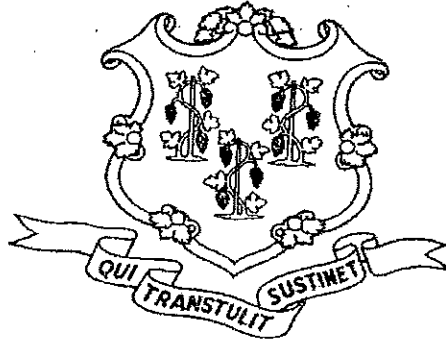
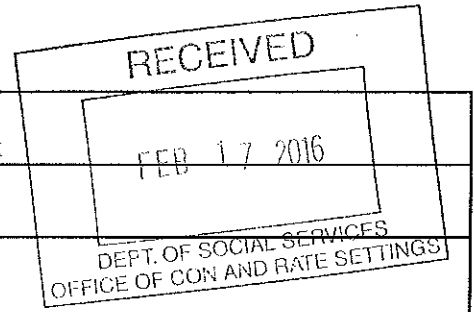


# State of Connecticut



15-86

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



|   |  |
|---|--|
| Name of Facility (as licensed)<br>Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Complex     |  |
| Address (No. & Street, City, State, Zip Code)<br>1 Burr Rd, Westport, CT 06880                                    |  |
| Type of Facility  |  |
| <input type="checkbox"/> Chronic and Convalescent<br><input checked="" type="checkbox"/> Nursing Home only (CCNH) | <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify) |
| Report for Year Beginning<br>4/1/2015   | Report for Year Ending<br>9/30/2015  |

|                  |              |      |           |                             |
|------------------|--------------|------|-----------|-----------------------------|
| License Numbers: | CCNH<br>2405 | RHNS | (Specify) | Medicare Provider<br>075280 |
|------------------|--------------|------|-----------|-----------------------------|

|                            |                |      |         |
|----------------------------|----------------|------|---------|
| Medicaid Provider Numbers: | CCNH<br>110371 | RHNS | ICF-IID |
|----------------------------|----------------|------|---------|

**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)<br>Senior Philanthropy of Westport, LLC, d/b/a Westport | License No.<br>2405 | Report for Year Ended<br>9/30/2015 | Page<br>1 | of<br>37 |
|--|---------------------|------------------------------------|-----------|----------|

**Administrator's/Owner's Certification**

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

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

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

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

{a} SUBJECT TO DESK AUDIT REVIEW

|   |                |                 |  |                          |      |
|---|----------------|-----------------|--|--------------------------|------|
| Signed (Administrator)<br><i>Marion Najamy</i>                        |                | Date<br>2/16/16 | Signed (Owner)                                   |                          | Date |
| Printed Name (Administrator)<br>Marion Najamy                         |                |                 | Printed Name (Owner)                             |                          |      |
| Subscribed and Sworn to before me:<br><i>Deborah Grabell</i>          | State of<br>CT | Date<br>2-16-16 | Signed (Notary Public)<br><i>Deborah Grabell</i> | Comm. Expires<br>2/29/20 |      |
| Address of Notary Public <i>67 Beechwood Ave<br/>Milford Ct 06460</i> |                |                 |  |                          |      |

(Notary Seal)

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

| <b>Data Required for Real Wage Adjustment</b>   |       |                              | Page<br>1A        | of<br>37        |
|---|-------|------------------------------|-------------------|-----------------|
| Name of Facility<br>Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Complex |       | Period Covered:              | From<br>4/1/2015  | To<br>9/30/2015 |
| Address of Facility<br>1 Burr Rd, Westport, CT 06880  |       |                              |                   |                 |
| Report Prepared By<br>Marcum LLP  |       | Phone Number<br>203-781-9600 | Date<br>1/20/2016 |                 |
| 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. <b>Total Wages Paid</b>  | \$    |                              |                   |                 |
| 7. Total salaries paid  | \$    |                              |                   |                 |
| 8. <b>Total Wages and Salaries Paid</b> (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<br>(203) 221-4201 | Report for Year Ended<br>9/30/2015   | Page<br>2                       | of<br>37 |
| Name of Facility (as shown on license)<br>Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabi  |   | Address (No. & Street, City, State, Zip )<br>1 Burr Rd, Westport, CT 06880 |                                 |          |
| License Numbers:   | CCNH<br>2405                            | RHNS<br>(Specify)  | Medicare Provider No.<br>075280 |          |
| Type of Facility (Check appropriate box(es))   |   |  |                                 |          |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)   |   |  |                                 |          |
| Type of Ownership (Check appropriate box)  |   |  |                                 |          |
| <input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust |   |  |                                 |          |
| If this facility opened or closed during report year provide:  |   | Date Opened  | Date Closed                     |          |
| Has there been any change in ownership or operation during this report year? <input checked="" type="radio"/> Yes <input type="radio"/> No           If "Yes," explain fully.  |   |  |                                 |          |
| Change in ownership/acquired operations on April 1, 2015<br><br><br><br>   |   |  |                                 |          |
| <b>Administrator</b>   |   |  |                                 |          |
| Name of Administrator<br>Marion Najamy   |   | Nursing Home Administrator's License No.:                                  | 1548                            |          |
| Other Operators/Owners who are assistant administrators (full or part time) of this facility.  |   |  |                                 |          |
| Name<br>N/A  |   | License No.:   |                                 |          |
|  |   |  |                                 |          |
|  |   |  |                                 |          |
|  |   |  |                                 |          |









## General Information and Questionnaire Related Parties\*

| Name of Facility<br>Senior Philanthropy of Westport, LLC, d/b/a Westport  | License No.<br>2405                           | Report for Year Ended<br>9/30/2015                  | Page<br>4                        | of<br>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 type="radio"/> Yes <input checked="" type="radio"/> No |   |   |                                  |   |  |               |                                  |
| If "Yes," provide the Name/Address and complete the information on Page 11 of the report.   |   |   |                                  |   |  |               |                                  |
| If "Yes," provide the following information:  |   |   |                                  |   |  |               |                                  |
| Name of Related Individual or Company   | Business Address                              | Also Provides Goods/Services to Non-Related Parties |                                  | Description of Goods/Services Provided    | Indicate Where Costs are Included in Annual Report Page # / Line # | Cost Reported | Actual Cost to the Related Party |
|   |   | Yes   | No                               |   |  |               |                                  |
| Stamford LLC, dba Long Ridge Post- Acute Care   | 710 Long Ridge Rd, Stamford, CT 06902         | <input type="radio"/>                               | <input checked="" type="radio"/> | Speech Therapy and Occupational Therapy   | PG 10, Line A.12.f./A.   | 1,648         | 1,648                            |
| Senior Philanthropy of Newington, LLC   | 240 Church St, Newington, CT 06111            | <input type="radio"/>                               | <input checked="" type="radio"/> | Occupational Therapy                      | PG 10, Line A.12.g.  | 2,051         | 2,051                            |
| Milford O, LLC dba West River Rehab Center  | 245 Orange Ave, Milford, CT 06461             | <input type="radio"/>                               | <input checked="" type="radio"/> | Occupational Therapy                      | PG 10, Line A.12.g.  | (1,656)       | (1,656)                          |
| Stamford LLC, dba Long Ridge Post- Acute Care   | 710 Long Ridge Rd, Stamford, CT 06902         | <input type="radio"/>                               | <input checked="" type="radio"/> | Physical Therapy and Occupational Therapy | PG 10, Line A.12.e./A.   | (1,082)       | (1,082)                          |
| Milford B, LLC, dba Golden Hill Rehab Center  | 2028 Bridgeport Ave, Milford, CT 06460        | <input type="radio"/>                               | <input checked="" type="radio"/> | Occupational Therapy                      | PG 10, Line A.12.g.  | (1,218)       | (1,218)                          |
| Stamford LLC, dba Long Ridge Post- Acute Care   | 710 Long Ridge Rd, Stamford, CT 06902         | <input type="radio"/>                               | <input checked="" type="radio"/> | Marketing                                 | PG 10, Line A.12.n.  | 5,682         | 5,682                            |
| Senior Philanthropy of Danbury, LLC   | 107 Osborne St, Danbury, CT 06810             | <input type="radio"/>                               | <input checked="" type="radio"/> | Admissions                                | PG 10, Line A.4.   | 725           | 725                              |
| Eagle Lake Foundation, Inc.   | 24641 US Hwy 19 N., Clearwater, FL 33763-5007 | <input type="radio"/>                               | <input checked="" type="radio"/> | Shared Group Benefit Plan                 | PG 15, Line 1.a.5  | 221,723       | 221,723                          |

\* Use additional sheets if necessary.

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





**General Information and Questionnaire**  
**Accounting Basis**

|   |   |   |                                     |          |
|---|---|---|-------------------------------------|----------|
| Name of Facility<br>Senior Philanthropy of Westport, L  | License No.<br>2405   | Report for Year Ended<br>9/30/2015            | Page<br>7                           | of<br>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. |   |   |                                     |          |
|   |   |   |                                     |          |
| <b>Independent Accounting Firm</b>  |   |   |                                     |          |
| Name of Accounting Firm   |   | Address (No. & Street, City, State, Zip Code) |                                     |          |
| 1   | Marcum, LLP.  | 555 Long Wharf Dr., New Haven, CT 06511       |                                     |          |
| 2   | Eagle Lake Foundation   | 4641 US Hwy 19 N., Clearwater, FL 33763       |                                     |          |
| 3   |   |   |                                     |          |
| 4   |   |   |                                     |          |
| Services Provided by This Firm ( <i>describe fully</i> )  |   |   |                                     |          |
| 1   | Medicaid and Medicare Cost Report Preparation/reimbursement advisory services | \$  | 17,189                              |          |
| 2   | Accounting Start-up Fees (self-disallow)                                      | \$  | 204                                 |          |
| 3   |   | \$  |                                     |          |
| 4   |   | \$  |                                     |          |
|   |   |   | <b>Charge for Services Provided</b> |          |
|   |   |   | \$ 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   |   |   |                                     |          |
| <b>Legal Services Information</b>   |   |   |                                     |          |
| 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 ( <i>describe fully</i> )  |   |   |                                     |          |
| 1   | Convservator Fee (self-disallow)  | \$  | 150                                 |          |
| 2   | Start-up Legal Services (self-disallow)                                       | \$  | 11,038                              |          |
| 3   | General Legal/Employment and Union Services                                   | \$  | 3,090                               |          |
| 4   | General Legal/Employment and Union Services                                   | \$  | 114                                 |          |
| 5   |   | \$  |                                     |          |
|   |   |   | <b>Charge for Services Provided</b> |          |
|   |   |   | \$ 14,392                           |          |
| 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    |      |           |  |
|---|-------------|------------------------|----------------------------|-------|-------|------|-----------|--|
|   |             | 9/30/2015              |                            |       |       | 8    | 37        |  |
|   |             | Period 10/1 Thru 6/30  | Period 7/1 Thru 9/30       |       |       |      |           |  |
| Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Cd                              | 2405        | Total<br>CCNH<br>Level | Total<br>RHNS<br>(Specify) | Total | CCNH  | RHNS | (Specify) |  |
| 1. Certified Bed Capacity   |             |                        |                            |       |       |      |           |  |
| A. On last day of PREVIOUS report period  | 120         | 120                    |                            | 120   | 120   |      |           |  |
| B. On last day of THIS report period  | 120         | 120                    |                            | 120   | 120   |      |           |  |
| 2. Number of Residents  |             |                        |                            |       |       |      |           |  |
| A. As of midnight of PREVIOUS report period   | n/a         | n/a                    |                            | 107   | 107   |      |           |  |
| B. As of midnight of THIS report period   | 105         | 105                    |                            | 105   | 105   |      |           |  |
| 3. Total Number of Days Care Provided During Period   |             |                        |                            |       |       |      |           |  |
| A. Medicare   | 2,373       | 2,373                  |                            | 1,331 | 1,042 |      |           |  |
| B. Medicaid (Conn.)   | 15,651      | 15,651                 |                            | 7,641 | 8,010 |      |           |  |
| C. Medicaid (other states)  |             |                        |                            |       |       |      |           |  |
| D. Private Pay  | 1,039       | 1,039                  |                            | 554   | 485   |      |           |  |
| E. State SSI for RCH  |             |                        |                            |       |       |      |           |  |
| F. Other (Specify)  | 704         | 704                    |                            | 456   | 248   |      |           |  |
| G. Total Care Days During Period (3A thru F)  | 19,767      | 19,767                 |                            | 9,982 | 9,785 |      |           |  |
| Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds |             |                        |                            |       |       |      |           |  |
| A. Medicaid Bed Reserve Days  |             |                        |                            |       |       |      |           |  |
| B. Other Bed Reserve Days   | 21          | 21                     |                            | 1     | 20    |      |           |  |
| 5. Total Resident Days (3G + 4A + 4B)   | 19,788      | 19,788                 |                            | 9,983 | 9,805 |      |           |  |

### Schedule of Resident Statistics (Cont'd)

| Name of Facility<br>Senior Philanthropy of Westport, LLC, d/b/a V   |                 |             | License No.<br>2405 |                |          | Report for Year Ended<br>9/30/2015 |           |                      | Page<br>9 |  | of<br>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<br>(1)     | RHNS<br>(2) | (Specify)<br>(3)    | Lost           |          |                                    | Gained    |                      |           | CCNH   | RHNS     | (Specify) |                   |
|   |                 |             |                     | (1)            | (2)      | (3)                                | (1)       | (2)                  | (3)       |  |          |           |                   |
|   |                 |             |                     |                |          |                                    |           |                      |           |  |          |           |                   |
|   |                 |             |                     |                |          |                                    |           |                      |           |  |          |           |                   |
| 5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change. |                 |             |                     |                |          |                                    |           |                      |           |  |          |           |                   |
| Change in Resident Days   |                 |             |                     |                |          |                                    |           |                      |           | CCNH   | RHNS     | (Specify) |                   |
| 1st change  |                 |             |                     |                |          |                                    |           |                      |           |  |          |           |                   |
| 2nd change  |                 |             |                     |                |          |                                    |           |                      |           |  |          |           |                   |
| 3rd change  |                 |             |                     |                |          |                                    |           |                      |           |  |          |           |                   |
| 4th change  |                 |             |                     |                |          |                                    |           |                      |           |  |          |           |                   |
| 6. Number of Residents and Rates on September 30 of Cost Year   |                 |             |                     |                |          |                                    |           |                      |           |  |          |           |                   |
| Item  | Medicare        |             | Medicaid            |                | Self-Pay |                                    |           | Other State Assisted |           |  |          |           |                   |
|   | CCNH            | RHNS        | CCNH                | RHNS           | CCNH     | RHNS                               | (Specify) | R.C.H.               | ICF-MR    |  |          |           |                   |
| No. of Residents  | 13              |             | 86                  |                | 6        |                                    |           |                      |           |  |          |           |                   |
| Per Diem Rate   |                 |             |                     |                |          |                                    |           |                      |           |  |          |           |                   |
| a. One bed rm.  |                 |             | 244.04              |                | 435.00   |                                    |           |                      |           |  |          |           |                   |
| b. Two bed rms.   | Various         |             | 244.04              |                | 435.00   |                                    |           |                      |           |  |          |           |                   |
| c. Three or more bed rms.   |                 |             |                     |                |          |                                    |           |                      |           |  |          |           |                   |
| 7. Total Number of Physical Therapy Treatments  |                 |             |                     |                |          |                                    |           |                      |           | TOTAL  | CCNH     | RHNS      | (Specify)         |
| A. Medicare - Part B  |                 |             |                     |                |          |                                    |           |                      |           | 3,083  | 3,083    |           |                   |
| B. Medicaid (Exclusive of Part B)   |                 |             |                     |                |          |                                    |           |                      |           |  |          |           |                   |
| 1. Maintenance Treatments   |                 |             |                     |                |          |                                    |           |                      |           | 1,412  | 1,412    |           |                   |
| 2. Restorative Treatments   |                 |             |                     |                |          |                                    |           |                      |           |  |          |           |                   |
| C. Other  |                 |             |                     |                |          |                                    |           |                      |           | 9,088  | 9,088    |           |                   |
| D. <b>Total Physical Therapy Treatments</b>   |                 |             |                     |                |          |                                    |           |                      |           | 13,583                                       | 13,583   |           |                   |
| 8. Total Number of Speech Therapy Treatments  |                 |             |                     |                |          |                                    |           |                      |           |  |          |           |                   |
| A. Medicare - Part B  |                 |             |                     |                |          |                                    |           |                      |           | 455  | 455      |           |                   |
| B. Medicaid (Exclusive of Part B)   |                 |             |                     |                |          |                                    |           |                      |           |  |          |           |                   |
| 1. Maintenance Treatments   |                 |             |                     |                |          |                                    |           |                      |           | 157  | 157      |           |                   |
| 2. Restorative Treatments   |                 |             |                     |                |          |                                    |           |                      |           |  |          |           |                   |
| C. Other  |                 |             |                     |                |          |                                    |           |                      |           | 1,001  | 1,001    |           |                   |
| D. <b>Total Speech Therapy Treatments</b>   |                 |             |                     |                |          |                                    |           |                      |           | 1,613  | 1,613    |           |                   |
| 9. Total Number of Occupational Therapy Treatments  |                 |             |                     |                |          |                                    |           |                      |           |  |          |           |                   |
| A. Medicare - Part B  |                 |             |                     |                |          |                                    |           |                      |           | 2,341  | 2,341    |           |                   |
| B. Medicaid (Exclusive of Part B)   |                 |             |                     |                |          |                                    |           |                      |           |  |          |           |                   |
| 1. Maintenance Treatments   |                 |             |                     |                |          |                                    |           |                      |           | 768  | 768      |           |                   |
| 2. Restorative Treatments   |                 |             |                     |                |          |                                    |           |                      |           |  |          |           |                   |
| C. Other  |                 |             |                     |                |          |                                    |           |                      |           | 7,490  | 7,490    |           |                   |
| D. <b>Total Occupational Therapy Treatments</b>   |                 |             |                     |                |          |                                    |           |                      |           | 10,599                                       | 10,599   |           |                   |

**Report of Expenditures - Salaries & Wages**

| Name of Facility   | License No.          | Report for Year Ended   | Page | of    |           |       |
|--|----------------------|---|------|-------|-----------|-------|
| Senior Philanthropy of Westport, LLC, d/b/a Westport Rehab                         | 2405                 | 9/30/2015   | 10   | 37    |           |       |
| Are time records maintained by all individuals receiving compensation?             |                      | <input checked="" type="radio"/> Yes <input type="radio"/> No |      |       |           |       |
|  | Total Cost and Hours |   |      |       |           |       |
| Item   | CCNH                 | Hours   | RHNS | Hours | (Specify) | Hours |
| <b>A. Salaries and Wages*</b>  |                      |   |      |       |           |       |
| 1. Operators/Owners (Complete also Sec. I of Schedule A1)                          |                      |   |      |       |           |       |
| 2. Administrator(s) (Complete also Sec. III of Schedule A1)                        | 58,194               | 1,063   |      |       |           |       |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1)                  |                      |   |      |       |           |       |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) | 103,860              | 5,497   |      |       |           |       |
| 5. Dietary Service   |                      |   |      |       |           |       |
| a. Head Dietitian  |                      |   |      |       |           |       |
| b. Food Service Supervisor   |                      |   |      |       |           |       |
| c. Dietary Workers   | 235,834              | 15,784  |      |       |           |       |
| 6. Housekeeping Service  |                      |   |      |       |           |       |
| a. Head Housekeeper  |                      |   |      |       |           |       |
| b. Other Housekeeping Workers  | 157,603              | 12,112  |      |       |           |       |
| 7. Repairs & Maintenance Services  |                      |   |      |       |           |       |
| a. Engineer or Chief of Maintenance  |                      |   |      |       |           |       |
| b. Other Maintenance Workers   | 31,489               | 2,010   |      |       |           |       |
| 8. Laundry Service   |                      |   |      |       |           |       |
| a. Supervisor  |                      |   |      |       |           |       |
| b. Other Laundry Workers   | 40,899               | 3,148   |      |       |           |       |
| 9. Barber and Beautician Services  |                      |   |      |       |           |       |
| 10. Protective Services  | 39,496               | 2,898   |      |       |           |       |
| 11. Accounting Services  |                      |   |      |       |           |       |
| a. Head Accountant   |                      |   |      |       |           |       |
| b. Other Accountants   |                      |   |      |       |           |       |
| 12. Professional Care of Residents   |                      |   |      |       |           |       |
| a. Directors and Assistant Director of Nurses                                      | 52,698               | 1,063   |      |       |           |       |
| b. RN  |                      |   |      |       |           |       |
| 1. Direct Care   | 522,278              | 10,875  |      |       |           |       |
| 2. Administrative**  |                      |   |      |       |           |       |
| c. LPN   |                      |   |      |       |           |       |
| 1. Direct Care   | 644,933              | 26,878  |      |       |           |       |
| 2. Administrative**  |                      |   |      |       |           |       |
| d. Aides and Attendants  | 878,278              | 65,928  |      |       |           |       |
| e. Physical Therapists   | 212,200              | 5,318   |      |       |           |       |
| f. Speech Therapists   | 58,461               | 2,115   |      |       |           |       |
| g. Occupational Therapists   | 161,169              | 3,944   |      |       |           |       |
| h. Recreation Workers  | 51,968               | 1,508   |      |       |           |       |
| 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  | 35,598               | 1,063   |      |       |           |       |
| n. Marketing   | 5,682                | 137   |      |       |           |       |
| o. Other (Specify)<br>See Attached Schedule  |                      |   |      |       |           |       |
| <i>A-13. Total Salary Expenditures</i>   | 3,290,640            | 161,340   |      |       |           |       |

\* 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 |
|              | -    |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
| <b>Total</b> | \$ - | -     | \$ - | -     | \$ -      | -     |

Schedule of Other Fees (Page 13)

| Service      | CCNH |       | RHNS |       | (Specify) |       |
|--------------|------|-------|------|-------|-----------|-------|
|              | \$   | Hours | \$   | Hours | \$        | Hours |
|              | -    |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
|              |      |       |      |       |           |       |
| <b>Total</b> | \$ - | -     | \$ - | -     | \$ -      | -     |



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

| Name of Facility  |             | License No.    |  | Report for Year Ended                 |                    | Page                          | of   |                    |                       |
|---|-------------|----------------|--|---------------------------------------|--------------------|-------------------------------|--|--------------------|-----------------------|
| Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Co  |             | 2405           |  | 9/30/2015                             |                    | 11                            | 37   |                    |                       |
| Name  | Salary Paid |                | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received |
|   | CCNH        | RHNS (Specify) |  |                                       |                    |                               |  |                    |                       |
| <b>Section I - Operators/Owners</b>   |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |
| <b>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).</b> |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |

\* 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.

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-12 Rev. 10/2005

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

| Name of Facility (as licensed)  |             | License No.    |  | Report for Year Ended                 |                    | Page                          | of   |                    |                       |
|---|-------------|----------------|--|---------------------------------------|--------------------|-------------------------------|--|--------------------|-----------------------|
| Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation C |             | 2405           |  | 9/30/2015                             |                    | 12                            | 37   |                    |                       |
| Name  | Salary Paid |                | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received |
|   | CCNH        | RHNS (Specify) |  |                                       |                    |                               |  |                    |                       |
| <b>Section III - Administrators***</b>                                |             |                |  |                                       |                    |                               |  |                    |                       |
| Marion Najamy   | 58,194      |                | Non-Discrim.   | Administrator                         | 1,063              | A.2.                          |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |
| <b>Section IV - Assistant Administrators</b>                          |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |

\*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 Westport, LLC, d/b/a Westport  | 2405          | 9/30/2015             | 13   | 37    |           |       |
| Total Cost and Hours  |               |                       |      |       |           |       |
| Item  | CCNH          | Hours                 | RHNS | Hours | (Specify) | Hours |
| <b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b> |               |                       |      |       |           |       |
| 1. Dietitian  |               |                       |      |       |           |       |
| 2. Dentist  | 5,538         | 240                   |      |       |           |       |
| 3. Pharmacist   | 6,832         | 360                   |      |       |           |       |
| 4. Podiatrist   |               |                       |      |       |           |       |
| 5. Physical Therapy   |               |                       |      |       |           |       |
| a. Resident Care  |               |                       |      |       |           |       |
| b. Other  |               |                       |      |       |           |       |
| 6. Social Worker  |               |                       |      |       |           |       |
| 7. Recreation Worker  |               |                       |      |       |           |       |
| 8. Physicians   |               |                       |      |       |           |       |
| a. Medical Director (entire facility)   | 31,071        | 240                   |      |       |           |       |
| b. Utilization Review (Title 18 and 19 only) monthly meeting  |               |                       |      |       |           |       |
| c. Resident Care**  |               |                       |      |       |           |       |
| d. Administrative Services facility   |               |                       |      |       |           |       |
| 1. Infection Control Committee (Quarterly meetings)   |               |                       |      |       |           |       |
| 2. Pharmaceutical Committee (Quarterly meetings)  |               |                       |      |       |           |       |
| 3. Staff Development Committee (Once annually)  |               |                       |      |       |           |       |
| e. Other (Specify)  |               |                       |      |       |           |       |
| 9. Speech Therapist   |               |                       |      |       |           |       |
| a. Resident Care  | 1,350         | 8                     |      |       |           |       |
| b. Other  |               |                       |      |       |           |       |
| 10. Occupational Therapist  |               |                       |      |       |           |       |
| a. Resident Care  |               |                       |      |       |           |       |
| b. Other  |               |                       |      |       |           |       |
| 11. Nurses and aides and attendants   |               |                       |      |       |           |       |
| a. RN   |               |                       |      |       |           |       |
| 1. Direct Care  |               |                       |      |       |           |       |
| 2. Administrative***  | 30,810        | 257                   |      |       |           |       |
| b. LPN  |               |                       |      |       |           |       |
| 1. Direct Care  |               |                       |      |       |           |       |
| 2. Administrative***  |               |                       |      |       |           |       |
| c. Aides  |               |                       |      |       |           |       |
| d. Other  |               |                       |      |       |           |       |
| 12. Other (Specify)<br>See Attached Schedule  |               |                       |      |       |           |       |
| <b>B-13 Total Fees Paid in Lieu of Salaries</b>   | <b>75,601</b> | <b>1,105</b>          |      |       |           |       |

\* 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.



**C. Expenditures Other Than Salaries - Administrative and General**

| Name of Facility  | License No.  | Report for Year Ended | Page | of        |
|---|--------------|-----------------------|------|-----------|
| Senior Philanthropy of Westport, LLC, d/b/a We  | 2405         | 9/30/2015             | 15   | 37        |
| Item  | Total        | CCNH                  | RHNS | (Specify) |
| 1. Administrative and General   |              |                       |      |           |
| a. Employee Health & Welfare Benefits   |              |                       |      |           |
| 1. Workmen's Compensation   | \$ 101,361   | 101,361               |      |           |
| 2. Disability Insurance   | \$           |                       |      |           |
| 3. Unemployment Insurance   | \$ 50,198    | 50,198                |      |           |
| 4. Social Security (F.I.C.A.)   | \$ 244,202   | 244,202               |      |           |
| 5. Health Insurance   | \$ 221,723   | 221,723               |      |           |
| 6. Life Insurance (employees only)<br>(not-owners and not-operators)  | \$ 2,438     | 2,438                 |      |           |
| 7. Pensions (Non-Discriminatory)<br>(not-owners and not-operators)  | \$           |                       |      |           |
| 8. Uniform Allowance  | \$           |                       |      |           |
| 9. Other (Specify)<br>See Attached Schedule   | \$ 3,079     | 3,079                 |      |           |
| b. Personal Retirement Plans, Pensions, and<br>Profit Sharing Plans for Owners and<br>Operators (Discriminatory)* | \$           |                       |      |           |
| c. Bad Debts*   | \$ 54,000    | 54,000                |      |           |
| d. Accounting and Auditing  | \$ 17,393    | 17,393                |      |           |
| e. Legal (Services should be fully described on Page 7)   | \$ 14,392    | 14,392                |      |           |
| f. Insurance on Lives of Owners and<br>Operators (Specify)*   | \$           |                       |      |           |
| g. Office Supplies  | \$ 9,620     | 9,620                 |      |           |
| h. Telephone and Cellular Phones  |              |                       |      |           |
| 1. Telephone & Pagers   | \$ 17,636    | 17,636                |      |           |
| 2. Cellular Phones  | \$ 910       | 910                   |      |           |
| i. Appraisal (Specify purpose and<br>attach copy)*  | \$           |                       |      |           |
| j. Corporation Business Taxes (franchise tax)   | \$           |                       |      |           |
| k. Other Taxes (Not related to property - See Page 22)  |              |                       |      |           |
| 1. Income*  | \$           |                       |      |           |
| 2. Other (Specify)<br>See Attached Schedule   | \$ 250       | 250                   |      |           |
| 3. Resident Day User Fee  | \$ 361,249   | 361,249               |      |           |
| <b>Subtotal</b>   | \$ 1,098,451 | 1,098,451             |      |           |

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

(Carry Subtotals forward to next page)

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

Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Complex      Attachment Page 15  
 9/30/2015

**Schedule of Other Employee Benefits**

| Description                                     | CCNH            | RHNS        | (Specify)   |
|---|-----------------|-------------|-------------|
|   | -               |             |             |
| Employee Drug Testing Expense                   | \$ 660          |             |             |
| Employee Expense-Mkt (self-disallow)            | \$ 5            |             |             |
| Employee Food (self-disallowed)                 | \$ 1,123        |             |             |
| Employee Physicals                              | \$ 642          |             |             |
| Custom T-Shirts for Employees (self-disallowed) | \$ 257          |             |             |
| Employee Assistance Program                     | \$ 392          |             |             |
| <b>Total</b>                                    | <b>\$ 3,079</b> | <b>\$ -</b> | <b>\$ -</b> |

**Schedule of Other Taxes**

| Description            | CCNH          | RHNS        | (Specify)   |
|------------------------|---------------|-------------|-------------|
|                        | -             |             |             |
| CT Business Entity Tax | \$ 250        |             |             |
|                        |               |             |             |
| <b>Total</b>           | <b>\$ 250</b> | <b>\$ -</b> | <b>\$ -</b> |

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

| Name of Facility  | License No.         | Report for Year Ended | Page | of        |
|---|---------------------|-----------------------|------|-----------|
| Senior Philanthropy of Westport, LLC, d/b/a Westport  | 2405                | 9/30/2015             | 16   | 37        |
| Item  | Total               | CCNH                  | RHNS | (Specify) |
| <b>Subtotals Brought Forward:</b>   | 1,098,451           | 1,098,451             |      |           |
| <b>l. Travel and Entertainment</b>  |                     |                       |      |           |
| 1. Resident Travel and Entertainment  | \$                  |                       |      |           |
| 2. Holiday Parties for Staff  | \$                  |                       |      |           |
| 3. Gifts to Staff and Residents   | \$                  |                       |      |           |
| 4. Employee Travel  | \$ 994              | 994                   |      |           |
| 5. Education Expenses Related to Seminars and Conventions   | \$ 2,340            | 2,340                 |      |           |
| 6. Automobile Expense ( <i>not purchase or depreciation</i> )   | \$ 170              | 170                   |      |           |
| 7. Other ( <i>Specify</i> )<br>See Attached Schedule  | \$                  |                       |      |           |
| <b>m. Other Administrative and General Expenses</b>   |                     |                       |      |           |
| 1. Advertising Help Wanted ( <i>all such expenses</i> )   | \$ 1,239            | 1,239                 |      |           |
| 2. Advertising Telephone Directory ( <i>all such expenses</i> )***  | \$                  |                       |      |           |
| 3. Advertising Other ( <i>Specify</i> )***<br>See Attached Schedule   | \$ 1,210            | 1,210                 |      |           |
| 4. Fund-Raising***  | \$                  |                       |      |           |
| 5. Medical Records  | \$                  |                       |      |           |
| 6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***      | \$                  |                       |      |           |
| 7. Postage  | \$ 2,498            | 2,498                 |      |           |
| * 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> )<br>See Attached Schedule              | \$ 3,562            | 3,562                 |      |           |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***   | \$                  |                       |      |           |
| 9. Subscriptions  | \$                  |                       |      |           |
| 10. Contributions***<br>See Attached Schedule   | \$                  |                       |      |           |
| 11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> ) | \$ 32,574           | 32,574                |      |           |
| 12. Administrative Management Services**  | \$ 127,251          | 127,251               |      |           |
| 13. Other ( <i>Specify</i> )<br>See Attached Schedule   | \$ 47,652           | 47,652                |      |           |
| <b>C-14 Total Administrative &amp; General Expenditures</b>   | <b>\$ 1,317,941</b> | <b>1,317,941</b>      |      |           |

\* 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)   |
|---|-------------|-------------|-------------|
|   | -           |             |             |
|   |             |             |             |
|   |             |             |             |
|   |             |             |             |
| <b>Total Other Travel and Entertainment</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Schedule of Other Advertising

| Description                    | CCNH            | RHNS        | (Specify)   |
|--------------------------------|-----------------|-------------|-------------|
|                                | -               |             |             |
| Special Events-Mkt             | \$ 333          |             |             |
| Promo Items-Mkt                | \$ 877          |             |             |
| <b>Total Other Advertising</b> | <b>\$ 1,210</b> | <b>\$ -</b> | <b>\$ -</b> |

Schedule of Dues

| Description                   | CCNH            | RHNS        | (Specify)   |
|-------------------------------|-----------------|-------------|-------------|
|                               | -               |             |             |
| CT Association of Health      | \$ 3,476        |             |             |
| Eagle Lake - LTC Hospical MCR | \$ 86           |             |             |
| <b>Total Dues</b>             | <b>\$ 3,562</b> | <b>\$ -</b> | <b>\$ -</b> |

Schedule of Contributions

| Description                | CCNH        | RHNS        | (Specify)   |
|----------------------------|-------------|-------------|-------------|
|                            | -           |             |             |
|                            |             |             |             |
| <b>Total Contributions</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Schedule of Other Administrative and General

| Description  | CCNH             | RHNS        | (Specify)   |
|--|------------------|-------------|-------------|
|  | -                |             |             |
| Background Checks  | \$ 1,348         |             |             |
| Software Expense - Nursing Adm                                     | \$ 5,060         |             |             |
| Licenses/Permits-Nursing Admn                                      | \$ 846           |             |             |
| Collateral Material-Mkt (self-disallow)                            | \$ 264           |             |             |
| Benefit Plan Fees  | \$ 7,609         |             |             |
| Licenses & Permits-Trans   | \$ 40            |             |             |
| Licenses/Permits   | \$ 429           |             |             |
| Patient Trust Bond   | \$ 284           |             |             |
| Resident Reimburse on Lost/Stolen Items (self-disallow)            | \$ 121           |             |             |
| Equipment Minor-Adm  | \$ 240           |             |             |
| Internet Access-Adm  | \$ 4,631         |             |             |
| Records Storage - Adm  | \$ 2,660         |             |             |
| Prior Period Expense - Parking Space - Adm                         | \$ (1,125)       |             |             |
| Equipment Rental-Adm   | \$ 656           |             |             |
| Interior PlantsAdm (self-disallow)                                 | \$ 169           |             |             |
| Collection Fees/Credit Card Fees (self-disallow)                   | \$ 12            |             |             |
| Late fees/Finance Charges-Adm (self-disallow)                      | \$ 7             |             |             |
| Bank Service Charges-Adm   | \$ 919           |             |             |
| Simplified - Dietary software                                      | \$ 2,053         |             |             |
| Direct Supply - Access Fee   | \$ 579           |             |             |
| Software Termination Fee (self-disallow)                           | \$ 20,701        |             |             |
| Employee of the Month - Champion Awards of Milford (self-disallow) | \$ 149           |             |             |
| <b>Total Other Administrative and General</b>                      | <b>\$ 47,652</b> | <b>\$ -</b> | <b>\$ -</b> |



**Schedule C-1 - Management Services\***

| Name of Facility   | License No.                | Report for Year Ended  | Page of  |
|--|----------------------------|--|--|
| Senior Philanthropy of Westport, LLC, d/                                       | 2405                       | 9/30/2015  | 17   37  |
| Name & Address of Individual or Company Supplying Service                      | Cost of Management Service | Full Description of Mgmt. Service Provided   | Indicate Where Costs are Included in Annual Report Page #/Line # |
| Traditions Senior Management, 24641 US Highway 19 North - Clearwater FL, 33763 | 127,251                    | Handles all the operations and financial functions directly related to the facility. | Page 16/ Line m12  |
|  |                            |  |  |
|  |                            |  |  |
|  |                            |  |  |
|  |                            |  |  |
|  |                            |  |  |
|  |                            |  |  |

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

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

| Name of Facility  |                   | License No.    | Report for Year Ended |           | Page | of                    |
|---|-------------------|----------------|-----------------------|-----------|------|-----------------------|
| Senior Philanthropy of Westport, LLC, d/b/a Westport  |                   | 2405           | 9/30/2015             |           | 18   | 37                    |
| Item  | Total             | CCNH           | RHNS                  | (Specify) |      |                       |
| 2. Dietary  |                   |                |                       |           |      |                       |
| a. In-House Preparation & Service   |                   |                |                       |           |      |                       |
| 1. Raw Food   | \$ 130,681        | 130,681        |                       |           |      |                       |
| 2. Non-Food Supplies  | \$ 31,874         | 31,874         |                       |           |      |                       |
| 3. Other (Specify) _____  | \$ _____          |                |                       |           |      |                       |
| b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)   | \$ _____          |                |                       |           |      |                       |
| c. Management Services**  | \$ _____          |                |                       |           |      |                       |
| d. Other (Specify) _____  | \$ _____          |                |                       |           |      |                       |
| <b>2E. Total Dietary Expenditures (2a + b + c + d)</b>  | <b>\$ 162,555</b> | <b>162,555</b> |                       |           |      |                       |
| 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 Westport, LLC, d/b/a Westport R |   | 2405                      | 9/30/2015                           |                       | 19        | 37 |
| Item   |   | Total                     | CCNH                                | RHNS                  | (Specify) |    |
| 3. Laundry   |   |                           |                                     |                       |           |    |
| a. In-House Processing*                                |   | Lbs.                      |                                     |                       |           |    |
| 1.   | Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.*** | Amt. \$                   | 1,049                               | 1,049                 |           |    |
| 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)      | \$                        | 21,414                              | 21,414                |           |    |
| c.   | Management Services**   | \$                        |                                     |                       |           |    |
| d.   | Other (Specify)   | \$                        |                                     |                       |           |    |
| <b>3E. Total Laundry Expenditures (3a + b + c + d)</b> |   | \$                        | <b>22,463</b>                       | <b>22,463</b>         |           |    |
| 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 Westport, LLC, d/b/a W  | 2405                             | 9/30/2015             | 20      | 37   |           |
| Item   |                                  | Total                 | CCNH    | RHNS | (Specify) |
| 4. Housekeeping  | Sq. Ft. Serviced<br>by Personnel |                       |         |      |           |
| a. In-House Care   |                                  |                       |         |      |           |
| 1. Supplies - Cleaning ( <i>Mops,<br/>pails, brooms, etc.</i> )  | Amt. \$                          |                       |         |      |           |
| b. Purchased Services ( <i>by contract other<br/>than through Management Services</i> )<br>( <i>Complete Schedule C-2 att.<br/>Page 21</i> ) | Sq. Ft. Serviced<br>by Personnel |                       |         |      |           |
|  | Amt. \$                          | 13,692                | 13,692  |      |           |
| c. Management Services*  |                                  | \$                    |         |      |           |
| d. Other ( <i>Specify</i> )<br>Cleaning Supplies   |                                  | \$ 15,566             | 15,566  |      |           |
| <b>4E. Total Housekeeping Expenditures (4a + b + c + d)</b>  |                                  | \$ 29,258             | 29,258  |      |           |
| 5. Resident Care (Supplies)**  |                                  |                       |         |      |           |
| a. Prescription Drugs***   |                                  |                       |         |      |           |
| 1. Own Pharmacy  | \$                               |                       |         |      |           |
| 2. Purchased from  | \$                               | 90,627                | 90,627  |      |           |
| b. Medicine Cabinet Drugs  | \$                               | 15,296                | 15,296  |      |           |
| c. Medical and Therapeutic Supplies  | \$                               | 91,503                | 91,503  |      |           |
| d. Ambulance/Limousine***  | \$                               | 563                   | 563     |      |           |
| e. Oxygen  |                                  |                       |         |      |           |
| 1. For Emergency Use   | \$                               |                       |         |      |           |
| 2. Other***  | \$                               | 14,230                | 14,230  |      |           |
| f. X-rays and Related Radiological<br>Procedures***  | \$                               | 5,113                 | 5,113   |      |           |
| g. Dental ( <i>Not dentists who should be included under<br/>salaries or fees</i> )  | \$                               |                       |         |      |           |
| h. Laboratory****  | \$                               | 10,212                | 10,212  |      |           |
| i. Recreation  | \$                               | 22,970                | 22,970  |      |           |
| j. Other ( <i>Specify</i> )****<br>See Attached Schedule   | \$                               | 93,106                | 93,106  |      |           |
| <b>5K. Total Resident Care Expenditures (5a - 5j)</b>  |                                  | \$ 343,620            | 343,620 |      |           |

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

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

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

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

**Schedule of Other Resident Care**

| Description   | CCNH             | RHNS        | (Specify)   |
|---|------------------|-------------|-------------|
|   | -                |             |             |
| Minor Equipment & Supplies - Therapy                        | \$ 2,651         |             |             |
| IV Therapy (self-disallow)                                  | \$ 268           |             |             |
| IV Drugs - Medicare (self-disallow)                         | \$ 1,029         |             |             |
| Medical Equipment Rental                                    | \$ 73,881        |             |             |
| Minor Equipment - Nursing                                   | \$ 11,818        |             |             |
| IV Drugs - Managed Care (self-disallow)                     | \$ 1,906         |             |             |
| IV Supplies - Managed Care (self-disallow)                  | \$ 941           |             |             |
| Prior Year Expense - Medical Waste Disposal (self-disallow) | \$ (1,688)       |             |             |
| Therapy Software Costs                                      | \$ 2,300         |             |             |
|   |                  |             |             |
|   |                  |             |             |
|   |                  |             |             |
| <b>Total Other Resident Care</b>                            | <b>\$ 93,106</b> | <b>\$ -</b> | <b>\$ -</b> |

**Report of Expenditures  
 Schedule C-2 - Individuals or Firms Providing Services by Contract \***

| Name of Facility   | Name of Individual or Company | Address | Related ** to Owners, Operators, Officers |                                  | Explanation of Relationship | Full Explanation of Service Provided* | Total Cost/Page Ref.*** |      |           | Page of |    |      |
|--|-------------------------------|---------|---|----------------------------------|-----------------------------|---------------------------------------|-------------------------|------|-----------|---------|----|------|
|  |                               |         | Yes                                       | No                               |                             |                                       | CCNH                    | RHNS | (Specify) |         | Pg | Line |
| Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Comp |                               |         |   |                                  | License No. 2405            | Report for Year Ended 9/30/2015       |                         |      |           | 21      | 37 |      |
| CWPM, LLC  | Box 415, Plainville CT 06062  |         | <input type="radio"/>                     | <input checked="" type="radio"/> |                             | Trash Removal                         | 17,448                  |      |           |         | 22 | 6f   |
| Healthcare Service Group   | 300, Bensalem PA 19020        |         | <input type="radio"/>                     | <input checked="" type="radio"/> |                             | Laundry Services                      | 21,414                  |      |           |         | 19 | 3b   |
| Healthcare Service Group   | 300, Bensalem PA 19020        |         | <input type="radio"/>                     | <input checked="" type="radio"/> |                             | Housekeeping Services                 | 13,962                  |      |           |         | 20 | 4b   |
|  |                               |         | <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"/>            |                             |                                       |                         |      |           |         |    |      |

\* 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 Westport, LLC, d/b/a  | 2405        | 9/30/2015             |      |           | 22   | 37 |
| Item   | Total       | CCNH                  | RHNS | (Specify) |      |    |
| 6. Maintenance & Operation of Plant  |             |                       |      |           |      |    |
| a. Repairs & Maintenance   | \$ 18,956   | 18,956                |      |           |      |    |
| b. Heat  | \$ 19,492   | 19,492                |      |           |      |    |
| c. Light & Power   | \$ 59,660   | 59,660                |      |           |      |    |
| d. Water   | \$ 3,699    | 3,699                 |      |           |      |    |
| e. Equipment Lease ( <i>Provide detail on page 6</i> )                                 | \$          |                       |      |           |      |    |
| f. Other ( <i>itemize</i> )  | \$ 101,516  | 101,516               |      |           |      |    |
| See Attached Schedule  |             |                       |      |           |      |    |
| 6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)                              | \$ 203,323  | 203,323               |      |           |      |    |
| 7. Depreciation ( <i>complete schedule page 23*</i> )                                  |             |                       |      |           |      |    |
| a. Land Improvements   | \$          |                       |      |           |      |    |
| b. Building & Building Improvements  | \$ 743      | 743                   |      |           |      |    |
| c. Non-Movable Equipment   | \$          |                       |      |           |      |    |
| d. Movable Equipment   | \$ 36,386   | 36,386                |      |           |      |    |
| *7e. <b>Total Depreciation Costs</b> (7a + b + c + d)                                  | \$ 37,129   | 37,129                |      |           |      |    |
| 8. Amortization ( <i>Complete att. Schedule Page 24*</i> )                             |             |                       |      |           |      |    |
| a. Organization Expense  | \$          |                       |      |           |      |    |
| b. Mortgage Expense  | \$          |                       |      |           |      |    |
| c. Leasehold Improvements  | \$          |                       |      |           |      |    |
| d. Other ( <i>Specify</i> )  | \$          |                       |      |           |      |    |
| *8e. <b>Total Amortization Costs</b> (8a + b + c + d)                                  | \$          |                       |      |           |      |    |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | \$ 394,517  | 394,517               |      |           |      |    |
| 10. Property Taxes   |             |                       |      |           |      |    |
| a. Real estate taxes paid by owner   | \$          |                       |      |           |      |    |
| b. Real estate taxes paid by lessor  | \$ 40,500   | 40,500                |      |           |      |    |
| c. Personal property taxes   | \$ 8,033    | 8,033                 |      |           |      |    |
| 11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)                                  | \$ 480,179  | 480,179               |      |           |      |    |

\* 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)   |
|--|-------------------|-------------|-------------|
|  | -                 |             |             |
| Contracted Maintenance                                 | \$ 8,340          |             |             |
| Electrical-Maint                                       | \$ 1,685          |             |             |
| Plumbing-Maint   | \$ 9,015          |             |             |
| HVAC/Boiler Maint                                      | \$ 8,912          |             |             |
| Paint-Maint  | \$ 579            |             |             |
| Alarm Inspection-Maint                                 | \$ 1,539          |             |             |
| Alarm Repairs-Maint                                    | \$ 5,634          |             |             |
| Grounds Maintenance-Maint (no contracts over \$10,000) | \$ 13,178         |             |             |
| Elevator-Maint   | \$ 17,202         |             |             |
| Pest Control-Maint                                     | \$ 780            |             |             |
| Maint Contracts- Generator                             | \$ 1,470          |             |             |
| Waste Disposal -Grease/Trash                           | \$ 17,718         |             |             |
| Bldg Inspection Fees                                   | \$ 13,711         |             |             |
| Copier- Maintenance Agreement                          | \$ 1,753          |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
|  |                   |             |             |
| <b>Total Other Repairs and Maintenance</b>             | <b>\$ 101,516</b> | <b>\$ -</b> | <b>\$ -</b> |



### Depreciation Schedule

| Name of Facility<br>Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Co |   | License No.<br>2405      | Report for Year Ended<br>9/30/2015 |   |  |                        | Page<br>23   | of<br>37                         |             |                            |        |
|--|---|--------------------------|------------------------------------|---|--|------------------------|--|----------------------------------|-------------|----------------------------|--------|
| Property Item  | Historical Cost<br>Exclusive of<br>Land | Less<br>Salvage<br>Value | Cost to Be<br>Depreciated          | Accumulated<br>Depreciation to<br>Beginning of Year's<br>Operations | Method of<br>Computing<br>Depreciation | Useful<br>Life         | Depreciation<br>for This Year                              | Totals                           |             |                            |        |
| <b>A. Land Improvements</b>  |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| 1. Acquired prior to this report period  |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| 2. Disposals (attach schedule)   |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| 3. Acquired during this report period (attach schedule)                                    |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| A-4. Subtotal  |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| <b>B. Building and Building Improvements</b>   |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| 1. Acquired prior to this report period  |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| 2. Disposals (attach schedule)   | 16,240                                  |                          | 16,240                             |   | S/L                                    | Various                | 743  | 743                              |             |                            |        |
| 3. Acquired during this report period (attach schedule)                                    |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| B-4. Subtotal  |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| <b>C. Non-Movable Equipment</b>  |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| 1. Acquired prior to this report period  |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| 2. Disposals (attach schedule)   |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| 3. Acquired during this report period (attach schedule)                                    |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| C-4. Subtotal  |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| <b>D. Movable Equipment</b>  |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| 1. Motor Vehicles (Specify name, model and year of each vehicle)                           | Is a mileage logbook maintained?        |                          | Date of Acquisition                | Historical Cost Exclusive of Land                                   | Less Salvage Value                     | Cost to Be Depreciated | Accumulated Depreciation to Beginning of Year's Operations | Method of Computing Depreciation | Useful Life | Depreciation for This Year | Totals |
|  | Yes                                     | No                       |                                    |   |  |                        |  |                                  |             |                            |        |
| a. 2015 Ford Transit 250 -10 Passenger   |   |                          | 7                                  | 15  |  | 40,257                 |  | S/L                              | 5           | 4,026                      |        |
| b.   |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| c.   |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| d.   |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| 2. Movable Equipment   |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| a. Acquired prior to this report period  |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| b. Disposals (attach schedule)   |   |                          |                                    |   |  |                        | 276,526  | S/L                              | Various     | 28,505                     |        |
| c. Acquired during this report period (attach schedule)                                    |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| D-3. Subtotal  |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
| <b>E. Total Depreciation</b>   |   |                          |                                    |   |  |                        |  |                                  |             |                            |        |
|  |   |                          |                                    |   |  |                        |  |                                  |             |                            | 36,386 |
|  |   |                          |                                    |   |  |                        |  |                                  |             |                            | 37,129 |



Schedule of Movable Equipment Acquired during this report peri

| Acquisition Date                            | Description of Item | Cost             | Useful Life | Depreciation      |
|---|---------------------|------------------|-------------|-------------------|
| <b>Additions:</b>                           |                     |                  |             |                   |
| 4/30/2015                                   | Sonic Wall          | \$ 3,609         | 15          | \$ 120            |
| 5/30/2015                                   | Canon Copiers @2    | \$ 19,783        | 5           | \$ 1,978          |
| 5/26/2015                                   | Shields             | \$ 2,145         | 15          | \$ 72             |
| 6/1/2015                                    | Slings              | \$ 11,808        | 10          | \$ 1,181          |
| 7/1/2015                                    | AHT Software        | \$ 3,022         | 3           | \$ 504            |
| <b>Total additions for Movable Equipmen</b> |                     | <b>\$ 40,367</b> |             | <b>\$ 3,855 *</b> |
| <b>Deletions:</b>                           |                     |                  |             |                   |
|   |                     |                  |             |                   |
|   |                     |                  |             |                   |
|   |                     |                  |             |                   |
|   |                     |                  |             |                   |
| <b>Total deletions for Movable Equipmen</b> |                     | <b>\$ -</b>      |             | <b>\$ - **</b>    |

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report peri

| Acquisition Date                                | Description of Item | Cost        | Useful Life | Depreciation   |
|---|---------------------|-------------|-------------|----------------|
| <b>Additions:</b>                               |                     |             |             |                |
|   |                     |             |             |                |
|   |                     |             |             |                |
|   |                     |             |             |                |
|   |                     |             |             |                |
| <b>Total additions for Leasehold Improvemer</b> |                     | <b>\$ -</b> |             | <b>\$ - *</b>  |
| <b>Deletions:</b>                               |                     |             |             |                |
|   |                     |             |             |                |
|   |                     |             |             |                |
|   |                     |             |             |                |
| <b>Total deletions for Leasehold Improvemen</b> |                     | <b>\$ -</b> |             | <b>\$ - **</b> |

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

|                              | Historical Cost | Date Acquired | Method | Life | 3/31/2015     |            | SHORT YEAR    |            | 9/30/2015  |               | Net Book Value |
|------------------------------|-----------------|---------------|--------|------|---------------|------------|---------------|------------|------------|---------------|----------------|
|                              |                 |               |        |      | Accum Deprec. | Expense    | Accum Deprec. | Expense    |            |               |                |
| <b>Building Improvements</b> |                 |               |        |      |               |            |               |            |            |               |                |
| 2015 Additions               |                 |               |        |      |               |            |               |            |            |               |                |
| Roof Repair                  | 6,470           | 4/22/2015     | S/L    | 10   | -             | 324        | 324           | 324        | 324        | 6,146         |                |
| Elevator repair              | 2,820           | 7/1/2015      | S/L    | 20   | -             | 71         | 71            | 71         | 71         | 2,749         |                |
| HVAC                         | 6,950           | 8/3/2015      | S/L    | 10   | -             | 348        | 348           | 348        | 348        | 6,602         |                |
|                              | <u>16,240</u>   |               |        |      | -             | <u>743</u> | <u>743</u>    | <u>743</u> | <u>743</u> | <u>15,497</u> |                |

|   | Historical Cost | Date Acquired | Method | Life | 3/31/2015 Accum Deprec. | SHORT YEAR 9/30/2015 Expense | 9/30/2015 Accum Deprec. | Net Book Value |
|---|-----------------|---------------|--------|------|-------------------------|------------------------------|-------------------------|----------------|
| <b>Vehicles</b>                           |                 |               |        |      |                         |                              |                         |                |
| 2015 Additions                            |                 |               |        |      |                         |                              |                         |                |
| 2015 Ford Transit 250 -10 Passenger Wagon | 40,257          | 7/3/2015      | S/L    | 5    | -                       | 4,026                        | 4,026                   | 36,231         |
|   | <u>40,257</u>   |               |        |      | -                       | <u>4,026</u>                 | <u>4,026</u>            | <u>36,231</u>  |

|   | Historical Cost | Date Acquired | Method | Life    | 3/31/2015 Accum Deprec. | SHORT YEAR 9/30/2015 Expense | 9/30/2015 Accum Deprec. | Net Book Value |
|---|-----------------|---------------|--------|---------|-------------------------|------------------------------|-------------------------|----------------|
| <b>Moveable Equipment</b>   |                 |               |        |         |                         |                              |                         |                |
| Prior Owners Moveable Equipment (Fully Depreciation Assets Removed) | 556,422         | Various       | S/L    | Various | 275,982                 | 27,417                       | 303,399                 | 253,023        |

|  | Historical Cost | Date Acquired | Method | Life | 3/31/2015 Accum Deprec. | SHORT YEAR 9/30/2015 Expense | 9/30/2015 Accum Deprec. | Net Book Value |
|--|-----------------|---------------|--------|------|-------------------------|------------------------------|-------------------------|----------------|
| <b>Asset Additions 10/1/2014-3/31/2015</b> |                 |               |        |      |                         |                              |                         |                |
| 2015 Additions                             |                 |               |        |      |                         |                              |                         |                |
| Sonic Wall                                 | 3,609           | 4/30/2015     | S/L    | 15   | -                       | 120                          | 120                     | 3,489          |
| Canon Copiers @2                           | 19,783          | 5/30/2015     | S/L    | 5    | -                       | 1,978                        | 1,978                   | 17,805         |
| Shields                                    | 2,145           | 5/26/2015     | S/L    | 15   | -                       | 72                           | 72                      | 2,073          |
| Slings                                     | 11,808          | 6/1/2015      | S/L    | 5    | -                       | 1,181                        | 1,181                   | 10,627         |
| AHT Software                               | 3,022           | 7/1/2015      | S/L    | 3    | -                       | 504                          | 504                     | 2,518          |
|  | <u>40,367</u>   |               |        |      | -                       | <u>3,855</u>                 | <u>3,855</u>            | <u>36,512</u>  |

|                                 | Historical Cost | Date Acquired | Method | Life | 3/31/2015 Accum Deprec. | SHORT YEAR 9/30/2015 Expense | 9/30/2015 Accum Deprec. | Net Book Value |
|---------------------------------|-----------------|---------------|--------|------|-------------------------|------------------------------|-------------------------|----------------|
| <b>Total Moveable Equipment</b> | 618,296         |               |        |      | 276,526                 | 32,350                       | 308,886                 | 309,410        |

|                       | Historical Cost | Date Acquired | Method | Life | 3/31/2015 Accum Deprec. | SHORT YEAR 9/30/2015 Expense | 9/30/2015 Accum Deprec. | Net Book Value |
|-----------------------|-----------------|---------------|--------|------|-------------------------|------------------------------|-------------------------|----------------|
| <b>Total for 2015</b> | 674,793         |               |        |      | 276,526                 | 37,129                       | 313,655                 | 361,138        |

**Amortization Schedule\***

| Name of Facility<br>Senior Philanthropy of Westport, LLC, d/b/a Westport Rehab | Date of Acquisition |      | License No.<br>2405 | Report for Year Ended<br>9/30/2015 |                      |  | Page<br>24 | of<br>37 |                                    |        |
|--|---------------------|------|---------------------|------------------------------------|----------------------|--|------------|----------|------------------------------------|--------|
|  | Month               | Year |                     | Length of Amortization             | Cost to Be Amortized | Accumulated Amort. to Beginning of Year's Operations |            |          | Basis for Computing Amortization** | Rate % |
| <b>A. Organization Expense</b>   |                     |      |                     |                                    |                      |  |            |          |                                    |        |
| 1.   |                     |      |                     |                                    |                      |  |            |          |                                    |        |
| 2.   |                     |      |                     |                                    |                      |  |            |          |                                    |        |
| 3.   |                     |      |                     |                                    |                      |  |            |          |                                    |        |
| A-4. Subtotal  |                     |      |                     |                                    |                      |  |            |          |                                    |        |
| <b>B. Mortgage Expense</b>   |                     |      |                     |                                    |                      |  |            |          |                                    |        |
| 1.   |                     |      |                     |                                    |                      |  |            |          |                                    |        |
| 2.   |                     |      |                     |                                    |                      |  |            |          |                                    |        |
| 3.   |                     |      |                     |                                    |                      |  |            |          |                                    |        |
| B-4. Subtotal  |                     |      |                     |                                    |                      |  |            |          |                                    |        |
| <b>C. Leasehold Improvements and Other</b>                                     |                     |      |                     |                                    |                      |  |            |          |                                    |        |
| 1. Acquired prior to this report period  |                     |      |                     |                                    |                      |  |            |          |                                    |        |
| 2. Disposals (attach schedule)   |                     |      |                     |                                    |                      |  |            |          |                                    |        |
| 3. Acquired during this report period (attach schedule)                        |                     |      |                     |                                    |                      |  |            |          |                                    |        |
| C-4. Subtotal  |                     |      |                     |                                    |                      |  |            |          |                                    |        |
| <b>D. Total Amortization</b>   |                     |      |                     |                                    |                      |  |            |          |                                    |        |

\* 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<br>Senior Philanthropy of Westport, LLC  | License No.<br>2405              | Report for Year Ended<br>9/30/2015   | Page<br>25                          | of<br>37  |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| <b>11. Property Questionnaire</b>   |                                  |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| <b>Part A</b>   |                                  |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| 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.<br>If "No," complete Part C. |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| *If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction. |                                  |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| Description   | Total                            |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| 1. Date Land Purchased  |                                  |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| 2. Date Structure Completed   |                                  |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| 3. If NOT Original Owner, Date of Purchase  |                                  |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| 4. Date of Initial Licensure  |                                  |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| 5. Total Licensed Bed Capacity  | 120                              |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| 6. Square Footage   |                                  |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| 7. Acquisition Cost   |                                  | <table border="1"> <tr> <td><b>Part B - Owner and Related Parties</b></td> <td>1st Mortgage</td> <td>2nd Mortgage</td> <td>3rd Mortgage</td> <td>4th Mortgage</td> </tr> <tr> <td>1. Financing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>  a. Type of Financing (e.g., fixed, variable)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>  b. Date Mortgage Obtained</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>  c. Interest Rate for the Cost Year</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>  d. Term of Mortgage (number of years)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>  e. Amount of Principal Borrowed</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>  f. Principal balance outstanding as of</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>Complete if Mortgage was Refinanced During Current Cost Year</b></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>  g. Type of Financing (e.g., fixed, variable)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>  h. Date of Refinancing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>  i. New Interest Rate</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>  j. Term of Mortgage (number of years)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>  k. Amount of Principal Borrowed</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>  l. Principal Outstanding on Note Paid-Off</td> <td></td> <td></td> <td></td> <td></td> </tr> </table> |                                     |   | <b>Part B - Owner and Related Parties</b> | 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 |  |  |  |  | <b>Complete if Mortgage was Refinanced During Current Cost Year</b> |  |  |  |  | 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 |  |  |  |  |
| <b>Part B - Owner and Related Parties</b>   | 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  |                                  |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| <b>Complete if Mortgage was Refinanced During Current Cost Year</b>   |                                  |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| 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   |                                  |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| <b>Part B - Owner and Related Parties</b>   |                                  | 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  |                                  |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| <b>Complete if Mortgage was Refinanced During Current Cost Year</b>   |                                  |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| 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   |                                  |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| <b>Part C - Arms-Length Leases for Real Property Improvements Only</b>  |                                  |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| Name and Address of Lessor  | Property Leased                  | Date of Lease  | Term of Lease                       | Annual Amount of Lease                                  |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
| 1 Burr Rd LLC   | 1 Burr Rd, Westport, CT<br>06880 | 04/01/15   | 10 Years                            | 394,517   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
|   |                                  |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
|   |                                  |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |
|   |                                  |  |                                     |   |   |              |              |              |              |              |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |                                    |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |                        |  |  |  |  |                      |  |  |  |  |                                       |  |  |  |  |                                 |  |  |  |  |   |  |  |  |  |

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

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

| Name of Facility   | License No. | Report for Year Ended | Page | of        |
|--|-------------|-----------------------|------|-----------|
| Senior Philanthropy of Westport, LLC                         | 2405        | 9/30/2015             | 26   | 37        |
| Item   | Total       | CCNH                  | RHNS | (Specify) |
| 12. Interest   |             |                       |      |           |
| A. Building, Land Improvement & Non-Movable Equipment        |             |                       |      |           |
| 1. First Mortgage  | \$          |                       |      |           |
| Name of Lender   | Rate        |                       |      |           |
| Address of Lender  |             |                       |      |           |
| 2. Second Mortgage   | \$          |                       |      |           |
| Name of Lender   | Rate        |                       |      |           |
| Address of Lender  |             |                       |      |           |
| 3. Third Mortgage  | \$          |                       |      |           |
| Name of Lender   | Rate        |                       |      |           |
| Address of Lender  |             |                       |      |           |
| 4. Fourth Mortgage   | \$          |                       |      |           |
| Name of Lender   | Rate        |                       |      |           |
| Address of Lender  |             |                       |      |           |
| B. CHEFA Loan Information                                    |             |                       |      |           |
| 1. Original Loan Amount                                      | \$          |                       |      |           |
| 2. Loan Origination Date                                     |             |                       |      |           |
| 3. Interest Rate %   |             |                       |      |           |
| 4. Term  |             |                       |      |           |
| 5. CHEFA Interest Expense                                    |             |                       |      |           |
| 12 B7. <b>Total Building Interest Expense (A1 - A4 + B5)</b> | \$          |                       |      |           |

(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 Westport, LI                         |  | 2405        |        | 9/30/2015             |           | 27        | 37        |
| Item  |  |             |        | Total                 | CCNH      | RHNS      | (Specify) |
| Subtotals Brought Forward:                                  |  |             |        |                       |           |           |           |
| 12. C. Movable Equipment                                    |  |             |        |                       |           |           |           |
| 1. Automotive Equipment                                     |  |             |        | \$                    |           |           |           |
| A. Item   |  | Rate        | Amount |                       |           |           |           |
| Lender  |  |             |        |                       |           |           |           |
| Address of Lender   |  |             |        |                       |           |           |           |
| 2. Other (Specify)  |  |             |        | \$                    |           |           |           |
| A. Item   |  | Rate        | Amount |                       |           |           |           |
| Lender  |  |             |        |                       |           |           |           |
| Address of Lender   |  |             |        |                       |           |           |           |
| B. Item   |  | Rate        | Amount |                       |           |           |           |
| Lender  |  |             |        |                       |           |           |           |
| Address of Lender   |  |             |        |                       |           |           |           |
| 12. C. 3. Total Movable Equipment Interest Expense (C1 + 2) |  |             |        | \$                    |           |           |           |
| 12. D. Other Interest Expense (Specify)                     |  |             |        | \$                    | 30,723    | 30,723    |           |
| LOC Interest - \$742, Other interest - \$29,981             |  |             |        |                       |           |           |           |
| 13. Total All Interest Expense (12B7 + 12C3 + 12D)          |  |             |        | \$                    | 30,723    | 30,723    |           |
| 14. Insurance   |  |             |        |                       |           |           |           |
| a. Insurance on Property (buildings only)                   |  |             |        | \$                    | 5,176     | 5,176     |           |
| b. Insurance on Automobiles                                 |  |             |        | \$                    |           |           |           |
| c. Insurance other than Property (as specified above)       |  |             |        |                       |           |           |           |
| 1. Umbrella (Blanket Coverage)                              |  |             |        | \$                    | 26,605    | 26,605    |           |
| 2. Fire and Extended Coverage                               |  |             |        | \$                    |           |           |           |
| 3. Other (Specify)  |  |             |        | \$                    | 2,172     | 2,172     |           |
| D&O Insurance   |  |             |        |                       |           |           |           |
| 14d. Total Insurance Expenditures (14a + b + c)             |  |             |        | \$                    | 33,953    | 33,953    |           |
| 15. Total All Expenditures (A-13 thru C-14)                 |  |             |        | \$                    | 5,990,256 | 5,990,256 |           |



### D. Adjustments to Statement of Expenditures

| Name of Facility   |          |          |   | License No.              | Report for Year Ended | Page | of        |
|--|----------|----------|---|--------------------------|-----------------------|------|-----------|
| Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabil |          |          |   | 2405                     | 9/30/2015             | 28   | 37        |
| Item No.   | Page No. | Line No. | Item Description  | Total Amount of Decrease | CCNH                  | RHNS | (Specify) |
| <b>Page 10 - Salaries and Wages</b>                          |          |          |   |                          |                       |      |           |
| 1.   |          |          | Outpatient Service Costs  | \$                       |                       |      |           |
| 2.   |          |          | Salaries not related to Resident Care   | \$                       |                       |      |           |
| 3.   | 10       | A.12.    | Occupational Therapy  | \$ 161,169               | 161,169               |      |           |
| 4.   |          |          | Other - See attached Schedule   | \$                       |                       |      |           |
| <b>Page 13 - Professional Fees</b>                           |          |          |   |                          |                       |      |           |
| 5.   |          |          | Resident Care Physicians **   | \$                       |                       |      |           |
| 6.   |          |          | Occupational Therapy  | \$                       |                       |      |           |
| 7.   |          |          | Other - See attached Schedule   | \$                       |                       |      |           |
| <b>Pages 15 &amp; 16 - Administrative and General</b>        |          |          |   |                          |                       |      |           |
| 8.   |          |          | Discriminatory Benefits   | \$                       |                       |      |           |
| 9.   | 15       | 1.c.     | Bad Debts   | \$ 54,000                | 54,000                |      |           |
| 10.  | 15       | 1.d./1   | Accounting & Legal  | \$ 11,392                | 11,392                |      |           |
| 11.  |          |          | Telephone   | \$                       |                       |      |           |
| 12.  | 15       | 1.h.2    | Cellular Telephone  | \$ 190                   | 190                   |      |           |
| 13.  |          |          | Life insurance premiums on the life of Owners, Partners, Operators  | \$                       |                       |      |           |
| 14.  |          |          | Gifts, flowers and coffee shops   | \$                       |                       |      |           |
| 15.  |          |          | Education expenditures to colleges or universities for tuition and related costs for owners and employees                                       | \$                       |                       |      |           |
| 16.  |          |          | Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative | \$                       |                       |      |           |
| 17.  |          |          | Automobile Expense (e.g. personal use)  | \$                       |                       |      |           |
| 18.  | 16       | m.3      | Unallowable Advertising *   | \$ 1,210                 | 1,210                 |      |           |
| 19.  |          |          | Income Tax / Corporate Business Tax   | \$                       |                       |      |           |
| 20.  |          |          | Fund Raising / Contributions  | \$                       |                       |      |           |
| 21.  | See      | Attac    | Unallowable Management Fees   | \$ 1,201                 | 1,201                 |      |           |
| 22.  |          |          | Barber and Beauty   | \$                       |                       |      |           |
| 23.  |          |          | Other - See attached Schedule   | \$ 25,584                | 25,584                |      |           |
| <b>Page 18 - Dietary Expenditures</b>                        |          |          |   |                          |                       |      |           |
| 24.  |          |          | Meals to employees, guests and others who are not residents   | \$                       |                       |      |           |
| <b>Page 19 - Laundry Expenditures</b>                        |          |          |   |                          |                       |      |           |
| 25.  |          |          | Laundry services to employees, guests and others who are not residents  | \$                       |                       |      |           |
| <b>Page 20 - Housekeeping Expenditures</b>                   |          |          |   |                          |                       |      |           |
| 26.  |          |          | Housekeeping services to employees, guests and others who are not residents   | \$                       |                       |      |           |
| Subtotal (Items 1 - 26)                                      |          |          |   | \$ 254,746               | 254,746               |      |           |

\* 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) |
|--|----------|-------------|------|------|-----------|
|  |          |             |      |      |           |
|  |          |             |      |      |           |
|  |          |             |      |      |           |
|  |          |             |      |      |           |
|  |          |             |      |      |           |
| <b>Total Other Salaries Adjustment</b> |          |             | \$ - | \$ - | \$ -      |

**Schedule of Fees Adjustments**

| Page Ref                            | Line Ref | Description | CCNH | RHNS | (Specify) |
|-------------------------------------|----------|-------------|------|------|-----------|
|                                     |          |             |      |      |           |
|                                     |          |             |      |      |           |
|                                     |          |             |      |      |           |
|                                     |          |             |      |      |           |
|                                     |          |             |      |      |           |
|                                     |          |             |      |      |           |
| <b>Total Other Fees Adjustments</b> |          |             | \$ - | \$ - | \$ -      |

**Schedule of Other A&G Adjustments**

| Page Ref                               | Line Ref | Description  | CCNH      | RHNS | (Specify) |
|--|----------|--|-----------|------|-----------|
| 15                                     | 1.a.9.   | Employee Food (self-disallowed)                                    | \$ 1,123  |      |           |
| 15                                     | 1.a.9.   | Custom T-Shirts for Employees (self-disallowed)                    | \$ 257    |      |           |
| 16                                     | m.13.    | Resident Reimburse on Lost/Stolen Items (self-disallow)            | \$ 121    |      |           |
| 16                                     | m.13.    | Interior PlantsAdm (self-disallow)                                 | \$ 169    |      |           |
| 16                                     | m.13.    | Collection Fees/Credit Card Fees (self-disallow)                   | \$ 12     |      |           |
| 16                                     | m.13.    | Late fees/Finance Charges-Adm (self-disallow)                      | \$ 7      |      |           |
| 16                                     | m.13.    | Software Termination Fee (self-disallow)                           | \$ 20,701 |      |           |
| 16                                     | m.13.    | Employee of the Month - Champion Awards of Milford (self-disallow) | \$ 149    |      |           |
| See                                    | Attached | Marketing Expenses   | \$ 3,045  |      |           |
| <b>Total Other A&amp;G Adjustments</b> |          |  | \$ 25,584 | \$ - | \$ -      |

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

| <u>Description</u>                          | <u>Amount</u>                 |
|---|-------------------------------|
| Management fees Charged (Pg. 16 / Line m12) | 127,251 TB Linked             |
| Patient Days                                | <u>19,788</u> Page 8 of C/R   |
| <b>Amount Per Patient Day</b>               | <b>\$ 6.4307</b>              |
| PPD Allowance Per Rate Agreement            | 6.37 {a}                      |
| 2015 CPI Increase                           | <u>-</u>                      |
| PPD Allowance 9/30/2015                     | <u>6.37</u>                   |
| <b>Amount over (Under)</b>                  | <b>\$ 0.0607</b>              |
| Total Days                                  | 19,788 Page 8 of C/R          |
| <b>Disallowed Management Fee</b>            | <b><u><u>\$ 1,201</u></u></b> |

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 Westport, LLC  
 Calculation of Allowable Cell Phone Expense  
 September 30, 2015

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

|                            |     |
|----------------------------|-----|
| Total Bed Capacity         | 120 |
| # of Allowable Cell Phones | 4   |

| Allowable Cell Phone Expense (per cell phone): |        |
|--|--------|
| per month                                      | \$ 30  |
| per year (partial year 6 months)               | \$ 180 |

| Page 15 Line 1h2                     | <u>Amount</u>                        |
|--------------------------------------|--------------------------------------|
| Cell Phone expense per TB            | \$ 910                               |
| Allowable Cell Phone expense         | \$ 720                               |
| <b>Disallowed Cell Phone expense</b> | <b><u>\$ 190</u></b> Page 28 Line 12 |

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

| <u>Page</u>                                     | <u>Line</u> | <u>Account</u> | <u>Description</u>            | <u>Amount</u>   |
|---|-------------|----------------|-------------------------------|-----------------|
| 15  | 1.g.        | 490901         | Office Supplies-Mkt           | 3               |
| 15  | 1.g.        | 490920         | Forms/Printing-Mkt            | 2,583           |
| 15  | 1.a.9.      | 490135         | Employee Expense-Mkt          | 5               |
| <b>Total Page 15 Marketing Disallowance</b>     |             |                |                               | <b>2,592</b>    |
| 16  | 1.4.        | 490950         | Mileage Reimbursement-Mkt     | 151             |
| 16  | 1.5.        | 490133         | Training/Seminars/Courses-Mkt | 37              |
| 16  | m.7.        | 490930         | Postage-Mkt                   | 1               |
| 16  | m.13.       | 490859         | Collateral Material-Mkt       | 264             |
| <b>Total Page 16 Marketing Disallowance</b>     |             |                |                               | <b>453</b>      |
| <b>Disallowed Marketing Department Expenses</b> |             |                |                               | <b>\$ 3,045</b> |

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

| Name of Facility   |          |          |  | License No.              | Report for Year Ended | Page | of        |
|--|----------|----------|--|--------------------------|-----------------------|------|-----------|
| Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabil |          |          |  | 2405                     | 9/30/2015             | 29   | 37        |
| Item No.   | Page No. | Line No. | Item Description   | Total Amount of Decrease | CCNH                  | RHNS | (Specify) |
| Subtotals Brought Forward                                    |          |          |  | \$ 254,746               | 254,746               |      |           |
| <b>Page 20 - Resident Care Supplies***</b>                   |          |          |  |                          |                       |      |           |
| 27.  | 20       | 5.a.2    | Prescription Drugs   | \$ 90,627                | 90,627                |      |           |
| 28.  | 20       | 5.d.     | Ambulance/Limousine  | \$ 563                   | 563                   |      |           |
| 29.  | 20       | 5.f.     | X-rays, etc  | \$ 5,113                 | 5,113                 |      |           |
| 30.  | 20       | 5.h.     | Laboratory   | \$ 10,212                | 10,212                |      |           |
| 31.  |          |          | Medical Supplies   | \$                       |                       |      |           |
| 32.  | 20       | 5.e.2    | Oxygen (non emergency)   | \$ 14,230                | 14,230                |      |           |
| 33.  |          |          | Occupational Therapy   | \$                       |                       |      |           |
| 34.  |          |          | Other - See Attached Schedule  | \$ 12,578                | 12,578                |      |           |
| <b>Page 22 - Maintenance and Property</b>                    |          |          |  |                          |                       |      |           |
| 35.  |          |          | Excess Movable Equipment Depreciation<br>See Attached Schedule                                     | \$                       |                       |      |           |
| 36.  |          |          | Depreciation on Unallowable<br>Motor Vehicles  | \$                       |                       |      |           |
| 37.  |          |          | Unallowable Property and Real<br>Estate Taxes  | \$                       |                       |      |           |
| 38.  |          |          | Rental of Building Space or Rooms  | \$                       |                       |      |           |
| 39.  |          |          | Other - See Attached Schedule  | \$                       |                       |      |           |
| <b>Page 27 - Insurance</b>                                   |          |          |  |                          |                       |      |           |
| 40.  |          |          | Mortgage Insurance   | \$                       |                       |      |           |
| 41.  |          |          | Property Insurance   | \$                       |                       |      |           |
| <b>Other - Miscellaneous</b>                                 |          |          |  |                          |                       |      |           |
| 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,<br>enhancement or promotion of the<br>providers interest     | \$                       |                       |      |           |
| 48.  |          |          | Interest Income on Accounts Rec  | \$                       |                       |      |           |
| 49.  |          |          | Other (include personnel and other<br>costs unrelated to resident care) - See<br>Attached Schedule | \$                       |                       |      |           |
| <b>Not For Profit Providers Only</b>                         |          |          |  |                          |                       |      |           |
| 50.  |          |          | Building/Non Movable Eq. Depreciation<br>Unallowable Building Interest -<br>See Attached Schedule  | \$                       |                       |      |           |
| <b>51. Total Amount of Decrease (Items 1 - 50)</b>           |          |          |  | \$ 388,069               | 388,069               |      |           |

\*\*\* Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Complex  
9/30/2015

**Schedule of Other Ancillary Costs**

| Page Ref                           | Line Ref | Description   | CCNH             | RHNS        | (Specify)   |
|------------------------------------|----------|---|------------------|-------------|-------------|
| 20                                 | 5.i.     | Cable TV (see attached)                                     | \$ 10,122        |             |             |
| 20                                 | 5.j.     | IV Therapy (self-disallow)                                  | \$ 268           |             |             |
| 20                                 | 5.j.     | IV Drugs - Medicare (self-disallow)                         | \$ 1,029         |             |             |
| 20                                 | 5.j.     | IV Drugs - Managed Care (self-disallow)                     | \$ 1,906         |             |             |
| 20                                 | 5.j.     | IV Supplies - Managed Care (self-disallow)                  | \$ 941           |             |             |
| 20                                 | 5.j.     | Prior Year Expense - Medical Waste Disposal (self-disallow) | \$ (1,688)       |             |             |
| <b>Total Other Ancillary Costs</b> |          |   | <b>\$ 12,578</b> | <b>\$ -</b> | <b>\$ -</b> |

**Schedule of Excess Movable Equipment Depreciation**

| Page Ref   | Line Ref | Description | CCNH        | RHNS        | (Specify)   |
|--|----------|-------------|-------------|-------------|-------------|
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
|  |          |             |             |             |             |
| <b>Total Excess Movable Equipment Depreciation</b> |          |             | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**Schedule of Other Property Adjustments**

| Page Ref                                | Line Ref | Description | CCNH        | RHNS        | (Specify)   |
|---|----------|-------------|-------------|-------------|-------------|
|   |          |             |             |             |             |
|   |          |             |             |             |             |
|   |          |             |             |             |             |
|   |          |             |             |             |             |
|   |          |             |             |             |             |
|   |          |             |             |             |             |
|   |          |             |             |             |             |
|   |          |             |             |             |             |
| <b>Total Other Property Adjustments</b> |          |             | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

| Page Ref                       | Line Ref | Description | CCNH | RHNS | (Specify) |
|--------------------------------|----------|-------------|------|------|-----------|
|                                |          |             |      |      |           |
|                                |          |             |      |      |           |
|                                |          |             |      |      |           |
|                                |          |             |      |      |           |
|                                |          |             |      |      |           |
|                                |          |             |      |      |           |
|                                |          |             |      |      |           |
|                                |          |             |      |      |           |
| <b>Total Other Adjustments</b> |          |             | \$ - | \$ - | \$ -      |

Schedule of Unallowable Building Interest

| Page Ref                                   | Line Ref | Description | CCNH | RHNS | (Specify) |
|--|----------|-------------|------|------|-----------|
|  |          |             |      |      |           |
|  |          |             |      |      |           |
|  |          |             |      |      |           |
|  |          |             |      |      |           |
|  |          |             |      |      |           |
|  |          |             |      |      |           |
|  |          |             |      |      |           |
|  |          |             |      |      |           |
| <b>Total Unallowable Building Interest</b> |          |             | \$ - | \$ - | \$ -      |



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

|                                     | <u>Amount</u>                  |
|-------------------------------------|--------------------------------|
| Total Cable TV Expense acct #560717 | \$ 11,922 TB Linked            |
| Monthly Allowable amount            | \$ 300                         |
| Months in Cost Report Year          | <u>6</u>                       |
| Total Allowable Cost                | \$ 1,800                       |
| <br>                                |                                |
| <b>Disallowed Cable TV</b>          | <b><u><u>\$ 10,122</u></u></b> |

**F. Statement of Revenue**

| Name of Facility   |  | License No. |  | Report for Year Ended |             | Page | of        |
|--|--|-------------|--|-----------------------|-------------|------|-----------|
| Senior Philanthropy of Westport, LLC, d/12405                    |  |             |  | 9/30/2015             |             | 30   | 37        |
| Item   |  |             |  | Total                 | CCNH        | RHNS | (Specify) |
| <b>I. Resident Room, Board &amp; Routine Care Revenue</b>        |  |             |  |                       |             |      |           |
| 1. a. Medicaid Residents (CT only)                               |  |             |  | \$ 7,049,305          | 7,049,305   |      |           |
| b. Medicaid Room and Board Contractual Allowance **              |  |             |  | \$ (3,218,373)        | (3,218,373) |      |           |
| 2. a. Medicaid (All other states)                                |  |             |  | \$                    |             |      |           |
| b. Other States Room and Board Contractual Allowance **          |  |             |  | \$                    |             |      |           |
| 3. a. Medicare Residents (all inclusive)                         |  |             |  | \$ 1,076,704          | 1,076,704   |      |           |
| b. Medicare Room and Board Contractual Allowance **              |  |             |  | \$ 358,292            | 358,292     |      |           |
| 4. a. Private-Pay Residents and Other                            |  |             |  | \$ 779,699            | 779,699     |      |           |
| b. Private-Pay Room and Board Contractual Allowance **           |  |             |  | \$ (75,835)           | (75,835)    |      |           |
| <b>II. Other Resident Revenue</b>                                |  |             |  |                       |             |      |           |
| 1. a. Prescription Drugs - Medicare                              |  |             |  | \$ 100,232            | 100,232     |      |           |
| b. Prescription Drugs - Medicare Contractual Allowance **        |  |             |  | \$                    |             |      |           |
| c. Prescription Drugs - Non-Medicare                             |  |             |  | \$ 44,977             | 44,977      |      |           |
| 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                                |  |             |  | \$ 655,161            | 655,161     |      |           |
| b. Physical Therapy - Medicare Contractual Allowance **          |  |             |  | \$                    |             |      |           |
| c. Physical Therapy - Non-Medicare                               |  |             |  | \$ 209,428            | 209,428     |      |           |
| d. Physical Therapy - Non-Medicare Contractual Allowance **      |  |             |  | \$                    |             |      |           |
| 4. a. Speech Therapy - Medicare                                  |  |             |  | \$ 128,663            | 128,663     |      |           |
| b. Speech Therapy - Medicare Contractual Allowance **            |  |             |  | \$                    |             |      |           |
| c. Speech Therapy - Non-Medicare                                 |  |             |  | \$ 62,215             | 62,215      |      |           |
| d. Speech Therapy - Non-Medicare Contractual Allowance **        |  |             |  | \$                    |             |      |           |
| 5. a. Occupational Therapy - Medicare                            |  |             |  | \$ 537,818            | 537,818     |      |           |
| b. Occupational Therapy - Medicare Contractual Allowance **      |  |             |  | \$                    |             |      |           |
| c. Occupational Therapy - Non-Medicare                           |  |             |  | \$ 141,579            | 141,579     |      |           |
| d. Occupational Therapy - Non-Medicare Contractual Allowance **  |  |             |  | \$                    |             |      |           |
| 6. a. Other (Specify) - Medicare                                 |  |             |  | \$ (1,239,734)        | (1,239,734) |      |           |
| b. Other (Specify) - Non-Medicare                                |  |             |  | \$ (441,129)          | (441,129)   |      |           |
| <b>III. Total Resident Revenue (Section I. thru Section II.)</b> |  |             |  | \$ 6,169,002          | 6,169,002   |      |           |
| <b>IV. Other Revenue*</b>  |  |             |  |                       |             |      |           |
| 1. Meals sold to guests, employees & others                      |  |             |  | \$                    |             |      |           |
| 2. Rental of rooms to non-residents                              |  |             |  | \$                    |             |      |           |
| 3. Telephone   |  |             |  | \$                    |             |      |           |
| 4. Rental of Television and Cable Services                       |  |             |  | \$                    |             |      |           |
| 5. Interest Income (Specify)                                     |  |             |  | \$                    |             |      |           |
| 6. Private Duty Nurses' Fees                                     |  |             |  | \$                    |             |      |           |
| 7. Barber, Coffee, Beauty and Gift shops                         |  |             |  | \$                    |             |      |           |
| 8. Other (Specify)   |  |             |  | \$                    |             |      |           |
| <b>V. Total Other Revenue (1 thru 8)</b>                         |  |             |  | \$                    |             |      |           |
| <b>VI. Total All Revenue (III +V)</b>                            |  |             |  | \$ 6,169,002          | 6,169,002   |      |           |

\* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.  
 \*\* Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

| Page Ref                                       | Description                        | CCNH                  | RHNS        | (Specify)   |
|--|------------------------------------|-----------------------|-------------|-------------|
|  |                                    | -                     |             |             |
| 30II6a   | Laboratory- MCR A-SNF              | \$ 14,021             |             |             |
| 30II6a   | IV Therapy-MCR A-SNF               | \$ 435                |             |             |
| 30II6a   | XRay MRA                           | \$ 11,200             |             |             |
| 30II6a   | Contractual Adj-Ancill-MCR A-SNF   | \$ (1,023,596)        |             |             |
| 30II6a   | Equipment Rental-MCR B-SNF         | \$ -732               |             |             |
| 30II6a   | Contractual Adj- Ancill- MCR B-SNF | \$ (240,421)          |             |             |
| 30II6a   | Sequestration - MCR B              | \$ (2,105)            |             |             |
| <b>Total Other Resident Revenue - Medicare</b> |                                    | <b>\$ (1,239,734)</b> | <b>\$ -</b> | <b>\$ -</b> |

Schedule of Other Non-Medicare Resident Revenue

Related Exp

| Page Ref                            | Description                        | CCNH                | RHNS        | (Specify)   |
|-------------------------------------|------------------------------------|---------------------|-------------|-------------|
|                                     |                                    | -                   |             |             |
| 30II6b                              | Routine Revenue Adjustment-SNF PVT | \$ (7,130)          |             |             |
| 30II6b                              | Laboratory- MCD- SNF               | \$ 563              |             |             |
| 30II6b                              | IV Therapy-MCD-SNF                 | \$ 3,885            |             |             |
| 30II6b                              | Other Service- MCD-SNF             | \$ 265              |             |             |
| 30II6b                              | Other Service- MCD-SNF             | \$ (194,091)        |             |             |
| 30II6b                              | Medical Supplies HMO               | \$ 1,261            |             |             |
| 30II6b                              | Lab HMO                            | \$ 7,634            |             |             |
| 30II6b                              | IV THERAPY                         | \$ 6,133            |             |             |
| 30II6b                              | Radiology HMO                      | \$ 1,465            |             |             |
| 30II6b                              | Contractual Adj Ancillary HMO      | \$ (261,114)        |             |             |
| <b>Total Other Resident Revenue</b> |                                    | <b>\$ (441,129)</b> | <b>\$ -</b> | <b>\$ -</b> |

Interest Income

Account

| Page Ref                     | Account | Balance | CCNH        | RHNS        | (Specify)   |
|------------------------------|---------|---------|-------------|-------------|-------------|
|                              |         |         | -           |             |             |
| <b>Total Interest Income</b> |         |         | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

Schedule of Other Revenue

| Page Ref                   | Description | CCNH        | RHNS        | (Specify)   |
|----------------------------|-------------|-------------|-------------|-------------|
|                            |             | -           |             |             |
| <b>Total Other Revenue</b> |             | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**G. Balance Sheet**

| Name of Facility   | License No.               | Report for Year Ended | Page   | of        |
|--|---------------------------|-----------------------|--------|-----------|
| Senior Philanthropy of Westport, LLC,                              | 2405                      | 9/30/2015             | 31     | 37        |
| Account  |                           |                       | Amount |           |
| <b>Assets</b>  |                           |                       |        |           |
| <b>A. Current Assets</b>   |                           |                       |        |           |
| 1. Cash ( <i>on hand and in banks</i> )                            |                           |                       | \$     | 146,875   |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts)     |                           |                       | \$     | 1,820,507 |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) |                           |                       | \$     |           |
| 4. Inventories   |                           |                       | \$     |           |
| 5. Prepaid Expenses  |                           |                       | \$     | 220,227   |
| a. Prepaid Insurance   | 98,307                    |                       |        |           |
| b. Prepaid Taxes and Licenses                                      | 84,592                    |                       |        |           |
| c. Prepaid Other   | 37,328                    |                       |        |           |
| d.   |                           |                       |        |           |
| 6. Interest Receivable   |                           |                       | \$     |           |
| 7. Medicare Final Settlement Receivable                            |                           |                       | \$     |           |
| 8. Other Current Assets ( <i>itemize</i> )                         |                           |                       | \$     | 22,567    |
| Due from Long Ridge  | 1,082                     |                       |        |           |
| Deposits on Utilities  | 21,485                    |                       |        |           |
| <b>A-9. Total Current Assets (Lines A1 thru 8)</b>                 |                           |                       | \$     | 2,210,176 |
| <b>B. Fixed Assets</b>   |                           |                       |        |           |
| 1. Land  |                           |                       | \$     |           |
| 2. Land Improvements   | *Historical Cost _____    |                       | \$     |           |
|  | Accum. Depreciation _____ | Net                   |        |           |
| 3. Buildings   | *Historical Cost 16,240   |                       | \$     | 15,497    |
|  | Accum. Depreciation 743   | Net                   |        |           |
| 4. Leasehold Improvements  | *Historical Cost _____    |                       | \$     |           |
|  | Accum. Depreciation _____ | Net                   |        |           |
| 5. Non-Movable Equipment   | *Historical Cost _____    |                       | \$     |           |
|  | Accum. Depreciation _____ | Net                   |        |           |
| 6. Movable Equipment   | *Historical Cost 61,874   |                       | \$     | 56,387    |
|  | Accum. Depreciation 5,487 | Net                   |        |           |
| 7. Motor Vehicles  | *Historical Cost 40,257   |                       | \$     | 36,231    |
|  | Accum. Depreciation 4,026 | Net                   |        |           |
| 8. Minor Equipment-Not Depreciable                                 |                           |                       | \$     |           |
| 9. Other Fixed Assets ( <i>itemize</i> )                           |                           |                       | \$     | (1,277)   |
| F/S vs. C/R Adjustment   | (1,277)                   |                       |        |           |
| <b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>                  |                           |                       | \$     | 106,838   |

\* 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 Westport, LLC,                            |  | 2405        | 9/30/2015             | 32      | 37        |
| Account  |  |             |                       | Amount  |           |
| Total Brought Forward:   |  |             |                       | \$      | 2,317,014 |
| 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 _____   |  |             |                       | 556,422 |           |
| Accum. Depreciation _____  |  |             |                       | 303,399 | Net       |
|  |  |             |                       | \$      | 253,023   |
| 6. Motor Vehicles  |  |             |                       |         |           |
| *Historical Cost _____   |  |             |                       |         |           |
| Accum. Depreciation _____  |  |             |                       | Net     | \$        |
| 7. Minor Equipment-Not Depreciable                               |  |             |                       |         |           |
|  |  |             |                       | \$      |           |
| <b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>        |  |             |                       | \$      | 253,023   |
| D. Investment and Other Assets                                   |  |             |                       |         |           |
| 1. Deferred Deposits   |  |             |                       |         |           |
|  |  |             |                       | \$      |           |
| 2. Escrow Deposits   |  |             |                       |         |           |
|  |  |             |                       | \$      |           |
| 3. Organization Expense  |  |             |                       |         |           |
| *Historical Cost _____   |  |             |                       |         |           |
| Accum. Depreciation _____  |  |             |                       | Net     | \$        |
| 4. Goodwill (Purchased Only)                                     |  |             |                       |         |           |
|  |  |             |                       | \$      |           |
| 5. Investments Related to Resident Care ( <i>itemize</i> )       |  |             |                       |         |           |
| _____  |  |             |                       | \$      |           |
| _____  |  |             |                       | \$      |           |
| 6. Loans to Owners or Related Parties ( <i>itemize</i> )         |  |             |                       |         |           |
| Name and Address   |  | Amount      | Loan Date             |         |           |
| _____  |  | _____       | _____                 |         |           |
| 7. Other Assets ( <i>itemize</i> )                               |  |             |                       |         |           |
| _____  |  |             |                       | \$      |           |
| _____  |  |             |                       | \$      |           |
| <b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b> |  |             |                       | \$      |           |
| <b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>          |  |             |                       | \$      | 2,570,037 |

\* 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 Westport, LLC, d/b/a                                  |         | 2405                     | 9/30/2015             | 33        | 37               |
| Account  |         |                          |                       | Amount    |                  |
| <b>Liabilities</b>   |         |                          |                       |           |                  |
| A. Current Liabilities   |         |                          |                       |           |                  |
| 1. Trade Accounts Payable  |         |                          |                       | \$        | 777,030          |
| 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> )   |         |                          |                       | \$        | 230,211          |
| 5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )                |         |                          |                       | \$        |                  |
| 6. Accrued Payroll Taxes Payable   |         |                          |                       | \$        | 88,063           |
| 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> )    |         |                          |                       | \$        | 10,608           |
| 11. Accrued Income Taxes*  |         |                          |                       | \$        |                  |
| 12. Other Current Liabilities ( <i>itemize</i> )                             |         |                          |                       | \$        | 695,211          |
| Employee Deductions  | 19,716  | Accrued Accounting/Auc   | 17,000                |           |                  |
| Resident Trust   | 34,519  | Accrued Personal Proper  | 11,250                |           |                  |
| Uncleared Checks   | 194,194 | Due to Eagle Lake Fount  | 116,170               |           |                  |
| Accrued Workers Comp   | 36,894  | Due to Medicaid - Short- | 186,447               |           |                  |
| <b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>                    |         |                          |                       | <b>\$</b> | <b>1,801,123</b> |

\* 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<br>Senior Philanthropy of Westport, LLC, d/b/a |         | License No.<br>2405 | Report for Year Ended<br>9/30/2015 | Page<br>34 | of<br>37     |
| Account   |         |                     |                                    | Amount     |              |
| Total Brought Forward:  |         |                     |                                    | 1,801,123  |              |
| <b>Liabilities (cont'd)</b>                                     |         |                     |                                    |            |              |
| 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> )               |         |                     |                                    |            | \$ 207,864   |
| Due to Fifth Third Line   |         | 149,942             |                                    |            |              |
| Long Term Capital Lease   |         | 57,922              |                                    |            |              |
| B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)       |         |                     |                                    |            | \$ 207,864   |
| C. <b>Total All Liabilities</b> (Lines A-13 + B-5)              |         |                     |                                    |            | \$ 2,008,987 |

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

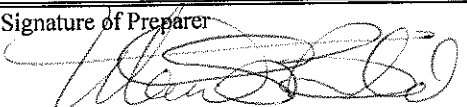
| Name of Facility  | License No. | Report for Year Ended | Page      | of        |
|---|-------------|-----------------------|-----------|-----------|
| Senior Philanthropy of Westport, LLC,   | 2405        | 9/30/2015             | 35        | 37        |
| Account   |             |                       | Amount    |           |
| <b>A. Reserves</b>  |             |                       |           |           |
| 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> )         |             |                       | \$        | 253,023   |
| 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   |             |                       | \$        | 253,023   |
| <b>B. Net Worth</b>   |             |                       |           |           |
| 1. Owner's Capital  |             |                       | \$        |           |
| 2. Capital Stock  |             |                       | \$        |           |
| 3. Paid-in Surplus  |             |                       | \$        |           |
| 4. Treasury Stock   |             |                       | \$        |           |
| 5. Cumulated Earnings   |             |                       | \$        | 103,141   |
| 6. Gain or Loss for Period  |             |                       | \$        | 204,886   |
|   | 4/1/2015    | thru                  | 9/30/2015 |           |
| 7. Total Net Worth  |             |                       | \$        | 308,027   |
| <b>C. Total Reserves and Net Worth</b>  |             |                       | \$        | 561,050   |
| <b>D. Total Liabilities, Reserves, and Net Worth</b>                                    |             |                       | \$        | 2,570,037 |



### H. Changes in Total Net Worth

| Name of Facility   |  | License No. | Report for Year Ended | Page   | of        |
|--|--|-------------|-----------------------|--------|-----------|
| Senior Philanthropy of Westport, LLC, d                            |  | 2405        | 9/30/2015             | 36     | 37        |
| Account  |  |             |                       | Amount |           |
| A. Balance at End of Prior Period as shown on Report of 09/30/2014 |  |             |                       | \$     |           |
| B. Total Revenue (From Statement of Revenue Page 30)               |  |             |                       | \$     | 6,169,002 |
| C. Total Expenditures (From Statement of Expenditures Page 27)     |  |             |                       | \$     | 5,964,116 |
| D. Net Income or Deficit   |  |             |                       | \$     | 204,886   |
| E. Balance   |  |             |                       | \$     | 204,886   |
| F. Additions   |  |             |                       |        |           |
| 1. Additional Capital Contributed (itemize)                        |  |             |                       |        |           |
| Total Expenditures PG 27   |  | 5,990,256   |                       |        |           |
| Depreciation Adjustment  |  | (26,140)    |                       |        |           |
| Total Expenditures Line C  |  | 5,964,116   |                       |        |           |
| 2. Other (itemize)   |  |             |                       |        |           |
| Change in Net Assets   |  | 103,141     |                       |        |           |
| F-3. Total Additions   |  |             |                       | \$     | 103,141   |
| G. Deductions  |  |             |                       |        |           |
| 1. Drawings of Owners/Operators/Partners (Specify)                 |  |             |                       | \$     |           |
| Name and Address (No., City, State, Zip)                           |  | Title       | Amount                |        |           |
|  |  |             |                       |        |           |
| 2. Other Withdrawings (Specify)                                    |  |             |                       | \$     |           |
| Purpose  |  | Amount      |                       |        |           |
|  |  |             |                       |        |           |
| 3. Total Deductions  |  |             |                       | \$     |           |
| H. Balance at End of Period  |  | 09/30/15    |                       | \$     | 308,027   |

### I. Preparer's/Reviewer's Certification

|  |   |                                    |            |          |
|--|---|------------------------------------|------------|----------|
| Name of Facility<br>Senior Philanthropy of Westport, LLC,  | License No.<br>2405   | Report for Year Ended<br>9/30/2015 | Page<br>37 | of<br>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) |            |          |
| <b>Preparer/Reviewer Certification</b>   |   |                                    |            |          |
| <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<br>  | Title<br>PRINCIPAL  | Date Signed<br>2/12/16             |            |          |
| Printed Name of Preparer<br>Matthew S. Bovolack  |   |                                    |            |          |
| Address Address<br>555 Long Wharf Drive, New Haven, CT 06511   |   | Phone Number<br>203-781-9600       |            |          |

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

| Account | Description                              | ADJ<br>9/30/2015 | JE Ref # | RJE | FINAL<br>9/30/2015 |
|---------|--|------------------|----------|-----|--------------------|
| 110102  | Petty Cash                               | 1,000.00         |          |     | 1,000.00           |
| 110103  | BOA Operating Account                    | 1,377.17         |          |     | 1,377.17           |
| 110110  | Resident Trust                           | 34,519.36        |          |     | 34,519.36          |
| 110204  | Accts Receivable-PVT                     | 26,654.95        |          |     | 26,654.95          |
| 110205  | Accts Receivable-Caid Res Responsibility | 857.75           |          |     | 857.75             |
| 110206  | Accts Receivable-SNF Medicare Part A     | 217,964.94       |          |     | 217,964.94         |
| 110207  | Accts Receivable-SNF Medicare Part B     | 92,442.00        |          |     | 92,442.00          |
| 110208  | Accts Receivable-Caid Cross-Over Part A  | 54,554.57        |          |     | 54,554.57          |
| 110209  | Accts Receivable-Caid Cross-Over Part B  | 18,677.49        |          |     | 18,677.49          |
| 110210  | Accts Receivable-SNF Medicaid            | 896,652.78       |          |     | 896,652.78         |
| 110211  | Accts Receivable-Hospice                 | 8,860.17         |          |     | 8,860.17           |
| 110212  | Accts Receivable-Pvt Co Insurance Part A | 80,604.98        |          |     | 80,604.98          |
| 110213  | Accts Receivable-Pvt Co Insurance Part B | 10,462.29        |          |     | 10,462.29          |
| 110214  | Accts Receivable-Insurance               | 17,160.00        |          |     | 17,160.00          |
| 110215  | Allowance for Uncollectible-SNF/IL/AL    | (81,000.00)      |          |     | (81,000.00)        |
| 110217  | Accts Receivable - Other                 | (64.53)          |          |     | (64.53)            |
| 110218  | Accts Receivable - HMO B                 | 8,614.18         |          |     | 8,614.18           |
| 110221  | Accounts Receivable - HMO                | 152,946.53       |          |     | 152,946.53         |
| 110223  | Accts Receivable - PO                    | 315,819.26       |          |     | 315,819.26         |
| 110242  | Due from Long Ridge                      | 1,081.60         |          |     | 1,081.60           |
| 110250  | AR-Refunds                               | (700.00)         |          |     | (700.00)           |
| 110401  | Prepaid Insurance                        | 98,307.22        |          |     | 98,307.22          |
| 110403  | Prepaid Taxes and Licenses               | 84,591.87        |          |     | 84,591.87          |
| 110406  | Prepaid Other                            | 37,328.30        |          |     | 37,328.30          |
| 120110  | Deposits on Utilities                    | 21,485.00        |          |     | 21,485.00          |
| 120204  | Cash - Insurance Reserve                 | 109,228.79       |          |     | 109,228.79         |
| 120205  | Cash - Security Deposit                  | 750.00           |          |     | 750.00             |
| 120304  | Building & Improvements                  | 16,240.15        |          |     | 16,240.15          |
| 120305  | Accumulated Depr- Bldg & Improvement     | (486.35)         |          |     | (486.35)           |
| 120306  | Furniture, Fixtures & Equipment          | 61,873.90        |          |     | 61,873.90          |
| 120307  | Accumulated Depr- FFE                    | (8,251.47)       |          |     | (8,251.47)         |
| 120308  | Motor Vehicles                           | 40,257.00        |          |     | 40,257.00          |
| 120309  | Accumulated Depr- Vehicles               | (2,795.65)       |          |     | (2,795.65)         |
| 210104  | Accounts Payable- Trade                  | (673,928.97)     |          |     | (673,928.97)       |
| 210105  | Accounts Payable- Accrued                | (103,100.69)     |          |     | (103,100.69)       |
| 210109  | Employee Deductions- Garnishments        | (170.68)         |          |     | (170.68)           |
| 210110  | Employee Deductions- HSA                 | (617.14)         |          |     | (617.14)           |
| 210111  | Employee Deductions- 401K                | (10,898.99)      |          |     | (10,898.99)        |
| 210112  | Employee Deductions- FSA                 | (351.22)         |          |     | (351.22)           |
| 210113  | Employee Deductions- ST/LIFE             | (2,268.75)       |          |     | (2,268.75)         |
| 210114  | Employee Deductions- Child Support       | (1,054.11)       |          |     | (1,054.11)         |
| 210115  | SIT Taxes Payable                        | (11,571.90)      |          |     | (11,571.90)        |
| 210116  | Employee Deductions - AFLAC              | (3,013.85)       |          |     | (3,013.85)         |
| 210117  | Employee Deductions - Union Dues         | (1,341.09)       |          |     | (1,341.09)         |
| 210118  | Resident Trust                           | (34,519.36)      |          |     | (34,519.36)        |
| 210160  | Uncleared Checks                         | (194,194.22)     |          |     | (194,194.22)       |
| 210201  | Accrued Salaries & Wages                 | (230,211.05)     |          |     | (230,211.05)       |
| 210202  | Federal Income Tax Withheld              | (37,062.04)      |          |     | (37,062.04)        |
| 210204  | FICA Taxes- EE                           | (47,608.78)      |          |     | (47,608.78)        |
| 210205  | SUI Taxes Payable                        | 8,241.85         |          |     | 8,241.85           |
| 210206  | Accrued Workers Comp                     | (36,893.53)      |          |     | (36,893.53)        |
| 210208  | Accrued Real Estate Taxes                | (60,750.00)      |          |     | (60,750.00)        |
| 210210  | FUTA Taxes                               | (62.15)          |          |     | (62.15)            |
| 210212  | Accrued Interest Payable                 | (10,607.84)      |          |     | (10,607.84)        |

| Account | Description                           | ADJ<br>9/30/2015 | JE Ref # | RJE      | FINAL<br>9/30/2015 |
|---------|---------------------------------------|------------------|----------|----------|--------------------|
|         |                                       |                  |          |          | (5,471.00)         |
| 210214  | Accrued Land Lease                    | (5,471.00)       |          |          | (12,800.00)        |
| 210215  | Accrued Legal Fees                    | (12,800.00)      |          |          | (17,000.00)        |
| 210216  | Accrued Accounting/Audit Fees         | (17,000.00)      |          |          | (11,250.00)        |
| 210218  | Accrued Personal Property Taxes       | (11,250.00)      |          |          | (116,170.47)       |
| 210225  | Due to Eagle Lake Foundation          | (116,170.47)     |          |          | (149,942.28)       |
| 210244  | Due to Fifth Third Line               | (149,942.28)     |          |          | (186,447.40)       |
| 210259  | Due to Medicaid - Short-term          | (186,447.40)     |          |          | (57,921.69)        |
| 220400  | Long Term Capital Lease               | (57,921.69)      |          |          | (103,140.58)       |
| 250200  | Change in Net Assets                  | (103,140.58)     |          |          | (436,595.00)       |
| 310101  | Routine Services-SNF PVT              | (436,595.00)     |          |          | (1,788.75)         |
| 310103  | Pharmacy- SNF PVT                     | (1,788.75)       |          |          | (5,603.00)         |
| 310106  | Physical Therapy- SNF PVT             | (5,603.00)       |          |          | (2,140.00)         |
| 310107  | Speech Therapy- SNF PVT               | (2,140.00)       |          |          | (4,028.00)         |
| 310108  | Occupational Therapy- SNF PVT         | (4,028.00)       |          |          | 7,130.00           |
| 310195  | Routine Revenue Adjustment-SNF PVT    | 7,130.00         |          |          | (1,098,005.00)     |
| 310201  | Routine Services-MCR A-SNF            | (1,098,005.00)   |          |          | (100,231.98)       |
| 310203  | Pharmacy-MCR A-SNF                    | (100,231.98)     |          |          | (14,021.22)        |
| 310205  | Laboratory- MCR A-SNF                 | (14,021.22)      |          |          | (450,339.00)       |
| 310206  | Physical Therapy- MCR A-SNF           | (450,339.00)     |          |          | (60,046.00)        |
| 310207  | Speech Therapy- MCR A-SNF             | (60,046.00)      |          |          | (387,323.00)       |
| 310208  | Occupational Therapy- MCR A-SNF       | (387,323.00)     |          |          | (435.00)           |
| 310212  | IV Therapy-MCR A-SNF                  | (435.00)         |          |          | (11,199.72)        |
| 310215  | XRy MRA                               | (11,199.72)      |          |          | 21,300.53          |
| 310295  | Sequestration - MCR A                 | 21,300.53        |          |          | (358,292.48)       |
| 310298  | Contractual Adj- Room- MCR A-SNF      | (358,292.48)     |          |          | 1,023,595.92       |
| 310299  | Contractual Adj-Ancill-MCR A-SNF      | 1,023,595.92     |          |          | (7,049,305.00)     |
| 310301  | Routine Services- MCD-SNF             | (7,049,305.00)   |          |          | (10,475.82)        |
| 310303  | Pharmacy- MCD- SNF                    | (10,475.82)      |          |          | (563.15)           |
| 310305  | Laboratory- MCD- SNF                  | (563.15)         |          |          | (98,127.00)        |
| 310306  | Physical Therapy- MCD-SNF             | (98,127.00)      |          |          | (27,773.00)        |
| 310307  | Speech Therapy- MCD-SNF               | (27,773.00)      |          |          | (53,003.00)        |
| 310308  | Occupational Therapy- MCD-SNF         | (53,003.00)      |          |          | (3,885.00)         |
| 310312  | IV Therapy-MCD-SNF                    | (3,885.00)       |          |          | (264.00)           |
| 310397  | Other Service- MCD-SNF                | (264.00)         |          |          | 3,218,372.83       |
| 310398  | Contractual Adj- Room- MCD-SNF        | 3,218,372.83     |          |          | 194,090.97         |
| 310399  | Contractual Adj- Ancillaries- MCD-SNF | 194,090.97       |          |          | (204,822.00)       |
| 310406  | Physical Therapy- MCR B-SNF           | (204,822.00)     |          |          | (68,617.00)        |
| 310407  | Speech Therapy-MCR B-SNF              | (68,617.00)      |          |          | (150,495.00)       |
| 310408  | Occupational Therapy-MCR B-SNF        | (150,495.00)     |          |          | (731.83)           |
| 310409  | Equipment Rental-MCR B-SNF            | (731.83)         |          |          | 2,104.78           |
| 310498  | Sequestration - MCR B                 | 2,104.78         |          |          | 240,420.70         |
| 310499  | Contractual Adj- Ancill- MCR B-SNF    | 240,420.70       |          |          | (343,104.00)       |
| 310801  | Routine Services HMO                  | (343,104.00)     |          |          | (1,261.41)         |
| 310802  | Medical Supplies HMO                  | (1,261.41)       |          |          | (32,712.58)        |
| 310803  | Pharmacy HMO                          | (32,712.58)      |          |          | (7,633.65)         |
| 310805  | Lab HMO                               | (7,633.65)       |          |          | (105,698.00)       |
| 310806  | PT HMO                                | (105,698.00)     |          |          | (32,302.00)        |
| 310807  | ST HMO                                | (32,302.00)      |          |          | (84,548.00)        |
| 310808  | OT HMO                                | (84,548.00)      |          |          | (6,132.74)         |
| 310810  | IV THERAPY                            | (6,132.74)       |          |          | (1,464.69)         |
| 310815  | Radiology HMO                         | (1,464.69)       |          |          | 408.00             |
| 310895  | Sequestration - HMO                   | 408.00           |          |          | 75,427.35          |
| 310898  | Contractual Adjustment Room HMO       | 75,427.35        |          |          | 261,113.01         |
| 310899  | Contractual Adj Ancillary HMO         | 261,113.01       |          |          | 58,193.82          |
| 410101  | Salaries-Administrator                | 58,202.72        |          | (8.90)   | 56,166.40          |
| 410102  | Salaries-DON                          | 56,166.40        |          |          | (5,759.70)         |
| 410104  | Salaries-MDS Coor/MDS Asst            | (5,759.70)       |          | 5,760.00 | 0.30               |
| 410106  | Inservice Coordinator-Nursing Admin   | (3,607.89)       |          | 3,608.00 | 0.11               |

| Account | Description                          | ADJ<br>9/30/2015 | JE Ref # | RJE        | FINAL<br>9/30/2015 |
|---------|--------------------------------------|------------------|----------|------------|--------------------|
|         |                                      |                  |          |            | (3,468.00)         |
| 410107  | Salaries - ADON/Unit Mgr             | (3,468.00)       |          |            |                    |
| 410116  | Orientation - Nursing Adm            | (262.29)         |          | 262.00     | (0.29)             |
| 410120  | Vacation/Sick/Holiday-Nursing Admn   | 9,302.67         |          | (9,303.00) | (0.33)             |
| 410121  | Payroll Taxes-Nursing Admn-FICA      | 8,375.97         |          |            | 8,375.97           |
| 410122  | Payroll Taxes-Nursing Admn-SUI       | (156.68)         |          |            | (156.68)           |
| 410123  | Workers Comp-Nursing Admn            | 1,671.52         |          |            | 1,671.52           |
| 410124  | Payroll Nursing Admin-FUTA           | (2.98)           |          |            | (2.98)             |
| 410125  | Employee Health Insurance-Nurs Admin | 1,727.31         |          |            | 1,727.31           |
| 410126  | Employee Life Insurance-Nursing Admn | 146.20           |          |            | 146.20             |
| 410127  | Employee Dental Insurance-Nurs Admn  | 174.45           |          |            | 174.45             |
| 410128  | Employee Vision Insurance-Nurs Admin | 26.14            |          |            | 26.14              |
| 410133  | Training/Seminars/Courses-Nurs Admn  | 145.00           |          |            | 145.00             |
| 410134  | Dues/Subscriptions-Nursing Admn      | 3,562.11         |          |            | 3,562.11           |
| 410135  | Employee Expense-Nursing Admn        | 179.72           |          | (129.99)   | 49.73              |
| 410136  | Contracted Services - Nursing Admin  | 30,810.00        |          |            | 30,810.00          |
| 410137  | Software Expense - Nursing Adm       | 5,060.04         |          |            | 5,060.04           |
| 410141  | Cell Phones - Nursing Admin          | 602.51           |          |            | 602.51             |
| 410195  | Mileage Reimbursement - Nursing Adm  | 230.96           |          |            | 230.96             |
| 410199  | Licenses/Permits-Nursing Admn        | 845.34           |          |            | 845.34             |
| 410201  | Salaries-RN                          | 326,359.23       |          | (318.10)   | 326,041.13         |
| 410202  | Overtime-RN                          | 20,330.02        |          |            | 20,330.02          |
| 410203  | Orientation-RN                       | 1,331.06         |          |            | 1,331.06           |
| 410204  | Salaries-LPN                         | 581,725.47       |          |            | 581,725.47         |
| 410205  | Overtime-LPN                         | 44,023.05        |          |            | 44,023.05          |
| 410206  | Orientation-LPN                      | 19,184.67        |          |            | 19,184.67          |
| 410207  | Salaries-CNA                         | 828,350.71       |          |            | 828,350.71         |
| 410208  | Overtime-CNA                         | 28,083.66        |          |            | 28,083.66          |
| 410209  | Orientation-CNA                      | 3,894.00         |          |            | 3,894.00           |
| 410210  | Ward Clerk/Staff Coord-Nursing       | 16,236.06        |          |            | 16,236.06          |
| 410212  | Ward Clerk/Staff Coord- OT           | 1,671.63         |          |            | 1,671.63           |
| 410213  | Ward Clerk-Nurs Orientation          | 42.01            |          |            | 42.01              |
| 410220  | Vacation/Sick/Holiday-Nursing        | 174,576.28       |          |            | 174,576.28         |
| 410221  | Payroll Taxes-Nursing-FICA           | 151,890.09       |          |            | 151,890.09         |
| 410222  | Payroll Taxes-Nursing-SUI            | 30,573.12        |          |            | 30,573.12          |
| 410223  | Workers Comp-Nursing                 | 68,291.48        |          |            | 68,291.48          |
| 410224  | Payroll Nursing - FUTA               | 855.92           |          |            | 855.92             |
| 410225  | Employee Health Insurance-Nursing    | 129,266.93       |          |            | 129,266.93         |
| 410226  | Employee Life Insurance-Nursing      | 1,351.72         |          |            | 1,351.72           |
| 410227  | Employee Dental Insurance-Nursing    | 3,487.47         |          |            | 3,487.47           |
| 410228  | Travel - Nursing                     | 342.70           |          | 129.99     | 472.69             |
| 410229  | Employee Vision Insurance - Nursing  | 705.63           |          |            | 705.63             |
| 410230  | Recruitment-Nursing                  | 1,038.07         |          |            | 1,038.07           |
| 410231  | Drug Free Expense-Nursing            | 660.00           |          |            | 660.00             |
| 410232  | Background Checks-Nursing            | 1,078.00         |          |            | 1,078.00           |
| 410233  | Training/Seminars/Courses-Nursing    | 1,772.05         |          |            | 1,772.05           |
| 410235  | Employee Expense-Nursing             | 1,294.59         |          | (149.00)   | 1,145.59           |
| 410237  | Office Supplies - Nursing            | 859.02           |          |            | 859.02             |
| 410501  | Salaries-Med Rec                     | 17,417.34        |          |            | 17,417.34          |
| 410502  | Overtime-Med Rec                     | 2,564.34         |          |            | 2,564.34           |
| 410520  | Vacation/Sick/Holiday- Med Recs      | 1,284.99         |          |            | 1,284.99           |
| 410521  | Payroll Taxes-Med Recs-FICA          | 1,585.19         |          |            | 1,585.19           |
| 410522  | Payroll Taxes-Med Recs-SUI           | 555.99           |          |            | 555.99             |
| 410523  | Workers Comp- Med Recs               | 29.49            |          |            | 29.49              |
| 410524  | Payroll Tax - Medical Record - FUTA  | 19.65            |          |            | 19.65              |
| 410525  | Employee Health Insurance-Med Recs   | 1,553.80         |          |            | 1,553.80           |
| 410526  | Employee Life Insurance-Med Recs     | 15.30            |          |            | 15.30              |
| 410527  | Employee Dental Insurance-Med Recs   | 50.07            |          |            | 50.07              |
| 410601  | Salaries-Social Service              | 32,780.68        |          |            | 32,780.68          |

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| 410620  | Vacation/Sick/Holiday-Social Service     | 2,817.56         |          |             | 2,817.56           |
| 410621  | Payroll Taxes- Social Service-FICA       | 2,669.99         |          |             | 2,669.99           |
| 410622  | Payroll Taxes- Social Service-SUI        | (15.50)          |          |             | (15.50)            |
| 410623  | Workers Comp-Social Service              | 38.41            |          |             | 38.41              |
| 410625  | EE Health Insurance-Social Service       | 1,980.91         |          |             | 1,980.91           |
| 410626  | Employee Life Ins-Social Service         | 69.00            |          |             | 69.00              |
| 410701  | Medical Director                         | 31,071.43        |          |             | 31,071.43          |
| 410702  | Pharmacy Consultant                      | 6,831.78         |          |             | 6,831.78           |
| 410706  | Physician Consultant                     | 720.00           |          | (720.00)    | 0.00               |
| 410711  | Salaries - Director of Rehab             | 48,807.20        |          | (48,807.00) | 0.20               |
| 410712  | Salaries - Physical Therapy Assistant    | 80,061.09        |          |             | 80,061.09          |
| 410713  | Overtime - Physical Therapy Assistant    | 355.60           |          |             | 355.60             |
| 410716  | Salaries - Occupational Therapy Assist   | 30,391.54        |          |             | 30,391.54          |
| 410717  | Overtime - Occupational Therapy Assistan | 305.26           |          |             | 305.26             |
| 410718  | Salaries - Therapy - Rehab Tech          | 14,004.47        |          |             | 14,004.47          |
| 410719  | Therapy - Rehab Tech OT                  | 135.96           |          |             | 135.96             |
| 410725  | Therapy Staffing Services                | 270.00           |          |             | 270.00             |
| 410730  | Minor Equipment & Supplies - Therapy     | 2,650.56         |          |             | 2,650.56           |
| 410731  | IV Therapy                               | 267.80           |          |             | 267.80             |
| 410733  | Floor Stock Drugs & Supplies             | 10,349.86        |          |             | 10,349.86          |
| 410740  | Interco Contracted Services - Therapy    | (256.89)         |          | (27.00)     | (283.89)           |
| 410741  | Oxygen                                   | 4,238.28         |          |             | 4,238.28           |
| 410742  | Inhalation Supplies                      | 9,991.58         |          |             | 9,991.58           |
| 410750  | Resident Transportation                  | 563.12           |          |             | 563.12             |
| 410751  | Lab Fees                                 | 10,211.97        |          |             | 10,211.97          |
| 410752  | X-Ray Service                            | 5,112.55         |          |             | 5,112.55           |
| 410754  | IV Drugs - Medicare                      | 1,028.72         |          |             | 1,028.72           |
| 410756  | Pharmacy-RX Medicaid                     | 2,534.91         |          |             | 2,534.91           |
| 410757  | Pharmacy-RX Medicare                     | 67,470.50        |          |             | 67,470.50          |
| 410758  | Pharmacy-RX Managed Care                 | 18,387.20        |          |             | 18,387.20          |
| 410759  | Pharmacy OTC Medicaid                    | 3,583.92         |          |             | 3,583.92           |
| 410760  | Pharmacy-OTC Medicare                    | 999.58           |          |             | 999.58             |
| 410761  | Incontinent Supplies                     | 22,689.83        |          |             | 22,689.83          |
| 410762  | Medical Supplies                         | 29,863.29        |          |             | 29,863.29          |
| 410763  | Nursing Supplies                         | 38,949.72        |          |             | 38,949.72          |
| 410764  | Nutritional Supplements                  | 12,696.75        |          |             | 12,696.75          |
| 410765  | Medical Equipment Rental                 | 73,880.52        |          |             | 73,880.52          |
| 410767  | Equipment Repairs - Nursing              | 1,620.79         |          |             | 1,620.79           |
| 410768  | Minor Equipment - Nursing                | 11,817.94        |          |             | 11,817.94          |
| 410769  | Pharmacy - RX Other                      | 2,234.66         |          |             | 2,234.66           |
| 410770  | Pharmacy - OTC Other                     | 362.93           |          |             | 362.93             |
| 410771  | IV Drugs - Managed Care                  | 1,906.03         |          |             | 1,906.03           |
| 410772  | IV Supplies - Managed Care               | 941.45           |          |             | 941.45             |
| 410774  | Medical Waste Disposal                   | (1,687.50)       |          |             | (1,687.50)         |
| 410775  | Salaries - Physical Therapy              | 85,446.95        |          | 44,474.62   | 129,921.57         |
| 410776  | Overtime - Physical Therapy              | 1,881.71         |          |             | 1,881.71           |
| 410777  | Salaries - Occupational Therapy          | 94,380.82        |          | 34,325.01   | 128,705.83         |
| 410778  | Overtime - Occupational Therapy          | 2,049.90         |          |             | 2,049.90           |
| 410779  | Salaries - Speech Therapy                | 30,388.55        |          | 13,089.37   | 43,477.92          |
| 410780  | Overtime - Speech Therapy                | 842.39           |          |             | 842.39             |
| 410781  | Orientation - All Therapy                | (20.06)          |          |             | (20.06)            |
| 410782  | Vac/Sick/Hol - Therapy                   | 43,054.54        |          | (43,055.00) | (0.46)             |
| 410783  | Fica - Therapy                           | 31,975.09        |          |             | 31,975.09          |
| 410784  | SUI - Therapy                            | 896.50           |          |             | 896.50             |
| 410785  | Workers Comp - Therapy                   | 13,469.40        |          |             | 13,469.40          |
| 410786  | FUTA - Therapy                           | 48.36            |          |             | 48.36              |
| 410787  | Employee Health - Therapy                | 31,280.58        |          |             | 31,280.58          |
| 410788  | Employee Dental - Therapy                | 959.53           |          |             | 959.53             |

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| 410789  | Employee Life - Therapy             | 239.70           |          |            | 239.70             |
| 410790  | Therapy Software Costs              | 2,300.36         |          |            | 2,300.36           |
| 410791  | Employee Vision Insurance - Therapy | 100.05           |          |            | 100.05             |
| 410794  | Speech Therapist - Outside Contract | 360.00           |          | 720.00     | 1,080.00           |
| 410796  | Recruitment - Therapy               | 201.00           |          |            | 201.00             |
| 410855  | Dental Consultants                  | 5,538.00         |          |            | 5,538.00           |
| 410997  | Quality Assessment Fee - SNF        | 361,249.40       |          |            | 361,249.40         |
| 410998  | Bad Debt Expense-SNF                | 54,000.00        |          |            | 54,000.00          |
| 440101  | Salaries-Dietary Manager/CDM        | 26,614.74        |          |            | 26,614.74          |
| 440104  | Salaries- Dietary Supervisor        | 15,393.26        |          |            | 15,393.26          |
| 440107  | Salaries-Cooks                      | 34,338.22        |          |            | 34,338.22          |
| 440108  | Overtime-Cooks                      | 755.67           |          |            | 755.67             |
| 440109  | Orientation-Cooks                   | 38.54            |          |            | 38.54              |
| 440110  | Salaries - Dietician                | 26,030.65        |          |            | 26,030.65          |
| 440113  | Salaries- Dietary Aides             | 119,334.83       |          |            | 119,334.83         |
| 440114  | Overtime-Dietary Aides              | 807.97           |          |            | 807.97             |
| 440120  | Vacation/Sick/Holiday-Dietary       | 12,520.46        |          |            | 12,520.46          |
| 440121  | Payroll Taxes-Dietary-FICA          | 17,815.00        |          |            | 17,815.00          |
| 440122  | Payroll Taxes- Dietary-SUI          | 6,969.56         |          |            | 6,969.56           |
| 440123  | Workers Comp-Diet                   | 7,825.82         |          |            | 7,825.82           |
| 440124  | Payroll Taxes-Dietary FUTA          | 342.08           |          |            | 342.08             |
| 440125  | Employee Health Insurance- Dietary  | 9,111.03         |          |            | 9,111.03           |
| 440126  | Employee Life Insurance-Dietary     | 248.99           |          |            | 248.99             |
| 440127  | Employee Dental Insurance- Dietary  | 128.63           |          |            | 128.63             |
| 440128  | Employee Vision Insurance - Dietary | 88.17            |          |            | 88.17              |
| 440132  | Background Checks-Dietary           | 210.00           |          |            | 210.00             |
| 440134  | Dues/Subscriptions-Dietary          | 2,053.31         |          | (2,632.31) | (579.00)           |
| 440789  | Thickened Liquids-Dietary           | 1,412.66         |          |            | 1,412.66           |
| 440803  | Raw Food-Dietary                    | 97,302.14        |          |            | 97,302.14          |
| 440804  | Produce-Dietary                     | 11,603.68        |          |            | 11,603.68          |
| 440805  | Dairy-Dietary                       | 21,775.28        |          |            | 21,775.28          |
| 440807  | Dietary Supplies-Dietary            | 13,626.87        |          |            | 13,626.87          |
| 440809  | Utensils/Pots/Pans-Dietary          | (25.51)          |          |            | (25.51)            |
| 440811  | Chemicals-Dietary                   | 706.36           |          |            | 706.36             |
| 440813  | Maintenance & Repairs-Dietary       | 3,851.81         |          |            | 3,851.81           |
| 440876  | Equipment Minor-Dietary             | 3,457.06         |          |            | 3,457.06           |
| 440920  | Forms/Printing-Dietary              | 132.23           |          |            | 132.23             |
| 440950  | Mileage Reimbursement-Dietary       | 31.02            |          |            | 31.02              |
| 450104  | Salaries- Housekeeping Staff        | 137,172.34       |          |            | 137,172.34         |
| 450105  | Overtime- Housekeeping Staff        | 4,895.33         |          |            | 4,895.33           |
| 450106  | Orientation- Housekeeping Staff     | 129.25           |          |            | 129.25             |
| 450110  | Contract Services _ Housekeeping    | 13,692.00        |          |            | 13,692.00          |
| 450120  | Vacation/Sick/Holiday-Hskp          | 15,406.42        |          |            | 15,406.42          |
| 450121  | Payroll Taxes- Hskp-FICA            | 11,708.98        |          |            | 11,708.98          |
| 450122  | Payroll Taxes-Hskp-SUI              | 4,164.21         |          |            | 4,164.21           |
| 450123  | Workers Comp-Hskp                   | 5,098.56         |          |            | 5,098.56           |
| 450124  | Payroll Tax Housekeeping FUTA       | 80.35            |          |            | 80.35              |
| 450125  | Employee Health Insurance-Hskp      | 15,228.40        |          |            | 15,228.40          |
| 450126  | Employee Life Insurance-Hskp        | 142.80           |          |            | 142.80             |
| 450127  | Employee Dental Insurance-Hskp      | (303.03)         |          |            | (303.03)           |
| 450128  | Employee Vision Insurance - Hskp    | 60.74            |          |            | 60.74              |
| 450871  | Cleaning Supplies-Hskp              | 15,566.08        |          |            | 15,566.08          |
| 460104  | Salaries-Laundry Staff              | 38,249.79        |          |            | 38,249.79          |
| 460105  | Overtime- Laundry Staff             | 217.45           |          |            | 217.45             |
| 460107  | Contract Services - Laundry         | 21,414.00        |          |            | 21,414.00          |
| 460120  | Vacation/Sick/Holiday-Laundry       | 2,431.67         |          |            | 2,431.67           |
| 460121  | Payroll Taxes-Laundry-FICA          | 3,009.48         |          |            | 3,009.48           |
| 460122  | Payroll Taxes-Laundry-SUI           | 1,264.75         |          |            | 1,264.75           |

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| 460123  | Workers Comp-Laundry                    | 1,311.93         |          |     | 1,311.93           |
| 460124  | Payroll Tax Laundry FUTA                | 16.62            |          |     | 16.62              |
| 460125  | Employee Health Insurance-Laundry       | 4,915.25         |          |     | 4,915.25           |
| 460126  | Employee Life Insurance-Laundry         | 30.60            |          |     | 30.60              |
| 460127  | Employeee Dental Insurance-Laundry      | 69.44            |          |     | 69.44              |
| 460128  | Employee Vision Insurance - Laundry     | 7.36             |          |     | 7.36               |
| 460820  | Maintenance& Repairs-Laundry            | 2,486.56         |          |     | 2,486.56           |
| 460883  | Linen/Terry-Laundry                     | 1,049.22         |          |     | 1,049.22           |
| 470104  | Salaries-Maintenance Staff              | 29,038.51        |          |     | 29,038.51          |
| 470105  | Overtime-Maintenance Staff              | 448.68           |          |     | 448.68             |
| 470120  | Vacation/Sick/Holiday-Maint             | 2,001.60         |          |     | 2,001.60           |
| 470121  | Payroll Taxes-Maint-FICA                | 2,345.06         |          |     | 2,345.06           |
| 470122  | Payroll Taxes-Maint-SUI                 | 713.72           |          |     | 713.72             |
| 470123  | Workers Comp-Maint                      | 1,025.52         |          |     | 1,025.52           |
| 470124  | Payroll Maint-FUTA                      | (1.32)           |          |     | (1.32)             |
| 470125  | Employee Health Insurance-Maint         | 2,122.60         |          |     | 2,122.60           |
| 470126  | Employee Life Insurance-Maint           | 20.40            |          |     | 20.40              |
| 470127  | Employee Dental Insurance-Maint         | 50.07            |          |     | 50.07              |
| 470128  | Contracted Maintenance                  | 8,340.00         |          |     | 8,340.00           |
| 470129  | Employee Vision Insurance - Maint       | 7.36             |          |     | 7.36               |
| 470132  | Background Checks-Maint                 | 30.00            |          |     | 30.00              |
| 470134  | Dues/Subscriptions-Maint                | 578.77           |          |     | 578.77             |
| 470820  | Maintenance & Repairs-Maint             | 10,146.75        |          |     | 10,146.75          |
| 470821  | Electrical-Maint                        | 1,685.36         |          |     | 1,685.36           |
| 470822  | Plumbing-Maint                          | 9,015.15         |          |     | 9,015.15           |
| 470823  | HVAC/Boiler Maint                       | 8,912.00         |          |     | 8,912.00           |
| 470824  | Paint-Maint                             | 579.25           |          |     | 579.25             |
| 470828  | Alarm Inspection-Maint                  | 1,538.70         |          |     | 1,538.70           |
| 470829  | Alarm Repairs-Maint                     | 5,634.38         |          |     | 5,634.38           |
| 470830  | Grounds Maintenance-Maint               | 13,178.01        |          |     | 13,178.01          |
| 470833  | Elevator-Maint                          | 17,202.00        |          |     | 17,202.00          |
| 470834  | Pest Control-Maint                      | 780.00           |          |     | 780.00             |
| 470836  | Maint Contracts- Generator              | 1,470.00         |          |     | 1,470.00           |
| 470876  | Equipment Minor-Maint                   | 849.95           |          |     | 849.95             |
| 470941  | Cell Phones-Maint                       | 307.16           |          |     | 307.16             |
| 470950  | Mileage Reimbursement-Maint             | 7.77             |          |     | 7.77               |
| 470970  | Waste Disposal -Grease/Trash            | 17,717.80        |          |     | 17,717.80          |
| 480104  | Salaries-Reception/Security Staff       | 34,734.74        |          |     | 34,734.74          |
| 480105  | Overtime-Reception/Security Staff       | 557.73           |          |     | 557.73             |
| 480106  | Orientation-Reception/Security Staff    | 88.00            |          |     | 88.00              |
| 480120  | Vacation/Sick/Holiday-Rec/Sec           | 4,115.79         |          |     | 4,115.79           |
| 480121  | Payroll Taxes-Rec/Sec-FICA              | 2,829.83         |          |     | 2,829.83           |
| 480122  | Payroll Taxes-Rec/Sec-SUI               | 1,248.44         |          |     | 1,248.44           |
| 480123  | Workers Comp-Rec/Sec                    | 248.63           |          |     | 248.63             |
| 480124  | Payroll Tax Security FUTA               | 48.73            |          |     | 48.73              |
| 480125  | Employee Health Insurance-Rec/Sec       | 6,655.95         |          |     | 6,655.95           |
| 480126  | Employee Life Insurance-Rec/Sec         | 30.60            |          |     | 30.60              |
| 480127  | Employee Dental Insurance-Rec/Sec       | 163.43           |          |     | 163.43             |
| 480129  | Employee Vision Insurance - Rec/Sec     | 32.32            |          |     | 32.32              |
| 490133  | Training/Seminars/Courses-Mkt           | 36.95            |          |     | 36.95              |
| 490135  | Employee Expense-Mkt                    | 5.38             |          |     | 5.38               |
| 490140  | Interco Contracted Services - Marketing | 5,682.22         |          |     | 5,682.22           |
| 490858  | Special Events-Mkt                      | 333.34           |          |     | 333.34             |
| 490859  | Collateral Material-Mkt                 | 263.22           |          |     | 263.22             |
| 490862  | Promo Items-Mkt                         | 876.24           |          |     | 876.24             |
| 490901  | Office Supplies-Mkt                     | 3.45             |          |     | 3.45               |
| 490920  | Forms/Printing-Mkt                      | 2,583.26         |          |     | 2,583.26           |
| 490930  | Postage-Mkt                             | 0.96             |          |     | 0.96               |



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| 490950  | Mileage Reimbursement-Mkt                | 151.21           |          |     | 151.21             |
| 500199  | Licenses & Permits-Trans                 | 40.00            |          |     | 40.00              |
| 500891  | Vehicle Fuel-Trans                       | 110.01           |          |     | 110.01             |
| 500892  | Vehicle Maintenance-Trans                | 59.57            |          |     | 59.57              |
| 550101  | Activities SNF MGR                       | 25,796.43        |          |     | 25,796.43          |
| 550104  | Salaries-Activities-SNF                  | 22,337.34        |          |     | 22,337.34          |
| 550105  | Overtime- Activities SNF                 | (23.58)          |          |     | (23.58)            |
| 550106  | Orientation-Activities SNF               | 100.00           |          |     | 100.00             |
| 550120  | Vacation/Sick/Holiday-Activities SNF     | 3,757.80         |          |     | 3,757.80           |
| 550121  | Payroll Taxes-Activities SNF-FICA        | 3,929.46         |          |     | 3,929.46           |
| 550122  | Payroll Taxes-Activities SNF-SUI         | 731.48           |          |     | 731.48             |
| 550123  | Workers Comp-Activities SNF              | 1,974.35         |          |     | 1,974.35           |
| 550124  | Payroll Tax Activities SNF FUTA          | 30.37            |          |     | 30.37              |
| 550125  | Employee Health Insurance-Activities SNF | 2,905.18         |          |     | 2,905.18           |
| 550126  | Employee Life Insurance-Activities SNF   | 68.34            |          |     | 68.34              |
| 550127  | Employee Dental Insurance-Activities SNF | 16.15            |          |     | 16.15              |
| 550128  | Employee Vision Insurance - Act SNF      | 45.82            |          |     | 45.82              |
| 550850  | Activities Supplies-Activities-SNF       | 761.97           |          |     | 761.97             |
| 550851  | Entertainment-Activities-SNF             | 5,488.00         |          |     | 5,488.00           |
| 550852  | Activities Events Food-Activities-SNF    | 4,797.86         |          |     | 4,797.86           |
| 560102  | Salaries-Business Office                 | 8,511.01         |          |     | 8,511.01           |
| 560103  | Salaries-Human Resources/Payroll         | 17,775.37        |          |     | 17,775.37          |
| 560104  | Salaries-Admin Staff                     | 14,349.76        |          |     | 14,349.76          |
| 560105  | Overtime-Admin                           | 7,913.77         |          |     | 7,913.77           |
| 560109  | Salaries - Admissions Coordinator        | 29,346.45        |          |     | 29,346.45          |
| 560120  | Vacation/Sick/Holiday-Adm                | 3,972.13         |          |     | 3,972.13           |
| 560121  | Payroll Taxes-Admin-FICA                 | 6,067.36         |          |     | 6,067.36           |
| 560122  | Payroll Taxes-Admin-SUI                  | 1,755.72         |          |     | 1,755.72           |
| 560123  | Workers Comp-Admin                       | 375.94           |          |     | 375.94             |
| 560124  | Payroll Tax Admin FUTA                   | 59.25            |          |     | 59.25              |
| 560125  | Employee Health Insurance-Admin          | 8,965.08         |          |     | 8,965.08           |
| 560126  | Employee Life Insurance-Admin            | 74.10            |          |     | 74.10              |
| 560127  | Employee Dental Insurance-Admin          | 120.79           |          |     | 120.79             |
| 560128  | Employee Vision Insurance - Admin        | 19.21            |          |     | 19.21              |
| 560129  | Benefit Plan Fees                        | 7,609.27         |          |     | 7,609.27           |
| 560132  | Background Checks-Admin                  | 30.00            |          |     | 30.00              |
| 560133  | Training/Seminars/Courses-Admin          | 385.61           |          |     | 385.61             |
| 560135  | Employee Benefits/Expense-Admin          | 1,217.98         |          |     | 1,217.98           |
| 560198  | Bldg Inspection Fees                     | 13,710.57        |          |     | 13,710.57          |
| 560199  | Licenses/Permits                         | 428.57           |          |     | 428.57             |
| 560711  | Utilities-Electric                       | 59,659.87        |          |     | 59,659.87          |
| 560712  | Utilities-Gas/Oil                        | 19,492.47        |          |     | 19,492.47          |
| 560713  | Utilities-Water/Sewer/Refuse             | 3,699.39         |          |     | 3,699.39           |
| 560714  | Utilities-Telephone Service              | 18,386.23        |          |     | 18,386.23          |
| 560715  | Utilities-Telephone Maintenance Contract | (750.00)         |          |     | (750.00)           |
| 560717  | Utilities-Cable TV                       | 11,921.76        |          |     | 11,921.76          |
| 560731  | Real Estate Taxes                        | 40,500.00        |          |     | 40,500.00          |
| 560733  | Personal Property Taxes                  | 8,033.48         |          |     | 8,033.48           |
| 560734  | Professional Liability Insurance         | 13,302.54        |          |     | 13,302.54          |
| 560735  | General Liability Insurance              | 13,302.54        |          |     | 13,302.54          |
| 560736  | Property Insurance                       | 5,176.02         |          |     | 5,176.02           |
| 560740  | Insurance-Other                          | 2,172.48         |          |     | 2,172.48           |
| 560742  | Patient Trust Bond                       | 284.40           |          |     | 284.40             |
| 560744  | Resident Reimburse on Lost/Stolen Items  | 120.55           |          |     | 120.55             |
| 560745  | Taxes Other                              | 250.00           |          |     | 250.00             |
| 560840  | Interco Contracted Services - Admin      | 725.02           |          |     | 725.02             |
| 560841  | Contracted Services - Call System        | 2,541.66         |          |     | 2,541.66           |
| 560842  | Conservator Fees                         | 150.00           |          |     | 150.00             |

| Account      | Description                           | ADJ<br>9/30/2015 | JE Ref # | RJE         | FINAL<br>9/30/2015 |
|--------------|---------------------------------------|------------------|----------|-------------|--------------------|
| 560843       | Legal Fees-Adm                        | 14,241.93        |          |             | 14,241.93          |
| 560844       | Accounting/Audit Fees-Adm             | 17,393.34        |          |             | 17,393.34          |
| 560845       | Payroll Processing Fees               | 8,705.47         |          |             | 8,705.47           |
| 560876       | Equipment Minor-Adm                   | 240.18           |          |             | 240.18             |
| 560901       | Office Supplies-Adm                   | 5,462.39         |          |             | 5,462.39           |
| 560902       | Office Supplies Human Resources       | 8.29             |          |             | 8.29               |
| 560905       | Copier- Maintenance Agreement         | 1,752.69         |          |             | 1,752.69           |
| 560911       | Computer Maintenance-Adm              | 7,999.57         |          |             | 7,999.57           |
| 560912       | Software Maintenance Contract-Adm     | 29,742.91        |          | (20,700.43) | 9,042.48           |
| 560913       | Internet Access-Adm                   | 4,631.34         |          |             | 4,631.34           |
| 560914       | Software Expense - Adm                | 459.98           |          |             | 459.98             |
| 560915       | Timeclock Software                    | 3,825.08         |          |             | 3,825.08           |
| 560920       | Forms/Printing-Adm                    | 571.61           |          |             | 571.61             |
| 560925       | Records Storage - Adm                 | 2,660.48         |          |             | 2,660.48           |
| 560926       | Parking Space - Adm                   | (1,125.00)       |          |             | (1,125.00)         |
| 560930       | Postage-Adm                           | 1,396.53         |          |             | 1,396.53           |
| 560931       | Overnight Service-Adm                 | 1,100.27         |          |             | 1,100.27           |
| 560950       | Mileage Reimbursement-Adm             | 99.94            |          |             | 99.94              |
| 560960       | Equipment Rental-Adm                  | 655.92           |          |             | 655.92             |
| 560962       | Interior PlantsAdm                    | 169.05           |          |             | 169.05             |
| 560995       | Collection Fees/Credit Card Fees      | 12.00            |          |             | 12.00              |
| 560996       | Late fees/Finance Charges-Adm         | 7.43             |          |             | 7.43               |
| 560997       | Bank Service Charges-Adm              | 919.09           |          |             | 919.09             |
| 590002       | Management Fees                       | 127,250.50       |          |             | 127,250.50         |
| 590004       | Interest Expense                      | 29,981.10        |          |             | 29,981.10          |
| 590005       | Rent Expense                          | 394,516.67       |          |             | 394,516.67         |
| 590006       | Depreciation-Bldgs & Improvements     | 462.85           |          |             | 462.85             |
| 590007       | Depreciation-FFE                      | 7,730.81         |          |             | 7,730.81           |
| 590008       | Depreciation-Vehicles                 | 2,795.65         |          |             | 2,795.65           |
| 590009       | Amortization                          | 742.35           |          |             | 742.35             |
| R0002        | Simplified - Dietary Software         | 0.00             |          | 2,053.31    | 2,053.31           |
| R0003        | Direct Supply - Access Fee            | 0.00             |          | 579.00      | 579.00             |
| R0004        | Termination Fee for Software Contract | 0.00             |          | 20,700.43   | 20,700.43          |
| R0005        | Champion Awards of Milford            | 0.00             |          | 149.00      | 149.00             |
| <b>Total</b> |                                       | <b>(0.00)</b>    |          | <b>0.00</b> | <b>(0.00)</b>      |

**Net (Income) Loss**

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

| Account  | Description                           | FINAL<br>9/30/2015 | 1st PP-FINAL<br>9/30/2014 | \$ VAR     | % VAR |
|--|---------------------------------------|--------------------|---------------------------|------------|-------|
| Group : [10-A]                                       | Salaries and Wages                    |                    |                           |            |       |
| Subgroup : [2]                                       | Administrators                        |                    |                           |            |       |
| 410101   | Salaries-Administrator                | 58,193.82          | 0.00                      | 58,202.72  | 0.00% |
| Subtotal [2] Administrators                          |                                       | <u>58,193.82</u>   | <u>0.00</u>               | 58,202.72  | 0.00% |
| Subgroup : [4]                                       | Other Administrative Salaries         |                    |                           |            |       |
| 410501   | Salaries-Med Rec                      | 17,417.34          | 0.00                      | 17,417.34  | 0.00% |
| 410502   | Overtime-Med Rec                      | 2,564.34           | 0.00                      | 2,564.34   | 0.00% |
| 410520   | Vacation/Sick/Holiday- Med Recs       | 1,284.99           | 0.00                      | 1,284.99   | 0.00% |
| 560102   | Salaries-Business Office              | 8,511.01           | 0.00                      | 8,511.01   | 0.00% |
| 560103   | Salaries-Human Resources/Payroll      | 17,775.37          | 0.00                      | 17,775.37  | 0.00% |
| 560104   | Salaries-Admin Staff                  | 14,349.76          | 0.00                      | 14,349.76  | 0.00% |
| 560105   | Overtime-Admin                        | 7,913.77           | 0.00                      | 7,913.77   | 0.00% |
| 560109   | Salaries - Admissions Coordinator     | 29,346.46          | 0.00                      | 29,346.46  | 0.00% |
| 560120   | Vacation/Sick/Holiday-Adm             | 3,972.13           | 0.00                      | 3,972.13   | 0.00% |
| 560840   | Inlerco Contracted Services - Admin   | 725.02             | 0.00                      | 725.02     | 0.00% |
| Subtotal [4] Other Administrative Salaries           |                                       | <u>103,860.18</u>  | <u>0.00</u>               | 103,860.18 | 0.00% |
| Subgroup : [6C]                                      | Dietary Workers                       |                    |                           |            |       |
| 440101   | Salaries-Dietary Manager/CDM          | 26,614.74          | 0.00                      | 26,614.74  | 0.00% |
| 440104   | Salaries- Dietary Supervisor          | 15,393.26          | 0.00                      | 15,393.26  | 0.00% |
| 440107   | Salaries-Cooks                        | 34,338.22          | 0.00                      | 34,338.22  | 0.00% |
| 440108   | Overtime-Cooks                        | 755.67             | 0.00                      | 755.67     | 0.00% |
| 440109   | Orientation-Cooks                     | 38.54              | 0.00                      | 38.54      | 0.00% |
| 440110   | Salaries- Dietician                   | 26,030.65          | 0.00                      | 26,030.65  | 0.00% |
| 440113   | Salaries- Dietary Aides               | 119,334.83         | 0.00                      | 119,334.83 | 0.00% |
| 440114   | Overtime- Dietary Aides               | 807.97             | 0.00                      | 807.97     | 0.00% |
| 440120   | Vacation/Sick/Holiday-Dietary         | 12,520.46          | 0.00                      | 12,520.46  | 0.00% |
| Subtotal [6C] Dietary Workers                        |                                       | <u>235,834.34</u>  | <u>0.00</u>               | 235,834.34 | 0.00% |
| Subgroup : [6B]                                      | Other Housekeeping Workers            |                    |                           |            |       |
| 450104   | Salaries- Housekeeping Staff          | 137,172.34         | 0.00                      | 137,172.34 | 0.00% |
| 450105   | Overtime- Housekeeping Staff          | 4,895.33           | 0.00                      | 4,895.33   | 0.00% |
| 450106   | Orientation- Housekeeping Staff       | 129.25             | 0.00                      | 129.25     | 0.00% |
| 450120   | Vacation/Sick/Holiday-Hskp            | 15,406.42          | 0.00                      | 15,406.42  | 0.00% |
| Subtotal [6B] Other Housekeeping Workers             |                                       | <u>167,603.34</u>  | <u>0.00</u>               | 167,603.34 | 0.00% |
| Subgroup : [7B]                                      | Other Maintenance Workers             |                    |                           |            |       |
| 470104   | Salaries-Maintenance Staff            | 29,038.51          | 0.00                      | 29,038.51  | 0.00% |
| 470105   | Overtime-Maintenance Staff            | 448.68             | 0.00                      | 448.68     | 0.00% |
| 470120   | Vacation/Sick/Holiday-Maint           | 2,001.60           | 0.00                      | 2,001.60   | 0.00% |
| Subtotal [7B] Other Maintenance Workers              |                                       | <u>31,488.79</u>   | <u>0.00</u>               | 31,488.79  | 0.00% |
| Subgroup : [8B]                                      | Other Laundry Workers                 |                    |                           |            |       |
| 460104   | Salaries-Laundry Staff                | 38,249.79          | 0.00                      | 38,249.79  | 0.00% |
| 460105   | Overtime- Laundry Staff               | 217.45             | 0.00                      | 217.45     | 0.00% |
| 460120   | Vacation/Sick/Holiday-Laundry         | 2,431.67           | 0.00                      | 2,431.67   | 0.00% |
| Subtotal [8B] Other Laundry Workers                  |                                       | <u>40,898.91</u>   | <u>0.00</u>               | 40,898.91  | 0.00% |
| Subgroup : [10]                                      | Protective Services                   |                    |                           |            |       |
| 480104   | Salaries-Reception/Security Staff     | 34,734.74          | 0.00                      | 34,734.74  | 0.00% |
| 480105   | Overtime-Reception/Security Staff     | 557.73             | 0.00                      | 557.73     | 0.00% |
| 480106   | Orientation-Reception/Security Staff  | 88.00              | 0.00                      | 88.00      | 0.00% |
| 480120   | Vacation/Sick/Holiday-Rec/Sec         | 4,115.79           | 0.00                      | 4,115.79   | 0.00% |
| Subtotal [10] Protective Services                    |                                       | <u>39,496.26</u>   | <u>0.00</u>               | 39,496.26  | 0.00% |
| Subgroup : [12A]                                     | Director of Nurses/Assistant Director |                    |                           |            |       |
| 410102   | Salaries-DON                          | 56,166.40          | 0.00                      | 56,166.40  | 0.00% |
| 410107   | Salaries - ADON/Unfl Mgr              | (3,468.00)         | 0.00                      | (3,468.00) | 0.00% |
| Subtotal [12A] Director of Nurses/Assistant Director |                                       | <u>52,698.40</u>   | <u>0.00</u>               | 52,698.40  | 0.00% |
| Subgroup : [12B1]                                    | RNs - Direct Care                     |                    |                           |            |       |
| 410201   | Salaries-RN                           | 326,041.13         | 0.00                      | 326,359.23 | 0.00% |
| 410202   | Overtime-RN                           | 20,330.02          | 0.00                      | 20,330.02  | 0.00% |
| 410203   | Orientation-RN                        | 1,331.06           | 0.00                      | 1,331.06   | 0.00% |
| 410220   | Vacation/Sick/Holiday-Nursing         | 174,576.28         | 0.00                      | 174,576.28 | 0.00% |
| Subtotal [12B1] RNs - Direct Care                    |                                       | <u>522,278.49</u>  | <u>0.00</u>               | 522,596.59 | 0.00% |
| Subgroup : [12B2]                                    | RNs - Administrative                  |                    |                           |            |       |
| 410104   | Salaries-MDS Coord/MDS Asst           | 0.30               | 0.00                      | (6,759.70) | 0.00% |
| 410106   | inservice Coordinator-Nursing Admin   | 0.11               | 0.00                      | (3,607.89) | 0.00% |
| 410116   | Orientation - Nursing Adm             | (0.29)             | 0.00                      | (262.29)   | 0.00% |
| 410120   | Vacation/Sick/Holiday-Nursing Admn    | (0.33)             | 0.00                      | 9,302.67   | 0.00% |
| Subtotal [12B2] RNs - Administrative                 |                                       | <u>(0.21)</u>      | <u>0.00</u>               | (327.21)   | 0.00% |
| Subgroup : [12C1]                                    | LPNs - Direct Care                    |                    |                           |            |       |
| 410204   | Salaries-LPN                          | 581,725.47         | 0.00                      | 581,725.47 | 0.00% |
| 410205   | Overtime-LPN                          | 44,023.05          | 0.00                      | 44,023.05  | 0.00% |
| 410206   | Orientation-LPN                       | 19,184.67          | 0.00                      | 19,184.67  | 0.00% |
| Subtotal [12C1] LPNs - Direct Care                   |                                       | <u>644,933.19</u>  | <u>0.00</u>               | 644,933.19 | 0.00% |
| Subgroup : [12D]                                     | Aides and Attendants                  |                    |                           |            |       |
| 410207   | Salaries-CNA                          | 828,350.71         | 0.00                      | 828,350.71 | 0.00% |
| 410208   | Overtime-CNA                          | 28,083.66          | 0.00                      | 28,083.66  | 0.00% |
| 410209   | Orientation-CNA                       | 3,894.00           | 0.00                      | 3,894.00   | 0.00% |

Client: *Eagle Lake Foundation*  
 Engagement: *Medical - Senior Philanthropy of Westport, LLC*  
 Period Ending: *9/30/2016*  
 Trial Balance: *A.01 - TB-CCNH*  
 Workpaper: *A.03 - TB-CCNH Combined Detail LS*

| Account   | Description                              | FINAL<br>9/30/2015  | 1st PP-FINAL<br>9/30/2014 | \$ VAR       | % VAR |
|---|--|---------------------|---------------------------|--------------|-------|
| 410210  | Ward Clerk/Staff Coord-Nursing           | 16,236.06           | 0.00                      | 16,236.06    | 0.00% |
| 410212  | Ward Clerk/Staff Coord- OT               | 1,671.63            | 0.00                      | 1,671.63     | 0.00% |
| 410213  | Ward Clerk-Nurs Orientation              | 42.01               | 0.00                      | 42.01        | 0.00% |
| Subtotal [12D] Aides and Attendants             |  | <u>17,950.70</u>    | <u>0.00</u>               | 17,950.70    | 0.00% |
| Subgroup : [12E] Physical Therapists            |  |                     |                           |              |       |
| 410711  | Salaries - Director of Rehab             | 0.20                | 0.00                      | 48,807.20    | 0.00% |
| 410712  | Salaries - Physical Therapy Assistant    | 80,061.09           | 0.00                      | 80,061.09    | 0.00% |
| 410713  | Overtime - Physical Therapy Assistant    | 355.60              | 0.00                      | 355.60       | 0.00% |
| 410775  | Salaries - Physical Therapy              | 129,921.57          | 0.00                      | 85,446.95    | 0.00% |
| 410776  | Overtime - Physical Therapy              | 1,881.71            | 0.00                      | 1,881.71     | 0.00% |
| 410781  | Orientation - All Therapy                | (20.06)             | 0.00                      | (20.06)      | 0.00% |
| 410782  | Vac/Sick/Hol - Therapy                   | (9.46)              | 0.00                      | 43,054.54    | 0.00% |
| Subtotal [12E] Physical Therapists              |  | <u>212,199.66</u>   | <u>0.00</u>               | 259,587.03   | 0.00% |
| Subgroup : [12F] Speech Therapists              |  |                     |                           |              |       |
| 410718  | Salaries - Therapy - Rehab Tech          | 14,004.47           | 0.00                      | 14,004.47    | 0.00% |
| 410719  | Therapy - Rehab Tech OT                  | 135.96              | 0.00                      | 135.96       | 0.00% |
| 410779  | Salaries - Speech Therapy                | 43,477.92           | 0.00                      | 30,368.65    | 0.00% |
| 410780  | Overtime - Speech Therapy                | 842.39              | 0.00                      | 842.39       | 0.00% |
| Subtotal [12F] Speech Therapists                |  | <u>58,460.74</u>    | <u>0.00</u>               | 45,371.37    | 0.00% |
| Subgroup : [12G] Occupational Therapists        |  |                     |                           |              |       |
| 410716  | Salaries - Occupational Therapy Assist   | 30,391.54           | 0.00                      | 30,391.54    | 0.00% |
| 410717  | Overtime - Occupational Therapy Assistan | 305.26              | 0.00                      | 305.26       | 0.00% |
| 410740  | Interco Contracted Services - Therapy    | (263.89)            | 0.00                      | (256.89)     | 0.00% |
| 410777  | Salaries - Occupational Therapy          | 128,705.83          | 0.00                      | 94,380.82    | 0.00% |
| 410778  | Overtime - Occupational Therapy          | 2,049.90            | 0.00                      | 2,049.90     | 0.00% |
| Subtotal [12G] Occupational Therapists          |  | <u>161,168.64</u>   | <u>0.00</u>               | 126,870.63   | 0.00% |
| Subgroup : [12H] Recreation Workers             |  |                     |                           |              |       |
| 550101  | Activities SNF MGR                       | 25,796.43           | 0.00                      | 25,796.43    | 0.00% |
| 550104  | Salaries-Activities-SNF                  | 22,337.34           | 0.00                      | 22,337.34    | 0.00% |
| 550105  | Overtime- Activities SNF                 | (23.58)             | 0.00                      | (23.58)      | 0.00% |
| 550106  | Orientation-Activities SNF               | 100.00              | 0.00                      | 100.00       | 0.00% |
| 550120  | Vacation/Sick/Holiday-Activities SNF     | 3,757.80            | 0.00                      | 3,757.80     | 0.00% |
| Subtotal [12H] Recreation Workers               |  | <u>51,967.99</u>    | <u>0.00</u>               | 51,967.99    | 0.00% |
| Subgroup : [12M] Social Workers/Case Management |  |                     |                           |              |       |
| 410601  | Salaries-Social Service                  | 32,780.66           | 0.00                      | 32,780.66    | 0.00% |
| 410620  | Vacation/Sick/Holiday-Social Service     | 2,817.56            | 0.00                      | 2,817.56     | 0.00% |
| Subtotal [12M] Social Workers/Case Management   |  | <u>35,598.24</u>    | <u>0.00</u>               | 35,598.24    | 0.00% |
| Subgroup : [12N] Marketing                      |  |                     |                           |              |       |
| 490140  | Interco Contracted Services - Marketing  | 5,682.22            | 0.00                      | 5,682.22     | 0.00% |
| Subtotal [12N] Marketing                        |  | <u>5,682.22</u>     | <u>0.00</u>               | 5,682.22     | 0.00% |
| Total [10-A] Salaries and Wages                 |  | <u>3,290,641.06</u> | <u>0.00</u>               | 3,290,641.06 | 0.00% |
| Group : [13-B] Professional Fees                |  |                     |                           |              |       |
| Subgroup : [2] Dentist                          |  |                     |                           |              |       |
| 410855  | Dental Consultants                       | 5,538.00            | 0.00                      | 5,538.00     | 0.00% |
| Subtotal [2] Dentist                            |  | <u>5,538.00</u>     | <u>0.00</u>               | 5,538.00     | 0.00% |
| Subgroup : [3] Pharmacist                       |  |                     |                           |              |       |
| 410702  | Pharmacy Consultant                      | 6,831.78            | 0.00                      | 6,831.78     | 0.00% |
| Subtotal [3] Pharmacist                         |  | <u>6,831.78</u>     | <u>0.00</u>               | 6,831.78     | 0.00% |
| Subgroup : [8A] Medical Director                |  |                     |                           |              |       |
| 410701  | Medical Director                         | 31,071.43           | 0.00                      | 31,071.43    | 0.00% |
| Subtotal [8A] Medical Director                  |  | <u>31,071.43</u>    | <u>0.00</u>               | 31,071.43    | 0.00% |
| Subgroup : [8B] Utilization Review              |  |                     |                           |              |       |
| 410706  | Physician Consultant                     | 0.00                | 0.00                      | 720.00       | 0.00% |
| Subtotal [8B] Utilization Review                |  | <u>0.00</u>         | <u>0.00</u>               | 720.00       | 0.00% |
| Subgroup : [9A] ST - Resident Care              |  |                     |                           |              |       |
| 410725  | Therapy Staffing Services                | 270.00              | 0.00                      | 270.00       | 0.00% |
| 410794  | Speech Therapist - Outside Contract      | 1,080.00            | 0.00                      | 360.00       | 0.00% |
| Subtotal [9A] ST - Resident Care                |  | <u>1,350.00</u>     | <u>0.00</u>               | 630.00       | 0.00% |
| Subgroup : [11A2] RN's - Administrative         |  |                     |                           |              |       |
| 410136  | Contracted Services - Nursing Admin      | 30,810.00           | 0.00                      | 30,810.00    | 0.00% |
| Subtotal [11A2] RN's - Administrative           |  | <u>30,810.00</u>    | <u>0.00</u>               | 30,810.00    | 0.00% |
| Total [13-B] Professional Fees                  |  | <u>76,601.21</u>    | <u>0.00</u>               | 76,601.21    | 0.00% |

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

| Account          | Description                              | FINAL<br>9/30/2015 | 1st PP-FINAL<br>9/30/2014 | \$ VAR     | % VAR |
|------------------|--|--------------------|---------------------------|------------|-------|
| Group : [15]     | Expenditures Other than Salaries         |                    |                           |            |       |
| Subgroup : [1A1] | Workmen's Compensation                   |                    |                           |            |       |
| 410123           | Workers Comp-Nursing Admn                | 1,671.52           | 0.00                      | 1,671.52   | 0.00% |
| 410223           | Workers Comp-Nursing                     | 68,291.48          | 0.00                      | 68,291.48  | 0.00% |
| 410523           | Workers Comp- Med Recs                   | 29.49              | 0.00                      | 29.49      | 0.00% |
| 410623           | Workers Comp-Social Service              | 38.41              | 0.00                      | 38.41      | 0.00% |
| 410785           | Workers Comp - Therapy                   | 13,469.40          | 0.00                      | 13,469.40  | 0.00% |
| 440123           | Workers Comp-Diet                        | 7,825.82           | 0.00                      | 7,825.82   | 0.00% |
| 450123           | Workers Comp-Hskp                        | 5,098.56           | 0.00                      | 5,098.56   | 0.00% |
| 460123           | Workers Comp-Laundry                     | 1,311.93           | 0.00                      | 1,311.93   | 0.00% |
| 470123           | Workers Comp-Maint                       | 1,025.52           | 0.00                      | 1,025.52   | 0.00% |
| 480123           | Workers Comp-Rec/Sec                     | 248.63             | 0.00                      | 248.63     | 0.00% |
| 550123           | Workers Comp-Activities SNF              | 1,974.35           | 0.00                      | 1,974.35   | 0.00% |
| 560123           | Workers Comp-Admin                       | 375.94             | 0.00                      | 375.94     | 0.00% |
| Subtotal [1A1]   | Workmen's Compensation                   | 101,361.06         | 0.00                      | 101,361.05 | 0.00% |
| Subgroup : [1A3] | Unemployment Insurance                   |                    |                           |            |       |
| 410122           | Payroll Taxes-Nursing Admn-SUI           | (156.68)           | 0.00                      | (156.68)   | 0.00% |
| 410124           | Payroll Nursing Admn-FUTA                | (2.96)             | 0.00                      | (2.96)     | 0.00% |
| 410222           | Payroll Taxes-Nursing-SUI                | 30,673.12          | 0.00                      | 30,673.12  | 0.00% |
| 410224           | Payroll Nursing - FUTA                   | 855.92             | 0.00                      | 855.92     | 0.00% |
| 410522           | Payroll Taxes-Med Recs-SUI               | 555.99             | 0.00                      | 555.99     | 0.00% |
| 410524           | Payroll Tax - Medical Record - FUTA      | 19.65              | 0.00                      | 19.65      | 0.00% |
| 410622           | Payroll Taxes- Social Service-SUI        | (16.50)            | 0.00                      | (16.50)    | 0.00% |
| 410784           | SUI - Therapy                            | 896.50             | 0.00                      | 896.50     | 0.00% |
| 410786           | FUTA - Therapy                           | 48.36              | 0.00                      | 48.36      | 0.00% |
| 440122           | Payroll Taxes- Dietary-SUI               | 6,969.56           | 0.00                      | 6,969.56   | 0.00% |
| 440124           | Payroll Taxes-Dietary FUTA               | 342.08             | 0.00                      | 342.08     | 0.00% |
| 450122           | Payroll Taxes-Hskp-SUI                   | 4,164.21           | 0.00                      | 4,164.21   | 0.00% |
| 450124           | Payroll Tax Housekeeping FUTA            | 80.35              | 0.00                      | 80.35      | 0.00% |
| 460122           | Payroll Taxes-Laundry-SUI                | 1,264.76           | 0.00                      | 1,264.76   | 0.00% |
| 460124           | Payroll Tax Laundry FUTA                 | 16.62              | 0.00                      | 16.62      | 0.00% |
| 470122           | Payroll Taxes-Maint-SUI                  | 713.72             | 0.00                      | 713.72     | 0.00% |
| 470124           | Payroll Maint-FUTA                       | (1.32)             | 0.00                      | (1.32)     | 0.00% |
| 480122           | Payroll Taxes-Rec/Sec-SUI                | 1,248.44           | 0.00                      | 1,248.44   | 0.00% |
| 480124           | Payroll Tax Security FUTA                | 48.73              | 0.00                      | 48.73      | 0.00% |
| 550122           | Payroll Taxes-Activities SNF-SUI         | 731.48             | 0.00                      | 731.48     | 0.00% |
| 550124           | Payroll Tax Activities SNF FUTA          | 30.37              | 0.00                      | 30.37      | 0.00% |
| 560122           | Payroll Taxes-Admin-SUI                  | 1,755.72           | 0.00                      | 1,755.72   | 0.00% |
| 560124           | Payroll Tax Admin FUTA                   | 59.25              | 0.00                      | 59.25      | 0.00% |
| Subtotal [1A3]   | Unemployment Insurance                   | 50,198.34          | 0.00                      | 50,198.34  | 0.00% |
| Subgroup : [1A4] | Social Security (FICA)                   |                    |                           |            |       |
| 410121           | Payroll Taxes-Nursing Admn-FICA          | 8,375.97           | 0.00                      | 8,375.97   | 0.00% |
| 410221           | Payroll Taxes-Nursing-FICA               | 151,890.09         | 0.00                      | 151,890.09 | 0.00% |
| 410521           | Payroll Taxes-Med Recs-FICA              | 1,585.19           | 0.00                      | 1,585.19   | 0.00% |
| 410621           | Payroll Taxes- Social Service-FICA       | 2,669.99           | 0.00                      | 2,669.99   | 0.00% |
| 410783           | Fica - Therapy                           | 31,975.09          | 0.00                      | 31,975.09  | 0.00% |
| 440121           | Payroll Taxes-Dietary-FICA               | 17,615.00          | 0.00                      | 17,615.00  | 0.00% |
| 450121           | Payroll Taxes- Hskp-FICA                 | 11,708.98          | 0.00                      | 11,708.98  | 0.00% |
| 460121           | Payroll Taxes-Laundry-FICA               | 3,009.48           | 0.00                      | 3,009.48   | 0.00% |
| 470121           | Payroll Taxes-Maint-FICA                 | 2,345.06           | 0.00                      | 2,345.06   | 0.00% |
| 480121           | Payroll Taxes-Rec/Sec-FICA               | 2,829.83           | 0.00                      | 2,829.83   | 0.00% |
| 550121           | Payroll Taxes-Activities SNF-FICA        | 3,929.46           | 0.00                      | 3,929.46   | 0.00% |
| 560121           | Payroll Taxes-Admin-FICA                 | 6,067.38           | 0.00                      | 6,067.38   | 0.00% |
| Subtotal [1A4]   | Social Security (FICA)                   | 244,201.50         | 0.00                      | 244,201.50 | 0.00% |
| Subgroup : [1A5] | Health Insurance                         |                    |                           |            |       |
| 410125           | Employee Health Insurance-Nurs Admn      | 1,727.31           | 0.00                      | 1,727.31   | 0.00% |
| 410127           | Employee Dental Insurance-Nurs Admn      | 174.45             | 0.00                      | 174.45     | 0.00% |
| 410128           | Employee Vision Insurance-Nurs Admn      | 26.14              | 0.00                      | 26.14      | 0.00% |
| 410225           | Employee Health Insurance-Nursing        | 129,266.93         | 0.00                      | 129,266.93 | 0.00% |
| 410227           | Employee Dental Insurance-Nursing        | 3,487.47           | 0.00                      | 3,487.47   | 0.00% |
| 410229           | Employee Vision Insurance - Nursing      | 705.63             | 0.00                      | 705.63     | 0.00% |
| 410525           | Employee Health Insurance-Med Recs       | 1,653.80           | 0.00                      | 1,653.80   | 0.00% |
| 410527           | Employee Dental Insurance-Med Recs       | 50.07              | 0.00                      | 50.07      | 0.00% |
| 410625           | EE Health Insurance-Social Service       | 1,980.91           | 0.00                      | 1,980.91   | 0.00% |
| 410787           | Employee Health - Therapy                | 31,280.58          | 0.00                      | 31,280.58  | 0.00% |
| 410788           | Employee Dental - Therapy                | 859.53             | 0.00                      | 859.53     | 0.00% |
| 410791           | Employee Vision Insurance - Therapy      | 100.05             | 0.00                      | 100.05     | 0.00% |
| 440125           | Employee Health Insurance- Dietary       | 9,111.03           | 0.00                      | 9,111.03   | 0.00% |
| 440127           | Employee Dental Insurance- Dietary       | 128.63             | 0.00                      | 128.63     | 0.00% |
| 440128           | Employee Vision Insurance - Dietary      | 88.17              | 0.00                      | 88.17      | 0.00% |
| 450125           | Employee Health Insurance-Hskp           | 15,228.40          | 0.00                      | 15,228.40  | 0.00% |
| 450127           | Employee Dental Insurance-Hskp           | (303.03)           | 0.00                      | (303.03)   | 0.00% |
| 450128           | Employee Vision Insurance - Hskp         | 60.74              | 0.00                      | 60.74      | 0.00% |
| 460125           | Employee Health Insurance-Laundry        | 4,915.25           | 0.00                      | 4,915.25   | 0.00% |
| 460127           | Employee Dental Insurance-Laundry        | 69.44              | 0.00                      | 69.44      | 0.00% |
| 460128           | Employee Vision Insurance - Laundry      | 7.36               | 0.00                      | 7.36       | 0.00% |
| 470125           | Employee Health Insurance-Maint          | 2,122.60           | 0.00                      | 2,122.60   | 0.00% |
| 470127           | Employee Dental Insurance-Maint          | 50.07              | 0.00                      | 50.07      | 0.00% |
| 470129           | Employee Vision Insurance - Maint        | 7.36               | 0.00                      | 7.36       | 0.00% |
| 480125           | Employee Health Insurance-Rec/Sec        | 6,655.85           | 0.00                      | 6,655.85   | 0.00% |
| 480127           | Employee Dental Insurance-Rec/Sec        | 163.43             | 0.00                      | 163.43     | 0.00% |
| 480129           | Employee Vision Insurance - Rec/Sec      | 32.32              | 0.00                      | 32.32      | 0.00% |
| 550125           | Employee Health Insurance-Activities SNF | 2,905.18           | 0.00                      | 2,905.18   | 0.00% |
| 550127           | Employee Dental Insurance-Activities SNF | 16.15              | 0.00                      | 16.15      | 0.00% |
| 550128           | Employee Vision Insurance - Act SNF      | 45.82              | 0.00                      | 45.82      | 0.00% |
| 560125           | Employee Health Insurance-Admin          | 8,965.08           | 0.00                      | 8,965.08   | 0.00% |
| 560127           | Employee Dental Insurance-Admin          | 120.79             | 0.00                      | 120.79     | 0.00% |
| 560128           | Employee Vision Insurance - Admin        | 19.21              | 0.00                      | 19.21      | 0.00% |
| Subtotal [1A5]   | Health Insurance                         | 221,722.82         | 0.00                      | 221,722.82 | 0.00% |
| Subgroup : [1A6] | Life Insurance                           |                    |                           |            |       |
| 410126           | Employee Life Insurance-Nursing Admn     | 146.20             | 0.00                      | 146.20     | 0.00% |

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| Account                                     | Description  | FINAL<br>9/30/2015  | 1st PP-FINAL<br>9/30/2014 | \$ VAR       | % VAR |
|---|--|---------------------|---------------------------|--------------|-------|
| 410225                                      | Employee Life Insurance-Nursing                                | 1,351.72            | 0.00                      | 1,351.72     | 0.00% |
| 410526                                      | Employee Life Insurance-Med Recs                               | 15.30               | 0.00                      | 15.30        | 0.00% |
| 410626                                      | Employee Life Ins-Social Service                               | 69.00               | 0.00                      | 69.00        | 0.00% |
| 410789                                      | Employee Life - Therapy  | 239.70              | 0.00                      | 239.70       | 0.00% |
| 440126                                      | Employee Life Insurance-Dietary                                | 248.99              | 0.00                      | 248.99       | 0.00% |
| 450126                                      | Employee Life Insurance-Hskp                                   | 142.80              | 0.00                      | 142.80       | 0.00% |
| 460126                                      | Employee Life Insurance-Laundry                                | 30.60               | 0.00                      | 30.60        | 0.00% |
| 470126                                      | Employee Life Insurance-Maint                                  | 20.40               | 0.00                      | 20.40        | 0.00% |
| 480126                                      | Employee Life Insurance-Rec/Sec                                | 30.60               | 0.00                      | 30.60        | 0.00% |
| 550126                                      | Employee Life Insurance-Activ/Iss SNF                          | 68.34               | 0.00                      | 68.34        | 0.00% |
| 560126                                      | Employee Life Insurance-Admin                                  | 74.10               | 0.00                      | 74.10        | 0.00% |
| Subtotal [1A6] Life Insurance               |  | <u>2,437.75</u>     | <u>0.00</u>               | 2,437.75     | 0.00% |
| Subgroup : [1A9]                            | Other  |                     |                           |              |       |
| 410135                                      | Employee Expense-Nursing Admn                                  | 49.73               | 0.00                      | 179.72       | 0.00% |
| 410231                                      | Drug Free Expense-Nursing                                      | 660.00              | 0.00                      | 660.00       | 0.00% |
| 410235                                      | Employee Expense-Nursing                                       | 1,145.59            | 0.00                      | 1,294.59     | 0.00% |
| 490135                                      | Employee Expense-Mkt   | 5.38                | 0.00                      | 5.38         | 0.00% |
| 560135                                      | Employee Benefits/Expense-Admin                                | 1,217.98            | 0.00                      | 1,217.98     | 0.00% |
| Subtotal [1A9] Other                        |  | <u>3,078.68</u>     | <u>0.00</u>               | 3,367.67     | 0.00% |
| Subgroup : [1C]                             | Bad Debts  |                     |                           |              |       |
| 410998                                      | Bad Debt Expense-SNF   | 54,000.00           | 0.00                      | 54,000.00    | 0.00% |
| Subtotal [1C] Bad Debts                     |  | <u>54,000.00</u>    | <u>0.00</u>               | 54,000.00    | 0.00% |
| Subgroup : [1D]                             | Accounting and Auditing  |                     |                           |              |       |
| 560844                                      | Accounting/Audit Fees-Adm                                      | 17,393.34           | 0.00                      | 17,393.34    | 0.00% |
| Subtotal [1D] Accounting and Auditing       |  | <u>17,393.34</u>    | <u>0.00</u>               | 17,393.34    | 0.00% |
| Subgroup : [1E]                             | Legal  |                     |                           |              |       |
| 560842                                      | Conservator Fees   | 150.00              | 0.00                      | 150.00       | 0.00% |
| 560843                                      | Legal Fees-Adm   | 14,241.93           | 0.00                      | 14,241.93    | 0.00% |
| Subtotal [1E] Legal                         |  | <u>14,391.93</u>    | <u>0.00</u>               | 14,391.93    | 0.00% |
| Subgroup : [1G]                             | Office Supplies  |                     |                           |              |       |
| 410237                                      | Office Supplies - Nursing                                      | 859.02              | 0.00                      | 859.02       | 0.00% |
| 440920                                      | Forms/Printing-Dietary   | 132.23              | 0.00                      | 132.23       | 0.00% |
| 490901                                      | Office Supplies-Mkt  | 3.45                | 0.00                      | 3.45         | 0.00% |
| 490920                                      | Forms/Printing-Mkt   | 2,583.26            | 0.00                      | 2,583.26     | 0.00% |
| 560901                                      | Office Supplies-Adm  | 5,462.39            | 0.00                      | 5,462.39     | 0.00% |
| 560902                                      | Office Supplies Human Resources                                | 8.29                | 0.00                      | 8.29         | 0.00% |
| 560920                                      | Forms/Printing-Adm   | 571.61              | 0.00                      | 571.61       | 0.00% |
| Subtotal [1G] Office Supplies               |  | <u>9,620.25</u>     | <u>0.00</u>               | 9,620.25     | 0.00% |
| Subgroup : [1H1]                            | Telephone and Telegraph  |                     |                           |              |       |
| 560714                                      | Utilities-Telephone Service                                    | 18,386.23           | 0.00                      | 18,386.23    | 0.00% |
| 560715                                      | Utilities-Telephone Maintenance Contract                       | (750.00)            | 0.00                      | (750.00)     | 0.00% |
| Subtotal [1H1] Telephone and Telegraph      |  | <u>17,636.23</u>    | <u>0.00</u>               | 17,636.23    | 0.00% |
| Subgroup : [1H2]                            | Cellular Phones and Beepers                                    |                     |                           |              |       |
| 410141                                      | Cell Phones - Nursing Admin                                    | 602.51              | 0.00                      | 602.51       | 0.00% |
| 470941                                      | Cell Phones-Maint  | 307.16              | 0.00                      | 307.16       | 0.00% |
| Subtotal [1H2] Cellular Phones and Beepers  |  | <u>909.67</u>       | <u>0.00</u>               | 909.67       | 0.00% |
| Subgroup : [1K2]                            | Other  |                     |                           |              |       |
| 560745                                      | Taxes Other  | 250.00              | 0.00                      | 250.00       | 0.00% |
| Subtotal [1K2] Other                        |  | <u>250.00</u>       | <u>0.00</u>               | 250.00       | 0.00% |
| Subgroup : [1K3]                            | Resident Day User Fee  |                     |                           |              |       |
| 410997                                      | Quality Assessment Fee - SNF                                   | 361,249.40          | 0.00                      | 361,249.40   | 0.00% |
| Subtotal [1K3] Resident Day User Fee        |  | <u>361,249.40</u>   | <u>0.00</u>               | 361,249.40   | 0.00% |
| Total [15] Expenditures Other than Salaries |  | <u>1,098,450.56</u> | <u>0.00</u>               | 1,098,729.95 | 0.00% |
| Group : [16]                                | Expenditures Other than Salaries (cont'd) - Admin. and General |                     |                           |              |       |
| Subgroup : [4]                              | Employee Travel  |                     |                           |              |       |
| 410195                                      | Mileage Reimbursement - Nursing Adm                            | 230.96              | 0.00                      | 230.96       | 0.00% |
| 410228                                      | Travel - Nursing   | 472.69              | 0.00                      | 342.70       | 0.00% |
| 440950                                      | Mileage Reimbursement-Dietary                                  | 31.02               | 0.00                      | 31.02        | 0.00% |
| 470950                                      | Mileage Reimbursement-Maint                                    | 7.77                | 0.00                      | 7.77         | 0.00% |
| 490950                                      | Mileage Reimbursement-Mkt                                      | 151.21              | 0.00                      | 151.21       | 0.00% |
| 560950                                      | Mileage Reimbursement-Adm                                      | 99.94               | 0.00                      | 99.94        | 0.00% |
| Subtotal [4] Employee Travel                |  | <u>993.59</u>       | <u>0.00</u>               | 863.60       | 0.00% |
| Subgroup : [5]                              | Education Expense  |                     |                           |              |       |
| 410133                                      | Training/Seminars/Courses-Nurs Admn                            | 145.00              | 0.00                      | 145.00       | 0.00% |
| 410233                                      | Training/Seminars/Courses-Nursing                              | 1,772.05            | 0.00                      | 1,772.05     | 0.00% |
| 490133                                      | Training/Seminars/Courses-Mkt                                  | 36.95               | 0.00                      | 36.95        | 0.00% |
| 560133                                      | Training/Seminars/Courses-Admin                                | 385.61              | 0.00                      | 385.61       | 0.00% |
| Subtotal [5] Education Expense              |  | <u>2,339.61</u>     | <u>0.00</u>               | 2,339.61     | 0.00% |
| Subgroup : [6]                              | Automobile Expense   |                     |                           |              |       |
| 500891                                      | Vehicle Fuel-Trans   | 110.01              | 0.00                      | 110.01       | 0.00% |
| 500892                                      | Vehicle Maintenance-Trans                                      | 59.57               | 0.00                      | 59.57        | 0.00% |
| Subtotal [6] Automobile Expense             |  | <u>169.58</u>       | <u>0.00</u>               | 169.58       | 0.00% |
| Subgroup : [M1]                             | Advertising Help Wanted  |                     |                           |              |       |
| 410230                                      | Recruitment-Nursing  | 1,038.07            | 0.00                      | 1,038.07     | 0.00% |
| 410796                                      | Recruitment - Therapy  | 201.00              | 0.00                      | 201.00       | 0.00% |
| Subtotal [M1] Advertising Help Wanted       |  | <u>1,239.07</u>     | <u>0.00</u>               | 1,239.07     | 0.00% |
| Subgroup : [M3]                             | Advertising Other  |                     |                           |              |       |

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 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpapers: **A.03 - TB-CCNH Combined Detail LS**

| Account  | Description   | FINAL<br>9/30/2015 | 1st PP-FINAL<br>9/30/2014 | \$ VAR            | % VAR        |
|--|---|--------------------|---------------------------|-------------------|--------------|
| 490858   | Special Events-Mkt                                    | 333.34             | 0.00                      | 333.34            | 0.00%        |
| 490862   | Promo Items-Mkt                                       | 876.24             | 0.00                      | 876.24            | 0.00%        |
| <b>Subtotal [M3] Advertising Other</b>   |   | <b>1,209.58</b>    | <b>0.00</b>               | <b>1,209.58</b>   | <b>0.00%</b> |
|  |   |                    |                           |                   |              |
| Subgroup : [M7]  | Postage   | 0.96               | 0.00                      | 0.96              | 0.00%        |
| 490930   | Postage-Mkt   | 1,396.53           | 0.00                      | 1,396.53          | 0.00%        |
| 560930   | Postage-Adm   | 1,100.27           | 0.00                      | 1,100.27          | 0.00%        |
| 560931   | Overnight Service-Adm                                 | 0.00               | 0.00                      | 0.00              | 0.00%        |
| <b>Subtotal [M7] Postage</b>   |   | <b>2,497.76</b>    | <b>0.00</b>               | <b>2,497.76</b>   | <b>0.00%</b> |
|  |   |                    |                           |                   |              |
| Subgroup : [M8]  | Dues and Membership Fees to Professional Associations | 3,562.11           | 0.00                      | 3,562.11          | 0.00%        |
| 410134   | Dues/Subscriptions-Nursing Admn                       | (578.00)           | 0.00                      | 2,053.31          | 0.00%        |
| 440134   | Dues/Subscriptions-Dietary                            | 0.00               | 0.00                      | 0.00              | 0.00%        |
| 470134   | Dues/Subscriptions-Maint                              | 578.77             | 0.00                      | 578.77            | 0.00%        |
| <b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>       |   | <b>3,561.88</b>    | <b>0.00</b>               | <b>6,194.19</b>   | <b>0.00%</b> |
|  |   |                    |                           |                   |              |
| Subgroup : [M11]   | Services Provided by Contract                         | 2,541.66           | 0.00                      | 2,541.66          | 0.00%        |
| 560841   | Contracted Services - Call System                     | 8,705.47           | 0.00                      | 8,705.47          | 0.00%        |
| 560845   | Payroll Processing Fees                               | 7,999.57           | 0.00                      | 7,999.57          | 0.00%        |
| 560911   | Computer Maintenance-Adm                              | 9,042.48           | 0.00                      | 29,742.91         | 0.00%        |
| 560912   | Software Maintenance Contract-Adm                     | 459.98             | 0.00                      | 459.98            | 0.00%        |
| 560914   | Software Expense - Adm                                | 3,825.08           | 0.00                      | 3,825.08          | 0.00%        |
| 560915   | Timeclock Software                                    | 0.00               | 0.00                      | 0.00              | 0.00%        |
| <b>Subtotal [M11] Services Provided by Contract</b>                              |   | <b>32,574.24</b>   | <b>0.00</b>               | <b>53,274.67</b>  | <b>0.00%</b> |
|  |   |                    |                           |                   |              |
| Subgroup : [M12]   | Administrative Management Services                    | 127,250.50         | 0.00                      | 127,250.50        | 0.00%        |
| 590002   | Management Fees                                       | 127,250.50         | 0.00                      | 127,250.50        | 0.00%        |
| <b>Subtotal [M12] Administrative Management Services</b>                         |   | <b>127,250.50</b>  | <b>0.00</b>               | <b>127,250.50</b> | <b>0.00%</b> |
|  |   |                    |                           |                   |              |
| Subgroup : [M13]   | Other   | 5,060.04           | 0.00                      | 5,060.04          | 0.00%        |
| 410137   | Software Expense - Nursing Adm                        | 845.34             | 0.00                      | 845.34            | 0.00%        |
| 410199   | Licenses/Permits-Nursing Admn                         | 1,078.00           | 0.00                      | 1,078.00          | 0.00%        |
| 410232   | Background Checks-Nursing                             | 210.00             | 0.00                      | 210.00            | 0.00%        |
| 440132   | Background Checks-Dietary                             | 30.00              | 0.00                      | 30.00             | 0.00%        |
| 470132   | Background Checks-Maint                               | 263.22             | 0.00                      | 263.22            | 0.00%        |
| 490859   | Collateral Material-Mkt                               | 40.00              | 0.00                      | 40.00             | 0.00%        |
| 500199   | Licenses & Permits-Trans                              | 7,609.27           | 0.00                      | 7,609.27          | 0.00%        |
| 560129   | Benefit Plan Fees                                     | 30.00              | 0.00                      | 30.00             | 0.00%        |
| 560132   | Background Checks-Admin                               | 428.57             | 0.00                      | 428.57            | 0.00%        |
| 560199   | Licenses/Permits                                      | 284.40             | 0.00                      | 284.40            | 0.00%        |
| 560742   | Patient Trust Bond                                    | 120.55             | 0.00                      | 120.55            | 0.00%        |
| 560744   | Resident Reimburse on Lost/Stolen Items               | 240.18             | 0.00                      | 240.18            | 0.00%        |
| 580876   | Equipment Minor-Adm                                   | 4,631.34           | 0.00                      | 4,631.34          | 0.00%        |
| 560913   | Internet Access-Adm                                   | 2,660.48           | 0.00                      | 2,660.48          | 0.00%        |
| 560925   | Records Storage - Adm                                 | (1,125.00)         | 0.00                      | (1,125.00)        | 0.00%        |
| 560926   | Perking Space - Adm                                   | 655.92             | 0.00                      | 655.92            | 0.00%        |
| 560960   | Equipment Rental-Adm                                  | 169.05             | 0.00                      | 169.05            | 0.00%        |
| 560962   | Interior PlantsAdm                                    | 12.00              | 0.00                      | 12.00             | 0.00%        |
| 560995   | Collection Fees/Credit Card Fees                      | 7.43               | 0.00                      | 7.43              | 0.00%        |
| 560996   | Late fees/Finance Charges-Adm                         | 919.09             | 0.00                      | 919.09            | 0.00%        |
| 560997   | Bank Service Charges-Adm                              | 0.00               | 0.00                      | 0.00              | 0.00%        |
| R0002  | Simplified - Dietary Software                         | 2,053.31           | 0.00                      | 0.00              | 0.00%        |
| R0003  | Direct Supply - Access Fee                            | 579.00             | 0.00                      | 0.00              | 0.00%        |
| R0004  | Termination Fee for Software Contract                 | 20,700.43          | 0.00                      | 0.00              | 0.00%        |
| R0005  | Champion Awards of Milford                            | 149.00             | 0.00                      | 0.00              | 0.00%        |
| <b>Subtotal [M13] Other</b>  |   | <b>47,651.62</b>   | <b>0.00</b>               | <b>24,169.88</b>  | <b>0.00%</b> |
| <b>Total [18] Expenditures Other than Salaries (cont'd) - Admin. and General</b> |   | <b>219,487.43</b>  | <b>0.00</b>               | <b>219,208.44</b> | <b>0.00%</b> |
|  |   |                    |                           |                   |              |
| Group : [18]   | Dietary Basis for Allocation of Costs                 |                    |                           |                   |              |
| Subgroup : [2A1]   | Raw Food  |                    |                           |                   |              |
| 440803   | Raw Food-Dietary                                      | 97,302.14          | 0.00                      | 97,302.14         | 0.00%        |
| 440804   | Produce-Dietary                                       | 11,603.68          | 0.00                      | 11,603.68         | 0.00%        |
| 440805   | Dairy-Dietary   | 21,775.28          | 0.00                      | 21,775.28         | 0.00%        |
| <b>Subtotal [2A1] Raw Food</b>   |   | <b>130,681.10</b>  | <b>0.00</b>               | <b>130,681.10</b> | <b>0.00%</b> |
| Subgroup : [2A2]   | Non-Food Supplies                                     |                    |                           |                   |              |
| 410764   | Nutritional Supplements                               | 12,696.75          | 0.00                      | 12,696.75         | 0.00%        |
| 440789   | Thickened Liquids-Dietary                             | 1,412.66           | 0.00                      | 1,412.66          | 0.00%        |
| 440807   | Dietary Supplies-Dietary                              | 13,626.87          | 0.00                      | 13,626.87         | 0.00%        |
| 440809   | Utensils/Pots/Pans-Dietary                            | (25.51)            | 0.00                      | (25.51)           | 0.00%        |
| 440811   | Chemicals-Dietary                                     | 706.36             | 0.00                      | 706.36            | 0.00%        |
| 440876   | Equipment Minor-Dietary                               | 3,457.06           | 0.00                      | 3,457.06          | 0.00%        |
| <b>Subtotal [2A2] Non-Food Supplies</b>  |   | <b>31,874.19</b>   | <b>0.00</b>               | <b>31,874.19</b>  | <b>0.00%</b> |
| <b>Total [18] Dietary Basis for Allocation of Costs</b>                          |   | <b>162,555.29</b>  | <b>0.00</b>               | <b>162,555.29</b> | <b>0.00%</b> |
|  |   |                    |                           |                   |              |
| Group : [19]   | Laundry-Basis for Allocation of Costs                 |                    |                           |                   |              |
| Subgroup : [3A1]   | Bed Linens, etc...washed, Ironed..                    |                    |                           |                   |              |
| 460883   | Linen/Terry-Laundry                                   | 1,049.22           | 0.00                      | 1,049.22          | 0.00%        |
| <b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>                         |   | <b>1,049.22</b>    | <b>0.00</b>               | <b>1,049.22</b>   | <b>0.00%</b> |
| Subgroup : [3B]  | Purchased Services                                    |                    |                           |                   |              |
| 460107   | Contract Services - Laundry                           | 21,414.00          | 0.00                      | 21,414.00         | 0.00%        |
| <b>Subtotal [3B] Purchased Services</b>  |   | <b>21,414.00</b>   | <b>0.00</b>               | <b>21,414.00</b>  | <b>0.00%</b> |

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

| Account  | Description  | FINAL<br>9/30/2016 | 1st PP-FINAL<br>9/30/2014 | \$ VAR     | % VAR |
|--|--|--------------------|---------------------------|------------|-------|
| <b>Total [19] Laundry-Basis for Allocation of Costs</b>                        |  | <u>22,463.22</u>   | <u>0.00</u>               | 22,463.22  | 0.00% |
| Group : [20]   | Housekeeping and Resident Care Basis for Allocation of Costs |                    |                           |            |       |
| Subgroup : [4B]  | Purchased Services   |                    |                           |            |       |
| 450110   | Contract Services _ Housekeeping                             | 13,692.00          | 0.00                      | 13,692.00  | 0.00% |
| Subtotal [4B] Purchased Services   |  | <u>13,692.00</u>   | <u>0.00</u>               | 13,692.00  | 0.00% |
| Subgroup : [4D]  | Other  |                    |                           |            |       |
| 450871   | Cleaning Supplies-Hskp                                       | 15,566.08          | 0.00                      | 15,566.08  | 0.00% |
| Subtotal [4D] Other  |  | <u>15,566.08</u>   | <u>0.00</u>               | 15,566.08  | 0.00% |
| Subgroup : [5A2]   | Purchased from   |                    |                           |            |       |
| 410756   | Pharmacy-RX Medicaid   | 2,534.91           | 0.00                      | 2,534.91   | 0.00% |
| 410757   | Pharmacy-RX Medicare   | 67,470.50          | 0.00                      | 67,470.50  | 0.00% |
| 410758   | Pharmacy-RX Managed Care                                     | 18,387.20          | 0.00                      | 18,387.20  | 0.00% |
| 410769   | Pharmacy - RX Other  | 2,234.66           | 0.00                      | 2,234.66   | 0.00% |
| Subtotal [5A2] Purchased from  |  | <u>90,627.27</u>   | <u>0.00</u>               | 90,627.27  | 0.00% |
| Subgroup : [5B]  | Medicine Cabinet Drugs                                       |                    |                           |            |       |
| 410733   | Floor Stock Drugs & Supplies                                 | 10,348.86          | 0.00                      | 10,348.86  | 0.00% |
| 410759   | Pharmacy OTC Medicaid  | 3,663.92           | 0.00                      | 3,583.82   | 0.00% |
| 410760   | Pharmacy-OTC Medicare  | 999.58             | 0.00                      | 999.58     | 0.00% |
| 410770   | Pharmacy - OTC Other   | 352.93             | 0.00                      | 352.93     | 0.00% |
| Subtotal [5B] Medicine Cabinet Drugs   |  | <u>15,296.29</u>   | <u>0.00</u>               | 15,296.29  | 0.00% |
| Subgroup : [5C]  | Medical and Therapeutic Supplies                             |                    |                           |            |       |
| 410761   | Incontinent Supplies   | 22,689.83          | 0.00                      | 22,689.83  | 0.00% |
| 410762   | Medical Supplies   | 29,863.29          | 0.00                      | 29,863.29  | 0.00% |
| 410763   | Nursing Supplies   | 38,949.72          | 0.00                      | 38,949.72  | 0.00% |
| Subtotal [5C] Medical and Therapeutic Supplies                                 |  | <u>91,502.84</u>   | <u>0.00</u>               | 91,502.84  | 0.00% |
| Subgroup : [5D]  | Ambulance/Limousine  |                    |                           |            |       |
| 410750   | Resident Transportation                                      | 563.12             | 0.00                      | 563.12     | 0.00% |
| Subtotal [5D] Ambulance/Limousine  |  | <u>563.12</u>      | <u>0.00</u>               | 563.12     | 0.00% |
| Subgroup : [5E2]   | Oxygen - Other   |                    |                           |            |       |
| 410741   | Oxygen   | 4,238.28           | 0.00                      | 4,238.28   | 0.00% |
| 410742   | Inhalation Supplies  | 9,991.58           | 0.00                      | 9,991.58   | 0.00% |
| Subtotal [5E2] Oxygen - Other  |  | <u>14,229.86</u>   | <u>0.00</u>               | 14,229.86  | 0.00% |
| Subgroup : [5F]  | X-Rays and related radiological                              |                    |                           |            |       |
| 410752   | X-Ray Service  | 5,112.55           | 0.00                      | 5,112.55   | 0.00% |
| Subtotal [5F] X-Rays and related radiological                                  |  | <u>5,112.55</u>    | <u>0.00</u>               | 5,112.55   | 0.00% |
| Subgroup : [5H]  | Laboratory   |                    |                           |            |       |
| 410751   | Lab Fees   | 10,211.97          | 0.00                      | 10,211.97  | 0.00% |
| Subtotal [5H] Laboratory   |  | <u>10,211.97</u>   | <u>0.00</u>               | 10,211.97  | 0.00% |
| Subgroup : [5I]  | Recreation   |                    |                           |            |       |
| 550850   | Activities Supplies-Activities-SNF                           | 761.97             | 0.00                      | 761.97     | 0.00% |
| 550851   | Entertainment-Activities-SNF                                 | 5,488.00           | 0.00                      | 5,488.00   | 0.00% |
| 550852   | Activities Events Food-Activities-SNF                        | 4,797.86           | 0.00                      | 4,797.86   | 0.00% |
| 560717   | Utilities-Cable TV   | 11,921.76          | 0.00                      | 11,921.76  | 0.00% |
| Subtotal [5I] Recreation   |  | <u>22,969.59</u>   | <u>0.00</u>               | 22,969.59  | 0.00% |
| Subgroup : [5J]  | Other  |                    |                           |            |       |
| 410730   | Minor Equipment & Supplies - Therapy                         | 2,650.56           | 0.00                      | 2,650.56   | 0.00% |
| 410731   | IV Therapy   | 267.80             | 0.00                      | 267.80     | 0.00% |
| 410754   | IV Drugs - Medicare  | 1,028.72           | 0.00                      | 1,028.72   | 0.00% |
| 410765   | Medical Equipment Rental                                     | 73,880.52          | 0.00                      | 73,880.52  | 0.00% |
| 410768   | Minor Equipment - Nursing                                    | 11,617.94          | 0.00                      | 11,617.94  | 0.00% |
| 410771   | IV Drugs - Managed Care                                      | 1,906.03           | 0.00                      | 1,906.03   | 0.00% |
| 410772   | IV Supplies - Managed Care                                   | 941.45             | 0.00                      | 941.45     | 0.00% |
| 410774   | Medical Waste Disposal                                       | (1,687.50)         | 0.00                      | (1,687.50) | 0.00% |
| 410790   | Therapy Software Costs                                       | 2,300.35           | 0.00                      | 2,300.35   | 0.00% |
| Subtotal [5J] Other  |  | <u>93,105.88</u>   | <u>0.00</u>               | 93,105.88  | 0.00% |
| <b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b> |  | <u>372,877.45</u>  | <u>0.00</u>               | 372,877.45 | 0.00% |
| Group : [22]   | Maintenance and Property                                     |                    |                           |            |       |
| Subgroup : [6A]  | Repairs and Maintenance                                      |                    |                           |            |       |
| 410767   | Equipment Repairs - Nursing                                  | 1,620.79           | 0.00                      | 1,620.79   | 0.00% |
| 440813   | Maintenance & Repairs-Dietary                                | 3,851.81           | 0.00                      | 3,851.81   | 0.00% |
| 460820   | Maintenance & Repairs-Laundry                                | 2,486.56           | 0.00                      | 2,486.56   | 0.00% |
| 470820   | Maintenance & Repairs-Maint                                  | 10,146.75          | 0.00                      | 10,146.75  | 0.00% |
| 470876   | Equipment Minor-Maint  | 849.95             | 0.00                      | 849.95     | 0.00% |
| Subtotal [6A] Repairs and Maintenance  |  | <u>18,956.86</u>   | <u>0.00</u>               | 18,956.86  | 0.00% |
| Subgroup : [6B]  | Heat   |                    |                           |            |       |
| 560712   | Utilities-Gas/Oil  | 19,492.47          | 0.00                      | 19,492.47  | 0.00% |
| Subtotal [6B] Heat   |  | <u>19,492.47</u>   | <u>0.00</u>               | 19,492.47  | 0.00% |
| Subgroup : [6C]  | Light & Power  |                    |                           |            |       |
| 560711   | Utilities-Electric   | 59,659.87          | 0.00                      | 59,659.87  | 0.00% |
| Subtotal [6C] Light & Power  |  | <u>59,659.87</u>   | <u>0.00</u>               | 59,659.87  | 0.00% |
| Subgroup : [6D]  | Water  |                    |                           |            |       |
| 560713   | Utilities-Water/Sewer/Refuse                                 | 3,699.39           | 0.00                      | 3,699.39   | 0.00% |
| Subtotal [6D] Water  |  | <u>3,699.39</u>    | <u>0.00</u>               | 3,699.39   | 0.00% |
| Subgroup : [6F]  | Other  |                    |                           |            |       |
| 470128   | Contracted Maintenance                                       | 8,340.00           | 0.00                      | 8,340.00   | 0.00% |
| 470821   | Electrical-Maint   | 1,685.36           | 0.00                      | 1,685.36   | 0.00% |
| 470822   | Plumbing-Maint   | 9,015.15           | 0.00                      | 9,015.15   | 0.00% |



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

| Account  | Description                       | FINAL<br>9/30/2015    | 1st PP-FINAL<br>9/30/2014 | \$ VAR         | % VAR |
|--|-----------------------------------|-----------------------|---------------------------|----------------|-------|
| 470823   | HVAC/Bollar Maint                 | 8,912.00              | 0.00                      | 8,912.00       | 0.00% |
| 470824   | Paint-Maint                       | 579.25                | 0.00                      | 579.25         | 0.00% |
| 470828   | Alarm Inspection-Maint            | 1,538.70              | 0.00                      | 1,538.70       | 0.00% |
| 470829   | Alarm Repairs-Maint               | 6,634.38              | 0.00                      | 6,634.38       | 0.00% |
| 470830   | Grounds Maintenance-Maint         | 13,178.01             | 0.00                      | 13,178.01      | 0.00% |
| 470833   | Elevator-Maint                    | 17,202.00             | 0.00                      | 17,202.00      | 0.00% |
| 470834   | Pest Control-Maint                | 780.00                | 0.00                      | 780.00         | 0.00% |
| 470836   | Maint Contracts- Generator        | 1,470.00              | 0.00                      | 1,470.00       | 0.00% |
| 470970   | Waste Disposal -Grease/Fresh      | 17,717.80             | 0.00                      | 17,717.80      | 0.00% |
| 560198   | Bldg Inspection Fees              | 13,710.57             | 0.00                      | 13,710.57      | 0.00% |
| 560905   | Coplar- Maintenance Agreement     | 1,752.69              | 0.00                      | 1,752.69       | 0.00% |
| Subtotal [6F] Other  |                                   | <u>101,515.91</u>     | <u>0.00</u>               | 101,515.91     | 0.00% |
| Subgroup : [7B] Building & Building Improvements                 |                                   |                       |                           |                |       |
| 590006   | Depreciation-Bldgs & Improvements | 462.85                | 0.00                      | 462.85         | 0.00% |
| Subtotal [7B] Building & Building Improvements                   |                                   | <u>462.85</u>         | <u>0.00</u>               | 462.85         | 0.00% |
| Subgroup : [7D] Movable Equipment                                |                                   |                       |                           |                |       |
| 590007   | Depreciation-FFE                  | 7,730.81              | 0.00                      | 7,730.81       | 0.00% |
| 590008   | Depreciation-Vehicles             | 2,795.65              | 0.00                      | 2,795.65       | 0.00% |
| Subtotal [7D] Movable Equipment                                  |                                   | <u>10,526.46</u>      | <u>0.00</u>               | 10,526.46      | 0.00% |
| Subgroup : [9] Rental Payments                                   |                                   |                       |                           |                |       |
| 590005   | Rent Expense                      | 394,516.67            | 0.00                      | 394,516.67     | 0.00% |
| Subtotal [9] Rental Payments                                     |                                   | <u>394,516.67</u>     | <u>0.00</u>               | 394,516.67     | 0.00% |
| Subgroup : [10B] Real estate taxes paid by lessor                |                                   |                       |                           |                |       |
| 560731   | Real Estate Taxes                 | 40,500.00             | 0.00                      | 40,500.00      | 0.00% |
| Subtotal [10B] Real estate taxes paid by lessor                  |                                   | <u>40,500.00</u>      | <u>0.00</u>               | 40,500.00      | 0.00% |
| Subgroup : [10C] Personal property taxes                         |                                   |                       |                           |                |       |
| 560733   | Personal Property Taxes           | 8,033.48              | 0.00                      | 8,033.48       | 0.00% |
| Subtotal [10C] Personal property taxes                           |                                   | <u>8,033.48</u>       | <u>0.00</u>               | 8,033.48       | 0.00% |
| Total [22] Maintenance and Property                              |                                   | <u>667,362.96</u>     | <u>0.00</u>               | 657,362.96     | 0.00% |
| Group : [27] Interest and Insurance                              |                                   |                       |                           |                |       |
| Subgroup : [12D] Other Interest Expense                          |                                   |                       |                           |                |       |
| 590004   | Interest Expense                  | 29,981.10             | 0.00                      | 29,981.10      | 0.00% |
| 590009   | Amortization                      | 742.35                | 0.00                      | 742.35         | 0.00% |
| Subtotal [12D] Other Interest Expense                            |                                   | <u>30,723.45</u>      | <u>0.00</u>               | 30,723.45      | 0.00% |
| Subgroup : [14A] Insurance on Property                           |                                   |                       |                           |                |       |
| 560736   | Property Insurance                | 5,176.02              | 0.00                      | 5,176.02       | 0.00% |
| Subtotal [14A] Insurance on Property                             |                                   | <u>5,176.02</u>       | <u>0.00</u>               | 5,176.02       | 0.00% |
| Subgroup : [14C1] Umbrella                                       |                                   |                       |                           |                |       |
| 560734   | Professional Liability Insurance  | 13,302.54             | 0.00                      | 13,302.54      | 0.00% |
| 560735   | General Liability Insurance       | 13,302.54             | 0.00                      | 13,302.54      | 0.00% |
| Subtotal [14C1] Umbrella   |                                   | <u>26,605.08</u>      | <u>0.00</u>               | 26,605.08      | 0.00% |
| Subgroup : [14C3] Other  |                                   |                       |                           |                |       |
| 560740   | Insurance-Other                   | 2,172.48              | 0.00                      | 2,172.48       | 0.00% |
| Subtotal [14C3] Other  |                                   | <u>2,172.48</u>       | <u>0.00</u>               | 2,172.48       | 0.00% |
| Total [27] Interest and Insurance                                |                                   | <u>64,677.03</u>      | <u>0.00</u>               | 64,677.03      | 0.00% |
| Group : [30] Statement of Revenue                                |                                   |                       |                           |                |       |
| Subgroup : [1A] Medicaid Residents (CT only)                     |                                   |                       |                           |                |       |
| 310301   | Routine Services- MCD-SNF         | (7,049,305.00)        | 0.00                      | (7,049,305.00) | 0.00% |
| Subtotal [1A] Medicaid Residents (CT only)                       |                                   | <u>(7,049,305.00)</u> | <u>0.00</u>               | (7,049,305.00) | 0.00% |
| Subgroup : [1B] Medicaid room and board contractual allowance    |                                   |                       |                           |                |       |
| 310598   | Contractual Adj- Room- MCD-SNF    | 3,218,372.83          | 0.00                      | 3,218,372.83   | 0.00% |
| Subtotal [1B] Medicaid room and board contractual allowance      |                                   | <u>3,218,372.83</u>   | <u>0.00</u>               | 3,218,372.83   | 0.00% |
| Subgroup : [3A] Medicare Residents (All inclusive)               |                                   |                       |                           |                |       |
| 310201   | Routine Services-MCR A-SNF        | (1,098,005.00)        | 0.00                      | (1,098,005.00) | 0.00% |
| 310295   | Sequestration - MCR A             | 21,300.53             | 0.00                      | 21,300.53      | 0.00% |
| Subtotal [3A] Medicare Residents (All inclusive)                 |                                   | <u>(1,076,704.47)</u> | <u>0.00</u>               | (1,076,704.47) | 0.00% |
| Subgroup : [3B] Medicare room and board contractual allowance    |                                   |                       |                           |                |       |
| 310298   | Contractual Adj- Room- MCR A-SNF  | (358,292.48)          | 0.00                      | (358,292.48)   | 0.00% |
| Subtotal [3B] Medicare room and board contractual allowance      |                                   | <u>(358,292.48)</u>   | <u>0.00</u>               | (358,292.48)   | 0.00% |
| Subgroup : [4A] Private-pay residents and other                  |                                   |                       |                           |                |       |
| 310101   | Routine Services-SNF PVT          | (436,595.00)          | 0.00                      | (436,595.00)   | 0.00% |
| 310801   | Routine Services HMO              | (343,104.00)          | 0.00                      | (343,104.00)   | 0.00% |
| Subtotal [4A] Private-pay residents and other                    |                                   | <u>(779,699.00)</u>   | <u>0.00</u>               | (779,699.00)   | 0.00% |
| Subgroup : [4B] Private-pay room and board contractual allowance |                                   |                       |                           |                |       |
| 310895   | Sequestration - HMO               | 408.00                | 0.00                      | 408.00         | 0.00% |
| 310898   | Contractual Adjustment Room HMO   | 75,427.35             | 0.00                      | 75,427.35      | 0.00% |
| Subtotal [4B] Private-pay room and board contractual allowance   |                                   | <u>76,835.35</u>      | <u>0.00</u>               | 75,835.35      | 0.00% |
| Subgroup : [5A] Prescription Drugs - Medicare                    |                                   |                       |                           |                |       |
| 310203   | Pharmacy-MCR A-SNF                | (100,231.98)          | 0.00                      | (100,231.98)   | 0.00% |
| Subtotal [5A] Prescription Drugs - Medicare                      |                                   | <u>(100,231.98)</u>   | <u>0.00</u>               | (100,231.98)   | 0.00% |
| Subgroup : [5C] Prescription Drugs - Non-medicare                |                                   |                       |                           |                |       |
| 310103   | Pharmacy- SNF PVT                 | (1,788.75)            | 0.00                      | (1,788.75)     | 0.00% |
| 310303   | Pharmacy- MCD- SNF                | (10,475.82)           | 0.00                      | (10,475.82)    | 0.00% |
| 310803   | Pharmacy HMO                      | (32,712.58)           | 0.00                      | (32,712.58)    | 0.00% |
| Subtotal [5C] Prescription Drugs - Non-medicare                  |                                   | <u>(44,977.15)</u>    | <u>0.00</u>               | (44,977.15)    | 0.00% |

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

| Account  | Description                                | FINAL<br>9/30/2015    | 1st PP-FINAL<br>9/30/2014 | \$ VAR                | % VAR        |
|--|--|-----------------------|---------------------------|-----------------------|--------------|
| <b>Subgroup : [7A]</b>                                   | <b>Physical Therapy - Medicare</b>         |                       |                           |                       |              |
| 310206   | Physical Therapy- MCR A-SNF                | (450,339.00)          | 0.00                      | (450,339.00)          | 0.00%        |
| 310406   | Physical Therapy- MCR B-SNF                | (204,822.00)          | 0.00                      | (204,822.00)          | 0.00%        |
| <b>Subtotal [7A] Physical Therapy - Medicare</b>         |  | <b>(655,161.00)</b>   | <b>0.00</b>               | <b>(655,161.00)</b>   | <b>0.00%</b> |
| <b>Subgroup : [7C]</b>                                   | <b>Physical Therapy - Non-medicare</b>     |                       |                           |                       |              |
| 310105   | Physical Therapy- SNF PVT                  | (5,603.00)            | 0.00                      | (5,603.00)            | 0.00%        |
| 310306   | Physical Therapy- MCD-SNF                  | (98,127.00)           | 0.00                      | (98,127.00)           | 0.00%        |
| 310806   | PT HMO                                     | (105,698.00)          | 0.00                      | (105,698.00)          | 0.00%        |
| <b>Subtotal [7C] Physical Therapy - Non-medicare</b>     |  | <b>(209,428.00)</b>   | <b>0.00</b>               | <b>(209,428.00)</b>   | <b>0.00%</b> |
| <b>Subgroup : [8A]</b>                                   | <b>Speech Therapy - Medicare</b>           |                       |                           |                       |              |
| 310207   | Speech Therapy- MCR A-SNF                  | (60,046.00)           | 0.00                      | (60,046.00)           | 0.00%        |
| 310407   | Speech Therapy-MCR B-SNF                   | (68,617.00)           | 0.00                      | (68,617.00)           | 0.00%        |
| <b>Subtotal [8A] Speech Therapy - Medicare</b>           |  | <b>(128,663.00)</b>   | <b>0.00</b>               | <b>(128,663.00)</b>   | <b>0.00%</b> |
| <b>Subgroup : [8C]</b>                                   | <b>Speech Therapy - Non-medicare</b>       |                       |                           |                       |              |
| 310107   | Speech Therapy- SNF PVT                    | (2,140.00)            | 0.00                      | (2,140.00)            | 0.00%        |
| 310307   | Speech Therapy- MCD-SNF                    | (27,773.00)           | 0.00                      | (27,773.00)           | 0.00%        |
| 310807   | ST HMO                                     | (32,302.99)           | 0.00                      | (32,302.99)           | 0.00%        |
| <b>Subtotal [8C] Speech Therapy - Non-medicare</b>       |  | <b>(62,216.00)</b>    | <b>0.00</b>               | <b>(62,216.00)</b>    | <b>0.00%</b> |
| <b>Subgroup : [9A]</b>                                   | <b>Occupational Therapy - Medicare</b>     |                       |                           |                       |              |
| 310208   | Occupational Therapy- MCR A-SNF            | (387,323.00)          | 0.00                      | (387,323.00)          | 0.00%        |
| 310408   | Occupational Therapy-MCR B-SNF             | (150,495.00)          | 0.00                      | (150,495.00)          | 0.00%        |
| <b>Subtotal [9A] Occupational Therapy - Medicare</b>     |  | <b>(537,818.00)</b>   | <b>0.00</b>               | <b>(537,818.00)</b>   | <b>0.00%</b> |
| <b>Subgroup : [9C]</b>                                   | <b>Occupational Therapy - Non-medicare</b> |                       |                           |                       |              |
| 310108   | Occupational Therapy- SNF PVT              | (4,028.00)            | 0.00                      | (4,028.00)            | 0.00%        |
| 310308   | Occupational Therapy- MCD-SNF              | (53,003.00)           | 0.00                      | (53,003.00)           | 0.00%        |
| 310808   | OT HMO                                     | (84,548.00)           | 0.00                      | (84,548.00)           | 0.00%        |
| <b>Subtotal [9C] Occupational Therapy - Non-medicare</b> |  | <b>(141,579.00)</b>   | <b>0.00</b>               | <b>(141,579.00)</b>   | <b>0.00%</b> |
| <b>Subgroup : [10A]</b>                                  | <b>Other - Medicare</b>                    |                       |                           |                       |              |
| 310205   | Laboratory- MCR A-SNF                      | (14,021.22)           | 0.00                      | (14,021.22)           | 0.00%        |
| 310212   | IV Therapy-MCR A-SNF                       | (435.00)              | 0.00                      | (435.00)              | 0.00%        |
| 310215   | XRy MR A                                   | (11,199.72)           | 0.00                      | (11,199.72)           | 0.00%        |
| 310299   | Contractual Adj-Ancill-MCR A-SNF           | 1,023,595.92          | 0.00                      | 1,023,595.92          | 0.00%        |
| 310409   | Equipment Rental-MCR B-SNF                 | (731.83)              | 0.00                      | (731.83)              | 0.00%        |
| 310498   | Sequestration - MCR B                      | 2,104.78              | 0.00                      | 2,104.78              | 0.00%        |
| 310499   | Contractual Adj- Ancill- MCR B-SNF         | 240,420.70            | 0.00                      | 240,420.70            | 0.00%        |
| <b>Subtotal [10A] Other - Medicare</b>                   |  | <b>1,239,733.63</b>   | <b>0.00</b>               | <b>1,239,733.63</b>   | <b>0.00%</b> |
| <b>Subgroup : [10B]</b>                                  | <b>Other - Non-medicare</b>                |                       |                           |                       |              |
| 310195   | Routine Revenue Adjustment-SNF PVT         | 7,130.00              | 0.00                      | 7,130.00              | 0.00%        |
| 310305   | Laboratory- MCD- SNF                       | (563.15)              | 0.00                      | (563.15)              | 0.00%        |
| 310312   | IV Therapy-MCD-SNF                         | (3,885.00)            | 0.00                      | (3,885.00)            | 0.00%        |
| 310397   | Other Service- MCD-SNF                     | (284.00)              | 0.00                      | (284.00)              | 0.00%        |
| 310399   | Contractual Adj- Ancillaries- MCD-SNF      | 194,090.97            | 0.00                      | 194,090.97            | 0.00%        |
| 310802   | Medical Supplies HMO                       | (1,261.41)            | 0.00                      | (1,261.41)            | 0.00%        |
| 310805   | Lab HMO                                    | (7,633.65)            | 0.00                      | (7,633.65)            | 0.00%        |
| 310810   | IV THERAPY                                 | (6,132.74)            | 0.00                      | (6,132.74)            | 0.00%        |
| 310815   | Radiology HMO                              | (1,464.69)            | 0.00                      | (1,464.69)            | 0.00%        |
| 310899   | Contractual Adj Ancillary HMO              | 261,113.01            | 0.00                      | 261,113.01            | 0.00%        |
| <b>Subtotal [10B] Other - Non-medicare</b>               |  | <b>441,129.34</b>     | <b>0.00</b>               | <b>441,129.34</b>     | <b>0.00%</b> |
| <b>Total [30] Statement of Revenues</b>                  |  | <b>(6,169,002.93)</b> | <b>0.00</b>               | <b>(6,169,002.93)</b> | <b>0.00%</b> |
| <b>Group : [31-32]</b>                                   | <b>Assets</b>                              |                       |                           |                       |              |
| <b>Subgroup : [A1]</b>                                   | <b>Cash</b>                                |                       |                           |                       |              |
| 110102   | Petty Cash                                 | 1,000.00              | 0.00                      | 1,000.00              | 0.00%        |
| 110103   | BOA Operating Account                      | 1,377.17              | 0.00                      | 1,377.17              | 0.00%        |
| 110110   | Resident Trust                             | 34,519.36             | 0.00                      | 34,519.36             | 0.00%        |
| 120204   | Cash - Insurance Reserve                   | 109,228.78            | 0.00                      | 109,228.78            | 0.00%        |
| 120205   | Cash - Security Deposit                    | 750.00                | 0.00                      | 750.00                | 0.00%        |
| <b>Subtotal [A1] Cash</b>                                |  | <b>146,875.32</b>     | <b>0.00</b>               | <b>146,875.32</b>     | <b>0.00%</b> |
| <b>Subgroup : [A2]</b>                                   | <b>Resident Accounts Receivable</b>        |                       |                           |                       |              |
| 110204   | Accts Receivable-PVT                       | 26,654.95             | 0.00                      | 26,654.95             | 0.00%        |
| 110205   | Accts Receivable-Caid Res Responsibility   | 857.75                | 0.00                      | 857.75                | 0.00%        |
| 110206   | Accts Receivable-SNF Medicare Part A       | 217,964.94            | 0.00                      | 217,964.94            | 0.00%        |
| 110207   | Accts Receivable-SNF Medicare Part B       | 92,442.00             | 0.00                      | 92,442.00             | 0.00%        |
| 110208   | Accts Receivable-Caid Cross-Over Part A    | 54,554.57             | 0.00                      | 54,554.57             | 0.00%        |
| 110209   | Accts Receivable-Caid Cross-Over Part B    | 18,677.49             | 0.00                      | 18,677.49             | 0.00%        |
| 110210   | Accts Receivable-SNF Medicaid              | 898,652.78            | 0.00                      | 898,652.78            | 0.00%        |
| 110211   | Accts Receivable-Hospice                   | 8,860.17              | 0.00                      | 8,860.17              | 0.00%        |
| 110212   | Accts Receivable-Pvt Co Insurance Part A   | 80,604.98             | 0.00                      | 80,604.98             | 0.00%        |
| 110213   | Accts Receivable-Pvt Co Insurance Part B   | 10,462.29             | 0.00                      | 10,462.29             | 0.00%        |
| 110214   | Accts Receivable-Insurance                 | 17,160.00             | 0.00                      | 17,160.00             | 0.00%        |
| 110215   | Allowance for Uncollectible-SNF/MLAL       | (81,000.00)           | 0.00                      | (81,000.00)           | 0.00%        |
| 110217   | Accts Receivable - Other                   | (64.53)               | 0.00                      | (64.53)               | 0.00%        |
| 110218   | Accts Receivable - HMO B                   | 8,614.18              | 0.00                      | 8,614.18              | 0.00%        |
| 110221   | Accounts Receivable - HMO                  | 152,946.53            | 0.00                      | 152,946.53            | 0.00%        |
| 110223   | Accts Receivable - PO                      | 315,619.26            | 0.00                      | 315,619.26            | 0.00%        |
| 110250   | AR-Refunds                                 | (700.00)              | 0.00                      | (700.00)              | 0.00%        |
| <b>Subtotal [A2] Resident Accounts Receivable</b>        |  | <b>1,820,507.36</b>   | <b>0.00</b>               | <b>1,820,507.36</b>   | <b>0.00%</b> |
| <b>Subgroup : [A5]</b>                                   | <b>Prepaid Expenses</b>                    |                       |                           |                       |              |
| 110401   | Prepaid Insurance                          | 98,307.22             | 0.00                      | 98,307.22             | 0.00%        |
| 110403   | Prepaid Taxes and Licenses                 | 84,591.87             | 0.00                      | 84,591.87             | 0.00%        |
| 110406   | Prepaid Other                              | 37,328.30             | 0.00                      | 37,328.30             | 0.00%        |
| <b>Subtotal [A5] Prepaid Expenses</b>                    |  | <b>220,227.39</b>     | <b>0.00</b>               | <b>220,227.39</b>     | <b>0.00%</b> |

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

| Account                 | Description  | FINAL<br>9/30/2015    | 1st PP-FINAL<br>9/30/2014 | \$ VAR         | % VAR |
|-------------------------|--|-----------------------|---------------------------|----------------|-------|
| <b>Subgroup : [A8]</b>  | <b>Other Current Assets</b>                        |                       |                           |                |       |
| 110242                  | Due from Long Rldge                                | 1,081.60              | 0.00                      | 1,081.60       | 0.00% |
| 120110                  | Deposits on Utilities                              | 21,485.00             | 0.00                      | 21,485.00      | 0.00% |
|                         | <b>Subtotal [A8] Other Current Assets</b>          | <u>22,566.60</u>      | <u>0.00</u>               | 22,566.60      | 0.00% |
| <b>Subgroup : [B3]</b>  | <b>Buildings Improvements</b>                      |                       |                           |                |       |
| 120304                  | Building & Improvements                            | 16,240.15             | 0.00                      | 16,240.15      | 0.00% |
| 120305                  | Accumulated Depr- Bldg & Improvement               | (486.35)              | 0.00                      | (486.35)       | 0.00% |
|                         | <b>Subtotal [B3] Buildings Improvements</b>        | <u>15,753.80</u>      | <u>0.00</u>               | 15,753.80      | 0.00% |
| <b>Subgroup : [B6]</b>  | <b>Movable Equipment</b>                           |                       |                           |                |       |
| 120306                  | Furniture, Fixtures & Equipment                    | 61,873.90             | 0.00                      | 61,873.90      | 0.00% |
| 120307                  | Accumulated Depr- FFE                              | (8,251.47)            | 0.00                      | (8,251.47)     | 0.00% |
|                         | <b>Subtotal [B6] Movable Equipment</b>             | <u>53,622.43</u>      | <u>0.00</u>               | 53,622.43      | 0.00% |
| <b>Subgroup : [B7]</b>  | <b>Motor Vehicles</b>                              |                       |                           |                |       |
| 120308                  | Motor Vehicles                                     | 40,257.00             | 0.00                      | 40,257.00      | 0.00% |
| 120309                  | Accumulated Depr- Vehicles                         | (2,795.65)            | 0.00                      | (2,795.65)     | 0.00% |
|                         | <b>Subtotal [B7] Motor Vehicles</b>                | <u>37,461.35</u>      | <u>0.00</u>               | 37,461.35      | 0.00% |
|                         | <b>Total [31-32] Assets</b>                        | <u>2,317,014.25</u>   | <u>0.00</u>               | 2,317,014.25   | 0.00% |
| <b>Group : [33-34]</b>  | <b>Liabilities</b>                                 |                       |                           |                |       |
| <b>Subgroup : [A1]</b>  | <b>Trade Accounts Payable</b>                      |                       |                           |                |       |
| 210104                  | Accounts Payable- Trade                            | (673,928.97)          | 0.00                      | (673,928.97)   | 0.00% |
| 210105                  | Accounts Payable- Accrued                          | (103,100.69)          | 0.00                      | (103,100.69)   | 0.00% |
|                         | <b>Subtotal [A1] Trade Accounts Payable</b>        | <u>(777,029.66)</u>   | <u>0.00</u>               | (777,029.66)   | 0.00% |
| <b>Subgroup : [A4]</b>  | <b>Accrued Payroll</b>                             |                       |                           |                |       |
| 210201                  | Accrued Salaries & Wages                           | (230,211.05)          | 0.00                      | (230,211.05)   | 0.00% |
|                         | <b>Subtotal [A4] Accrued Payroll</b>               | <u>(230,211.05)</u>   | <u>0.00</u>               | (230,211.05)   | 0.00% |
| <b>Subgroup : [A6]</b>  | <b>Accrued Payroll Taxes Payable</b>               |                       |                           |                |       |
| 210115                  | SIT Taxes Payable                                  | (11,571.90)           | 0.00                      | (11,571.90)    | 0.00% |
| 210202                  | Federal Income Tax Withheld                        | (37,062.04)           | 0.00                      | (37,062.04)    | 0.00% |
| 210204                  | FICA Taxes- EE                                     | (47,608.78)           | 0.00                      | (47,608.78)    | 0.00% |
| 210205                  | SUI Taxes Payable                                  | 8,241.85              | 0.00                      | 8,241.85       | 0.00% |
| 210210                  | FUTA Taxes   | (62.15)               | 0.00                      | (62.15)        | 0.00% |
|                         | <b>Subtotal [A6] Accrued Payroll Taxes Payable</b> | <u>(88,063.02)</u>    | <u>0.00</u>               | (88,063.02)    | 0.00% |
| <b>Subgroup : [A12]</b> | <b>Other Current Liabilities</b>                   |                       |                           |                |       |
| 210109                  | Employee Deductions- Garnishments                  | (170.68)              | 0.00                      | (170.68)       | 0.00% |
| 210110                  | Employee Deductions- HSA                           | (617.14)              | 0.00                      | (617.14)       | 0.00% |
| 210111                  | Employee Deductions- 401K                          | (10,898.99)           | 0.00                      | (10,898.99)    | 0.00% |
| 210112                  | Employee Deductions- FSA                           | (351.22)              | 0.00                      | (351.22)       | 0.00% |
| 210113                  | Employee Deductions- ST/LIFE                       | (2,268.75)            | 0.00                      | (2,268.75)     | 0.00% |
| 210114                  | Employee Deductions- Child Support                 | (1,054.11)            | 0.00                      | (1,054.11)     | 0.00% |
| 210116                  | Employee Deductions - AFLAC                        | (3,013.85)            | 0.00                      | (3,013.85)     | 0.00% |
| 210117                  | Employee Deductions - Union Dues                   | (1,341.09)            | 0.00                      | (1,341.09)     | 0.00% |
| 210118                  | Resident Trust                                     | (34,519.35)           | 0.00                      | (34,519.35)    | 0.00% |
| 210160                  | Uncleared Checks                                   | (194,194.22)          | 0.00                      | (194,194.22)   | 0.00% |
| 210206                  | Accrued Workers Comp                               | (36,893.53)           | 0.00                      | (36,893.53)    | 0.00% |
| 210208                  | Accrued Real Estate Taxes                          | (60,750.00)           | 0.00                      | (60,750.00)    | 0.00% |
| 210212                  | Accrued Interest Payable                           | (10,607.84)           | 0.00                      | (10,607.84)    | 0.00% |
| 210214                  | Accrued Land Lease                                 | (5,471.00)            | 0.00                      | (5,471.00)     | 0.00% |
| 210215                  | Accrued Legal Fees                                 | (12,800.00)           | 0.00                      | (12,800.00)    | 0.00% |
| 210216                  | Accrued Accounting/Audit Fees                      | (17,000.00)           | 0.00                      | (17,000.00)    | 0.00% |
| 210218                  | Accrued Personal Property Taxes                    | (11,250.00)           | 0.00                      | (11,250.00)    | 0.00% |
| 210225                  | Due to Eagle Lake Foundation                       | (116,170.47)          | 0.00                      | (116,170.47)   | 0.00% |
| 210259                  | Due to Medicaid - Short-term                       | (186,447.40)          | 0.00                      | (186,447.40)   | 0.00% |
|                         | <b>Subtotal [A12] Other Current Liabilities</b>    | <u>(705,819.65)</u>   | <u>0.00</u>               | (705,819.65)   | 0.00% |
| <b>Subgroup : [B4]</b>  | <b>Other Long-Term Liabilities</b>                 |                       |                           |                |       |
| 210244                  | Due to Fifth Third Line                            | (149,842.28)          | 0.00                      | (149,842.28)   | 0.00% |
| 220400                  | Long Term Capital Lease                            | (57,821.69)           | 0.00                      | (57,821.69)    | 0.00% |
|                         | <b>Subtotal [B4] Other Long-Term Liabilities</b>   | <u>(207,663.97)</u>   | <u>0.00</u>               | (207,663.97)   | 0.00% |
|                         | <b>Total [33-34] Liabilities</b>                   | <u>(2,008,987.35)</u> | <u>0.00</u>               | (2,008,987.35) | 0.00% |
| <b>Group : [35]</b>     | <b>Equity</b>                                      |                       |                           |                |       |
| <b>Subgroup : [B5]</b>  | <b>Cumulated Earnings</b>                          |                       |                           |                |       |
| 250200                  | Change in Net Assets                               | (103,140.58)          | 0.00                      | (103,140.58)   | 0.00% |
|                         | <b>Subtotal [B5] Cumulated Earnings</b>            | <u>(103,140.58)</u>   | <u>0.00</u>               | (103,140.58)   | 0.00% |
|                         | <b>Total [35] Equity</b>                           | <u>(103,140.58)</u>   | <u>0.00</u>               | (103,140.58)   | 0.00% |
|                         | <b>Sum of Account Groups</b>                       | <u>0.00</u>           | <u>0.00</u>               | 0.00           | 0.00% |
|                         | <b>Net (Income) Loss</b>                           | <u>0.00</u>           | <u>0.00</u>               | 0.00           | 0.00% |



Provider Name: Senior Philanthropy of Westport, LLC  
 Provider Number: 110371  
 Period Ended: 9/30/15

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

**Conclusion:**

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

Facility Name Senior Philanthropy of Westport, LLC d/b/a Westport Rehabilitation Complex

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

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_