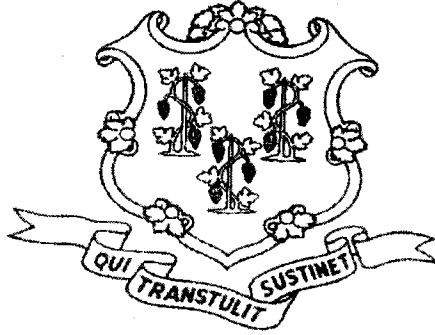


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Senior Philanthropy of Milford O LLC, dba West River Rehab Center	
Address (No. & Street, City, State, Zip Code) 245 Orange Ave, Milford, CT 06461	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 2404	RHNS	(Specify)	Medicare Provider 075377
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Medicaid Provider Numbers:	CCNH 20925	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Senior Philanthropy of Milford O LLC, dba West River	License No. 2404	Report for Year Ended 9/30/2016	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Senior Philanthropy of Milford O LLC, dba West River Rehab Center [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) T. Kevin Cleary			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Senior Philanthropy of Milford O LLC, dba West River Rehab Center		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 245 Orange Ave, Milford, CT 06461				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/9/2017	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-876-5123		Report for Year Ended 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Milford O LLC, dba West River Rehab		Address (No. & Street, City, State, Zip) 245 Orange Ave, Milford, CT 06461		
License Numbers:	CCNH 2404	RHNS (Specify)	Medicare Provider No. 075377	
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 type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator T. Kevin Cleary		Nursing Home Administrator's License No.:	1401	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC, dba West F	2404	9/30/2016	3B	37

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

Owner(s) of Facility
N/A

General Information and Questionnaire
Related Parties*

Name of Facility Senior Philanthropy of Milford O LLC, dba West River	License No. 2404	Report for Year Ended 9/30/2016	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? Yes No If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Cheshire, LLC dba Cheshire Regional Rehab Center	745 Highland Ave, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Regional Liason, central billing office	Various	38,437	38,437
Milford B, LLC dba Golden Hill Rehab	245 Orange Ave, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>		Shared staff - nursing, MDS, Reception, Ma	Various	49,194	49,194
Stamford, LLC dba Long Ridge Post-Acute Care	710 Long Ridge Rd, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>		Regional marketer, billing access	Various	7,452	7,452
Newington, LLC dba Newington Rapid Recovery	240 Church St, Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>		Loan interest, central billing office, bank fee	Various	57,627	57,627
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	<input checked="" type="radio"/>		Rent, Insurance, call management	Various	2,896,566	2,896,566
Traditions Senior Management	24641 US Highway 19 North - Clearwater FL, 33763	<input type="radio"/>	<input checked="" type="radio"/>		Internet, IT support, recruitment	Various	77,660	77,660
Danbury, LLC dba Western Rehab Care Center	107 Osborne st, Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>		Regional AR & Repayment for Nurse Netwo	Various	36,220	36,220
Westport, LLC dba Westport Rehabilitation Complex	1 Burr Rd, Westport, CT 06880	<input type="radio"/>	<input checked="" type="radio"/>		Shared staff	Various	2,427	2,427
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	<input checked="" type="radio"/>		Shared group benefit plans	Pg. 15 / Line 5	628,639	628,639

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Senior Philanthropy of Milford O LLC, dba Wes	License No. 2404	Report for Year Ended 9/30/2016	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (See listing page 13)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - One Level of Care				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - One Level of Care				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of	
Senior Philanthropy of Milford O LLC, dba West River Ref			2404	9/30/2016			6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed	
	Yes	No							
Canon, PO Box 5008, Mt. Laurel, NJ 08054	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	12/05/15	60 months	6,688		6,688	
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input type="radio"/> No	Total ***
									6,688

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



CANON FINANCIAL SERVICES, INC. ("CFS")
 Remittance address: 14904 Collections Center Drive
 Chicago, Illinois 60693 (800) 220-0200

FAXABLE LEASE AGREEMENT

Single Sided Agreement for transactions Under \$75,000
 CFS-1122 (03/13)

NAME (COMPANY LEGAL NAME) EAGLE LAKE FOUNDATION INC		DBA WEST RIVER REHAB CENTER	PHONE 203-876-5123
BILLING ADDRESS 245 ORANGE AVENUE		CITY MILFORD	STATE CT
EQUIPMENT ADDRESS SAME		COUNTY 	ZIP 06460
EQUIPMENT INFORMATION		NUMBER AND AMOUNT OF PAYMENTS	
Quantity	Serial Number	Make/Model/Description	No. of Pmts
1		CANON IRA6255	60
2		CANON IRA500IF	
First and Last Payment \$ 0.00	Security Deposit \$ 0.00	Total Due at Signing \$ 0.00	Term 60
End of Term Purchase Option <input checked="" type="checkbox"/> Fair Market Value <input type="checkbox"/> \$1.00 <input type="checkbox"/> 10% <input type="checkbox"/> Other		Payment Frequency <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-annual <input type="checkbox"/> Other	

THIS AGREEMENT IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS AGREEMENT IS NON-CANCELABLE BY CUSTOMER. CUSTOMER REPRESENTS THAT ALL ACTION REQUIRED TO AUTHORIZE THE EXECUTION OF THIS AGREEMENT ON BEHALF OF CUSTOMER BY THE FOLLOWING SIGNATORIES HAS BEEN TAKEN.

ACCEPTED BY CANON FINANCIAL SERVICES, INC.		AUTHORIZED CUSTOMER SIGNATURE	
By _____	Date _____	By:	Title: DIRECTOR
		Printed Name: GENE RENSCH	Tax ID# _____
		If proprietor, DOB: _____	
ACCEPTANCE CERTIFICATE			
I, <u>Canon Financial Services, Inc. ("CFS")</u> Customer certifies that (a) the Equipment referred to in this Agreement has been received, (b) installation has been completed, (c) the Equipment has been examined by Customer and is in good operating order and condition and is, in all respects, satisfactory to Customer, and (d) the Equipment is irrevocably accepted by Customer for all purposes under this Agreement. Accordingly, Customer hereby authorizes billing under this Agreement.			
Signature:		Printed Name: GENE RENSCH	
Title (if any): DIRECTOR		Date: _____	

TERMS AND CONDITIONS

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

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

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

4. **MAINTENANCE; ALTERATIONS; LOSS:** Customer will keep and maintain the Equipment in good working order and shall, at Customer's expense, supply and install replacement parts and accessories when required to maintain the Equipment. Any such changes or substitutions shall be the property of CFS and shall be deemed Equipment. Effective upon delivery to Customer, Customer shall (a) bear the entire risk of any loss, theft of, or damage to the Equipment, and (b) keep the Equipment insured with CFS as Loss Payee. If Customer fails to provide proof of insurance, CFS may insure the Equipment and charge Customer. No such loss, theft, or damage shall relieve Customer of any obligation under this Agreement.

5. **DEFAULT:** If Customer fails to pay CFS, CFS will have the right to exercise any one or all of the following remedies in any order: (a) sue Customer for all past due Payments, ALL PAYMENTS TO BECOME DUE IN THE UNEXPIRED TERM, the Purchase Option amount set forth above and any other Costs (collectively the "Remaining Lease Balance"), (b) repossess the Equipment and (c) re-sell the Equipment and recover any deficiency. CFS (i) may sell the Equipment after preparing it or not, (ii) may disclaim warranties of title and the like, and (iii) may comply with applicable law, and these actions shall be deemed commercially reasonable. In the event the Equipment is not available for sale, the Customer shall be liable for the Remaining Lease Balance. Customer will also pay for CFS's reasonable collection and other costs which, in the case of a court action, 25% of the total amount sought shall be deemed reasonable.

6. **ASSIGNMENT:** CUSTOMER SHALL NOT ASSIGN OR PLEDGE THIS AGREEMENT, NOR SHALL CUSTOMER SUBLET OR LEND ANY ITEM OF EQUIPMENT. CFS may pledge or assign this Agreement. Customer agrees that if CFS assigns this Agreement, the new owner will have the same rights and benefits that CFS has now and will not have to perform any of CFS's obligations. Customer agrees that the rights of the new owner will not be subject to any claims, defenses, or offsets that Customer may have against CFS.

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

8. **RENEWAL; RETURN:** This Agreement automatically renews under the same terms and conditions on a month to month basis if Customer fails to give CFS 60 days' prior written notice of its intent to purchase or return the Equipment before the end of any term. Unless this Agreement automatically renews or Customer purchases the Equipment, Customer shall return the Equipment on the day the Agreement terminates in good operating condition at Customer's sole cost and expense to a location specified by CFS.

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

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

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

PERSONAL GUARANTY			
The undersigned absolutely, irrevocably and unconditionally, jointly and severally, guarantee to CFS all payments and other obligations under this Agreement. This is an absolute and continuing guaranty. SECTION 10 ABOVE SHALL APPLY TO THIS PERSONAL GUARANTY. The undersigned waives any right to require any action against Customer or any other party before enforcing this Personal Guaranty.			
Printed Name: _____	Signature: _____	(No Title)	Date: _____
Address: _____			Phone: _____
Printed Name: _____	Signature: _____	(No Title)	Date: _____
Address: _____			Phone: _____

General Information and Questionnaire
Accounting Basis

Name of Facility Senior Philanthropy of Milford O L	License No. 2404	Report for Year Ended 9/30/2016	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1	Marcum LLP	555 Long Wharf Dr., New Haven, CT 06511		
2	Barbara Clark & Company	PO Box 13723, St. Petersburg, FL 33733		
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1	Medicaid and Medicare Cost Report Preparation	\$	8,185	
2	Consolidation Audit	\$	281	
3	Accrued Accounting Expense	\$	24,000	
4		\$		
			Charge for Services Provided	
			\$ 32,466	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	See Attached			
2				
3				
4				
5				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1				
2				
3				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1		\$	16,456	
2		\$		
3		\$		
4		\$		
5		\$		
			Charge for Services Provided	
			\$ 16,456	
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				

Name of Legal Firm or Independent Attorney	Address	Telephone Number
1 Murtha Cullina, LLP	185 Asylum St. Hartford CT 06103	860-240-6000
2 CT Corporation	PO Box 4349, Carol Stream, IL 60197	
3 Goldman Gruder & Woods	200 Connecticut Ave, Norwalk, CT 06854	
4 Bercham, Moses & Devlin	75 Broad Street, Milford, CT 06460	
5 Constangy, Brooks, Smith	PO Box 102476, Atlanta, GA 30368	
6 Cook Sador Law	1744 N. Belcher Rd Suite 150, Clearwater, FL 33765	
7 Price Benowitz, LLP	440 Monticello Ave #1830A, Norfolk, VA 23510	
8 Bloom & Witkin	470 Atlantic Ave- 3rd Floor, Boston, MA 02210	
9		
10 State of Connecticut		

Services Provided by This Firm	Charge for Service Provided
1 Start up - Legal Service (Self-disallow)	400
2 Domestic Representation (Self-disallow)	733
3 Start up - Legal Service (Self-disallow)	315
4 Labor & Legal issues	15
5 Advise re non-solicitation policy	49
6 Start up - Legal Service (Self-disallow)	2,413
7 Start up - Legal Service (Self-disallow)	1,598
8 FMV Assessment (self-disallow)	20,995
9 Year End True Up to 0 Out Account (Self-disallow)	(10,575)
10 Conservator fees (Self-disallow)	513
Total	<u>16,456</u>

Schedule of Resident Statistics

Name of Facility Senior Philanthropy of Milford O LLC, dba West River Rehab Center			License No. 2404		Report for Year Ended 9/30/2016				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	120	120			120	120			120	120		
B. On last day of THIS report period	120	120			120	120			120	120		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	107	107			107	107			107	107		
B. As of midnight of THIS report period	102	102			107	107			102	102		
3. Total Number of Days Care Provided During Period												
A. Medicare	6,731	6,731			5,131	5,131			1,600	1,600		
B. Medicaid (Conn.)	30,208	30,208			22,963	22,963			7,245	7,245		
C. Medicaid (other states)												
D. Private Pay	2,342	2,342			1,678	1,678			664	664		
E. State SSI for RCH												
F. Other (Specify)	2,060	2,060			1,304	1,304			756	756		
G. Total Care Days During Period (3A thru F)	41,341	41,341			31,076	31,076			10,265	10,265		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days	27	27							27	27		
5. Total Resident Days (3G + 4A + 4B)	41,368	41,368			31,076	31,076			10,292	10,292		

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Milford O LLC, dba W			License No. 2404			Report for Year Ended 9/30/2016			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	12		76			14							
Per Diem Rate													
a. One bed rm.	Various		275.00			529.97							
b. Two bed rms.	Various		275.00			465.76							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments													
A. Medicare - Part B									TOTAL	CCNH	RHNS	(Specify)	
B. Medicaid (Exclusive of Part B)									2,199	2,199			
1. Maintenance Treatments									2,024	2,024			
2. Restorative Treatments													
C. Other									20,046	20,046			
D. Total Physical Therapy Treatments									24,269	24,269			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									323	323			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									191	191			
2. Restorative Treatments													
C. Other									3,217	3,217			
D. Total Speech Therapy Treatments									3,731	3,731			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									3,703	3,703			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									2,519	2,519			
2. Restorative Treatments													
C. Other									19,429	19,429			
D. Total Occupational Therapy Treatments									25,651	25,651			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Milford O LLC, dba West River Reha	2404	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	153,761	2,085				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	293,374	9,931				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	462,934	24,251				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	313,122	17,415				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	97,650	4,615				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	161,581	8,693				
9. Barber and Beautician Services						
10. Protective Services	66,284	4,449				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	203,742	4,263				
b. RN						
1. Direct Care	1,204,544	26,024				
2. Administrative**	272,677	6,184				
c. LPN						
1. Direct Care	1,002,714	38,673				
2. Administrative**						
d. Aides and Attendants	1,518,452	94,429				
e. Physical Therapists	102,784	4,341				
f. Speech Therapists	72,807	774				
g. Occupational Therapists	100,598	2,603				
h. Recreation Workers	157,176	7,734				
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	111,814	4,145				
n. Marketing	10,898	271				
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,306,912	260,878				

* 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
	-					
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Purchased Services-Other	\$ 4,048	14				
Total	\$ 4,048	14	\$ -	-	\$ -	-

**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 Milford O LLC, dba West River Rehab Center			2404	9/30/2016				11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Senior Philanthropy of Milford O LLC, dba West River Rehab Center				2404	9/30/2016			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
T. Kevin Cleary	153,761			Non-Discrim.	Administrator	2,085	A2			
Section IV - Assistant Administrators										

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

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

*** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Milford O LLC, dba West R	2404	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	11,628	58				
3. Pharmacist	25,577	240				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	367,671	Contract				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	83,671	720				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	903	6				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Physician Consultant	14,000	56				
9. Speech Therapist						
a. Resident Care	103,221	Contract				
b. Other						
10. Occupational Therapist						
a. Resident Care	443,685	Contract				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	1,340	29				
2. Administrative***	14,500	170				
b. LPN						
1. Direct Care	102,046	2,079				
2. Administrative***						
c. Aides	78,042	3,029				
d. Other						
12. Other (Specify) See Attached Schedule	4,048	14				
B-13 Total Fees Paid in Lieu of Salaries	1,250,332	6,400				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Milford O LLC, dba West River		2404	9/30/2016		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Anu Walaliyadda, MD 12 Cooke Road, Wallingford, CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Partners Pharmacy, PO Box 9689, Uniondale, NY 11555	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
Tami Reilly, 122 Allen Hill Rd, Brimfield, MA 01010	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>			
Health Drive Dental, 888 Worcester St. #130, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
Partners Pharmacy of CT PO Box 9689 Uniondale NY 11555-9689	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>			
Joseph Balsamo 687 Campbell Avenue, West Haven CT 06516	Medical Director, PHY Consulting	<input type="radio"/>	<input checked="" type="radio"/>			
CT Pulmonary Specialists Michael Imevbore, MD 46 Prince St Suite 306 New Haven CT 06519	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
The Nurse Network, 405 Park Ave., New York, NY 10022	RN, LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>			
Professional Healthcare, PO Box 646, Oxford, CT 06478	RN, LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>			
The Rehab Department, 24761 US Highway 19N, Suite 650, Clearwater, FL 33763	PT, OT, & ST	<input type="radio"/>	<input checked="" type="radio"/>			
Milford Podiatry Associates, 32 Cherry St, Milford, CT 06460	Purchased Services - Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>			
Certified Languages International LLC	Purchased Services - Translator	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Milford O LLC, dba West	2404	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 256,982	256,982			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 197,499	197,499			
4. Social Security (F.I.C.A.)	\$ 457,355	457,355			
5. Health Insurance	\$ 628,639	628,639			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 4,888	4,888			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 249,835	249,835			
8. Uniform Allowance	\$ 2,434	2,434			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 7,837	7,837			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 29,305	29,305			
d. Accounting and Auditing	\$ 32,466	32,466			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 16,456	16,456			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 22,016	22,016			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 51,435	51,435			
2. Cellular Phones	\$ 3,219	3,219			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 702,741	702,741			
Subtotal	\$ 2,663,107	2,663,107			

* 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 Milford O LLC, dba West River Rehab Center
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Food (Self-disallow)	\$ 2,804		
Employee Gift -Nurses Week/EOM (Self-disallow)	\$ 574		
Holiday Funds (Self-disallow)	\$ 2,670		
Employee Drug Testing	\$ 845		
Employee Assistance Prog.	\$ 944		
Total	\$ 7,837	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Milford O LLC, dba West Riv	2404	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,663,107	2,663,107			
I. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 2,925	2,925			
5. Education Expenses Related to Seminars and Conventions	\$ 8,763	8,763			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 4,083	4,083			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 2,935	2,935			
4. Fund-Raising***	\$				
5. Medical Records	\$ (203)	(203)			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 5,551	5,551			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 10,860	10,860			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 133	133			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 116,052	116,052			
12. Administrative Management Services**	\$ 332,710	332,710			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 71,345	71,345			
C-14 Total Administrative & General Expenditures	\$ 3,218,261	3,218,261			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Entertainment-Mkt	\$ 79		
Media Advertising-Mkt	\$ 956		
Special Events-Mkt	\$ 1,117		
Promo Items-Mkt	\$ 783		
Total Other Advertising	\$ 2,935	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care membership dues	\$ 7,880		
Dues/Subscriptions-Nursing	\$ 2,980		
Total Dues	\$ 10,860	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Software Expense - Nursing Adm	\$ 21,474		
Licenses/Permits-Nursing Adm	\$ 1,623		
Background Checks-Nursing	\$ 1,208		
Background Checks- Social Service	\$ 82		
Dues/Subscriptions-Dietary	\$ 828		
Licenses/Permits-Dietary	\$ 201		
Dues/Subscriptions-Maint	\$ 3,164		
Licenses/Permits-Maint	\$ 80		
Alarm Monitoring-Maint	\$ 506		
Background Checks-Mkt (Self-disallow)	\$ 82		
Collateral Material-Mkt (Self-disallow)	\$ 119		
Background Checks-Trans	\$ 20		
Licenses & Permits-Trans	\$ 788		
Background Checks-Activities SNF	\$ 15		
Holiday Decorations-Activities-SNF	\$ 324		
Benefit Plan Fees (Self-disallow)	\$ (4,882)		
Background Checks-Admin	\$ 164		
Licenses/Permits	\$ 427		
Patient Trust Bond	\$ 737		
Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 3,250		
Equipment Minor-Adm (Self-disallow)	\$ (769)		
Internet Access-Adm	\$ 3,837		
Records Storage - Adm	\$ 7,567		
Equipment Rental-Adm	\$ 1,381		
Misc Decor-Adm (Self-disallow)	\$ 13		
Collection Fees/Credit Card Fees (Self-disallow)	\$ 814		
Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 272		
Bank Service Charges-Adm (Self-disallow)	\$ 27,918		
Champion Awards of Milford (Self-disallow)	\$ 101		
Total Other Administrative and General	\$ 71,345	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Senior Philanthropy of Milford O LLC, d/b/a	License No. 2404	Report for Year Ended 9/30/2016	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Traditions Senior Management, 24641 US Highway 19 North - Clearwater FL, 33763	332,710	All operations and financial functions related to facility	Page 16 / Line m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Milford O LLC, dba West Rive		2404	9/30/2016		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 321,310	321,310			
2.	Non-Food Supplies	\$ 20,058	20,058			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
		\$ 136,771	136,771			
c. Management Services**						
		\$				
d. Other (Specify) _____						
		\$				
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 478,139	478,139			
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 Milford O LLC, dba West River		2404	9/30/2016	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	7,737	7,737	
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)		\$	90,523	90,523	
c. Management Services**		\$			
d. Other (Specify) Laundry Equipment rental & Chemicals		\$	1,689	1,689	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	99,949	99,949	
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 Milford O LLC, dba We		2404	9/30/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced					
a. In-House Care	by Personnel					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$					
b. Purchased Services (<i>by contract other than through Management Services</i>)	Sq. Ft. Serviced					
(<i>Complete Schedule C-2 att. Page 21</i>)	by Personnel					
	Amt. \$	55,450	55,450			
c. Management Services*		\$				
d. Other (<i>Specify</i>)		\$	13,473	13,473		
Carpet & cleaning supplies & Equipment rental						
4E. Total Housekeeping Expenditures (4a + b + c + d)		\$	68,923	68,923		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from		\$	246,546	246,546		
b. Medicine Cabinet Drugs		\$	43,008	43,008		
c. Medical and Therapeutic Supplies		\$	245,437	245,437		
d. Ambulance/Limousine***		\$	3,850	3,850		
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$	55,761	55,761		
f. X-rays and Related Radiological Procedures***		\$	21,210	21,210		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$				
h. Laboratory***		\$	36,802	36,802		
i. Recreation		\$	37,581	37,581		
j. Other (Specify)**** See Attached Schedule		\$	177,921	177,921		
5K. Total Resident Care Expenditures (5a - 5j)		\$	868,116	868,116		

* 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)
	-		
Equipment Minor	\$ (1,275)		
Minor Equipment & Supplies - Therapy	\$ 5,378		
IV Therapy (Self-disallow)	\$ 1,592		
IV Supplies - Other (Self-disallow)	\$ 358		
IV Supplies - Medicaid	\$ 3,875		
IV Drugs - Medicare (Self-disallow)	\$ 18,519		
IV Supplies - Medicare (Self-disallow)	\$ 348		
Medical Equipment Rental	\$ 120,720		
Minor Equipment - Nursing	\$ 15,245		
IV Drugs - Managed Care (Self-disallow)	\$ 6,439		
IV Drugs - Medicaid	\$ 783		
Medical Waste Disposal	\$ 3,539		
Therapy Software Costs	\$ 2,400		
Total Other Resident Care	\$ 177,921	\$ -	\$ -

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

Name of Facility Senior Philanthropy of Milford O LLC, dba West River Rehab Center			License No. 2404		Report for Year Ended 9/30/2016				Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line	
Healthcare Service Group	Suite 300, Bensalem PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Laundry	90,523				19	4b
Healthcare Service Group	Suite 300, Bensalem PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping	55,450				20	4b
CWPM, LLC	25 Norton Pl, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Waste Disposal/Trash removal	30,270				22	6f
Total Lawn Care & More	15 Clark St., Apt 1, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Grounds Maintenance	30,105				22	6f
Mechanical Plumbing & Heating	52 Crestway, Hamden, CT 06514	<input type="radio"/>	<input checked="" type="radio"/>		Boiler Maintenance	10,244				22	6f
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								

* 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 Milford O LLC, dba W		2404	9/30/2016		22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a.	Repairs & Maintenance	\$ 49,893	49,893			
b.	Heat	\$ 37,950	37,950			
c.	Light & Power	\$ 112,384	112,384			
d.	Water	\$ 19,198	19,198			
e.	Equipment Lease (<i>Provide detail on page 6</i>)	\$ 6,688	6,688			
f.	Other (<i>itemize</i>)	\$ 105,227	105,227			
	See Attached Schedule					
6g.	Total Maint. & Operating Expense (6a - 6f)	\$ 331,340	331,340			
7. Depreciation (<i>complete schedule page 23*</i>)						
a.	Land Improvements	\$				
b.	Building & Building Improvements	\$ 20,809	20,809			
c.	Non-Movable Equipment	\$				
d.	Movable Equipment	\$ 87,864	87,864			
*7e.	Total Depreciation Costs (7a + b + c + d)	\$ 108,673	108,673			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a.	Organization Expense	\$				
b.	Mortgage Expense	\$				
c.	Leasehold Improvements	\$				
d.	Other (<i>Specify</i>)	\$				
*8e.	Total Amortization Costs (8a + b + c + d)	\$				
9.	Rental payments on leased real property less real estate taxes included in item 10b	\$ 879,759	879,759			
10. Property Taxes						
a.	Real estate taxes paid by owner	\$				
b.	Real estate taxes paid by lessor	\$ 158,308	158,308			
c.	Personal property taxes	\$ 8,084	8,084			
11.	Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,154,824	1,154,824			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Electrical-Maint	\$ 1,076		
Plumbing-Maint	\$ 8,930		
HVAC/Boiler Maint	\$ 10,662		
Paint-Maint	\$ 1,449		
Carpeting-Maint	\$ 250		
Alarm Inspection-Maint	\$ (26)		
Alarm Repairs-Maint	\$ 3,008		
Grounds Maintenance-Maint	\$ 31,459		
Elevator-Maint	\$ 9,967		
Pest Control-Maint	\$ 1,786		
Maint Contracts- Generator	\$ 1,227		
Equipment Rental-Maint	\$ 189		
Waste Disposal -Grease/Trash	\$ 33,492		
Bldg Inspection Fees	\$ (4,603)		
Copier- Maintenance Agreement	\$ 6,361		
Total Other Repairs and Maintenance	\$ 105,227	\$ -	\$ -

Depreciation Schedule

Name of Facility Senior Philanthropy of Milford O LLC, dba West River Rehab Center		License No. 2404		Report for Year Ended 9/30/2016				Page 23	of 37				
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition									
		Yes	No	Month	Year	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. 2015 Ford Transit 250 -10 Passenger													
				5	15	40,257		40,257	4,026	S/L	5	8,051	
b. Corporate Fleet taxable value													
				5	16	1,110		1,110		S/L	5	222	
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period													
				Var.	Var.	533,185		533,185	285,499	S/L	Various	54,874	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)													
						165,483		165,483		S/L	Various	24,717	
D-3. Subtotal													
E. Total Depreciation													
													87,864
													108,673

Senior Philanthropy of Milford O LLC, dba West River Rehab Center
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attached	\$ 184,492	Various	\$ 14,284
Total additions for Building Improvement		\$ 184,492		\$ 14,284 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report peri

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attached	\$ 165,483	Various	\$ 24,717
Total additions for Movable Equipmen		\$ 165,483		\$ 24,717 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report peri

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Senior Philanthropy of Milford O, LLC
 Cost Report Year 2016
 Medicaid Cost Report - Depreciation Summary

	Date Acquired	Method	Life	Historical Cost	3/31/2015 Accum Deprec.	SHORT YEAR 9/30/2015 Expense	9/30/2015 Accum Deprec.	9/30/2016 Expense	9/30/2016 Accum Deprec.	Net Book Value
Building Improvements										
<i>2015 Additions</i>										
Sprinkler System	5/13/2015	S/L	25	34,800	-	696	696	1,392	2,088	32,712
60 Ton Carrier Chiller	4/1/2015	S/L	15	54,500	-	1,817	1,817	3,633	5,450	49,050
Fire Alarm	6/11/2015	S/L	10	7,570	-	379	379	757	1,136	6,434
Wantder Guard	6/12/2015	S/L	15	3,572	-	119	119	238	357	3,215
Elevator repair	7/31/2015	S/L	20	10,093	-	252	252	505	757	9,336
				110,534	-	3,263	3,263	6,525	9,788	100,746
<i>2016 Additions</i>										
Mag Locks	6/29/2015	S/L	10	16,698	-	-	-	1,670	1,670	15,028
Remove Oil	10/8/2015	S/L	10	10,093	-	-	-	1,009	1,009	9,083
Paving/ Concrete work	11/9/2015	S/L	15	12,944	-	-	-	863	863	12,081
Install Starter & Motor	11/27/2015	S/L	15	10,383	-	-	-	692	692	9,691
Elevator Repair	2/4/2016	S/L	20	2,173	-	-	-	109	109	2,064
Elevator Repair	2/17/2016	S/L	20	2,173	-	-	-	109	109	2,064
Building Awning	6/21/2016	S/L	20	1,600	-	-	-	80	80	1,520
Boiler Hot Water System	8/16/2016	S/L	10	35,709	-	-	-	3,571	3,571	32,138
New Facility Lighting	7/16/2016	S/L	15	84,241	-	-	-	5,616	5,616	78,625
Doors	6/2/2016	S/L	15	6,388	-	-	-	426	426	5,963
Jack Hammer Floor	9/30/2016	S/L	15	2,090	-	-	-	139	139	1,950
				184,492	-	-	-	14,284	14,284	170,208
Total Building Improvements				295,026	-	3,263	3,263	20,809	24,072	270,954
Vehicles										
<i>2015 Additions</i>										
2015 Ford Transit 250 -10 Passenger Wagon	5/1/2015	S/L	5	40,257	-	4,026	4,026	8,051	12,077	28,180
<i>2016 Additions</i>										
Corporate Fleet taxable value	5/16/2016	S/L	5	1,110	-	-	-	222	222	888
Total Vehicles				41,367	-	4,026	4,026	8,273	12,299	29,068
Moveable Equipment										
Prior Owners Moveable Equipment (Fully Depreciation Assets Removed)										
	Various	S/L	Various	412,906	252,688	21,124	273,812	36,946	310,759	102,148
Asset Additions 10/1/2014-3/31/2015				22,581	1,361	2,722	4,083	2,722	6,805	15,776
<i>2015 Additions</i>										
Sonic Wall	4/30/2015	S/L	15	3,609	-	120	120	241	361	3,248

Canon Copiers @2	5/30/2015	S/L	5	27,180	-	2,718	2,718	5,436	8,154	19,026
Shields	4/20/2015	S/L	15	3,181	-	106	106	212	318	2,863
Slings	6/1/2015	S/L	5	9,647	-	965	965	1,929	2,894	6,753
Chairs	5/4/2015	S/L	5	14,494	-	1,449	1,449	2,899	4,348	10,146
Elevator Repair	5/6/2015	S/L	20	17,392	-	435	435	870	1,305	16,087
Generator	7/27/2015	S/L	15	9,171	-	306	306	611	917	8,254
AHT Software	7/1/2015	S/L	3	3,022	-	504	504	1,007	1,511	1,511
Dietary Equipment	8/10/2015	S/L	5	5,765	-	577	577	1,153	1,730	4,035
Blixer	8/14/2015	S/L	5	4,237	-	424	424	847	1,271	2,966
				97,698	-	7,604	7,604	15,206	22,810	74,888

2016 Additions

Lifts/Slings	9/15/2015	S/L	5	6,708	-	-	-	1,342	1,342	5,367
Bladder Scanner	10/14/2015	S/L	5	6,670	-	-	-	1,334	1,334	5,336
Rooftop Unit	10/13/2015	S/L	20	28,900	-	-	-	1,445	1,445	27,455
Fire Suppression Upgrade	11/17/2015	S/L	5	3,320	-	-	-	664	664	2,656
Misc Furniture	12/2/2015	S/L	5	6,349	-	-	-	1,270	1,270	5,079
Bariatric Bed	12/8/2015	S/L	10	3,609	-	-	-	361	361	3,248
32" TV	6/18/2015	S/L	5	650	-	-	-	130	130	520
32" TV	7/14/2015	S/L	5	650	-	-	-	130	130	520
LaserJet Printer	7/24/2015	S/L	5	921	-	-	-	184	184	737
Computers	1/14/2015	S/L	5	1,275	-	-	-	255	255	1,020
Laptop Computer Cart	11/12/2015	S/L	5	1,536	-	-	-	307	307	1,229
Ear Thermometer	8/24/2015	S/L	5	538	-	-	-	108	108	431
Protector Bedside Mat	5/5/2015	S/L	10	551	-	-	-	55	55	496
Adjustable Linen Cart	3/24/2015	S/L	5	658	-	-	-	132	132	526
Adjustable Linen Cart	8/14/2015	S/L	5	658	-	-	-	132	132	526
Shower Gurney	5/19/2015	S/L	10	791	-	-	-	79	79	712
Mattress	1/27/2015	S/L	5	1,005	-	-	-	201	201	804
VAC Freedom	3/31/2015	S/L	10	1,508	-	-	-	151	151	1,357
Battery Pack	10/1/2015	S/L	5	1,795	-	-	-	359	359	1,436
Pressure Release Foam Mat	11/1/2015	S/L	5	2,891	-	-	-	578	578	2,313
Mattresses & Accessories	10/1/2015	S/L	5	19,140	-	-	-	3,828	3,828	15,312
Computers	5/15/2015	S/L	5	2,807	-	-	-	561	561	2,246
2 Defibrillators	1/1/2016	S/L	5	3,649	-	-	-	730	730	2,919
Wheel Chair Scale	1/8/2016	S/L	10	650	-	-	-	65	65	585
Linen Hampers	1/1/2016	S/L	5	2,954	-	-	-	591	591	2,363
Therapy Equipment	1/25/2016	S/L	5	14,680	-	-	-	2,936	2,936	11,744
4 Probook Computers	2/17/2016	S/L	5	1,519	-	-	-	304	304	1,215
Machine to Clean Drains	12/4/2015	S/L	10	557	-	-	-	56	56	501
Mattress	2/4/2016	S/L	5	895	-	-	-	179	179	716
Body Lift Scale	9/2/2015	S/L	10	10,482	-	-	-	1,048	1,048	9,434
Scale	6/1/2015	S/L	10	550	-	-	-	55	55	495
Tax on 4 Probook Comp	2/17/2016	S/L	5	106	-	-	-	21	21	85
Wheelchair	5/1/2016	S/L	10	1,438	-	-	-	144	144	1,294
Wheelchair/Commode	5/12/2016	S/L	10	727	-	-	-	73	73	655
HP Probook	5/31/2016	S/L	5	790	-	-	-	158	158	632
Chiller Maintenance	6/7/2016	S/L	15	3,499	-	-	-	233	233	3,266

Telephone Set Up & Equip	3/31/2016	S/L	5	5,191	-	-	-	1,038	1,038	4,152
Telephone Set Up & Equip	6/23/2016	S/L	5	3,318	-	-	-	664	664	2,654
Lock with Keypad	8/13/2015	S/L	10	800	-	-	-	80	80	720
Lock with Keypad	10/27/2015	S/L	10	527	-	-	-	53	53	474
Side Hinged Door	9/18/2015	S/L	10	777	-	-	-	78	78	699
Surface Mount Kit for Door	7/23/2015	S/L	10	2,132	-	-	-	213	213	1,919
Surface Mount Kit for Door w/ Lock	7/27/2015	S/L	10	2,372	-	-	-	237	237	2,135
Generator Emergency Stop w enclosure	7/9/2015	S/L	15	2,235	-	-	-	149	149	2,086
Window Screen Fabrication	6/25/2015	S/L	10	1,040	-	-	-	104	104	936
Kickplate	8/4/2015	S/L	5	2,146	-	-	-	429	429	1,717
Amplifier	5/29/2015	S/L	10	1,079	-	-	-	108	108	972
Steam Table Infinite Switch	2/5/2015	S/L	10	565	-	-	-	57	57	509
Double Sided Sign	4/7/2015	S/L	5	2,000	-	-	-	400	400	1,600
Kiosk System	6/14/2016	S/L	5	2,366	-	-	-	473	473	1,893
Patient Stand/Lift Sara 3000	7/8/2016	S/L	10	1,320	-	-	-	132	132	1,188
3 Blower Motors for HVAC in Rooms	7/26/2016	S/L	10	1,329	-	-	-	133	133	1,196
Computers	8/26/2016	S/L	5	861	-	-	-	172	172	689
				165,483	-	-	-	24,717	24,717	140,767

Total Moveable Equipment

698,668	254,049	31,450	285,499	79,591	365,090	333,579
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Total for 2016

1,035,061	254,049	38,739	292,788	108,673	401,461	633,600
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Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Senior Philanthropy of Milford O LLC, dba West River Reha			2404		9/30/2016			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Senior Philanthropy of Milford O LLC	License No. 2404	Report for Year Ended 9/30/2016	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*				
<input type="radio"/> Yes		<input checked="" type="radio"/> No		If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		120		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
245 Orange Ave LLC	Building	04/01/15	123 months	879,759

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 Milford O LLC		2404	9/30/2016		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility			License No.		Report for Year Ended			Page	of
Senior Philanthropy of Milford O L			2404		9/30/2016			27	37
Item					Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:									
12. C. Movable Equipment									
1. Automotive Equipment					\$				
A. Item			Rate	Amount					
Lender									
Address of Lender									
2. Other (Specify)					\$				
A. Item			Rate	Amount					
Lender									
Address of Lender									
B. Item			Rate	Amount					
Lender									
Address of Lender									
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)					\$				
12. D. Other Interest Expense (Specify) Interest on line of credit & other interest					\$	121,205	121,205		
13. Total All Interest Expense (12B7 + 12C3 + 12D)					\$	121,205	121,205		
14. Insurance									
a. Insurance on Property (buildings only)					\$	13,391	13,391		
b. Insurance on Automobiles					\$	4,705	4,705		
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)					\$	60,058	60,058		
2. Fire and Extended Coverage					\$				
3. Other (Specify) D&O and Crime Policy					\$	9,449	9,449		
14d. Total Insurance Expenditures (14a + b + c)					\$	87,603	87,603		
15. Total All Expenditures (A-13 thru C-14)					\$	13,985,604	13,985,604		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC, dba West River Rehab				2404	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 100,598	100,598		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 443,685	443,685		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 29,305	29,305		
10.	15	1e	Accounting & Legal	\$ 16,392	16,392		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,779	1,779		
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	m2/3	Unallowable Advertising *	\$ 2,935	2,935		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 59,552	59,552		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 36,929	36,929		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 691,175	691,175		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
See	Attached	Marketing Disallowances	\$ 3,962		
15	1a9	Employee Food (Self-disallow)	\$ 2,804		
15	1a9	Employee Gift -Nurses Week/EOM (Self-disallow)	\$ 574		
15	1a9	Holiday Funds (Self-disallow)	\$ 2,670		
16	m13	Background Checks-Mkt (Self-disallow)	\$ 82		
16	m13	Collateral Material-Mkt (Self-disallow)	\$ 119		
16	m13	Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 3,250		
16	m13	Collection Fees/Credit Card Fees (Self-disallow)	\$ 814		
16	m13	Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 272		
16	m13	Bank Service Charges-Adm (Self-disallow)	\$ 27,918		
16	m13	Champion Awards of Milford (Self-disallow)	\$ 101		
16	m13	Benefit Plan Fees (Self-disallow)	\$ (4,882)		
16	m13	Equipment Minor-Adm (Self-disallow)	\$ (768)		
16	m13	Misc Decor-Adm (Self-disallow)	\$ 13		
Total Other A&G Adjustments			\$ 36,929	\$ -	\$ -

Senior Philanthropy of Milford O, LLC
 Calculation of Allowable Cell Phone Expense
 September 30, 2016

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

<u>Allowable Cell Phone Expense (per cell phone):</u>	
per month	\$ 30
per year	\$ 360

Page 15 Line 1h2	<u>Amount</u>
Cell Phone expense per TB	\$ 3,219
Allowable Cell Phone expense	\$ 1,440
Disallowed Cell Phone expense	<u><u>\$ 1,779</u></u> Page 28 Line 12

Senior Philanthropy of Milford O, LLC
 Calculation of Allowable Management Fee
 9/30/2016

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	332,710 TB Linked
Patient Days	41,368 Page 8 of C/R
Amount Per Patient Day	\$ 8.0427
2015 PPD Allowance Per Rate Agreement	6.37 {a}
2016 CPI Increase	0.23 {a}
PPD Allowance 9/30/2015	6.60
Amount over (Under)	\$ 1.4396
Total Days	41,368 Page 8 of C/R
Disallowed Management Fee	<u>\$ 59,552</u>

Tickmarks

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

Senior Philanthropy of Milford O, LLC
Marketing Disallowance
September 30, 2016

Pg. 28b

<u>Page</u>	<u>Line</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>
15	1.a.3	490122	Payroll Taxes-Mkt-SUI	666
15	1.a.4	490121	Payroll Taxes-Mkt-FICA	749
15	1.a.6	490126	Employee Life Insurance-Mkt	2
15	1.g	490920	Forms/Printing-Mkt	2,545
Total Page 15 Marketing Disallowance				<u>3,962</u>
16	1.4	490950	Mileage Reimbursement-Mkt	-
16	1.5	490133	Training/Seminars/Courses-Mkt	-
16	m.7	490930	Postage-Mkt	-
Total Page 16 Marketing Disallowance				<u>-</u>
Disallowed Marketing Department Expenses				<u>\$ 3,962</u>

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Senior Philanthropy of Milford O LLC, dba West River Reh			2404	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 691,175	691,175		
Page 20 - Resident Care Supplies***							
27.	20	5a1/2	Prescription Drugs	\$ 246,546	246,546		
28.	20	5d	Ambulance/Limousine	\$ 3,850	3,850		
29.	20	5f	X-rays, etc	\$ 21,210	21,210		
30.	20	5h	Laboratory	\$ 36,802	36,802		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 55,761	55,761		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 52,775	52,775		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 7,380	7,380		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 1,115,499	1,115,499		

*** 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 Milford O LLC, dba West River Rehab Center
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV in Excess (See Attached)	\$ 25,519		
20	5j	IV Therapy (Self-disallow)	\$ 1,592		
20	5j	IV Supplies - Other (Self-disallow)	\$ 358		
20	5j	IV Drugs - Medicare (Self-disallow)	\$ 18,519		
20	5j	IV Supplies - Medicare (Self-disallow)	\$ 348		
20	5j	IV Drugs - Managed Care (Self-disallow)	\$ 6,439		
Total Other Ancillary Costs			\$ 52,775	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV8	Vending Machine Revenue (Self-disallow)	\$ 2,611		
30	II2a	Medical Supplies Income - Medicare	\$ 2,870		
30	II2c	Medical Supplies Income - Non medicare	\$ 350		
27	14C3	D&O Insurance	\$ 1,549		
Total Other Property Adjustments			\$ 7,380	\$ -	\$ -

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

Schedule of Unallowable Building Interest

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

**Senior Philanthropy of Milford O, LLC
Disallowance Schedule for Cable TV
September 30, 2016**

Pg. 29b

	<u>Amount</u>	
Total Cable TV Expense acct #560717	\$ 29,119	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	12	
Total Allowable Cost	<u>\$ 3,600</u>	
Disallowed Cable TV	<u><u>\$ 25,519</u></u>	

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page	of
Senior Philanthropy of Milford O LLC, dl2404				9/30/2016		30	37
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (<i>CT only</i>)	\$	14,131,238	14,131,238		
	b.	Medicaid Room and Board Contractual Allowance **	\$	(5,582,967)	(5,582,967)		
2.	a.	Medicaid (<i>All other states</i>)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (<i>all inclusive</i>)	\$	3,085,552	3,085,552		
	b.	Medicare Room and Board Contractual Allowance **	\$	785,982	785,982		
4.	a.	Private-Pay Residents and Other	\$	1,982,065	1,982,065		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(203,312)	(203,312)		
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare	\$	289,320	289,320		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$				
	c.	Prescription Drugs - Non-Medicare	\$	97,343	97,343		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2.	a.	Medical Supplies - Medicare	\$	2,870	2,870		
	b.	Medical Supplies - Medicare Contractual Allowance **	\$				
	c.	Medical Supplies - Non-Medicare	\$	350	350		
	d.	Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3.	a.	Physical Therapy - Medicare	\$	1,202,074	1,202,074		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$				
	c.	Physical Therapy - Non-Medicare	\$	411,794	411,794		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4.	a.	Speech Therapy - Medicare	\$	385,345	385,345		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$				
	c.	Speech Therapy - Non-Medicare	\$	139,321	139,321		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5.	a.	Occupational Therapy - Medicare	\$	1,200,189	1,200,189		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$				
	c.	Occupational Therapy - Non-Medicare	\$	438,943	438,943		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6.	a.	Other (<i>Specify</i>) - Medicare	\$	(2,889,039)	(2,889,039)		
	b.	Other (<i>Specify</i>) - Non-Medicare	\$	(1,000,728)	(1,000,728)		
III. Total Resident Revenue (Section I. thru Section II.)				\$	14,476,340	14,476,340	
IV. Other Revenue*							
1.	Meals sold to guests, employees & others			\$			
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$			
5.	Interest Income (<i>Specify</i>)			\$	79	79	
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (<i>Specify</i>)			\$	1,595	1,595	
V. Total Other Revenue (1 thru 8)				\$	1,674	1,674	
VI. Total All Revenue (III +V)				\$	14,478,014	14,478,014	

* 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)
		-		
	Laboratory - MCR A-SNF	\$ 40,986		
	IV Therapy-MCR A-SNF	\$ 36,824		
	XRay MRA	\$ 16,051		
	Contractual Adj-Ancill-MCR A-SNF	\$ (2,692,791)		
	Flu Shots - MCR B - SNF	\$ 200		
	Sequestration - MCR B	\$ (3,326)		
	Contractual Adj- Ancill- MCR B-SNF	\$ (286,983)		
	Total Other Resident Revenue - Medicare	\$ (2,889,039)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
	Routine Revenue Adjustment-SNF PVT	\$ (83,195)		
	Laboratory - MCD- SNF	\$ 16		
	IV Therapy-MCD-SNF	\$ 8,888		
	Other Service- MCD-SNF	\$ 198		
	Contractual Adj- Ancillaries- MCD-SNF	\$ (359,938)		
	Routine Services-Hospice-SNF	\$ 140,224		
	Laboratory-Hospice-SNF	\$ 95		
	IV Therapy-Hospice-SNF	\$ 225		
	Contractual Adj- Ancill- Hospice-SNF	\$ (2,142)		
	Lab HMO	\$ 10,342		
	IV THERAPY	\$ 11,975		
	Radiology HMO	\$ 5,263		
	Sequestration - HMO	\$ (641)		
	Contractual Adj Ancillary HMO	\$ (732,038)		
	Total Other Resident Revenue	\$ (1,000,728)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
	Interest Income		\$ 79		
	Total Interest Income		\$ 79	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
	Miscellaneous Operating Income-SNF	\$ (469)		
	Vending Machine Revenue (Self-disallow)	\$ 2,611		
	Miscellaneous Operating Income-Admin	\$ (547)		
	Total Other Revenue	\$ 1,595	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC,	2404	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	559,523
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,706,507
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	83,048
a. Prepaid Insurance	4,790			
b. Prepaid Other	38,048			
c. Prepaid Workers Comp	40,210			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	618,700
See Attached	618,700			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,967,778
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>295,026</u>		\$	270,954
	Accum. Depreciation <u>24,072</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>285,762</u>		\$	231,431
	Accum. Depreciation <u>54,331</u>	Net		
7. Motor Vehicles	*Historical Cost <u>41,367</u>		\$	29,068
	Accum. Depreciation <u>12,299</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(15,992)
F/S vs. C/R Cost Basis Adjustment	(15,992)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	515,461

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

(Carry Total forward to next page)

Client: *Traditions Senior Management*
 Engagement: *Medicaid - Senior Philanthropy of Milford O, LLC*
 Period Ending: *9/30/2016*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - Grouped TB*

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		<u>9/30/2016</u>			<u>9/30/2016</u>	<u>9/30/2015</u>		
Subgroup: [A8]	Other Current Assets							
110232	Due from Eagle	22,350.00		0.00	22,350.00	0.00	22,350.00	0.00%
110240	Due from Cheshire	149,413.00		0.00	149,413.00	0.00	149,413.00	0.00%
110241	Due from Golden Hill	0.00		0.00	0.00	213.70	(213.70)	(100.00%)
110242	Due from Long Ridge	1,397.00		0.00	1,397.00	0.00	1,397.00	0.00%
110243	Due from Newington	357,749.00		0.00	357,749.00	0.00	357,749.00	0.00%
110246	Due from Western	1,894.00		0.00	1,894.00	0.00	1,894.00	0.00%
110247	Due from Westport	1,397.00		0.00	1,397.00	0.00	1,397.00	0.00%
120110	Deposits on Utilities	500.00		0.00	500.00	500.00	0.00	0.00%
120111	Deposits on Professional Services	84,000.00		0.00	84,000.00	0.00	84,000.00	0.00%
Subtotal [A8]	Other Current Assets	<u>618,706.00</u>		<u>0.00</u>	<u>618,706.00</u>	<u>713.70</u>	<u>618,966.30</u>	<u>86,589.00%</u>

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC,		2404	9/30/2016	32	37
Account				Amount	
Total Brought Forward:				\$	3,483,239
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
\$					
2. Land Improvements					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
3. Buildings					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
5. Movable Equipment					
		*Historical Cost	412,906		
		Accum. Depreciation	310,759	Net	\$ 102,148
6. Motor Vehicles					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable					
\$					
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$	102,148
D. Investment and Other Assets					
1. Deferred Deposits					
\$					
2. Escrow Deposits					
\$ 498,862					
3. Organization Expense					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)					
\$					
5. Investments Related to Resident Care (itemize)					
\$					
6. Loans to Owners or Related Parties (itemize)					
\$					
Name and Address		Amount	Loan Date		
7. Other Assets (itemize)					
\$					
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	498,862
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	4,084,249

* 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 Milford O LLC, dba W		2404	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,111,356
2. Notes Payable (<i>itemize</i>)				\$	86,139
Note Payable - HSG 12/31/15					10,051
Notes Payable					76,088
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>)				\$	156,829
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	35,995
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,264,569
See Attached		1,264,569			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,654,888

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

(Carry Total forward to next page)

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Milford O, LLC**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCHN**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ	JE Ref #	R/E	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2016			9/30/2016	9/30/2016		
Subgroup : [A12] Other Current Liabilities								
210109	Employee Deductions- Garnishments	(13.00)		0.00	(13.00)	(36.57)	25.57	(66.30%)
210110	Employee Deductions- HSA	(350.00)		0.00	(350.00)	(358.58)	8.58	(1.85%)
210111	Employee Deductions- 401K	0.00		0.00	0.00	(7,322.55)	7,322.55	(100.00%)
210112	Employee Deductions- FSA	(263.00)		0.00	(263.00)	(755.56)	392.56	(51.90%)
210113	Employee Deductions- S/T/LIFE	(7,309.00)		0.00	(7,309.00)	(2,598.85)	(4,840.15)	208.55%
210114	Employee Deductions- Child Support	(144.00)		0.00	(144.00)	(1,018.29)	874.29	(85.88%)
210116	Employee Deductions - AFLAC	(449.00)		0.00	(449.00)	(1,257.05)	808.05	(84.28%)
210117	Employee Deductions - Union Dues	(961.00)		0.00	(961.00)	(1,300.44)	499.44	(36.71%)
210118	Resident Trust	(41,235.00)		0.00	(41,235.00)	(33,407.87)	(7,827.03)	23.43%
210160	Uncleared Checks	(59,481.00)		0.00	(59,481.00)	(338,207.93)	278,726.93	(82.41%)
210206	Accrued Workers Comp	0.00		0.00	0.00	(31,730.63)	31,730.63	(100.00%)
210206	Accrued Real Estate Taxes	(120,879.00)		0.00	(120,879.00)	(128,250.00)	7,271.00	(5.67%)
210215	Accrued Legal Fees	0.00		0.00	0.00	(14,900.00)	14,900.00	(100.00%)
210216	Accrued Accounting/Audit Fees	(31,482.00)		0.00	(31,482.00)	(17,000.00)	(14,482.00)	85.16%
210218	Accrued Personal Property Taxes	(16,497.00)		0.00	(16,497.00)	(16,497.00)	0.00	0.00%
210225	Due to Eagle Lake Foundation	0.00		0.00	0.00	(406,187.87)	406,187.87	(100.00%)
210241	Due from - Golden Hill	(108,728.00)		0.00	(108,728.00)	0.00	(108,728.00)	0.00%
210245	Due to/from - West River	(3,000.00)		0.00	(3,000.00)	0.00	(3,000.00)	0.00%
210248	Due to Sahara	(702,323.00)		0.00	(702,323.00)	0.00	(702,323.00)	0.00%
210259	Due to Medicaid - Bed Fees	(171,355.00)		0.00	(171,355.00)	(167,676.54)	(3,678.46)	2.19%
	Subtotal [A12] Other Current Liabilities	(1,284,569.00)		0.00	(1,284,569.00)	(1,187,435.83)	(97,133.37)	9.32%

G. Balance Sheet (cont'd)

Name of Facility Senior Philanthropy of Milford O LLC, dba		License No. 2404	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,654,888	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	
Long Term Capital Lease		50,730			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 50,730	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,705,618	

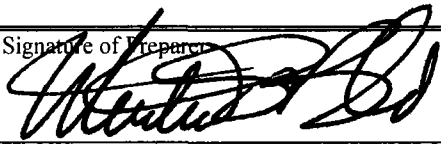
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC	2404	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	102,148
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			\$	102,148
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(236,944)
6. Gain or Loss for Period			\$	513,427
	10/1/2015	thru	9/30/2016	
7. Total Net Worth			\$	276,483
C. Total Reserves and Net Worth			\$	378,631
D. Total Liabilities, Reserves, and Net Worth			\$	4,084,249

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Milford O LLC, c	2404	9/30/2016	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	(236,946)		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	14,478,014		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,964,587		
D. Net Income or Deficit			\$	513,427		
E. Balance			\$	276,481		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenditures PG 27		13,985,604				
Depreciation Adjustment		(21,018)				
Rounding		1				
Total Expenditures Line C		13,964,587				
2. Other <i>(itemize)</i>						
Rounding		2				
F-3. Total Additions					\$	2
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$			
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount			
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose		Amount				
3. Total Deductions			\$			
H. Balance at End of Period			\$	276,483		
				09/30/16		

I. Preparer's/Reviewer's Certification

Name of Facility Senior Philanthropy of Milford O LLC, dba		License No. 2404	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/6/17	
Printed Name of Preparer Matthew S. Bavolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying **Annual Report of Long-Term Care Facility** (the "Cost Report") for **Senior Philanthropy of Milford O, LLC** for the year ended **September 30, 2016**, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by the **State of Connecticut** from data provided to us by the management of **Senior Philanthropy of Milford O, LLC**. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by the **State of Connecticut**. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of **Senior Philanthropy of Milford O, LLC** and the **State of Connecticut** and is not intended to be, and should not be, used by anyone other than these specified parties.

Hartford, Connecticut
January 31, 2017

Annual Report of Long-Term Care Facility Cost Year 2016 Checklist

Facility Name Senior Philanthropy of Milford O, LLC d/b/a West River Rehabilitation Center

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? 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 2016, 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 2015?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Milford O, LLC**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
110102	Petty Cash	1,000.00			1,000.00
110103	BOA Operating Account	1,114.00			1,114.00
110110	Resident Trust	41,235.00			41,235.00
110113	Operating Account	120,616.00			120,616.00
110204	Accts Receivable-PVT	96,424.00			96,424.00
110205	Accts Receivable-Caid Res Responsibility	70,961.00			70,961.00
110206	Accts Receivable-SNF Medicare Part A	346,035.00			346,035.00
110207	Accts Receivable-SNF Medicare Part B	26,845.00			26,845.00
110208	Accts Receivable-Caid Cross-Over Part A	35,816.00			35,816.00
110209	Accts Receivable-Caid Cross-Over Part B	5,566.00			5,566.00
110210	Accts Receivable-SNF Medicaid	1,095,913.00			1,095,913.00
110211	Accts Receivable-Hospice	38,543.00			38,543.00
110212	Accts Receivable-Pvt Co Insurance Part A	152,222.00			152,222.00
110213	Accts Receivable-Pvt Co Insurance Part B	6,600.00			6,600.00
110215	Allowance for Uncollectible-SNF/IL/AL	(119,304.00)			(119,304.00)
110217	Accts Receivable - Other	43,778.00			43,778.00
110218	Accts Receivable - HMO B	3,341.00			3,341.00
110221	Accounts Receivable - HMO	137,772.00			137,772.00
110223	Accts Receivable - PO	(234,219.00)			(234,219.00)
110232	Due from Eagle	22,350.00			22,350.00
110240	Due from Cheshire	149,413.00			149,413.00
110242	Due from Long Ridge	1,397.00			1,397.00
110243	Due from Newington	357,749.00			357,749.00
110246	Due from Western	1,894.00			1,894.00
110247	Due from Westport	1,397.00			1,397.00
110260	AR Mcd Coins Bad Debt	214.00			214.00
110401	Prepaid Insurance	4,790.00			4,790.00
110406	Prepaid Other	38,048.00			38,048.00
110407	Prepaid Workers Comp	40,210.00			40,210.00
120110	Deposits on Utilities	500.00			500.00
120111	Deposits on Professional Services	84,000.00			84,000.00
120201	Cash - Replacement Reserve	224,007.00			224,007.00
120202	Cash - Tax Escrow	272,165.00			272,165.00
120203	Cash - Insurance Escrow	2,690.00			2,690.00
120204	Cash - Insurance Reserve	394,808.00			394,808.00
120205	Cash - Security Deposit	750.00			750.00
120304	Building & Improvements	295,026.00			295,026.00
120305	Accumulated Depr- Bldg & Improvement	(23,218.00)			(23,218.00)
120306	Furniture, Fixtures & Equipment	285,762.00			285,762.00
120307	Accumulated Depr- FFE	(73,877.00)			(73,877.00)
120308	Motor Vehicles	41,367.00			41,367.00
120309	Accumulated Depr- Vehicles	(9,598.00)			(9,598.00)
210104	Accounts Payable- Trade	(2,080,268.00)			(2,080,268.00)
210105	Accounts Payable- Accrued	(31,088.00)			(31,088.00)
210109	Employee Deductions- Garnishments	(13.00)			(13.00)
210110	Employee Deductions- HSA	(350.00)			(350.00)
210112	Employee Deductions- FSA	(363.00)			(363.00)
210113	Employee Deductions- ST/LIFE	(7,309.00)			(7,309.00)
210114	Employee Deductions- Child Support	(144.00)			(144.00)
210115	SIT Taxes Payable	(4,283.00)			(4,283.00)
210116	Employee Deductions - AFLAC	(449.00)			(449.00)
210117	Employee Deductions - Union Dues	(861.00)			(861.00)
210118	Resident Trust	(41,235.00)			(41,235.00)
210152	Note Payable - HSG 12/31/15	(10,051.00)			(10,051.00)
210160	Uncleared Checks	(59,481.00)			(59,481.00)
210201	Accrued Salaries & Wages	(82,861.00)			(82,861.00)

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
210202	Federal Income Tax Withheld	(13,756.00)			(13,756.00)
210204	FICA Taxes- EE	(16,779.00)			(16,779.00)
210205	SUI Taxes Payable	(1,117.00)			(1,117.00)
210207	Accrued Vacation/Holiday Pay	(73,968.00)			(73,968.00)
210208	Accrued Real Estate Taxes	(120,979.00)			(120,979.00)
210210	FUTA Taxes	(60.00)			(60.00)
210216	Accrued Accounting/Audit Fees	(31,482.00)			(31,482.00)
210218	Accrued Personal Property Taxes	(16,497.00)			(16,497.00)
210241	Due from - Golden Hill	(108,728.00)			(108,728.00)
210245	Due to/from - West River	(3,000.00)			(3,000.00)
210248	Due to Sahara	(702,323.00)			(702,323.00)
210259	Due to Medicaid - Bed Fees	(171,355.00)			(171,355.00)
220100	Notes Payable	(76,088.00)			(76,088.00)
220400	Long Term Capital Lease	(50,730.00)			(50,730.00)
250200	Change in Net Assets	236,944.00			236,944.00
310101	Routine Services-SNF PVT	(1,127,489.00)			(1,127,489.00)
310103	Pharmacy- SNF PVT	(113.00)			(113.00)
310106	Physical Therapy- SNF PVT	189.00			189.00
310107	Speech Therapy- SNF PVT	2,065.00			2,065.00
310108	Occupational Therapy- SNF PVT	1,386.00			1,386.00
310195	Routine Revenue Adjustment-SNF PVT	83,195.00			83,195.00
310201	Routine Services-MCR A-SNF	(3,154,808.00)			(3,154,808.00)
310203	Pharmacy-MCR A-SNF	(289,320.00)			(289,320.00)
310205	Laboratory- MCR A-SNF	(40,986.00)			(40,986.00)
310206	Physical Therapy- MCR A-SNF	(1,026,826.00)			(1,026,826.00)
310207	Speech Therapy- MCR A-SNF	(314,741.00)			(314,741.00)
310208	Occupational Therapy- MCR A-SNF	(968,043.00)			(968,043.00)
310212	IV Therapy-MCR A-SNF	(36,824.00)			(36,824.00)
310215	XRy MRA	(16,051.00)			(16,051.00)
310295	Sequestration - MCR A	69,256.00			69,256.00
310298	Contractual Adj- Room- MCR A-SNF	(785,982.00)			(785,982.00)
310299	Contractual Adj-Ancill-MCR A-SNF	2,692,791.00			2,692,791.00
310301	Routine Services- MCD-SNF	(14,131,238.00)			(14,131,238.00)
310302	Medical Supplies- MCD-SNF	(350.00)			(350.00)
310303	Pharmacy- MCD- SNF	(6,182.00)			(6,182.00)
310305	Laboratory- MCD- SNF	(16.00)			(16.00)
310306	Physical Therapy- MCD-SNF	(155,449.00)			(155,449.00)
310307	Speech Therapy- MCD-SNF	(21,685.00)			(21,685.00)
310308	Occupational Therapy- MCD-SNF	(167,170.00)			(167,170.00)
310312	IV Therapy-MCD-SNF	(8,888.00)			(8,888.00)
310397	Other Service- MCD-SNF	(198.00)			(198.00)
310398	Contractual Adj- Room- MCD-SNF	5,582,967.00			5,582,967.00
310399	Contractual Adj- Ancillaries- MCD-SNF	359,938.00			359,938.00
310402	Medical Supplies- MCR B-SNF	(2,870.00)			(2,870.00)
310406	Physical Therapy- MCR B-SNF	(175,248.00)			(175,248.00)
310407	Speech Therapy-MCR B-SNF	(70,604.00)			(70,604.00)
310408	Occupational Therapy-MCR B-SNF	(232,146.00)			(232,146.00)
310410	Flu Shots - MCR B - SNF	(200.00)			(200.00)
310498	Sequestration - MCR B	3,326.00			3,326.00
310499	Contractual Adj- Ancill- MCR B-SNF	286,983.00			286,983.00
310501	Routine Services-Hospice-SNF	(140,224.00)			(140,224.00)
310503	Pharmacy-Hospice-SNF	(286.00)			(286.00)
310505	Laboratory-Hospice-SNF	(95.00)			(95.00)
310506	Physical Therapy-Hospice-SNF	(380.00)			(380.00)
310507	Speech Therapy-Hospice-SNF	(475.00)			(475.00)
310508	Occupational Therapy-Hospice-SNF	(681.00)			(681.00)
310512	IV Therapy-Hospice-SNF	(225.00)			(225.00)
310598	Contractual Adj-Room-Hospice-SNF	52,945.00			52,945.00
310599	Contractual Adj- Ancill- Hospice-SNF	2,142.00			2,142.00
310801	Routine Services HMO	(854,576.00)			(854,576.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
310803	Pharmacy HMO	(73,448.00)			(73,448.00)
310805	Lab HMO	(10,342.00)			(10,342.00)
310806	PT HMO	(256,154.00)			(256,154.00)
310807	ST HMO	(119,226.00)			(119,226.00)
310808	OT HMO	(272,478.00)			(272,478.00)
310810	IV THERAPY	(11,975.00)			(11,975.00)
310815	Radiology HMO	(5,263.00)			(5,263.00)
310895	Sequestration - HMO	641.00			641.00
310898	Contractual Adjustment Room HMO	150,367.00			150,367.00
310899	Contractual Adj Ancillary HMO	732,038.00			732,038.00
329999	Micellaneous Operating Income-SNF	469.00			469.00
380165	Vending Machine Revenue	(2,611.00)			(2,611.00)
389999	Miscellaneous Operating Income-Admin	547.00			547.00
410101	Salaries-Administrator	153,761.00			153,761.00
410102	Salaries-DON	115,227.00			115,227.00
410103	Salaries-Nurse Liaison/Risk Mgr	8,308.00			8,308.00
410104	Salaries-MDS Coord/MDS Asst	144,844.00			144,844.00
410106	Inservice Coordinator-Nursing Admin	65,681.00			65,681.00
410107	Salaries - ADON/Unit Mgr	88,515.00			88,515.00
410117	Salaries - Nursing Infection Control	2,304.00			2,304.00
410120	Vacation/Sick/Holiday-Nursing Admn	48,872.00			48,872.00
410121	Payroll Taxes-Nursing Admn-FICA	46,015.00			46,015.00
410122	Payroll Taxes-Nursing Admn-SUI	8,134.00			8,134.00
410123	Workers Comp-Nursing Admn	23,315.00			23,315.00
410124	Payroll Nursing Admin-FUTA	2,747.00			2,747.00
410125	Employee Health Insurance-Nurs Admin	31,816.00			31,816.00
410126	Employee Life Insurance-Nursing Admn	932.00			932.00
410127	Employee Dental Insurance-Nurs Admn	825.00			825.00
410128	Employee Vision Insurance-Nurs Admin	210.00			210.00
410130	Recruitment-Nursing Admn	242.00			242.00
410133	Training/Seminars/Courses-Nurs Admn	3,580.00			3,580.00
410134	Dues/Subscriptions-Nursing Admn	7,880.00			7,880.00
410135	Employee Expense-Nursing Admn	1,689.00		(1,391.00)	298.00
410136	Contracted Services - Nursing Admin	14,500.00			14,500.00
410137	Software Expense - Nursing Adm	21,474.00			21,474.00
410140	Interco Contracted Services -Nurse Admin	2,668.00			2,668.00
410141	Cell Phones - Nursing Admin	1,909.00			1,909.00
410176	Equipment Minor	(1,275.00)			(1,275.00)
410195	Mileage/Travel Reimburse - Nursing Adm	633.00			633.00
410199	Licenses/Permits-Nursing Admn	1,623.00			1,623.00
410201	Salaries-RN	797,164.00			797,164.00
410202	Overtime-RN	42,087.00			42,087.00
410203	Orientation-RN	43,478.00			43,478.00
410204	Salaries-LPN	865,890.00			865,890.00
410205	Overtime-LPN	82,619.00			82,619.00
410206	Orientation-LPN	31,061.00			31,061.00
410207	Salaries-CNA	1,274,863.00			1,274,863.00
410208	Overtime-CNA	123,368.00			123,368.00
410209	Orientation-CNA	27,420.00			27,420.00
410210	Ward Clerk/Staff Coord-Nursing	89,119.00			89,119.00
410212	Ward Clerk/Staff Coord- OT	3,682.00			3,682.00
410220	Vacation/Sick/Holiday-Nursing	321,815.00			321,815.00
410221	Payroll Taxes-Nursing-FICA	272,401.00			272,401.00
410222	Payroll Taxes-Nursing-SUI	102,534.00			102,534.00
410223	Workers Comp-Nursing	164,717.00			164,717.00
410224	Payroll Nursing - FUTA	17,862.00			17,862.00
410225	Employee Health Insurance-Nursing	348,145.00		141.00	348,286.00
410226	Employee Life Insurance-Nursing	2,121.00			2,121.00
410227	Employee Dental Insurance-Nursing	6,872.00			6,872.00
410229	Employee Vision Insurance - Nursing	1,332.00			1,332.00

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
410230	Recruitment-Nursing	3,238.00			3,238.00
410231	Drug Free Expense-Nursing	845.00			845.00
410232	Background Checks-Nursing	1,208.00			1,208.00
410233	Training/Seminars/Courses-Nursing	3,146.00			3,146.00
410234	Dues/Subscriptions-Nursing	2,980.00			2,980.00
410235	Employee Expense-Nursing	3,563.00		(186.00)	3,377.00
410236	Uniforms-Nursing	2,434.00			2,434.00
410237	Office Supplies - Nursing	3,674.00			3,674.00
410240	Interco Contracted Services - Nursing	23,144.00			23,144.00
410241	Pension-Nursing	146,814.00			146,814.00
410435	Employee Expense - Therapy	85.00		(85.00)	0.00
410441	Pension - Therapy	3,925.00		11,310.00	15,235.00
410501	Salaries-Med Rec	43,524.00			43,524.00
410502	Overtime-Med Rec	44.00			44.00
410520	Vacation/Sick/Holiday- Med Recs	4,404.00			4,404.00
410521	Payroll Taxes-Med Recs-FICA	3,597.00			3,597.00
410522	Payroll Taxes-Med Recs-SUI	1,020.00			1,020.00
410523	Workers Comp- Med Recs	2,344.00			2,344.00
410524	Payroll Tax - Medical Record - FUTA	223.00			223.00
410525	Employee Health Insurance-Med Recs	125.00			125.00
410526	Employee Life Insurance-Med Recs	31.00			31.00
410536	Supplies Med Rec	(203.00)			(203.00)
410540	Interco Contracted Services - Med Rec	1,318.00			1,318.00
410601	Salaries-Social Service	101,939.00			101,939.00
410602	Overtime- Social Service	131.00			131.00
410620	Vacation/Sick/Holiday-Social Service	9,744.00			9,744.00
410621	Payroll Taxes- Social Service-FICA	8,169.00			8,169.00
410622	Payroll Taxes- Social Service-SUI	3,182.00			3,182.00
410623	Workers Comp-Social Service	232.00			232.00
410624	Payroll Tax - Social Service - FUTA	604.00			604.00
410625	EE Health Insurance-Social Service	14,888.00			14,888.00
410626	Employee Life Ins-Social Service	158.00			158.00
410627	Employee Dental Ins-Social Service	294.00			294.00
410628	Employee Vision Insurance - Social Ser	55.00			55.00
410632	Background Checks- Social Service	82.00			82.00
410635	Employee Expense-Social Service	90.00			90.00
410701	Medical Director	83,671.00			83,671.00
410702	Pharmacy Consultant	25,577.00			25,577.00
410706	Physician Consultant	14,000.00			14,000.00
410707	Physician Services	903.00			903.00
410708	Staffing Agency-RN	1,340.00			1,340.00
410709	Staffing Agency-LPN	102,046.00			102,046.00
410710	Staffing Agency-CNA	78,042.00			78,042.00
410711	Salaries - Director of Rehab	26,395.00		(26,395.00)	0.00
410712	Salaries - Physical Therapy Assistant	12,305.00			12,305.00
410716	Salaries - Occupational Therapy Assist	20,803.00			20,803.00
410717	Overtime - Occupational Therapy Assistan	649.00			649.00
410718	Salaries - Therapy - Rehab Tech	34,083.00			34,083.00
410719	Therapy - Rehab Tech OT	563.00			563.00
410730	Minor Equipment & Supplies - Therapy	5,378.00			5,378.00
410731	IV Therapy	1,592.00			1,592.00
410733	Floor Stock Drugs & Supplies	30,712.00			30,712.00
410735	Office Supplies-Therapy	133.00			133.00
410738	IV Supplies - Other	358.00			358.00
410740	Interco Contracted Services - Therapy	3,024.00			3,024.00
410741	Oxygen	35,036.00			35,036.00
410742	Inhalation Supplies	20,725.00			20,725.00
410743	IV Supplies - Medicaid	3,875.00			3,875.00
410750	Resident Transportation	3,850.00			3,850.00
410751	Lab Fees	36,802.00			36,802.00

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
410752	X-Ray Service	21,210.00			21,210.00
410753	Pharmacy Credits	(17,314.00)			(17,314.00)
410754	IV Drugs - Medicare	18,519.00			18,519.00
410755	IV Supplies - Medicare	348.00			348.00
410756	Pharmacy-RX Medicaid	4,062.00			4,062.00
410757	Pharmacy-RX Medicare	197,196.00			197,196.00
410758	Pharmacy-RX Managed Care	45,259.00			45,259.00
410759	Pharmacy OTC Medicaid	3,058.00			3,058.00
410760	Pharmacy-OTC Medicare	8,083.00			8,083.00
410761	Incontinent Supplies	55,877.00			55,877.00
410762	Medical Supplies	115,985.00			115,985.00
410763	Nursing Supplies	73,575.00			73,575.00
410764	Nutritional Supplements	9,746.00			9,746.00
410765	Medical Equipment Rental	120,720.00			120,720.00
410767	Equipment Repairs - Nursing	9,108.00			9,108.00
410768	Minor Equipment - Nursing	15,245.00			15,245.00
410769	Pharmacy - RX Other	29.00			29.00
410770	Pharmacy - OTC Other	1,155.00			1,155.00
410771	IV Drugs - Managed Care	6,439.00			6,439.00
410773	IV Drugs - Medicaid	783.00			783.00
410774	Medical Waste Disposal	3,539.00			3,539.00
410775	Salaries - Physical Therapy	68,880.00		19,391.00	88,271.00
410776	Overtime - Physical Therapy	2,208.00			2,208.00
410777	Salaries - Occupational Therapy	54,166.00		18,978.00	73,144.00
410778	Overtime - Occupational Therapy	2,415.00			2,415.00
410779	Salaries - Speech Therapy	24,991.00		13,735.00	38,726.00
410780	Overtime - Speech Therapy	(2.00)			(2.00)
410782	Vac/Sick/Hol - Therapy	25,709.00		(25,709.00)	0.00
410783	Fica - Therapy	20,149.00			20,149.00
410784	SUI - Therapy	3,392.00			3,392.00
410785	Workers Comp - Therapy	12,239.00			12,239.00
410786	FUTA - Therapy	4,007.00			4,007.00
410787	Employee Health - Therapy	23,467.00			23,467.00
410788	Employee Dental - Therapy	852.00			852.00
410789	Employee Life - Therapy	150.00			150.00
410790	Therapy Software Costs	2,400.00			2,400.00
410791	Employee Vision Insurance - Therapy	85.00			85.00
410792	Physical Therapist - Outside Contr	367,671.00			367,671.00
410793	Occupational Therapist-Outside Cont	443,685.00			443,685.00
410794	Speech Therapist - Outside Contract	103,221.00			103,221.00
410798	Training/Seminars/Courses-Therapy Dept	1,318.00			1,318.00
410799	Purchased Services-Other	4,048.00			4,048.00
410855	Dental Consultants	11,628.00			11,628.00
410920	Forms/Printing-SNF	86.00			86.00
410997	Quality Assessment Fee - SNF	702,741.00			702,741.00
410998	Bad Debt Expense-SNF	29,305.00			29,305.00
440101	Salaries-Dietary Manager/CDM	19,124.00		12,129.00	31,253.00
440107	Salaries-Cooks	125,944.00			125,944.00
440108	Overtime-Cooks	8,976.00			8,976.00
440110	Salaries - Prep Cooks	12,129.00		(12,129.00)	0.00
440113	Salaries- Dietary Aides	239,862.00			239,862.00
440114	Overtime-Dietary Aides	7,005.00			7,005.00
440120	Vacation/Sick/Holiday-Dietary	49,894.00			49,894.00
440121	Payroll Taxes-Dietary-FICA	33,716.00			33,716.00
440122	Payroll Taxes- Dietary-SUI	13,431.00			13,431.00
440123	Workers Comp-Diet	20,929.00			20,929.00
440124	Payroll Taxes-Dietary FUTA	2,983.00			2,983.00
440125	Employee Health Insurance- Dietary	53,453.00			53,453.00
440126	Employee Life Insurance-Dietary	413.00			413.00
440127	Employee Dental Insurance- Dietary	830.00			830.00

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
440128	Employee Vision Insurance - Dietary	142.00			142.00
440134	Dues/Subscriptions-Dietary	828.00			828.00
440137	Contract Services - Dietary	102,708.00			102,708.00
440141	Pension-Dietary	40,157.00			40,157.00
440199	Licenses/Permits-Dietary	201.00			201.00
440789	Thickened Liquids-Dietary	1,827.00			1,827.00
440803	Raw Food-Dietary	305,586.00			305,586.00
440804	Produce-Dietary	2,489.00			2,489.00
440805	Dairy-Dietary	13,235.00			13,235.00
440807	Dietary Supplies-Dietary	7,205.00			7,205.00
440811	Chemicals-Dietary	1,280.00			1,280.00
440815	Consultant-Dietary	34,063.00			34,063.00
440820	Maintenance & Repairs-Diet	5,231.00			5,231.00
440901	Office Supplies-Dietary	319.00			319.00
440920	Forms/Printing-Dietary	237.00			237.00
450104	Salaries- Housekeeping Staff	273,260.00			273,260.00
450105	Overtime- Housekeeping Staff	1,626.00			1,626.00
450110	Contract Services _ Housekeeping	55,450.00			55,450.00
450120	Vacation/Sick/Holiday-Hskp	38,236.00			38,236.00
450121	Payroll Taxes- Hskp-FICA	22,063.00			22,063.00
450122	Payroll Taxes-Hskp-SUI	10,368.00			10,368.00
450123	Workers Comp-Hskp	13,841.00			13,841.00
450124	Payroll Tax Housekeeping FUTA	1,788.00			1,788.00
450125	Employee Health Insurance-Hskp	57,563.00			57,563.00
450126	Employee Life Insurance-Hskp	245.00			245.00
450127	Employee Dental Insurance-Hskp	857.00			857.00
450128	Employee Vision Insurance - Hskp	132.00			132.00
450135	Employee Expense-Hskp	100.00			100.00
450141	Pension-Hskp	29,579.00			29,579.00
450871	Cleaning Supplies-Hskp	8,696.00			8,696.00
450873	Carpet Cleaning-Hskp	2,997.00			2,997.00
450875	Maintenance & Repairs-Hskp	(777.00)			(777.00)
450876	Equipment Minor-Hskp	365.00			365.00
450960	Equipment Rental-Hskp	1,415.00			1,415.00
460104	Salaries-Laundry Staff	140,886.00			140,886.00
460105	Overtime- Laundry Staff	328.00			328.00
460107	Contract Services - Laundry	90,523.00			90,523.00
460120	Vacation/Sick/Holiday-Laundry	20,367.00			20,367.00
460121	Payroll Taxes-Laundry-FICA	11,556.00			11,556.00
460122	Payroll Taxes-Laundry-SUI	4,638.00			4,638.00
460123	Workers Comp-Laundry	7,341.00			7,341.00
460124	Payroll Tax Laundry FUTA	862.00			862.00
460125	Employee Health Insurance-Laundry	20,106.00			20,106.00
460126	Employee Life Insurance-Laundry	122.00			122.00
460127	Employee Dental Insurance-Laundry	212.00			212.00
460128	Employee Vision Insurance - Laundry	62.00			62.00
460141	Pension-Laundry	14,565.00			14,565.00
460876	Equipment Minor-Laundry	706.00			706.00
460881	Chemicals-Laundry	8.00			8.00
460883	Linen/Terry-Laundry	9,637.00			9,637.00
460884	Bed Linens-Laundry	(1,900.00)			(1,900.00)
460885	Maintenance & Repairs-Laundry	1,311.00			1,311.00
460960	Equipment Rental-Laundry	975.00			975.00
470101	Salaries-Maintenance Manager	51,053.00			51,053.00
470104	Salaries-Maintenance Staff	37,781.00			37,781.00
470105	Overtime-Maintenance Staff	101.00			101.00
470106	Orientation-Maintenance Staff	499.00			499.00
470120	Vacation/Sick/Holiday-Maint	8,715.00			8,715.00
470121	Payroll Taxes-Maint-FICA	7,289.00			7,289.00
470122	Payroll Taxes-Maint-SUI	3,027.00			3,027.00

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470123	Workers Comp-Maint	4,397.00			4,397.00
470124	Payroll Maint-FUTA	367.00			367.00
470125	Employee Health Insurance-Maint	6,326.00			6,326.00
470126	Employee Life Insurance-Maint	138.00			138.00
470127	Employee Dental Insurance-Maint	110.00			110.00
470129	Employee Vision Insurance - Maint	15.00			15.00
470134	Dues/Subscriptions-Maint	3,164.00			3,164.00
470141	Pension-Maint	3,485.00			3,485.00
470199	Licenses/Permits-Maint	80.00			80.00
470820	Maintenance & Repairs-Maint	28,806.00			28,806.00
470821	Electrical-Maint	1,076.00			1,076.00
470822	Plumbing-Maint	8,930.00			8,930.00
470823	HVAC/Boiler Maint	10,662.00			10,662.00
470824	Paint-Maint	1,449.00			1,449.00
470825	Carpeting-Maint	250.00			250.00
470826	Small Tools-Maint	1,335.00			1,335.00
470827	Alarm Monitoring-Maint	506.00			506.00
470828	Alarm Inspection-Maint	(26.00)			(26.00)
470829	Alarm Repairs-Maint	3,008.00			3,008.00
470830	Grounds Maintenance-Maint	31,459.00			31,459.00
470833	Elevator-Maint	9,967.00			9,967.00
470834	Pest Control-Maint	1,786.00			1,786.00
470836	Maint Contracts- Generator	1,227.00			1,227.00
470876	Equipment Minor-Maint	4,879.00			4,879.00
470901	Office Supplies-Maint	45.00			45.00
470960	Equipment Rental-Maint	189.00			189.00
470970	Waste Disposal -Grease/Trash	33,492.00			33,492.00
480104	Salaries-Reception/Security Staff	60,452.00			60,452.00
480105	Overtime-Reception/Security Staff	8.00			8.00
480120	Vacation/Sick/Holiday-Rec/Sec	5,824.00			5,824.00
480121	Payroll Taxes-Rec/Sec-FICA	4,847.00			4,847.00
480122	Payroll Taxes-Rec/Sec-SUI	3,196.00			3,196.00
480123	Workers Comp-Rec/Sec	120.00			120.00
480124	Payroll Tax Security FUTA	440.00			440.00
480125	Employee Health Insurance-Rec/Sec	5,979.00			5,979.00
480126	Employee Life Insurance-Rec/Sec	74.00			74.00
480127	Employee Dental Insurance-Rec/Sec	44.00			44.00
480129	Employee Vision Insurance - Rec/Sec	34.00			34.00
480135	Employee Expense-Rec/Sec	16.00			16.00
480901	Office Supplies-Rec/Sec	(87.00)			(87.00)
490101	Salaries-Marketing Manager	9,488.00			9,488.00
490120	Vacation/Sick/Holiday-Mkt	306.00			306.00
490121	Payroll Taxes-Mkt-FICA	749.00			749.00
490122	Payroll Taxes-Mkt-SUI	666.00			666.00
490124	Payroll Tax-Marketing Staff-FUTA	122.00			122.00
490126	Employee Life Insurance-Mkt	2.00			2.00
490132	Background Checks-Mkt	82.00			82.00
490140	Interco Contracted Services - Marketing	1,104.00			1,104.00
490851	Entertainment-Mkt	79.00			79.00
490856	Media Advertising-Mkt	956.00			956.00
490858	Special Events-Mkt	1,117.00			1,117.00
490859	Collateral Material-Mkt	119.00			119.00
490862	Promo Items-Mkt	783.00			783.00
490920	Forms/Printing-Mkt	2,545.00			2,545.00
490941	Cell Phones-Mkt	624.00			624.00
500132	Background Checks-Trans	20.00			20.00
500199	Licenses & Permits-Trans	788.00			788.00
500891	Vehicle Fuel-Trans	733.00			733.00
550101	Activities SNF MGR	57,914.00			57,914.00
550104	Salaries-Activities-SNF	81,228.00			81,228.00

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550105	Overtime- Activities SNF	418.00			418.00
550106	Orientation-Activities SNF	146.00			146.00
550120	Vacation/Sick/Holiday-Activities SNF	17,470.00			17,470.00
550121	Payroll Taxes-Activities SNF-FICA	11,545.00			11,545.00
550122	Payroll Taxes-Activities SNF-SUI	4,430.00			4,430.00
550123	Workers Comp-Activities SNF	7,182.00			7,182.00
550124	Payroll Tax Activities SNF FUTA	812.00			812.00
550125	Employee Health Insurance-Activities SNF	14,121.00			14,121.00
550126	Employee Life Insurance-Activities SNF	223.00			223.00
550127	Employee Dental Insurance-Activities SNF	177.00			177.00
550128	Employee Vision Insurance - Act SNF	34.00			34.00
550132	Background Checks-Activities SNF	15.00			15.00
550133	Training/Seminars/Courses-Activities SNF	155.00			155.00
550134	Dues/Subscriptions-Activities SNF	133.00			133.00
550135	Employee Expense-Activities SNF	85.00			85.00
550850	Activities Supplies-Activities-SNF	1,165.00			1,165.00
550851	Entertainment-Activities-SNF	7,020.00			7,020.00
550852	Activities Events Food-Activities-SNF	122.00			122.00
550855	Transportation-Activities-SNF	155.00			155.00
550964	Holiday Decorations-Activities-SNF	324.00			324.00
560102	Salaries-Business Office	90,171.00			90,171.00
560103	Salaries-Human Resources/Payroll	46,958.00			46,958.00
560105	Overtime-Admin	1,356.00			1,356.00
560109	Salaries - Admissions Coordinator	54,216.00			54,216.00
560120	Vacation/Sick/Holiday-Adm	20,848.00			20,848.00
560121	Payroll Taxes-Admin-FICA	15,259.00			15,259.00
560122	Payroll Taxes-Admin-SUI	5,466.00			5,466.00
560123	Workers Comp-Admin	325.00			325.00
560124	Payroll Tax Admin FUTA	1,198.00			1,198.00
560125	Employee Health Insurance-Admin	38,746.00		108.00	38,854.00
560126	Employee Life Insurance-Admin	279.00			279.00
560127	Employee Dental Insurance-Admin	349.00			349.00
560128	Employee Vision Insurance - Admin	132.00			132.00
560129	Benefit Plan Fees	(4,882.00)			(4,882.00)
560130	Recruitment-Admin	603.00			603.00
560132	Background Checks-Admin	164.00			164.00
560133	Training/Seminars/Courses-Admin	65.00			65.00
560135	Employee Benefits/Expense-Admin	14,359.00		(11,333.00)	3,026.00
560136	Travel	4.00		1,335.00	1,339.00
560140	Contracted Services - Business Office	19,952.00			19,952.00
560198	Bldg Inspection Fees	(4,603.00)			(4,603.00)
560199	Licenses/Permits	427.00			427.00
560711	Utilities-Electric	112,384.00			112,384.00
560712	Utilities-Gas/Oil	37,950.00			37,950.00
560713	Utilities-Water/Sewer/Refuse	19,198.00			19,198.00
560714	Utilities-Telephone Service	36,752.00			36,752.00
560715	Utilities-Telephone Maintenance Contract	14,683.00			14,683.00
560717	Utilities-Cable TV	29,119.00			29,119.00
560731	Real Estate Taxes	158,308.00			158,308.00
560733	Personal Property Taxes	8,084.00			8,084.00
560734	Professional Liability Insurance	30,029.00			30,029.00
560735	General Liability Insurance	30,029.00			30,029.00
560736	Property Insurance	13,391.00			13,391.00
560738	Auto Insurance	4,705.00			4,705.00
560739	Crime Insurance	176.00			176.00
560740	Insurance-Other	9,273.00			9,273.00
560742	Patient Trust Bond	737.00			737.00
560744	Resident Reimburse on Lost/Stolen Items	3,250.00			3,250.00
560840	Interco Contracted Services - Admin	31,853.00			31,853.00
560841	Contracted Services - Call System	4,462.00			4,462.00

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
560842	Conservator Fees	513.00			513.00
560843	Legal Fees-Adm	15,943.00			15,943.00
560844	Accounting/Audit Fees-Adm	32,466.00			32,466.00
560845	Payroll Processing Fees	19,980.00			19,980.00
560846	Professional Services	6,000.00			6,000.00
560847	Consultant	3,219.00			3,219.00
560876	Equipment Minor-Adm	(768.00)			(768.00)
560901	Office Supplies-Adm	14,098.00			14,098.00
560905	Copier- Maintenance Agreement	6,361.00			6,361.00
560906	Copier Lease-Adm	6,688.00			6,688.00
560911	Computer Maintenance-Adm	19,776.00			19,776.00
560912	Software Maintenance Contract-Adm	23,651.00			23,651.00
560913	Internet Access-Adm	3,837.00			3,837.00
560914	Software Expense - Adm	2,128.00			2,128.00
560915	Timeclock Software	15,566.00			15,566.00
560920	Forms/Printing-Adm	966.00			966.00
560925	Records Storage - Adm	7,567.00			7,567.00
560930	Postage-Adm	3,365.00			3,365.00
560931	Overnight Service-Adm	2,186.00			2,186.00
560941	Cell Phones-Adm	686.00			686.00
560950	Mileage Reimbursement-Adm	220.00			220.00
560960	Equipment Rental-Adm	1,381.00			1,381.00
560963	Misc Decor-Adm	13.00			13.00
560995	Collection Fees/Credit Card Fees	814.00			814.00
560996	Late fees/Fines/Finance Charges-Adm	272.00			272.00
560997	Bank Service Charges-Adm	27,918.00			27,918.00
580001	Interest Income	(79.00)			(79.00)
590002	Management Fees	332,710.00			332,710.00
590004	Interest Expense	120,919.00			120,919.00
590005	Rent Expense	879,759.00			879,759.00
590006	Depreciation-Bldgs & Improvements	18,620.00			18,620.00
590007	Depreciation-FFE	62,233.00			62,233.00
590008	Depreciation-Vehicles	6,802.00			6,802.00
590009	Amortization	286.00		(286.00)	0.00
R0001	Champion of Awards - Milford	0.00		101.00	101.00
R0002	Interest Expense on line of credit	0.00		286.00	286.00
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: *Traditions Senior Management*
 Engagement: *Medical - Senior Philanthropy of Milford O, LLC*
 Period Ending: *9/30/2016*
 Trial Balance: *A.01 - TB-CCNH*
 Worksheet: *A.03 - Grouped TB*

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2016			9/30/2016	8/30/2016		
Group : [10-A]	Salaries and Wages							
Subgroup : [2]	Administrators							
410101	Salaries-Administrator	153,761.00		0.00	153,761.00	62,795.60	90,965.20	144.66%
Subtotal [2] Administrators		153,761.00		0.00	153,761.00	62,795.60	90,965.20	144.66%
Subgroup : [4]	Other Administrative Salaries							
410501	Salaries-Med Rec	43,524.00		0.00	43,524.00	18,486.25	25,037.75	135.44%
410502	Overtime-Med Rec	44.00		0.00	44.00	0.00	44.00	0.00%
410520	Vacation/Sick/Holiday- Med Recs	4,404.00		0.00	4,404.00	993.11	3,410.89	343.46%
560102	Salaries-Business Office	90,171.00		0.00	90,171.00	27,697.99	62,473.01	225.67%
560103	Salaries-Human Resources/Payroll	46,956.00		0.00	46,956.00	22,419.97	24,536.03	109.45%
560104	Salaries-Admin Staff	0.00		0.00	0.00	1,152.58	(1,152.58)	(100.00)%
560105	Overtime-Admin	1,356.00		0.00	1,356.00	1,553.84	(197.84)	(12.73)%
560109	Salaries - Admissions Coordinator	54,216.00		0.00	54,216.00	25,172.28	29,043.72	115.36%
560120	Vacation/Sick/Holiday-Adm	20,848.00		0.00	20,848.00	9,209.08	11,642.94	126.48%
960640	Interco Contracted Services - Admin	31,853.00		0.00	31,853.00	13,240.34	18,612.66	140.59%
Subtotal [4] Other Administrative Salaries		283,374.00		0.00	283,374.00	119,932.42	173,461.58	144.66%
Subgroup : [6C]	Dietary Workers							
440101	Salaries-Dietary Manager/CDM	18,124.00		12,129.00	31,253.00	35,100.54	(15,876.54)	(45.52)%
440107	Salaries-Cooks	125,944.00	RJE - 3	0.00	125,944.00	80,822.39	65,321.61	107.75%
440108	Overtime-Cooks	8,978.00		0.00	8,978.00	3,992.14	4,985.86	124.64%
440110	Salaries - Prep Cooks	12,129.00		(12,129.00)	0.00	23,676.11	(11,547.11)	(48.77)%
440113	Salaries- Dietary Aides	239,862.00	RJE - 3	0.00	239,862.00	118,489.29	121,372.72	102.43%
440114	Overtime-Dietary Aides	7,005.00		0.00	7,005.00	1,328.38	5,676.62	428.94%
440120	Vacation/Sick/Holiday-Dietary	49,884.00		0.00	49,884.00	21,103.62	28,780.38	136.42%
Subtotal [6C] Dietary Workers		482,934.00		0.00	482,934.00	284,313.46	198,620.54	75.15%
Subgroup : [6B]	Other Housekeeping Workers							
450104	Salaries- Housekeeping Staff	273,260.00		0.00	273,260.00	157,316.26	115,943.74	73.70%
450105	Overtime- Housekeeping Staff	1,628.00		0.00	1,628.00	310.25	1,317.75	424.09%
450120	Vacation/Sick/Holiday-Hskp	38,236.00		0.00	38,236.00	14,485.95	23,750.04	163.95%
Subtotal [6B] Other Housekeeping Workers		313,124.00		0.00	313,124.00	172,112.47	141,000.53	81.93%
Subgroup : [7B]	Other Maintenance Workers							
470101	Salaries-Maintenance Manager	51,053.00		0.00	51,053.00	24,205.36	26,847.64	110.92%
470104	Salaries-Maintenance Staff	37,781.00		0.00	37,781.00	16,008.66	21,772.34	136.00%
470105	Overtime-Maintenance Staff	101.00		0.00	101.00	995.14	(894.14)	(89.56)%
470120	Vacation/Sick/Holiday-Maint	8,715.00		0.00	8,715.00	3,868.09	4,846.91	125.30%
Subtotal [7B] Other Maintenance Workers		97,650.00		0.00	97,650.00	45,051.45	52,598.55	116.75%
Subgroup : [8B]	Other Laundry Workers							
460104	Salaries-Laundry Staff	140,886.00		0.00	140,886.00	83,149.81	57,736.19	123.10%
460105	Overtime- Laundry Staff	328.00		0.00	328.00	0.00	328.00	0.00%
460120	Vacation/Sick/Holiday-Laundry	20,367.00		0.00	20,367.00	5,640.65	14,726.34	261.07%
Subtotal [8B] Other Laundry Workers		161,581.00		0.00	161,581.00	88,790.47	72,790.53	134.89%
Subgroup : [10]	Protective Services							
480104	Salaries-Reception/Security Staff	60,452.00		0.00	60,452.00	29,484.55	30,967.45	105.17%
480105	Overtime-Reception/Security Staff	8.00		0.00	8.00	0.00	8.00	0.00%
480120	Vacation/Sick/Holiday-Rec/Sec	5,824.00		0.00	5,824.00	2,336.35	3,487.65	149.28%
Subtotal [10] Protective Services		66,284.00		0.00	66,284.00	31,890.90	34,493.10	106.43%
Subgroup : [12A]	Director of Nurses/Assistant Director							
410102	Salaries-DON	115,227.00		0.00	115,227.00	51,220.23	64,006.77	124.96%
410107	Salaries - ADON/Unit Mgr	86,515.00		0.00	86,515.00	(5,200.74)	91,715.74	(1,801.97)%
Subtotal [12A] Director of Nurses/Assistant Director		201,742.00		0.00	201,742.00	46,019.49	155,722.51	342.73%
Subgroup : [12B1] RNs - Direct Care								
410201	Salaries-RN	797,164.00		0.00	797,164.00	516,993.00	280,171.00	54.19%
410202	Overtime-RN	42,087.00		0.00	42,087.00	15,138.92	26,948.08	176.01%
410203	Orientation-RN	43,478.00		0.00	43,478.00	17,735.21	25,742.79	145.19%
410220	Vacation/Sick/Holiday-Nursing	321,815.00		0.00	321,815.00	137,408.01	184,406.99	134.20%
Subtotal [12B1] RNs - Direct Care		1,204,544.00		0.00	1,204,544.00	687,275.14	517,268.86	75.26%
Subgroup : [12B2] RNs - Administrative								
410103	Salaries-Nurse Liaison/Risk Mgr	8,308.00		0.00	8,308.00	0.00	8,308.00	0.00%
410104	Salaries-MSD Coord/MS Asst	144,844.00		0.00	144,844.00	0.00	144,844.00	0.00%
410106	Inservice Coordinator-Nursing Admin	65,981.00		0.00	65,981.00	0.00	65,981.00	0.00%
410117	Salaries - Nursing Infection Control	2,304.00		0.00	2,304.00	0.00	2,304.00	0.00%
410120	Vacation/Sick/Holiday-Nursing Admin	48,872.00		0.00	48,872.00	2,342.04	46,529.96	1,966.73%
410140	Interco Contracted Services -Nurse Admin	2,868.00		0.00	2,868.00	3,846.09	(1,278.09)	(32.36)%
Subtotal [12B2] RNs - Administrative		272,877.00		0.00	272,877.00	6,288.13	266,588.87	4.236.36%
Subgroup : [12C1] LPNs - Direct Care								
410204	Salaries-LPN	865,890.00		0.00	865,890.00	412,185.43	453,704.57	110.07%
410205	Overtime-LPN	32,818.00		0.00	32,818.00	42,972.52	(9,654.52)	(82.38)%
410206	Orientation-LPN	31,061.00		0.00	31,061.00	214.80	30,846.20	14,360.43%
410240	Interco Contracted Services - Nursing	23,144.00		0.00	23,144.00	82.76	22,516.24	3,604.46%
Subtotal [12C1] LPNs - Direct Care		1,002,714.00		0.00	1,002,714.00	466,897.51	546,716.49	119.89%
Subgroup : [12D]	Aides and Attendants							
410207	Salaries-CNA	1,274,863.00		0.00	1,274,863.00	631,431.99	643,431.01	101.90%
410208	Overtime-CNA	123,368.00		0.00	123,368.00	93,185.84	30,182.16	32.39%
410209	Orientation-CNA	27,420.00		0.00	27,420.00	7,120.15	20,299.85	285.10%
410210	Ward Clerk/Staff Coord-Nursing	89,119.00		0.00	89,119.00	30,857.50	58,261.50	166.81%
410212	Ward Clerk/Staff Coord- OT	3,882.00		0.00	3,882.00	0.00	3,882.00	0.00%
Subtotal [12D] Aides and Attendants		1,618,462.00		0.00	1,618,462.00	762,896.48	755,856.55	86.12%
Subgroup : [12E]	Physical Therapists							
410711	Salaries - Director of Rehab	26,395.00		(26,395.00)	0.00	0.00	26,395.00	0.00%
410712	Salaries - Physical Therapy Assistant	12,305.00	RJE - 1	0.00	12,305.00	26,692.61	(14,387.61)	(53.90)%
410775	Salaries - Physical Therapy	66,880.00		18,391.00	85,271.00	169,009.44	(83,738.44)	(58.24)%
410776	Overtime - Physical Therapy	2,208.00	RJE - 2	9,823.00	9,566.00	0.00	9,566.00	0.00%
410781	Orientation - All Therapy	0.00	RJE - 2	0.00	2,208.00	4,327.26	(2,119.26)	(48.97)%
410782	Vac/Sick/Hol - Therapy	25,708.00		(25,708.00)	0.00	(495.40)	495.40	(100.00)%
Subtotal [12E] Physical Therapists		138,487.00		(32,713.00)	102,784.00	199,833.91	(84,036.61)	(32.08)%
Subgroup : [12F]	Speech Therapists							
410716	Salaries - Therapy - Rehab Tech	34,083.00		0.00	34,083.00	15,540.49	18,542.51	119.32%
410778	Salaries - Speech Therapy	24,991.00		13,735.00	38,726.00	75,206.32	(50,217.32)	(68.77)%
410780	Overtime - Speech Therapy	(2.00)	RJE - 1	8,958.00	8,956.00	0.00	8,956.00	0.00%
Subtotal [12F] Speech Therapists		59,072.00		13,733.00	72,807.00	81,683.27	(32,811.27)	(35.57)%
Subgroup : [12G]	Occupational Therapists							
410718	Salaries - Occupational Therapy Assist	20,803.00		0.00	20,803.00	37,300.08	(16,497.08)	(44.23)%
410717	Overtime - Occupational Therapy Assistan	849.00		0.00	849.00	1,386.77	(704.77)	(53.30)%
410719	Therapy - Rehab Tech OT	583.00		0.00	583.00	219.27	343.73	156.76%
410740	Interco Contracted Services - Therapy	3,024.00		0.00	3,024.00	1,065.65	1,958.35	178.54%
410777	Salaries - Occupational Therapy	54,169.00		18,878.00	73,144.00	145,506.11	(81,340.11)	(62.77)%
			RJE - 1	8,614.00				

Client: *Traditions Senior Management*
 Engagement: *Medicaid - Senior Philanthropy of Milford O, LLC*
 Period Ending: *8/30/2016*
 Trial Balance: *A.01 - TB-CNH*
 Worksheet: *A.03 - Grouped TB*

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		<u>8/30/2016</u>			<u>8/30/2016</u>	<u>8/30/2016</u>		
410776	Overtime - Occupational Therapy	2,415.00	RJE - 2	9,364.00	2,415.00	12,528.76	(10,113.76)	(60.72%)
Subtotal [12G] Occupational Therapists		<u>81,620.00</u>		<u>18,878.00</u>	<u>160,898.00</u>	<u>198,029.62</u>	<u>(116,406.62)</u>	<u>(58.78%)</u>
Subgroup : [12H] Recreation Workers								
550101	Activities SNF MGR	57,914.00		0.00	57,914.00	28,264.28	29,649.74	104.90%
550104	Salaries-Activities-SNF	81,228.00		0.00	81,228.00	37,366.87	43,861.33	117.36%
550105	Overtime- Activities SNF	418.00		0.00	418.00	50.83	367.37	725.80%
550106	Orientation-Activities SNF	146.00		0.00	146.00	0.00	146.00	0.00%
550120	Vacation/Sick/Holiday-Activities SNF	17,470.00		0.00	17,470.00	8,474.80	10,995.40	169.82%
Subtotal [12H] Recreation Workers		<u>167,176.00</u>		<u>0.00</u>	<u>167,176.00</u>	<u>72,166.18</u>	<u>85,018.84</u>	<u>117.83%</u>
Subgroup : [12M] Social Workers/Case Management								
410901	Salaries-Social Service	101,939.00		0.00	101,939.00	48,737.18	53,201.82	108.16%
410902	Overtime- Social Service	131.00		0.00	131.00	18.50	111.50	571.79%
410920	Vacation/Sick/Holiday-Social Service	9,744.00		0.00	9,744.00	4,896.70	4,847.30	98.99%
Subtotal [12M] Social Workers/Case Management		<u>111,814.00</u>		<u>0.00</u>	<u>111,814.00</u>	<u>63,653.38</u>	<u>56,160.62</u>	<u>108.40%</u>
Subgroup : [12N] Marketing								
490101	Salaries-Marketing Manager	9,488.00		0.00	9,488.00	(524.24)	10,012.24	(1,808.86%)
490120	Vacation/Sick/Holiday-Mkt	308.00		0.00	308.00	(122.00)	428.00	(350.82%)
490140	Intraco Contracted Services - Marketing	1,104.00		0.00	1,104.00	9,709.57	(8,605.57)	(68.83%)
Subtotal [12N] Marketing		<u>10,899.00</u>		<u>0.00</u>	<u>10,899.00</u>	<u>9,993.33</u>	<u>1,834.67</u>	<u>20.24%</u>
Total [10-A] Salaries and Wages		<u>6,306,912.00</u>		<u>0.00</u>	<u>6,306,912.00</u>	<u>3,347,072.38</u>	<u>2,959,839.64</u>	<u>86.43%</u>
Group : [13-B] Professional Fees								
Subgroup : [2] Dental								
410305	Dental Consultants	11,828.00		0.00	11,828.00	5,814.00	5,814.00	100.00%
Subtotal [2] Dental		<u>11,828.00</u>		<u>0.00</u>	<u>11,828.00</u>	<u>5,814.00</u>	<u>5,814.00</u>	<u>100.00%</u>
Subgroup : [3] Pharmacist								
410702	Pharmacy Consultant	25,577.00		0.00	25,577.00	8,847.00	16,730.00	188.10%
Subtotal [3] Pharmacist		<u>25,577.00</u>		<u>0.00</u>	<u>25,577.00</u>	<u>8,847.00</u>	<u>16,730.00</u>	<u>188.10%</u>
Subgroup : [6A] PT - Resident Care								
410782	Physical Therapist - Outside Contr	367,871.00		0.00	367,871.00	0.00	367,871.00	0.00%
Subtotal [6A] PT - Resident Care		<u>367,871.00</u>		<u>0.00</u>	<u>367,871.00</u>	<u>0.00</u>	<u>367,871.00</u>	<u>0.00%</u>
Subgroup : [8A] Medical Director								
410701	Medical Director	83,671.00		0.00	83,671.00	47,571.43	36,099.57	75.88%
Subtotal [8A] Medical Director		<u>83,671.00</u>		<u>0.00</u>	<u>83,671.00</u>	<u>47,571.43</u>	<u>36,099.57</u>	<u>75.88%</u>
Subgroup : [8C] Resident Care								
410707	Physician Services	803.00		0.00	803.00	0.00	803.00	0.00%
Subtotal [8C] Resident Care		<u>803.00</u>		<u>0.00</u>	<u>803.00</u>	<u>0.00</u>	<u>803.00</u>	<u>0.00%</u>
Subgroup : [8E] Other								
410706	Physician Consultant	14,000.00		0.00	14,000.00	0.00	14,000.00	0.00%
Subtotal [8E] Other		<u>14,000.00</u>		<u>0.00</u>	<u>14,000.00</u>	<u>0.00</u>	<u>14,000.00</u>	<u>0.00%</u>
Subgroup : [9A] ST - Resident Care								
410794	Speech Therapist - Outside Contract	103,221.00		0.00	103,221.00	813.51	102,407.49	12,588.35%
Subtotal [9A] ST - Resident Care		<u>103,221.00</u>		<u>0.00</u>	<u>103,221.00</u>	<u>813.51</u>	<u>102,407.49</u>	<u>12,588.35%</u>
Subgroup : [10A] OT - Resident Care								
410793	Occupational Therapist-Outside Contr	443,885.00		0.00	443,885.00	0.00	443,885.00	0.00%
Subtotal [10A] OT - Resident Care		<u>443,885.00</u>		<u>0.00</u>	<u>443,885.00</u>	<u>0.00</u>	<u>443,885.00</u>	<u>0.00%</u>
Subgroup : [11A1] RN's - Direct Care								
410708	Staffing Agency-RN	1,340.00		0.00	1,340.00	9,557.01	(8,217.01)	(85.88%)
Subtotal [11A1] RN's - Direct Care		<u>1,340.00</u>		<u>0.00</u>	<u>1,340.00</u>	<u>9,557.01</u>	<u>(8,217.01)</u>	<u>(85.88%)</u>
Subgroup : [11A2] RN's - Administrative								
410136	Contracted Services - Nursing Adm	14,500.00		0.00	14,500.00	18,804.40	(4,104.40)	(22.06%)
Subtotal [11A2] RN's - Administrative		<u>14,500.00</u>		<u>0.00</u>	<u>14,500.00</u>	<u>18,804.40</u>	<u>(4,104.40)</u>	<u>(22.06%)</u>
Subgroup : [11B1] LPN's - Direct Care								
410709	Staffing Agency-LPN	102,046.00		0.00	102,046.00	95,731.84	6,314.38	6.60%
Subtotal [11B1] LPN's - Direct Care		<u>102,046.00</u>		<u>0.00</u>	<u>102,046.00</u>	<u>95,731.84</u>	<u>6,314.38</u>	<u>6.60%</u>
Subgroup : [11C] Aides								
410710	Staffing Agency-CNA	78,042.00		0.00	78,042.00	179,369.70	(101,327.70)	(56.48%)
Subtotal [11C] Aides		<u>78,042.00</u>		<u>0.00</u>	<u>78,042.00</u>	<u>179,369.70</u>	<u>(101,327.70)</u>	<u>(56.48%)</u>
Subgroup : [12] Other								
410703	Medical Records Consultant	0.00		0.00	0.00	492.50	(492.50)	(100.00%)
410799	Purchased Services-Other	4,048.00		0.00	4,048.00	1,011.87	3,036.13	300.05%
Subtotal [12] Other		<u>4,048.00</u>		<u>0.00</u>	<u>4,048.00</u>	<u>1,604.37</u>	<u>2,443.63</u>	<u>169.08%</u>
Total [13-B] Professional Fees		<u>1,260,332.00</u>		<u>0.00</u>	<u>1,260,332.00</u>	<u>367,813.08</u>	<u>892,518.94</u>	<u>239.94%</u>
Group : [15] Expenditures Other than Salaries								
Subgroup : [1A1] Workmen's Compensation								
410123	Workers Comp-Nursing Adm	23,315.00		0.00	23,315.00	(2,946.50)	26,261.50	(881.28%)
410223	Workers Comp-Nursing	184,717.00		0.00	184,717.00	83,117.80	101,599.20	160.87%
410523	Workers Comp-Med Recs	2,344.00		0.00	2,344.00	1,028.09	1,315.91	126.00%
410529	Workers Comp-Social Service	232.00		0.00	232.00	64.18	167.82	261.48%
410785	Workers Comp - Therapy	12,238.00		0.00	12,238.00	15,214.32	(2,975.32)	(19.56%)
440123	Workers Comp-Dial	20,828.00		0.00	20,828.00	8,488.42	12,340.58	148.56%
450123	Workers Comp-Hisp	13,841.00		0.00	13,841.00	5,738.87	8,104.13	141.28%
460123	Workers Comp-Laundry	7,341.00		0.00	7,341.00	2,202.85	5,138.15	233.25%
470123	Workers Comp-Maint	4,387.00		0.00	4,387.00	1,533.57	2,853.43	188.72%
480123	Workers Comp-Rec/Sec	120.00		0.00	120.00	42.07	77.93	185.24%
490123	Workers Comp-Mlt	0.00		0.00	0.00	(17.56)	17.56	(100.00%)
550123	Workers Comp-Activities SNF	7,182.00		0.00	7,182.00	2,375.40	4,806.60	202.35%
560123	Workers Comp-Adm	325.00		0.00	325.00	(177.10)	502.10	(283.51%)
Subtotal [1A1] Workmen's Compensation		<u>266,882.00</u>		<u>0.00</u>	<u>266,882.00</u>	<u>86,653.39</u>	<u>180,318.62</u>	<u>165.86%</u>
Subgroup : [1A3] Unemployment Insurance								
410722	Payroll Taxes-Nursing Adm-SUI	8,134.00		0.00	8,134.00	880.52	7,153.48	729.56%
410724	Payroll Taxes-Nursing Adm-FUTA	2,747.00		0.00	2,747.00	30.99	2,716.01	8,764.15%
410222	Payroll Taxes-Nursing-SUI	102,534.00		0.00	102,534.00	28,775.98	73,758.02	258.32%
410224	Payroll Nursing - FUTA	17,862.00		0.00	17,862.00	882.41	16,979.59	1,924.33%
410522	Payroll Taxes-Med Recs-SUI	1,020.00		0.00	1,020.00	366.47	653.53	178.33%
410524	Payroll Tax - Medical Record - FUTA	223.00		0.00	223.00	0.00	223.00	0.00%
410623	Payroll Taxes-Social Service-SUI	3,182.00		0.00	3,182.00	352.86	2,829.14	801.77%
410624	Payroll Tax - Social Service - FUTA	804.00		0.00	804.00	6.79	797.21	6,069.56%
410784	SUI - Therapy	3,382.00		0.00	3,382.00	2,562.03	820.97	32.40%
410786	FUTA - Therapy	4,007.00		0.00	4,007.00	55.03	3,951.97	7,181.48%
480122	Payroll Taxes-Detary-SUI	13,431.00		0.00	13,431.00	4,941.49	8,489.51	171.60%
440124	Payroll Taxes-Detary FUTA	2,883.00		0.00	2,883.00	62.24	2,820.76	4,682.14%
450122	Payroll Taxes-Hisp-SUI	10,368.00		0.00	10,368.00	4,587.67	5,780.33	129.00%
450124	Payroll Tax Housekeeping FUTA	1,788.00		0.00	1,788.00	93.32	1,694.68	1,815.98%
480122	Payroll Taxes-Laundry-SUI	4,838.00		0.00	4,838.00	1,313.63	3,524.37	253.07%
480124	Payroll Tax Laundry FUTA	362.00		0.00	362.00	3.56	358.44	23,876.21%
470122	Payroll Taxes-Maint-SUI	3,027.00		0.00	3,027.00	487.39	2,539.61	121.08%
470124	Payroll Maint-FUTA	367.00		0.00	367.00	(1.79)	368.79	(20,602.79%)
480122	Payroll Taxes-Rec/Sec-SUI	3,198.00		0.00	3,198.00	1,395.44	1,802.56	129.03%
480124	Payroll Tax Security FUTA	440.00		0.00	440.00	56.58	383.42	638.50%
490122	Payroll Taxes-Mlt-SUI	688.00		0.00	688.00	58.15	629.85	1,045.14%
490124	Payroll Tax-Marketing Staff-FUTA	122.00		0.00	122.00	(538.59)	660.59	(122.65%)

Client: *Traditions Senior Management*
 Engagement: *Medical - Senior Philanthropy of Milford O, LLC*
 Period Ending: *9/30/2016*
 Trial Balance: *A.01 - TB -CCNH*
 Workpaper: *A.03 - Grouped TB*

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2016			9/30/2016	9/30/2016		
Subgroup : [1D]	Accounting and Auditing							
560844	Accounting/Audt Fees-Adm	32,466.00		0.00	32,466.00	17,393.34	15,072.66	86.66%
Subtotal [1D]	Accounting and Auditing	32,466.00		0.00	32,466.00	17,393.34	15,072.66	86.66%
Subgroup : [1E]	Legal							
560842	Conservator Fees	513.00		0.00	513.00	0.00	513.00	0.00%
560843	Legal Fees-Adm	15,843.00		0.00	15,843.00	14,781.91	1,061.09	7.85%
Subtotal [1E]	Legal	16,456.00		0.00	16,456.00	14,781.91	1,674.08	11.33%
Subgroup : [1G]	Office Supplies							
410237	Office Supplies - Nursing	3,674.00		0.00	3,674.00	2,494.45	1,179.55	47.29%
410735	Office Supplies-Therapy	133.00		0.00	133.00	187.56	(54.56)	(29.08%)
410920	Forms/Printing-SNF	86.00		0.00	86.00	0.00	86.00	0.00%
440901	Office Supplies-Dietary	318.00		0.00	318.00	270.87	47.13	17.77%
440920	Forms/Printing-Dietary	237.00		0.00	237.00	26.00	211.00	81.154%
470901	Office Supplies-Maint	45.00		0.00	45.00	0.00	45.00	0.00%
480901	Office Supplies-Rec/Sac	(87.00)		0.00	(87.00)	0.00	(87.00)	0.00%
480920	Forms/Printing-Rec/Sec	0.00		0.00	0.00	112.85	(112.85)	(100.00%)
490901	Office Supplies-Mkt	0.00		0.00	0.00	328.01	(328.01)	(100.00%)
490920	Forms/Printing-Mkt	2,545.00		0.00	2,545.00	1,110.55	1,434.45	128.17%
550901	Office Supplies-Activities SNF	0.00		0.00	0.00	36.24	(36.24)	(100.00%)
560901	Office Supplies-Adm	14,098.00		0.00	14,098.00	5,484.28	8,613.74	157.08%
560902	Office Supplies-Human Resources	0.00		0.00	0.00	277.15	(277.15)	(100.00%)
560910	Computer Supplies-Adm	0.00		0.00	0.00	(0.02)	0.02	(100.00%)
560920	Forms/Printing-Adm	968.00		0.00	968.00	1,614.18	(646.18)	(40.15%)
Subtotal [1G]	Office Supplies	22,018.00		0.00	22,018.00	11,842.08	10,075.92	84.36%
Subgroup : [1H1]	Telephone and Telegraph							
560714	Utilities-Telephone Service	36,752.00		0.00	36,752.00	15,011.37	21,740.63	144.83%
560715	Utilities-Telephone Maintenance Contract	14,683.00		0.00	14,683.00	0.00	14,683.00	0.00%
Subtotal [1H1]	Telephone and Telegraph	51,435.00		0.00	51,435.00	15,011.37	36,423.63	242.64%
Subgroup : [1H2]	Cellular Phones and Beepers							
410141	Cell Phones - Nursing Adm	1,909.00		0.00	1,909.00	358.20	1,550.80	432.94%
480941	Cell Phones-Mkt	824.00		0.00	824.00	245.10	578.90	154.59%
560941	Cell Phones-Adm	888.00		0.00	888.00	438.10	449.90	56.23%
Subtotal [1H2]	Cellular Phones and Beepers	3,219.00		0.00	3,219.00	1,042.40	2,176.60	208.81%
Subgroup : [1J]	Corporation Business Taxes							
560745	Taxes-Other	0.00		0.00	0.00	250.00	(250.00)	(100.00%)
Subtotal [1J]	Corporation Business Taxes	0.00		0.00	0.00	250.00	(250.00)	(100.00%)
Subgroup : [1K3]	Resident Day User Fee							
410997	Quality Assessment Fee - SNF	702,741.00		0.00	702,741.00	337,097.54	365,643.46	106.47%
Subtotal [1K3]	Resident Day User Fee	702,741.00		0.00	702,741.00	337,097.54	365,643.46	106.47%
Total [16]	Expenditures Other than Salaries	2,864,843.00		(1,438.00)	2,863,405.00	1,079,866.07	1,584,579.93	148.72%
Group : [16]	Expenditures Other than Salaries (cont'd) - Adm. and General							
Subgroup : [3]	Gifts to Staff and Residents							
560961	Floral-Adm	0.00		0.00	0.00	46.96	(46.96)	(100.00%)
Subtotal [3]	Gifts to Staff and Residents	0.00		0.00	0.00	46.96	(46.96)	(100.00%)
Subgroup : [4]	Employee Travel							
410195	Mileage/Travel Reimburse - Nursing Adm	633.00		0.00	633.00	1,698.97	(1,066.87)	(62.76%)
490950	Mileage Reimbursement-Mkt	0.00		0.00	0.00	151.21	(151.21)	(100.00%)
500891	Vehicle Fuel-Trans	733.00		0.00	733.00	0.00	733.00	0.00%
560138	Travel	4.00		1,335.00	1,339.00	0.00	4.00	0.00%
560950	Mileage Reimbursement-Adm	220.00		0.00	220.00	71.84	148.16	206.24%
Subtotal [4]	Employee Travel	1,690.00		1,335.00	2,827.00	1,823.02	(333.02)	(17.32%)
Subgroup : [6]	Education Expense							
410133	Training/Seminars/Courses-Nurs Adm	3,580.00		0.00	3,580.00	200.00	3,380.00	1,890.00%
410233	Training/Seminars/Courses-Nursing	3,148.00		0.00	3,148.00	5,090.28	(1,942.28)	(38.20%)
410798	Training/Seminars/Courses-Therapy Dept	1,318.00		0.00	1,318.00	0.00	1,318.00	0.00%
470106	Orientation-Maintenance Staff	498.00		0.00	498.00	0.00	498.00	0.00%
490133	Training/Seminars/Courses-Mkt	0.00		0.00	0.00	36.95	(36.95)	(100.00%)
550133	Training/Seminars/Courses-Activities SNF	155.00		0.00	155.00	0.00	155.00	0.00%
580133	Training/Seminars/Courses-Adm	65.00		0.00	65.00	1,163.71	(1,098.71)	(84.41%)
Subtotal [6]	Education Expense	8,763.00		0.00	8,763.00	6,490.92	2,272.08	35.00%
Subgroup : [8]	Automobile Expense							
500882	Vehicle Maintenance-Trans	0.00		0.00	0.00	42.50	(42.50)	(100.00%)
Subtotal [8]	Automobile Expense	0.00		0.00	0.00	42.50	(42.50)	(100.00%)
Subgroup : [M1]	Advertising Help Wanted							
410130	Recruitment-Nursing Adm	242.00		0.00	242.00	488.29	(246.29)	(50.44%)
410230	Recruitment-Nursing	3,238.00		0.00	3,238.00	765.10	2,472.90	323.21%
410798	Recruitment - Therapy	0.00		0.00	0.00	372.24	(372.24)	(100.00%)
580130	Recruitment-Adm	603.00		0.00	603.00	172.86	430.14	248.84%
Subtotal [M1]	Advertising Help Wanted	4,083.00		0.00	4,083.00	1,798.49	2,284.51	127.02%
Subgroup : [M3]	Advertising Other							
490851	Entertainment-Mkt	79.00		0.00	79.00	0.00	79.00	0.00%
490856	Media Advertising-Mkt	956.00		0.00	956.00	2,982.91	(1,906.91)	(66.81%)
490858	Special Events-Mkt	1,117.00		0.00	1,117.00	2,419.07	(1,302.07)	(53.85%)
490882	Promo Items-Mkt	783.00		0.00	783.00	1,464.58	(681.58)	(46.54%)
Subtotal [M3]	Advertising Other	2,935.00		0.00	2,935.00	6,746.56	(3,811.56)	(59.50%)
Subgroup : [M6]	Medical Records							
410536	Supplies Med Rec	(203.00)		0.00	(203.00)	1,261.06	(1,464.06)	(118.10%)
Subtotal [M6]	Medical Records	(203.00)		0.00	(203.00)	1,261.06	(1,464.06)	(118.10%)
Subgroup : [M7]	Postage							
490930	Postage-Mkt	0.00		0.00	0.00	0.99	(0.99)	(100.00%)
560930	Postage-Adm	3,365.00		0.00	3,365.00	1,419.45	1,945.55	137.05%
560931	Overnight Service-Adm	2,186.00		0.00	2,186.00	1,254.43	931.57	74.26%
Subtotal [M7]	Postage	6,651.00		0.00	6,651.00	2,674.84	3,976.16	107.53%
Subgroup : [M8]	Dues and Membership Fees to Professional Associations							
410134	Dues/Subscriptions-Nursing Adm	7,880.00		0.00	7,880.00	4,141.52	3,738.48	90.27%
410234	Dues/Subscriptions-Nursing	2,980.00		0.00	2,980.00	0.00	2,980.00	0.00%
Subtotal [M8]	Dues and Membership Fees to Professional Associations	10,860.00		0.00	10,860.00	4,141.52	6,718.48	162.22%
Subgroup : [M9]	Subscriptions							
550134	Dues/Subscriptions-Activities SNF	133.00		0.00	133.00	49.55	83.45	168.42%
Subtotal [M9]	Subscriptions	133.00		0.00	133.00	49.55	83.45	168.42%
Subgroup : [M11]	Services Provided by Contract							
410540	Invoic Contracted Services - Med Rec	1,318.00		0.00	1,318.00	0.00	1,318.00	0.00%
580140	Contracted Services - Business Office	19,952.00		0.00	19,952.00	0.00	19,952.00	0.00%
580841	Contracted Services - Call System	4,462.00		0.00	4,462.00	2,490.96	1,971.04	78.15%
580845	Payroll Processing Fees	19,980.00		0.00	19,980.00	8,192.35	11,787.65	143.89%
580846	Professional Services	6,000.00		0.00	6,000.00	0.00	6,000.00	0.00%
560947	Consultant	3,219.00		0.00	3,219.00	0.00	3,219.00	0.00%
560911	Computer Maintenance-Adm	18,778.00		0.00	18,778.00	15,342.48	4,435.54	28.90%
560912	Software Maintenance-Contract-Adm	23,851.00		0.00	23,851.00	6,417.91	17,433.09	268.52%
580914	Software Expense - Adm	2,128.00		0.00	2,128.00	988.97	1,139.03	208.42%
560915	Timeclock Software	15,586.00		0.00	15,586.00	3,890.85	11,695.15	300.98%
Subtotal [M11]	Services Provided by Contract	116,052.00		0.00	116,052.00	37,024.69	79,027.31	213.45%

Client: *Traditions Senior Management*
 Engagement: *Medical - Senior Philanthropy of Milford O, LLC*
 Period Ending: *9/30/2016*
 Trial Balance: *A.01 - TB-CCHH*
 Worksheet: *A.03 - Grouped TB*

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		8/30/2016			8/30/2016	8/30/2016		
Subgroup : [M12] Administrative Management Services								
560002	Management Fees	332,710.00		0.00	332,710.00	131,339.00	201,371.00	153.32%
Subtotal [M12] Administrative Management Services		332,710.00		0.00	332,710.00	131,339.00	201,371.00	153.32%
Subgroup : [M13] Other								
410132	Background Checks-Nursing Admn	0.00		0.00	0.00	35.00	(35.00)	(100.00%)
410137	Software Expense - Nursing Adm	21,474.00		0.00	21,474.00	2,760.80	18,713.20	87.28%
410189	Licenses/Permits-Nursing Admn	1,623.00		0.00	1,623.00	945.54	677.46	71.68%
410232	Background Checks-Nursing	1,208.00		0.00	1,208.00	1,521.00	(313.00)	(20.58%)
410632	Background Checks- Social Service	82.00		0.00	82.00	0.00	82.00	0.00%
440134	Dues/Subscriptions-Dietary	826.00		0.00	826.00	1,319.80	(493.80)	(37.26%)
440189	Licenses/Permits-Dietary	201.00		0.00	201.00	0.00	201.00	0.00%
470134	Dues/Subscriptions-Maint	3,164.00		0.00	3,164.00	336.50	2,827.50	831.98%
470189	Licenses/Permits-Maint	80.00		0.00	80.00	0.00	80.00	0.00%
470827	Alarm Monitoring-Maint	508.00		0.00	508.00	0.00	508.00	0.00%
480132	Background Checks-Mkt	82.00		0.00	82.00	0.00	82.00	0.00%
480859	Cablecast Material-Mkt	119.00		0.00	119.00	707.98	(588.98)	(83.19%)
500132	Background Checks-Trans	20.00		0.00	20.00	69.90	(49.90)	(71.39%)
500189	Licenses & Permits-Trans	788.00		0.00	788.00	127.01	660.99	520.42%
550132	Background Checks-Activities SNF	15.00		0.00	15.00	0.00	15.00	0.00%
550864	Holiday Decorations-Activities-SNF	324.00		0.00	324.00	0.00	324.00	0.00%
560129	Benefit Plan Fees	(4,862.00)		0.00	(4,862.00)	4,481.17	(8,343.17)	(268.29%)
560132	Background Checks-Admn	184.00		0.00	184.00	121.00	63.00	35.54%
560189	Licenses/Permits	427.00		0.00	427.00	561.87	(134.87)	(24.00%)
560732	Non-Reimbursable Expense	0.00		0.00	0.00	705.38	(705.38)	(100.00%)
560742	Patient Trust Bond	737.00		0.00	737.00	237.24	499.76	210.86%
560744	Resident Reimburse on Loss/Stolen Items	3,250.00		0.00	3,250.00	55.00	3,195.00	6,899.99%
560876	Equipment Minor-Adm	(768.00)		0.00	(768.00)	2,210.18	(2,978.18)	(134.75%)
560913	Internet Access- Adm	3,837.00		0.00	3,837.00	5,021.67	(1,184.67)	(23.59%)
560825	Records Storage - Adm	7,567.00		0.00	7,567.00	4,281.20	3,285.80	77.58%
560826	Parking Space - Adm	0.00		0.00	0.00	(1,125.00)	1,125.00	(100.00%)
560960	Equipment Rental-Adm	1,381.00		0.00	1,381.00	2,081.87	(700.87)	(53.69%)
560963	Mac Decor-Adm	13.00		0.00	13.00	121.47	(108.47)	(89.30%)
560964	Eagle Lake Foundation - Vision Term Fees	0.00		0.00	0.00	20,700.00	(20,700.00)	(100.00%)
560995	Collection Fees/Credit Card Fees	814.00		0.00	814.00	321.30	492.70	153.35%
560996	Late Fees/Fines/Finance Charges-Adm	272.00		0.00	272.00	5.44	266.56	3,555.81%
560997	Bank Service Charges-Adm	27,918.00		0.00	27,918.00	1,203.84	26,714.16	2,219.65%
R0001	Champion of Awards - Milford	0.00		101.00	101.00	125.00	(24.00)	(100.00%)
Subtotal [M13] Other		71,244.00		101.00	71,345.00	48,816.66	22,528.34	45.64%
Total [16] Expenditures Other than Salaries (cont'd) - Admn. and General		863,718.00		1,438.00	865,156.00	242,454.99	311,283.02	128.38%
Group : [18] Dietary Basis for Allocation of Costs								
Subgroup : [2A1] Raw Food								
440803	Raw Food Dietary	305,586.00		0.00	305,586.00	118,288.73	187,297.27	158.34%
440804	Produce-Dietary	2,489.00		0.00	2,489.00	6,516.41	(4,027.41)	(61.80%)
440805	Dairy-Dietary	13,235.00		0.00	13,235.00	17,892.12	(4,657.12)	(35.21%)
Subtotal [2A1] Raw Food		321,310.00		0.00	321,310.00	162,732.26	158,577.74	110.37%
Subgroup : [2A2] Non-Food Supplies								
410784	Nutritional Supplements	9,746.00		0.00	9,746.00	7,631.75	2,114.25	22.87%
440789	Thickened Liquids-Dietary	1,827.00		0.00	1,827.00	9,283.95	(7,456.95)	(80.26%)
440807	Dietary Supplies-Dietary	7,205.00		0.00	7,205.00	15,036.25	(7,831.25)	(52.08%)
440811	Chemicals-Dietary	1,280.00		0.00	1,280.00	5,140.58	(3,860.58)	(75.10%)
440876	Equipment Minor-Dietary	0.00		0.00	0.00	2,601.88	(2,601.88)	(100.00%)
Subtotal [2A2] Non-Food Supplies		20,058.00		0.00	20,058.00	39,674.33	(19,616.33)	(48.82%)
Subgroup : [2B] Purchased Services								
440137	Contract Services - Dietary	102,708.00		0.00	102,708.00	0.00	102,708.00	0.00%
440815	Consultant-Dietary	34,093.00		0.00	34,093.00	0.00	34,093.00	0.00%
Subtotal [2B] Purchased Services		136,801.00		0.00	136,801.00	0.00	136,801.00	0.00%
Total [18] Dietary Basis for Allocation of Costs		478,139.00		0.00	478,139.00	192,706.66	285,432.35	146.12%
Group : [19] Laundry-Basis for Allocation of Costs								
Subgroup : [3A1] Bed Linens, etc...washed, ironed..								
460883	Linens/Terry-Laundry	9,837.00		0.00	9,837.00	1,359.34	8,477.66	609.47%
460884	Bed Linens-Laundry	(1,800.00)		0.00	(1,800.00)	0.00	(1,800.00)	0.00%
Subtotal [3A1] Bed Linens, etc...washed, ironed..		7,737.00		0.00	7,737.00	1,359.34	6,377.66	489.58%
Subgroup : [3B] Purchased Services								
460107	Contract Services - Laundry	90,523.00		0.00	90,523.00	44,738.00	45,785.00	102.34%
Subtotal [3B] Purchased Services		90,523.00		0.00	90,523.00	44,738.00	45,785.00	102.34%
Subgroup : [3D] Other								
460876	Equipment Minor-Laundry	706.00		0.00	706.00	0.00	706.00	0.00%
460881	Chemicals-Laundry	8.00		0.00	8.00	0.00	8.00	0.00%
460960	Equipment Rental-Laundry	975.00		0.00	975.00	975.00	0.00	0.00%
Subtotal [3D] Other		1,689.00		0.00	1,689.00	975.00	714.00	73.23%
Total [19] Laundry-Basis for Allocation of Costs		99,849.00		0.00	99,849.00	47,071.34	52,777.66	112.34%
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs								
Subgroup : [4B] Purchased Services								
450110	Contract Services - Housekeeping	55,450.00		0.00	55,450.00	16,346.00	39,104.00	239.23%
Subtotal [4B] Purchased Services		55,450.00		0.00	55,450.00	16,346.00	39,104.00	239.23%
Subgroup : [4D] Other								
450871	Cleaning Supplies-Hskp	8,896.00		0.00	8,896.00	15,824.67	(7,928.67)	(45.05%)
450873	Carpet Cleaning-Hskp	2,897.00		0.00	2,897.00	1,620.50	1,276.50	84.94%
450876	Equipment Minor-Hskp	365.00		0.00	365.00	0.00	365.00	0.00%
450960	Equipment Rental-Hskp	1,415.00		0.00	1,415.00	0.00	1,415.00	0.00%
Subtotal [4D] Other		13,473.00		0.00	13,473.00	17,445.17	(3,972.17)	(22.77%)
Subgroup : [6A2] Purchased from								
410756	Pharmacy-RX Medicaid	4,062.00		0.00	4,062.00	3,395.41	666.59	19.99%
410757	Pharmacy-RX Medicare	197,196.00		0.00	197,196.00	105,050.80	92,145.20	67.11%
410758	Pharmacy-RX Managed Care	48,259.00		0.00	48,259.00	14,322.23	33,936.77	216.01%
410769	Pharmacy - RX Other	29.00		0.00	29.00	377.47	(348.47)	(92.32%)
Subtotal [6A2] Purchased from		249,546.00		0.00	249,546.00	123,136.81	126,409.19	100.22%
Subgroup : [6B] Medicine Cabinet Drugs								
410733	Flor Stock Drugs & Supplies	30,712.00		0.00	30,712.00	18,661.81	12,050.19	84.33%
410759	Pharmacy-OTC Medicaid	3,058.00		0.00	3,058.00	6,354.46	(3,296.46)	(51.88%)
410760	Pharmacy-OTC Medicare	8,083.00		0.00	8,083.00	6,245.56	1,837.44	29.22%
410770	Pharmacy - OTC Other	1,155.00		0.00	1,155.00	38.12	1,116.88	2,852.45%
Subtotal [6B] Medicine Cabinet Drugs		43,008.00		0.00	43,008.00	29,300.95	13,707.05	48.78%
Subgroup : [6C] Medical and Therapeutic Supplies								
410761	Incontinent Supplies	55,877.00		0.00	55,877.00	30,231.88	25,645.12	84.83%
410762	Medical Supplies	115,985.00		0.00	115,985.00	62,136.38	53,848.62	66.96%
410763	Nursing Supplies	73,575.00		0.00	73,575.00	40,142.25	33,432.75	63.29%
Subtotal [6C] Medical and Therapeutic Supplies		245,437.00		0.00	245,437.00	132,810.61	112,626.39	65.22%
Subgroup : [6D] Ambulance/Limousine								
410750	Resident Transportation	3,850.00		0.00	3,850.00	1,072.18	2,777.82	256.08%
Subtotal [6D] Ambulance/Limousine		3,850.00		0.00	3,850.00	1,072.18	2,777.82	256.08%
Subgroup : [6E2] Oxygen - Other								
410741	Oxygen	35,036.00		0.00	35,036.00	15,105.21	19,930.79	131.85%
410742	Inhalation Supplies	20,725.00		0.00	20,725.00	6,524.65	14,200.35	217.64%

Client: Traditions Senior Management
 Engagement: Medicaid - Senior Philanthropy of Milford O, LLC
 Period Ending: 9/30/2016
 Trial Balance: A.01 - TB_CCNH
 Worksheet: A.03 - Grouped TB

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		<u>9/30/2016</u>			<u>9/30/2016</u>	<u>9/30/2016</u>		
Subtotal [5E2] Oxygen - Other		56,781.00		0.00	56,781.00	21,629.86	34,151.14	157.60%
Subgroup : [RF] X-Rays and related radiological								
410752 X-Ray Service		21,210.00		0.00	21,210.00	5,471.53	15,738.47	287.64%
Subtotal [5F] X-Rays and related radiological		21,210.00		0.00	21,210.00	5,471.53	15,738.47	287.64%
Subgroup : [5H] Laboratory								
410751 Lab Fees		36,802.00		0.00	36,802.00	14,429.44	22,372.56	155.05%
Subtotal [5H] Laboratory		36,802.00		0.00	36,802.00	14,429.44	22,372.56	155.05%
Subgroup : [5I] Recreation								
550850 Activities Supplies-Activities-SNF		1,185.00		0.00	1,185.00	1,011.03	153.97	15.23%
550851 Entertainment-Activities-SNF		7,020.00		0.00	7,020.00	4,868.18	2,151.84	44.20%
550852 Activities Events Food-Activities-SNF		122.00		0.00	122.00	230.28	(88.28)	(44.62%)
550855 Transportation-Activities-SNF		155.00		0.00	155.00	505.00	(350.00)	(69.31%)
560717 Utilities-Cable TV		28,119.00		0.00	28,119.00	16,048.28	13,072.72	81.47%
Subtotal [5I] Recreation		37,641.00		0.00	37,641.00	22,660.75	14,980.25	85.92%
Subgroup : [5J] Other								
410178 Equipment Minor		(1,275.00)		0.00	(1,275.00)	0.00	(1,275.00)	0.00%
410730 Minor Equipment & Supplies - Therapy		5,378.00		0.00	5,378.00	4,103.42	1,274.58	31.06%
410731 IV Therapy		1,592.00		0.00	1,592.00	6,435.00	(4,843.00)	(75.28%)
410738 IV Supplies - Other		358.00		0.00	358.00	0.00	358.00	0.00%
410743 IV Supplies - Medicaid		3,875.00		0.00	3,875.00	2,130.00	1,745.00	81.92%
410754 IV Drugs - Medicare		18,518.00		0.00	18,518.00	3,508.23	15,012.77	428.17%
410755 IV Supplies - Medicare		348.00		0.00	348.00	5,100.00	(4,752.00)	(93.18%)
410765 Medical Equipment Rental		120,720.00		0.00	120,720.00	96,845.58	23,874.42	24.85%
410768 Minor Equipment - Nursing		15,245.00		0.00	15,245.00	18,846.61	(3,601.61)	(19.11%)
410771 IV Drugs - Managed Care		6,438.00		0.00	6,438.00	6,438.00	0.00%	
410773 IV Drugs - Medicaid		783.00		0.00	783.00	649.40	133.60	20.57%
410774 Medical Waste Disposal		3,539.00		0.00	3,539.00	1,124.25	2,414.75	214.79%
410790 Therapy Software Costs		7,400.00		0.00	7,400.00	2,300.35	5,099.65	43.33%
Subtotal [5J] Other		177,821.00		0.00	177,821.00	141,240.94	36,580.06	28.15%
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		937,639.00		0.00	937,639.00	625,033.24	412,005.76	78.47%
Group [22] Maintenance and Property								
Subgroup : [8A] Repairs and Maintenance								
410787 Equipment Repairs - Nursing		9,108.00		0.00	9,108.00	7,957.73	1,150.27	14.45%
440813 Maintenance & Repairs-Dietary		0.00		0.00	0.00	0.48	(0.48)	(100.00%)
440820 Maintenance & Repairs-Diet		5,231.00		0.00	5,231.00	2,869.53	2,361.47	78.18%
450875 Maintenance & Repairs-Hisp		(777.00)		0.00	(777.00)	2,132.28	(2,909.28)	(138.44%)
460885 Maintenance & Repairs-Laundry		1,311.00		0.00	1,311.00	721.89	589.11	81.67%
470820 Maintenance & Repairs-Maint		28,806.00		0.00	28,806.00	27,454.07	1,351.93	4.93%
470826 Small Tools-Maint		1,335.00		0.00	1,335.00	780.59	554.41	71.02%
470878 Equipment Minor-Maint		4,879.00		0.00	4,879.00	5,377.87	(498.87)	(9.28%)
Subtotal [8A] Repairs and Maintenance		48,893.00		0.00	48,893.00	47,384.20	2,498.80	5.27%
Subgroup : [8B] Heat								
560712 Heat		37,950.00		0.00	37,950.00	13,612.37	24,337.63	178.79%
Subtotal [8B] Heat		37,950.00		0.00	37,950.00	13,612.37	24,337.63	178.79%
Subgroup : [8C] Light & Power								
560711 Utilities-Electric		112,384.00		0.00	112,384.00	64,839.35	47,544.65	73.33%
Subtotal [8C] Light & Power		112,384.00		0.00	112,384.00	64,839.35	47,544.65	73.33%
Subgroup : [8D] Water								
560713 Utilities-Water/Sewer/Refuse		18,188.00		0.00	18,188.00	10,811.48	8,286.52	75.94%
Subtotal [8D] Water		18,188.00		0.00	18,188.00	10,811.48	8,286.52	75.94%
Subgroup : [8E] Equipment Lease								
560906 Copier Lease-Adm		6,688.00		0.00	6,688.00	2,571.31	4,116.69	160.10%
Subtotal [8E] Equipment Lease		6,688.00		0.00	6,688.00	2,571.31	4,116.69	160.10%
Subgroup : [8F] Other								
470821 Electrical-Maint		1,078.00		0.00	1,078.00	4,235.82	(3,159.82)	(74.60%)
470822 Plumbing-Maint		8,930.00		0.00	8,930.00	3,197.39	5,732.61	178.28%
470823 HVAC/Boiler-Maint		10,662.00		0.00	10,662.00	8,148.14	2,513.86	30.89%
470824 Paint-Maint		1,448.00		0.00	1,448.00	7,421.90	(5,973.90)	(60.48%)
470825 Carpeting-Maint		250.00		0.00	250.00	1,320.75	(1,070.75)	(81.07%)
470828 Alarm Inspection-Maint		(26.00)		0.00	(26.00)	3,235.54	(3,261.54)	(100.80%)
470829 Alarm Repairs-Maint		3,008.00		0.00	3,008.00	942.00	2,066.00	219.32%
470830 Grounds Maintenance-Maint		31,459.00		0.00	31,459.00	10,768.92	20,690.08	182.13%
470832 Sprinklers-Maint		0.00		0.00	0.00	8,864.07	(8,864.07)	(100.00%)
470833 Elevator-Maint		9,967.00		0.00	9,967.00	3,427.82	6,539.18	190.77%
470834 Pest Control-Maint		1,786.00		0.00	1,786.00	1,040.00	746.00	71.73%
470836 Maint Contract-Generator		1,227.00		0.00	1,227.00	4,396.50	(3,169.50)	(73.09%)
470960 Equipment Rental-Maint		189.00		0.00	189.00	0.00	189.00	0.00%
470970 Waste Disposal -Grease/Trash		33,482.00		0.00	33,482.00	17,613.97	15,868.03	80.14%
560198 Bidg Inspection Fees		(4,603.00)		0.00	(4,603.00)	14,138.87	(18,738.87)	(132.56%)
560905 Copier-Maintenance Agreement		6,361.00		0.00	6,361.00	2,460.59	3,900.41	158.52%
Subtotal [8F] Other		106,227.00		0.00	106,227.00	89,008.28	16,218.72	18.22%
Subgroup : [7B] Building & Building Improvements								
590006 Depreciation-Bldgs & Improvements		18,620.00		0.00	18,620.00	5,505.75	13,114.25	238.18%
Subtotal [7B] Building & Building Improvements		18,620.00		0.00	18,620.00	5,505.75	13,114.25	238.18%
Subgroup : [7D] Movable Equipment								
590007 Depreciation-FFE		62,233.00		0.00	62,233.00	9,371.86	52,861.14	564.04%
590008 Depreciation-Vehicles		8,802.00		0.00	8,802.00	2,795.65	6,006.35	143.31%
Subtotal [7D] Movable Equipment		89,035.00		0.00	89,035.00	12,167.51	76,867.49	467.37%
Subgroup : [8B] Mortgage Expense								
590009 Amortization		288.00		(288.00)	0.00	(0.00)	288.00	(478,786.87%)
Subtotal [8B] Mortgage Expense		288.00		(288.00)	0.00	(0.00)	288.00	(478,786.87%)
Subgroup : [8] Rental Payments								
590005 Rent Expense		878,759.00		0.00	878,759.00	438,033.33	443,725.67	101.76%
Subtotal [8] Rental Payments		878,759.00		0.00	878,759.00	438,033.33	443,725.67	101.76%
Subgroup : [10B] Real estate taxes paid by lessor								
560731 Real Estate Taxes		158,308.00		0.00	158,308.00	85,500.00	72,808.00	85.16%
Subtotal [10B] Real estate taxes paid by lessor		158,308.00		0.00	158,308.00	85,500.00	72,808.00	85.16%
Subgroup : [10C] Personal property taxes								
560733 Personal Property Taxes		8,084.00		0.00	8,084.00	11,587.08	(3,483.08)	(30.11%)
Subtotal [10C] Personal property taxes		8,084.00		0.00	8,084.00	11,587.08	(3,483.08)	(30.11%)
Total [22] Maintenance and Property		1,486,432.00		(288.00)	1,486,144.00	779,110.60	686,321.40	88.09%
Group [27] Interest and Insurance								
Subgroup : [12D] Other Interest Expense								
590004 Interest Expense		120,919.00		0.00	120,919.00	41,200.53	79,718.47	193.49%
RO002 Interest Expense on line of credit		0.00		288.00	288.00	258.00	(28.00)	(100.00%)
Subtotal [12D] Other Interest Expense		120,919.00		288.00	121,206.00	41,458.53	79,747.47	191.66%
Subgroup : [14A] Insurance on Property								
560736 Property Insurance		13,391.00		0.00	13,391.00	6,448.98	6,942.02	107.85%
Subtotal [14A] Insurance on Property		13,391.00		0.00	13,391.00	6,448.98	6,942.02	107.85%

Client: *Traditions Senior Management*
 Engagement: *Medicaid - Senior Philanthropy of Milford D, LLC*
 Period Ending: *9/30/2016*
 Trial Balance: *A.01 - TB-CCHH*
 Worksheet: *A.03 - Grouped TB*

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2016			9/30/2016	9/30/2016		
Subgroup : [14B] Insurance of Automobiles								
560738	Auto Insurance	4,705.00		0.00	4,705.00	0.00	4,705.00	0.00%
Subtotal [14B] Insurance of Automobiles		4,705.00		0.00	4,705.00	0.00	4,705.00	0.00%
Subgroup : [14C1] Umbrella								
560734	Professional Liability Insurance	30,029.00		0.00	30,029.00	15,014.46	15,014.54	100.00%
560735	General Liability Insurance	30,029.00		0.00	30,029.00	15,014.46	15,014.54	100.00%
Subtotal [14C1] Umbrella		60,058.00		0.00	60,058.00	30,028.92	30,029.08	100.00%
Subgroup : [14C2] Other								
560739	Crime Insurance	176.00		0.00	176.00	0.00	176.00	0.00%
560740	Insurance-Other	9,273.00		0.00	9,273.00	2,272.50	6,700.50	260.47%
Subtotal [14C2] Other		9,449.00		0.00	9,449.00	2,272.50	6,876.50	267.31%
Total [7] Interest and Insurance		208,622.00		286.50	208,658.00	80,505.83	128,012.07	159.00%
Group : [30] Statement of Revenue								
Subgroup : [1A] Medicaid Residents (CT only)								
310201	Routine Services-MCD-SNF	(14,131,238.00)		0.00	(14,131,238.00)	(6,850,940.00)	(7,280,298.00)	106.27%
Subtotal [1A] Medicaid Residents (CT only)		(14,131,238.00)		0.00	(14,131,238.00)	(6,850,940.00)	(7,280,298.00)	106.27%
Subgroup : [1B] Medicaid room and board contractual allowance								
310286	Contractual Adj-Room-MCD-SNF	5,582,867.00		0.00	5,582,867.00	3,132,833.68	2,450,333.32	78.22%
Subtotal [1B] Medicaid room and board contractual allowance		5,582,867.00		0.00	5,582,867.00	3,132,833.68	2,450,333.32	78.22%
Subgroup : [2A] Medicare Residents (All Inclusive)								
310201	Routine Services-MCR A-SNF	(3,154,808.00)		0.00	(3,154,808.00)	(1,706,745.00)	(1,448,063.00)	84.84%
310295	Sequestration - MCR A	69,256.00		0.00	69,256.00	33,296.83	35,959.17	108.06%
Subtotal [2A] Medicare Residents (All Inclusive)		(3,085,552.00)		0.00	(3,085,552.00)	(1,673,448.17)	(1,412,092.83)	94.36%
Subgroup : [2B] Medicare room and board contractual allowance								
310298	Contractual Adj-Room-MCR A-SNF	(785,982.00)		0.00	(785,982.00)	(327,470.64)	(458,511.36)	140.02%
Subtotal [2B] Medicare room and board contractual allowance		(785,982.00)		0.00	(785,982.00)	(327,470.64)	(458,511.36)	140.02%
Subgroup : [4A] Private-pay residents and other								
310101	Routine Services-SNF PVT	(1,127,488.00)		0.00	(1,127,488.00)	(424,965.00)	(702,523.00)	165.31%
310801	Routine Services HMO	(854,576.00)		0.00	(854,576.00)	(232,120.00)	(632,456.00)	284.74%
Subtotal [4A] Private-pay residents and other		(1,982,064.00)		0.00	(1,982,064.00)	(647,085.00)	(1,334,979.00)	209.31%
Subgroup : [4B] Private-pay room and board contractual allowance								
310586	Contractual Adj-Room-Hospice-SNF	52,845.00		0.00	52,845.00	20,751.72	32,093.28	155.14%
310898	Contractual Adjustment Room HMO	150,367.00		0.00	150,367.00	35,325.00	115,042.00	325.67%
Subtotal [4B] Private-pay room and board contractual allowance		203,212.00		0.00	203,212.00	66,076.72	147,235.28	262.58%
Subgroup : [5A] Prescription Drugs - Medicare								
310203	Pharmacy-MCR A-SNF	(289,320.00)		0.00	(289,320.00)	(200,301.28)	(89,018.72)	44.44%
Subtotal [5A] Prescription Drugs - Medicare		(289,320.00)		0.00	(289,320.00)	(200,301.28)	(89,018.72)	44.44%
Subgroup : [5C] Prescription Drugs - Non-medicare								
310103	Pharmacy-SNF PVT	(113.00)		0.00	(113.00)	0.00	(113.00)	0.00%
310303	Pharmacy-MCD-SNF	(6,182.00)		0.00	(6,182.00)	(10,881.01)	4,699.01	(43.19)%
310503	Pharmacy-Hospice-SNF	(286.00)		0.00	(286.00)	(403.47)	117.47	(28.11)%
310503	Pharmacy HMO	(73,448.00)		0.00	(73,448.00)	(28,928.96)	(44,519.04)	153.85%
410753	Pharmacy Credits	(17,314.00)		0.00	(17,314.00)	0.00	(17,314.00)	0.00%
Subtotal [5C] Prescription Drugs - Non-medicare		(97,343.00)		0.00	(97,343.00)	(40,213.47)	(57,129.53)	142.07%
Subgroup : [6A] Medical Supplies - Medicare								
310402	Medical Supplies-MCR B-SNF	(2,870.00)		0.00	(2,870.00)	0.00	(2,870.00)	0.00%
Subtotal [6A] Medical Supplies - Medicare		(2,870.00)		0.00	(2,870.00)	0.00	(2,870.00)	0.00%
Subgroup : [6C] Medical Supplies - Non-medicare								
310302	Medical Supplies-MCD-SNF	(350.00)		0.00	(350.00)	0.00	(350.00)	0.00%
Subtotal [6C] Medical Supplies - Non-medicare		(350.00)		0.00	(350.00)	0.00	(350.00)	0.00%
Subgroup : [7A] Physical Therapy - Medicare								
310206	Physical Therapy-MCR A-SNF	(1,028,826.00)		0.00	(1,028,826.00)	(500,936.00)	(525,890.00)	104.96%
310406	Physical Therapy-MCR B-SNF	(175,248.00)		0.00	(175,248.00)	(124,185.00)	(51,063.00)	41.12%
Subtotal [7A] Physical Therapy - Medicare		(1,204,074.00)		0.00	(1,204,074.00)	(625,121.00)	(578,953.00)	82.29%
Subgroup : [7C] Physical Therapy - Non-medicare								
310106	Physical Therapy-SNF PVT	188.00		0.00	188.00	(4,843.00)	5,032.00	(103.80)%
310306	Physical Therapy-MCD-SNF	(155,448.00)		0.00	(155,448.00)	(64,328.00)	(91,120.00)	141.65%
310506	Physical Therapy-Hospice-SNF	(380.00)		0.00	(380.00)	(175.00)	(205.00)	117.14%
310806	PT HMO	(256,154.00)		0.00	(256,154.00)	(78,065.00)	(180,089.00)	236.76%
Subtotal [7C] Physical Therapy - Non-medicare		(411,794.00)		0.00	(411,794.00)	(145,411.00)	(266,383.00)	183.19%
Subgroup : [8A] Speech Therapy - Medicare								
310207	Speech Therapy-MCR A-SNF	(314,741.00)		0.00	(314,741.00)	(117,887.00)	(197,054.00)	167.44%
310407	Speech Therapy-MCR B-SNF	(70,604.00)		0.00	(70,604.00)	(48,938.00)	(21,666.00)	44.27%
Subtotal [8A] Speech Therapy - Medicare		(385,345.00)		0.00	(385,345.00)	(166,825.00)	(218,720.00)	131.26%
Subgroup : [8C] Speech Therapy - Non-medicare								
310107	Speech Therapy-SNF PVT	2,065.00		0.00	2,065.00	(3,882.00)	5,857.00	(153.06)%
310307	Speech Therapy-MCD-SNF	(21,685.00)		0.00	(21,685.00)	(21,808.00)	223.00	(1.02)%
310507	Speech Therapy-Hospice-SNF	(475.00)		0.00	(475.00)	(475.00)	0.00	0.00%
310807	ST HMO	(119,226.00)		0.00	(119,226.00)	(36,142.00)	(83,084.00)	229.88%
Subtotal [8C] Speech Therapy - Non-medicare		(139,321.00)		0.00	(139,321.00)	(42,417.00)	(76,904.00)	123.21%
Subgroup : [9A] Occupational Therapy - Medicare								
310208	Occupational Therapy-MCR A-SNF	(868,043.00)		0.00	(868,043.00)	(498,079.50)	(471,967.50)	95.14%
310408	Occupational Therapy-MCR B-SNF	(232,148.00)		0.00	(232,148.00)	(118,259.00)	(113,889.00)	96.18%
Subtotal [9A] Occupational Therapy - Medicare		(1,100,191.00)		0.00	(1,100,191.00)	(616,338.50)	(483,852.50)	95.34%
Subgroup : [9C] Occupational Therapy - Non-medicare								
310108	Occupational Therapy-SNF PVT	1,386.00		0.00	1,386.00	(4,854.00)	6,040.00	(128.78)%
310308	Occupational Therapy-MCD-SNF	(167,170.00)		0.00	(167,170.00)	(81,794.00)	(105,276.00)	170.53%
310508	Occupational Therapy-Hospice-SNF	(881.00)		0.00	(881.00)	(175.00)	(706.00)	268.14%
310808	OT HMO	(272,478.00)		0.00	(272,478.00)	(78,684.00)	(193,794.00)	254.40%
Subtotal [9C] Occupational Therapy - Non-medicare		(438,843.00)		0.00	(438,843.00)	(143,607.00)	(295,436.00)	205.87%
Subgroup : [10A] Other - Medicare								
310205	Laboratory-MCR A-SNF	(40,986.00)		0.00	(40,986.00)	(28,486.96)	(12,499.04)	43.88%
310212	IV Therapy-MCR A-SNF	(36,824.00)		0.00	(36,824.00)	(12,300.24)	(24,523.76)	198.36%
310215	XRAY MRA	(18,051.00)		0.00	(18,051.00)	(8,897.10)	(9,153.90)	65.52%
310298	Contractual Adj-Ancil-MCR A-SNF	2,892,791.00		0.00	2,892,791.00	1,365,484.08	1,327,306.92	97.20%
310410	Fu Shots-MCR B-SNF	(200.00)		0.00	(200.00)	0.00	(200.00)	0.00%
310498	Sequestration - MCR B	3,326.00		0.00	3,326.00	1,516.40	1,809.60	119.34%
310499	Contractual Adj-Ancil-MCR B-SNF	286,983.00		0.00	286,983.00	179,647.42	107,335.58	59.75%
Subtotal [10A] Other - Medicare		2,889,039.00		0.00	2,889,039.00	1,498,163.80	1,390,875.40	83.10%
Subgroup : [10B] Other - Non-medicare								
310112	IV Therapy-SNF PVT	0.00		0.00	0.00	(165.00)	165.00	(100.00)%
310195	Routine Revenue Adjustment-SNF PVT	83,195.00		0.00	83,195.00	35,660.00	47,535.00	133.30%
310305	Laboratory-MCD-SNF	(16.00)		0.00	(16.00)	(52.88)	36.88	(69.74)%
310312	IV Therapy-MCD-SNF	(8,886.00)		0.00	(8,886.00)	(12,092.80)	3,206.80	(26.50)%
310387	Other Services-MCD-SNF	(188.00)		0.00	(188.00)	0.00	(188.00)	0.00%
310399	Contractual Adj-Ancil-MCD-SNF	359,838.00		0.00	359,838.00	171,056.88	188,781.12	110.42%
310501	Routine Services-Hospice-SNF	(140,224.00)		0.00	(140,224.00)	(50,460.00)	(89,764.00)	177.89%
310505	Laboratory-Hospice-SNF	(95.00)		0.00	(95.00)	0.00	(95.00)	0.00%
310512	IV Therapy-Hospice-SNF	(225.00)		0.00	(225.00)	0.00	(225.00)	0.00%
310597	Other Services-Hospice-SNF	0.00		0.00	0.00	(370.00)	370.00	(100.00)%

Client: *Traditions Senior Management*
 Engagement: *Medical - Senior Philanthropy of Milford O, LLC*
 Period Ending: *9/30/2016*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - Grouped TB*

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		<u>9/30/2016</u>			<u>9/30/2016</u>	<u>9/30/2016</u>		
210113	Employee Deductions- ST/LIFE	(7,308.00)		0.00	(7,308.00)	(2,368.85)	(4,940.15)	208.55%
210114	Employee Deductions- Child Support	(144.00)		0.00	(144.00)	(1,018.29)	874.29	(85.86%)
210116	Employee Deductions - AFLAC	(448.00)		0.00	(448.00)	(1,257.05)	809.05	(84.29%)
210117	Employee Deductions - Union Dues	(861.00)		0.00	(861.00)	(1,360.44)	499.44	(36.71%)
210118	Resident Trust	(41,235.00)		0.00	(41,235.00)	(33,407.97)	(7,827.03)	23.43%
210160	Uncleared Checks	(59,481.00)		0.00	(59,481.00)	(338,207.93)	278,726.93	(82.41%)
210206	Accrued Workers Comp	0.00		0.00	0.00	(31,730.63)	31,730.63	(100.00%)
210206	Accrued Real Estate Taxes	(120,978.00)		0.00	(120,978.00)	(128,250.00)	7,272.00	(5.87%)
210215	Accrued Legal Fees	0.00		0.00	0.00	(14,000.00)	14,000.00	(100.00%)
210216	Accrued Accounting/Audit Fees	(31,482.00)		0.00	(31,482.00)	(17,000.00)	(14,482.00)	85.19%
210218	Accrued Personal Property Taxes	(16,497.00)		0.00	(16,497.00)	(16,497.00)	0.00	0.00%
210225	Due to Eagle Lake Foundation	0.00		0.00	0.00	(406,197.97)	406,197.97	(100.00%)
210241	Due from - Golden Hill	(108,728.00)		0.00	(108,728.00)	0.00	(108,728.00)	0.00%
210245	Due to/from - West River	(3,000.00)		0.00	(3,000.00)	0.00	(3,000.00)	0.00%
210248	Due to Sahara	(702,323.00)		0.00	(702,323.00)	0.00	(702,323.00)	0.00%
210256	Due to Medicaid - Bad Fees	(171,355.00)		0.00	(171,355.00)	(167,676.54)	(3,678.46)	2.19%
	Subtotal [A12] Other Current Liabilities	<u>(1,264,669.00)</u>		<u>0.00</u>	<u>(1,264,669.00)</u>	<u>(1,167,436.63)</u>	<u>(97,133.37)</u>	<u>8.32%</u>
	Subgroup : [B4] Other Long-Term Liabilities							
210223	Due to Line Capital One	0.00		0.00	0.00	(378,965.27)	378,965.27	(100.00%)
220400	Long Term Capital Lease	(50,730.00)		0.00	(50,730.00)	(65,318.79)	14,588.79	(23.33%)
	Subtotal [B4] Other Long-Term Liabilities	<u>(50,730.00)</u>		<u>0.00</u>	<u>(50,730.00)</u>	<u>(442,284.06)</u>	<u>391,554.06</u>	<u>(88.53%)</u>
	Total [33-34] Liabilities	<u>(3,705,618.00)</u>		<u>0.00</u>	<u>(3,705,618.00)</u>	<u>(2,875,595.54)</u>	<u>(832,022.16)</u>	<u>24.62%</u>
	Group : [35] Equity							
	Subgroup : [B6] Cumulated Earnings							
250200	Change in Net Assets	236,844.00		0.00	236,844.00	30,885.44	206,058.56	887.17%
	Subtotal [B6] Cumulated Earnings	<u>236,844.00</u>		<u>0.00</u>	<u>236,844.00</u>	<u>30,885.44</u>	<u>206,058.56</u>	<u>887.17%</u>
	Total [36] Equity	<u>236,844.00</u>		<u>0.00</u>	<u>236,844.00</u>	<u>30,885.44</u>	<u>206,058.56</u>	<u>887.17%</u>
	Sum of Account Groups	0.00		0.00	0.00	0.00	0.00	0.00%
	Net (Income) Loss	0.00		0.00	0.00	0.00	0.00	0.00%

Client: *Traditions Senior Management*
 Engagement: *Medicaid - Senior Philanthropy of Milford O, LLC*
 Period Ending: *9/30/2016*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *H.01 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
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Reclassifying Journal Entries JE # 1		1.01a		
Allocation of Director of Rehab				
410775	Salaries - Physical Therapy		9,823.00	
410777	Salaries - Occupational Therapy		9,614.00	
410779	Salaries - Speech Therapy		6,958.00	
410711	Salaries - Director of Rehab			26,395.00
Total			26,395.00	26,395.00

Reclassifying Journal Entries JE # 2		1.01b		
Allocation of vac/sick/holiday				
410775	Salaries - Physical Therapy		9,568.00	
410777	Salaries - Occupational Therapy		9,364.00	
410779	Salaries - Speech Therapy		6,777.00	
410782	Vac/Sick/Hol - Therapy			25,709.00
Total			25,709.00	25,709.00

Reclassifying Journal Entries JE # 3		H.02		
Reclass Dietitian from prep cook				
440101	Salaries-Dietary Manager/CDM		12,129.00	
440110	Salaries - Prep Cooks			12,129.00
Total			12,129.00	12,129.00

Reclassifying Journal Entries JE # 4		E.01b		
Reclass Champion Awards of Milford				
R0001	Champion of Awards - Milford		101.00	
410135	Employee Expense-Nursing Admn			92.00
410235	Employee Expense-Nursing			9.00
Total			101.00	101.00

Reclassifying Journal Entries JE # 5		E.01b		
Reclass Employee travel				
560136	Travel		1,335.00	
410135	Employee Expense-Nursing Admn			1,299.00
410235	Employee Expense-Nursing			36.00
Total			1,335.00	1,335.00

Reclassifying Journal Entries JE # 6		E.01b		
Reclass Pension expenses				
410441	Pension - Therapy		11,310.00	
410435	Employee Expense - Therapy			85.00
560135	Employee Benefits/Expense-Admin			11,225.00
Total			11,310.00	11,310.00

Reclassifying Journal Entries JE # 7		E.01b		
Reclass employee health insurance				
410225	Employee Health Insurance-Nursing		141.00	
560125	Employee Health Insurance-Admin		108.00	
410235	Employee Expense-Nursing			141.00
560135	Employee Benefits/Expense-Admin			108.00
Total			249.00	249.00

Reclassifying Journal Entries JE # 8

Client: *Traditions Senior Management*
 Engagement: *Medicaid - Senior Philanthropy of Milford O, LLC*
 Period Ending: *9/30/2016*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *H.01 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
<i>To reclass interest on line of credit incorrectly recorded as amortization</i>				
R0002	Interest Expense on line of credit		286.00	
590009	Amortization			286.00
Total			<u>286.00</u>	<u>286.00</u>



Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/3/2017
 Run Date: 2/3/2017

Provider Name: Senior Philanthropy of Milford O, LLC
 Provider Number: 20925
 Period Ended: 9/30/16

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: