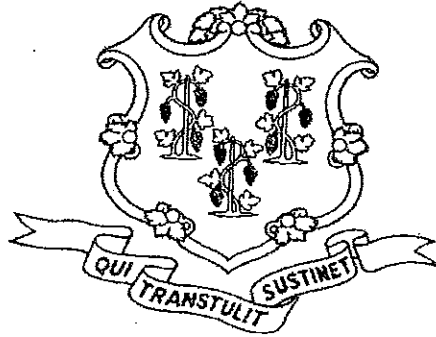


State of Connecticut



15-83

Annual Report of Long-Term Care Facility Cost Year 2015

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FEB 17 2016

DEPT. OF SOCIAL SERVICES
OFFICE OF CON AND RATE SETTING

Name of Facility (as licensed) Senior Philanthropy of Newington, LLC dba Newington Rapid Recovery Rehab Center	
Address (No. & Street, City, State, Zip Code) 240 Church St, Newington, CT 06111	
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 9/20/2015

License Numbers:	CCNH 2406	RHNS	(Specify)	Medicare Provider 075286
------------------	--------------	------	-----------	-----------------------------

Medicaid Provider Numbers:	CCNH 10397	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Senior Philantropy of Newington, LLC dba Newington	License No. 2406	Report for Year Ended 9/20/2015	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Senior Philantropy of Newington, LLC dba Newington Rapid Recovery Rehab Center [facility name], for the cost report period beginning April 1, 2015 and ending September 20, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

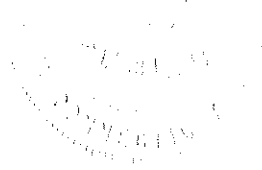
I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the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

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

{a} SUBJECT TO DESK AUDIT REVIEW

Signed (Administrator) <i>Lizbeth Carmichael</i>		Date <i>2/16/16</i>	Signed (Owner)		Date
Printed Name (Administrator) Lizbeth Carmichael			Printed Name (Owner)		
Subscribed and Sworn to before me: <i>Deborah Grubel</i>	State of <i>CT</i>	Date <i>2-16-16</i>	Signed (Notary Public) <i>Deborah Grubel</i>	Comm. Expires <i>2/29/20</i>	
Address of Notary Public <i>CT 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 Newington, LLC dba Newington Rapid Recovery Rehab Center		Period Covered: 4/1/2015	From 4/1/2015	To 9/20/2015
Address of Facility 240 Church St, Newington, CT 06111				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/18/2016	
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 860-667-2256		Report for Year Ended 9/20/2015	Page 2	of 37
Name of Facility (as shown on license) Senior Philantropy of Newington, LLC dba Newington Rapid		Address (No. & Street, City, State, Zip) 240 Church St, Newington, CT 06111		
License Numbers:	CCNH 2406	RHNS (Specify)	Medicare Provider No. 075286	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.		
Acquired operations as of April 1, 2015.				
Administrator				
Name of Administrator Lizbeth Carmichael		Nursing Home Administrator's License No.:	1141	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Senior Philantropy of Newington, LLC dba N	License No. 2406	Report for Year Ended 9/20/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	Florida		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Fred Frank	24641 US Hwy 19 N., Clearwater, FL 33763-5007	Board Member		
Len Prokopets	24641 US Hwy 19 N., Clearwater, FL 33763-5007	Board Member		
Antoine Cash	24641 US Hwy 19 N., Clearwater, FL 33763-5007	Board Member		
Names of Stockholders Owning at Least 10% of Shares				
N/A				

**General Information and Questionnaire
Individual Proprietorship**

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philantropy of Newington, LLC dba Newin	2406	9/20/2015	3B	37

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

Owner(s) of Facility

N/A

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-4 Rev. 10/2005

General Information and Questionnaire
Related Parties*

Name of Facility Senior Philantropy of Newington, LLC dba Newington		License No. 2406	Report for Year Ended 9/20/2015	Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						
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 checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties	Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report	Cost Reported	Actual Cost to the Related Party
Cheshire, LLC dba Cheshire Regional Rehab Center	745 Highland Ave, Cheshire, CT 06410	<input type="radio"/> Yes <input checked="" type="radio"/> No	OT/ Speech Therapy/RN/Admissions	Pg. 10/ A.12.g/A.12.f/A.1	(13,000)	(13,000)
Danbury, LLC dba Western Rehab Care Center	107 Osborne St. Danbury, CT 06810	<input type="radio"/> Yes <input checked="" type="radio"/> No	Occupational Therapy	Pg. 10/ A.12.g	(9,006)	(9,006)
Milford, B, LLC dba Golden Hill Rehab	2028 Bridgeport Ave, Milford, CT 06460	<input type="radio"/> Yes <input checked="" type="radio"/> No	Occupational Therapy	Pg. 10/ A.12.g	(3,086)	(3,086)
Stamford, LLC dba Long Ridge Post Acute Care	710 Long Ridge Rd, Stamford, CT 06902	<input type="radio"/> Yes <input checked="" type="radio"/> No	Occupational Therapy	Pg. 10/ A.12.g	(6,553)	(6,553)
Milford O, LLC dba West River Rehab Center	245 Orange Ave, Milford, CT 06461	<input type="radio"/> Yes <input checked="" type="radio"/> No	Occupational Therapy	Pg. 10/ A.12.g	(1,309)	(1,309)
Westport, LLC dba Westport Rehabilitation Complex	1 Burr Rd, Westport, CT 06880	<input type="radio"/> Yes <input checked="" type="radio"/> No	Occupational Therapy	Pg. 10/ A.12.g	(2,371)	(2,371)
Danbury, LLC dba Western Rehab Care Center	107 Osborne St. Danbury, CT 06810	<input type="radio"/> Yes <input checked="" type="radio"/> No	Medical Records	Pg. 10 A.12.o	(1,409)	(1,409)
Stamford, LLC dba Long Ridge Post Acute Care	710 Long Ridge Rd, Stamford, CT 06902	<input type="radio"/> Yes <input checked="" type="radio"/> No	Marketing	Pg. 10 A.12.n	4,421	4,421
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/> Yes <input checked="" type="radio"/> No	Shared staff benefit plan	Page 15/ Line 1.a.5	261,496	261,496

* 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 Newington, LLC dba New	License No. 2406	Report for Year Ended 9/20/2015	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (See listing page 13)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - One Level of Care				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.) <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - One Level of Care				

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

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

Name of Facility		License No.		Report for Year Ended		Page of		
Senior Philantropy of Newington, LLC dba Newington Rap		2406		9/20/2015		6 37		
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
N/A	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input type="radio"/> No
Total ***								

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility Senior Philantropy of Newington, I	License No. 2406	Report for Year Ended 9/20/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum, LLP.		555 Long Wharf Dr., New Haven, CT 06511		
2 Eagle Lake Foundation		4641 US Hwy 19 N., Clearwater, FL 33763		
3				
4				
Services Provided by This Firm (describe fully)				
1	Medicaid and Medicare Cost Report Preparation	\$	17,189	
2	Accounting Start-up Fees (self-disallow)	\$	204	
3		\$		
4		\$		
			Charge for Services Provided	
			\$	17,393
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 State of Connecticut			860-240-6000	
2 Murtha Cullina, LLP			203-227-9545	
3 Berchem, Moses & Devlin P.C.			404-525-8622	
4 Constangy, Brooks, Smith & Prophete, LLP				
5				
Address (No. & Street, City, State, Zip Code)				
1				
2 185 Asylum St. Hartford, CT 06103				
3 1221 Post Road East, Westport, CT 06880				
4 P.O. Box 102476, Alanta GA 30368				
5				
Services Provided by This Firm (describe fully)				
1	Convserator Fee (self-disallow)	\$	1,245	
2	Start-up Legal Services (self-disallow)	\$	11,038	
3	General Legal/Employment and Union Services	\$	3,765	
4	General Legal/Employment and Union Services	\$	699	
5		\$		
			Charge for Services Provided	
			\$	16,747
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Schedule of Resident Statistics

Name of Facility	License No.		Report for Year Ended		Page		of	
	2406		9/20/2015		8		37	
	Senior Philanthropy of Newington, LLC dba Newington Rapid Recovery		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	180	180			180	180		
B. On last day of THIS report period	180	180			180	180		
2. Number of Residents								
A. As of midnight of PREVIOUS report period								
B. As of midnight of THIS report period	156	156			150	156		
3. Total Number of Days Care Provided During Period								
A. Medicare	2,101	2,101			1,036	1,065		
B. Medicaid (Conn.)	21,854	21,854			11,016	10,838		
C. Medicaid (other states)								
D. Private Pay	1,970	1,970			944	1,026		
E. State SSI for RCH								
F. Other (Specify)	2,262	2,262			1,213	1,049		
G. Total Care Days During Period (3A thru F)	28,187	28,187			14,209	13,978		
Total Number of Days Not Included in Figures in								
4. 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	18	18			3	15		
B. Other Bed Reserve Days								
5. Total Resident Days (3G + 4A + 4B)	28,205	28,205			14,212	13,993		

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philantropy of Newington, LLC dba N			License No. 2406			Report for Year Ended 9/20/2015			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)	CCNH	RHNS	(Specify)	
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days							CCNH	RHNS	(Specify)				
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay		Other State Assisted						
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	9		120		27								
Per Diem Rate													
a. One bed rm.	Various		233.17		475.00								
b. Two bed rms.	Various		233.17		385-430								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments							TOTAL	CCNH	RHNS	(Specify)			
A. Medicare - Part B							1,554	1,554					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							371	371					
2. Restorative Treatments													
C. Other							6,417	6,417					
D. Total Physical Therapy Treatments							8,342	8,342					
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B							230	230					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							71	71					
2. Restorative Treatments													
C. Other							886	886					
D. Total Speech Therapy Treatments							1,187	1,187					
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B							1,019	1,019					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							291	291					
2. Restorative Treatments													
C. Other							6,119	6,119					
D. Total Occupational Therapy Treatments							7,429	7,429					

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Newington, LLC dba Newington Rapid	2406	9/20/2015	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)	81,618	1,063				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	16,500					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	144,879	5,306				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	313,683	18,500				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	200,982	13,142				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	36,427	2,186				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	103,021	5,413				
9. Barber and Beautician Services						
10. Protective Services	73,417	2,658				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	39,579	1,095				
b. RN						
1. Direct Care	741,231	17,852				
2. Administrative**	2,133					
c. LPN						
1. Direct Care	663,125	29,536				
2. Administrative**						
d. Aides and Attendants	1,013,980	82,859				
e. Physical Therapists	165,719	3,501				
f. Speech Therapists	59,294	1,959				
g. Occupational Therapists	152,442	3,674				
h. Recreation Workers	82,295	4,468				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	61,040	2,671				
n. Marketing	6,649	758				
o. Other (Specify)						
See Attached Schedule	3,251					
<i>A-13. Total Salary Expenditures</i>	3,961,265	196,641				

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	4,660					
Interco Contracted Services - Med Rec	\$ (1,409)					
Total	\$ 3,251	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	2,031					
Total	\$ 2,031	-	\$ -	-	\$ -	-

**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 Philantropy of Newington, LLC dba Newington Rapid Recovery		2406		9/20/2015		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 Philantropy of Newington, LLC dba Newington Rapid Recovery								
					CCNH	RHNS	(Specify)						
	2406	9/20/2015	12	37									
Section III - Administrators***													
Lizbeth Carmichael					81,618		Non-Discrim	Administrator	1,063 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 Newington, LLC dba Newing	2406	9/20/2015	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	11,509					
2. Dentist	8,310	360				
3. Pharmacist	11,006	480				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	22,822	240				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	26,835	240				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	165	23				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	106,108	1,539				
2. Administrative***	47,115	148				
b. LPN						
1. Direct Care	43,740	#REF!				
2. Administrative***						
c. Aides	43,780	2,347				
d. Other						
12. Other (Specify) See Attached Schedule	2,031					
B-13 Total Fees Paid in Lieu of Salaries	323,421	5,867				

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

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

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

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

Name of Facility Senior Philantropy of Newington, LLC dba Newington I		License No. 2406	Report for Year Ended 9/20/2015	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Newington Internal Medican 365 Willard Ave, Suite 2-D Newington CT 06111	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Partners Pharmacy P.O.Box 9689 Uniondale, NY 11555	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Tami Reilly 122 Allen Hill Rd, Brimfield, MA 01010	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>		
DR Jeffrey Kagan 365 Willard Ave, Newington CT 06111	Medical Director	<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"/>		
Maxim Staffing Solutions 12558 Collections Center Drive, Chicago IL 60693	LPN	<input type="radio"/>	<input checked="" type="radio"/>		
The Nurse Network 405 Park Ave, New York, NY 10022	LPN / Aides	<input type="radio"/>	<input checked="" type="radio"/>		
Consulting Cardiologists 305 Western Boulevard Glastonbury CT 06033	PHY Consulting, Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Grove Hill Medical Center 300 Kensington Avenue, New Britan CT 06051-3999	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Stephen Milewski, MD 50 Market Square, Newington CT 06111	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Eagle Lake Foundation Inc 24641 US Highway 19 North, Clearwater FL 33763	Medical Director	<input checked="" type="radio"/>	<input type="radio"/>	Board Member	
Health Drive Dental Group 888 Worcester St #130, Wellesey, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
SDX Dysphagia, 21 Waterville Rd, Avon, CT 06001	ST	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Newington, LLC dba New	2406	9/20/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 112,443	112,443			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 65,022	65,022			
4. Social Security (F.I.C.A.)	\$ 291,178	291,178			
5. Health Insurance	\$ 261,496	261,496			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 3,468	3,468			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$ 650	650			
9. Other (Specify) See Attached Schedule	\$ 14,575	14,575			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 60,090	60,090			
d. Accounting and Auditing	\$ 17,393	17,393			
e. Legal (Services should be fully described on Page 7)	\$ 14,632	14,632			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 25,415	25,415			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 7,565	7,565			
2. Cellular Phones	\$ 2,099	2,099			
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$ 250	250			
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 444,342	444,342			
Subtotal	\$ 1,320,618	1,320,618			

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

(Carry Subtotals forward to next page)

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

Senior Philantropy of Newington, LLC dba Newington Rapid Recovery Rehab Cent Attachment Page 15
9/20/2015

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	9,028		
Employee Expense - Mkt (Self-disallow)	\$ 5		
Employee Food (Self-disallow)	\$ 3,428		
Employee gift cards (Self-disallow)	\$ 355		
Employee Expense (self-disallow)	\$ 137		
Employee X-Ray	\$ 480		
Employee Drug Testing	\$ 647		
Employee Assistance Program	\$ 494		
Total	\$ 14,575	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC dba Newington	2406	9/20/2015	16	37
Item		Total	CCNH	RHNS
Subtotals Brought Forward:		1,320,618	1,320,618	(Specify)
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$	102	102	
3. Gifts to Staff and Residents	\$	92	92	
4. Employee Travel	\$	4,659	4,659	
5. Education Expenses Related to Seminars and Conventions	\$	9,031	9,031	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	98	98	
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	3,860	3,860	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	1,222	1,222	
4. Fund-Raising***	\$			
5. Medical Records	\$	(152)	(152)	
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$	2,833	2,833	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	6,297	6,297	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	495	495	
9. Subscriptions	\$	2,648	2,648	
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	34,246	34,246	
12. Administrative Management Services**	\$	155,181	155,181	
13. Other (<i>Specify</i>) See Attached Schedule	\$	63,260	63,260	
C-14 Total Administrative & General Expenditures	\$	1,604,490	1,604,490	

* Do not include Subscriptions, which should go in item 9.

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	(1,934)		
Media Advertising-Mkt	\$ 500		
Special Events-Mkt	\$ 928		
Collateral Material-Mkt	\$ 819		
Promo Items-Mkt	\$ 909		
Total Other Advertising	\$ 1,222	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	1,059		
CT Association of Health	\$ 5,152		
Eagle Lake - LTC Hospical MCR	\$ 86		
Total Dues	\$ 6,297	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	14,722		
Software Expense - Nursing Adm	\$ 2,800		
Licenses/Permits-Nursing Admn	\$ 879		
Background Checks-Nursing	\$ 2,485		
Background Checks-Therapy	\$ 70		
Background Checks-Dietary	\$ 30		
Licenses/Permits-Dietary	\$ 113		
Background Checks-Maint	\$ 30		
Licenses & Permits-Trans	\$ 804		
Benefit Plan Fees	\$ 4,091		
Licenses/Permits	\$ 479		
Patient Trust Bond	\$ 403		
Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 2,733		
Equipment Minor-Adm	\$ 513		
Internet Access-Adm	\$ 7,280		
Records Storage - Adm	\$ 2,307		
Parking Space - Adm	\$ (1,125)		
Equipment Rental-Adm	\$ 88		
Miso Decor-Adm	\$ 369		
Late Fees/Finance Charges-Adm (Self-disallow)	\$ 7		
Bank Service Charges-Adm (Self-disallow)	\$ 1,172		
Russell Phillips Fees- Annual fee for CT Region 4 LTC-MAP	\$ 175		
Vision Software contract Termination fee (Self-disallow)	\$ 20,700		
Champion Awards - Employee of the month (Self-disallow)	\$ 159		
Simplified - Dietary Software -Licenses	\$ 1,683		
Direct Supply - Access Fee-Licenses	\$ 291		
Total Other Administrative and General	\$ 63,260	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philantropy of Newington, LLC db	2406	9/20/2015	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Traditions Senior Management, 24641 US Highway 19 North - Clearwater FL, 33763	181,955	All operational functions related to facility	Page 16/ Line m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philantropy of Newington, LLC dba Newington		2406	9/20/2015		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 159,365	159,365			
2.	Non-Food Supplies	\$ 41,509	41,509			
3.	Other (Specify) _____	\$ 1,340	1,340			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Management Services**		\$				
d. Other (Specify) _____		\$				
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 202,214	202,214			
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E? <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 Newington, LLC dba Newington I		2406	9/20/2015	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. \$	7,586	7,586	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	15,643	15,643	
c. Management Services**		\$			
d. Other (Specify) Equipment minor, chemicals, & laundry supplies		\$	4,725	4,725	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	27,954	27,954	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<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 Newington, LLC dba Ne		2406	9/20/2015		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
	b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	15,643	15,643		
	c. Management Services*	\$				
	d. Other (<i>Specify</i>) Equipment minor & Cleaning supplies	\$	27,276	27,276		
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	42,919	42,919		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	90,457	90,457		
	b. Medicine Cabinet Drugs	\$	28,128	28,128		
	c. Medical and Therapeutic Supplies	\$	99,657	99,657		
	d. Ambulance/Limousine***	\$	2,370	2,370		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	14,255	14,255		
	f. X-rays and Related Radiological Procedures***	\$	6,237	6,237		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	6,914	6,914		
	i. Recreation	\$	28,825	28,825		
	j. Other (Specify)**** See Attached Schedule	\$	103,829	103,829		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	380,672	380,672		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	(16,351)		
Minor Equipment & Supplies - Therapy	\$ 4,180		
IV Supplies - Medicaid (Self-disallow)	\$ 90		
IV Drugs - Medicare (Self-disallow)	\$ 973		
IV Supplies - Medicare (Self-disallow)	\$ 90		
Medical Equipment Rental	\$ 77,309		
Minor Equipment - Nursing	\$ 31,636		
IV Drugs - Managed Care (Self-disallow)	\$ 9,611		
IV Supplies - Managed Care (Self-disallow)	\$ 175		
Medical Waste Disposal (Prior Period, Self-Disallow)	\$ (6,184)		
Therapy Software Costs	\$ 2,300		
Total Other Resident Care	\$ 103,829	\$ -	\$ -

**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 Newington, LLC dba Newington Rapid Recovery Ref		2406		9/20/2015		21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Healthcare Service Group	Suite 300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Laundry	15,643			19	4b
Healthcare Service Group	Suite 300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping	15,643			20	4b
CWPM, LLC	25 Norton Pl, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	27,688			22	6f
Lenares Landscaping & Design	398 Stamm Rd, Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>		Grounds Maintenance	15,835			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"/>							
		<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 Newington, LLC dba N	2406	9/20/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 26,825	26,825				
b. Heat	\$ 9,604	9,604				
c. Light & Power	\$ 69,452	69,452				
d. Water	\$ 57,408	57,408				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 2,000	2,000				
f. Other (<i>itemize</i>)	\$ 86,066	86,066				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 251,355	251,355				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 1,833	1,833				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 36,158	36,158				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 37,991	37,991				
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	\$ 497,407	497,407				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 60,000	60,000				
c. Personal property taxes	\$ 11,719	11,719				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 607,117	607,117				

* 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)
	(20,065)		
Electrical-Maint	\$ 7,209		
Plumbing-Maint	\$ 4,253		
HVAC/Boiler Maint	\$ 5,708		
Paint-Maint	\$ 695		
Carpeting-Maint	\$ 1,920		
Alarm Inspection-Maint	\$ 1,289		
Alarm Repairs-Maint	\$ 832		
Grounds Maintenance-Maint	\$ 15,835		
Sprinklers-Maint	\$ (945)		
Elevator-Maint	\$ 5,663		
Pest Control-Maint	\$ 6,611		
Maint Contracts- Generator	\$ 2,060		
Waste Disposal -Grease/Trash	\$ 27,688		
Bldg Inspection Fees	\$ 22,658		
Copier- Maintenance Agreement	\$ 4,656		
Total Other Repairs and Maintenance	\$ 86,066	\$ -	\$ -

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended		Page		of	
Senior Philanthropy of Newington, LLC dba Newington Rapid Recovery		2406		9/20/2015		23		37	
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
		Yes	No	Month	Year				
A. Land Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
C. Non-Movable Equipment									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. 2015 Ford Transit 250 -10 Passenger									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
E. Total Depreciation									
								36,158	
								37,991	

Senior Philanthropy of Newington, LLC dba Newington Rapid Recovery Rehab Center
9/20/2015

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
4/4/2105	Lounge repairs	\$ 1,565	15	\$ 52
4/6/2015	New doors	\$ 4,942	15	\$ 165
4/23/2015	New doors	\$ 7,200	15	\$ 240
5/8/2015	New doors	\$ 4,650	15	\$ 155
5/27/2015	New doors	\$ 24,514	15	\$ 817
Total additions for Building Improvement		\$ 42,871		\$ 1,429 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
4/30/2015	Sonic Wall	\$ 3,609	15	\$ 120
5/30/2015	Canon Copiers @2	\$ 20,221	5	\$ 2,022
4/2/2015	Signag	\$ 2,950	15	\$ 98
4/20/2015	Shields	\$ 2,885	5	\$ 289
5/1/2015	Chairs	\$ 3,819	5	\$ 382
6/23/2015	HVAC	\$ 2,700	10	\$ 135
7/1/2015	AHT Software	\$ 3,022	3	\$ 504
5/13/2015	Tables	\$ 1,685	5	\$ 169
5/14/2015	Ice Machine	\$ 4,072	5	\$ 407
7/29/2015	Stove	\$ 10,025	10	\$ 501
9/1/2015	Gas Stove	\$ 5,419	10	\$ 271
Total additions for Movable Equipmen		\$ 60,407		\$ 4,898 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c
 **Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

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

Amortization Schedule*

Name of Facility Senior Philanthropy of Newington, LLC dba Newington Rapid	Date of Acquisition		License No. 2406	Report for Year Ended 9/20/2015		Page 24	of 37
	Month	Year		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
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 Newington, LLC	License No. 2406	Report for Year Ended 9/20/2015	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	180				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
240 Church Street LLC	Building	04/01/15	123 mo.	497,407	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philantropy of Newington, LL		2406	9/20/2015		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 Newington, L		2406		9/20/2015		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)				\$	29,924	29,924	
Interest on line of credit and other interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	29,924	29,924	
14. Insurance							
a. Insurance on Property (buildings only)				\$	6,142	6,142	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	35,824	35,824	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	3,336	3,336	
D&O and Crime Policy							
14d. Total Insurance Expenditures (14a + b + c)				\$	45,302	45,302	
15. Total All Expenditures (A-13 thru C-14)				\$	7,476,633	7,476,633	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC dba Newington Rapid R				2406	9/20/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 152,442	152,442		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 60,090	60,090		
10.	15	1d/1e	Accounting & Legal	\$ 12,487	12,487		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 218	218		
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 *	\$ 1,222	1,222		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 2,290	2,290		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 14,888	14,888		
Page 18 - Dietary Expenditures							
24.	30	IV1	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)				\$ 243,637	243,637		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
	See Attached	Marketing Disallowance	\$ 8,364		
15	1a9	Employee Expense - Mkt (Self-disallow)	\$ 5		
15	1a9	Employee Food (Self-disallow)	\$ 3,428		
15	1a9	Employee gift cards (Self-disallow)	\$ 355		
16	m13	Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 2,735		
16	m13	Vision Software Contract Termination Fee (Self-disallow)	\$ 20,700		
16	m13	Late fees/Finance Charges-Adm (Self-disallow)	\$ 7		
16	m13	Bank Service Charges-Adm (Self-disallow)	\$ 1,172		
16	m13	Champion Awards - Employee of the month (Self-disallow)	\$ 159		
15	1a9	Employee Expense (self-disallow)	\$ 137		
Total Other A&G Adjustments			\$ 14,888	\$ -	\$ -

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

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	181,955 TB Linked
Patient Days	<u>28,205</u> Page 8 of C/R
Amount Per Patient Day	\$ 6.4512
PPD Allowance Per Rate Agreement	6.37 {a}
2015 CPI Increase	<u>-</u> {a}
PPD Allowance 9/30/2015	<u>6.37</u>
Amount over (Under)	\$ 0.0812
Total Days	28,205 Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 2,290</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 Newington, 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	(16)
15	1.a.3	490122	Payroll Taxes-Mkt-SUI	(58)
15	1.a.5	490125	Employee Health Insurance-Mkt	2,907
15	1.a.6	490126	Employee Life Insurance-Mkt	10
15	1.g	490901	Office Supplies-Mkt	290
15	1.g	490920	Forms/Printing-Mkt	2,137
15	1.h.2	490941	Cell Phones-Mkt	300
Total Page 15 Marketing Disallowance				<u>5,570</u>
16	1.4	490950	Mileage Reimbursement-Mkt	2,756
16	1.5	490133	Training/Seminars/Courses-Mkt	37
16	m.7	490930	Postage-Mkt	1
Total Page 16 Marketing Disallowance				<u>2,794</u>
Disallowed Marketing Department Expenses				<u>\$ 8,364</u>

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

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

Total Bed Capacity	180
# of Allowable Cell Phones	4

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

Page 15 Line 1h2	<u>Amount</u>
Cell Phone expense per TB	\$ 938
Allowable Cell Phone expense	\$ 720
Disallowed Cell Phone expense	<u>\$ 218</u> Page 28 Line 12

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

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC dba Newington Rapid				2406	9/20/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 243,637	243,637		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 90,457	90,457		
28.	20	5d	Ambulance/Limousine	\$ 2,370	2,370		
29.	20	5f	X-rays, etc	\$ 6,237	6,237		
30.	20	5h	Laboratory	\$ 6,914	6,914		
31.			Medical Supplies	\$			
32.	20	5e	Oxygen (non emergency)	\$ 14,255	14,255		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 13,704	13,704		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 1,341	1,341		
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)				\$ 378,915	378,915		

*** 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 Philantropy of Newington, LLC dba Newington Rapid Recovery Rehab Center
9/20/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Cable TV in Excess (See Attached 29b)	\$ 8,949		
20	5j	IV Supplies - Medicaid (Self-disallow)	\$ 90		
20	5j	IV Drugs - Medicare (Self-disallow)	\$ 973		
20	5j	IV Supplies - Medicare (Self-disallow)	\$ 90		
20	5j	IV Drugs - Managed Care (Self-disallow)	\$ 9,611		
20	5j	IV Supplies - Managed Care (Self-disallow)	\$ 175		
20	5j	Medical Waste Disposal (Prior Period, Self-Disallow)	\$ (6,184)		
Total Other Ancillary Costs			\$ 13,704	\$ -	\$ -

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)	\$ 374		
30	IV8	Contract Svcs. BOM - Reimbursement of Salary (Self-disallow)	\$ 967		
Total Other Adjustments			\$ 1,341	\$ -	\$ -

Schedule of Unallowable Building Interest

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

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

	<u>Amount</u>
Total Cable TV Expense acct #560717	\$ 10,749 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>6</u>
Total Allowable Cost	\$ 1,800
Disallowed Cable TV	<u><u>\$ 8,949</u></u>

F. Statement of Revenue

Name of Facility Senior Philanthropy of Newington, LLC dt 2406		License No.		Report for Year Ended 9/20/2015		Page 30 37	
Item	Total	CCNH	RHNS	(Specify)			
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (CT only)	\$ 8,795,820	8,795,820					
b. Medicaid Room and Board Contractual Allowance **	\$ (4,062,588)	(4,062,588)					
2. a. Medicaid (All other states)	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents (all inclusive)	\$ 1,291,505	1,291,505					
b. Medicare Room and Board Contractual Allowance **	\$ 362,152	362,152					
4. a. Private-Pay Residents and Other	\$ 476,840	476,840					
b. Private-Pay Room and Board Contractual Allowance **	\$ (50,362)	(50,362)					
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare	\$ 161,386	161,386					
b. Prescription Drugs - Medicare Contractual Allowance **	\$						
c. Prescription Drugs - Non-Medicare	\$ 30,963	30,963					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$						
2. a. Medical Supplies - Medicare	\$						
b. Medical Supplies - Medicare Contractual Allowance **	\$						
c. Medical Supplies - Non-Medicare	\$						
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$						
3. a. Physical Therapy - Medicare	\$ 579,114	579,114					
b. Physical Therapy - Medicare Contractual Allowance **	\$						
c. Physical Therapy - Non-Medicare	\$ 113,267	113,267					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$						
4. a. Speech Therapy - Medicare	\$ 77,603	77,603					
b. Speech Therapy - Medicare Contractual Allowance **	\$						
c. Speech Therapy - Non-Medicare	\$ 19,360	19,360					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$						
5. a. Occupational Therapy - Medicare	\$ 487,928	487,928					
b. Occupational Therapy - Medicare Contractual Allowance **	\$						
c. Occupational Therapy - Non-Medicare	\$ 98,648	98,648					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$						
6. a. Other (Specify) - Medicare	\$ (1,172,154)	(1,172,154)					
b. Other (Specify) - Non-Medicare	\$ (262,108)	(262,108)					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 6,947,374	6,947,374					
IV. Other Revenue*							
1. Meals sold to guests, employees & others	\$						
2. Rental of rooms to non-residents	\$						
3. Telephone	\$						
4. Rental of Television and Cable Services	\$						
5. Interest Income (Specify)	\$ 2	2					
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other (Specify)	\$ 359	359					
V. Total Other Revenue (1 thru 8)	\$ 361	361					
VI. Total All Revenue (III +V)	\$ 6,947,735	6,947,735					

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		(447,267)		
30II6a	Laboratory- MCR A-SNF	\$ 20,791		
30II6a	IV Therapy-MCR A-SNF	\$ 2,388		
30II6a	XRy MR A	\$ 3,898		
30II6a	Contractual Adj- Ancill-MCR A-SNF	\$ (662,628)		
30II6a	Sequestration - MCR B	\$ (1,127)		
30II6a	Contractual Adj- Ancill- MCR B-SNF	\$ (88,209)		
Total Other Resident Revenue - Medicare		\$ (1,172,154)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		87,772		
30II6b	Laboratory- MCD- SNF	\$ 343		
30II6b	IV Therapy-MCD-SNF	\$ 2,074		
30II6b	Contractual Adj- Ancillaries- MCD-SNF	\$ (66,849)		
30II6b	Contractual Adj- Ancill- Hospice-SNF	\$ (1,887)		
30II6b	Lab Rev-Ins	\$ 30		
30II6b	Contractual Allowance-Ins. R/S	\$ (630)		
30II6b	Lab HMO	\$ 10,100		
30II6b	IV THERAPY	\$ 23,966		
30II6b	Radiology HMO	\$ 1,155		
30II6b	Evercare Revenue - A	\$ 12,780		
30II6b	Sequestration - HMO	\$ (626)		
30II6b	Contractual Adj Ancillary HMO	\$ (330,336)		
Total Other Resident Revenue		\$ (262,108)	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		(982)		
30IV8	Contract Svcs. BOM - Reimbursement of Salary (Self-disallow)	\$ 967		
30IV8	Innovatix Rebate (Self-disallow)	\$ 374		
Total Other Revenue		\$ 359	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC	2406	9/20/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	679,673
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,248,317
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	45,530
a. Prepaid Insurance	2,336			
b. Prepaid Taxes and Licenses	21,032			
c. Prepaid Other	22,162			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	7,615
Due from TSM	1,846			
Due from Long Ridge	3,409			
Due from West River	1,211			
Due from Western	1,149			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,981,135
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>61,070</u>		\$	59,035
	Accum. Depreciation <u>2,035</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>81,298</u>		\$	71,489
	Accum. Depreciation <u>9,809</u>	Net		
7. Motor Vehicles	*Historical Cost <u>40,257</u>		\$	36,231
	Accum. Depreciation <u>4,026</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	349
F/S vs. C/R Cost Basis Adjustment	349			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	167,104

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC		2406	9/20/2015	32	37
Account				Amount	
Total Brought Forward:				\$	3,148,239
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				642,358	
Accum. Depreciation				361,488	
				Net	
\$ 280,870					
6. Motor Vehicles					
*Historical Cost _____					
Accum. Depreciation _____				Net	
\$					
7. Minor Equipment-Not Depreciable					
\$					
C-8 Total Leasehold or Like Properties (C1 thru 7)					
\$ 280,870					
D. Investment and Other Assets					
1. Deferred Deposits					
\$					
2. Escrow Deposits					
\$ 172,625					
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>					
Deposits on Utilities				23,785	
\$ 23,785					
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
\$ 196,410					
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					
\$ 3,625,519					

* 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 Newington, LLC dba N		2406	9/20/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,113,575
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>)				\$	279,054
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	129,409
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>)				\$	1,507,899
Employee Deductions		16,898	Accrued Real Estate Tax	85,500	
Resident Trust		53,733	Accrued Legal Fees	14,000	
Uncleared Checks		226,651	Accrued Accounting/Auc	17,000	
Accrued Workers Comp		27,866	#REF!	#REF!	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,029,937

* 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 Newington, LLC dba I		License No. 2406	Report for Year Ended 9/20/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,029,937	
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>)					\$

B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$
C. Total All Liabilities (Lines A-13 + B-5)					\$ 3,029,937

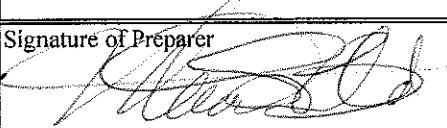
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philantropy of Newington, LLC	2406	9/20/2015	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>)			\$	280,870
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			\$	280,870
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	191,167
6. Gain or Loss for Period			\$	(504,587)
	4/1/2015	thru	9/20/2015	
7. Total Net Worth			\$	(313,420)
C. Total Reserves and Net Worth			\$	(32,550)
D. Total Liabilities, Reserves, and Net Worth			\$	2,997,387

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philantropy of Newington, LLC d	2406	9/20/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	6,947,735
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	7,452,322
D. Net Income or Deficit			\$	(504,587)
E. Balance			\$	(504,587)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenditures PG 27	7,694,905			
Depreciation Adjustment	(24,310)			
Rounding	(1)			
Total Expenditures Line C	7,670,594			
2. Other <i>(itemize)</i>				
Change in Net Assets		191,167		
F-3. Total Additions			\$	191,167
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	(313,420)
	09/20/15			

I. Preparer's/Reviewer's Certification

Name of Facility Senior Philantropy of Newington, LLC dba		License No. 2406	Report for Year Ended 9/20/2015	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		

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
110102	Petty Cash	1,000.00			1,000.00
110103	BOA Operating Account	3,798.32			3,798.32
110110	Resident Trust	53,732.75			53,732.75
110113	Operating Account	336,761.22			336,761.22
110204	Accts Receivable-PVT	79,146.66			79,146.66
110205	Accts Receivable-Caid Res Responsibility	46,078.89			46,078.89
110206	Accts Receivable-SNF Medicare Part A	162,279.62			162,279.62
110207	Accts Receivable-SNF Medicare Part B	37,825.45			37,825.45
110208	Accts Receivable-Caid Cross-Over Part A	6,018.18			6,018.18
110209	Accts Receivable-Caid Cross-Over Part B	2,436.23			2,436.23
110210	Accts Receivable-SNF Medicaid	817,299.66			817,299.66
110211	Accts Receivable-Hospice	71,241.07			71,241.07
110212	Accts Receivable-Pvt Co Insurance Part A	93,698.12			93,698.12
110213	Accts Receivable-Pvt Co Insurance Part B	7,519.42			7,519.42
110214	Accts Receivable-Insurance	6,247.04			6,247.04
110215	Allowance for Uncollectible-SNF/IL/AL	(90,000.00)			(90,000.00)
110217	Accts Receivable - Other	(5,210.44)			(5,210.44)
110218	Accts Receivable - HMO B	47,642.73			47,642.73
110221	Accounts Receivable - HMO	138,393.23			138,393.23
110223	Accts Receivable - PO	827,700.56			827,700.56
110236	Due from TSM	1,845.69			1,845.69
110242	Due from Long Ridge	3,409.21			3,409.21
110245	Due from West River	1,210.94			1,210.94
110246	Due from Western	1,149.26			1,149.26
110401	Prepaid Insurance	2,335.65			2,335.65
110403	Prepaid Taxes and Licenses	21,031.99			21,031.99
110406	Prepaid Other	22,162.13			22,162.13
120110	Deposits on Utilities	23,785.00			23,785.00
120201	Cash - Replacement Reserve	83,997.00			83,997.00
120202	Cash - Tax Escrow	85,788.00			85,788.00
120203	Cash - Insurance Escrow	2,840.00			2,840.00
120204	Cash - Insurance Reserve	283,630.76			283,630.76
120205	Cash - Security Deposit	750.00			750.00
120304	Building & Improvements	61,069.27			61,069.27
120305	Accumulated Depr- Bldg & Improvement	(2,565.66)			(2,565.66)
120306	Furniture, Fixtures & Equipment	81,298.35			81,298.35
120307	Accumulated Depr- FFE	(10,158.91)			(10,158.91)
120308	Motor Vehicles	40,257.00			40,257.00
120309	Accumulated Depr- Vehicles	(2,795.65)			(2,795.65)
210104	Accounts Payable- Trade	(959,827.99)			(959,827.99)
210105	Accounts Payable- Accrued	(153,746.55)			(153,746.55)
210109	Employee Deductions- Garnishments	(808.63)			(808.63)
210110	Employee Deductions- HSA	(549.73)			(549.73)
210111	Employee Deductions- 401K	(9,027.04)			(9,027.04)
210112	Employee Deductions- FSA	233.01			233.01
210113	Employee Deductions- ST/LIFE	(3,120.00)			(3,120.00)
210114	Employee Deductions- Child Support	(768.86)			(768.86)
210115	SIT Taxes Payable	(13,719.14)			(13,719.14)
210116	Employee Deductions - AFLAC	(369.15)			(369.15)
210117	Employee Deductions - Union Dues	(2,487.28)			(2,487.28)
210118	Resident Trust	(53,732.75)			(53,732.75)
210160	Uncleared Checks	(226,650.59)			(226,650.59)
210201	Accrued Salaries & Wages	(279,054.08)			(279,054.08)
210202	Federal Income Tax Withheld	(41,319.67)			(41,319.67)
210204	FICA Taxes- EE	(57,180.50)			(57,180.50)
210205	SUI Taxes Payable	(17,049.39)			(17,049.39)
210206	Accrued Workers Comp	(27,865.86)			(27,865.86)
210208	Accrued Real Estate Taxes	(85,500.00)			(85,500.00)

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
210210	FUTA Taxes	(139.69)			(139.69)
210215	Accrued Legal Fees	(14,000.00)			(14,000.00)
210216	Accrued Accounting/Audit Fees	(17,000.00)			(17,000.00)
210218	Accrued Personal Property Taxes	(13,500.00)			(13,500.00)
210223	Due to Line Capital One	(220,832.45)			(220,832.45)
210225	Due to Eagle Lake Foundation	(510,557.37)			(510,557.37)
210259	Due to Medicaid - Short-term	(263,002.24)			(263,002.24)
220400	Long Term Capital Lease	(58,360.24)			(58,360.24)
250200	Change in Net Assets	(191,167.47)			(191,167.47)
310101	Routine Services-SNF PVT	(739,750.00)			(739,750.00)
310195	Routine Revenue Adjustment-SNF PVT	23,720.00			23,720.00
310201	Routine Services-MCR A-SNF	(908,430.00)			(908,430.00)
310203	Pharmacy-MCR A-SNF	(113,260.48)			(113,260.48)
310205	Laboratory- MCR A-SNF	(20,791.06)			(20,791.06)
310206	Physical Therapy- MCR A-SNF	(245,111.00)			(245,111.00)
310207	Speech Therapy- MCR A-SNF	(35,205.00)			(35,205.00)
310208	Occupational Therapy- MCR A-SNF	(241,974.00)			(241,974.00)
310212	IV Therapy-MCR A-SNF	(2,388.68)			(2,388.68)
310215	XRray MRA	(3,898.22)			(3,898.22)
310295	Sequestration - MCR A	18,285.44			18,285.44
310298	Contractual Adj- Room- MCR A-SNF	(216,490.78)			(216,490.78)
310299	Contractual Adj-Ancill-MCR A-SNF	662,628.44			662,628.44
310301	Routine Services- MCD-SNF	(9,025,595.00)			(9,025,595.00)
310303	Pharmacy- MCD- SNF	(9,646.77)			(9,646.77)
310305	Laboratory- MCD- SNF	(343.21)			(343.21)
310306	Physical Therapy- MCD-SNF	(26,070.00)			(26,070.00)
310307	Speech Therapy- MCD-SNF	(11,190.00)			(11,190.00)
310308	Occupational Therapy- MCD-SNF	(17,525.00)			(17,525.00)
310312	IV Therapy-MCD-SNF	(2,073.91)			(2,073.91)
310398	Contractual Adj- Room- MCD-SNF	3,869,322.57			3,869,322.57
310399	Contractual Adj- Ancillaries- MCD-SNF	66,848.89			66,848.89
310406	Physical Therapy- MCR B-SNF	(87,835.00)			(87,835.00)
310407	Speech Therapy-MCR B-SNF	(30,550.00)			(30,550.00)
310408	Occupational Therapy-MCR B-SNF	(48,120.00)			(48,120.00)
310498	Sequestration - MCR B	1,126.86			1,126.86
310499	Contractual Adj- Ancill- MCR B-SNF	88,209.49			88,209.49
310501	Routine Services-Hospice-SNF	(442,385.00)			(442,385.00)
310503	Pharmacy-Hospice-SNF	(1,655.34)			(1,655.34)
310506	Physical Therapy-Hospice-SNF	(220.00)			(220.00)
310508	Occupational Therapy-Hospice-SNF	(100.00)			(100.00)
310598	Contractual Adj-Room-Hospice-SNF	184,146.13			184,146.13
310599	Contractual Adj- Ancill- Hospice-SNF	1,887.04			1,887.04
310601	Routine Serv-Ins.	(4,350.00)			(4,350.00)
310603	Pharmacy-Ins	(416.50)			(416.50)
310605	Lab Rev-Ins	(30.54)			(30.54)
310606	Physical Therapy-Ins.	(1,315.00)			(1,315.00)
310608	Occupational Therapy-Ins.	(765.00)			(765.00)
310698	Contractual Allowance-Ins. R/S	630.00			630.00
310801	Routine Services HMO	(427,545.00)			(427,545.00)
310802	Medical Supplies HMO	(1,276.63)			(1,276.63)
310803	Pharmacy HMO	(48,875.21)			(48,875.21)
310805	Lab HMO	(10,099.85)			(10,099.85)
310806	PT HMO	(133,334.00)			(133,334.00)
310807	ST HMO	(63,130.00)			(63,130.00)
310808	OT HMO	(111,931.00)			(111,931.00)
310810	IV THERAPY	(23,965.53)			(23,965.53)
310815	Radiology HMO	(1,155.00)			(1,155.00)
310850	Evercare Revenue - A	(12,780.00)			(12,780.00)
310895	Sequestration - HMO	625.80			625.80
310898	Contractual Adjustment Room HMO	31,759.40			31,759.40
310899	Contractual Adj Ancillary HMO	330,336.33			330,336.33
370125	Guest Meals	(745.00)			(745.00)

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
380913	Contracted Service	(967.28)			(967.28)
389999	Miscellaneous Operating Income-Admin	(374.12)			(374.12)
410101	Salaries-Administrator	65,486.66			65,486.66
410102	Salaries-DON	54,889.74			54,889.74
410103	Salaries-Nurse Liaison/Risk Mgr	(6,718.59)		6,718.59	0.00
410104	Salaries-MDS Coor/MDS Asst	(5,900.83)		5,900.83	0.00
410106	Inservice Coordinator-Nursing Admin	(3,736.11)		3,736.11	0.00
410107	Salaries - ADON/Unit Mgr	(5,115.79)			(5,115.79)
410116	Orientation - Nursing Adm	(403.93)		403.93	0.00
410120	Vacation/Sick/Holiday-Nursing Admn	4,976.76		(4,976.76)	0.00
410121	Payroll Taxes-Nursing Admn-FICA	8,594.84			8,594.84
410122	Payroll Taxes-Nursing Admn-SUI	747.49			747.49
410123	Workers Comp-Nursing Admn	(4,418.30)			(4,418.30)
410124	Payroll Nursing Admin-FUTA	8.06			8.06
410125	Employee Health Insurance-Nurs Admin	(776.65)			(776.65)
410126	Employee Life Insurance-Nursing Admn	228.10			228.10
410127	Employee Dental Insurance-Nurs Admn	142.16			142.16
410128	Employee Vision Insurance-Nurs Admin	26.61			26.61
410130	Recruitment-Nursing Admn	170.00			170.00
410134	Dues/Subscriptions-Nursing Admn	5,413.24		(175.00)	5,238.24
410135	Employee Expense-Nursing Admn	49.73			49.73
410136	Contracted Services - Nursing Admin	18,500.00			18,500.00
410137	Software Expense - Nursing Adm	2,800.00			2,800.00
410141	Cell Phones - Nursing Admin	224.89			224.89
410195	Mileage Reimbursement - Nursing Adm	263.62			263.62
410199	Licenses/Permits-Nursing Admn	878.52			878.52
410201	Salaries-RN	555,703.47		(11,782.70)	543,920.77
410202	Overtime-RN	35,048.45			35,048.45
410203	Orientation-RN	12,361.47			12,361.47
410204	Salaries-LPN	565,766.42			565,766.42
410205	Overtime-LPN	77,957.78			77,957.78
410206	Orientation-LPN	12,312.53			12,312.53
410207	Salaries-CNA	937,831.46			937,831.46
410208	Overtime-CNA	67,098.52			67,098.52
410209	Orientation-CNA	10,597.71			10,597.71
410210	Ward Clerk/Staff Coord-Nursing	32,010.46			32,010.46
410212	Ward Clerk/Staff Coord- OT	115.26			115.26
410220	Vacation/Sick/Holiday-Nursing	249,851.04			249,851.04
410221	Payroll Taxes-Nursing-FICA	189,362.17			189,362.17
410222	Payroll Taxes-Nursing-SUI	35,269.75			35,269.75
410223	Workers Comp-Nursing	86,423.98			86,423.98
410224	Payroll Nursing - FUTA	1,362.82			1,362.82
410225	Employee Health Insurance-Nursing	162,472.41			162,472.41
410226	Employee Life Insurance-Nursing	1,993.81			1,993.81
410227	Employee Dental Insurance-Nursing	4,692.72			4,692.72
410228	Travel - Nursing	249.15			249.15
410229	Employee Vision Insurance - Nursing	554.78			554.78
410230	Recruitment-Nursing	1,205.53			1,205.53
410231	Drug Free Expense-Nursing	647.00			647.00
410232	Background Checks-Nursing	2,485.00			2,485.00
410233	Training/Seminars/Courses-Nursing	5,637.97			5,637.97
410235	Employee Expense-Nursing	2,245.02		(565.00)	1,680.02
410237	Office Supplies - Nursing	4,269.16			4,269.16
410240	Interco Contracted Services - Nursing	(318.15)			(318.15)
410501	Salaries-Med Rec	15,155.21			15,155.21
410520	Vacation/Sick/Holiday- Med Recs	3,470.36			3,470.36
410521	Payroll Taxes-Med Recs-FICA	1,367.41			1,367.41
410522	Payroll Taxes-Med Recs-SUI	319.69			319.69
410523	Workers Comp- Med Recs	21.79			21.79
410524	Payroll Tax - Medical Record - FUTA	(0.32)			(0.32)
410525	Employee Health Insurance-Med Recs	2,189.84			2,189.84
410526	Employee Life Insurance-Med Recs	27.20			27.20

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
410527	Employee Dental Insurance-Med Recs	34.73			34.73
410528	Employee Vision Insurance - Med Recs	1.45			1.45
410536	Supplies Med Rec	15.17			15.17
410540	Interco Contracted Services - Med Rec	(1,408.96)			(1,408.96)
410601	Salaries-Social Service	62,837.47			62,837.47
410620	Vacation/Sick/Holiday-Social Service	5,749.30			5,749.30
410621	Payroll Taxes- Social Service-FICA	5,209.43			5,209.43
410622	Payroll Taxes- Social Service-SUI	803.29			803.29
410623	Workers Comp-Social Service	70.79			70.79
410624	Payroll Tax - Social Service - FUTA	43.47			43.47
410625	EE Health Insurance-Social Service	3,313.30			3,313.30
410626	Employee Life Ins-Social Service	89.02			89.02
410627	Employee Dental Ins-Social Service	34.73			34.73
410628	Employee Vision Insurance - Social Ser	1.45			1.45
410635	Employee Expense-Social Service	106.56		(106.56)	0.00
410701	Medical Director	27,032.58			27,032.58
410702	Pharmacy Consultant	9,864.78			9,864.78
410706	Physician Consultant	35,056.05			35,056.05
410708	Staffing Agency-RN	22,224.88			22,224.88
410709	Staffing Agency-LPN	74,743.63			74,743.63
410710	Staffing Agency-CNA	78,935.88			78,935.88
410711	Salaries - Director of Rehab	50,532.30		(50,532.30)	0.00
410712	Salaries - Physical Therapy Assistant	57,565.43			57,565.43
410713	Overtime - Physical Therapy Assistant	115.86			115.86
410716	Salaries - Occupational Therapy Assist	62,819.17			62,819.17
410718	Salaries - Therapy - Rehab Tech	10,272.28			10,272.28
410725	Therapy Staffing Services	55.00			55.00
410728	Background Checks-Therapy	70.00			70.00
410730	Minor Equipment & Supplies - Therapy	4,179.78			4,179.78
410733	Floor Stock Drugs & Supplies	14,154.14			14,154.14
410734	Pharmacy Supplies	(1,645.19)			(1,645.19)
410735	Office Supplies-Therapy	369.73			369.73
410740	Interco Contracted Services - Therapy	(32,918.58)			(32,918.58)
410741	Oxygen	1,016.75			1,016.75
410742	Inhalation Supplies	10,380.32			10,380.32
410743	IV Supplies - Medicaid	90.00			90.00
410750	Resident Transportation	2,305.18			2,305.18
410751	Lab Fees	21,141.59			21,141.59
410752	X-Ray Service	4,687.02			4,687.02
410753	Pharmacy Credits	(181.08)			(181.08)
410754	IV Drugs - Medicare	973.48			973.48
410755	IV Supplies - Medicare	90.00			90.00
410756	Pharmacy-RX Medicaid	2,811.29			2,811.29
410757	Pharmacy-RX Medicare	61,341.08			61,341.08
410758	Pharmacy-RX Managed Care	24,613.58			24,613.58
410759	Pharmacy OTC Medicaid	3,161.46			3,161.46
410760	Pharmacy-OTC Medicare	1,557.16			1,557.16
410761	Incontinent Supplies	40,965.16			40,965.16
410762	Medical Supplies	31,476.32			31,476.32
410763	Nursing Supplies	50,338.49			50,338.49
410764	Nutritional Supplements	13,441.52			13,441.52
410765	Medical Equipment Rental	77,308.76			77,308.76
410767	Equipment Repairs - Nursing	3,432.12			3,432.12
410768	Minor Equipment - Nursing	31,636.07			31,636.07
410769	Pharmacy - RX Other	783.67			783.67
410770	Pharmacy - OTC Other	735.87			735.87
410771	IV Drugs - Managed Care	9,610.58			9,610.58
410772	IV Supplies - Managed Care	175.00			175.00
410774	Medical Waste Disposal	(6,183.60)			(6,183.60)
410775	Salaries - Physical Therapy	54,595.62		21,284.58	75,880.20
410776	Overtime - Physical Therapy	97.38			97.38
410777	Salaries - Occupational Therapy	73,846.76		52,877.51	126,724.27

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
410778	Overtime - Occupational Therapy	15.15			15.15
410779	Salaries - Speech Therapy	32,505.90		16,549.81	49,055.71
410781	Orientation - All Therapy	322.00			322.00
410782	Vac/Sick/Hol - Therapy	40,179.60		(40,179.60)	0.00
410783	Fica - Therapy	28,343.51			28,343.51
410784	SUI - Therapy	2,679.47			2,679.47
410785	Workers Comp - Therapy	12,014.70			12,014.70
410786	FUTA - Therapy	220.90			220.90
410787	Employee Health - Therapy	26,520.96			26,520.96
410788	Employee Dental - Therapy	658.79			658.79
410789	Employee Life - Therapy	176.80			176.80
410790	Therapy Software Costs	2,300.36			2,300.36
410791	Employee Vision Insurance - Therapy	733.92			733.92
410794	Speech Therapist - Outside Contract	2,160.00			2,160.00
410795	Mileage- Therapy	1,948.61			1,948.61
410796	Recruitment - Therapy	52.43			52.43
410798	Training/Seminars/Courses-Therapy Dept	620.00			620.00
410799	Purchased Services-Other	1,358.56			1,358.56
410855	Dental Consultants	8,724.00			8,724.00
410997	Quality Assessment Fee - SNF	526,214.24			526,214.24
410998	Bad Debt Expense-SNF	60,000.00			60,000.00
440101	Salaries-Dietary Manager/CDM	32,282.37			32,282.37
440107	Salaries-Cooks	85,119.54			85,119.54
440108	Overtime-Cooks	664.88			664.88
440113	Salaries- Dietary Aides	130,020.80			130,020.80
440114	Overtime-Dietary Aides	2,457.17			2,457.17
440116	Salaries- Dietitian	38,476.28			38,476.28
440120	Vacation/Sick/Holiday-Dietary	36,302.33			36,302.33
440121	Payroll Taxes-Dietary-FICA	23,701.30			23,701.30
440122	Payroll Taxes- Dietary-SUI	5,005.46			5,005.46
440123	Workers Comp-Diet	10,212.12			10,212.12
440124	Payroll Taxes-Dietary FUTA	134.63			134.63
440125	Employee Health Insurance- Dietary	27,697.87			27,697.87
440126	Employee Life Insurance-Dietary	295.70			295.70
440127	Employee Dental Insurance- Dietary	414.08			414.08
440128	Employee Vision Insurance - Dietary	266.91			266.91
440132	Background Checks-Dietary	30.00			30.00
440134	Dues/Subscriptions-Dietary	1,682.85			1,682.85
440199	Licenses/Permits-Dietary	113.12			113.12
440789	Thickened Liquids-Dietary	11,150.87			11,150.87
440803	Raw Food-Dietary	149,032.27			149,032.27
440804	Produce-Dietary	5,745.46			5,745.46
440805	Dairy-Dietary	28,588.91			28,588.91
440807	Dietary Supplies-Dietary	18,722.74			18,722.74
440811	Chemicals-Dietary	3,316.83			3,316.83
440813	Maintenance & Repairs-Dietary	3,644.14			3,644.14
440876	Equipment Minor-Dietary	1,823.31			1,823.31
440901	Office Supplies-Dietary	505.53			505.53
450104	Salaries- Housekeeping Staff	149,207.85			149,207.85
450105	Overtime- Housekeeping Staff	4,034.77			4,034.77
450107	Salaries - Housekeeping - Porter	7,678.92			7,678.92
450108	Salaries HSKP-Overtime	75.00			75.00
450110	Contract Services _ Housekeeping	19,092.00			19,092.00
450120	Vacation/Sick/Holiday-Hskp	19,233.86			19,233.86
450121	Payroll Taxes- Hskp-FICA	13,316.69			13,316.69
450122	Payroll Taxes-Hskp-SUI	3,970.74			3,970.74
450123	Workers Comp-Hskp	5,975.50			5,975.50
450124	Payroll Tax Housekeeping FUTA	62.02			62.02
450125	Employee Health Insurance-Hskp	15,931.54			15,931.54
450126	Employee Life Insurance-Hskp	198.97			198.97
450127	Employee Dental Insurance-Hskp	673.71			673.71
450128	Employee Vision Insurance - Hskp	121.00			121.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
450135	Employee Expense-Hskp	54.95			54.95
450871	Cleaning Supplies-Hskp	19,859.88			19,859.88
450875	Maintenance & Repairs-Hskp	9.52			9.52
450876	Equipment Minor-Hskp	2,173.94			2,173.94
460104	Salaries-Laundry Staff	74,264.41			74,264.41
460105	Overtime- Laundry Staff	579.89			579.89
460107	Contract Services - Laundry	33,783.00			33,783.00
460120	Vacation/Sick/Holiday-Laundry	7,604.53			7,604.53
460121	Payroll Taxes-Laundry-FICA	6,029.42			6,029.42
460122	Payroll Taxes-Laundry-SUI	1,786.47			1,786.47
460123	Workers Comp-Laundry	2,541.44			2,541.44
460124	Payroll Tax Laundry FUTA	58.25			58.25
460125	Employee Health Insurance-Laundry	7,015.64			7,015.64
460126	Employee Life Insurance-Laundry	83.56			83.56
460127	Employee Dental Insurance-Laundry	192.22			192.22
460128	Employee Vision Insurance - Laundry	65.59			65.59
460820	Maintenance& Repairs-Laundry	1,557.04			1,557.04
460876	Equipment Minor-Laundry	1,851.07			1,851.07
460881	Chemicals-Laundry	787.45			787.45
460882	Laundry Supplies-Laundry	4,446.92			4,446.92
460883	Linen/Terry-Laundry	1,590.66			1,590.66
470101	Salaries-Maintenance Manager	24,264.36			24,264.36
470102	Overtime-Maintenance Manager	1,255.36			1,255.36
470104	Salaries-Maintenance Staff	17,431.72			17,431.72
470105	Overtime-Maintenance Staff	1,430.56			1,430.56
470120	Vacation/Sick/Holiday-Maint	7,285.01			7,285.01
470121	Payroll Taxes-Maint-FICA	3,784.92			3,784.92
470122	Payroll Taxes-Maint-SUI	80.99			80.99
470123	Workers Comp-Maint	1,424.36			1,424.36
470125	Employee Health Insurance-Maint	6,625.90			6,625.90
470126	Employee Life Insurance-Maint	30.60			30.60
470127	Employee Dental Insurance-Maint	134.52			134.52
470129	Employee Vision Insurance - Maint	81.98			81.98
470132	Background Checks-Maint	30.00			30.00
470134	Dues/Subscriptions-Maint	291.00			291.00
470820	Maintenance & Repairs-Maint	15,609.40			15,609.40
470821	Electrical-Maint	7,208.72			7,208.72
470822	Plumbing-Maint	4,252.98			4,252.98
470823	HVAC/Boiler Maint	5,707.97			5,707.97
470824	Paint-Maint	695.31			695.31
470825	Carpeting-Maint	1,919.98			1,919.98
470826	Small Tools-Maint	755.66			755.66
470828	Alarm Inspection-Maint	1,288.52			1,288.52
470829	Alarm Repairs-Maint	831.60			831.60
470830	Grounds Maintenance-Maint	15,835.00			15,835.00
470832	Sprinklers-Maint	(945.00)			(945.00)
470833	Elevator-Maint	5,663.34			5,663.34
470834	Pest Control-Maint	6,610.83			6,610.83
470836	Maint Contracts- Generator	2,059.95			2,059.95
470876	Equipment Minor-Maint	718.25			718.25
470970	Waste Disposal -Grease/Trash	27,687.80			27,687.80
480104	Salaries-Reception/Security Staff	35,169.07			35,169.07
480120	Vacation/Sick/Holiday-Rec/Sec	2,605.61			2,605.61
480121	Payroll Taxes-Rec/Sec-FICA	2,729.90			2,729.90
480122	Payroll Taxes-Rec/Sec-SUI	1,145.52			1,145.52
480123	Workers Comp-Rec/Sec	43.65			43.65
480124	Payroll Tax Security FUTA	82.75			82.75
480125	Employee Health Insurance-Rec/Sec	3,236.95			3,236.95
480126	Employee Life Insurance-Rec/Sec	69.67			69.67
480127	Employee Dental Insurance-Rec/Sec	147.00			147.00
480129	Employee Vision Insurance - Rec/Sec	26.66			26.66
480901	Office Supplies-Rec/Sec	6.66			6.66

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
490101	Salaries-Marketing Manager	27,761.60			27,761.60
490120	Vacation/Sick/Holiday-Mkt	2,014.24			2,014.24
490121	Payroll Taxes-Mkt-FICA	2,134.83			2,134.83
490122	Payroll Taxes-Mkt-SUI	(58.15)			(58.15)
490123	Workers Comp-Mkt	(16.31)			(16.31)
490124	Payroll Tax-Marketing Staff-FUTA	101.22			101.22
490125	Employee Health Insurance-Mkt	2,906.59			2,906.59
490126	Employee Life Insurance-Mkt	10.40			10.40
490133	Training/Seminars/Courses-Mkt	36.95			36.95
490134	Dues/Subscriptions-Mkt	20.00		(20.00)	0.00
490135	Employee Expense-Mkt	5.38			5.38
490140	Interco Contracted Services - Marketing	4,421.28			4,421.28
490856	Media Advertising-Mkt	500.00			500.00
490858	Special Events-Mkt	927.69			927.69
490859	Collateral Material-Mkt	819.09			819.09
490862	Promo Items-Mkt	909.28			909.28
490901	Office Supplies-Mkt	290.00			290.00
490920	Forms/Printing-Mkt	2,136.84			2,136.84
490930	Postage-Mkt	0.96			0.96
490941	Cell Phones-Mkt	299.59			299.59
490950	Mileage Reimbursement-Mkt	2,756.03			2,756.03
500199	Licenses & Permits-Trans	804.49			804.49
500891	Vehicle Fuel-Trans	116.00			116.00
500892	Vehicle Maintenance-Trans	242.35			242.35
550101	Activities SNF MGR	21,372.21			21,372.21
550104	Salaries-Activities-SNF	49,318.42			49,318.42
550106	Orientation-Activities SNF	52.50			52.50
550120	Vacation/Sick/Holiday-Activities SNF	7,383.92			7,383.92
550121	Payroll Taxes-Activities SNF-FICA	5,937.25			5,937.25
550122	Payroll Taxes-Activities SNF-SUI	1,813.81			1,813.81
550123	Workers Comp-Activities SNF	2,711.50			2,711.50
550124	Payroll Tax Activities SNF FUTA	66.76			66.76
550125	Employee Health Insurance-Activities SNF	5,527.81			5,527.81
550126	Employee Life Insurance-Activities SNF	60.10			60.10
550127	Employee Dental Insurance-Activities SNF	99.77			99.77
550128	Employee Vision Insurance - Act SNF	8.41			8.41
550130	Recruitment-Activities SNF	124.54			124.54
550850	Activities Supplies-Activities-SNF	1,086.88			1,086.88
550851	Entertainment-Activities-SNF	4,610.00			4,610.00
550852	Activities Events Food-Activities-SNF	80.82			80.82
550853	Film Processing-Activities-SNF	4.88			4.88
550901	Office Supplies-Activities SNF	62.09			62.09
560102	Salaries-Business Office	54,292.02			54,292.02
560103	Salaries-Human Resources/Payroll	16,436.78			16,436.78
560105	Overtime-Admin	192.24			192.24
560106	Orientation-Admin	17.25			17.25
560109	Salaries - Admissions Coordinator	23,145.92			23,145.92
560120	Vacation/Sick/Holiday-Adm	5,999.73			5,999.73
560121	Payroll Taxes-Admin-FICA	7,359.26			7,359.26
560122	Payroll Taxes-Admin-SUI	1,646.58			1,646.58
560123	Workers Comp-Admin	301.13			301.13
560124	Payroll Tax Admin FUTA	74.16			74.16
560125	Employee Health Insurance-Admin	11,274.55			11,274.55
560126	Employee Life Insurance-Admin	171.19			171.19
560127	Employee Dental Insurance-Admin	610.52			610.52
560128	Employee Vision Insurance - Admin	24.02			24.02
560129	Benefit Plan Fees	4,091.25			4,091.25
560133	Training/Seminars/Courses-Admin	385.61			385.61
560135	Employee Benefits/Expense-Admin	3,109.60			3,109.60
560198	Bldg Inspection Fees	22,658.47			22,658.47
560199	Licenses/Permits	478.57			478.57
560711	Utilities-Electric	81,413.39			81,413.39

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
560712	Utilities-Gas/Oil	12,050.64			12,050.64
560713	Utilities-Water/Sewer/Refuse	39,799.26			39,799.26
560714	Utilities-Telephone Service	8,698.46			8,698.46
560717	Utilities-Cable TV	10,748.50			10,748.50
560731	Real Estate Taxes	57,000.00			57,000.00
560733	Personal Property Taxes	9,701.39			9,701.39
560734	Professional Liability Insurance	21,072.78			21,072.78
560735	General Liability Insurance	21,072.78			21,072.78
560736	Property Insurance	6,343.98			6,343.98
560738	Auto Insurance	1,408.98			1,408.98
560740	Insurance-Other	3,285.00			3,285.00
560742	Patient Trust Bond	402.84			402.84
560744	Resident Reimburse on Lost/Stolen Items	2,735.19			2,735.19
560745	Taxes Other	250.00			250.00
560840	Interco Contracted Services - Admin	(2,088.26)			(2,088.26)
560841	Contracted Services - Call System	2,758.49			2,758.49
560842	Conservator Fees	1,245.00			1,245.00
560843	Legal Fees-Adm	15,501.90			15,501.90
560844	Accounting/Audit Fees-Adm	17,393.31			17,393.31
560845	Payroll Processing Fees	10,602.69			10,602.69
560876	Equipment Minor-Adm	512.85			512.85
560901	Office Supplies-Adm	4,726.31			4,726.31
560902	Office Supplies Human Resources	626.88			626.88
560905	Copier- Maintenance Agreement	4,656.01			4,656.01
560911	Computer Maintenance-Adm	10,285.22			10,285.22
560912	Software Maintenance Contract-Adm	31,592.66		(20,700.00)	10,892.66
560913	Internet Access-Adm	7,280.20			7,280.20
560914	Software Expense - Adm	1,149.95			1,149.95
560915	Timeclock Software	4,748.55			4,748.55
560920	Forms/Printing-Adm	242.57			242.57
560925	Records Storage - Adm	2,307.25			2,307.25
560926	Parking Space - Adm	(1,125.00)			(1,125.00)
560930	Postage-Adm	1,990.17			1,990.17
560931	Overnight Service-Adm	1,415.81			1,415.81
560941	Cell Phones-Adm	413.58			413.58
560950	Mileage Reimbursement-Adm	2,078.05			2,078.05
560960	Equipment Rental-Adm	88.17			88.17
560963	Misc Decor-Adm	368.94			368.94
560964	Eagle Lake Foundation- Vision Term Fees	0.00		20,700.00	20,700.00
560996	Late fees/Finance Charges-Adm	7.38			7.38
560997	Bank Service Charges-Adm	1,171.56			1,171.56
560998	Russell Phillips Fees- Annual fee for CT Region 4 LTC-MAP	0.00		175.00	175.00
580001	Interest Income	(2.24)			(2.24)
590002	Management Fees	181,954.50			181,954.50
590004	Interest Expense	36,519.81			36,519.81
590005	Rent Expense	543,542.00			543,542.00
590006	Depreciation-Bldgs & Improvements	2,363.55			2,363.55
590007	Depreciation-FFE	8,521.75			8,521.75
590008	Depreciation-Vehicles	2,795.65			2,795.65
590009	Amortization	186.94		(187.00)	(0.06)
960951	Mileage-Heather Hitchcock	0.00		20.00	20.00
R0001	Interest expense on line of credit	0.00		187.00	187.00
R0002	Champion Awards-Employee of the month	0.00		159.00	159.00
R0003	Mileage Reimbursement	0.00		512.56	512.56
Total		(0.00)		(0.00)	(0.00)

Net (Income) Loss

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
410101	Salaries-Adminsrator	65,486.66		0.00	65,486.66
Subtotal [2] Administrators		65,486.66		0.00	65,486.66
Subgroup : [4] Other Administrative Salaries					
410501	Salaries-Med Rec	15,155.21		0.00	15,155.21
410520	Vacation/Sick/Holiday- Med Recs	3,470.36		0.00	3,470.36
560102	Salaries-Business Office	54,292.02		0.00	54,292.02
560103	Salaries-Human Resources/Payroll	16,436.78		0.00	16,436.78
560105	Overtime-Admin	192.24		0.00	192.24
560106	Orientation-Admin	17.25		0.00	17.25
560109	Salaries - Admissions Coordinator	23,145.92		0.00	23,145.92
560120	Vacation/Sick/Holiday-Adm	5,999.73		0.00	5,999.73
560840	Interco Contracted Services - Admin	(2,088.26)		0.00	(2,088.26)
Subtotal [4] Other Administrative Salaries		116,621.25		0.00	116,621.25
Subgroup : [5C] Dietary Workers					
440101	Salaries-Dietary Manager/CDM	32,282.37		0.00	32,282.37
440107	Salaries-Cooks	85,119.54		0.00	85,119.54
440108	Overtime-Cooks	664.88		0.00	664.88
440113	Salaries- Dietary Aides	130,020.80		0.00	130,020.80
440114	Overtime-Dietary Aides	2,457.17		0.00	2,457.17
440116	Salaries- Dietitian	38,476.28		0.00	38,476.28
440120	Vacation/Sick/Holiday-Dietary	36,302.33		0.00	36,302.33
Subtotal [5C] Dietary Workers		325,323.37		0.00	325,323.37
Subgroup : [6B] Other Housekeeping Workers					
450104	Salaries- Housekeeping Staff	149,207.85		0.00	149,207.85
450105	Overtime- Housekeeping Staff	4,034.77		0.00	4,034.77
450107	Salaries - Housekeeping - Porter	7,678.92		0.00	7,678.92
450108	Salaries HSKP- Overtime	75.00		0.00	75.00
450120	Vacation/Sick/Holiday-Hskp	19,233.86		0.00	19,233.86
Subtotal [6B] Other Housekeeping Workers		180,230.40		0.00	180,230.40
Subgroup : [7B] Other Maintenance Workers					
470101	Salaries-Maintenance Manager	24,264.36		0.00	24,264.36
470102	Overtime-Maintenance Manager	1,255.36		0.00	1,255.36
470104	Salaries-Maintenance Staff	17,431.72		0.00	17,431.72
470105	Overtime-Maintenance Staff	1,430.56		0.00	1,430.56
470120	Vacation/Sick/Holiday-Maint	7,285.01		0.00	7,285.01
Subtotal [7B] Other Maintenance Workers		51,667.01		0.00	51,667.01
Subgroup : [8B] Other Laundry Workers					
460104	Salaries-Laundry Staff	74,264.41		0.00	74,264.41
460105	Overtime- Laundry Staff	579.89		0.00	579.89
460120	Vacation/Sick/Holiday-Laundry	7,604.53		0.00	7,604.53
Subtotal [8B] Other Laundry Workers		82,448.83		0.00	82,448.83
Subgroup : [10] Protective Services					
480104	Salaries-Reception/Security Staff	35,169.07		0.00	35,169.07
480120	Vacation/Sick/Holiday-Rec/Sec	2,605.61		0.00	2,605.61
Subtotal [10] Protective Services		37,774.68		0.00	37,774.68
Subgroup : [12A] Director of Nurses/Assistant Director					
410102	Salaries-DON	54,889.74		0.00	54,889.74
410107	Salaries - ADON/Unit Mgr	(5,115.79)		0.00	(5,115.79)
Subtotal [12A] Director of Nurses/Assistant Director		49,773.95		0.00	49,773.95
Subgroup : [12B1] RNs - Direct Care					
410201	Salaries-RN	555,703.47		(11,782.70)	543,920.77
			RJE - 7	(16,355.53)	
			RJE - 8	4,572.83	
410202	Overtime-RN	35,048.45		0.00	35,048.45
410203	Orientation-RN	12,361.47		0.00	12,361.47
410220	Vacation/Sick/Holiday-Nursing	249,851.04		0.00	249,851.04
Subtotal [12B1] RNs - Direct Care		852,964.43		(11,782.70)	841,181.73

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Subgroup : [12B2] RNs - Administrative					
410103	Salaries-Nurse Liaison/Risk Mgr	(6,718.59)		6,718.59	0.00
			RJE - 7	6,718.59	
410104	Salaries-MDS Coord/MDS Asst	(5,900.83)		5,900.83	0.00
			RJE - 7	5,900.83	
410106	Inservice Coordinator-Nursing Admin	(3,736.11)		3,736.11	0.00
			RJE - 7	3,736.11	
410116	Orientation - Nursing Adm	(403.93)		403.93	0.00
			RJE - 8	403.93	
410120	Vacation/Sick/Holiday-Nursing Admn	4,976.76		(4,976.76)	0.00
			RJE - 8	(4,976.76)	
Subtotal [12B2] RNs - Administrative		(11,782.70)		11,782.70	0.00
Subgroup : [12C1] LPNs - Direct Care					
410204	Salaries-LPN	565,766.42		0.00	565,766.42
410205	Overtime-LPN	77,957.78		0.00	77,957.78
410206	Orientation-LPN	12,312.53		0.00	12,312.53
410240	Interco Contracted Services - Nursing	(318.15)		0.00	(318.15)
Subtotal [12C1] LPNs - Direct Care		655,718.58		0.00	655,718.58
Subgroup : [12D] Aides and Attendants					
410207	Salaries-CNA	937,831.46		0.00	937,831.46
410208	Overtime-CNA	67,098.52		0.00	67,098.52
410209	Orientation-CNA	10,597.71		0.00	10,597.71
410210	Ward Clerk/Staff Coord-Nursing	32,010.46		0.00	32,010.46
410212	Ward Clerk/Staff Coord- OT	115.26		0.00	115.26
Subtotal [12D] Aides and Attendants		1,047,653.41		0.00	1,047,653.41
Subgroup : [12E] Physical Therapists					
410711	Salaries - Director of Rehab	50,532.30		(50,532.30)	0.00
			RJE - 5	(50,532.30)	
410712	Salaries - Physical Therapy Assistant	57,565.43		0.00	57,565.43
410713	Overtime - Physical Therapy Assistant	115.86		0.00	115.86
410775	Salaries - Physical Therapy	54,595.62		21,284.58	75,880.20
			RJE - 5	11,857.00	
			RJE - 6	9,427.58	
410776	Overtime - Physical Therapy	97.38		0.00	97.38
410781	Orientation - All Therapy	322.00		0.00	322.00
410782	Vac/Sick/Hol - Therapy	40,179.60		(40,179.60)	0.00
			RJE - 6	(40,179.60)	
Subtotal [12E] Physical Therapists		203,408.19		(69,427.32)	133,980.87
Subgroup : [12F] Speech Therapists					
410718	Salaries - Therapy - Rehab Tech	10,272.28		0.00	10,272.28
410779	Salaries - Speech Therapy	32,505.90		16,549.81	49,055.71
			RJE - 5	9,219.30	
			RJE - 6	7,330.51	
Subtotal [12F] Speech Therapists		42,778.18		16,549.81	59,327.99
Subgroup : [12G] Occupational Therapists					
410716	Salaries - Occupational Therapy Assist	62,819.17		0.00	62,819.17
410740	Interco Contracted Services - Therapy	(32,918.58)		0.00	(32,918.58)
410777	Salaries - Occupational Therapy	73,846.76		52,877.51	126,724.27
			RJE - 5	29,456.00	
			RJE - 6	23,421.51	
410778	Overtime - Occupational Therapy	15.15		0.00	15.15
Subtotal [12G] Occupational Therapists		103,762.50		52,877.51	156,640.01
Subgroup : [12H] Recreation Workers					
550101	Activities SNF MGR	21,372.21		0.00	21,372.21
550104	Salaries-Activities-SNF	49,318.42		0.00	49,318.42
550106	Orientation-Activities SNF	52.50		0.00	52.50
550120	Vacation/Sick/Holiday-Activities SNF	7,383.92		0.00	7,383.92
Subtotal [12H] Recreation Workers		78,127.05		0.00	78,127.05
Subgroup : [12M] Social Workers/Case Management					
410601	Salaries-Social Service	62,837.47		0.00	62,837.47
410620	Vacation/Sick/Holiday-Social Service	5,749.30		0.00	5,749.30
Subtotal [12M] Social Workers/Case Management		68,586.77		0.00	68,586.77
Subgroup : [12N] Marketing					

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490101	Salaries-Marketing Manager	27,761.60		0.00	27,761.60
490120	Vacation/Sick/Holiday-Mkt	2,014.24		0.00	2,014.24
490140	Interco Contracted Services - Marketing	4,421.28		0.00	4,421.28
Subtotal [12N] Marketing		34,197.12		0.00	34,197.12
Subgroup : [12O] Other					
410540	Interco Contracted Services - Med Rec	(1,408.96)		0.00	(1,408.96)
Subtotal [12O] Other		(1,408.96)		0.00	(1,408.96)
Total [10-A] Salaries and Wages		3,983,330.72		(0.00)	3,983,330.72
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
410855	Dental Consultants	8,724.00		0.00	8,724.00
Subtotal [2] Dentist		8,724.00		0.00	8,724.00
Subgroup : [3] Pharmacist					
410702	Pharmacy Consultant	9,864.78		0.00	9,864.78
Subtotal [3] Pharmacist		9,864.78		0.00	9,864.78
Subgroup : [8A] Medical Director					
410701	Medical Director	27,032.58		0.00	27,032.58
Subtotal [8A] Medical Director		27,032.58		0.00	27,032.58
Subgroup : [8C] Resident Care					
410706	Physician Consultant	35,056.05		0.00	35,056.05
Subtotal [8C] Resident Care		35,056.05		0.00	35,056.05
Subgroup : [9A] ST - Resident Care					
410725	Therapy Staffing Services	55.00		0.00	55.00
410794	Speech Therapist - Outside Contract	2,160.00		0.00	2,160.00
Subtotal [9A] ST - Resident Care		2,215.00		0.00	2,215.00
Subgroup : [11A1] RN's - Direct Care					
410708	Staffing Agency-RN	22,224.88		0.00	22,224.88
Subtotal [11A1] RN's - Direct Care		22,224.88		0.00	22,224.88
Subgroup : [11A2] RN's - Administrative					
410136	Contracted Services - Nursing Admin	18,500.00		0.00	18,500.00
Subtotal [11A2] RN's - Administrative		18,500.00		0.00	18,500.00
Subgroup : [11B1] LPN's - Direct Care					
410709	Staffing Agency-LPN	74,743.63		0.00	74,743.63
Subtotal [11B1] LPN's - Direct Care		74,743.63		0.00	74,743.63
Subgroup : [11C] Aides					
410710	Staffing Agency-CNA	78,935.88		0.00	78,935.88
Subtotal [11C] Aides		78,935.88		0.00	78,935.88
Total [13-B] Professional Fees		277,296.80		0.00	277,296.80
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
410123	Workers Comp-Nursing Admn	(4,418.30)		0.00	(4,418.30)
410223	Workers Comp-Nursing	86,423.98		0.00	86,423.98
410523	Workers Comp- Med Recs	21.79		0.00	21.79
410623	Workers Comp-Social Service	70.79		0.00	70.79
410785	Workers Comp - Therapy	12,014.70		0.00	12,014.70
440123	Workers Comp-Diet	10,212.12		0.00	10,212.12
450123	Workers Comp-Hskp	5,975.50		0.00	5,975.50
460123	Workers Comp-Laundry	2,541.44		0.00	2,541.44
470123	Workers Comp-Maint	1,424.36		0.00	1,424.36
480123	Workers Comp-Rec/Sec	43.65		0.00	43.65
490123	Workers Comp-Mkt	(18.31)		0.00	(18.31)
550123	Workers Comp-Activities SNF	2,711.50		0.00	2,711.50
560123	Workers Comp-Admin	301.13		0.00	301.13
Subtotal [1A1] Workmen's Compensation		117,306.35		0.00	117,306.35
Subgroup : [1A3] Unemployment Insurance					

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		9/30/2015			9/30/2015
410122	Payroll Taxes-Nursing Admn-SUI	747.49		0.00	747.49
410124	Payroll Nursing Admin-FUTA	8.06		0.00	8.06
410222	Payroll Taxes-Nursing-SUI	35,269.75		0.00	35,269.75
410224	Payroll Nursing - FUTA	1,362.82		0.00	1,362.82
410522	Payroll Taxes-Med Recs-SUI	319.69		0.00	319.69
410524	Payroll Tax - Medical Record - FUTA	(0.32)		0.00	(0.32)
410822	Payroll Taxes- Social Service-SUI	803.29		0.00	803.29
410824	Payroll Tax - Social Service - FUTA	43.47		0.00	43.47
410784	SUI - Therapy	2,679.47		0.00	2,679.47
410786	FUTA - Therapy	220.90		0.00	220.90
440122	Payroll Taxes- Dietary-SUI	5,005.46		0.00	5,005.46
440124	Payroll Taxes-Dietary FUTA	134.63		0.00	134.63
450122	Payroll Taxes-Hskp-SUI	3,970.74		0.00	3,970.74
450124	Payroll Tax Housekeeping FUTA	62.02		0.00	62.02
460122	Payroll Taxes-Laundry-SUI	1,786.47		0.00	1,786.47
460124	Payroll Tax Laundry FUTA	58.25		0.00	58.25
470122	Payroll Taxes-Maint-SUI	80.99		0.00	80.99
480122	Payroll Taxes-Rec/Sec-SUI	1,145.52		0.00	1,145.52
480124	Payroll Tax Security FUTA	82.75		0.00	82.75
490122	Payroll Taxes-Mkt-SUI	(58.15)		0.00	(58.15)
490124	Payroll Tax-Marketing Staff-FUTA	101.22		0.00	101.22
550122	Payroll Taxes-Activities SNF-SUI	1,813.81		0.00	1,813.81
550124	Payroll Tax Activities SNF FUTA	66.76		0.00	66.76
560122	Payroll Taxes-Admin-SUI	1,646.58		0.00	1,646.58
560124	Payroll Tax Admin FUTA	74.16		0.00	74.16
Subtotal [1A3] Unemployment Insurance		57,425.83		0.00	57,425.83
Subgroup : [1A4] Social Security (FICA)					
410121	Payroll Taxes-Nursing Admn-FICA	8,594.84		0.00	8,594.84
410221	Payroll Taxes-Nursing-FICA	189,362.17		0.00	189,362.17
410521	Payroll Taxes-Med Recs-FICA	1,367.41		0.00	1,367.41
410621	Payroll Taxes- Social Service-FICA	5,209.43		0.00	5,209.43
410783	Fica - Therapy	28,343.51		0.00	28,343.51
440121	Payroll Taxes-Dietary-FICA	23,701.30		0.00	23,701.30
450121	Payroll Taxes- Hskp-FICA	13,316.89		0.00	13,316.89
460121	Payroll Taxes-Laundry-FICA	6,029.42		0.00	6,029.42
470121	Payroll Taxes-Maint-FICA	3,784.92		0.00	3,784.92
480121	Payroll Taxes-Rec/Sec-FICA	2,729.90		0.00	2,729.90
490121	Payroll Taxes-Mkt-FICA	2,134.83		0.00	2,134.83
550121	Payroll Taxes-Activities SNF-FICA	5,937.25		0.00	5,937.25
560121	Payroll Taxes-Admin-FICA	7,359.26		0.00	7,359.26
Subtotal [1A4] Social Security (FICA)		297,870.93		0.00	297,870.93
Subgroup : [1A5] Health Insurance					
410125	Employee Health Insurance-Nurs Admin	(776.65)		0.00	(776.65)
410127	Employee Dental Insurance-Nurs Admin	142.16		0.00	142.16
410128	Employee Vision Insurance-Nurs Admin	26.61		0.00	26.61
410225	Employee Health Insurance-Nursing	162,472.41		0.00	162,472.41
410227	Employee Dental Insurance-Nursing	4,692.72		0.00	4,692.72
410229	Employee Vision Insurance - Nursing	554.78		0.00	554.78
410525	Employee Health Insurance-Med Recs	2,189.84		0.00	2,189.84
410527	Employee Dental Insurance-Med Recs	34.73		0.00	34.73
410528	Employee Vision Insurance - Med Recs	1.45		0.00	1.45
410625	EE Health Insurance-Social Service	3,313.30		0.00	3,313.30
410627	Employee Dental Ins-Social Service	34.73		0.00	34.73
410628	Employee Vision Insurance - Social Ser	1.45		0.00	1.45
410787	Employee Health - Therapy	26,520.96		0.00	26,520.96
410788	Employee Dental - Therapy	658.79		0.00	658.79
410791	Employee Vision Insurance - Therapy	733.92		0.00	733.92
440125	Employee Health Insurance- Dietary	27,697.87		0.00	27,697.87
440127	Employee Dental Insurance- Dietary	414.08		0.00	414.08
440128	Employee Vision Insurance - Dietary	266.91		0.00	266.91
450125	Employee Health Insurance-Hskp	15,931.54		0.00	15,931.54
450127	Employee Dental Insurance-Hskp	673.71		0.00	673.71
450128	Employee Vision Insurance - Hskp	121.00		0.00	121.00
460125	Employee Health Insurance-Laundry	7,015.64		0.00	7,015.64
460127	Employee Dental Insurance-Laundry	192.22		0.00	192.22
460128	Employee Vision Insurance - Laundry	65.59		0.00	65.59
470125	Employee Health Insurance-Maint	6,625.90		0.00	6,625.90
470127	Employee Dental Insurance-Maint	134.52		0.00	134.52
470129	Employee Vision Insurance - Maint	81.98		0.00	81.98

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480125	Employee Health Insurance-Rec/Sec	3,236.95		0.00	3,236.95
480127	Employee Dental Insurance-Rec/Sec	147.00		0.00	147.00
480129	Employee Vision Insurance - Rec/Sec	26.66		0.00	26.66
490125	Employee Health Insurance-Mkt	2,906.59		0.00	2,906.59
550125	Employee Health Insurance-Activities SNF	5,527.81		0.00	5,527.81
550127	Employee Dental Insurance-Activities SNF	99.77		0.00	99.77
550128	Employee Vision Insurance - Act SNF	8.41		0.00	8.41
560125	Employee Health Insurance-Admin	11,274.55		0.00	11,274.55
560127	Employee Dental Insurance-Admin	610.52		0.00	610.52
560128	Employee Vision Insurance - Admin	24.02		0.00	24.02
Subtotal [1A5] Health Insurance		283,684.44		0.00	283,684.44
Subgroup : [1A6] Life Insurance					
410126	Employee Life Insurance-Nursing Admn	228.10		0.00	228.10
410226	Employee Life Insurance-Nursing	1,993.81		0.00	1,993.81
410526	Employee Life Insurance-Med Recs	27.20		0.00	27.20
410626	Employee Life Ins-Social Service	89.02		0.00	89.02
410789	Employee Life - Therapy	176.80		0.00	176.80
440126	Employee Life Insurance-Dietary	295.70		0.00	295.70
450126	Employee Life Insurance-Hskp	198.97		0.00	198.97
460126	Employee Life Insurance-Laundry	83.56		0.00	83.56
470126	Employee Life Insurance-Maint	30.60		0.00	30.60
480126	Employee Life Insurance-Rec/Sec	69.67		0.00	69.67
490126	Employee Life Insurance-Mkt	10.40		0.00	10.40
550126	Employee Life Insurance-Activities SNF	60.10		0.00	60.10
560126	Employee Life Insurance-Admin	171.19		0.00	171.19
Subtotal [1A6] Life Insurance		3,435.12		0.00	3,435.12
Subgroup : [1A9] Other					
410135	Employee Expense-Nursing Admn	49.73		0.00	49.73
410231	Drug Free Expense-Nursing	647.00		0.00	647.00
410235	Employee Expense-Nursing	2,245.02		(565.00)	1,680.02
			RJE - 9	(565.00)	
410635	Employee Expense-Social Service	106.56		(106.56)	0.00
			RJE - 9	(106.56)	
450135	Employee Expense-Hskp	54.95		0.00	54.95
490135	Employee Expense-Mkt	5.38		0.00	5.38
560135	Employee Benefits/Expense-Admin	3,109.60		0.00	3,109.60
Subtotal [1A9] Other		6,218.24		(671.56)	5,546.68
Subgroup : [1C] Bad Debts					
410998	Bad Debt Expense-SNF	60,000.00		0.00	60,000.00
Subtotal [1C] Bad Debts		60,000.00		0.00	60,000.00
Subgroup : [1D] Accounting and Auditing					
560844	Accounting/Audit Fees-Adm	17,393.31		0.00	17,393.31
Subtotal [1D] Accounting and Auditing		17,393.31		0.00	17,393.31
Subgroup : [1E] Legal					
560842	Conservator Fees	1,245.00		0.00	1,245.00
560843	Legal Fees-Adm	15,501.90		0.00	15,501.90
Subtotal [1E] Legal		16,746.90		0.00	16,746.90
Subgroup : [1G] Office Supplies					
410237	Office Supplies - Nursing	4,289.16		0.00	4,289.16
410735	Office Supplies-Therapy	369.73		0.00	369.73
440901	Office Supplies-Dietary	505.53		0.00	505.53
480901	Office Supplies-Rec/Sec	6.66		0.00	6.66
490901	Office Supplies-Mkt	290.00		0.00	290.00
490920	Forms/Printing-Mkt	2,136.84		0.00	2,136.84
550901	Office Supplies-Activities SNF	62.09		0.00	62.09
560901	Office Supplies-Adm	4,726.31		0.00	4,726.31
560902	Office Supplies Human Resources	626.88		0.00	626.88
560920	Forms/Printing-Adm	242.57		0.00	242.57
Subtotal [1G] Office Supplies		13,235.77		0.00	13,235.77
Subgroup : [1H1] Telephone and Telegraph					
560714	Utilities-Telephone Service	8,698.46		0.00	8,698.46
Subtotal [1H1] Telephone and Telegraph		8,698.46		0.00	8,698.46
Subgroup : [1H2] Cellular Phones and Beepers					

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410141	Cell Phones - Nursing Admin	224.89		0.00	224.89
490941	Cell Phones-Mkt	299.59		0.00	299.59
560941	Cell Phones-Adm	413.58		0.00	413.58
Subtotal [1H2] Cellular Phones and Beepers		938.06		0.00	938.06
Subgroup : [1J] Corporation Business Taxes					
560745	Taxes Other	250.00		0.00	250.00
Subtotal [1J] Corporation Business Taxes		250.00		0.00	250.00
Subgroup : [1K3] Resident Day User Fee					
410997	Quality Assessment Fee - SNF	526,214.24		0.00	526,214.24
Subtotal [1K3] Resident Day User Fee		526,214.24		0.00	526,214.24
Total [15] Expenditures Other than Salaries		1,409,417.65		(671.56)	1,408,746.09
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [4] Employee Travel					
410195	Mileage Reimbursement - Nursing Adm	263.62		0.00	263.62
410228	Travel - Nursing	249.15		0.00	249.15
410795	Mileage- Therapy	1,948.61		0.00	1,948.61
490950	Mileage Reimbursement-Mkt	2,756.03		0.00	2,756.03
560950	Mileage Reimbursement-Adm	2,078.05		0.00	2,078.05
960951	Mileage-Heather Hillchcock	0.00		20.00	20.00
R0003	Mileage Reimbursement	0.00	RJE - 2	20.00	
				512.56	512.56
			RJE - 9	512.56	
Subtotal [4] Employee Travel		7,295.46		532.56	7,828.02
Subgroup : [5] Education Expense					
410233	Training/Seminars/Courses-Nursing	5,637.97		0.00	5,637.97
410798	Training/Seminars/Courses-Therapy Dept	620.00		0.00	620.00
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		6,680.53		0.00	6,680.53
Subgroup : [6] Automobile Expense					
500891	Vehicle Fuel-Trans	116.00		0.00	116.00
500892	Vehicle Maintenance-Trans	242.35		0.00	242.35
Subtotal [6] Automobile Expense		358.35		0.00	358.35
Subgroup : [M1] Advertising Help Wanted					
410130	Recruitment-Nursing Admn	170.00		0.00	170.00
410230	Recruitment-Nursing	1,205.53		0.00	1,205.53
410796	Recruitment - Therapy	52.43		0.00	52.43
550130	Recruitment-Activities SNF	124.54		0.00	124.54
Subtotal [M1] Advertising Help Wanted		1,552.50		0.00	1,552.50
Subgroup : [M3] Advertising Other					
490856	Media Advertising-Mkt	500.00		0.00	500.00
490858	Special Events-Mkt	927.69		0.00	927.69
490859	Collateral Material-Mkt	819.09		0.00	819.09
490862	Promo Items-Mkt	909.28		0.00	909.28
Subtotal [M3] Advertising Other		3,156.06		0.00	3,156.06
Subgroup : [M5] Medical Records					
410536	Supplies Med Rec	15.17		0.00	15.17
Subtotal [M5] Medical Records		15.17		0.00	15.17
Subgroup : [M7] Postage					
490930	Postage-Mkt	0.96		0.00	0.96
560930	Postage-Adm	1,990.17		0.00	1,990.17
560931	Overnight Service-Adm	1,415.81		0.00	1,415.81
Subtotal [M7] Postage		3,406.94		0.00	3,406.94
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
410134	Dues/Subscriptions-Nursing Admn	5,413.24		(175.00)	5,238.24
			RJE - 1	(175.00)	
				(20.00)	0.00
490134	Dues/Subscriptions-Mkt	20.00		(20.00)	
			RJE - 2	(20.00)	
Subtotal [M8] Dues and Membership Fees to Professional Associations		5,433.24		(195.00)	5,238.24

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Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [M11] Services Provided by Contract					
410799	Purchased Services-Other	1,358.56		0.00	1,358.56
560841	Contracted Services - Call System	2,758.49		0.00	2,758.49
560845	Payroll Processing Fees	10,602.69		0.00	10,602.69
560911	Computer Maintenance-Adm	10,285.22		0.00	10,285.22
560912	Software Maintenance Contract-Adm	31,592.66		(20,700.00)	10,892.66
			RJE - 3	(20,700.00)	
560914	Software Expense - Adm	1,149.95		0.00	1,149.95
560915	Timeclock Software	4,748.55		0.00	4,748.55
Subtotal [M11] Services Provided by Contract		62,496.12		(20,700.00)	41,796.12
Subgroup : [M12] Administrative Management Services					
590002	Management Fees	181,954.50		0.00	181,954.50
Subtotal [M12] Administrative Management Services		181,954.50		0.00	181,954.50
Subgroup : [M13] Other					
410137	Software Expense - Nursing Adm	2,800.00		0.00	2,800.00
410199	Licenses/Permits-Nursing Admn	878.52		0.00	878.52
410232	Background Checks-Nursing	2,485.00		0.00	2,485.00
410728	Background Checks-Therapy	70.00		0.00	70.00
440132	Background Checks-Dietary	30.00		0.00	30.00
440134	Dues/Subscriptions-Dietary	1,682.85		0.00	1,682.85
440199	Licenses/Permits-Dietary	113.12		0.00	113.12
470132	Background Checks-Maint	30.00		0.00	30.00
470134	Dues/Subscriptions-Maint	291.00		0.00	291.00
500199	Licenses & Permits-Trans	804.49		0.00	804.49
560129	Benefit Plan Fees	4,091.25		0.00	4,091.25
560199	Licenses/Permits	478.57		0.00	478.57
560742	Patient Trust Bond	402.84		0.00	402.84
560744	Resident Reimburse on Lost/Stolen Items	2,735.19		0.00	2,735.19
560876	Equipment Minor-Adm	512.85		0.00	512.85
560913	Internet Access-Adm	7,280.20		0.00	7,280.20
560925	Records Storage - Adm	2,307.25		0.00	2,307.25
560926	Parking Space - Adm	(1,125.00)		0.00	(1,125.00)
560960	Equipment Rental-Adm	88.17		0.00	88.17
560963	Misc Decor-Adm	388.94		0.00	388.94
560964	Eagle Lake Foundation- Vision Term Fees	0.00		20,700.00	20,700.00
			RJE - 3	20,700.00	
560996	Late fees/Finance Charges-Adm	7.38		0.00	7.38
560997	Bank Service Charges-Adm	1,171.56		0.00	1,171.56
560998	Russell Phillips Fees- Annual fee for CT Region 4 LTC-MAP	0.00		175.00	175.00
			RJE - 1	175.00	
R0002	Champion Awards-Employee of the month	0.00		159.00	159.00
			RJE - 9	159.00	
Subtotal [M13] Other		27,504.18		21,034.00	48,538.18
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		299,853.05		671.56	300,524.61
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
440803	Raw Food-Dietary	149,032.27		0.00	149,032.27
440804	Produce-Dietary	5,745.46		0.00	5,745.46
440805	Dairy-Dietary	28,588.91		0.00	28,588.91
Subtotal [2A1] Raw Food		183,366.64		0.00	183,366.64
Subgroup : [2A2] Non-Food Supplies					
410764	Nutritional Supplements	13,441.52		0.00	13,441.52
440789	Thickened Liquids-Dietary	11,150.87		0.00	11,150.87
440807	Dietary Supplies-Dietary	18,722.74		0.00	18,722.74
440811	Chemicals-Dietary	3,316.83		0.00	3,316.83
440876	Equipment Minor-Dietary	1,823.31		0.00	1,823.31
Subtotal [2A2] Non-Food Supplies		48,455.27		0.00	48,455.27
Total [18] Dietary Basis for Allocation of Costs		231,821.91		0.00	231,821.91
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
460883	Linen/Terry-Laundry	1,590.66		0.00	1,590.66
Subtotal [3A1] Bed Linens, etc...washed, ironed..		1,590.66		0.00	1,590.66

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Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [3B] Purchased Services					
460107	Contract Services - Laundry	33,783.00		0.00	33,783.00
Subtotal [3B] Purchased Services		<u>33,783.00</u>		<u>0.00</u>	<u>33,783.00</u>
Subgroup : [3D] Other					
460876	Equipment Minor-Laundry	1,851.07		0.00	1,851.07
460881	Chemicals-Laundry	787.45		0.00	787.45
460882	Laundry Supplies-Laundry	4,446.92		0.00	4,446.92
Subtotal [3D] Other		<u>7,085.44</u>		<u>0.00</u>	<u>7,085.44</u>
Total [19] Laundry-Basis for Allocation of Costs		<u>42,459.10</u>		<u>0.00</u>	<u>42,459.10</u>
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4B] Purchased Services					
450110	Contract Services _ Housekeeping	19,092.00		0.00	19,092.00
Subtotal [4B] Purchased Services		<u>19,092.00</u>		<u>0.00</u>	<u>19,092.00</u>
Subgroup : [4D] Other					
450871	Cleaning Supplies-Hskp	19,859.88		0.00	19,859.88
450876	Equipment Minor-Hskp	2,173.94		0.00	2,173.94
Subtotal [4D] Other		<u>22,033.82</u>		<u>0.00</u>	<u>22,033.82</u>
Subgroup : [5A2] Purchased from					
410753	Pharmacy Credits	(181.08)		0.00	(181.08)
410756	Pharmacy-RX Medicaid	2,811.29		0.00	2,811.29
410757	Pharmacy-RX Medicare	61,341.08		0.00	61,341.08
410758	Pharmacy-RX Managed Care	24,613.58		0.00	24,613.58
410769	Pharmacy - RX Other	783.67		0.00	783.67
Subtotal [5A2] Purchased from		<u>89,368.54</u>		<u>0.00</u>	<u>89,368.54</u>
Subgroup : [5B] Medicine Cabinet Drugs					
410733	Floor Stock Drugs & Supplies	14,154.14		0.00	14,154.14
410734	Pharmacy Supplies	(1,645.19)		0.00	(1,645.19)
410759	Pharmacy OTC Medicaid	3,161.46		0.00	3,161.46
410760	Pharmacy-OTC Medicare	1,557.16		0.00	1,557.16
410770	Pharmacy - OTC Other	735.87		0.00	735.87
Subtotal [5B] Medicine Cabinet Drugs		<u>17,963.44</u>		<u>0.00</u>	<u>17,963.44</u>
Subgroup : [5C] Medical and Therapeutic Supplies					
410761	Incontinent Supplies	40,965.16		0.00	40,965.16
410762	Medical Supplies	31,476.32		0.00	31,476.32
410763	Nursing Supplies	50,338.49		0.00	50,338.49
Subtotal [5C] Medical and Therapeutic Supplies		<u>122,779.97</u>		<u>0.00</u>	<u>122,779.97</u>
Subgroup : [5D] Ambulance/Limousine					
410750	Resident Transportation	2,305.18		0.00	2,305.18
Subtotal [5D] Ambulance/Limousine		<u>2,305.18</u>		<u>0.00</u>	<u>2,305.18</u>
Subgroup : [5E2] Oxygen - Other					
410741	Oxygen	1,016.75		0.00	1,016.75
410742	Inhalation Supplies	10,380.32		0.00	10,380.32
Subtotal [5E2] Oxygen - Other		<u>11,397.07</u>		<u>0.00</u>	<u>11,397.07</u>
Subgroup : [5F] X-Rays and related radiological					
410752	X-Ray Service	4,687.02		0.00	4,687.02
Subtotal [5F] X-Rays and related radiological		<u>4,687.02</u>		<u>0.00</u>	<u>4,687.02</u>
Subgroup : [5H] Laboratory					
410751	Lab Fees	21,141.59		0.00	21,141.59
Subtotal [5H] Laboratory		<u>21,141.59</u>		<u>0.00</u>	<u>21,141.59</u>
Subgroup : [5I] Recreation					
550850	Activities Supplies-Activities-SNF	1,086.88		0.00	1,086.88
550851	Entertainment-Activities-SNF	4,610.00		0.00	4,610.00
550852	Activities Events Food-Activities-SNF	80.82		0.00	80.82
550853	Film Processing-Activities-SNF	4.88		0.00	4.88
560717	Utilities-Cable TV	10,748.50		0.00	10,748.50
Subtotal [5I] Recreation		<u>16,531.08</u>		<u>0.00</u>	<u>16,531.08</u>
Subgroup : [5J] Other					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
410730	Minor Equipment & Supplies - Therapy	4,179.78		0.00	4,179.78
410743	IV Supplies - Medicaid	90.00		0.00	90.00
410754	IV Drugs - Medicare	973.48		0.00	973.48
410755	IV Supplies - Medicare	90.00		0.00	90.00
410765	Medical Equipment Rental	77,308.76		0.00	77,308.76
410768	Minor Equipment - Nursing	31,636.07		0.00	31,636.07
410771	IV Drugs - Managed Care	9,610.58		0.00	9,610.58
410772	IV Supplies - Managed Care	175.00		0.00	175.00
410774	Medical Waste Disposal	(6,183.60)		0.00	(6,183.60)
410790	Therapy Software Costs	2,300.36		0.00	2,300.36
Subtotal [6J] Other		120,180.43		0.00	120,180.43
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		447,480.14		0.00	447,480.14
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
410767	Equipment Repairs - Nursing	3,432.12		0.00	3,432.12
440813	Maintenance & Repairs-Dietary	3,644.14		0.00	3,644.14
450875	Maintenance & Repairs-Hskp	9.52		0.00	9.52
460820	Maintenance & Repairs-Laundry	1,557.04		0.00	1,557.04
470820	Maintenance & Repairs-Maint	15,609.40		0.00	15,609.40
470826	Small Tools-Maint	755.66		0.00	755.66
470876	Equipment Minor-Maint	718.25		0.00	718.25
Subtotal [6A] Repairs and Maintenance		25,726.13		0.00	25,726.13
Subgroup : [6B] Heat					
560712	Utilities-Gas/Oil	12,050.64		0.00	12,050.64
Subtotal [6B] Heat		12,050.64		0.00	12,050.64
Subgroup : [6C] Light & Power					
560711	Utilities-Electric	81,413.39		0.00	81,413.39
Subtotal [6C] Light & Power		81,413.39		0.00	81,413.39
Subgroup : [6D] Water					
560713	Utilities-Water/Sewer/Refuse	39,799.26		0.00	39,799.26
Subtotal [6D] Water		39,799.26		0.00	39,799.26
Subgroup : [6F] Other					
470821	Electrical-Maint	7,208.72		0.00	7,208.72
470822	Plumbing-Maint	4,252.98		0.00	4,252.98
470823	HVAC/Boiler Maint	5,707.97		0.00	5,707.97
470824	Paint-Maint	695.31		0.00	695.31
470825	Carpeting-Maint	1,919.98		0.00	1,919.98
470826	Alarm Inspection-Maint	1,288.52		0.00	1,288.52
470829	Alarm Repairs-Maint	831.60		0.00	831.60
470830	Grounds Maintenance-Maint	15,835.00		0.00	15,835.00
470832	Sprinklers-Maint	(945.00)		0.00	(945.00)
470833	Elevator-Maint	5,663.34		0.00	5,663.34
470834	Pest Control-Maint	6,610.83		0.00	6,610.83
470836	Maint Contracts- Generator	2,059.95		0.00	2,059.95
470970	Waste Disposal -Grease/Trash	27,687.80		0.00	27,687.80
560198	Bldg Inspection Fees	22,658.47		0.00	22,658.47
560905	Copier- Maintenance Agreement	4,656.01		0.00	4,656.01
Subtotal [6F] Other		106,131.48		0.00	106,131.48
Subgroup : [7B] Building & Building Improvements					
590006	Depreciation-Bldgs & Improvements	2,363.55		0.00	2,363.55
Subtotal [7B] Building & Building Improvements		2,363.55		0.00	2,363.55
Subgroup : [7D] Movable Equipment					
590007	Depreciation-FFE	8,521.75		0.00	8,521.75
590008	Depreciation-Vehicles	2,795.65		0.00	2,795.65
Subtotal [7D] Movable Equipment		11,317.40		0.00	11,317.40
Subgroup : [8B] Mortgage Expense					
590009	Amortization	186.94		(187.00)	(0.06)
Subtotal [8B] Mortgage Expense		186.94	RJE - 4	(187.00)	(0.06)
Subgroup : [9] Rental Payments					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
590005	Rent Expense	543,542.00		0.00	543,542.00
Subtotal [9] Rental Payments		543,542.00		0.00	543,542.00
Subgroup : [10B] Real estate taxes paid by lessor					
560731	Real Estate Taxes	57,000.00		0.00	57,000.00
Subtotal [10B] Real estate taxes paid by lessor		57,000.00		0.00	57,000.00
Subgroup : [10C] Personal property taxes					
560733	Personal Property Taxes	9,701.39		0.00	9,701.39
Subtotal [10C] Personal property taxes		9,701.39		0.00	9,701.39
Total [22] Maintenance and Property		889,232.18		(187.00)	889,045.18
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
590004	Interest Expense	36,519.81		0.00	36,519.81
R0001	Interest expense on line of credit	0.00		187.00	187.00
Subtotal [12D] Other Interest Expense		36,519.81	RJE - 4	187.00	36,706.81
Subgroup : [14A] Insurance on Property					
560736	Property Insurance	6,343.98		0.00	6,343.98
Subtotal [14A] Insurance on Property		6,343.98		0.00	6,343.98
Subgroup : [14B] Insurance of Automobiles					
560738	Auto Insurance	1,408.98		0.00	1,408.98
Subtotal [14B] Insurance of Automobiles		1,408.98		0.00	1,408.98
Subgroup : [14C1] Umbrella					
560734	Professional Liability Insurance	21,072.78		0.00	21,072.78
560735	General Liability Insurance	21,072.78		0.00	21,072.78
Subtotal [14C1] Umbrella		42,145.56		0.00	42,145.56
Subgroup : [14C3] Other					
560740	Insurance-Other	3,285.00		0.00	3,285.00
Subtotal [14C3] Other		3,285.00		0.00	3,285.00
Total [27] Interest and Insurance		89,703.33		187.00	89,890.33
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
310301	Routine Services- MCD-SNF	(9,025,595.00)		0.00	(9,025,595.00)
Subtotal [1A] Medicaid Residents (CT only)		(9,025,595.00)		0.00	(9,025,595.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
310398	Contractual Adj- Room- MCD-SNF	3,869,322.57		0.00	3,869,322.57
Subtotal [1B] Medicaid room and board contractual allowance		3,869,322.57		0.00	3,869,322.57
Subgroup : [3A] Medicare Residents (All inclusive)					
310201	Routine Services-MCR A-SNF	(908,430.00)		0.00	(908,430.00)
310295	Sequestration - MCR A	18,285.44		0.00	18,285.44
Subtotal [3A] Medicare Residents (All inclusive)		(890,144.56)		0.00	(890,144.56)
Subgroup : [3B] Medicare room and board contractual allowance					
310298	Contractual Adj- Room- MCR A-SNF	(216,490.78)		0.00	(216,490.78)
Subtotal [3B] Medicare room and board contractual allowance		(216,490.78)		0.00	(216,490.78)
Subgroup : [4A] Private-pay residents and other					
310101	Routine Services-SNF PVT	(739,750.00)		0.00	(739,750.00)
310501	Routine Services-Hospice-SNF	(442,385.00)		0.00	(442,385.00)
310601	Routine Serv-Ins.	(4,350.00)		0.00	(4,350.00)
310801	Routine Services HMO	(427,545.00)		0.00	(427,545.00)
Subtotal [4A] Private-pay residents and other		(1,614,030.00)		0.00	(1,614,030.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
310195	Routine Revenue Adjustment-SNF PVT	23,720.00		0.00	23,720.00
310598	Contractual Adj-Room-Hospice-SNF	184,146.13		0.00	184,146.13
310898	Contractual Adjustment Room HMO	31,759.40		0.00	31,759.40
Subtotal [4B] Private-pay room and board contractual allowance		239,625.53		0.00	239,625.53
Subgroup : [5A] Prescription Drugs - Medicare					

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		9/30/2015			9/30/2015
310203	Pharmacy-MCR A-SNF	(113,260.48)		0.00	(113,260.48)
Subtotal [5A] Prescription Drugs - Medicare		(113,260.48)		0.00	(113,260.48)
Subgroup : [5C] Prescription Drugs - Non-medicare					
310303	Pharmacy- MCD- SNF	(9,646.77)		0.00	(9,646.77)
310503	Pharmacy-Hospice-SNF	(1,655.34)		0.00	(1,655.34)
310603	Pharmacy-Ins	(416.50)		0.00	(416.50)
310803	Pharmacy HMO	(48,875.21)		0.00	(48,875.21)
Subtotal [5C] Prescription Drugs - Non-medicare		(60,593.82)		0.00	(60,593.82)
Subgroup : [6C] Medical Supplies - Non-medicare					
310802	Medical Supplies HMO	(1,276.63)		0.00	(1,276.63)
Subtotal [6C] Medical Supplies - Non-medicare		(1,276.63)		0.00	(1,276.63)
Subgroup : [7A] Physical Therapy - Medicare					
310206	Physical Therapy- MCR A-SNF	(245,111.00)		0.00	(245,111.00)
310406	Physical Therapy- MCR B-SNF	(87,835.00)		0.00	(87,835.00)
Subtotal [7A] Physical Therapy - Medicare		(332,946.00)		0.00	(332,946.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
310306	Physical Therapy- MCD-SNF	(26,070.00)		0.00	(26,070.00)
310506	Physical Therapy-Hospice-SNF	(220.00)		0.00	(220.00)
310606	Physical Therapy-Ins.	(1,315.00)		0.00	(1,315.00)
310806	PT HMO	(133,334.00)		0.00	(133,334.00)
Subtotal [7C] Physical Therapy - Non-medicare		(160,939.00)		0.00	(160,939.00)
Subgroup : [8A] Speech Therapy - Medicare					
310207	Speech Therapy- MCR A-SNF	(35,205.00)		0.00	(35,205.00)
310407	Speech Therapy-MCR B-SNF	(30,550.00)		0.00	(30,550.00)
Subtotal [8A] Speech Therapy - Medicare		(65,755.00)		0.00	(65,755.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
310307	Speech Therapy- MCD-SNF	(11,190.00)		0.00	(11,190.00)
310807	ST HMO	(63,130.00)		0.00	(63,130.00)
Subtotal [8C] Speech Therapy - Non-medicare		(74,320.00)		0.00	(74,320.00)
Subgroup : [9A] Occupational Therapy - Medicare					
310208	Occupational Therapy- MCR A-SNF	(241,974.00)		0.00	(241,974.00)
310408	Occupational Therapy-MCR B-SNF	(48,120.00)		0.00	(48,120.00)
Subtotal [9A] Occupational Therapy - Medicare		(290,094.00)		0.00	(290,094.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
310308	Occupational Therapy- MCD-SNF	(17,525.00)		0.00	(17,525.00)
310508	Occupational Therapy-Hospice-SNF	(100.00)		0.00	(100.00)
310608	Occupational Therapy-Ins.	(765.00)		0.00	(765.00)
310808	OT HMO	(111,931.00)		0.00	(111,931.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(130,321.00)		0.00	(130,321.00)
Subgroup : [10A] Other - Medicare					
310205	Laboratory- MCR A-SNF	(20,791.06)		0.00	(20,791.06)
310212	IV Therapy-MCR A-SNF	(2,388.68)		0.00	(2,388.68)
310215	XRay MRA	(3,898.22)		0.00	(3,898.22)
310299	Contractual Adj- Ancill-MCR A-SNF	662,628.44		0.00	662,628.44
310498	Sequestration - MCR B	1,126.86		0.00	1,126.86
310499	Contractual Adj- Ancill- MCR B-SNF	88,209.49		0.00	88,209.49
Subtotal [10A] Other - Medicare		724,886.83		0.00	724,886.83
Subgroup : [10B] Other - Non-medicare					
310305	Laboratory- MCD- SNF	(343.21)		0.00	(343.21)
310312	IV Therapy-MCD-SNF	(2,073.91)		0.00	(2,073.91)
310399	Contractual Adj- Ancillaries- MCD-SNF	66,848.89		0.00	66,848.89
310599	Contractual Adj- Ancill- Hospice-SNF	1,887.04		0.00	1,887.04
310605	Lab Rev-Ins	(30.54)		0.00	(30.54)
310698	Contractual Allowance-Ins. R/S	630.00		0.00	630.00
310805	Lab HMO	(10,099.85)		0.00	(10,099.85)
310810	IV THERAPY	(23,965.53)		0.00	(23,965.53)
310815	Radiology HMO	(1,155.00)		0.00	(1,155.00)
310850	Evercare Revenue - A	(12,780.00)		0.00	(12,780.00)
310895	Sequestration - HMO	625.80		0.00	625.80
310899	Contractual Adj Ancillary HMO	330,336.33		0.00	330,336.33
Subtotal [10B] Other - Non-medicare		349,880.02		0.00	349,880.02

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [11] Meals sold to guests, employees, and others					
370125	Guest Meals	(745.00)		0.00	(745.00)
Subtotal [11] Meals sold to guests, employees, and others		<u>(745.00)</u>		<u>0.00</u>	<u>(745.00)</u>
Subgroup : [15] Interest Income					
580001	Interest Income	(2.24)		0.00	(2.24)
Subtotal [15] Interest Income		<u>(2.24)</u>		<u>0.00</u>	<u>(2.24)</u>
Subgroup : [18] Other Revenue					
380913	Contracted Service	(967.28)		0.00	(967.28)
389999	Miscellaneous Operating Income-Admin	(374.12)		0.00	(374.12)
Subtotal [18] Other Revenue		<u>(1,341.40)</u>		<u>0.00</u>	<u>(1,341.40)</u>
Total [30] Statement of Revenue		<u>(7,794,139.96)</u>		<u>0.00</u>	<u>(7,794,139.96)</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 Newington, LLC**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1				
To Reclass Dues & Subscriptions				
560998	Russell Phillips Fees- Annual fee for CT Region 4 LTC-MAP		175.00	
410134	Dues/Subscriptions-Nursing Admn			175.00
Total			175.00	175.00
Reclassifying Journal Entries JE # 2				
To Reclass Dues to Travel				
960951	Mileage-Heather Hitchcock		20.00	
490134	Dues/Subscriptions-Mkt			20.00
Total			20.00	20.00
Reclassifying Journal Entries JE # 3				
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 # 4				
To reclass amortization exp to interest expense on line of credit				
		N.03		
R0001	Interest expense on line of credit		187.00	
590009	Amortization			187.00
Total			187.00	187.00
Reclassifying Journal Entries JE # 5				
To allocate director of rehab salaries				
		I.01a		
410775	Salaries - Physical Therapy		11,857.00	
410777	Salaries - Occupational Therapy		29,456.00	
410779	Salaries - Speech Therapy		9,219.30	
410711	Salaries - Director of Rehab			50,532.30
Total			50,532.30	50,532.30
Reclassifying Journal Entries JE # 6				
To allocate vac/sick/hol - time				
410775	Salaries - Physical Therapy		9,427.58	
410777	Salaries - Occupational Therapy		23,421.51	
410779	Salaries - Speech Therapy		7,330.51	
410782	Vac/Sick/Hol - Therapy			40,179.60
Total			40,179.60	40,179.60
Reclassifying Journal Entries JE # 7				
PBC - reclass entries to zero out negative accts				
		H.02		
410103	Salaries-Nurse Liaison/Risk Mgr		6,718.59	
410104	Salaries-MDS Coord/MDS Asst		5,900.83	
410106	Inservice Coordinator-Nursing Admin		3,736.11	
410201	Salaries-RN			16,355.53
Total			16,355.53	16,355.53
Reclassifying Journal Entries JE # 8				
To allocate nursing admin vaca & orientation to RN salaries				
410116	Orientation - Nursing Adm		403.93	
410201	Salaries-RN		4,572.83	
410120	Vacation/Sick/holiday-Nursing Admn			4,976.76
Total			4,976.76	4,976.76

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

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 9		E.01b		
To reclass expenses incorrectly recorded as employee benefits				
R0002	Champion Awards-Employee of the month		159.00	
R0003	Mileage Reimbursement		512.56	
410235	Employee Expense-Nursing			565.00
410635	Employee Expense-Social Service			106.56
Total			<u><u>671.56</u></u>	<u><u>671.56</u></u>



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

Provider Name: Senior Philanthropy of Newington, LLC
 Provider Number: 10397
 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: