ☐ (Specify)	
Report for Year Beginning 4/1/2015	Report for Year Ending 9/30/2015

License Numbers:	CCNH	RHNS	(Specify)	Medicare Provider
	2408			07-5394

Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
	21197		

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)	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A Long Ridge I	2408	9/30/2015	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care [facility name], for the cost report period beginning April 1, 2015 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} SUBJECT TO DESK AUDIT REVIEW

Signed (Administrator)		Date	Signed (Owner)	Date
		2·16·16		
Printed Name (Administrator) Michael Hotz			Printed Name (Owner)	
Subscribed and Sworn to before me: Deborah Grabell	State of CT	Date 2-16-16	Signed (Notary Public) Deborah Grabell	Comm. Expires 2/29/20
Address of Notary Public 67 Beechwood Ave Milford, Ct 06460				

(Notary Seal)

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CSP-1A Rev. 6/95

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 Stamford, D/B/A Long Ridge Post-Acute Care	Period Covered:		From 4/1/2015	To 9/30/2015
Address of Facility 710 Long Ridge Road, Stamford, CT 06902				
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.

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CSP-2 Rev. 10/2005

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility	Report for Year Ended	Page	of
(203) 329-4026	9/30/2015	2	37

Name of Facility (as shown on license)	Address (*No. & Street, City, State, Zip*)
Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acu	710 Long Ridge Road, Stamford, CT 06902

License Numbers:	CCNH	RHNS	(Specify)	Medicare Provider No.
	2408			07-5394

Type of Facility (Check appropriate box(es))

☑ Chronic and Convalescent Nursing Home only (CCNH) ☐ Rest Home with Nursing Supervision only (RHNS) ☐ (Specify)

Type of Ownership (Check appropriate box)

○ Proprietorship ○ LLC ○ Partnership ○ Profit Corp. ⊙ Non-Profit Corp. ○ Government ○ 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? ⊙ Yes ○ No If "Yes," explain fully.

Change in ownership/acquired operations on April 1, 2015

Administrator

Name of Administrator	Nursing Home Administrator's License No.:
Michael Hotz	900

Other Operators/Owners who are assistant administrators (full or part time) of this facility.

Name	License No.:
N/A	

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General Information and Questionnaire
Partners/Members

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A Long Ridge I	2408	9/30/2015	3	37

Legal Name of Partnership/LLC	Business Address	State(s) and/or Town(s) in Which Registered
N/A		

Name of Partners/Members	Business Address	Title	% Owned
N/A			

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CSP-3A Rev. 10/2005

General Information and Questionnaire
Corporate Owners

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Stamford, D/B/A Long	2408	9/30/2015	3A | 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			

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CSP-3B Rev. 10/2005

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A Long Rid	2408	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

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General Information and Questionnaire
Related Parties*

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A Long Ridge P	2408	9/30/2015	4	37

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? ○ Yes ⊙ 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? ⊙ Yes ○ 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	%**				
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	○	⊙		Shared Group Benefit Pla	PG 15, Line 1.a.5	213,776	213,776
Cheshire, LLC d/b/a Cheshire Regional Rehab	745 Highland Avenue, Cheshire, CT 06410	○	⊙		Shared Salary Expenses	Page 10, Various	(13,931)	(13,931)
Milford B, LLC, dba Golden Hill Rehab Center	2028 Bridgeport Ave, Milford, CT 06460	○	⊙		Shared Salary Expenses	Page 10, Various	(2,601)	(2,601)
Senior Philanthropy of Newington, LLC	240 Church St, Newington, CT 06111	○	⊙		Shared Salary Expenses	Page 10, Various	4,299	4,299
Milford O, LLC dba West River Rehab Center	245 Orange Ave, Milford, CT 06461	○	○		Shared Salary Expenses	Page 10, Various	(4,472)	(4,472)
Senior Philanthropy of Danbury, LLC	107 Osborne St. Danbury, CT 06810	○	⊙		Shared Salary Expenses	Page 10, Various	(10,633)	(10,633)
Westport, LLC, d/b/a Westport Rehabilitation	1 Burr Rd, Westport, CT 06880	○	⊙		Shared Salary Expenses	Page 10, Various	(6,249)	(6,249)
		○	○					
		○	○					

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

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CSP-5 Rev. 9/2002

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A Long R	2408	9/30/2015	5	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? ○ Yes ⊙ 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.)

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

N/A - One Level of Care

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General Information and Questionnaire
Leases (Excluding Real Property)

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

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Stamford, D/B/A Long Ridge Post-A	2408	9/30/2015	6 of 37

Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Canon Financial Services, 14904 Collections Center Drive, Chicago, IL 60693-0149	O	⊙	Copier Lease	06/21/15	60 Months	2,220	2,220
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
						Total ***	2,220

Is a Mileage Log Book Maintained for All Leased Vehicles ? O Yes O No

* 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

CANON FINANCIAL SERVICES, INC. ("CFS")
Remittance address: 14904 Collections Center Drive
Chicago, Illinois 60693 (866) 220-0208

FAXABLE LEASE AGREEMENT

Single Sided Agreement for transactions Under $75,000
CFS-1122 (06/10)

CUSTOMER (LEGAL NAME): EAGLE LAKE FOUNDATION INC.
ADDRESS: [illegible] SCHOOL ROAD
EQUIPMENT ADDRESS: SAME

VENDOR: LONG RIDGE POST ACUTE CARE
CITY: [illegible]
CITY: SANFORD
COUNTY:

CONTACT: [illegible]
PHONE: [illegible]
FAX: [illegible]
CITY: [illegible] STATE: CT ZIP: 06902

EQUIPMENT INFORMATION

Quantity	Serial Number	Make/Model/Description
1		CANON IRA6275
1		CANON IRA500iF

NUMBER AND AMOUNT OF PAYMENTS

No. of Pmts	Payment Amount (Plus Applicable Taxes)
60	$740.00

First and Last Payment	Security Deposit	Total Due at Signing
$ 0.00 +	$ 0.00 =	$ 0.00
		Check must accompany Agreement

Term: 60 (in mo's)

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 TO AUTHORIZE THE EXECUTION OF THIS AGREEMENT ON BEHALF OF CUSTOMER BY THE FOLLOWING SIGNATORIES HAS BEEN TAKEN.

ACCEPTED BY CANON FINANCIAL SERVICES, INC.

By:
Title: Date:

AUTHORIZED CUSTOMER SIGNATURE

By: Title: DIRECTOR
Printed Name: GENE BORSCH
Tax ID#: If proprietor, DOB:

ACCEPTANCE CERTIFICATE

To: Canon Financial Services, Inc. ("CFS")
Customer certifies that (a) the Equipment delivered to it in the Agreement has been received, fully installed and in good operating order and condition and is in all respects satisfactory to Customer; (b) the Customer has complied with all provisions of the Agreement. Accordingly, Customer hereby authorizes billing under this Agreement.

Signature:
Title (if any): DIRECTOR
Printed Name: GENE BORSCH
Date:

TERMS AND CONDITIONS

1. AGREEMENT: Customer leases from CFS all the equipment described above (the "Equipment"). Customer agrees to pay to CFS the lease or rental amount ("Payments") and any other payments and charges as set forth in the Agreement. A late payment fee of the greater of 10% of the late amount or $10.00 is due if a Payment is late. The term of this Agreement shall commence on the date the Equipment is accepted for delivery. Customer's execution of the Acceptance Certificate, or Customer's provision to CFS of other written confirmation of the acceptance of the Equipment, shall conclusively establish that the Equipment has been delivered to and accepted by Customer. If Customer has not, within ten (10) days after delivery of the Equipment, delivered to CFS written notice of non-acceptance of any of the Equipment, specifying the reasons therefor and specifically referencing the Agreement, Customer shall be deemed to have irrevocably accepted the Equipment. Customer shall not have the right to cancel this Agreement, revoke acceptance of the Equipment, or withhold Payments prior to the end of the non-cancelable term of the Agreement for any reason whatsoever. Late fees in a reasonable amount and Payments shall be made without setoff or deduction even if the Equipment malfunctions. Customer authorizes CFS to adjust the payment amount and/or the number of payments to reflect the actual cost of the Equipment exceeding the amount initially stated, or by up to 15% if the actual cost of the Equipment exceeds the amount initially stated, which such amounts were based. Customer (a) shall pay a $85 documentation fee and (b) agrees to pay any applicable taxes, including personal property taxes, assessments, charges and fees imposed upon CFS or Customer with respect to the Equipment, the Payments or the Customer's performance or non-performance hereunder, and shall indemnify CFS for the same plus penalties and interest ("Taxes"). CFS may, but need not, apply Security Deposits or Advance Payments against any amount required hereunder. Security Deposits and Advance Payments shall not be refunded to Customer until all obligations hereunder are discharged in full.

2. NAME; OFFICES: Customer's legal name (as set forth in its constituent documents), as set forth herein. Customer will not change its legal name, location of its chief executive office or corporate structure (including its jurisdiction of organization) without 30 days' prior written notice to CFS. Upon request, Customer will deliver to CFS certified constituent documents.

3. WARRANTIES: CUSTOMER ACKNOWLEDGES THAT CFS IS NOT A MANUFACTURER, DEALER, OR SUPPLIER OF THE EQUIPMENT, AND AGREES THAT THE EQUIPMENT IS LEASED "AS IS" AND IS OF A SIZE, DESIGN, AND CAPACITY SELECTED BY CUSTOMER. CFS HAS MADE NO REPRESENTATION OR WARRANTY OF ANY KIND, EXPRESS OR IMPLIED, WITH RESPECT TO THE EQUIPMENT, INCLUDING SPECIFICALLY ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. CFS shall not be liable for consequential, special, indirect or punitive damages. Any warranty with respect to the Equipment made by the supplier, dealer, or manufacturer is separate from, and is not a part of, this Agreement and CFS assigns such warranties, if any, to Customer. Customer acknowledges and agrees that the supplier is not an agent or representative of CFS and is not authorized to waive or alter any term of the Agreement, or make any representation for CFS about this Agreement or the Equipment. Customer warrants that the Equipment will not be used for personal, family or household purposes.

4. MAINTENANCE; ALTERATIONS; LOSS: Customer will keep and maintain the Equipment in good working order and repair, at Customer's expense, supply and install replacement parts and accessories when required to maintain the Equipment. Any such changes or attachments shall be the property of CFS and shall be deemed Equipment. After the initial delivery to Customer, Customer shall (a) bear the entire risk of any loss, theft of, or damage to the Equipment, and (b) keep the Equipment under Lessee CFS as Loss Payee. If Customer fails to provide proof of insurance, CFS may insure the Equipment and charge Customer. In the event loss, theft, or damage shall prevent Customer of any obligation under this agreement.

5. DEFAULT: If Customer fails to pay CFS, CFS will have the right to exercise any one or all of the following remedies in any order: (a) sue Customer for all past due Payments, ALL PAYMENTS TO BECOME DUE IN THE UNEXPIRED TERM, the Purchase Option amount set forth above and any other amounts due under the Agreement ("Remaining Lease Balance"), (b) repossess the Equipment or not, (c) re-sell the Equipment at a private or public sale, (d) may call Back-up Equipment at other locations or not, (e) may dispose of or retain the Equipment for its own use, and (f) any other rights and remedies hereunder and those actions shall be deemed commercially reasonable. In the event the Equipment is not available for sale, the Customer shall be liable for the Remaining Lease Balance. Customer will also pay for CFS's reasonable collect on and other costs which, in the case of a court action, 25% of the total amount sought shall be deemed reasonable.

6. ASSIGNMENT: CUSTOMER SHALL NOT ASSIGN OR PLEDGE THIS AGREEMENT, NOR SHALL CUSTOMER SUBLET OR GRANT ANY RIGHT TO USE THE EQUIPMENT. CFS may pledge 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 claims, defenses or setoffs that Customer may have against CFS.

7. PURCHASE OPTION: (A) END OF TERM PURCHASE OPTION: At the end of any term, Customer shall give CFS (30) days prior irrevocable written notice (unless the Purchase Option is $1.00) that it will purchase all the Equipment at the purchase option price indicated herein plus any Costs. (B) PRIOR TO MATURITY PURCHASE: Customer may, at any time, upon 60 days irrevocable written notice purchase all the Equipment at a price equal to the unpaid balance of remaining Payments, plus the Fair Market Value price. The Market Value shall be CFS's retail price when Customer purchases the Equipment. Equipment purchases shall not be permitted if Customer is in default. Equipment purchases shall be "AS IS" and "WITHOUT WARRANTY", except for title.

8. RENEWAL; RETURN: This Agreement automatically renews under the same terms at the end of the term on a month to month basis. Customer has to give CFS (30) days prior written notice of intent to purchase or return the Equipment before the end of any term. Unless this Agreement automatically renews or Customer purchases the Equipment, Customer shall return the Equipment on the day the Agreement terminates or expires, at Customer's own cost and expense to a location specified by CFS.

9. DATA: Customer acknowledges that the hard drive(s) on the Equipment, including attached peripherals, may contain images, content or other data that Customer may store for purposes of general operation of the Equipment ("Data"). Customer acknowledges and agrees that CFS is not storing Data on behalf of Customer and that exposure or access to the Data by CFS, if any, is purely incidental to the services performed by CFS. Neither CFS nor any of their affiliates has an obligation to erase or overwrite Data upon Customer's return of the Equipment to CFS. Customer is solely responsible for: (i) its compliance with applicable tax and legal requirements pertaining to data privacy, storage, security, retention and protection; and (ii) all decisions related to erasing or overwriting Data. Without limiting the foregoing, Customer should, prior to return or other disposition of the Equipment, utilize the Hard Disk Drive (HDD) (or comparable) formatting function (which may be referred to as "Initialize All Data/Settings" function) if found on the Equipment to perform a one pass overwrite of Data or, if Customer has higher security requirements, Customer may purchase from its Canon dealer at current rates an appropriate option for the Equipment, which may include (a) an HDD Data Encryption Kit option which diagnoses information before it is written to the hard drive using encryption algorithms, (b) an HDD Data Erase Kit that can perform up to a 3-pass overwrite of Data or (c) a replacement hard drive (in which case the Customer should properly destroy the replaced hard drive). Customer will indemnify CFS, their subsidiaries, directors, officers, employees and agents from and against any and all costs, expenses, liabilities, claims, damages, losses, judgments or fees (including reasonable attorneys' fees) arising or related to the storage, transmission or destruction of the Data. This section survives termination or expiration of this Agreement.

10. MISCELLANEOUS: THIS AGREEMENT SHALL BE GOVERNED BY NEW JERSEY LAW. ANY ACTION BETWEEN CUSTOMER AND CFS SHALL BE BROUGHT IN A COURT LOCATED IN THE COUNTY OF BURLINGTON OR CAMDEN, NEW JERSEY, PROVIDED THAT CFS AT ITS SOLE OPTION MAY BRING ANY SUCH ACTION IN A COURT WHERE THE CUSTOMER OR THE EQUIPMENT IS LOCATED. CUSTOMER AND CFS EACH IRREVOCABLY WAIVES ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS. CFS may accept a facsimile or other alternate transmission of the Agreement and acceptance certificate as an original. Customer agrees to reimburse CFS for any to defend CFS against any claim for losses or injury caused by the Equipment, both before and after termination of this Agreement. CFS may insert missing or correct other information otherwise this Agreement embodies the entire agreement.

11. UCC: Customer authorizes CFS to file any form of financing or continuation statements and amendments thereto. CUSTOMER AGREES THAT THIS AGREEMENT IS INTENDED AS A "FINANCE LEASE" AS THAT TERM IS DEFINED IN ARTICLE 2A OF THE UNIFORM COMMERCIAL CODE, AND THAT CFS IS ENTITLED TO ALL BENEFITS, PRIVILEGES AND PROTECTIONS OF A LESSOR UNDER A FINANCE LEASE AND CUSTOMER IRREVOCABLY WAIVES ANY RIGHT OF SETOFF THEREUNDER. If this Agreement is determined not to be a true lease, Customer grants CFS a security interest in the Equipment.

PERSONAL GUARANTY

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 GUARANTY. The undersigned waive any right to require any action against Customer or any other party before enforcing this Personal Guaranty.

Printed Name: (Title) Date:
Address: Phone:
Printed Name: (Title) Date:
Address: Phone:

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-7 Rev. 6/95

General Information and Questionnaire
Accounting Basis

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D	2408	9/30/2015	7	37

The records of this facility for the period covered by this report were maintained on the following basis:

⊙ Accrual ○ Cash ○ Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum, LLP.	555 Long Wharf Dr., New Haven, CT 06511
2 Eagle Lake Foundation	4641 US Hwy 19 N., Clearwater, FL 33763
3	
4	

Services Provided by This Firm (*describe fully*)

1	Medicaid and Medicare Cost Report Preparation	$ 17,189
2	Accounting Start-up Fees (self-disallow)	$ 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.
⊙ Yes ○ No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 State of Connecticut	
2 Murtha Cullina, LLP	860-240-6000
3 Berchem, Moses & Devlin P.C.	203-227-9545
4 Constangy, Brooks, Smith & Prophete, LLP	404-525-8622
5	

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

1
2 185 Asylum St. Hartford, CT 06103
3 1221 Post Road East, Westport, CT 06880
4 P.O. Box 102476, Alanta GA 30368
5

Services Provided by This Firm (*describe fully*)

1	Convservator Fee (self-disallow)	$ 420
2	Start-up Legal Services (self-disallow)	$ 11,094
3	General Legal/Employment and Union Services	$ 3,183
4	General Legal/Employment and Union Services	$ 7,614
5		$
		Charge for Services Provided $ 22,311

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
Page 15, Line 1e
⊙ Yes ○ No

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Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care	2408	9/30/2015	8	37

	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity A. On last day of PREVIOUS report period	120	120			120	120			120	120		
B. On last day of THIS report period	120	120			120	120			120	120		
2. Number of Residents A. As of midnight of PREVIOUS report period		N/A				N/A			103	103		
B. As of midnight of THIS report period	105	105			103	103			105	105		
3. Total Number of Days Care Provided During Period A. Medicare	2,891	2,891			1,665	1,665			1,226	1,226		
B. Medicaid (Conn.)	13,893	13,893			6,935	6,935			6,958	6,958		
C. Medicaid (other states)												
D. Private Pay	912	912			394	394			518	518		
E. State SSI for RCH												
F. Other (Specify)	1,653	1,653			866	866			787	787		
G. Total Care Days During Period (3A thru F)	19,349	19,349			9,860	9,860			9,489	9,489		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days	34	34			6	6			28	28		
5. ***Total Resident Days*** **(3G + 4A + 4B)**	19,383	19,383			9,866	9,866			9,517	9,517		

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Schedule of Resident Statistics (Cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A Long	2408	9/30/2015	9	37

4. Were there any changes in the certified bed capacity during the report year? ○ Yes ⊙ No
If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	10	81		14				
Per Diem Rate								
a. One bed rm.		257.43		505.00				
b. Two bed rms.	Various	257.43		450.00				
c. Three or more bed rms.								

	TOTAL	CCNH	RHNS	(Specify)
7. Total Number of Physical Therapy Treatments				
A. Medicare - Part B	1,308	1,308		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	407	407		
2. Restorative Treatments				
C. Other	9,272	9,272		
D. ***Total Physical Therapy Treatments***	10,987	10,987		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	279	279		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	77	77		
2. Restorative Treatments				
C. Other	483	483		
D. ***Total Speech Therapy Treatments***	839	839		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	1,234	1,234		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	562	562		
2. Restorative Treatments				
C. Other	7,601	7,601		
D. ***Total Occupational Therapy Treatments***	9,397	9,397		

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Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Ac	2408	9/30/2015	10	37

Are time records maintained by all individuals receiving compensation? ⊙ Yes O No

Item	Total Cost and Hours					
	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)	82,173	1,151				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	124,255	4,812				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	250,755	16,216				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	164,239	12,589				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	32,448	1,762				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	52,199	3,636				
9. Barber and Beautician Services						
10. Protective Services	47,345	3,135				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	12,794	320				
b. RN						
1. Direct Care	700,523	17,291				
2. Administrative**	5,524	87				
c. LPN						
1. Direct Care	604,351	30,012				
2. Administrative**						
d. Aides and Attendants	848,780	61,927				
e. Physical Therapists	168,024	4,333				
f. Speech Therapists	56,065	1,868				
g. Occupational Therapists	116,226	3,232				
h. Recreation Workers	58,717	4,708				
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	57,791	2,127				
n. Marketing	270	6				
o. Other (Specify) See Attached Schedule						
A-13. Total Salary Expenditures	3,382,479	169,212				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

	CCNH		RHNS		(Specify)	
Position	**$**	**Hours**	**$**	**Hours**	**$**	**Hours**
	-					
Total	$ -	-	$ -	-	$ -	-

Schedule of Other Fees (Page 13)

	CCNH		RHNS		(Specify)	
Service	**$**	**Hours**	**$**	**Hours**	**$**	**Hours**
	-					
Total	$ -	-	$ -	-	$ -	-

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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
Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care	2408	9/30/2015	11	37

Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care	2408	9/30/2015	12	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* **										
Michael Hotz	82,173			Non-Discrim.	Administrator	1,151	A.2.			
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.

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B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A Long Ridg	2408	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	5,760	192				
2. Dentist	5,538	240				
3. Pharmacist	9,895	480				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker	1,500	30				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	36,902	240				
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	1,080	3				
b. Other						
10. Occupational Therapist						
a. Resident Care	8,416	132				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	102,612	1,607				
2. Administrative***	60,690	485				
b. LPN						
1. Direct Care	66,041	1,371				
2. Administrative***						
c. Aides	2,944	115				
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	301,378	4,895				

* 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.

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CSP-14 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A Long Ridge Po	2408	9/30/2015	14	37

Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship
		Yes	No	
Health Dental Drive, 888 Worcester St., Suite 130, Wellesley, MA 02482	Dental Consultant	○	⊙	
Sharon Coffey, 106 Ferris Ave., Norwalk, CT 06854	Social Worker	○	⊙	
Onward Healthcare, Inc., P.O. Box 27421, New York, NY 10087	Occupational Therapy	○	⊙	
Lorraine H. Mulligan, 20 Armitage Dr., Bridgeport, CT 06606	Nursing Admin	○	⊙	
Newington Rapid Recovery, 240 Church St., Newington, CT 06111	Medical Records	○	⊙	
Professional Healthcare Services LLC, PO Box 646, Oxford, CT 06478	RN, LPN and CNA services	○	⊙	
The Nurse Network, 653 Main St, Plantsville, CT 06479	LPN and CNA services	○	⊙	
Partners Pharmacy, P.O. Box 9689, Uniondale, NY 11555	Pharmacist	○	⊙	
Healthcare Service Group, 3220 Tillman Dr., Suite 300, Bensalem PA 19020	Dietary Services	○	⊙	
Swallowing Diagnostics LLC, 21 Waterville Road Avon, CT 06001	Speech Therapy	○	⊙	
Eagle Lake Foundation, Inc 24641 US Highway 19 North, Clearwater FL 33763	Medical Director	⊙	○	Board of Director Member
Amanda Collins-Baine MD 49 Arcadia Rd, Old Greenwich CT 06870	Medical Director	○	⊙	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	

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

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C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A Long R	2408	9/30/2015	15	37

Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	$	96,831	96,831		
2. Disability Insurance	$				
3. Unemployment Insurance	$	54,022	54,022		
4. Social Security (F.I.C.A.)	$	253,639	253,639		
5. Health Insurance	$	213,776	213,776		
6. Life Insurance (employees only) (not-owners and not-operators)	$	2,591	2,591		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	$				
8. Uniform Allowance	$				
9. Other (*Specify*) See Attached Schedule	$	3,439	3,439		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans forOwners 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)*	$	22,311	22,311		
f. Insurance on Lives of Owners and Operators (*Specify*)*	$				
g. Office Supplies	$	19,272	19,272		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	$	13,039	13,039		
2. Cellular Phones	$	1,667	1,667		
i. Appraisal (*Specify purpose and attach copy*)*	$				
j. Corporation Business Taxes (*franchise tax*)	$				
k. Other Taxes (*Not related to property - See Page 22)*					
1. Income*	$				
2. Other (*Specify*) See Attached Schedule	$	250	250		
3. Resident Day User Fee	$	341,848	341,848		
Subtotal	$	1,100,078	1,100,078		

* 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 Stamford, D/B/A Long Ridge Post-Acute Care
9/30/2015

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Food (Self-Disallow)	$ 719		
Employee X-ray	$ 120		
Employee Physical	$ 329		
Employee Drug Testing	$ 1,878		
Employee Assistance Program	$ 388		
Employee Expense-Mkt (Self-Disallow)	$ 5		
Total	$ 3,439	$ -	$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
CT Business Entity Tax	$ 250		
Total	$ 250	$ -	$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A Long Ridge	2408	9/30/2015	16	37

Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:		1,100,078	1,100,078		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	$				
2. Holiday Parties for Staff	$	162	162		
3. Gifts to Staff and Residents	$	137	137		
4. Employee Travel	$	4,440	4,440		
5. Education Expenses Related to Seminars and Conventions	$	5,880	5,880		
6. Automobile Expense (*not purchase or depreciation*)	$	60	60		
7. Other (*Specify*) See Attached Schedule	$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (*all such expenses*)	$	10,821	10,821		
2. Advertising Telephone Directory (*all such expenses*)***	$				
3. Advertising Other (*Specify*)*** See Attached Schedule	$	6,688	6,688		
4. Fund-Raising***	$				
5. Medical Records	$	1,200	1,200		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	$				
7. Postage	$	2,841	2,841		
* 8. Dues and Membership Fees to Professional Associations (*Specify*) See Attached Schedule	$	3,562	3,562		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	$				
9. Subscriptions	$	3,215	3,215		
10. Contributions*** See Attached Schedule	$				
11. Services Provided by Contract (*Specify and Complete Schedule C-2, Page 21 for each firm or individual*)	$	40,189	40,189		
12. Administrative Management Services**	$	125,756	125,756		
13. Other (*Specify*) See Attached Schedule	$	55,284	55,284		
C-14 Total Administrative & General Expenditures	$	1,360,313	1,360,313		

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Special Events-Mkt	$ 1,880		
Collateral Material-Mkt	$ 2,474		
Graphic Design-Mkt	$ 275		
Promo Items-Mkt	$ 2,059		
Total Other Advertising	$ 6,688	$ -	$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health	$ 3,476		
Eagle Lake - LTC Hospital MCR	$ 86		
Total Dues	$ 3,562	$ -	$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Background Checks-Nursing Admn	$ 212		
Software Expense - Nursing Adm	$ 4,494		
Licenses/Permits-Nursing Admn	$ 845		
Background Checks-Nursing	$ 2,944		
Licenses & Permits-Trans	$ 40		
Benefit Plan Fees	$ 5,941		
Licenses/Permits	$ 429		
Patient Trust Bond	$ 308		
Resident Reimburse on Lost/Stolen Items (self-disallow)	$ 53		
Entertainment-Adm (self-disallow)	$ 34		
Equipment Minor-Adm	$ 1,522		
Internet Access-Adm	$ 8,096		
Records Storage - Adm	$ 9,067		
Prior Period Expense - Parking Space - Adm	$ (1,125)		
Equipment Rental-Adm	$ 409		
Interior PlantsAdm (self-disallow)	$ 32		
Misc Decor-Adm (self-disallow)	$ 210		
Late fees/Finance Charges-Adm (self-disallow)	$ 7		
Bank Service Charges-Adm	$ 916		
Employee of the Month Award (Self-Disallow)	$ 150		
Vision Software Contract Termination Fee (self-disallow)	$ 20,700		
Total Other Administrative and General	$ 55,284	$ -	$ -

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Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Stamford, D/B/A I	2408	9/30/2015	17 | 37

Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Traditions Senior Management, 24641 US Highway 19 North - Clearwater FL, 33763	125,756	Handles all the operations and financial functions directly related to the 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.**

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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 Stamford, D/B/A Long Ridge P	2408	9/30/2015	18 | 37

Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	$	153,325	153,325		
2. Non-Food Supplies	$	36,466	36,466		
3. Other (*Specify*)_____	$				
b. Purchased Services (*by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)*	$	13,577	13,577		
c. Management Services**	$				
d. Other (*Specify*)_____	$				
2E. ***Total Dietary Expenditures*** (2a + b + c + d)	$	203,368	203,368		

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?	O Yes	⦿ No	
I.	Did you receive revenue from employees?	O Yes	⦿ 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?	O Yes	⦿ No	If yes, specify cost.
L.	Is any revenue collected from these people?	O Yes	⦿ 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?	O Yes	⦿ No	If yes, specify cost.
O.	Is any revenue collected from employees?	O Yes	⦿ 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.

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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 Stamford, D/B/A Long Ridge Po	2408	9/30/2015	19 | 37

Item		Total	CCNH	RHNS	(Specify)
3. Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Lbs.				
	Amt. $	1,818	1,818		
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)*	$	29,730	29,730		
c. Management Services**	$				
d. Other (*Specify*) Chemicals	$	2,832	2,832		
3E. ***Total Laundry Expenditures*** (3a + b + c + d)	$	34,380	34,380		

3F.	Laundry Questionnaire			
G.	Is cost of employee laundry included in 3E?	O Yes	⦿ No	If yes, specify cost.
H.	Did you receive revenue from employees?	O Yes	⦿ 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?	O Yes	⦿ No	If yes, specify cost.
K.	Did you receive revenue from these people?	O Yes	⦿ 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.

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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 Stamford, D/B/A Long	2408	9/30/2015	20	37

Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping a. In-House Care	Sq. Ft. Serviced by Personnel					
1. Supplies - Cleaning (*Mops, pails, brooms, etc.*)	Amt.	$				
b. Purchased Services (*by contract other than through Management Services*) (*Complete Schedule C-2 att. Page 21*)	Sq. Ft. Serviced by Personnel					
	Amt.	$	19,560	19,560		
c. Management Services*		$				
d. Other (*Specify*) Supplies and Minor Equipment		$	22,446	22,446		
4E. ***Total Housekeeping Expenditures*** (4a + b + c + d)		$	42,006	42,006		
5. Resident Care (Supplies)** a. Prescription Drugs***						
1. Own Pharmacy		$				
2. Purchased from		$	124,199	124,199		
b. Medicine Cabinet Drugs		$	24,293	24,293		
c. Medical and Therapeutic Supplies		$	101,724	101,724		
d. Ambulance/Limousine***		$	4,690	4,690		
e. Oxygen 1. For Emergency Use		$				
2. Other***		$	10,565	10,565		
f. X-rays and Related Radiological Procedures***		$	7,105	7,105		
g. Dental (*Not dentists who should be included under salaries or fees*)		$				
h. Laboratory***		$	12,147	12,147		
i. Recreation		$	24,820	24,820		
j. Other (Specify)**** See Attached Schedule		$	117,125	117,125		
5K. ***Total Resident Care Expenditures*** (5a - 5j)		$	426,668	426,668		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Minor Equipment & Supplies - Therapy	$ 2,952		
IV Therapy (self-disallow)	$ 480		
IV Drugs - Medicare (self-disallow)	$ 4,380		
IV Supplies - Medicare (self-disallow)	$ 1,530		
Medical Equipment Rental	$ 83,585		
Minor Equipment - Nursing	$ 23,149		
IV Drugs - Managed Care (self-disallow)	$ 67		
IV Supplies - Managed Care (self-disallow)	$ 60		
IV Drugs - Medicaid (self-disallow)	$ 214		
Prior Period Expense - Medical Waste Disposal (self-disallow)	$ (1,592)		
Therapy Software Costs	$ 2,300		
Total Other Resident Care	$ 117,125	$ -	$ -

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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 Stamford, D/B/A Long Ridge Post-Acute Care	2408	9/30/2015	21 of 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	○	⊙		Housekeeping Services	19,560			20	4b
Healthcare Service Group	Suite 300, Bensalem PA 19020	○	⊙		Laundry Services	29,730			19	4b
Davis Disposal Service Inc.	127 Orchard St, Stamford, CT 06902	○	⊙		Trash Removal	32,864			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).

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

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Stamford, D/B/A Long	2408	9/30/2015	22 | 37

Item		Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	$	23,397	23,397		
b. Heat	$	13,309	13,309		
c. Light & Power	$	92,037	92,037		
d. Water	$	13,763	13,763		
e. Equipment Lease (*Provide detail on page 6*)	$	2,220	2,220		
f. Other (*itemize*) See Attached Schedule	$	125,880	125,880		
6g. ***Total Maint. & Operating Expense*** (6a - 6f)	$	270,606	270,606		
7. Depreciation (*complete schedule page 23**)					
a. Land Improvements	$				
b. Building & Building Improvements	$	722	722		
c. Non-Movable Equipment	$				
d. Movable Equipment	$	33,997	33,997		
*7e. ***Total Depreciation Costs*** (7a + b + c + d)	$	34,719	34,719		
8. Amortization (*Complete att. Schedule Page 24**)					
a. Organization Expense	$				
b. Mortgage Expense	$				
c. Leasehold Improvements	$				
d. Other (*Specify*)	$				
*8e. ***Total Amortization Costs*** (8a + b + c + d)	$				
9. Rental payments on leased real property less real estate taxes included in item 10b	$	451,090	451,090		
10. Property Taxes					
a. Real estate taxes paid by owner	$				
b. Real estate taxes paid by lessor	$	88,500	88,500		
c. Personal property taxes	$	6,622	6,622		
11. ***Total Property Expenses*** (7e + 8e + 9 + 10)	$	580,931	580,931		

* 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)
	-		
Electrical-Maint	$ 3,712		
Plumbing-Maint	$ 5,266		
HVAC/Boiler Maint	$ 8,836		
Paint-Maint	$ 1,004		
Alarm Inspection-Maint	$ 2,493		
Alarm Repairs-Maint	$ 5,169		
Grounds Maintenance-Maint	$ 6,617		
Sprinklers-Maint	$ 1,397		
Elevator-Maint	$ 37,808		
Pest Control-Maint	$ 1,260		
Maint Contracts- Generator	$ 6,034		
Waste Disposal -Grease/Trash	$ 32,864		
Bldg Inspection Fees	$ 13,319		
Copier- Maintenance Agreement	$ 101		
Total Other Repairs and Maintenance	$ 125,880	$ -	$ -

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Depreciation Schedule

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care	2408	9/30/2015	23	37

Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. **Land Improvements**								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
A-4. Subtotal								
B. **Building and Building Improvements**								
1. Acquired prior to this report period	6,795		6,795	170	S/L	Various	340	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	15,287		15,287		S/L	Various	382	
B-4. Subtotal								722
C. **Non-Movable Equipment**								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								

	Is a mileage logbook maintained? Yes	No	Date of Acquisition Month	Year	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
D. **Movable Equipment**												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. 2015 Ford Transit 250 -10 Passenger			7	15	40,257		40,257		S/L	4	4,026	
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period			Var.	Var.	1,097,532		1,097,532	830,576	S/L	Various	22,674	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)			Var.	Var.	82,689		82,689		S/L	Various	7,297	
D-3. Subtotal												33,997
E. ***Total Depreciation***												34,719

Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care
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:					
4/7/2015	Elevator Board Replacement	$ 12,312	20	$ 308	
7/17/2015	Kitchen Floor	$ 2,975	20	$ 74	
Total additions for Building Improvement		$ 15,287		$ 382	*
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 peri

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 peri

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	$ 29,124	5	$ 2,912	
4/1/2015	Washer	$ 11,375	15	$ 379	
6/1/2015	Slings	$ 13,645	5	$ 1,365	
7/6/2015	Wheelchairs scales	$ 5,019	5	$ 502	
7/6/2015	HVAC	$ 3,495	10	$ 175	
7/1/2015	AHT Software	$ 3,022	3	$ 504	
8/19/2015	Tilting Skillet	$ 13,400	5	$ 1,340	
Total additions for Movable Equipmen		$ 82,689	-	$ 7,297	*
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 peri

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation	
Additions:					
Total additions for Leasehold Improvemer		$ -		$ -	*
Deletions:					
Total deletions for Leasehold Improvemen		$ -		$ -	**

*Ties to Page 24, Line C3
**Ties to Page 24, Line C2

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

Historical Cost	Date Placed in Service	Cost	Method	Life	3/31/2015 Accumulated Depreciation	9/30/2015 Depreciation Amount	9/30/2015 Accumulated Depreciation	Net Book Value
Building Improvements								
Prior Owner's Assets		6,795	S/L	VAR	170	340	510	6,285
Total Prior to 2015		6,795			170	340	510	6,285
2015 Additions								
Elevator Board Replacement	4/7/2015	12,312	S/L	20	-	308	308	12,004
Kitchen Floor	7/17/2015	2,975	S/L	20	-	74	74	2,901
Total Additions 2015		15,287			-	382	382	14,905
Total Building Improvements		22,082			170	722	892	21,190
Vehicles								
2015 Additions								
2015 Ford Transit 250 -10 Passenger Wagon	7/3/2015	40,257	S/L	5	-	4,026	4,026	36,231
		40,257			-	4,026	4,026	36,231
Total Vehicles		40,257			-	4,026	4,026	36,231
Moveable Equipment								
Landlord's Moveable Equipment (Fully Depreciation Assets Removed)		1,056,759			829,866	21,254	851,120	205,639
Prior Owner's Assets	Various	40,773			710	1,420	2,130	38,643
Total Prior to 2015		40,773			710	1,420	2,130	38,643
2015 Additions								
Sonic Wall	4/30/2015	3,609	S/L	15	-	120	120	3,489
Canon Copiers @2	5/30/2015	29,124	S/L	5	-	2,912	2,912	26,212
Washer	4/1/2015	11,375	S/L	15	-	379	379	10,996
Slings	6/1/2015	13,645	S/L	5	-	1,365	1,365	12,280
Wheelchairs scales	7/6/2015	5,019	S/L	5	-	502	502	4,517
HVAC	7/6/2015	3,495	S/L	10	-	175	175	3,320
AHT Software	7/1/2015	3,022	S/L	3	-	504	504	2,518
Tilting Skillet	8/19/2015	13,400	S/L	5	-	1,340	1,340	12,060
Total Additions 2015		82,689			-	7,297	7,297	75,392
Total Moveable Equipment		1,180,221			830,576	29,971	860,547	319,674
Total for 2015		1,242,560			830,746	34,719	865,465	377,095

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Amortization Schedule*

Name of Facility	License No.	Report for Year Ended	Page	of
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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.

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

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Stamford, D/B/	2408	9/30/2015	25 | 37

11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?* ○ Yes ⊙ No

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

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

Description	Total
1. Date Land Purchased	
2. Date Structure Completed	
3. If **NOT** Original Owner, Date of Purchase	
4. Date of Initial Licensure	
5. Total Licensed Bed Capacity	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
710 Long Ridge Rd LLC	710 Long Ridge Road, Stamford, CT 06902	04/01/15	10 Years	451,090

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.

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

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Stamford, D/B	2408	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)

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

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Stamford, D/	2408	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*) LOC Interest - $692, Other interest - $23,684			$	24,377	24,377		
13. ***Total All Interest Expense*** (12B7 + 12C3 + 12D)			$	24,377	24,377		
14. Insurance a. Insurance on Property (buildings only)			$	6,171	6,171		
b. Insurance on Automobiles			$				
c. Insurance other than Property (as specified above) 1. Umbrella (*Blanket Coverage*)			$	26,868	26,868		
2. Fire and Extended Coverage			$				
3. Other (*Specify*) D&O and Crime Insurance Policies			$	2,384	2,384		
14d. ***Total Insurance Expenditures (14a + b + c)***			$	35,423	35,423		
15. ***Total All Expenditures (A-13 thru C-14)***			$	6,661,929	6,661,929		

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D. Adjustments to Statement of Expenditures

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acut	2408	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.	10	A.12.	Occupational Therapy	$	116,226	116,226		
4.			Other - See attached Schedule	$	270	270		
Page 13 - Professional Fees								
5.			Resident Care Physicians **	$				
6.	13	10.a	Occupational Therapy	$	8,416	8,416		
7.			Other - See attached Schedule	$				
Pages 15 & 16 - Administrative and General								
8.			Discriminatory Benefits	$				
9.	15	1.c.	Bad Debts	$	60,000	60,000		
10.	15	1.d./1	Accounting & Legal	$	11,718	11,718		
11.			Telephone	$				
12.	15	1.h.2	Cellular Telephone	$	947	947		
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	m.3.	Unallowable Advertising *	$	6,688	6,688		
19.			Income Tax / Corporate Business Tax	$				
20.			Fund Raising / Contributions	$				
21.	See	Attac	Unallowable Management Fees	$	2,287	2,287		
22.			Barber and Beauty	$				
23.			Other - See attached Schedule	$	28,333	28,333		
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)	$	234,885	234,885		

* 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	12.n.	Marketing	$ 270		
Total Other Salaries Adjustment			$ 270	$ -	$ -

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)	$ 719		
15	1a9	Employee Expense-Mkt (Self-Disallow)	$ 5		
16	m13	Resident Reimburse on Lost/Stolen Items (self-disallow)	$ 53		
16	m13	Entertainment-Adm (self-disallow)	$ 34		
16	m13	Interior PlantsAdm (self-disallow)	$ 32		
16	m13	Misc Decor-Adm (self-disallow)	$ 210		
16	m13	Late fees/Finance Charges-Adm (self-disallow)	$ 7		
16	m13	Vision Software Contract Termination Fee (self-disallow)	$ 20,700		
16	m13	Employee of the Month Award (Self-Disallow)	$ 150		
See	Attached	Marketing Disallowance	$ 6,423		
Total Other A&G Adjustments			$ 28,333	$ -	$ -

Senior Philanthropy of Stamford, 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 (partial year - 6 months)	$	180

Page 15 Line 1h2		**Amount**	
Cell Phone expense per TB	$	1,667	
Allowable Cell Phone expense	$	720	
Disallowed Cell Phone expense	**$**	**947**	**Page 28 Line 12**

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

Descrption	Amount			
Management fees Charged (Pg. 16 / Line m12)	125,756	TB Linked		
Patient Days	19,383	Page 8 of C/R		
Amount Per Patient Day		**$**	**6.4880**	
PPD Allowance Per Rate Agreement			6.37	{a}
2015 CPI Increase			-	
PPD Allowance 9/30/2015			6.37	
Amount over (Under)		**$**	**0.12**	
Total Days			19,383	Page 8 of C/R
Disallowed Management Fee		**$**	**2,287**	

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 Stamford, LLC
Marketing Disallowance
September 30, 2015

Page	Line	Account	Description	Amount
15	1.a.1	490123	Workers Comp-Mkt	42
15	1.a.3	490122	Payroll Taxes-Mkt-SUI	10
15	1.a.5	490125	Employee Health Insurance-Mkt	2,896
15	1.a.5	490127	Employee Dental Insurance-Mkt	150
15	1.a.5	490128	Employee Vision Insurance - Mkt	11
15	1.a.6	490126	Employee Life Insurance-Mkt	55
15	1.g	490901	Office Supplies-Mkt	133
15	1.g	490920	Forms/Printing-Mkt	2,862
			Total Page 15 Marketing Disallowance	**6,159**
16	1.4	490950	Mileage Reimbursement-Mkt	226
16	1.5	490133	Training/Seminars/Courses-Mkt	37
16	m.7	490930	Postage-Mkt	1
			Total Page 16 Marketing Disallowance	**264**
Disallowed Marketing Department Expenses				**$ 6,423**

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

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Stamford, D/B/A Long Ridge Post-A	2408	9/30/2015	29 | 37

Item No.	Page No.	Line No.	Item Description		Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	$	234,885	234,885		
Page 20 - Resident Care Supplies*								
27.	20	5.a.2	Prescription Drugs	$	124,199	124,199		
28.	20	5.d.	Ambulance/Limousine	$	4,690	4,690		
29.	20	5.f.	X-rays, etc	$	7,105	7,105		
30.	20	5.h.	Laboratory	$	12,147	12,147		
31.			Medical Supplies	$				
32.	20	5.e.2.	Oxygen (non emergency)	$	10,565	10,565		
33.			Occupational Therapy	$				
34.			Other - See Attached Schedule	$	21,782	21,782		
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	$	1,680	1,680		
Not For Profit Providers Only								
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	$				
51.			***Total Amount of Decrease (Items 1 - 50)***	$	417,053	417,053		

*** 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 Stamford, D/B/A Long Ridge Post-Acute Care
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV (see attached)	$ 16,643		
20	5j	IV Therapy (self-disallow)	$ 480		
20	5j	IV Drugs - Medicare (self-disallow)	$ 4,380		
20	5j	IV Supplies - Medicare (self-disallow)	$ 1,530		
20	5j	IV Drugs - Managed Care (self-disallow)	$ 67		
20	5j	IV Supplies - Managed Care (self-disallow)	$ 60		
20	5j	IV Drugs - Medicaid (self-disallow)	$ 214		
20	5j	Prior Period Expense - Medical Waste Disposal (self-disallow)	$ (1,592)		
Total Other Ancillary Costs			$ 21,782	$ -	$ -

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	Innovatix Rebate (self-disallow)	$ 531		
30	IV8	Contracted Svcs. BOM - Reimbursement of Salary (self-disallow)	$ 1,149		
Total Other Adjustments			$ 1,680	$ -	$ -

Schedule of Unallowable Building Interest

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

Senior Philanthropy of Stamford, LLC
Disallowance Schedule for Cable TV
September 30, 2015

		Amount	
Total Cable TV Expense acct #560717	$	18,443	**TB Linked**
Monthly Allowable amount	$	300	
Months in Cost Report Year		6	
Total Allowable Cost	$	1,800	
Disallowed Cable TV	**$**	**16,643**	

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F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Stamford, D/B/A 12408		9/30/2015	30 | 37

Item		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (*CT only*)	$	6,516,060	6,516,060		
b. Medicaid Room and Board Contractual Allowance **	$	(2,930,899)	(2,930,899)		
2. a. Medicaid (*All other states*)	$				
b. Other States Room and Board Contractual Allowance **	$				
3. a. Medicare Residents *(all inclusive)*	$	1,321,776	1,321,776		
b. Medicare Room and Board Contractual Allowance **	$	348,673	348,673		
4. a. Private-Pay Residents and Other	$	1,174,525	1,174,525		
b. Private-Pay Room and Board Contractual Allowance **	$	(202,436)	(202,436)		
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	$	128,073	128,073		
b. Prescription Drugs - Medicare Contractual Allowance **	$				
c. Prescription Drugs - Non-Medicare	$	64,820	64,820		
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	$	577,435	577,435		
b. Physical Therapy - Medicare Contractual Allowance **	$				
c. Physical Therapy - Non-Medicare	$	129,214	129,214		
d. Physical Therapy - Non-Medicare Contractual Allowance **	$				
4. a. Speech Therapy - Medicare	$	84,400	84,400		
b. Speech Therapy - Medicare Contractual Allowance **	$				
c. Speech Therapy - Non-Medicare	$	44,422	44,422		
d. Speech Therapy - Non-Medicare Contractual Allowance **	$				
5. a. Occupational Therapy - Medicare	$	507,912	507,912		
b. Occupational Therapy - Medicare Contractual Allowance **	$				
c. Occupational Therapy - Non-Medicare	$	99,955	99,955		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	$				
6. a. Other *(Specify)* - Medicare	$	(1,213,686)	(1,213,686)		
b. Other *(Specify)* - Non-Medicare	$	(334,594)	(334,594)		
III. *Total Resident Revenue* (Section I. thru Section II.)	$	6,315,650	6,315,650		
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)*	$	102	102		
6. Private Duty Nurses' Fees	$				
7. Barber, Coffee, Beauty and Gift shops	$				
8. Other (*Specify*)	$	1,680	1,680		
V. Total Other Revenue (1 thru 8)	$	1,782	1,782		
VI. Total All Revenue (III +V)	$	6,317,432	6,317,432		

* *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)
		-		
30II6a	Laboratory- MCR A-SNF	$ 8,908		
30II6a	IV Therapy-MCR A-SNF	$ 10,675		
30II6a	XRay MRA	$ 6,370		
30II6a	Contractual Adj-Ancill-MCR A-SNF	$ (1,125,391)		
30II6a	Contractual Adj- Ancill- MCR B-SNF	$ (113,180)		
30II6a	Sequestration - MCR B	$ (1,068)		
Total Other Resident Revenue - Medicare		$ (1,213,686)	$ -	$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30II6b	IV Therapy-SNF PVT	$ 413		
30II6b	Other Services- SNF PVT	$ 66		
30II6b	Laboratory- MCD- SNF	$ 69		
30II6b	IV Therapy-MCD-SNF	$ 8,628		
30II6b	Other Service- MCD-SNF	$ 165		
30II6b	Contractual Adj- Ancillaries- MCD-SNF	$ (110,014)		
30II6b	Contractual Adj- Ancill- Hospice-SNF	$ (1,903)		
30II6b	Radiology VA	$ 396		
30II6b	Cont Adjmt Ancillary VA	$ (57,078)		
30II6b	Lab HMO	$ 3,704		
30II6b	IV THERAPY	$ 881		
30II6b	Radiology HMO	$ 2,154		
30II6b	Contractual Adj Ancillary HMO	$ (182,075)		
Total Other Resident Revenue		$ (334,594)	$ -	$ -

Interest Income

Page Ref	Account	Account Balance	CCNH	RHNS	(Specify)
30IV5	Interest Income		$ 102		
Total Interest Income			$ 102	$ -	$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30IV8	Innovatix Rebate (self-disallow)	$ 531		
30IV8	Contracted Svcs. BOM - Reimbursement of Salary (self-disallow)	$ 1,149		
Total Other Revenue		$ 1,680	$ -	$ -

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G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Stamford, D/B/A	2408	9/30/2015	31 | 37

Account			Amount
Assets			
A. Current Assets			
1. Cash (*on hand and in banks*)			$ 158,247
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			$ 2,059,136
3. Other Accounts Receivable (Excluding Owners or Related Parties)			$
4 Inventories			$
5. Prepaid Expenses			$ 202,116
a. Prepaid Insurance		100,883	
b. Prepaid Taxes and Licenses		72,483	
c. Prepaid Other		28,750	
d.			
6. Interest Receivable			$
7. Medicare Final Settlement Receivable			$
8. Other Current Assets (*itemize*)			$
A-9. ***Total Current Assets*** (Lines A1 thru 8)			$ 2,419,499
B. Fixed Assets			
1. Land			$
2. Land Improvements	*Historical Cost		$
	Accum. Depreciation	Net	
3. Buildings	*Historical Cost	22,082	$ 21,190
	Accum. Depreciation	892 Net	
4. Leasehold Improvements	*Historical Cost		$
	Accum. Depreciation	Net	
5. Non-Movable Equipment	*Historical Cost		$
	Accum. Depreciation	Net	
6. Movable Equipment	*Historical Cost	123,462	$ 114,035
	Accum. Depreciation	9,427 Net	
7. Motor Vehicles	*Historical Cost	40,257	$ 36,231
	Accum. Depreciation	4,026 Net	
8. Minor Equipment-Not Depreciable			$
9. Other Fixed Assets (*itemize*)			$ (237)
F/S vs. C/R Cost Basis Adjustment		(237)	
B-10. ***Total Fixed Assets*** (Lines B1 thru 9)			$ 171,219

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

(Carry Total forward to next page)

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G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Stamford, D/B/A	2408	9/30/2015	32 | 37

Account				Amount
			Total Brought Forward:	$ 2,590,718
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	1,056,759		
	Accum. Depreciation	851,120	Net	$ 205,639
6. Motor Vehicles	*Historical Cost			
	Accum. Depreciation		Net	$
7. Minor Equipment-Not Depreciable				$
C-8 ***Total Leasehold or Like Properties*** (C1 thru 7)				$ 205,639
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 (*itemize*)				$
6. Loans to Owners or Related Parties (*itemize*)				$
Name and Address	Amount	Loan Date		
7. Other Assets (*itemize*)				$ 46,620
Due from Related Parties		6,060		
Deposits on Utilities		40,560		
D-8. ***Total Investments and Other Assets*** (Lines D1 thru 7)				$ 46,620
D-9. ***Total All Assets*** (Lines A9 + B10 + C8 + D8)				$ 2,842,977

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

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G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Stamford, D/B/A Long	2408	9/30/2015	33 | 37

Account	Amount
Liabilities	
A. Current Liabilities	
1. Trade Accounts Payable	$ 1,015,181
2. Notes Payable (*itemize*)	$
3. Loans Payable for Equipment (*Current portion*) (*itemize*)	$

Name of Lender	Purpose	Amount	Date Due

4. Accrued Payroll (*Exclusive of Owners and/or Stockholders only*)	$ 207,357
5. Accrued Payroll (*Owners and/or Stockholders only*)	$
6. Accrued Payroll Taxes Payable	$ 131,914
7. Medicare Final Settlement Payable	$
8. Medicare Current Financing Payable	$
9. Mortgage Payable (*Current Portion*)	$
10. Interest Payable (*Exclusive of Owner and/or Related Parties*)	$ 9,856
11. Accrued Income Taxes*	$
12. Other Current Liabilities (*itemize*)	$ 535,021

Employee Wage Deductions	15,436	Accrued Real Estate Tax	132,750
Resident Trust	26,389	Accrued Legal Fees	13,697
Uncleared Checks	126,170	Accrued Accounting/Auc	17,000
Accrued Workers Comp	21,311	Due to Medicaid - Short-	173,268

A-13. ***Total Current Liabilities*** (Lines A1 thru 12)	$ 1,899,329

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

(Carry Total forward to next page)

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G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Stamford, D/B/A Lor	2408	9/30/2015	34 | 37

Account	Amount
Total Brought Forward:	1,899,329
Liabilities (cont'd)	
B. Long-Term Liabilities	
1. Loans Payable-Equipment (*itemize*)	$

Name of Lender	Purpose	Amount	Date Due

2. Mortgages Payable	$
3. Loans from Owners or Related Parties (*itemize*)	$ 315,707

Name and Address of Lender	Amount	Loan Date
Eagle Lake Foundation	315,707	On Going

4. Other Long-Term Liabilities (*itemize*)		$ 787,590
Due to Fifth Third Line	720,327	
Long Term Capital Lease	67,263	
B-5. ***Total Long-Term Liabilities*** (Lines B1 thru 4)		$ 1,103,297
C. ***Total All Liabilities*** (Lines A-13 + B-5)		$ 3,002,626

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/	2408	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 (*Equity*)	$ 205,639
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	$ 205,639
B. **Net Worth**	
1. Owner's Capital	$
2. Capital Stock	$
3. Paid-in Surplus	$
4. Treasury Stock	$
5. Cumulated Earnings	$ (41,813)
6. Gain or Loss for Period 4/1/2015 thru 9/30/2015	$ (323,475)
7. Total Net Worth	$ (365,288)
C. ***Total Reserves and Net Worth***	$ (159,649)
D. ***Total Liabilities, Reserves, and Net Worth***	$ 2,842,977

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H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Stamford, D/B/A	2408	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 (*From Statement of Revenue Page 30*)	$ 6,317,432
C.	Total Expenditures (*From Statement of Expenditures Page 27*)	$ 6,640,907
D.	Net Income or Deficit	$ (323,475)
E.	Balance	$ (323,475)
F.	Additions	
	1. Additional Capital Contributed (*itemize*)	
	Total Expenditures PG 27 6,661,929	
	Depreciation Adjustment (21,017)	
	Rounding (5)	
	Total Expenditures Line C 6,640,907	
	2. Other (*itemize*)	
	Change in Net Assets (41,813)	
F-3.	Total Additions	$ (41,813)
G.	Deductions	
	1. Drawings of Owners/Operators/Partners (*Specify*)	$

Name and Address (*No., City, State, Zip*)	Title	Amount

	2. Other Withdrawings (*Specify*)	$

Purpose	Amount

	3. Total Deductions	$
H.	***Balance at End of Period*** 09/30/15	$ (365,288)

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CSP-37 Rev. 9/2002

I. Preparer's/Reviewer's Certification

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A	2408	9/30/2015	37	37

Check appropriate category

☑ Chronic and Convalescent Nursing Home only (CCNH)	☐ Rest Home with Nursing Supervision only (RHNS)	☐ (Specify)

Preparer/Reviewer Certification

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer	Title	Date Signed
	PRINCIPAL	2/12/16

Printed Name of Preparer	
Matthew S. Bavolack	
Addres Address	Phone Number
555 Long Wharf Drive, New Haven, CT 06511	203-781-9600

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

Facility Name Senior Philanthropy of Stamford, LLC d/b/a Long Ridge Post-Acute Care

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: Not Applicable

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: Not Applicable

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: Not Applicable

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Client: *Eagle Lake Foundation*
Engagement: *Medicaid - Senior Philanthropy of Stamford, 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	9,433.13			9,433.13
110110	Resident Trust	26,388.92			26,388.92
110204	Accts Receivable-PVT	281,684.33			281,684.33
110205	Accts Receivable-Caid Res Responsibility	123,774.66			123,774.66
110206	Accts Receivable-SNF Medicare Part A	605,487.37			605,487.37
110207	Accts Receivable-SNF Medicare Part B	50,875.15			50,875.15
110208	Accts Receivable-Caid Cross-Over Part A	74,995.73			74,995.73
110209	Accts Receivable-Caid Cross-Over Part B	10,995.43			10,995.43
110210	Accts Receivable-SNF Medicaid	1,192,103.99			1,192,103.99
110211	Accts Receivable-Hospice	19,403.19			19,403.19
110212	Accts Receivable-Pvt Co Insurance Part A	86,603.43			86,603.43
110213	Accts Receivable-Pvt Co Insurance Part B	(2,672.14)			(2,672.14)
110214	Accts Receivable-Insurance	17,000.00			17,000.00
110215	Allowance for Uncollectible-SNF/IL/AL	(90,165.00)			(90,165.00)
110217	Accts Receivable - Other	(8,500.75)			(8,500.75)
110221	Accounts Receivable - HMO	133,738.81			133,738.81
110222	Accounts Receivable - VA	83,226.83			83,226.83
110223	Accts Receivable - PO	(520,100.47)			(520,100.47)
110233	Due from Cobra	(211.58)			(211.58)
110240	Due from Cheshire	993.18			993.18
110241	Due from Golden Hill	993.18			993.18
110243	Due from Newington	993.18			993.18
110245	Due from West River	1,305.56			1,305.56
110246	Due from Western	993.18			993.18
110247	Due from Westport	993.18			993.18
110250	AR-Refunds	685.91			685.91
110401	Prepaid Insurance	100,882.94			100,882.94
110403	Prepaid Taxes and Licenses	72,483.22			72,483.22
110406	Prepaid Other	28,750.16			28,750.16
120110	Deposits on Utilities	40,560.00			40,560.00
120204	Cash - Insurance Reserve	120,675.62			120,675.62
120205	Cash - Security Deposit	750.00			750.00
120304	Building & Improvements	22,081.00			22,081.00
120305	Accumulated Depr- Bldg & Improvement	(1,188.90)			(1,188.90)
120306	Furniture, Fixtures & Equipment	123,463.09			123,463.09
120307	Accumulated Depr- FFE	(10,597.69)			(10,597.69)
120308	Motor Vehicles	40,257.00			40,257.00
120309	Accumulated Depr- Vehicles	(2,795.65)			(2,795.65)
210104	Accounts Payable- Trade	(770,664.53)			(770,664.53)
210105	Accounts Payable- Accrued	(244,516.89)			(244,516.89)
210109	Employee Deductions- Garnishments	(32.14)			(32.14)
210110	Employee Deductions- HSA	(219.77)			(219.77)
210111	Employee Deductions- 401K	(8,314.87)			(8,314.87)
210112	Employee Deductions- FSA	(840.98)			(840.98)
210113	Employee Deductions- ST/LIFE	(2,215.10)			(2,215.10)
210114	Employee Deductions- Child Support	(396.41)			(396.41)
210115	SIT Taxes Payable	(12,300.16)			(12,300.16)
210116	Employee Deductions - AFLAC	(1,620.40)			(1,620.40)
210117	Employee Deductions - Union Dues	(1,796.79)			(1,796.79)
210118	Resident Trust	(26,388.92)			(26,388.92)
210160	Uncleared Checks	(126,169.77)			(126,169.77)
210201	Accrued Salaries & Wages	(207,356.67)			(207,356.67)
210202	Federal Income Tax Withheld	(37,761.39)			(37,761.39)

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
210204	FICA Taxes- EE	(48,021.55)			(48,021.55)
210205	SUI Taxes Payable	(33,721.71)			(33,721.71)
210206	Accrued Workers Comp	(21,311.22)			(21,311.22)
210208	Accrued Real Estate Taxes	(132,750.00)			(132,750.00)
210210	FUTA Taxes	(108.98)			(108.98)
210212	Accrued Interest Payable	(9,855.92)			(9,855.92)
210215	Accrued Legal Fees	(13,696.50)			(13,696.50)
210216	Accrued Accounting/Audit Fees	(17,000.00)			(17,000.00)
210218	Accrued Personal Property Taxes	(9,000.00)			(9,000.00)
210225	Due to Eagle Lake Foundation	(315,706.83)			(315,706.83)
210244	Due to Fifth Third Line	(720,327.45)			(720,327.45)
210259	Due to Medicaid - Short-term	(173,267.86)			(173,267.86)
220400	Long Term Capital Lease	(67,263.14)			(67,263.14)
250200	Change in Net Assets	41,812.79			41,812.79
310101	Routine Services-SNF PVT	(454,050.00)			(454,050.00)
310103	Pharmacy- SNF PVT	(713.33)			(713.33)
310106	Physical Therapy- SNF PVT`	(2,071.00)			(2,071.00)
310107	Speech Therapy- SNF PVT	(555.00)			(555.00)
310112	IV Therapy-SNF PVT	(412.50)			(412.50)
310197	Other Services- SNF PVT	(66.00)			(66.00)
310201	Routine Services-MCR A-SNF	(1,339,665.00)			(1,339,665.00)
310203	Pharmacy-MCR A-SNF	(128,072.84)			(128,072.84)
310205	Laboratory- MCR A-SNF	(8,908.29)			(8,908.29)
310206	Physical Therapy- MCR A-SNF	(481,785.00)			(481,785.00)
310207	Speech Therapy- MCR A-SNF	(37,740.00)			(37,740.00)
310208	Occupational Therapy- MCR A-SNF	(451,840.00)			(451,840.00)
310212	IV Therapy-MCR A-SNF	(10,675.02)			(10,675.02)
310215	XRay MRA	(6,369.89)			(6,369.89)
310295	Sequestration - MCR A	17,888.71			17,888.71
310298	Contractual Adj- Room- MCR A-SNF	(348,672.64)			(348,672.64)
310299	Contractual Adj-Ancill-MCR A-SNF	1,125,391.04			1,125,391.04
310301	Routine Services- MCD-SNF	(6,516,060.00)			(6,516,060.00)
310303	Pharmacy- MCD- SNF	(14,265.96)			(14,265.96)
310305	Laboratory- MCD- SNF	(68.94)			(68.94)
310306	Physical Therapy- MCD-SNF	(33,594.00)			(33,594.00)
310307	Speech Therapy- MCD-SNF	(20,768.00)			(20,768.00)
310308	Occupational Therapy- MCD-SNF	(32,523.00)			(32,523.00)
310312	IV Therapy-MCD-SNF	(8,628.46)			(8,628.46)
310397	Other Service- MCD-SNF	(165.00)			(165.00)
310398	Contractual Adj- Room- MCD-SNF	2,930,898.78			2,930,898.78
310399	Contractual Adj- Ancillaries- MCD-SNF	110,013.36			110,013.36
310406	Physical Therapy- MCR B-SNF	(95,650.00)			(95,650.00)
310407	Speech Therapy-MCR B-SNF	(46,660.00)			(46,660.00)
310408	Occupational Therapy-MCR B-SNF	(56,072.00)			(56,072.00)
310498	Sequestration - MCR B	1,068.08			1,068.08
310499	Contractual Adj- Ancill- MCR B-SNF	113,180.03			113,180.03
310501	Routine Services-Hospice-SNF	(34,845.00)			(34,845.00)
310503	Pharmacy-Hospice-SNF	(352.31)			(352.31)
310506	Physical Therapy-Hospice-SNF	(441.00)			(441.00)
310507	Speech Therapy-Hospice-SNF	(1,110.00)			(1,110.00)
310598	Contractual Adj-Room-Hospice-SNF	17,082.33			17,082.33
310599	Contractual Adj- Ancill- Hospice-SNF	1,903.31			1,903.31
310701	Routine Services VA	(441,360.00)			(441,360.00)
310703	Pharmacy VA	(27,547.26)			(27,547.26)
310706	Physical Therapy VA	(17,486.00)			(17,486.00)
310707	Speech Therapy VA	(11,275.00)			(11,275.00)
310708	Occupational Therapy VA	(374.00)			(374.00)
310715	Radiology VA	(396.00)			(396.00)

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
310798	Contract Adj R&B VA	144,424.20			144,424.20
310799	Cont Adjmt Ancillary VA	57,078.26			57,078.26
310801	Routine Services HMO	(244,270.00)			(244,270.00)
310803	Pharmacy HMO	(21,941.49)			(21,941.49)
310805	Lab HMO	(3,704.19)			(3,704.19)
310806	PT HMO	(75,622.00)			(75,622.00)
310807	ST HMO	(10,714.00)			(10,714.00)
310808	OT HMO	(67,058.00)			(67,058.00)
310810	IV THERAPY	(881.34)			(881.34)
310815	Radiology HMO	(2,153.50)			(2,153.50)
310898	Contractual Adjustment Room HMO	40,929.83			40,929.83
310899	Contractual Adj Ancillary HMO	182,074.52			182,074.52
329999	Micellaneous Operating Income-SNF	(531.17)			(531.17)
380913	Contracted Service	(1,149.09)			(1,149.09)
410101	Salaries-Administrator	82,172.58			82,172.58
410102	Salaries-DON	18,460.80			18,460.80
410103	Salaries-Nurse Liaison/Risk Mgr	(3,642.86)		3,642.86	0.00
410104	Salaries-MDS Coor/MDS Asst	(4,527.59)		6,118.59	1,591.00
410106	Inservice Coordinator-Nursing Admin	(3,398.80)		4,086.80	688.00
410107	Salaries - ADON/Unit Mgr	(5,666.90)			(5,666.90)
410120	Vacation/Sick/Holiday-Nursing Admn	2,715.76			2,715.76
410121	Payroll Taxes-Nursing Admn-FICA	6,830.00			6,830.00
410122	Payroll Taxes-Nursing Admn-SUI	2,401.99			2,401.99
410123	Workers Comp-Nursing Admn	(4,096.00)			(4,096.00)
410124	Payroll Nursing Admin-FUTA	138.56			138.56
410125	Employee Health Insurance-Nurs Admin	(1,411.54)			(1,411.54)
410126	Employee Life Insurance-Nursing Admn	96.28			96.28
410127	Employee Dental Insurance-Nurs Admn	31.53			31.53
410128	Employee Vision Insurance-Nurs Admin	12.53			12.53
410130	Recruitment-Nursing Admn	219.64			219.64
410131	Drug Free Expense-Nursing Admn	90.00			90.00
410132	Background Checks-Nursing Admn	212.00			212.00
410133	Training/Seminars/Courses-Nurs Admn	2,043.57			2,043.57
410134	Dues/Subscriptons-Nursing Admn	5,247.15		(1,685.00)	3,562.15
410135	Employee Expense-Nursing Admn	2,226.90		(2,149.90)	77.00
410136	Contracted Services - Nursing Admin	60,690.00			60,690.00
410137	Software Expense - Nursing Adm	4,494.00			4,494.00
410140	Interco Contracted Services -Nurse Admin	3,084.25		(2,555.50)	528.75
410141	Cell Phones - Nursing Admin	414.20			414.20
410195	Mileage Reimbursement - Nursing Adm	1,363.05			1,363.05
410199	Licenses/Permits-Nursing Admn	845.34			845.34
410201	Salaries-RN	549,378.71		(11,427.89)	537,950.82
410202	Overtime-RN	11,766.82			11,766.82
410203	Orientation-RN	1,148.00			1,148.00
410204	Salaries-LPN	521,271.82			521,271.82
410205	Overtime-LPN	80,780.22			80,780.22
410206	Orientation-LPN	2,299.00			2,299.00
410207	Salaries-CNA	725,667.76			725,667.76
410208	Overtime-CNA	94,193.58			94,193.58
410209	Orientation-CNA	180.00			180.00
410210	Ward Clerk/Staff Coord-Nursing	25,402.95			25,402.95
410212	Ward Clerk/Staff Coord- OT	3,335.68			3,335.68
410220	Vacation/Sick/Holiday-Nursing	148,020.20			148,020.20
410221	Payroll Taxes-Nursing-FICA	160,372.07			160,372.07
410222	Payroll Taxes-Nursing-SUI	29,711.64			29,711.64
410223	Workers Comp-Nursing	70,414.44			70,414.44
410224	Payroll Nursing - FUTA	881.79			881.79
410225	Employee Health Insurance-Nursing	136,586.37			136,586.37

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
410226	Employee Life Insurance-Nursing	1,359.73			1,359.73
410227	Employee Dental Insurance-Nursing	3,332.80			3,332.80
410228	Travel - Nursing	550.13			550.13
410229	Employee Vision Insurance - Nursing	387.30			387.30
410230	Recruitment-Nursing	4,614.12			4,614.12
410231	Drug Free Expense-Nursing	1,788.00			1,788.00
410232	Background Checks-Nursing	2,943.50			2,943.50
410233	Training/Seminars/Courses-Nursing	2,581.76			2,581.76
410235	Employee Expense-Nursing	759.67			759.67
410237	Office Supplies - Nursing	1,806.98			1,806.98
410240	Interco Contracted Services - Nursing	1,636.93			1,636.93
410501	Salaries-Med Rec	18,417.62			18,417.62
410520	Vacation/Sick/Holiday- Med Recs	2,898.30			2,898.30
410521	Payroll Taxes-Med Recs-FICA	1,581.73			1,581.73
410522	Payroll Taxes-Med Recs-SUI	286.71			286.71
410523	Workers Comp- Med Recs	955.42			955.42
410524	Payroll Tax - Medical Record - FUTA	(0.51)			(0.51)
410525	Employee Health Insurance-Med Recs	2,378.76			2,378.76
410526	Employee Life Insurance-Med Recs	15.30			15.30
410527	Employe Dental Insurance-Med Recs	34.00			34.00
410528	Employee Vision Insurance - Med Recs	2.36			2.36
410536	Supplies Med Rec	1,199.76			1,199.76
410540	Interco Contracted Services - Med Rec	1,261.26			1,261.26
410601	Salaries-Social Service	53,587.11			53,587.11
410620	Vacation/Sick/Holiday-Social Service	4,203.89			4,203.89
410621	Payroll Taxes- Social Service-FICA	4,289.96			4,289.96
410622	Payroll Taxes- Social Service-SUI	1,234.63			1,234.63
410623	Workers Comp-Social Service	1,646.85			1,646.85
410624	Payroll Tax - Social Service - FUTA	86.84			86.84
410625	EE Health Insurance-Social Service	3,668.57			3,668.57
410626	Employee Life Ins-Social Service	60.28			60.28
410627	Employee Dental Ins-Social Service	275.36			275.36
410628	Employee Vision Insurance - Social Ser	39.60			39.60
410633	Training/Seminars/Courses-SocService	195.00			195.00
410637	Contracted Services - Social Services	1,500.00			1,500.00
410701	Medical Director	36,902.42			36,902.42
410702	Pharmacy Consultant	9,895.00			9,895.00
410708	Staffing Agency-RN	102,611.63			102,611.63
410709	Staffing Agency-LPN	66,040.75			66,040.75
410710	Staffing Agency-CNA	2,944.00			2,944.00
410711	Salaries - Director of Rehab	44,607.54		(44,608.00)	(0.46)
410712	Salaries - Physical Therapy Assistant	59,378.45			59,378.45
410713	Overtime - Physical Therapy Assistant	3,195.17			3,195.17
410718	Salaries - Therapy - Rehab Tech	11,512.76			11,512.76
410730	Minor Equipment & Supplies - Therapy	2,951.58			2,951.58
410731	IV Therapy	480.00			480.00
410733	Floor Stock Drugs & Supplies	12,748.07			12,748.07
410740	Interco Contracted Services - Therapy	9,018.36		956.55	9,974.91
410741	Oxygen	12,500.78			12,500.78
410742	Inhalation Supplies	(1,936.11)			(1,936.11)
410750	Resident Transportation	4,690.00			4,690.00
410751	Lab Fees	12,147.45			12,147.45
410752	X-Ray Service	7,104.77			7,104.77
410754	IV Drugs - Medicare	4,379.58			4,379.58
410755	IV Supplies - Medicare	1,530.00			1,530.00
410756	Pharmacy-RX Medicaid	3,802.52			3,802.52
410757	Pharmacy-RX Medicare	83,924.98			83,924.98
410758	Pharmacy-RX Managed Care	15,787.01			15,787.01

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410759	Pharmacy OTC Medicaid	4,451.60			4,451.60
410760	Pharmacy-OTC Medicare	5,738.07			5,738.07
410761	Incontinent Supplies	24,344.50			24,344.50
410762	Medical Supplies	29,225.12			29,225.12
410763	Nursing Supplies	48,154.83			48,154.83
410764	Nutritional Supplements	13,811.03			13,811.03
410765	Medical Equipment Rental	83,584.95			83,584.95
410767	Equipment Repairs - Nursing	2,466.08			2,466.08
410768	Minor Equipment - Nursing	23,148.51			23,148.51
410769	Pharmacy - RX Other	20,684.34			20,684.34
410770	Pharmacy - OTC Other	1,355.60			1,355.60
410771	IV Drugs - Managed Care	67.10			67.10
410772	IV Supplies - Managed Care	60.00			60.00
410773	IV Drugs - Medicaid	213.97			213.97
410774	Medical Waste Disposal	(1,591.50)			(1,591.50)
410775	Salaries - Physical Therapy	71,075.64		33,382.57	104,458.21
410776	Overtime - Physical Therapy	992.06			992.06
410777	Salaries - Occupational Therapy	80,566.33		21,109.48	101,675.81
410778	Overtime - Occupational Therapy	4,574.80			4,574.80
410779	Salaries - Speech Therapy	34,179.85		10,372.40	44,552.25
410782	Vac/Sick/Hol - Therapy	21,213.25		(21,213.00)	0.25
410783	Fica - Therapy	24,424.81			24,424.81
410784	SUI - Therapy	3,977.60			3,977.60
410785	Workers Comp - Therapy	9,832.01			9,832.01
410786	FUTA - Therapy	181.73			181.73
410787	Employee Health - Therapy	14,868.93			14,868.93
410788	Employee Dental - Therapy	793.94			793.94
410789	Employee Life - Therapy	196.35			196.35
410790	Therapy Software Costs	2,300.36			2,300.36
410791	Employee Vision Insurance - Therapy	254.54			254.54
410793	Occupational Therapist-Outside Cont	8,416.00			8,416.00
410794	Speech Therapist - Outside Contract	1,080.00			1,080.00
410795	Mileage- Therapy	112.67			112.67
410796	Recruitment - Therapy	5,905.86			5,905.86
410798	Training/Seminars/Courses-Therapy Dept	636.68			636.68
410799	Purchased Services-Other	3,503.72			3,503.72
410855	Dental Consultants	5,538.00			5,538.00
410997	Quality Assessment Fee - SNF	341,847.86			341,847.86
410998	Bad Debt Expense-SNF	60,000.00			60,000.00
440101	Salaries-Dietary Manager/CDM	23,917.51			23,917.51
440104	Salaries- Dietary Supervisor	(272.94)			(272.94)
440107	Salaries-Cooks	60,655.43			60,655.43
440108	Overtime-Cooks	953.68			953.68
440113	Salaries- Dietary Aides	136,184.00			136,184.00
440114	Overtime-Dietary Aides	1,415.09			1,415.09
440116	Salaries- Dietitian	18,198.92		(4,119.00)	14,079.92
440120	Vacation/Sick/Holiday-Dietary	18,362.00			18,362.00
440121	Payroll Taxes-Dietary-FICA	19,239.30			19,239.30
440122	Payrpoll Taxes- Dietary-SUI	5,941.62			5,941.62
440123	Workers Comp-Diet	8,229.16			8,229.16
440124	Payroll Taxes-Dietary FUTA	277.59			277.59
440125	Employee Health Insurance- Dietary	15,301.41			15,301.41
440126	Employee Life Insurance-Dietary	247.28			247.28
440127	Employee Dental Insurance- Dietary	1.97			1.97
440128	Employee Vision Insurance - Dietary	67.20			67.20
440134	Dues/Subscriptions-Dietary	1,239.23		1,685.00	2,924.23
440137	Contract Services - Dietary	13,577.14			13,577.14
440140	Interco Contracted Services - Dietary	(8,794.19)		4,254.14	(4,540.05)

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440789	Thickened Liquids-Dietary	5,216.88			5,216.88
440803	Raw Food-Dietary	113,131.91			113,131.91
440804	Produce-Dietary	11,643.62			11,643.62
440805	Dairy-Dietary	28,549.15			28,549.15
440807	Dietary Supplies-Dietary	14,624.88			14,624.88
440811	Chemicals-Dietary	138.74			138.74
440813	Maintenance & Repairs-Dietary	9,103.84			9,103.84
440815	Consultant-Dietary	5,760.00			5,760.00
440876	Equipment Minor-Dietary	2,673.99			2,673.99
440901	Office Supplies-Dietary	1,186.18			1,186.18
450104	Salaries- Housekeeping Staff	146,724.79			146,724.79
450105	Overtime- Housekeeping Staff	3,854.62			3,854.62
450110	Contract Services _ Housekeeping	19,560.00			19,560.00
450120	Vacation/Sick/Holiday-Hskp	13,659.56			13,659.56
450121	Payroll Taxes- Hskp-FICA	12,209.17			12,209.17
450122	Payroll Taxes-Hskp-SUI	4,196.24			4,196.24
450123	Workers Comp-Hskp	5,236.23			5,236.23
450124	Payroll Tax Housekeeping FUTA	55.74			55.74
450125	Employee Health Insurance-Hskp	10,786.82			10,786.82
450126	Employee Life Insurance-Hskp	147.90			147.90
450127	Employee Dental Insurance-Hskp	223.79			223.79
450128	Employee Vision Insurance - Hskp	44.45			44.45
450871	Cleaning Supplies-Hskp	22,117.95			22,117.95
450876	Equipment Minor-Hskp	328.39			328.39
450950	Milleage Reimbursement-Hskp	15.54			15.54
460104	Salaries-Laundry Staff	45,404.72			45,404.72
460105	Overtime- Laundry Staff	410.64			410.64
460107	Contract Services - Laundry	29,730.00			29,730.00
460120	Vacation/Sick/Holiday-Laundry	6,383.50			6,383.50
460121	Payroll Taxes-Laundry-FICA	3,829.03			3,829.03
460122	Payroll Taxes-Laundry-SUI	1,090.30			1,090.30
460123	Workers Comp-Laundry	1,610.30			1,610.30
460124	Payroll Tax Laundry FUTA	9.02			9.02
460125	Employee Health Insurance-Laundry	3,301.39			3,301.39
460126	Employee Life Insurance-Laundry	45.90			45.90
460127	Emplyoee Dental Insurance-Laundry	(50.88)			(50.88)
460128	Employee Vision Insurance - Laundry	15.99			15.99
460820	Maintenance& Repairs-Laundry	634.89			634.89
460881	Chemicals-Laundry	2,832.07			2,832.07
460883	Linen/Terry-Laundry	1,817.74			1,817.74
460885	Maintenance & Repairs-Laundry	2,276.88			2,276.88
470101	Salaries-Maintenance Manager	15,832.57			15,832.57
470104	Salaries-Maintenance Staff	13,521.40			13,521.40
470120	Vacation/Sick/Holiday-Maint	3,093.68			3,093.68
470121	Payroll Taxes-Maint-FICA	2,445.98			2,445.98
470122	Payroll Taxes-Maint-SUI	616.41			616.41
470123	Workers Comp-Maint	901.23			901.23
470124	Payroll Maint-FUTA	0.61			0.61
470125	Employee Health Insurance-Maint	1,423.86			1,423.86
470126	Employee Life Insurance-Maint	59.32			59.32
470127	Employee Dental Insurance-Maint	76.90			76.90
470129	Employee Vision Insurance - Maint	12.27			12.27
470130	Recruitment-Maint	81.53			81.53
470134	Dues/Subscriptions-Maint	291.00			291.00
470820	Maintenance & Repairs-Maint	8,718.55			8,718.55
470821	Electrical-Maint	3,712.84			3,712.84
470822	Plumbing-Maint	5,266.56			5,266.56
470823	HVAC/Boiler Maint	8,836.38			8,836.38

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
470824	Paint-Maint	1,004.41			1,004.41
470826	Small Tools-Maint	12.99			12.99
470828	Alarm Inspection-Maint	2,491.86			2,491.86
470829	Alarm Repairs-Maint	5,168.45			5,168.45
470830	Grounds Maintenance-Maint	6,617.00			6,617.00
470832	Sprinklers-Maint	1,397.00			1,397.00
470833	Elevator-Maint	37,807.87			37,807.87
470834	Pest Control-Maint	1,260.00			1,260.00
470836	Maint Contracts- Generator	6,033.50			6,033.50
470876	Equipment Minor-Maint	183.41			183.41
470902	Postage- Maintenance	4.43			4.43
470920	Forms/Printing-Maint	33.10			33.10
470941	Cell Phones-Maint	146.75			146.75
470970	Waste Disposal -Grease/Trash	32,863.55			32,863.55
480104	Salaries-Reception/Security Staff	43,175.34			43,175.34
480105	Overtime-Reception/Security Staff	421.80			421.80
480120	Vacation/Sick/Holiday-Rec/Sec	3,747.59			3,747.59
480121	Payroll Taxes-Rec/Sec-FICA	3,508.08			3,508.08
480122	Payroll Taxes-Rec/Sec-SUI	1,099.41			1,099.41
480123	Workers Comp-Rec/Sec	58.27			58.27
480124	Payroll Tax Security FUTA	53.04			53.04
480125	Employee Health Insurance-Rec/Sec	4,571.86			4,571.86
480126	Employee Life Insurance-Rec/Sec	45.90			45.90
480127	Employee Dental Insurance-Rec/Sec	8.07			8.07
480129	Employee Vision Insurance - Rec/Sec	7.36			7.36
490101	Salaries-Marketing Manager	32,262.54			32,262.54
490120	Vacation/Sick/Holiday-Mkt	2,100.28			2,100.28
490121	Payroll Taxes-Mkt-FICA	2,494.03			2,494.03
490122	Payroll Taxes-Mkt-SUI	9.60			9.60
490123	Workers Comp-Mkt	42.41			42.41
490125	Employee Health Insurance-Mkt	2,895.65			2,895.65
490126	Employee Life Insurance-Mkt	54.88			54.88
490127	Employee Dental Insurance-Mkt	149.96			149.96
490128	Employee Vision Insurance - Mkt	11.07			11.07
490133	Training/Seminars/Courses-Mkt	36.99			36.99
490135	Employee Expense-Mkt	5.36			5.36
490140	Interco Contracted Services - Marketing	(34,093.31)			(34,093.31)
490858	Special Events-Mkt	1,879.81			1,879.81
490859	Collateral Material-Mkt	2,474.12			2,474.12
490860	Graphic Design-Mkt	275.00			275.00
490862	Promo Items-Mkt	2,059.20			2,059.20
490901	Office Supplies-Mkt	133.43			133.43
490920	Forms/Printing-Mkt	2,862.32			2,862.32
490930	Postage-Mkt	0.94			0.94
490941	Cell Phones-Mkt	251.35			251.35
490950	Mileage Reimbursement-Mkt	226.22			226.22
500199	Licenses & Permits-Trans	40.00			40.00
500891	Vehicle Fuel-Trans	60.00			60.00
550101	Activities SNF MGR	42,890.13			42,890.13
550104	Salaries-Activities-SNF	12,318.08			12,318.08
550105	Overtime- Activities SNF	11.93			11.93
550120	Vacation/Sick/Holiday-Activities SNF	3,497.26			3,497.26
550121	Payroll Taxes-Activities SNF-FICA	4,428.17			4,428.17
550122	Payroll Taxes-Activities SNF-SUI	954.70			954.70
550123	Workers Comp-Activities SNF	1,914.14			1,914.14
550124	Payroll Tax Activities SNF FUTA	39.43			39.43
550125	Employee Health Insurance-Activities SNF	3,062.39			3,062.39
550126	Employee Life Insurance-Activities SNF	92.65			92.65

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
550127	Employee Dental Insurance-Activities SNF	42.53			42.53
550128	Employee Vision Insurance - Act SNF	18.70			18.70
550850	Activities Supplies-Activities-SNF	544.83			544.83
550851	Entertainment-Activities-SNF	3,381.50			3,381.50
550852	Activities Events Food-Activities-SNF	488.35			488.35
550855	Transportation-Activities-SNF	42.00			42.00
550901	Office Supplies-Activities SNF	62.06			62.06
550920	Forms/Printing-Activities SNF	116.09			116.09
550960	Equipment Rental-Activities SNF	1,920.00			1,920.00
550962	Floral-Activities-SNF	136.74			136.74
550964	Holiday Decorations-Activities-SNF	161.74			161.74
560102	Salaries-Business Office	32,412.78			32,412.78
560103	Salaries-Human Resources/Payroll	21,334.74			21,334.74
560104	Salaries-Admin Staff	19,651.60			19,651.60
560105	Overtime-Admin	1,298.04			1,298.04
560109	Salaries - Admissions Coordinator	24,830.48			24,830.48
560120	Vacation/Sick/Holiday-Adm	9,548.48			9,548.48
560121	Payroll Taxes-Admin-FICA	7,986.47			7,986.47
560122	Payroll Taxes-Admin-SUI	742.23			742.23
560123	Workers Comp-Admin	86.24			86.24
560124	Payroll Tax Admin FUTA	35.52			35.52
560125	Employee Health Insurance-Admin	10,489.43			10,489.43
560126	Employee Life Insurance-Admin	169.41			169.41
560127	Employee Dental Insurance-Admin	41.75			41.75
560128	Employee Vision Insurance - Admin	16.60			16.60
560129	Benefit Plan Fees	5,940.69			5,940.69
560133	Training/Seminars/Courses-Admin	385.62			385.62
560135	Employee Benefits/Expense-Admin	718.75			718.75
560136	Travel	12.23		1,999.90	2,012.13
560198	Bldg Inspection Fees	13,319.47			13,319.47
560199	Licenses/Permits	428.57			428.57
560711	Utilities-Electric	92,037.10			92,037.10
560712	Utilities-Gas/Oil	13,309.03			13,309.03
560713	Utilities-Water/Sewer/Refuse	13,762.69			13,762.69
560714	Utilities-Telephone Service	13,039.03			13,039.03
560717	Utilities-Cable TV	18,442.98			18,442.98
560731	Real Estate Taxes	88,500.00			88,500.00
560733	Personal Property Taxes	6,621.93			6,621.93
560734	Professional Liability Insurance	13,434.00			13,434.00
560735	General Liability Insurance	13,434.00			13,434.00
560736	Property Insurance	6,171.48			6,171.48
560740	Insurance-Other	2,384.00			2,384.00
560742	Patient Trust Bond	308.04			308.04
560744	Resident Reimburse on Lost/Stolen Items	53.47			53.47
560745	Taxes Other	250.00			250.00
560840	Interco Contracted Services - Admin	(7,398.16)			(7,398.16)
560841	Contracted Services - Call System	2,508.73			2,508.73
560842	Conservator Fees	420.00			420.00
560843	Legal Fees-Adm	21,891.47			21,891.47
560844	Accounting/Audit Fees-Adm	17,393.32			17,393.32
560845	Payroll Processing Fees	8,682.31			8,682.31
560851	Entertainment-Adm	33.97			33.97
560876	Equipment Minor-Adm	1,522.00			1,522.00
560901	Office Supplies-Adm	11,524.81		65.00	11,589.81
560902	Office Supplies Human Resources	926.97			926.97
560905	Copier- Maintenance Agreement	101.24			101.24
560906	Copier Lease-Adm	2,285.00		(65.00)	2,220.00
560911	Computer Maintenance-Adm	11,466.57			11,466.57

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
560912	Software Maintenance Contract-Adm	29,405.41		(20,700.42)	8,704.99
560913	Internet Access-Adm	8,095.96			8,095.96
560914	Software Expense - Adm	1,149.95			1,149.95
560915	Timeclock Software	4,173.22			4,173.22
560920	Forms/Printing-Adm	554.60			554.60
560925	Records Storage - Adm	9,066.78			9,066.78
560926	Parking Space - Adm	(1,125.00)			(1,125.00)
560929	Postage-Human Resources	58.78			58.78
560930	Postage-Adm	1,624.80			1,624.80
560931	Overnight Service-Adm	1,151.85			1,151.85
560941	Cell Phones-Adm	854.31			854.31
560950	Mileage Reimbursement-Adm	159.84			159.84
560960	Equipment Rental-Adm	409.95			409.95
560962	Interior PlantsAdm	31.85			31.85
560963	Misc Decor-Adm	209.60			209.60
560996	Late fees/Finance Charges-Adm	7.43			7.43
560997	Bank Service Charges-Adm	915.76			915.76
580001	Interest Income	(101.64)			(101.64)
590002	Management Fees	125,755.50			125,755.50
590004	Interest Expense	23,684.38			23,684.38
590005	Rent Expense	451,090.00			451,090.00
590006	Depreciation-Bldgs & Improvements	1,019.04			1,019.04
590007	Depreciation-FFE	9,887.50			9,887.50
590008	Depreciation-Vehicles	2,795.65			2,795.65
590009	Amortization	692.36			692.36
R0001	Champion Awards of Milford	0.00		150.00	150.00
R0002	Software Contract Termination Fee	0.00		20,700.42	20,700.42
Total		(0.00)		**0.00**	(0.00)
	Net (Income) Loss				

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

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
410101	Salaries-Administrator	82,172.58		0.00	82,172.58
Subtotal [2] Administrators		82,172.58		0.00	82,172.58
Subgroup : [4]	Other Administrative Salaries				
410501	Salaries-Med Rec	18,417.62		0.00	18,417.62
410520	Vacation/Sick/Holiday- Med Recs	2,898.30		0.00	2,898.30
410540	Interco Contracted Services - Med Rec	1,261.26		0.00	1,261.26
560102	Salaries-Business Office	32,412.78		0.00	32,412.78
560103	Salaries-Human Resources/Payroll	21,334.74		0.00	21,334.74
560104	Salaries-Admin Staff	19,651.60		0.00	19,651.60
560105	Overtime-Admin	1,298.04		0.00	1,298.04
560109	Salaries - Admissions Coordinator	24,830.48		0.00	24,830.48
560120	Vacation/Sick/Holiday-Adm	9,548.48		0.00	9,548.48
560840	Interco Contracted Services - Admin	(7,398.16)		0.00	(7,398.16)
Subtotal [4] Other Administrative Salaries		124,255.14		0.00	124,255.14
Subgroup : [5C]	Dietary Workers				
440101	Salaries-Dietary Manager/CDM	23,917.51		0.00	23,917.51
440104	Salaries- Dietary Supervisor	(272.94)		0.00	(272.94)
440107	Salaries-Cooks	60,655.43		0.00	60,655.43
440108	Overtime-Cooks	953.68		0.00	953.68
440113	Salaries- Dietary Aides	135,184.00		0.00	136,184.00
440114	Overtime-Dietary Aides	1,415.09		0.00	1,415.09
440116	Salaries- Dietitian	18,198.92		(4,119.00)	14,079.92
			RJE - 10	(1,235.70)	
			RJE - 10	(1,235.70)	
			RJE - 10	(1,647.60)	
440120	Vacation/Sick/Holiday-Dietary	18,362.00		0.00	18,362.00
440140	Interco Contracted Services - Dietary	(8,794.19)		4,254.14	(4,540.05)
			RJE - 10	4,119.00	
			RJE - 10	135.14	
Subtotal [5C] Dietary Workers		260,819.50		135.14	260,754.64
Subgroup : [6B]	Other Housekeeping Workers				
450104	Salaries- Housekeeping Staff	146,724.79		0.00	146,724.79
450105	Overtime- Housekeeping Staff	3,854.62		0.00	3,854.62
450120	Vacation/Sick/Holiday-Hskp	13,659.56		0.00	13,659.56
Subtotal [6B] Other Housekeeping Workers		164,238.97		0.00	164,238.97
Subgroup : [7B]	Other Maintenance Workers				
470101	Salaries-Maintenance Manager	15,832.57		0.00	15,832.57
470104	Salaries-Maintenance Staff	13,521.40		0.00	13,521.40
470120	Vacation/Sick/Holiday-Maint	3,093.68		0.00	3,093.68
Subtotal [7B] Other Maintenance Workers		32,447.65		0.00	32,447.65
Subgroup : [8B]	Other Laundry Workers				
460104	Salaries-Laundry Staff	45,404.72		0.00	45,404.72
460105	Overtime- Laundry Staff	410.64		0.00	410.64
460120	Vacation/Sick/Holiday-Laundry	6,383.50		0.00	6,383.50
Subtotal [8B] Other Laundry Workers		52,198.86		0.00	52,198.86
Subgroup : [10]	Protective Services				
480104	Salaries-Reception/Security Staff	43,175.34		0.00	43,175.34
480105	Overtime-Reception/Security Staff	421.80		0.00	421.80
480120	Vacation/Sick/Holiday-Rec/Sec	3,747.59		0.00	3,747.59
Subtotal [10] Protective Services		47,344.73		0.00	47,344.73
Subgroup : [12A]	Director of Nurses/Assistant Director				
410102	Salaries-DON	18,460.80		0.00	18,460.80
410107	Salaries - ADON/Unit Mgr	(5,666.90)		0.00	(5,666.90)
Subtotal [12A] Director of Nurses/Assistant Director		12,793.90		0.00	12,793.90
Subgroup : [12B1]	RNs - Direct Care				
410201	Salaries-RN	549,378.71		(11,427.89)	537,950.82
			RJE - 8	(11,427.89)	
410202	Overtime-RN	11,766.82		0.00	11,766.82
410203	Orientation-RN	1,148.00		0.00	1,148.00
410220	Vacation/Sick/Holiday-Nursing	148,020.20		0.00	148,020.20
410240	Interco Contracted Services - Nursing	1,636.93		0.00	1,636.93
Subtotal [12B1] RNs - Direct Care		711,950.66		(11,427.89)	700,522.77
Subgroup : [12B2]	RNs - Administrative				
410103	Salaries-Nurse Liaison/Risk Mgr	(3,642.86)		3,642.86	0.00
			RJE - 8	3,642.86	
410104	Salaries-MDS Coor/MDS Asst	(4,527.59)		6,118.59	1,591.00
			RJE - 8	3,698.23	
			RJE - 9	2,555.50	
			RJE - 10	(135.14)	
410106	Inservice Coordinator-Nursing Admin	(3,398.80)		4,086.80	688.00
			RJE - 8	4,086.80	
410120	Vacation/Sick/Holiday-Nursing Admn	2,715.76		0.00	2,715.76
410140	Interco Contracted Services -Nurse Admin	3,084.25		(2,555.50)	528.75
			RJE - 9	(2,555.50)	
Subtotal [12B2] RNs - Administrative		(5,769.24)		11,292.75	5,523.51
Subgroup : [12C1]	LPNs - Direct Care				
410204	Salaries-LPN	521,271.82		0.00	521,271.82
410205	Overtime-LPN	80,780.22		0.00	80,780.22
410206	Orientation-LPN	2,299.00		0.00	2,299.00
Subtotal [12C1] LPNs - Direct Care		604,351.04		0.00	604,351.04
Subgroup : [12D]	Aides and Attendants				
410207	Salaries-CNA	725,667.76		0.00	725,667.76

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
410208	Overtime-CNA	94,193.58		0.00	94,193.58
410209	Orientation-CNA	180.00		0.00	180.00
410210	Ward Clerk/Staff Coord-Nursing	25,402.95		0.00	25,402.95
410212	Ward Clerk/Staff Coord- OT	3,335.68		0.00	3,335.68
Subtotal [12D] Aides and Attendants		848,779.97		0.00	848,779.97
Subgroup : [12E]	Physical Therapists				
410711	Salaries - Director of Rehab	44,607.54		(44,608.00)	(0.46)
			RJE - 4	(44,608.00)	
410712	Salaries - Physical Therapy Assistent	59,378.45		0.00	59,378.45
410713	Overtime - Physical Therapy Assistant	3,195.17		0.00	3,195.17
410775	Salaries - Physical Therapy	71,075.64		33,382.57	104,458.21
			RJE - 4	22,623.93	
			RJE - 5	10,758.64	
410776	Overtime - Physical Therapy	992.06		0.00	992.06
410782	Vac/Sick/Hol - Therapy	21,213.25		(21,213.00)	0.25
			RJE - 5	(21,213.00)	
Subtotal [12E] Physical Therapists		200,462.11		(32,438.43)	168,023.68
Subgroup : [12F]	Speech Therapists				
410718	Salaries - Therapy - Rehab Tech	11,512.76		0.00	11,512.76
410779	Salaries - Speech Therapy	34,179.85		10,372.40	44,552.25
			RJE - 4	7,677.81	
			RJE - 5	3,651.14	
			RJE - 11	(956.55)	
Subtotal [12F] Speech Therapists		45,692.61		10,372.40	56,065.01
Subgroup : [12G]	Occupational Therapists				
410740	Interco Contracted Services - Therapy	9,018.36		956.55	9,974.91
			RJE - 11	956.55	
410777	Salaries - Occupational Therapy	80,566.33		21,109.48	101,675.81
			RJE - 4	14,306.26	
			RJE - 5	6,803.22	
410778	Overtime - Occupational Therapy	4,574.80		0.00	4,574.80
Subtotal [12G] Occupational Therapists		94,159.49		22,066.03	116,225.52
Subgroup : [12H]	Recreation Workers				
550101	Activities SNF MGR	42,890.13		0.00	42,890.13
550104	Salaries-Activities-SNF	12,318.08		0.00	12,318.08
550105	Overtime- Activities SNF	11.93		0.00	11.93
550120	Vacation/Sick/Holiday-Activities SNF	3,497.26		0.00	3,497.26
Subtotal [12H] Recreation Workers		58,717.40		0.00	58,717.40
Subgroup : [12M]	Social Workers/Case Management				
410601	Salaries-Social Service	53,587.11		0.00	53,587.11
410620	Vacation/Sick/Holiday-Social Service	4,203.89		0.00	4,203.89
Subtotal [12M] Social Workers/Case Management		57,791.00		0.00	57,791.00
Subgroup : [12N]	Marketing				
490101	Salaries-Marketing Manager	32,262.54		0.00	32,262.54
490120	Vacation/Sick/Holiday-Mkt	2,100.28		0.00	2,100.28
490140	Interco Contracted Services - Marketing	(34,093.31)		0.00	(34,093.31)
Subtotal [12N] Marketing		269.51		0.00	269.51
Total [10-A] Salaries and Wages		3,382,475.88		0.00	3,382,475.88
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
440815	Consultant-Dietary	5,760.00		0.00	5,760.00
Subtotal [1] Dietitian		5,760.00		0.00	5,760.00
Subgroup : [2]	Dentist				
410855	Dental Consultants	5,538.00		0.00	5,538.00
Subtotal [2] Dentist		5,538.00		0.00	5,538.00
Subgroup : [3]	Pharmacist				
410702	Pharmacy Consultant	9,895.00		0.00	9,895.00
Subtotal [3] Pharmacist		9,895.00		0.00	9,895.00
Subgroup : [5]	Social Worker				
410637	Contracted Services - Social Services	1,500.00		0.00	1,500.00
Subtotal [5] Social Worker		1,500.00		0.00	1,500.00
Subgroup : [8A]	Medical Director				
410701	Medical Director	36,902.42		0.00	36,902.42
Subtotal [8A] Medical Director		36,902.42		0.00	36,902.42
Subgroup : [9A]	ST - Resident Care				
410794	Speech Therapist - Outside Contract	1,080.00		0.00	1,080.00
Subtotal [9A] ST - Resident Care		1,080.00		0.00	1,080.00
Subgroup : [10A]	OT - Resident Care				
410793	Occupational Therapist-Outside Cont	8,416.00		0.00	8,416.00
Subtotal [10A] OT - Resident Care		8,416.00		0.00	8,416.00
Subgroup : [11A1]	RN's - Direct Care				
410708	Staffing Agency-RN	102,611.63		0.00	102,611.63
Subtotal [11A1] RN's - Direct Care		102,611.63		0.00	102,611.63
Subgroup : [11A2]	RN's - Administrative				
410136	Contracted Services - Nursing Admin	60,690.00		0.00	60,690.00
Subtotal [11A2] RN's - Administrative		60,690.00		0.00	60,690.00

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Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [11B1]	**LPN's - Direct Care**				
410709	Staffing Agency-LPN	66,040.75		0.00	66,040.75
Subtotal [11B1] LPN's - Direct Care		66,040.75		0.00	66,040.75
Subgroup : [11C]	**Aides**				
410710	Staffing Agency-CNA	2,944.00		0.00	2,944.00
Subtotal [11C] Aides		2,944.00		0.00	2,944.00
Total [13-B] Professional Fees		301,377.80		0.00	301,377.80
Group : [15]	**Expenditures Other than Salaries**				
Subgroup : [1A1]	**Workmen's Compensation**				
410123	Workers Comp-Nursing Admn	(4,096.00)		0.00	(4,096.00)
410223	Workers Comp-Nursing	70,414.44		0.00	70,414.44
410523	Workers Comp- Med Recs	955.42		0.00	955.42
410623	Workers Comp-Social Service	1,646.85		0.00	1,646.85
410785	Workers Comp - Therapy	9,832.01		0.00	9,832.01
440123	Workers Comp-Diet	8,229.16		0.00	8,229.16
450123	Workers Comp-Hskp	5,236.23		0.00	5,236.23
460123	Workers Comp-Laundry	1,610.30		0.00	1,610.30
470123	Workers Comp-Maint	901.23		0.00	901.23
480123	Workers Comp-Rec/Sec	58.27		0.00	58.27
490123	Workers Comp-Mkt	42.41		0.00	42.41
550123	Workers Comp-Activities SNF	1,914.14		0.00	1,914.14
560123	Workers Comp-Admin	86.24		0.00	86.24
Subtotal [1A1] Workmen's Compensation		96,830.70		0.00	96,830.70
Subgroup : [1A3]	**Unemployment Insurance**				
410122	Payroll Taxes-Nursing Admn-SUI	2,401.99		0.00	2,401.99
410124	Payroll Nursing Admin-FUTA	138.56		0.00	138.56
410222	Payroll Taxes-Nursing-SUI	29,711.64		0.00	29,711.64
410224	Payroll Nursing - FUTA	881.79		0.00	881.79
410522	Payroll Taxes-Med Recs-SUI	286.71		0.00	286.71
410524	Payroll Tax - Medical Record - FUTA	(0.51)		0.00	(0.51)
410622	Payroll Taxes- Social Service-SUI	1,234.63		0.00	1,234.63
410624	Payroll Tax - Social Service - FUTA	86.84		0.00	86.84
410784	SUI - Therapy	3,977.60		0.00	3,977.60
410786	FUTA - Therapy	181.73		0.00	181.73
440122	Payrpoll Taxes- Dietary-SUI	5,941.62		0.00	5,941.62
440124	Payroll Taxes-Dietary FUTA	277.59		0.00	277.59
450122	Payroll Taxes-Hskp-SUI	4,196.24		0.00	4,196.24
450124	Payroll Tax Housekeeping FUTA	55.74		0.00	55.74
460122	Payroll Taxes-Laundry-SUI	1,090.30		0.00	1,090.30
460124	Payroll Tax Laundry FUTA	9.02		0.00	9.02
470122	Payroll Taxes-Maint-SUI	616.41		0.00	616.41
470124	Payroll Maint-FUTA	0.61		0.00	0.61
480122	Payroll Taxes-Rec/Sec-SUI	1,099.41		0.00	1,099.41
480124	Payroll Tax Security FUTA	53.04		0.00	53.04
490122	Payroll Taxes-Mkt-SUI	9.60		0.00	9.60
550122	Payroll Taxes-Activities SNF-SUI	954.70		0.00	954.70
550124	Payroll Tax Activities SNF FUTA	39.43		0.00	39.43
560122	Payroll Taxes-Admin-SUI	742.23		0.00	742.23
560124	Payroll Tax Admin FUTA	35.52		0.00	35.52
Subtotal [1A3] Unemployment Insurance		54,022.44		0.00	54,022.44
Subgroup : [1A4]	**Social Security (FICA)**				
410121	Payroll Taxes-Nursing Admn-FICA	6,830.00		0.00	6,830.00
410221	Payroll Taxes-Nursing-FICA	160,372.07		0.00	160,372.07
410521	Payroll Taxes-Med Recs-FICA	1,581.73		0.00	1,581.73
410621	Payroll Taxes- Social Service-FICA	4,289.96		0.00	4,289.96
410783	Fica - Therapy	24,424.81		0.00	24,424.81
440121	Payroll Taxes-Dietary-FICA	19,239.30		0.00	19,239.30
450121	Payroll Taxes- Hskp-FICA	12,209.17		0.00	12,209.17
460121	Payroll Taxes-Laundry-FICA	3,829.03		0.00	3,829.03
470121	Payroll Taxes-Maint-FICA	2,445.98		0.00	2,445.98
480121	Payroll Taxes-Rec/Sec-FICA	3,508.08		0.00	3,508.08
490121	Payroll Taxes-Mkt-FICA	2,494.03		0.00	2,494.03
550121	Payroll Taxes-Activities SNF-FICA	4,428.17		0.00	4,428.17
560121	Payroll Taxes-Admin-FICA	7,986.47		0.00	7,986.47
Subtotal [1A4] Social Security (FICA)		253,638.80		0.00	253,638.80
Subgroup : [1A5]	**Health Insurance**				
410125	Employee Health Insurance-Nurs Admin	(1,411.54)		0.00	(1,411.54)
410127	Employee Dental Insurance-Nurs Admn	31.53		0.00	31.53
410128	Employee Vision Insurance-Nurs Admin	12.53		0.00	12.53
410225	Employee Health Insurance-Nursing	136,586.37		0.00	136,586.37
410227	Employee Dental Insurance-Nursing	3,332.80		0.00	3,332.80
410229	Employee Vision Insurance - Nursing	387.30		0.00	387.30
410525	Employee Health Insurance-Med Recs	2,378.76		0.00	2,378.76
410527	Employe Dental Insurance-Med Recs	34.00		0.00	34.00
410528	Employee Vision Insurance - Med Recs	2.36		0.00	2.36
410625	EE Health Insurance-Social Service	3,668.57		0.00	3,668.57
410627	Employee Dental Ins-Social Service	275.36		0.00	275.36
410628	Employee Vision Insurance - Social Ser	39.60		0.00	39.60
410787	Employee Health - Therapy	14,868.93		0.00	14,868.93
410788	Employee Dental - Therapy	793.94		0.00	793.94
410791	Employee Vision Insurance - Therapy	254.54		0.00	254.54
440125	Employee Health Insurance- Dietary	15,301.41		0.00	15,301.41
440127	Employee Dental Insurance- Dietary	1.97		0.00	1.97
440128	Employee Vision Insurance - Dietary	67.20		0.00	67.20
450125	Employee Health Insurance-Hskp	10,786.82		0.00	10,786.82
450127	Employee Dental Insurance-Hskp	223.79		0.00	223.79
450128	Employee Vision Insurance - Hskp	44.45		0.00	44.45
460125	Employee Health Insurance-Laundry	3,301.39		0.00	3,301.39
460127	Employee Dental Insurance-Laundry	(50.88)		0.00	(50.88)
460128	Employee Vision Insurance - Laundry	15.99		0.00	15.99

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
470125	Employee Health Insurance-Maint	1,423.86		0.00	1,423.86
470127	Employee Dental Insurance-Maint	76.90		0.00	76.90
470129	Employee Vision Insurance - Maint	12.27		0.00	12.27
480125	Employee Health Insurance-Rec/Sec	4,571.86		0.00	4,571.86
480127	Employee Dental Insurance-Rec/Sec	8.07		0.00	8.07
480129	Employee Vision Insurance - Rec/Sec	7.36		0.00	7.36
490125	Employee Health Insurance-Mkt	2,895.65		0.00	2,895.65
490127	Employee Dental Insurance-Mkt	149.96		0.00	149.96
490128	Employee Vision Insurance - Mkt	11.07		0.00	11.07
550125	Employee Health Insurance-Activities SNF	3,062.39		0.00	3,062.39
550127	Employee Dental Insurance-Activities SNF	42.53		0.00	42.53
550128	Employee Vision Insurance - Act SNF	18.70		0.00	18.70
560125	Employee Health Insurance-Admin	10,489.43		0.00	10,489.43
560127	Employee Dental Insurance-Admin	41.75		0.00	41.75
560128	Employee Vision Insurance - Admin	16.60		0.00	16.60
Subtotal [1A5] Health Insurance		213,775.59		0.00	213,775.59
Subgroup : [1A6]	**Life Insurance**				
410126	Employee Life Insurance-Nursing Admn	96.28		0.00	96.28
410226	Employee Life Insurance-Nursing	1,359.73		0.00	1,359.73
410526	Employee Life Insurance-Med Recs	15.30		0.00	15.30
410626	Employee Life Ins-Social Service	60.28		0.00	60.28
410769	Employee Life - Therapy	196.35		0.00	196.35
440126	Employee Life Insurance-Dietary	247.28		0.00	247.28
450126	Employee Life Insurance-Hskp	147.90		0.00	147.90
460126	Employee Life Insurance-Laundry	45.90		0.00	45.90
470126	Employee Life Insurance-Maint	59.32		0.00	59.32
480126	Employee Life Insurance-Rec/Sec	45.90		0.00	45.90
490126	Employee Life Insurance-Mkt	54.88		0.00	54.88
550126	Employee Life Insurance-Activities SNF	92.65		0.00	92.65
560126	Employee Life Insurance-Admin	169.41		0.00	169.41
Subtotal [1A6] Life Insurance		2,591.18		0.00	2,591.18
Subgroup : [1A9]	**Other**				
410131	Drug Free Expense-Nursing Admn	90.00		0.00	90.00
410135	Employee Expense-Nursing Admn	2,226.90		(2,149.90)	77.00
			RJE - 3	(2,149.90)	
410231	Drug Free Expense-Nursing	1,788.00		0.00	1,788.00
410235	Employee Expense-Nursing	759.67		0.00	759.67
490135	Employee Expense-Mkt	5.36		0.00	5.36
560135	Employee Benefits/Expense-Admin	718.75		0.00	718.75
Subtotal [1A9] Other		5,588.68		(2,149.90)	3,438.78
Subgroup : [1C]	**Bad Debts**				
410998	Bad Debt Expense-SNF	60,000.00		0.00	60,000.00
Subtotal [1C] Bad Debts		60,000.00		0.00	60,000.00
Subgroup : [1D]	**Accounting and Auditing**				
560844	Accounting/Audit Fees-Adm	17,393.32		0.00	17,393.32
Subtotal [1D] Accounting and Auditing		17,393.32		0.00	17,393.32
Subgroup : [1E]	**Legal**				
560842	Conservator Fees	420.00		0.00	420.00
560843	Legal Fees-Adm	21,891.47		0.00	21,891.47
Subtotal [1E] Legal		22,311.47		0.00	22,311.47
Subgroup : [1G]	**Office Supplies**				
410237	Office Supplies - Nursing	1,806.98		0.00	1,806.98
440901	Office Supplies-Dietary	1,186.18		0.00	1,186.18
470920	Forms/Printing-Maint	33.10		0.00	33.10
490901	Office Supplies-Mkt	133.43		0.00	133.43
490920	Forms/Printing-Mkt	2,862.32		0.00	2,862.32
550901	Office Supplies-Activities SNF	62.06		0.00	62.06
550920	Forms/Printing-Activities SNF	116.09		0.00	116.09
560901	Office Supplies-Adm	11,524.81		65.00	11,589.81
			RJE - 7	65.00	
560902	Office Supplies Human Resources	926.97		0.00	926.97
560920	Forms/Printing-Adm	554.60		0.00	554.60
Subtotal [1G] Office Supplies		19,206.54		65.00	19,271.54
Subgroup : [1H1]	**Telephone and Telegraph**				
560714	Utilities-Telephone Service	13,039.03		0.00	13,039.03
Subtotal [1H1] Telephone and Telegraph		13,039.03		0.00	13,039.03
Subgroup : [1H2]	**Cellular Phones and Beepers**				
410141	Cell Phones - Nursing Admin	414.20		0.00	414.20
470941	Cell Phones-Maint	146.75		0.00	146.75
490941	Cell Phones-Mkt	251.35		0.00	251.35
560941	Cell Phones-Adm	854.31		0.00	854.31
Subtotal [1H2] Cellular Phones and Beepers		1,666.61		0.00	1,666.61
Subgroup : [1K2]	**Other**				
560745	Taxes Other	250.00		0.00	250.00
Subtotal [1K2] Other		250.00		0.00	250.00
Subgroup : [1K3]	**Resident Day User Fee**				
410997	Quality Assessment Fee - SNF	341,847.86		0.00	341,847.86
Subtotal [1K3] Resident Day User Fee		341,847.86		0.00	341,847.86
Total [16] Expenditures Other than Salaries		1,102,162.22		(2,084.90)	1,100,077.32
Group : [16]	**Expenditures Other than Salaries (cont'd) - Admin. and General**				
Subgroup : [2]	**Holiday Parties for Staff**				
550964	Holiday Decorations-Activities-SNF	161.74		0.00	161.74
Subtotal [2] Holiday Parties for Staff		161.74		0.00	161.74

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [3]	**Gifts to Staff and Residents**				
550962	Floral-Activities-SNF	136.74		0.00	136.74
Subtotal [3] Gifts to Staff and Residents		136.74		0.00	136.74
Subgroup : [4]	**Employee Travel**				
410195	Mileage Reimbursement - Nursing Adm	1,363.05		0.00	1,363.05
410228	Travel - Nursing	550.13		0.00	550.13
410795	Mileage- Therapy	112.67		0.00	112.67
450950	Milleage Reimbursement-Hskp	15.54		0.00	15.54
490950	Mileage Reimbursement-Mkt	226.22		0.00	226.22
560136	Travel	12.23		1,999.90	2,012.13
			RJE - 3	1,999.90	
560950	Mileage Reimbursement-Adm	159.84		0.00	159.84
Subtotal [4] Employee Travel		2,439.68		1,999.90	4,439.58
Subgroup : [5]	**Education Expense**				
410133	Training/Seminars/Courses-Nurs Admn	2,043.57		0.00	2,043.57
410233	Training/Seminars/Courses-Nursing	2,581.76		0.00	2,581.76
410633	Training/Seminars/Courses-SocService	195.00		0.00	195.00
410798	Training/Seminars/Courses-Therapy Dept	636.68		0.00	636.68
490133	Training/Seminars/Courses-Mkt	36.99		0.00	36.99
560133	Training/Seminars/Courses-Admin	365.62		0.00	365.62
Subtotal [5] Education Expense		5,879.62		0.00	5,879.62
Subgroup : [6]	**Automobile Expense**				
500891	Vehicle Fuel-Trans	60.00		0.00	60.00
Subtotal [6] Automobile Expense		60.00		0.00	60.00
Subgroup : [M1]	**Advertising Help Wanted**				
410130	Recruitment-Nursing Admn	219.64		0.00	219.64
410230	Recruitment-Nursing	4,614.12		0.00	4,614.12
410796	Recruitment - Therapy	5,905.86		0.00	5,905.86
470130	Recruitment-Maint	81.53		0.00	81.53
Subtotal [M1] Advertising Help Wanted		10,821.15		0.00	10,821.15
Subgroup : [M3]	**Advertising Other**				
490858	Special Events-Mkt	1,879.81		0.00	1,879.81
490859	Collateral Material-Mkt	2,474.12		0.00	2,474.12
490860	Graphic Design-Mkt	275.00		0.00	275.00
490862	Promo Items-Mkt	2,059.20		0.00	2,059.20
Subtotal [M3] Advertising Other		6,688.13		0.00	6,688.13
Subgroup : [M6]	**Medical Records**				
410536	Supplies Med Rec	1,199.76		0.00	1,199.76
Subtotal [M6] Medical Records		1,199.76		0.00	1,199.76
Subgroup : [M7]	**Postage**				
470902	Postage- Maintenance	4.43		0.00	4.43
490930	Postage-Mkt	0.94		0.00	0.94
560929	Postage-Human Resources	58.78		0.00	58.78
560930	Postage-Adm	1,624.80		0.00	1,624.80
560931	Overnight Service-Adm	1,151.85		0.00	1,151.85
Subtotal [M7] Postage		2,840.80		0.00	2,840.80
Subgroup : [M8]	**Dues and Membership Fees to Professional Associations**				
410134	Dues/Subscriptons-Nursing Admn	5,247.15		(1,685.00)	3,562.15
			RJE - 2	(60.00)	
			RJE - 12	(1,625.00)	
Subtotal [M8] Dues and Membership Fees to Professional Associations		5,247.15		(1,685.00)	3,562.15
Subgroup : [M9]	**Subscriptions**				
440134	Dues/Subscriptions-Dietary	1,239.23		1,685.00	2,924.23
			RJE - 2	60.00	
			RJE - 12	1,625.00	
470134	Dues/Subscriptions-Maint	291.00		0.00	291.00
Subtotal [M9] Subscriptions		1,530.23		1,685.00	3,215.23
Subgroup : [M11]	**Services Provided by Contract**				
410799	Purchased Services-Other	3,503.72		0.00	3,503.72
560841	Contracted Services - Call System	2,508.73		0.00	2,508.73
560845	Payroll Processing Fees	8,682.31		0.00	8,682.31
560911	Computer Maintenance-Adm	11,466.57		0.00	11,466.57
560912	Software Maintenance Contract-Adm	29,405.41		(20,700.42)	8,704.99
			RJE - 6	(20,700.42)	
560914	Software Expense - Adm	1,149.95		0.00	1,149.95
560915	Timeclock Software	4,173.22		0.00	4,173.22
Subtotal [M11] Services Provided by Contract		60,889.91		(20,700.42)	40,189.49
Subgroup : [M12]	**Administrative Management Services**				
590002	Management Fees	125,755.50		0.00	125,755.50
Subtotal [M12] Administrative Management Services		125,755.50		0.00	125,755.50
Subgroup : [M13]	**Other**				
410132	Background Checks-Nursing Admn	212.00		0.00	212.00
410137	Software Expense - Nursing Adm	4,494.00		0.00	4,494.00
410199	Licenses/Permits-Nursing Admn	845.34		0.00	845.34
410232	Background Checks-Nursing	2,943.50		0.00	2,943.50
500199	Licenses & Permits-Trans	40.00		0.00	40.00
560129	Benefit Plan Fees	5,940.69		0.00	5,940.69
560199	Licenses/Permits	428.57		0.00	428.57
560742	Patient Trust Bond	308.04		0.00	308.04
560744	Resident Reimburse on Lost/Stolen Items	53.47		0.00	53.47
560851	Entertainment-Adm	33.97		0.00	33.97
560876	Equipment Minor-Adm	1,522.00		0.00	1,522.00
560913	Internet Access-Adm	8,095.96		0.00	8,095.96

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		9/30/2015			9/30/2015
560925	Records Storage - Adm	9,066.78		0.00	9,066.78
560926	Parking Space - Adm	(1,125.00)		0.00	(1,125.00)
560960	Equipment Rental-Adm	409.95		0.00	409.95
560962	Interior PlantsAdm	31.85		0.00	31.85
560963	Misc Decor-Adm	209.60		0.00	209.60
560996	Late fees/Finance Charges-Adm	7.43		0.00	7.43
560997	Bank Service Charges-Adm	915.76		0.00	915.76
R0001	Champion Awards of Milford	0.00		150.00	150.00
			RJE - 3	150.00	
R0002	Software Contract Termination Fee	0.00		20,700.42	20,700.42
			RJE - 6	20,700.42	
Subtotal [M13] Other		34,433.91		20,850.42	55,284.33
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		258,084.32		2,149.90	260,234.22
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
440803	Raw Food-Dietary	113,131.91		0.00	113,131.91
440804	Produce-Dietary	11,643.62		0.00	11,643.62
440805	Dairy-Dietary	28,549.15		0.00	28,549.15
Subtotal [2A1] Raw Food		153,324.68		0.00	153,324.68
Subgroup : [2A2]	Non-Food Supplies				
410764	Nutritional Supplements	13,811.03		0.00	13,811.03
440789	Thickened Liquids-Dietary	5,216.88		0.00	5,216.88
440807	Dietary Supplies-Dietary	14,624.88		0.00	14,624.88
440811	Chemicals-Dietary	138.74		0.00	138.74
440876	Equipment Minor-Dietary	2,673.99		0.00	2,673.99
Subtotal [2A2] Non-Food Supplies		36,465.52		0.00	36,465.52
Subgroup : [2B]	Purchased Services				
440137	Contract Services - Dietary	13,577.14		0.00	13,577.14
Subtotal [2B] Purchased Services		13,577.14		0.00	13,577.14
Total [18] Dietary Basis for Allocation of Costs		203,367.34		0.00	203,367.34
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
460883	Linen/Terry-Laundry	1,817.74		0.00	1,817.74
Subtotal [3A1] Bed Linens, etc...washed, ironed..		1,817.74		0.00	1,817.74
Subgroup : [3B]	Purchased Services				
460107	Contract Services - Laundry	29,730.00		0.00	29,730.00
Subtotal [3B] Purchased Services		29,730.00		0.00	29,730.00
Subgroup : [3D]	Other				
460881	Chemicals-Laundry	2,832.07		0.00	2,832.07
Subtotal [3D] Other		2,832.07		0.00	2,832.07
Total [19] Laundry-Basis for Allocation of Costs		34,379.81		0.00	34,379.81
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4B]	Purchased Services				
450110	Contract Services _ Housekeeping	19,560.00		0.00	19,560.00
Subtotal [4B] Purchased Services		19,560.00		0.00	19,560.00
Subgroup : [4D]	Other				
450871	Cleaning Supplies-Hskp	22,117.95		0.00	22,117.95
450876	Equipment Minor-Hskp	328.39		0.00	328.39
Subtotal [4D] Other		22,446.34		0.00	22,446.34
Subgroup : [5A2]	Purchased from				
410756	Pharmacy-RX Medicaid	3,802.52		0.00	3,802.52
410757	Pharmacy-RX Medicare	83,924.98		0.00	83,924.98
410758	Pharmacy-RX Managed Care	15,787.01		0.00	15,787.01
410769	Pharmacy - RX Other	20,684.34		0.00	20,684.34
Subtotal [5A2] Purchased from		124,198.85		0.00	124,198.85
Subgroup : [5B]	Medicine Cabinet Drugs				
410733	Floor Stock Drugs & Supplies	12,748.07		0.00	12,748.07
410759	Pharmacy OTC Medicaid	4,451.60		0.00	4,451.60
410760	Pharmacy-OTC Medicare	5,738.07		0.00	5,738.07
410770	Pharmacy - OTC Other	1,355.60		0.00	1,355.60
Subtotal [5B] Medicine Cabinet Drugs		24,293.34		0.00	24,293.34
Subgroup : [5C]	Medical and Therapeutic Supplies				
410761	Incontinent Supplies	24,344.50		0.00	24,344.50
410762	Medical Supplies	29,225.12		0.00	29,225.12
410763	Nursing Supplies	48,154.83		0.00	48,154.83
Subtotal [5C] Medical and Therapeutic Supplies		101,724.45		0.00	101,724.45
Subgroup : [5D]	Ambulance/Limousine				
410750	Resident Transportation	4,690.00		0.00	4,690.00
Subtotal [5D] Ambulance/Limousine		4,690.00		0.00	4,690.00
Subgroup : [5E2]	Oxygen - Other				
410741	Oxygen	12,500.78		0.00	12,500.78
410742	Inhalation Supplies	(1,936.11)		0.00	(1,936.11)
Subtotal [5E2] Oxygen - Other		10,564.67		0.00	10,564.67
Subgroup : [5F]	X-Rays and related radiological				
410752	X-Ray Service	7,104.77		0.00	7,104.77
Subtotal [5F] X-Rays and related radiological		7,104.77		0.00	7,104.77
Subgroup : [5H]	Laboratory				

Client: *Eagle Lake Foundation*
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Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.03 - TB-CCNH Combined Detail LS*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
410751	Lab Fees	12,147.45		0.00	12,147.45
Subtotal [5H] Laboratory		12,147.45		0.00	12,147.45
Subgroup : [5I]	Recreation				
550850	Activities Supplies-Activities-SNF	544.83		0.00	544.83
550851	Entertainment-Activities-SNF	3,381.50		0.00	3,381.50
550852	Activities Events Food-Activities-SNF	488.35		0.00	488.35
550855	Transportation-Activities-SNF	42.00		0.00	42.00
550960	Equipment Rental-Activities SNF	1,920.00		0.00	1,920.00
560717	Utilities-Cable TV	18,442.98		0.00	18,442.98
Subtotal [5I] Recreation		24,819.66		0.00	24,819.66
Subgroup : [5J]	Other				
410730	Minor Equipment & Supplies - Therapy	2,951.58		0.00	2,951.58
410731	IV Therapy	480.00		0.00	480.00
410754	IV Drugs - Medicare	4,379.58		0.00	4,379.58
410755	IV Supplies - Medicare	1,530.00		0.00	1,530.00
410765	Medical Equipment Rental	83,584.95		0.00	83,584.95
410768	Minor Equipment - Nursing	23,148.51		0.00	23,148.51
410771	IV Drugs - Managed Care	67.10		0.00	67.10
410772	IV Supplies - Managed Care	60.00		0.00	60.00
410773	IV Drugs - Medicaid	213.97		0.00	213.97
410774	Medical Waste Disposal	(1,591.50)		0.00	(1,591.50)
410790	Therapy Software Costs	2,300.36		0.00	2,300.36
Subtotal [5J] Other		117,124.55		0.00	117,124.55
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		468,674.08		0.00	468,674.08
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
410767	Equipment Repairs - Nursing	2,466.08		0.00	2,466.08
440813	Maintenance & Repairs-Dietary	9,103.84		0.00	9,103.84
460820	Maintenance& Repairs-Laundry	634.89		0.00	634.89
460885	Maintenance & Repairs-Laundry	2,276.88		0.00	2,276.88
470820	Maintenance & Repairs-Maint	8,718.55		0.00	8,718.55
470826	Small Tools-Maint	12.99		0.00	12.99
470876	Equipment Minor-Maint	183.41		0.00	183.41
Subtotal [6A] Repairs and Maintenance		23,396.64		0.00	23,396.64
Subgroup : [6B]	Heat				
560712	Utilities-Gas/Oil	13,309.03		0.00	13,309.03
Subtotal [6B] Heat		13,309.03		0.00	13,309.03
Subgroup : [6C]	Light & Power				
560711	Utilities-Electric	92,037.10		0.00	92,037.10
Subtotal [6C] Light & Power		92,037.10		0.00	92,037.10
Subgroup : [6D]	Water				
560713	Utilities-Water/Sewer/Refuse	13,762.69		0.00	13,762.69
Subtotal [6D] Water		13,762.69		0.00	13,762.69
Subgroup : [6E]	Equipment Lease				
560906	Copier Lease-Adm	2,285.00		(65.00)	2,220.00
			RJE - 7	(65.00)	
Subtotal [6E] Equipment Lease		2,285.00		(65.00)	2,220.00
Subgroup : [6F]	Other				
470821	Electrical-Maint	3,712.84		0.00	3,712.84
470822	Plumbing-Maint	5,266.56		0.00	5,266.56
470823	HVAC/Boiler Maint	8,836.38		0.00	8,836.38
470824	Paint-Maint	1,004.41		0.00	1,004.41
470828	Alarm Inspection-Maint	2,491.86		0.00	2,491.86
470829	Alarm Repairs-Maint	5,168.45		0.00	5,168.45
470830	Grounds Maintenance-Maint	6,617.00		0.00	6,617.00
470832	Sprinklers-Maint	1,397.00		0.00	1,397.00
470833	Elevator-Maint	37,807.87		0.00	37,807.87
470834	Pest Control-Maint	1,260.00		0.00	1,260.00
470836	Maint Contracts- Generator	6,033.50		0.00	6,033.50
470970	Waste Disposal -Grease/Trash	32,863.55		0.00	32,863.55
560198	Bldg Inspection Fees	13,319.47		0.00	13,319.47
560905	Copier- Maintenance Agreement	101.24		0.00	101.24
Subtotal [6F] Other		125,880.13		0.00	125,880.13
Subgroup : [7B]	Building & Building Improvements				
590006	Depreciation-Bldgs & Improvements	1,019.04		0.00	1,019.04
Subtotal [7B] Building & Building Improvements		1,019.04		0.00	1,019.04
Subgroup : [7D]	Movable Equipment				
590007	Depreciation-FFE	9,887.50		0.00	9,887.50
590008	Depreciation-Vehicles	2,795.65		0.00	2,795.65
Subtotal [7D] Movable Equipment		12,683.15		0.00	12,683.15
Subgroup : [9]	Rental Payments				
590005	Rent Expense	451,090.00		0.00	451,090.00
Subtotal [9] Rental Payments		451,090.00		0.00	451,090.00
Subgroup : [10B]	Real estate taxes paid by lessor				
560731	Real Estate Taxes	88,500.00		0.00	88,500.00
Subtotal [10B] Real estate taxes paid by lessor		88,500.00		0.00	88,500.00
Subgroup : [10C]	Personal property taxes				
560733	Personal Property Taxes	6,621.93		0.00	6,621.93
Subtotal [10C] Personal property taxes		6,621.93		0.00	6,621.93
Total [22] Maintenance and Property		830,584.71		(65.00)	830,519.71

Client: *Eagle Lake Foundation*
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Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.03 - TB-CCNH Combined Detail LS*

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
590004	Interest Expense	23,684.38		0.00	23,684.38
590009	Amortization	692.36		0.00	692.36
Subtotal [12D] Other Interest Expense		24,376.74		0.00	24,376.74
Subgroup : [14A]	Insurance on Property				
560736	Property Insurance	6,171.48		0.00	6,171.48
Subtotal [14A] Insurance on Property		6,171.48		0.00	6,171.48
Subgroup : [14C1]	Umbrella				
560734	Professional Liability Insurance	13,434.00		0.00	13,434.00
560735	General Liability Insurance	13,434.00		0.00	13,434.00
Subtotal [14C1] Umbrella		26,868.00		0.00	26,868.00
Subgroup : [14C3]	Other				
560740	Insurance-Other	2,384.00		0.00	2,384.00
Subtotal [14C3] Other		2,384.00		0.00	2,384.00
Total [27] Interest and Insurance		59,800.22		0.00	59,800.22
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
310301	Routine Services- MCD-SNF	(6,516,060.00)		0.00	(6,516,060.00)
Subtotal [1A] Medicaid Residents (CT only)		(6,516,060.00)		0.00	(6,516,060.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
310398	Contractual Adj- Room- MCD-SNF	2,930,898.78		0.00	2,930,898.78
Subtotal [1B] Medicaid room and board contractual allowance		2,930,898.78		0.00	2,930,898.78
Subgroup : [3A]	Medicare Residents (All Inclusive)				
310201	Routine Services-MCR A-SNF	(1,339,665.00)		0.00	(1,339,665.00)
310295	Sequestration - MCR A	17,888.71		0.00	17,888.71
Subtotal [3A] Medicare Residents (All Inclusive)		(1,321,776.29)		0.00	(1,321,776.29)
Subgroup : [3B]	Medicare room and board contractual allowance				
310298	Contractual Adj- Room- MCR A-SNF	(348,672.64)		0.00	(348,672.64)
Subtotal [3B] Medicare room and board contractual allowance		(348,672.64)		0.00	(348,672.64)
Subgroup : [4A]	Private-pay residents and other				
310101	Routine Services-SNF PVT	(454,050.00)		0.00	(454,050.00)
310501	Routine Services-Hospice-SNF	(34,845.00)		0.00	(34,845.00)
310701	Routine Services VA	(441,360.00)		0.00	(441,360.00)
310801	Routine Services HMO	(244,270.00)		0.00	(244,270.00)
Subtotal [4A] Private-pay residents and other		(1,174,525.00)		0.00	(1,174,525.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
310598	Contractual Adj-Room-Hospice-SNF	17,082.33		0.00	17,082.33
310798	Contract Adj R&B VA	144,424.20		0.00	144,424.20
310898	Contractual Adjustment Room HMO	40,929.83		0.00	40,929.83
Subtotal [4B] Private-pay room and board contractual allowance		202,436.36		0.00	202,436.36
Subgroup : [5A]	Prescription Drugs - Medicare				
310203	Pharmacy-MCR A-SNF	(128,072.84)		0.00	(128,072.84)
Subtotal [5A] Prescription Drugs - Medicare		(128,072.84)		0.00	(128,072.84)
Subgroup : [5C]	Prescription Drugs - Non-medicare				
310103	Pharmacy- SNF PVT	(713.33)		0.00	(713.33)
310303	Pharmacy- MCD- SNF	(14,265.96)		0.00	(14,265.96)
310503	Pharmacy-Hospice-SNF	(352.31)		0.00	(352.31)
310703	Pharmacy VA	(27,547.26)		0.00	(27,547.26)
310803	Pharmacy HMO	(21,941.49)		0.00	(21,941.49)
Subtotal [5C] Prescription Drugs - Non-medicare		(64,820.35)		0.00	(64,820.35)
Subgroup : [7A]	Physical Therapy - Medicare				
310206	Physical Therapy- MCR A-SNF	(481,785.00)		0.00	(481,785.00)
310406	Physical Therapy- MCR B-SNF	(95,650.00)		0.00	(95,650.00)
Subtotal [7A] Physical Therapy - Medicare		(577,435.00)		0.00	(577,435.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
310106	Physical Therapy- SNF PVT	(2,071.00)		0.00	(2,071.00)
310306	Physical Therapy- MCD-SNF	(33,594.00)		0.00	(33,594.00)
310506	Physical Therapy-Hospice-SNF	(441.00)		0.00	(441.00)
310706	Physical Therapy VA	(17,466.00)		0.00	(17,466.00)
310806	PT HMO	(75,622.00)		0.00	(75,622.00)
Subtotal [7C] Physical Therapy - Non-medicare		(129,214.00)		0.00	(129,214.00)
Subgroup : [8A]	Speech Therapy - Medicare				
310207	Speech Therapy- MCR A-SNF	(37,740.00)		0.00	(37,740.00)
310407	Speech Therapy-MCR B-SNF	(46,660.00)		0.00	(46,660.00)
Subtotal [8A] Speech Therapy - Medicare		(84,400.00)		0.00	(84,400.00)
Subgroup : [8C]	Speech Therapy - Non-medicare				
310107	Speech Therapy- SNF PVT	(555.00)		0.00	(555.00)
310307	Speech Therapy- MCD-SNF	(20,768.00)		0.00	(20,768.00)
310507	Speech Therapy-Hospice-SNF	(1,110.00)		0.00	(1,110.00)
310707	Speech Therapy VA	(11,275.00)		0.00	(11,275.00)
310807	ST HMO	(10,714.00)		0.00	(10,714.00)
Subtotal [8C] Speech Therapy - Non-medicare		(44,422.00)		0.00	(44,422.00)
Subgroup : [9A]	Occupational Therapy - Medicare				
310208	Occupational Therapy- MCR A-SNF	(451,840.00)		0.00	(451,840.00)
310408	Occupational Therapy-MCR B-SNF	(56,072.00)		0.00	(56,072.00)

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subtotal [9A] Occupational Therapy - Medicare		(507,912.00)		0.00	(507,912.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare				
310308	Occupational Therapy- MCD-SNF	(32,523.00)		0.00	(32,523.00)
310708	Occupational Therapy VA	(374.00)		0.00	(374.00)
310808	OT HMO	(67,058.00)		0.00	(67,058.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(99,955.00)		0.00	(99,955.00)
Subgroup : [10A]	Other - Medicare				
310205	Laboratory- MCR A-SNF	(8,908.29)		0.00	(8,908.29)
310212	IV Therapy-MCR A-SNF	(10,675.02)		0.00	(10,675.02)
310215	XRay MRA	(6,369.89)		0.00	(6,369.89)
310299	Contractual Adj-Ancill-MCR A-SNF	1,125,391.04		0.00	1,125,391.04
310498	Sequestration - MCR B	1,068.08		0.00	1,068.08
310499	Contractual Adj- Ancill- MCR B-SNF	113,180.03		0.00	113,180.03
Subtotal [10A] Other - Medicare		1,213,685.95		0.00	1,213,685.95
Subgroup : [10B]	Other - Non-medicare				
310112	IV Therapy-SNF PVT	(412.50)		0.00	(412.50)
310197	Other Services- SNF PVT	(66.00)		0.00	(66.00)
310305	Laboratory- MCD- SNF	(68.94)		0.00	(68.94)
310312	IV Therapy-MCD-SNF	(8,628.46)		0.00	(8,628.46)
310397	Other Service- MCD-SNF	(165.00)		0.00	(165.00)
310399	Contractual Adj- Ancillaries- MCD-SNF	110,013.36		0.00	110,013.36
310599	Contractual Adj- Ancill- Hospice-SNF	1,903.31		0.00	1,903.31
310715	Radiology VA	(396.00)		0.00	(396.00)
310799	Cont Adjmt Ancillary VA	57,078.26		0.00	57,078.26
310805	Lab HMO	(3,704.19)		0.00	(3,704.19)
310810	IV THERAPY	(881.34)		0.00	(881.34)
310815	Radiology HMO	(2,153.50)		0.00	(2,153.50)
310899	Contractual Adj Ancillary HMO	182,074.52		0.00	182,074.52
Subtotal [10B] Other - Non-medicare		334,593.52		0.00	334,593.52
Subgroup : [15]	Interest Income				
580001	Interest Income	(101.64)		0.00	(101.64)
Subtotal [15] Interest Income		(101.64)		0.00	(101.64)
Subgroup : [18]	Other Revenue				
329999	Micellaneous Operating Income-SNF	(531.17)		0.00	(531.17)
380913	Contracted Service	(1,149.09)		0.00	(1,149.09)
Subtotal [18] Other Revenue		(1,680.26)		0.00	(1,680.26)
Total [30] Statement of Revenue		(6,317,432.41)		0.00	(6,317,432.41)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
110102	Petty Cash	1,000.00		0.00	1,000.00
110103	BOA Operating Account	9,433.13		0.00	9,433.13
110110	Resident Trust	26,388.92		0.00	26,388.92
120204	Cash - Insurance Reserve	120,675.62		0.00	120,675.62
120205	Cash - Security Deposit	750.00		0.00	750.00
Subtotal [A1] Cash		158,247.67		0.00	158,247.67
Subgroup : [A2]	Resident Accounts Receivable				
110204	Accts Receivable-PVT	281,684.33		0.00	281,684.33
110205	Accts Receivable-Caid Res Responsiblity	123,774.66		0.00	123,774.66
110206	Accts Receivable-SNF Medicare Part A	605,487.37		0.00	605,487.37
110207	Accts Receivable-SNF Medicare Part B	50,875.15		0.00	50,875.15
110208	Accts Receivable-Caid Cross-Over Part A	74,995.73		0.00	74,995.73
110209	Accts Receivable-Caid Cross-Over Part B	10,995.43		0.00	10,995.43
110210	Accts Receivable-SNF Medicaid	1,192,103.99		0.00	1,192,103.99
110211	Accts Receivable-Hospice	19,403.19		0.00	19,403.19
110212	Accts Receivable-Pvt Co Insurance Part A	86,603.43		0.00	86,603.43
110213	Accts Receivable-Pvt Co Insurance Part B	(2,672.14)		0.00	(2,672.14)
110214	Accts Receivable-Insurance	17,000.00		0.00	17,000.00
110215	Allowance for Uncollectible-SNF/ILIAL	(90,165.00)		0.00	(90,165.00)
110217	Accts Receivable - Other	(8,500.75)		0.00	(8,500.75)
110221	Accounts Receivable - HMO	133,738.81		0.00	133,738.81
110222	Accounts Receivable - VA	83,226.83		0.00	83,226.83
110223	Accts Receivable - PO	(520,100.47)		0.00	(520,100.47)
110250	AR-Refunds	685.91		0.00	685.91
Subtotal [A2] Resident Accounts Receivable		2,059,136.47		0.00	2,059,136.47
Subgroup : [A5]	Prepaid Expenses				
110401	Prepaid Insurance	100,882.94		0.00	100,882.94
110403	Prepaid Taxes and Licenses	72,483.22		0.00	72,483.22
110406	Prepaid Other	28,750.16		0.00	28,750.16
Subtotal [A5] Prepaid Expenses		202,116.32		0.00	202,116.32
Subgroup : [A8]	Other Current Assets				
110233	Due from Cobra	(211.58)		0.00	(211.58)
110240	Due from Cheshire	993.18		0.00	993.18
110241	Due from Golden Hill	993.18		0.00	993.18
110243	Due from Newington	993.18		0.00	993.18
110245	Due from West River	1,305.56		0.00	1,305.56
110246	Due from Western	993.18		0.00	993.18
110247	Due from Westport	993.18		0.00	993.18
Subtotal [A8] Other Current Assets		6,069.88		0.00	6,069.88
Subgroup : [B3]	Buildings				
120304	Building & Improvements	22,081.00		0.00	22,081.00
120305	Accumulated Depr- Bldg & Improvement	(1,188.90)		0.00	(1,188.90)
Subtotal [B3] Buildings		20,892.10		0.00	20,892.10

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [B6]	Movable Equipment				
120306	Furniture, Fixtures & Equipment	123,463.09		0.00	123,463.09
120307	Accumulated Depr- FFE	(10,597.69)		0.00	(10,597.69)
Subtotal [B6] Movable Equipment		112,865.40		0.00	112,865.40
Subgroup : [B7]	Motor Vehicles				
120308	Motor Vehicles	40,257.00		0.00	40,257.00
120309	Accumulated Depr- Vehicles	(2,795.65)		0.00	(2,795.65)
Subtotal [B7] Motor Vehicles		37,461.35		0.00	37,461.35
Subgroup : [D7]	Other Assets				
120110	Deposits on Utilities	40,560.00		0.00	40,560.00
Subtotal [D7] Other Assets		40,560.00		0.00	40,560.00
Total [31-32] Assets		2,637,339.19		0.00	2,637,339.19
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
210104	Accounts Payable- Trade	(770,664.53)		0.00	(770,664.53)
210105	Accounts Payable- Accrued	(244,516.89)		0.00	(244,516.89)
Subtotal [A1] Trade Accounts Payable		(1,015,181.42)		0.00	(1,015,181.42)
Subgroup : [A4]	Accrued Payroll				
210201	Accrued Salaries & Wages	(207,356.67)		0.00	(207,356.67)
Subtotal [A4] Accrued Payroll		(207,356.67)		0.00	(207,356.67)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
210115	SIT Taxes Payable	(12,300.16)		0.00	(12,300.16)
210202	Federal Income Tax Withheld	(37,761.39)		0.00	(37,761.39)
210204	FICA Taxes- EE	(48,021.55)		0.00	(48,021.55)
210205	SUI Taxes Payable	(33,721.71)		0.00	(33,721.71)
210210	FUTA Taxes	(108.98)		0.00	(108.98)
Subtotal [A6] Accrued Payroll Taxes Payable		(131,913.79)		0.00	(131,913.79)
Subgroup : [A12]	Other Current Liabilities				
210109	Employee Deductions- Garnishments	(32.14)		0.00	(32.14)
210110	Employee Deductions- HSA	(219.77)		0.00	(219.77)
210111	Employee Deductions- 401K	(8,314.87)		0.00	(8,314.87)
210112	Employee Deductions- FSA	(840.98)		0.00	(840.98)
210113	Employee Deductions- ST/LIFE	(2,215.10)		0.00	(2,215.10)
210114	Employee Deductions- Child Support	(396.41)		0.00	(396.41)
210116	Employee Deductions - AFLAC	(1,620.40)		0.00	(1,620.40)
210117	Employee Deductions - Union Dues	(1,796.79)		0.00	(1,796.79)
210118	Resident Trust	(26,388.92)		0.00	(26,388.92)
210160	Uncleared Checks	(126,169.77)		0.00	(126,169.77)
210206	Accrued Workers Comp	(21,311.22)		0.00	(21,311.22)
210208	Accrued Real Estate Taxes	(132,750.00)		0.00	(132,750.00)
210212	Accrued Interest Payable	(9,855.92)		0.00	(9,855.92)
210215	Accrued Legal Fees	(13,696.50)		0.00	(13,696.50)
210216	Accrued Accounting/Audit Fees	(17,000.00)		0.00	(17,000.00)
210218	Accrued Personal Property Taxes	(9,000.00)		0.00	(9,000.00)
210225	Due to Eagle Lake Foundation	(315,706.83)		0.00	(315,706.83)
210259	Due to Medicaid - Short-term	(173,267.86)		0.00	(173,267.86)
Subtotal [A12] Other Current Liabilities		(860,583.48)		0.00	(860,583.48)
Subgroup : [B4]	Other Long-Term Liabilities				
210244	Due to Fifth Third Line	(720,327.45)		0.00	(720,327.45)
220400	Long Term Capital Lease	(67,263.14)		0.00	(67,263.14)
Subtotal [B4] Other Long-Term Liabilities		(787,590.59)		0.00	(787,590.59)
Total [33-34] Liabilities		(3,002,625.95)		0.00	(3,002,625.95)
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
250200	Change in Net Assets	41,812.79		0.00	41,812.79
Subtotal [B5] Cumulated Earnings		41,812.79		0.00	41,812.79
Total [35] Equity		41,812.79		0.00	41,812.79
	Sum of Account Groups	0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: *Eagle Lake Foundation*
Engagement: *Medicaid - Senior Philanthropy of Stamford, 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		D.01a		
Reclass subscriptions out of dues				
440134	Dues/Subscriptions-Dietary		60.00	
410134	Dues/Subscriptons-Nursing Admn			60.00
Total			**60.00**	**60.00**
Reclassifying Journal Entries JE # 3		D.01b		
Reclass expenses incorrectly recorded in benefits account				
560136	Travel		1,999.90	
R0001	Champion Awards of Milford		150.00	
410135	Employee Expense-Nursing Admn			2,149.90
Total			**2,149.90**	**2,149.90**
Reclassifying Journal Entries JE # 4		I.01c		
Reclass Director of Rehab				
410775	Salaries - Physical Therapy		22,623.93	
410777	Salaries - Occupational Therapy		14,306.26	
410779	Salaries - Speech Therapy		7,677.81	
410711	Salaries - Director of Rehab			44,608.00
Total			**44,608.00**	**44,608.00**
Reclassifying Journal Entries JE # 5		I.01b		
Reclass Vac-Holiday-Sick Time				
410775	Salaries - Physical Therapy		10,758.64	
410777	Salaries - Occupational Therapy		6,803.22	
410779	Salaries - Speech Therapy		3,651.14	
410782	Vac/Sick/Hol - Therapy			21,213.00
Total			**21,213.00**	**21,213.00**
Reclassifying Journal Entries JE # 6		E.03b		
Reclass Termination Fee out of Software Maintenance				
R0002	Software Contract Termination Fee		20,700.42	
560912	Software Maintenance Contract-Adm			20,700.42
Total			**20,700.42**	**20,700.42**
Reclassifying Journal Entries JE # 7		N.02c		
Reclass stamps out of lease account				
560901	Office Supplies-Adm		65.00	
560906	Copier Lease-Adm			65.00
Total			**65.00**	**65.00**
Reclassifying Journal Entries JE # 8		N.02c		
Reclass credit balance salary accounts				
410103	Salaries-Nurse Liaison/Risk Mgr		3,642.86	
410104	Salaries-MDS Coor/MDS Asst		3,698.23	
410106	Inservice Coordinator-Nursing Admin		4,086.80	
410201	Salaries-RN			11,427.89
Total			**11,427.89**	**11,427.89**
Reclassifying Journal Entries JE # 9		N.02c		

Client: *Eagle Lake Foundation*
Engagement: *Medicaid - Senior Philanthropy of Stamford, 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
PBC - Adjusting J/E for Salaries for intercompany employee sharing.				
410104	Salaries-MDS Coor/MDS Asst		2,555.50	
410140	Interco Contracted Services -Nurse Admin			2,555.50
Total			**2,555.50**	**2,555.50**
Reclassifying Journal Entries JE # 10		**N.02c**		
PBC - Adjusting J/E for Salaries for intercompany employee sharing.				
440140	Interco Contracted Services - Dietary		135.14	
440140	Interco Contracted Services - Dietary		4,119.00	
410104	Salaries-MDS Coor/MDS Asst			135.14
440116	Salaries- Dietitian			1,235.70
440116	Salaries- Dietitian			1,235.70
440116	Salaries- Dietitian			1,647.60
Total			**4,254.14**	**4,254.14**
Reclassifying Journal Entries JE # 11		**G.01b**		
Reclass salary adjustment to the correct line on page 10				
410740	Interco Contracted Services - Therapy		956.55	
410779	Salaries - Speech Therapy			956.55
Total			**956.55**	**956.55**
Reclassifying Journal Entries JE # 12		**M.01**		
Reclass Curaspan to Subscriptions				
440134	Dues/Subscriptions-Dietary		1,625.00	
410134	Dues/Subscriptons-Nursing Admn			1,625.00
Total			**1,625.00**	**1,625.00**

MYERS AND STAUFFER LC
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:	400.2
Prepared By:	
Reviewed By:	
Workpaper Date:	2/12/2016
Run Date:	2/12/2016
Name of Workpaper:	VHCL CKLST

Provider Name: Senior Philanthropy of Stamford, LLC
Provider Number: 21197
Period Ended: 9/30/15

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: