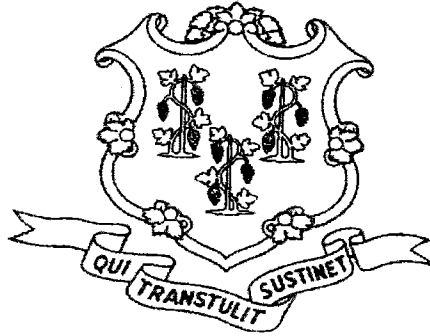


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center	
Address (No. & Street, City, State, Zip Code) 745 Highland Avenue, Cheshire, CT 06410	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

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

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

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**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire	2407	9/30/2017	1	37

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

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, 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) Lizbeth Carmichael			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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 745 Highland Avenue, Cheshire, CT 06410				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/5/2018	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 877-311-2675		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional		Address (No. & Street, City, State, Zip ) 745 Highland Avenue, Cheshire, CT 06410		
License Numbers:	CCNH 2407	RHNS (Specify)	Medicare Provider No. 07-5222	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input 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.				
<b>Administrator</b>				
Name of Administrator Lizbeth Carmichael		Nursing Home Administrator's License No.:	1141	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		









**General Information and Questionnaire  
 Related Parties\***

Name of Facility		License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire R		2407	9/30/2017	4	37		
<p>Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?    <input type="radio"/> Yes    <input checked="" type="radio"/> No</p> <p>Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?    <input checked="" type="radio"/> Yes    <input type="radio"/> No</p> <p>If "Yes," provide the following information:</p>							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	<input checked="" type="radio"/>	Rent, Insurances, Call Mgmt	Various	524,427	524,427
Milford B, LLC dba Golden Hill Rehab	2028 Bridgeport Ave, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	Shared Staff- Reception, Nursing, MDS Billing Access	Various	5,397	5,397
Stamford, LLC dba Long Ridge Post Acute Care	710 Long Ridge Rd, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>		Various	861	861
Newington, LLC dba Newington Rapid Recovery	240 Church St, Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>	Loan Interest, MDS Shared Staff, Bank Fees	Various	1,912,936	1,912,936
Traditions Senior Management	24641 US Highway 19 North - Clearwater FL, 33763	<input type="radio"/>	<input checked="" type="radio"/>	Internet, Recruitment, IT Support	Various	57,241	57,241
Danbury, LLC dba Western Rehab Care Center	107 Osborne St. Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>	Shared Staff- Regional AR, Pmt for Nurse N	Various	5,304	5,304
Milford O, LLC dba West River Rehab Center	245 Orange Ave, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Shared Staff- Maint & Regional Educator	Various	50,164	50,164
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

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

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Che	2407	9/30/2017	5	37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A - only one level of care				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input type="radio"/> Yes <input checked="" type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A - only one level of care				

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

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

Name of Facility		License No.		Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regio		2407		9/30/2017		6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Canon Financial Services, 14904 Collections Center Dr, Chicago, IL 60693	<input type="radio"/>	<input checked="" type="radio"/>	Copier	06/01/15	60 months	7,588	7,588
	<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"/>					
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>						<input type="radio"/> Yes	<input type="radio"/> No
<b>Total ***</b>						<b>7,588</b>	<b>7,588</b>

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

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

Name of Facility Senior Philanthropy of Cheshire, L	License No. 2407	Report for Year Ended 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 RX Audit	6001 SW County Road 141, Jasper, FL 32052
2 Eagle Lake Foundation	24641 US HWY 19 N, Clearwater, FL 33763
3 Marcum, LLP	555 Longwharf Dr. New Haven CT 06511
4	

Services Provided by This Firm (*describe fully*)

1 Pharmacy Bill Audits	\$ 1,200
2 403b (EE 401k) Audit	\$ 464
3 Medicaid and Medicare Cost Report Preparation	\$ 9,427
4	\$
	Charge for Services Provided
	\$ 11,092

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	Telephone Number
1 See Attached	
2	
3	
4	
5	

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

1
2
3
4
5

Services Provided by This Firm (*describe fully*)

1	\$ 27,162
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 27,162

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

Name of Legal Firm or Independent Attorney	Address	Telephone Number
1 LeclairRyan	PO Box 780054, Philadelphia, PA 19178	
2 LeclairRyan	PO Box 780054, Philadelphia, PA 19178	
3 Littler Mendelson PC	PO Box 45547, San Francisco, CA 94145	
4 Price Benowitz, LLP	440 Monticello Ave #1830A, Norfolk, VA 23510	
5 Bloom & Witkin	470 Atlantic Ave, 3rd Floor, Boston, MA 02210	
6 Goldman Gruder & Woods	200 Connecticut Ave, Norwalk, CT 06854	
7 Eagle Lake Foundation	24641 US HWY 19, Clearwater, FL 33763	
8 State of Connecticut		

Services Provided by This Firm	Charge for Service Provided
1 Misc Legal	2,924
2 Moore Ongoing Lawsuit	2,704
3 Moore Ongoing Lawsuit	3,114
4 Deletion of Old Duplicate invoice	(1,451)
5 FMV Assessment legal (Self-disallow)	16,479
6 Start up - Legal Service/Probate (Self-disallow)	1,088
7 Loan Renewal Legal Fees	56
8 Conservator Fees (Self-disallow)	2,249
Total	<u>27,162</u>

**Schedule of Resident Statistics**

	Name of Facility		License No.		Report for Year Ended		Page		of			
	Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab C		2407		9/30/2017		8		37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	120	120			120	120			120	120		
B. On last day of THIS report period	120	120			120	120			120	120		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	99	99			99	99			99	99		
B. As of midnight of THIS report period	106	106			99	99			106	106		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,961	2,961			2,310	2,310			651	651		
B. Medicaid (Conn.)	30,050	30,050			22,229	22,229			7,821	7,821		
C. Medicaid (other states)												
D. Private Pay	2,641	2,641			2,065	2,065			576	576		
E. State SSI for RCH												
F. Other (Specify)	2,824	2,824			2,257	2,257			567	567		
G. Total Care Days During Period (3A thru F)	38,476	38,476			28,861	28,861			9,615	9,615		
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	38,476	38,476			28,861	28,861			9,615	9,615		

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

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a C			License No. 2407			Report for Year Ended 9/30/2017			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		CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	5		90		11								
Per Diem Rate													
a. One bed rm.	Various		250.31		511.50								
b. Two bed rms.	Various		250.00		449.46								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								2,059	2,059				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								2,300	2,300				
2. Restorative Treatments													
C. Other								10,111	10,111				
D. <b>Total Physical Therapy Treatments</b>								14,470	14,470				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								503	503				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								226	226				
2. Restorative Treatments													
C. Other								1,471	1,471				
D. <b>Total Speech Therapy Treatments</b>								2,200	2,200				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								2,329	2,329				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								2,168	2,168				
2. Restorative Treatments													
C. Other								11,337	11,337				
D. <b>Total Occupational Therapy Treatments</b>								15,834	15,834				

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Region	2407	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	124,588	1,718				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	78,894	8,135				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	102,189	1,920				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	40,611	2,052				
b. Other Maintenance Workers	51,346	2,148				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services	78,915	3,922				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	161,460	3,280				
b. RN						
1. Direct Care	1,041,952	18,816				
2. Administrative**	168,083	3,937				
c. LPN						
1. Direct Care	1,232,786	43,770				
2. Administrative**						
d. Aides and Attendants	1,429,971	93,268				
e. Physical Therapists	18,111	943				
f. Speech Therapists	2,753	143				
g. Occupational Therapists	19,818	1,032				
h. Recreation Workers	102,928	5,656				
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	52,357	1,850				
n. Marketing	67,976	2,080				
o. Other (Specify) See Attached Schedule	136,755	4,160				
<i>A-13. Total Salary Expenditures</i>	4,911,493	198,829				

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

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

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







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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of		
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab		2407		9/30/2017		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section III - Administrators***</b>									
John Panicek (10/1/16 - 10/6/16)	981		Non-Discrim.	Administrator	64	A2			
Lizbeth Carmichael 10/6/16 - current)	123,607		Non-Discrim.	Administrator	1,654	A2			
<b>Section IV - Assistant Administrators</b>									

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire	2407	9/30/2017	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	11,076	55				
3. Pharmacist	11,950	192				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	326,555	57,880				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,959	240				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	31,976	129				
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	107,867	8,800				
b. Other						
10. Occupational Therapist						
a. Resident Care	289,912	63,336				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	65,030	867				
b. LPN						
1. Direct Care	12,834	270				
2. Administrative***						
c. Aides	5,209	194				
d. Other						
12. Other (Specify) See Attached Schedule	7,653	30				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>901,021</b>	<b>131,993</b>				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Re		2407	9/30/2017		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Prohealth Physicians, Inc. -Michael Olsen Three Farm Glen Blvd. Farmington, CT 06032	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Partners Pharmacy, PO Box 9689, Uniondale, NY 11555	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
Tami Reilly, 122 Allen Hill Rd, Brimfield, MA 01010	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>			
Gaylord Hospital, PO Box 400, Wallingford, CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Horatiu Cosmin Balas, 609 Coleman Rd, Cheshire CT 06410	Physician Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
Health Drive Dental Group, 888 Worcester St. #130 Wellesey, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
Henry Ward, MD 55 Meriden Ave. #2A Southington, CT 06489	Physician	<input type="radio"/>	<input checked="" type="radio"/>			
Healthcare Services Group, 3220 Tillman Dr, Bensalem, PA 19020	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>			
The Rehab Dept 24761 US HWY 19N, Clearwater, FL 33763	PT, OT, & ST	<input type="radio"/>	<input checked="" type="radio"/>			
Encore Rehabilitation Services, 33533 W 12 Mile Road, Suite 290, Farmington Hills, MI 48331	PT, OT, & ST	<input type="radio"/>	<input checked="" type="radio"/>			
ReadyNurse Staffing, PO Box 301076, Dallas TX 75303-1076	RN, LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>			
The Eye Care Group, 1204 West Main St, Suite 100, Waterbury, CT 06708	Purchased Services	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Ches	2407	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 511,744	511,744			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 115,386	115,386			
4. Social Security (F.I.C.A.)	\$ 359,195	359,195			
5. Health Insurance	\$ 428,729	428,729			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 3,433	3,433			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 618	618			
8. Uniform Allowance	\$ 25,984	25,984			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 15,225	15,225			
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 776,277	776,277			
<b>d. Accounting and Auditing</b>	\$ 11,092	11,092			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 27,162	27,162			
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 12,732	12,732			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 50,194	50,194			
2. Cellular Phones	\$ 2,633	2,633			
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$ 1,208	1,208			
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 716,109	716,109			
<b>Subtotal</b>	\$ 3,057,721	3,057,721			

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

(Carry Subtotals forward to next page)

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

Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center  
9/30/2017

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Employee Appreciation Awards/EOM (Self-disallow)	\$ 1,532		
Employee Food (Self-disallow)	\$ 8,242		
Holiday Fund (Self-disallow)	\$ 795		
Tuition Reimbursement (Self-disallow)	\$ 1,366		
Employee Physical	\$ 244		
Employee Drug Testing	\$ 2,439		
Employee Assistance Program	\$ 607		
<b>Total</b>	<b>\$ 15,225</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire	2407	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>					
	3,057,721	3,057,721			
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 218	218			
3. Gifts to Staff and Residents	\$ 270	270			
4. Employee Travel	\$ 5,160	5,160			
5. Education Expenses Related to Seminars and Conventions	\$ 6,345	6,345			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 189	189			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 5,643	5,643			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 7,382	7,382			
4. Fund-Raising***	\$				
5. Medical Records	\$ 111	111			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 4,237	4,237			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 12,189	12,189			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 2,267	2,267			
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> )	\$ 149,867	149,867			
12. Administrative Management Services**	\$ 324,225	324,225			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 93,519	93,519			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,669,343	3,669,343			

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

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

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



Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Media Advertising-Mkt	\$ 786		
Special Events-Mkt	\$ 5,386		
Promo Items-Mkt	\$ 1,210		
<b>Total Other Advertising</b>	<b>\$ 7,382</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care Facilities	\$ 8,189		
CT Long Term Care Aid Dues	\$ 466		
Traiditions Management - Membership Trademark	\$ 100		
Dues/Subscriptions-Mkt (Self-disallow)	\$ 3,434		
<b>Total Dues</b>	<b>\$ 12,189</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Software Expense - Nursing Adm	\$ 26,231		
Licenses/Permits-Nursing Admn	\$ 885		
Background Checks-Nursing	\$ 3,410		
Background Checks- Social Service	\$ 159		
Licenses/Permits-Dietary	\$ 310		
Background Checks-Maint	\$ 79		
Licenses/Permits-Maint	\$ 440		
Collateral Material-Mkt (Self-disallow)	\$ 351		
Background Checks-Activities SNF	\$ 156		
Background Checks-Admin	\$ 159		
Patient Trust Bond	\$ 825		
Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 219		
Equipment Minor-Adm	\$ 195		
Internet Access-Adm	\$ 3,009		
Records Storage - Adm	\$ 3,770		
Equipment Rental-Adm	\$ 5,687		
Collection Fees/Credit Card Fees (Self-disallow)	\$ 5,088		
Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 28,154		
Bank Service Charges-Adm	\$ 7,466		
Employee/Guest meals (Self-disallow)	\$ 6,866		
Champion Awards of Milford (Self-disallow)	\$ 50		
Notary Expense	\$ 10		
<b>Total Other Administrative and General</b>	<b>\$ 93,519</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/b	2407	9/30/2017	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	324,225	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 Cheshire, LLC d/b/a Cheshire R	2407	9/30/2017		18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 336,830	336,830			
2. Non-Food Supplies	\$ 23,212	23,212			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 490,088	490,088			
c. Management Services**	\$ _____				
d. Other (Specify) _____ Equipment Rental	\$ 1,992	1,992			
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 852,122</b>	<b>852,122</b>			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify cost.
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify cost.
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Re		2407	9/30/2017	19	37
Item	Total	CCNH	RHNS	(Specify)	
<b>3. Laundry</b>					
<b>a. In-House Processing*</b>					
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Lbs.				
	Amt. \$	3,087	3,087		
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)	\$	173,127	173,127		
c. Management Services**	\$				
d. Other (Specify) Refund - Laundry Chemicals	\$	-1,151	-1,151		
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>	<b>\$</b>	<b>175,063</b>	<b>175,063</b>		
<b>3F. Laundry Questionnaire</b>					
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3E.

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Ch		2407	9/30/2017		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. \$	276,181	276,181		
c.	Management Services*	\$				
d.	Other ( <i>Specify</i> ) Cleaning supplies	\$	(30)	(30)		
4E.	<b>Total Housekeeping Expenditures</b> (4a + b + c + d)	\$	276,151	276,151		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	164,406	164,406		
b.	Medicine Cabinet Drugs	\$	28,970	28,970		
c.	Medical and Therapeutic Supplies	\$	157,022	157,022		
d.	Ambulance/Limousine***	\$	14,260	14,260		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	22,735	22,735		
f.	X-rays and Related Radiological Procedures***	\$	10,949	10,949		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	43,647	43,647		
i.	Recreation	\$	19,267	19,267		
j.	Other (Specify)**** See Attached Schedule	\$	152,619	152,619		
5K.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	613,875	613,875		

\* 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.





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

Name of Facility	License No.	Report for Year Ended			Page	of
Senior Philanthropy of Cheshire, LLC d/b/a C	2407	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 38,621	38,621				
b. Heat	\$ 14,831	14,831				
c. Light & Power	\$ 136,859	136,859				
d. Water	\$ 59,004	59,004				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 7,588	7,588				
f. Other ( <i>itemize</i> ) See Attached Schedule	\$ 136,981	136,981				
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 393,884	393,884				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 771	771				
b. Building & Building Improvements	\$ 27,003	27,003				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 68,141	68,141				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 95,915	95,915				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 755,451	755,451				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 102,238	102,238				
c. Personal property taxes	\$ 13,706	13,706				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 967,310	967,310				

\* 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)
	-		
Interco Contracted Services-Maint	\$ 2,330		
Electrical-Maint	\$ 8,908		
Plumbing-Maint	\$ 8,474		
HVAC/Boiler Maint	\$ 6,420		
Paint-Maint	\$ 1,748		
Alarm Inspection-Maint	\$ 4,313		
Alarm Repairs-Maint	\$ 2,927		
Grounds Maintenance-Maint	\$ 31,518		
Sprinklers-Maint	\$ 1,138		
Elevator-Maint	\$ 13,025		
Pest Control-Maint	\$ 5,757		
Maint Contracts- Generator	\$ 2,867		
Equipment Rental-Maint	\$ 5,839		
Waste Disposal -Grease/Trash	\$ 36,383		
Copier- Maintenance Agreement	\$ 5,334		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 136,981</b>	<b>\$ -</b>	<b>\$ -</b>



Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center  
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/13/2016	Bladder Scanner	\$ 7,179	5	\$ 1,436
2/1/2017	Mattresses	\$ 6,045	5	\$ 1,209
3/3/2017	2nd Floor Nurse Call System	\$ 5,970	15	\$ 398
12/1/2016	Facility Lighting	\$ 50,937	10	\$ 5,094
4/28/2017	Washing Machine	\$ 15,322	5	\$ 3,064
<b>Total additions for Movable Equipmen</b>		\$ 85,454		\$ 11,201 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

Senior Philanthropy of Cheshire, LLC  
 Cost Report Year 2017  
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Date Acquired	Method	Life	9/30/2016 Expense	9/30/2016 Accum Deprec.	9/30/2017 Expense	9/30/2017 Accum Deprec.	Net Book Value
<b>Land Improvements</b>									
Asset Additions 10/1/2014-3/31/2015									
Total Prior to 2015	2,850	VAR	S/L	VAR	96	240	96	336	2,514
	<u>2,850</u>				<u>96</u>	<u>240</u>	<u>96</u>	<u>336</u>	<u>2,514</u>
2015 Additions									
Sidewalks	13,500	6/16/2015	S/L	20	675	1,013	675	1,688	11,812
<b>Total Land Improvements</b>	<b>16,350</b>				<b>771</b>	<b>1,253</b>	<b>771</b>	<b>2,024</b>	<b>14,326</b>
<b>Building Improvements</b>									
2015 Additions									
Gazebo	11,180	7/22/2015	S/L	20	559	839	559	1,398	9,782
Awning	4,908	9/9/2015	S/L	10	491	736	491	1,227	3,681
Fence	2,887	9/24/2015	S/L	15	192	288	192	481	2,406
Fire Alarm	31,998	9/17/2015	S/L	10	3,200	4,800	3,200	8,000	23,998
HVAC	5,700	7/1/2015	S/L	10	570	855	570	1,425	4,275
Move Generator	13,744	6/10/2015	S/L	15	916	1,374	916	2,291	11,453
<b>Total 2015 Additions</b>	<b>70,417</b>				<b>5,928</b>	<b>8,892</b>	<b>5,928</b>	<b>14,821</b>	<b>55,596</b>
2016 Additions									
Floor Renovations	39,804	9/4/2015	S/L	20	1,990	1,990	1,990	3,980	35,824
Replace Keypad	1,779	2/12/2016	S/L	5	356	356	356	711	1,067
Elevator Repair	840	2/9/2016	S/L	15	56	56	56	112	728
Bldg Reno- Draw 1	44,132	2/12/2016	S/L	15	2,942	2,942	2,942	5,884	38,248
Bldg Reno- Draw 2	35,000	3/31/2016	S/L	15	2,333	2,333	2,333	4,667	30,333
Bldg Reno- Draw 3	60,000	5/4/2016	S/L	15	4,000	4,000	4,000	8,000	52,000
Bldg Reno- Draw 4	50,000	5/27/2016	S/L	15	3,333	3,333	3,333	6,667	43,333
Bldg Reno- Draw 5	60,935	6/28/2016	S/L	15	4,062	4,062	4,062	8,125	52,810
5 Call Cords in Showers	2,074	5/31/2016	S/L	10	207	207	207	415	1,659
Multiple Elevator Part Repairs	9,127	8/9/2016	S/L	15	608	608	608	1,217	7,910
Fire Doors	17,786	8/23/2016	S/L	15	1,186	1,186	1,186	2,371	15,414
<b>Total 2016 Additions</b>	<b>321,476</b>				<b>21,075</b>	<b>21,075</b>	<b>21,075</b>	<b>42,149</b>	<b>279,327</b>
<b>Total Building Improvements</b>	<b>391,893</b>				<b>27,003</b>	<b>29,967</b>	<b>27,003</b>	<b>56,970</b>	<b>334,923</b>
<b>Vehicles</b>									
2015 Additions									
2015 Ford Transit 250 -10 Passenger Wagon	40,257	7/3/2015	S/L	5	8,051	12,077	8,051	20,129	20,128
	<u>40,257</u>				<u>8,051</u>	<u>12,077</u>	<u>8,051</u>	<u>20,129</u>	<u>20,128</u>
2016 Additions									
Corporate Fleet - taxable sales tax	1,110	5/16/2016	S/L	5	222	222	222	444	666
	<u>1,110</u>				<u>222</u>	<u>222</u>	<u>222</u>	<u>444</u>	<u>666</u>
2017 Additions									
Corporate Fleet - taxable sales tax	1,693	4/1/2017	S/L	5	-	-	339	339	1,354
	<u>1,693</u>				<u>-</u>	<u>-</u>	<u>339</u>	<u>339</u>	<u>1,354</u>
<b>Total Vehicles</b>	<b>43,060</b>				<b>8,273</b>	<b>12,299</b>	<b>8,612</b>	<b>20,911</b>	<b>22,149</b>

Senior Philanthropy of Cheshire, LLC  
 Cost Report Year 2017  
 Medicaid Cost Report - Depreciation Summary

Movable Equipment

	Historical Cost	Date Acquired	Method	Life	9/30/2016 Expense	9/30/2016 Accum Deprec.	9/30/2017 Expense	9/30/2017 Accum Deprec.	Net Book Value
<b>Asset Additions 10/1/2014-3/31/2015</b>	45,767	Various	S/L	Various	1,066	2,665	1,066	3,731	42,036
<b>2015 Additions</b>									
Sonic Wall	3,609	4/30/2015	S/L	15	241	361	241	601	3,008
Canon Copiers @2	26,978	5/30/2015	S/L	5	5,396	8,094	5,396	13,489	13,489
Slings	14,356	6/1/2015	S/L	5	2,871	4,307	2,871	7,178	7,178
Slings	2,194	6/1/2015	S/L	5	439	658	439	1,097	1,097
Patio Furniture	2,779	5/29/2015	S/L	5	556	834	556	1,390	1,389
AHT Software	3,022	7/1/2015	S/L	3	1,007	1,511	1,007	2,519	503
<b>Total 2015 Additions</b>	<b>52,938</b>				<b>10,509</b>	<b>15,764</b>	<b>10,509</b>	<b>26,274</b>	<b>26,664</b>
<b>2016 Additions</b>									
Cards & Card Printer	1,142	1/15/2015	S/L	5	228	228	228	457	685
Computers	1,275	1/14/2015	S/L	5	255	255	255	510	765
Food Processor	1,951	2/12/2015	S/L	5	390	390	390	780	1,171
Computers	1,745	2/9/2015	S/L	5	349	349	349	698	1,047
Wheelchair Ramp	1,216	4/29/2015	S/L	10	122	122	122	243	973
TVs	916	5/6/2016	S/L	5	183	183	183	366	550
Ipads & Cases	1,322	6/16/2015	S/L	5	264	264	264	529	793
TVs	458	6/22/2015	S/L	5	92	92	92	183	275
TVs	458	7/2/2015	S/L	5	92	92	92	183	275
Patio Furniture	117	6/4/2015	S/L	5	23	23	23	47	70
Pressure Reducing Mattress	536	7/1/2015	S/L	5	107	107	107	214	322
TVs	907	8/12/2015	S/L	5	181	181	181	363	544
Transmitter	549	7/17/2015	S/L	5	110	110	110	219	329
Entertainment Credenza	893	7/17/2015	S/L	5	179	179	179	357	536
TVs	458	8/17/2015	S/L	5	92	92	92	183	275
Lift	2,331	9/17/2015	S/L	10	233	233	233	466	1,864
TVs	458	9/16/2015	S/L	5	92	92	92	183	275
TVs	458	10/30/2015	S/L	5	92	92	92	183	275
Laptop Computer Cart	2,048	11/12/2015	S/L	5	410	410	410	819	1,229
Floor Buffer	898	11/9/2015	S/L	5	180	180	180	359	539
Mattresses, Wheelchair	37,042	10/1/2015	S/L	5	7,408	7,408	7,408	14,817	22,225
Mattress Wanderguard	1,790	12/9/2015	S/L	5	358	358	358	716	1,074
Computers & Kiosks	2,765	5/30/2015	S/L	5	553	553	553	1,106	1,659
Therapy Equipment	14,680	1/29/2016	S/L	5	2,936	2,936	2,936	5,872	8,808
HVAC Burner	3,225	7/6/2015	S/L	10	323	323	323	645	2,580
Notebook Computer	513	10/29/2015	S/L	5	103	103	103	205	308
Bed Trapeze	1,191	9/2/2015	S/L	5	238	238	238	476	714
Scales	3,300	6/1/2015	S/L	10	330	330	330	660	2,640
UMAC Washer Loan	14,368	5/5/2015	S/L	10	1,437	1,437	1,437	2,874	11,495
Plate Warmer	2,444	5/12/2016	S/L	5	489	489	489	977	1,466
6 Drawer Cart/Shelf	1,408	5/1/2016	S/L	5	282	282	282	563	845
Billboard	1,500	4/27/2016	S/L	5	300	300	300	600	900
LaserJet Printer	550	6/1/2016	S/L	5	110	110	110	220	330

Senior Philanthropy of Cheshire, LLC  
 Cost Report Year 2017  
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Date Acquired	Method	Life	9/30/2016 Expense	9/30/2016 Accum Deprec.	9/30/2017 Expense	9/30/2017 Accum Deprec.	Net Book Value
Hand Sinks	1,266	6/17/2016	S/L	10	127	127	127	253	1,013
Telephone Equipment	9,060	6/23/2016	S/L	5	1,812	1,812	1,812	3,624	5,436
Billboard	1,500	4/27/2016	S/L	5	300	300	300	600	900
Bulletins	3,250	5/2/2016	S/L	5	650	650	650	1,300	1,950
Timer on steamer	508	2/20/2015	S/L	5	102	102	102	203	305
Warmer elements	522	2/20/2015	S/L	5	104	104	104	209	313
Door Gaskets	1,044	4/24/2015	S/L	10	104	104	104	209	835
Dishwasher Parts	1,137	4/30/2015	S/L	5	227	227	227	455	682
Dishwasher Parts	1,137	5/30/2015	S/L	5	227	227	227	455	682
Generator emergency stop	2,235	8/28/2015	S/L	10	224	224	224	447	1,788
New Sprinklers & Installation	1,112	4/30/2015	S/L	15	74	74	74	148	964
Door Holders (Rehab and Dietary)	978	8/27/2015	S/L	10	98	98	98	196	782
Heat & Smoke Detectors	984	8/27/2015	S/L	15	66	66	66	131	853
Plumberex shield ADA cover	1,997	4/9/2015	S/L	10	200	200	200	399	1,598
Plumberex shield ADA cover	1,036	4/20/2015	S/L	10	104	104	104	207	829
Locks	1,778	7/9/2015	S/L	10	178	178	178	356	1,422
Faucet	598	9/1/2015	S/L	10	60	60	60	120	478
Faucet	717	12/8/2015	S/L	10	72	72	72	143	574
Fix/Replace Rada 40 valves	919	3/17/2015	S/L	5	184	184	184	367	551
C Cord Pneumatic Air bulb	668	2/17/2015	S/L	5	134	134	134	267	401
4 Mattresses	744	8/24/2016	S/L	5	149	149	149	298	447
Facility Furniture	63,276	6/7/2016	S/L	5	12,655	12,655	12,655	25,310	37,966
2nd Floor Room Signs	1,197	7/7/2016	S/L	5	239	239	239	479	718
Washer	633	9/1/2016	S/L	5	127	127	127	253	380
<b>Total 2016 Additions</b>	<b>203,205</b>				<b>36,753</b>	<b>36,753</b>	<b>36,753</b>	<b>73,505</b>	<b>129,700</b>
<b>2017 Additions</b>									
Bladder Scanner	7,179	10/13/2016	S/L	5	-	-	1,436	1,436	5,743
Mattresses	6,045	2/1/2017	S/L	5	-	-	1,209	1,209	4,836
2nd Floor Nurse Call System	5,970	3/3/2017	S/L	15	-	-	398	398	5,572
Facility Lighting	50,937	12/1/2016	S/L	10	-	-	5,094	5,094	45,843
Washing Machine	15,322	4/28/2017	S/L	5	-	-	3,064	3,064	12,258
<b>Total 2017 Additions</b>	<b>85,453</b>						<b>11,201</b>	<b>11,201</b>	<b>74,253</b>
<b>Total Moveable Equipment</b>	<b>387,363</b>				<b>48,328</b>	<b>55,182</b>	<b>59,529</b>	<b>114,711</b>	<b>272,652</b>
<b>Total for 2017</b>	<b>838,667</b>				<b>84,375</b>	<b>98,701</b>	<b>95,915</b>	<b>194,616</b>	<b>644,050</b>

**Amortization Schedule\***

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Region	Date of Acquisition		License No. 2407	Report for Year Ended 9/30/2017	Basis for Computing Amortization**	Rate %	Amortization for This Year	of 37
	Month	Year						
<b>A. Organization Expense</b>				Accumulated Amort. to Beginning of Year's Operations				
1.								
2.								
3.								
A-4. Subtotal								
<b>B. Mortgage Expense</b>								
1.								
2.								
3.								
B-4. Subtotal								
<b>C. Leasehold Improvements and Other</b>								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								
<b>D. Total Amortization</b>								

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



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

Name of Facility Senior Philanthropy of Cheshire, LLC	License No. 2407	Report for Year Ended 9/30/2017	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*					
		<input type="radio"/> Yes	<input checked="" type="radio"/> No		
			If "Yes," complete Part B. 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					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
745 Highland Ave LLC	Building	04/01/15	123 mo.	755,451	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LLC		2407	9/30/2017		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LI		2407		9/30/2017		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)				\$	305,970	305,970	
Interest on a line of credit & other interest							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	305,970	305,970	
14. Insurance							
a. Insurance on Property (buildings only)				\$	12,140	12,140	
b. Insurance on Automobiles				\$	4,899	4,899	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	51,246	51,246	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	8,027	8,027	
D&O and Crime Policy							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	76,312	76,312	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	13,142,544	13,142,544	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional				2407	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 19,818	19,818		
4.			Other - See attached Schedule	\$ 67,976	67,976		
<b>Page 13 - Professional Fees</b>							
5.	13	B8c	Resident Care Physicians **	\$ 31,976	31,976		
6.	13	B10a	Occupational Therapy	\$ 289,912	289,912		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 776,277	776,277		
10.	15	1e	Accounting & Legal	\$ 19,816	19,816		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 1,193	1,193		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 270	270		
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 *	\$ 7,382	7,382		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 67,682	67,682		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 67,871	67,871		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,350,173	1,350,173		

\* 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 Salaries	\$ 67,976		
<b>Total Other Salaries Adjustment</b>			<b>\$ 67,976</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Employee Appreciation Awards/EOM (Self-disallow)	\$ 1,532		
15	1a9	Employee Food (Self-disallow)	\$ 8,242		
15	1a9	Holiday Fund (Self-disallow)	\$ 795		
15	1a9	Tuition Reimbursement (Self-disallow)	\$ 1,366		
16	m13	Collateral Material-Mkt (Self-disallow)	\$ 351		
16	m13	Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 219		
16	m13	Collection Fees/Credit Card Fees (Self-disallow)	\$ 5,088		
16	m13	Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 28,154		
16	m13	Employee/Guest meals (Self-disallow)	\$ 6,866		
16	m13	Champion Awards of Milford (Self-disallow)	\$ 50		
See	Attached	Marketing Disallowances	\$ 11,774		
16	m8	Dues/Subscriptions-Mkt (Self-disallow)	\$ 3,434		
<b>Total Other A&amp;G Adjustments</b>			<b>\$ 67,871</b>	<b>\$ -</b>	<b>\$ -</b>

**Senior Philanthropy of Cheshire, LLC**  
**Calculation of Allowable Cell Phone Expense**  
**September 30, 2017**

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

Total Bed Capacity	120
# of Allowable Cell Phones	4

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

<b>Page 15 Line 1h2</b>	<u><b>Amount</b></u>
Cell Phone expense per TB	\$ 2,633
Allowable Cell Phone expense	\$ 1,440
<b>Disallowed Cell Phone expense</b>	<u><u>\$ 1,193</u></u> <b>Page 28 Line 12</b>

Senior Philanthropy of Cheshire, LLC  
 Calculation of Allowable Management Fee  
 9/30/2017

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	324,225 TB Linked
Patient Days	38,476 Page 8 of C/R
<b>Amount Per Patient Day</b>	<b>\$ 8.4267</b>
PPD Allowance Per Rate Agreement	6.60
2017 CPI Increase	0.07
PPD Allowance 9/30/2017	6.67
<b>Amount over (Under)</b>	<b>\$ 1.7591</b>
Total Days	38,476 Page 8 of C/R
<b>Disallowed Management Fee</b>	<b>\$ 67,682</b> pg. 28 / line 21

Senior Philanthropy of Cheshire, LLC  
 Marketing Disallowance  
 September 30, 2017

<u>Page</u>	<u>Line</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>
15	1.a.1	490123	Workers Comp-Mkt	292
15	1.a.3	490122	Payroll Taxes-Mkt-SUI	861
15	1.a.4	490121	Payroll Taxes-Mkt-FICA	5,201
15	1.a.5	490125	Employee Health Insurance-Mkt	657
15	1.a.6	490126	Employee Life Insurance-Mkt	122
15	1.g	490901	Office Supplies-Mkt	716
15	1.g	490920	Forms/Printing-Mkt	111
<b>Total Page 15 Marketing Disallowance</b>				<b><u>7,960</u></b>
16	1.4	490950	Mileage Reimbursement-Mkt	<u>3,814</u>
<b>Total Page 16 Marketing Disallowance</b>				<b><u>3,814</u></b>
<b>Disallowed Marketing Department Expenses</b>				<b><u>\$ 11,774</u></b>



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

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Region				2407	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,350,173	1,350,173		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 164,406	164,406		
28.	20	5d	Ambulance/Limousine	\$ 14,260	14,260		
29.	20	5f	X-rays, etc	\$ 10,949	10,949		
30.	20	5h	Laboratory	\$ 43,647	43,647		
31.	30	II2a/c	Medical Supplies	\$ 3,290	3,290		
32.	20	5e2	Oxygen (non emergency)	\$ 22,735	22,735		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 26,672	26,672		
<b>Page 22 - Maintenance and Property</b>							
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	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	30IV8	Vending Machine Revenue	\$ 941	941		
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	\$ 1,037	1,037		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 1,638,110	1,638,110		

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

Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center  
9/30/2017

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV in Excess (See attached Page 29b)	\$ 5,016		
20	5j	IV Drugs - Medicare (Self-disallow)	\$ 5,013		
20	5j	IV Drugs - Managed Care (Self-disallow)	\$ 16,403		
20	5j	IV Supplies - Managed Care (Self-disallow)	\$ 240		
<b>Total Other Ancillary Costs</b>			<b>\$ 26,672</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14c3	D&O Insurance	\$ 1,037		
<b>Total Other Adjustments</b>			<b>\$ 1,037</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Unallowable Building Interest

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

**Senior Philanthropy of Cheshire, LLC  
Disallowance Schedule for Cable TV  
9/30/2017**

	<u>Amount</u>
Total Cable TV Expense acct #560717	\$ 8,616 TB Linked

Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600

<b>Disallowed Cable TV</b>	<b><u><u>\$ 5,016</u></u></b>
----------------------------	-------------------------------

**F. Statement of Revenue**

Name of Facility		License No.		Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LLC d/b 2407				9/30/2017		30	37
Item				Total	CCNH	RHNS	(Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>							
1.	a.	Medicaid Residents ( <i>CT only</i> )	\$	13,447,905	13,447,905		
	b.	Medicaid Room and Board Contractual Allowance **	\$	(5,940,366)	(5,940,366)		
2.	a.	Medicaid ( <i>All other states</i> )	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents ( <i>all inclusive</i> )	\$	1,311,477	1,311,477		
	b.	Medicare Room and Board Contractual Allowance **	\$	485,650	485,650		
4.	a.	Private-Pay Residents and Other	\$	2,469,347	2,469,347		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(301,038)	(301,038)		
<b>II. Other Resident Revenue</b>							
1.	a.	Prescription Drugs - Medicare	\$	115,067	115,067		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$				
	c.	Prescription Drugs - Non-Medicare	\$	123,010	123,010		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2.	a.	Medical Supplies - Medicare	\$	1,540	1,540		
	b.	Medical Supplies - Medicare Contractual Allowance **	\$				
	c.	Medical Supplies - Non-Medicare	\$	1,750	1,750		
	d.	Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3.	a.	Physical Therapy - Medicare	\$	576,318	576,318		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$				
	c.	Physical Therapy - Non-Medicare	\$	403,356	403,356		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4.	a.	Speech Therapy - Medicare	\$	186,583	186,583		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$				
	c.	Speech Therapy - Non-Medicare	\$	188,071	188,071		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5.	a.	Occupational Therapy - Medicare	\$	631,699	631,699		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$				
	c.	Occupational Therapy - Non-Medicare	\$	427,811	427,811		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6.	a.	Other ( <i>Specify</i> ) - Medicare	\$	(1,342,881)	(1,342,881)		
	b.	Other ( <i>Specify</i> ) - Non-Medicare	\$	(1,101,151)	(1,101,151)		
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>				\$	11,684,148	11,684,148	
<b>IV. Other Revenue*</b>							
1.	Meals sold to guests, employees & others			\$			
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$			
5.	Interest Income ( <i>Specify</i> )			\$	341	341	
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other ( <i>Specify</i> )			\$	641	641	
<b>V. Total Other Revenue (1 thru 8)</b>				\$	982	982	
<b>VI. Total All Revenue (III + V)</b>				\$	11,685,130	11,685,130	

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

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

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30II6a	Laboratory- MCR A-SNF	\$ 23,325		
30II6a	IV Therapy-MCR A-SNF	\$ 6,440		
30II6a	XRAY MRA	\$ 8,489		
30II6a	Contractual Adj-Ancill-MCR A-SNF	\$ (1,158,439)		
30II6a	Flu Shots - MCR B - SNF	\$ 500		
30II6a	Sequestration - MCR B	\$ (2,809)		
30II6a	Contractual Adj- Ancill- MCR B-SNF	\$ (220,387)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (1,342,881)</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30II6b	Laboratory	\$ 166		
30II6b	IV Therapy-SNF PVT	\$ 1,125		
30II6b	Routine Revenue Adjustment-SNF PVT	\$ (103,970)		
30II6b	Other Services- SNF PVT	\$ 66		
30II6b	Laboratory- MCD- SNF	\$ (17)		
30II6b	IV Therapy-MCD-SNF	\$ 10,858		
30II6b	Other Service- MCD-SNF	\$ (66)		
30II6b	Contractual Adj- Ancillaries- MCD-SNF	\$ (367,609)		
30II6b	Other Services-Hospice-SNF	\$ 99		
30II6b	Contractual Adj- Ancill- Hospice-SNF	\$ (1,015)		
30II6b	Lab Rev-Ins	\$ 153		
30II6b	XRAY - INS	\$ 99		
30II6b	Contractual Allowance-Ins. R/S	\$ 1,386		
30II6b	Lab HMO	\$ 17,848		
30II6b	IV THERAPY	\$ 22,622		
30II6b	Radiology HMO	\$ 5,191		
30II6b	Evercare Revenue - A	\$ 11,675		
30II6b	Contractual Adj Ancillary HMO	\$ (699,762)		
<b>Total Other Resident Revenue</b>		<b>\$ (1,101,151)</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30IV5	Interest Income		\$ 341		
<b>Total Interest Income</b>			<b>\$ 341</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30IV8	Donations	\$ (300)		
30IV8	Vending Machine Revenue (Self Disallow)	\$ 941		
<b>Total Other Revenue</b>		<b>\$ 641</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d	2407	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash (on hand and in banks)			\$	140,012
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,207,161
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	13,664
a. Prepaid Insurance	3,407			
b. Prepaid Taxes and Licenses	443			
c. Prepaid Other	9,814			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (itemize)			\$	52,288
Due from TSM	90			
Due from Golden Hill	50,066			
Due from Long Ridge	1,066			
Due from Westport	1,066			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>2,413,125</b>
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost	16,350	\$	14,326
	Accum. Depreciation	2,024		Net
3. Buildings	*Historical Cost	391,893	\$	334,923
	Accum. Depreciation	56,970		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation			Net
6. Movable Equipment	*Historical Cost	387,364	\$	272,653
	Accum. Depreciation	114,711		Net
7. Motor Vehicles	*Historical Cost	43,060	\$	22,149
	Accum. Depreciation	20,911		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (itemize)			\$	17,357
C/S vs. F/S Depreciation Adjustment	17,357			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>661,408</b>

\* 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 Cheshire, LLC	2407	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	3,074,533
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	306,663
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (itemize)			\$	
_____				
6. Loans to Owners or Related Parties (itemize)			\$	
Name and Address		Amount	Loan Date	
_____		_____	_____	
_____		_____	_____	
7. Other Assets (itemize)			\$	
_____				
_____				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	306,663
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	3,381,196

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



**G. Balance Sheet (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/b/a C		2407	9/30/2017	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,139,437
2. Notes Payable ( <i>itemize</i> )				\$	35,956
Notes Payable					35,956
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> )				\$	68,789
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	29,350
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> )				\$	3,713,623
See Attached					3,713,623
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>5,987,155</b>

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

(Carry Total forward to next page)

<b>Other Current Liabilities (Itemize)</b>	
Employee Deductions- Garnishments	98
Employee Deductions- FSA	713
Employee Deductions- ST/LIFE	4,357
Employee Deductions- Child Support	61
Employee Deductions - AFLAC	334
Resident Trust	52,666
Uncleared Checks	82,559
Accrued Workers Comp	64,387
Accrued Vacation/Holiday Pay	102,887
Accrued Real Estate Taxes	75,158
Accrued Accounting/Audit Fees	12,209
Accrued Personal Property Taxes	3,593
Due to Eagle Lake Foundation	133,129
Due to - Newington	326,869
Due to - West River	208,934
Due to Western	43,934
Due to Sahara	2,417,999
Due to Medicaid - Bed Fees	183,736
<b>Total</b>	<b>3,713,623</b>

**G. Balance Sheet (cont'd)**

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a		License No. 2407	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				5,987,155	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties ( <i>itemize</i> )					
\$					
Name and Address of Lender		Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )					
				\$	46,372
Long Term Loan Payable			3,496		
Long Term Capital Lease			42,876		
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					
				\$	46,372
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					
				\$	6,033,527

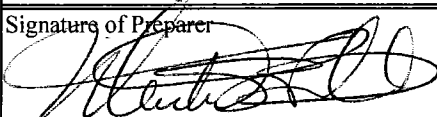
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC	2407	9/30/2017	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,208,832)
6. Gain or Loss for Period			\$	(1,443,499)
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	(2,652,331)
<b>C. Total Reserves and Net Worth</b>			\$	(2,652,331)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,381,196

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Cheshire, LLC d/	2407	9/30/2017	36	37		
<b>Account</b>			<b>Amount</b>			
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(1,383,461)		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,685,130		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,128,629		
D. Net Income or Deficit			\$	(1,443,499)		
E. Balance			\$	(2,826,960)		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenditures PG 27	13,142,544					
Depreciation Adjustment	(13,923)					
Rounding	8					
Total Expenditures Line C	13,128,629					
2. Other <i>(itemize)</i>						
Prior year adjustment from 2016 amended report	174,629					
F-3. Total Additions					\$	174,629
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. <b>Balance at End of Period</b>			\$	(2,652,331)		

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

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a	License No. 2407	Report for Year Ended 9/30/2017	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)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 2/13/18		
Printed Name of Preparer Matthew S. Bovolack				
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 Cheshire, LLC d/b/a Cheshire Regional Rehab Center for the year ended September 30, 2017, 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 Cheshire, LLC d/b/a Cheshire Regional Rehab Center. 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 Cheshire, LLC d/b/a Cheshire Regional Rehab Center 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 2, 2018

# Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

**Facility Name** Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center

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

Yes No

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

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

Yes No

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

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Yes No

6. During cost year 2017, 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:

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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:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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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:

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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 2016?

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 Cheshire, LLC**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
110102	Petty Cash	1,000.00			1,000.00
110103	BOA Operating Account	426.00			426.00
110107	Cash - Capital One	0.00			0.00
110110	Resident Trust	52,666.00			52,666.00
110112	Operating Account - Local Bank	0.00			0.00
110113	Operating Account	85,170.00			85,170.00
110201	Accts Receivable - Newington	0.00			0.00
110204	Accts Receivable-PVT	133,223.00			133,223.00
110205	Accts Receivable-Caid Res Responsibility	(68,758.00)			(68,758.00)
110206	Accts Receivable-SNF Medicare Part A	144,687.00			144,687.00
110207	Accts Receivable-SNF Medicare Part B	37,385.00			37,385.00
110208	Accts Receivable-Caid Cross-Over Part A	33,548.00			33,548.00
110209	Accts Receivable-Caid Cross-Over Part B	(242.00)			(242.00)
110210	Accts Receivable-SNF Medicaid	1,120,579.00			1,120,579.00
110211	Accts Receivable-Hospice	4,500.00			4,500.00
110212	Accts Receivable-Pvt Co Insurance Part A	69,837.00			69,837.00
110213	Accts Receivable-Pvt Co Insurance Part B	14,405.00			14,405.00
110214	Accts Receivable-Insurance	24,739.00			24,739.00
110215	Allowance for Uncollectible-SNF/IL/LAL	(644,076.00)			(644,076.00)
110217	Accts Receivable - Other	1,259.00			1,259.00
110218	Accts Receivable - HMO B	57,274.00			57,274.00
110221	Accounts Receivable - HMO	203,191.00			203,191.00
110222	Accounts Receivable - VA	0.00			0.00
110223	Accts Receivable - PO	1,083,450.00			1,083,450.00
110225	Accts Receivable-Adult Day Care-Medicaid	0.00			0.00
110232	Due from Eagle	0.00			0.00
110236	Due from TSM	90.00			90.00
110239	Accts Receivable - Due from Hosp Rate Ch	0.00			0.00
110240	Due from Cheshire	0.00			0.00
110241	Due from Golden Hill	50,066.00			50,066.00
110242	Due from Long Ridge	1,066.00			1,066.00
110243	Due from Newington	0.00			0.00
110245	Due from West River	0.00			0.00
110246	Due from Western	0.00			0.00
110247	Due from Westport	1,066.00			1,066.00
110250	AR-Refunds	0.00			0.00
110260	AR Mcd Coins Bad Debt	(7,840.00)			(7,840.00)
110401	Prepaid Insurance	3,407.00			3,407.00
110403	Prepaid Taxes and Licenses	443.00			443.00
110406	Prepaid Other	9,814.00			9,814.00
110407	Prepaid Workers Comp	0.00			0.00
120110	Deposits on Utilities	0.00			0.00
120111	Deposits on Professional Services	0.00			0.00
120201	Cash - Replacement Reserve	220,011.00			220,011.00
120202	Cash - Tax Escrow	71,439.00			71,439.00
120203	Cash - Insurance Escrow	15,213.00			15,213.00
120204	Cash - Insurance Reserve	0.00			0.00
120205	Cash - Security Deposit	750.00			750.00
120302	Land Improvements	16,350.00			16,350.00
120303	Accumulated Depr- Land Improvements	(3,774.00)			(3,774.00)
120304	Building & Improvements	391,893.00			391,893.00
120305	Accumulated Depr- Bldg & Improvement	(32,001.00)			(32,001.00)
120306	Furniture, Fixtures & Equipment	387,364.00			387,364.00
120307	Accumulated Depr- FFE	(124,476.00)			(124,476.00)
120308	Motor Vehicles	43,060.00			43,060.00
120309	Accumulated Depr- Vehicles	(17,009.00)			(17,009.00)
120320	Construction-in-Progress	0.00			0.00
210104	Accounts Payable- Trade	(1,786,860.00)			(1,786,860.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
210105	Accounts Payable- Accrued	(729,924.00)		377,347.00	(352,577.00)
			RJE - 11	377,347.00	
210108	Medicare Remittance Adjustment	0.00			0.00
210109	Employee Deductions- Garnishments	(98.00)			(98.00)
210110	Employee Deductions- HSA	0.00			0.00
210111	Employee Deductions- 401K	0.00			0.00
210112	Employee Deductions- FSA	(713.00)			(713.00)
210113	Employee Deductions- ST/LIFE	(4,357.00)			(4,357.00)
210114	Employee Deductions- Child Support	(61.00)			(61.00)
210115	SIT Taxes Payable	(3,446.00)			(3,446.00)
210116	Employee Deductions - AFLAC	(334.00)			(334.00)
210118	Resident Trust	(52,666.00)			(52,666.00)
210160	Uncleared Checks	(82,559.00)			(82,559.00)
210201	Accrued Salaries & Wages	(68,789.00)			(68,789.00)
210202	Federal Income Tax Withheld	(10,852.00)			(10,852.00)
210203	FICA Taxes-ER	0.00			0.00
210204	FICA Taxes- EE	(13,900.00)			(13,900.00)
210205	SUI Taxes Payable	(1,088.00)			(1,088.00)
210206	Accrued Workers Comp	(64,387.00)			(64,387.00)
210207	Accrued Vacation/Holiday Pay	(102,887.00)			(102,887.00)
210208	Accrued Real Estate Taxes	(75,158.00)			(75,158.00)
210210	FUTA Taxes	(64.00)			(64.00)
210211	Sales Tax Payable	0.00			0.00
210212	Accrued Interest Payable	0.00			0.00
210215	Accrued Legal Fees	0.00			0.00
210216	Accrued Accounting/Audit Fees	(12,209.00)			(12,209.00)
210218	Accrued Personal Property Taxes	(3,593.00)			(3,593.00)
210223	Due to Line Capital One	0.00			0.00
210225	Due to Eagle Lake Foundation	(133,129.00)			(133,129.00)
210231	Capital - LA Health Investors LLC	550,133.00			550,133.00
210233	Loan Payable - Bus	0.00			0.00
210241	Due from - Golden Hill	0.00			0.00
210243	Due to - Newington	(326,869.00)			(326,869.00)
210245	Due to - West River	(208,934.00)			(208,934.00)
210246	Due to Western	(43,934.00)			(43,934.00)
210248	Due to Sahara	(2,417,999.00)			(2,417,999.00)
210249	Due to Traditions Senior Management	0.00			0.00
210259	Due to Medicaid - Bed Fees	(183,736.00)			(183,736.00)
220100	Notes Payable	(35,956.00)			(35,956.00)
220101	Long Term Loan Payable	(3,496.00)			(3,496.00)
220400	Long Term Capital Lease	(42,876.00)			(42,876.00)
250001	Capital - WCCP, LLC	1,650,398.00			1,650,398.00
250100	Unrestricted Net Assets	(2,200,531.00)			(2,200,531.00)
250200	Change in Net Assets	1,208,841.00			1,208,841.00
310101	Routine Services-SNF PVT	(1,213,888.00)			(1,213,888.00)
310103	Pharmacy- SNF PVT	0.00			0.00
310105	Laboratory	(166.00)			(166.00)
310106	Physical Therapy- SNF PVT	(16,809.00)			(16,809.00)
310107	Speech Therapy- SNF PVT	(7,866.00)			(7,866.00)
310108	Occupational Therapy- SNF PVT	(18,510.00)			(18,510.00)
310112	IV Therapy-SNF PVT	(1,125.00)			(1,125.00)
310195	Routine Revenue Adjustment-SNF PVT	103,970.00			103,970.00
310197	Other Services- SNF PVT	(66.00)			(66.00)
310201	Routine Services-MCR A-SNF	(1,342,022.00)			(1,342,022.00)
310203	Pharmacy-MCR A-SNF	(115,067.00)			(115,067.00)
310205	Laboratory- MCR A-SNF	(23,325.00)			(23,325.00)
310206	Physical Therapy- MCR A-SNF	(432,513.00)			(432,513.00)
310207	Speech Therapy- MCR A-SNF	(89,798.00)			(89,798.00)
310208	Occupational Therapy- MCR A-SNF	(482,808.00)			(482,808.00)
310212	IV Therapy-MCR A-SNF	(6,440.00)			(6,440.00)
310214	Respritory Therapy MRA	0.00			0.00
310215	XRy MRA	(8,489.00)			(8,489.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
310295	Sequestration - MCR A	30,545.00			30,545.00
310298	Contractual Adj- Room- MCR A-SNF	(485,650.00)			(485,650.00)
310299	Contractual Adj-Ancill-MCR A-SNF	1,158,439.00			1,158,439.00
310301	Routine Services- MCD-SNF	(13,447,905.00)			(13,447,905.00)
310303	Pharmacy- MCD- SNF	(56,134.00)			(56,134.00)
310305	Laboratory- MCD- SNF	17.00			17.00
310306	Physical Therapy- MCD-SNF	(137,424.00)			(137,424.00)
310307	Speech Therapy- MCD-SNF	(35,844.00)			(35,844.00)
310308	Occupational Therapy- MCD-SNF	(127,432.00)			(127,432.00)
310312	IV Therapy-MCD-SNF	(10,858.00)			(10,858.00)
310397	Other Service- MCD-SNF	66.00			66.00
310398	Contractual Adj- Room- MCD-SNF	5,940,366.00			5,940,366.00
310399	Contractual Adj- Ancillaries- MCD-SNF	367,609.00			367,609.00
310402	Medical Supplies- MCR B-SNF	(1,540.00)			(1,540.00)
310406	Physical Therapy- MCR B-SNF	(143,805.00)			(143,805.00)
310407	Speech Therapy-MCR B-SNF	(96,785.00)			(96,785.00)
310408	Occupational Therapy-MCR B-SNF	(148,891.00)			(148,891.00)
310410	Flu Shots - MCR B - SNF	(500.00)			(500.00)
310498	Sequestration - MCR B	2,809.00			2,809.00
310499	Contractual Adj- Ancill- MCR B-SNF	220,387.00			220,387.00
310501	Routine Services-Hospice-SNF	(318,903.00)			(318,903.00)
310503	Pharmacy-Hospice-SNF	(853.00)			(853.00)
310506	Physical Therapy-Hospice-SNF	0.00			0.00
310507	Speech Therapy-Hospice-SNF	0.00			0.00
310508	Occupational Therapy-Hospice-SNF	(63.00)			(63.00)
310597	Other Services-Hospice-SNF	(99.00)			(99.00)
310598	Contractual Adj-Room-Hospice-SNF	138,339.00			138,339.00
310599	Contractual Adj- Ancill- Hospice-SNF	1,015.00			1,015.00
310601	Routine Serv-Ins.	(29,276.00)			(29,276.00)
310603	Pharmacy-Ins	0.00			0.00
310605	Lab Rev-Ins	(153.00)			(153.00)
310606	Physical Therapy-Ins.	(1,941.00)			(1,941.00)
310607	Speech Therapy-Ins.	0.00			0.00
310608	Occupational Therapy-Ins.	(4,524.00)			(4,524.00)
310610	XRAY - INS	(99.00)			(99.00)
310620	Nursing Supplies INS	0.00			0.00
310698	Contractual Allowance-Ins. R/S	(1,386.00)			(1,386.00)
310699	Contractual Allowance Ancillary INS	0.00			0.00
310701	Routine Services VA	0.00			0.00
310703	Pharmacy VA	0.00			0.00
310706	Physical Therapy VA	0.00			0.00
310707	Speech Therapy VA	0.00			0.00
310708	Occupational Therapy VA	0.00			0.00
310720	Nursing Supplies VA	0.00			0.00
310798	Contract Adj R&B VA	0.00			0.00
310799	Cont Adjmt Ancillary VA	0.00			0.00
310801	Routine Services HMO	(907,280.00)			(907,280.00)
310802	Medical Supplies HMO	(1,750.00)			(1,750.00)
310803	Pharmacy HMO	(66,023.00)			(66,023.00)
310804	Oxygen HMO	0.00			0.00
310805	Lab HMO	(17,848.00)			(17,848.00)
310806	PT HMO	(247,182.00)			(247,182.00)
310807	ST HMO	(144,361.00)			(144,361.00)
310808	OT HMO	(277,282.00)			(277,282.00)
310810	IV THERAPY	(22,622.00)			(22,622.00)
310815	Radiology HMO	(5,191.00)			(5,191.00)
310820	Nursing Supplies HMO	0.00			0.00
310850	Evercare Revenue - A	(11,675.00)			(11,675.00)
310895	Sequestration - HMO	0.00			0.00
310898	Contractual Adjustment Room HMO	162,699.00			162,699.00
310899	Contractual Adj Ancillary HMO	699,762.00			699,762.00
370110	Donations	300.00			300.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
370125	Guest Meals	0.00			0.00
380165	Vending Machine Revenue	(941.00)			(941.00)
380913	Contracted Service	0.00			0.00
389999	Miscellaneous Operating Income-Admin	0.00			0.00
410101	Salaries-Administrator	105,261.00			105,261.00
410102	Salaries-DON	100,190.00			100,190.00
410103	Salaries-Nurse Liaison/Risk Mgr	0.00			0.00
410104	Salaries-MDS Coord/MDS Asst	135,191.00			135,191.00
410105	Salaries - Assist Administrator	0.00			0.00
410106	Inservice Coordinator-Nursing Admin	3,410.00			3,410.00
410107	Salaries - ADON/Unit Mgr	61,270.00			61,270.00
410108	Bonus - Nursing Admin	0.00			0.00
410115	Nursing Admin Overtime	24.00			24.00
410116	Orientation - Nursing Adm	0.00			0.00
410117	Salaries - Nursing Infection Control	0.00			0.00
410120	Vacation/Sick/Holiday-Nursing Admn	48,785.00		(19,327.00)	29,458.00
			RJE - 9	(19,327.00)	
410121	Payroll Taxes-Nursing Admn-FICA	33,127.00			33,127.00
410122	Payroll Taxes-Nursing Admn-SUI	5,340.00			5,340.00
410123	Workers Comp-Nursing Admn	43,584.00		(10,728.00)	32,856.00
			RJE - 11	(10,728.00)	
410124	Payroll Nursing Admin-FUTA	224.00			224.00
410125	Employee Health Insurance-Nurs Admin	79,936.00		(366,619.00)	(286,683.00)
			RJE - 11	(366,619.00)	
410126	Employee Life Insurance-Nursing Admn	577.00			577.00
410127	Employee Dental Insurance-Nurs Admn	576.00			576.00
410128	Employee Vision Insurance-Nurs Admin	24.00			24.00
410130	Recruitment-Nursing Admn	776.00			776.00
410131	Drug Free Expense-Nursing Admn	0.00			0.00
410132	Background Checks-Nursing Admn	0.00			0.00
410133	Training/Seminars/Courses-Nurs Admn	2,646.00			2,646.00
410134	Dues/Subscriptions-Nursing Admn	8,755.00			8,755.00
410135	Employee Expense-Nursing Admn	407.00		(144.00)	263.00
			RJE - 5	(39.00)	
			RJE - 7	(75.00)	
			RJE - 8	(30.00)	
410136	Contracted Services - Nursing Admin	0.00			0.00
410137	Software Expense - Nursing Adm	26,231.00			26,231.00
410140	Interco Contracted Services -Nurse Admin	65,030.00			65,030.00
410141	Cell Phones - Nursing Admin	685.00			685.00
410145	Dues to Chamber of Commerce	0.00			0.00
410176	Equipment Minor	0.00			0.00
410195	Mileage/Travel Reimburse - Nursing Adm	1,156.00		75.00	1,231.00
			RJE - 7	75.00	
410199	Licenses/Permits-Nursing Admn	885.00			885.00
410201	Salaries-RN	641,799.00			641,799.00
410202	Overtime-RN	58,817.00			58,817.00
410203	Orientation-RN	13,541.00			13,541.00
410204	Salaries-LPN	1,082,610.00			1,082,610.00
410205	Overtime-LPN	113,809.00			113,809.00
410206	Orientation-LPN	36,367.00			36,367.00
410207	Salaries-CNA	1,244,370.00			1,244,370.00
410208	Overtime-CNA	111,842.00			111,842.00
410209	Orientation-CNA	33,341.00			33,341.00
410210	Ward Clerk/Staff Coord-Nursing	39,440.00			39,440.00
410212	Ward Clerk/Staff Coord- OT	846.00			846.00
410213	Ward Clerk-Nurs Orientation	132.00			132.00
410216	Orientation - Nurse Assistant	0.00			0.00
410220	Vacation/Sick/Holiday-Nursing	327,795.00			327,795.00
410221	Payroll Taxes-Nursing-FICA	274,510.00			274,510.00
410222	Payroll Taxes-Nursing-SUI	92,565.00			92,565.00
410223	Workers Comp-Nursing	394,403.00			394,403.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
410224	Payroll Nursing - FUTA	5,613.00			5,613.00
410225	Employee Health Insurance-Nursing	474,893.00		756.00	475,649.00
			RJE - 4	756.00	
410226	Employee Life Insurance-Nursing	1,870.00			1,870.00
410227	Employee Dental Insurance-Nursing	6,223.00			6,223.00
410228	Travel - Nursing	0.00			0.00
410229	Employee Vision Insurance - Nursing	530.00			530.00
410230	Recruitment-Nursing	4,404.00			4,404.00
410231	Drug Free Expense-Nursing	2,439.00			2,439.00
410232	Background Checks-Nursing	3,410.00			3,410.00
410233	Training/Seminars/Courses-Nursing	3,699.00			3,699.00
410234	Dues/Subscriptions-Nursing	0.00			0.00
410235	Employee Expense-Nursing	11,641.00		(897.00)	10,744.00
			RJE - 4	(756.00)	
			RJE - 5	(11.00)	
			RJE - 8	(125.00)	
			RJE - 10	(5.00)	
410236	Uniforms-Nursing	24,029.00		155.00	24,184.00
			RJE - 8	155.00	
410237	Office Supplies - Nursing	1,043.00			1,043.00
410240	Interco Contracted Services - Nursing	0.00			0.00
410241	Pension-Nursing	0.00			0.00
410435	Employee Expense - Therapy	0.00			0.00
410436	Uniform - Rehab	300.00			300.00
410441	Pension - Therapy	0.00			0.00
410501	Salaries-Med Rec	36,458.00			36,458.00
410502	Overtime-Med Rec	1,075.00			1,075.00
410520	Vacation/Sick/Holiday- Med Recs	5,788.00			5,788.00
410521	Payroll Taxes-Med Recs-FICA	2,996.00			2,996.00
410522	Payroll Taxes-Med Recs-SUI	828.00			828.00
410523	Workers Comp- Med Recs	163.00			163.00
410524	Payroll Tax - Medical Record - FUTA	38.00			38.00
410525	Employee Health Insurance-Med Recs	13,501.00			13,501.00
410526	Employee Life Insurance-Med Recs	28.00			28.00
410527	Employee Dental Insurance-Med Recs	272.00			272.00
410528	Employee Vision Insurance - Med Recs	0.00			0.00
410532	Background Checks-Med Recs	0.00			0.00
410536	Supplies Med Rec	111.00			111.00
410540	Interco Contracted Services - Med Rec	0.00			0.00
410601	Salaries-Social Service	43,982.00			43,982.00
410602	Overtime- Social Service	0.00			0.00
410603	Orientation-Soc Serv	0.00			0.00
410620	Vacation/Sick/Holiday-Social Service	3,067.00			3,067.00
410621	Payroll Taxes- Social Service-FICA	3,519.00			3,519.00
410622	Payroll Taxes- Social Service-SUI	747.00			747.00
410623	Workers Comp-Social Service	2,519.00			2,519.00
410624	Payroll Tax - Social Service - FUTA	42.00			42.00
410625	EE Health Insurance-Social Service	10,960.00			10,960.00
410626	Employee Life Ins-Social Service	66.00			66.00
410627	Employee Dental Ins-Social Service	217.00			217.00
410628	Employee Vision Insurance - Social Ser	53.00			53.00
410630	Recruitment-Social Service	337.00			337.00
410632	Background Checks- Social Service	159.00			159.00
410635	Employee Expense-Social Service	14.00		(14.00)	0.00
			RJE - 7	(14.00)	
410640	Interco Contracted Services -Social Serv	5,308.00			5,308.00
410701	Medical Director	30,959.00			30,959.00
410702	Pharmacy Consultant	11,950.00			11,950.00
410703	Medical Records Consultant	0.00			0.00
410706	Physician Consultant	32,213.00			32,213.00
410707	Physician Services	(237.00)			(237.00)
410708	Staffing Agency-RN	0.00			0.00



Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
410709	Staffing Agency-LPN	12,834.00			12,834.00
410710	Staffing Agency-CNA	5,209.00			5,209.00
410711	Salaries - Director of Rehab	0.00			0.00
410712	Salaries - Physical Therapy Assistant	0.00			0.00
410713	Salaries - OT PTA	0.00			0.00
410716	Salaries - Occupational Therapy Assist	0.00			0.00
410717	Salaries - OT OTA	0.00			0.00
410718	Salaries - Therapy - Rehab Tech	33,567.00		(33,567.00)	0.00
			RJE - 1	(33,567.00)	
410719	Therapy - Rehab Tech OT	1,107.00		(1,107.00)	0.00
			RJE - 1	(1,107.00)	
410722	Overtime-Speech Therapist	0.00			0.00
410724	Vac/Hol/Sick Speech Therapist	0.00			0.00
410725	Therapy Staffing Services	0.00			0.00
410726	Salaries Respiratory Therapist	0.00			0.00
410727	Salaries Respiratory Therapy OT	0.00			0.00
410728	Background Checks-Therapy	0.00			0.00
410729	Vacation/Sick/Holiday - RT	0.00			0.00
410730	Minor Equipment & Supplies - Therapy	3,233.00			3,233.00
410731	IV Therapy	0.00			0.00
410733	Floor Stock Drugs & Supplies	28,010.00			28,010.00
410734	Pharmacy Supplies	0.00			0.00
410735	Office Supplies-Therapy	109.00			109.00
410738	IV Supplies - Other	0.00			0.00
410740	Interco Contracted Services - Therapy	0.00			0.00
410741	Oxygen	6,874.00			6,874.00
410742	Inhalation Supplies	15,861.00			15,861.00
410743	IV Supplies - Medicaid	8,057.00			8,057.00
410750	Resident Transportation	14,260.00			14,260.00
410751	Lab Fees	43,647.00			43,647.00
410752	X-Ray Service	10,949.00			10,949.00
410753	Pharmacy Credits	0.00			0.00
410754	IV Drugs - Medicare	5,013.00			5,013.00
410755	IV Supplies - Medicare	0.00			0.00
410756	Pharmacy-RX Medicaid	29,301.00			29,301.00
410757	Pharmacy-RX Medicare	81,073.00			81,073.00
410758	Pharmacy-RX Managed Care	54,032.00			54,032.00
410759	Pharmacy OTC Medicaid	243.00			243.00
410760	Pharmacy-OTC Medicare	30.00			30.00
410761	Incontinent Supplies	46,872.00			46,872.00
410762	Medical Supplies	45,200.00			45,200.00
410763	Nursing Supplies	64,950.00			64,950.00
410764	Nutritional Supplements	22,245.00			22,245.00
410765	Medical Equipment Rental	89,005.00			89,005.00
410767	Equipment Repairs - Nursing	6,422.00			6,422.00
410768	Minor Equipment - Nursing	22,146.00			22,146.00
410769	Pharmacy - RX Other	0.00			0.00
410770	Pharmacy - OTC Other	687.00			687.00
410771	IV Drugs - Managed Care	16,403.00			16,403.00
410772	IV Supplies - Managed Care	240.00			240.00
410773	IV Drugs - Medicaid	4,605.00			4,605.00
410774	Medical Waste Disposal	2,408.00			2,408.00
410775	Salaries - Physical Therapy	0.00		18,111.00	18,111.00
			RJE - 1	15,436.00	
			RJE - 2	2,675.00	
410776	Overtime - Physical Therapy	0.00			0.00
410777	Salaries - Occupational Therapy	0.00		19,818.00	19,818.00
			RJE - 1	16,891.00	
			RJE - 2	2,927.00	
410778	Overtime - Occupational Therapy	0.00			0.00
410779	Salaries - Speech Therapy	0.00		2,753.00	2,753.00
			RJE - 1	2,347.00	

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
			RJE - 2	406.00	
410780	Overtime - Speech Therapy	0.00			0.00
410781	Orientation - All Therapy	0.00			0.00
410782	Vac/Sick/Hol - Therapy	6,008.00		(6,008.00)	0.00
			RJE - 2	(6,008.00)	
410783	Fica - Therapy	2,735.00			2,735.00
410784	SUI - Therapy	(203.00)			(203.00)
410785	Workers Comp - Therapy	24,507.00			24,507.00
410786	FUTA - Therapy	21.00			21.00
410787	Employee Health - Therapy	48,505.00			48,505.00
410788	Employee Dental - Therapy	92.00			92.00
410789	Employee Life - Therapy	28.00			28.00
410790	Therapy Software Costs	1,400.00			1,400.00
410791	Employee Vision Insurance - Therapy	26.00			26.00
410792	Physical Therapist - Outside Contr	326,555.00			326,555.00
410793	Occupational Therapist-Outside Cont	289,912.00			289,912.00
410794	Speech Therapist - Outside Contract	107,867.00			107,867.00
410795	Mileage- Therapy	0.00			0.00
410796	Recruitment - Therapy	101.00			101.00
410797	Managed Care Consultant Fees	0.00			0.00
410798	Training/Seminars/Courses-Therapy Dept	0.00			0.00
410799	Purchased Services-Other	7,653.00			7,653.00
410855	Dental Consultants	11,076.00			11,076.00
410905	Copier-SNF	0.00			0.00
410906	Copier Lease	0.00			0.00
410920	Forms/Printing-SNF	0.00			0.00
410950	Mileage Reimbursement-SNF	0.00			0.00
410960	Equipment Rental-SNF	0.00			0.00
410997	Quality Assessment Fee - SNF	716,109.00			716,109.00
410998	Bad Debt Expense-SNF	776,277.00			776,277.00
420972	Contract Serv-Hskp - VIL IA only	0.00			0.00
420973	Contract Serv-Laund - VIL IL only	0.00			0.00
440101	Salaries-Dietary Manager/CDM	0.00			0.00
440104	Salaries- Dietary Supervisor	0.00			0.00
440107	Salaries-Cooks	0.00			0.00
440108	Overtime-Cooks	0.00			0.00
440109	Orientation-Cooks	0.00			0.00
440110	Salaries - Dietician	0.00			0.00
440113	Salaries- Dietary Aides	0.00			0.00
440114	Overtime-Dietary Aides	0.00			0.00
440116	Salaries- Wait Staff	0.00			0.00
440120	Vacation/Sick/Holiday-Dietary	0.00			0.00
440121	Payroll Taxes-Dietary-FICA	0.00			0.00
440122	Payroll Taxes- Dietary-SUI	(747.00)			(747.00)
440123	Workers Comp-Diet	13,782.00			13,782.00
440124	Payroll Taxes-Dietary FUTA	0.00			0.00
440125	Employee Health Insurance- Dietary	30,301.00			30,301.00
440126	Employee Life Insurance-Dietary	0.00			0.00
440127	Employee Dental Insurance- Dietary	0.00			0.00
440128	Employee Vision Insurance - Dietary	0.00			0.00
440130	Recruitment-Dietary	0.00			0.00
440132	Background Checks-Dietary	0.00			0.00
440134	Dues/Subscriptions-Dietary	971.00			971.00
440135	Employee Expense-Dietary	0.00			0.00
440137	Contract Services - Dietary	490,088.00			490,088.00
440199	Licenses/Permits-Dietary	310.00			310.00
440788	Supplements -Dietary	0.00			0.00
440789	Thickened Liquids-Dietary	0.00			0.00
440803	Raw Food-Dietary	336,830.00			336,830.00
440804	Produce-Dietary	0.00			0.00
440805	Dairy-Dietary	0.00			0.00
440807	Dietary Supplies-Dietary	1,544.00			1,544.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
440808	China/Silverware/Glass-Dietary	0.00			0.00
440809	Utensils/Pots/Pans-Dietary	0.00			0.00
440810	Dishwasher Rental-Dietary	1,992.00			1,992.00
440811	Chemicals-Dietary	(653.00)			(653.00)
440813	Maintenance & Repairs-Dietary	0.00			0.00
440815	Consultant-Dietary	102,189.00			102,189.00
440820	Maintenance & Repairs-Diet	7,223.00			7,223.00
440876	Equipment Minor-Dietary	76.00			76.00
440901	Office Supplies-Dietary	0.00			0.00
440920	Forms/Printing-Dietary	411.00			411.00
440950	Mileage Reimbursement-Dietary	0.00			0.00
440999	Miscellaneous Expense-Dietary	0.00			0.00
450101	Salaries- Housekeeping Manager	0.00			0.00
450104	Salaries- Housekeeping Staff	0.00			0.00
450105	Overtime- Housekeeping Staff	0.00			0.00
450106	Orientation- Housekeeping Staff	0.00			0.00
450107	Salaries - Housekeeping - Porter	0.00			0.00
450108	Salaries HSKP-Overtime	0.00			0.00
450110	Contract Services _ Housekeeping	276,181.00			276,181.00
450120	Vacation/Sick/Holiday-Hskp	0.00			0.00
450121	Payroll Taxes- Hskp-FICA	0.00			0.00
450122	Payroll Taxes-Hskp-SUI	(435.00)			(435.00)
450123	Workers Comp-Hskp	9,034.00			9,034.00
450124	Payroll Tax Housekeeping FUTA	0.00			0.00
450125	Employee Health Insurance-Hskp	24,027.00			24,027.00
450126	Employee Life Insurance-Hskp	0.00			0.00
450127	Employee Dental Insurance-Hskp	0.00			0.00
450128	Employee Vision Insurance - Hskp	0.00			0.00
450132	Background Checks-Hskp	0.00			0.00
450135	Employee Expense-Hskp	0.00			0.00
450871	Cleaning Supplies-Hskp	(179.00)			(179.00)
450873	Carpet Cleaning-Hskp	0.00			0.00
450876	Equipment Minor-Hskp	149.00			149.00
450950	Milleage Reimbursement-Hskp	0.00			0.00
460104	Salaries-Laundry Staff	0.00			0.00
460105	Overtime- Laundry Staff	0.00			0.00
460106	Orientation-Laundry Staff	0.00			0.00
460107	Contract Services - Laundry	173,127.00			173,127.00
460120	Vacation/Sick/Holiday-Laundry	0.00			0.00
460121	Payroll Taxes-Laundry-FICA	0.00			0.00
460122	Payroll Taxes-Laundry-SUI	(282.00)			(282.00)
460123	Workers Comp-Laundry	4,089.00			4,089.00
460124	Payroll Tax Laundry FUTA	0.00			0.00
460125	Employee Health Insurance-Laundry	4,740.00			4,740.00
460126	Employee Life Insurance-Laundry	0.00			0.00
460127	Emplyoee Dental Insurance-Laundry	0.00			0.00
460128	Employee Vision Insurance - Laundry	0.00			0.00
460130	Recruitment-Laundry	0.00			0.00
460132	Background Checks-Laundry	0.00			0.00
460820	Maintenance& Repairs-Laundry	696.00			696.00
460876	Equipment Minor-Laundry	1,370.00			1,370.00
460881	Chemicals-Laundry	(2,521.00)			(2,521.00)
460882	Laundry Supplies-Laundry	0.00			0.00
460883	Linen/Terry-Laundry	3,087.00			3,087.00
460884	Bed Linens-Laundry	0.00			0.00
460885	Maintenance & Repairs-Laundry	1,618.00			1,618.00
470101	Salaries-Maintenance Manager	36,873.00			36,873.00
470102	Overtime-Maintenance Manager	3,578.00			3,578.00
470103	Orientation-Maintenance Manager	160.00			160.00
470104	Salaries-Maintenance Staff	38,719.00			38,719.00
470105	Overtime-Maintenance Staff	1,707.00			1,707.00
470120	Vacation/Sick/Holiday-Maint	10,920.00			10,920.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
470121	Payroll Taxes-Maint-FICA	6,384.00			6,384.00
470122	Payroll Taxes-Maint-SUI	2,165.00			2,165.00
470123	Workers Comp-Maint	9,196.00			9,196.00
470124	Payroll Maint-FUTA	126.00			126.00
470125	Employee Health Insurance-Maint	29,638.00			29,638.00
470126	Employee Life Insurance-Maint	48.00			48.00
470127	Employee Dental Insurance-Maint	191.00			191.00
470128	Contracted Maintenance	0.00			0.00
470129	Employee Vision Insurance - Maint	22.00			22.00
470130	Recruitment-Maint	0.00			0.00
470132	Background Checks-Maint	79.00			79.00
470134	Dues/Subscriptions-Maint	582.00			582.00
470135	Employee Expense-Maint	50.00			50.00
470136	Uniforms-Maint	1,200.00			1,200.00
470140	Interco Contracted Services-Maint	2,330.00			2,330.00
470199	Licenses/Permits-Maint	440.00			440.00
470820	Maintenance & Repairs-Maint	20,430.00			20,430.00
470821	Electrical-Maint	8,908.00			8,908.00
470822	Plumbing-Maint	8,474.00			8,474.00
470823	HVAC/Boiler Maint	6,420.00			6,420.00
470824	Paint-Maint	1,748.00			1,748.00
470825	Carpeting-Maint	49.00			49.00
470826	Small Tools-Maint	945.00			945.00
470828	Alarm Inspection-Maint	4,313.00			4,313.00
470829	Alarm Repairs-Maint	2,927.00			2,927.00
470830	Grounds Maintenance-Maint	31,518.00			31,518.00
470832	Sprinklers-Maint	1,138.00			1,138.00
470833	Elevator-Maint	13,025.00			13,025.00
470834	Pest Control-Maint	5,757.00			5,757.00
470836	Maint Contracts- Generator	2,867.00			2,867.00
470837	Contract - Water Softner	0.00			0.00
470876	Equipment Minor-Maint	1,238.00			1,238.00
470901	Office Supplies-Maint	16.00			16.00
470920	Forms/Printing-Maint	0.00			0.00
470950	Mileage Reimbursement-Maint	29.00			29.00
470960	Equipment Rental-Maint	5,839.00			5,839.00
470970	Waste Disposal -Grease/Trash	36,383.00			36,383.00
480101	Salaries-Reception/Security-Supervisor	0.00			0.00
480103	Orientation-Reception/Security Superviso	98.00			98.00
480104	Salaries-Reception/Security Staff	68,079.00			68,079.00
480105	Overtime-Reception/Security Staff	2,195.00			2,195.00
480120	Vacation/Sick/Holiday-Rec/Sec	8,543.00			8,543.00
480121	Payroll Taxes-Rec/Sec-FICA	5,742.00			5,742.00
480122	Payroll Taxes-Rec/Sec-SUI	2,213.00			2,213.00
480123	Workers Comp-Rec/Sec	2,434.00			2,434.00
480124	Payroll Tax Security FUTA	136.00			136.00
480125	Employee Health Insurance-Rec/Sec	9,006.00			9,006.00
480126	Employee Life Insurance-Rec/Sec	28.00			28.00
480127	Employee Dental Insurance-Rec/Sec	46.00			46.00
480128	Security Expense	0.00			0.00
480129	Employee Vision Insurance - Rec/Sec	2.00			2.00
480130	Recruitment-Rec/Sec	25.00			25.00
480132	Background Checks-Rec/Sec	0.00			0.00
480876	Equipment Minor-Rec/Sec	0.00			0.00
480901	Office Supplies-Rec/Sec	0.00			0.00
480905	Copier-Rec/Sec	0.00			0.00
490101	Salaries-Marketing Manager	61,104.00			61,104.00
490104	Salaries-Marketing Staff	0.00			0.00
490120	Vacation/Sick/Holiday-Mkt	6,872.00			6,872.00
490121	Payroll Taxes-Mkt-FICA	5,201.00			5,201.00
490122	Payroll Taxes-Mkt-SUI	861.00			861.00
490123	Workers Comp-Mkt	292.00			292.00

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490124	Payroll Tax-Marketing Staff-FUTA	42.00			42.00
490125	Employee Health Insurance-Mkt	657.00			657.00
490126	Employee Life Insurance-Mkt	122.00			122.00
490127	Employee Dental Insurance-Mkt	0.00			0.00
490128	Employee Vision Insurance - Mkt	0.00			0.00
490132	Background Checks-Mkt	0.00			0.00
490133	Training/Seminars/Courses-Mkt	0.00			0.00
490134	Dues/Subscriptions-Mkt	3,434.00			3,434.00
490135	Employee Expense-Mkt	108.00		(108.00)	0.00
			RJE - 7	(108.00)	
490140	Interco Contracted Services - Marketing	0.00			0.00
490856	Media Advertising-Mkt	786.00			786.00
490858	Special Events-Mkt	5,386.00			5,386.00
490859	Collateral Material-Mkt	351.00			351.00
490862	Promo Items-Mkt	1,210.00			1,210.00
490863	Referral Commissions-Mkt	0.00			0.00
490901	Office Supplies-Mkt	716.00			716.00
490905	Copier-Mkt	0.00			0.00
490910	Computer Supplies-Mkt	0.00			0.00
490920	Forms/Printing-Mkt	111.00			111.00
490930	Postage-Mkt	0.00			0.00
490941	Cell Phones-Mkt	651.00			651.00
490950	Mileage Reimbursement-Mkt	3,706.00		108.00	3,814.00
			RJE - 7	108.00	
490960	Equipment Rental-Mkt	0.00			0.00
500132	Background Checks-Trans	0.00			0.00
500199	Licenses & Permits-Trans	0.00			0.00
500891	Vehicle Fuel-Trans	85.00			85.00
500892	Vehicle Maintenance-Trans	104.00			104.00
500893	Vehicle Loan-Trans	0.00			0.00
500905	Copier-Trans	0.00			0.00
510101	Salaries Activities Manager IL	0.00			0.00
510104	Salaries-Activities Staff IL	0.00			0.00
510120	Vacation/Sick/Holiday-Activities IL	0.00			0.00
510121	Payroll Taxes- Activities IL-FICA	0.00			0.00
510122	Payroll Taxes- Activities IL-SUI	0.00			0.00
510123	Workers Comp- Activities IL	0.00			0.00
510124	Payroll Tax Activities FUTA	0.00			0.00
510125	Employee Health Insurance- Activities IL	0.00			0.00
510127	Employee Dental Insurance- Activities IL	0.00			0.00
510128	Employee Vision Insurance - Act IL	0.00			0.00
540101	Salaries - Adult Day Care	0.00			0.00
540120	Vacation/Sick/Holiday-Adult Day	0.00			0.00
540121	Payroll Taxes-Adult Day Care FICA	0.00			0.00
540122	Payroll Taxes-Adult Day SUI	0.00			0.00
540123	Workers Comp-Adult Day Care	0.00			0.00
540124	Payroll Tax Adult Day Care FUTA	0.00			0.00
540125	Employee Health Ins - Adult Day Care	0.00			0.00
540127	Employee Dental Ins-Adult Day Care	0.00			0.00
540128	Employee Vision Ins - Adult Day Care	0.00			0.00
550101	Activities SNF MGR	44,278.00			44,278.00
550102	Salaries-SNFActivities MGR OT	0.00			0.00
550104	Salaries-Activities-SNF	44,895.00			44,895.00
550105	Overtime- Activities SNF	49.00			49.00
550106	Orientation-Activities SNF	0.00			0.00
550120	Vacation/Sick/Holiday-Activities SNF	13,706.00			13,706.00
550121	Payroll Taxes-Activities SNF-FICA	7,472.00			7,472.00
550122	Payroll Taxes-Activities SNF-SUI	2,875.00			2,875.00
550123	Workers Comp-Activities SNF	11,342.00			11,342.00
550124	Payroll Tax Activities SNF FUTA	145.00			145.00
550125	Employee Health Insurance-Activities SNF	14,101.00			14,101.00
550126	Employee Life Insurance-Activities SNF	127.00			127.00

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		9/30/2017			9/30/2017
550127	Employee Dental Insurance-Activities SNF	140.00			140.00
550128	Employee Vision Insurance - Act SNF	(3.00)			(3.00)
550130	Recruitment-Activities SNF	0.00			0.00
550132	Background Checks-Activities SNF	156.00			156.00
550134	Dues/Subscriptions-Activities SNF	714.00			714.00
550135	Employee Expense-Activities SNF	0.00			0.00
550137	Uniforms-Activities	300.00			300.00
550850	Activities Supplies-Activities-SNF	2,380.00			2,380.00
550851	Entertainment-Activities-SNF	4,755.00			4,755.00
550852	Activities Events Food-Activities-SNF	3,516.00			3,516.00
550853	Film Processing-Activities-SNF	0.00			0.00
550901	Office Supplies-Activities SNF	123.00			123.00
550905	Copier-Activities SNF	0.00			0.00
550911	Computer Maintenance-Activities-SNF	0.00			0.00
550920	Forms/Printing-Activities SNF	29.00			29.00
550950	Mileage Reimbursement-Activities SNF	8.00			8.00
550962	Floral-Activities-SNF	270.00			270.00
550964	Holiday Decorations-Activities-SNF	218.00			218.00
560102	Salaries-Business Office	46,000.00			46,000.00
560103	Salaries-Human Resources/Payroll	35,125.00			35,125.00
560104	Salaries-Admin Staff	0.00			0.00
560105	Overtime-Admin	22.00			22.00
560107	Central Supply Clerk-Admin	0.00			0.00
560109	Salaries - Admissions Coordinator	136,755.00			136,755.00
560120	Vacation/Sick/Holiday-Adm	26,929.00			26,929.00
560121	Payroll Taxes-Admin-FICA	17,509.00			17,509.00
560122	Payroll Taxes-Admin-SUI	2,862.00			2,862.00
560123	Workers Comp-Admin	7,127.00			7,127.00
560124	Payroll Tax Admin FUTA	210.00			210.00
560125	Employee Health Insurance-Admin	44,091.00		100.00	44,191.00
			RJE - 4	100.00	
560126	Employee Life Insurance-Admin	539.00			539.00
560127	Employee Dental Insurance-Admin	1,674.00			1,674.00
560128	Employee Vision Insurance - Admin	51.00			51.00
560129	Benefit Plan Fees	0.00			0.00
560130	Recruitment-Admin	0.00			0.00
560131	Drug Free Expense-Admin	0.00			0.00
560132	Background Checks-Admin	159.00			159.00
560133	Training/Seminars/Courses-Admin	0.00			0.00
560134	Dues/Subscription-Admin	0.00			0.00
560135	Employee Benefits/Expense-Admin	2,452.00		(723.00)	1,729.00
			RJE - 3	(618.00)	
			RJE - 4	(100.00)	
			RJE - 10	(5.00)	
560136	Travel	0.00			0.00
560140	Contracted Services - Business Office	49,307.00			49,307.00
560141	Pension-Admin	0.00		618.00	618.00
			RJE - 3	618.00	
560198	Bldg Inspection Fees	0.00			0.00
560199	Licenses/Permits	0.00			0.00
560711	Utilities-Electric	136,859.00			136,859.00
560712	Utilities-Gas/Oil	14,831.00			14,831.00
560713	Utilities-Water/Sewer/Refuse	59,004.00			59,004.00
560714	Utilities-Telephone Service	34,825.00			34,825.00
560715	Utilities-Telephone Maintenance Contract	15,369.00			15,369.00
560717	Utilities-Cable TV	8,616.00			8,616.00
560730	Association Fees	0.00			0.00
560731	Real Estate Taxes	102,238.00			102,238.00
560732	Non-Reimbursable Expense	0.00			0.00
560733	Personal Property Taxes	13,706.00			13,706.00
560734	Professional Liability Insurance	7,046.00			7,046.00
560735	General Liability Insurance	44,200.00			44,200.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
560736	Property Insurance	11,799.00			11,799.00
560738	Auto Insurance	4,899.00			4,899.00
560739	Crime Insurance	341.00			341.00
560740	Insurance-Other	8,027.00			8,027.00
560742	Patient Trust Bond	825.00			825.00
560744	Resident Reimburse on Lost/Stolen Items	219.00			219.00
560745	Taxes Other	1,208.00			1,208.00
560770	Contracted Services-Business Offices	0.00			0.00
560840	Interco Contracted Services - Admin	(72,503.00)			(72,503.00)
560841	Contracted Services - Call System	4,804.00			4,804.00
560842	Conservator Fees	2,249.00			2,249.00
560843	Legal Fees-Adm	24,913.00			24,913.00
560844	Accounting/Audit Fees-Adm	11,092.00			11,092.00
560845	Payroll Processing Fees	25,157.00			25,157.00
560846	Professional Services	75.00			75.00
560847	Consultant	4,121.00			4,121.00
560852	Contributions	0.00			0.00
560876	Equipment Minor-Adm	195.00			195.00
560901	Office Supplies-Adm	8,611.00			8,611.00
560902	Office Supplies Human Resources	113.00			113.00
560905	Copier- Maintenance Agreement	5,334.00			5,334.00
560906	Copier Lease-Adm	7,588.00			7,588.00
560910	Computer Supplies-Adm	0.00			0.00
560911	Computer Maintenance-Adm	22,423.00			22,423.00
560912	Software Maintenance Contract-Adm	32,473.00			32,473.00
560913	Internet Access-Adm	3,009.00			3,009.00
560914	Software Expense - Adm	0.00			0.00
560915	Timeclock Software	11,507.00			11,507.00
560920	Forms/Printing-Adm	1,559.00			1,559.00
560925	Records Storage - Adm	3,770.00			3,770.00
560926	Parking Space - Adm	0.00			0.00
560929	Postage-Human Resources	0.00			0.00
560930	Postage-Adm	2,758.00			2,758.00
560931	Overnight Service-Adm	1,479.00			1,479.00
560941	Cell Phones-Adm	1,297.00			1,297.00
560950	Mileage Reimbursement-Adm	64.00		14.00	78.00
			RJE - 7	14.00	
560960	Equipment Rental-Adm	5,687.00			5,687.00
560961	Floral-Adm	0.00			0.00
560962	Interior PlantsAdm	0.00			0.00
560963	Misc Decor-Adm	0.00			0.00
560964	Holiday Decorations-Adm	0.00			0.00
560995	Collection Fees/Credit Card Fees	5,088.00			5,088.00
560996	Late fees/Fines/Finance Charges-Adm	28,154.00			28,154.00
560997	Bank Service Charges-Adm	7,466.00			7,466.00
560998	Eagle Lake Foundation fees	0.00			0.00
560999	Miscellaneous Expense-Adm	0.00			0.00
580001	Interest Income	(341.00)			(341.00)
580002	Employee/Guest meals	6,866.00			6,866.00
590001	Depreciation-Land Improvements	1,635.00			1,635.00
590002	Management Fees	324,225.00			324,225.00
590004	Interest Expense	305,970.00			305,970.00
590005	Rent Expense	755,451.00			755,451.00
590006	Depreciation-Bldgs & Improvements	13,229.00			13,229.00
590007	Depreciation-FFE	59,717.00			59,717.00
590008	Depreciation-Vehicles	7,411.00			7,411.00
590009	Amortization	0.00			0.00
R0001	Champion Awards	0.00		50.00	50.00
			RJE - 5	50.00	
R0002	Interest on line of credit	0.00			0.00
R0003	Prior Period Expense	0.00			0.00
R0004	Vac/Sick/Holiday - Administrator	0.00		19,327.00	19,327.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
R0005	Notary Expense	0.00	RJE - 9	19,327.00	10.00
			RJE - 10	10.00	
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>



Client: **Traditions Senior Management**  
 Engagement: **Medical - Senior Philanthropy of Chesire, LLC**  
 Period Ending: **6/30/2017**  
 Trial Balance: **A.01 - TR-CCHH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	J/E Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2017			9/30/2017	9/30/2016		
<b>Group : [10-A] Salaries and Wages</b>								
<b>Subgroup : [2] Administrators</b>								
410101	Salaries-Administrator	105,261.00		0.00	105,261.00	97,791.00	7,470.00	7.64%
R0004	Vac/Sick/Holiday - Administrator	0.00		19,327.00	19,327.00	0.00	0.00	0.00%
			RJE - 9	19,327.00				
<b>Subtotal [2] Administrators</b>		<b>105,261.00</b>		<b>19,327.00</b>	<b>124,588.00</b>	<b>97,791.00</b>	<b>7,470.00</b>	<b>7.64%</b>
<b>Subgroup : [4] Other Administrative Salaries</b>								
410501	Salaries-Med Rec	36,458.00		0.00	36,458.00	29,031.00	7,427.00	25.58%
410502	Overtime-Med Rec	1,075.00		0.00	1,075.00	0.00	1,075.00	0.00%
410520	Vacation/Sick/Holiday - Med Recs	5,788.00		0.00	5,788.00	4,072.00	1,716.00	42.14%
410540	Interco Contracted Services - Med Rec	0.00		0.00	0.00	366.00	(366.00)	(100.00)%
410703	Medical Records Consultant	0.00		0.00	0.00	(650.00)	650.00	(100.00)%
560102	Salaries-Business Office	45,000.00		0.00	45,000.00	45,005.00	(5.00)	(0.01)%
560103	Salaries-Human Resources/Payroll	35,125.00		0.00	35,125.00	33,807.00	1,318.00	3.90%
560104	Salaries-Admin Staff	0.00		0.00	0.00	43,088.00	(43,088.00)	(100.00)%
560105	Overtime-Admin	22.00		0.00	22.00	31.00	(9.00)	(28.03)%
560120	Vacation/Sick/Holiday-Adm	26,929.00		0.00	26,929.00	23,740.00	3,189.00	13.43%
560340	Interco Contracted Services - Admin	(72,503.00)		0.00	(72,503.00)	(52,301.00)	(20,202.00)	38.63%
<b>Subtotal [4] Other Administrative Salaries</b>		<b>78,994.00</b>		<b>0.00</b>	<b>78,994.00</b>	<b>127,199.00</b>	<b>(48,205.00)</b>	<b>(37.96)%</b>
<b>Subgroup : [5C] Dietary Workers</b>								
440101	Salaries-Dietary Manager/CDM	0.00		0.00	0.00	27,514.00	(27,514.00)	(100.00)%
440107	Salaries-Cooks	0.00		0.00	0.00	30,037.00	(30,037.00)	(100.00)%
440108	Overtime-Cooks	0.00		0.00	0.00	3,017.00	(3,017.00)	(100.00)%
440113	Salaries- Dietary Aides	0.00		0.00	0.00	62,787.00	(62,787.00)	(100.00)%
440114	Overtime-Dietary Aides	0.00		0.00	0.00	2,684.00	(2,684.00)	(100.00)%
440120	Vacation/Sick/Holiday-Dietary	0.00		0.00	0.00	11,484.00	(11,484.00)	(100.00)%
440315	Consultant-Dietary	102,189.00		0.00	102,189.00	42,579.00	59,610.00	140.00%
<b>Subtotal [5C] Dietary Workers</b>		<b>102,189.00</b>		<b>0.00</b>	<b>102,189.00</b>	<b>180,062.00</b>	<b>(77,873.00)</b>	<b>(43.25)%</b>
<b>Subgroup : [6B] Other Housekeeping Workers</b>								
450101	Salaries- Housekeeping Manager	0.00		0.00	0.00	21,150.00	(21,150.00)	(100.00)%
450104	Salaries- Housekeeping Staff	0.00		0.00	0.00	57,880.00	(57,880.00)	(100.00)%
450105	Overtime- Housekeeping Staff	0.00		0.00	0.00	649.00	(649.00)	(100.00)%
450120	Vacation/Sick/Holiday-Help	0.00		0.00	0.00	11,612.00	(11,612.00)	(100.00)%
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>91,291.00</b>	<b>(91,291.00)</b>	<b>(100.00)%</b>
<b>Subgroup : [7A] Engineer or Chief of Maintenance</b>								
470101	Salaries-Maintenance Manager	36,873.00		0.00	36,873.00	0.00	36,873.00	0.00%
470102	Overtime-Maintenance Manager	3,578.00		0.00	3,578.00	0.00	3,578.00	0.00%
470103	Orientation-Maintenance Manager	160.00		0.00	160.00	0.00	160.00	0.00%
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>40,611.00</b>		<b>0.00</b>	<b>40,611.00</b>	<b>0.00</b>	<b>40,611.00</b>	<b>0.00%</b>
<b>Subgroup : [7B] Other Maintenance Workers</b>								
470104	Salaries-Maintenance Staff	38,719.00		0.00	38,719.00	73,392.00	(34,673.00)	(47.24)%
470105	Overtime-Maintenance Staff	1,707.00		0.00	1,707.00	3,338.00	(1,631.00)	(48.96)%
470120	Vacation/Sick/Holiday-Maint	10,920.00		0.00	10,920.00	7,617.00	3,303.00	43.36%
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>51,346.00</b>		<b>0.00</b>	<b>51,346.00</b>	<b>84,347.00</b>	<b>(33,001.00)</b>	<b>(38.13)%</b>
<b>Subgroup : [8B] Other Laundry Workers</b>								
460104	Salaries-Laundry Staff	0.00		0.00	0.00	36,886.00	(36,886.00)	(100.00)%
460105	Overtime- Laundry Staff	0.00		0.00	0.00	815.00	(815.00)	(100.00)%
460106	Orientation-Laundry Staff	0.00		0.00	0.00	220.00	(220.00)	(100.00)%
460120	Vacation/Sick/Holiday-Laundry	0.00		0.00	0.00	4,210.00	(4,210.00)	(100.00)%
<b>Subtotal [8B] Other Laundry Workers</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>42,145.00</b>	<b>(42,145.00)</b>	<b>(100.00)%</b>
<b>Subgroup : [10] Protective Services</b>								
480103	Orientation-Reception/Security Supervise	98.00		0.00	98.00	0.00	98.00	0.00%
480104	Salaries-Reception/Security Staff	69,079.00		0.00	69,079.00	69,663.00	(1,584.00)	(2.27)%
480105	Overtime-Reception/Security Staff	2,165.00		0.00	2,165.00	3,131.00	(966.00)	(29.85)%
480120	Vacation/Sick/Holiday-Rec/Sec	8,543.00		0.00	8,543.00	7,790.00	753.00	9.67%
<b>Subtotal [10] Protective Services</b>		<b>79,815.00</b>		<b>0.00</b>	<b>79,815.00</b>	<b>80,584.00</b>	<b>(1,669.00)</b>	<b>(2.07)%</b>
<b>Subgroup : [12A] Director of Nurses/Assistant Director</b>								
410102	Salaries-DO/N	100,190.00		0.00	100,190.00	83,013.00	17,177.00	20.60%
410107	Salaries - ADON(Unh) Mgr	61,270.00		0.00	61,270.00	75,362.00	(15,362.00)	(20.05)%
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>161,460.00</b>		<b>0.00</b>	<b>161,460.00</b>	<b>158,645.00</b>	<b>1,815.00</b>	<b>1.14%</b>
<b>Subgroup : [12B1] RNs - Direct Care</b>								
410201	Salaries-RN	641,799.00		0.00	641,799.00	812,273.00	(170,474.00)	(20.99)%
410202	Overtime-RN	58,817.00		0.00	58,817.00	55,625.00	3,192.00	5.36%
410203	Orientation-RN	13,541.00		0.00	13,541.00	8,258.00	5,283.00	63.97%
410220	Vacation/Sick/Holiday-Nursing	327,795.00		0.00	327,795.00	305,570.00	22,225.00	6.92%
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>1,041,952.00</b>		<b>0.00</b>	<b>1,041,952.00</b>	<b>1,182,926.00</b>	<b>(140,974.00)</b>	<b>(11.92)%</b>
<b>Subgroup : [12B2] RNs - Administrative</b>								
410104	Salaries-MDS Coord/MDS Asst	135,191.00		0.00	135,191.00	123,541.00	11,650.00	9.43%
410106	Inservice Coordinator-Nursing Admin	3,410.00		0.00	3,410.00	74,322.00	(70,912.00)	(95.41)%
410115	Nursing Admin Overtime	24.00		0.00	24.00	4,067.00	(4,043.00)	(99.41)%
410120	Vacation/Sick/Holiday-Nursing Admn	48,765.00		0.00	48,765.00	47,798.00	967.00	2.06%
			RJE - 9	(19,327.00)				
				(19,327.00)				
<b>Subtotal [12B2] RNs - Administrative</b>		<b>197,410.00</b>		<b>(19,327.00)</b>	<b>168,083.00</b>	<b>249,728.00</b>	<b>(62,318.00)</b>	<b>(24.95)%</b>
<b>Subgroup : [12C1] LPNs - Direct Care</b>								
410204	Salaries-LPN	1,062,610.00		0.00	1,062,610.00	966,947.00	95,663.00	9.79%
410205	Overtime-LPN	113,808.00		0.00	113,808.00	64,771.00	49,037.00	75.71%
410206	Orientation-LPN	36,367.00		0.00	36,367.00	13,835.00	22,532.00	162.86%
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>1,232,786.00</b>		<b>0.00</b>	<b>1,232,786.00</b>	<b>1,064,653.00</b>	<b>168,133.00</b>	<b>15.79%</b>
<b>Subgroup : [12D] Aides and Attendants</b>								
410207	Salaries-CNA	1,244,370.00		0.00	1,244,370.00	1,145,947.00	98,423.00	8.55%
410208	Overtime-CNA	111,842.00		0.00	111,842.00	150,269.00	(38,427.00)	(25.57)%
410209	Orientation-CNA	33,341.00		0.00	33,341.00	26,820.00	6,521.00	24.31%
410210	Ward Clerk/Staff Coord-Nursing	39,440.00		0.00	39,440.00	37,694.00	1,746.00	4.63%
410212	Ward Clerk/Staff Coord-OT	848.00		0.00	848.00	441.00	407.00	91.64%
410213	Ward Clerk-Nurs Orientation	132.00		0.00	132.00	527.00	(466.00)	(78.98)%
<b>Subtotal [12D] Aides and Attendants</b>		<b>1,429,871.00</b>		<b>0.00</b>	<b>1,429,871.00</b>	<b>1,361,796.00</b>	<b>68,075.00</b>	<b>5.01%</b>
<b>Subgroup : [12E] Physical Therapists</b>								
410775	Salaries - Physical Therapy	0.00		18,111.00	18,111.00	89,212.00	(69,212.00)	(100.00)%
			RJE - 1	15,436.00				
			RJE - 2	2,675.00				
410781	Orientation - All Therapy	0.00		0.00	0.00	(86.00)	86.00	(100.00)%
410782	Vac/Sick/Hol - Therapy	6,008.00		(6,008.00)	0.00	0.00	6,008.00	0.00%
			RJE - 2	(6,008.00)				
<b>Subtotal [12E] Physical Therapists</b>		<b>6,008.00</b>		<b>12,103.00</b>	<b>18,111.00</b>	<b>89,126.00</b>	<b>(63,118.00)</b>	<b>(63.26)%</b>
<b>Subgroup : [12F] Speech Therapists</b>								
410718	Salaries - Therapy - Rehab Tech	33,567.00		(33,567.00)	0.00	35,221.00	(1,654.00)	(4.70)%
			RJE - 1	(33,567.00)				
410719	Therapy - Rehab Tech OT	1,107.00		(1,107.00)	0.00	2,681.00	(1,574.00)	(58.71)%
			RJE - 1	(1,107.00)				
410779	Salaries - Speech Therapy	0.00		2,753.00	2,753.00	37,141.00	(37,141.00)	(100.00)%
			RJE - 1	2,347.00				
			RJE - 2	406.00				
<b>Subtotal [12F] Speech Therapists</b>		<b>34,674.00</b>		<b>(31,921.00)</b>	<b>2,753.00</b>	<b>75,043.00</b>	<b>(40,369.00)</b>	<b>(53.79)%</b>
<b>Subgroup : [12G] Occupational Therapists</b>								

Client: *TredBons Senior Management*  
 Engagement: *Medical - Senior Philanthropy of Cheshire, LLC*  
 Period Ending: *9/30/2017*  
 Trial Balance: *A.01 - TB-CNH*  
 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2017			9/30/2017	9/30/2016		
410740	Interco Contracted Services - Therapy	0.00		0.00	0.00	4,032.00	(4,032.00)	(100.00%)
410777	Salaries - Occupational Therapy	0.00		19,818.00	19,818.00	45,682.00	(45,682.00)	(100.00%)
			RJE - 1	16,891.00				
			RJE - 2	2,927.00				
	<b>Subtotal [12G] Occupational Therapists</b>	<b>0.00</b>		<b>19,818.00</b>	<b>19,818.00</b>	<b>49,694.00</b>	<b>(49,694.00)</b>	<b>(100.00%)</b>
	<b>Subgroup : [12H] Recreation Workers</b>							
550101	Activities SNF MGR	44,278.00		0.00	44,278.00	67,469.00	(23,191.00)	(34.37%)
550102	Salaries-SNF/Activities MGR OT	0.00		0.00	0.00	103.00	(103.00)	(100.00%)
550104	Salaries-Activities-SNF	44,895.00		0.00	44,895.00	24,926.00	19,969.00	80.11%
550105	Overtime- Activities SNF	49.00		0.00	49.00	42.40	(7.50)	(88.44%)
550120	Vacation/Sick/Holiday-Activities SNF	13,706.00		0.00	13,706.00	11,051.00	2,655.00	24.02%
	<b>Subtotal [12H] Recreation Workers</b>	<b>102,928.00</b>		<b>0.00</b>	<b>102,928.00</b>	<b>103,973.00</b>	<b>(1,045.00)</b>	<b>(1.01%)</b>
	<b>Subgroup : [12M] Social Workers/Case Management</b>							
410601	Salaries-Social Service	43,882.00		0.00	43,882.00	58,037.00	(14,055.00)	(24.22%)
410620	Vacation/Sick/Holiday-Social Service	3,067.00		0.00	3,067.00	5,264.00	(2,197.00)	(41.74%)
410640	Interco Contracted Services - Social Serv	5,308.00		0.00	5,308.00	0.00	5,308.00	0.00%
	<b>Subtotal [12M] Social Workers/Case Management</b>	<b>52,357.00</b>		<b>0.00</b>	<b>52,357.00</b>	<b>63,301.00</b>	<b>(10,944.00)</b>	<b>(17.29%)</b>
	<b>Subgroup : [12N] Marketing</b>							
490101	Salaries-Marketing Manager	81,104.00		0.00	81,104.00	61,498.00	(394.00)	(0.64%)
490120	Vacation/Sick/Holiday-Mkt	6,872.00		0.00	6,872.00	4,989.00	1,883.00	7.83%
490140	Interco Contracted Services - Marketing	0.00		0.00	0.00	2,980.00	(2,980.00)	(100.00%)
	<b>Subtotal [12N] Marketing</b>	<b>67,976.00</b>		<b>0.00</b>	<b>67,976.00</b>	<b>70,851.00</b>	<b>(2,875.00)</b>	<b>(4.06%)</b>
	<b>Subgroup : [12O] Other</b>							
560109	Salaries - Admissions Coordinator	136,755.00		0.00	136,755.00	132,652.00	4,103.00	3.08%
	<b>Subtotal [12O] Other</b>	<b>136,755.00</b>		<b>0.00</b>	<b>136,755.00</b>	<b>132,652.00</b>	<b>4,103.00</b>	<b>3.08%</b>
	<b>Total [10-A] Salaries and Wages</b>	<b>4,911,493.00</b>		<b>0.00</b>	<b>4,911,493.00</b>	<b>5,306,607.00</b>	<b>(395,114.00)</b>	<b>(7.45%)</b>
	<b>Group : [13-B] Professional Fees</b>							
	<b>Subgroup : [2] Dentist</b>							
410855	Dental Consultants	11,076.00		0.00	11,076.00	11,076.00	0.00	0.00%
	<b>Subtotal [2] Dentist</b>	<b>11,076.00</b>		<b>0.00</b>	<b>11,076.00</b>	<b>11,076.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Subgroup : [3] Pharmacist</b>							
410702	Pharmacy Consultant	11,950.00		0.00	11,950.00	25,490.00	(13,540.00)	(53.12%)
	<b>Subtotal [3] Pharmacist</b>	<b>11,950.00</b>		<b>0.00</b>	<b>11,950.00</b>	<b>25,490.00</b>	<b>(13,540.00)</b>	<b>(53.12%)</b>
	<b>Subgroup : [5A] PT - Resident Care</b>							
410792	Physical Therapist - Outside Contr	326,555.00		0.00	326,555.00	359,145.00	(32,590.00)	(9.07%)
	<b>Subtotal [5A] PT - Resident Care</b>	<b>326,555.00</b>		<b>0.00</b>	<b>326,555.00</b>	<b>359,145.00</b>	<b>(32,590.00)</b>	<b>(9.07%)</b>
	<b>Subgroup : [8A] Medical Director</b>							
410791	Medical Director	30,959.00		0.00	30,959.00	33,118.00	(2,159.00)	(6.52%)
	<b>Subtotal [8A] Medical Director</b>	<b>30,959.00</b>		<b>0.00</b>	<b>30,959.00</b>	<b>33,118.00</b>	<b>(2,159.00)</b>	<b>(6.52%)</b>
	<b>Subgroup : [8C] Resident Care</b>							
410706	Physician Consultant	32,213.00		0.00	32,213.00	33,700.00	(1,487.00)	(4.61%)
410707	Physician Services	(237.00)		0.00	(237.00)	2,398.00	(2,635.00)	(110.31%)
	<b>Subtotal [8C] Resident Care</b>	<b>31,976.00</b>		<b>0.00</b>	<b>31,976.00</b>	<b>36,098.00</b>	<b>(4,022.00)</b>	<b>(11.17%)</b>
	<b>Subgroup : [9A] ST - Resident Care</b>							
410794	Speech Therapist - Outside Contract	107,867.00		0.00	107,867.00	84,751.00	23,116.00	27.28%
	<b>Subtotal [9A] ST - Resident Care</b>	<b>107,867.00</b>		<b>0.00</b>	<b>107,867.00</b>	<b>84,751.00</b>	<b>23,116.00</b>	<b>27.28%</b>
	<b>Subgroup : [10A] OT - Resident Care</b>							
410793	Occupational Therapist-Outside Contr	289,912.00		0.00	289,912.00	242,876.00	47,036.00	19.37%
	<b>Subtotal [10A] OT - Resident Care</b>	<b>289,912.00</b>		<b>0.00</b>	<b>289,912.00</b>	<b>242,876.00</b>	<b>47,036.00</b>	<b>19.37%</b>
	<b>Subgroup : [11A1] RN's - Direct Care</b>							
410708	Staffing Agency-RN	0.00		0.00	0.00	3,405.00	(3,405.00)	(100.00%)
	<b>Subtotal [11A1] RN's - Direct Care</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>3,405.00</b>	<b>(3,405.00)</b>	<b>(100.00%)</b>
	<b>Subgroup : [11A2] RN's - Administrative</b>							
410156	Contracted Services - Nursing Admin	0.00		0.00	0.00	44,275.00	(44,275.00)	(100.00%)
410140	Interco Contracted Services -Nurse Admin	65,030.00		0.00	65,030.00	6,739.00	58,291.00	864.96%
	<b>Subtotal [11A2] RN's - Administrative</b>	<b>65,030.00</b>		<b>0.00</b>	<b>65,030.00</b>	<b>51,014.00</b>	<b>14,016.00</b>	<b>27.47%</b>
	<b>Subgroup : [11B1] LPN's - Direct Care</b>							
410709	Staffing Agency-LPN	12,834.00		0.00	12,834.00	81,546.00	(68,712.00)	(84.26%)
	<b>Subtotal [11B1] LPN's - Direct Care</b>	<b>12,834.00</b>		<b>0.00</b>	<b>12,834.00</b>	<b>81,546.00</b>	<b>(68,712.00)</b>	<b>(84.26%)</b>
	<b>Subgroup : [11C] Aides</b>							
410710	Staffing Agency-CNA	5,209.00		0.00	5,209.00	64,925.00	(59,716.00)	(91.98%)
	<b>Subtotal [11C] Aides</b>	<b>5,209.00</b>		<b>0.00</b>	<b>5,209.00</b>	<b>64,925.00</b>	<b>(59,716.00)</b>	<b>(91.98%)</b>
	<b>Subgroup : [12] Other</b>							
410789	Purchased Services-Other	7,653.00		0.00	7,653.00	1,588.00	6,065.00	388.07%
	<b>Subtotal [12] Other</b>	<b>7,653.00</b>		<b>0.00</b>	<b>7,653.00</b>	<b>1,588.00</b>	<b>6,065.00</b>	<b>388.07%</b>
	<b>Total [13-B] Professional Fees</b>	<b>901,021.00</b>		<b>0.00</b>	<b>901,021.00</b>	<b>994,912.00</b>	<b>(93,891.00)</b>	<b>(9.44%)</b>
	<b>Group : [15] Expenditures Other than Salaries</b>							
	<b>Subgroup : [1A1] Workmen's Compensation</b>							
410123	Workers Comp-Nursing Adm	43,584.00		(10,728.00)	32,856.00	16,496.00	27,088.00	164.21%
	<b>Subtotal [1A1] Workmen's Compensation</b>	<b>43,584.00</b>		<b>(10,728.00)</b>	<b>32,856.00</b>	<b>16,496.00</b>	<b>27,088.00</b>	<b>164.21%</b>
410223	Workers Comp-Nursing	394,403.00		0.00	394,403.00	197,805.00	196,598.00	99.59%
410124	Payroll Nursing Admin-FUTA	163.00		0.00	163.00	67.00	96.00	143.28%
410223	Workers Comp-Social Service	2,519.00		0.00	2,519.00	3,888.00	(1,369.00)	(31.70%)
410785	Workers Comp - Therapy	24,507.00		0.00	24,507.00	9,970.00	14,537.00	145.81%
440123	Workers Comp-Diet	13,782.00		0.00	13,782.00	6,409.00	7,373.00	115.04%
450123	Workers Comp-Help	9,034.00		0.00	9,034.00	3,899.00	5,135.00	132.30%
460123	Workers Comp-Laundry	4,089.00		0.00	4,089.00	1,977.00	2,112.00	102.83%
470123	Workers Comp-Maint	9,196.00		0.00	9,196.00	4,545.00	4,651.00	102.33%
480123	Workers Comp-Rec/Sec	2,434.00		0.00	2,434.00	1,298.00	1,136.00	87.52%
490123	Workers Comp-Mkt	292.00		0.00	292.00	149.00	143.00	95.97%
550123	Workers Comp-Activities SNF	11,342.00		0.00	11,342.00	5,774.00	5,568.00	86.43%
560123	Workers Comp-Admin	7,127.00		0.00	7,127.00	3,185.00	3,942.00	123.77%
	<b>Subtotal [1A1] Workmen's Compensation</b>	<b>522,472.00</b>		<b>(10,728.00)</b>	<b>511,744.00</b>	<b>255,062.00</b>	<b>257,402.00</b>	<b>104.85%</b>
	<b>Subgroup : [1A3] Unemployment Insurance</b>							
410122	Payroll Taxes-Nursing Admin-SUI	5,340.00		0.00	5,340.00	8,258.00	(2,918.00)	(35.34%)
410124	Payroll Nursing Admin-FUTA	224.00		0.00	224.00	2,536.00	(2,312.00)	(91.17%)
410222	Payroll Taxes-Nursing-SUI	92,565.00		0.00	92,565.00	81,248.00	11,317.00	13.95%
410224	Payroll Nursing - FUTA	5,613.00		0.00	5,613.00	21,320.00	(15,707.00)	(73.67%)
410522	Payroll Taxes-Med Recs-SUI	828.00		0.00	828.00	654.00	174.00	26.61%
410524	Payroll Tax - Medical Record - FUTA	38.00		0.00	38.00	186.00	(148.00)	(79.57%)
410622	Payroll Taxes - Social Services-SUI	747.00		0.00	747.00	1,006.00	(259.00)	(25.97%)
410524	Payroll Tax - Social Service - FUTA	42.00		0.00	42.00	371.00	(329.00)	(88.58%)
410784	SUI - Therapy	(203.00)		0.00	(203.00)	2,547.00	(2,750.00)	(107.97%)
410786	FUTA - Therapy	21.00		0.00	21.00	3,741.00	(3,720.00)	(98.44%)
440122	Payroll Taxes - Dietary-SUI	(747.00)		0.00	(747.00)	3,147.00	(3,894.00)	(123.74%)
440124	Payroll Taxes-Dietary FUTA	0.00		0.00	0.00	2,687.00	(2,687.00)	(100.00%)
450122	Payroll Taxes-Help-SUI	(435.00)		0.00	(435.00)	1,469.00	(1,904.00)	(129.61%)
450124	Payroll Tax Housekeeping FUTA	0.00		0.00	0.00	1,526.00	(1,526.00)	(100.00%)
460122	Payroll Taxes-Laundry-SUI	(282.00)		0.00	(282.00)	950.00	(1,232.00)	(129.98%)
460124	Payroll Tax Laundry FUTA	0.00		0.00	0.00	821.00	(821.00)	(100.00%)
470122	Payroll Taxes-Maint-SUI	2,165.00		0.00	2,165.00	1,655.00	510.00	30.82%
470124	Payroll Maint-FUTA	126.00		0.00	126.00	466.00	(340.00)	(72.98%)

Client: Traditions Senior Management  
 Engagement: Medicaid - Senior Philanthropy of Cheshire, LLC  
 Period Ending: 9/30/2017  
 Trial Balance: A.01 - TB-CNH  
 Worksheet: A.03 - Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2017			9/30/2017	9/30/2016		
480122	Payroll Taxes-Rec/Sec-SUI	2,213.00		0.00	2,213.00	2,214.00	(1.00)	(0.05%)
480124	Payroll Tax Security FUTA	136.00		0.00	136.00	535.00	(399.00)	(74.58%)
490122	Payroll Taxes-Mid-SUI	861.00		0.00	861.00	862.00	(1.00)	(0.12%)
490124	Payroll Tax-Marketing Staff-FUTA	42.00		0.00	42.00	353.00	(311.00)	(88.10%)
550122	Payroll Taxes-Activities SNF-SUI	2,875.00		0.00	2,875.00	3,078.00	(203.00)	(6.60%)
550124	Payroll Tax Activities SNF FUTA	145.00		0.00	145.00	625.00	(480.00)	(76.80%)
560122	Payroll Taxes-Admin-SUI	2,862.00		0.00	2,862.00	3,389.00	(507.00)	(15.09%)
560124	Payroll Tax Admin FUTA	210.00		0.00	210.00	1,702.00	(1,492.00)	(87.66%)
Subtotal [1A3] Unemployment Insurance		115,386.00		0.00	115,386.00	147,149.00	(31,763.00)	(21.59%)
Subgroup : [1A4] Social Security (FICA)								
410121	Payroll Taxes-Nursing Admin-FICA	33,127.00		0.00	33,127.00	37,400.00	(4,273.00)	(11.43%)
410221	Payroll Taxes-Nursing-FICA	274,510.00		0.00	274,510.00	286,146.00	(11,636.00)	(4.14%)
410521	Payroll Taxes-Med Rec-FICA	2,896.00		0.00	2,896.00	2,343.00	553.00	23.61%
410621	Payroll Taxes-Social Service-FICA	3,519.00		0.00	3,519.00	4,715.00	(1,196.00)	(25.37%)
410783	Fica - Therapy	2,735.00		0.00	2,735.00	15,205.00	(12,470.00)	(82.01%)
440121	Payroll Taxes-Dietary-FICA	0.00		0.00	0.00	9,942.00	(9,942.00)	(100.00%)
450121	Payroll Taxes-Help-FICA	0.00		0.00	0.00	8,726.00	(8,726.00)	(100.00%)
460121	Payroll Taxes-Laundry-FICA	0.00		0.00	0.00	3,165.00	(3,165.00)	(100.00%)
470121	Payroll Taxes-Maint-FICA	6,394.00		0.00	6,394.00	5,886.00	508.00	8.46%
480121	Payroll Taxes-Rec/Sec-FICA	5,742.00		0.00	5,742.00	5,971.00	(229.00)	(3.84%)
490121	Payroll Taxes-Mid-FICA	5,201.00		0.00	5,201.00	5,097.00	104.00	2.04%
550121	Payroll Taxes-Activities SNF-FICA	7,472.00		0.00	7,472.00	7,796.00	(324.00)	(4.16%)
560121	Payroll Taxes-Admin-FICA	17,509.00		0.00	17,509.00	19,952.00	(2,443.00)	(12.24%)
Subtotal [1A4] Social Security (FICA)		359,195.00		0.00	359,195.00	390,344.00	(31,149.00)	(7.68%)
Subgroup : [1A5] Health Insurance								
410125	Employee Health Insurance-Nurs Admn	79,936.00		(366,619.00)	(286,683.00)	39,914.00	43,022.00	116.55%
410127	Employee Dental Insurance-Nurs Admn	576.00	RJE - 11	(366,619.00)	576.00	1,105.00	(530.00)	(47.92%)
410128	Employee Vision Insurance-Nurs Admn	24.00		0.00	24.00	195.00	(171.00)	(87.69%)
410225	Employee Health Insurance-Nursing	474,893.00		756.00	475,649.00	358,335.00	116,558.00	32.53%
410227	Employee Dental Insurance-Nursing	6,223.00		0.00	6,223.00	6,868.00	(645.00)	(9.55%)
410229	Employee Vision Insurance - Nursing	530.00		0.00	530.00	1,358.00	(828.00)	(60.97%)
410525	Employee Health Insurance-Med Recs	13,501.00		0.00	13,501.00	10,208.00	3,293.00	32.26%
410527	Employee Dental Insurance-Med Recs	272.00		0.00	272.00	173.00	99.00	57.23%
410625	EE Health Insurance-Social Service	10,980.00		0.00	10,980.00	4,829.00	6,151.00	128.96%
410627	Employee Dental Ins-Social Service	217.00		0.00	217.00	150.00	67.00	44.67%
410628	Employee Vision Insurance - Social Ser	53.00		0.00	53.00	30.00	23.00	76.67%
410787	Employee Health - Therapy	48,505.00		0.00	48,505.00	29,567.00	18,938.00	64.11%
410788	Employee Dental - Therapy	92.00		0.00	92.00	1,034.00	(942.00)	(91.10%)
410791	Employee Vision Insurance - Therapy	26.00		0.00	26.00	76.00	(50.00)	(65.79%)
440125	Employee Health Insurance- Dietary	30,301.00		0.00	30,301.00	22,863.00	7,338.00	31.96%
440127	Employee Dental Insurance- Dietary	0.00		0.00	0.00	257.00	(257.00)	(100.00%)
440128	Employee Vision Insurance - Dietary	0.00		0.00	0.00	117.00	(117.00)	(100.00%)
450125	Employee Health Insurance- Help	24,027.00		0.00	24,027.00	23,915.00	112.00	0.47%
450127	Employee Dental Insurance- Help	0.00		0.00	0.00	313.00	(313.00)	(100.00%)
450128	Employee Vision Insurance - Help	0.00		0.00	0.00	78.00	(78.00)	(100.00%)
460125	Employee Health Insurance-Laundry	4,740.00		0.00	4,740.00	5,395.00	(615.00)	(11.48%)
460127	Employee Dental Insurance-Laundry	0.00		0.00	0.00	22.00	(22.00)	(100.00%)
460128	Employee Vision Insurance-Laundry	0.00		0.00	0.00	31.00	(31.00)	(100.00%)
470125	Employee Health Insurance-Maint	29,638.00		0.00	29,638.00	25,162.00	4,476.00	17.79%
470127	Employee Dental Insurance-Maint	191.00		0.00	191.00	621.00	(430.00)	(69.24%)
470129	Employee Vision Insurance - Maint	22.00		0.00	22.00	166.00	(144.00)	(79.25%)
480125	Employee Health Insurance-Rec/Sec	9,006.00		0.00	9,006.00	6,324.00	2,682.00	42.41%
480127	Employee Dental Insurance - Rec/Sec	45.00		0.00	45.00	67.00	(22.00)	(41.10%)
480129	Employee Vision Insurance - Rec/Sec	2.00		0.00	2.00	15.00	(13.00)	(88.67%)
490125	Employee Health Insurance-Mid	657.00		0.00	657.00	0.00	657.00	0.00%
550125	Employee Health Insurance-Activities SNF	14,101.00		0.00	14,101.00	9,544.00	4,557.00	47.75%
550127	Employee Dental Insurance-Activities SNF	140.00		0.00	140.00	309.00	(169.00)	(54.55%)
550128	Employee Vision Insurance - Act SNF	0.00		0.00	0.00	35.00	(35.00)	(100.00%)
560125	Employee Health Insurance-Admin	44,091.00		100.00	44,191.00	66,548.00	(22,457.00)	(33.75%)
560127	Employee Dental Insurance-Admin	1,674.00	RJE - 4	100.00	1,674.00	1,405.00	269.00	19.15%
560128	Employee Vision Insurance - Admin	51.00		0.00	51.00	330.00	(279.00)	(84.55%)
Subtotal [1A5] Health Insurance		794,492.00		(366,763.00)	428,729.00	614,359.00	180,933.00	29.31%
Subgroup : [1A6] Life Insurance								
410126	Employee Life Insurance-Nursing Admn	577.00		0.00	577.00	618.00	(41.00)	(6.63%)
410226	Employee Life Insurance-Nursing	1,870.00		0.00	1,870.00	2,157.00	(287.00)	(13.31%)
410526	Employee Life Insurance-Med Recs	28.00		0.00	28.00	31.00	(3.00)	(9.68%)
410626	Employee Life Ins-Social Service	85.00		0.00	85.00	85.00	(0.00)	0.00%
410788	Employee Life - Therapy	28.00		0.00	28.00	145.00	(117.00)	(80.69%)
440126	Employee Life Insurance-Dietary	0.00		0.00	0.00	112.00	(112.00)	(100.00%)
450126	Employee Life Insurance-Help	0.00		0.00	0.00	98.00	(98.00)	(100.00%)
460126	Employee Life Insurance-Laundry	0.00		0.00	0.00	31.00	(31.00)	(100.00%)
470126	Employee Life Insurance-Maint	48.00		0.00	48.00	65.00	(17.00)	(27.27%)
480126	Employee Life Insurance-Rec/Sec	28.00		0.00	28.00	31.00	(3.00)	(9.68%)
490126	Employee Life Insurance-Mid	122.00		0.00	122.00	131.00	(9.00)	(6.87%)
550126	Employee Life Insurance-Activities SNF	127.00		0.00	127.00	129.00	(2.00)	(1.55%)
560126	Employee Life Insurance-Admin	539.00		0.00	539.00	573.00	(34.00)	(5.33%)
Subtotal [1A6] Life Insurance		3,433.00		0.00	3,433.00	4,209.00	(775.00)	(18.42%)
Subgroup : [1A7] Pensions								
410241	Pension-Nursing	0.00		0.00	0.00	44,035.00	(44,035.00)	(100.00%)
410441	Pension - Therapy	0.00		0.00	0.00	2,591.00	(2,591.00)	(100.00%)
560141	Pension-Admin	0.00		618.00	618.00	27,360.00	(27,360.00)	(100.00%)
Subtotal [1A7] Pensions		0.00	RJE - 3	618.00	618.00	74,016.00	(74,016.00)	(100.00%)
Subgroup : [1A8] Uniform Allowance								
410236	Uniforms-Nursing	24,029.00		155.00	24,184.00	11,181.00	12,848.00	114.91%
410436	Uniform - Rehab	300.00	RJE - 8	155.00	300.00	0.00	300.00	0.00%
470136	Uniforms-Maint	1,200.00		0.00	1,200.00	0.00	1,200.00	0.00%
550137	Uniforms-Activities	300.00		0.00	300.00	0.00	300.00	0.00%
Subtotal [1A8] Uniform Allowance		25,829.00		155.00	25,984.00	11,181.00	14,848.00	131.01%
Subgroup : [1A9] Other								
410131	Drug Free Expense-Nursing Admn	0.00		0.00	0.00	80.00	(80.00)	(100.00%)
410135	Employee Expense-Nursing Admn	407.00		(144.00)	263.00	30.00	377.00	1,256.67%
410231	Drug Free Expense-Nursing	2,439.00		0.00	2,439.00	2,416.00	23.00	0.95%
410235	Employee Expense-Nursing	11,641.00		(897.00)	10,744.00	7,789.00	3,852.00	49.45%
410635	Employee Expense-Social Service	14.00		(14.00)	0.00	0.00	14.00	0.00%
440135	Employee Expense-Dietary	0.00		(14.00)	0.00	(112.00)	112.00	(100.00%)
470135	Employee Expense-Maint	50.00		0.00	50.00	0.00	50.00	0.00%
490135	Employee Expense-Mid	108.00		(108.00)	0.00	0.00	108.00	0.00%
550135	Employee Expense-Activities SNF	0.00		0.00	0.00	268.00	(268.00)	(100.00%)
560135	Employee Benefits/Expense-Admin	2,452.00		(723.00)	1,729.00	4,099.00	(1,470.00)	(40.16%)

Client: Traditions Senior Management  
 Engagement: Medicaid - Senior Philanthropy of Cheshire, LLC  
 Period Ending: 9/30/2017  
 Trial Balance: A.OI - TB-CCNH  
 Worksheet: A.O3 - Grouping Report

Account	Description	ADJ	J/E Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2017			9/30/2017	9/30/2016		
Subtotal [1A9] Other		17,111.00	RJE - 4 RJE - 10	(100.00) (5.00) (1,886.00)	15,225.00	14,568.00	2,543.00	17.46%
Subgroup : [1C] Bad Debts								
410986	Bad Debt Expense-SNF	776,277.00		0.00	776,277.00	(41,875.00)	818,152.00	(1,853.80%)
Subtotal [1C] Bad Debts		776,277.00		0.00	776,277.00	(41,875.00)	818,152.00	(1,953.80%)
Subgroup : [1D] Accounting and Auditing								
550844	Accounting/Audt Fees-Adm	11,092.00		0.00	11,092.00	32,866.00	(21,774.00)	(86.25%)
Subtotal [1D] Accounting and Auditing		11,092.00		0.00	11,092.00	32,866.00	(21,774.00)	(86.25%)
Subgroup : [1E] Legal								
550842	Conservator Fees	2,249.00		0.00	2,249.00	0.00	2,249.00	0.00%
550843	Legal Fees-Adm	24,913.00		0.00	24,913.00	1,882.00	23,031.00	1,223.75%
Subtotal [1E] Legal		27,162.00		0.00	27,162.00	1,882.00	25,280.00	1,343.25%
Subgroup : [1G] Office Supplies								
410207	Office Supplies - Nursing	1,043.00		0.00	1,043.00	2,805.00	(1,762.00)	(62.82%)
440801	Office Supplies-Dietary	0.00		0.00	0.00	1,025.00	(1,025.00)	(100.00%)
440820	Forms/Printing-Dietary	411.00		0.00	411.00	375.00	36.00	1,041.87%
470801	Office Supplies-Maint	15.00		0.00	15.00	79.00	(63.00)	(78.75%)
490801	Office Supplies-Mkt	716.00		0.00	716.00	1,753.00	(1,037.00)	(56.16%)
490820	Forms/Printing-Mkt	111.00		0.00	111.00	2,567.00	(2,446.00)	(95.66%)
550853	Film Processing-Activities-SNF	0.00		0.00	0.00	74.00	(74.00)	(100.00%)
550901	Office Supplies-Activities SNF	123.00		0.00	123.00	74.00	49.00	66.22%
550920	Forms/Printing-Activities SNF	29.00		0.00	29.00	33.00	(4.00)	(12.12%)
560901	Office Supplies-Adm	8,611.00		0.00	8,611.00	3,256.00	(5,355.00)	(62.07%)
560902	Office Supplies Human Resources	113.00		0.00	113.00	333.00	(220.00)	(66.07%)
560920	Forms/Printing-Adm	1,559.00		0.00	1,559.00	1,364.00	195.00	11.84%
Subtotal [1G] Office Supplies		12,732.00		0.00	12,732.00	19,418.00	(6,687.00)	(34.44%)
Subgroup : [1H1] Telephone and Telegraph								
560714	Utilities-Telephone Service	34,825.00		0.00	34,825.00	36,231.00	(1,406.00)	(3.88%)
560715	Utilities-Telephone Maintenance Contract	15,369.00		0.00	15,369.00	8,462.00	6,907.00	80.96%
Subtotal [1H1] Telephone and Telegraph		50,194.00		0.00	50,194.00	44,723.00	5,471.00	12.23%
Subgroup : [1H2] Cellular Phones and Beepers								
410141	Cell Phones - Nursing Admin	685.00		0.00	685.00	1,067.00	(382.00)	(35.80%)
490941	Cell Phones-Mkt	651.00		0.00	651.00	941.00	(290.00)	(30.82%)
560941	Cell Phones-Adm	1,297.00		0.00	1,297.00	1,651.00	(354.00)	(21.81%)
Subtotal [1H2] Cellular Phones and Beepers		2,633.00		0.00	2,633.00	3,659.00	(1,026.00)	(28.24%)
Subgroup : [1J] Corporation Business Taxes								
560745	Taxes-Other	1,208.00		0.00	1,208.00	160.00	1,048.00	655.00%
Subtotal [1J] Corporation Business Taxes		1,208.00		0.00	1,208.00	160.00	1,048.00	655.00%
Subgroup : [1K3] Resident Day User Fee								
410997	Quality Assessment Fee - SNF	716,109.00		0.00	716,109.00	677,895.00	38,214.00	5.64%
Subtotal [1K3] Resident Day User Fee		716,109.00		0.00	716,109.00	677,895.00	38,214.00	5.64%
Total [16] Expenditures Other than Salaries		8,436,326.00		(377,604.00)	3,857,721.00	2,248,646.00	1,185,679.00	52.71%
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General								
Subgroup : [2] Holiday Parties for Staff								
550964	Holiday Decorations-Activities-SNF	218.00		0.00	218.00	565.00	(347.00)	(61.42%)
Subtotal [2] Holiday Parties for Staff		218.00		0.00	218.00	565.00	(347.00)	(61.42%)
Subgroup : [3] Gifts to Staff and Residents								
550962	Floral-Activities-SNF	270.00		0.00	270.00	434.00	(164.00)	(37.79%)
560961	Floral-Adm	0.00		0.00	0.00	255.00	(255.00)	(100.00%)
Subtotal [3] Gifts to Staff and Residents		270.00		0.00	270.00	689.00	(419.00)	(60.81%)
Subgroup : [4] Employee Travel								
410185	Employee Travel	1,156.00		75.00	1,231.00	553.00	603.00	109.04%
470950	Mileage Reimbursement-Maint	29.00		0.00	29.00	0.00	29.00	0.00%
490950	Mileage Reimbursement-Mkt	3,706.00		108.00	3,814.00	4,463.00	(757.00)	(16.99%)
550950	Mileage Reimbursement-Activities SNF	8.00		0.00	8.00	0.00	8.00	0.00%
560950	Mileage Reimbursement-Adm	64.00		14.00	78.00	487.00	(423.00)	(86.66%)
Subtotal [4] Employee Travel		4,963.00		197.00	5,160.00	5,503.00	(540.00)	(9.81%)
Subgroup : [5] Education Expense								
410133	Training/Seminars/Courses-Nurs Adm	2,646.00		0.00	2,646.00	4,558.00	(1,912.00)	(41.95%)
410233	Training/Seminars/Courses-Nursing	3,699.00		0.00	3,699.00	1,894.00	1,805.00	85.34%
410798	Training/Seminars/Courses-Therapy Dept	0.00		0.00	0.00	460.00	(460.00)	(100.00%)
560133	Training/Seminars/Courses-Adm	0.00		0.00	0.00	50.00	(50.00)	(100.00%)
Subtotal [5] Education Expense		6,345.00		0.00	6,345.00	6,962.00	(637.00)	(9.12%)
Subgroup : [6] Automobile Expense								
500891	Automobile Expense	85.00		0.00	85.00	179.00	(94.00)	(52.51%)
500892	Vehicle Fuel-Trans	104.00		0.00	104.00	0.00	104.00	0.00%
Subtotal [6] Automobile Expense		189.00		0.00	189.00	179.00	10.00	5.59%
Subgroup : [M1] Advertising Help Wanted								
410130	Recruitment-Nursing Adm	776.00		0.00	776.00	1,967.00	(1,191.00)	(50.55%)
410230	Recruitment-Nursing	4,404.00		0.00	4,404.00	3,224.00	1,180.00	38.00%
410950	Recruitment-Social Service	337.00		0.00	337.00	164.00	173.00	105.48%
410796	Recruitment - Therapy	101.00		0.00	101.00	337.00	(236.00)	(70.03%)
440130	Recruitment-Dietary	0.00		0.00	0.00	637.00	(637.00)	(100.00%)
490130	Recruitment-Laundry	0.00		0.00	0.00	19.00	(19.00)	(100.00%)
470130	Recruitment-Maint	0.00		0.00	0.00	216.00	(216.00)	(100.00%)
490130	Recruitment-Rec/Sec	25.00		0.00	25.00	135.00	(110.00)	(81.48%)
560130	Recruitment-Adm	0.00		0.00	0.00	124.00	(124.00)	(100.00%)
Subtotal [M1] Advertising Help Wanted		5,643.00		0.00	5,643.00	6,823.00	(1,180.00)	(17.29%)
Subgroup : [M3] Advertising Other								
490856	Media Advertising-Mkt	786.00		0.00	786.00	318.00	468.00	147.17%
490858	Special Events-Mkt	5,386.00		0.00	5,386.00	5,253.00	133.00	2.53%
490862	Promo Items-Mkt	1,210.00		0.00	1,210.00	2,768.00	(1,558.00)	(56.25%)
Subtotal [M3] Advertising Other		7,382.00		0.00	7,382.00	8,339.00	(957.00)	(11.45%)
Subgroup : [M5] Medical Records								
410536	Supplies Med Rec	111.00		0.00	111.00	206.00	(95.00)	(46.12%)
Subtotal [M5] Medical Records		111.00		0.00	111.00	206.00	(95.00)	(46.12%)
Subgroup : [M7] Postage								
550930	Postage-Adm	2,758.00		0.00	2,758.00	2,333.00	425.00	18.22%
560931	Overnight Service-Adm	1,479.00		0.00	1,479.00	2,542.00	(1,063.00)	(41.82%)
Subtotal [M7] Postage		4,237.00		0.00	4,237.00	4,875.00	(638.00)	(13.09%)
Subgroup : [M8] Dues and Membership Fees to Professional Associations								
410134	Dues/Subscriptions-Nursing Adm	8,755.00		0.00	8,755.00	10,889.00	(2,134.00)	(19.80%)
490134	Dues/Subscriptions-Mkt	3,434.00		0.00	3,434.00	(25.00)	3,460.00	(13,307.69%)
Subtotal [M8] Dues and Membership Fees to Professional Associations		12,189.00		0.00	12,189.00	10,863.00	1,326.00	12.21%
Subgroup : [M9] Subscriptions								
440134	Dues/Subscriptions-Dietary	971.00		0.00	971.00	1,876.00	(905.00)	(48.24%)
470134	Dues/Subscriptions-Maint	562.00		0.00	562.00	3,164.00	(2,582.00)	(81.81%)

Client: *Traditions Senior Management*  
 Engagement: *Medicaid - Senior Philanthropy of Cheshire, LLC*  
 Period Ending: *9/30/2017*  
 Trial Balance: *A.01 - TR-CNH*  
 Worksheet: *A.03 - Grouping Report*

Account	Description	ADU	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2017			9/30/2017	9/30/2016		
550134	Dues/Subscriptions-Activities SNF	714.00		0.00	714.00	785.00	(71.00)	(9.04%)
560134	Dues/Subscriptions-Admin	0.00		0.00	0.00	953.00	(953.00)	(100.00%)
	Subtotal [M8] Subscriptions	<u>2,267.00</u>		<u>0.00</u>	<u>2,267.00</u>	<u>6,818.00</u>	<u>(4,551.00)</u>	<u>(66.75%)</u>
Subgroup : [M11] Services Provided by Contract								
410240	Interco Contracted Services - Nursing	0.00		0.00	0.00	3,040.00	(3,040.00)	(100.00%)
470837	Contract - Water Softner	0.00		0.00	0.00	573.00	(573.00)	(100.00%)
560140	Contracted Services - Business Office	49,307.00		0.00	49,307.00	33,643.00	15,664.00	46.56%
560841	Contracted Services - Call System	4,604.00		0.00	4,604.00	4,100.00	504.00	12.30%
560845	Payroll Processing Fees	25,157.00		0.00	25,157.00	21,088.00	4,069.00	19.30%
560846	Professional Services	75.00		0.00	75.00	6,000.00	(5,925.00)	(98.75%)
560847	Consultant	4,121.00		0.00	4,121.00	3,267.00	854.00	26.14%
560811	Computer Maintenance-Adm	22,423.00		0.00	22,423.00	22,569.00	(146.00)	(0.78%)
560812	Software Maintenance Contract-Adm	32,473.00		0.00	32,473.00	29,169.00	3,304.00	11.25%
560914	Software Expense - Adm	0.00		0.00	0.00	2,456.00	(2,456.00)	(100.00%)
560915	Timeclock Software	11,507.00		0.00	11,507.00	15,422.00	(3,915.00)	(25.36%)
	Subtotal [M11] Services Provided by Contract	<u>149,887.00</u>		<u>0.00</u>	<u>149,887.00</u>	<u>141,407.00</u>	<u>8,480.00</u>	<u>5.98%</u>
Subgroup : [M12] Administrative Management Services								
590002	Management Fees	324,225.00		0.00	324,225.00	302,236.00	21,989.00	7.28%
	Subtotal [M12] Administrative Management Services	<u>324,225.00</u>		<u>0.00</u>	<u>324,225.00</u>	<u>302,236.00</u>	<u>21,989.00</u>	<u>7.28%</u>
Subgroup : [M13] Other								
410137	Software Expense - Nursing Adm	26,231.00		0.00	26,231.00	21,327.00	4,904.00	22.99%
410189	Licenses/Permits-Nursing Adm	885.00		0.00	885.00	912.00	(27.00)	(3.05%)
410232	Background Checks-Nursing	3,410.00		0.00	3,410.00	2,175.00	1,235.00	56.78%
410332	Background Checks - Social Service	159.00		0.00	159.00	82.00	77.00	93.80%
410728	Background Checks-Therapy	0.00		0.00	0.00	30.00	(30.00)	(100.00%)
440132	Background Checks-Dietary	0.00		0.00	0.00	90.00	(90.00)	(100.00%)
440189	Licenses/Permits-Dietary	310.00		0.00	310.00	542.00	(232.00)	(42.80%)
450132	Background Checks-Laundry	0.00		0.00	0.00	30.00	(30.00)	(100.00%)
470132	Background Checks-Maint	79.00		0.00	79.00	0.00	79.00	0.00%
470199	Licenses/Permits-Maint	440.00		0.00	440.00	40.00	400.00	1,000.00%
480128	Security Expense	0.00		0.00	0.00	14,124.00	(14,124.00)	(100.00%)
490359	Collateral Material-Mkt	351.00		0.00	351.00	200.00	151.00	75.50%
520199	Licenses & Permits-Trans	0.00		0.00	0.00	102.00	(102.00)	(100.00%)
550132	Background Checks-Activities SNF	156.00		0.00	156.00	486.00	(330.00)	(67.90%)
560129	Benefit Plan Fees	0.00		0.00	0.00	(13,622.00)	13,622.00	(100.00%)
560132	Background Checks-Admin	159.00		0.00	159.00	194.00	(35.00)	(18.04%)
560189	Licenses/Permits	0.00		0.00	0.00	134.00	(134.00)	(100.00%)
562742	Patient Trust Bond	825.00		0.00	825.00	683.00	142.00	20.79%
562744	Resident Reimburse on Lost/Stolen Items	219.00		0.00	219.00	4,679.00	(4,460.00)	(95.51%)
562876	Equipment Minor-Adm	195.00		0.00	195.00	(2,643.00)	2,838.00	(107.36%)
562913	Internet Access-Adm	3,009.00		0.00	3,009.00	2,379.00	630.00	26.48%
562925	Records Storage - Adm	3,770.00		0.00	3,770.00	4,556.00	(786.00)	(13.45%)
563080	Equipment Rental-Adm	5,887.00		0.00	5,887.00	6,000.00	(113.00)	(1.89%)
563083	Misc Decor-Adm	0.00		0.00	0.00	2,975.00	(2,975.00)	(100.00%)
563084	Holiday Decorations-Adm	0.00		0.00	0.00	319.00	(319.00)	(100.00%)
563085	Collection Fees/Credit Card Fees	5,088.00		0.00	5,088.00	2,823.00	2,265.00	80.23%
563086	Late fees/Fines/Finance Charges-Adm	28,154.00		0.00	28,154.00	278.00	27,876.00	10,027.34%
563087	Bank Service Charges-Adm	7,466.00		0.00	7,466.00	27,857.00	(20,391.00)	(73.20%)
580002	Employee/Client meals	6,866.00		0.00	6,866.00	1,872.00	4,994.00	265.77%
R0001	Champion Awards	0.00		50.00	50.00	101.00	(51.00)	(100.00%)
R0005	Notary Expense	0.00		10.00	10.00	0.00	10.00	0.00%
	Subtotal [M13] Other	<u>83,459.00</u>		<u>60.00</u>	<u>83,519.00</u>	<u>78,338.00</u>	<u>5,181.00</u>	<u>18.30%</u>
	Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General	<u>611,365.00</u>		<u>267.00</u>	<u>611,632.00</u>	<u>573,622.00</u>	<u>37,543.00</u>	<u>6.54%</u>
Group : [18] Dietary Basis for Allocation of Costs								
Subgroup : [2A1] Raw Food								
440603	Raw Food-Dietary	336,830.00		0.00	336,830.00	197,195.00	139,635.00	70.81%
440604	Produce-Dietary	0.00		0.00	0.00	4,269.00	(4,269.00)	(100.00%)
440605	Dairy-Dietary	0.00		0.00	0.00	12,749.00	(12,749.00)	(100.00%)
	Subtotal [2A1] Raw Food	<u>336,830.00</u>		<u>0.00</u>	<u>336,830.00</u>	<u>214,213.00</u>	<u>122,617.00</u>	<u>57.24%</u>
Subgroup : [2A2] Non-Food Supplies								
410754	Nutritional Supplements	22,245.00		0.00	22,245.00	12,857.00	9,388.00	73.02%
440789	Thickened Liquids-Dietary	0.00		0.00	0.00	3,129.00	(3,129.00)	(100.00%)
440807	Dietary Supplies-Dietary	1,544.00		0.00	1,544.00	7,187.00	(5,643.00)	(78.52%)
440811	Chemicals-Dietary	(653.00)		0.00	(653.00)	1,862.00	(2,515.00)	(134.70%)
440876	Equipment Minor-Dietary	76.00		0.00	76.00	(1,427.00)	1,503.00	(105.35%)
	Subtotal [2A2] Non-Food Supplies	<u>23,212.00</u>		<u>0.00</u>	<u>23,212.00</u>	<u>23,528.00</u>	<u>(316.00)</u>	<u>(1.76%)</u>
Subgroup : [2B] Purchased Services								
440137	Contract Services - Dietary	490,088.00		0.00	490,088.00	466,940.00	23,148.00	4.96%
	Subtotal [2B] Purchased Services	<u>490,088.00</u>		<u>0.00</u>	<u>490,088.00</u>	<u>466,940.00</u>	<u>23,148.00</u>	<u>4.96%</u>
Subgroup : [2D] Other								
440810	Dishwasher Rental-Dietary	1,992.00		0.00	1,992.00	165.00	1,827.00	1,107.27%
	Subtotal [2D] Other	<u>1,992.00</u>		<u>0.00</u>	<u>1,992.00</u>	<u>165.00</u>	<u>1,827.00</u>	<u>1,107.27%</u>
	Total [18] Dietary Basis for Allocation of Costs	<u>852,122.00</u>		<u>0.00</u>	<u>852,122.00</u>	<u>704,946.00</u>	<u>147,176.00</u>	<u>20.86%</u>
Group : [19] Laundry-Basis for Allocation of Costs								
Subgroup : [3A1] Bed Linens, etc., washed, ironed.								
460883	LinenvTery-Laundry	3,087.00		0.00	3,087.00	9,758.00	(6,671.00)	(68.36%)
	Subtotal [3A1] Bed Linens, etc., washed, ironed.	<u>3,087.00</u>		<u>0.00</u>	<u>3,087.00</u>	<u>9,758.00</u>	<u>(6,671.00)</u>	<u>(68.36%)</u>
Subgroup : [3B] Purchased Services								
480107	Contract Services - Laundry	173,127.00		0.00	173,127.00	135,854.00	37,273.00	27.44%
	Subtotal [3B] Purchased Services	<u>173,127.00</u>		<u>0.00</u>	<u>173,127.00</u>	<u>135,854.00</u>	<u>37,273.00</u>	<u>27.44%</u>
Subgroup : [3D] Other								
460876	Equipment Minor-Laundry	1,370.00		0.00	1,370.00	0.00	1,370.00	0.00%
460881	Chemicals-Laundry	(2,521.00)		0.00	(2,521.00)	3,577.00	(6,098.00)	(170.48%)
	Subtotal [3D] Other	<u>(1,151.00)</u>		<u>0.00</u>	<u>(1,151.00)</u>	<u>3,577.00</u>	<u>(4,728.00)</u>	<u>(132.18%)</u>
	Total [19] Laundry-Basis for Allocation of Costs	<u>175,063.00</u>		<u>0.00</u>	<u>175,063.00</u>	<u>149,189.00</u>	<u>25,874.00</u>	<u>17.34%</u>
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs								
Subgroup : [4B] Purchased Services								
450110	Contract Services - Housekeeping	276,181.00		0.00	276,181.00	192,735.00	83,446.00	43.30%
	Subtotal [4B] Purchased Services	<u>276,181.00</u>		<u>0.00</u>	<u>276,181.00</u>	<u>192,735.00</u>	<u>83,446.00</u>	<u>43.30%</u>
Subgroup : [4D] Other								
450871	Cleaning Supplies-Help	(179.00)		0.00	(179.00)	7,922.00	(8,101.00)	(102.26%)
450876	Equipment Minor-Help	149.00		0.00	149.00	0.00	149.00	0.00%
	Subtotal [4D] Other	<u>(30.00)</u>		<u>0.00</u>	<u>(30.00)</u>	<u>7,922.00</u>	<u>(8,101.00)</u>	<u>(100.36%)</u>
Subgroup : [5A2] Purchased from								
410753	Pharmacy Credits	0.00		0.00	0.00	(5,775.00)	5,775.00	(100.00%)
410756	Pharmacy-RX Medicaid	29,301.00		0.00	29,301.00	13,029.00	16,272.00	124.89%
410757	Pharmacy-RX Medicare	81,073.00		0.00	81,073.00	101,501.00	(20,428.00)	(20.44%)
410759	Pharmacy-RX Managed Care	54,032.00		0.00	54,032.00	51,072.00	2,960.00	5.80%
410769	Pharmacy - RX Other	0.00		0.00	0.00	291.00	(291.00)	(100.00%)
	Subtotal [5A2] Purchased from	<u>164,406.00</u>		<u>0.00</u>	<u>164,406.00</u>	<u>169,518.00</u>	<u>(5,112.00)</u>	<u>(3.08%)</u>
Subgroup : [5B] Medicine Cabinet Drugs								
410733	Floor Stock Drugs & Supplies	28,010.00		0.00	28,010.00	22,612.00	5,398.00	23.87%
410759	Pharmacy OTC Medicaid	243.00		0.00	243.00	1,700.00	(1,457.00)	(85.71%)
410760	Pharmacy-OTC Medicare	30.00		0.00	30.00	1,171.00	(1,141.00)	(97.44%)

Client: *Traditions Senior Management*  
 Engagement: *Medicaid - Senior Philanthropy of Cheshire, LLC*  
 Period Ending: *8/30/2017*  
 Trial Balance: *A-91 - TR-CNH*  
 Worksheet: *A-03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		<u>8/30/2017</u>			<u>8/30/2017</u>	<u>8/30/2016</u>		
410770	Pharmacy - OTC Other	687.00		0.00	687.00	4,107.00	(3,420.00)	(83.27%)
Subtotal (5B) Medicine Cabinet Drugs		<u>28,970.00</u>		<u>0.00</u>	<u>28,970.00</u>	<u>29,590.00</u>	<u>(620.00)</u>	<u>(2.10%)</u>
Subgroup : [5C] Medical and Therapeutic Supplies								
410751	Incontinent Supplies	46,872.00		0.00	46,872.00	45,896.00	1,176.00	2.57%
410762	Medical Supplies	45,200.00		0.00	45,200.00	61,875.00	(16,675.00)	(26.95%)
410783	Nursing Supplies	64,950.00		0.00	64,950.00	59,507.00	5,443.00	9.15%
Subtotal (5C) Medical and Therapeutic Supplies		<u>157,022.00</u>		<u>0.00</u>	<u>157,022.00</u>	<u>167,078.00</u>	<u>(10,056.00)</u>	<u>(6.02%)</u>
Subgroup : [5D] Ambulance/Limousine								
410750	Resident Transportation	14,260.00		0.00	14,260.00	1,002.00	13,258.00	1,323.15%
Subtotal (5D) Ambulance/Limousine		<u>14,260.00</u>		<u>0.00</u>	<u>14,260.00</u>	<u>1,002.00</u>	<u>13,258.00</u>	<u>1,323.15%</u>
Subgroup : [5E2] Oxygen - Other								
410741	Oxygen	6,874.00		0.00	6,874.00	7,960.00	(1,086.00)	(13.84%)
410742	Inhalation Supplies	15,861.00		0.00	15,861.00	8,295.00	7,566.00	91.21%
Subtotal (5E2) Oxygen - Other		<u>22,735.00</u>		<u>0.00</u>	<u>22,735.00</u>	<u>16,255.00</u>	<u>6,480.00</u>	<u>39.86%</u>
Subgroup : [5F] X-Rays and related radiological								
410752	X-Ray Service	10,949.00		0.00	10,949.00	13,910.00	(2,961.00)	(21.29%)
Subtotal (5F) X-Rays and related radiological		<u>10,949.00</u>		<u>0.00</u>	<u>10,949.00</u>	<u>13,910.00</u>	<u>(2,961.00)</u>	<u>(21.29%)</u>
Subgroup : [5H] Laboratory								
410751	Lab Fees	43,647.00		0.00	43,647.00	32,752.00	10,895.00	33.27%
Subtotal (5H) Laboratory		<u>43,647.00</u>		<u>0.00</u>	<u>43,647.00</u>	<u>32,752.00</u>	<u>10,895.00</u>	<u>33.27%</u>
Subgroup : [5I] Recreation								
550850	Activities Supplies-Activities-SNF	2,380.00		0.00	2,380.00	2,352.00	28.00	1.19%
550851	Entertainment-Activities-SNF	4,755.00		0.00	4,755.00	5,085.00	(330.00)	(6.49%)
550852	Activities Events Food-Activities-SNF	3,416.00		0.00	3,416.00	4,004.00	(488.00)	(12.19%)
560717	Cable TV	8,616.00		0.00	8,616.00	7,623.00	993.00	13.03%
Subtotal (5I) Recreation		<u>19,267.00</u>		<u>0.00</u>	<u>19,267.00</u>	<u>19,064.00</u>	<u>203.00</u>	<u>1.06%</u>
Subgroup : [5J] Other								
410776	Equipment Minor	0.00		0.00	0.00	(1,275.00)	1,275.00	(100.00%)
410730	Minor Equipment & Supplies - Therapy	3,233.00		0.00	3,233.00	2,955.00	278.00	26.54%
410735	Office Supplies-Therapy	109.00		0.00	109.00	132.00	(23.00)	(17.42%)
410738	TV Supplies - Other	0.00		0.00	0.00	613.00	(613.00)	(100.00%)
410743	TV Supplies - Medicaid	8,057.00		0.00	8,057.00	6,350.00	7,422.00	1,168.82%
410754	IV Drugs - Medicaid	5,013.00		0.00	5,013.00	3,945.00	1,068.00	27.07%
410755	IV Supplies - Medicaid	0.00		0.00	0.00	(9,223.00)	9,223.00	(100.00%)
410765	Medical Equipment Rental	89,005.00		0.00	89,005.00	102,521.00	(13,516.00)	(13.18%)
410768	Minor Equipment - Nursing	22,146.00		0.00	22,146.00	5,955.00	16,191.00	271.89%
410771	IV Drugs - Managed Care	16,403.00		0.00	16,403.00	2,397.00	14,006.00	584.31%
410772	IV Supplies - Managed Care	240.00		0.00	240.00	4,692.00	(4,452.00)	(94.85%)
410773	IV Drugs - Medicaid	4,805.00		0.00	4,805.00	508.00	4,297.00	810.06%
410774	Medical Waste Disposal	2,408.00		0.00	2,408.00	2,391.00	17.00	0.71%
410700	Therapy Software Costs	1,400.00		0.00	1,400.00	2,400.00	(1,000.00)	(41.67%)
Subtotal (5J) Other		<u>152,618.00</u>		<u>0.00</u>	<u>152,618.00</u>	<u>136,660.00</u>	<u>15,958.00</u>	<u>11.88%</u>
Total (5) Housekeeping and Resident Care Basis for Allocation of Costs		<u>890,026.00</u>		<u>0.00</u>	<u>890,026.00</u>	<u>778,486.00</u>	<u>113,540.00</u>	<u>14.62%</u>
Group : [22] Maintenance and Property								
Subgroup : [6A] Repairs and Maintenance								
410767	Equipment Repairs - Nursing	6,422.00		0.00	6,422.00	15,743.00	(9,321.00)	(59.21%)
440813	Maintenance & Repairs-Dietary	0.00		0.00	0.00	(5,095.00)	5,095.00	(100.00%)
440820	Maintenance & Repairs-Diet	7,223.00		0.00	7,223.00	5,248.00	1,975.00	37.63%
460320	Maintenance & Repairs-Laundry	695.00		0.00	695.00	105.00	590.00	562.86%
460885	Maintenance & Repairs-Laundry	1,618.00		0.00	1,618.00	4,864.00	(3,076.00)	(65.53%)
470820	Maintenance & Repairs-Maint	20,430.00		0.00	20,430.00	34,486.00	(14,056.00)	(40.76%)
470825	Carpeting-Maint	49.00		0.00	49.00	0.00	49.00	0.00%
470826	Small Tools-Maint	945.00		0.00	945.00	213.00	732.00	343.69%
470816	Equipment Minor-Maint	1,238.00		0.00	1,238.00	811.00	427.00	52.65%
Subtotal (6A) Repairs and Maintenance		<u>39,621.00</u>		<u>0.00</u>	<u>39,621.00</u>	<u>56,206.00</u>	<u>(17,584.00)</u>	<u>(31.29%)</u>
Subgroup : [6B] Heat								
560712	Utilities-Gas/Oil	14,831.00		0.00	14,831.00	6,983.00	7,848.00	112.38%
Subtotal (6B) Heat		<u>14,831.00</u>		<u>0.00</u>	<u>14,831.00</u>	<u>6,983.00</u>	<u>7,848.00</u>	<u>112.39%</u>
Subgroup : [6C] Light & Power								
560711	Utilities-Electric	136,859.00		0.00	136,859.00	115,351.00	21,508.00	18.65%
Subtotal (6C) Light & Power		<u>136,859.00</u>		<u>0.00</u>	<u>136,859.00</u>	<u>115,351.00</u>	<u>21,508.00</u>	<u>18.65%</u>
Subgroup : [6D] Water								
560713	Utilities-Water/Sewer/Refuse	59,004.00		0.00	59,004.00	60,619.00	(1,615.00)	(2.66%)
Subtotal (6D) Water		<u>59,004.00</u>		<u>0.00</u>	<u>59,004.00</u>	<u>60,619.00</u>	<u>(1,615.00)</u>	<u>(2.66%)</u>
Subgroup : [6E] Equipment Lease								
560505	Copier Lease-Adm	7,588.00		0.00	7,588.00	8,040.00	(452.00)	(5.62%)
Subtotal (6E) Equipment Leases		<u>7,588.00</u>		<u>0.00</u>	<u>7,588.00</u>	<u>8,040.00</u>	<u>(452.00)</u>	<u>(5.62%)</u>
Subgroup : [6F] Other								
470140	Intesco Contracted Services-Maint	2,330.00		0.00	2,330.00	0.00	2,330.00	0.00%
470821	Electrical-Maint	8,908.00		0.00	8,908.00	9,096.00	(188.00)	(2.07%)
470822	Plumbing-Maint	8,474.00		0.00	8,474.00	9,022.00	(548.00)	(6.07%)
470823	HVAC/Boiler Maint	6,420.00		0.00	6,420.00	12,041.00	(5,621.00)	(46.68%)
470824	Paint-Maint	1,748.00		0.00	1,748.00	858.00	890.00	103.73%
470828	Alarm Inspection-Maint	4,313.00		0.00	4,313.00	4,356.00	(43.00)	(0.99%)
470829	Alarm Repairs-Maint	2,927.00		0.00	2,927.00	4,146.00	(1,219.00)	(29.40%)
470830	Grounds Maintenance-Maint	31,518.00		0.00	31,518.00	33,271.00	(1,753.00)	(5.27%)
470832	Sprinklers-Maint	1,138.00		0.00	1,138.00	(1,112.00)	2,250.00	(202.34%)
470833	Elevator-Maint	13,025.00		0.00	13,025.00	33,408.00	(20,383.00)	(61.01%)
470834	Pest Control-Maint	5,757.00		0.00	5,757.00	5,783.00	(26.00)	(0.45%)
470836	Maint Contracts-Generator	2,867.00		0.00	2,867.00	3,328.00	(461.00)	(13.65%)
470990	Equipment Rental-Maint	5,830.00		0.00	5,830.00	5,106.00	724.00	14.36%
470970	Waste Disposal -Gross/Trash	36,383.00		0.00	36,383.00	33,003.00	3,380.00	10.24%
560198	Bldg Inspection Fees	0.00		0.00	0.00	(8,601.00)	8,601.00	(100.00%)
560905	Copier - Maintenance Agreement	5,334.00		0.00	5,334.00	5,362.00	(28.00)	(0.52%)
Subtotal (6F) Other		<u>136,981.00</u>		<u>0.00</u>	<u>136,981.00</u>	<u>151,067.00</u>	<u>(14,086.00)</u>	<u>(9.32%)</u>
Subgroup : [7A] Land Improvements								
590001	Depreciation-Land Improvements	1,635.00		0.00	1,635.00	1,635.00	0.00	0.00%
Subtotal (7A) Land Improvements		<u>1,635.00</u>		<u>0.00</u>	<u>1,635.00</u>	<u>1,635.00</u>	<u>0.00</u>	<u>0.00%</u>
Subgroup : [7B] Building & Building Improvements								
590006	Depreciation-Bldgs & Improvements	13,229.00		0.00	13,229.00	17,747.00	(4,518.00)	(25.46%)
Subtotal (7B) Building & Building Improvements		<u>13,229.00</u>		<u>0.00</u>	<u>13,229.00</u>	<u>17,747.00</u>	<u>(4,518.00)</u>	<u>(25.46%)</u>
Subgroup : [7D] Movable Equipment								
590007	Depreciation-FPE	56,717.00		0.00	56,717.00	54,349.00	2,368.00	9.88%
590008	Depreciation-Vehicles	7,411.00		0.00	7,411.00	6,802.00	609.00	8.95%
Subtotal (7D) Movable Equipment		<u>67,128.00</u>		<u>0.00</u>	<u>67,128.00</u>	<u>61,151.00</u>	<u>5,977.00</u>	<u>9.77%</u>
Subgroup : [9] Rental Payments								
590005	Rent Expense	755,451.00		0.00	755,451.00	733,439.00	22,012.00	3.00%
Subtotal (9) Rental Payments		<u>755,451.00</u>		<u>0.00</u>	<u>755,451.00</u>	<u>733,439.00</u>	<u>22,012.00</u>	<u>3.00%</u>
Subgroup : [10B] Real estate taxes paid by lessor								
590731	Real Estate Taxes	102,238.00		0.00	102,238.00	100,540.00	1,698.00	1.69%
Subtotal (10B) Real estate taxes paid by lessor		<u>102,238.00</u>		<u>0.00</u>	<u>102,238.00</u>	<u>100,540.00</u>	<u>1,698.00</u>	<u>1.69%</u>

Client: *Tredidons Senior Management*  
 Engagement: *Medicaid - Senior Philanthropy of Cheshire, LLC*  
 Period Ending: *9/30/2017*  
 Trial Balance: *A.01 - TB-CCNH*  
 Worksheet: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2017			9/30/2017	9/30/2016		
Subgroup : [10C] Personal property taxes								
560733 Personal Property Taxes		13,706.00		0.00	13,706.00	28,056.00	(14,353.00)	(51.15%)
Subtotal [10C] Personal property taxes		13,706.00		0.00	13,706.00	28,056.00	(14,353.00)	(51.15%)
Total [22] Maintenance and Property		1,347,271.00		0.00	1,347,271.00	1,340,536.00	6,735.00	0.48%
Group : [27] Interest and Insurance								
Subgroup : [12D] Other Interest Expense								
590004 Interest Expense		305,970.00		0.00	305,970.00	234,636.00	71,334.00	30.40%
R0002 Interest on line of credit		0.00		0.00	0.00	291.00	(291.00)	(100.00%)
Subtotal [12D] Other Interest Expense		305,970.00		0.00	305,970.00	234,927.00	71,043.00	30.24%
Subgroup : [14A] Insurance on Property								
560736 Property Insurance		11,799.00		0.00	11,799.00	11,764.00	35.00	0.30%
560739 Crime Insurance		341.00		0.00	341.00	162.00	179.00	110.49%
Subtotal [14A] Insurance on Property		12,140.00		0.00	12,140.00	11,926.00	214.00	1.79%
Subgroup : [14B] Insurance of Automobiles								
560738 Auto Insurance		4,899.00		0.00	4,899.00	4,778.00	121.00	2.53%
Subtotal [14B] Insurance of Automobiles		4,899.00		0.00	4,899.00	4,778.00	121.00	2.53%
Subgroup : [14C] Umbrella								
560734 Professional Liability Insurance		7,046.00		0.00	7,046.00	28,186.00	(21,140.00)	(75.00%)
560735 General Liability Insurance		44,200.00		0.00	44,200.00	28,188.00	16,012.00	56.82%
Subtotal [14C] Umbrella		51,246.00		0.00	51,246.00	56,372.00	(5,126.00)	(9.09%)
Subgroup : [14C3] Other								
560740 Insurance-Other		8,027.00		0.00	8,027.00	9,405.00	(1,378.00)	(14.65%)
Subtotal [14C3] Other		8,027.00		0.00	8,027.00	9,405.00	(1,378.00)	(14.65%)
Total [27] Interest and Insurance		382,282.00		0.00	382,282.00	317,408.00	64,874.00	20.44%
Group : [30] Statement of Revenue								
Subgroup : [1A] Medicaid Residents (CT only)								
310301 Routine Services- MCD-SNF		(13,447,905.00)		0.00	(13,447,905.00)	(12,057,965.00)	(1,389,940.00)	11.53%
Subtotal [1A] Medicaid Residents (CT only)		(13,447,905.00)		0.00	(13,447,905.00)	(12,057,965.00)	(1,389,940.00)	11.53%
Subgroup : [1B] Medicaid room and board contractual allowance								
310308 Contractual Adj- Room- MCD-SNF		5,940,366.00		0.00	5,940,366.00	4,708,376.00	1,231,990.00	26.17%
Subtotal [1B] Medicaid room and board contractual allowance		5,940,366.00		0.00	5,940,366.00	4,708,376.00	1,231,990.00	26.17%
Subgroup : [3A] Medicare Residents (All inclusive)								
310201 Routine Services-MCR A-SNF		(1,342,022.00)		0.00	(1,342,022.00)	(1,541,512.00)	199,490.00	(12.94%)
310205 Sequestration - MCR A		30,545.00		0.00	30,545.00	38,149.00	(7,604.00)	(19.83%)
Subtotal [3A] Medicare Residents (All inclusive)		(1,311,477.00)		0.00	(1,311,477.00)	(1,503,363.00)	191,886.00	(12.76%)
Subgroup : [3B] Medicare room and board contractual allowance								
310206 Contractual Adj- Room- MCR A-SNF		(485,650.00)		0.00	(485,650.00)	(691,449.00)	205,799.00	(29.76%)
Subtotal [3B] Medicare room and board contractual allowance		(485,650.00)		0.00	(485,650.00)	(691,449.00)	205,799.00	(29.76%)
Subgroup : [4A] Private-pay residents and other								
310101 Routine Services-SNF PVT		(1,213,888.00)		0.00	(1,213,888.00)	(990,480.00)	(223,408.00)	36.32%
310501 Routine Services-Hospice-SNF		(318,903.00)		0.00	(318,903.00)	(416,504.00)	97,601.00	(23.45%)
310801 Routine Serv-Ins.		(29,276.00)		0.00	(29,276.00)	(3,640.00)	(25,636.00)	704.29%
310801 Routine Services HMO		(907,280.00)		0.00	(907,280.00)	(854,235.00)	(53,045.00)	6.21%
Subtotal [4A] Private-pay residents and other		(2,469,347.00)		0.00	(2,469,347.00)	(2,164,849.00)	(304,498.00)	14.06%
Subgroup : [4B] Private-pay room and board contractual allowance								
310506 Contractual Adj-Room-Hospice-SNF		138,339.00		0.00	138,339.00	161,344.00	(23,005.00)	(14.26%)
310806 Contractual Adjustment Room HMO		162,689.00		0.00	162,689.00	86,043.00	76,646.00	88.09%
Subtotal [4B] Private-pay room and board contractual allowance		301,028.00		0.00	301,028.00	247,387.00	53,651.00	21.69%
Subgroup : [5A] Prescription Drugs - Medicare								
310203 Pharmacy-MCR A-SNF		(115,067.00)		0.00	(115,067.00)	(149,794.00)	34,727.00	(23.18%)
Subtotal [5A] Prescription Drugs - Medicare		(115,067.00)		0.00	(115,067.00)	(149,794.00)	34,727.00	(23.18%)
Subgroup : [5C] Prescription Drugs - Non-medicare								
310103 Pharmacy- SNF PVT		0.00		0.00	0.00	(74.00)	74.00	(100.00%)
310303 Pharmacy- MCD- SNF		(56,134.00)		0.00	(56,134.00)	(20,822.00)	(35,312.00)	(172.20%)
310503 Pharmacy-Hospice-SNF		(853.00)		0.00	(853.00)	(159.00)	(694.00)	882.57%
310803 Pharmacy HMO		(66,023.00)		0.00	(66,023.00)	(73,170.00)	7,147.00	(8.77%)
Subtotal [5C] Prescription Drugs - Non-medicare		(123,010.00)		0.00	(123,010.00)	(83,975.00)	(39,035.00)	30.90%
Subgroup : [6A] Medical Supplies - Medicare								
310402 Medical Supplies- MCR B-SNF		(1,540.00)		0.00	(1,540.00)	(1,820.00)	280.00	(15.38%)
Subtotal [6A] Medical Supplies - Medicare		(1,540.00)		0.00	(1,540.00)	(1,820.00)	280.00	(15.38%)
Subgroup : [6C] Medical Supplies - Non-medicare								
310802 Medical Supplies HMO		(1,750.00)		0.00	(1,750.00)	(70.00)	(1,680.00)	2,400.00%
Subtotal [6C] Medical Supplies - Non-medicare		(1,750.00)		0.00	(1,750.00)	(70.00)	(1,680.00)	2,400.00%
Subgroup : [7A] Physical Therapy - Medicare								
310206 Physical Therapy- MCR A-SNF		(432,513.00)		0.00	(432,513.00)	(558,019.00)	125,506.00	(22.48%)
310406 Physical Therapy- MCR B-SNF		(143,805.00)		0.00	(143,805.00)	(278,877.00)	135,072.00	(48.43%)
Subtotal [7A] Physical Therapy - Medicare		(576,318.00)		0.00	(576,318.00)	(836,896.00)	260,578.00	(31.14%)
Subgroup : [7C] Physical Therapy - Non-medicare								
310106 Physical Therapy- SNF PVT		(16,809.00)		0.00	(16,809.00)	(2,705.00)	(14,104.00)	521.40%
310306 Physical Therapy- MCD-SNF		(137,424.00)		0.00	(137,424.00)	(142,106.00)	4,682.00	(3.29%)
310606 Physical Therapy-Ins.		(1,941.00)		0.00	(1,941.00)	(17,636.00)	15,695.00	(88.99%)
310806 PT HMO		(247,182.00)		0.00	(247,182.00)	(297,176.00)	50,000.00	(7.48%)
Subtotal [7C] Physical Therapy - Non-medicare		(403,356.00)		0.00	(403,356.00)	(429,623.00)	26,267.00	(6.11%)
Subgroup : [8A] Speech Therapy - Medicare								
310207 Speech Therapy- MCR A-SNF		(89,798.00)		0.00	(89,798.00)	(90,965.00)	1,167.00	(1.27%)
310407 Speech Therapy-MCR B-SNF		(86,785.00)		0.00	(86,785.00)	(48,325.00)	(48,460.00)	100.26%
Subtotal [8A] Speech Therapy - Medicare		(186,583.00)		0.00	(186,583.00)	(139,280.00)	(47,303.00)	33.96%
Subgroup : [8C] Speech Therapy - Non-medicare								
310107 Speech Therapy- SNF PVT		(7,866.00)		0.00	(7,866.00)	(2,211.00)	(5,655.00)	256.77%
310307 Speech Therapy- MCD-SNF		(55,844.00)		0.00	(55,844.00)	(48,818.00)	(7,026.00)	(12.74%)
310807 ST HMO		(144,361.00)		0.00	(144,361.00)	(123,814.00)	(20,447.00)	16.50%
Subtotal [8C] Speech Therapy - Non-medicare		(188,071.00)		0.00	(188,071.00)	(174,843.00)	(13,228.00)	7.63%
Subgroup : [9A] Occupational Therapy - Medicare								
310208 Occupational Therapy- MCR A-SNF		(482,808.00)		0.00	(482,808.00)	(504,562.00)	21,744.00	(4.31%)
310408 Occupational Therapy-MCR B-SNF		(148,881.00)		0.00	(148,881.00)	(208,719.00)	59,838.00	(28.86%)
Subtotal [9A] Occupational Therapy - Medicare		(631,689.00)		0.00	(631,689.00)	(713,271.00)	81,572.00	(11.44%)
Subgroup : [9C] Occupational Therapy - Non-medicare								
310108 Occupational Therapy- SNF PVT		(16,510.00)		0.00	(16,510.00)	(5,162.00)	(11,348.00)	256.58%
310308 Occupational Therapy- MCD-SNF		(127,432.00)		0.00	(127,432.00)	(126,167.00)	(1,265.00)	1.00%
310508 Occupational Therapy-Hospice-SNF		(63.00)		0.00	(63.00)	0.00	(63.00)	0.00%
310608 Occupational Therapy-Ins.		(4,524.00)		0.00	(4,524.00)	(1,508.00)	(3,016.00)	200.00%
310808 OT HMO		(277,282.00)		0.00	(277,282.00)	(303,848.00)	26,566.00	(8.74%)
Subtotal [9C] Occupational Therapy - Non-medicare		(427,811.00)		0.00	(427,811.00)	(436,885.00)	8,874.00	(2.03%)
Subgroup : [10A] Other - Medicare								
310205 Laboratory- MCR A-SNF		(23,325.00)		0.00	(23,325.00)	(21,955.00)	(1,370.00)	6.24%
310212 IV Therapy-MCR A-SNF		(6,440.00)		0.00	(6,440.00)	(20,264.00)	13,824.00	(68.22%)
310215 XRay MRA		(8,489.00)		0.00	(8,489.00)	(9,828.00)	1,339.00	(13.62%)
310289 Contractual Adj-Anchil-MCR A-SNF		1,158,439.00		0.00	1,158,439.00	1,355,367.00	(196,928.00)	(14.53%)

Client: *Traditions Senior Management*  
 Engagement: *Medicaid - Senior Philanthropy of Cheshire, LLC*  
 Period Ending: *9/30/2017*  
 Trial Balance: *A of - TB-CCNH*  
 Worksheet: *A.03 - Grouping Report*

Account	Description	ADJ	JE Rel #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2017			9/30/2017	9/30/2016		
310410	Flu Shots - MCR B - SNF	(500.00)		0.00	(500.00)	0.00	(500.00)	0.00%
310488	Sequestration - MCR B	2,809.00		0.00	2,809.00	3,722.00	(913.00)	(24.53%)
310489	Contractual Adj- Ancill- MCR B-SNF	220,387.00		0.00	220,387.00	305,019.00	(84,632.00)	(27.75%)
Subtotal (10A) Other - Medicare		1,342,891.00		0.00	1,342,891.00	1,612,061.00	(269,170.00)	(16.70%)
Subgroup : [10B] Other - Non-medicare								
310105	Laboratory	(168.00)		0.00	(168.00)	(42.00)	(124.00)	295.24%
310112	IV Therapy-SNF PVT	(1,125.00)		0.00	(1,125.00)	0.00	(1,125.00)	0.00%
310195	Routine Revenue Adjustment-SNF PVT	103,970.00		0.00	103,970.00	43,132.00	60,838.00	141.05%
310197	Other Services- SNF PVT	(66.00)		0.00	(66.00)	0.00	(66.00)	0.00%
310305	Laboratory- MCD- SNF	17.00		0.00	17.00	(1,656.00)	1,673.00	(101.03%)
310312	IV Therapy-MCD-SNF	(10,858.00)		0.00	(10,858.00)	(4,851.00)	(6,007.00)	123.83%
310387	Other Service- MCD-SNF	66.00		0.00	66.00	(599.00)	665.00	(111.02%)
310389	Contractual Adj- Ancillaries- MCD-SNF	367,609.00		0.00	367,609.00	344,619.00	22,990.00	6.67%
310507	Other Services-Hospice-SNF	(99.00)		0.00	(99.00)	0.00	(99.00)	0.00%
310599	Contractual Adj- Ancill- Hospice-SNF	1,015.00		0.00	1,015.00	109.00	906.00	831.19%
310605	Lab Rev-Ins	(153.00)		0.00	(153.00)	0.00	(153.00)	0.00%
310610	XRAY - INS	(99.00)		0.00	(99.00)	0.00	(99.00)	0.00%
310698	Contractual Allowance-Ins. R/S	(1,386.00)		0.00	(1,386.00)	1,774.00	(3,160.00)	(56.14%)
310805	Lab HMO	(17,848.00)		0.00	(17,848.00)	(10,896.00)	(6,952.00)	64.26%
310810	IV THERAPY	(22,622.00)		0.00	(22,622.00)	(13,345.00)	(9,277.00)	69.52%
310815	Radiology HMO	(5,191.00)		0.00	(5,191.00)	(5,610.00)	419.00	(7.47%)
310850	Evercare Revenue - A	(11,675.00)		0.00	(11,675.00)	(14,310.00)	2,635.00	(18.41%)
310885	Sequestration - HMO	0.00		0.00	0.00	(579.00)	579.00	(100.00%)
310898	Contractual Adj Ancillary HMO	699,762.00		0.00	699,762.00	691,144.00	8,618.00	1.25%
Subtotal (10B) Other - Non-medicare		1,101,151.00		0.00	1,101,151.00	1,023,866.00	77,165.00	7.54%
Subgroup : [11] Meals sold to guests, employees, and others								
370125	Guest Meals	0.00		0.00	0.00	(278.00)	278.00	(100.00%)
Subtotal (11) Meals sold to guests, employees, and others		0.00		0.00	0.00	(278.00)	278.00	(100.00%)
Subgroup : [15] Interest Income								
580001	Interest Income	(341.00)		0.00	(341.00)	(10.00)	(331.00)	3.31000%
Subtotal (15) Interest Income		(341.00)		0.00	(341.00)	(10.00)	(331.00)	3.31000%
Subgroup : [18] Other Revenue								
370110	Donations	300.00		0.00	300.00	(300.00)	600.00	(200.00%)
380165	Vending Machine Revenue	(941.00)		0.00	(941.00)	(2,607.00)	1,666.00	(83.90%)
389599	Miscellaneous Operating Income-Admin	0.00		0.00	0.00	365.00	(365.00)	(100.00%)
Subtotal (18) Other Revenue		(641.00)		0.00	(641.00)	(2,642.00)	1,901.00	(74.78%)
Total (30) Statement of Revenue		(11,685,130.00)		0.00	(11,685,130.00)	(11,804,893.00)	119,773.00	(1.01%)
Group : [31-32] Assets								
Subgroup : [A1] Cash								
110102	petty Cash	1,000.00		0.00	1,000.00	1,000.00	0.00	0.00%
110103	BOA Operating Account	426.00		0.00	426.00	3,878.00	(3,452.00)	(89.01%)
110110	Resident Trust	52,686.00		0.00	52,686.00	32,635.00	20,051.00	61.36%
110113	Operating Account	85,170.00		0.00	85,170.00	99,928.00	(14,758.00)	(14.77%)
120204	Cash - Insurance Reserve	0.00		0.00	0.00	(420,428.00)	(420,428.00)	(100.00%)
120205	Cash - Security Deposit	750.00		0.00	750.00	750.00	0.00	0.00%
Subtotal (A1) Cash		140,012.00		0.00	140,012.00	658,819.00	(418,807.00)	(74.94%)
Subgroup : [A2] Resident Accounts Receivable								
110204	Accts Receivable-PVT	133,223.00		0.00	133,223.00	91,492.00	41,731.00	45.61%
110205	Accts Receivable-Cad Res Responsibility	(68,758.00)		0.00	(68,758.00)	(177,685.00)	108,927.00	(81.30%)
110206	Accts Receivable-SNF Medicare Part A	144,867.00		0.00	144,867.00	205,461.00	(60,594.00)	(29.39%)
110207	Accts Receivable-SNF Medicare Part B	37,365.00		0.00	37,365.00	62,944.00	(25,579.00)	(68.39%)
110208	Accts Receivable-Cad Cross-Over Part A	33,546.00		0.00	33,546.00	45,720.00	(12,174.00)	(26.62%)
110209	Accts Receivable-Cad Cross-Over Part B	(242.00)		0.00	(242.00)	647.00	(889.00)	(137.40%)
110210	Accts Receivable-SNF Medicaid	1,120,579.00		0.00	1,120,579.00	812,474.00	308,105.00	37.92%
110211	Accts Receivable-Hospice	4,500.00		0.00	4,500.00	44,834.00	(40,334.00)	(89.99%)
110212	Accts Receivable-PM Co Insurance Part A	57,274.00		0.00	57,274.00	55,765.00	1,509.00	2.64%
110213	Accts Receivable-PM Co Insurance Part B	14,405.00		0.00	14,405.00	16,151.00	(1,746.00)	(10.81%)
110214	Accts Receivable-Insurance	24,739.00		0.00	24,739.00	27,129.00	(2,390.00)	(8.81%)
110215	Allowance for Uncollectible-SNF/LI/LAL	(644,076.00)		0.00	(644,076.00)	(17,457.00)	(626,619.00)	3.58850%
110217	Accts Receivable - Other	1,259.00		0.00	1,259.00	8,568.00	(7,309.00)	(85.31%)
110218	Accts Receivable - HMO B	57,274.00		0.00	57,274.00	55,765.00	1,509.00	2.64%
110221	Accounts Receivable - HMO	203,181.00		0.00	203,181.00	401,940.00	(198,759.00)	(49.45%)
110223	Accts Receivable - PO	1,083,450.00		0.00	1,083,450.00	981,024.00	102,426.00	10.44%
110260	AR Mod Coins Bad Debt	(7,840.00)		0.00	(7,840.00)	(10,976.00)	3,136.00	(28.57%)
Subtotal (A2) Resident Accounts Receivable		2,207,161.00		0.00	2,207,161.00	2,690,178.00	(383,018.00)	(14.79%)
Subgroup : [A5] Prepaid Expenses								
110401	Prepaid Insurance	3,407.00		0.00	3,407.00	4,415.00	(1,008.00)	(22.83%)
110403	Prepaid Taxes and Licenses	443.00		0.00	443.00	480.00	(37.00)	(7.71%)
110406	Prepaid Other	9,814.00		0.00	9,814.00	18,197.00	(8,383.00)	(48.07%)
110407	Prepaid Workers Comp	0.00		0.00	0.00	(124,923.00)	(124,923.00)	(100.00%)
Subtotal (A5) Prepaid Expenses		13,664.00		0.00	13,664.00	149,015.00	(135,351.00)	(90.77%)
Subgroup : [A8] Other Current Assets								
110238	Due from TSM	80.00		0.00	80.00	5,331.00	(5,251.00)	(98.31%)
110241	Due from Golden Hill	50,066.00		0.00	50,066.00	2,210.00	47,856.00	2,165.43%
110242	Due from Long Ridge	1,066.00		0.00	1,066.00	5,710.00	(4,644.00)	(81.33%)
110246	Due from Westport	0.00		0.00	0.00	2,185.00	(2,185.00)	(100.00%)
110247	Due from Westport	1,066.00		0.00	1,066.00	5,710.00	(4,644.00)	(81.33%)
120111	Deposits on Professional Services	0.00		0.00	0.00	62,000.00	(62,000.00)	(100.00%)
Subtotal (A8) Other Current Assets		52,288.00		0.00	52,288.00	83,146.00	(30,858.00)	(37.11%)
Subgroup : [B2] Land Improvements								
120302	Land Improvements	16,350.00		0.00	16,350.00	16,350.00	0.00	0.00%
120303	Accumulated Depr- Land Improvements	(3,774.00)		0.00	(3,774.00)	(2,139.00)	(1,635.00)	76.44%
Subtotal (B2) Land Improvements		12,576.00		0.00	12,576.00	14,211.00	(1,635.00)	(11.51%)
Subgroup : [B3] Buildings								
120304	Building & Improvements	391,893.00		0.00	391,893.00	391,893.00	0.00	0.00%
120305	Accumulated Depr- Bldg & Improvment	(32,001.00)		0.00	(32,001.00)	(18,772.00)	(13,229.00)	70.47%
Subtotal (B3) Buildings		359,892.00		0.00	359,892.00	373,121.00	(13,229.00)	(3.55%)
Subgroup : [B6] Movable Equipment								
120306	Furniture, Fixtures & Equipment	367,364.00		0.00	367,364.00	301,910.00	65,454.00	28.30%
120307	Accumulated Depr- FFE	(124,476.00)		0.00	(124,476.00)	(64,759.00)	(59,717.00)	92.21%
Subtotal (B6) Movable Equipment		242,888.00		0.00	242,888.00	237,151.00	5,737.00	10.85%
Subgroup : [B7] Motor Vehicles								
120308	Motor Vehicles	43,060.00		0.00	43,060.00	41,367.00	1,693.00	4.09%
120309	Accumulated Depr- Vehicles	(17,009.00)		0.00	(17,009.00)	(9,598.00)	(7,411.00)	77.21%
Subtotal (B7) Motor Vehicles		26,051.00		0.00	26,051.00	31,769.00	(5,718.00)	(18.00%)
Subgroup : [D2] Escrow Deposits								
120201	Cash - Replacement Reserve	220,011.00		0.00	220,011.00	140,007.00	80,004.00	57.14%
120202	Cash - Tax Escrow	71,436.00		0.00	71,436.00	169,933.00	(98,494.00)	(57.96%)
120203	Cash - Insurance Escrow	15,213.00		0.00	15,213.00	2,490.00	12,723.00	510.96%
Subtotal (D2) Escrow Deposits		306,660.00		0.00	306,660.00	312,420.00	(5,760.00)	(1.84%)
Total (31-32) Assets		3,381,195.00		0.00	3,381,195.00	4,348,631.00	(967,436.00)	(22.25%)
Group : [33-34] Liabilities								
Subgroup : [A1] Trade Accounts Payable								
210104	Accounts Payable-Trade	(1,786,860.00)		0.00	(1,786,860.00)	(1,452,570.00)	(334,290.00)	23.01%
210105	Accounts Payable- Accrued	(729,924.00)		377,347.00	(352,577.00)	(2,187.00)	(727,737.00)	33.27558%
RJE - 11				377,347.00				



Client: *Treditions Senior Management*  
 Engagement: *Medical - Senior Philanthropy of Cheshire, LLC*  
 Period Ending: *9/30/2017*  
 Trial Balance: *A.01 - TB-C2NH*  
 Worksheet: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2017			9/30/2017	9/30/2016		
<b>Subtotal [A1] Trade Accounts Payable</b>		<b>(2,518,784.00)</b>		<b>377,347.00</b>	<b>(2,139,437.00)</b>	<b>(1,454,757.00)</b>	<b>(1,062,027.00)</b>	<b>73.00%</b>
Subgroup : [A2] Note Payable								
220100 Notes Payable		(35,956.00)		0.00	(35,956.00)	0.00	(35,956.00)	0.00%
Subtotal [A2] Note Payable		(35,956.00)		0.00	(35,956.00)	0.00	(35,956.00)	0.00%
Subgroup : [A4] Accrued Payroll								
210201 Accrued Salaries & Wages		(68,789.00)		0.00	(68,789.00)	(67,546.00)	(1,243.00)	1.84%
Subtotal [A4] Accrued Payroll		(68,789.00)		0.00	(68,789.00)	(67,546.00)	(1,243.00)	1.84%
Subgroup : [A6] Accrued Payroll Taxes Payable								
210115 SIT Taxes Payable		(3,446.00)		0.00	(3,446.00)	(3,562.00)	116.00	(3.26%)
210202 Federal Income Tax Withheld		(10,852.00)		0.00	(10,852.00)	(11,372.00)	520.00	(4.57%)
210204 FICA Taxes- EE		(13,800.00)		0.00	(13,800.00)	(13,883.00)	(83.00)	0.12%
210205 SUI Taxes Payable		(1,088.00)		0.00	(1,088.00)	(9,325.00)	8,237.00	(88.33%)
210210 FUTA Taxes		(64.00)		0.00	(64.00)	(66.00)	2.00	(3.03%)
Subtotal [A6] Accrued Payroll Taxes Payable		(29,350.00)		0.00	(29,350.00)	(38,208.00)	8,858.00	(23.18%)
Subgroup : [A12] Other Current Liabilities								
210109 Employee Deductions- Garnishments		(98.00)		0.00	(98.00)	7.00	(105.00)	(1,500.00%)
210112 Employee Deductions- FSA		(713.00)		0.00	(713.00)	546.00	(1,259.00)	(230.56%)
210113 Employee Deductions- ST/LIFE		(4,357.00)		0.00	(4,357.00)	(5,292.00)	935.00	(17.87%)
210114 Employee Deductions- Child Support		(61.00)		0.00	(61.00)	(105.00)	44.00	(41.90%)
210116 Employee Deductions - AFLAC		(334.00)		0.00	(334.00)	(247.00)	(87.00)	35.22%
210118 Resident Trust		(52,666.00)		0.00	(52,666.00)	(32,635.00)	(20,031.00)	61.28%
210160 Unreconciled Checks		(82,599.00)		0.00	(82,599.00)	(43,928.00)	(38,671.00)	87.94%
210206 Accrued Workers Comp		(64,387.00)		0.00	(64,387.00)	0.00	(64,387.00)	0.00%
210207 Accrued Vacation/Holiday Pay		(102,867.00)		0.00	(102,867.00)	(63,083.00)	(39,784.00)	93.82%
210208 Accrued Real Estate Taxes		(75,158.00)		0.00	(75,158.00)	(73,818.00)	(1,340.00)	1.82%
210216 Accrued Accounting/Audit Fees		(12,209.00)		0.00	(12,209.00)	(31,726.00)	19,517.00	(61.52%)
210218 Accrued Personal Property Taxes		(3,593.00)		0.00	(3,593.00)	(2,500.00)	(1,093.00)	43.72%
210225 Due to Eagle Lake Foundation		(133,129.00)		0.00	(133,129.00)	(38,312.00)	(94,817.00)	247.49%
210243 Due to - Newington		(328,889.00)		0.00	(328,889.00)	(925,419.00)	596,530.00	(64.88%)
210245 Due to - West River		(208,834.00)		0.00	(208,834.00)	(142,290.00)	(66,544.00)	46.94%
210246 Due to Western		(43,834.00)		0.00	(43,834.00)	0.00	(43,834.00)	0.00%
210248 Due to Sahara		(2,417,969.00)		0.00	(2,417,969.00)	(2,417,999.00)	30.00	0.00%
210269 Due to Medicaid - Bed Fees		(183,736.00)		0.00	(183,736.00)	(171,166.00)	(12,570.00)	7.34%
Subtotal [A12] Other Current Liabilities		(3,713,823.00)		0.00	(3,713,823.00)	(3,937,987.00)	224,164.00	(5.70%)
Subgroup : [B4] Other Long-Term Liabilities								
220101 Long Term Loan Payable		(3,496.00)		0.00	(3,496.00)	(6,404.00)	2,908.00	(58.40%)
220400 Long Term Capital Lease		(42,876.00)		0.00	(42,876.00)	(50,591.00)	7,715.00	(15.23%)
Subtotal [B4] Other Long-Term Liabilities		(46,372.00)		0.00	(46,372.00)	(58,995.00)	12,623.00	(21.38%)
Total [33-34] Liabilities		(6,410,874.00)		377,347.00	(6,033,527.00)	(5,657,463.00)	(853,411.00)	15.36%
Group : [35] Equity								
Subgroup : [B5] Cumulated Earnings								
210231 Capital - LA Health Investors LLC		550,133.00		0.00	550,133.00	0.00	550,133.00	0.00%
280001 Capital - WCCP, LLC		1,650,396.00		0.00	1,650,396.00	0.00	1,650,396.00	0.00%
250100 Unrestricted Net Assets		(2,200,531.00)		0.00	(2,200,531.00)	0.00	(2,200,531.00)	0.00%
250200 Change in Net Assets		1,208,841.00		0.00	1,208,841.00	599,683.00	609,158.00	101.58%
Subtotal [B5] Cumulated Earnings		1,208,841.00		0.00	1,208,841.00	599,683.00	609,158.00	101.58%
Total [35] Equity		1,208,841.00		0.00	1,208,841.00	599,683.00	609,158.00	101.58%
Sum of Account Groups		0.00		0.00	0.00	0.00	0.00	0.00%
Net (Income) Loss		0.00		0.00	0.00	0.00	0.00	0.00%

Client: *Traditions Senior Management*  
 Engagement: *Medicaid - Senior Philanthropy of Cheshire, LLC*  
 Period Ending: *9/30/2017*  
 Trial Balance: *A.01 - TB-CCNH*  
 Workpaper: *H.01 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>I.01a</b>		
To Allocate Rehab Tech				
410775	Salaries - Physical Therapy		15,436.00	
410777	Salaries - Occupational Therapy		16,891.00	
410779	Salaries - Speech Therapy		2,347.00	
410718	Salaries - Therapy - Rehab Tech			33,567.00
410719	Therapy - Rehab Tech OT			1,107.00
<b>Total</b>			<b>34,674.00</b>	<b>34,674.00</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>I.01b</b>		
To allocate Vac/sick/holiday time				
410775	Salaries - Physical Therapy		2,675.00	
410777	Salaries - Occupational Therapy		2,927.00	
410779	Salaries - Speech Therapy		406.00	
410782	Vac/Sick/Hol - Therapy			6,008.00
<b>Total</b>			<b>6,008.00</b>	<b>6,008.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>E.01b</b>		
Reclass Pensions				
560141	Pension-Admin		618.00	
560135	Employee Benefits/Expense-Admin			618.00
<b>Total</b>			<b>618.00</b>	<b>618.00</b>
<b>Reclassifying Journal Entries JE # 4</b>		<b>E.01b</b>		
Reclass Employee Health Insurance				
410225	Employee Health Insurance-Nursing		756.00	
560125	Employee Health Insurance-Admin		100.00	
410235	Employee Expense-Nursing			756.00
560135	Employee Benefits/Expense-Admin			100.00
<b>Total</b>			<b>856.00</b>	<b>856.00</b>
<b>Reclassifying Journal Entries JE # 5</b>		<b>E.01b</b>		
Reclass Champion Awards of Milford				
R0001	Champion Awards		50.00	
410135	Employee Expense-Nursing Admn			39.00
410235	Employee Expense-Nursing			11.00
<b>Total</b>			<b>50.00</b>	<b>50.00</b>
<b>Reclassifying Journal Entries JE # 7</b>		<b>E.01b</b>		
Reclass Travel/Mileage				
410195	Mileage/Travel Reimburse - Nursing Adm		75.00	
490950	Mileage Reimbursement-Mkt		108.00	
560950	Mileage Reimbursement-Adm		14.00	
410135	Employee Expense-Nursing Admn			75.00
410635	Employee Expense-Social Service			14.00
490135	Employee Expense-Mkt			108.00
<b>Total</b>			<b>197.00</b>	<b>197.00</b>
<b>Reclassifying Journal Entries JE # 8</b>		<b>E.01b</b>		
Reclass Uniform Allowance				
410236	Uniforms-Nursing		155.00	
410135	Employee Expense-Nursing Admn			30.00

Client: **Traditions Senior Management**  
 Engagement: **Medicaid - Senior Philanthropy of Cheshire, LLC**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
410235	Employee Expense-Nursing			125.00
<b>Total</b>			<b>155.00</b>	<b>155.00</b>
<b>Reclassifying Journal Entries JE # 9</b>		<b>D.06b</b>		
To reclass Admin portion of vac/sick/Holiday				
R0004	Vac/Sick/Holiday - Administrator		19,327.00	
410120	Vacation/Sick/Holiday-Nursing Admn			19,327.00
<b>Total</b>			<b>19,327.00</b>	<b>19,327.00</b>
<b>Reclassifying Journal Entries JE # 10</b>		<b>E.01b</b>		
To reclass notary expense				
R0005	Notary Expense		10.00	
410235	Employee Expense-Nursing			5.00
560135	Employee Benefits/Expense-Admin			5.00
<b>Total</b>			<b>10.00</b>	<b>10.00</b>
<b>Reclassifying Journal Entries JE # 11</b>		<b>H.02a</b>		
To reverse prior year entry booked in the current period per client				
210105	Accounts Payable- Accrued		377,347.00	
410123	Workers Comp-Nursing Admn			10,728.00
410125	Employee Health Insurance-Nurs Admin			366,619.00
<b>Total</b>			<b>377,347.00</b>	<b>377,347.00</b>



**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 2/2/2018  
 Run Date: 2/2/2018

Provider Name: Senior Philanthropy of Cheshire, LLC  
 Provider Number: 20561  
 Period Ended: 9/30/17

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:**