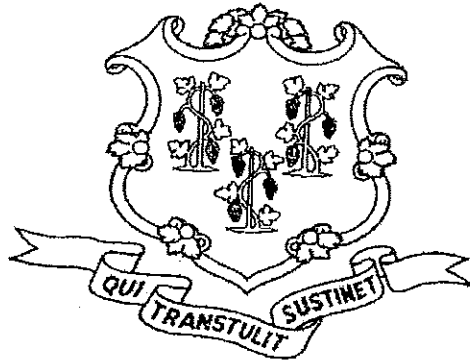
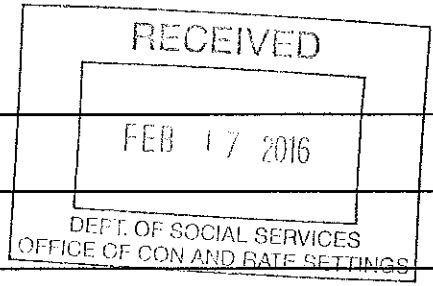


State of Connecticut



15-80

Annual Report of Long-Term Care Facility Cost Year 2015



Name of Facility (as licensed) Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center	
Address (No. & Street, City, State, Zip Code) 745 Highland Avenue, Cheshire, CT 06410	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 4/1/2015	Report for Year Ending 9/30/2015

License Numbers:	CCNH 2407	RHNS	(Specify)	Medicare Provider 07-5222
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Medicaid Provider Numbers:	CCNH 10454	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire R	2407	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 IMPRISONMENT UNDER STATE OR FEDERAL LAW.

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

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

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

{a} SUBJECT TO DESK AUDIT REVIEW

Signed (Administrator)		Date	Signed (Owner)		Date
<i>Terri Golec</i>		<i>8/10/16</i>			
Printed Name (Administrator)			Printed Name (Owner)		
Robert Powers <i>Terri Golec</i>					
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires	
<i>Deborah Grabell</i>	<i>CT</i>	<i>2-16-16</i>	<i>Deborah Grabell</i>	<i>2/29/20</i>	
Address of Notary Public <i>67 Beechwood Lane Milford Ct 06460</i>					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center		Period Covered:	From 4/1/2015	To 9/30/2015
Address of Facility 745 Highland Avenue, Cheshire, CT 06410				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/4/2016	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 877-311-2675		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional		Address (No. & Street, City, State, Zip) 745 Highland Avenue, Cheshire, CT 06410		
License Numbers:	CCNH 2407	RHNS	(Specify)	Medicare Provider No. 07-5222
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," explain fully.
Change in ownership/Acquired operations on April 1, 2015				
Administrator				
Name of Administrator Robert Powers		Nursing Home Administrator's License No.:	2012	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

af

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Chesh	2407	9/30/2015	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility	License No.	Report for Year Ended	Page	of			
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire R	2407	9/30/2015	4	37			
<p>Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No</p> <p>If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>							
<p>Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No</p> <p>If "Yes," provide the following information:</p>							
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				
Senior Philanthropy of Newington, LLC dba	240 Church St, Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>	OT/RN	Pg. 10 A.12.g	9,150	9,150
Senior Philanthropy of Milford O, LLC dba West	245 Orange Ave, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	OT	Pg. 10 A.12.g	302	302
Senior Philanthropy of Stamford, LLC dba Long	710 Long Ridge Rd, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	Nursing Admin / RN	Pg. 10/13 Lines Various	(823)	(823)
Senior Philanthropy of Danbury, LLC dba Western	107 Osborne St, Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>	Nurse Admin	Pg. 10 / Lines Various	4,323	4,323
Senior Philanthropy of Milford B, LLC dba Golden	2028 Bridgeport Ave, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	Nurse Admin / Medical Records	Pg. 10/ 13 Lines Various	(16,960)	(16,960)
Senior Philanthropy of Stamford, LLC dba Long	710 Long Ridge Rd, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	Marketing	Pg. 10 / Line A.12.n	5,682	5,682
Senior Philanthropy of Milford O, LLC dba West	245 Orange Ave, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Admission	Pg. 10/ Line A.4	5,635	5,635
Senior Philanthropy of Stamford, LLC dba Long	710 Long Ridge Rd, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	Admission	Pg. 10/ Line A.4	18,947	18,947
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	<input checked="" type="radio"/>	Shared Group benefit plan	Page 15/ Line 1.a5	254,429	254,429

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Che	License No. 2407	Report for Year Ended 9/30/2015	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (See listing page 13)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - only one level of care				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - only one level of care				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.	2407	Report for Year Ended	9/30/2015	Page	of	
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Region						6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Canon, P.O. Box 5008, Mt. Laurel, NJ 08054	<input type="radio"/>	<input checked="" type="radio"/>	Copier	06/21/15	60 months	2,075	2,075	
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input type="radio"/> No	Total ***
								2,075

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



CANON FINANCIAL SERVICES, INC. (CFS)
 Reference address: 14904 Collections Center Drive
 Chicago, Illinois 60693 (800) 220-0280

FAXABLE LEASE AGREEMENT

Single Sided Agreement for transactions Under \$76,000
 CFS-1122 (6/17)

NAME OF PRIMARY LEGAL NAME EAGLE LAKE FOUNDATION INC	TYPE OF LESSEE NON-PROFIT	FINANCIAL INSTITUTION CANON FINANCIAL SERVICES, INC.
ADDRESS 745 HIGH HAWKS AVENUE	CITY CHESHIRE	STATE CT
EQUIPMENT ADDRESS SAME	CITY CHESHIRE	STATE CT

EQUIPMENT INFORMATION				NUMBER AND AMOUNT OF PAYMENTS	
Quantity	Serial Number	Make/Model/Description	No. of Pmts	Payment Amount (Plus Applicable Taxes)	
1		CANON IRAR255	60	\$670.00	
2		CANON 1RA500IF			

First and Last Payment \$ 0.00	Security Deposit \$ 0.00	Total Due at Signing \$ 0.00	Term 60 (in months)	End of Term Purchase Option <input checked="" type="checkbox"/> Fair Market Value <input type="checkbox"/> \$1 00 <input type="checkbox"/> 10% <input type="checkbox"/> Other	Payment Frequency <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-annual <input type="checkbox"/> Other
--	------------------------------------	--	----------------------------------	---	--

THIS AGREEMENT IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS AGREEMENT IS NON-CANCELABLE BY CUSTOMER. CUSTOMER REPRESENTS THAT ALL ACTIONS 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.		AUTHORIZED CUSTOMER SIGNATURE	
By: _____	Date: _____	By: <i>[Signature]</i>	Title: DIRECTOR
Title: _____		Printed Name: GENE RENSCH	Tax ID#: _____ If proprietor, DOB: _____

ACCEPTANCE CERTIFICATE: I, the undersigned, hereby certify that the equipment described herein is in good operating order and condition and is, in all respects, satisfactory to Customer, and that the equipment is lawfully acquired by Customer, but all payments under this Agreement. As a result, Customer hereby authorizes EFS to accept this Agreement.

Signature: _____ Printed Name: **GENE RENSCH**
 Title (if any): **DIRECTOR** DOB: _____

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 (including late fees) as required by CFS ("Payments"). A late payment of less than 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 acceptance of the Acceptance Certificate, or Customer's payment to CFS of either vehicle confirmation of its acceptance of the Equipment, shall conclusively establish that the Equipment has been delivered to and accepted by Customer. If Customer does not, within ten (10) days after delivery of the Equipment, advise CFS within notice of non-acceptance of any of the Equipment, specifying the reasons therefor and specifically identifying the 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, or to accept or return the Equipment to CFS prior to the end of the term of this Agreement (or any extension whatsoever). This item is a not lease. Payments shall be made within 30 days of deduction, except if the Equipment malfunctions. Customer authorizes CFS to adjust late payment and purchase option amounts stated above by up to 15% if the actual cost of the Equipment exceeds the supplier's estimate of such such amounts were used. Customer (a) shall pay a \$50 documentation fee and (b) agrees to pay any applicable taxes (including personal property tax), expenses, charges, and fees imposed upon CFS at Customer's request with respect to the Equipment, the Payment of the Customer's performance or non-performance hereunder and shall reimburse CFS for the same plus processing fee (collectively, "Costs"). CFS may, but need not, apply "Security Deposits" or "Advance Payments" limited as defined below, required by law in any amount, at default and Customer shall promptly return such amounts applied to CFS and the Agreement or Payments shall not be terminated to Customer until all obligations hereunder are discharged in full.

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

3. **WARRANTY; CUSTOMER ACKNOWLEDGES THAT CFS IS NOT A MERCHANT, DEALER, OR SUPPLIER OF THE EQUIPMENT, AND AGREES THAT THE EQUIPMENT IS LEASED "AS IS" AND IS OF A SPECIFIC DESIGN AND CAPACITY SELECTED BY CUSTOMER. CFS HAS LIMITED REPRESENTATION OF 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, 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 accepts such warranties, if any, to Customer. Customer acknowledges and agrees that the supplier is not a sponsor or representative of CFS and is not authorized to warrant or give any form of the Agreement, or any representation of CFS about the 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 charges or obligations shall be the property of CFS and shall be deemed Equipment. EFS shall be deemed to be the property of CFS at the time of any loss, theft of, or damage to the Equipment, and (b) keep the Equipment insured with CFS as a condition of this agreement. If Customer fails to provide proof of insurance, CFS may lease the Equipment and charge Customer. If such loss, theft, or damage shall obligate Customer of any obligation under the Agreement.

5. **RENTAL:** If Customer fails to pay CFS, CFS will have the right to repossess any part of the Equipment and to sue for the balance due. If Customer fails to pay CFS, CFS will have the right to repossess any part of the Equipment and to sue for the balance due. If Customer fails to pay CFS, CFS will have the right to repossess any part of the Equipment and to sue for the balance due. If Customer fails to pay CFS, CFS will have the right to repossess any part of the Equipment and to sue for the balance due.

PERSONAL GUARANTEE

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

Printed Name: _____	Signature: _____ (No Title)	Date: _____
Address: _____	Signature: _____ (No Title)	Phone: _____
Printed Name: _____	Signature: _____ (No Title)	Date: _____
Address: _____	Signature: _____ (No Title)	Phone: _____

General Information and Questionnaire
Accounting Basis

Name of Facility Senior Philanthropy of Cheshire, L	License No. 2407	Report for Year Ended 9/30/2015	Page 7	of 37
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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 1 Marcum LLP 2 Eagle Lake Foundation 3 4	Address (No. & Street, City, State, Zip Code) 555 Longwharf Dr. New Haven CT 06511 4641 US Hwy 19 N., Clearwater, FL 33763
--	--

Services Provided by This Firm (*describe fully*)

1 Medicaid and Medicare Cost Report Preparation	\$ 20,789
2 Accounting Start-up Fees	\$ 204
3	\$
4	\$
	Charge for Services Provided
	\$ 20,993

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 1 Murtha Cullina, LLP 2 3 4 5	Telephone Number 860-240-6000
---	----------------------------------

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

1 185 Asylum St. Hartford, CT 06103
2
3
4
5

Services Provided by This Firm (*describe fully*)

1 Start-up legal Fees	\$ 11,038
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 11,038

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

Schedule of Resident Statistics

Name of Facility	License No.		Report for Year Ended		Page	of		
	Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab C		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)
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	120	120			120	120		
B. On last day of THIS report period	120	120			120	120		
2. Number of Residents								
A. As of midnight of PREVIOUS report period		N/A			100	100		
B. As of midnight of THIS report period	105	105			105	105		
3. Total Number of Days Care Provided During Period								
A. Medicare	1,985	1,985			1,251	1,251		
B. Medicaid (Conn.)	14,169	14,169			6,752	6,752		
C. Medicaid (other states)								
D. Private Pay	1,394	1,394			615	615		
E. State SSI for RCH								
F. Other (Specify)	1,349	1,349			789	789		
G. Total Care Days During Period (3A thru F)	18,897	18,897			9,407	9,407		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days								
B. Other Bed Reserve Days								
5. Total Resident Days (3G + 4A + 4B)	18,897	18,897			9,407	9,407		
					9,490	9,490		

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a C		License No. 2407		Report for Year Ended 9/30/2015			Page 9		of 37				
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days							CCNH	RHNS	(Specify)				
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	9		84			12							
Per Diem Rate													
a. One bed rm.	Various		218.91			455.00							
b. Two bed rms.	Various		218.91			400.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments							TOTAL	CCNH	RHNS	(Specify)			
A. Medicare - Part B							2,788	2,788					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							1,104	1,104					
2. Restorative Treatments													
C. Other							5,762	5,762					
D. Total Physical Therapy Treatments							9,654	9,654					
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B							256	256					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							94	94					
2. Restorative Treatments													
C. Other							428	428					
D. Total Speech Therapy Treatments							778	778					
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B							2,906	2,906					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							768	768					
2. Restorative Treatments													
C. Other							5,890	5,890					
D. Total Occupational Therapy Treatments							9,564	9,564					

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Region	2407	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	56,039	1,215				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	157,044	6,832				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	216,845	15,012				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	148,932	9,851				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	38,217	2,019				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	64,301	5,947				
9. Barber and Beautician Services						
10. Protective Services	26,959	1,699				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	45,222	1,063				
b. RN						
1. Direct Care	711,640	18,051				
2. Administrative**	11,932	22				
c. LPN						
1. Direct Care	504,247	21,394				
2. Administrative**						
d. Aides and Attendants	599,101	48,504				
e. Physical Therapists	211,281	6,296				
f. Speech Therapists	63,797	865				
g. Occupational Therapists	104,104	2,904				
h. Recreation Workers	57,288	3,705				
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	45,579	1,866				
n. Marketing	36,140	1,176				
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	3,098,668	148,420				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Reha		2407		9/30/2015		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page		of	
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab		2407		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***									
Robert Powers	56,039		Non-Discrim.	Administrator	1,215	A2			
Section IV - Assistant Administrators									

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire	2407	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	5,538	240				
3. Pharmacist	12,575	600				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	16,071	120				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	4,300	50				
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						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	29,011	573				
2. Administrative***	4,982	19				
b. LPN						
1. Direct Care	95,009	2,516				
2. Administrative***						
c. Aides	47,912	2,026				
d. Other						
12. Other (Specify) See Attached Schedule	675					
B-13 Total Fees Paid in Lieu of Salaries	216,073	6,144				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Re		2407	9/30/2015		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Prohealth Physicians, Inc. Three Farm Glen Blvd. Farmington, CT 06032	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Partners Pharmacy, PO Box 9689, Uniondale, NY 11555	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
Tami Reilly, 122 Allen Hill Rd.	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>			
Professional Healthcare, PO Box 646, Oxford, CT 06478	R.N.	<input type="radio"/>	<input checked="" type="radio"/>			
The Nurse Network, 405 Park Ave, New York, NY 10022	R.N.	<input type="radio"/>	<input checked="" type="radio"/>			
Professional Healthcare, PO Box 646, Oxford, CT 06478	LPN	<input type="radio"/>	<input checked="" type="radio"/>			
The Nurse Network, 405 Park Ave, New York, NY 10022	LPN	<input type="radio"/>	<input checked="" type="radio"/>			
Giosa and Brown, 455 Lewis Ave. #200, Meriden, CT 06451	PHY Consulting	<input type="radio"/>	<input checked="" type="radio"/>			
Henry Ward, MD 55 Meriden Ave. #2A Southington, CT 06489	PHY Consulting	<input type="radio"/>	<input checked="" type="radio"/>			
Health Drive Dental Group, 888 Worcester St. #130 Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Chesh	2407	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 89,488	89,488			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 53,616	53,616			
4. Social Security (F.I.C.A.)	\$ 230,785	230,785			
5. Health Insurance	\$ 254,429	254,429			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 2,424	2,424			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 8,743	8,743			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 48,000	48,000			
d. Accounting and Auditing	\$ 20,993	20,993			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 11,038	11,038			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 13,799	13,799			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 9,990	9,990			
2. Cellular Phones	\$ 793	793			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	250			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 341,008	341,008			
Subtotal	\$ 1,085,356	1,085,356			

* 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 Cheshire, LLC d/b/a Cheshire Regional Rehab Center
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Employee of the year award (Self-disallow)	\$ 600		
Employee Expense - Marketing (Self-disallow)	\$ 39		
Lunch bags for employees (Self-disallow)	\$ 216		
Employee T-shirts (Self-disallow)	\$ 711		
Employee Food (Self-disallow)	\$ 3,593		
Employee Physical	\$ 207		
Employee Drug Testing	\$ 1,587		
Carebridge - Employee Assistance Program	\$ 670		
Cheshire Nursery - Nurses week (Self-disallow)	\$ 120		
Employee Flu shots	\$ 1,000		
Total	\$ 8,743	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire	2407	9/30/2015	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	1,085,356	1,085,356		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 292	292		
3. Gifts to Staff and Residents	\$ 161	161		
4. Employee Travel	\$ 3,573	3,573		
5. Education Expenses Related to Seminars and Conventions	\$ 7,049	7,049		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 579	579		
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 4,989	4,989		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 3,180	3,180		
4. Fund-Raising***	\$			
5. Medical Records	\$ 74	74		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 2,746	2,746		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 2,983	2,983		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 65	65		
9. Subscriptions	\$ 306	306		
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 30,571	30,571		
12. Administrative Management Services**	\$ 123,858	123,858		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 46,041	46,041		
C-14 Total Administrative & General Expenditures	\$ 1,311,823	1,311,823		

* 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		
Media Advertising-Mkt	\$ 300		
Special Events-Mkt	\$ 2,072		
Promo Items-Mkt	\$ 808		
Total Other Advertising	\$ 3,180	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CT Association of Health	\$ 2,897		
Engle Lake - LTC Hospital MCR	\$ 86		
Total Dues	\$ 2,983	\$ -	\$ -

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	\$ 65		
Software Expense - Nursing Adm	\$ 3,360		
Licenses/Permits-Nursing Admn	\$ 845		
Background Checks-Nursing	\$ 1,759		
Background Checks- Social Service	\$ 90		
Background Checks-Therapy	\$ 60		
Background Checks-Dietary	\$ 270		
Licenses/Permits-Dietary	\$ 103		
Background Checks-Hisp	\$ 120		
Collateral Material-Mkt (Self-disallow)	\$ (1)		
Equipment Rental-Mkt	\$ 115		
Background Checks-Trans	\$ 20		
Licenses & Permits-Trans	\$ 610		
Background Checks-Activities SNF	\$ 30		
Benefit Plan Fees	\$ 4,509		
Background Checks-Admin	\$ 30		
Licenses/Permits	\$ 504		
Patient Trust Bond	\$ 308		
Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 53		
Equipment Minor-Adm	\$ 513		
Internet Access-Adm	\$ 3,416		
Records Storage - Adm	\$ 2,508		
Equipment Rental-Adm	\$ 1,033		
Interior Plants Adm	\$ 15		
Misc Decor-Adm	\$ 412		
Collection Fees/Credit Card Fees (Self-disallow)	\$ 1,947		
Late fees/Finance Charges-Adm (Self-disallow)	\$ 7		
Routine Bank Service Charges-Adm	\$ 1,021		
Vision Software Contract Termination fees (Self-disallow)	\$ 20,700		
Champion Awards (Self-disallow)	\$ 140		
Dietary software -Licenses	\$ 1,094		
Direct Supply - Licenses	\$ 385		
Total Other Administrative and General	\$ 46,041	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/	License No. 2407	Report for Year Ended 9/30/2015	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Traditions Senior Management, 24641 US Highway 19 North - Clearwater FL, 33763	123,858	Handles all the operations and financial functions directly related to the facility.	Page 16/ Line m12

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

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

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Cheshire R		License No. 2407	Report for Year Ended 9/30/2015	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 129,023	129,023		
2.	Non-Food Supplies	\$ 32,839	32,839		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify) _____		\$			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 161,862	161,862		
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility		License No.	Report for Year Ended	Page of	
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Re		2407	9/30/2015	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	5,470	5,470		
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)	\$				
c. Management Services**	\$				
d. Other (Specify) Chemicals- Laundry	\$	4,411	4,411		
3E. Total Laundry Expenditures (3a + b + c + d)	\$	9,881	9,881		
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Che		2407	9/30/2015		20	37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced					
a. In-House Care	by Personnel					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$					
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced					
	by Personnel					
	Amt. \$					
c. Management Services*		\$				
d. Other (<i>Specify</i>) Cleaning supplies		\$	15,680	15,680		
4E. Total Housekeeping Expenditures (4a + b + c + d)		\$	15,680	15,680		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from		\$	92,158	92,158		
b. Medicine Cabinet Drugs		\$	20,284	20,284		
c. Medical and Therapeutic Supplies		\$	90,758	90,758		
d. Ambulance/Limousine***		\$	93	93		
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$	10,612	10,612		
f. X-rays and Related Radiological Procedures***		\$	4,432	4,432		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$				
h. Laboratory***		\$	14,567	14,567		
i. Recreation		\$	9,160	9,160		
j. Other (<i>Specify</i>)**** See Attached Schedule		\$	102,580	102,580		
5K. Total Resident Care Expenditures (5a - 5j)		\$	344,644	344,644		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Minor Equipment & Supplies - Therapy	\$ 4,785		
IV Therapy (Self-disallow)	\$ 1,640		
Office Supplies-Therapy	\$ 305		
IV Supplies - Other (Self-disallow)	\$ 2,541		
IV Supplies - Medicaid (Self-disallow)	\$ 1,260		
IV Drugs - Medicare (Self-disallow)	\$ 420		
IV Supplies - Medicare (Self-disallow)	\$ 1,180		
Medical Equipment Rental	\$ 63,513		
Minor Equipment - Nursing	\$ 21,331		
IV Drugs - Managed Care (Self-disallow)	\$ 630		
IV Supplies - Managed Care (Self-disallow)	\$ 1,410		
IV Drugs - Medicaid (Self-disallow)	\$ 5		
Medical Waste Disposal	\$ 1,259		
Therapy Software Costs	\$ 2,300		
Total Other Resident Care	\$ 102,580	\$ -	\$ -

**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 Cheshire, LLC d/b/a Cheshire Regional Rehab Cent		2407		9/30/2015		21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***		
		Yes	No			CCNH	RHNS (Specify)	Pg Line
C & J Land Innovators	140 Gerrish Ave, East Haven, CT 06512	<input type="radio"/>	<input checked="" type="radio"/>		Grounds Maintenance	16,779		22 6f
CWPM LLC	P.O. Box 415, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	12,674		22 6f
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
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		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Senior Philanthropy of Cheshire, LLC d/b/a CH	2407	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 34,194	34,194				
b. Heat	\$ 6,793	6,793				
c. Light & Power	\$ 71,236	71,236				
d. Water	\$ 26,841	26,841				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 2,075	2,075				
f. Other (<i>itemize</i>)	\$ 102,768	102,768				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 243,907	243,907				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 434	434				
b. Building & Building Improvements	\$ 2,964	2,964				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 10,347	10,347				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 13,745	13,745				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 363,650	363,650				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 51,000	51,000				
c. Personal property taxes	\$ 8,017	8,017				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 436,412	436,412				

* 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	\$ 6,172		
Plumbing-Maint	\$ 8,804		
HVAC/Boiler Maint	\$ 5,812		
Paint-Maint	\$ 1,120		
Alarm Inspection-Maint	\$ 908		
Alarm Repairs-Maint	\$ 3,694		
Grounds Maintenance-Maint	\$ 20,614		
Sprinklers-Maint	\$ 1,943		
Elevator-Maint	\$ 8,021		
Pest Control-Maint	\$ 848		
Maint Contracts- Generator	\$ 4,377		
Equipment Rental-Maint	\$ 426		
Waste Disposal -Grease/Trash	\$ 16,103		
Bldg Inspection Fees	\$ 19,432		
Copier- Maintenance Agreement	\$ 4,494		
Total Other Repairs and Maintenance	\$ 102,768	\$ -	\$ -

Depreciation Schedule

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab		License No. 2407	Report for Year Ended 9/30/2015				Page 23	of 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	2,850		2,850	S/L	S/L	Various	96	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	13,500		13,500	S/L	S/L	Various	338	
A-4. Subtotal								434
B. Building and Building Improvements								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	70,417		70,417	S/L	S/L	Various	2,964	
B-4. Subtotal								2,964
C. Non-Movable Equipment								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								
D. Movable Equipment								
1. Motor Vehicles (Specify name, model and year of each vehicle)	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. 2015 Ford Transit 250 -10 Passenger	40,257		40,257		S/L	5	4,026	
b.								
c.								
d.								
2. Movable Equipment	45,767		45,767	533	S/L	Various	1,066	
a. Acquired prior to this report period								
b. Disposals (attach schedule)								
c. Acquired during this report period (attach schedule)	52,938		52,938		S/L	Various	5,255	
D-3. Subtotal								10,347
E. Total Depreciation								13,745

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 Cheshire, LLC d/b/a Cheshire Regional Rehab Center
9/30/2015

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
6/15/2015	Sidewalks	\$ 13,500	20	\$ 338
Total additions for Land Improvements		\$ 13,500		\$ 338 *
Deletions:				
Total deletions for Land Improvements		\$ -		\$ - **

*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:				
7/22/2015	Gazebo	\$ 11,180	20	\$ 280
9/9/2015	Awning	\$ 4,908	10	\$ 245
9/24/2015	Fence	\$ 2,887	15	\$ 96
9/17/2015	Fire Alarm	\$ 31,998	10	\$ 1,600
7/1/2015	HVAC	\$ 5,700	10	\$ 285
6/10/2015	Generator	\$ 13,744	15	\$ 458
Total additions for Building Improvements		\$ 70,417		\$ 2,964 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
4/30/2015	Sonic Wall	\$ 3,609	15	\$ 120
5/30/2015	Canon Copiers @2	\$ 26,978	5	\$ 2,698
6/1/2015	Slings	14356	5	1436
6/1/2015	Slings	2194	5	219
5/29/2015	Patio Furniture	2779	5	278
7/1/2015	AHT Software	3022	3	504
Total additions for Movable Equipment		\$ 52,938		\$ 5,255 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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

	Historical Cost	Date Acquired	Method	Life	3/31/2015		SHORT YEAR		9/30/2015		Net Book Value
					Accum Deprec.	Expense	Accum Deprec.	Expense			
Land Improvements											
Total Prior to 2015											
Asset Additions 10/1/2014-3/31/2015	2,850	VAR	S/L	VAR	48	48	96	144	144	2,706	
	<u>2,850</u>									<u>2,706</u>	
2015 Additions	13,500	6/15/2015	S/L	20	-	48	338	338	482	13,162	
Sidewalks	<u>16,350</u>				<u>48</u>	<u>434</u>	<u>434</u>	<u>482</u>	<u>482</u>	<u>15,868</u>	
Building Improvements											
2015 Additions	11,180	7/22/2015	S/L	20	-	-	280	280	280	10,900	
Gazebo	4,908	9/9/2015	S/L	10	-	-	245	245	245	4,663	
Awning	2,887	9/24/2015	S/L	15	-	-	96	96	96	2,791	
Fence	31,998	9/17/2015	S/L	10	-	-	1,600	1,600	1,600	30,398	
Fire Alarm	5,700	7/1/2015	S/L	10	-	-	285	285	285	5,415	
HVAC	13,744	6/10/2015	S/L	15	-	-	458	458	458	13,286	
	<u>70,417</u>				<u>-</u>	<u>2,964</u>	<u>2,964</u>	<u>2,964</u>	<u>2,964</u>	<u>67,453</u>	
Vehicles											
2015 Additions	40,257	7/3/2015	S/L	5	-	-	4,026	4,026	4,026	36,231	
2015 Ford Transit 250 -10 Passenger Wagon	<u>40,257</u>				<u>-</u>	<u>4,026</u>	<u>4,026</u>	<u>4,026</u>	<u>4,026</u>	<u>36,231</u>	
Moveable Equipment											
Asset Additions 10/1/2014-3/31/2015	45,767	Various	S/L	Various	533	533	1,066	1,599	1,599	44,168	
2015 Additions	3,609	4/30/2015	S/L	15	-	-	120	120	120	3,489	
Sonic Wall	26,978	5/30/2015	S/L	5	-	-	2,698	2,698	2,698	24,280	
Canon Copiers @2	14,356	6/1/2015	S/L	5	-	-	1,436	1,436	1,436	12,920	
Slings	2,194	6/1/2015	S/L	5	-	-	219	219	219	1,975	
Slings	2,779	5/29/2015	S/L	5	-	-	278	278	278	2,501	
Patio Furniture	3,022	7/1/2015	S/L	3	-	-	504	504	504	2,518	
AHT Software	<u>52,938</u>				<u>-</u>	<u>5,255</u>	<u>5,255</u>	<u>5,255</u>	<u>5,255</u>	<u>47,683</u>	
Total Moveable Equipment	<u>98,705</u>				<u>533</u>	<u>6,321</u>	<u>6,854</u>	<u>6,854</u>	<u>6,854</u>	<u>91,851</u>	
Total for 2015	225,729				581	13,745	14,326	14,326	14,326	211,403	

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional		2407		9/30/2015		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

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

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

Name of Facility Senior Philanthropy of Cheshire, LLC	License No. 2407	Report for Year Ended 9/30/2015	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	120				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
745 Highland Ave LLC	Building	04/01/15	123 mo.	363,650	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Senior Philanthropy of Cheshire, LLC		2407	9/30/2015			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LI		2407		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)				\$	35,007	35,007	
Interest on line of credit & other interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	35,007	35,007	
14. Insurance				\$			
a. Insurance on Property (buildings only)				\$	5,858	5,858	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)				\$			
1. Umbrella (Blanket Coverage)				\$	28,186	28,186	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	2,277	2,277	
D&O and Crime Policy							
14d. Total Insurance Expenditures (14a + b + c)				\$	36,321	36,321	
15. Total All Expenditures (A-13 thru C-14)				\$	5,910,278	5,910,278	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional				2407	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$ 104,104	104,104		
4.			Other - See attached Schedule	\$ 36,140	36,140		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 48,000	48,000		
10.	16	1d/1e	Accounting & Legal	\$ 11,242	11,242		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 3,180	3,180		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	See	Attach	Unallowable Management Fees	\$ 3,485	3,485		
22.			Barber and Beauty	\$ 36,787	36,787		
23.			Other - See attached Schedule	\$			
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)				\$ 242,938	242,938		

(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.

Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center
9/30/2015

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
			\$ 36,140		
10	12n	Marketing			
			\$ 36,140	\$ -	\$ -
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)
			\$ 600		
15	1a9	Employee of the year award (Self-disallow)	\$ 39		
15	1a9	Employee Expense - Marketing (Self-disallow)	\$ 216		
15	1a9	Lunch bags for employees (Self-disallow)	\$ 711		
15	1a9	Employee T-shirts (Self-disallow)	\$ 3,593		
15	1a9	Employee Food (Self-disallow)	\$ 120		
15	1a9	Cheshire Nursery - Nurses week (Self-disallow)	\$ 65		
16	8a	Dues to Chamber of Commerce (Self-disallow)	\$ (1)		
16	m13	Collateral Material-Mkt (Self-disallow)	\$ 20,700		
16	m13	Vision Software Contract Termination fees (Self-disallow)	\$ 53		
16	m13	Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 1,947		
16	m13	Collection Fees/Credit Card Fees (Self-disallow)	\$ 7		
16	m13	Late fees/Finance Charges-Adm (Self-disallow)	\$ 140		
16	m13	Champion of Awards (Self-disallow)	\$ 8,597		
See	Attached	Marketing Disallowances	\$ 36,787	\$ -	\$ -
Total Other A&G Adjustments					

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

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	123,858 TB Linked
Patient Days	18,897 Page 8 of C/R
Amount Per Patient Day	<u>\$ 6.5544</u>
PPD Allowance Per Rate Agreement	6.37 {a}
2015 CPI Increase	<u>- {a}</u>
PPD Allowance 9/30/2015	<u>6.37</u>
Amount over (Under)	<u>\$ 0.1844</u>
Total Days	18,897 Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 3,485</u></u>

Tickmarks

{a}

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

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

<u>Page</u>	<u>Line</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>
15	1.a.1	490123	Workers Comp-Mkt	37
15	1.a.3	490122	Payroll Taxes-Mkt-SUI	(15)
15	1.a.5	490121	Payroll Taxes-Mkt-FICA	2,330
15	1.a.5	490126	Employee Life Insurance-Mkt	63
15	1.g	490901	Office Supplies-Mkt	561
15	1.g	490920	Forms/Printing-Mkt	2,510
15	1.h.2	490941	Cell Phones-Mkt	231
Total Page 15 Marketing Disallowance				<u>5,717</u>
16	1.4	490950	Mileage Reimbursement-Mkt	2,727
16	1.5	490133	Training/Seminars/Courses-Mkt	37
16	m.7	490930	Postage-Mkt	1
16	m.13	490960	Equipment Rental-Mkt	115
Total Page 16 Marketing Disallowance				<u>2,880</u>
Disallowed Marketing Department Expenses				<u>\$ 8,597</u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Region				2407	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 242,938	242,938		
Page 20 - Resident Care Supplies***							
27.	20	5.a.2	Prescription Drugs	\$ 92,158	92,158		
28.	20	5.d.	Ambulance/Limousine	\$ 93	93		
29.	20	5.f.	X-rays, etc	\$ 4,432	4,432		
30.	20	5.h.	Laboratory	\$ 14,567	14,567		
31.			Medical Supplies	\$			
32.	20	5.e.2.	Oxygen (non emergency)	\$ 10,612	10,612		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 12,354	12,354		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	30IV8	Vending Machine Revenue	\$ 158	158		
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	\$ 736	736		
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)				\$ 378,049	378,049		

*** 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 Cheshire, LLC d/b/a Cheshire Regional Rehab Center
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV in Excess (See attached Page 29b)	\$ 3,268		
20	5i	IV Therapy (Self-disallow)	\$ 1,640		
20	5i	IV Supplies - Other (Self-disallow)	\$ 2,541		
20	5i	IV Supplies - Medicaid (Self-disallow)	\$ 1,260		
20	5i	IV Drugs - Medicare (Self-disallow)	\$ 420		
20	5i	IV Supplies - Medicare (Self-disallow)	\$ 1,180		
20	5i	IV Drugs - Managed Care (Self-disallow)	\$ 630		
20	5i	IV Supplies - Managed Care (Self-disallow)	\$ 1,410		
20	5i	IV Drugs - Medicaid (Self-disallow)	\$ 5		
Total Other Ancillary Costs			\$ 12,354	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV8	Innovatix Rebate(Self-disallow)	\$ 295		
30	IV8	Contracted Service (Self-disallow)	\$ 441		
Total Other Adjustments			\$ 736	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Senior Philanthropy of Cheshire, LLC
Disallowance Schedule for Cable TV
9/30/2015**

	<u>Amount</u>	
Total Cable TV Expense acct #560717	\$ 5,068	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	<u>6</u>	
Total Allowable Cost	\$ 1,800	
Disallowed Cable TV	<u><u>\$ 3,268</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LLC	d/t 2407	9/30/2015		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 5,806,125	5,806,125			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,701,039)	(2,701,039)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 793,152	793,152			
b. Medicare Room and Board Contractual Allowance **	\$ 381,335	381,335			
4. a. Private-Pay Residents and Other	\$ 1,145,455	1,145,455			
b. Private-Pay Room and Board Contractual Allowance **	\$ (95,555)	(95,555)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 122,971	122,971			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 63,892	63,892			
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	\$ 485,768	485,768			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 209,255	209,255			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 57,619	57,619			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 48,393	48,393			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 486,381	486,381			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 155,317	155,317			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,021,684)	(1,021,684)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (444,100)	(444,100)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 5,493,285	5,493,285			
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 (<i>Specify</i>)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 8,919	8,919			
V. Total Other Revenue (1 thru 8)	\$ 8,919	8,919			
VI. Total All Revenue (III+V)	\$ 5,502,204	5,502,204			

* 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	\$ 14,225		
30II6a	IV Therapy-MCR A-SNF	\$ 3,075		
30II6a	Respiratory Therapy MRA	\$ 880		
30II6a	XRay MRA	\$ 5,256		
30II6a	Contractual Adj-Ancill-MCR A-SNF	\$ (872,211)		
30II6a	Sequestration - MCR B	\$ (1,679)		
30II6a	Contractual Adj- Ancill- MCR B-SNF	\$ (171,230)		
Total Other Resident Revenue - Medicare		\$ (1,021,684)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30II6b	Laboratory	\$ 453		
30II6b	Routine Revenue Adjustment-SNF PVT	\$ (19,865)		
30II6b	Laboratory- MCD- SNF	\$ 120		
30II6b	IV Therapy-MCD-SNF	\$ 10,732		
30II6b	Contractual Adj- Ancillaries- MCD-SNF	\$ (154,801)		
30II6b	Other Services-Hospice-SNF	\$ 475		
30II6b	Contractual Adj- Ancill- Hospice-SNF	\$ (730)		
30II6b	Lab Rev-Ins	\$ 415		
30II6b	Contractual Allowance Ancillary INS	\$ (7,644)		
30II6b	Lab HMO	\$ 8,675		
30II6b	IV THERAPY	\$ 4,800		
30II6b	Radiology HMO	\$ 1,485		
30II6b	Sequestration - HMO	\$ (1,089)		
30II6b	Contractual Adj Ancillary HMO	\$ (287,127)		
Total Other Resident Revenue		\$ (444,100)	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		(0)		
30IV8	Donations	\$ 25		
30IV8	Vending Machine Revenue (Self-disallow)	\$ 158		
30IV8	Contracted Service (Self-disallow)	\$ 441		
30IV8	Innovatix Rebate(Self-disallow)	\$ 295		
30IV8	Prior Period Expense	\$ 8,000		
Total Other Revenue		\$ 8,919	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d	2407	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	580,023
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,314,316
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	54,618
a. Prepaid Insurance	2,266			
b. Prepaid Taxes and Licenses	25,462			
c. Prepaid Other	26,890			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	28,998
See attached	28,998			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,977,955
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	16,350	\$	15,868
	Accum. Depreciation	482		Net
3. Buildings	*Historical Cost	70,417	\$	67,453
	Accum. Depreciation	2,964		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation			Net
6. Movable Equipment	*Historical Cost	98,705	\$	91,851
	Accum. Depreciation	6,854		Net
7. Motor Vehicles	*Historical Cost	40,257	\$	36,231
	Accum. Depreciation	4,026		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(409)
F/S vs. C/R Cost Basis Adjustment		(409)		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	210,994

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/		2407	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	3,188,949
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	_____		
		Accum. Depreciation	_____	Net	\$
6. Motor Vehicles					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable					
C-8 Total Leasehold or Like Properties (C1 thru 7)					
D. Investment and Other Assets					
1. Deferred Deposits					
2. Escrow Deposits					
3. Organization Expense					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)					
5. Investments Related to Resident Care (<i>itemize</i>)					

6. Loans to Owners or Related Parties (<i>itemize</i>)					
Name and Address		Amount	Loan Date		
_____		_____	_____		
_____		_____	_____		
7. Other Assets (<i>itemize</i>)					

D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	134,916
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	3,323,865

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Ch		2407	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	798,807
2. Notes Payable (<i>itemize</i>)				\$	
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	218,142
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	108,599
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,146,505
Employee Deductions		10,469 Due to Eagle Lake Foun	570,273		
Resident Trust		30,619 Due to Medicaid - Short-	179,511		
Uncleared Checks		205,111			
Accrued Expenses		150,522			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,272,053

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a		License No. 2407	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,272,053	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$ 1,651,507
Due to Line Capital One		1,586,390			
Long Term Capital Lease		65,117			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 1,651,507
C. Total All Liabilities (Lines A-13 + B-5)					\$ 3,923,560

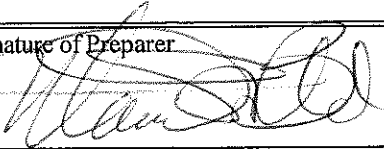
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC	2407	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
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			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(191,214)
6. Gain or Loss for Period			\$	(408,481)
	4/1/2015	thru	9/30/2015	
7. Total Net Worth			\$	(599,695)
C. Total Reserves and Net Worth			\$	(599,695)
D. Total Liabilities, Reserves, and Net Worth			\$	3,323,865

H. Changes in Total Net Worth

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/b		2407	9/30/2015	36	37
Account				Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014				\$	
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 5,502,204	
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 5,910,685	
D. Net Income or Deficit				\$ (408,481)	
E. Balance				\$ (408,481)	
F. Additions					
1. Additional Capital Contributed (<i>itemize</i>)					
Total Expenditures PG 27		5,910,278			
Depreciation Adjustment		409			
Rounding		(2)			
Total Expenditures Line C		5,910,685			
2. Other (<i>itemize</i>)					
Change in Net Assets		(191,214)			
F-3. Total Additions				\$ (191,214)	
G. Deductions					
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount		
2. Other Withdrawals (<i>Specify</i>)				\$	
Purpose		Amount			
3. Total Deductions				\$	
H. <i>Balance at End of Period</i>		09/30/15	\$ (599,695)		

I. Preparer's/Reviewer's Certification

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a	License No. 2407	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/12/16		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

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

Facility Name Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab 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 Cheshire, 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	6,319.31			6,319.31
110110	Resident Trust	30,619.38			30,619.38
110113	Operating Account	296,035.21			296,035.21
110204	Accts Receivable-PVT	132,535.43			132,535.43
110205	Accts Receivable-Caid Res Responsibility	(13,083.31)			(13,083.31)
110206	Accts Receivable-SNF Medicare Part A	167,143.69			167,143.69
110207	Accts Receivable-SNF Medicare Part B	65,778.62			65,778.62
110208	Accts Receivable-Caid Cross-Over Part A	32,816.00			32,816.00
110209	Accts Receivable-Caid Cross-Over Part B	2,588.54			2,588.54
110210	Accts Receivable-SNF Medicaid	670,254.10			670,254.10
110211	Accts Receivable-Hospice	(1,805.57)			(1,805.57)
110212	Accts Receivable-Pvt Co Insurance Part A	112,908.73			112,908.73
110213	Accts Receivable-Pvt Co Insurance Part B	9,947.50			9,947.50
110214	Accts Receivable-Insurance	11,694.00			11,694.00
110215	Allowance for Uncollectible-SNF/IL/AL	(72,000.00)			(72,000.00)
110217	Accts Receivable - Other	(6,482.43)			(6,482.43)
110218	Accts Receivable - HMO B	34,695.50			34,695.50
110221	Accounts Receivable - HMO	387,241.82			387,241.82
110223	Accts Receivable - PO	780,581.21			780,581.21
110236	Due from TSM	1,904.74			1,904.74
110241	Due from Golden Hill	1,878.23			1,878.23
110243	Due from Newington	666.83			666.83
110245	Due from West River	1,878.23			1,878.23
110250	AR-Refunds	2,638.00			2,638.00
110260	AR Mcd Coins Bad Debt	(3,136.00)			(3,136.00)
110401	Prepaid Insurance	2,265.85			2,265.85
110403	Prepaid Taxes and Licenses	25,462.31			25,462.31
110406	Prepaid Other	26,889.75			26,889.75
120110	Deposits on Utilities	22,670.00			22,670.00
120201	Cash - Replacement Reserve	60,003.00			60,003.00
120202	Cash - Tax Escrow	72,423.00			72,423.00
120203	Cash - Insurance Escrow	2,490.00			2,490.00
120204	Cash - Insurance Reserve	245,299.92			245,299.92
120205	Cash - Security Deposit	750.00			750.00
120302	Land Improvements	16,350.00			16,350.00
120303	Accumulated Depr- Land Improvements	(503.75)			(503.75)
120304	Building & Improvements	70,416.80			70,416.80
120305	Accumulated Depr- Bldg & Improvement	(1,025.47)			(1,025.47)
120306	Furniture, Fixtures & Equipment	98,705.10			98,705.10
120307	Accumulated Depr- FFE	(10,410.50)			(10,410.50)
120308	Motor Vehicles	40,257.00			40,257.00
120309	Accumulated Depr- Vehicles	(2,795.65)			(2,795.65)
210104	Accounts Payable- Trade	(691,927.67)			(691,927.67)
210105	Accounts Payable- Accrued	(106,879.21)			(106,879.21)
210109	Employee Deductions- Garnishments	(414.80)			(414.80)
210110	Employee Deductions- HSA	(22.86)			(22.86)
210111	Employee Deductions- 401K	(7,577.95)			(7,577.95)
210112	Employee Deductions- FSA	1,605.65			1,605.65
210113	Employee Deductions- ST/LIFE	(2,687.36)			(2,687.36)
210115	SIT Taxes Payable	(11,659.04)			(11,659.04)
210116	Employee Deductions - AFLAC	(1,372.49)			(1,372.49)
210118	Resident Trust	(30,619.38)			(30,619.38)

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
		(205,111.06)			(205,111.06)
210160	Uncleared Checks	(218,141.87)			(218,141.87)
210201	Accrued Salaries & Wages	(34,133.04)			(34,133.04)
210202	Federal Income Tax Withheld	(44,976.31)			(44,976.31)
210204	FICA Taxes- EE	(17,716.00)			(17,716.00)
210205	SUI Taxes Payable	(31,771.48)			(31,771.48)
210206	Accrued Workers Comp	(76,500.00)			(76,500.00)
210208	Accrued Real Estate Taxes	(115.25)			(115.25)
210210	FUTA Taxes	(14,000.00)			(14,000.00)
210215	Accrued Legal Fees	(17,000.00)			(17,000.00)
210216	Accrued Accounting/Audit Fees	(11,250.00)			(11,250.00)
210218	Accrued Personal Property Taxes	(1,586,389.62)			(1,586,389.62)
210223	Due to Line Capital One	(570,272.61)			(570,272.61)
210225	Due to Eagle Lake Foundation	(179,510.80)			(179,510.80)
210259	Due to Medicaid - Short-term	(65,117.14)			(65,117.14)
220400	Long Term Capital Lease	191,214.24			191,214.24
250200	Change in Net Assets	(578,245.00)			(578,245.00)
310101	Routine Services-SNF PVT	(596.25)			(596.25)
310103	Pharmacy- SNF PVT	(452.50)			(452.50)
310105	Laboratory	19,865.00			19,865.00
310195	Routine Revenue Adjustment-SNF PVT	(810,115.00)			(810,115.00)
310201	Routine Services-MCR A-SNF	(122,970.81)			(122,970.81)
310203	Pharmacy-MCR A-SNF	(14,224.62)			(14,224.62)
310205	Laboratory- MCR A-SNF	(349,580.00)			(349,580.00)
310206	Physical Therapy- MCR A-SNF	(29,756.00)			(29,756.00)
310207	Speech Therapy- MCR A-SNF	(346,468.00)			(346,468.00)
310208	Occupational Therapy- MCR A-SNF	(3,075.00)			(3,075.00)
310212	IV Therapy-MCR A-SNF	(880.00)			(880.00)
310214	Respritory Therapy MRA	(5,256.40)			(5,256.40)
310215	XRay MRA	16,962.60			16,962.60
310295	Sequestration - MCR A	(381,335.25)			(381,335.25)
310298	Contractual Adj- Room- MCR A-SNF	872,210.83			872,210.83
310299	Contractual Adj-Ancill-MCR A-SNF	(5,806,125.00)			(5,806,125.00)
310301	Routine Services- MCD-SNF	(7,923.33)			(7,923.33)
310303	Pharmacy- MCD- SNF	(120.36)			(120.36)
310305	Laboratory- MCD- SNF	(67,026.00)			(67,026.00)
310306	Physical Therapy- MCD-SNF	(15,428.00)			(15,428.00)
310307	Speech Therapy- MCD-SNF	(53,552.00)			(53,552.00)
310308	Occupational Therapy- MCD-SNF	(10,731.96)			(10,731.96)
310312	IV Therapy-MCD-SNF	2,701,039.15			2,701,039.15
310398	Contractual Adj- Room- MCD-SNF	154,800.53			154,800.53
310399	Contractual Adj- Ancillaries- MCD-SNF	(136,188.00)			(136,188.00)
310406	Physical Therapy- MCR B-SNF	(27,863.00)			(27,863.00)
310407	Speech Therapy-MCR B-SNF	(139,913.00)			(139,913.00)
310408	Occupational Therapy-MCR B-SNF	1,679.23			1,679.23
310498	Sequestration - MCR B	171,229.64			171,229.64
310499	Contractual Adj- Ancill- MCR B-SNF	(175,210.00)			(175,210.00)
310501	Routine Services-Hospice-SNF	(28.59)			(28.59)
310503	Pharmacy-Hospice-SNF	(126.00)			(126.00)
310506	Physical Therapy-Hospice-SNF	(100.00)			(100.00)
310507	Speech Therapy-Hospice-SNF	(475.00)			(475.00)
310597	Other Services-Hospice-SNF	78,464.09			78,464.09
310598	Contractual Adj-Room-Hospice-SNF	729.59			729.59
310599	Contractual Adj- Ancill- Hospice-SNF	(7,735.00)			(7,735.00)
310601	Routine Serv-Ins.	(1,126.25)			(1,126.25)
310603	Pharmacy-Ins	(415.10)			(415.10)
310605	Lab Rev-Ins	(15,407.00)			(15,407.00)
310606	Physical Therapy-Ins.				

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310608	Occupational Therapy-Ins.	(2,390.00)			(2,390.00)
310699	Contractual Allowance Ancillary INS	7,644.35			7,644.35
310801	Routine Services HMO	(384,265.00)			(384,265.00)
310803	Pharmacy HMO	(54,217.45)			(54,217.45)
310805	Lab HMO	(8,675.04)			(8,675.04)
310806	PT HMO	(126,696.00)			(126,696.00)
310807	ST HMO	(32,865.00)			(32,865.00)
310808	OT HMO	(99,375.00)			(99,375.00)
310810	IV THERAPY	(4,800.00)			(4,800.00)
310815	Radiology HMO	(1,485.00)			(1,485.00)
310895	Sequestration - HMO	1,088.50			1,088.50
310898	Contractual Adjustment Room HMO	17,091.09			17,091.09
310899	Contractual Adj Ancillary HMO	287,127.47			287,127.47
370110	Donations	(25.00)			(25.00)
380165	Vending Machine Revenue	(157.67)			(157.67)
380913	Contracted Service	(441.40)			(441.40)
389999	Miscellaneous Operating Income-Admin	(295.14)			(295.14)
410101	Salaries-Administrator	56,038.80			56,038.80
410102	Salaries-DON	48,894.37			48,894.37
410103	Salaries-Nurse Liaison/Risk Mgr	1,378.10			1,378.10
410104	Salaries-MDS Coord/MDS Asst	2,596.89		(2,596.89)	0.00
410106	Inservice Coordinator-Nursing Admin	(3,302.86)		3,302.86	0.00
410107	Salaries - ADON/Unit Mgr	(3,672.00)			(3,672.00)
410116	Orientation - Nursing Adm	222.00			222.00
410120	Vacation/Sick/Holiday-Nursing Admn	10,332.14			10,332.14
410121	Payroll Taxes-Nursing Admn-FICA	7,960.94			7,960.94
410122	Payroll Taxes-Nursing Admn-SUI	856.71			856.71
410123	Workers Comp-Nursing Admn	(462.38)			(462.38)
410124	Payroll Nursing Admin-FUTA	137.03			137.03
410125	Employee Health Insurance-Nurs Admin	4,472.05			4,472.05
410126	Employee Life Insurance-Nursing Admn	184.45			184.45
410127	Employee Dental Insurance-Nurs Admn	324.48			324.48
410128	Employee Vision Insurance-Nurs Admin	26.74			26.74
410130	Recruitment-Nursing Admn	233.23			233.23
410131	Drug Free Expense-Nursing Admn	384.00			384.00
410132	Background Checks-Nursing Admn	65.00			65.00
410133	Training/Seminars/Courses-Nurs Admn	110.58			110.58
410134	Dues/Subscriptions-Nursing Admn	3,047.91		(65.00)	2,982.91
410135	Employee Expense-Nursing Admn	220.41			220.41
410136	Contracted Services - Nursing Admin	21,775.00			21,775.00
410137	Software Expense - Nursing Adm	3,360.00			3,360.00
410140	Interco Contracted Services -Nurse Admin	(16,793.27)			(16,793.27)
410141	Cell Phones - Nursing Admin	(379.62)			(379.62)
410145	Dues to Chamber of Commerce	0.00		65.00	65.00
410195	Mileage Reimbursement - Nursing Adm	391.15			391.15
410199	Licenses/Permits-Nursing Admn	845.34			845.34
410201	Salaries-RN	570,359.89		(705.97)	569,653.92
410202	Overtime-RN	11,605.95			11,605.95
410203	Orientation-RN	9,946.11			9,946.11
410204	Salaries-LPN	478,276.34			478,276.34
410205	Overtime-LPN	22,406.97			22,406.97
410206	Orientation-LPN	3,563.29			3,563.29
410207	Salaries-CNA	517,937.47			517,937.47
410208	Overtime-CNA	50,386.67			50,386.67
410209	Orientation-CNA	9,500.14			9,500.14
410210	Ward Clerk/Staff Coord-Nursing	21,276.88			21,276.88
410220	Vacation/Sick/Holiday-Nursing	123,493.65			123,493.65

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410221	Payroll Taxes-Nursing-FICA	136,080.11			136,080.11
410222	Payroll Taxes-Nursing-SUI	31,303.80			31,303.80
410223	Workers Comp-Nursing	59,030.30			59,030.30
410224	Payroll Nursing - FUTA	1,641.26			1,641.26
410225	Employee Health Insurance-Nursing	119,819.93			119,819.93
410226	Employee Life Insurance-Nursing	1,257.50			1,257.50
410227	Employee Dental Insurance-Nursing	3,289.10			3,289.10
410228	Travel - Nursing	7.77			7.77
410229	Employee Vision Insurance - Nursing	741.62			741.62
410230	Recruitment-Nursing	2,515.34			2,515.34
410231	Drug Free Expense-Nursing	1,203.00			1,203.00
410232	Background Checks-Nursing	1,759.00			1,759.00
410233	Training/Seminars/Courses-Nursing	6,382.04			6,382.04
410235	Employee Expense-Nursing	2,257.24		(140.00)	2,117.24
410237	Office Supplies - Nursing	1,664.11			1,664.11
410240	Interco Contracted Services - Nursing	(3,060.00)			(3,060.00)
410501	Salaries-Med Rec	16,965.64			16,965.64
410520	Vacation/Sick/Holiday- Med Recs	1,096.88			1,096.88
410521	Payroll Taxes-Med Recs-FICA	1,289.59			1,289.59
410522	Payroll Taxes-Med Recs-SUI	269.59			269.59
410523	Workers Comp- Med Recs	27.29			27.29
410524	Payroll Tax - Medical Record - FUTA	2.22			2.22
410525	Employee Health Insurance-Med Recs	3,940.10			3,940.10
410526	Employee Life Insurance-Med Recs	15.30			15.30
410527	Employee Dental Insurance-Med Recs	(12.54)			(12.54)
410536	Supplies Med Rec	73.80			73.80
410540	Interco Contracted Services - Med Rec	(167.20)			(167.20)
410601	Salaries-Social Service	44,079.02			44,079.02
410602	Overtime- Social Service	86.26			86.26
410603	Orientation-Soc Serv	92.00			92.00
410620	Vacation/Sick/Holiday-Social Service	1,321.70			1,321.70
410621	Payroll Taxes- Social Service-FICA	3,449.59			3,449.59
410622	Payroll Taxes- Social Service-SUI	1,490.26			1,490.26
410623	Workers Comp-Social Service	1,018.66			1,018.66
410624	Payroll Tax - Social Service - FUTA	84.00			84.00
410625	EE Health Insurance-Social Service	739.32			739.32
410626	Employee Life Ins-Social Service	45.38			45.38
410627	Employee Dental Ins-Social Service	71.51			71.51
410628	Employee Vision Insurance - Social Ser	10.21			10.21
410632	Background Checks- Social Service	90.00			90.00
410701	Medical Director	16,071.43			16,071.43
410702	Pharmacy Consultant	11,915.00		660.00	12,575.00
410703	Medical Records Consultant	660.00		(660.00)	0.00
410706	Physician Consultant	4,350.50			4,350.50
410707	Physician Services	(50.73)			(50.73)
410708	Staffing Agency-RN	29,011.00			29,011.00
410709	Staffing Agency-LPN	95,009.42			95,009.42
410710	Staffing Agency-CNA	47,911.52			47,911.52
410711	Salaries - Director of Rehab	48,406.26		(48,406.26)	0.00
410716	Salaries - Occupational Therapy Assist	(1,761.98)			(1,761.98)
410718	Salaries - Therapy - Rehab Tech	12,256.18			12,256.18
410719	Therapy - Rehab Tech OT	7,918.07			7,918.07
410728	Background Checks-Therapy	60.00			60.00
410730	Minor Equipment & Supplies - Therapy	4,785.43			4,785.43
410731	IV Therapy	1,640.00			1,640.00
410733	Floor Stock Drugs & Supplies	12,554.25			12,554.25
410735	Office Supplies-Therapy	305.25			305.25

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410738	IV Supplies - Other	2,541.14			2,541.14
410740	Interco Contracted Services - Therapy	10,895.82			10,895.82
410741	Oxygen	3,879.08			3,879.08
410742	Inhalation Supplies	6,732.82			6,732.82
410743	IV Supplies - Medicaid	1,260.00			1,260.00
410750	Resident Transportation	93.00			93.00
410751	Lab Fees	14,566.68			14,566.68
410752	X-Ray Service	4,431.95			4,431.95
410753	Pharmacy Credits	(505.95)			(505.95)
410754	IV Drugs - Medicare	420.00			420.00
410755	IV Supplies - Medicare	1,180.00			1,180.00
410756	Pharmacy-RX Medicaid	3,342.24			3,342.24
410757	Pharmacy-RX Medicare	64,091.22			64,091.22
410758	Pharmacy-RX Managed Care	25,230.62			25,230.62
410759	Pharmacy OTC Medicaid	5,510.77			5,510.77
410760	Pharmacy-OTC Medicare	1,026.82			1,026.82
410761	Incontinent Supplies	24,022.75			24,022.75
410762	Medical Supplies	37,276.23			37,276.23
410763	Nursing Supplies	29,458.91			29,458.91
410764	Nutritional Supplements	10,194.41			10,194.41
410765	Medical Equipment Rental	63,513.14			63,513.14
410767	Equipment Repairs - Nursing	2,533.75			2,533.75
410768	Minor Equipment - Nursing	21,330.54			21,330.54
410770	Pharmacy - OTC Other	1,191.85			1,191.85
410771	IV Drugs - Managed Care	630.00			630.00
410772	IV Supplies - Managed Care	1,410.00			1,410.00
410773	IV Drugs - Medicaid	5.29			5.29
410774	Medical Waste Disposal	1,258.77			1,258.77
410775	Salaries - Physical Therapy	162,954.60		46,539.89	209,494.49
410776	Overtime - Physical Therapy	1,232.63			1,232.63
410777	Salaries - Occupational Therapy	72,568.10		20,531.51	93,099.61
410778	Overtime - Occupational Therapy	1,870.61			1,870.61
410779	Salaries - Speech Therapy	29,569.85		14,052.51	43,622.36
410781	Orientation - All Therapy	553.93			553.93
410782	Vac/Sick/Hol - Therapy	32,717.65		(32,717.65)	0.00
410783	Fica - Therapy	26,836.44			26,836.44
410784	SUI - Therapy	2,444.35			2,444.35
410785	Workers Comp - Therapy	11,445.36			11,445.36
410786	FUTA - Therapy	134.43			134.43
410787	Employee Health - Therapy	37,574.48			37,574.48
410788	Employee Dental - Therapy	653.15			653.15
410789	Employee Life - Therapy	203.15			203.15
410790	Therapy Software Costs	2,300.36			2,300.36
410791	Employee Vision Insurance - Therapy	242.47			242.47
410796	Recruitment - Therapy	1,502.12			1,502.12
410798	Training/Seminars/Courses-Therapy Dept	133.61			133.61
410799	Purchased Services-Other	674.85			674.85
410855	Dental Consultants	5,538.00			5,538.00
410997	Quality Assessment Fee - SNF	341,007.80			341,007.80
410998	Bad Debt Expense-SNF	48,000.00			48,000.00
440101	Salaries-Dietary Manager/CDM	42,650.28			42,650.28
440107	Salaries-Cooks	54,248.69			54,248.69
440108	Overtime-Cooks	1,055.42			1,055.42
440113	Salaries- Dietary Aides	98,852.28			98,852.28
440114	Overtime-Dietary Aides	2,946.32			2,946.32
440120	Vacation/Sick/Holiday-Dietary	17,091.95			17,091.95
440121	Payroll Taxes-Dietary-FICA	15,899.03			15,899.03

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440122	Payroll Taxes- Dietary-SUI	5,843.33			5,843.33
440123	Workers Comp-Diet	7,057.34			7,057.34
440124	Payroll Taxes-Dietary FUTA	296.45			296.45
440125	Employee Health Insurance- Dietary	22,235.31			22,235.31
440126	Employee Life Insurance-Dietary	200.07			200.07
440127	Employee Dental Insurance- Dietary	1,006.70			1,006.70
440128	Employee Vision Insurance - Dietary	92.48			92.48
440130	Recruitment-Dietary	387.62			387.62
440132	Background Checks-Dietary	270.00			270.00
440134	Dues/Subscriptions-Dietary	1,093.88			1,093.88
440135	Employee Expense-Dietary	1,594.98			1,594.98
440199	Licenses/Permits-Dietary	103.32			103.32
440789	Thickened Liquids-Dietary	6,721.96			6,721.96
440803	Raw Food-Dietary	101,747.09			101,747.09
440804	Produce-Dietary	6,825.50			6,825.50
440805	Dairy-Dietary	20,450.64			20,450.64
440807	Dietary Supplies-Dietary	13,360.18			13,360.18
440811	Chemicals-Dietary	2,458.04			2,458.04
440813	Maintenance & Repairs-Dietary	5,090.20			5,090.20
440820	Maintenance & Repairs-Diet	190.00			190.00
440876	Equipment Minor-Dietary	104.48			104.48
440901	Office Supplies-Dietary	3,266.78			3,266.78
440920	Forms/Printing-Dietary	236.50			236.50
440950	Mileage Reimbursement-Dietary	71.03			71.03
450101	Salaries- Housekeeping Manager	30,731.11			30,731.11
450104	Salaries- Housekeeping Staff	101,452.63			101,452.63
450105	Overtime- Housekeeping Staff	404.69			404.69
450106	Orientation- Housekeeping Staff	345.00			345.00
450120	Vacation/Sick/Holiday-Hskp	15,998.48			15,998.48
450121	Payroll Taxes- Hskp-FICA	10,943.74			10,943.74
450122	Payroll Taxes-Hskp-SUI	2,893.24			2,893.24
450123	Workers Comp-Hskp	4,674.44			4,674.44
450124	Payroll Tax Housekeeping FUTA	76.60			76.60
450125	Employee Health Insurance-Hskp	20,914.60			20,914.60
450126	Employee Life Insurance-Hskp	180.02			180.02
450127	Employee Dental Insurance-Hskp	687.62			687.62
450128	Employee Vision Insurance - Hskp	78.11			78.11
450132	Background Checks-Hskp	120.00			120.00
450871	Cleaning Supplies-Hskp	15,679.91			15,679.91
460104	Salaries-Laundry Staff	59,993.38			59,993.38
460105	Overtime- Laundry Staff	86.25			86.25
460106	Orientation-Laundry Staff	513.00			513.00
460120	Vacation/Sick/Holiday-Laundry	3,708.58			3,708.58
460121	Payroll Taxes-Laundry-FICA	4,835.66			4,835.66
460122	Payroll Taxes-Laundry-SUI	2,487.66			2,487.66
460123	Workers Comp-Laundry	1,953.35			1,953.35
460124	Payroll Tax Laundry FUTA	155.26			155.26
460125	Employee Health Insurance-Laundry	3,635.51			3,635.51
460126	Employee Life Insurance-Laundry	(3.72)			(3.72)
460127	Employee Dental Insurance-Laundry	31.67			31.67
460128	Employee Vision Insurance - Laundry	(11.21)			(11.21)
460881	Chemicals-Laundry	4,410.59			4,410.59
460883	Linen/Terry-Laundry	5,470.36			5,470.36
460885	Maintenance & Repairs-Laundry	1,804.61			1,804.61
470104	Salaries-Maintenance Staff	34,157.59			34,157.59
470120	Vacation/Sick/Holiday-Maint	4,059.54			4,059.54
470121	Payroll Taxes-Maint-FICA	2,710.17			2,710.17

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470122	Payroll Taxes-Maint-SUI	557.95			557.95
470123	Workers Comp-Maint	1,162.80			1,162.80
470124	Payroll Maint-FUTA	(0.62)			(0.62)
470125	Employee Health Insurance-Maint	8,383.48			8,383.48
470126	Employee Life Insurance-Maint	30.60			30.60
470127	Employee Dental Insurance-Maint	233.25			233.25
470129	Employee Vision Insurance - Maint	168.96			168.96
470134	Dues/Subscriptions-Maint	384.77			384.77
470820	Maintenance & Repairs-Maint	19,766.21			19,766.21
470821	Electrical-Maint	6,171.59			6,171.59
470822	Plumbing-Maint	8,804.29			8,804.29
470823	HVAC/Boiler Maint	5,812.38			5,812.38
470824	Paint-Maint	1,119.89			1,119.89
470826	Small Tools-Maint	282.09			282.09
470828	Alarm Inspection-Maint	907.86			907.86
470829	Alarm Repairs-Maint	3,694.20			3,694.20
470830	Grounds Maintenance-Maint	20,613.97			20,613.97
470832	Sprinklers-Maint	1,943.00			1,943.00
470833	Elevator-Maint	8,020.82			8,020.82
470834	Pest Control-Maint	848.00			848.00
470836	Maint Contracts- Generator	4,377.38			4,377.38
470876	Equipment Minor-Maint	4,527.23			4,527.23
470950	Mileage Reimbursement-Maint	57.18			57.18
470960	Equipment Rental-Maint	425.74			425.74
470970	Waste Disposal -Grease/Trash	16,102.95			16,102.95
480104	Salaries-Reception/Security Staff	22,886.96			22,886.96
480105	Overtime-Reception/Security Staff	321.24			321.24
480120	Vacation/Sick/Holiday-Rec/Sec	3,750.96			3,750.96
480121	Payroll Taxes-Rec/Sec-FICA	2,018.51			2,018.51
480122	Payroll Taxes-Rec/Sec-SUI	183.51			183.51
480123	Workers Comp-Rec/Sec	70.20			70.20
480124	Payroll Tax Security FUTA	2.43			2.43
480125	Employee Health Insurance-Rec/Sec	2,956.86			2,956.86
480126	Employee Life Insurance-Rec/Sec	15.30			15.30
480127	Employee Dental Insurance-Rec/Sec	50.07			50.07
480129	Employee Vision Insurance - Rec/Sec	7.36			7.36
490101	Salaries-Marketing Manager	27,282.54			27,282.54
490120	Vacation/Sick/Holiday-Mkt	3,174.77			3,174.77
490121	Payroll Taxes-Mkt-FICA	2,330.03			2,330.03
490122	Payroll Taxes-Mkt-SUI	(14.52)			(14.52)
490123	Workers Comp-Mkt	36.77			36.77
490126	Employee Life Insurance-Mkt	63.24			63.24
490133	Training/Seminars/Courses-Mkt	36.95			36.95
490135	Employee Expense-Mkt	39.41			39.41
490140	Interco Contracted Services - Marketing	5,682.22			5,682.22
490856	Media Advertising-Mkt	300.00			300.00
490858	Special Events-Mkt	2,071.87			2,071.87
490859	Collateral Material-Mkt	(1.24)			(1.24)
490862	Promo Items-Mkt	807.79			807.79
490901	Office Supplies-Mkt	561.07			561.07
490920	Forms/Printing-Mkt	2,509.81			2,509.81
490930	Postage-Mkt	0.96			0.96
490941	Cell Phones-Mkt	231.10			231.10
490950	Mileage Reimbursement-Mkt	2,727.33			2,727.33
490960	Equipment Rental-Mkt	114.86			114.86
500132	Background Checks-Trans	19.75			19.75
500199	Licenses & Permits-Trans	609.93			609.93

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
500891	Vehicle Fuel-Trans	124.25			124.25
500892	Vehicle Maintenance-Trans	455.00			455.00
550101	Activities SNF MGR	36,429.53			36,429.53
550104	Salaries-Activities-SNF	16,312.60			16,312.60
550105	Overtime- Activities SNF	65.22			65.22
550120	Vacation/Sick/Holiday-Activities SNF	4,481.14			4,481.14
550121	Payroll Taxes-Activities SNF-FICA	4,290.84			4,290.84
550122	Payroll Taxes-Activities SNF-SUI	1,319.58			1,319.58
550123	Workers Comp-Activities SNF	1,969.38			1,969.38
550124	Payroll Tax Activities SNF FUTA	60.06			60.06
550125	Employee Health Insurance-Activities SNF	1,358.89			1,358.89
550126	Employee Life Insurance-Activities SNF	72.90			72.90
550127	Employee Dental Insurance-Activities SNF	74.06			74.06
550128	Employee Vision Insurance - Act SNF	26.66			26.66
550130	Recruitment-Activities SNF	350.21			350.21
550132	Background Checks-Activities SNF	30.00			30.00
550135	Employee Expense-Activities SNF	215.60			215.60
550850	Activities Supplies-Activities-SNF	258.89			258.89
550851	Entertainment-Activities-SNF	3,130.00			3,130.00
550852	Activities Events Food-Activities-SNF	703.07			703.07
550901	Office Supplies-Activities SNF	178.32			178.32
550962	Floral-Activities-SNF	161.45			161.45
550964	Holiday Decorations-Activities-SNF	291.53			291.53
560102	Salaries-Business Office	30,797.48			30,797.48
560103	Salaries-Human Resources/Payroll	15,261.14			15,261.14
560104	Salaries-Admin Staff	39,187.88			39,187.88
560105	Overtime-Admin	167.58			167.58
560109	Salaries - Admissions Coordinator	66,696.68			66,696.68
560120	Vacation/Sick/Holiday-Adm	13,254.23			13,254.23
560121	Payroll Taxes-Admin-FICA	12,140.84			12,140.84
560122	Payroll Taxes-Admin-SUI	1,394.63			1,394.63
560123	Workers Comp-Admin	1,504.27			1,504.27
560124	Payroll Tax Admin FUTA	(3.34)			(3.34)
560125	Employee Health Insurance-Admin	19,946.82			19,946.82
560126	Employee Life Insurance-Admin	159.97			159.97
560127	Employee Dental Insurance-Admin	580.48			580.48
560128	Employee Vision Insurance - Admin	79.15			79.15
560129	Benefit Plan Fees	4,509.24			4,509.24
560132	Background Checks-Admin	30.00			30.00
560133	Training/Seminars/Courses-Admin	385.61			385.61
560134	Dues/Subscription-Admin	305.90			305.90
560135	Employee Benefits/Expense-Admin	2,967.95			2,967.95
560198	Bldg Inspection Fees	19,432.23			19,432.23
560199	Licenses/Permits	503.57			503.57
560711	Utilities-Electric	71,235.67			71,235.67
560712	Utilities-Gas/Oil	(1,206.65)		8,000.00	6,793.35
560713	Utilities-Water/Sewer/Refuse	26,841.08			26,841.08
560714	Utilities-Telephone Service	9,989.62			9,989.62
560717	Utilities-Cable TV	5,067.55			5,067.55
560730	Association Fees	0.20			0.20
560731	Real Estate Taxes	51,000.00			51,000.00
560733	Personal Property Taxes	8,016.91			8,016.91
560734	Professional Liability Insurance	14,092.80			14,092.80
560735	General Liability Insurance	14,092.80			14,092.80
560736	Property Insurance	5,857.50			5,857.50
560740	Insurance-Other	2,277.00			2,277.00
560742	Patient Trust Bond	308.04			308.04

Account	Description	ADJ	JE Ref #	RJE	FI
		9/30/2015			9/30
560744	Resident Reimburse on Lost/Stolen Items	53.15			
560745	Corporate Business Tax	250.00			
560840	Interco Contracted Services - Admin	(26,216.42)			(26
560841	Contracted Services - Call System	2,621.49			2
560843	Legal Fees-Adm	11,037.93			11
560844	Accounting/Audit Fees-Adm	20,993.33			20
560845	Payroll Processing Fees	9,505.71			9
560847	Consultant	(1,325.00)			(1
560876	Equipment Minor-Adm	513.14			
560901	Office Supplies-Adm	5,587.33			5
560902	Office Supplies Human Resources	254.95			
560905	Copier- Maintenance Agreement	4,494.03			4
560906	Copier Lease-Adm	2,075.00			2
560910	Computer Supplies-Adm	(861.46)			
560911	Computer Maintenance-Adm	9,978.87			9
560912	Software Maintenance Contract-Adm	25,397.09		(20,700.00)	4
560913	Internet Access-Adm	3,416.12			3
560914	Software Expense - Adm	509.98			
560915	Timeclock Software	4,583.21			4
560920	Forms/Printing-Adm	401.84			
560925	Records Storage - Adm	2,507.77			2
560930	Postage-Adm	1,454.92			1
560931	Overnight Service-Adm	1,290.23			1
560941	Cell Phones-Adm	941.71			
560950	Mileage Reimbursement-Adm	318.91			
560960	Equipment Rental-Adm	1,032.99			1
560962	Interior PlantsAdm	15.45			
560963	Misc Decor-Adm	411.81			
560964	Eagle Lake Foundation-Vision Term Fees	0.00		20,700.00	20
560995	Collection Fees/Credit Card Fees	1,946.60			1
560996	Late fees/Finance Charges-Adm	7.37			
560997	Bank Service Charges-Adm	1,020.78			1
590001	Depreciation-Land Improvements	456.25			
590002	Management Fees	123,857.50			123
590004	Interest Expense	34,754.32			34
590005	Rent Expense	363,650.00			363
590006	Depreciation-Bldgs & Improvements	1,025.47			1
590007	Depreciation-FFE	9,877.08			9
590008	Depreciation-Vehicles	2,795.65			2
590009	Amortization	252.93		(252.93)	
R0001	Champion Awards	0.00		140.00	
R0002	Interest on line of credit	0.00		252.93	
R0003	Prior Period Expense	0.00		(8,000.00)	(8
Total		0.00		(0.00)	

Net (Income) Loss

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
410210	Ward Clerk/Staff Coord-Nursing	21,276.88		0.00	21,276.88
Subtotal [12D] Aides and Attendants		599,101.16		0.00	599,101.16
Subgroup : [12E] Physical Therapists					
410711	Salaries - Director of Rehab	48,406.26	RJE - 3	(48,406.26)	0.00
410775	Salaries - Physical Therapy	162,954.60	RJE - 3	46,539.89	209,494.49
			RJE - 4	27,770.00	
				18,769.89	
410776	Overtime - Physical Therapy	1,232.63		0.00	1,232.63
410781	Orientation - All Therapy	553.93		0.00	553.93
410782	Vac/Sick/Hol - Therapy	32,717.65	RJE - 4	(32,717.65)	0.00
				(32,717.65)	
Subtotal [12E] Physical Therapists		245,866.07		(34,684.02)	211,281.05
Subgroup : [12F] Speech Therapists					
410718	Salaries - Therapy - Rehab Tech	12,256.18		0.00	12,256.18
410719	Therapy - Rehab Tech OT	7,918.07		0.00	7,918.07
410779	Salaries - Speech Therapy	29,669.85		14,052.51	43,622.36
			RJE - 3	8,395.26	
			RJE - 4	5,667.26	
Subtotal [12F] Speech Therapists		49,744.10		14,052.51	63,796.61
Subgroup : [12G] Occupational Therapists					
410716	Salaries - Occupational Therapy Assist	(1,761.98)	RJE - 8	0.00	(1,761.98)
				(0.00)	
410740	Interco Contracted Services - Therapy	10,895.82		0.00	10,895.82
410777	Salaries - Occupational Therapy	72,588.10	RJE - 8	(0.00)	72,588.10
				20,531.51	93,099.61
410778	Overtime - Occupational Therapy	1,870.61	RJE - 3	12,251.00	14,121.61
			RJE - 4	8,280.51	
				0.00	
Subtotal [12G] Occupational Therapists		83,672.56		20,531.51	104,204.06
Subgroup : [12H] Recreation Workers					
550101	Activities SNF MGR	36,429.53		0.00	36,429.53
550104	Salaries-Activities-SNF	16,312.60		0.00	16,312.60
550105	Overtime- Activities SNF	65.22		0.00	65.22
550120	Vacation/Sick/Holiday-Activities SNF	4,481.14		0.00	4,481.14
Subtotal [12H] Recreation Workers		57,288.49		0.00	57,288.49
Subgroup : [12M] Social Workers/Case Management					
410601	Salaries-Social Service	44,079.02		0.00	44,079.02
410602	Overtime- Social Service	86.26		0.00	86.26
410603	Orientation-Soc Serv	92.00		0.00	92.00
410620	Vacation/Sick/Holiday-Social Service	1,321.70		0.00	1,321.70
Subtotal [12M] Social Workers/Case Management		45,578.98		0.00	45,578.98
Subgroup : [12N] Marketing					
490101	Salaries-Marketing Manager	27,282.64		0.00	27,282.64
490120	Vacation/Sick/Holiday-Mkt	3,174.77		0.00	3,174.77
490140	Interco Contracted Services - Marketing	5,682.22		0.00	5,682.22
Subtotal [12N] Marketing		36,139.63		0.00	36,139.63
Total [10-A] Salaries and Wages		3,098,667.76		(0.00)	3,098,667.76
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
410855	Dental Consultants	5,538.00		0.00	5,538.00
Subtotal [2] Dentist		5,538.00		0.00	5,538.00
Subgroup : [3] Pharmacist					
410702	Pharmacy Consultant	11,915.00	RJE - 10	660.00	12,575.00
				660.00	
Subtotal [3] Pharmacist		11,915.00		660.00	12,575.00
Subgroup : [8A] Medical Director					
410701	Medical Director	16,071.43		0.00	16,071.43
Subtotal [8A] Medical Director		16,071.43		0.00	16,071.43
Subgroup : [8C] Resident Care					
410706	Physician Consultant	4,350.50		0.00	4,350.50
410707	Physician Services	(50.73)		0.00	(50.73)
Subtotal [8C] Resident Care		4,299.77		0.00	4,299.77
Subgroup : [11A1] RN's - Direct Care					
410708	Staffing Agency-RN	29,011.00		0.00	29,011.00
Subtotal [11A1] RN's - Direct Care		29,011.00		0.00	29,011.00
Subgroup : [11A2] RN's - Administrative					
410136	Contracted Services - Nursing Admin	21,775.00		0.00	21,775.00
410140	Interco Contracted Services -Nurse Admin	(16,793.27)		0.00	(16,793.27)
Subtotal [11A2] RN's - Administrative		4,981.73		0.00	4,981.73
Subgroup : [11B1] LPN's - Direct Care					
410709	Staffing Agency-LPN	95,009.42		0.00	95,009.42
Subtotal [11B1] LPN's - Direct Care		95,009.42		0.00	95,009.42

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

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
410101	Salaries-Administrator	56,038.80		0.00	56,038.80
Subtotal [2] Administrators		<u>56,038.80</u>		<u>0.00</u>	<u>56,038.80</u>
Subgroup : [4] Other Administrative Salaries					
410501	Salaries-Med Rec	18,965.64		0.00	18,965.64
410520	Vacation/Sick/Holiday- Med Recs	1,096.88		0.00	1,096.88
410540	Interco Contracted Services - Med Rec	(167.20)		0.00	(167.20)
560102	Salaries-Business Office	30,797.48		0.00	30,797.48
560103	Salaries-Human Resources/Payroll	15,261.14		0.00	15,261.14
560104	Salaries-Admin Staff	39,187.88		0.00	39,187.88
560105	Overtime-Admin	167.58		0.00	167.58
560109	Salaries - Admissions Coordinator	66,696.68		0.00	66,696.68
560120	Vacation/Sick/Holiday-Adm	13,254.23		0.00	13,254.23
560840	Interco Contracted Services - Admin	(26,216.42)		0.00	(26,216.42)
Subtotal [4] Other Administrative Salaries		<u>157,043.89</u>		<u>0.00</u>	<u>157,043.89</u>
Subgroup : [5C] Dietary Workers					
440101	Salaries-Dietary Manager/CDM	42,650.28		0.00	42,650.28
440107	Salaries-Cooks	54,248.69		0.00	54,248.69
440108	Overtime-Cooks	1,055.42		0.00	1,055.42
440113	Salaries- Dietary Aides	98,862.28		0.00	98,862.28
440114	Overtime-Dietary Aides	2,946.32		0.00	2,946.32
440120	Vacation/Sick/Holiday-Dietary	17,091.95		0.00	17,091.95
Subtotal [5C] Dietary Workers		<u>216,844.94</u>		<u>0.00</u>	<u>216,844.94</u>
Subgroup : [6B] Other Housekeeping Workers					
450101	Salaries- Housekeeping Manager	30,731.11		0.00	30,731.11
450104	Salaries- Housekeeping Staff	101,452.63		0.00	101,452.63
450105	Overtime- Housekeeping Staff	404.69		0.00	404.69
450106	Orientation- Housekeeping Staff	345.00		0.00	345.00
450120	Vacation/Sick/Holiday-Hskp	15,998.48		0.00	15,998.48
Subtotal [6B] Other Housekeeping Workers		<u>148,931.91</u>		<u>0.00</u>	<u>148,931.91</u>
Subgroup : [7B] Other Maintenance Workers					
470104	Salaries-Maintenance Staff	34,157.59		0.00	34,157.59
470120	Vacation/Sick/Holiday-Maint	4,059.54		0.00	4,059.54
Subtotal [7B] Other Maintenance Workers		<u>38,217.13</u>		<u>0.00</u>	<u>38,217.13</u>
Subgroup : [8B] Other Laundry Workers					
460104	Salaries-Laundry Staff	59,993.38		0.00	59,993.38
460105	Overtime- Laundry Staff	86.25		0.00	86.25
460106	Orientation-Laundry Staff	513.00		0.00	513.00
460120	Vacation/Sick/Holiday-Laundry	3,708.58		0.00	3,708.58
Subtotal [8B] Other Laundry Workers		<u>64,301.21</u>		<u>0.00</u>	<u>64,301.21</u>
Subgroup : [10] Protective Services					
480104	Salaries-Reception/Security Staff	22,886.96		0.00	22,886.96
480105	Overtime-Reception/Security Staff	321.24		0.00	321.24
480120	Vacation/Sick/Holiday-Rec/Sec	3,750.96		0.00	3,750.96
Subtotal [10] Protective Services		<u>26,959.16</u>		<u>0.00</u>	<u>26,959.16</u>
Subgroup : [12A] Director of Nurses/Assistant Director					
410102	Salaries-DON	48,894.37		0.00	48,894.37
410107	Salaries - ADON/Unit Mgr	(3,672.00)		0.00	(3,672.00)
Subtotal [12A] Director of Nurses/Assistant Director		<u>45,222.37</u>		<u>0.00</u>	<u>45,222.37</u>
Subgroup : [12B1] RNs - Direct Care					
410201	Salaries-RN	570,359.89		(705.97)	569,653.92
			RJE - 7	(3,302.86)	
			RJE - 9	2,596.89	
410202	Overtime-RN	11,605.95		0.00	11,605.95
410203	Orientation-RN	9,946.11		0.00	9,946.11
410220	Vacation/Sick/Holiday-Nursing	123,493.65		0.00	123,493.65
410240	Interco Contracted Services - Nursing	(3,060.00)		0.00	(3,060.00)
Subtotal [12B1] RNs - Direct Care		<u>712,345.60</u>		<u>(705.97)</u>	<u>711,639.63</u>
Subgroup : [12B2] RNs - Administrative					
410103	Salaries-Nurse Liaison/Risk Mgr	1,378.10		0.00	1,378.10
410104	Salaries-MDS Coord/MDS Asst	2,596.89		(2,596.89)	0.00
			RJE - 9	(2,596.89)	
410106	Inservice Coordinator-Nursing Admin	(3,302.86)		3,302.86	0.00
			RJE - 7	3,302.86	
410116	Orientation - Nursing Adm	222.00		0.00	222.00
410120	Vacation/Sick/Holiday-Nursing Adm	10,332.14		0.00	10,332.14
Subtotal [12B2] RNs - Administrative		<u>11,226.27</u>		<u>705.97</u>	<u>11,932.24</u>
Subgroup : [12C1] LPNs - Direct Care					
410204	Salaries-LPN	478,276.34		0.00	478,276.34
410205	Overtime-LPN	22,406.97		0.00	22,406.97
410206	Orientation-LPN	3,583.29		0.00	3,583.29
Subtotal [12C1] LPNs - Direct Care		<u>504,266.60</u>		<u>0.00</u>	<u>504,266.60</u>
Subgroup : [12D] Aides and Attendants					
410207	Salaries-CNA	517,937.47		0.00	517,937.47
410208	Overtime-CNA	50,386.67		0.00	50,386.67
410209	Orientation-CNA	9,500.14		0.00	9,500.14

Client: **Eagle Lake Foundation**
 Engagement: **Medical - Senior Philanthropy of Cheshire, LLC**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [11C] Aides					
410710	Staffing Agency-CNA	47,911.52		0.00	47,911.52
Subtotal [11C] Aides		47,911.52		0.00	47,911.52
Subgroup : [12] Other					
410703	Medical Records Consultant	660.00		(660.00)	0.00
410799	Purchased Services-Other	674.85	RJE - 10	(660.00)	674.85
Subtotal [12] Other		1,334.85		(660.00)	674.85
Total [13-B] Professional Fees		216,072.72		0.00	216,072.72
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
410123	Workers Comp-Nursing Admn	(462.38)		0.00	(462.38)
410223	Workers Comp-Nursing	59,030.30		0.00	59,030.30
410523	Workers Comp- Med Recs	27.29		0.00	27.29
410623	Workers Comp-Social Service	1,018.66		0.00	1,018.66
410785	Workers Comp - Therapy	11,445.36		0.00	11,445.36
440123	Workers Comp-Diet	7,057.34		0.00	7,057.34
450123	Workers Comp-Hskp	4,674.44		0.00	4,674.44
460123	Workers Comp-Laundry	1,953.35		0.00	1,953.35
470123	Workers Comp-Maint	1,162.80		0.00	1,162.80
480123	Workers Comp-Rec/Sec	70.20		0.00	70.20
490123	Workers Comp-Mkt	36.77		0.00	36.77
550123	Workers Comp-Activities SNF	1,969.38		0.00	1,969.38
560123	Workers Comp-Admin	1,504.27		0.00	1,504.27
Subtotal [1A1] Workmen's Compensation		89,487.78		0.00	89,487.78
Subgroup : [1A3] Unemployment Insurance					
410122	Payroll Taxes-Nursing Admn-SUI	856.71		0.00	856.71
410124	Payroll Nursing Admin-FUTA	137.03		0.00	137.03
410222	Payroll Taxes-Nursing-SUI	31,303.80		0.00	31,303.80
410224	Payroll Nursing - FUTA	1,641.26		0.00	1,641.26
410522	Payroll Taxes-Med Recs-SUI	269.69		0.00	269.69
410524	Payroll Tax - Medical Record - FUTA	2.22		0.00	2.22
410622	Payroll Taxes- Social Service-SUI	1,490.26		0.00	1,490.26
410624	Payroll Tax - Social Service - FUTA	84.00		0.00	84.00
410784	SUI - Therapy	2,444.35		0.00	2,444.35
410786	FUTA - Therapy	134.43		0.00	134.43
440122	Payroll Taxes- Dietary-SUI	5,843.33		0.00	5,843.33
440124	Payroll Taxes-Dietary FUTA	296.45		0.00	296.45
450122	Payroll Taxes-Hskp-SUI	2,893.24		0.00	2,893.24
450124	Payroll Tax Housekeeping FUTA	76.60		0.00	76.60
480122	Payroll Taxes-Laundry-SUI	2,487.66		0.00	2,487.66
480124	Payroll Tax Laundry FUTA	155.26		0.00	155.26
470122	Payroll Taxes-Maint-SUI	557.95		0.00	557.95
470124	Payroll Maint-FUTA	(0.62)		0.00	(0.62)
480122	Payroll Taxes-Rec/Sec-SUI	183.51		0.00	183.51
480124	Payroll Tax Security FUTA	2.43		0.00	2.43
490122	Payroll Taxes-Mkt-SUI	(14.52)		0.00	(14.52)
550122	Payroll Taxes-Activities SNF-SUI	1,319.58		0.00	1,319.58
550124	Payroll Tax Activities SNF FUTA	60.06		0.00	60.06
580122	Payroll Taxes-Admin-SUI	1,394.63		0.00	1,394.63
580124	Payroll Tax Admin FUTA	(3.34)		0.00	(3.34)
Subtotal [1A3] Unemployment Insurance		53,616.87		0.00	53,616.87
Subgroup : [1A4] Social Security (FICA)					
410121	Payroll Taxes-Nursing Admn-FICA	7,960.94		0.00	7,960.94
410221	Payroll Taxes-Nursing-FICA	136,080.11		0.00	136,080.11
410521	Payroll Taxes-Med Recs-FICA	1,289.59		0.00	1,289.59
410621	Payroll Taxes- Social Service-FICA	3,449.59		0.00	3,449.59
410783	Fica - Therapy	26,836.44		0.00	26,836.44
440121	Payroll Taxes-Dietary-FICA	15,899.03		0.00	15,899.03
450121	Payroll Taxes- Hskp-FICA	10,943.74		0.00	10,943.74
460121	Payroll Taxes-Laundry-FICA	4,835.66		0.00	4,835.66
470121	Payroll Taxes-Maint-FICA	2,710.17		0.00	2,710.17
480121	Payroll Taxes-Rec/Sec-FICA	2,018.51		0.00	2,018.51
490121	Payroll Taxes-Mkt-FICA	2,330.03		0.00	2,330.03
550121	Payroll Taxes-Activities SNF-FICA	4,290.84		0.00	4,290.84
560121	Payroll Taxes-Admin-FICA	12,140.84		0.00	12,140.84
Subtotal [1A4] Social Security (FICA)		230,785.49		0.00	230,785.49
Subgroup : [1A5] Health Insurance					
410125	Employee Health Insurance-Nurs Admn	4,472.05		0.00	4,472.05
410127	Employee Dental Insurance-Nurs Admn	324.48		0.00	324.48
410128	Employee Vision Insurance-Nurs Admn	26.74		0.00	26.74
410225	Employee Health Insurance-Nursing	119,819.93		0.00	119,819.93
410227	Employee Dental Insurance-Nursing	3,289.10		0.00	3,289.10
410229	Employee Vision Insurance - Nursing	741.62		0.00	741.62
410525	Employee Health Insurance-Med Recs	3,940.10		0.00	3,940.10
410527	Employee Dental Insurance-Med Recs	(12.54)		0.00	(12.54)
410625	EE Health Insurance-Social Service	739.32		0.00	739.32
410627	Employee Dental Ins-Social Service	71.51		0.00	71.51
410628	Employee Vision insurance - Social Ser	10.21		0.00	10.21
410787	Employee Health - Therapy	37,574.48		0.00	37,574.48
410788	Employee Dental - Therapy	653.15		0.00	653.15
410791	Employee Vision insurance - Therapy	242.47		0.00	242.47
440125	Employee Health Insurance- Dietary	22,235.31		0.00	22,235.31
440127	Employee Dental Insurance- Dietary	1,006.70		0.00	1,006.70
440128	Employee Vision Insurance - Dietary	92.48		0.00	92.48
450125	Employee Health Insurance-Hskp	20,914.60		0.00	20,914.60

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
450127	Employee Dental Insurance-Hskp	687.62		0.00	687.62
450128	Employee Vision Insurance - Hskp	78.11		0.00	78.11
460125	Employee Health Insurance-Laundry	3,635.51		0.00	3,635.51
460127	Employee Dental Insurance-Laundry	31.67		0.00	31.67
460128	Employee Vision Insurance - Laundry	(11.21)		0.00	(11.21)
470125	Employee Health Insurance-Maint	8,383.48		0.00	8,383.48
470127	Employee Dental Insurance-Maint	233.25		0.00	233.25
470129	Employee Vision Insurance - Maint	168.96		0.00	168.96
480125	Employee Health Insurance-Rec/Sec	2,956.86		0.00	2,956.86
480127	Employee Dental Insurance-Rec/Sec	50.07		0.00	50.07
480129	Employee Vision Insurance - Rec/Sec	7.36		0.00	7.36
550125	Employee Health Insurance-Activities SNF	1,358.89		0.00	1,358.89
550127	Employee Dental Insurance-Activities SNF	74.06		0.00	74.06
550128	Employee Vision Insurance - Act SNF	26.66		0.00	26.66
560125	Employee Health Insurance-Admin	19,946.82		0.00	19,946.82
560127	Employee Dental Insurance-Admin	580.48		0.00	580.48
560128	Employee Vision Insurance - Admin	79.15		0.00	79.15
	Subtotal [1A5] Health Insurance	254,429.45		0.00	254,429.45
	Subgroup : [1A6] Life Insurance				
410126	Employee Life Insurance-Nursing Admn	184.45		0.00	184.45
410226	Employee Life Insurance-Nursing	1,257.50		0.00	1,257.50
410526	Employee Life Insurance-Med Recs	15.30		0.00	15.30
410626	Employee Life Ins-Social Service	45.38		0.00	45.38
410789	Employee Life - Therapy	203.15		0.00	203.15
440126	Employee Life Insurance-Dietary	200.07		0.00	200.07
450126	Employee Life Insurance-Hskp	180.02		0.00	180.02
460128	Employee Life Insurance-Laundry	(3.72)		0.00	(3.72)
470126	Employee Life Insurance-Maint	30.60		0.00	30.60
480126	Employee Life Insurance-Rec/Sec	15.30		0.00	15.30
490126	Employee Life Insurance-Mkt	63.24		0.00	63.24
550126	Employee Life Insurance-Activities SNF	72.90		0.00	72.90
560126	Employee Life Insurance-Admin	159.97		0.00	159.97
	Subtotal [1A6] Life Insurance	2,424.16		0.00	2,424.16
	Subgroup : [1A9] Other				
410131	Drug Free Expense-Nursing Admn	384.00		0.00	384.00
410135	Employee Expense-Nursing Admn	220.41		0.00	220.41
410231	Drug Free Expense-Nursing	1,203.00		0.00	1,203.00
410235	Employee Expense-Nursing	2,257.24		(140.00)	2,117.24
			RJE - 5	(140.00)	
440135	Employee Expense-Dietary	1,594.98		0.00	1,594.98
490135	Employee Expense-Mkt	39.41		0.00	39.41
550135	Employee Expense-Activities SNF	215.60		0.00	215.60
560135	Employee Benefits/Expense-Admin	2,987.95		0.00	2,987.95
	Subtotal [1A9] Other	8,882.59		(140.00)	8,742.59
	Subgroup : [1C] Bad Debts				
410998	Bad Debt Expense-SNF	48,000.00		0.00	48,000.00
	Subtotal [1C] Bad Debts	48,000.00		0.00	48,000.00
	Subgroup : [1D] Accounting and Auditing				
560844	Accounting/Audit Fees-Adm	20,993.33		0.00	20,993.33
	Subtotal [1D] Accounting and Auditing	20,993.33		0.00	20,993.33
	Subgroup : [1E] Legal				
560843	Legal Fees-Adm	11,037.93		0.00	11,037.93
	Subtotal [1E] Legal	11,037.93		0.00	11,037.93
	Subgroup : [1G] Office Supplies				
410237	Office Supplies - Nursing	1,664.11		0.00	1,664.11
440901	Office Supplies-Dietary	3,266.78		0.00	3,266.78
440920	Forms/Printing-Dietary	236.50		0.00	236.50
490901	Office Supplies-Mkt	561.07		0.00	561.07
490920	Forms/Printing-Mkt	2,509.81		0.00	2,509.81
550901	Office Supplies-Activities SNF	178.32		0.00	178.32
560901	Office Supplies-Adm	5,587.33		0.00	5,587.33
560902	Office Supplies Human Resources	254.95		0.00	254.95
560910	Computer Supplies-Adm	(861.46)		0.00	(861.46)
560920	Forms/Printing-Adm	401.84		0.00	401.84
	Subtotal [1G] Office Supplies	13,799.25		0.00	13,799.25
	Subgroup : [1H1] Telephone and Telegraph				
560714	Utilities-Telephone Service	9,989.62		0.00	9,989.62
	Subtotal [1H1] Telephone and Telegraph	9,989.62		0.00	9,989.62
	Subgroup : [1H2] Cellular Phones and Beepers				
410141	Cell Phones - Nursing Admin	(379.62)		0.00	(379.62)
490941	Cell Phones-Mkt	231.10		0.00	231.10
560941	Cell Phones-Adm	941.71		0.00	941.71
	Subtotal [1H2] Cellular Phones and Beepers	793.19		0.00	793.19
	Subgroup : [1J] Corporation Business Taxes				
560745	Corporate Business Tax	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	341,007.80		0.00	341,007.80
	Subtotal [1K3] Resident Day User Fee	341,007.80		0.00	341,007.80
	Total [16] Expenditures Other than Salaries	1,085,496.46		(140.00)	1,085,356.46

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
550964	Holiday Decorations-Activities-SNF	291.53		0.00	291.53
Subtotal [2] Holiday Parties for Staff		291.53		0.00	291.53
Subgroup : [3]	Gifts to Staff and Residents				
550962	Floral-Activities-SNF	161.45		0.00	161.45
Subtotal [3] Gifts to Staff and Residents		161.45		0.00	161.45
Subgroup : [4]	Employee Travel				
410195	Mileage Reimbursement - Nursing Adm	391.16		0.00	391.16
410228	Travel - Nursing	7.77		0.00	7.77
440950	Mileage Reimbursement-Dietary	71.03		0.00	71.03
470650	Mileage Reimbursement-Maint	57.18		0.00	57.18
480950	Mileage Reimbursement-Mkt	2,727.33		0.00	2,727.33
560950	Mileage Reimbursement-Adm	318.91		0.00	318.91
Subtotal [4] Employee Travel		3,573.37		0.00	3,573.37
Subgroup : [5]	Education Expense				
410133	Training/Seminars/Courses-Nurs Admn	110.58		0.00	110.58
410233	Training/Seminars/Courses-Nursing	6,382.04		0.00	6,382.04
410798	Training/Seminars/Courses-Therapy Dept	133.61		0.00	133.61
490133	Training/Seminars/Courses-Mkt	36.95		0.00	36.95
560133	Training/Seminars/Courses-Admin	385.61		0.00	385.61
Subtotal [5] Education Expense		7,048.79		0.00	7,048.79
Subgroup : [6]	Automobile Expense				
500891	Vehicle Fuel-Trans	124.25		0.00	124.25
500892	Vehicle Maintenance-Trans	455.00		0.00	455.00
Subtotal [6] Automobile Expense		579.25		0.00	579.25
Subgroup : [M1]	Advertising Help Wanted				
410130	Recruitment-Nursing Admn	233.23		0.00	233.23
410230	Recruitment-Nursing	2,515.34		0.00	2,515.34
410796	Recruitment - Therapy	1,502.12		0.00	1,502.12
440130	Recruitment-Dietary	387.62		0.00	387.62
550130	Recruitment-Activities SNF	350.21		0.00	350.21
Subtotal [M1] Advertising Help Wanted		4,988.52		0.00	4,988.52
Subgroup : [M3]	Advertising Other				
490858	Media Advertising-Mkt	300.00		0.00	300.00
490858	Special Events-Mkt	2,071.87		0.00	2,071.87
490862	Promo Items-Mkt	807.79		0.00	807.79
Subtotal [M3] Advertising Other		3,179.66		0.00	3,179.66
Subgroup : [M5]	Medical Records				
410536	Supplies Med Rec	73.80		0.00	73.80
Subtotal [M5] Medical Records		73.80		0.00	73.80
Subgroup : [M7]	Postage				
490930	Postage-Mkt	0.96		0.00	0.96
560930	Postage-Adm	1,454.92		0.00	1,454.92
560931	Overnight Service-Adm	1,290.23		0.00	1,290.23
Subtotal [M7] Postage		2,746.11		0.00	2,746.11
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
410134	Dues/Subscriptions-Nursing Admn	3,047.91		(65.00)	2,982.91
Subtotal [M8] Dues and Membership Fees to Professional Associations		3,047.91	RJE - 1	(65.00)	2,982.91
Subgroup : [M8A]	Dues to Chamber of Commerce				
410145	Dues to Chamber of Commerce	0.00		65.00	65.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00	RJE - 1	65.00	65.00
Subgroup : [M9]	Subscriptions				
560134	Dues/Subscriptions-Admin	305.90		0.00	305.90
Subtotal [M9] Subscriptions		305.90		0.00	305.90
Subgroup : [M11]	Services Provided by Contract				
560841	Contracted Services - Call System	2,621.49		0.00	2,621.49
560845	Payroll Processing Fees	9,505.71		0.00	9,505.71
560847	Consultant	(1,325.90)		0.00	(1,325.00)
560911	Computer Maintenance-Adm	9,978.87		0.00	9,978.87
560912	Software Maintenance Contract-Adm	25,397.09		(20,700.00)	4,697.09
560914	Software Expense - Adm	509.98		0.00	509.98
560915	Timeclock Software	4,583.21		0.00	4,583.21
Subtotal [M11] Services Provided by Contract		51,271.35	RJE - 2	(20,700.00)	30,571.35
Subgroup : [M12]	Administrative Management Services				
590002	Management Fees	123,857.50		0.00	123,857.50
Subtotal [M12] Administrative Management Services		123,857.50		0.00	123,857.50
Subgroup : [M13]	Other				
410132	Background Checks-Nursing Admn	65.00		0.00	65.00
410137	Software Expense - Nursing Adm	3,360.00		0.00	3,360.00
410199	Licenses/Permits-Nursing Admn	845.34		0.00	845.34
410232	Background Checks-Nursing	1,759.00		0.00	1,759.00
410632	Background Checks- Social Service	90.00		0.00	90.00
410728	Background Checks-Therapy	60.00		0.00	60.00

Client: *Eagle Lake Foundation*
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 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
440132	Background Checks-Dietary	270.00		0.00	270.00
440134	Dues/Subscriptions-Dietary	1,093.88		0.00	1,093.88
440199	Licenses/Permits-Dietary	103.32		0.00	103.32
450132	Background Checks-Hskp	120.00		0.00	120.00
470134	Dues/Subscriptions-Mainl	384.77		0.00	384.77
490859	Collateral Material-Mkt	(1.24)		0.00	(1.24)
490960	Equipment Rental-Mkt	114.86		0.00	114.86
500132	Background Checks-Trans	19.75		0.00	19.75
500199	Licenses & Permits-Trans	609.93		0.00	609.93
550132	Background Checks-Activities SNF	30.00		0.00	30.00
560129	Benefit Plan Fees	4,509.24		0.00	4,509.24
560132	Background Checks-Admin	30.00		0.00	30.00
560199	Licenses/Permits	503.57		0.00	503.57
560742	Patient Trust Bond	308.04		0.00	308.04
560744	Resident Reimburse on Lost/Stolen Items	53.15		0.00	53.15
560876	Equipment Minor-Adm	513.14		0.00	513.14
560913	Internet Access-Adm	3,416.12		0.00	3,416.12
560925	Records Storage - Adm	2,507.77		0.00	2,507.77
560960	Equipment Rental-Adm	1,032.99		0.00	1,032.99
560962	Interior PlantsAdm	15.45		0.00	15.45
560963	Misc Decor-Adm	411.81		0.00	411.81
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	1,946.60		0.00	1,946.60
560996	Late fees/Finance Charges-Adm	7.37		0.00	7.37
560997	Bank Service Charges-Adm	1,020.78		0.00	1,020.78
R0001	Champion Awards	0.00		140.00	140.00
			RJE - 5	140.00	
Subtotal [M13] Other		25,200.64		20,840.00	46,040.64
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		226,326.78		140.00	226,466.78
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
440803	Raw Food-Dietary	101,747.09		0.00	101,747.09
440804	Produce-Dietary	6,825.50		0.00	6,825.50
440805	Dairy-Dietary	20,450.64		0.00	20,450.64
Subtotal [2A1] Raw Food		129,023.23		0.00	129,023.23
Subgroup : [2A2] Non-Food Supplies					
410764	Nutritional Supplements	10,194.41		0.00	10,194.41
440789	Thickened Liquids-Dietary	6,721.96		0.00	6,721.96
440807	Dietary Supplies-Dietary	13,360.18		0.00	13,360.18
440811	Chemicals-Dietary	2,458.04		0.00	2,458.04
440876	Equipment Minor-Dietary	104.48		0.00	104.48
Subtotal [2A2] Non-Food Supplies		32,839.07		0.00	32,839.07
Total [18] Dietary Basis for Allocation of Costs		161,862.30		0.00	161,862.30
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
450883	Linen/Terry-Laundry	5,470.36		0.00	5,470.36
Subtotal [3A1] Bed Linens, etc...washed, ironed..		5,470.36		0.00	5,470.36
Subgroup : [3D] Other					
450881	Chemicals-Laundry	4,410.59		0.00	4,410.59
Subtotal [3D] Other		4,410.59		0.00	4,410.59
Total [19] Laundry-Basis for Allocation of Costs		9,880.95		0.00	9,880.95
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4D] Other					
450871	Cleaning Supplies-Hskp	15,679.91		0.00	15,679.91
Subtotal [4D] Other		15,679.91		0.00	15,679.91
Subgroup : [5A2] Purchased from					
410753	Pharmacy Credits	(505.95)		0.00	(505.95)
410756	Pharmacy-RX Medicaid	3,342.24		0.00	3,342.24
410757	Pharmacy-RX Medicare	64,091.22		0.00	64,091.22
410758	Pharmacy-RX Managed Care	25,230.62		0.00	25,230.62
Subtotal [5A2] Purchased from		92,158.13		0.00	92,158.13
Subgroup : [5B] Medicine Cabinet Drugs					
410733	Floor Stock Drugs & Supplies	12,554.25		0.00	12,554.25
410759	Pharmacy OTC Medicaid	5,510.77		0.00	5,510.77
410760	Pharmacy-OTC Medicare	1,026.82		0.00	1,026.82
410770	Pharmacy - OTC Other	1,191.85		0.00	1,191.85
Subtotal [5B] Medicine Cabinet Drugs		20,283.69		0.00	20,283.69
Subgroup : [5C] Medical and Therapeutic Supplies					
410761	Incontinent Supplies	24,022.75		0.00	24,022.75
410762	Medical Supplies	37,276.23		0.00	37,276.23
410763	Nursing Supplies	29,458.91		0.00	29,458.91
Subtotal [5C] Medical and Therapeutic Supplies		90,757.89		0.00	90,757.89
Subgroup : [5D] Ambulance/Limousine					
410750	Resident Transportation	93.00		0.00	93.00
Subtotal [5D] Ambulance/Limousine		93.00		0.00	93.00

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 Trial Balance: *A.01 - TB-CCNH*
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [6E] Oxygen - Other					
410741	Oxygen	3,879.08		0.00	3,879.08
410742	Inhalation Supplies	6,732.82		0.00	6,732.82
Subtotal [5E2] Oxygen - Other		10,611.90		0.00	10,611.90
Subgroup : [6F] X-Rays and related radiological					
410752	X-Ray Service	4,431.95		0.00	4,431.95
Subtotal [6F] X-Rays and related radiological		4,431.95		0.00	4,431.95
Subgroup : [5H] Laboratory					
410751	Lab Fees	14,566.68		0.00	14,566.68
Subtotal [5H] Laboratory		14,566.68		0.00	14,566.68
Subgroup : [5I] Recreation					
550850	Activities Supplies-Activities-SNF	258.89		0.00	258.89
550851	Entertainment-Activities-SNF	3,130.00		0.00	3,130.00
550852	Activities Events Food-Activities-SNF	703.07		0.00	703.07
550717	Utilities-Cable TV	5,067.55		0.00	5,067.55
Subtotal [5I] Recreation		9,159.51		0.00	9,159.51
Subgroup : [5J] Other					
410730	Minor Equipment & Supplies - Therapy	4,785.43		0.00	4,785.43
410731	IV Therapy	1,640.00		0.00	1,640.00
410735	Office Supplies-Therapy	305.25		0.00	305.25
410738	IV Supplies - Other	2,541.14		0.00	2,541.14
410743	IV Supplies - Medicaid	1,260.00		0.00	1,260.00
410754	IV Drugs - Medicare	420.00		0.00	420.00
410755	IV Supplies - Medicare	1,180.00		0.00	1,180.00
410765	Medical Equipment Rental	63,513.14		0.00	63,513.14
410768	Minor Equipment - Nursing	21,330.54		0.00	21,330.54
410771	IV Drugs - Managed Care	630.00		0.00	630.00
410772	IV Supplies - Managed Care	1,410.00		0.00	1,410.00
410773	IV Drugs - Medicaid	5.29		0.00	5.29
410774	Medical Waste Disposal	1,258.77		0.00	1,258.77
410790	Therapy Software Costs	2,300.36		0.00	2,300.36
Subtotal [5J] Other		102,579.92		0.00	102,579.92
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		360,322.58		0.00	360,322.58
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
410787	Equipment Repairs - Nursing	2,533.75		0.00	2,533.75
440813	Maintenance & Repairs-Dietary	5,090.20		0.00	5,090.20
440820	Maintenance & Repairs-Diet	190.00		0.00	190.00
460885	Maintenance & Repairs-Laundry	1,804.61		0.00	1,804.61
470820	Maintenance & Repairs-Maint	19,766.21		0.00	19,766.21
470826	Small Tools-Maint	282.09		0.00	282.09
470876	Equipment Minor-Maint	4,527.23		0.00	4,527.23
Subtotal [6A] Repairs and Maintenance		34,194.09		0.00	34,194.09
Subgroup : [6B] Heat					
560712	Utilities-Gas/Oil	(1,206.55)		8,000.00	6,793.35
			RJE - tt	8,000.00	
Subtotal [6B] Heat		(1,206.55)		8,000.00	6,793.35
Subgroup : [6C] Light & Power					
560711	Utilities-Electric	71,235.67		0.00	71,235.67
Subtotal [6C] Light & Power		71,235.67		0.00	71,235.67
Subgroup : [6D] Water					
560713	Utilities-Water/Sewer/Refuse	26,841.08		0.00	26,841.08
Subtotal [6D] Water		26,841.08		0.00	26,841.08
Subgroup : [6E] Equipment Lease					
560906	Copier Lease-Adm	2,075.00		0.00	2,075.00
Subtotal [6E] Equipment Lease		2,075.00		0.00	2,075.00
Subgroup : [6F] Other					
470821	Electrical-Maint	6,171.59		0.00	6,171.59
470822	Plumbing-Maint	8,804.29		0.00	8,804.29
470823	HVAC/Boller Maint	5,812.38		0.00	5,812.38
470824	Paint-Maint	1,119.89		0.00	1,119.89
470826	Alarm Inspection-Maint	907.86		0.00	907.86
470829	Alarm Repairs-Maint	3,694.20		0.00	3,694.20
470830	Grounds Maintenance-Maint	20,613.97		0.00	20,613.97
470832	Sprinklers-Maint	1,943.00		0.00	1,943.00
470833	Elevator-Maint	8,020.82		0.00	8,020.82
470834	Pest Control-Maint	848.00		0.00	848.00
470836	Maint Contracts- Generator	4,377.38		0.00	4,377.38
470960	Equipment Rental-Maint	425.74		0.00	425.74
470970	Waste Disposal -Grease/Trash	16,102.95		0.00	16,102.95
560198	Bldg Inspeclon Fees	19,432.23		0.00	19,432.23
560905	Copier- Maintenance Agreement	4,494.03		0.00	4,494.03
Subtotal [6F] Other		102,768.33		0.00	102,768.33
Subgroup : [7A] Land Improvements					
590001	Depreciation-Land Improvements	456.25		0.00	456.25
Subtotal [7A] Land Improvements		456.25		0.00	456.25
Subgroup : [7B] Building & Building Improvements					
590006	Depreciation-Bldgs & Improvements	1,025.47		0.00	1,025.47
Subtotal [7B] Building & Building Improvements		1,025.47		0.00	1,025.47

Client: *Eagle Lake Foundation*
 Engagement: *Medicaid - Senior Philanthropy of Cheshire, LLC*
 Period Ending: *9/30/2016*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Subgroup : [7D] Movable Equipment					
590007	Depreciation-FFE	9,877.08		0.00	9,877.08
590008	Depreciation-Vehicles	2,795.65		0.00	2,795.65
Subtotal [7D] Movable Equipment		12,672.73		0.00	12,672.73
Subgroup : [8B] Mortgage Expense					
690099	Amortization	252.93	RJE - 6	(252.93)	0.00
Subtotal [8B] Mortgage Expense		252.93		(252.93)	0.00
Subgroup : [9] Rental Payments					
590005	Rent Expense	363,650.00		0.00	363,650.00
Subtotal [9] Rental Payments		363,650.00		0.00	363,650.00
Subgroup : [10B] Real estate taxes paid by lessor					
560731	Real Estate Taxes	51,000.00		0.00	51,000.00
Subtotal [10B] Real estate taxes paid by lessor		51,000.00		0.00	51,000.00
Subgroup : [10C] Personal property taxes					
560733	Personal Property Taxes	8,016.91		0.00	8,016.91
Subtotal [10C] Personal property taxes		8,016.91		0.00	8,016.91
Total [22] Maintenance and Property		672,981.81		7,747.07	680,728.88
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
590004	Interest Expense	34,754.32		0.00	34,754.32
R0002	Interest on line of credit	0.00	RJE - 6	252.93	252.93
Subtotal [12D] Other Interest Expense		34,754.32		252.93	35,007.25
Subgroup : [14A] Insurance on Property					
560736	Property Insurance	5,857.50		0.00	5,857.50
Subtotal [14A] Insurance on Property		5,857.50		0.00	5,857.50
Subgroup : [14C1] Umbrella					
560734	Professional Liability Insurance	14,092.80		0.00	14,092.80
560735	General Liability Insurance	14,092.80		0.00	14,092.80
Subtotal [14C1] Umbrella		28,185.60		0.00	28,185.60
Subgroup : [14C3] Other					
560740	Insurance-Other	2,277.00		0.00	2,277.00
Subtotal [14C3] Other		2,277.00		0.00	2,277.00
Total [27] Interest and Insurance		71,074.42		252.93	71,327.35
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
310301	Routine Services- MCD-SNF	(5,806,125.00)		0.00	(5,806,125.00)
Subtotal [1A] Medicaid Residents (CT only)		(5,806,125.00)		0.00	(5,806,125.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
310398	Contractual Adj- Room- MCD-SNF	2,701,039.15		0.00	2,701,039.15
Subtotal [1B] Medicaid room and board contractual allowance		2,701,039.15		0.00	2,701,039.15
Subgroup : [3A] Medicare Residents (All Inclusive)					
310201	Routine Services-MCR A-SNF	(810,115.00)		0.00	(810,115.00)
310295	Sequestration - MCR A	16,962.60		0.00	16,962.60
Subtotal [3A] Medicare Residents (All Inclusive)		(793,152.40)		0.00	(793,152.40)
Subgroup : [3B] Medicare room and board contractual allowance					
310298	Contractual Adj- Room- MCR A-SNF	(381,335.25)		0.00	(381,335.25)
Subtotal [3B] Medicare room and board contractual allowance		(381,335.25)		0.00	(381,335.25)
Subgroup : [4A] Private-pay residents and other					
310101	Routine Services-SNF PVT	(578,245.00)		0.00	(578,245.00)
310501	Routine Services-Hospice-SNF	(175,210.00)		0.00	(175,210.00)
310601	Routine Serv-Ins.	(7,735.00)		0.00	(7,735.00)
310801	Routine Services HMO	(384,285.00)		0.00	(384,285.00)
Subtotal [4A] Private-pay residents and other		(1,145,455.00)		0.00	(1,145,455.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
310598	Contractual Adj-Room-Hospice-SNF	78,464.09		0.00	78,464.09
310898	Contractual Adjustment Room HMO	17,091.09		0.00	17,091.09
Subtotal [4B] Private-pay room and board contractual allowance		95,555.18		0.00	95,555.18
Subgroup : [5A] Prescription Drugs - Medicare					
310203	Pharmacy-MCR A-SNF	(122,970.81)		0.00	(122,970.81)
Subtotal [5A] Prescription Drugs - Medicare		(122,970.81)		0.00	(122,970.81)
Subgroup : [5C] Prescription Drugs - Non-medicare					
310103	Pharmacy- SNF PVT	(596.25)		0.00	(596.25)
310303	Pharmacy- MCD- SNF	(7,923.33)		0.00	(7,923.33)
310503	Pharmacy-Hospice-SNF	(28.59)		0.00	(28.59)
310603	Pharmacy-Ins	(1,126.25)		0.00	(1,126.25)
310803	Pharmacy HMO	(54,217.45)		0.00	(54,217.45)
Subtotal [5C] Prescription Drugs - Non-medicare		(63,891.87)		0.00	(63,891.87)
Subgroup : [7A] Physical Therapy - Medicare					

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
310206	Physical Therapy- MCR A-SNF	(349,580.00)		0.00	(349,580.00)
310406	Physical Therapy- MCR B-SNF	(136,188.00)		0.00	(136,188.00)
Subtotal [7A] Physical Therapy - Medicare		(485,768.00)		0.00	(485,768.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
310306	Physical Therapy- MCD-SNF	(67,026.00)		0.00	(67,026.00)
310506	Physical Therapy-Hospice-SNF	(126.00)		0.00	(126.00)
310606	Physical Therapy-Ins.	(15,407.00)		0.00	(15,407.00)
310806	PT HMO	(126,696.00)		0.00	(126,696.00)
Subtotal [7C] Physical Therapy - Non-medicare		(209,255.00)		0.00	(209,255.00)
Subgroup : [8A] Speech Therapy - Medicare					
310207	Speech Therapy- MCR A-SNF	(29,756.00)		0.00	(29,756.00)
310407	Speech Therapy-MCR B-SNF	(27,863.00)		0.00	(27,863.00)
Subtotal [8A] Speech Therapy - Medicare		(57,619.00)		0.00	(57,619.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
310307	Speech Therapy- MCD-SNF	(15,428.00)		0.00	(15,428.00)
310507	Speech Therapy-Hospice-SNF	(100.00)		0.00	(100.00)
310807	ST HMO	(32,865.00)		0.00	(32,865.00)
Subtotal [8C] Speech Therapy - Non-medicare		(48,393.00)		0.00	(48,393.00)
Subgroup : [9A] Occupational Therapy - Medicare					
310208	Occupational Therapy- MCR A-SNF	(346,468.00)		0.00	(346,468.00)
310408	Occupational Therapy-MCR B-SNF	(139,913.00)		0.00	(139,913.00)
Subtotal [9A] Occupational Therapy - Medicare		(486,381.00)		0.00	(486,381.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
310308	Occupational Therapy- MCD-SNF	(53,552.00)		0.00	(53,552.00)
310608	Occupational Therapy-Ins.	(2,390.00)		0.00	(2,390.00)
310808	OT HMO	(99,375.00)		0.00	(99,375.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(155,317.00)		0.00	(155,317.00)
Subgroup : [10A] Other - Medicare					
310205	Laboratory- MCR A-SNF	(14,224.62)		0.00	(14,224.62)
310212	IV Therapy-MCR A-SNF	(3,075.00)		0.00	(3,075.00)
310214	Respiratory Therapy MRA	(880.00)		0.00	(880.00)
310215	XRy MRA	(5,256.40)		0.00	(5,256.40)
310299	Contractual Adj- Ancill-MCR A-SNF	872,210.83		0.00	872,210.83
310498	Sequestration - MCR B	1,679.23		0.00	1,679.23
310499	Contractual Adj- Ancill- MCR B-SNF	171,229.64		0.00	171,229.64
Subtotal [10A] Other - Medicare		1,021,683.68		0.00	1,021,683.68
Subgroup : [10B] Other - Non-medicare					
310105	Laboratory	(452.50)		0.00	(452.50)
310195	Routine Revenue Adjustment-SNF PVT	19,865.00		0.00	19,865.00
310305	Laboratory- MCD- SNF	(120.36)		0.00	(120.36)
310312	IV Therapy-MCD-SNF	(10,731.96)		0.00	(10,731.96)
310369	Contractual Adj- Ancillaries- MCD-SNF	154,800.53		0.00	154,800.53
310597	Other Services-Hospice-SNF	(475.00)		0.00	(475.00)
310599	Contractual Adj- Ancill- Hospice-SNF	729.59		0.00	729.59
310605	Lab Rev-Ins	(415.10)		0.00	(415.10)
310699	Contractual Allowance Ancillary INS	7,644.35		0.00	7,644.35
310805	Lab HMO	(8,675.04)		0.00	(8,675.04)
310810	IV THERAPY	(4,800.00)		0.00	(4,800.00)
310815	Radiology HMO	(1,485.00)		0.00	(1,485.00)
310895	Sequestration - HMO	1,088.50		0.00	1,088.50
310899	Contractual Adj Ancillary HMO	287,127.47		0.00	287,127.47
Subtotal [10B] Other - Non-medicare		444,100.48		0.00	444,100.48
Subgroup : [18] Other Revenue					
370110	Donations	(25.00)		0.00	(25.00)
380165	Vending Machine Revenue	(167.67)		0.00	(167.67)
380913	Contracted Service	(441.40)		0.00	(441.40)
389699	Miscellaneous Operating Income-Admin	(295.14)		0.00	(295.14)
R0003	Prior Period Expense	0.00		(8,000.00)	(8,000.00)
Subtotal [18] Other Revenue		(919.21)		(8,000.00)	(8,919.21)
Total [30] Statement of Revenue		(5,494,204.05)		(8,000.00)	(5,502,204.05)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
110102	Petty Cash	1,000.00		0.00	1,000.00
110103	BDA Operating Account	6,319.31		0.00	6,319.31
110110	Resident Trust	30,619.38		0.00	30,619.38
110113	Operating Account	296,035.21		0.00	296,035.21
120204	Cash - Insurance Reserve	245,299.92		0.00	245,299.92
120205	Cash - Security Deposit	750.00		0.00	750.00
Subtotal [A1] Cash		580,023.82		0.00	580,023.82
Subgroup : [A2] Resident Accounts Receivable					
110204	Accts Receivable-PVT	132,535.43		0.00	132,535.43
110205	Accts Receivable-Caid Res Responsibility	(13,083.31)		0.00	(13,083.31)
110208	Accts Receivable-SNF Medicare Part A	167,143.69		0.00	167,143.69
110207	Accts Receivable-SNF Medicare Part B	65,778.62		0.00	65,778.62
110208	Accts Receivable-Caid Cross-Over Part A	32,816.00		0.00	32,816.00
110209	Accts Receivable-Caid Cross-Over Part B	2,589.54		0.00	2,589.54
110210	Accts Receivable-SNF Medicaid	670,254.10		0.00	670,254.10
110211	Accts Receivable-Hospice	(1,805.57)		0.00	(1,805.57)
110212	Accts Receivable-Pvt Co Insurance Part A	112,908.73		0.00	112,908.73

Client: *Eagle Lake Foundation*
 Engagement: *Medicaid - Senior Philanthropy of Cheshire, LLC*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Worksheet: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
110213	Accts Receivable-Pvt Co Insurance Part B	9,847.50		0.00	9,847.50
110214	Accts Receivable-Insurance	11,694.00		0.00	11,694.00
110215	Allowance for Uncollectible-SNF/ILJAL	(72,000.00)		0.00	(72,000.00)
110217	Accts Receivable - Other	(6,482.43)		0.00	(6,482.43)
110218	Accts Receivable - HMO B	34,695.50		0.00	34,695.50
110221	Accounts Receivable - HMO	387,241.82		0.00	387,241.82
110223	Accts Receivable - PO	780,581.21		0.00	780,581.21
110250	AR-Refunds	2,638.00		0.00	2,638.00
110260	AR Mcd Coins Bad Debt	(3,136.00)		0.00	(3,136.00)
Subtotal [A2] Resident Accounts Receivable		2,314,315.83		0.00	2,314,315.83
Subgroup : [A5] Prepaid Expenses					
110401	Prepaid Insurance	2,265.85		0.00	2,265.85
110403	Prepaid Taxes and Licenses	25,462.31		0.00	25,462.31
110406	Prepaid Other	26,899.75		0.00	26,899.75
Subtotal [A5] Prepaid Expenses		54,617.91		0.00	54,617.91
Subgroup : [A8] Other Current Assets					
110236	Due from TSM	1,904.74		0.00	1,904.74
110241	Due from Golden Hill	1,878.23		0.00	1,878.23
110243	Due from Newington	666.83		0.00	666.83
110245	Due from West River	1,878.23		0.00	1,878.23
120110	Deposits on Utilities	22,670.00		0.00	22,670.00
Subtotal [A8] Other Current Assets		28,998.03		0.00	28,998.03
Subgroup : [B2] Land Improvements					
120302	Land Improvements	16,350.00		0.00	16,350.00
120303	Accumulated Depr- Land Improvements	(503.75)		0.00	(503.75)
Subtotal [B2] Land Improvements		15,846.25		0.00	15,846.25
Subgroup : [B3] Buildings					
120304	Building & Improvements	70,416.80		0.00	70,416.80
120305	Accumulated Depr- Bldg & Improvement	(1,025.47)		0.00	(1,025.47)
Subtotal [B3] Buildings		69,391.33		0.00	69,391.33
Subgroup : [B6] Movable Equipment					
120306	Furniture, Fixtures & Equipment	98,705.10		0.00	98,705.10
120307	Accumulated Depr- FFE	(10,410.50)		0.00	(10,410.50)
Subtotal [B6] Movable Equipment		88,294.60		0.00	88,294.60
Subgroup : [B7] Motor Vehicles					
120308	Motor Vehicles	40,257.00		0.00	40,257.00
120309	Accumulated Depr- Vehicles	(2,795.65)		0.00	(2,795.65)
Subtotal [B7] Motor Vehicles		37,461.35		0.00	37,461.35
Subgroup : [D2] Escrow Deposits					
120201	Cash - Replacement Reserve	60,003.00		0.00	60,003.00
120202	Cash - Tax Escrow	72,423.00		0.00	72,423.00
120203	Cash - Insurance Escrow	2,490.00		0.00	2,490.00
Subtotal [D2] Escrow Deposits		134,916.00		0.00	134,916.00
Total [31-32] Assets		3,323,865.12		0.00	3,323,865.12
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
210104	Accounts Payable- Trade	(891,927.67)		0.00	(891,927.67)
210105	Accounts Payable- Accrued	(106,879.21)		0.00	(106,879.21)
Subtotal [A1] Trade Accounts Payable		(798,806.88)		0.00	(798,806.88)
Subgroup : [A4] Accrued Payroll					
210201	Accrued Salaries & Wages	(218,141.87)		0.00	(218,141.87)
Subtotal [A4] Accrued Payroll		(218,141.87)		0.00	(218,141.87)
Subgroup : [A6] Accrued Payroll Taxes Payable					
210115	SIT Taxes Payable	(11,659.04)		0.00	(11,659.04)
210202	Federal Income Tax Withheld	(34,133.04)		0.00	(34,133.04)
210204	FICA Taxes- EE	(44,976.31)		0.00	(44,976.31)
210205	SUI Taxes Payable	(17,716.00)		0.00	(17,716.00)
210210	FUTA Taxes	(115.25)		0.00	(115.25)
Subtotal [A6] Accrued Payroll Taxes Payable		(108,599.64)		0.00	(108,599.64)
Subgroup : [A12] Other Current Liabilities					
210109	Employee Deductions- Garnishments	(414.80)		0.00	(414.80)
210110	Employee Deductions- HSA	(22.85)		0.00	(22.85)
210111	Employee Deductions- 401K	(7,577.95)		0.00	(7,577.95)
210112	Employee Deductions- FSA	1,605.65		0.00	1,605.65
210113	Employee Deductions- ST/LIFE	(2,687.36)		0.00	(2,687.36)
210116	Employee Deductions - AFLAC	(1,372.49)		0.00	(1,372.49)
210118	Resident Trust	(30,619.38)		0.00	(30,619.38)
210160	Uncleared Checks	(205,111.06)		0.00	(205,111.06)
210206	Accrued Workers Comp	(31,771.48)		0.00	(31,771.48)
210208	Accrued Real Estate Taxes	(76,500.00)		0.00	(76,500.00)
210215	Accrued Legal Fees	(14,000.00)		0.00	(14,000.00)
210216	Accrued Accounting/Audit Fees	(17,000.00)		0.00	(17,000.00)
210218	Accrued Personal Property Taxes	(11,250.00)		0.00	(11,250.00)
210225	Due to Eagle Lake Foundation	(570,272.61)		0.00	(570,272.61)
210259	Due to Medicaid - Short-term	(179,510.80)		0.00	(179,510.80)
Subtotal [A12] Other Current Liabilities		(1,146,505.14)		0.00	(1,146,505.14)
Subgroup : [B4] Other Long-Term Liabilities					
210223	Due to Line Capital One	(1,586,389.62)		0.00	(1,586,389.62)
220400	Long Term Capital Lease	(65,117.14)		0.00	(65,117.14)

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subtotal [B4] Other Long-Term Liabilities		<u>(1,651,506.76)</u>		<u>0.00</u>	<u>(1,651,506.76)</u>
Total [33-34] Liabilities		<u>(3,923,560.29)</u>		<u>0.00</u>	<u>(3,923,560.29)</u>
Group : [35] Equity					
Subgroup : [B5] Cumulated Earnings					
250200 Change in Net Assets		191,214.24		0.00	191,214.24
Subtotal [B5] Cumulated Earnings		<u>191,214.24</u>		<u>0.00</u>	<u>191,214.24</u>
Total [35] Equity		<u>191,214.24</u>		<u>0.00</u>	<u>191,214.24</u>
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 Cheshire, LLC*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *H.02 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1				
To reclass dues to chamber of commerce				
410145	Dues to Chamber of Commerce		65.00	
410134	Dues/Subscriptions-Nursing Admn			65.00
Total			65.00	65.00
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 allocate director of Rehab salaries				
410775	Salaries - Physical Therapy		27,770.00	
410777	Salaries - Occupational Therapy		12,251.00	
410779	Salaries - Speech Therapy		8,385.26	
410711	Salaries - Director of Rehab			48,406.26
Total			48,406.26	48,406.26
Reclassifying Journal Entries JE # 4				
To allocate vac/sick/holiday time				
410775	Salaries - Physical Therapy		18,769.89	
410777	Salaries - Occupational Therapy		8,280.51	
410779	Salaries - Speech Therapy		5,667.25	
410782	Vac/Sick/Hol - Therapy			32,717.65
Total			32,717.65	32,717.65
Reclassifying Journal Entries JE # 5				
To reclass awards				
R0001	Champion Awards	E.01b	140.00	
410235	Employee Expense-Nursing			140.00
Total			140.00	140.00
Reclassifying Journal Entries JE # 6				
To reclass incorrectly recorded amortization as interest expense on line of credit				
R0002	Interest on line of credit		252.93	
590009	Amortization			252.93
Total			252.93	252.93
Reclassifying Journal Entries JE # 7				
PBC - To reclass negative accounts to zero				
410106	Inservice Coordinator-Nursing Admin	H.03	3,302.86	
410201	Salaries-RN			3,302.86
Total			3,302.86	3,302.86
Reclassifying Journal Entries JE # 8				
PBC - To reclass negative accounts to zero				
410716	Salaries - Occupational Therapy Assist	H.03		
410740	Interco Contracted Services - Therapy			

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

Account	Description	W/P Ref	Debit	Credit
Total			<u>0.00</u>	<u>0.00</u>
Reclassifying Journal Entries JE # 9				
	PBC - To reclass MDS coord to RN	H.03		
410201	Salaries-RN		2,596.89	
410104	Salaries-MDS Coord/MDS Asst			2,596.89
Total			<u>2,596.89</u>	<u>2,596.89</u>
Reclassifying Journal Entries JE # 10				
	PBC - To reclass med rec cons. to pharmacy cons	H.03		
410702	Pharmacy Consultant		660.00	
410703	Medical Records Consultant			660.00
Total			<u>660.00</u>	<u>660.00</u>
Reclassifying Journal Entries JE # 11				
	To reclass prior period expenses			
560712	Utilities-Gas/Oil		8,000.00	
R0003	Prior Period Expense			8,000.00
Total			<u>8,000.00</u>	<u>8,000.00</u>



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/12/2016
 Run Date: 2/12/2016

Provider Name: Senior Philanthropy of Cheshire, LLC
 Provider Number: 20561
 Period Ended: 9/30/15

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: