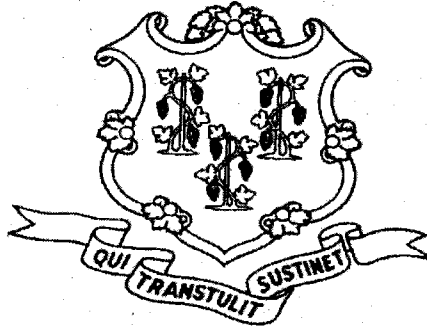


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Complex	
Address (No. & Street, City, State, Zip Code) 1 Burr Rd, Westport, CT 06880	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 2405	RHNS	(Specify)	Medicare Provider 075280
------------------	--------------	------	-----------	-----------------------------

Medicaid Provider Numbers:	CCNH 110371	RHNS	ICF-IID
----------------------------	----------------	------	---------

For Department Use Only

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

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

General Information

Name of Facility (as licensed) Senior Philanthropy of Westport, LLC, d/b/a Westport	License No. 2405	Report for Year Ended 9/30/2016	Page 1	of 37
--	---------------------	------------------------------------	-----------	----------

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Complex [facility name], for the cost report period beginning 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) Michael Fiore			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 Westport, LLC, d/b/a Westport Rehabilitation Complex		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 1 Burr Rd, Westport, CT 06880				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/13/2017	
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) 221-4201		Report for Year Ended 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabil		Address (No. & Street, City, State, Zip) 1 Burr Rd, Westport, CT 06880		
License Numbers:	CCNH 2405	RHNS (Specify)	Medicare Provider No. 075280	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input 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 Michael Fiore		Nursing Home Administrator's License No.:	876	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Related Parties*

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Westport, LLC, d/b/a Westport	2405	9/30/2016	4	37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input type="radio"/> 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? <input type="radio"/> Yes <input type="radio"/> No If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties	Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report	Cost Reported	Actual Cost to the Related Party
		Yes <input type="radio"/> No <input type="radio"/> %**		Page # / Line #		
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	Rent, Insurances, Call Mgmt	Various	3,445,210	3,445,210
Milford B, LLC, dba Golden Hill Rehab Center	2028 Bridgeport Ave, Milford, CT 06460	<input type="radio"/>	Shared Staff Nursing	Various	10,379	10,379
cheshire		<input type="radio"/>	Shared Staff Admin, Billing	Various	128,731	128,731
Traditions Senior Management	24641 US Highway 19 North - Clearwater FL, 33763	<input type="radio"/>	Internet, Recruitment, IT Support, Shared St	Various	116,927	116,927
Senior Philanthropy of Danbury, LLC	107 Osborne St. Danbury, CT 06810	<input type="radio"/>	Shared Staff Admin, Soc Svc	Various	3,662	3,662
Senior Philanthropy of Newington, LLC	240 Church St, Newington, CT 06111	<input type="radio"/>	Shared Staff- Nursing, Marketer & Loan	Various	102,558	102,558
Milford O, LLC dba West River Rehab Center	245 Orange Ave, Milford, CT 06461	<input type="radio"/>	Shared Staff- Nursing, Therapys	Various	176,547	176,547
Stamford LLC, dba Long Ridge Post- Acute Care	710 Long Ridge Rd, Stamford, CT 06902	<input type="radio"/>	Shared Staff- Nursing & Loan	Various	9,442	9,442
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	Shared Group Benefit Plan	PG 15, Line 1.a.5	616,522	616,522

* Use additional sheets if necessary.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Senior Philanthropy of Westport, L	License No. 2405	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:

Accrual Cash Modified Cash

Is the accounting basis for this period the same as for the previous period? Yes No If "No," explain.

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 Barbara Clark 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Dr., New Haven, CT 06511 PO Box 13723, St. Petersburg, FL 33733
--	--

Services Provided by This Firm (*describe fully*)

1 Medicaid and Medicare Cost Report Preparation/reimbursement advisory services	\$ 8,320
2 Consolidation Audit	\$ 281
3 Accrue Accounting	\$ 22,000
4	\$
Charge for Services Provided	
	\$ 30,601

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.

Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 State of Connecticut 2 Constangy, Brooks, Smith 3 Bercham, Moses & Devlin 4 5	Telephone Number
---	------------------

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

1
2 PO Box 102476, Atlanta, GA 30368
3 75 Broad Street, Milford, CT 06460
4
5

Services Provided by This Firm (*describe fully*)

1 Conservator Fee (self-disallow)	\$ 1,100
2 Advise re collective bargaining & non-solicitation policy	\$ 76
3 Discrimination matter (Self-disallow)	\$ 1,327
4 True up Prepays (Self-disallow)	\$ 342
5	\$
Charge for Services Provided	
	\$ 2,845

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.

Yes No Page 15, Line 1e

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Westport, LLC, d/b/a			License No. 2405			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	13		80			12							
Per Diem Rate													
a. One bed rm.	Various		278.00			519.00							
b. Two bed rms.	Various		278.00			466.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								5,469	5,469				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								4,570	4,570				
2. Restorative Treatments													
C. Other								14,608	14,608				
D. Total Physical Therapy Treatments								24,647	24,647				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								633	633				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								590	590				
2. Restorative Treatments													
C. Other								1,032	1,032				
D. Total Speech Therapy Treatments								2,255	2,255				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								2,674	2,674				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								2,390	2,390				
2. Restorative Treatments													
C. Other								10,982	10,982				
D. Total Occupational Therapy Treatments								16,046	16,046				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Westport, LLC, d/b/a Westport Rehab	2405	9/30/2016	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)	131,945	2,079				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	258,682	11,690				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	434,098	26,328				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	327,458	19,691				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	50,476	3,083				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	78,593	4,934				
9. Barber and Beautician Services						
10. Protective Services	76,682	4,385				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	159,126	3,244				
b. RN						
1. Direct Care	1,091,595	17,513				
2. Administrative**	183,998	3,543				
c. LPN						
1. Direct Care	1,168,705	40,172				
2. Administrative**						
d. Aides and Attendants	1,729,525	107,383				
e. Physical Therapists	106,335	2,556				
f. Speech Therapists	54,634	2,488				
g. Occupational Therapists	73,159	1,803				
h. Recreation Workers	116,224	4,819				
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	60,134	1,794				
n. Marketing	4,026	70				
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,105,395	257,575				

* 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.

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-11 Rev. 10/2005

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

Name of Facility	License No.		Report for Year Ended		Page	of			
	Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Co	2405	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) Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation C	License No. 2405	Report for Year Ended 9/30/2016		Name and Address of All Other Employment**	Page 12	of 37
		Total Hours Worked	Line Where Claimed on Page 10			
Name	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Total Hours Worked	Compensation Received
Section III - Administrators***						
See Attached	131,945	Administrator	2,079	A.2.		
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.

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

Name of Facility (as licensed) Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavilion		License No. 2410		Report for Year Ended 9/30/2016		Page 12	of 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***									
Najamy, Marion (4/1/15 - 3/1/16)	56,568		Non-Discrim.	Administrator	857	A2			
Stango, Donna (3/1/16 - 8/5/16)	60,090		Non-Discrim.	Administrator	912	A2			
Panicek, John (8/5/16 - 8/31/16)	5,045		Non-Discrim.	Administrator	128	A2			
Fiore, Michael (8/31/16 - 10/6/16)	10,242		Non-Discrim.	Administrator	182	A2			
Total	131,945				2,079				

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Westport, LLC, d/b/a Westport	2405	9/30/2016	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	11,076	55				
3. Pharmacist	11,862	240				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	405,981	Contract				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	60,874	360				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	62,609	Contract				
b. Other						
10. Occupational Therapist						
a. Resident Care	271,978	Contract				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	36,390	303				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	1,341	19				
B-13 Total Fees Paid in Lieu of Salaries	862,111	977				

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

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

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC, d/b/a We	2405	9/30/2016	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 274,707	274,707		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 190,728	190,728		
4. Social Security (F.I.C.A.)	\$ 446,862	446,862		
5. Health Insurance	\$ 616,522	616,522		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 4,591	4,591		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 382,297	382,297		
8. Uniform Allowance	\$ 9,233	9,233		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 15,075	15,075		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ (18,020)	(18,020)		
d. Accounting and Auditing	\$ 30,601	30,601		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 2,845	2,845		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 18,647	18,647		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 52,837	52,837		
2. Cellular Phones	\$ 2,073	2,073		
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	\$ 711,779	711,779		
Subtotal	\$ 2,740,777	2,740,777		

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

(Carry Subtotals forward to next page)

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

Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Complex Attachment Page 15
9/30/2016

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Food (Self-disallow)	\$ 2,461		
Holiday Funds (Self-disallow)	\$ 2,775		
Employee Continuing Education	\$ 833		
Employee Physicals	\$ 877		
Employee Drug Testing	\$ 512		
Employee Flu shots	\$ 7,042		
Employee Assistance Program	\$ 575		
Total	\$ 15,075	\$ -	\$ -

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 Westport, LLC, d/b/a Westport	2405	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,740,777	2,740,777			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 1,864	1,864			
5. Education Expenses Related to Seminars and Conventions	\$ 7,693	7,693			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 141	141			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 5,386	5,386			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 1,152	1,152			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 5,123	5,123			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 7,999	7,999			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 3,597	3,597			
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>)	\$ 121,469	121,469			
12. Administrative Management Services**	\$ 315,924	315,924			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 38,927	38,927			
C-14 Total Administrative & General Expenditures	\$ 3,250,052	3,250,052			

* 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)
	-		
Special Events-Mkt	\$ 369		
Promo Items-Mkt	\$ 783		
Total Other Advertising	\$ 1,152	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care Facilities membership dues	\$ 7,880		
AANAC Membership Dues	\$ 119		
Total Dues	\$ 7,999	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Background Checks-Nursing Admn	\$ 164		
Software Expense - Nursing Adm	\$ 16,559		
Licenses/Permits-Nursing Admn	\$ 1,841		
Background Checks-Nursing	\$ 765		
Background Checks-Dietary	\$ 246		
Collateral Material-Mkt (Self-disallow)	\$ 372		
Licenses & Permits-Trans	\$ 536		
Benefit Plan Fees (Self-disallow)	\$ (5,477)		
Licenses/Permits	\$ 239		
Patient Trust Bond	\$ 2,620		
Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 702		
Entertainment-Adm	\$ 40		
Equipment Minor-Adm (Self-disallow)	\$ (4,186)		
Internet Access-Adm	\$ 7,222		
Records Storage - Adm	\$ 5,950		
Equipment Rental-Adm	\$ 986		
Misc Decor-Adm (Self-disallow)	\$ 155		
Holiday Decorations-Adm (Self-disallow)	\$ 92		
Collection Fees/Credit Card Fees (Self-disallow)	\$ 192		
Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 5,368		
Bank Service Charges-Adm	\$ 4,507		
Employee/Guest meals (Self-disallow)	\$ 34		
Total Other Administrative and General	\$ 38,927	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Senior Philanthropy of Westport, LLC, d/	License No. 2405	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	315,924	Handles all the operations and financial functions directly related to the facility.	Page 16/ Line m12

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC, d/b/a Westport	2405	9/30/2016	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 120,172	120,172		
2. Non-Food Supplies	\$ 35,021	35,021		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 269,417	269,417		
c. Management Services**	\$			
d. Other (Specify) _____	\$			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 424,610	424,610		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC, d/b/a Westport R		2405	9/30/2016	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. \$	2,298	2,298	
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)		\$	42,945	42,945	
c. Management Services**		\$			
d. Other (Specify) Supplies and chemicals		\$	1,533	1,533	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	46,776	46,776	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3E.

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Westport, LLC, d/b/a W		2405	9/30/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	48,793	48,793		
c.	Management Services*	\$				
d.	Other (<i>Specify</i>) Cleaning supplies & Minor Equipment	\$	10,730	10,730		
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	59,523	59,523		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	129,320	129,320		
b.	Medicine Cabinet Drugs	\$	26,375	26,375		
c.	Medical and Therapeutic Supplies	\$	186,297	186,297		
d.	Ambulance/Limousine***	\$	1,037	1,037		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	17,473	17,473		
f.	X-rays and Related Radiological Procedures***	\$	6,430	6,430		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	20,237	20,237		
i.	Recreation	\$	34,706	34,706		
j.	Other (Specify)**** See Attached Schedule	\$	72,090	72,090		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	493,965	493,965		

* 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	\$ 5,304		
IV Supplies - Medicaid	\$ 3,540		
IV Drugs - Medicare (Self-disallow)	\$ 1,460		
IV Supplies - Medicare (Self-disallow)	\$ 3,960		
Medical Equipment Rental	\$ 48,347		
Minor Equipment - Nursing	\$ 4,429		
IV Supplies - Managed Care (Self-disallow)	\$ 981		
IV Drugs - Medicaid	\$ 2,089		
Medical Waste Disposal	\$ 855		
Therapy Software Costs	\$ 2,400		
Total Other Resident Care	\$ 72,090	\$ -	\$ -

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

Name of Facility Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Comp		License No. 2405	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*	CCNH	RHNS (Specify)	Total Cost/Page Ref.***	Pg	Line
		Yes	No							
CWPM, LLC	Box 415, Plainville CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	26,224			22	6f
Healthcare Service Group	300, Bensalem PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping Services	48,793			20	4b
Healthcare Service Group	300, Bensalem PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Services	42,945			19	4b
Healthcare Service Group	300, Bensalem PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Services	269,417			18	3b
Healthcare Service Group	300, Bensalem PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Maintenance Department Management	17,237			22	6f
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Westport, LLC, d/b/a \	2405	9/30/2016		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 40,349	40,349			
b. Heat	\$ 46,415	46,415			
c. Light & Power	\$ 101,548	101,548			
d. Water	\$ 16,602	16,602			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$				
f. Other (<i>itemize</i>)	\$ 62,137	62,137			
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 267,051	267,051			
7. Depreciation (<i>complete schedule page 23*</i>)					
a. Land Improvements	\$				
b. Building & Building Improvements	\$ 4,943	4,943			
c. Non-Movable Equipment	\$				
d. Movable Equipment	\$ 93,534	93,534			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 98,477	98,477			
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	\$ 1,237,068	1,237,068			
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$ 101,183	101,183			
c. Personal property taxes	\$ 5,941	5,941			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,442,669	1,442,669			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Contracted Maintenance	\$ 17,237		
Employee Expense-Maint	\$ 122		
Electrical-Maint	\$ 3,258		
Plumbing-Maint	\$ 8,099		
HVAC/Boiler Maint	\$ (4,608)		
Paint-Maint	\$ 2,289		
Alarm Inspection-Maint	\$ 2,920		
Alarm Repairs-Maint	\$ (1,304)		
Grounds Maintenance-Maint	\$ 7,912		
Sprinklers-Maint	\$ 827		
Elevator-Maint	\$ 4,558		
Pest Control-Maint	\$ 1,714		
Maint Contracts- Generator	\$ (85)		
Waste Disposal -Grease/Trash	\$ 26,749		
Bldg Inspection Fees	\$ (11,276)		
Copier- Maintenance Agreement	\$ 3,725		
Total Other Repairs and Maintenance	\$ 62,137	\$ -	\$ -

Schedule of Movable Equipment Acquired during this report peri

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attached	\$ 137,575	Various	\$ 25,447
Total additions for Movable Equipmen		\$ 137,575		\$ 25,447 *
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 Improvemer		\$ -		\$ - **

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

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

Building Improvements	Historical Cost	Date Acquired	Method	Life	3/31/2015		SHORT YEAR		9/30/2015		9/30/2016		Net Book Value
					Accum Deprec.	9/30/2015 Expense	Accum Deprec.	9/30/2015 Expense	Accum Deprec.	9/30/2016 Expense			
2015 Additions													
Roof Repair	6,470	4/22/2015	S/L	10	-	324	324	647	971	971	647	5,499	
Elevator repair	2,820	7/1/2015	S/L	20	-	71	71	141	212	212	141	2,608	
HVAC	6,950	8/3/2015	S/L	10	-	348	348	695	1,043	1,043	695	5,907	
Total 2015 Additions	16,240				-	743	743	1,483	2,226	2,226	1,483	14,014	
2016 Additions													
Elevator Maintenance	7,255	10/21/2015	S/L	20	-	-	-	363	363	363	363	6,892	
Interior Wall Painting	9,897	10/23/2015	S/L	20	-	-	-	495	495	495	495	9,402	
Elevator Maintenance	1,980	10/23/2015	S/L	20	-	-	-	99	99	99	99	1,881	
Elevator Maintenance	2,180	5/13/2016	S/L	20	-	-	-	109	109	109	109	2,071	
Elevator Maintenance	1,153	5/23/2016	S/L	20	-	-	-	58	58	58	58	1,095	
Elevator Maintenance	6,955	6/14/2016	S/L	20	-	-	-	348	348	348	348	6,608	
New doors	7,868	6/21/2016	S/L	10	-	-	-	787	787	787	787	7,081	
Roof Repairs	1,285	6/25/2016	S/L	10	-	-	-	129	129	129	129	1,157	
Broken Glass Panel	4,488	7/7/2016	S/L	10	-	-	-	449	449	449	449	4,039	
Repair Elevator	6,790	7/18/2016	S/L	20	-	-	-	340	340	340	340	6,451	
UBD Relay	2,856	7/6/2016	S/L	10	-	-	-	286	286	286	286	2,570	
Total 2016 Additions	52,708				-	-	-	3,460	3,460	3,460	3,460	49,247	
Total Building Improvements	68,948				-	743	743	4,943	5,686	5,686	4,943	63,261	

Vehicles

2015 Additions													
2015 Ford Transit 250 -10 Passenger Wagon	40,257	7/3/2015	S/L	5	-	4,026	4,026	8,051	12,077	12,077	8,051	28,180	
Total 2015 Additions	40,257				-	4,026	4,026	8,051	12,077	12,077	8,051	28,180	
2016 Additions													
Corporate Fleet - taxable sales tax	1,110	5/16/2106	S/L	5	-	-	-	222	222	222	222	888	
Total 2016 Additions	1,110				-	-	-	222	222	222	222	888	
Total Vehicles	41,367				-	4,026	4,026	8,273	12,299	12,299	8,273	29,068	

Moveable Equipment

Prior Owners Moveable Equipment (Fully Depreciated Assets Removed)													
Asset Additions 10/1/2014-3/31/2015	556,422	Various	S/L	Various	275,982	27,417	303,399	51,017	354,416	354,416	51,017	202,006	
Total 2015 Additions	556,422				275,982	27,417	303,399	51,017	354,416	354,416	51,017	202,006	
Asset Additions 10/1/2014-3/31/2015	21,507				544	1,088	1,632	1,088	2,720	2,720	1,088	18,787	
2015 Additions													
Sonic Wall	3,609	4/30/2015	S/L	15	-	120	120	241	361	361	241	3,248	
Canon Copiers @2	19,783	5/30/2015	S/L	5	-	1,978	1,978	3,957	5,935	5,935	3,957	13,848	
Shields	2,145	5/26/2015	S/L	15	-	72	72	143	215	215	143	1,930	
Slings	11,808	6/1/2015	S/L	5	-	1,181	1,181	2,362	3,543	3,543	2,362	8,265	
AHT Software	3,022	7/1/2015	S/L	3	-	504	504	1,007	1,511	1,511	1,007	1,511	

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

	Historical Cost	Date Acquired	Method	Life	3/31/2015		SHORT YEAR		9/30/2015		9/30/2016		Net Book	
					Accum Deprec.	Expense	Accum Deprec.	Expense	Accum Deprec.	Expense	Accum Deprec.	Book Value		
Total 2015 Additions	40,367				-	3,855	3,855	7,709	11,564	28,803				
2016 Additions														
Digital Weight Scale	550	6/1/2015	S/L	5	-	-	-	110	110	440				
4 Channel Nurse Station	12,017	12/18/2015	S/L	5	-	-	-	2,403	2,403	9,614				
Computer Equip	1,275	1/14/2015	S/L	5	-	-	-	255	255	1,020				
Plastic Card Printer	1,197	1/15/2015	S/L	5	-	-	-	239	239	958				
Computer	996	1/28/2015	S/L	5	-	-	-	199	199	797				
Time Clocks	3,170	2/20/2015	S/L	5	-	-	-	634	634	2,536				
Radio	489	3/5/2015	S/L	5	-	-	-	98	98	391				
Facility Sign	2,250	3/31/2015	S/L	5	-	-	-	450	450	1,800				
Locking Cabinet Door	343	3/19/2015	S/L	5	-	-	-	69	69	274				
Refrigerator	2,312	4/20/2015	S/L	10	-	-	-	231	231	2,081				
Window AC	328	5/13/2015	S/L	10	-	-	-	33	33	295				
TV	400	7/29/2038	S/L	5	-	-	-	80	80	320				
Shower Chair	547	5/13/2015	S/L	5	-	-	-	109	109	438				
Thermometer	999	7/9/2015	S/L	5	-	-	-	200	200	799				
iPads	1,322	6/16/2015	S/L	5	-	-	-	264	264	1,058				
Window AC	164	7/22/2015	S/L	10	-	-	-	16	16	148				
Mattress	555	8/5/2015	S/L	5	-	-	-	111	111	444				
Tray Delivery Cart	2,439	9/14/2015	S/L	5	-	-	-	488	488	1,951				
Fire Extinguishers, Hydro Valves, Hardware	461	9/15/2015	S/L	5	-	-	-	92	92	369				
Blood Pressure Monitor & Thermometer	1,227	9/17/2015	S/L	5	-	-	-	245	245	981				
Laptop Cart	1,536	11/12/2015	S/L	5	-	-	-	307	307	1,229				
Suction Machine	6,280	12/15/2015	S/L	5	-	-	-	1,256	1,256	5,024				
Adjustment prior period	(2,595)		S/L	5	-	-	-	(519)	(519)	(2,076)				
Copier, additional charge	2,051	5/18/2016	S/L	5	-	-	-	410	410	1,641				
TV's	605	11/10/2015	S/L	5	-	-	-	121	121	484				
Equipment	14,680	1/5/2016	S/L	5	-	-	-	2,936	2,936	11,744				
Furniture	4,004	3/11/2016	S/L	10	-	-	-	400	400	3,604				
Lockers @ 2	1,202	9/2/2015	S/L	10	-	-	-	120	120	1,082				
Cooler Curtains	925	9/2/2015	S/L	5	-	-	-	185	185	740				
Elect Chair Scales @ 2	1,440	11/16/2015	S/L	5	-	-	-	288	288	1,152				
Mattress	3,680	11/19/2015	S/L	5	-	-	-	736	736	2,944				
Equipment	2,439	3/25/2016	S/L	5	-	-	-	488	488	1,951				
Mattresses	1,842	3/28/2016	S/L	5	-	-	-	368	368	1,474				
Mattresses	2,222	4/8/2016	S/L	5	-	-	-	444	444	1,778				
Refrigerator	1,761	5/3/2016	S/L	10	-	-	-	176	176	1,585				
Heated Dish Dispenser	2,533	6/1/2016	S/L	5	-	-	-	507	507	2,027				
Circulator Pumb.	2,654	6/22/2016	S/L	5	-	-	-	531	531	2,123				
Phone system'	3,685	6/23/2016	S/L	5	-	-	-	737	737	2,948				
Phone system'	5,191	3/31/2016	S/L	5	-	-	-	1,038	1,038	4,152				
20 Metal Tray Carts	2,772	6/10/2016	S/L	5	-	-	-	554	554	2,217				
Tray Cart Pass Thru	2,283	6/22/2016	S/L	5	-	-	-	457	457	1,827				
Washer	517	6/30/2016	S/L	10	-	-	-	52	52	465				
Generator Maint	3,499	6/30/2016	S/L	10	-	-	-	350	350	3,150				

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

	Historical Cost	Date Acquired	Method	Life	3/31/2015		SHORT YEAR		9/30/2015		9/30/2016		Net Book Value
					Accum Deprec.	Expense	Accum Deprec.	Expense	Accum Deprec.	Expense			
Trays	770	7/1/2016	S/L	5	-	-	-	-	-	-	154	154	616
Conveyor Toaster	844	8/11/2016	S/L	5	-	-	-	-	-	-	169	169	675
Cap/Cabinet	757	7/7/2016	S/L	5	-	-	-	-	-	-	151	151	606
Washer Maint	2,626	7/19/2016	S/L	5	-	-	-	-	-	-	525	525	2,101
Freezer Compressor	3,320	7/22/2016	S/L	10	-	-	-	-	-	-	332	332	2,988
Adviv Station	884	7/1/2016	S/L	10	-	-	-	-	-	-	88	88	796
Sloan Sensor Faucet	1,664	8/25/2016	S/L	10	-	-	-	-	-	-	166	166	1,497
Kitchen A/C Unit	1,027	9/2/2016	S/L	10	-	-	-	-	-	-	103	103	925
Communications Equipment	27,437	9/13/2016	S/L	5	-	-	-	-	-	-	5,487	5,487	21,950
2016 Additions	137,575				-	-	-	-	-	-	25,447	25,447	112,128
Total Moveable Equipment	755,871				276,526	32,360	308,886	85,261	394,147	361,724	412,132	454,053	

Total for 2016 **866,186** **276,526** **37,129** **313,655** **98,478** **412,132** **454,053**

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Senior Philanthropy of Westport, LLC, d/b/a Westport Rehab	Date of Acquisition		License No. 2405	Report for Year Ended 9/30/2016		Page 24	of 37
	Month	Year		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
A. Organization Expense							
1.							
2.							
3.							
A-4. Subtotal							
B. Mortgage Expense							
1.							
2.							
3.							
B-4. Subtotal							
C. Leasehold Improvements and Other							
1. Acquired prior to this report period							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)							
C-4. Subtotal							
D. Total Amortization							

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Senior Philanthropy of Westport, LLC	License No. 2405	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
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
1 Burr Rd LLC	1 Burr Rd, Westport, CT 06880	04/01/15	10 Years	1,237,068

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Westport, LLC		2405	9/30/2016		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 Westport, LI		2405		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				\$	44,434	44,434		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	44,434	44,434		
14. Insurance								
a. Insurance on Property (buildings only)				\$	9,454	9,454		
b. Insurance on Automobiles				\$	2,370	2,370		
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	53,210	53,210		
2. Fire and Extended Coverage				\$				
3. Other (Specify) D&O and Crime Policy				\$	7,101	7,101		
14d. Total Insurance Expenditures (14a + b + c)				\$	72,135	72,135		
15. Total All Expenditures (A-13 thru C-14)				\$	13,068,721	13,068,721		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabil			2405	9/30/2016	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	\$ 73,159	73,159		
4.			Other - See attached Schedule	\$ 4,026	4,026		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 271,978	271,978		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ (18,020)	(18,020)		
10.	15	1e	Accounting & Legal	\$ 2,769	2,769		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 633	633		
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 *	\$ 1,152	1,152		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 60,489	60,489		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 5,811	5,811		
Page 18 - Dietary Expenditures							
24.	16	m13	Meals to employees, guests and others who are not residents	\$ 34	34		
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)				\$ 402,031	402,031		

* 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)
10	12n	Marketing	4,026		
Total Other Salaries Adjustment			\$ 4,026	\$ -	\$ -

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	\$ 3,357		
16	m.13.	Collateral Material-Mkt (Self-disallow)	\$ 372		
16	m.13.	Benefit Plan Fees (Self-disallow)	\$ (5,477)		
16	m.13.	Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 702		
16	m.13.	Equipment Minor-Adm (Self-disallow)	\$ (4,186)		
16	m.13.	Misc Decor-Adm (Self-disallow)	\$ 155		
16	m.13.	Holiday Decorations-Adm (Self-disallow)	\$ 92		
16	m.13.	Collection Fees/Credit Card Fees (Self-disallow)	\$ 192		
16	m.13.	Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 5,368		
15	1a9	Employee Food (Self-disallow)	\$ 2,461		
15	1a9	Holiday Funds (Self-disallow)	\$ 2,775		
Total Other A&G Adjustments			\$ 5,811	\$ -	\$ -

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

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	315,924 TB Linked
Patient Days	<u>38,684</u> Page 8 of C/R
Amount Per Patient Day	\$ 8.1668
PPD Allowance Per Rate Agreement	<u>6.37</u>
2015 CPI Increase	<u>0.23</u>
PPD Allowance 9/30/2015	<u>6.60</u>
Amount over (Under)	\$ 1.5637
Total Days	38,684 Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 60,489</u></u>

Senior Philanthropy of Westport, 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

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

Page 15 Line 1h2	<u>Amount</u>
Cell Phone expense per TB	\$ 2,073
Allowable Cell Phone expense	\$ 1,440
Disallowed Cell Phone expense	<u><u>\$ 633</u></u> Page 28 Line 12

Senior Philanthropy of Westport, 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.g.	490901	Office Supplies-Mkt	-
15	1.g.	490920	Forms/Printing-Mkt	3,355
Total Page 15 Marketing Disallowance				<u>3,355</u>
16	1.4.	490950	Mileage Reimbursement-Mkt	2
16	1.5.	490133	Training/Seminars/Courses-Mkt	-
16	m.7.	490930	Postage-Mkt	-
Total Page 16 Marketing Disallowance				<u>2</u>
Disallowed Marketing Department Expenses				<u>\$ 3,357</u>

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Senior Philanthropy of Westport, LLC, d/b/a Westport Rehat			2405	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 402,031	402,031		
Page 20 - Resident Care Supplies***							
27.	20	5a1/2	Prescription Drugs	\$ 129,320	129,320		
28.	20	5d	Ambulance/Limousine	\$ 1,037	1,037		
29.	20	5f	X-rays, etc	\$ 6,430	6,430		
30.	20	5h	Laboratory	\$ 20,237	20,237		
31.	30	302II	Medical Supplies	\$ 910	910		
32.	20	5e2	Oxygen (non emergency)	\$ 17,473	17,473		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 26,670	26,670		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	IV8	Vending Machine Revenue	\$ 2,834	2,834		
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 1,792	1,792		
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)				\$ 608,734	608,734		

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

Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Complex
 9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5.i.	Cable TV (see attached)	\$ 20,269		
20	5.j.	IV Drugs - Medicare (Self-disallow)	\$ 1,460		
20	5.j.	IV Supplies - Medicare (Self-disallow)	\$ 3,960		
20	5.j.	IV Supplies - Managed Care (Self-disallow)	\$ 981		
Total Other Ancillary Costs			\$ 26,670	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14c3	D&O Insurance	\$ 1,146		
30	IV1	Meals income	646		
Total Other Adjustments			\$ 1,792	\$ -	\$ -

Schedule of Unallowable Building Interest

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

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

Pg. 29b

	<u>Amount</u>	
Total Cable TV Expense acct #560717	\$ 23,869	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 20,269</u></u>	

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page of	
Senior Philanthropy of Westport, LLC,		d/12405		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>)				\$ 14,758,419	14,758,419		
b. Medicaid Room and Board Contractual Allowance **				\$ (5,649,892)	(5,649,892)		
2. a. Medicaid (<i>All other states</i>)				\$			
b. Other States Room and Board Contractual Allowance **				\$			
3. a. Medicare Residents (<i>all inclusive</i>)				\$ 1,463,511	1,463,511		
b. Medicare Room and Board Contractual Allowance **				\$ 601,765	601,765		
4. a. Private-Pay Residents and Other				\$ 1,556,133	1,556,133		
b. Private-Pay Room and Board Contractual Allowance **				\$ (104,527)	(104,527)		
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare				\$ 140,065	140,065		
b. Prescription Drugs - Medicare Contractual Allowance **				\$			
c. Prescription Drugs - Non-Medicare				\$ 80,695	80,695		
d. Prescription Drugs - Non-Medicare Contractual Allowance **				\$			
2. a. Medical Supplies - Medicare				\$ 910	910		
b. Medical Supplies - Medicare Contractual Allowance **				\$			
c. Medical Supplies - Non-Medicare				\$			
d. Medical Supplies - Non-Medicare Contractual Allowance **				\$			
3. a. Physical Therapy - Medicare				\$ 968,470	968,470		
b. Physical Therapy - Medicare Contractual Allowance **				\$			
c. Physical Therapy - Non-Medicare				\$ 637,904	637,904		
d. Physical Therapy - Non-Medicare Contractual Allowance **				\$			
4. a. Speech Therapy - Medicare				\$ 187,573	187,573		
b. Speech Therapy - Medicare Contractual Allowance **				\$			
c. Speech Therapy - Non-Medicare				\$ 148,701	148,701		
d. Speech Therapy - Non-Medicare Contractual Allowance **				\$			
5. a. Occupational Therapy - Medicare				\$ 674,419	674,419		
b. Occupational Therapy - Medicare Contractual Allowance **				\$			
c. Occupational Therapy - Non-Medicare				\$ 357,553	357,553		
d. Occupational Therapy - Non-Medicare Contractual Allowance **				\$			
6. a. Other (<i>Specify</i>) - Medicare				\$ (1,722,930)	(1,722,930)		
b. Other (<i>Specify</i>) - Non-Medicare				\$ (1,174,465)	(1,174,465)		
III. Total Resident Revenue (Section I. thru Section II.)				\$ 12,924,304	12,924,304		
IV. Other Revenue*							
1. Meals sold to guests, employees & others				\$ 646	646		
2. Rental of rooms to non-residents				\$			
3. Telephone				\$			
4. Rental of Television and Cable Services				\$			
5. Interest Income (<i>Specify</i>)				\$ 3	3		
6. Private Duty Nurses' Fees				\$			
7. Barber, Coffee, Beauty and Gift shops				\$			
8. Other (<i>Specify</i>)				\$ 2,834	2,834		
V. Total Other Revenue (1 thru 8)				\$ 3,483	3,483		
VI. Total All Revenue (III + V)				\$ 12,927,787	12,927,787		

* 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	\$ 20,649		
	IV Therapy-MCR A-SNF	\$ 7,634		
	XRay MRA	\$ 8,497		
	Contractual Adj-Ancill-MCR A-SNF	\$ (1,389,660)		
	Equipment Rental-MCR B-SNF	\$ -		
	Sequestration - MCR B	\$ (4,049)		
	Contractual Adj- Ancill- MCR B-SNF	\$ (366,001)		
	Total Other Resident Revenue - Medicare	\$ (1,722,930)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
	Laboratory	\$ 220		
	Laboratory- MCD- SNF	\$ 1,419		
	IV Therapy-MCD-SNF	\$ 8,222		
	Other Service- MCD-SNF	\$ 99		
	Contractual Adj- Ancillaries- MCD-SNF	\$ (605,631)		
	Medical Supplies HMO	\$ 410		
	Lab HMO	\$ 9,441		
	IV THERAPY	\$ 1,889		
	Radiology HMO	\$ 1,629		
	Contractual Adj Ancillary HMO	\$ (592,163)		
	Total Other Resident Revenue	\$ (1,174,465)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
	Interest Income		\$ 3		
	Total Interest Income		\$ 3	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
	Vending Machine Revenue (Self-disallow)	\$ 2,834		
	Total Other Revenue	\$ 2,834	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC,	2405	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	426,907
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,403,410
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	119,829
a. Prepaid Insurance	6,091			
b. Prepaid Taxes and Licenses	423			
c. Prepaid Uniforms	28,312			
d. Prepaid Other	85,003			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	176,928
Due from Long Ridge	1,082			
Deposits on Utilities	500			
Deposits on Professional Services	70,000			
Construction-in-Progress	105,346			
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,127,074
B. Fixed Assets				
1. Land			\$	
2. Land Improvements			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	
3. Buildings	*Historical Cost	68,948	\$	63,261
	Accum. Depreciation	5,686	Net	
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
5. Non-Movable Equipment	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
6. Movable Equipment	*Historical Cost	199,449	\$	159,718
	Accum. Depreciation	39,731	Net	
7. Motor Vehicles	*Historical Cost	41,367	\$	29,068
	Accum. Depreciation	12,299	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	2,076
F/S vs. C/R Adjustment	2,076			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	254,123

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC,	2405	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$ 3,381,197	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net \$	
3. Buildings			*Historical Cost _____	
Accum. Depreciation _____			Net \$	
4. Non-Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net \$	
5. Movable Equipment			*Historical Cost 556,422	
Accum. Depreciation 354,416			Net \$ 202,006	
6. Motor Vehicles			*Historical Cost _____	
Accum. Depreciation _____			Net \$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$ 202,006	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
Accum. Depreciation _____			Net \$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

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

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 3,583,204	

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC, d/b/a V		2405	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,140,034
2. Notes Payable (<i>itemize</i>)				\$	7,102
Note Payable - HSG 12/31/15					7,102
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>)				\$	161,812
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	25,841
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>)				\$	826,419
See Attached					826,419
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,161,208

* 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 Westport, LLC**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Balance Sheet**

Account	Description	ADJ 9/30/2016	1st PP-FINAL 9/30/2016	\$ VAR	% VAR
Subgroup : [A12] Other Current Liabilities					
210109	Employee Deductions- Garnishments	(4.00)	(170.88)	166.88	(97.86%)
210110	Employee Deductions- HSA	0.00	(817.14)	817.14	(100.00%)
210111	Employee Deductions- 401K	0.00	(10,898.99)	10,898.99	(100.00%)
210112	Employee Deductions- FSA	(962.00)	(351.22)	(610.78)	173.90%
210113	Employee Deductions- ST/LIFE	(2,308.00)	(2,268.75)	(39.25)	1.73%
210114	Employee Deductions- Child Support	(187.00)	(1,054.11)	867.11	(82.26%)
210116	Employee Deductions - AFLAC	(326.00)	(3,013.85)	2,687.85	(89.18%)
210117	Employee Deductions - Union Dues	(948.00)	(1,341.09)	393.09	(29.46%)
210118	Resident Trust	(56,544.00)	(34,519.36)	(22,024.64)	63.80%
210160	Uncleared Checks	(37,528.00)	(194,194.22)	156,666.22	(80.88%)
210206	Accrued Workers Comp	(16,630.00)	(36,893.53)	20,263.53	(54.92%)
210208	Accrued Real Estate Taxes	(37,602.00)	(60,750.00)	23,148.00	(38.10%)
210212	Accrued Interest Payable	0.00	(10,607.84)	10,607.84	(100.00%)
210214	Accrued Land Lease	(5,471.00)	(5,471.00)	0.00	0.00%
210215	Accrued Legal Fees	(12,692.00)	(12,800.00)	108.00	(0.84%)
210216	Accrued Accounting/Audit Fees	(33,514.00)	(17,000.00)	(16,514.00)	97.14%
210218	Accrued Personal Property Taxes	(2,352.00)	(11,250.00)	8,898.00	(79.09%)
210225	Due to Eagle Lake Foundation	0.00	(116,170.47)	116,170.47	(100.00%)
210259	Due to Medicaid - Bed Fees	(177,997.00)	(186,447.40)	8,450.40	(4.53%)
220200	Deferred Rent	(441,358.00)	0.00	(441,358.00)	0.00%
Subtotal [A12] Other Current Liabilities		(826,419.00)	(706,819.65)	(120,599.35)	17.09%

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC, d/b/a		2405	9/30/2016	34	37
Account				Amount	
Total Brought Forward:				2,161,208	
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>)				\$ 998,525	
Due to Fifth Third Line		952,455			
Long Term Capital Lease		46,070			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 998,525	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,159,733	


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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC,	2405	9/30/2016	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>)			\$	202,006
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			\$	202,006
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	308,027
6. Gain or Loss for Period			\$	(86,562)
				10/1/2015 thru 9/30/2016
7. Total Net Worth			\$	221,465
C. Total Reserves and Net Worth			\$	423,471
D. Total Liabilities, Reserves, and Net Worth			\$	3,583,204

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC, d	2405	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	308,027
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	12,927,787
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,014,349
D. Net Income or Deficit			\$	(86,562)
E. Balance			\$	221,465
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenditures PG 27 13,068,721				
Depreciation Adjustment (54,370)				
Rounding (2)				
Total Expenditures Line C 13,014,349				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
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		09/30/16	\$	221,465

I. Preparer's/Reviewer's Certification

Name of Facility Senior Philanthropy of Westport, LLC,		License No. 2405	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 2/7/17	
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 Westport, 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 CT Department of Social Services (DSS) from data provided to us by the management of **Senior Philanthropy of Westport, 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 DSS. 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 Westport, LLC** and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 6, 2017



MARCUM GROUP
MEMBER

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

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

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 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 Westport, 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	6,705.00			6,705.00
110110	Resident Trust	56,544.00			56,544.00
110204	Accts Receivable-PVT	135,614.00			135,614.00
110205	Accts Receivable-Caid Res Responsibility	(50,046.00)			(50,046.00)
110206	Accts Receivable-SNF Medicare Part A	279,795.00			279,795.00
110207	Accts Receivable-SNF Medicare Part B	90,868.00			90,868.00
110208	Accts Receivable-Caid Cross-Over Part A	38,828.00			38,828.00
110209	Accts Receivable-Caid Cross-Over Part B	29,474.00			29,474.00
110210	Accts Receivable-SNF Medicaid	1,321,739.00			1,321,739.00
110211	Accts Receivable-Hospice	48,327.00			48,327.00
110212	Accts Receivable-Pvt Co Insurance Part A	101,051.00			101,051.00
110213	Accts Receivable-Pvt Co Insurance Part B	10,844.00			10,844.00
110214	Accts Receivable-Insurance	17,160.00			17,160.00
110215	Allowance for Uncollectible-SNF/IL/AL	(62,980.00)			(62,980.00)
110217	Accts Receivable - Other	19,703.00			19,703.00
110218	Accts Receivable - HMO B	10,712.00			10,712.00
110221	Accounts Receivable - HMO	95,575.00			95,575.00
110223	Accts Receivable - PO	311,194.00			311,194.00
110242	Due from Long Ridge	1,082.00			1,082.00
110250	AR-Refunds	5,552.00			5,552.00
110401	Prepaid Insurance	6,091.00			6,091.00
110403	Prepaid Taxes and Licenses	423.00			423.00
110405	Prepaid Uniforms	28,312.00			28,312.00
110406	Prepaid Other	85,003.00			85,003.00
120110	Deposits on Utilities	500.00			500.00
120111	Deposits on Professional Services	70,000.00			70,000.00
120204	Cash - Insurance Reserve	361,908.00			361,908.00
120205	Cash - Security Deposit	750.00			750.00
120304	Building & Improvements	68,948.00			68,948.00
120305	Accumulated Depr- Bldg & Improvement	(4,860.00)			(4,860.00)
120306	Furniture, Fixtures & Equipment	199,449.00			199,449.00
120307	Accumulated Depr- FFE	(41,014.00)			(41,014.00)
120308	Motor Vehicles	41,367.00			41,367.00
120309	Accumulated Depr- Vehicles	(9,767.00)			(9,767.00)
120320	Construction-in-Progress	105,346.00			105,346.00
210104	Accounts Payable- Trade	(1,076,334.00)			(1,076,334.00)
210105	Accounts Payable- Accrued	(63,700.00)			(63,700.00)
210109	Employee Deductions- Garnishments	(4.00)			(4.00)
210112	Employee Deductions- FSA	(962.00)			(962.00)
210113	Employee Deductions- ST/LIFE	(2,308.00)			(2,308.00)
210114	Employee Deductions- Child Support	(187.00)			(187.00)
210115	SIT Taxes Payable	(2,967.00)			(2,967.00)
210116	Employee Deductions - AFLAC	(326.00)			(326.00)
210117	Employee Deductions - Union Dues	(946.00)			(946.00)
210118	Resident Trust	(56,544.00)			(56,544.00)
210152	Note Payable - HSG 12/31/15	(7,102.00)			(7,102.00)
210160	Uncleared Checks	(37,526.00)			(37,526.00)
210201	Accrued Salaries & Wages	(74,821.00)			(74,821.00)
210202	Federal Income Tax Withheld	(9,792.00)			(9,792.00)
210204	FICA Taxes- EE	(12,403.00)			(12,403.00)
210205	SUI Taxes Payable	(658.00)			(658.00)
210206	Accrued Workers Comp	(16,630.00)			(16,630.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
210207	Accrued Vacation/Holiday Pay	(86,991.00)			(86,991.00)
210208	Accrued Real Estate Taxes	(37,602.00)			(37,602.00)
210210	FUTA Taxes	(21.00)			(21.00)
210214	Accrued Land Lease	(5,471.00)			(5,471.00)
210215	Accrued Legal Fees	(12,692.00)			(12,692.00)
210216	Accrued Accounting/Audit Fees	(33,514.00)			(33,514.00)
210218	Accrued Personal Property Taxes	(2,352.00)			(2,352.00)
210244	Due to Fifth Third Line	(952,455.00)			(952,455.00)
210259	Due to Medicaid - Bed Fees	(177,997.00)			(177,997.00)
220200	Deferred Rent	(441,358.00)			(441,358.00)
220400	Long Term Capital Lease	(46,070.00)			(46,070.00)
250200	Change in Net Assets	(308,029.00)			(308,029.00)
310101	Routine Services-SNF PVT	(657,501.00)			(657,501.00)
310103	Pharmacy- SNF PVT	1,789.00			1,789.00
310105	Laboratory	(220.00)			(220.00)
310106	Physical Therapy- SNF PVT	(7,552.00)			(7,552.00)
310108	Occupational Therapy- SNF PVT	(4,532.00)			(4,532.00)
310201	Routine Services-MCR A-SNF	(1,499,154.00)			(1,499,154.00)
310203	Pharmacy-MCR A-SNF	(140,065.00)			(140,065.00)
310205	Laboratory- MCR A-SNF	(20,649.00)			(20,649.00)
310206	Physical Therapy- MCR A-SNF	(631,410.00)			(631,410.00)
310207	Speech Therapy- MCR A-SNF	(73,281.00)			(73,281.00)
310208	Occupational Therapy- MCR A-SNF	(508,123.00)			(508,123.00)
310212	IV Therapy-MCR A-SNF	(7,634.00)			(7,634.00)
310215	XRy MRA	(8,497.00)			(8,497.00)
310295	Sequestration - MCR A	35,643.00			35,643.00
310298	Contractual Adj- Room- MCR A-SNF	(601,765.00)			(601,765.00)
310299	Contractual Adj-Ancill-MCR A-SNF	1,389,660.00			1,389,660.00
310301	Routine Services- MCD-SNF	(14,758,419.00)			(14,758,419.00)
310303	Pharmacy- MCD- SNF	(15,470.00)			(15,470.00)
310305	Laboratory- MCD- SNF	(1,419.00)			(1,419.00)
310306	Physical Therapy- MCD-SNF	(333,024.00)			(333,024.00)
310307	Speech Therapy- MCD-SNF	(91,375.00)			(91,375.00)
310308	Occupational Therapy- MCD-SNF	(156,023.00)			(156,023.00)
310312	IV Therapy-MCD-SNF	(8,222.00)			(8,222.00)
310397	Other Service- MCD-SNF	(99.00)			(99.00)
310398	Contractual Adj- Room- MCD-SNF	5,649,892.00			5,649,892.00
310399	Contractual Adj- Ancillaries- MCD-SNF	605,631.00			605,631.00
310402	Medical Supplies- MCR B-SNF	(910.00)			(910.00)
310406	Physical Therapy- MCR B-SNF	(337,060.00)			(337,060.00)
310407	Speech Therapy-MCR B-SNF	(114,292.00)			(114,292.00)
310408	Occupational Therapy-MCR B-SNF	(166,296.00)			(166,296.00)
310498	Sequestration - MCR B	4,049.00			4,049.00
310499	Contractual Adj- Ancill- MCR B-SNF	366,001.00			366,001.00
310501	Routine Services-Hospice-SNF	(146,574.00)			(146,574.00)
310503	Pharmacy-Hospice-SNF	(132.00)			(132.00)
310508	Occupational Therapy-Hospice-SNF	(185.00)			(185.00)
310598	Contractual Adj-Room-Hospice-SNF	58,531.00			58,531.00
310599	Contractual Adj- Ancill- Hospice-SNF	132.00			132.00
310801	Routine Services HMO	(752,058.00)			(752,058.00)
310802	Medical Supplies HMO	(410.00)			(410.00)
310803	Pharmacy HMO	(66,882.00)			(66,882.00)
310805	Lab HMO	(9,441.00)			(9,441.00)
310806	PT HMO	(297,328.00)			(297,328.00)
310807	ST HMO	(57,326.00)			(57,326.00)
310808	OT HMO	(196,813.00)			(196,813.00)
310810	IV THERAPY	(1,889.00)			(1,889.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
310815	Radiology HMO	(1,629.00)			(1,629.00)
310895	Sequestration - HMO	434.00			434.00
310898	Contractual Adjustment Room HMO	45,430.00			45,430.00
310899	Contractual Adj Ancillary HMO	592,163.00			592,163.00
370120	Employee Meals	(646.00)			(646.00)
380165	Vending Machine Revenue	(2,834.00)			(2,834.00)
410101	Salaries-Administrator	131,945.00			131,945.00
410102	Salaries-DON	107,624.00			107,624.00
410104	Salaries-MDS Coord/MDS Asst	86,122.00			86,122.00
410106	Inservice Coordinator-Nursing Admin	54,724.00			54,724.00
410107	Salaries - ADON/Unit Mgr	51,502.00			51,502.00
410116	Orientation - Nursing Adm	407.00			407.00
410120	Vacation/Sick/Holiday-Nursing Admn	42,745.00			42,745.00
410121	Payroll Taxes-Nursing Admn-FICA	34,749.00			34,749.00
410122	Payroll Taxes-Nursing Admn-SUI	9,015.00			9,015.00
410123	Workers Comp-Nursing Admn	16,396.00			16,396.00
410124	Payroll Nursing Admin-FUTA	2,217.00			2,217.00
410125	Employee Health Insurance-Nurs Admin	22,384.00			22,384.00
410126	Employee Life Insurance-Nursing Admn	687.00			687.00
410127	Employee Dental Insurance-Nurs Admn	841.00			841.00
410128	Employee Vision Insurance-Nurs Admin	88.00			88.00
410130	Recruitment-Nursing Admn	1,288.00			1,288.00
410132	Background Checks-Nursing Admn	164.00			164.00
410133	Training/Seminars/Courses-Nurs Admn	4,835.00			4,835.00
410134	Dues/Subscriptions-Nursing Admn	7,999.00			7,999.00
410135	Employee Expense-Nursing Admn	753.00		(704.00)	49.00
410136	Contracted Services - Nursing Admin	36,390.00			36,390.00
410137	Software Expense - Nursing Adm	16,559.00			16,559.00
410140	Interco Contracted Services -Nurse Admin	10,557.00			10,557.00
410141	Cell Phones - Nursing Admin	1,683.00			1,683.00
410176	Equipment Minor	(1,275.00)			(1,275.00)
410195	Mileage/Travel Reimburse - Nursing Adm	895.00			895.00
410199	Licenses/Permits-Nursing Admn	1,841.00			1,841.00
410201	Salaries-RN	582,915.00			582,915.00
410202	Overtime-RN	60,691.00			60,691.00
410203	Orientation-RN	3,658.00			3,658.00
410204	Salaries-LPN	1,095,634.00			1,095,634.00
410205	Overtime-LPN	64,982.00			64,982.00
410206	Orientation-LPN	8,089.00			8,089.00
410207	Salaries-CNA	1,643,641.00			1,643,641.00
410208	Overtime-CNA	50,201.00			50,201.00
410209	Orientation-CNA	1,224.00			1,224.00
410210	Ward Clerk/Staff Coord-Nursing	31,550.00			31,550.00
410212	Ward Clerk/Staff Coord- OT	2,732.00			2,732.00
410213	Ward Clerk-Nurs Orientation	177.00			177.00
410220	Vacation/Sick/Holiday-Nursing	444,331.00			444,331.00
410221	Payroll Taxes-Nursing-FICA	292,058.00			292,058.00
410222	Payroll Taxes-Nursing-SUI	96,201.00			96,201.00
410223	Workers Comp-Nursing	195,173.00			195,173.00
410224	Payroll Nursing - FUTA	19,933.00			19,933.00
410225	Employee Health Insurance-Nursing	404,381.00		153.00	404,534.00
410226	Employee Life Insurance-Nursing	2,398.00			2,398.00
410227	Employee Dental Insurance-Nursing	7,353.00			7,353.00
410228	Travel - Nursing	0.00		845.00	845.00
410229	Employee Vision Insurance - Nursing	1,543.00			1,543.00
410230	Recruitment-Nursing	2,654.00			2,654.00
410231	Drug Free Expense-Nursing	512.00			512.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
410232	Background Checks-Nursing	765.00			765.00
410233	Training/Seminars/Courses-Nursing	525.00			525.00
410235	Employee Expense-Nursing	11,629.00		(272.00)	11,357.00
410236	Uniforms-Nursing	6,016.00			6,016.00
410237	Office Supplies - Nursing	758.00			758.00
410240	Interco Contracted Services - Nursing	3,724.00			3,724.00
410241	Pension-Nursing	301,021.00			301,021.00
410501	Salaries-Med Rec	38,344.00			38,344.00
410502	Overtime-Med Rec	3,218.00			3,218.00
410520	Vacation/Sick/Holiday- Med Recs	3,861.00			3,861.00
410521	Payroll Taxes-Med Recs-FICA	3,343.00			3,343.00
410522	Payroll Taxes-Med Recs-SUI	1,615.00			1,615.00
410523	Workers Comp- Med Recs	93.00			93.00
410524	Payroll Tax - Medical Record - FUTA	277.00			277.00
410525	Employee Health Insurance-Med Recs	5,802.00			5,802.00
410526	Employee Life Insurance-Med Recs	31.00			31.00
410527	Employee Dental Insurance-Med Recs	(100.00)			(100.00)
410535	Employee Expense-Med Recs	22.00		(22.00)	0.00
410540	Interco Contracted Services - Med Rec	1,204.00			1,204.00
410601	Salaries-Social Service	52,236.00			52,236.00
410620	Vacation/Sick/Holiday-Social Service	7,898.00			7,898.00
410621	Payroll Taxes- Social Service-FICA	4,367.00			4,367.00
410622	Payroll Taxes- Social Service-SUI	2,339.00			2,339.00
410623	Workers Comp-Social Service	93.00			93.00
410624	Payroll Tax - Social Service - FUTA	378.00			378.00
410625	EE Health Insurance-Social Service	5,499.00			5,499.00
410626	Employee Life Ins-Social Service	95.00			95.00
410627	Employee Dental Ins-Social Service	63.00			63.00
410628	Employee Vision Insurance - Social Ser	21.00			21.00
410630	Recruitment-Social Service	367.00			367.00
410635	Employee Expense-Social Service	17.00			17.00
410701	Medical Director	60,874.00			60,874.00
410702	Pharmacy Consultant	11,862.00			11,862.00
410711	Salaries - Director of Rehab	22,491.00		(22,491.00)	0.00
410712	Salaries - Physical Therapy Assistant	36,330.00			36,330.00
410716	Salaries - Occupational Therapy Assist	13,406.00			13,406.00
410718	Salaries - Therapy - Rehab Tech	29,285.00			29,285.00
410719	Therapy - Rehab Tech OT	954.00			954.00
410730	Minor Equipment & Supplies - Therapy	5,304.00			5,304.00
410733	Floor Stock Drugs & Supplies	20,884.00			20,884.00
410740	Interco Contracted Services - Therapy	(235.00)			(235.00)
410741	Oxygen	8,881.00			8,881.00
410742	Inhalation Supplies	8,592.00			8,592.00
410743	IV Supplies - Medicaid	3,540.00			3,540.00
410750	Resident Transportation	1,037.00			1,037.00
410751	Lab Fees	20,237.00			20,237.00
410752	X-Ray Service	6,430.00			6,430.00
410753	Pharmacy Credits	(4,722.00)			(4,722.00)
410754	IV Drugs - Medicare	1,460.00			1,460.00
410755	IV Supplies - Medicare	3,960.00			3,960.00
410756	Pharmacy-RX Medicaid	5,084.00			5,084.00
410757	Pharmacy-RX Medicare	88,246.00			88,246.00
410758	Pharmacy-RX Managed Care	40,691.00			40,691.00
410759	Pharmacy OTC Medicaid	5,133.00			5,133.00
410760	Pharmacy-OTC Medicare	200.00			200.00
410761	Incontinent Supplies	43,481.00			43,481.00
410762	Medical Supplies	63,847.00			63,847.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
410763	Nursing Supplies	78,969.00			78,969.00
410764	Nutritional Supplements	19,751.00			19,751.00
410765	Medical Equipment Rental	48,347.00			48,347.00
410767	Equipment Repairs - Nursing	6,998.00			6,998.00
410768	Minor Equipment - Nursing	4,429.00			4,429.00
410769	Pharmacy - RX Other	21.00			21.00
410770	Pharmacy - OTC Other	158.00			158.00
410772	IV Supplies - Managed Care	981.00			981.00
410773	IV Drugs - Medicaid	2,089.00			2,089.00
410774	Medical Waste Disposal	855.00			855.00
410775	Salaries - Physical Therapy	47,442.00		22,277.00	69,719.00
410776	Overtime - Physical Therapy	286.00			286.00
410777	Salaries - Occupational Therapy	44,612.00		15,376.00	59,988.00
410779	Salaries - Speech Therapy	12,949.00		11,446.00	24,395.00
410782	Vac/Sick/Hol - Therapy	26,608.00		(26,608.00)	0.00
410783	Fica - Therapy	17,225.00			17,225.00
410784	SUI - Therapy	2,624.00			2,624.00
410785	Workers Comp - Therapy	10,755.00			10,755.00
410786	FUTA - Therapy	3,443.00			3,443.00
410787	Employee Health - Therapy	20,657.00			20,657.00
410788	Employee Dental - Therapy	752.00			752.00
410789	Employee Life - Therapy	143.00			143.00
410790	Therapy Software Costs	2,400.00			2,400.00
410791	Employee Vision Insurance - Therapy	44.00			44.00
410792	Physical Therapist - Outside Contr	405,981.00			405,981.00
410793	Occupational Therapist-Outside Cont	271,978.00			271,978.00
410794	Speech Therapist - Outside Contract	62,609.00			62,609.00
410796	Recruitment - Therapy	548.00			548.00
410798	Training/Seminars/Courses-Therapy Dept	2,243.00			2,243.00
410799	Purchased Services-Other	1,341.00			1,341.00
410855	Dental Consultants	11,076.00			11,076.00
410997	Quality Assessment Fee - SNF	711,779.00			711,779.00
410998	Bad Debt Expense-SNF	(18,020.00)			(18,020.00)
440101	Salaries-Dietary Manager/CDM	24,426.00		23,045.00	47,471.00
440104	Salaries- Dietary Supervisor	19.00			19.00
440107	Salaries-Cooks	89,888.00			89,888.00
440108	Overtime-Cooks	7,138.00			7,138.00
440109	Orientation-Cooks	341.00			341.00
440110	Salaries - Prep Cooks	23,045.00		(23,045.00)	0.00
440113	Salaries- Dietary Aides	259,824.00			259,824.00
440114	Overtime-Dietary Aides	3,338.00			3,338.00
440120	Vacation/Sick/Holiday-Dietary	26,079.00			26,079.00
440121	Payroll Taxes-Dietary-FICA	32,561.00			32,561.00
440122	Payroll Taxes- Dietary-SUI	19,845.00			19,845.00
440123	Workers Comp-Diet	21,867.00			21,867.00
440124	Payroll Taxes-Dietary FUTA	2,890.00			2,890.00
440125	Employee Health Insurance- Dietary	13,985.00			13,985.00
440126	Employee Life Insurance-Dietary	406.00			406.00
440127	Employee Dental Insurance- Dietary	1,032.00			1,032.00
440128	Employee Vision Insurance - Dietary	136.00			136.00
440130	Recruitment-Dietary	264.00			264.00
440132	Background Checks-Dietary	246.00			246.00
440134	Dues/Subscriptions-Dietary	2,030.00			2,030.00
440135	Employee Expense-Dietary	305.00			305.00
440136	Uniforms-Dietary	1,338.00			1,338.00
440137	Contract Services - Dietary	268,555.00			268,555.00
440140	Interco Contracted Services - Dietary	862.00			862.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
440141	Pension-Dietary	27,380.00			27,380.00
440789	Thickened Liquids-Dietary	3,494.00			3,494.00
440803	Raw Food-Dietary	89,361.00			89,361.00
440804	Produce-Dietary	11,949.00			11,949.00
440805	Dairy-Dietary	18,862.00			18,862.00
440807	Dietary Supplies-Dietary	7,756.00			7,756.00
440811	Chemicals-Dietary	6,082.00			6,082.00
440813	Maintenance & Repairs-Dietary	5,651.00			5,651.00
440876	Equipment Minor-Dietary	(2,062.00)			(2,062.00)
440920	Forms/Printing-Dietary	89.00			89.00
440950	Mileage Reimbursement-Dietary	68.00			68.00
450104	Salaries- Housekeeping Staff	274,438.00			274,438.00
450105	Overtime- Housekeeping Staff	17,735.00			17,735.00
450110	Contract Services _ Housekeeping	48,793.00			48,793.00
450120	Vacation/Sick/Holiday-Hskp	35,285.00			35,285.00
450121	Payroll Taxes- Hskp-FICA	24,131.00			24,131.00
450122	Payroll Taxes-Hskp-SUI	10,912.00			10,912.00
450123	Workers Comp-Hskp	16,281.00			16,281.00
450124	Payroll Tax Housekeeping FUTA	1,855.00			1,855.00
450125	Employee Health Insurance-Hskp	34,939.00			34,939.00
450126	Employee Life Insurance-Hskp	265.00			265.00
450127	Employee Dental Insurance-Hskp	936.00			936.00
450128	Employee Vision Insurance - Hskp	173.00			173.00
450136	Uniforms-Hskp	1,107.00			1,107.00
450141	Pension-Hskp	28,641.00			28,641.00
450871	Cleaning Supplies-Hskp	10,592.00			10,592.00
450875	Maintenance & Repairs-Hskp	4.00			4.00
450876	Equipment Minor-Hskp	138.00			138.00
460104	Salaries-Laundry Staff	68,776.00			68,776.00
460105	Overtime- Laundry Staff	706.00			706.00
460107	Contract Services - Laundry	42,945.00			42,945.00
460120	Vacation/Sick/Holiday-Laundry	9,111.00			9,111.00
460121	Payroll Taxes-Laundry-FICA	5,726.00			5,726.00
460122	Payroll Taxes-Laundry-SUI	2,731.00			2,731.00
460123	Workers Comp-Laundry	4,040.00			4,040.00
460124	Payroll Tax Laundry FUTA	457.00			457.00
460125	Employee Health Insurance-Laundry	9,223.00			9,223.00
460126	Employee Life Insurance-Laundry	48.00			48.00
460127	Employee Dental Insurance-Laundry	345.00			345.00
460128	Employee Vision Insurance - Laundry	15.00			15.00
460136	Uniforms-Laundry	257.00			257.00
460141	Pension-Laundry	6,470.00			6,470.00
460820	Maintenance& Repairs-Laundry	285.00			285.00
460881	Chemicals-Laundry	1,452.00			1,452.00
460882	Laundry Supplies-Laundry	81.00			81.00
460883	Linen/Terry-Laundry	2,298.00			2,298.00
460885	Maintenance & Repairs-Laundry	6,735.00			6,735.00
470104	Salaries-Maintenance Staff	41,970.00			41,970.00
470105	Overtime-Maintenance Staff	729.00			729.00
470120	Vacation/Sick/Holiday-Maint	7,777.00			7,777.00
470121	Payroll Taxes-Maint-FICA	3,700.00			3,700.00
470122	Payroll Taxes-Maint-SUI	1,691.00			1,691.00
470123	Workers Comp-Maint	2,343.00			2,343.00
470124	Payroll Maint-FUTA	333.00			333.00
470125	Employee Health Insurance-Maint	5,140.00			5,140.00
470126	Employee Life Insurance-Maint	48.00			48.00
470127	Employee Dental Insurance-Maint	151.00			151.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
470128	Contracted Maintenance	17,237.00			17,237.00
470129	Employee Vision Insurance - Maint	22.00			22.00
470130	Recruitment-Maint	265.00			265.00
470134	Dues/Subscriptions-Maint	1,567.00			1,567.00
470135	Employee Expense-Maint	122.00			122.00
470136	Uniforms-Maint	129.00			129.00
470141	Pension-Maint	4,300.00			4,300.00
470820	Maintenance & Repairs-Maint	19,720.00			19,720.00
470821	Electrical-Maint	3,258.00			3,258.00
470822	Plumbing-Maint	8,099.00			8,099.00
470823	HVAC/Boiler Maint	(4,608.00)			(4,608.00)
470824	Paint-Maint	2,289.00			2,289.00
470826	Small Tools-Maint	473.00			473.00
470828	Alarm Inspection-Maint	2,920.00			2,920.00
470829	Alarm Repairs-Maint	(1,304.00)			(1,304.00)
470830	Grounds Maintenance-Maint	7,912.00			7,912.00
470832	Sprinklers-Maint	827.00			827.00
470833	Elevator-Maint	4,558.00			4,558.00
470834	Pest Control-Maint	1,714.00			1,714.00
470836	Maint Contracts- Generator	(85.00)			(85.00)
470876	Equipment Minor-Maint	483.00			483.00
470941	Cell Phones-Maint	636.00			636.00
470970	Waste Disposal -Grease/Trash	26,749.00			26,749.00
480104	Salaries-Reception/Security Staff	66,949.00			66,949.00
480105	Overtime-Reception/Security Staff	345.00			345.00
480106	Orientation-Reception/Security Staff	168.00			168.00
480120	Vacation/Sick/Holiday-Rec/Sec	9,220.00			9,220.00
480121	Payroll Taxes-Rec/Sec-FICA	5,427.00			5,427.00
480122	Payroll Taxes-Rec/Sec-SUI	2,884.00			2,884.00
480123	Workers Comp-Rec/Sec	188.00			188.00
480124	Payroll Tax Security FUTA	400.00			400.00
480125	Employee Health Insurance-Rec/Sec	20,508.00			20,508.00
480126	Employee Life Insurance-Rec/Sec	61.00			61.00
480127	Employee Dental Insurance-Rec/Sec	291.00			291.00
480129	Employee Vision Insurance - Rec/Sec	78.00			78.00
480136	Uniforms-Reception	257.00			257.00
480141	Pension-Reception	4,450.00		6,952.00	11,402.00
490120	Vacation/Sick/Holiday-Mkt	1,046.00			1,046.00
490140	Interco Contracted Services - Marketing	2,980.00			2,980.00
490858	Special Events-Mkt	369.00			369.00
490859	Collateral Material-Mkt	372.00			372.00
490862	Promo Items-Mkt	783.00			783.00
490920	Forms/Printing-Mkt	3,355.00			3,355.00
490950	Mileage Reimbursement-Mkt	2.00			2.00
500199	Licenses & Permits-Trans	536.00			536.00
500891	Vehicle Fuel-Trans	141.00			141.00
550101	Activities SNF MGR	49,781.00			49,781.00
550104	Salaries-Activities-SNF	54,552.00			54,552.00
550120	Vacation/Sick/Holiday-Activities SNF	11,891.00			11,891.00
550121	Payroll Taxes-Activities SNF-FICA	8,650.00			8,650.00
550122	Payroll Taxes-Activities SNF-SUI	2,457.00			2,457.00
550123	Workers Comp-Activities SNF	5,374.00			5,374.00
550124	Payroll Tax Activities SNF FUTA	531.00			531.00
550125	Employee Health Insurance-Activities SNF	5,847.00			5,847.00
550126	Employee Life Insurance-Activities SNF	139.00			139.00
550127	Employee Dental Insurance-Activities SNF	111.00			111.00
550128	Employee Vision Insurance - Act SNF	68.00			68.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
550137	Uniforms-Activities	129.00			129.00
550141	Pension - Activities	3,083.00			3,083.00
550850	Activities Supplies-Activities-SNF	387.00			387.00
550851	Entertainment-Activities-SNF	7,090.00			7,090.00
550852	Activities Events Food-Activities-SNF	3,360.00			3,360.00
550905	Copier-Activities SNF	13.00			13.00
560102	Salaries-Business Office	52,186.00			52,186.00
560103	Salaries-Human Resources/Payroll	29,868.00			29,868.00
560104	Salaries-Admin Staff	12,530.00			12,530.00
560105	Overtime-Admin	3,415.00			3,415.00
560109	Salaries - Admissions Coordinator	87,457.00			87,457.00
560120	Vacation/Sick/Holiday-Adm	20,852.00			20,852.00
560121	Payroll Taxes-Admin-FICA	14,925.00			14,925.00
560122	Payroll Taxes-Admin-SUI	4,640.00			4,640.00
560123	Workers Comp-Admin	2,104.00			2,104.00
560124	Payroll Tax Admin FUTA	1,060.00			1,060.00
560125	Employee Health Insurance-Admin	53,073.00		76.00	53,149.00
560126	Employee Life Insurance-Admin	270.00			270.00
560127	Employee Dental Insurance-Admin	781.00			781.00
560128	Employee Vision Insurance - Admin	111.00			111.00
560129	Benefit Plan Fees	(5,477.00)			(5,477.00)
560133	Training/Seminars/Courses-Admin	90.00			90.00
560135	Employee Benefits/Expense-Admin	9,863.00		(7,028.00)	2,835.00
560140	Contracted Services - Business Office	19,527.00			19,527.00
560198	Bldg Inspection Fees	(11,276.00)			(11,276.00)
560199	Licenses/Permits	239.00			239.00
560711	Utilities-Electric	101,548.00			101,548.00
560712	Utilities-Gas/Oil	46,415.00			46,415.00
560713	Utilities-Water/Sewer/Refuse	16,602.00			16,602.00
560714	Utilities-Telephone Service	44,498.00			44,498.00
560715	Utilities-Telephone Maintenance Contract	8,339.00			8,339.00
560717	Utilities-Cable TV	23,869.00			23,869.00
560731	Real Estate Taxes	101,183.00			101,183.00
560733	Personal Property Taxes	5,941.00			5,941.00
560734	Professional Liability Insurance	26,605.00			26,605.00
560735	General Liability Insurance	26,605.00			26,605.00
560736	Property Insurance	9,454.00			9,454.00
560738	Auto Insurance	2,370.00			2,370.00
560740	Insurance-Other	7,101.00			7,101.00
560742	Patient Trust Bond	2,620.00			2,620.00
560744	Resident Reimburse on Lost/Stolen Items	702.00			702.00
560840	Interco Contracted Services - Admin	6,951.00			6,951.00
560841	Contracted Services - Call System	4,052.00			4,052.00
560842	Conservator Fees	1,100.00			1,100.00
560843	Legal Fees-Adm	1,745.00			1,745.00
560844	Accounting/Audit Fees-Adm	30,601.00			30,601.00
560845	Payroll Processing Fees	20,097.00			20,097.00
560847	Consultant	3,823.00			3,823.00
560851	Entertainment-Adm	40.00			40.00
560876	Equipment Minor-Adm	(4,186.00)			(4,186.00)
560901	Office Supplies-Adm	13,278.00			13,278.00
560905	Copier- Maintenance Agreement	3,725.00			3,725.00
560910	Computer Supplies-Adm	50.00			50.00
560911	Computer Maintenance-Adm	15,747.00			15,747.00
560912	Software Maintenance Contract-Adm	27,335.00			27,335.00
560913	Internet Access-Adm	7,222.00			7,222.00
560914	Software Expense - Adm	1,944.00			1,944.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
560915	Timeclock Software	13,459.00			13,459.00
560920	Forms/Printing-Adm	1,104.00			1,104.00
560925	Records Storage - Adm	5,950.00			5,950.00
560930	Postage-Adm	2,758.00			2,758.00
560931	Overnight Service-Adm	2,365.00			2,365.00
560941	Cell Phones-Adm	(246.00)			(246.00)
560950	Mileage Reimbursement-Adm	54.00			54.00
560960	Equipment Rental-Adm	986.00			986.00
560963	Misc Decor-Adm	155.00			155.00
560964	Holiday Decorations-Adm	92.00			92.00
560995	Collection Fees/Credit Card Fees	192.00			192.00
560996	Late fees/Fines/Finance Charges-Adm	5,368.00			5,368.00
560997	Bank Service Charges-Adm	4,507.00			4,507.00
580001	Interest Income	(3.00)			(3.00)
580002	Employee/Guest meals	34.00			34.00
590002	Management Fees	315,924.00			315,924.00
590004	Interest Expense	39,713.00			39,713.00
590005	Rent Expense	1,237,068.00			1,237,068.00
590006	Depreciation-Bldgs & Improvements	4,374.00			4,374.00
590007	Depreciation-FFE	32,762.00			32,762.00
590008	Depreciation-Vehicles	6,972.00			6,972.00
590009	Amortization	4,721.00			4,721.00
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

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

Account	Description	FINAL 9/30/2016	1st PP-FINAL 9/30/2016	\$ VAR	% VAR
Group : [10-A]	Salaries and Wages				
Subgroup : [Z]	Administrators				
410101	Salaries-Administrator	131,945.00	58,193.82	73,751.18	126.73%
Subtotal [Z] Administrators		<u>131,945.00</u>	<u>58,193.82</u>	73,751.18	126.73%
Subgroup : [4]	Other Administrative Salaries				
410501	Salaries-Med Rec	38,344.00	17,417.34	20,926.66	120.15%
410502	Overtime-Med Rec	3,218.00	2,564.34	653.66	25.49%
410520	Vacation/Sick/Holiday- Med Recs	3,861.00	1,284.99	2,576.01	200.47%
560102	Salaries-Business Office	52,186.00	8,511.01	43,674.99	513.16%
560103	Salaries-Human Resources/Payroll	29,868.00	17,775.37	12,092.63	68.03%
560104	Salaries-Admin Staff	12,530.00	14,349.76	(1,819.76)	(12.68%)
560105	Overtime-Admin	3,415.00	7,913.77	(4,498.77)	(56.85%)
560109	Salaries - Admissions Coordinator	87,457.00	29,346.45	58,110.55	198.02%
560120	Vacation/Sick/Holiday-Adm	20,852.00	3,972.13	16,879.87	424.96%
560840	Interco Contracted Services - Admin	6,951.00	725.02	6,225.98	858.73%
Subtotal [4] Other Administrative Salaries		<u>258,682.00</u>	<u>103,860.18</u>	154,821.82	149.07%
Subgroup : [5C]	Dietary Workers				
440101	Salaries-Dietary Manager/CDM	47,471.00	26,614.74	(2,188.74)	(8.22%)
440104	Salaries- Dietary Supervisor	19.00	15,393.26	(15,374.26)	(99.88%)
440107	Salaries-Cooks	89,888.00	34,338.22	55,549.78	161.77%
440108	Overtime-Cooks	7,138.00	755.67	6,382.33	844.59%
440109	Orientation-Cooks	341.00	38.54	302.46	784.80%
440110	Salaries - Prep Cooks	0.00	26,030.65	(2,985.65)	(11.47%)
440113	Salaries- Dietary Aides	259,824.00	119,334.83	140,489.17	117.73%
440114	Overtime-Dietary Aides	3,338.00	807.97	2,530.03	313.13%
440120	Vacation/Sick/Holiday-Dietary	26,079.00	12,520.46	13,558.54	108.29%
Subtotal [5C] Dietary Workers		<u>434,088.00</u>	<u>235,834.34</u>	198,253.66	84.07%
Subgroup : [6B]	Other Housekeeping Workers				
450104	Salaries- Housekeeping Staff	274,438.00	137,172.34	137,265.66	100.07%
450105	Overtime- Housekeeping Staff	17,735.00	4,895.33	12,839.67	262.28%
450106	Orientation- Housekeeping Staff	0.00	129.25	(129.25)	(100.00%)
450120	Vacation/Sick/Holiday-Hskp	35,285.00	15,406.42	19,878.58	129.03%
Subtotal [6B] Other Housekeeping Workers		<u>327,458.00</u>	<u>167,603.34</u>	160,854.66	107.77%
Subgroup : [7B]	Other Maintenance Workers				
470104	Salaries-Maintenance Staff	41,970.00	29,038.51	12,931.49	44.53%
470105	Overtime-Maintenance Staff	729.00	448.68	280.32	62.48%
470120	Vacation/Sick/Holiday-Maint	7,777.00	2,001.60	5,775.40	288.54%
Subtotal [7B] Other Maintenance Workers		<u>50,476.00</u>	<u>31,488.79</u>	18,987.21	60.30%
Subgroup : [8B]	Other Laundry Workers				
460104	Salaries-Laundry Staff	68,776.00	38,249.79	30,526.21	79.81%
460105	Overtime- Laundry Staff	706.00	217.45	488.55	224.67%
460120	Vacation/Sick/Holiday-Laundry	9,111.00	2,431.67	6,679.33	274.66%
Subtotal [8B] Other Laundry Workers		<u>78,593.00</u>	<u>40,898.91</u>	37,694.09	92.16%
Subgroup : [10]	Protective Services				
480104	Salaries-Reception/Security Staff	66,949.00	34,734.74	32,214.26	92.74%
480105	Overtime-Reception/Security Staff	345.00	557.73	(212.73)	(38.14%)
480106	Orientation-Reception/Security Staff	168.00	88.00	80.00	90.91%
480120	Vacation/Sick/Holiday-Rec/Sec	9,220.00	4,115.79	5,104.21	124.02%
Subtotal [10] Protective Services		<u>76,682.00</u>	<u>39,496.26</u>	37,185.74	94.15%
Subgroup : [12A]	Director of Nurses/Assistant Director				
410102	Salaries-DON	107,624.00	56,166.40	51,457.60	91.62%
410107	Salaries - ADON/Unit Mgr	51,502.00	(3,468.00)	54,970.00	(1,585.06%)
Subtotal [12A] Director of Nurses/Assistant Director		<u>159,126.00</u>	<u>52,698.40</u>	106,427.60	201.96%
Subgroup : [12B1]	RNs - Direct Care				
410201	Salaries-RN	582,915.00	326,041.13	256,873.87	78.79%
410202	Overtime-RN	60,691.00	20,330.02	40,360.98	198.53%
410203	Orientation-RN	3,658.00	1,331.06	2,326.94	174.82%
410220	Vacation/Sick/Holiday-Nursing	444,331.00	174,576.28	269,754.72	154.52%
Subtotal [12B1] RNs - Direct Care		<u>1,091,595.00</u>	<u>522,278.49</u>	569,316.51	108.01%
Subgroup : [12B2]	RNs - Administrative				
410104	Salaries-MDS Coord/MDS Asst	86,122.00	0.30	86,121.70	28,707,233.33%
410106	Inservice Coordinator-Nursing Admin	54,724.00	0.11	54,723.89	49,748,990.91%
410116	Orientation - Nursing Adm	407.00	(0.29)	407.29	(140,444.83%)
410120	Vacation/Sick/Holiday-Nursing Admn	42,745.00	(0.33)	42,745.33	(12,953,130.30%)
Subtotal [12B2] RNs - Administrative		<u>183,998.00</u>	<u>(0.21)</u>	183,998.21	(87,618,195.24%)
Subgroup : [12C1]	LPNs - Direct Care				
410204	Salaries-LPN	1,095,634.00	581,725.47	513,908.53	88.34%
410205	Overtime-LPN	64,982.00	44,023.05	20,958.95	47.61%
410206	Orientation-LPN	8,089.00	19,184.67	(11,095.67)	(57.84%)
Subtotal [12C1] LPNs - Direct Care		<u>1,168,705.00</u>	<u>644,933.19</u>	523,771.81	81.21%
Subgroup : [12D]	Aides and Attendants				
410207	Salaries-CNA	1,643,641.00	828,350.71	815,290.29	98.42%
410208	Overtime-CNA	50,201.00	26,083.66	24,117.34	78.76%
410209	Orientation-CNA	1,224.00	3,894.00	(2,670.00)	(68.57%)
410210	Ward Clerk/Staff Coord-Nursing	31,550.00	16,236.06	15,313.94	94.32%
410212	Ward Clerk/Staff Coord- OT	2,732.00	1,671.83	1,060.17	63.43%
410213	Ward Clerk-Nurs Orientation	177.00	42.01	134.99	321.33%
Subtotal [12D] Aides and Attendants		<u>1,729,625.00</u>	<u>878,278.07</u>	851,346.93	96.92%
Subgroup : [12E]	Physical Therapists				
410711	Salaries - Director of Rehab	0.00	0.20	22,490.80	11,245,400.00%

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

Account	Description	FINAL 9/30/2016	1st PP-FINAL 9/30/2016	\$ VAR	% VAR
410712	Salaries - Physical Therapy Assistant	36,330.00	80,061.09	(43,731.09)	(54.62%)
410713	Overtime - Physical Therapy Assistant	0.00	355.60	(355.60)	(100.00%)
410775	Salaries - Physical Therapy	69,719.00	129,921.57	(82,479.57)	(63.48%)
410776	Overtime - Physical Therapy	286.00	1,881.71	(1,595.71)	(84.80%)
410781	Orientation - All Therapy	0.00	(20.06)	20.06	(100.00%)
410782	Vac/Sick/Hol - Therapy	0.00	(0.46)	26,608.46	(5,784,447.83%)
Subtotal [12E] Physical Therapists		106,335.00	212,199.65	(79,042.65)	(37.25%)
Subgroup : [12F] Speech Therapists					
410718	Salaries - Therapy - Rehab Tech	29,285.00	14,004.47	15,280.53	109.11%
410719	Therapy - Rehab Tech OT	954.00	135.96	818.04	601.68%
410779	Salaries - Speech Therapy	24,395.00	43,477.92	(30,528.92)	(70.22%)
410780	Overtime - Speech Therapy	0.00	842.39	(842.39)	(100.00%)
Subtotal [12F] Speech Therapists		54,634.00	58,460.74	(15,272.74)	(26.12%)
Subgroup : [12G] Occupational Therapists					
410716	Salaries - Occupational Therapy Assist	13,406.00	30,391.54	(18,985.54)	(55.89%)
410717	Overtime - Occupational Therapy Assistan	0.00	305.26	(305.26)	(100.00%)
410740	Interco Contracted Services - Therapy	(235.00)	(283.89)	48.89	(17.22%)
410777	Salaries - Occupational Therapy	59,988.00	128,705.83	(84,093.83)	(65.34%)
410778	Overtime - Occupational Therapy	0.00	2,049.90	(2,049.90)	(100.00%)
Subtotal [12G] Occupational Therapists		73,169.00	161,168.84	(103,385.64)	(64.15%)
Subgroup : [12H] Recreation Workers					
550101	Activities SNF MGR	49,781.00	25,796.43	23,984.57	92.88%
550104	Salaries-Activities-SNF	54,552.00	22,337.34	32,214.66	144.22%
550105	Overtime- Activities SNF	0.00	(23.58)	23.58	(100.00%)
550106	Orientation-Activities SNF	0.00	100.00	(100.00)	(100.00%)
550120	Vacation/Sick/Holiday-Activities SNF	11,891.00	3,757.80	8,133.20	216.44%
Subtotal [12H] Recreation Workers		116,224.00	51,967.99	64,256.01	123.65%
Subgroup : [12M] Social Workers/Case Management					
410601	Salaries-Social Service	52,236.00	32,780.68	19,455.32	59.35%
410620	Vacation/Sick/Holiday-Social Service	7,898.00	2,817.56	5,080.44	180.31%
Subtotal [12M] Social Workers/Case Management		60,134.00	35,598.24	24,535.76	68.92%
Subgroup : [12N] Marketing					
490120	Vacation/Sick/Holiday-Mkt	1,046.00	0.00	1,046.00	0.00%
490140	Interco Contracted Services - Marketing	2,980.00	5,682.22	(2,702.22)	(47.56%)
Subtotal [12N] Marketing		4,026.00	5,682.22	(1,656.22)	(29.15%)
Total [10-A] Salaries and Wages		6,105,395.00	3,290,641.06	2,814,753.94	85.54%
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
410855	Dental Consultants	11,076.00	5,538.00	5,538.00	100.00%
Subtotal [2] Dentist		11,076.00	5,538.00	5,538.00	100.00%
Subgroup : [3] Pharmacist					
410702	Pharmacy Consultant	11,862.00	6,831.78	5,030.22	73.63%
Subtotal [3] Pharmacist		11,862.00	6,831.78	5,030.22	73.63%
Subgroup : [6A] PT - Resident Care					
410792	Physical Therapist - Outside Contr	405,981.00	0.00	405,981.00	0.00%
Subtotal [6A] PT - Resident Care		405,981.00	0.00	405,981.00	0.00%
Subgroup : [8A] Medical Director					
410701	Medical Director	60,874.00	31,071.43	29,802.57	95.92%
Subtotal [8A] Medical Director		60,874.00	31,071.43	29,802.57	95.92%
Subgroup : [9A] ST - Resident Care					
410725	Therapy Staffing Services	0.00	270.00	(270.00)	(100.00%)
410794	Speech Therapist - Outside Contract	62,609.00	1,080.00	61,529.00	5,697.13%
Subtotal [9A] ST - Resident Care		62,609.00	1,350.00	61,259.00	4,537.70%
Subgroup : [10A] OT - Resident Care					
410793	Occupational Therapist-Outside Cont	271,978.00	0.00	271,978.00	0.00%
Subtotal [10A] OT - Resident Care		271,978.00	0.00	271,978.00	0.00%
Subgroup : [11A2] RN's - Administrative					
410136	Contracted Services - Nursing Admin	36,390.00	30,810.00	5,580.00	18.11%
Subtotal [11A2] RN's - Administrative		36,390.00	30,810.00	5,580.00	18.11%
Subgroup : [12] Other					
410799	Purchased Services-Other	1,341.00	0.00	1,341.00	0.00%
Subtotal [12] Other		1,341.00	0.00	1,341.00	0.00%
Total [13-B] Professional Fees		862,111.00	75,661.21	786,509.79	1,040.34%
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
410123	Workers Comp-Nursing Admn	16,396.00	1,671.52	14,724.48	880.90%
410223	Workers Comp-Nursing	195,173.00	68,291.48	126,881.52	185.79%
410523	Workers Comp- Med Reca	93.00	29.49	63.51	215.36%
410623	Workers Comp-Social Service	93.00	38.41	54.59	142.12%
410785	Workers Comp - Therapy	10,755.00	13,469.40	(2,714.40)	(20.15%)
440123	Workers Comp-Diet	21,867.00	7,825.82	14,041.18	179.42%
450123	Workers Comp-Hsnp	16,281.00	5,098.56	11,182.44	219.33%
460123	Workers Comp-Laundry	4,040.00	1,311.93	2,728.07	207.94%
470123	Workers Comp-Maint	2,343.00	1,025.52	1,317.48	128.47%

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

Account	Description	FINAL 9/30/2016	1st PP-FINAL 9/30/2016	\$ VAR	% VAR
480123	Workers Comp-Rec/Sec	188.00	248.63	(60.63)	(24.39%)
550123	Workers Comp-Activ/Res SNF	5,374.00	1,974.35	3,399.65	172.19%
560123	Workers Comp-Admin	2,104.00	375.94	1,728.06	458.66%
Subtotal [1A1] Workmen's Compensation		274,707.00	101,361.06	173,345.95	171.02%
Subgroup : [1A3] Unemployment Insurance					
410122	Payroll Taxes-Nursing Admn-SUI	9,015.00	(156.68)	9,171.68	(5,853.77%)
410124	Payroll Nursing Admin-FUTA	2,217.00	(2.98)	2,219.98	(74,495.97%)
410222	Payroll Taxes-Nursing-SUI	96,201.00	30,573.12	65,627.88	214.66%
410224	Payroll Nursing - FUTA	19,933.00	855.92	19,077.08	2,228.84%
410522	Payroll Taxes-Med Recs-SUI	1,615.00	555.99	1,059.01	190.47%
410524	Payroll Tax - Medical Record - FUTA	277.00	19.65	257.35	1,309.67%
410622	Payroll Taxes- Social Service-SUI	2,339.00	(15.50)	2,354.50	(15,190.32%)
410624	Payroll Tax - Social Service - FUTA	378.00	0.00	378.00	0.00%
410784	SUI - Therapy	2,624.00	896.50	1,727.50	192.69%
410786	FUTA - Therapy	3,443.00	48.36	3,394.64	7,019.52%
440122	Payroll Taxes- Dietary-SUI	19,845.00	6,969.56	12,875.44	184.74%
440124	Payroll Taxes-Dietary FUTA	2,890.00	342.08	2,547.92	744.83%
450122	Payroll Taxes-Hskp-SUI	10,912.00	4,164.21	6,747.79	162.04%
450124	Payroll Tax Housekeeping FUTA	1,855.00	80.35	1,774.65	2,208.65%
460122	Payroll Taxes-Laundry-SUI	2,731.00	1,264.75	1,466.25	115.93%
460124	Payroll Tax Laundry FUTA	457.00	16.62	440.38	2,649.70%
470122	Payroll Taxes-Maint-SUI	1,691.00	713.72	977.28	136.93%
470124	Payroll Maint-FUTA	333.00	(1.32)	334.32	(25,327.27%)
480122	Payroll Taxes-Rec/Sec-SUI	2,884.00	1,248.44	1,635.56	131.01%
480124	Payroll Tax Security FUTA	400.00	48.73	351.27	720.85%
550122	Payroll Taxes-Activities SNF-SUI	2,457.00	731.48	1,725.52	235.89%
550124	Payroll Tax Activities SNF FUTA	531.00	30.37	500.63	1,648.44%
560122	Payroll Taxes-Admin-SUI	4,640.00	1,755.72	2,884.28	164.28%
560124	Payroll Tax Admin FUTA	1,060.00	59.25	1,000.75	1,669.03%
Subtotal [1A3] Unemployment Insurance		190,728.00	60,198.34	140,529.66	279.95%
Subgroup : [1A4] Social Security (FICA)					
410121	Payroll Taxes-Nursing Admn-FICA	34,749.00	8,375.97	26,373.03	314.87%
410221	Payroll Taxes-Nursing-FICA	292,058.00	151,800.09	140,167.91	92.28%
410521	Payroll Taxes-Med Recs-FICA	3,343.00	1,585.19	1,757.81	110.89%
410621	Payroll Taxes- Social Service-FICA	4,367.00	2,669.98	1,697.01	63.56%
410783	Fica - Therapy	17,225.00	31,975.09	(14,750.09)	(46.13%)
440121	Payroll Taxes-Dietary-FICA	32,561.00	17,815.00	14,746.00	82.77%
450121	Payroll Taxes- Hskp-FICA	24,131.00	11,708.98	12,422.02	106.09%
460121	Payroll Taxes-Laundry-FICA	5,726.00	3,009.48	2,716.52	90.27%
470121	Payroll Taxes-Maint-FICA	3,700.00	2,345.06	1,354.94	57.78%
480121	Payroll Taxes-Rec/Sec-FICA	5,427.00	2,829.83	2,597.17	91.78%
550121	Payroll Taxes-Activities SNF-FICA	8,650.00	3,929.46	4,720.54	120.13%
560121	Payroll Taxes-Admin-FICA	14,925.00	6,067.36	8,857.64	145.99%
Subtotal [1A4] Social Security (FICA)		446,862.00	244,201.60	202,660.50	82.99%
Subgroup : [1A5] Health Insurance					
410125	Employee Health Insurance-Nurs Admin	22,384.00	1,727.31	20,656.69	1,195.89%
410127	Employee Dental Insurance-Nurs Admin	841.00	174.45	666.55	382.09%
410128	Employee Vision Insurance-Nurs Admin	88.00	26.14	61.86	236.65%
410225	Employee Health Insurance-Nursing	404,534.00	129,266.93	275,114.07	212.83%
410227	Employee Dental Insurance-Nursing	7,353.00	3,487.47	3,865.53	110.84%
410229	Employee Vision Insurance - Nursing	1,543.00	705.63	837.37	118.67%
410525	Employee Health Insurance-Med Recs	5,802.00	1,553.80	4,248.20	273.41%
410527	Employee Dental Insurance-Med Recs	(100.00)	50.07	(150.07)	(299.72%)
410625	EE Health Insurance-Social Service	5,499.00	1,980.91	3,518.09	177.60%
410627	Employee Dental Ins-Social Service	63.00	0.00	63.00	0.00%
410628	Employee Vision Insurance - Social Ser	21.00	0.00	21.00	0.00%
410787	Employee Health - Therapy	20,657.00	31,280.58	(10,623.58)	(33.96%)
410788	Employee Dental - Therapy	752.00	959.53	(207.53)	(21.63%)
410791	Employee Vision Insurance - Therapy	44.00	100.05	(56.05)	(56.02%)
440125	Employee Health Insurance- Dietary	13,985.00	9,111.03	4,873.97	53.50%
440127	Employee Dental Insurance- Dietary	1,032.00	128.63	903.37	702.30%
440128	Employee Vision Insurance - Dietary	136.00	88.17	47.83	54.25%
450125	Employee Health Insurance-Hskp	34,939.00	15,228.40	19,710.60	129.43%
450127	Employee Dental Insurance-Hskp	936.00	(303.03)	1,239.03	(408.88%)
450128	Employee Vision Insurance - Hskp	173.00	60.74	112.26	184.82%
460125	Employee Health Insurance-Laundry	9,223.00	4,915.25	4,307.75	87.64%
460127	Employee Dental Insurance-Laundry	345.00	69.44	275.56	396.83%
460128	Employee Vision Insurance - Laundry	15.00	7.36	7.64	103.80%
470125	Employee Health Insurance-Maint	5,140.00	2,122.60	3,017.40	142.16%
470127	Employee Dental Insurance-Maint	151.00	50.07	100.93	201.58%
470128	Employee Vision Insurance - Maint	22.00	7.36	14.64	198.91%
480125	Employee Health Insurance-Rec/Sec	20,508.00	6,655.95	13,852.05	208.12%
480127	Employee Dental Insurance-Rec/Sec	291.00	163.43	127.57	78.06%
480129	Employee Vision Insurance - Rec/Sec	78.00	32.32	45.68	141.34%
550125	Employee Health Insurance-Activities SNF	5,847.00	2,905.18	2,941.82	101.28%
550127	Employee Dental Insurance-Activities SNF	111.00	16.15	94.85	587.31%
550128	Employee Vision Insurance - Act SNF	68.00	45.82	22.18	48.41%
560125	Employee Health Insurance-Admin	53,149.00	8,965.08	44,107.92	452.00%
560127	Employee Dental Insurance-Admin	781.00	120.79	660.21	546.58%
560128	Employee Vision Insurance - Admin	111.00	19.21	91.79	477.82%
Subtotal [1A5] Health Insurance		616,622.00	221,722.82	394,570.18	177.96%
Subgroup : [1A6] Life Insurance					
410126	Employee Life Insurance-Nursing Admn	687.00	146.20	540.80	369.90%
410226	Employee Life Insurance-Nursing	2,398.00	1,351.72	1,046.28	77.40%
410526	Employee Life Insurance-Med Recs	31.00	15.30	15.70	102.61%
410626	Employee Life Ins-Social Service	95.00	69.00	26.00	37.68%
410789	Employee Life - Therapy	143.00	239.70	(96.70)	(40.34%)
440126	Employee Life Insurance-Dietary	406.00	248.99	157.01	63.06%
450126	Employee Life Insurance-Hskp	265.00	142.80	122.20	85.57%
460126	Employee Life Insurance-Laundry	48.00	30.60	17.40	56.86%

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

Account	Description	FINAL 9/30/2016	1st PP-FINAL 9/30/2016	\$ VAR	% VAR
470126	Employee Life Insurance-Maint	48.00	20.40	27.60	135.29%
480126	Employee Life Insurance-Rec/Sec	61.00	30.60	30.40	99.35%
550126	Employee Life Insurance-Activities SNF	138.00	68.34	70.66	103.39%
560126	Employee Life Insurance-Admin	270.00	74.10	195.90	264.37%
Subtotal [1A6] Life Insurance		4,691.00	2,437.76	2,153.25	88.33%
Subgroup : [1A7] Pensions					
410241	Pension-Nursing	301,021.00	0.00	301,021.00	0.00%
440141	Pension-Dietary	27,380.00	0.00	27,380.00	0.00%
450141	Pension-Hosp	28,641.00	0.00	28,641.00	0.00%
460141	Pension-Laundry	6,470.00	0.00	6,470.00	0.00%
470141	Pension-Maint	4,300.00	0.00	4,300.00	0.00%
480141	Pension-Reception	11,402.00	0.00	4,450.00	0.00%
550141	Pension - Activities	3,083.00	0.00	3,083.00	0.00%
Subtotal [1A7] Pensions		382,297.00	0.00	375,345.00	0.00%
Subgroup : [1A8] Uniform Allowance					
410236	Uniforms-Nursing	6,016.00	0.00	6,016.00	0.00%
440136	Uniforms-Dietary	1,338.00	0.00	1,338.00	0.00%
450136	Uniforms-Hosp	1,107.00	0.00	1,107.00	0.00%
460136	Uniforms-Laundry	257.00	0.00	257.00	0.00%
470136	Uniforms-Maint	129.00	0.00	129.00	0.00%
480136	Uniforms-Reception	257.00	0.00	257.00	0.00%
550137	Uniforms-Activities	129.00	0.00	129.00	0.00%
Subtotal [1A8] Uniform Allowance		9,233.00	0.00	9,233.00	0.00%
Subgroup : [1A9] Other					
410135	Employee Expense-Nursing Admn	49.00	49.73	703.27	1,414.18%
410231	Drug Free Expense-Nursing	512.00	660.00	(148.00)	(22.42%)
410235	Employee Expense-Nursing	11,357.00	1,145.59	10,483.41	915.11%
410535	Employee Expense-Med Recs	0.00	0.00	22.00	0.00%
410635	Employee Expense-Social Service	17.00	0.00	17.00	0.00%
440135	Employee Expense-Dietary	305.00	0.00	305.00	0.00%
490135	Employee Expense-Mkt	0.00	5.38	(5.38)	(100.00%)
560135	Employee Benefits/Expense-Admin	2,835.00	1,217.98	8,645.02	709.78%
Subtotal [1A9] Other		15,075.00	3,078.68	20,022.32	650.35%
Subgroup : [1C] Bad Debts					
410998	Bad Debt Expense-SNF	(18,020.00)	54,000.00	(72,020.00)	(133.37%)
Subtotal [1C] Bad Debts		(18,020.00)	54,000.00	(72,020.00)	(133.37%)
Subgroup : [1D] Accounting and Auditing					
560844	Accounting/Audit Fees-Adm	30,601.00	17,393.34	13,207.66	75.94%
Subtotal [1D] Accounting and Auditing		30,601.00	17,393.34	13,207.66	75.94%
Subgroup : [1E] Legal					
560842	Conservator Fees	1,100.00	150.00	950.00	633.33%
560843	Legal Fees-Adm	1,745.00	14,241.93	(12,496.93)	(87.75%)
Subtotal [1E] Legal		2,845.00	14,391.93	(11,546.93)	(80.23%)
Subgroup : [1G] Office Supplies					
410237	Office Supplies - Nursing	758.00	659.02	(101.02)	(11.76%)
440920	Forms/Printing-Dietary	89.00	132.23	(43.23)	(32.69%)
490901	Office Supplies-Mkt	0.00	3.45	(3.45)	(100.00%)
490920	Forms/Printing-Mkt	3,355.00	2,583.26	771.74	29.87%
550905	Copier-Activities SNF	13.00	0.00	13.00	0.00%
560901	Office Supplies-Adm	13,278.00	5,462.39	7,815.61	143.08%
560902	Office Supplies Human Resources	0.00	8.29	(8.29)	(100.00%)
560910	Computer Supplies-Adm	50.00	0.00	50.00	0.00%
560920	Forms/Printing-Adm	1,104.00	571.61	532.39	93.14%
Subtotal [1G] Office Supplies		18,647.00	9,620.26	9,026.75	93.83%
Subgroup : [1H1] Telephone and Telegraph					
560714	Utilities-Telephone Service	44,498.00	18,386.23	26,111.77	142.02%
560715	Utilities-Telephone Maintenance Contract	8,339.00	(750.00)	9,089.00	(1,211.87%)
Subtotal [1H1] Telephone and Telegraph		52,837.00	17,636.23	35,200.77	199.59%
Subgroup : [1H2] Cellular Phones and Beepers					
410141	Cell Phones - Nursing Admin	1,683.00	602.51	1,080.49	179.33%
470941	Cell Phones-Maint	636.00	307.16	328.84	107.06%
560941	Cell Phones-Adm	(246.00)	0.00	(246.00)	0.00%
Subtotal [1H2] Cellular Phones and Beepers		2,073.00	909.67	1,163.33	127.88%
Subgroup : [1K2] Other					
560745	Taxes Other	0.00	250.00	(250.00)	(100.00%)
Subtotal [1K2] Other		0.00	250.00	(250.00)	(100.00%)
Subgroup : [1K3] Resident Day User Fee					
410997	Quality Assessment Fee - SNF	711,779.00	361,248.40	350,529.60	97.03%
Subtotal [1K3] Resident Day User Fee		711,779.00	361,248.40	350,529.60	97.03%
Total [16] Expenditures Other than Salaries		2,740,777.50	1,098,450.96	1,643,171.04	149.59%
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [4] Employee Travel					
410195	Mileage/Travel Reimburse - Nursing Adm	895.00	230.86	664.04	287.51%
410228	Travel - Nursing	845.00	472.69	(472.69)	(100.00%)
440950	Mileage Reimbursement-Dietary	68.00	31.02	36.98	119.21%
470950	Mileage Reimbursement-Maint	0.00	7.77	(7.77)	(100.00%)

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

Account	Description	FINAL 9/30/2016	1st PP-FINAL 9/30/2016	\$ VAR	% VAR
490950	Mileage Reimbursement-Mkt	2.00	151.21	(149.21)	(98.68%)
560950	Mileage Reimbursement-Adm	54.00	99.94	(45.94)	(45.97%)
Subtotal [4] Employee Travel		1,864.00	993.69	25.41	2.56%
Subgroup : [5] Education Expense					
410133	Training/Seminars/Courses-Nurs Admn	4,835.00	145.00	4,690.00	3,234.48%
410233	Training/Seminars/Courses-Nursing	525.00	1,772.05	(1,247.05)	(70.37%)
410798	Training/Seminars/Courses-Therapy Dept	2,243.00	0.00	2,243.00	0.00%
490133	Training/Seminars/Courses-Mkt	0.00	36.95	(36.95)	(100.00%)
560133	Training/Seminars/Courses-Admin	90.00	385.61	(295.61)	(76.66%)
Subtotal [5] Education Expense		7,693.00	2,339.61	5,353.39	228.82%
Subgroup : [6] Automobile Expense					
500891	Vehicle Fuel-Trans	141.00	110.01	30.99	28.17%
500892	Vehicle Maintenance-Trans	0.00	59.57	(59.57)	(100.00%)
Subtotal [6] Automobile Expense		141.00	169.58	(28.58)	(18.85%)
Subgroup : [M1] Advertising Help Wanted					
410130	Recruitment-Nursing Admn	1,288.00	0.00	1,288.00	0.00%
410230	Recruitment-Nursing	2,654.00	1,038.07	1,615.93	155.87%
410630	Recruitment-Social Service	367.00	0.00	367.00	0.00%
410796	Recruitment - Therapy	548.00	201.00	347.00	172.64%
440130	Recruitment-Dietary	264.00	0.00	264.00	0.00%
470130	Recruitment-Maint	265.00	0.00	265.00	0.00%
Subtotal [M1] Advertising Help Wanted		5,386.00	1,239.07	4,146.93	334.68%
Subgroup : [M3] Advertising Other					
490858	Special Events-Mkt	369.00	333.34	35.66	10.70%
490862	Promo Items-Mkt	783.00	876.24	(93.24)	(10.64%)
Subtotal [M3] Advertising Other		1,152.00	1,209.58	(57.58)	(4.76%)
Subgroup : [M7] Postage					
490930	Postage-Mkt	0.00	0.96	(0.96)	(100.00%)
560930	Postage-Adm	2,758.00	1,396.53	1,361.47	97.49%
560931	Overnight Service-Adm	2,365.00	1,100.27	1,264.73	114.95%
Subtotal [M7] Postage		5,123.00	2,497.76	2,625.24	105.10%
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
410134	Dues/Subscriptions-Nursing Admn	7,999.00	3,562.11	4,436.89	124.56%
Subtotal [M8] Dues and Membership Fees to Professional Associations		7,999.00	3,562.11	4,436.89	124.56%
Subgroup : [M9] Subscriptions					
440134	Dues/Subscriptions-Dietary	2,030.00	(579.00)	2,609.00	(450.60%)
470134	Dues/Subscriptions-Maint	1,567.00	578.77	988.23	170.75%
Subtotal [M9] Subscriptions		3,597.00	(0.23)	3,597.23	(1,564,013.04%)
Subgroup : [M11] Services Provided by Contract					
410140	Interco Contracted Services -Nurse Admn	10,557.00	0.00	10,557.00	0.00%
410240	Interco Contracted Services - Nursing	3,724.00	0.00	3,724.00	0.00%
410540	Interco Contracted Services - Med Rec	1,204.00	0.00	1,204.00	0.00%
560140	Contracted Services - Business Office	19,527.00	0.00	19,527.00	0.00%
560841	Contracted Services - Call System	4,052.00	2,541.66	1,510.34	59.42%
560845	Payroll Processing Fees	20,097.00	8,705.47	11,391.53	130.85%
560847	Consultant	3,823.00	0.00	3,823.00	0.00%
560911	Computer Maintenance-Adm	15,747.00	7,999.57	7,747.43	96.85%
560912	Software Maintenance Contract-Adm	27,335.00	9,042.48	18,292.52	202.30%
560914	Software Expense - Adm	1,944.00	459.98	1,484.02	322.63%
560915	Timeclock Software	13,459.00	3,825.08	9,633.92	251.86%
Subtotal [M11] Services Provided by Contract		121,469.00	32,674.24	88,894.76	272.90%
Subgroup : [M12] Administrative Management Services					
590002	Management Fees	315,924.00	127,250.50	188,673.50	148.27%
Subtotal [M12] Administrative Management Services		315,924.00	127,250.50	188,673.50	148.27%
Subgroup : [M13] Other					
410132	Background Checks-Nursing Admn	164.00	0.00	164.00	0.00%
410137	Software Expense - Nursing Adm	16,559.00	5,060.04	11,498.96	227.25%
410199	Licenses/Permits-Nursing Admn	1,841.00	845.34	995.66	117.78%
410232	Background Checks-Nursing	765.00	1,078.00	(313.00)	(29.04%)
440132	Background Checks-Dietary	246.00	210.00	36.00	17.14%
470132	Background Checks-Maint	0.00	30.00	(30.00)	(100.00%)
490859	Collateral Material-Mkt	372.00	263.22	108.78	41.33%
500199	Licenses & Permits-Trans	536.00	40.00	496.00	1,240.00%
560129	Benefit Plan Fees	(5,477.00)	7,609.27	(13,086.27)	(171.98%)
560132	Background Checks-Admin	0.00	30.00	(30.00)	(100.00%)
560199	Licenses/Permits	239.00	428.57	(189.57)	(44.23%)
560742	Patient Trust Bond	2,620.00	284.40	2,335.60	821.24%
560744	Resident Reimburse on Lost/Stolen Items	702.00	120.55	581.45	482.33%
560851	Entertainment-Adm	40.00	0.00	40.00	0.00%
560876	Equipment Minor-Adm	(4,186.00)	240.18	(4,426.18)	(1,842.86%)
560913	Internet Access-Adm	7,222.00	4,631.34	2,590.66	55.94%
560925	Records Storage - Adm	5,950.00	2,660.48	3,289.52	123.64%
560926	Parking Space - Adm	0.00	(1,125.00)	1,125.00	(100.00%)
560960	Equipment Rental-Adm	986.00	655.92	330.08	50.32%
560962	Interior Plants-Adm	0.00	169.05	(169.05)	(100.00%)
560963	Misc Decor-Adm	155.00	0.00	155.00	0.00%
560964	Holiday Decorations-Adm	92.00	0.00	92.00	0.00%
560995	Collection Fees/Credit Card Fees	182.00	12.00	170.00	1,500.00%
560996	Late fees/Fines/Finance Charge-Adm	5,368.00	7.43	5,360.57	72,147.64%
560997	Bank Service Charges-Adm	4,507.00	919.09	3,587.91	390.38%
580002	Employee/Guest meals	34.00	0.00	34.00	0.00%
R0002	Simplified - Dietary Software	0.00	2,053.31	(2,053.31)	(100.00%)
R0003	Direct Supply - Access Fee	0.00	579.00	(579.00)	(100.00%)
R0004	Termination Fee for Software Contract	0.00	20,700.43	(20,700.43)	(100.00%)
R0005	Champion Awards of Milford	0.00	149.00	(149.00)	(100.00%)
Subtotal [M13] Other		38,927.00	47,661.62	(8,724.62)	(18.31%)

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

Account	Description	FINAL 9/30/2016	1st PP-FINAL 9/30/2016	\$ VAR	% VAR
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		608,276.00	219,487.43	288,942.57	131.64%
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
440803	Raw Food-Dietary	89,361.00	97,302.14	(7,941.14)	(8.16%)
440804	Produce-Dietary	11,949.00	11,603.68	345.32	2.98%
440805	Dairy-Dietary	18,862.00	21,775.28	(2,913.28)	(13.38%)
Subtotal [2A1] Raw Food		<u>120,172.00</u>	<u>130,681.10</u>	(10,509.10)	(8.04%)
Subgroup : [2A2]	Non-Food Supplies				
410764	Nutritional Supplements	19,751.00	12,696.75	7,054.25	55.56%
440789	Thickened Liquids-Dietary	3,494.00	1,412.66	2,081.34	147.33%
440807	Dietary Supplies-Dietary	7,756.00	13,626.87	(5,870.87)	(43.08%)
440809	Utensils/Pots/Pans-Dietary	0.00	(25.51)	25.51	(100.00%)
440811	Chemicals-Dietary	6,082.00	706.36	5,375.64	761.03%
440876	Equipment Minor-Dietary	(2,062.00)	3,457.06	(5,519.06)	(159.65%)
Subtotal [2A2] Non-Food Supplies		<u>36,021.00</u>	<u>31,874.19</u>	<u>3,146.81</u>	<u>9.87%</u>
Subgroup : [2B]	Purchased Services				
440137	Contract Services - Dietary	268,555.00	0.00	268,555.00	0.00%
440140	Interco Contracted Services - Dietary	862.00	0.00	862.00	0.00%
Subtotal [2B] Purchased Services		<u>269,417.00</u>	<u>0.00</u>	<u>269,417.00</u>	<u>0.00%</u>
Total [16] Dietary Basis for Allocation of Costs		<u>424,610.00</u>	<u>162,665.29</u>	<u>262,054.71</u>	<u>161.21%</u>
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
460883	Linen/Terry-Laundry	2,298.00	1,049.22	1,248.78	119.02%
Subtotal [3A1] Bed Linens, etc...washed, ironed..		<u>2,298.00</u>	<u>1,049.22</u>	<u>1,248.78</u>	<u>119.02%</u>
Subgroup : [3B]	Purchased Services				
460107	Contract Services - Laundry	42,945.00	21,414.00	21,531.00	100.55%
Subtotal [3B] Purchased Services		<u>42,945.00</u>	<u>21,414.00</u>	<u>21,531.00</u>	<u>100.55%</u>
Subgroup : [3D]	Other				
460881	Chemicals-Laundry	1,452.00	0.00	1,452.00	0.00%
460882	Laundry Supplies-Laundry	81.00	0.00	81.00	0.00%
Subtotal [3D] Other		<u>1,533.00</u>	<u>0.00</u>	<u>1,533.00</u>	<u>0.00%</u>
Total [19] Laundry-Basis for Allocation of Costs		<u>46,776.00</u>	<u>22,463.22</u>	<u>24,312.78</u>	<u>108.23%</u>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4B]	Purchased Services				
450110	Contract Services _ Housekeeping	48,793.00	13,692.00	35,101.00	256.36%
Subtotal [4B] Purchased Services		<u>48,793.00</u>	<u>13,692.00</u>	<u>35,101.00</u>	<u>256.36%</u>
Subgroup : [4D]	Other				
450871	Cleaning Supplies-Hskp	10,592.00	15,566.08	(4,974.08)	(31.95%)
450876	Equipment Minor-Hskp	138.00	0.00	138.00	0.00%
Subtotal [4D] Other		<u>10,730.00</u>	<u>15,566.08</u>	<u>(4,836.08)</u>	<u>(31.07%)</u>
Subgroup : [6A2]	Purchased from				
410753	Pharmacy Credits	(4,722.00)	0.00	(4,722.00)	0.00%
410756	Pharmacy-RX Medicaid	5,084.00	2,534.91	2,549.09	100.56%
410757	Pharmacy-RX Medicare	88,246.00	67,470.50	20,775.50	30.79%
410758	Pharmacy-RX Managed Care	40,691.00	18,387.20	22,303.80	121.30%
410769	Pharmacy - RX Other	21.00	2,234.66	(2,213.66)	(99.06%)
Subtotal [6A2] Purchased from		<u>129,320.00</u>	<u>90,627.27</u>	<u>38,692.73</u>	<u>42.69%</u>
Subgroup : [6B]	Medicine Cabinet Drugs				
410733	Floor Stock Drugs & Supplies	20,894.00	10,349.86	10,534.14	101.78%
410759	Pharmacy OTC Medicaid	5,133.00	3,583.92	1,549.08	43.22%
410760	Pharmacy-OTC Medicare	200.00	999.58	(799.58)	(79.99%)
410770	Pharmacy - OTC Other	158.00	362.93	(204.93)	(56.47%)
Subtotal [6B] Medicine Cabinet Drugs		<u>26,375.00</u>	<u>16,296.29</u>	<u>11,078.71</u>	<u>72.43%</u>
Subgroup : [6C]	Medical and Therapeutic Supplies				
410761	Incontinent Supplies	43,481.00	22,689.83	20,791.17	91.63%
410762	Medical Supplies	63,847.00	29,863.29	33,983.71	113.80%
410763	Nursing Supplies	78,969.00	38,949.72	40,019.28	102.75%
Subtotal [6C] Medical and Therapeutic Supplies		<u>186,297.00</u>	<u>91,502.84</u>	<u>94,794.16</u>	<u>103.60%</u>
Subgroup : [6D]	Ambulance/Limousine				
410750	Resident Transportation	1,037.00	563.12	473.88	84.15%
Subtotal [6D] Ambulance/Limousine		<u>1,037.00</u>	<u>563.12</u>	<u>473.88</u>	<u>84.15%</u>
Subgroup : [6E2]	Oxygen - Other				
410741	Oxygen	8,881.00	4,238.28	4,642.72	109.54%
410742	Inhalation Supplies	8,592.00	9,991.58	(1,399.58)	(14.01%)
Subtotal [6E2] Oxygen - Other		<u>17,473.00</u>	<u>14,229.86</u>	<u>3,243.14</u>	<u>22.79%</u>
Subgroup : [6F]	X-Rays and related radiological				
410752	X-Ray Service	6,430.00	5,112.55	1,317.45	25.77%
Subtotal [6F] X-Rays and related radiological		<u>6,430.00</u>	<u>5,112.55</u>	<u>1,317.45</u>	<u>25.77%</u>
Subgroup : [6H]	Laboratory				
410751	Lab Fees	20,237.00	10,211.97	10,025.03	98.17%
Subtotal [6H] Laboratory		<u>20,237.00</u>	<u>10,211.97</u>	<u>10,025.03</u>	<u>98.17%</u>
Subgroup : [6I]	Recreation				
550850	Activities Supplies-Activities-SNF	387.00	761.97	(374.97)	(49.21%)
550851	Entertainment-Activities-SNF	7,090.00	5,488.00	1,602.00	29.19%
550852	Activities Events Food-Activities-SNF	3,360.00	4,797.86	(1,437.86)	(29.97%)
560717	Utilities-Cable TV	23,869.00	11,921.76	11,947.24	100.21%
Subtotal [6I] Recreation		<u>34,706.00</u>	<u>22,969.59</u>	<u>11,736.41</u>	<u>51.10%</u>
Subgroup : [6J]	Other				

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

Account	Description	FINAL 9/30/2016	1st PP-FINAL 9/30/2016	\$ VAR	% VAR
410176	Equipment Minor	(1,275.00)	0.00	(1,275.00)	0.00%
410730	Minor Equipment & Supplies - Therapy	5,304.00	2,650.56	2,653.44	100.11%
410731	IV Therapy	0.00	267.80	(267.80)	(100.00%)
410743	IV Supplies - Medicaid	3,540.00	0.00	3,540.00	0.00%
410754	IV Drugs - Medicare	1,460.00	1,028.72	431.28	41.92%
410755	IV Supplies - Medicare	3,960.00	0.00	3,960.00	0.00%
410765	Medical Equipment Rental	48,347.00	73,880.52	(25,533.52)	(34.56%)
410768	Minor Equipment - Nursing	4,428.00	11,817.94	(7,389.94)	(62.52%)
410771	IV Drugs - Managed Care	0.00	1,906.03	(1,906.03)	(100.00%)
410772	IV Supplies - Managed Care	981.00	941.45	39.55	4.20%
410773	IV Drugs - Medicaid	2,089.00	0.00	2,089.00	0.00%
410774	Medical Waste Disposal	855.00	(1,687.50)	2,542.50	(150.67%)
410790	Therapy Software Costs	2,400.00	2,300.36	99.64	4.33%
Subtotal [6J] Other		72,090.00	93,106.88	(21,016.88)	(22.57%)
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		663,488.00	372,877.46	180,610.55	48.44%
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
410767	Equipment Repairs - Nursing	6,998.00	1,620.79	5,377.21	331.76%
440813	Maintenance & Repairs-Dietary	5,651.00	3,851.81	1,799.19	46.71%
450875	Maintenance & Repairs-Hosp	4.00	0.00	4.00	0.00%
460820	Maintenance & Repairs-Laundry	285.00	2,486.56	(2,201.56)	(88.54%)
460885	Maintenance & Repairs-Laundry	6,735.00	0.00	6,735.00	0.00%
470820	Maintenance & Repairs-Maint	19,720.00	10,146.75	9,573.25	94.35%
470826	Small Tools-Maint	473.00	0.00	473.00	0.00%
470876	Equipment Minor-Maint	483.00	849.95	(366.95)	(43.17%)
Subtotal [6A] Repairs and Maintenance		40,348.00	18,966.86	21,393.14	112.86%
Subgroup : [6B]	Heat				
560712	Utilities-Gas/Oil	46,415.00	19,492.47	26,922.53	138.12%
Subtotal [6B] Heat		46,415.00	19,492.47	26,922.53	138.12%
Subgroup : [6C]	Light & Power				
560711	Utilities-Electric	101,548.00	59,659.87	41,888.13	70.21%
Subtotal [6C] Light & Power		101,548.00	69,659.87	41,888.13	70.21%
Subgroup : [6D]	Water				
560713	Utilities-Water/Sewer/Refuse	16,602.00	3,699.39	12,902.61	348.78%
Subtotal [6D] Water		16,602.00	3,699.39	12,902.61	348.78%
Subgroup : [6F]	Other				
470128	Contracted Maintenance	17,237.00	8,340.00	8,897.00	106.66%
470135	Employee Expense-Maint	122.00	0.00	122.00	0.00%
470821	Electrical-Maint	3,258.00	1,685.36	1,572.64	93.31%
470822	Plumbing-Maint	8,099.00	9,015.15	(916.15)	(10.16%)
470823	HVAC/Boiler Maint	(4,608.00)	8,912.00	(13,520.00)	(151.71%)
470824	Paint-Maint	2,289.00	579.25	1,709.75	285.17%
470828	Alarm Inspection-Maint	2,920.00	1,538.70	1,381.30	89.77%
470829	Alarm Repairs-Maint	(1,304.00)	5,634.38	(6,938.38)	(123.14%)
470830	Grounds Maintenance-Maint	7,912.00	13,178.01	(5,266.01)	(39.98%)
470832	Sprinklers-Maint	827.00	0.00	827.00	0.00%
470833	Elevator-Maint	4,558.00	17,202.00	(12,644.00)	(73.50%)
470834	Pest Control-Maint	1,714.00	780.00	934.00	119.74%
470836	Maint Contracts - Generator	(85.00)	1,470.00	(1,555.00)	(105.78%)
470970	Waste Disposal -Grease/Trash	26,749.00	17,717.80	9,031.20	50.97%
560198	Bldg Inspection Fees	(1,276.00)	13,710.57	(24,986.57)	(182.24%)
560905	Copier- Maintenance Agreement	3,725.00	1,752.69	1,972.31	112.53%
Subtotal [6F] Other		82,137.00	101,816.91	(39,378.91)	(38.79%)
Subgroup : [7B]	Building & Building Improvements				
590006	Depreciation-Bldgs & Improvements	4,374.00	462.85	3,911.15	845.01%
Subtotal [7B] Building & Building Improvements		4,374.00	462.85	3,911.15	845.01%
Subgroup : [7D]	Movable Equipment				
590007	Depreciation-FFE	32,762.00	7,730.81	25,031.19	323.78%
590008	Depreciation-Vehicles	6,972.00	2,795.65	4,176.35	149.39%
Subtotal [7D] Movable Equipment		39,734.00	10,526.46	29,207.54	277.47%
Subgroup : [9]	Rental Payments				
590005	Rent Expense	1,237,068.00	394,516.67	842,551.33	213.57%
Subtotal [9] Rental Payments		1,237,068.00	394,516.67	842,551.33	213.57%
Subgroup : [10B]	Real estate taxes paid by lessor				
560731	Real Estate Taxes	101,183.00	40,500.00	60,683.00	149.83%
Subtotal [10B] Real estate taxes paid by lessor		101,183.00	40,500.00	60,683.00	149.83%
Subgroup : [10C]	Personal property taxes				
560733	Personal Property Taxes	5,941.00	8,033.48	(2,092.48)	(26.05%)
Subtotal [10C] Personal property taxes		5,941.00	8,033.48	(2,092.48)	(26.05%)
Total [22] Maintenance and Property		1,665,381.00	667,362.96	997,998.04	151.82%
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
590004	Interest Expense	39,713.00	29,981.10	9,731.90	32.46%
590009	Amortization	4,721.00	742.35	3,978.65	535.95%
Subtotal [12D] Other Interest Expense		44,434.00	30,723.45	13,710.55	44.63%
Subgroup : [14A]	Insurance on Property				
560736	Property Insurance	9,454.00	5,176.02	4,277.98	82.65%
Subtotal [14A] Insurance on Property		9,454.00	5,176.02	4,277.98	82.65%
Subgroup : [14B]	Insurance of Automobiles				
560738	Auto Insurance	2,370.00	0.00	2,370.00	0.00%
Subtotal [14B] Insurance of Automobiles		2,370.00	0.00	2,370.00	0.00%

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

Account	Description	FINAL 9/30/2016	1st PP-FINAL 9/30/2016	\$ VAR	% VAR
Subgroup : [14C1]	Umbrella				
560734	Professional Liability Insurance	26,605.00	13,302.54	13,302.46	100.00%
560735	General Liability Insurance	26,605.00	13,302.54	13,302.46	100.00%
Subtotal [14C1] Umbrella		53,210.00	26,605.08	26,604.92	100.00%
Subgroup : [14C3]	Other				
560740	Insurance-Other	7,101.00	2,172.48	4,928.52	226.86%
Subtotal [14C3] Other		7,101.00	2,172.48	4,928.52	226.86%
Total [27] Interest and Insurance		116,669.00	64,677.03	51,991.97	80.23%
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
310301	Routine Services- MCD-SNF	(14,758,419.00)	(7,049,305.00)	(7,709,114.00)	109.36%
Subtotal [1A] Medicaid Residents (CT only)		(14,758,419.00)	(7,049,305.00)	(7,709,114.00)	109.36%
Subgroup : [1B]	Medicaid room and board contractual allowance				
310398	Contractual Adj- Room- MCD-SNF	5,649,892.00	3,218,372.83	2,431,519.17	75.55%
Subtotal [1B] Medicaid room and board contractual allowance		5,649,892.00	3,218,372.83	2,431,519.17	75.55%
Subgroup : [3A]	Medicare Residents (All inclusive)				
310201	Routine Services-MCR A-SNF	(1,499,154.00)	(1,098,005.00)	(401,149.00)	36.53%
310295	Sequestration - MCR A	35,643.00	21,300.53	14,342.47	67.33%
Subtotal [3A] Medicare Residents (All inclusive)		(1,463,511.00)	(1,076,704.47)	(386,806.53)	35.93%
Subgroup : [3B]	Medicare room and board contractual allowance				
310298	Contractual Adj- Room- MCR A-SNF	(601,765.00)	(358,292.48)	(243,472.52)	67.95%
Subtotal [3B] Medicare room and board contractual allowance		(601,765.00)	(358,292.48)	(243,472.52)	67.95%
Subgroup : [4A]	Private-pay residents and other				
310101	Routine Services-SNF PVT	(657,501.00)	(436,595.00)	(220,906.00)	50.60%
310501	Routine Services-Hospice-SNF	(146,574.00)	0.00	(146,574.00)	0.00%
310801	Routine Services HMO	(752,058.00)	(343,104.00)	(408,954.00)	119.19%
Subtotal [4A] Private-pay residents and other		(1,556,133.00)	(779,699.00)	(776,434.00)	99.58%
Subgroup : [4B]	Private-pay room and board contractual allowance				
310598	Contractual Adj-Room-Hospice-SNF	58,531.00	0.00	58,531.00	0.00%
310599	Contractual Adj- Ancill- Hospice-SNF	132.00	0.00	132.00	0.00%
310895	Sequestration - HMO	434.00	408.00	26.00	6.37%
310898	Contractual Adjustment Room HMO	45,430.00	75,427.35	(29,997.35)	(39.77%)
Subtotal [4B] Private-pay room and board contractual allowance		104,527.00	75,835.35	28,691.65	37.83%
Subgroup : [6A]	Prescription Drugs - Medicare				
310203	Pharmacy-MCR A-SNF	(140,065.00)	(100,231.98)	(39,833.02)	39.74%
Subtotal [6A] Prescription Drugs - Medicare		(140,065.00)	(100,231.98)	(39,833.02)	39.74%
Subgroup : [6C]	Prescription Drugs - Non-medicare				
310103	Pharmacy- SNF PVT	1,789.00	(1,788.75)	3,577.75	(200.01%)
310303	Pharmacy- MCD- SNF	(15,470.00)	(10,475.82)	(4,994.18)	47.67%
310503	Pharmacy-Hospice-SNF	(132.00)	0.00	(132.00)	0.00%
310803	Pharmacy HMO	(66,882.00)	(32,712.58)	(34,169.42)	104.45%
Subtotal [6C] Prescription Drugs - Non-medicare		(80,655.00)	(44,977.15)	(35,677.85)	79.41%
Subgroup : [6A]	Medical Supplies - Medicare				
310402	Medical Supplies- MCR B-SNF	(910.00)	0.00	(910.00)	0.00%
Subtotal [6A] Medical Supplies - Medicare		(910.00)	0.00	(910.00)	0.00%
Subgroup : [7A]	Physical Therapy - Medicare				
310206	Physical Therapy- MCR A-SNF	(631,410.00)	(450,339.00)	(181,071.00)	40.21%
310406	Physical Therapy- MCR B-SNF	(337,060.00)	(204,822.00)	(132,238.00)	64.56%
Subtotal [7A] Physical Therapy - Medicare		(968,470.00)	(655,161.00)	(313,309.00)	47.82%
Subgroup : [7C]	Physical Therapy - Non-medicare				
310106	Physical Therapy- SNF PVT	(7,552.00)	(5,603.00)	(1,949.00)	34.78%
310306	Physical Therapy- MCD-SNF	(333,024.00)	(98,127.00)	(234,897.00)	239.38%
310806	PT HMO	(297,328.00)	(105,698.00)	(191,630.00)	181.30%
Subtotal [7C] Physical Therapy - Non-medicare		(637,904.00)	(209,428.00)	(428,476.00)	204.59%
Subgroup : [8A]	Speech Therapy - Medicare				
310207	Speech Therapy- MCR A-SNF	(73,281.00)	(60,046.00)	(13,235.00)	22.04%
310407	Speech Therapy-MCR B-SNF	(114,292.00)	(68,617.00)	(45,675.00)	66.57%
Subtotal [8A] Speech Therapy - Medicare		(187,573.00)	(128,663.00)	(58,910.00)	45.79%
Subgroup : [8C]	Speech Therapy - Non-medicare				
310107	Speech Therapy- SNF PVT	0.00	(2,140.00)	2,140.00	(100.00%)
310307	Speech Therapy- MCD-SNF	(91,375.00)	(27,773.00)	(63,602.00)	229.01%
310807	ST HMO	(57,326.00)	(32,302.00)	(25,024.00)	77.47%
Subtotal [8C] Speech Therapy - Non-medicare		(148,701.00)	(62,215.00)	(86,486.00)	139.01%
Subgroup : [9A]	Occupational Therapy - Medicare				
310208	Occupational Therapy- MCR A-SNF	(508,123.00)	(387,323.00)	(120,800.00)	31.19%
310408	Occupational Therapy-MCR B-SNF	(166,296.00)	(150,495.00)	(15,801.00)	10.50%
Subtotal [9A] Occupational Therapy - Medicare		(674,419.00)	(537,818.00)	(136,601.00)	25.40%
Subgroup : [9C]	Occupational Therapy - Non-medicare				
310108	Occupational Therapy- SNF PVT	(4,532.00)	(4,028.00)	(504.00)	12.51%
310308	Occupational Therapy- MCD-SNF	(156,023.00)	(53,003.00)	(103,020.00)	194.37%
310508	Occupational Therapy-Hospice-SNF	(185.00)	0.00	(185.00)	0.00%
310808	OT HMO	(196,813.00)	(84,548.00)	(112,265.00)	132.78%
Subtotal [9C] Occupational Therapy - Non-medicare		(357,553.00)	(141,579.00)	(215,974.00)	152.55%
Subgroup : [10A]	Other - Medicare				
310205	Laboratory- MCR A-SNF	(20,849.00)	(14,021.22)	(6,827.78)	47.27%
310212	IV Therapy-MCR A-SNF	(7,634.00)	(435.00)	(7,199.00)	1,654.94%
310215	XRay MRA	(8,497.00)	(11,189.72)	2,702.72	(24.13%)
310299	Contractual Adj-Ancill-MCR A-SNF	1,389,860.00	1,023,595.92	366,064.08	35.76%
310409	Equipment Rental-MCR B-SNF	0.00	(731.83)	731.83	(100.00%)

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

Account	Description	FINAL	1st PP-FINAL	\$ VAR	% VAR
		<u>9/30/2016</u>	<u>8/30/2016</u>		
310498	Sequestration - MCR B	4,048.00	2,104.78	1,944.22	92.37%
310499	Contractual Adj- Ancill- MCR B-SNF	366,001.00	240,420.70	125,580.30	52.23%
Subtotal [10A] Other - Medicare		<u>1,722,830.00</u>	<u>1,238,733.63</u>	483,196.37	38.98%
Subgroup : [10B] Other - Non-medicare					
310105	Laboratory	(220.00)	0.00	(220.00)	0.00%
310195	Routine Revenue Adjustment-SNF PVT	0.00	7,130.00	(7,130.00)	(100.00)%
310305	Laboratory- MCD- SNF	(1,419.00)	(563.15)	(855.85)	151.98%
310312	IV Therapy-MCD-SNF	(8,222.00)	(3,885.00)	(4,337.00)	111.63%
310397	Other Service- MCD-SNF	(98.00)	(264.00)	165.00	(62.50)%
310399	Contractual Adj- Ancillaries- MCD-SNF	605,631.00	194,090.97	411,540.03	212.03%
310802	Medical Supplies HMO	(410.00)	(1,261.41)	851.41	(67.50)%
310805	Lab HMO	(9,441.00)	(7,633.65)	(1,807.35)	23.88%
310810	IV THERAPY	(1,889.00)	(6,132.74)	4,243.74	(69.20)%
310815	Radiology HMO	(1,629.00)	(1,464.69)	(164.31)	11.22%
310899	Contractual Adj Ancillary HMO	592,163.00	261,113.01	331,049.99	126.78%
Subtotal [10B] Other - Non-medicare		<u>1,174,465.00</u>	<u>441,129.34</u>	733,335.66	166.24%
Subgroup : [11] Meals sold to guests, employees, and others					
370120	Employee Meals	(646.00)	0.00	(646.00)	0.00%
Subtotal [11] Meals sold to guests, employees, and others		<u>(646.00)</u>	<u>0.00</u>	<u>(646.00)</u>	<u>0.00%</u>
Subgroup : [15] Interest Income					
580001	Interest Income	(3.00)	0.00	(3.00)	0.00%
Subtotal [15] Interest Income		<u>(3.00)</u>	<u>0.00</u>	<u>(3.00)</u>	<u>0.00%</u>
Subgroup : [18] Other Revenue					
380165	Vending Machine Revenue	(2,834.00)	0.00	(2,834.00)	0.00%
Subtotal [18] Other Revenue		<u>(2,834.00)</u>	<u>0.00</u>	<u>(2,834.00)</u>	<u>0.00%</u>
Total [30] Statement of Revenue		<u>(12,927,787.00)</u>	<u>(6,189,002.93)</u>	(6,758,784.07)	109.56%
Group : [31-32] Assets					
Subgroup : [A1] Cash					
110102	Petty Cash	1,000.00	1,000.00	0.00	0.00%
110103	BOA Operating Account	6,705.00	1,377.17	5,327.83	386.87%
110110	Resident Trust	56,544.00	34,519.36	22,024.64	63.80%
120204	Cash - Insurance Reserve	361,908.00	109,228.79	252,679.21	231.33%
120205	Cash - Security Deposit	750.00	750.00	0.00	0.00%
Subtotal [A1] Cash		<u>426,907.00</u>	<u>146,876.32</u>	280,031.68	190.66%
Subgroup : [A2] Resident Accounts Receivable					
110204	Accts Receivable-PVT	135,614.00	26,654.95	108,959.05	408.78%
110205	Accts Receivable-Caid Res Responsibility	(50,046.00)	857.75	(50,903.75)	(5,934.57)%
110206	Accts Receivable-SNF Medicare Part A	279,795.00	217,964.94	61,830.06	28.37%
110207	Accts Receivable-SNF Medicare Part B	90,868.00	92,442.00	(1,574.00)	(1.70)%
110208	Accts Receivable-Caid Cross-Over Part A	38,828.00	54,554.57	(15,726.57)	(28.83)%
110209	Accts Receivable-Caid Cross-Over Part B	29,474.00	18,677.49	10,796.51	57.80%
110210	Accts Receivable-SNF Medicaid	1,321,739.00	896,652.78	425,086.22	47.41%
110211	Accts Receivable-Hospice	48,327.00	8,860.17	39,466.83	445.44%
110212	Accts Receivable-Pvt Co Insurance Part A	101,051.00	80,604.98	20,446.02	25.37%
110213	Accts Receivable-Pvt Co Insurance Part B	10,844.00	10,462.29	381.71	3.65%
110214	Accts Receivable-Insurance	17,160.00	17,160.00	0.00	0.00%
110215	Allowance for Uncollectible-SNF/ILAL	(62,980.00)	(81,000.00)	18,020.00	(22.25)%
110217	Accts Receivable - Other	19,703.00	(64.53)	19,767.53	(30,633.09)%
110218	Accts Receivable - HMO B	10,712.00	8,614.18	2,097.82	24.35%
110221	Accounts Receivable - HMO	95,575.00	152,946.53	(57,371.53)	(37.51)%
110223	Accts Receivable - PO	311,194.00	315,819.26	(4,625.26)	(1.46)%
110250	AR-Refunds	5,552.00	(700.00)	6,252.00	(893.14)%
Subtotal [A2] Resident Accounts Receivable		<u>2,403,410.00</u>	<u>1,820,607.36</u>	582,802.64	32.02%
Subgroup : [A5] Prepaid Expenses					
110401	Prepaid Insurance	6,091.00	98,307.22	(92,216.22)	(93.80)%
110403	Prepaid Taxes and Licenses	423.00	84,591.87	(84,168.87)	(99.50)%
110405	Prepaid Uniforms	28,312.00	0.00	28,312.00	0.00%
110406	Prepaid Other	85,003.00	37,328.30	47,674.70	127.72%
Subtotal [A5] Prepaid Expenses		<u>119,829.00</u>	<u>220,227.39</u>	<u>(100,398.39)</u>	<u>(45.59)%</u>
Subgroup : [A8] Other Current Assets					
110242	Due from Long Ridge	1,082.00	1,081.60	0.40	0.04%
120110	Deposits on Utilities	500.00	21,485.00	(20,985.00)	(97.67)%
120111	Deposits on Professional Services	70,000.00	0.00	70,000.00	0.00%
120320	Construction-in-Progress	105,346.00	0.00	105,346.00	0.00%
Subtotal [A8] Other Current Assets		<u>176,928.00</u>	<u>22,566.60</u>	154,361.40	684.03%
Subgroup : [B3] Buildings Improvements					
120304	Building & Improvements	68,948.00	16,240.15	52,707.85	324.55%
120305	Accumulated Depr- Bldg & Improvement	(4,860.00)	(486.35)	(4,373.65)	899.28%
Subtotal [B3] Buildings Improvements		<u>64,088.00</u>	<u>15,753.80</u>	48,334.20	306.81%
Subgroup : [B6] Movable Equipment					
120306	Furniture, Fixtures & Equipment	199,449.00	61,873.90	137,575.10	222.35%
120307	Accumulated Depr- FFE	(41,014.00)	(8,251.47)	(32,762.53)	397.05%
Subtotal [B6] Movable Equipment		<u>158,435.00</u>	<u>53,622.43</u>	104,812.57	195.46%
Subgroup : [B7] Motor Vehicles					
120308	Motor Vehicles	41,367.00	40,257.00	1,110.00	2.76%
120309	Accumulated Depr- Vehicles	(9,767.00)	(2,795.65)	(6,971.35)	249.36%
Subtotal [B7] Motor Vehicles		<u>31,600.00</u>	<u>37,461.35</u>	<u>(5,861.35)</u>	<u>(15.65)%</u>
Total [31-32] Assets		<u>3,381,197.00</u>	<u>2,317,814.25</u>	1,064,182.75	45.93%
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
210104	Accounts Payable- Trade	(1,076,334.00)	(673,928.97)	(402,405.03)	59.71%
210105	Accounts Payable- Accrued	(63,700.00)	(103,100.69)	39,400.69	(38.22)%
Subtotal [A1] Trade Accounts Payable		<u>(1,140,034.00)</u>	<u>(777,029.66)</u>	<u>(363,004.34)</u>	<u>46.72%</u>

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

Account	Description	FINAL 9/30/2016	1st PP-FINAL 9/30/2016	\$ VAR	% VAR
Subgroup : [A2]	Note Payable				
210152	Note Payable - HSG 12/31/15	(7,102.00)	0.00	(7,102.00)	0.00%
Subtotal [A2] Note Payable		<u>(7,102.00)</u>	<u>0.00</u>	<u>(7,102.00)</u>	<u>0.00%</u>
Subgroup : [A4]	Accrued Payroll				
210201	Accrued Salaries & Wages	(74,821.00)	(230,211.05)	155,390.05	(67.50%)
210207	Accrued Vacation/Holiday Pay	(86,991.00)	0.00	(86,991.00)	0.00%
Subtotal [A4] Accrued Payroll		<u>(161,812.00)</u>	<u>(230,211.05)</u>	<u>68,399.05</u>	<u>(29.71%)</u>
Subgroup : [A6]	Accrued Payroll Taxes Payable				
210115	SIT Taxes Payable	(2,967.00)	(11,571.90)	8,604.90	(74.36%)
210202	Federal Income Tax Withheld	(9,792.00)	(37,062.04)	27,270.04	(73.58%)
210204	FICA Taxes- EE	(12,403.00)	(47,608.78)	35,205.78	(73.95%)
210205	SUI Taxes Payable	(658.00)	8,241.85	(8,899.85)	(107.98%)
210210	FUTA Taxes	(21.00)	(62.15)	41.15	(66.21%)
Subtotal [A6] Accrued Payroll Taxes Payable		<u>(25,841.00)</u>	<u>(88,063.02)</u>	<u>62,222.02</u>	<u>(70.66%)</u>
Subgroup : [A12]	Other Current Liabilities				
210109	Employee Deductions- Garnishments	(4.00)	(170.68)	166.68	(97.66%)
210110	Employee Deductions- HSA	0.00	(617.14)	617.14	(100.00%)
210111	Employee Deductions- 401K	0.00	(10,898.99)	10,898.99	(100.00%)
210112	Employee Deductions- FSA	(962.00)	(351.22)	(610.78)	173.90%
210113	Employee Deductions- ST/LIFE	(2,308.00)	(2,268.75)	(39.25)	1.73%
210114	Employee Deductions- Child Support	(187.00)	(1,054.11)	867.11	(82.26%)
210116	Employee Deductions - AFLAC	(326.00)	(3,013.85)	2,687.85	(89.18%)
210117	Employee Deductions - Union Dues	(946.00)	(1,341.09)	395.09	(29.46%)
210118	Resident Trust	(56,544.00)	(34,519.36)	(22,024.64)	63.80%
210160	Uncleared Checks	(37,526.00)	(194,194.22)	156,668.22	(80.68%)
210206	Accrued Workers Comp	(16,630.00)	(36,893.53)	20,263.53	(54.92%)
210208	Accrued Real Estate Taxes	(37,602.00)	(60,750.00)	23,148.00	(38.10%)
210212	Accrued Interest Payable	0.00	(10,607.84)	10,607.84	(100.00%)
210214	Accrued Land Lease	(5,471.00)	(5,471.00)	0.00	0.00%
210215	Accrued Legal Fees	(12,692.00)	(12,800.00)	108.00	(0.84%)
210216	Accrued Accounting/Audit Fees	(33,514.00)	(17,000.00)	(16,514.00)	97.14%
210218	Accrued Personal Property Taxes	(2,352.00)	(11,250.00)	8,898.00	(79.09%)
210225	Due to Eagle Lake Foundation	0.00	(116,170.47)	116,170.47	(100.00%)
210259	Due to Medicaid - Bed Fees	(177,997.00)	(186,447.40)	8,450.40	(4.53%)
220200	Deferred Rent	(441,358.00)	0.00	(441,358.00)	0.00%
Subtotal [A12] Other Current Liabilities		<u>(826,419.00)</u>	<u>(706,819.65)</u>	<u>(120,599.35)</u>	<u>17.09%</u>
Subgroup : [B4]	Other Long-Term Liabilities				
210244	Due to Fifth Third Line	(952,455.00)	(149,942.28)	(802,512.72)	535.21%
220400	Long Term Capital Lease	(46,070.00)	(57,921.69)	11,851.69	(20.46%)
Subtotal [B4] Other Long-Term Liabilities		<u>(998,525.00)</u>	<u>(207,863.97)</u>	<u>(790,661.03)</u>	<u>360.37%</u>
Total [33-34] Liabilities		<u>(3,189,733.00)</u>	<u>(2,008,967.35)</u>	<u>(1,150,745.65)</u>	<u>57.28%</u>
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
250200	Change in Net Assets	(308,029.00)	(103,140.58)	(204,888.42)	198.65%
Subtotal [B5] Cumulated Earnings		<u>(308,029.00)</u>	<u>(103,140.58)</u>	<u>(204,888.42)</u>	<u>198.65%</u>
Total [36] Equity		<u>(308,029.00)</u>	<u>(103,140.58)</u>	<u>(204,888.42)</u>	<u>198.65%</u>
Sum of Account Groups		0.00	0.00	0.00	0.00%
Net (Income) Loss		0.00	0.00	0.00	0.00%

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Westport, 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
Reclassifying Journal Entries JE # 2		I.01b		
Allocation of vacation, holiday and sick time				
410775	Salaries - Physical Therapy		12,072.00	
410777	Salaries - Occupational Therapy		8,333.00	
410779	Salaries - Speech Therapy		6,203.00	
410782	Vac/Sick/Hol - Therapy			26,608.00
Total			26,608.00	26,608.00
Reclassifying Journal Entries JE # 5		E.01b		
Reclass Employee Travel				
410228	Travel - Nursing		845.00	
410135	Employee Expense-Nursing Admn			704.00
410235	Employee Expense-Nursing			119.00
410535	Employee Expense-Med Recs			22.00
Total			845.00	845.00
Reclassifying Journal Entries JE # 6		E.01b		
Reclass Pension				
480141	Pension-Reception		6,952.00	
560135	Employee Benefits/Expense-Admin			6,952.00
Total			6,952.00	6,952.00
Reclassifying Journal Entries JE # 7		E.01b		
Reclass employee health insurance				
410225	Employee Health Insurance-Nursing		153.00	
560125	Employee Health Insurance-Admin		76.00	
410235	Employee Expense-Nursing			153.00
560135	Employee Benefits/Expense-Admin			76.00
Total			229.00	229.00
Reclassifying Journal Entries JE # 11		I.01a		
Allocation of director of rehab				
410775	Salaries - Physical Therapy		10,205.00	
410777	Salaries - Occupational Therapy		7,043.00	
410779	Salaries - Speech Therapy		5,243.00	
410711	Salaries - Director of Rehab			22,491.00
Total			22,491.00	22,491.00
Reclassifying Journal Entries JE # 12		H.02		
Reclass Dietitian salaries from prep cook				
440101	Salaries-Dietary Manager/CDM		23,045.00	
440110	Salaries - Prep Cooks			23,045.00
Total			23,045.00	23,045.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/6/2017
 Run Date: 2/6/2017

Provider Name: Senior Philanthropy of Westport, LLC
 Provider Number: 110371
 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: