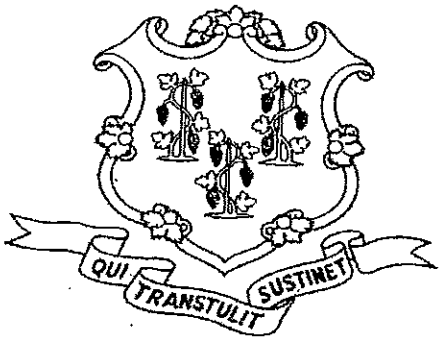
State of Connecticut



15-85

Annual Report of Long-Term Care Facility
Cost Year 2015

RECEIVED
FEB 17 2016
DEPT. OF SOCIAL SERVICES
OFFICE OF COMMUNITY RATE SETTING

Name of Facility (as licensed) Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center	
Address (No. & Street, City, State, Zip Code) 107 Osborne St. Danbury, CT 06810	
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
	2409			075274

Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
	10389		

For Department Use Only

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

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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 Danbury, LLC dba Western Re	2409	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 Danbury, LLC dba Western Rehab Care Center [facility name], for the cost report period beginning April 1, 2015 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} SUBJECT TO DESK AUDIT REVIEW

Signed (Administrator)		Date	Signed (Owner)	Date
T Kevin Clesse / Senior administrator		2/16/16		
Printed Name (Administrator) ~~Grace Flight~~ Administrator unavailable			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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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 Danbury, LLC dba Western Rehab Care Center	Period Covered:		From 4/1/2015	To 9/30/2015
Address of Facility 107 Osborne St. Danbury, CT 06810				
Report Prepared By Marcum LLP	Phone Number 203-781-9600		Date 1/6/2015	

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
203-792-8102	9/30/2015	2	37

Name of Facility (as shown on license)	Address (*No. & Street, City, State, Zip*)
Senior Philanthropy of Danbury, LLC dba Western Rehab Car	107 Osborne St. Danbury, CT 06810

License Numbers:	CCNH	RHNS	(Specify)	Medicare Provider No.
	2409			075274

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.

Acquired operations as of April 1, 2015

Administrator

Name of Administrator	Nursing Home Administrator's License No.:
Grace Flight	680

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 Danbury, LLC dba Western Re	2409	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 Danbury, LLC dba We	2409	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			

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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 Danbury, LLC dba Western	2409	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 Danbury, LLC dba Western Rel	2409	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	%**				
Newington LLC, dba Newington Rapid Recovery	240 Church St, Newington, CT 06111	○	⊙		Occupational Therapy	Page 10/ Line A.12g	2,832	2,832
Cheshire LLC, dba Cheshire Regional Rehab Center	745 Highland Ave, Cheshire, CT 06410	○	⊙		Nurse Admin	Page 10/ Line A.12.b.2	2,133	2,133
Cheshire LLC, dba Cheshire Regional Rehab Center	745 Highland Ave, Cheshire, CT 06410	○	⊙		RN	Page 10/Line A.12.c.1	1,517	1,517
Stamford,LLC , dba Long Ridge Post- Acute Care	710 Long Ridge Rd, Stamford, CT 06902	○	⊙		RN	Page 10/Line A.12.c.1	(557)	(557)
Newington LLC, dba Newington Rapid Recovery	240 Church St, Newington, CT 06111	○	⊙		Medical Records	Page 10 / Line A.4.o	3,251	3,251
Stamford,LLC , dba Long Ridge Post- Acute Care	710 Long Ridge Rd, Stamford, CT 06902	○	⊙		Dietary	Page 10 /Line A.5.c	8,794	8,794
Stamford,LLC , dba Long Ridge Post- Acute Care	710 Long Ridge Rd, Stamford, CT 06902	○	⊙		Dietary	Page 10 /Line A.5.c	2,060	2,060
Stamford,LLC , dba Long Ridge Post- Acute Care	710 Long Ridge Rd, Stamford, CT 06902	○	⊙		Marketing	Page 10/ Line A.12.n	6,649	6,649
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	○	⊙		Shared Group Benefits plan	Page 15/ Line 1.a5	261,496	261,496

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

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General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC dba Weste	2409	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 Danbury, LLC dba Western Rehab C	2409	9/30/2015	6 of 37

Name and Address of Lessor	Related * to Owners, Operators, Officers Yes	No	Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
Canon, PO Box 5008, Mt. Laurel, NJ 08054	O	⊙	Copier	12/05/15	60 months	2,000	2,000
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					

Is a Mileage Log Book Maintained for All Leased Vehicles ? O Yes O No **Total** *** 2,000

* 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 (800) 220-0200

FAXABLE LEASE AGREEMENT

Single Sided Agreement for Transaction Under $75,000
CFS-1122 (p.1-3)

VENDOR NUMBER

CUSTOMER'S LEGAL NAME: LAKE LAKE FOUNDATION INC
TRADE NAME: WESTERN REHABILITATION CARE CENTER
PHONE: Contact: 203-792-8100
ADDRESS: 107 OSBORNE STREET
CITY: DANBURY COUNTY: FAX: CT STATE: 06810 ZIP:
EQUIPMENT ADDRESS: SAME
CITY COUNTY STATE ZIP

EQUIPMENT INFORMATION			NUMBER AND AMOUNT OF PAYMENTS	
Quantity	Serial Number	Make/Model/Description	No. of Pmts	Payment Amount (Plus Applicable Taxes)
1		CANON IRA6275	60	$645.00
1		CANON IRA500IF		

First and Last Payment	Security Deposit	Total Due at Signing	Term	End of Term Purchase Option	Payment Frequency
$ 0.00	+ $ 0.00	= $ 0.00 Check must accompany Agreement	60 (in months)	☑ Fair Market Value ☐ $1.00 ☐ 10% ☐ Other	☑ 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 RENSCH
Tax ID#: If proprietor, DOB:

ACCEPTANCE CERTIFICATE

To: Canon Financial Services, Inc. ("CFS")
Customer certifies that (a) the Equipment referred to in the Agreement has been received, (b) installation has been completed, (c) the Equipment has been examined by Customer and is in good operating order and condition and is, in all respects, satisfactory to Customer, and (d) the Equipment is irrevocably accepted by Customer for all purposes under this Agreement. Accordingly, Customer hereby authorizes billing under this Agreement.

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

TERMS AND CONDITIONS

1. AGREEMENT: Customer leases from CFS all the equipment described above (the "Equipment"). Customer agrees to pay to CFS the payments specified under "Number and Amount of Payments" above and such other amounts permitted hereunder as invoiced by CFS ("Payments"). A late payment fee of the greater of 10% of the late amount or $10 will be due if a Payment is late. The term of this Agreement shall commence on the date the Equipment is accepted by Customer. Customer's execution of the Acceptance Certificate, or Customer's provision to CFS of other written confirmation of its 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 this Agreement, Customer shall be deemed to have irrevocably accepted the Equipment. After acceptance of the Equipment, Customer shall have no right to cancel this Agreement, revoke acceptance or return the Equipment to CFS prior to the end of the scheduled term of this Agreement for any reason whatsoever. This lease is a net lease. Payments shall be made without set-off or deduction, even if the Equipment malfunctions. Customer authorizes CFS to adjust the payment and purchase option amounts stated above by up to 15% if the actual cost of the Equipment exceeds the supplier's estimate on which such amounts were based. Customer (a) shall pay a $65 documentation fee and (b) agrees to pay any applicable taxes (including personal property tax), expenses, 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 reimburse CFS for the same plus processing fees (collectively, "Costs"). CFS may, but need not, apply "Security Deposits" or "Advance Payments" (neither earn interest unless required by law) to any amount in default and Customer shall promptly restore such amounts applied. 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) is 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 state-certified constituent documents to CFS.

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, general 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 shall, at Customer's expense, supply and install replacement parts and accessories when required to maintain the Equipment. Any such changes or substitutions shall be the property of CFS and shall be deemed Equipment. Effective upon delivery to Customer, Customer shall (a) bear the entire risk of any loss, theft or damage to the Equipment and (b) keep the Equipment insured with CFS as Loss Payee. If Customer fails to provide proof of insurance, CFS may insure the Equipment and charge Customer. No such loss, theft, or damage shall relieve 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 Costs (collectively, the "Remaining Lease Balance"), (b) repossess the Equipment and (c) re-sell the Equipment and recover any deficiency. CFS (i) may sell the Equipment after repossessing it or not, (ii) may disclaim warranties of title and lien free and (iii) may comply with applicable law, and these 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 collection 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 LEND ANY ITEM OF 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 90 day's 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 sum of all remaining Payments plus the Fair Market Value plus Costs. "Fair Market Value" shall be CFS's retail price when Customer purchases the Equipment. Equipment purchases shall not be permitted if a default is continuing. Equipment purchases shall be "AS-IS WHERE-IS" without warranty, except for title.

8. RENEWAL; RETURN: This Agreement automatically renews under the same terms and conditions on a month to month basis if Customer fails to give CFS 60 days prior written notice of its 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 in good operating condition at Customer's sole cost and expense to a location specified by CFS.

9. DATA: Customer acknowledges that the hard drive(s) on the Equipment, including attached devices, may retain images, content or other data that Customer may store for purposes of normal operation of the Equipment ("Data"). Customer acknowledges that CFS is not storing Data on behalf of Customer and that retrieval or access to the Data by CFS, if any, is purely incidental to the services performed by CFS. Neither CFS nor any of its affiliates has an obligation to store or overwrite Data upon Customer's return of the Equipment to CFS. Customer is solely responsible for: (i) its compliance with applicable law and legal requirements pertaining to data privacy, storage, security, retention and protection; and (ii) all decisions related to removal of overwriting Data. Without limiting the foregoing, Customer should, prior to returning any item of the Equipment, utilize the Hard Disk Drive (HDD) (or comparable) formatting software, manufacturer's utilities, or equivalent to remove all Data. If Customer has higher security requirements, Customer may purchase from the Canon dealer an appropriate solution for the Equipment. Without limiting the foregoing, Customer shall remove all Data from the Equipment before any such equipment is returned to the leasing company or its agent. (a) 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, affiliates, officers, directors, 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 electronic transmission of this Agreement and acceptance certificate as an original. Customer agrees to reimburse CFS for and to defend CFS against any claims, 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 constitutes 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 NOTICE THEREOF. 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: (No Title) Date:
Address: Phone:
Printed Name: Suzanne (No 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 Danbury, LI	2409	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 Longwharf 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	$ 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 Murtha Cullina, LLP	860-240-6000
2 Berchem, Moses & Devlin, P.C.	203-227-9545
3 Constangy, Brooks & Smith	404-525-8622
4	
5	

Address (*No. & Street, City, State, Zip Code*)
1 185 Asylum St. Hartford, CT 06103
2 1221 Post Rd E. Westport, CT 06880
3 P.O. Box 102476, Alanta GA 30368
4
5

Services Provided by This Firm (*describe fully*)

1	Start Up-Legal Service	$ 11,038
2	General Legal	$ 3,480
3	General Legal	$ 114
4		$
5		$
		Charge for Services Provided $ 14,632

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

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Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center	2409	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	180	180			180	180			180	180		
B. On last day of THIS report period	180	180			180	180			180	180		
2. Number of Residents												
A. As of midnight of PREVIOUS report period		N/A				N/A			135	135		
B. As of midnight of THIS report period	125	125			135	135			125	125		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,829	2,829			1,612	1,612			1,217	1,217		
B. Medicaid (Conn.)	20,261	20,261			9,866	9,866			10,395	10,395		
C. Medicaid (other states)												
D. Private Pay	571	571			361	361			210	210		
E. State SSI for RCH	274	274			274	274						
F. Other (Specify)	202	202							202	202		
G. Total Care Days During Period (3A thru F)	24,137	24,137			12,113	12,113			12,024	12,024		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	2	2			2	2						
B. Other Bed Reserve Days	#REF!	#REF!			#REF!	#REF!						
5. ***Total Resident Days*** **(3G + 4A + 4B)**	#REF!	#REF!			#REF!	#REF!			12,024	12,024		

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Schedule of Resident Statistics (Cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC dba We	2409	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	8	113		4				
Per Diem Rate								
a. One bed rm.	Various	234.05	234.05	450-540				
b. Two bed rms.	Various	#REF!		405.00				
c. Three or more bed rms.								

	TOTAL	CCNH	RHNS	(Specify)
7. Total Number of Physical Therapy Treatments				
A. Medicare - Part B	3,127	3,127		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,173	1,173		
2. Restorative Treatments				
C. Other	6,559	6,559		
D. ***Total Physical Therapy Treatments***	10,859	10,859		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	250	250		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	111	111		
2. Restorative Treatments				
C. Other	668	668		
D. ***Total Speech Therapy Treatments***	1,029	1,029		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	1,631	1,631		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	928	928		
2. Restorative Treatments				
C. Other	7,094	7,094		
D. ***Total Occupational Therapy Treatments***	9,653	9,653		

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Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC dba Western Rehab Ca	2409	9/30/2015	10	37

Are time records maintained by all individuals receiving compensation? ⊙ Yes ○ 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)	81,618	1,156				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	16,500	528				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	144,879	5,865				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	313,683	19,433				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	200,982	14,695				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	36,427	2,010				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	103,021	6,764				
9. Barber and Beautician Services						
10. Protective Services	73,417	5,281				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	39,579	1,055				
b. RN						
1. Direct Care	741,231	18,988				
2. Administrative**	2,133	40				
c. LPN						
1. Direct Care	663,125	33,793				
2. Administrative**						
d. Aides and Attendants	1,013,980	79,035				
e. Physical Therapists	165,719	4,174				
f. Speech Therapists	59,294	1,844				
g. Occupational Therapists	152,442	3,710				
h. Recreation Workers	82,295	4,492				
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	61,040	2,055				
n. Marketing	6,649	145				
o. Other (Specify) See Attached Schedule	3,251	110				
A-13. Total Salary Expenditures	3,961,265	205,172				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	$	Hours	$	Hours	$	Hours
	-					
Interco Contracted Services - Med Rec	$ 3,251	110				
Total	$ 3,251	110	$ -	-	$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	$	Hours	$	Hours	$	Hours
	-					
Purchased Services-Other	$ 2,031	45				
Total	$ 2,031	45	$ -	-	$ -	-

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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 Danbury, LLC dba Western Rehab Care Center	2409	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 Danbury, LLC dba Western Rehab Care Center	2409	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* **										
Grace Flight	81,618			Non-Discrim	Administrator	1,156	A2			
Section IV - Assistant Administrators										
Robert Powers	16,500			Non-Discrim	Assistant Administrator	528	A3			

*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 Danbury, LLC dba Western	2409	9/30/2015	13	37

Item	Total Cost and Hours					
	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	11,509	347				
2. Dentist	8,310	240				
3. Pharmacist	11,006	720				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	22,822	192				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	26,835	240				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	165	3				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	106,108	1,230				
2. Administrative***	47,115	377				
b. LPN						
1. Direct Care	43,740	955				
2. Administrative***						
c. Aides	43,780	1,750				
d. Other						
12. Other (Specify) See Attached Schedule	2,031	45				
B-13 Total Fees Paid in Lieu of Salaries	323,421	6,099				

* 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 Danbury, LLC dba Western Reha	2409	9/30/2015	14	37

Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship
		Yes	No	
Western Connecticut Medical Group 14 Research Drive Bethel CT 06801	Medical Director	○	⊙	
Healthcare Services Group 3220 Tillman Drive, Suite 300, Bensalem PA 19020	Dietician	○	⊙	
Eagle Lake Foundation Inc 24641 US Highway 19 North, Clearwater FL 33763	Medical Director	○	⊙	
Partners Pharmacy of CT PO Box 9689, Uniondale NY 11555-9689	Pharmacist	○	⊙	
Joseph Brenes 2 Chandler Dr Wolcott CT 06716	Contracted Service	○	⊙	
Western Connecticut Medical Group 14 Reasearch Drive , Bethel CT 06801	Contracted Service	○	⊙	
Professional Health Care Service PO Box 646 Oxford, CT 06478-1324	R.N.	○	⊙	
Partners Pharmacy of CT PO Box 9689 Uniondale NY 11555-9689	Utilization Review	○	⊙	
Tami L Reilly 122 Allen Hill Rd Brimfield MA 02020	Utilization Review	○	⊙	
The Nurse Network LLC C/O Access Capital 405 Park Ave New York, NY 10022	LPN	○	⊙	
Professional Health Care Service PO Box 646 Oxford, CT 06478-1324NY 10022	LPN	○	⊙	
Health Drive Dental Group, 888 Worcester St. #130, Wellesley, MA 02482	Dentist	○	⊙	
Professional Healthcare Service, PO Box 646, Oxford, CT 06478	Aides	○	⊙	
The Nurse Network, LLC 405 Park Ave., New York, NY 10022	Aides	○	⊙	
SPX Dysphagia, 21 Waterville Rd, Avon, CT 06001	ST	○	⊙	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	
		○	○	

* 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 Danbury, LLC dba Weste	2409	9/30/2015	15	37

Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	$	112,443	112,443		
2. Disability Insurance	$				
3. Unemployment Insurance	$	65,022	65,022		
4. Social Security (F.I.C.A.)	$	291,178	291,178		
5. Health Insurance	$	261,496	261,496		
6. Life Insurance (employees only) (not-owners and not-operators)	$	3,468	3,468		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	$				
8. Uniform Allowance	$	650	650		
9. Other (*Specify*) See Attached Schedule	$	14,575	14,575		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans forOwners and Operators (Discriminatory)*	$				
c. Bad Debts*	$	60,090	60,090		
d. Accounting and Auditing	$	17,393	17,393		
e. Legal (*Services should be fully described on Page 7)*	$	14,632	14,632		
f. Insurance on Lives of Owners and Operators (*Specify*)*	$				
g. Office Supplies	$	25,415	25,415		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	$	7,565	7,565		
2. Cellular Phones	$	2,099	2,099		
i. Appraisal (*Specify purpose and attach copy*)*	$				
j. Corporation Business Taxes (*franchise tax*)	$	250	250		
k. Other Taxes (*Not related to property - See Page 22)*					
1. Income*	$				
2. Other (*Specify*) See Attached Schedule	$				
3. Resident Day User Fee	$	444,342	444,342		
Subtotal	$	1,320,618	1,320,618		

* 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 Danbury, LLC dba Western Rehab Care Center
9/30/2015

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Exp - Mkt (Self- Disallow)	$ 5		
Employee Food (Self-disallow)	$ 2,395		
Gift Cards - Employee of the month (Self-disallow)	$ 700		
Employee Expense (Self-disallow)	$ 2,626		
Michael Hotz - moving exp (Self-disallow)	$ 6,516		
Employee Expense-Exams	$ 144		
Employee Drug Testing	$ 1,624		
Carebridge- Employee Assistance Program	$ 565		
Total	$ 14,575	$ -	$ -

Schedule of Other Taxes

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

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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 Danbury, LLC dba Western R	2409	9/30/2015	16	37

Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:		1,320,618	1,320,618		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	$				
2. Holiday Parties for Staff	$	102	102		
3. Gifts to Staff and Residents	$	92	92		
4. Employee Travel	$	4,659	4,659		
5. Education Expenses Related to Seminars and Conventions	$	9,031	9,031		
6. Automobile Expense (*not purchase or depreciation*)	$	98	98		
7. Other (*Specify*) See Attached Schedule	$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (*all such expenses*)	$	3,860	3,860		
2. Advertising Telephone Directory (*all such expenses*)***	$				
3. Advertising Other (*Specify*)*** See Attached Schedule	$	1,222	1,222		
4. Fund-Raising***	$				
5. Medical Records	$	(152)	(152)		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	$				
7. Postage	$	2,833	2,833		
* 8. Dues and Membership Fees to Professional Associations (*Specify*) See Attached Schedule	$	6,297	6,297		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	$	495	495		
9. Subscriptions	$	2,648	2,648		
10. Contributions*** See Attached Schedule	$				
11. Services Provided by Contract (*Specify and Complete Schedule C-2, Page 21 for each firm or individual*)	$	34,246	34,246		
12. Administrative Management Services**	$	155,181	155,181		
13. Other (*Specify*) See Attached Schedule	$	63,260	63,260		
C-14 Total Administrative & General Expenditures	$	1,604,490	1,604,490		

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Total Other Travel and Entertainment	$ -	$ -	$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Special Events-Mkt	$ 435		
Promo Items-Mkt	$ 787		
Total Other Advertising	$ 1,222	$ -	$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CT Association of Health	$ 6,211		
Eagle Lake - LTC Hospical MCR	$ 86		
Total Dues	$ 6,297	$ -	$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Background Checks-Nursing Admn	$ 35		
Software Expense - Nursing Adm	$ 5,898		
Licenses/Permits-Nursing Admn	$ 1,064		
Background Checks-Nursing	$ 2,460		
Background Checks-Therapy	$ 30		
Licenses/Permits-Dietary	$ 35		
Background Checks-Hskp	$ 30		
Background Checks-Maint	$ 182		
Background Checks-Rec/Sec	$ 54		
Equipment Minor-Rec/Sec	$ 233		
Collateral Material-Mkt	$ 830		
Licenses & Permits-Trans	$ 463		
Benefit Plan Fees	$ 2,242		
Background Checks-Admin	$ 84		
Licenses/Permits	$ 429		
Patient Trust Bond	$ 356		
Resident Reimburse on Lost/Stolen Items	$ 84		
Entertainment-Adm	$ 18		
Equipment Minor-Adm	$ 1,480		
Internet Access-Adm	$ 7,287		
Records Storage - Adm	$ 3,554		
Parking Space - Adm	$ 14,600		
Equipment Rental-Adm	$ 2,190		
Misc Decor-Adm	$ 296		
Collection Fees/Credit Card Fees	$ 32		
Late fees/Finance Charges-Adm	$ 8		
Bank Service Charges-Adm	$ 1,063		
Eagle Lake Foundation - Vision Term Fees (self-disallow)	$ 20,700		
Champion Awards-Employee of the month (Self-disallow)	$ 140		
Marketing prior period expense (Self-disallow)	$ (2,615)		
Total Other Administrative and General	$ 63,260	$ -	$ -

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Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Danbury, LLC dba	2409	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	155,181	Handles all operational and financial functions directly related to facility	Page 16/ Line m12

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

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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 Danbury, LLC dba Western Re	2409	9/30/2015	18 | 37

Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	$	159,365	159,365		
2. Non-Food Supplies	$	41,509	41,509		
3. Other (*Specify*) Equipment Rental - Dietary	$	1,340	1,340		
b. Purchased Services (*by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)*	$				
c. Management Services**	$				
d. Other (*Specify*)	$				
2E. ***Total Dietary Expenditures*** (2a + b + c + d)	$	202,214	202,214		

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?	○ Yes	⦿ No	
I.	Did you receive revenue from employees?	○ 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?	○ Yes	⦿ No	If yes, specify cost.
L.	Is any revenue collected from these people?	○ 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?	○ Yes	⦿ No	If yes, specify cost.
O.	Is any revenue collected from employees?	○ 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 Danbury, LLC dba Western Reha	2409	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. $	7,586	7,586		
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)*	$	15,643	15,643		
c. Management Services**	$				
d. Other (*Specify*) Lundry supplies & chemicals	$	4,725	4,725		
3E. ***Total Laundry Expenditures*** (3a + b + c + d)	$	27,954	27,954		

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 Danbury, LLC dba Wes	2409	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.	$	15,643	15,643		
c. Management Services*		$				
d. Other (*Specify*) Cleaning supplies & Equipment Minor - Hskp		$	27,276	27,276		
4E. ***Total Housekeeping Expenditures*** (4a + b + c + d)		$	42,919	42,919		
5. Resident Care (Supplies)** a. Prescription Drugs***						
1. Own Pharmacy		$				
2. Purchased from		$	90,457	90,457		
b. Medicine Cabinet Drugs		$	28,128	28,128		
c. Medical and Therapeutic Supplies		$	99,657	99,657		
d. Ambulance/Limousine***		$	2,370	2,370		
e. Oxygen 1. For Emergency Use		$				
2. Other***		$	14,255	14,255		
f. X-rays and Related Radiological Procedures***		$	6,237	6,237		
g. Dental (*Not dentists who should be included under salaries or fees*)		$				
h. Laboratory***		$	6,914	6,914		
i. Recreation		$	28,825	28,825		
j. Other (Specify)**** See Attached Schedule		$	103,829	103,829		
5K. ***Total Resident Care Expenditures*** (5a - 5j)		$	380,672	380,672		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Equipment Minor	$ 273		
Minor Equipment & Supplies - Therapy	$ 2,189		
IV Drugs - Medicare	$ 1,047		
Medical Equipment Rental	$ 74,835		
Minor Equipment - Nursing	$ 22,398		
IV Supplies - Managed Care	$ 90		
Medical Waste Disposal	$ 697		
Therapy Software Costs	$ 2,300		
Total Other Resident Care	$ 103,829	$ -	$ -

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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 Danbury, LLC dba Western Rehab Care Center	2409	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	○	⊙		Laundry	15,643			19	3b
Healthcare Service Group	Suite 300, Bensalem, PA 19020	○	⊙		Housekeeping	15,643			20	4b
Winters Brothers Hauling of CT	307 White St, Danbury, CT 06810	○	⊙		Waste Disposal	13,096			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 Danbury, LLC dba We	2409	9/30/2015	22 | 37

Item		Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	$	26,825	26,825		
b. Heat	$	9,604	9,604		
c. Light & Power	$	69,452	69,452		
d. Water	$	57,408	57,408		
e. Equipment Lease (*Provide detail on page 6*)	$	2,000	2,000		
f. Other (*itemize*)	$	86,066	86,066		
See Attached Schedule					
6g. ***Total Maint. & Operating Expense*** (6a - 6f)	$	251,355	251,355		
7. Depreciation (*complete schedule page 23**)					
a. Land Improvements	$				
b. Building & Building Improvements	$	11,574	11,574		
c. Non-Movable Equipment	$				
d. Movable Equipment	$	53,636	53,636		
*7e. ***Total Depreciation Costs*** (7a + b + c + d)	$	65,210	65,210		
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	$	497,407	497,407		
10. Property Taxes					
a. Real estate taxes paid by owner	$				
b. Real estate taxes paid by lessor	$	60,000	60,000		
c. Personal property taxes	$	11,719	11,719		
11. ***Total Property Expenses*** (7e + 8e + 9 + 10)	$	634,336	634,336		

* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 24.

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Electrical-Maint	$ 3,099		
Plumbing-Maint	$ 8,670		
HVAC/Boiler Maint	$ 9,192		
Paint-Maint	$ 23		
Alarm Monitoring-Maint	$ 295		
Alarm Inspection-Maint	$ 397		
Alarm Repairs-Maint	$ 3,738		
Grounds Maintenance-Maint	$ 6,971		
Elevator-Maint	$ 9,385		
Pest Control-Maint	$ 878		
Maint Contracts- Generator	$ 2,967		
Waste Disposal -Grease/Trash	$ 13,546		
Bldg Inspection Fees	$ 22,390		
Copier- Maintenance Agreement	$ 4,516		
Total Other Repairs and Maintenance	$ 86,066	$ -	$ -

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Depreciation Schedule

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center	2409	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	4,936		4,936	82	S/L	Various	164	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	456,419		456,419		S/L	Various	11,410	
B-4. Subtotal								11,574
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?		Date of Acquisition		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
	Yes	No	Month	Year								
D. **Movable Equipment**												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. 2015 Ford Transit 250 -10 Passenger			5	15	40,257		40,257		S/L	5	4,026	
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period			Var.	Var.	817,485		817,485	504,234	S/L	Various	41,455	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)			Var.	Var.	85,526		85,526		S/L	Various	8,155	
D-3. Subtotal												53,636
E. ***Total Depreciation***												65,210

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

Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center
9/30/2015

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3
**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation	
Additions:					
6/1/2015	Elevator Repair	$ 6,842	20	$ 171	
8/25/2105	Renovations	$ 414,577	20	$ 10,364	
9/23/2015	Renovations	$ 35,000	20	$ 875	
Total additions for Building Improvement		$ 456,419		$ 11,410	*
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	$ 28,624	5	$ 2,862	
5/28/2015	Slings	$ 27,817	5	2782	
6/1/2015	Slings	$ 15,279	5	1528	
6/2/2015	New Dryer	$ 7,175	10	359	
7/1/2015	AHT Software	$ 3,022	3	504	
Total additions for Movable Equipmen		$ 85,526		$ 8,155	*
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**

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Amortization Schedule*

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC dba Western Rehab Ca	2409	9/30/2015	24	37

Item	Date of Acquisition Month	Date of Acquisition Year	Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
A. **Organization Expense** 1.									
2.									
3.									
A-4. Subtotal									
B. **Mortgage Expense** 1.									
2.									
3.									
B-4. Subtotal									
C. **Leasehold Improvements and Other** 1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. ***Total Amortization***									

* Straight-line method must be used.

** Specify which of the following bases were used:

A. Minimum of 5 years or 60 months.
B. Life of mortgage; OR
C. Remaining Life of Lease; OR
D. Actual Life if owned by Related Party.

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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 Danbury, LLC	2409	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	180
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
107 Osborne Street LLC	Building	04/01/15	120 mo.	497,407

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 Danbury, LLC	2409	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 Danbury, LL	2409	9/30/2015	27 | 37

Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment 1. Automotive Equipment			$				
A. Item	Rate	Amount					
Lender							
Address of Lender							
2. Other (*Specify*)			$				
A. Item	Rate	Amount					
Lender							
Address of Lender							
B. Item	Rate	Amount					
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)			$				
12. D. Other Interest Expense (*Specify*) Interest on line of credit & other interest			$	29,924	29,924		
13. ***Total All Interest Expense*** (12B7 + 12C3 + 12D)			$	29,924	29,924		
14. Insurance a. Insurance on Property (buildings only)			$	6,142	6,142		
b. Insurance on Automobiles			$				
c. Insurance other than Property (as specified above) 1. Umbrella (*Blanket Coverage*)			$	35,824	35,824		
2. Fire and Extended Coverage			$				
3. Other (*Specify*) D&O and Crime Policy			$	3,336	3,336		
14d. ***Total Insurance Expenditures (14a + b + c)***			$	45,302	45,302		
15. ***Total All Expenditures (A-13 thru C-14)***			$	7,503,852	7,503,852		

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D. Adjustments to Statement of Expenditures

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Danbury, LLC dba Western Rehab Care	2409	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	A12g	Occupational Therapy	$	152,442	152,442		
4.			Other - See attached Schedule	$				
Page 13 - Professional Fees								
5.			Resident Care Physicians **	$				
6.			Occupational Therapy	$				
7.			Other - See attached Schedule	$				
Pages 15 & 16 - Administrative and General								
8.			Discriminatory Benefits	$				
9.	15	1c	Bad Debts	$	60,090	60,090		
10.	15	1d /1e	Accounting & Legal	$	11,242	11,242		
11.			Telephone	$				
12.	15	1h2	Cellular Telephone	$	1,379	1,379		
13.			Life insurance premiums on the life of Owners, Partners, Operators	$				
14.	16	L3	Gifts, flowers and coffee shops	$	92	92		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	$				
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	$				
17.			Automobile Expense (e.g. personal use)	$				
18.	16	m3	Unallowable Advertising *	$	1,222	1,222		
19.			Income Tax / Corporate Business Tax	$				
20.			Fund Raising / Contributions	$				
21.	See	Attac	Unallowable Management Fees	$	1,415	1,415		
22.			Barber and Beauty	$				
23.			Other - See attached Schedule	$	31,996	31,996		
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)	$	259,879	259,879		

(Carry Subtotal forward to next page)

* All except "Help Wanted".

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Employee Food (Self-disallow)	$ 2,395		
15	1a9	Employee Expense - Mkt (Self-disallow)	$ 5		
15	1a9	Employee Expense (Self-disallow)	$ 2,626		
15	1a9	Michael Hotz - moving exp (Self-disallow)	$ 6,516		
15	1a9	Gift Cards - Employee of the month (Self-disallow)	$ 700		
16	m13	Collateral Material - Mkt	$ 830		
16	m8a	Chamber Dues	$ 495		
16	m13	Resident Reimburse on Lost/Stolen Items	$ 84		
16	m13	Collection Fees/Credit Card Fees	$ 32		
16	m13	Late fees/Finance Charges-Adm	$ 8		
16	m13	Vision software contract Termination Fees	$ 20,700		
16	m13	Champion Awards-Employee of the month (Self-disallow)	$ 140		
See	Attached	Marketing Disallowances	$ 4,172		
16	m13	Marketing prior period expense (Self-disallow)	$ (2,615)		
Total Other A&G Adjustments			$ 31,996	$ -	$ -

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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 Danbury, LLC dba Western Rehab C	2409	9/30/2015	29 | 37

Item No.	Page No.	Line No.	Item Description		Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	$	259,879	259,879		
Page 20 - Resident Care Supplies*								
27.	20	5a2	Prescription Drugs	$	90,457	90,457		
28.	20	5d	Ambulance/Limousine	$	2,370	2,370		
29.	20	5f	X-rays, etc	$	6,237	6,237		
30.	20	5h	Laboratory	$	6,914	6,914		
31.			Medical Supplies	$				
32.	20	5e	Oxygen (non emergency)	$	14,255	14,255		
33.			Occupational Therapy	$				
34.			Other - See Attached Schedule	$	18,583	18,583		
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	$	359	359		
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)***	$	399,054	399,054		

*** 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 Danbury, 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	180
# of Allowable Cell Phones	4

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

Page 15 Line 1h2		**Amount**	
Cell Phone expense per TB	$	2,099	
Allowable Cell Phone expense	$	720	
Disallowed Cell Phone expense	**$**	**1,379**	**Page 28 Line 12**

Senior Philanthropy of Danbury, LLC
Marketing Disallowance
September 30, 2015

Page	Line	Account	Description	Amount
15	1.a.1	490123	Workers Comp-Mkt	(10)
15	1.a.3	490122	Payroll Taxes-Mkt-SUI	(34)
15	1.g	490901	Office Supplies-Mkt	634
15	1.g	490920	Forms/Printing-Mkt	3,393
			Total Page 15 Marketing Disallowance	**3,983**
16	1.4	490950	Mileage Reimbursement-Mkt	151
16	1.5	490133	Training/Seminars/Courses-Mkt	37
16	m.7	490930	Postage-Mkt	1
			Total Page 16 Marketing Disallowance	**189**
Disallowed Marketing Department Expenses				**$ 4,172**

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

Descrption	Amount			
Management fees Charged (Pg. 16 / Line m12)	155,181	TB Linked		
Patient Days	24,139	Page 8 of C/R		
Amount Per Patient Day		**$**	**6.4286**	
PPD Allowance Per Rate Agreement			6.37	{a}
2015 CPI Increase			-	{a}
PPD Allowance 9/30/2015			6.37	
Amount over (Under)		**$**	**0.0586**	
Total Days			24,139	Page 8 of C/R
Disallowed Management Fee		**$**	**1,415**	

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 Danbury, LLC dba Western Rehab Care Center
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV in Excess (See attached pg 29b)	$ 17,446		
20	5j	IV Drugs - Medicare (Self-disallow)	$ 1,047		
20	5j	IV Supplies - Managed Care (Self-disallow)	$ 90		
Total Other Ancillary Costs			$ 18,583	$ -	$ -

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)	$ 291		
30	IV8	Contracted Svcs. BOM - Reimbursement of Salary (Self-disallow)	$ 68		
Total Other Adjustments			$ 359	$ -	$ -

Schedule of Unallowable Building Interest

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

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

	Amount	
Total Cable TV Expense acct #560717	$ 19,246	**TB Linked**
Monthly Allowable amount	$ 300	
Months in Cost Report Year	6	
Total Allowable Cost	$ 1,800	
Disallowed Cable TV	**$ 17,446**	

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CSP-30 Rev.10/2005

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Danbury, LLC dba	2409	9/30/2015	30 | 37

Item		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (*CT only*)	$	8,795,820	8,795,820		
b. Medicaid Room and Board Contractual Allowance **	$	(4,062,588)	(4,062,588)		
2. a. Medicaid (*All other states*)	$				
b. Other States Room and Board Contractual Allowance **	$				
3. a. Medicare Residents *(all inclusive)*	$	1,291,505	1,291,505		
b. Medicare Room and Board Contractual Allowance **	$	362,152	362,152		
4. a. Private-Pay Residents and Other	$	476,840	476,840		
b. Private-Pay Room and Board Contractual Allowance **	$	(50,362)	(50,362)		
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	$	161,386	161,386		
b. Prescription Drugs - Medicare Contractual Allowance **	$				
c. Prescription Drugs - Non-Medicare	$	30,963	30,963		
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	$	579,114	579,114		
b. Physical Therapy - Medicare Contractual Allowance **	$				
c. Physical Therapy - Non-Medicare	$	113,267	113,267		
d. Physical Therapy - Non-Medicare Contractual Allowance **	$				
4. a. Speech Therapy - Medicare	$	77,603	77,603		
b. Speech Therapy - Medicare Contractual Allowance **	$				
c. Speech Therapy - Non-Medicare	$	19,360	19,360		
d. Speech Therapy - Non-Medicare Contractual Allowance **	$				
5. a. Occupational Therapy - Medicare	$	487,928	487,928		
b. Occupational Therapy - Medicare Contractual Allowance **	$				
c. Occupational Therapy - Non-Medicare	$	98,648	98,648		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	$				
6. a. Other *(Specify)* - Medicare	$	(1,172,154)	(1,172,154)		
b. Other *(Specify)* - Non-Medicare	$	(262,108)	(262,108)		
III. *Total Resident Revenue* (Section I. thru Section II.)	$	6,947,374	6,947,374		
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)*	$	2	2		
6. Private Duty Nurses' Fees	$				
7. Barber, Coffee, Beauty and Gift shops	$				
8. Other (*Specify*)	$	359	359		
V. Total Other Revenue (1 thru 8)	$	361	361		
VI. Total All Revenue (III +V)	$	6,947,735	6,947,735		

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30II6a	Laboratory- MCR A-SNF	$ 16,531		
30II6a	IV Therapy-MCR A-SNF	$ 705		
30II6a	XRay MRA	$ 7,755		
30II6a	Contractual Adj-Ancill-MCR A-SNF	$ (1,023,675)		
30II6a	Sequestration - MCR B	$ (1,521)		
30II6a	Contractual Adj- Ancill- MCR B-SNF	$ (171,949)		
Total Other Resident Revenue - Medicare		$ (1,172,154)	$ -	$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30II6b	Routine Revenue Adjustment-SNF PVT	$ (720)		
30II6b	IV Therapy-MCD-SNF	$ 2,280		
30II6b	Contractual Adj- Ancillaries- MCD-SNF	$ (169,184)		
30II6b	Contractual Adj- Ancill- Hospice-SNF	$ (175)		
30II6b	Lab HMO	$ 1,999		
30II6b	IV THERAPY	$ 1,260		
30II6b	Radiology HMO	$ 2,941		
30II6b	Contractual Adj Ancillary HMO	$ (100,509)		
Total Other Resident Revenue		$ (262,108)	$ -	$ -

Interest Income

Page Ref	Account	Account Balance	CCNH	RHNS	(Specify)
			0		
30IV5	Interest Income		$ 2		
Total Interest Income			$ 2	$ -	$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30IV8	Contracted Svcs. BOM - Reimbursement of Salary (Self-disallow)	$ 68		
30IV8	Innovatix Rebate (Self-disallow)	$ 291		
Total Other Revenue		$ 359	$ -	$ -

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G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Danbury, LLC d	2409	9/30/2015	31 | 37

Account				Amount
Assets				
A. Current Assets				
1. Cash (*on hand and in banks*)				$ 186,816
2. Resident Accounts Receivable (Less Allowance for Bad Debts)				$ 1,435,650
3. Other Accounts Receivable (Excluding Owners or Related Parties)				$
4 Inventories				$
5. Prepaid Expenses				$ 255,453
a. Prepaid Insurance		131,885		
b. Prepaid Taxes and Licenses		107,921		
c. Prepaid Other		15,647		
d.				
6. Interest Receivable				$
7. Medicare Final Settlement Receivable				$
8. Other Current Assets (*itemize*)				$ 33,272
Due from Long Ridge		557		
Due from Westport		725		
Deposits on Utilities		31,890		
Deposits on Professional Services		100		
A-9. ***Total Current Assets*** (Lines A1 thru 8)				$ 1,911,191
B. Fixed Assets				
1. Land				$
2. Land Improvements	*Historical Cost			$
	Accum. Depreciation		Net	
3. Buildings	*Historical Cost	461,355		$ 449,699
	Accum. Depreciation	11,656	Net	
4. Leasehold Improvements	*Historical Cost			$
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost			$
	Accum. Depreciation		Net	
6. Movable Equipment	*Historical Cost	118,817		$ 107,239
	Accum. Depreciation	11,578	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*)				$ 8,177
F/S vs. C/R Cost Basis Adjustment		8,177		
B-10. ***Total Fixed Assets*** (Lines B1 thru 9)				$ 601,346

* 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 Danbury, LLC d	2409	9/30/2015	32 | 37

Account			Amount
		Total Brought Forward:	$ 2,512,537
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	784,194	
	Accum. Depreciation	542,266 Net	$ 241,928
6. Motor Vehicles	*Historical Cost		
	Accum. Depreciation	Net	$
7. Minor Equipment-Not Depreciable			$
C-8 ***Total Leasehold or Like Properties*** (C1 thru 7)			$ 241,928
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*)			$
D-8. ***Total Investments and Other Assets*** (Lines D1 thru 7)			$
D-9. ***Total All Assets*** (Lines A9 + B10 + C8 + D8)			$ 2,754,465

* 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 Danbury, LLC dba We	2409	9/30/2015	33 | 37

Account	Amount
Liabilities	
A. Current Liabilities	
1. Trade Accounts Payable	$ 1,387,826
2. Notes Payable (*itemize*)	$
3. Loans Payable for Equipment (*Current portion*) (*itemize*)	$

Name of Lender	Purpose	Amount	Date Due

Account	Amount
4. Accrued Payroll (*Exclusive of Owners and/or Stockholders only*)	$ 253,751
5. Accrued Payroll (*Owners and/or Stockholders only*)	$
6. Accrued Payroll Taxes Payable	$ 133,064
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*)	$ 10,293
11. Accrued Income Taxes*	$
12. Other Current Liabilities (*itemize*)	$ 1,190,754

Medicare Remittance Adjustment	(423)	Accrued Real Estate Tax	90,000
Resident Trust	35,143	Accrued Legal Fees	13,410
Uncleared Checks	240,801	Accrued Accounting/Auc	17,000
Accrued Workers Comp	24,889	Due to Medicaid - Short-	225,797

Account	Amount
A-13. ***Total Current Liabilities*** (Lines A1 thru 12)	$ 2,975,688

* 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 Danbury, LLC dba W	2409	9/30/2015	34 | 37

Account	Amount
Total Brought Forward:	2,975,688
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*)	$

Name and Address of Lender	Amount	Loan Date

4. Other Long-Term Liabilities (*itemize*)		$ 233,249
Due to Line Capital One	117,915	
Due to Fifth Third Line	48,998	
Long term Capital Lease	66,336	
B-5. ***Total Long-Term Liabilities*** (Lines B1 thru 4)		$ 233,249
C. ***Total All Liabilities*** (Lines A-13 + B-5)		$ 3,208,937

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CSP-35 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC (	2409	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*)	$ 241,928
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	$ 241,928
B. **Net Worth**	
1. Owner's Capital	$
2. Capital Stock	$
3. Paid-in Surplus	$
4. Treasury Stock	$
5. Cumulated Earnings	$ (187,640)
6. Gain or Loss for Period 4/1/2015 thru 9/30/2015	$ (508,760)
7. Total Net Worth	$ (696,400)
C. ***Total Reserves and Net Worth***	$ (454,472)
D. ***Total Liabilities, Reserves, and Net Worth***	$ 2,754,465

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H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Danbury, LLC dl	2409	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*)	$ 6,947,735
C.	Total Expenditures (*From Statement of Expenditures Page 27*)	$ 7,456,495
D.	Net Income or Deficit	$ (508,760)
E.	Balance	$ (508,760)
F.	Additions	
	1. Additional Capital Contributed (*itemize*)	
	Total Expenditures page 27 7,503,852	
	Depreciation Adjustment (47,351)	
	Rounding (6)	
	Total Expenditures Line C 7,456,495	
	2. Other (*itemize*)	
	Change in Net Assets (187,640)	
F-3.	Total Additions	$ (187,640)
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	$ (696,400)

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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 Danbury, LLC dba	2409	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 Danbury, LLC d/b/a Western Rehabilitation Care Center

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

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

Explanation: _____

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

Explanation: _____

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

Explanation: _____

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Yes ☑ No ☐

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

Explanation: _____

Client: *Eagle Lake Foundation*
Engagement: *Medicaid - Senior Philanthropy of Danbury, 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	4,096.79			4,096.79
110110	Resident Trust	35,143.56			35,143.56
110204	Accts Receivable-PVT	18,202.66			18,202.66
110205	Accts Receivable-Caid Res Responsibility	51,555.40			51,555.40
110206	Accts Receivable-SNF Medicare Part A	205,524.38			205,524.38
110207	Accts Receivable-SNF Medicare Part B	49,116.72			49,116.72
110208	Accts Receivable-Caid Cross-Over Part A	27,220.73			27,220.73
110209	Accts Receivable-Caid Cross-Over Part B	11,021.51			11,021.51
110210	Accts Receivable-SNF Medicaid	844,171.53			844,171.53
110211	Accts Receivable-Hospice	(4,216.15)			(4,216.15)
110212	Accts Receivable-Pvt Co Insurance Part A	148,543.77			148,543.77
110213	Accts Receivable-Pvt Co Insurance Part B	4,968.86			4,968.86
110215	Allowance for Uncollectible-SNF/IL/AL	(90,000.00)			(90,000.00)
110217	Accts Receivable - Other	(14,055.62)			(14,055.62)
110218	Accts Receivable - HMO B	849.66			849.66
110221	Accounts Receivable - HMO	47,936.47			47,936.47
110223	Accts Receivable - PO	134,821.42			134,821.42
110242	Due from Long Ridge	556.71			556.71
110247	Due from Westport	725.02			725.02
110250	AR-Refunds	(12.00)			(12.00)
110401	Prepaid Insurance	131,885.50			131,885.50
110403	Prepaid Taxes and Licenses	107,921.20			107,921.20
110406	Prepaid Other	15,646.87			15,646.87
120110	Deposits on Utilities	31,890.00			31,890.00
120111	Deposits on Professional Services	100.00			100.00
120204	Cash - Insurance Reserve	145,825.06			145,825.06
120205	Cash - Security Deposit	750.00			750.00
120304	Building & Improvements	489,172.55			489,172.55
120305	Accumulated Depr- Bldg & Improvement	(4,596.70)			(4,596.70)
120306	Furniture, Fixtures & Equipment	90,999.86			90,999.86
120307	Accumulated Depr- FFE	(11,690.58)			(11,690.58)
120308	Motor Vehicles	40,257.00			40,257.00
120309	Accumulated Depr- Vehicles	(2,795.65)			(2,795.65)
210104	Accounts Payable- Trade	(1,238,460.49)			(1,238,460.49)
210105	Accounts Payable- Accrued	(149,365.50)			(149,365.50)
210108	Medicare Remittance Adjustment	423.02			423.02
210109	Employee Deductions- Garnishments	(208.93)			(208.93)
210110	Employee Deductions- HSA	(87.91)			(87.91)
210111	Employee Deductions- 401K	(1,787.18)			(1,787.18)
210112	Employee Deductions- FSA	(1,366.47)			(1,366.47)
210113	Employee Deductions- ST/LIFE	(3,623.81)			(3,623.81)
210114	Employee Deductions- Child Support	(1,062.00)			(1,062.00)
210115	SIT Taxes Payable	(14,154.69)			(14,154.69)
210116	Employee Deductions - AFLAC	(1,895.05)			(1,895.05)
210117	Employee Deductions - Union Dues	(2,845.44)			(2,845.44)
210118	Resident Trust	(35,143.56)			(35,143.56)
210160	Uncleared Checks	(240,800.87)			(240,800.87)
210201	Accrued Salaries & Wages	(253,751.33)			(253,751.33)
210202	Federal Income Tax Withheld	(43,112.62)			(43,112.62)
210204	FICA Taxes- EE	(53,220.64)			(53,220.64)
210205	SUI Taxes Payable	(22,460.03)			(22,460.03)

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
210206	Accrued Workers Comp	(24,888.70)			(24,888.70)
210208	Accrued Real Estate Taxes	(90,000.00)			(90,000.00)
210210	FUTA Taxes	(114.83)			(114.83)
210212	Accrued Interest Payable	(10,293.11)			(10,293.11)
210215	Accrued Legal Fees	(13,410.00)			(13,410.00)
210216	Accrued Accounting/Audit Fees	(17,000.00)			(17,000.00)
210218	Accrued Personal Property Taxes	(16,497.00)			(16,497.00)
210223	Due to Line Capital One	(117,915.40)			(117,915.40)
210225	Due to Eagle Lake Foundation	(514,764.17)			(514,764.17)
210244	Due to Fifth Third Line	(48,997.81)			(48,997.81)
210259	Due to Medicaid - Short-term	(225,796.84)			(225,796.84)
220400	Long Term Capital Lease	(66,335.53)			(66,335.53)
250200	Change in Net Assets	187,640.17			187,640.17
310101	Routine Services-SNF PVT	(242,900.00)			(242,900.00)
310195	Routine Revenue Adjustment-SNF PVT	720.00			720.00
310201	Routine Services-MCR A-SNF	(1,313,565.00)			(1,313,565.00)
310203	Pharmacy-MCR A-SNF	(161,386.43)			(161,386.43)
310205	Laboratory- MCR A-SNF	(16,530.68)			(16,530.68)
310206	Physical Therapy- MCR A-SNF	(396,886.00)			(396,886.00)
310207	Speech Therapy- MCR A-SNF	(45,805.00)			(45,805.00)
310208	Occupational Therapy- MCR A-SNF	(394,607.00)			(394,607.00)
310212	IV Therapy-MCR A-SNF	(705.00)			(705.00)
310215	XRay MRA	(7,754.60)			(7,754.60)
310295	Sequestration - MCR A	22,059.67			22,059.67
310298	Contractual Adj- Room- MCR A-SNF	(362,152.20)			(362,152.20)
310299	Contractual Adj-Ancill-MCR A-SNF	1,023,674.71			1,023,674.71
310301	Routine Services- MCD-SNF	(8,795,820.00)			(8,795,820.00)
310303	Pharmacy- MCD- SNF	(12,111.36)			(12,111.36)
310306	Physical Therapy- MCD-SNF	(78,421.00)			(78,421.00)
310307	Speech Therapy- MCD-SNF	(14,600.00)			(14,600.00)
310308	Occupational Therapy- MCD-SNF	(61,772.00)			(61,772.00)
310312	IV Therapy-MCD-SNF	(2,280.00)			(2,280.00)
310398	Contractual Adj- Room- MCD-SNF	4,062,587.74			4,062,587.74
310399	Contractual Adj- Ancillaries- MCD-SNF	169,184.36			169,184.36
310406	Physical Therapy- MCR B-SNF	(182,228.00)			(182,228.00)
310407	Speech Therapy-MCR B-SNF	(31,798.00)			(31,798.00)
310408	Occupational Therapy-MCR B-SNF	(93,321.00)			(93,321.00)
310498	Sequestration - MCR B	1,521.07			1,521.07
310499	Contractual Adj- Ancill- MCR B-SNF	171,948.62			171,948.62
310501	Routine Services-Hospice-SNF	(82,530.00)			(82,530.00)
310506	Physical Therapy-Hospice-SNF	(175.00)			(175.00)
310598	Contractual Adj-Room-Hospice-SNF	34,757.64			34,757.64
310599	Contractual Adj- Ancill- Hospice-SNF	175.00			175.00
310801	Routine Services HMO	(151,410.00)			(151,410.00)
310803	Pharmacy HMO	(18,851.46)			(18,851.46)
310805	Lab HMO	(1,999.20)			(1,999.20)
310806	PT HMO	(34,671.00)			(34,671.00)
310807	ST HMO	(4,760.00)			(4,760.00)
310808	OT HMO	(36,876.00)			(36,876.00)
310810	IV THERAPY	(1,260.00)			(1,260.00)
310815	Radiology HMO	(2,941.26)			(2,941.26)
310898	Contractual Adjustment Room HMO	15,604.08			15,604.08
310899	Contractual Adj Ancillary HMO	100,509.26			100,509.26
380913	Contracted Service	(68.20)			(68.20)
389999	Miscellaneous Operating Income-Admin	(291.25)			(291.25)
410101	Salaries-Administrator	79,125.52		2,492.64	81,618.16

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
410102	Salaries-DON	52,815.10			52,815.10
410103	Salaries-Nurse Liaison/Risk Mgr	(5,857.40)		5,857.40	0.00
410104	Salaries-MDS Coor/MDS Asst	(12,817.74)		12,817.74	0.00
410105	Salaries - Assist Administrator	16,500.01			16,500.01
410106	Inservice Coordinator-Nursing Admin	(7,557.69)		7,557.69	0.00
410107	Salaries - ADON/Unit Mgr	(13,236.43)			(13,236.43)
410117	Salaries - Nursing Infection Control	(3,169.29)		3,169.29	0.00
410120	Vacation/Sick/Holiday-Nursing Admn	2,686.77		(2,686.77)	0.00
410121	Payroll Taxes-Nursing Admn-FICA	8,132.83			8,132.83
410122	Payroll Taxes-Nursing Admn-SUI	1,856.98			1,856.98
410123	Workers Comp-Nursing Admn	(3,710.07)			(3,710.07)
410124	Payroll Nursing Admin-FUTA	76.08			76.08
410125	Employee Health Insurance-Nurs Admin	2,109.45			2,109.45
410126	Employee Life Insurance-Nursing Admn	119.02			119.02
410127	Employee Dental Insurance-Nurs Admn	881.33			881.33
410128	Employee Vision Insurance-Nurs Admin	224.04			224.04
410130	Recruitment-Nursing Admn	85.62			85.62
410131	Drug Free Expense-Nursing Admn	225.00			225.00
410132	Background Checks-Nursing Admn	35.00			35.00
410133	Training/Seminars/Courses-Nurs Admn	1,839.00			1,839.00
410134	Dues/Subscriptons-Nursing Admn	792.72		(792.72)	0.00
410135	Employee Expense-Nursing Admn	7,904.36		(525.00)	7,379.36
410136	Contracted Services - Nursing Admin	47,115.00			47,115.00
410137	Software Expense - Nursing Adm	5,897.76			5,897.76
410140	Interco Contracted Services -Nurse Admin	2,132.61			2,132.61
410141	Cell Phones - Nursing Admin	678.78			678.78
410176	Equipment Minor	272.70			272.70
410195	Mileage Reimbursement - Nursing Adm	2,314.77		604.44	2,919.21
410199	Licenses/Permits-Nursing Admn	1,064.09			1,064.09
410201	Salaries-RN	519,024.40		(22,392.85)	496,631.55
410202	Overtime-RN	16,983.19			16,983.19
410203	Orientation-RN	6,015.74			6,015.74
410204	Salaries-LPN	601,563.35			601,563.35
410205	Overtime-LPN	49,216.67			49,216.67
410206	Orientation-LPN	11,383.99			11,383.99
410207	Salaries-CNA	901,082.39			901,082.39
410208	Overtime-CNA	74,569.42			74,569.42
410209	Orientation-CNA	11,482.30			11,482.30
410210	Ward Clerk/Staff Coord-Nursing	26,567.03			26,567.03
410212	Ward Clerk/Staff Coord- OT	279.10			279.10
410220	Vacation/Sick/Holiday-Nursing	221,600.14			221,600.14
410221	Payroll Taxes-Nursing-FICA	180,554.67			180,554.67
410222	Payroll Taxes-Nursing-SUI	38,224.96			38,224.96
410223	Workers Comp-Nursing	82,276.62			82,276.62
410224	Payroll Nursing - FUTA	1,290.50			1,290.50
410225	Employee Health Insurance-Nursing	167,326.19			167,326.19
410226	Employee Life Insurance-Nursing	2,112.72			2,112.72
410227	Employee Dental Insurance-Nursing	3,118.76			3,118.76
410228	Travel - Nursing	562.59			562.59
410229	Employee Vision Insurance - Nursing	1,134.00			1,134.00
410230	Recruitment-Nursing	2,055.47			2,055.47
410231	Drug Free Expense-Nursing	1,399.00			1,399.00
410232	Background Checks-Nursing	2,459.50			2,459.50
410233	Training/Seminars/Courses-Nursing	5,538.17			5,538.17
410234	Dues/Subscriptions-Nursing	5,576.45		635.00	6,211.45
410235	Employee Expense-Nursing	1,505.74		(219.44)	1,286.30

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
410237	Office Supplies - Nursing	7,037.31			7,037.31
410240	Interco Contracted Services - Nursing	960.67			960.67
410501	Salaries-Med Rec	20,414.77			20,414.77
410502	Overtime-Med Rec	303.43			303.43
410503	Orientation- Med Rec	172.50			172.50
410520	Vacation/Sick/Holiday- Med Recs	1,385.57			1,385.57
410521	Payroll Taxes-Med Recs-FICA	1,701.48			1,701.48
410522	Payroll Taxes-Med Recs-SUI	861.79			861.79
410523	Workers Comp- Med Recs	7.45			7.45
410524	Payroll Tax - Medical Record - FUTA	57.60			57.60
410525	Employee Health Insurance-Med Recs	319.55			319.55
410527	Employe Dental Insurance-Med Recs	81.67			81.67
410536	Supplies Med Rec	(152.49)			(152.49)
410540	Interco Contracted Services - Med Rec	3,251.43			3,251.43
410601	Salaries-Social Service	56,871.43			56,871.43
410602	Overtime- Social Service	178.14			178.14
410620	Vacation/Sick/Holiday-Social Service	3,990.00			3,990.00
410621	Payroll Taxes- Social Service-FICA	4,522.07			4,522.07
410622	Payroll Taxes- Social Service-SUI	283.65			283.65
410623	Workers Comp-Social Service	71.58			71.58
410624	Payroll Tax - Social Service - FUTA	(0.39)			(0.39)
410625	EE Health Insurance-Social Service	854.55			854.55
410626	Employee Life Ins-Social Service	89.58			89.58
410627	Employee Dental Ins-Social Service	225.57			225.57
410628	Employee Vision Insurance - Social Ser	18.61			18.61
410635	Employee Expense-Social Service	19.99		(19.99)	0.00
410701	Medical Director	22,821.78			22,821.78
410702	Pharmacy Consultant	11,006.23			11,006.23
410706	Physician Consultant	26,835.00			26,835.00
410708	Staffing Agency-RN	106,108.07			106,108.07
410709	Staffing Agency-LPN	43,740.31			43,740.31
410710	Staffing Agency-CNA	43,780.07			43,780.07
410711	Salaries - Director of Rehab	40,832.10		(40,833.00)	(0.90)
410712	Salaries - Physical Therapy Assistant	64,534.00			64,534.00
410713	Overtime - Physical Therapy Assistant	1,258.30			1,258.30
410716	Salaries - Occupational Therapy Assist	21,841.96			21,841.96
410717	Overtime - Occupational Therapy Assistan	9.95			9.95
410718	Salaries - Therapy - Rehab Tech	6,460.50			6,460.50
410719	Therapy - Rehab Tech OT	31.50			31.50
410725	Therapy Staffing Services	0.00		165.00	165.00
410728	Background Checks-Therapy	30.00			30.00
410730	Minor Equipment & Supplies - Therapy	2,189.01			2,189.01
410733	Floor Stock Drugs & Supplies	21,453.90			21,453.90
410735	Office Supplies-Therapy	305.25			305.25
410740	Interco Contracted Services - Therapy	2,832.05			2,832.05
410741	Oxygen	5,055.50			5,055.50
410742	Inhalation Supplies	9,199.60			9,199.60
410750	Resident Transportation	2,370.39			2,370.39
410751	Lab Fees	6,913.62			6,913.62
410752	X-Ray Service	6,237.26			6,237.26
410753	Pharmacy Credits	1,971.19			1,971.19
410754	IV Drugs - Medicare	1,047.41			1,047.41
410756	Pharmacy-RX Medicaid	5,327.71			5,327.71
410757	Pharmacy-RX Medicare	74,813.48			74,813.48
410758	Pharmacy-RX Managed Care	8,211.24			8,211.24
410759	Pharmacy OTC Medicaid	3,717.23			3,717.23

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
410760	Pharmacy-OTC Medicare	1,448.80			1,448.80
410761	Incontinent Supplies	30,153.89			30,153.89
410762	Medical Supplies	22,630.85			22,630.85
410763	Nursing Supplies	46,871.83			46,871.83
410764	Nutritional Supplements	17,577.16			17,577.16
410765	Medical Equipment Rental	74,834.52			74,834.52
410767	Equipment Repairs - Nursing	10,207.39			10,207.39
410768	Minor Equipment - Nursing	22,398.23			22,398.23
410769	Pharmacy - RX Other	133.42			133.42
410770	Pharmacy - OTC Other	1,508.32			1,508.32
410772	IV Supplies - Managed Care	90.00			90.00
410774	Medical Waste Disposal	696.50			696.50
410775	Salaries - Physical Therapy	68,301.55		26,100.97	94,402.52
410776	Overtime - Physical Therapy	5,011.88			5,011.88
410777	Salaries - Occupational Therapy	95,391.37		30,544.33	125,935.70
410778	Overtime - Occupational Therapy	1,791.06			1,791.06
410779	Salaries - Speech Therapy	39,420.18		12,105.70	51,525.88
410780	Overtime - Speech Therapy	1,307.26			1,307.26
410781	Orientation - All Therapy	513.90			513.90
410782	Vac/Sick/Hol - Therapy	27,917.61		(27,918.00)	(0.39)
410783	Fica - Therapy	28,188.53			28,188.53
410784	SUI - Therapy	2,375.63			2,375.63
410785	Workers Comp - Therapy	10,712.07			10,712.07
410786	FUTA - Therapy	131.98			131.98
410787	Employee Health - Therapy	13,650.44			13,650.44
410788	Employee Dental - Therapy	459.23			459.23
410789	Employee Life - Therapy	236.85			236.85
410790	Therapy Software Costs	2,300.36			2,300.36
410791	Employee Vision Insurance - Therapy	118.38			118.38
410792	Physical Therapist - Outside Contr	(950.00)		950.00	0.00
410796	Recruitment - Therapy	1,718.42			1,718.42
410798	Training/Seminars/Courses-Therapy Dept	1,102.44			1,102.44
410799	Purchased Services-Other	3,145.70		(1,115.00)	2,030.70
410855	Dental Consultants	8,310.00			8,310.00
410997	Quality Assessment Fee - SNF	444,341.84			444,341.84
410998	Bad Debt Expense-SNF	60,000.00			60,000.00
440101	Salaries-Dietary Manager/CDM	35,982.93			35,982.93
440107	Salaries-Cooks	71,002.38			71,002.38
440108	Overtime-Cooks	424.65			424.65
440113	Salaries- Dietary Aides	163,427.64			163,427.64
440114	Overtime-Dietary Aides	262.19			262.19
440115	Orientation- Dietary Aides	20.76			20.76
440116	Salaries- Dietitian	2,800.23			2,800.23
440120	Vacation/Sick/Holiday-Dietary	28,908.41			28,908.41
440121	Payroll Taxes-Dietary-FICA	22,485.23			22,485.23
440122	Payrpoll Taxes- Dietary-SUI	7,065.18			7,065.18
440123	Workers Comp-Diet	9,326.37			9,326.37
440124	Payroll Taxes-Dietary FUTA	198.75			198.75
440125	Employee Health Insurance- Dietary	20,038.46			20,038.46
440126	Employee Life Insurance-Dietary	340.80			340.80
440127	Employee Dental Insurance- Dietary	260.69			260.69
440128	Employee Vision Insurance - Dietary	125.71			125.71
440134	Dues/Subscriptions-Dietary	1,959.68			1,959.68
440135	Employee Expense-Dietary	309.43			309.43
440140	Interco Contracted Services - Dietary	10,853.69			10,853.69
440199	Licenses/Permits-Dietary	35.00			35.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
440789	Thickened Liquids-Dietary	10,026.86			10,026.86
440803	Raw Food-Dietary	122,776.40			122,776.40
440804	Produce-Dietary	7,227.13			7,227.13
440805	Dairy-Dietary	29,361.33			29,361.33
440807	Dietary Supplies-Dietary	14,332.33			14,332.33
440808	China/Silverware/Glass-Dietary	(437.58)			(437.58)
440809	Utensils/Pots/Pans-Dietary	(57.60)			(57.60)
440811	Chemicals-Dietary	(807.14)			(807.14)
440815	Consultant-Dietary	11,509.00			11,509.00
440820	Maintenance & Repairs-Diet	3,926.51			3,926.51
440876	Equipment Minor-Dietary	874.51			874.51
440901	Office Supplies-Dietary	1,104.30			1,104.30
440920	Forms/Printing-Dietary	78.00			78.00
440960	Equipment Rental-Dietary	1,339.90			1,339.90
450104	Salaries- Housekeeping Staff	75,727.05			75,727.05
450105	Overtime- Housekeeping Staff	5,572.41			5,572.41
450106	Orientation- Housekeeping Staff	684.75			684.75
450107	Salaries - Housekeeping - Porter	89,380.78			89,380.78
450108	Salaries HSKP-Overtime	6,937.59			6,937.59
450110	Contract Services _ Housekeeping	15,642.84			15,642.84
450120	Vacation/Sick/Holiday-Hskp	22,679.82			22,679.82
450121	Payroll Taxes- Hskp-FICA	13,341.73			13,341.73
450122	Payroll Taxes-Hskp-SUI	4,165.83			4,165.83
450123	Workers Comp-Hskp	6,072.14			6,072.14
450124	Payroll Tax Housekeeping FUTA	103.26			103.26
450125	Employee Health Insurance-Hskp	23,277.55			23,277.55
450126	Employee Life Insurance-Hskp	178.50			178.50
450127	Employee Dental Insurance-Hskp	910.60			910.60
450128	Employee Vision Insurance - Hskp	195.01			195.01
450132	Background Checks-Hskp	30.00			30.00
450871	Cleaning Supplies-Hskp	26,291.96			26,291.96
450876	Equipment Minor-Hskp	983.73			983.73
450950	Milleage Reimbursement-Hskp	3.33			3.33
460104	Salaries-Laundry Staff	83,171.64			83,171.64
460105	Overtime- Laundry Staff	9,313.24			9,313.24
460106	Orientation-Laundry Staff	72.98			72.98
460107	Contract Services - Laundry	15,642.84			15,642.84
460120	Vacation/Sick/Holiday-Laundry	10,463.09			10,463.09
460121	Payroll Taxes-Laundry-FICA	7,497.84			7,497.84
460122	Payroll Taxes-Laundry-SUI	1,944.44			1,944.44
460123	Workers Comp-Laundry	3,230.69			3,230.69
460124	Payroll Tax Laundry FUTA	55.24			55.24
460125	Employee Health Insurance-Laundry	4,923.95			4,923.95
460126	Employee Life Insurance-Laundry	81.60			81.60
460127	Emplyoee Dental Insurance-Laundry	90.56			90.56
460128	Employee Vision Insurance - Laundry	41.04			41.04
460820	Maintenance& Repairs-Laundry	196.51			196.51
460876	Equipment Minor-Laundry	2,850.17			2,850.17
460881	Chemicals-Laundry	1,377.29			1,377.29
460882	Laundry Supplies-Laundry	497.48			497.48
460883	Linen/Terry-Laundry	7,524.60			7,524.60
460884	Bed Linens-Laundry	61.80			61.80
460885	Maintenance & Repairs-Laundry	1,946.10			1,946.10
470101	Salaries-Maintenance Manager	21,736.29			21,736.29
470102	Overtime-Maintenance Manager	633.49			633.49
470104	Salaries-Maintenance Staff	11,695.50			11,695.50

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
470105	Overtime-Maintenance Staff	4.50			4.50
470120	Vacation/Sick/Holiday-Maint	2,357.27			2,357.27
470121	Payroll Taxes-Maint-FICA	2,760.91			2,760.91
470122	Payroll Taxes-Maint-SUI	1,404.11			1,404.11
470123	Workers Comp-Maint	1,296.68			1,296.68
470124	Payroll Maint-FUTA	71.34			71.34
470125	Employee Health Insurance-Maint	373.68			373.68
470126	Employee Life Insurance-Maint	33.83			33.83
470127	Employee Dental Insurance-Maint	(141.07)			(141.07)
470129	Employee Vision Insurance - Maint	6.37			6.37
470132	Background Checks-Maint	182.00			182.00
470134	Dues/Subscriptions-Maint	392.50			392.50
470136	Med-Pass Subscriptions	0.00		72.00	72.00
470820	Maintenance & Repairs-Maint	8,545.63			8,545.63
470821	Electrical-Maint	3,099.16			3,099.16
470822	Plumbing-Maint	8,669.66			8,669.66
470823	HVAC/Boiler Maint	9,192.27			9,192.27
470824	Paint-Maint	22.56			22.56
470826	Small Tools-Maint	996.23			996.23
470827	Alarm Monitoring-Maint	295.00			295.00
470828	Alarm Inspection-Maint	397.00			397.00
470829	Alarm Repairs-Maint	3,737.79			3,737.79
470830	Grounds Maintenance-Maint	6,970.85			6,970.85
470833	Elevator-Maint	9,384.84			9,384.84
470834	Pest Control-Maint	878.00			878.00
470836	Maint Contracts- Generator	2,967.44			2,967.44
470876	Equipment Minor-Maint	986.90		19.99	1,006.89
470901	Office Supplies-Maint	790.69			790.69
470941	Cell Phones-Maint	539.40			539.40
470970	Waste Disposal -Grease/Trash	13,545.73			13,545.73
480104	Salaries-Reception/Security Staff	64,643.45			64,643.45
480105	Overtime-Reception/Security Staff	1,146.81			1,146.81
480106	Orientation-Reception/Security Staff	2,075.03			2,075.03
480120	Vacation/Sick/Holiday-Rec/Sec	5,551.94			5,551.94
480121	Payroll Taxes-Rec/Sec-FICA	5,582.55			5,582.55
480122	Payroll Taxes-Rec/Sec-SUI	2,541.04			2,541.04
480123	Workers Comp-Rec/Sec	370.04			370.04
480124	Payroll Tax Security FUTA	245.11			245.11
480125	Employee Health Insurance-Rec/Sec	310.42			310.42
480126	Employee Life Insurance-Rec/Sec	56.10			56.10
480127	Employee Dental Insurance-Rec/Sec	(30.47)			(30.47)
480128	Security Expense	(11.82)			(11.82)
480129	Employee Vision Insurance - Rec/Sec	74.88			74.88
480132	Background Checks-Rec/Sec	54.00			54.00
480876	Equipment Minor-Rec/Sec	232.76			232.76
480901	Office Supplies-Rec/Sec	465.09			465.09
490101	Salaries-Marketing Manager	(2,492.64)			(2,492.64)
490120	Vacation/Sick/Holiday-Mkt	0.00		(122.00)	(122.00)
490121	Payroll Taxes-Mkt-FICA	(116.24)			(116.24)
490122	Payroll Taxes-Mkt-SUI	(34.18)			(34.18)
490123	Workers Comp-Mkt	(10.20)			(10.20)
490124	Payroll Tax-Marketing Staff-FUTA	(116.00)			(116.00)
490133	Training/Seminars/Courses-Mkt	36.95			36.95
490135	Employee Expense-Mkt	5.38			5.38
490140	Interco Contracted Services - Marketing	9,020.01		(2,370.64)	6,649.37
490858	Special Events-Mkt	435.79			435.79

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
490859	Collateral Material-Mkt	829.53			829.53
490862	Promo Items-Mkt	786.53			786.53
490901	Office Supplies-Mkt	634.12			634.12
490920	Forms/Printing-Mkt	3,393.10			3,393.10
490930	Postage-Mkt	0.96			0.96
490950	Mileage Reimbursement-Mkt	151.21			151.21
500199	Licenses & Permits-Trans	463.04			463.04
500891	Vehicle Fuel-Trans	98.35			98.35
550101	Activities SNF MGR	17,360.10			17,360.10
550104	Salaries-Activities-SNF	56,563.94			56,563.94
550105	Overtime- Activities SNF	290.20			290.20
550120	Vacation/Sick/Holiday-Activities SNF	8,080.63			8,080.63
550121	Payroll Taxes-Activities SNF-FICA	6,025.68			6,025.68
550122	Payroll Taxes-Activities SNF-SUI	1,259.06			1,259.06
550123	Workers Comp-Activities SNF	2,523.23			2,523.23
550124	Payroll Tax Activities SNF FUTA	20.18			20.18
550125	Employee Health Insurance-Activities SNF	9,135.58			9,135.58
550126	Employee Life Insurance-Activities SNF	92.22			92.22
550127	Employee Dental Insurance-Activities SNF	20.16			20.16
550128	Employee Vision Insurance - Act SNF	118.54			118.54
550134	Dues/Subscriptions-Activities SNF	223.63			223.63
550135	Employee Expense-Activities SNF	141.03			141.03
550850	Activities Supplies-Activities-SNF	849.57			849.57
550851	Entertainment-Activities-SNF	5,997.11			5,997.11
550852	Activities Events Food-Activities-SNF	2,732.14			2,732.14
550901	Office Supplies-Activities SNF	512.42			512.42
550962	Floral-Activities-SNF	91.54			91.54
550964	Holiday Decorations-Activities-SNF	101.73			101.73
560102	Salaries-Business Office	30,055.50			30,055.50
560103	Salaries-Human Resources/Payroll	29,233.91			29,233.91
560104	Salaries-Admin Staff	21,517.35			21,517.35
560105	Overtime-Admin	7,856.11			7,856.11
560106	Orientation-Admin	13.75			13.75
560109	Salaries - Admissions Coordinator	24,504.22			24,504.22
560120	Vacation/Sick/Holiday-Adm	9,421.78			9,421.78
560121	Payroll Taxes-Admin-FICA	10,500.87			10,500.87
560122	Payroll Taxes-Admin-SUI	869.32			869.32
560123	Workers Comp-Admin	275.93			275.93
560124	Payroll Tax Admin FUTA	70.11			70.11
560125	Employee Health Insurance-Admin	10,568.55			10,568.55
560126	Employee Life Insurance-Admin	126.82			126.82
560127	Employee Dental Insurance-Admin	414.81			414.81
560128	Employee Vision Insurance - Admin	258.95			258.95
560129	Benefit Plan Fees	2,241.54			2,241.54
560132	Background Checks-Admin	84.00			84.00
560133	Training/Seminars/Courses-Admin	514.84			514.84
560135	Employee Benefits/Expense-Admin	4,479.44		(650.00)	3,829.44
560198	Bldg Inspection Fees	22,389.52			22,389.52
560199	Licenses/Permits	428.57			428.57
560500	Recovery of Bad Debt	90.00			90.00
560711	Utilities-Electric	69,451.78			69,451.78
560712	Utilities-Gas/Oil	9,603.70			9,603.70
560713	Utilities-Water/Sewer/Refuse	57,407.62			57,407.62
560714	Utilities-Telephone Service	8,784.57			8,784.57
560715	Utilities-Telephone Maintenance Contract	(1,220.00)			(1,220.00)
560717	Utilities-Cable TV	19,246.05			19,246.05

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
560731	Real Estate Taxes	60,000.00			60,000.00
560732	Non-Reimbursable Expense	494.50			494.50
560733	Personal Property Taxes	11,718.87			11,718.87
560734	Professional Liability Insurance	17,912.04			17,912.04
560735	General Liability Insurance	17,912.04			17,912.04
560736	Property Insurance	6,142.02			6,142.02
560740	Insurance-Other	3,336.48			3,336.48
560742	Patient Trust Bond	355.62			355.62
560744	Resident Reimburse on Lost/Stolen Items	84.04			84.04
560745	Taxes Other	250.00			250.00
560840	Interco Contracted Services - Admin	(725.02)		(4,322.50)	(5,047.52)
560841	Contracted Services - Call System	2,781.82			2,781.82
560843	Legal Fees-Adm	14,631.93			14,631.93
560844	Accounting/Audit Fees-Adm	17,393.34			17,393.34
560845	Payroll Processing Fees	10,665.08			10,665.08
560851	Entertainment-Adm	18.81			18.81
560876	Equipment Minor-Adm	1,480.20			1,480.20
560901	Office Supplies-Adm	8,150.53			8,150.53
560902	Office Supplies Human Resources	1,930.96			1,930.96
560905	Copier- Maintenance Agreement	4,516.16			4,516.16
560906	Copier Lease-Adm	2,000.00			2,000.00
560910	Computer Supplies-Adm	(21.26)			(21.26)
560911	Computer Maintenance-Adm	9,978.95			9,978.95
560912	Software Maintenance Contract-Adm	29,116.42		(20,700.00)	8,416.42
560913	Internet Access-Adm	7,287.48			7,287.48
560914	Software Expense - Adm	1,533.09			1,533.09
560915	Timeclock Software	5,929.75			5,929.75
560920	Forms/Printing-Adm	1,034.65			1,034.65
560925	Records Storage - Adm	3,553.61			3,553.61
560926	Parking Space - Adm	14,600.00			14,600.00
560930	Postage-Adm	1,976.28			1,976.28
560931	Overnight Service-Adm	855.58			855.58
560941	Cell Phones-Adm	880.76			880.76
560950	Mileage Reimbursement-Adm	1,022.36			1,022.36
560960	Equipment Rental-Adm	2,189.96			2,189.96
560963	Misc Decor-Adm	296.11			296.11
560964	Eagle Lake Foundation - Vision Term Fees	0.00		20,700.00	20,700.00
560995	Collection Fees/Credit Card Fees	31.70			31.70
560996	Late fees/Finance Charges-Adm	7.38			7.38
560997	Bank Service Charges-Adm	1,062.87			1,062.87
560998	Eagle Lake Foundation Fees	0.00		85.72	85.72
580001	Interest Income	(1.96)			(1.96)
590002	Management Fees	155,181.00			155,181.00
590004	Interest Expense	29,231.80			29,231.80
590005	Rent Expense	497,406.67			497,406.67
590006	Depreciation-Bldgs & Improvements	6,246.01			6,246.01
590007	Depreciation-FFE	8,817.75			8,817.75
590008	Depreciation-Vehicles	2,795.65			2,795.65
590009	Amortization	692.36		(692.36)	0.00
R0002	Champion Awards of Milford	0.00		140.00	140.00
R0003	Uniform Expense	0.00		650.00	650.00
R0004	Interest on line of credit	0.00		692.36	692.36
Total		[illegible]		**0.00**	[illegible]
	Net (Income) Loss				

Client: *Eagle Lake Foundation*
Engagement: *Medicaid - Senior Philanthropy of Danbury, 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
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
410101	Salaries-Administrator	79,125.52		2,492.64	81,618.16
			RJE - 12	2,492.64	
Subtotal [2] Administrators		79,125.52		2,492.64	81,618.16
Subgroup : [3]	Assistant Administrator				
410105	Salaries - Assist Administrator	16,500.01		0.00	16,500.01
Subtotal [3] Assistant Administrator		16,500.01		0.00	16,500.01
Subgroup : [4]	Other Administrative Salaries				
410501	Salaries-Med Rec	20,414.77		0.00	20,414.77
410502	Overtime-Med Rec	303.43		0.00	303.43
410503	Orientation- Med Rec	172.50		0.00	172.50
410520	Vacation/Sick/Holiday- Med Recs	1,385.57		0.00	1,385.57
560102	Salaries-Business Office	30,055.50		0.00	30,055.50
560103	Salaries-Human Resources/Payroll	29,233.91		0.00	29,233.91
560104	Salaries-Admin Staff	21,517.35		0.00	21,517.35
560105	Overtime-Admin	7,856.11		0.00	7,856.11
560106	Orientation-Admin	13.75		0.00	13.75
560109	Salaries - Admissions Coordinator	24,504.22		0.00	24,504.22
560120	Vacation/Sick/Holiday-Adm	9,421.78		0.00	9,421.78
Subtotal [4] Other Administrative Salaries		144,878.89		0.00	144,878.89
Subgroup : [5C]	Dietary Workers				
440101	Salaries-Dietary Manager/CDM	35,982.93		0.00	35,982.93
440107	Salaries-Cooks	71,002.38		0.00	71,002.38
440108	Overtime-Cooks	424.65		0.00	424.65
440113	Salaries- Dietary Aides	163,427.64		0.00	163,427.64
440114	Overtime-Dietary Aides	262.19		0.00	262.19
440115	Orientation- Dietary Aides	20.76		0.00	20.76
440116	Salaries- Dietitian	2,800.23		0.00	2,800.23
440120	Vacation/Sick/Holiday-Dietary	28,908.41		0.00	28,908.41
440140	Interco Contracted Services - Dietary	10,853.69		0.00	10,853.69
Subtotal [5C] Dietary Workers		313,682.88		0.00	313,682.88
Subgroup : [6B]	Other Housekeeping Workers				
450104	Salaries- Housekeeping Staff	75,727.05		0.00	75,727.05
450105	Overtime- Housekeeping Staff	5,572.41		0.00	5,572.41
450106	Orientation- Housekeeping Staff	684.75		0.00	684.75
450107	Salaries - Housekeeping - Porter	89,380.78		0.00	89,380.78
450108	Salaries HSKP-Overtime	6,937.59		0.00	6,937.59
450120	Vacation/Sick/Holiday-Hskp	22,679.82		0.00	22,679.82
Subtotal [6B] Other Housekeeping Workers		200,982.40		0.00	200,982.40
Subgroup : [7B]	Other Maintenance Workers				
470101	Salaries-Maintenance Manager	21,736.29		0.00	21,736.29
470102	Overtime-Maintenance Manager	633.49		0.00	633.49
470104	Salaries-Maintenance Staff	11,695.50		0.00	11,695.50
470105	Overtime-Maintenance Staff	4.50		0.00	4.50
470120	Vacation/Sick/Holiday-Maint	2,357.27		0.00	2,357.27
Subtotal [7B] Other Maintenance Workers		36,427.05		0.00	36,427.05
Subgroup : [8B]	Other Laundry Workers				
460104	Salaries-Laundry Staff	83,171.64		0.00	83,171.64
460105	Overtime- Laundry Staff	9,313.24		0.00	9,313.24
460106	Orientation-Laundry Staff	72.98		0.00	72.98
460120	Vacation/Sick/Holiday-Laundry	10,463.09		0.00	10,463.09
Subtotal [8B] Other Laundry Workers		103,020.95		0.00	103,020.95
Subgroup : [10]	Protective Services				
480104	Salaries-Reception/Security Staff	64,643.45		0.00	64,643.45
480105	Overtime-Reception/Security Staff	1,146.81		0.00	1,146.81
480106	Orientation-Reception/Security Staff	2,075.03		0.00	2,075.03
480120	Vacation/Sick/Holiday-Rec/Sec	5,551.94		0.00	5,551.94
Subtotal [10] Protective Services		73,417.23		0.00	73,417.23
Subgroup : [12A]	Director of Nurses/Assistant Director				
410102	Salaries-DON	52,815.10		0.00	52,815.10
410107	Salaries - ADON/Unit Mgr	(13,236.43)		0.00	(13,236.43)
Subtotal [12A] Director of Nurses/Assistant Director		39,578.67		0.00	39,578.67
Subgroup : [12B1]	RNs - Direct Care				
410201	Salaries-RN	519,024.40		(22,392.85)	496,631.55
			RJE - 12	(22,392.85)	
410202	Overtime-RN	16,983.19		0.00	16,983.19
410203	Orientation-RN	6,015.74		0.00	6,015.74
410220	Vacation/Sick/Holiday-Nursing	221,600.14		0.00	221,600.14
Subtotal [12B1] RNs - Direct Care		763,623.47		(22,392.85)	741,230.62
Subgroup : [12B2]	RNs - Administrative				
410103	Salaries-Nurse Liaison/Risk Mgr	(5,857.40)		5,857.40	0.00
			RJE - 12	5,857.40	
410104	Salaries-MDS Coor/MDS Asst	(12,817.74)		12,817.74	0.00
			RJE - 12	12,817.74	
410106	Inservice Coordinator-Nursing Admin	(7,557.69)		7,557.69	0.00
			RJE - 12	7,557.69	
410117	Salaries - Nursing Infection Control	(3,169.29)		3,169.29	0.00
			RJE - 12	3,169.29	

Client: *Eagle Lake Foundation*
Engagement: *Medicaid - Senior Philanthropy of Danbury, 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
410120	Vacation/Sick/Holiday-Nursing Admn	2,686.77		(2,686.77)	0.00
			RJE - 12	(2,686.77)	
410140	Interco Contracted Services -Nurse Admin	2,132.61		0.00	2,132.61
Subtotal [12B2] RNs - Administrative		(24,582.74)		26,715.35	2,132.61
Subgroup : [12C1] LPNs - Direct Care					
410204	Salaries-LPN	601,563.35		0.00	601,563.35
410205	Overtime-LPN	49,216.67		0.00	49,216.67
410206	Orientation-LPN	11,383.99		0.00	11,383.99
410240	Interco Contracted Services - Nursing	960.67		0.00	960.67
Subtotal [12C1] LPNs - Direct Care		663,124.68		0.00	663,124.68
Subgroup : [12D] Aides and Attendants					
410207	Salaries-CNA	901,082.39		0.00	901,082.39
410208	Overtime-CNA	74,569.42		0.00	74,569.42
410209	Orientation-CNA	11,482.30		0.00	11,482.30
410210	Ward Clerk/Staff Coord-Nursing	26,567.03		0.00	26,567.03
410212	Ward Clerk/Staff Coord- OT	279.10		0.00	279.10
Subtotal [12D] Aides and Attendants		1,013,980.24		0.00	1,013,980.24
Subgroup : [12E] Physical Therapists					
410711	Salaries - Director of Rehab	40,832.10		(40,833.00)	(0.90)
			RJE - 9	(40,833.00)	
410712	Salaries - Physical Therapy Assistant	64,534.00		0.00	64,534.00
410713	Overtime - Physical Therapy Assistant	1,258.30		0.00	1,258.30
410775	Salaries - Physical Therapy	68,301.55		26,100.97	94,402.52
			RJE - 9	15,502.00	
			RJE - 10	10,598.97	
410776	Overtime - Physical Therapy	5,011.88		0.00	5,011.88
410781	Orientation - All Therapy	513.90		0.00	513.90
410782	Vac/Sick/Hol - Therapy	27,917.61		(27,918.00)	(0.39)
			RJE - 10	(27,918.00)	
Subtotal [12E] Physical Therapists		208,369.34		(42,650.03)	165,719.31
Subgroup : [12F] Speech Therapists					
410718	Salaries - Therapy - Rehab Tech	6,460.50		0.00	6,460.50
410779	Salaries - Speech Therapy	39,420.18		12,105.70	51,525.88
			RJE - 9	7,190.00	
			RJE - 10	4,915.70	
410780	Overtime - Speech Therapy	1,307.26		0.00	1,307.26
Subtotal [12F] Speech Therapists		47,187.94		12,105.70	59,293.64
Subgroup : [12G] Occupational Therapists					
410716	Salaries - Occupational Therapy Assist	21,841.96		0.00	21,841.96
410717	Overtime - Occupational Therapy Assistan	9.95		0.00	9.95
410719	Therapy - Rehab Tech OT	31.50		0.00	31.50
410740	Interco Contracted Services - Therapy	2,832.05		0.00	2,832.05
410777	Salaries - Occupational Therapy	95,391.37		30,544.33	125,935.70
			RJE - 9	18,141.00	
			RJE - 10	12,403.33	
410778	Overtime - Occupational Therapy	1,791.06		0.00	1,791.06
Subtotal [12G] Occupational Therapists		121,897.89		30,544.33	152,442.22
Subgroup : [12H] Recreation Workers					
550101	Activities SNF MGR	17,360.10		0.00	17,360.10
550104	Salaries-Activities-SNF	56,563.94		0.00	56,563.94
550105	Overtime- Activities SNF	290.20		0.00	290.20
550120	Vacation/Sick/Holiday-Activities SNF	8,080.63		0.00	8,080.63
Subtotal [12H] Recreation Workers		82,294.87		0.00	82,294.87
Subgroup : [12M] Social Workers/Case Management					
410601	Salaries-Social Service	56,871.43		0.00	56,871.43
410602	Overtime- Social Service	178.14		0.00	178.14
410620	Vacation/Sick/Holiday-Social Service	3,990.00		0.00	3,990.00
Subtotal [12M] Social Workers/Case Management		61,039.57		0.00	61,039.57
Subgroup : [12N] Marketing					
490140	Interco Contracted Services - Marketing	9,020.01		(2,370.64)	6,649.37
			RJE - 12	(2,370.64)	
Subtotal [12N] Marketing		9,020.01		(2,370.64)	6,649.37
Subgroup : [12O] Other					
410540	Interco Contracted Services - Med Rec	3,251.43		0.00	3,251.43
Subtotal [12O] Other		3,251.43		0.00	3,251.43
Total [10-A] Salaries and Wages		3,956,820.30		4,444.50	3,961,264.80
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
440815	Consultant-Dietary	11,509.00		0.00	11,509.00
Subtotal [1] Dietitian		11,509.00		0.00	11,509.00
Subgroup : [2]	Dentist				
410855	Dental Consultants	8,310.00		0.00	8,310.00
Subtotal [2] Dentist		8,310.00		0.00	8,310.00
Subgroup : [3]	Pharmacist				
410702	Pharmacy Consultant	11,006.23		0.00	11,006.23
Subtotal [3] Pharmacist		11,006.23		0.00	11,006.23
Subgroup : [5A]	PT - Resident Care				
410792	Physical Therapist - Outside Contr	(950.00)		950.00	0.00

Client: *Eagle Lake Foundation*
Engagement: *Medicaid - Senior Philanthropy of Danbury, 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
			RJE - 13	950.00	
Subtotal [5A] PT - Resident Care		(950.00)		950.00	0.00
Subgroup : [8A]	**Medical Director**				
410701	Medical Director	22,821.78		0.00	22,821.78
Subtotal [8A] Medical Director		22,821.78		0.00	22,821.78
Subgroup : [8C]	**Resident Care**				
410706	Physician Consultant	26,835.00		0.00	26,835.00
Subtotal [8C] Resident Care		26,835.00		0.00	26,835.00
Subgroup : [9A]	**ST - Resident Care**				
410725	Therapy Staffing Services	0.00		165.00	165.00
			RJE - 13	165.00	
Subtotal [9A] ST - Resident Care		0.00		165.00	165.00
Subgroup : [11A1]	**RN's - Direct Care**				
410708	Staffing Agency-RN	106,108.07		0.00	106,108.07
Subtotal [11A1] RN's - Direct Care		106,108.07		0.00	106,108.07
Subgroup : [11A2]	**RN's - Administrative**				
410136	Contracted Services - Nursing Admin	47,115.00		0.00	47,115.00
Subtotal [11A2] RN's - Administrative		47,115.00		0.00	47,115.00
Subgroup : [11B1]	**LPN's - Direct Care**				
410709	Staffing Agency-LPN	43,740.31		0.00	43,740.31
Subtotal [11B1] LPN's - Direct Care		43,740.31		0.00	43,740.31
Subgroup : [11C]	**Aides**				
410710	Staffing Agency-CNA	43,780.07		0.00	43,780.07
Subtotal [11C] Aides		43,780.07		0.00	43,780.07
Subgroup : [12]	**Other**				
410799	Purchased Services-Other	3,145.70		(1,115.00)	2,030.70
			RJE - 13	(1,115.00)	
Subtotal [12] Other		3,145.70		(1,115.00)	2,030.70
Total [13-B] Professional Fees		323,421.16		0.00	323,421.16
Group : [15]	**Expenditures Other than Salaries**				
Subgroup : [1A1]	**Workmen's Compensation**				
410123	Workers Comp-Nursing Admn	(3,710.07)		0.00	(3,710.07)
410223	Workers Comp-Nursing	82,276.62		0.00	82,276.62
410523	Workers Comp- Med Recs	7.45		0.00	7.45
410623	Workers Comp-Social Service	71.58		0.00	71.58
410785	Workers Comp - Therapy	10,712.07		0.00	10,712.07
440123	Workers Comp-Diet	9,326.37		0.00	9,326.37
450123	Workers Comp-Hskp	6,072.14		0.00	6,072.14
460123	Workers Comp-Laundry	3,230.69		0.00	3,230.69
470123	Workers Comp-Maint	1,296.68		0.00	1,296.68
480123	Workers Comp-Rec/Sec	370.04		0.00	370.04
490123	Workers Comp-Mkt	(10.20)		0.00	(10.20)
550123	Workers Comp-Activities SNF	2,523.23		0.00	2,523.23
560123	Workers Comp-Admin	275.93		0.00	275.93
Subtotal [1A1] Workmen's Compensation		112,442.53		0.00	112,442.53
Subgroup : [1A3]	**Unemployment Insurance**				
410122	Payroll Taxes-Nursing Admn-SUI	1,856.98		0.00	1,856.98
410124	Payroll Nursing Admin-FUTA	76.08		0.00	76.08
410222	Payroll Taxes-Nursing-SUI	38,224.96		0.00	38,224.96
410224	Payroll Nursing - FUTA	1,290.50		0.00	1,290.50
410522	Payroll Taxes-Med Recs-SUI	861.79		0.00	861.79
410524	Payroll Tax - Medical Record - FUTA	57.80		0.00	57.80
410622	Payroll Taxes- Social Service-SUI	283.65		0.00	283.65
410624	Payroll Tax - Social Service - FUTA	(0.39)		0.00	(0.39)
410784	SUI - Therapy	2,375.63		0.00	2,375.63
410786	FUTA - Therapy	131.98		0.00	131.98
440122	Payrpoll Taxes- Dietary-SUI	7,065.18		0.00	7,065.18
440124	Payroll Taxes-Dietary FUTA	198.75		0.00	198.75
450122	Payroll Taxes-Hskp-SUI	4,165.83		0.00	4,165.83
450124	Payroll Tax Housekeeping FUTA	103.26		0.00	103.26
460122	Payroll Taxes-Laundry-SUI	1,944.44		0.00	1,944.44
460124	Payroll Tax Laundry FUTA	55.24		0.00	55.24
470122	Payroll Taxes-Maint-SUI	1,404.11		0.00	1,404.11
470124	Payroll Maint-FUTA	71.34		0.00	71.34
480122	Payroll Taxes-Rec/Sec-SUI	2,541.04		0.00	2,541.04
480124	Payroll Tax Security FUTA	245.11		0.00	245.11
490122	Payroll Taxes-Mkt-SUI	(34.18)		0.00	(34.18)
490124	Payroll Tax-Marketing Staff-FUTA	(116.00)		0.00	(116.00)
550122	Payroll Taxes-Activities SNF-SUI	1,259.06		0.00	1,259.06
550124	Payroll Tax Activities SNF FUTA	20.18		0.00	20.18
560122	Payroll Taxes-Admin-SUI	869.32		0.00	869.32
560124	Payroll Tax Admin FUTA	70.11		0.00	70.11
Subtotal [1A3] Unemployment Insurance		65,021.57		0.00	65,021.57
Subgroup : [1A4]	**Social Security (FICA)**				
410121	Payroll Taxes-Nursing Admn-FICA	8,132.83		0.00	8,132.83
410221	Payroll Taxes-Nursing-FICA	180,554.67		0.00	180,554.67
410521	Payroll Taxes-Med Recs-FICA	1,701.48		0.00	1,701.48
410621	Payroll Taxes- Social Service-FICA	4,522.07		0.00	4,522.07
410783	Fica - Therapy	28,188.53		0.00	28,188.53

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
440121	Payroll Taxes-Dietary-FICA	22,485.23		0.00	22,485.23
450121	Payroll Taxes- Hskp-FICA	13,341.73		0.00	13,341.73
460121	Payroll Taxes-Laundry-FICA	7,497.84		0.00	7,497.84
470121	Payroll Taxes-Maint-FICA	2,760.91		0.00	2,760.91
480121	Payroll Taxes-Rec/Sec-FICA	5,582.55		0.00	5,582.55
490121	Payroll Taxes-Mkt-FICA	(116.24)		0.00	(116.24)
550121	Payroll Taxes-Activities SNF-FICA	6,025.68		0.00	6,025.68
560121	Payroll Taxes-Admin-FICA	10,500.87		0.00	10,500.87
Subtotal [1A4] Social Security (FICA)		291,178.15		0.00	291,178.15
Subgroup : [1A5]	**Health Insurance**				
410125	Employee Health Insurance-Nurs Admin	2,109.45		0.00	2,109.45
410127	Employee Dental Insurance-Nurs Admn	881.33		0.00	881.33
410128	Employee Vision Insurance-Nurs Admin	224.04		0.00	224.04
410225	Employee Health Insurance-Nursing	167,326.19		0.00	167,326.19
410227	Employee Dental Insurance-Nursing	3,118.76		0.00	3,118.76
410229	Employee Vision Insurance - Nursing	1,134.00		0.00	1,134.00
410525	Employee Health Insurance-Med Recs	319.55		0.00	319.55
410527	Employe Dental Insurance-Med Recs	81.67		0.00	81.67
410625	EE Health Insurance-Social Service	854.55		0.00	854.55
410627	Employee Dental Ins-Social Service	225.57		0.00	225.57
410628	Employee Vision Insurance - Social Ser	18.61		0.00	18.61
410787	Employee Health - Therapy	13,650.44		0.00	13,650.44
410788	Employee Dental - Therapy	459.23		0.00	459.23
410791	Employee Vision Insurance - Therapy	118.38		0.00	118.38
440125	Employee Health Insurance- Dietary	20,036.46		0.00	20,036.46
440127	Employee Dental Insurance- Dietary	260.69		0.00	260.69
440128	Employee Vision Insurance - Dietary	125.71		0.00	125.71
450125	Employee Health Insurance-Hskp	23,277.55		0.00	23,277.55
450127	Employee Dental Insurance-Hskp	910.60		0.00	910.60
450128	Employee Vision Insurance - Hskp	195.01		0.00	195.01
460125	Employee Health Insurance-Laundry	4,923.95		0.00	4,923.95
460127	Employee Dental Insurance-Laundry	90.56		0.00	90.56
460128	Employee Vision Insurance - Laundry	41.04		0.00	41.04
470125	Employee Health Insurance-Maint	373.68		0.00	373.68
470127	Employee Dental Insurance-Maint	(141.07)		0.00	(141.07)
470129	Employee Vision Insurance - Maint	6.37		0.00	6.37
480125	Employee Health Insurance-Rec/Sec	310.42		0.00	310.42
480127	Employee Dental Insurance-Rec/Sec	(30.47)		0.00	(30.47)
480129	Employee Vision Insurance - Rec/Sec	74.88		0.00	74.88
550125	Employee Health Insurance-Activities SNF	9,135.58		0.00	9,135.58
550127	Employee Dental Insurance-Activities SNF	20.16		0.00	20.16
550128	Employee Vision Insurance - Act SNF	118.54		0.00	118.54
560125	Employee Health Insurance-Admin	10,568.55		0.00	10,568.55
560127	Employee Dental Insurance-Admin	414.81		0.00	414.81
560128	Employee Vision Insurance - Admin	258.95		0.00	258.95
Subtotal [1A5] Health Insurance		261,496.74		0.00	261,496.74
Subgroup : [1A6]	**Life Insurance**				
410126	Employee Life Insurance-Nursing Admn	119.02		0.00	119.02
410226	Employee Life Insurance-Nursing	2,112.72		0.00	2,112.72
410626	Employee Life Ins-Social Service	89.58		0.00	89.58
410789	Employee Life - Therapy	236.85		0.00	236.85
440126	Employee Life Insurance-Dietary	340.80		0.00	340.80
450126	Employee Life Insurance-Hskp	178.50		0.00	178.50
460126	Employee Life Insurance-Laundry	81.60		0.00	81.60
470126	Employee Life Insurance-Maint	33.83		0.00	33.83
480126	Employee Life Insurance-Rec/Sec	56.10		0.00	56.10
550126	Employee Life Insurance-Activities SNF	92.22		0.00	92.22
560126	Employee Life Insurance-Admin	126.82		0.00	126.82
Subtotal [1A6] Life Insurance		3,468.04		0.00	3,468.04
Subgroup : [1A8]	**Uniform Allowance**				
R0003	Uniform Expense	0.00		650.00	650.00
			RJE - 6	650.00	
Subtotal [1A8] Uniform Allowance		0.00		650.00	650.00
Subgroup : [1A9]	**Other**				
410131	Drug Free Expense-Nursing Admn	225.00		0.00	225.00
410135	Employee Expense-Nursing Admn	7,904.36		(525.00)	7,379.36
			RJE - 6	(525.00)	
410231	Drug Free Expense-Nursing	1,399.00		0.00	1,399.00
410235	Employee Expense-Nursing	1,505.74		(219.44)	1,286.30
			RJE - 6	(79.44)	
			RJE - 7	(140.00)	
410635	Employee Expense-Social Service	19.99		(19.99)	0.00
			RJE - 8	(19.99)	
440135	Employee Expense-Dietary	309.43		0.00	309.43
490135	Employee Expense-Mkt	5.38		0.00	5.38
550135	Employee Expense-Activities SNF	141.03		0.00	141.03
560135	Employee Benefits/Expense-Admin	4,479.44		(650.00)	3,829.44
			RJE - 6	(650.00)	
Subtotal [1A9] Other		15,989.37		(1,414.43)	14,574.94
Subgroup : [1C]	**Bad Debts**				
410998	Bad Debt Expense-SNF	60,000.00		0.00	60,000.00
560500	Recovery of Bad Debt	90.00		0.00	90.00
Subtotal [1C] Bad Debts		60,090.00		0.00	60,090.00
Subgroup : [1D]	**Accounting and Auditing**				
560844	Accounting/Audit Fees-Adm	17,393.34		0.00	17,393.34
Subtotal [1D] Accounting and Auditing		17,393.34		0.00	17,393.34

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Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [1E]	**Legal**				
560843	Legal Fees-Adm	14,631.93		0.00	14,631.93
Subtotal [1E] Legal		14,631.93		0.00	14,631.93
Subgroup : [1G]	**Office Supplies**				
410237	Office Supplies - Nursing	7,037.31		0.00	7,037.31
410735	Office Supplies-Therapy	305.25		0.00	305.25
440901	Office Supplies-Dietary	1,104.30		0.00	1,104.30
440920	Forms/Printing-Dietary	78.00		0.00	78.00
470901	Office Supplies-Maint	790.69		0.00	790.69
480901	Office Supplies-Rec/Sec	465.09		0.00	465.09
490901	Office Supplies-Mkt	634.12		0.00	634.12
490920	Forms/Printing-Mkt	3,393.10		0.00	3,393.10
550901	Office Supplies-Activities SNF	512.42		0.00	512.42
560901	Office Supplies-Adm	8,150.53		0.00	8,150.53
560902	Office Supplies Human Resources	1,930.96		0.00	1,930.96
560910	Computer Supplies-Adm	(21.26)		0.00	(21.26)
560920	Forms/Printing-Adm	1,034.65		0.00	1,034.65
Subtotal [1G] Office Supplies		25,415.16		0.00	25,415.16
Subgroup : [1H1]	**Telephone and Telegraph**				
560714	Utilities-Telephone Service	8,784.57		0.00	8,784.57
560715	Utilities-Telephone Maintenance Contract	(1,220.00)		0.00	(1,220.00)
Subtotal [1H1] Telephone and Telegraph		7,564.57		0.00	7,564.57
Subgroup : [1H2]	**Cellular Phones and Beepers**				
410141	Cell Phones - Nursing Admin	678.78		0.00	678.78
470941	Cell Phones-Maint	539.40		0.00	539.40
560941	Cell Phones-Adm	880.76		0.00	880.76
Subtotal [1H2] Cellular Phones and Beepers		2,098.94		0.00	2,098.94
Subgroup : [1J]	**Corporation Business Taxes**				
560745	Taxes Other	250.00		0.00	250.00
Subtotal [1J] Corporation Business Taxes		250.00		0.00	250.00
Subgroup : [1K3]	**Resident Day User Fee**				
410997	Quality Assessment Fee - SNF	444,341.84		0.00	444,341.84
Subtotal [1K3] Resident Day User Fee		444,341.84		0.00	444,341.84
Total [15] Expenditures Other than Salaries		1,321,381.18		(764.43)	1,320,616.75
Group : [16]	**Expenditures Other than Salaries (cont'd) - Admin. and General**				
Subgroup : [2]	**Holiday Parties for Staff**				
550964	Holiday Decorations-Activities-SNF	101.73		0.00	101.73
Subtotal [2] Holiday Parties for Staff		101.73		0.00	101.73
Subgroup : [3]	**Gifts to Staff and Residents**				
550962	Floral-Activities-SNF	91.54		0.00	91.54
Subtotal [3] Gifts to Staff and Residents		91.54		0.00	91.54
Subgroup : [4]	**Employee Travel**				
410195	Mileage Reimbursement - Nursing Adm	2,314.77		604.44	2,919.21
			RJE - 6	604.44	
410228	Travel - Nursing	562.59		0.00	562.59
450950	Mileage Reimbursement-Hskp	3.33		0.00	3.33
490950	Mileage Reimbursement-Mkt	151.21		0.00	151.21
560950	Mileage Reimbursement-Adm	1,022.36		0.00	1,022.36
Subtotal [4] Employee Travel		4,054.26		604.44	4,658.70
Subgroup : [5]	**Education Expense**				
410133	Training/Seminars/Courses-Nurs Admn	1,839.00		0.00	1,839.00
410233	Training/Seminars/Courses-Nursing	5,538.17		0.00	5,538.17
410798	Training/Seminars/Courses-Therapy Dept	1,102.44		0.00	1,102.44
490133	Training/Seminars/Courses-Mkt	36.95		0.00	36.95
560133	Training/Seminars/Courses-Admin	514.84		0.00	514.84
Subtotal [5] Education Expense		9,031.40		0.00	9,031.40
Subgroup : [6]	**Automobile Expense**				
500891	Vehicle Fuel-Trans	98.35		0.00	98.35
Subtotal [6] Automobile Expense		98.35		0.00	98.35
Subgroup : [M1]	**Advertising Help Wanted**				
410130	Recruitment-Nursing Admn	85.62		0.00	85.62
410230	Recruitment-Nursing	2,055.47		0.00	2,055.47
410796	Recruitment - Therapy	1,718.42		0.00	1,718.42
Subtotal [M1] Advertising Help Wanted		3,859.51		0.00	3,859.51
Subgroup : [M3]	**Advertising Other**				
490858	Special Events-Mkt	435.79		0.00	435.79
490862	Promo Items-Mkt	786.53		0.00	786.53
Subtotal [M3] Advertising Other		1,222.32		0.00	1,222.32
Subgroup : [M5]	**Medical Records**				
410538	Supplies Med Rec	(152.49)		0.00	(152.49)
Subtotal [M5] Medical Records		(152.49)		0.00	(152.49)
Subgroup : [M7]	**Postage**				
490930	Postage-Mkt	0.96		0.00	0.96
560930	Postage-Adm	1,976.28		0.00	1,976.28
560931	Overnight Service-Adm	855.58		0.00	855.58
Subtotal [M7] Postage		2,832.82		0.00	2,832.82

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Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [M8]	**Dues and Membership Fees to Professional Associations**				
410134	Dues/Subscriptions-Nursing Admn	792.72		(792.72)	0.00
			RJE - 3	(85.72)	
			RJE - 4	(72.00)	
			RJE - 5	(635.00)	
410234	Dues/Subscriptions-Nursing	5,576.45		635.00	6,211.45
			RJE - 5	635.00	
560998	Eagle Lake Foundation Fees	0.00		85.72	85.72
			RJE - 3	85.72	
Subtotal [M8] Dues and Membership Fees to Professional Associations		6,369.17		(72.00)	6,297.17
Subgroup : [M8A]	**Dues to Chamber of Commerce**				
560732	Non-Reimbursable Expense	494.50		0.00	494.50
Subtotal [M8A] Dues to Chamber of Commerce		494.50		0.00	494.50
Subgroup : [M9]	**Subscriptions**				
440134	Dues/Subscriptions-Dietary	1,959.68		0.00	1,959.68
470134	Dues/Subscriptions-Maint	392.50		0.00	392.50
470136	Med-Pass Subscriptions	0.00		72.00	72.00
			RJE - 4	72.00	
550134	Dues/Subscriptions-Activities SNF	223.63		0.00	223.63
Subtotal [M9] Subscriptions		2,575.81		72.00	2,647.81
Subgroup : [M11]	**Services Provided by Contract**				
480128	Security Expense	(11.82)		0.00	(11.82)
560840	Interco Contracted Services - Admin	(725.02)		(4,322.50)	(5,047.52)
			RJE - 12	(4,322.50)	
560841	Contracted Services - Call System	2,781.82		0.00	2,781.82
560845	Payroll Processing Fees	10,665.08		0.00	10,665.08
560911	Computer Maintenance-Adm	9,978.95		0.00	9,978.95
560912	Software Maintenance Contract-Adm	29,116.42		(20,700.00)	8,416.42
			RJE - 2	(20,700.00)	
560914	Software Expense - Adm	1,533.09		0.00	1,533.09
560915	Timeclock Software	5,929.75		0.00	5,929.75
Subtotal [M11] Services Provided by Contract		59,268.27		(25,022.50)	34,245.77
Subgroup : [M12]	**Administrative Management Services**				
590002	Management Fees	155,181.00		0.00	155,181.00
Subtotal [M12] Administrative Management Services		155,181.00		0.00	155,181.00
Subgroup : [M13]	**Other**				
410132	Background Checks-Nursing Admn	35.00		0.00	35.00
410137	Software Expense - Nursing Adm	5,897.76		0.00	5,897.76
410199	Licenses/Permits-Nursing Admn	1,064.09		0.00	1,064.09
410232	Background Checks-Nursing	2,459.50		0.00	2,459.50
410728	Background Checks-Therapy	30.00		0.00	30.00
440199	Licenses/Permits-Dietary	35.00		0.00	35.00
450132	Background Checks-Hskp	30.00		0.00	30.00
470132	Background Checks-Maint	182.00		0.00	182.00
480132	Background Checks-Rec/Sec	54.00		0.00	54.00
480876	Equipment Minor-Rec/Sec	232.76		0.00	232.76
490101	Salaries-Marketing Manager	(2,492.64)		0.00	(2,492.64)
490120	Vacation/Sick/Holiday-Mkt	0.00		(122.00)	(122.00)
			RJE - 12	(122.00)	
490859	Collateral Material-Mkt	829.53		0.00	829.53
500199	Licenses & Permits-Trans	463.04		0.00	463.04
560129	Benefit Plan Fees	2,241.54		0.00	2,241.54
560132	Background Checks-Admin	84.00		0.00	84.00
560199	Licenses/Permits	428.57		0.00	428.57
560742	Patient Trust Bond	355.62		0.00	355.62
560744	Resident Reimburse on Lost/Stolen Items	84.04		0.00	84.04
560851	Entertainment-Adm	18.81		0.00	18.81
560876	Equipment Minor-Adm	1,480.20		0.00	1,480.20
560913	Internet Access-Adm	7,287.48		0.00	7,287.48
560925	Records Storage - Adm	3,553.61		0.00	3,553.61
560926	Parking Space - Adm	14,600.00		0.00	14,600.00
560960	Equipment Rental-Adm	2,189.96		0.00	2,189.96
560963	Misc Decor-Adm	296.11		0.00	296.11
560964	Eagle Lake Foundation - Vision Term Fees	0.00		20,700.00	20,700.00
			RJE - 2	20,700.00	
560995	Collection Fees/Credit Card Fees	31.70		0.00	31.70
560996	Late fees/Finance Charges-Adm	7.38		0.00	7.38
560997	Bank Service Charges-Adm	1,062.87		0.00	1,062.87
R0002	Champion Awards of Milford	0.00		140.00	140.00
			RJE - 7	140.00	
Subtotal [M13] Other		42,641.93		20,718.00	63,259.93
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		287,570.12		(3,700.06)	283,870.06
Group : [18]	**Dietary Basis for Allocation of Costs**				
Subgroup : [2A1]	**Raw Food**				
440803	Raw Food-Dietary	122,776.40		0.00	122,776.40
440804	Produce-Dietary	7,227.13		0.00	7,227.13
440805	Dairy-Dietary	29,361.33		0.00	29,361.33
Subtotal [2A1] Raw Food		159,364.86		0.00	159,364.86
Subgroup : [2A2]	**Non-Food Supplies**				
410764	Nutritional Supplements	17,577.16		0.00	17,577.16
440789	Thickened Liquids-Dietary	10,026.86		0.00	10,026.86
440807	Dietary Supplies-Dietary	14,332.33		0.00	14,332.33

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
440808	China/Silverware/Glass-Dietary	(437.58)		0.00	(437.58)
440809	Utensils/Pots/Pans-Dietary	(57.60)		0.00	(57.60)
440811	Chemicals-Dietary	(807.14)		0.00	(807.14)
440876	Equipment Minor-Dietary	874.51		0.00	874.51
Subtotal [2A2] Non-Food Supplies		41,508.54		0.00	41,508.54
Subgroup : [2A3]	Other				
440960	Equipment Rental-Dietary	1,339.90		0.00	1,339.90
Subtotal [2A3] Other		1,339.90		0.00	1,339.90
Total [18] Dietary Basis for Allocation of Costs		202,213.30		0.00	202,213.30
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
460883	Linen/Terry-Laundry	7,524.60		0.00	7,524.60
460884	Bed Linens-Laundry	61.80		0.00	61.80
Subtotal [3A1] Bed Linens, etc...washed, ironed..		7,586.40		0.00	7,586.40
Subgroup : [3B]	Purchased Services				
460107	Contract Services - Laundry	15,642.84		0.00	15,642.84
Subtotal [3B] Purchased Services		15,642.84		0.00	15,642.84
Subgroup : [3D]	Other				
460876	Equipment Minor-Laundry	2,850.17		0.00	2,850.17
460881	Chemicals-Laundry	1,377.29		0.00	1,377.29
460882	Laundry Supplies-Laundry	497.48		0.00	497.48
Subtotal [3D] Other		4,724.94		0.00	4,724.94
Total [19] Laundry-Basis for Allocation of Costs		27,954.18		0.00	27,954.18
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4B]	Purchased Services				
450110	Contract Services _ Housekeeping	15,642.84		0.00	15,642.84
Subtotal [4B] Purchased Services		15,642.84		0.00	15,642.84
Subgroup : [4D]	Other				
450871	Cleaning Supplies-Hskp	26,291.96		0.00	26,291.96
450876	Equipment Minor-Hskp	983.73		0.00	983.73
Subtotal [4D] Other		27,275.69		0.00	27,275.69
Subgroup : [5A2]	Purchased from				
410753	Pharmacy Credits	1,971.19		0.00	1,971.19
410756	Pharmacy-RX Medicaid	5,327.71		0.00	5,327.71
410757	Pharmacy-RX Medicare	74,813.48		0.00	74,813.48
410758	Pharmacy-RX Managed Care	8,211.24		0.00	8,211.24
410769	Pharmacy - RX Other	133.42		0.00	133.42
Subtotal [5A2] Purchased from		90,457.04		0.00	90,457.04
Subgroup : [5B]	Medicine Cabinet Drugs				
410733	Floor Stock Drugs & Supplies	21,453.90		0.00	21,453.90
410759	Pharmacy OTC Medicaid	3,717.23		0.00	3,717.23
410760	Pharmacy-OTC Medicare	1,448.80		0.00	1,448.80
410770	Pharmacy - OTC Other	1,508.32		0.00	1,508.32
Subtotal [5B] Medicine Cabinet Drugs		28,128.25		0.00	28,128.25
Subgroup : [5C]	Medical and Therapeutic Supplies				
410761	Incontinent Supplies	30,153.89		0.00	30,153.89
410762	Medical Supplies	22,630.85		0.00	22,630.85
410763	Nursing Supplies	46,871.83		0.00	46,871.83
Subtotal [5C] Medical and Therapeutic Supplies		99,656.57		0.00	99,656.57
Subgroup : [5D]	Ambulance/Limousine				
410750	Resident Transportation	2,370.39		0.00	2,370.39
Subtotal [5D] Ambulance/Limousine		2,370.39		0.00	2,370.39
Subgroup : [5E2]	Oxygen - Other				
410741	Oxygen	5,055.50		0.00	5,055.50
410742	Inhalation Supplies	9,199.60		0.00	9,199.60
Subtotal [5E2] Oxygen - Other		14,255.10		0.00	14,255.10
Subgroup : [5F]	X-Rays and related radiological				
410752	X-Ray Service	6,237.26		0.00	6,237.26
Subtotal [5F] X-Rays and related radiological		6,237.26		0.00	6,237.26
Subgroup : [5H]	Laboratory				
410751	Lab Fees	6,913.62		0.00	6,913.62
Subtotal [5H] Laboratory		6,913.62		0.00	6,913.62
Subgroup : [5I]	Recreation				
550850	Activities Supplies-Activities-SNF	849.57		0.00	849.57
550851	Entertainment-Activities-SNF	5,997.11		0.00	5,997.11
550852	Activities Events Food-Activities-SNF	2,732.14		0.00	2,732.14
560717	Utilities-Cable TV	19,246.05		0.00	19,246.05
Subtotal [5I] Recreation		28,824.87		0.00	28,824.87
Subgroup : [5J]	Other				
410176	Equipment Minor	272.70		0.00	272.70
410730	Minor Equipment & Supplies - Therapy	2,189.01		0.00	2,189.01
410754	IV Drugs - Medicare	1,047.41		0.00	1,047.41
410765	Medical Equipment Rental	74,834.52		0.00	74,834.52
410768	Minor Equipment - Nursing	22,398.23		0.00	22,398.23
410772	IV Supplies - Managed Care	90.00		0.00	90.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
410774	Medical Waste Disposal	696.50		0.00	696.50
410790	Therapy Software Costs	2,300.36		0.00	2,300.36
Subtotal [5J] Other		103,828.73		0.00	103,828.73
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		423,590.36		0.00	423,590.36
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
410767	Equipment Repairs - Nursing	10,207.39		0.00	10,207.39
440820	Maintenance & Repairs-Diet	3,926.51		0.00	3,926.51
460820	Maintenance& Repairs-Laundry	196.51		0.00	196.51
460885	Maintenance & Repairs-Laundry	1,946.10		0.00	1,946.10
470820	Maintenance & Repairs-Maint	8,545.63		0.00	8,545.63
470826	Small Tools-Maint	996.23		0.00	996.23
470876	Equipment Minor-Maint	986.90		19.99	1,006.89
			RJE - 8	19.99	
Subtotal [6A] Repairs and Maintenance		26,805.27		19.99	26,825.26
Subgroup : [6B]	Heat				
560712	Utilities-Gas/Oil	9,603.70		0.00	9,603.70
Subtotal [6B] Heat		9,603.70		0.00	9,603.70
Subgroup : [6C]	Light & Power				
560711	Utilities-Electric	69,451.78		0.00	69,451.78
Subtotal [6C] Light & Power		69,451.78		0.00	69,451.78
Subgroup : [6D]	Water				
560713	Utilities-Water/Sewer/Refuse	57,407.62		0.00	57,407.62
Subtotal [6D] Water		57,407.62		0.00	57,407.62
Subgroup : [6E]	Equipment Lease				
560906	Copier Lease-Adm	2,000.00		0.00	2,000.00
Subtotal [6E] Equipment Lease		2,000.00		0.00	2,000.00
Subgroup : [6F]	Other				
470821	Electrical-Maint	3,099.16		0.00	3,099.16
470822	Plumbing-Maint	8,669.66		0.00	8,669.66
470823	HVAC/Boiler Maint	9,192.27		0.00	9,192.27
470824	Paint-Maint	22.56		0.00	22.56
470827	Alarm Monitoring-Maint	295.00		0.00	295.00
470828	Alarm Inspection-Maint	397.00		0.00	397.00
470829	Alarm Repairs-Maint	3,737.79		0.00	3,737.79
470830	Grounds Maintenance-Maint	6,970.85		0.00	6,970.85
470833	Elevator-Maint	9,384.84		0.00	9,384.84
470834	Pest Control-Maint	878.00		0.00	878.00
470836	Maint Contracts- Generator	2,967.44		0.00	2,967.44
470970	Waste Disposal -Grease/Trash	13,545.73		0.00	13,545.73
560198	Bldg Inspection Fees	22,389.52		0.00	22,389.52
560905	Copier- Maintenance Agreement	4,516.16		0.00	4,516.16
Subtotal [6F] Other		86,065.98		0.00	86,065.98
Subgroup : [7B]	Building & Building Improvements				
590006	Depreciation-Bldgs & Improvements	6,246.01		0.00	6,246.01
Subtotal [7B] Building & Building Improvements		6,246.01		0.00	6,246.01
Subgroup : [7D]	Movable Equipment				
590007	Depreciation-FFE	8,817.75		0.00	8,817.75
590008	Depreciation-Vehicles	2,795.65		0.00	2,795.65
Subtotal [7D] Movable Equipment		11,613.40		0.00	11,613.40
Subgroup : [8B]	Mortgage Expense				
590009	Amortization	692.36		(692.36)	0.00
			RJE - 11	(692.36)	
Subtotal [8B] Mortgage Expense		692.36		(692.36)	0.00
Subgroup : [9]	Rental Payments				
590005	Rent Expense	497,406.67		0.00	497,406.67
Subtotal [9] Rental Payments		497,406.67		0.00	497,406.67
Subgroup : [10B]	Real estate taxes paid by lessor				
560731	Real Estate Taxes	60,000.00		0.00	60,000.00
Subtotal [10B] Real estate taxes paid by lessor		60,000.00		0.00	60,000.00
Subgroup : [10C]	Personal property taxes				
560733	Personal Property Taxes	11,718.87		0.00	11,718.87
Subtotal [10C] Personal property taxes		11,718.87		0.00	11,718.87
Total [22] Maintenance and Property		839,011.66		(672.37)	838,339.29
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
590004	Interest Expense	29,231.80		0.00	29,231.80
R0094	Interest on line of credit	0.00		692.36	692.36
			RJE - 11	692.36	
Subtotal [12D] Other Interest Expense		29,231.80		692.36	29,924.16
Subgroup : [14A]	Insurance on Property				
560736	Property Insurance	6,142.02		0.00	6,142.02
Subtotal [14A] Insurance on Property		6,142.02		0.00	6,142.02

Subgroup : [14C1]Umbrella

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		9/30/2015			9/30/2015
560734	Professional Liability Insurance	17,912.04		0.00	17,912.04
560735	General Liability Insurance	17,912.04		0.00	17,912.04
Subtotal [14C1] Umbrella		35,824.08		0.00	35,824.08
Subgroup : [14C3] Other					
560740	Insurance-Other	3,336.48		0.00	3,336.48
Subtotal [14C3] Other		3,336.48		0.00	3,336.48
Total [27] Interest and Insurance		74,534.38		692.36	75,226.74
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
310301	Routine Services- MCD-SNF	(8,795,820.00)		0.00	(8,795,820.00)
Subtotal [1A] Medicaid Residents (CT only)		(8,795,820.00)		0.00	(8,795,820.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
310398	Contractual Adj- Room- MCD-SNF	4,062,587.74		0.00	4,062,587.74
Subtotal [1B] Medicaid room and board contractual allowance		4,062,587.74		0.00	4,062,587.74
Subgroup : [3A]	Medicare Residents (All inclusive)				
310201	Routine Services-MCR A-SNF	(1,313,565.00)		0.00	(1,313,565.00)
310295	Sequestration - MCR A	22,059.67		0.00	22,059.67
Subtotal [3A] Medicare Residents (All inclusive)		(1,291,505.33)		0.00	(1,291,505.33)
Subgroup : [3B]	Medicare room and board contractual allowance				
310296	Contractual Adj- Room- MCR A-SNF	(362,152.20)		0.00	(362,152.20)
Subtotal [3B] Medicare room and board contractual allowance		(362,152.20)		0.00	(362,152.20)
Subgroup : [4A]	Private-pay residents and other				
310101	Routine Services-SNF PVT	(242,900.00)		0.00	(242,900.00)
310501	Routine Services-Hospice-SNF	(62,530.00)		0.00	(62,530.00)
310801	Routine Services HMO	(151,410.00)		0.00	(151,410.00)
Subtotal [4A] Private-pay residents and other		(476,840.00)		0.00	(476,840.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
310598	Contractual Adj-Room-Hospice-SNF	34,757.64		0.00	34,757.64
310898	Contractual Adjustment Room HMO	15,604.08		0.00	15,604.08
Subtotal [4B] Private-pay room and board contractual allowance		50,361.72		0.00	50,361.72
Subgroup : [5A]	Prescription Drugs - Medicare				
310203	Pharmacy-MCR A-SNF	(161,386.43)		0.00	(161,386.43)
Subtotal [5A] Prescription Drugs - Medicare		(161,386.43)		0.00	(161,386.43)
Subgroup : [5C]	Prescription Drugs - Non-medicare				
310303	Pharmacy- MCD- SNF	(12,111.36)		0.00	(12,111.36)
310803	Pharmacy HMO	(18,851.46)		0.00	(18,851.46)
Subtotal [5C] Prescription Drugs - Non-medicare		(30,962.82)		0.00	(30,962.82)
Subgroup : [7A]	Physical Therapy - Medicare				
310206	Physical Therapy- MCR A-SNF	(396,886.00)		0.00	(396,886.00)
310406	Physical Therapy- MCR B-SNF	(182,228.00)		0.00	(182,228.00)
Subtotal [7A] Physical Therapy - Medicare		(579,114.00)		0.00	(579,114.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
310306	Physical Therapy- MCD-SNF	(78,421.00)		0.00	(78,421.00)
310506	Physical Therapy-Hospice-SNF	(175.00)		0.00	(175.00)
310806	PT HMO	(34,671.00)		0.00	(34,671.00)
Subtotal [7C] Physical Therapy - Non-medicare		(113,267.00)		0.00	(113,267.00)
Subgroup : [8A]	Speech Therapy - Medicare				
310207	Speech Therapy- MCR A-SNF	(45,805.00)		0.00	(45,805.00)
310407	Speech Therapy-MCR B-SNF	(31,798.00)		0.00	(31,798.00)
Subtotal [8A] Speech Therapy - Medicare		(77,603.00)		0.00	(77,603.00)
Subgroup : [8C]	Speech Therapy - Non-medicare				
310307	Speech Therapy- MCD-SNF	(14,600.00)		0.00	(14,600.00)
310807	ST HMO	(4,760.00)		0.00	(4,760.00)
Subtotal [8C] Speech Therapy - Non-medicare		(19,360.00)		0.00	(19,360.00)
Subgroup : [9A]	Occupational Therapy - Medicare				
310208	Occupational Therapy- MCR A-SNF	(394,607.00)		0.00	(394,607.00)
310408	Occupational Therapy-MCR B-SNF	(93,321.00)		0.00	(93,321.00)
Subtotal [9A] Occupational Therapy - Medicare		(487,928.00)		0.00	(487,928.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare				
310308	Occupational Therapy- MCD-SNF	(61,772.00)		0.00	(61,772.00)
310808	OT HMO	(36,876.00)		0.00	(36,876.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(98,648.00)		0.00	(98,648.00)
Subgroup : [10A]	Other - Medicare				
310205	Laboratory- MCR A-SNF	(16,530.68)		0.00	(16,530.68)
310212	IV Therapy-MCR A-SNF	(705.00)		0.00	(705.00)
310215	XRay MRA	(7,754.60)		0.00	(7,754.60)
310299	Contractual Adj-Ancill-MCR A-SNF	1,023,674.71		0.00	1,023,674.71
310498	Sequestration - MCR B	1,521.07		0.00	1,521.07
310499	Contractual Adj- Ancill- MCR B-SNF	171,948.62		0.00	171,948.62
Subtotal [10A] Other - Medicare		1,172,154.12		0.00	1,172,154.12
Subgroup : [10B]	Other - Non-medicare				
310195	Routine Revenue Adjustment-SNF PVT	720.00		0.00	720.00
310312	IV Therapy-MCD-SNF	(2,280.00)		0.00	(2,280.00)

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		9/30/2015			9/30/2015
310399	Contractual Adj- Ancillaries- MCD-SNF	169,184.36		0.00	169,184.36
310599	Contractual Adj- Ancill- Hospice-SNF	175.00		0.00	175.00
310805	Lab HMO	(1,999.20)		0.00	(1,999.20)
310810	IV THERAPY	(1,260.00)		0.00	(1,260.00)
310815	Radiology HMO	(2,941.26)		0.00	(2,941.26)
310899	Contractual Adj Ancillary HMO	100,509.26		0.00	100,509.26
Subtotal [10B] Other - Non-medicare		262,108.16		0.00	262,108.16
Subgroup : [15]	**Interest Income**				
580001	Interest Income	(1.96)		0.00	(1.96)
Subtotal [15] Interest Income		(1.96)		0.00	(1.96)
Subgroup : [18]	**Other Revenue**				
360913	Contracted Service	(68.20)		0.00	(68.20)
369999	Miscellaneous Operating Income-Admin	(291.25)		0.00	(291.25)
Subtotal [18] Other Revenue		(359.45)		0.00	(359.45)
Total [30] Statement of Revenue		(6,947,736.45)		0.00	(6,947,736.45)
Group : [31-32]	**Assets**				
Subgroup : [A1]	**Cash**				
110102	Petty Cash	1,000.00		0.00	1,000.00
110103	BOA Operating Account	4,096.79		0.00	4,096.79
110110	Resident Trust	35,143.56		0.00	35,143.56
120204	Cash - Insurance Reserve	145,825.06		0.00	145,825.06
120205	Cash - Security Deposit	750.00		0.00	750.00
Subtotal [A1] Cash		186,815.41		0.00	186,815.41
Subgroup : [A2]	**Resident Accounts Receivable**				
110204	Accts Receivable-PVT	18,202.66		0.00	18,202.66
110205	Accts Receivable-Caid Res Responsibility	51,555.40		0.00	51,555.40
110206	Accts Receivable-SNF Medicare Part A	205,524.38		0.00	205,524.38
110207	Accts Receivable-SNF Medicare Part B	49,116.72		0.00	49,116.72
110208	Accts Receivable-Caid Cross-Over Part A	27,220.73		0.00	27,220.73
110209	Accts Receivable-Caid Cross-Over Part B	11,021.51		0.00	11,021.51
110210	Accts Receivable-SNF Medicaid	844,171.53		0.00	844,171.53
110211	Accts Receivable-Hospice	(4,216.15)		0.00	(4,216.15)
110212	Accts Receivable-Pvt Co Insurance Part A	148,543.77		0.00	148,543.77
110213	Accts Receivable-Pvt Co Insurance Part B	4,968.86		0.00	4,968.86
110215	Allowance for Uncollectible-SNF/ILIAL	(90,000.00)		0.00	(90,000.00)
110217	Accts Receivable - Other	(14,055.62)		0.00	(14,055.62)
110218	Accts Receivable - HMO B	849.66		0.00	849.66
110221	Accounts Receivable - HMO	47,936.47		0.00	47,936.47
110223	Accts Receivable - PO	134,821.42		0.00	134,821.42
110250	AR-Refunds	(12.00)		0.00	(12.00)
Subtotal [A2] Resident Accounts Receivable		1,435,649.34		0.00	1,435,649.34
Subgroup : [A5]	**Prepaid Expenses**				
110401	Prepaid Insurance	131,885.50		0.00	131,885.50
110403	Prepaid Taxes and Licenses	107,921.20		0.00	107,921.20
110406	Prepaid Other	15,646.87		0.00	15,646.87
Subtotal [A5] Prepaid Expenses		255,453.57		0.00	255,453.57
Subgroup : [A8]	**Other Current Assets**				
110242	Due from Long Ridge	556.71		0.00	556.71
110247	Due from Westport	725.02		0.00	725.02
120110	Deposits on Utilities	31,890.00		0.00	31,890.00
120111	Deposits on Professional Services	100.00		0.00	100.00
Subtotal [A8] Other Current Assets		33,271.73		0.00	33,271.73
Subgroup : [B3]	**Buildings**				
120304	Building & Improvements	489,172.55		0.00	489,172.55
120305	Accumulated Depr- Bldg & Improvement	(4,596.70)		0.00	(4,596.70)
Subtotal [B3] Buildings		484,575.85		0.00	484,575.85
Subgroup : [B6]	**Movable Equipment**				
120306	Furniture, Fixtures & Equipment	90,999.86		0.00	90,999.86
120307	Accumulated Depr- FFE	(11,690.58)		0.00	(11,690.58)
Subtotal [B6] Movable Equipment		79,309.28		0.00	79,309.28
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
Total [31-32] Assets		2,512,536.53		0.00	2,512,536.53
Group : [33-34]	**Liabilities**				
Subgroup : [A1]	**Trade Accounts Payable**				
210104	Accounts Payable- Trade	(1,238,460.49)		0.00	(1,238,460.49)
210105	Accounts Payable- Accrued	(149,365.50)		0.00	(149,365.50)
Subtotal [A1] Trade Accounts Payable		(1,387,825.99)		0.00	(1,387,825.99)
Subgroup : [A4]	**Accrued Payroll**				
210201	Accrued Salaries & Wages	(253,751.33)		0.00	(253,751.33)
Subtotal [A4] Accrued Payroll		(253,751.33)		0.00	(253,751.33)
Subgroup : [A6]	**Accrued Payroll Taxes Payable**				
210115	SIT Taxes Payable	(14,154.69)		0.00	(14,154.69)
210202	Federal Income Tax Withheld	(43,112.62)		0.00	(43,112.62)

Client: *Eagle Lake Foundation*
Engagement: *Medicaid - Senior Philanthropy of Danbury, 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
210204	FICA Taxes- EE	(53,220.64)		0.00	(53,220.64)
210205	SUI Taxes Payable	(22,460.03)		0.00	(22,460.03)
210210	FUTA Taxes	(114.83)		0.00	(114.83)
Subtotal [A6] Accrued Payroll Taxes Payable		(133,062.81)		0.00	(133,062.81)
Subgroup : [A12]	**Other Current Liabilities**				
210108	Medicare Remittance Adjustment	423.02		0.00	423.02
210109	Employee Deductions- Garnishments	(208.93)		0.00	(208.93)
210110	Employee Deductions- HSA	(87.91)		0.00	(87.91)
210111	Employee Deductions- 401K	(1,787.18)		0.00	(1,787.18)
210112	Employee Deductions- FSA	(1,366.47)		0.00	(1,366.47)
210113	Employee Deductions- STALIFE	(3,623.81)		0.00	(3,623.81)
210114	Employee Deductions- Child Support	(1,062.00)		0.00	(1,062.00)
210116	Employee Deductions - AFLAC	(1,895.05)		0.00	(1,895.05)
210117	Employee Deductions - Union Dues	(2,845.44)		0.00	(2,845.44)
210118	Resident Trust	(35,143.56)		0.00	(35,143.56)
210160	Uncleared Checks	(240,800.87)		0.00	(240,800.87)
210206	Accrued Workers Comp	(24,888.70)		0.00	(24,888.70)
210208	Accrued Real Estate Taxes	(90,000.00)		0.00	(90,000.00)
210212	Accrued Interest Payable	(10,293.11)		0.00	(10,293.11)
210215	Accrued Legal Fees	(13,410.00)		0.00	(13,410.00)
210216	Accrued Accounting/Audit Fees	(17,000.00)		0.00	(17,000.00)
210218	Accrued Personal Property Taxes	(16,497.00)		0.00	(16,497.00)
210225	Due to Eagle Lake Foundation	(514,764.17)		0.00	(514,764.17)
210259	Due to Medicaid - Short-term	(225,796.84)		0.00	(225,796.84)
Subtotal [A12] Other Current Liabilities		(1,201,048.02)		0.00	(1,201,048.02)
Subgroup : [B4]	**Other Long-Term Liabilities**				
210223	Due to Line Capital One	(117,915.40)		0.00	(117,915.40)
210244	Due to Fifth Third Line	(48,997.81)		0.00	(48,997.81)
220400	Long Term Capital Lease	(66,335.53)		0.00	(66,335.53)
Subtotal [B4] Other Long-Term Liabilities		(233,248.74)		0.00	(233,248.74)
Total [33-34] Liabilities		(3,208,936.89)		0.00	(3,208,936.89)
Group : [35]	**Equity**				
Subgroup : [B5]	**Cumulated Earnings**				
250200	Change in Net Assets	187,640.17		0.00	187,640.17
Subtotal [B5] Cumulated Earnings		187,640.17		0.00	187,640.17
Total [35] Equity		187,640.17		0.00	187,640.17
	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 Danbury, LLC*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *H.01 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 2				
To Reclass Term Fees				
560964	Eagle Lake Foundation - Vision Term Fees		20,700.00	
560912	Software Maintenance Contract-Adm			20,700.00
Total			**20,700.00**	**20,700.00**
Reclassifying Journal Entries JE # 3				
To reclass Eagle Lake Foundation fees to A&G				
560998	Eagle Lake Foundation Fees		85.72	
410134	Dues/Subscriptons-Nursing Admn			85.72
Total			**85.72**	**85.72**
Reclassifying Journal Entries JE # 4				
To reclass subscriptions				
470136	Med-Pass Subscriptions		72.00	
410134	Dues/Subscriptons-Nursing Admn			72.00
Total			**72.00**	**72.00**
Reclassifying Journal Entries JE # 5				
To Reclass dues				
410234	Dues/Subscriptions-Nursing		635.00	
410134	Dues/Subscriptons-Nursing Admn			635.00
Total			**635.00**	**635.00**
Reclassifying Journal Entries JE # 6		**E.01b**		
To Reclass expenses incorrectly recorded in employee benefits				
410195	Mileage Reimbursement - Nursing Adm		604.44	
R0003	Uniform Expense		650.00	
410135	Employee Expense-Nursing Admn			525.00
410235	Employee Expense-Nursing			79.44
560135	Employee Benefits/Expense-Admin			650.00
Total			**1,254.44**	**1,254.44**
Reclassifying Journal Entries JE # 7		**E.01b**		
To reclass awards incorrectly recorded at employee benefits				
R0002	Champion Awards of Milford		140.00	
410235	Employee Expense-Nursing			140.00
Total			**140.00**	**140.00**
Reclassifying Journal Entries JE # 8				
To reclass equipment minor incorrectly recorded as employee benefits				
470876	Equipment Minor-Maint		19.99	
410635	Employee Expense-Social Service			19.99
Total			**19.99**	**19.99**
Reclassifying Journal Entries JE # 9		**I.01a**		
To allocate director of rehab				
410775	Salaries - Physical Therapy		15,502.00	
410777	Salaries - Occupational Therapy		18,141.00	
410779	Salaries - Speech Therapy		7,190.00	
410711	Salaries - Director of Rehab			40,833.00

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

Account	Description	W/P Ref	Debit	Credit
Total			40,833.00	40,833.00
Reclassifying Journal Entries JE # 10				
To reclass vaca/sick/holiday time				
410775	Salaries - Physical Therapy		10,598.97	
410777	Salaries - Occupational Therapy		12,403.33	
410779	Salaries - Speech Therapy		4,915.70	
410782	Vac/Sick/Hol - Therapy			27,918.00
Total			27,918.00	27,918.00
Reclassifying Journal Entries JE # 11		N.04		
To reclass amortization expense to interest exp from line of credit				
R0004	Interest on line of credit		692.36	
590009	Amortization			692.36
Total			692.36	692.36
Reclassifying Journal Entries JE # 12		H.03		
PBC - reclass entries to zero out negative accounts				
410101	Salaries-Administrator		2,492.64	
410103	Salaries-Nurse Liaison/Risk Mgr		5,857.40	
410104	Salaries-MDS Coor/MDS Asst		12,817.74	
410106	Inservice Coordinator-Nursing Admin		7,557.69	
410117	Salaries - Nursing Infection Control		3,169.29	
410120	Vacation/Sick/Holiday-Nursing Admn			2,686.77
410201	Salaries-RN			22,392.85
490120	Vacation/Sick/Holiday-Mkt			122.00
490140	Interco Contracted Services - Marketing			2,370.64
560840	Interco Contracted Services - Admin			4,322.50
Total			31,894.76	31,894.76
Reclassifying Journal Entries JE # 13		N.04		
PBC - To reclass salaries				
410725	Therapy Staffing Services		165.00	
410792	Physical Therapist - Outside Contr		950.00	
410799	Purchased Services-Other			1,115.00
Total			1,115.00	1,115.00

MYERS AND STAUFFER LC
CERTIFIED PUBLIC ACCOUNTANTS

		Workpaper Index:	400.2
		Prepared By:	
		Reviewed By:	
		Workpaper Date:	2/12/2016
Provider Name:	Senior Philanthropy of Danbury, LLC	Run Date:	2/12/2016
Provider Number:	10389		
Period Ended:	9/30/15	Name of Workpaper:	VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? *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: