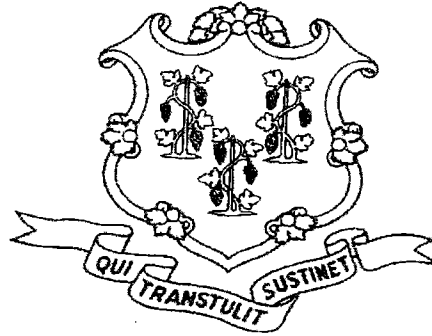


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center	
Address (No. & Street, City, State, Zip Code) 107 Osborne St. Danbury, CT 06810	
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 2409	RHNS	(Specify)	Medicare Provider 075274
------------------	--------------	------	-----------	-----------------------------

Medicaid Provider Numbers:	CCNH 10389	RHNS	ICF-IID
----------------------------	---------------	------	---------

For Department Use Only

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

Table of Contents

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

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC dba Western Re	2409	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 Danbury, LLC dba Western Rehab Care 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) David Ostermayer			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 107 Osborne St. Danbury, CT 06810				
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. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-792-8102		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Danbury, LLC dba Western Rehab Car		Address (No. & Street, City, State, Zip) 107 Osborne St. Danbury, CT 06810		
License Numbers:	CCNH 2409	RHNS (Specify)	Medicare Provider No. 075274	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator Name of Administrator David Ostermayer				
		Nursing Home Administrator's License No.:	2030	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center	License No. 2409	Report for Year Ended 9/30/2017	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center	107 Osborne St. Danbury, CT 06810	Florida		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Ben Atkins	24641 US Highway 19 N Clearwater FL 33763	Chairman		
Joseph A Garff	24641 US Highway 19 N Clearwater FL 33763	VP, Director		
Gene Rensch	24641 US Highway 19 N Clearwater FL 33763	VP, Secretary		
Chris Pape	24641 US Highway 19 N Clearwater FL 33763	CFO		
RB Bridges	24641 US Highway 19 N Clearwater FL 33763	COO		
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Related Parties*

Name of Facility Senior Philanthropy of Danbury, LLC dba Western Rel	License No. 2409	Report for Year Ended 9/30/2017	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		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, Insurance, Call management	792,301	792,301
Cheshire LLC, dba Cheshire Regional Rehab Center	745 Highland Ave, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	Central billing office, regional liason	24,788	24,788
Stamford, LLC, dba Long Ridge Post- Acute Care	710 Long Ridge Rd, Stamford, CT 06902	<input type="radio"/>	<input type="radio"/>	Billing access	566	566
Traditions Senior Management	24641 US Highway, 19 North, Clearwater, FL 33763	<input type="radio"/>	<input checked="" type="radio"/>	Internet, recruitment, IT support	214,791	214,791
Newington LLC, dba Newington Rapid Recovery	240 Church St, Newington, CT 06111	<input type="radio"/>	<input type="radio"/>	Loan Interest, MDS Shared Staff, Bank Fees	2,394,910	2,394,910
Milford O LLC, dba West River Rehab Center	245 Orange Ave, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Regional Educator, shared marketing & nurs	28,948	28,948
		<input type="radio"/>	<input type="radio"/>	Various		
		<input type="radio"/>	<input type="radio"/>	Various		
		<input type="radio"/>	<input type="radio"/>	Various		

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Senior Philanthropy of Danbury, LLC dba West	License No. 2409	Report for Year Ended 9/30/2017	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - One Level of Care				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - One Level of Care				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.	Report for Year Ended	Page	of	
Senior Philanthropy of Danbury, LLC dba Western Rehab C		2409	9/30/2017	6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		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"/>	06/15/16	60 months	7,740	7,740
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
Is a Mileage Log Book Maintained for All Leased Vehicles ?			<input type="radio"/> Yes	<input type="radio"/> No	Total ***	7,740

* 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 Danbury, LI	License No. 2409	Report for Year Ended 9/30/2017	Page 7	of 37
--	---------------------	------------------------------------	-----------	----------

The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	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 Long Wharf Drive, 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 Accrued Accounting Expense	\$ 11,497
4	\$
	Charge for Services Provided
	\$ 13,161

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	\$ 39,578
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 39,578

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 Mcenery Price Messey & Sullivan	344 West Main St, Milford, CT 06460	
2 Leclair Ryan	PO Box 780054, Philadelphia, PA 19178	
3 Littler Mendelson PC	PO Box 45547, San Francisco, CA 94145	
4 CT Corporation	PO Box 4349, Carol Stream, IL 60197	
5 Goldman Gruder & Woods	200 Connecticut Ave, Norwalk, CT 06854	
6 MedEquities	3100 West End Ave, Suite 1000, Nashville, TN 37203	
7 Bloom & Witkin	470 Atlantic Ave- 3rd Floor, Boston, MA 02210	
8 Law Depot.com		
9 American Arbitration Association	950 Warren Ave, East Providence, RI 02914	
10 N/A	N/A	
11 State of Connecticut		

Services Provided by This Firm	Charge for Service Provided
1 Legal Deductible	10,000
2 Misc Legal - Union Issued	2,202
3 Employee Legal Dispute	1,108
4 Domestic Representation (Self-disallow)	235
5 Start up - Legal Service (Self-disallow)	423
6 Legal Services assoc with loan	13,167
7 FMV Assessment (Self-disallow)	2,837
8 Conservatorship/ POA (Self-disallow)	106
9 Legal Administrative Fee - Grievance (Self-disallow)	275
10 Year End adjustment - Accrued Legal Expense (Self-disallow)	6,911
11 Conservator Fees (Self-disallow)	2,315
Total	<u>39,578</u>

Schedule of Resident Statistics

Name of Facility	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Report for Year Ended			Page	of		
					9/30/2017					8	37
					Period 10/1 Thru 6/30	Period 7/1 Thru 9/30	Total				
Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center											
License No. 2409											
1. Certified Bed Capacity											
A. On last day of PREVIOUS report period	180	180			180	180	180				
B. On last day of THIS report period	180	180			180	180	180				
2. Number of Residents											
A. As of midnight of PREVIOUS report period	129	129			129	129	129				
B. As of midnight of THIS report period	129	129			129	129	129				
3. Total Number of Days Care Provided During Period											
A. Medicare	3,125	3,125			2,657	2,657	468				
B. Medicaid (Conn.)	41,330	41,330			30,484	30,484	10,846				
C. Medicaid (other states)	65	65			28	28	37				
D. Private Pay	1,169	1,169			1,015	1,015	154				
E. State SSI for RCH											
F. Other (Specify)	1,795	1,795			1,322	1,322	473				
G. Total Care Days During Period (3A thru F)	47,484	47,484			35,506	35,506	11,978				
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds											
4. Medicaid Bed Reserve Days											
A. Medicaid Bed Reserve Days	4	4					4				
B. Other Bed Reserve Days											
5. Total Resident Days (3G + 4A + 4B)	47,488	47,488			35,506	35,506	11,982				

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Danbury, LLC dba We	License No. 2409	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? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare		Medicaid		Self-Pay		Other State Assisted		
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	7		118		4				
Per Diem Rate									
a. One bed rm.	Various		270.20		606.77				
b. Two bed rms.	Various		270.20		454.81				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,673	3,673		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,586	2,586		
2. Restorative Treatments				
C. Other	10,768	10,768		
D. Total Physical Therapy Treatments	17,027	17,027		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	526	526		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	338	338		
2. Restorative Treatments				
C. Other	950	950		
D. Total Speech Therapy Treatments	1,814	1,814		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	2,553	2,553		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,043	2,043		
2. Restorative Treatments				
C. Other	9,028	9,028		
D. Total Occupational Therapy Treatments	13,624	13,624		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Danbury, LLC dba Western Rehab Ca	2409	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
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	135,836	2,104				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	190,306	6,720				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	607,476	28,213				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	363,306	20,171				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	91,784	4,206				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	200,961	11,250				
9. Barber and Beautician Services						
10. Protective Services	94,626	5,104				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	188,736	4,440				
b. RN						
1. Direct Care	1,086,882	18,164				
2. Administrative**	265,906	5,780				
c. LPN						
1. Direct Care	1,151,940	42,308				
2. Administrative**						
d. Aides and Attendants	1,867,724	112,753				
e. Physical Therapists	217,604	5,655				
f. Speech Therapists	87,501	1,839				
g. Occupational Therapists	216,257	5,710				
h. Recreation Workers	168,371	8,028				
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	107,624	3,563				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	49,559	2,084				
A-13. Total Salary Expenditures	7,092,399	288,092				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Salaries - Admissions Coordinator	\$ 49,559	2,084				
Total	\$ 49,559	2,084	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Purchased Services-Other	\$ 3,817	51				
Interco Contracted Services - Admin	\$ (9,507)	(297)				
Total	\$ (5,690)	(246)	\$ -	-	\$ -	-

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

Name of Facility	License No.	Report for Year Ended		Page	of						
		9/30/2017	11			37					
Name	Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center	CCNH	RHNS	(Specify)	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
Section I - Operators/Owners											
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).											

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

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

Name of Facility (as licensed) Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center	License No. 2409		Report for Year Ended 9/30/2017		Page 12	of 37			
	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
Name	CCNH	RHNS (Specify)							
Section III - Administrators***									
Joel Carmichael (3/7/16 - 6/23/17)	105,452		Non-Discrim	Administrator	1,584	A2			
John Panicek (6/24/17 - 7/30/17)	9,616		Non-Discrim	Administrator	200	A2			
David Ostermayer (7/31/17 - current)	20,768		Non-Discrim	Administrator	320	A2			
Section IV - Assistant Administrators									

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Danbury, LLC dba Western	2409	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	16,585	83				
3. Pharmacist	15,570	180				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	150,654	68,108				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	49,980	240				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Podiatrist	21,089	93				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	4,048	61				
2. Administrative***	40,942	546				
b. LPN						
1. Direct Care	4,497	88				
2. Administrative***						
c. Aides	306	13				
d. Other						
12. Other (Specify) See Attached Schedule	(5,690)	(246)				
B-13 Total Fees Paid in Lieu of Salaries	297,981	69,166				

* 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 Danbury, LLC dba Western Reha		2409	9/30/2017		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
IPC Hospitalists of New England PC, PO Box 844929, Los Angeles, CA 90084	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Joseph Brenes 2 Chandler Dr Wolcott CT 06716	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Samuel Antwi-Boasiako, 38 East Hayestown Road Unit 3, Danbury, CT 06811	PHY Consulting	<input type="radio"/>	<input checked="" type="radio"/>			
Partners Pharmacy of CT PO Box 9689 Uniondale NY 11555-9689	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
Health Drive Dental Group, 888 Worcester Street, Suite 130, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
Richard Mileto, 53 Federal Rd Unit 1A, Danbury, CT 06810	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>			
Ready Nurse Staffing Services, Po Box 301076, Dallas, TX 75303	RN, LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>			
All American Healthcare Service, Inc., PO Box 7445, Jamesburg, NJ 08831	RN, LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>			
The Rehab Dept, 24761 US HWY 19 N, Clearwater, FL 33763	PT, ST & OT	<input type="radio"/>	<input checked="" type="radio"/>			
Urology Associates of Danbury, 51-53 Kenosia Ave, Danbury, CT 06810	Purchased Services - Urology	<input type="radio"/>	<input checked="" type="radio"/>			
Associated Neurologists PC, 69 Sandpit Road, Suite 300, Danbury, CT 06810	Purchased Services - Neurology	<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"/>			
		<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 Danbury, LLC dba Weste	2409	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 590,318	590,318			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 185,626	185,626			
4. Social Security (F.I.C.A.)	\$ 504,122	504,122			
5. Health Insurance	\$ 1,041,430	1,041,430			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 5,422	5,422			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 395,108	395,108			
8. Uniform Allowance	\$ 69,763	69,763			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 7,694	7,694			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 232,802	232,802			
d. Accounting and Auditing	\$ 13,161	13,161			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 39,578	39,578			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 23,828	23,828			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 43,429	43,429			
2. Cellular Phones	\$ 4,151	4,151			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 1,169	1,169			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 912,500	912,500			
Subtotal	\$ 4,070,101	4,070,101			

* 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 Danbury, LLC dba Western Rehab Care Center
9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Holiday Funds (Self-disallow)	\$ 1,320		
Employee Food (Self-disallow)	\$ 2,461		
Employee Appreciation Awards/EOM (Self-disallow)	\$ 1,573		
Employee expense	\$ 8		
Reimbursement of Employee License Renewal	\$ 65		
Employee Drug testing	\$ 1,330		
Employee Assistance Program	\$ 937		
Total	\$ 7,694	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Danbury, LLC dba Western R	2409	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	4,070,101	4,070,101			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 523	523			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 2,279	2,279			
5. Education Expenses Related to Seminars and Conventions	\$ 3,581	3,581			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 562	562			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 9,449	9,449			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 7,882	7,882			
4. Fund-Raising***	\$				
5. Medical Records	\$ 16	16			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 4,392	4,392			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 17,733	17,733			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 1,471	1,471			
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>)	\$ 178,286	178,286			
12. Administrative Management Services**	\$ 388,144	388,144			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 131,193	131,193			
C-14 Total Administrative & General Expenditures	\$ 4,815,612	4,815,612			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Media Advertising-Mkt	\$ 4,353		
Special Events-Mkt	\$ 1,405		
Promo Items-Mkt	\$ 2,124		
Total Other Advertising	\$ 7,882	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care Facilities	\$ 12,159		
Long Term Care Mutual Aid dues	\$ 438		
ASHA Dues	\$ 372		
Dues/Subscriptions-Mkt (Self-disallow)	\$ 4,764		
Total Dues	\$ 17,733	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Background Checks-Nursing Admn	\$ 79		
Software Expense - Nursing Adm	\$ 34,036		
Licenses/Permits-Nursing Admn	\$ 763		
Background Checks-Nursing	\$ 3,133		
Background Checks-Therapy	\$ 159		
Background Checks-Dietary	\$ 159		
Licenses/Permits-Dietary	\$ 400		
Background Checks-Hskp	\$ 159		
Licenses/Permits-Maint	\$ 240		
Background Checks-Admin	\$ 159		
Licenses/Permits	\$ 45		
Patient Trust Bond	\$ 925		
Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 768		
Equipment Minor-Adm	\$ 298		
Internet Access-Adm	\$ 16,606		
Records Storage - Adm	\$ 3,761		
Parking Space - Adm	\$ 33,900		
Equipment Rental-Adm	\$ 4,809		
Misc Decor-Adm (Self-disallow)	\$ 443		
Collection Fees/Credit Card Fees (Self-disallow)	\$ 1,696		
Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 14,337		
Bank Service Charges-Adm	\$ 8,834		
Employee/Guest meals (Self-disallow)	\$ 5,454		
Champion Awards of Milford (Self-disallow)	\$ 30		
Total Other Administrative and General	\$ 131,193	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Senior Philanthropy of Danbury, LLC dba	License No. 2409	Report for Year Ended 9/30/2017	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Traditions Senior Management, 24641 US Highway, 19 North, Clearwater, FL 33763	388,144	Handles all operational and financial functions directly related to facility	Page 16/ Line m12

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC dba Western Re	2409	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 432,978	432,978		
2. Non-Food Supplies	\$ 36,564	36,564		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 89,428	89,428		
c. Management Services**	\$ _____			
d. Other (Specify) _____	\$ _____			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 558,970	558,970		
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 Danbury, LLC dba Western Reha		2409	9/30/2017		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	3,228	3,228		
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)		\$	58,257	58,257		
c. Management Services**		\$				
d. Other (Specify) Laundry supplies & chemicals		\$	392	392		
3E. Total Laundry Expenditures (3a + b + c + d)		\$	61,877	61,877		
3F. Laundry Questionnaire						
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3E.

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Senior Philanthropy of Danbury, LLC dba Wes	2409	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. \$	85,500	85,500		
c. Management Services*	\$				
d. Other (<i>Specify</i>) Cleaning supplies	\$	1,160	1,160		
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	86,660	86,660		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	143,596	143,596		
b. Medicine Cabinet Drugs	\$	28,842	28,842		
c. Medical and Therapeutic Supplies	\$	188,434	188,434		
d. Ambulance/Limousine***	\$	1,517	1,517		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	23,589	23,589		
f. X-rays and Related Radiological Procedures***	\$	5,404	5,404		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	13,455	13,455		
i. Recreation	\$	46,915	46,915		
j. Other (<i>Specify</i>)**** See Attached Schedule	\$	124,100	124,100		
5K. Total Resident Care Expenditures (5a - 5j)	\$	575,852	575,852		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Minor Equipment & Supplies - Therapy	\$ 6,775		
IV Supplies - Medicaid	\$ 2,018		
IV Drugs - Medicare (Self-disallow)	\$ 3,150		
Medical Equipment Rental	\$ 73,059		
Minor Equipment - Nursing	\$ 33,959		
IV Drugs - Managed Care (Self-disallow)	\$ 1,170		
IV Supplies - Managed Care (Self-disallow)	\$ 90		
IV Drugs - Medicaid	\$ 101		
Medical Waste Disposal	\$ 2,378		
Therapy Software Costs	\$ 1,400		
Total Other Resident Care	\$ 124,100	\$ -	\$ -

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

Name of Facility	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***			Page of	
		Yes	No			CCNH	RHNS	(Specify)		Pg
Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center				License No. 2409	Report for Year Ended 9/30/2017				21	37
Healthcare Service Group	Suite 300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Laundry	58,257				19 3b
Healthcare Service Group	Suite 300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping	85,500				20 4b
Winters Bros Hauling of CT	307 White St, Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	34,855				22 6f
Healthcare Service Group	Suite 300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Services	89,428				18 3b
White Birch Landscaping, Inc.	PO Box 680, Brewster, NY 10509	<input type="radio"/>	<input checked="" type="radio"/>		Ground Maintenance	10,670				22 6f
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Senior Philanthropy of Danbury, LLC dba We	2409	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 103,368	103,368				
b. Heat	\$ 45,884	45,884				
c. Light & Power	\$ 120,278	120,278				
d. Water	\$ 134,706	134,706				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 7,740	7,740				
f. Other (<i>itemize</i>)	\$ 172,891	172,891				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 584,867	584,867				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 37,221	37,221				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 113,437	113,437				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 150,658	150,658				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 2,110,641	2,110,641				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 111,418	111,418				
c. Personal property taxes	\$ 12,183	12,183				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 2,384,900	2,384,900				

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

Depreciation Schedule

Name of Facility Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center		License No. 2409		Report for Year Ended 9/30/2017				Page 23	of 37
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
C. Non-Movable Equipment									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. 2015 Ford Transit 250 -10 Passenger		40,257		40,257	12,077	S/L	5	8,051	
b. Van- Taxable sales tax		1,110		1,110	222	S/L	5	222	
c. Van- Taxable sales tax		1,693		1,693		S/L	5	339	
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal		57,276		57,276		S/L	Various	11,455	
E. Total Depreciation									
									113,437
									150,658

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/16/2016	Mattress BuyOut	\$ 15,568	5	\$ 3,114
9/16/2016	Resident Room Chairs	\$ 34,561	5	\$ 6,912
2/3/2017	Bladder Scanner	7147	5	1429
Total additions for Movable Equipmen		\$ 57,276		\$ 11,455 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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

Building Improvements

Asset Additions 10/1/2014-3/31/2015

2015 Additions

	Date Acquired	Life	Method	Historical Cost	9/30/2016 Expense	9/30/2016 Accum Deprec.	9/30/2017 Expense	9/30/2017 Accum Deprec.	Net Book Value
Elevator repair	6/1/2015	20	S/L	6,842	342	513	342	855	5,987
Renovations	8/25/2015	20	S/L	414,577	20,729	31,093	20,729	51,822	362,755
Renovations	9/23/2015	20	S/L	35,000	1,750	2,625	1,750	4,375	30,625
Total 2015 Additions				456,419	22,821	34,231	22,821	57,052	399,367

2016 Additions

Wandergard*	1/27/2016	20	S/L	3,378	169	169	169	338	3,040
Floor Renovation		20	S/L	(2,442)	(122)	(122)	(122)	(244)	(2,198)
Patio Cover*	3/14/2016	20	S/L	3,852	193	193	193	385	3,467
Mag Locks*	3/16/2016	20	S/L	2,403	120	120	120	240	2,162
Door/Mag IV Control*	3/18/2016	20	S/L	827	41	41	41	83	744
Front Door*	3/18/2016	20	S/L	930	47	47	47	93	837
Laundry Floor plumbing	6/9/2015	20	S/L	9,097	455	455	455	910	8,187
Kitchen Door	5/20/2016	20	S/L	2,408	120	120	120	241	2,167
AC Unit	6/13/2016	20	S/L	10,538	527	527	527	1,054	9,484
Elevator Car	7/19/2016	20	S/L	15,479	774	774	774	1,548	13,931
Gas Shutoff to Dryers in Laundry Rm	8/4/2016	20	S/L	1,500	75	75	75	150	1,350
Conduit Raceway through Walls	8/17/2016	20	S/L	3,450	173	173	173	345	3,105
AC Condensor Oil	8/24/2016	20	S/L	4,650	233	233	233	465	4,185
Elevator Controller	8/23/2016	20	S/L	1,454	73	73	73	145	1,309
AC Unit	6/13/2016	20	S/L	358	18	18	18	36	322
Controller in Elevator	8/16/2016	20	S/L	8,373	419	419	419	837	7,535
Total 2016 Additions				66,253	3,313	3,313	3,313	6,625	59,628

2017 Additions

Door Repair	12/16/2016	20	S/L	10,099	-	-	505	505	9,594
Building Renovation	10/1/2016	20	S/L	101,673	-	-	5,084	5,084	96,589
Facility Lighting	1/1/2017	15	S/L	89,661	-	-	5,977	5,977	83,684
Wandergard*	1/27/2016	20	S/L	(3,378)	(169)	(169)	(169)	(338)	(3,040)
Patio Cover*	3/14/2016	20	S/L	(3,852)	(193)	(193)	(193)	(385)	(3,467)
Mag Locks*	3/16/2016	20	S/L	(2,403)	(120)	(120)	(120)	(240)	(2,162)
Door/Mag IV Control*	3/18/2016	20	S/L	(827)	(41)	(41)	(41)	(83)	(744)
Front Door*	3/18/2016	20	S/L	(930)	(47)	(47)	(47)	(93)	(837)

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

	Date Acquired	Life	Method	Historical Cost	9/30/2016 Expense	9/30/2016 Accum Deprec.	9/30/2017 Expense	9/30/2017 Accum Deprec.	Net Book Value
Elevator Controller	8/23/2016	20	S/L	(1,454)	(73)	(73)	(73)	(145)	(1,309)
Total 2017 Additions				188,590	(642)	(642)	10,924	10,282	178,308
Total Building Improvements				716,198	25,655	37,311	37,221	74,533	641,666
Vehicles									
2015 Additions									
2015 Ford Transit 250 -10 Passenger Wagon	5/1/2015	5	S/L	40,257	8,051	12,077	8,051	20,129	20,128
2016 Additions									
Van- Taxable	6/16/2016	5	S/L	1,110	222	222	222	444	666
2017 Additions									
Van- Taxable	4/1/2017	5	S/L	1,693	-	-	339	339	1,354
Total Vehicles				43,060	8,273	12,299	8,612	20,912	22,149

* Due to change in capitalization policy these assets were reclassified and expensed.

	Date Acquired	Life	Method	Historical Cost	9/30/2016 Expense	9/30/2016 Accum Deprec.	9/30/2017 Expense	9/30/2017 Accum Deprec.	Net Book Value
Moveable Equipment									
Prior Owners Moveable Equipment (Fully Depreciation Assets Removed)	Various	Various	S/L	784,194	54,107	596,373	34,561	630,934	153,260
Asset Additions 10/1/2014-3/31/2015									
2015 Additions									
Sonic Wall	4/30/2015	15	S/L	3,609	241	361	241	601	3,007
Canon Copiers @2	5/30/2015	5	S/L	28,624	5,725	8,587	5,725	14,311	14,312
Slings	5/28/2015	5	S/L	27,817	5,563	8,345	5,563	13,909	13,908
Slings	6/1/2015	5	S/L	15,279	3,056	4,584	3,056	7,640	7,639
New Dryer	6/2/2015	10	S/L	7,175	718	1,077	718	1,794	5,381
AHT Software	7/1/2015	3	S/L	3,022	1,007	1,511	1,007	2,519	503
Total 2015 Additions				85,525	16,309	24,464	16,309	40,774	44,752
2016 Additions									
Plastic Card Printer	2/1/2015	5	S/L	1,142	228	228	228	457	685
Sonic Wall & Comp Equip	2/1/2015	15	S/L	3,109	207	207	207	415	2,694

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

	Date Acquired	Life	Method	Historical Cost	9/30/2016		9/30/2017		9/30/2017		Net Book Value
					Expense	Accum Deprec.	Expense	Accum Deprec.	Expense	Accum Deprec.	
Computer	2/1/2015	5	S/L	996	199	199	199	398	398	598	598
Chair Scale	3/1/2015	5	S/L	722	144	144	144	289	289	433	433
Computer Server	3/1/2015	5	S/L	575	115	115	115	230	230	345	345
Nurse Call System Installation	11/18/2015	5	S/L	22,975	4,595	4,595	4,595	9,190	9,190	13,785	13,785
Misc Equipment	10/1/2015	5	S/L	18,770	3,754	3,754	3,754	7,508	7,508	11,262	11,262
Washer	5/1/2015	10	S/L	(7,175)	(718)	(718)	(718)	(1,435)	(1,435)	(5,740)	(5,740)
Washer	5/1/2015	10	S/L	7,437	744	744	744	1,487	1,487	5,950	5,950
Refrigerator	6/8/2015	10	S/L	465	46	46	46	93	93	372	372
Pressure Relieving Mattress	6/12/2015	5	S/L	506	101	101	101	202	202	304	304
Printer	6/12/2015	5	S/L	898	180	180	180	359	359	539	539
Computer	6/30/2015	5	S/L	777	155	155	155	311	311	466	466
Digital Transmitter	7/7/2015	5	S/L	2,109	422	422	422	844	844	1,265	1,265
Channel Hardware	7/27/2015	5	S/L	465	93	93	93	186	186	279	279
Projector	4/6/2015	5	S/L	423	85	85	85	169	169	254	254
Stethoscope & Thermometers	4/13/2015	5	S/L	461	92	92	92	184	184	276	276
TV	5/6/2015	5	S/L	679	136	136	136	272	272	407	407
Floor Machine	5/11/2015	5	S/L	984	197	197	197	393	393	590	590
Anti Rollback Device	8/26/2015	5	S/L	306	61	61	61	122	122	184	184
TV & Wreaths	9/15/2015	5	S/L	1,170	234	234	234	468	468	702	702
Thermometer	9/28/2015	5	S/L	882	176	176	176	353	353	529	529
Lifts/ Slings	10/1/2015	10	S/L	2,816	282	282	282	563	563	2,253	2,253
Office Drawer Desk	9/23/2015	5	S/L	1,079	216	216	216	432	432	647	647
Computer & Hardware	10/19/2015	5	S/L	995	199	199	199	398	398	597	597
Laptop Computer Cart	11/12/2015	5	S/L	2,048	410	410	410	819	819	1,229	1,229
Chair Folding Pad	11/12/2015	5	S/L	432	86	86	86	173	173	259	259
Wheelchair	11/18/2015	10	S/L	366	37	37	37	73	73	293	293
Digital Transmitter	12/21/2015	5	S/L	499	100	100	100	200	200	299	299
Refrigerator	12/16/2015	10	S/L	1,147	115	115	115	229	229	918	918
Desk & Chair	12/24/2015	5	S/L	1,635	327	327	327	654	654	981	981
Canon	5/30/2015	5	S/L	2,974	595	595	595	1,190	1,190	1,784	1,784
Ice Maker	9/8/2015	5	S/L	3,685	737	737	737	1,474	1,474	2,211	2,211
Defibrillator	1/1/2016	5	S/L	1,845	369	369	369	738	738	1,107	1,107
Med Equip	1/25/2016	5	S/L	14,680	2,936	2,936	2,936	5,872	5,872	8,808	8,808
OXY Concentrators	2/5/2016	5	S/L	1,622	324	324	324	649	649	973	973
Furniture	2/2/2016	5	S/L	59,818	11,964	11,964	11,964	23,927	23,927	35,891	35,891
Kiosks	2/9/2016	5	S/L	1,984	397	397	397	794	794	1,190	1,190
Carts & OXY Tank Holders	2/23/2016	10	S/L	5,189	519	519	519	1,038	1,038	4,151	4,151

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

	Date Acquired	Life	Method	Historical Cost	9/30/2016 Expense	9/30/2016 Accum Deprec.	9/30/2017 Expense	9/30/2017 Accum Deprec.	Net Book Value
Mattresses	3/1/2016	5	S/L	1,350	270	270	270	540	810
Transmitters	3/7/2016	5	S/L	1,886	377	377	377	754	1,131
Wheelchair	3/10/2016	10	S/L	931	93	93	93	186	745
Digital Scales	6/5/2015	5	S/L	3,300	660	660	660	1,320	1,980
Beds	9/11/2015	5	S/L	2,803	561	561	561	1,121	1,682
Mattresses	9/18/2015	5	S/L	1,644	329	329	329	658	986
OXY Concentrators	2/8/2016	10	S/L	1,209	121	121	121	242	967
Sentra	3/8/2016	5	S/L	864	173	173	173	346	518
Multi Layer Mattress	11/19/2015	5	S/L	2,714	543	543	543	1,086	1,629
Multi Layer Mattress	9/15/2015	5	S/L	2,717	543	543	543	1,087	1,630
Multi Layer Mattress	9/1/2015	5	S/L	2,725	545	545	545	1,090	1,635
Cubicle Curtains	12/1/2015	5	S/L	4,552	910	910	910	1,821	2,731
Cement Boring & Wire Snaking	4/6/2016	10	S/L	3,250	325	325	325	650	2,600
Telephone Equipment & Set Up	3/31/2016	5	S/L	5,191	1,038	1,038	1,038	2,076	3,114
Telephone Equipment	6/23/2016	5	S/L	5,598	1,120	1,120	1,120	2,239	3,359
Nurse Station Annunciator Panel	6/10/2016	5	S/L	2,907	581	581	581	1,163	1,744
Cords/ Lifts	6/23/2016	10	S/L	1,421	142	142	142	284	1,137
AC Cleaner	6/24/2016	10	S/L	1,135	113	113	113	227	908
Water Solenoid	6/30/2016	10	S/L	783	78	78	78	157	627
Ceiling Tile	2/18/2016	15	S/L	509	34	34	34	68	441
Ceiling Tile	2/22/2016	15	S/L	751	50	50	50	100	651
Actuator/Battery	9/1/2016	10	S/L	542	54	54	54	108	434
Ice Machine	9/14/2016	5	S/L	1,211	242	242	242	484	726
Fluid Monitor	9/16/2016	5	S/L	2,278	456	456	456	911	1,367
Total 2016 Additions				213,758	40,217	40,217	40,217	80,435	133,323
2017 Additions									
Mattress BuyOut	11/16/2016	5	S/L	15,568	-	-	3,114	3,114	12,454
Resident Room Chairs	9/16/2016	5	S/L	34,561	-	-	6,912	6,912	27,649
Bladder Scanner	2/3/2017	5	S/L	7,147	-	-	1,429	1,429	5,718
Total 2017 Additions				57,276	-	-	11,455	11,455	45,821
Total Moveable Equipment				1,174,045	112,916	666,760	104,825	771,585	402,460
Total for 2017				1,933,304	146,845	716,371	150,658	867,030	1,066,274

Amortization Schedule*

Name of Facility Senior Philanthropy of Danbury, LLC dba Western Rehab Ca	Date of Acquisition		Length of Amortization	License No. 2409	Report for Year Ended 9/30/2017	Basis for Computing Amortization**	Rate %	Amortization for This Year	of 37
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

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

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

Name of Facility Senior Philanthropy of Danbury, LLC	License No. 2409	Report for Year Ended 9/30/2017	Page of 25 37		
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		O Yes	Ⓞ No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	180				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage	
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
107 Osborne Street LLC	Building	04/01/15	120 mo.	2,110,641	

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 Danbury, LLC		2409	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. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Senior Philanthropy of Danbury, LL		2409		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) Interest on line of credit & other interest				\$	182,899	182,899	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	182,899	182,899	
14. Insurance							
a. Insurance on Property (buildings only)				\$	12,745	12,745	
b. Insurance on Automobiles				\$	2,692	2,692	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	73,645	73,645	
2. Fire and Extended Coverage				\$			
3. Other (Specify) D&O and Crime Insurance				\$	11,562	11,562	
14d. Total Insurance Expenditures (14a + b + c)				\$	100,644	100,644	
15. Total All Expenditures (A-13 thru C-14)				\$	16,742,661	16,742,661	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Senior Philanthropy of Danbury, LLC dba Western Rehab Care			2409	9/30/2017	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 216,257	216,257		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 232,802	232,802		
10.	15	1e	Accounting & Legal	\$ 13,101	13,101		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,711	2,711		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 7,882	7,882		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 919	919		
20.	16	m10	Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 71,511	71,511		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 35,396	35,396		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 580,579	580,579		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
See	Attached	Marketing Disallowances	\$ 2,550		
15	1a9	Holiday Funds (Self-disallow)	\$ 1,320		
15	1a9	Employee Food (Self-disallow)	\$ 2,461		
15	1a9	Employee Appreciation Awards/EOM (Self-disallow)	\$ 1,573		
16	m13	Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 768		
16	m13	Misc Decor-Adm (Self-disallow)	\$ 443		
16	m13	Collection Fees/Credit Card Fees (Self-disallow)	\$ 1,696		
16	m13	Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 14,337		
16	m13	Employee/Guest meals (Self-disallow)	\$ 5,454		
16	m13	Champion Awards of Milford (Self-disallow)	\$ 30		
16	m8	Dues/Subscriptions-Mkt (Self-disallow)	\$ 4,764		
Total Other A&G Adjustments			\$ 35,396	\$ -	\$ -

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

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

Total Bed Capacity	180
# of Allowable Cell Phones	4

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

Page 15 Line 1h2	<u>Amount</u>
Cell Phone expense per TB	\$ 4,151
Allowable Cell Phone expense	\$ 1,440
Disallowed Cell Phone expense	<u><u>\$ 2,711</u></u> Page 28 Line 12

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

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	388,144 TB Linked
Patient Days	47,488 Page 8 of C/R
Amount Per Patient Day	\$ 8.1735
2016 PPD Allowance Per Rate Agreement	6.60
2017 CPI Increase	0.07
PPD Allowance 9/30/2017	6.67
Amount over (Under)	\$ 1.5059
Total Days	47,488 Page 8 of C/R
Disallowed Management Fee	\$ 71,511

Senior Philanthropy of Danbury, 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	3
15	1.a.3	490122	Payroll Taxes-Mkt-SUI	(15)
15	1.g	490901	Office Supplies-Mkt	1,135
15	1.g	490910	Computer Supplies-Mkt	626
15	1.g	490920	Forms/Printing-Mkt	357
Total Page 15 Marketing Disallowance				<u>2,106</u>
16	1.5	490133	Training/Seminars/Courses-Mkt	444
Total Page 16 Marketing Disallowance				<u>444</u>
Disallowed Marketing Department Expenses				<u>\$ 2,550</u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC dba Western Rehab C				2409	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 567,478	567,478		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 143,596	143,596		
28.	20	5d	Ambulance/Limousine	\$ 1,517	1,517		
29.	20	5f	X-rays, etc	\$ 5,404	5,404		
30.	20	5h	Laboratory	\$ 13,455	13,455		
31.	30	II2a/c	Medical Supplies	\$ 3,290	3,290		
32.	20	5e2	Oxygen (non emergency)	\$ 23,589	23,589		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 36,788	36,788		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 1,503	1,503		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 796,620	796,620		

*** 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 Danbury, LLC dba Western Rehab Care 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 pg 29b)	\$ 32,378		
20	5j	IV Drugs - Medicare (Self-disallow)	\$ 3,150		
20	5j	IV Drugs - Managed Care (Self-disallow)	\$ 1,170		
20	5j	IV Supplies - Managed Care (Self-disallow)	\$ 90		
Total Other Ancillary Costs			\$ 36,788	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14c3	D&O Life Insurance (Self-disallow)	\$ 1,503		
Total Other Adjustments			\$ 1,503	\$ -	\$ -

Schedule of Unallowable Building Interest

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

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

	<u>Amount</u>
Total Cable TV Expense acct #560717	\$ 35,978 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Disallowed Cable TV	<u><u>\$ 32,378</u></u>

F. Statement of Revenue

Name of Facility Senior Philanthropy of Danbury, LLC dba 2409		License No.		Report for Year Ended 9/30/2017		Page 30	of 37
Item	Total	CCNH	RHNS	(Specify)			
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (<i>CT only</i>)	\$ 18,721,558	18,721,558					
b. Medicaid Room and Board Contractual Allowance **	\$ (7,558,345)	(7,558,345)					
2. a. Medicaid (<i>All other states</i>)	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,341,504	1,341,504					
b. Medicare Room and Board Contractual Allowance **	\$ 569,376	569,376					
4. a. Private-Pay Residents and Other	\$ 1,413,947	1,413,947					
b. Private-Pay Room and Board Contractual Allowance **	\$ (199,761)	(199,761)					
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare	\$ 115,813	115,813					
b. Prescription Drugs - Medicare Contractual Allowance **	\$						
c. Prescription Drugs - Non-Medicare	\$ 63,605	63,605					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$						
2. a. Medical Supplies - Medicare	\$ 1,680	1,680					
b. Medical Supplies - Medicare Contractual Allowance **	\$						
c. Medical Supplies - Non-Medicare	\$ 1,610	1,610					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$						
3. a. Physical Therapy - Medicare	\$ 713,153	713,153					
b. Physical Therapy - Medicare Contractual Allowance **	\$						
c. Physical Therapy - Non-Medicare	\$ 382,725	382,725					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$						
4. a. Speech Therapy - Medicare	\$ 167,802	167,802					
b. Speech Therapy - Medicare Contractual Allowance **	\$						
c. Speech Therapy - Non-Medicare	\$ 141,980	141,980					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$						
5. a. Occupational Therapy - Medicare	\$ 595,298	595,298					
b. Occupational Therapy - Medicare Contractual Allowance **	\$						
c. Occupational Therapy - Non-Medicare	\$ 290,665	290,665					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$						
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,365,720)	(1,365,720)					
b. Other (<i>Specify</i>) - Non-Medicare	\$ (827,797)	(827,797)					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,569,093	14,569,093					
IV. Other Revenue*							
1. Meals sold to guests, employees & others	\$						
2. Rental of rooms to non-residents	\$						
3. Telephone	\$						
4. Rental of Television and Cable Services	\$						
5. Interest Income (<i>Specify</i>)	\$						
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other (<i>Specify</i>)	\$						
V. Total Other Revenue (1 thru 8)	\$						
VI. Total All Revenue (III +V)	\$ 14,569,093	14,569,093					

* 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	\$ 13,212		
30II6a	IV Therapy-MCR A-SNF	\$ 4,605		
30II6a	XRay MRA	\$ 2,837		
30II6a	Contractual Adj- Ancill-MCR A-SNF	\$ (1,103,690)		
30II6a	Flu Shots - MCR B - SNF	\$ 400		
30II6a	Sequestration - MCR B	\$ (3,754)		
	Contractual Adj- Ancill- MCR B-SNF	\$ (279,330)		
Total Other Resident Revenue - Medicare		\$ (1,365,720)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30II6b	Routine Revenue Adjustment-SNF PVT	\$ (46,024)		
30II6b	Laboratory- MCD- SNF	\$ 302		
30II6b	IV Therapy-MCD-SNF	\$ 2,583		
30II6b	Other Service- MCD-SNF	\$ 429		
30II6b	Contractual Adj- Ancillaries- MCD-SNF	\$ (418,425)		
30II6b	Contractual Adj- Ancill- Hospice-SNF	\$ (3,657)		
30II6b	Lab Rev-Ins	\$ 40		
30II6b	Contractual Allowance Ancillary INS	\$ (3,339)		
30II6b	Lab HMO	\$ 4,340		
30II6b	IV THERAPY	\$ 1,455		
30II6b	Radiology HMO	\$ 2,352		
30II6b	Contractual Adj Ancillary HMO	\$ (367,853)		
Total Other Resident Revenue		\$ (827,797)	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC d	2409	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	27,558
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,013,396
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	19,610
a. Prepaid Insurance	4,122			
b. Prepaid Taxes and Licenses	401			
c. Prepaid Other	15,087			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	578,000
See Attached	578,000			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,638,564
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>716,197</u>		\$	641,664
	Accum. Depreciation <u>74,533</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>389,851</u>		\$	249,199
	Accum. Depreciation <u>140,652</u>	Net		
7. Motor Vehicles	*Historical Cost <u>43,060</u>		\$	22,149
	Accum. Depreciation <u>20,911</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	23,003
F/S vs. C/R Cost Basis Adjustment	23,000			
Rounding	3			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	936,015

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

(Carry Total forward to next page)

Senior Philanthropy of Danbury, LLC
Pg. 31 Other Current Assets
September 30, 2017

Other Current Assets (Itemize)	
Due from Cheshire	195,000
Due from Golden Hill	141,000
Due from Newington	224,000
Deposits on Utilities	9,000
Deposits on Professional Services	9,000
Total	<u>578,000</u>

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC d		2409	9/30/2017	32	37
Account				Amount	
Total Brought Forward:				\$	3,574,579
C. Leasehold or like property recorded for Equity Purposes.					
1. Land				\$	
2. Land Improvements		*Historical Cost _____		\$	
		Accum. Depreciation _____	Net	\$	
3. Buildings		*Historical Cost _____		\$	
		Accum. Depreciation _____	Net	\$	
4. Non-Movable Equipment		*Historical Cost _____		\$	
		Accum. Depreciation _____	Net	\$	
5. Movable Equipment		*Historical Cost 784,194		\$	
		Accum. Depreciation 630,934	Net	\$	153,260
6. Motor Vehicles		*Historical Cost _____		\$	
		Accum. Depreciation _____	Net	\$	
7. Minor Equipment-Not Depreciable				\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$	153,260
D. Investment and Other Assets					
1. Deferred Deposits				\$	
2. Escrow Deposits				\$	
3. Organization Expense		*Historical Cost _____		\$	
		Accum. Depreciation _____	Net	\$	
4. Goodwill (Purchased Only)				\$	
5. Investments Related to Resident Care (<i>itemize</i>)				\$	

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

D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	3,727,839

* 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 Danbury, LLC dba We		2409	9/30/2017	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	465,235
2. Notes Payable (<i>itemize</i>)				\$	72,849
Notes Payable					72,849
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>)				\$	320,444
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	41,268
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>)				\$	2,774,604
See Attached		2,774,604			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,674,400

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

(Carry Total forward to next page)

Senior Philanthropy of Danbury, LLC
Pg. 33 Other Current Liabilities
September 30, 2017

Pg. 33a

Other Current Liabilities (Itemize)	
Medicare Remittance Adjustment	8,355
Employee Deductions- Garnishments	235
Employee Deductions- HSA	73
Employee Deductions- FSA	2,302
Employee Deductions- ST/LIFE	1,456
Employee Deductions- Child Support	600
Employee Deductions - AFLAC	799
Employee Deductions - Union Dues	1,511
Resident Trust	24,800
Uncleared Checks	122,839
Accrued Workers Comp	75,304
Accrued Real Estate Taxes	59,536
Accrued Legal Fees	2,771
Accrued Accounting/Audit Fees	12,357
Accrued Personal Property Taxes	8,954
Accrued Other	2,566
Due to Eagle Lake Foundation	6,734
Due to Medicaid - Bed Fees	238,577
Due to Med Equities	325,000
Deferred Rent	1,879,835
Total	2,774,604

G. Balance Sheet (cont'd)

Name of Facility Senior Philanthropy of Danbury, LLC dba W		License No. 2409	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,674,400	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 3,800,249	
Due to Fifth Third Line		3,761,167			
Long Term Loan Payable		1,810			
Long Term Capital Lease		37,272			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,800,249	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 7,474,649	

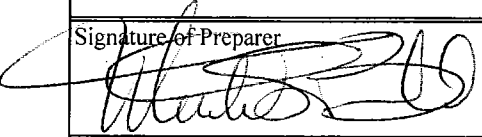
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC	2409	9/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	153,260
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			\$	153,260
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,778,002)
6. Gain or Loss for Period			\$	(2,122,068)
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	(3,900,070)
C. Total Reserves and Net Worth			\$	(3,746,810)
D. Total Liabilities, Reserves, and Net Worth			\$	3,727,839

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Danbury, LLC db	2409	9/30/2017	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(1,971,250)		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	14,569,093		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	16,691,161		
D. Net Income or Deficit			\$	(2,122,068)		
E. Balance			\$	(4,093,318)		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenditures page 27	16,742,661					
Depreciation Adjustment	(51,500)					
Total Expenditures Line C	16,691,161					
2. Other <i>(itemize)</i>						
Prior year adjustment for amended 2016 report	193,251					
Rounding	(3)					
F-3. Total Additions					\$	193,248
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$			
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose	Amount					
3. Total Deductions			\$			
H. Balance at End of Period			\$	(3,900,070)		

I. Preparer's/Reviewer's Certification

Name of Facility Senior Philanthropy of Danbury, LLC dba		License No. 2409	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)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/13/18	
Printed Name of Preparer Matthew S. Bivolack					
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 Danbury, LLC 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 Danbury, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 7, 2018

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

Facility Name Senior Philanthropy of Danbury, LLC d/b/a Western Rehab Care 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: _____

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: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 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 Danbury, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
110102	Petty Cash	1,000.00			1,000.00	1,000.00
110103	BOA Operating Account	1,008.00			1,008.00	2,252.00
110110	Resident Trust	24,800.00			24,800.00	30,481.00
110113	Operating Account	0.00			0.00	0.00
110204	Accts Receivable-PVT	129,048.00			129,048.00	48,348.00
110205	Accts Receivable-Caid Res Responsibility	74,791.00			74,791.00	14,015.00
110206	Accts Receivable-SNF Medicare Part A	121,014.00			121,014.00	194,892.00
110207	Accts Receivable-SNF Medicare Part B	24,246.00			24,246.00	20,673.00
110208	Accts Receivable-Caid Cross-Over Part A	(7,538.00)			(7,538.00)	31,633.00
110209	Accts Receivable-Caid Cross-Over Part B	8,836.00			8,836.00	3,282.00
110210	Accts Receivable-SNF Medicaid	1,466,906.00			1,466,906.00	994,634.00
110211	Accts Receivable-Hospice	121,010.00			121,010.00	43,768.00
110212	Accts Receivable-Pvt Co Insurance Part A	63,937.00			63,937.00	46,542.00
110213	Accts Receivable-Pvt Co Insurance Part B	6,342.00			6,342.00	7,354.00
110214	Accts Receivable-Insurance	17,227.00			17,227.00	0.00
110215	Allowance for Uncollectible-SNF/IL/AL	(261,312.00)			(261,312.00)	(84,331.00)
110217	Accts Receivable - Other	8,828.00			8,828.00	5,187.00
110218	Accts Receivable - HMO B	33,555.00			33,555.00	43,222.00
110221	Accounts Receivable - HMO	40,429.00			40,429.00	68,784.00
110222	Accounts Receivable - VA	0.00			0.00	0.00
110223	Accts Receivable - PO	166,077.00			166,077.00	141,650.00
110232	Due from Eagle	0.00			0.00	307,320.00
110236	Due from TSM	0.00			0.00	0.00
110240	Due from Cheshire	195,000.00			195,000.00	1,184.00
110241	Due from Golden Hill	141,000.00			141,000.00	46,557.00
110242	Due from Long Ridge	0.00			0.00	18,167.00
110243	Due from Newington	224,000.00			224,000.00	9,251.00
110245	Due from West River	0.00			0.00	36,003.00
110246	Due from Western	0.00			0.00	0.00
110247	Due from Westport	0.00			0.00	1,153.00
110250	AR-Refunds	0.00			0.00	1,481.00
110260	AR Mcd Coins Bad Debt	0.00			0.00	(11,092.00)
110401	Prepaid Insurance	4,122.00			4,122.00	6,995.00
110403	Prepaid Taxes and Licenses	401.00			401.00	95,601.00
110405	Prepaid Uniforms	0.00			0.00	0.00
110406	Prepaid Other	15,087.00			15,087.00	59,873.00
110407	Prepaid Workers Comp	2,348.00			0.00	65,809.00
			RJE - 14	(77,652.00)		
			RJE - 16	75,304.00		
120110	Deposits on Utilities	9,000.00			9,000.00	0.00
120111	Deposits on Professional Services	9,000.00			9,000.00	9,100.00
120201	Cash - Replacement Reserve	0.00			0.00	0.00
120202	Cash - Tax Escrow	0.00			0.00	0.00
120203	Cash - Insurance Escrow	0.00			0.00	0.00
120204	Cash - Insurance Reserve	0.00			0.00	503,926.00
120205	Cash - Security Deposit	750.00			750.00	750.00
120304	Building & Improvements	654,355.00			61,843.58	716,198.58
			RJE - 12	(27,817.00)		
			RJE - 13	89,660.58		
120305	Accumulated Depr- Bldg & Improvement	(57,411.00)			(57,411.00)	(31,689.00)
120306	Furniture, Fixtures & Equipment	451,695.00			(61,843.58)	389,851.42
			RJE - 12	27,817.00		
			RJE - 13	(89,660.58)		
120307	Accumulated Depr- FFE	(138,749.00)			(138,749.00)	(72,650.00)
120308	Motor Vehicles	43,060.00			43,060.00	41,367.00
120309	Accumulated Depr- Vehicles	(16,935.00)			(16,935.00)	(9,598.00)
120320	Construction-in-Progress	0.00			0.00	171,559.00
210104	Accounts Payable- Trade	(738,066.00)			(738,066.00)	(1,602,361.00)
210105	Accounts Payable- Accrued	(174,380.00)			447,211.00	(29,894.00)
			RJE - 17	447,211.00		
210107	Medicaid Remittance Adjustment	0.00			0.00	(4,107.00)
210108	Medicare Remittance Adjustment	(8,355.00)			(8,355.00)	9,454.00
210109	Employee Deductions- Garnishments	(235.00)			(235.00)	(206.00)
210110	Employee Deductions- HSA	(73.00)			(73.00)	0.00
210111	Employee Deductions- 401K	0.00			0.00	0.00
210112	Employee Deductions- FSA	(2,302.00)			(2,302.00)	(1,956.00)
210113	Employee Deductions- ST/LIFE	(1,456.00)			(1,456.00)	(10,273.00)

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
210114	Employee Deductions- Child Support	(600.00)			(600.00)	(462.00)
210115	SIT Taxes Payable	(5,367.00)			(5,367.00)	(5,452.00)
210116	Employee Deductions - AFLAC	(799.00)			(799.00)	(711.00)
210117	Employee Deductions - Union Dues	(1,511.00)			(1,511.00)	(1,380.00)
210118	Resident Trust	(24,800.00)			(24,800.00)	(30,481.00)
210152	Note Payable - HSG 12/31/15	0.00			0.00	(9,789.00)
210160	Uncleared Checks	(122,839.00)			(122,839.00)	(57,486.00)
210201	Accrued Salaries & Wages	(89,622.00)			(89,622.00)	(91,562.00)
210202	Federal Income Tax Withheld	(15,916.00)			(15,916.00)	(16,434.00)
210204	FICA Taxes- EE	(19,034.00)			(19,034.00)	(19,418.00)
210205	SUI Taxes Payable	(915.00)			(915.00)	(14,349.00)
210206	Accrued Workers Comp	0.00		(75,304.00)	(75,304.00)	0.00
			RJE - 16	(75,304.00)		
210207	Accrued Vacation/Holiday Pay	(230,822.00)			(230,822.00)	(121,508.00)
210208	Accrued Real Estate Taxes	(59,536.00)			(59,536.00)	(59,574.00)
210210	FUTA Taxes	(36.00)			(36.00)	(21.00)
210212	Accrued Interest Payable	0.00			0.00	0.00
210215	Accrued Legal Fees	(2,771.00)			(2,771.00)	0.00
210216	Accrued Accounting/Audit Fees	(12,357.00)			(12,357.00)	(34,857.00)
210218	Accrued Personal Property Taxes	(8,954.00)			(8,954.00)	(16,497.00)
210222	Accrued Other	(2,566.00)			(2,566.00)	0.00
210223	Due to Line Capital One	0.00			0.00	0.00
210225	Due to Eagle Lake Foundation	(6,734.00)			(6,734.00)	0.00
210226	Due to Line of Credit	0.00			0.00	0.00
210231	Capital - LA Health Investors LLC	806,707.00			806,707.00	0.00
210240	Due to - Cheshire	0.00			0.00	0.00
210241	Due to - Golden Hill	0.00			0.00	0.00
210242	Due to/from - Long Ridge	0.00			0.00	0.00
210243	Due to - Newington	0.00			0.00	0.00
210244	Due to Fifth Third Line	(3,761,167.00)			(3,761,167.00)	(1,851,147.00)
210245	Due to - West River	0.00			0.00	0.00
210249	Due to Traditions Senior Management	0.00			0.00	0.00
210259	Due to Medicaid - Bed Fees	(238,577.00)			(238,577.00)	(223,295.00)
210263	Due to Med Equities	(325,000.00)			(325,000.00)	(450,000.00)
220100	Notes Payable	(72,849.00)			(72,849.00)	0.00
220101	Long Term Loan Payable	(1,810.00)			(1,810.00)	(4,350.00)
220200	Deferred Rent	(1,879,835.00)			(1,879,835.00)	(802,861.00)
220400	Long Term Capital Lease	(37,272.00)			(37,272.00)	(51,659.00)
250001	Capital - WCCP, LLC	2,420,121.00			2,420,121.00	0.00
250100	Unrestricted Net Assets	(3,226,828.00)			(3,226,828.00)	0.00
250200	Change in Net Assets	1,778,002.00			1,778,002.00	696,394.00
310101	Routine Services-SNF PVT	(593,444.00)			(593,444.00)	(337,224.00)
310103	Pharmacy- SNF PVT	(1,490.00)			(1,490.00)	0.00
310106	Physical Therapy- SNF PVT	(1,065.00)			(1,065.00)	(4,585.00)
310107	Speech Therapy- SNF PVT	(900.00)			(900.00)	(8,750.00)
310108	Occupational Therapy- SNF PVT	(1,071.00)			(1,071.00)	(4,697.00)
310195	Routine Revenue Adjustment-SNF PVT	46,024.00			46,024.00	7,983.00
310201	Routine Services-MCR A-SNF	(1,374,644.00)			(1,374,644.00)	(1,866,027.00)
310203	Pharmacy-MCR A-SNF	(115,813.00)			(115,813.00)	(177,709.00)
310205	Laboratory- MCR A-SNF	(13,212.00)			(13,212.00)	(30,204.00)
310206	Physical Therapy- MCR A-SNF	(470,801.00)			(470,801.00)	(601,566.00)
310207	Speech Therapy- MCR A-SNF	(75,770.00)			(75,770.00)	(106,900.00)
310208	Occupational Therapy- MCR A-SNF	(420,652.00)			(420,652.00)	(487,646.00)
310212	IV Therapy-MCR A-SNF	(4,605.00)			(4,605.00)	(9,806.00)
310215	XRay MRA	(2,837.00)			(2,837.00)	(7,765.00)
310295	Sequestration - MCR A	33,140.00			33,140.00	44,435.00
310298	Contractual Adj- Room- MCR A-SNF	(569,376.00)			(569,376.00)	(747,119.00)
310299	Contractual Adj-Ancill-MCR A-SNF	1,103,690.00			1,103,690.00	1,421,595.00
310301	Routine Services- MCD-SNF	(18,721,558.00)			(18,721,558.00)	(17,378,300.00)
310302	Medical Supplies- MCD-SNF	0.00			0.00	(210.00)
310303	Pharmacy- MCD- SNF	(17,567.00)			(17,567.00)	(7,796.00)
310305	Laboratory- MCD- SNF	(302.00)			(302.00)	(502.00)
310306	Physical Therapy- MCD-SNF	(195,474.00)			(195,474.00)	(107,737.00)
310307	Speech Therapy- MCD-SNF	(57,850.00)			(57,850.00)	(53,480.00)
310308	Occupational Therapy- MCD-SNF	(144,235.00)			(144,235.00)	(85,829.00)
310312	IV Therapy-MCD-SNF	(2,583.00)			(2,583.00)	(510.00)
310397	Other Service- MCD-SNF	(429.00)			(429.00)	0.00
310398	Contractual Adj- Room- MCD-SNF	7,558,345.00			7,558,345.00	5,951,103.00
310399	Contractual Adj- Ancillaries- MCD-SNF	418,425.00			418,425.00	255,624.00
310402	Medical Supplies- MCR B-SNF	(1,680.00)			(1,680.00)	(5,490.00)
310406	Physical Therapy- MCR B-SNF	(242,352.00)			(242,352.00)	(215,726.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
310407	Speech Therapy-MCR B-SNF	(92,032.00)			(92,032.00)	(79,700.00)
310408	Occupational Therapy-MCR B-SNF	(174,646.00)			(174,646.00)	(93,093.00)
310410	Flu Shots - MCR B - SNF	(400.00)			(400.00)	0.00
310498	Sequestration - MCR B	3,754.00			3,754.00	2,988.00
310499	Contractual Adj- Ancill- MCR B-SNF	279,330.00			279,330.00	232,689.00
310501	Routine Services-Hospice-SNF	(230,377.00)			(230,377.00)	(366,256.00)
310503	Pharmacy-Hospice-SNF	(3,231.00)			(3,231.00)	213.00
310506	Physical Therapy-Hospice-SNF	(126.00)			(126.00)	(252.00)
310507	Speech Therapy-Hospice-SNF	(300.00)			(300.00)	(750.00)
310508	Occupational Therapy-Hospice-SNF	0.00			0.00	(364.00)
310598	Contractual Adj-Room-Hospice-SNF	89,920.00			89,920.00	123,972.00
310599	Contractual Adj- Ancill- Hospice-SNF	3,657.00			3,657.00	1,153.00
310601	Routine Serv-Ins.	(13,179.00)			(13,179.00)	0.00
310603	Pharmacy-Ins	0.00			0.00	0.00
310605	Lab Rev-Ins	(40.00)			(40.00)	0.00
310606	Physical Therapy-Ins.	(3,957.00)			(3,957.00)	0.00
310607	Speech Therapy-Ins.	0.00			0.00	0.00
310608	Occupational Therapy-Ins.	(3,390.00)			(3,390.00)	0.00
310620	Nursing Supplies INS	0.00			0.00	0.00
310698	Contractual Allowance-Ins. R/S	0.00			0.00	0.00
310699	Contractual Allowance Ancillary INS	3,339.00			3,339.00	0.00
310701	Routine Services VA	0.00			0.00	0.00
310703	Pharmacy VA	0.00			0.00	0.00
310706	Physical Therapy VA	0.00			0.00	0.00
310707	Speech Therapy VA	0.00			0.00	0.00
310708	Occupational Therapy VA	0.00			0.00	0.00
310720	Nursing Supplies VA	0.00			0.00	0.00
310798	Contract Adj R&B VA	0.00			0.00	0.00
310799	Cont Adjmt Ancillary VA	0.00			0.00	0.00
310801	Routine Services HMO	(576,947.00)			(576,947.00)	(558,044.00)
310802	Medical Supplies HMO	(1,610.00)			(1,610.00)	(30.00)
310803	Pharmacy HMO	(41,317.00)			(41,317.00)	(51,885.00)
310805	Lab HMO	(4,340.00)			(4,340.00)	(12,581.00)
310806	PT HMO	(182,103.00)			(182,103.00)	(251,307.00)
310807	ST HMO	(82,930.00)			(82,930.00)	(64,510.00)
310808	OT HMO	(141,969.00)			(141,969.00)	(181,729.00)
310810	IV THERAPY	(1,455.00)			(1,455.00)	(2,820.00)
310815	Radiology HMO	(2,352.00)			(2,352.00)	(4,077.00)
310820	Nursing Supplies HMO	0.00			0.00	0.00
310850	Evercare Revenue - A	0.00			0.00	(6,235.00)
310898	Contractual Adjustment Room HMO	109,841.00			109,841.00	44,182.00
310899	Contractual Adj Ancillary HMO	367,853.00			367,853.00	477,848.00
370125	Guest Meals	0.00			0.00	0.00
380165	Vending Machine Revenue	0.00			0.00	(375.00)
380913	Contracted Service	0.00			0.00	0.00
389999	Miscellaneous Operating Income-Admin	0.00			0.00	(749.00)
410101	Salaries-Administrator	119,519.00		16,317.00	135,836.00	135,498.00
			RJE - 11	16,317.00		
410102	Salaries-DON	107,924.00			107,924.00	114,373.00
410103	Salaries-Nurse Liaison/Risk Mgr	71,200.00			71,200.00	71,945.00
410104	Salaries-MDS Coord/MDS Asst	145,128.00			145,128.00	170,164.00
410105	Salaries - Assist Administrator	0.00			0.00	0.00
410106	Inservice Coordinator-Nursing Admin	0.00			0.00	93,632.00
410107	Salaries - ADON/Unit Mgr	80,812.00			80,812.00	80,287.00
410108	Bonus - Nursing Admin	0.00			0.00	0.00
410115	Nursing Admin Overtime	0.00			0.00	0.00
410116	Orientation - Nursing Adm	0.00			0.00	6,532.00
410117	Salaries - Nursing Infection Control	0.00			0.00	0.00
410120	Vacation/Sick/Holiday-Nursing Admn	65,895.00		(16,317.00)	49,578.00	67,533.00
			RJE - 11	(16,317.00)		
410121	Payroll Taxes-Nursing Admn-FICA	43,882.00			43,882.00	54,450.00
410122	Payroll Taxes-Nursing Admn-SUI	6,886.00			6,886.00	13,535.00
410123	Workers Comp-Nursing Admn	33,454.00		6,296.00	39,750.00	31,220.00
			RJE - 14	6,296.00		
410124	Payroll Nursing Admin-FUTA	403.00			403.00	3,948.00
410125	Employee Health Insurance-Nurs Admin	60,733.00		(456,874.00)	(396,141.00)	31,212.00
			RJE - 17	(456,874.00)		
410126	Employee Life Insurance-Nursing Admn	861.00			861.00	906.00
410127	Employee Dental Insurance-Nurs Admn	999.00			999.00	2,569.00
410128	Employee Vision Insurance-Nurs Admin	66.00			66.00	253.00
410130	Recruitment-Nursing Admn	902.00			902.00	1,271.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
410131	Drug Free Expense-Nursing Admn	0.00			0.00	0.00
410132	Background Checks-Nursing Admn	79.00			79.00	0.00
410133	Training/Seminars/Courses-Nurs Admn	2,166.00			2,166.00	11,795.00
410134	Dues/Subscriptions-Nursing Admn	0.00			0.00	0.00
410135	Employee Expense-Nursing Admn	298.00			298.00	760.00
410136	Contracted Services - Nursing Admin	0.00			0.00	50,220.00
410137	Software Expense - Nursing Adm	34,036.00			34,036.00	27,065.00
410140	Interco Contracted Services -Nurse Admin	40,942.00			40,942.00	(8,198.00)
410141	Cell Phones - Nursing Admin	2,045.00			2,045.00	2,140.00
410145	Dues to Chamber of Commerce	0.00			0.00	875.00
410176	Equipment Minor	0.00			0.00	(1,196.00)
410195	Mileage/Travel Reimburse - Nursing Adm	1,049.00			1,049.00	3,369.00
410199	Licenses/Permits-Nursing Admn	763.00			763.00	2,424.00
410201	Salaries-RN	594,704.00			594,704.00	720,888.00
410202	Overtime-RN	31,930.00			31,930.00	53,751.00
410203	Orientation-RN	6,641.00			6,641.00	9,073.00
410204	Salaries-LPN	1,088,064.00			1,088,064.00	1,074,164.00
410205	Overtime-LPN	41,810.00			41,810.00	50,650.00
410206	Orientation-LPN	22,066.00			22,066.00	18,954.00
410207	Salaries-CNA	1,704,946.00			1,704,946.00	1,851,181.00
410208	Overtime-CNA	64,491.00			64,491.00	79,214.00
410209	Orientation-CNA	12,860.00			12,860.00	15,327.00
410210	Ward Clerk/Staff Coord-Nursing	81,510.00			81,510.00	90,410.00
410212	Ward Clerk/Staff Coord- OT	3,456.00			3,456.00	1,657.00
410213	Ward Clerk-Nurs Orientation	461.00			461.00	0.00
410216	Orientation - Nurse Assistant	0.00			0.00	0.00
410220	Vacation/Sick/Holiday-Nursing	453,607.00			453,607.00	505,913.00
410221	Payroll Taxes-Nursing-FICA	295,969.00			295,969.00	323,868.00
410222	Payroll Taxes-Nursing-SUI	108,753.00			108,753.00	118,853.00
410223	Workers Comp-Nursing	322,963.00		58,392.00	381,355.00	195,127.00
			RJE - 14	48,729.00		
			RJE - 17	9,663.00		
410224	Payroll Nursing - FUTA	5,423.00			5,423.00	25,011.00
410225	Employee Health Insurance-Nursing	905,864.00		1,188.00	907,052.00	582,261.00
			RJE - 6	1,188.00		
410226	Employee Life Insurance-Nursing	2,751.00		67.00	2,818.00	3,343.00
			RJE - 7	67.00		
410227	Employee Dental Insurance-Nursing	10,086.00			10,086.00	7,785.00
410228	Travel - Nursing	169.00		41.00	210.00	287.00
			RJE - 3	41.00		
410229	Employee Vision Insurance - Nursing	1,173.00			1,173.00	2,269.00
410230	Recruitment-Nursing	7,426.00			7,426.00	10,601.00
410231	Drug Free Expense-Nursing	1,330.00			1,330.00	1,737.00
410232	Background Checks-Nursing	3,133.00			3,133.00	2,132.00
410233	Training/Seminars/Courses-Nursing	766.00			766.00	2,185.00
410234	Dues/Subscriptions-Nursing	12,969.00			12,969.00	12,045.00
410235	Employee Expense-Nursing	5,472.00		(1,638.00)	3,834.00	14,740.00
			RJE - 3	(41.00)		
			RJE - 6	(1,188.00)		
			RJE - 7	(67.00)		
			RJE - 8	(312.00)		
			RJE - 9	(30.00)		
410236	Uniforms-Nursing	46,731.00		312.00	47,043.00	3,274.00
			RJE - 8	312.00		
410237	Office Supplies - Nursing	4,929.00			4,929.00	15,971.00
410240	Interco Contracted Services - Nursing	0.00			0.00	(20,825.00)
410241	Pension-Nursing	260,098.00		765.00	260,863.00	332,987.00
			RJE - 4	765.00		
410435	Employee Expense - Therapy	65.00			65.00	0.00
410436	Uniform - Rehab	2,253.00			2,253.00	0.00
410441	Pension - Therapy	32,822.00			32,822.00	46,085.00
410501	Salaries-Med Rec	31,617.00			31,617.00	37,014.00
410502	Overtime-Med Rec	150.00			150.00	705.00
410503	Orientation- Med Rec	195.00			195.00	83.00
410520	Vacation/Sick/Holiday- Med Recs	2,364.00			2,364.00	4,709.00
410521	Payroll Taxes-Med Recs-FICA	2,404.00			2,404.00	3,135.00
410522	Payroll Taxes-Med Recs-SUI	1,173.00			1,173.00	1,875.00
410523	Workers Comp- Med Recs	82.00		(10.00)	72.00	(49.00)
			RJE - 14	(10.00)		
410524	Payroll Tax - Medical Record - FUTA	66.00			66.00	266.00
410525	Employee Health Insurance-Med Recs	8,727.00			8,727.00	2,431.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
410526	Employee Life Insurance-Med Recs	28.00			28.00	31.00
410527	Employee Dental Insurance-Med Recs	0.00			0.00	148.00
410528	Employee Vision Insurance - Med Recs	0.00			0.00	(2.00)
410532	Background Checks-Med Recs	0.00			0.00	0.00
410536	Supplies Med Rec	16.00			16.00	1,233.00
410540	Interco Contracted Services - Med Rec	0.00			0.00	841.00
410541	Pension Med Rec	0.00			0.00	0.00
410601	Salaries-Social Service	98,019.00			98,019.00	119,442.00
410602	Overtime- Social Service	68.00			68.00	244.00
410603	Orientation-Soc Serv	252.00			252.00	925.00
410620	Vacation/Sick/Holiday-Social Service	9,285.00			9,285.00	11,233.00
410621	Payroll Taxes- Social Service-FICA	8,192.00			8,192.00	9,758.00
410622	Payroll Taxes- Social Service-SUI	2,060.00			2,060.00	3,462.00
410623	Workers Comp-Social Service	326.00			372.00	186.00
			RJE - 14	46.00		
410624	Payroll Tax - Social Service - FUTA	98.00			98.00	827.00
410625	EE Health Insurance-Social Service	5,789.00			5,789.00	2,623.00
410626	Employee Life Ins-Social Service	145.00			145.00	161.00
410627	Employee Dental Ins-Social Service	30.00			30.00	305.00
410628	Employee Vision Insurance - Social Ser	33.00			33.00	52.00
410630	Recruitment-Social Service	0.00			0.00	139.00
410632	Background Checks- Social Service	0.00			0.00	82.00
410635	Employee Expense-Social Service	166.00			166.00	57.00
410701	Medical Director	49,980.00			49,980.00	43,048.00
410702	Pharmacy Consultant	15,570.00			15,570.00	18,278.00
410703	Medical Records Consultant	0.00			0.00	0.00
410706	Physician Consultant	18,000.00			18,000.00	20,535.00
410707	Physician Services	3,089.00			3,089.00	2,072.00
410708	Staffing Agency-RN	4,048.00			4,048.00	27,368.00
410709	Staffing Agency-LPN	4,497.00			4,497.00	11,012.00
410710	Staffing Agency-CNA	306.00			306.00	6,810.00
410711	Salaries - Director of Rehab	0.00			0.00	0.00
410712	Salaries - Physical Therapy Assistant	67,283.00			67,283.00	110,891.00
410713	Overtime - Physical Therapy Assistant	413.00			413.00	388.00
410716	Salaries - Occupational Therapy Assist	2,904.00			2,904.00	750.00
410717	Overtime - Occupational Therapy Assistan	0.00			0.00	0.00
410718	Salaries - Therapy - Rehab Tech	32,361.00			0.00	27,023.00
			RJE - 1	(32,361.00)		
410719	Therapy - Rehab Tech OT	0.00			0.00	0.00
410724	Vac/Hol/Sick Speech Therapist	0.00			0.00	0.00
410725	Therapy Staffing Services	0.00			0.00	0.00
410726	Salaries Respiratory Therapist	0.00			0.00	0.00
410727	Salaries Respiratory Therapy OT	0.00			0.00	0.00
410728	Background Checks-Therapy	159.00			159.00	0.00
410729	Vacation/Sick/Holiday - RT	0.00			0.00	0.00
410730	Minor Equipment & Supplies - Therapy	6,775.00			6,775.00	3,961.00
410731	IV Therapy	0.00			0.00	0.00
410733	Floor Stock Drugs & Supplies	28,609.00			28,609.00	22,446.00
410734	Pharmacy Supplies	0.00			0.00	0.00
410735	Office Supplies-Therapy	0.00			0.00	0.00
410738	IV Supplies - Other	0.00			0.00	0.00
410740	Interco Contracted Services - Therapy	0.00			0.00	2,188.00
410741	Oxygen	10,301.00			10,301.00	9,927.00
410742	Inhalation Supplies	13,288.00			13,288.00	18,249.00
410743	IV Supplies - Medicaid	2,018.00			2,018.00	1,260.00
410750	Resident Transportation	1,517.00			1,517.00	(236.00)
410751	Lab Fees	13,455.00			13,455.00	24,681.00
410752	X-Ray Service	5,404.00			5,404.00	9,076.00
410753	Pharmacy Credits	(31.00)			(31.00)	(2,057.00)
410754	IV Drugs - Medicare	3,150.00			3,150.00	8,520.00
410755	IV Supplies - Medicare	0.00			0.00	1,197.00
410756	Pharmacy-RX Medicaid	17,830.00			17,830.00	7,797.00
410757	Pharmacy-RX Medicare	90,545.00			90,545.00	122,996.00
410758	Pharmacy-RX Managed Care	31,271.00			31,271.00	41,274.00
410759	Pharmacy OTC Medicaid	179.00			179.00	1,833.00
410760	Pharmacy-OTC Medicare	54.00			54.00	1,768.00
410761	Incontinent Supplies	65,919.00			65,919.00	67,165.00
410762	Medical Supplies	43,284.00			43,284.00	44,413.00
410763	Nursing Supplies	79,231.00			79,231.00	89,211.00
410764	Nutritional Supplements	34,588.00			34,588.00	24,719.00
410765	Medical Equipment Rental	73,059.00			73,059.00	114,507.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
410767	Equipment Repairs - Nursing	24,611.00			24,611.00	1,442.00
410768	Minor Equipment - Nursing	33,959.00			33,959.00	11,854.00
410769	Pharmacy - RX Other	3,981.00			3,981.00	937.00
410770	Pharmacy - OTC Other	0.00			0.00	502.00
410771	IV Drugs - Managed Care	1,170.00			1,170.00	0.00
410772	IV Supplies - Managed Care	90.00			90.00	3,180.00
410773	IV Drugs - Medicaid	101.00			101.00	24.00
410774	Medical Waste Disposal	2,378.00			2,378.00	2,433.00
410775	Salaries - Physical Therapy	99,271.00		41,707.00	140,978.00	131,999.00
			RJE - 1	16,972.00		
			RJE - 2	24,735.00		
410776	Overtime - Physical Therapy	8,507.00			8,507.00	7,724.00
410777	Salaries - Occupational Therapy	168,602.00		38,162.00	206,764.00	208,747.00
			RJE - 1	13,581.00		
			RJE - 2	24,581.00		
410778	Overtime - Occupational Therapy	6,589.00			6,589.00	3,086.00
410779	Salaries - Speech Therapy	73,634.00		11,754.00	85,388.00	99,319.00
			RJE - 1	1,808.00		
			RJE - 2	9,946.00		
410780	Overtime - Speech Therapy	(47.00)			(47.00)	1,851.00
410781	Orientation - All Therapy	423.00			423.00	233.00
410782	Vac/Sick/Hol - Therapy	59,262.00		(59,262.00)	0.00	0.00
			RJE - 2	(59,262.00)		
410783	Fica - Therapy	36,546.00			36,546.00	43,127.00
410784	SUI - Therapy	10,097.00			10,097.00	10,302.00
410785	Workers Comp - Therapy	41,903.00		6,694.00	48,597.00	27,298.00
			RJE - 14	6,694.00		
410786	FUTA - Therapy	547.00			547.00	3,445.00
410787	Employee Health - Therapy	103,054.00			103,054.00	54,827.00
410788	Employee Dental - Therapy	726.00			726.00	1,070.00
410789	Employee Life - Therapy	170.00			170.00	114.00
410790	Therapy Software Costs	1,400.00			1,400.00	2,400.00
410791	Employee Vision Insurance - Therapy	(44.00)			(44.00)	195.00
410792	Physical Therapist - Outside Contr	150,654.00			150,654.00	110,187.00
410793	Occupational Therapist-Outside Cont	0.00			0.00	0.00
410794	Speech Therapist - Outside Contract	2,160.00			2,160.00	1,800.00
410795	Mileage- Therapy	0.00			0.00	53.00
410796	Recruitment - Therapy	0.00			0.00	746.00
410797	Managed Care Consultant Fees	0.00			0.00	0.00
410798	Training/Seminars/Courses-Therapy Dept	205.00			205.00	405.00
410799	Purchased Services-Other	3,817.00			3,817.00	7,690.00
410820	Maintenance & Repairs-SNF	0.00			0.00	0.00
410855	Dental Consultants	16,585.00			16,585.00	16,820.00
410901	Office Supplies-SNF	0.00			0.00	0.00
410905	Copier-SNF	0.00			0.00	0.00
410906	Copier Lease	0.00			0.00	0.00
410920	Forms/Printing-SNF	0.00			0.00	0.00
410950	Mileage Reimbursement-SNF	0.00			0.00	0.00
410960	Equipment Rental-SNF	0.00			0.00	0.00
410997	Quality Assessment Fee - SNF	912,500.00			912,500.00	910,966.00
410998	Bad Debt Expense-SNF	232,802.00			232,802.00	7,154.00
420972	Contract Serv-Hskp - VIL IA only	0.00			0.00	0.00
420973	Contract Serv-Laund - VIL IL only	0.00			0.00	0.00
440101	Salaries-Dietary Manager/CDM	0.00			0.00	16,162.00
440104	Salaries- Dietary Supervisor	0.00			0.00	0.00
440107	Salaries-Cooks	114,889.00			114,889.00	134,571.00
440108	Overtime-Cooks	3,557.00			3,557.00	2,304.00
440109	Orientation-Cooks	0.00			0.00	208.00
440110	Salaries - Dietician	0.00			0.00	0.00
440113	Salaries- Dietary Aides	300,780.00			300,780.00	329,080.00
440114	Overtime-Dietary Aides	2,903.00			2,903.00	3,089.00
440115	Orientation- Dietary Aides	0.00			0.00	0.00
440116	Salaries- Dietitian/Dietary Tech	24,841.00			24,841.00	25,689.00
440120	Vacation/Sick/Holiday-Dietary	64,442.00			64,442.00	65,459.00
440121	Payroll Taxes-Dietary-FICA	36,780.00			36,780.00	41,314.00
440122	Payroll Taxes- Dietary-SUI	18,003.00			18,003.00	20,178.00
440123	Workers Comp-Diet	42,785.00		6,691.00	49,476.00	26,178.00
			RJE - 14	6,691.00		
440124	Payroll Taxes-Dietary FUTA	918.00			918.00	3,821.00
440125	Employee Health Insurance- Dietary	116,823.00			116,823.00	73,782.00
440126	Employee Life Insurance-Dietary	376.00			376.00	457.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
440127	Employee Dental Insurance- Dietary	1,296.00			1,296.00	2,121.00
440128	Employee Vision Insurance - Dietary	117.00			117.00	279.00
440132	Background Checks-Dietary	159.00			159.00	0.00
440133	Training/Seminars/Courses-Dietary	0.00			0.00	171.00
440134	Dues/Subscriptions-Dietary	827.00			827.00	637.00
440135	Employee Expense-Dietary	0.00			0.00	440.00
440136	Uniforms-Dietary	8,067.00			8,067.00	16.00
440137	Contract Services - Dietary	89,428.00			89,428.00	94,064.00
440140	Interco Contracted Services - Dietary	0.00			0.00	473.00
440141	Pension-Dietary	37,909.00			37,909.00	46,300.00
440199	Licenses/Permits-Dietary	400.00			400.00	200.00
440788	Supplements -Dietary	0.00			0.00	0.00
440789	Thickened Liquids-Dietary	0.00			0.00	7,214.00
440801	Food Allocated-Dietary	0.00			0.00	0.00
440803	Raw Food-Dietary	432,904.00			432,904.00	370,221.00
440804	Produce-Dietary	6.00			6.00	3,517.00
440805	Dairy-Dietary	68.00			68.00	15,176.00
440807	Dietary Supplies-Dietary	2,243.00			2,243.00	8,015.00
440808	China/Silverware/Glass-Dietary	0.00			0.00	0.00
440809	Utensils/Pots/Pans-Dietary	0.00			0.00	21.00
440811	Chemicals-Dietary	(320.00)			(320.00)	6,404.00
440812	Linen/Terry-Dietary	0.00			0.00	0.00
440813	Maintenance & Repairs-Dietary	0.00			0.00	0.00
440815	Consultant-Dietary	96,064.00			96,064.00	41,009.00
440820	Maintenance & Repairs-Diet	11,443.00			11,443.00	2,196.00
440876	Equipment Minor-Dietary	53.00			53.00	15.00
440901	Office Supplies-Dietary	874.00			874.00	1,820.00
440910	Computer Supplies-Dietary	0.00			0.00	32.00
440920	Forms/Printing-Dietary	0.00			0.00	0.00
440960	Equipment Rental-Dietary	0.00			0.00	1,360.00
450101	Salaries- Housekeeping Manager	0.00			0.00	0.00
450104	Salaries- Housekeeping Staff	150,021.00			150,021.00	126,735.00
450105	Overtime- Housekeeping Staff	822.00			822.00	3,008.00
450106	Orientation- Housekeeping Staff	763.00			763.00	0.00
450107	Salaries - Housekeeping - Porter	159,974.00			159,974.00	180,428.00
450108	Salaries HSKP-Overtime	3,806.00			3,806.00	6,170.00
450110	Contract Services _ Housekeeping	85,500.00			85,500.00	67,364.00
450120	Vacation/Sick/Holiday-Hskp	47,920.00			47,920.00	54,830.00
450121	Payroll Taxes- Hskp-FICA	25,359.00			25,359.00	27,555.00
450122	Payroll Taxes-Hskp-SUI	11,012.00			11,012.00	11,759.00
450123	Workers Comp-Hskp	28,089.00		4,071.00	32,160.00	16,557.00
			RJE - 14	4,071.00		
450124	Payroll Tax Housekeeping FUTA	542.00			542.00	2,107.00
450125	Employee Health Insurance-Hskp	127,127.00			127,127.00	69,845.00
450126	Employee Life Insurance-Hskp	277.00			277.00	357.00
450127	Employee Dental Insurance-Hskp	1,139.00			1,139.00	1,578.00
450128	Employee Vision Insurance - Hskp	110.00			110.00	308.00
450132	Background Checks-Hskp	159.00			159.00	0.00
450135	Employee Expense-Hskp	86.00			86.00	370.00
450136	Uniforms-Hskp	5,952.00			5,952.00	0.00
450141	Pension-Hskp	29,591.00			29,591.00	33,502.00
450871	Cleaning Supplies-Hskp	1,160.00			1,160.00	22,166.00
450872	Residents Supplies-Hskp	0.00			0.00	0.00
450873	Carpet Cleaning-Hskp	0.00			0.00	0.00
450875	Maintenance & Repairs-Hskp	4.00			4.00	120.00
450876	Equipment Minor-Hskp	0.00			0.00	600.00
450901	Office Supplies-Hskp	630.00			630.00	73.00
450950	Milleage Reimbursement-Hskp	0.00			0.00	0.00
460102	Salaries-Laun Manager OT	0.00			0.00	0.00
460104	Salaries-Laundry Staff	171,391.00			171,391.00	172,095.00
460105	Overtime- Laundry Staff	5,014.00			5,014.00	6,519.00
460106	Orientation-Laundry Staff	189.00			189.00	0.00
460107	Contract Services - Laundry	58,257.00			58,257.00	49,994.00
460120	Vacation/Sick/Holiday-Laundry	24,367.00			24,367.00	24,179.00
460121	Payroll Taxes-Laundry-FICA	14,467.00			14,467.00	14,743.00
460122	Payroll Taxes-Laundry-SUI	5,845.00			5,845.00	6,300.00
460123	Workers Comp-Laundry	15,526.00		2,368.00	17,894.00	9,576.00
			RJE - 14	2,368.00		
460124	Payroll Tax Laundry FUTA	282.00			282.00	1,290.00
460125	Employee Health Insurance-Laundry	39,344.00			39,344.00	15,806.00
460126	Employee Life Insurance-Laundry	137.00			137.00	128.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
460127	Employee Dental Insurance-Laundry	285.00			285.00	246.00
460128	Employee Vision Insurance - Laundry	(19.00)			(19.00)	64.00
460132	Background Checks-Laundry	0.00			0.00	0.00
460135	Employee Expense-Laundry	0.00			0.00	0.00
460136	Uniforms-Laundry	2,972.00			2,972.00	0.00
460141	Pension-Laundry	14,642.00			14,642.00	17,872.00
460820	Maintenance& Repairs-Laundry	0.00			0.00	0.00
460876	Equipment Minor-Laundry	0.00			0.00	6,365.00
460881	Chemicals-Laundry	63.00			63.00	18,023.00
460882	Laundry Supplies-Laundry	329.00			329.00	308.00
460883	Linen/Terry-Laundry	0.00			0.00	4,129.00
460884	Bed Linens-Laundry	3,228.00			3,228.00	8,868.00
460885	Maintenance & Repairs-Laundry	5,724.00			5,724.00	6,725.00
460901	Office Supplies-Laundry	630.00			630.00	188.00
470101	Salaries-Maintenance Manager	52,982.00			52,982.00	46,323.00
470102	Overtime-Maintenance Manager	0.00			0.00	685.00
470104	Salaries-Maintenance Staff	26,488.00			26,488.00	28,346.00
470105	Overtime-Maintenance Staff	415.00			415.00	968.00
470106	Orientation-Maintenance Staff	0.00			0.00	0.00
470120	Vacation/Sick/Holiday-Maint	11,899.00			11,899.00	5,263.00
470121	Payroll Taxes-Maint-FICA	6,389.00			6,389.00	5,991.00
470122	Payroll Taxes-Maint-SUI	1,844.00			1,844.00	2,587.00
470123	Workers Comp-Maint	2,728.00		546.00	3,274.00	2,455.00
			RJE - 14	546.00		
470124	Payroll Maint-FUTA	84.00			84.00	399.00
470125	Employee Health Insurance-Maint	18,552.00			18,552.00	5,925.00
470126	Employee Life Insurance-Maint	134.00			134.00	55.00
470127	Employee Dental Insurance-Maint	433.00			433.00	134.00
470128	Contracted Maintenance	0.00			0.00	864.00
470129	Employee Vision Insurance - Maint	30.00			30.00	39.00
470132	Background Checks-Maint	0.00			0.00	0.00
470134	Dues/Subscriptions-Maint	237.00			237.00	3,063.00
470135	Employee Expense-Maint	80.00			80.00	27.00
470136	Uniforms-Maint	300.00			300.00	0.00
470140	Interco Contracted Services-Maint	(540.00)			(540.00)	0.00
470141	Pension-Maint	2,494.00			2,494.00	2,911.00
470199	Licenses/Permits-Maint	240.00			240.00	20.00
470820	Maintenance & Repairs-Maint	57,596.00			57,596.00	1,941.00
470821	Electrical-Maint	13,037.00			13,037.00	2,319.00
470822	Plumbing-Maint	21,310.00			21,310.00	763.00
470823	HVAC/Boiler Maint	34,086.00			34,086.00	20,494.00
470824	Paint-Maint	568.00			568.00	779.00
470826	Small Tools-Maint	138.00			138.00	1,161.00
470827	Alarm Monitoring-Maint	447.00			447.00	3,863.00
470828	Alarm Inspection-Maint	3,222.00			3,222.00	5,091.00
470829	Alarm Repairs-Maint	9,628.00			9,628.00	852.00
470830	Grounds Maintenance-Maint	20,022.00			20,022.00	20,324.00
470832	Sprinklers-Maint	0.00			0.00	4,143.00
470833	Elevator-Maint	17,851.00			17,851.00	(2,275.00)
470834	Pest Control-Maint	2,297.00			2,297.00	2,420.00
470836	Maint Contracts- Generator	8,881.00			8,881.00	(2,129.00)
470876	Equipment Minor-Maint	3,852.00			3,852.00	993.00
470901	Office Supplies-Maint	520.00			520.00	803.00
470920	Forms/Printing-Maint	0.00			0.00	55.00
470941	Cell Phones-Maint	600.00			600.00	1,236.00
470950	Mileage Reimbursement-Maint	0.00			0.00	0.00
470970	Waste Disposal -Grease/Trash	36,291.00			36,291.00	40,482.00
480104	Salaries-Reception/Security Staff	83,402.00			83,402.00	122,090.00
480105	Overtime-Reception/Security Staff	721.00			721.00	4,093.00
480106	Orientation-Reception/Security Staff	204.00			204.00	507.00
480120	Vacation/Sick/Holiday-Rec/Sec	10,299.00			10,299.00	11,510.00
480121	Payroll Taxes-Rec/Sec-FICA	7,091.00			7,091.00	10,284.00
480122	Payroll Taxes-Rec/Sec-SUI	3,226.00			3,226.00	5,741.00
480123	Workers Comp-Rec/Sec	1,467.00		58.00	1,525.00	1,326.00
			RJE - 14	58.00		
480124	Payroll Tax Security FUTA	189.00			189.00	968.00
480125	Employee Health Insurance-Rec/Sec	4,276.00			4,276.00	4,437.00
480126	Employee Life Insurance-Rec/Sec	53.00			53.00	112.00
480127	Employee Dental Insurance-Rec/Sec	125.00			125.00	144.00
480128	Security Expense	0.00			0.00	0.00
480129	Employee Vision Insurance - Rec/Sec	3.00			3.00	133.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
480132	Background Checks-Rec/Sec	0.00			0.00	82.00
480135	Employee Expense-Rec/Sec	0.00			0.00	0.00
480136	Uniforms-Reception	1,376.00			1,376.00	0.00
480141	Pension-Reception	5,401.00			5,401.00	9,910.00
480876	Equipment Minor-Rec/Sec	0.00			0.00	165.00
480901	Office Supplies-Rec/Sec	1,293.00			1,293.00	929.00
480905	Copier-Rec/Sec	0.00			0.00	0.00
490101	Salaries-Marketing Manager	0.00			0.00	6,352.00
490104	Salaries-Marketing Staff	0.00			0.00	0.00
490120	Vacation/Sick/Holiday-Mkt	0.00			0.00	1,120.00
490121	Payroll Taxes-Mkt-FICA	0.00			0.00	562.00
490122	Payroll Taxes-Mkt-SUI	(15.00)			(15.00)	407.00
490123	Workers Comp-Mkt	3.00			3.00	18.00
490124	Payroll Tax-Marketing Staff-FUTA	0.00			0.00	353.00
490125	Employee Health Insurance-Mkt	0.00			0.00	0.00
490127	Employee Dental Insurance-Mkt	0.00			0.00	0.00
490128	Employee Vision Insurance - Mkt	0.00			0.00	0.00
490132	Background Checks-Mkt	0.00			0.00	0.00
490133	Training/Seminars/Courses-Mkt	444.00			444.00	410.00
490134	Dues/Subscriptions-Mkt	4,764.00			4,764.00	0.00
490135	Employee Expense-Mkt	0.00			0.00	0.00
490140	Interco Contracted Services - Marketing	0.00			0.00	2,789.00
490848	Business Meals-Mkt	0.00			0.00	65.00
490851	Entertainment-Mkt	0.00			0.00	139.00
490856	Media Advertising-Mkt	4,353.00			4,353.00	1,861.00
490858	Special Events-Mkt	1,405.00			1,405.00	1,995.00
490859	Collateral Material-Mkt	0.00			0.00	11,529.00
490862	Promo Items-Mkt	2,124.00			2,124.00	799.00
490901	Office Supplies-Mkt	1,135.00			1,135.00	496.00
490905	Copier-Mkt	0.00			0.00	0.00
490910	Computer Supplies-Mkt	626.00			626.00	0.00
490913	Internet Access-Mkt	0.00			0.00	0.00
490920	Forms/Printing-Mkt	357.00			357.00	787.00
490930	Postage-Mkt	0.00			0.00	0.00
490941	Cell Phones-Mkt	0.00			0.00	27.00
490950	Mileage Reimbursement-Mkt	0.00			0.00	260.00
500104	Salaries-Transportation	707.00			707.00	0.00
500105	Overtime-Transportation	444.00			444.00	0.00
500121	Payroll Taxes-Trans-FICA	88.00			88.00	0.00
500123	Workers Comp-Trans	86.00			86.00	0.00
500132	Background Checks-Trans	0.00			0.00	26.00
500199	Licenses & Permits-Trans	0.00			0.00	0.00
500852	Activities Events-Food-Trans	37.00			37.00	0.00
500876	Equipment Minor-Trans	0.00			0.00	312.00
500891	Vehicle Fuel-Trans	562.00			562.00	466.00
500893	Vehicle Loan-Trans	0.00			0.00	0.00
500901	Office Supplies-Trans	99.00			99.00	99.00
500905	Copier-Trans	0.00			0.00	0.00
510101	Salaries Activities Manager IL	0.00			0.00	0.00
510120	Vacation/Sick/Holiday-Activities IL	0.00			0.00	0.00
510121	Payroll Taxes- Activities IL-FICA	0.00			0.00	0.00
510122	Payroll Taxes- Activities IL-SUI	0.00			0.00	0.00
510123	Workers Comp- Activities IL	0.00			0.00	0.00
510124	Payroll Tax Activities FUTA	0.00			0.00	0.00
510125	Employee Health Insurance- Activities IL	0.00			0.00	0.00
510127	Employee Dental Insurance- Activities IL	0.00			0.00	0.00
510128	Employee Vision Insurance - Act IL	0.00			0.00	0.00
530901	Office Supplies-Activities Dementia	0.00			0.00	0.00
540101	Salaries - Adult Day Care	0.00			0.00	0.00
540120	Vacation/Sick/Holiday-Adult Day	0.00			0.00	0.00
540121	Payroll Taxes-Adult Day Care FICA	0.00			0.00	0.00
540122	Payroll Taxes-Adult Day SUI	0.00			0.00	0.00
540123	Workers Comp-Adult Day Care	0.00			0.00	0.00
540124	Payroll Tax Adult Day Care FUTA	0.00			0.00	0.00
540125	Employee Health Ins - Adult Day Care	0.00			0.00	0.00
540127	Employee Dental Ins-Adult Day Care	0.00			0.00	0.00
540128	Employee Vision Ins - Adult Day Care	0.00			0.00	0.00
550101	Activities SNF MGR	33,277.00			33,277.00	40,863.00
550104	Salaries-Activities-SNF	108,027.00			108,027.00	112,172.00
550105	Overtime- Activities SNF	4,340.00			4,340.00	1,006.00
550106	Orientation-Activities SNF	0.00			0.00	64.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
560735	General Liability Insurance	64,689.00			64,689.00	35,824.00
560736	Property insurance	12,745.00			12,745.00	12,630.00
560738	Auto Insurance	2,692.00			2,692.00	3,613.00
560739	Crime Insurance	493.00			493.00	246.00
560740	Insurance-Other	11,089.00			11,069.00	13,955.00
560742	Patient Trust Bond	925.00			925.00	981.00
560743	Barber & Beauty Expenses	0.00			0.00	30.00
560744	Resident Reimburse on Lost/Stolen Items	768.00			768.00	1,079.00
560745	Taxes, Other	1,169.00			1,169.00	155.00
560770	Contracted Services-Business Offices	0.00			0.00	0.00
560840	Interco Contracted Services - Admin	(9,507.00)			(9,507.00)	(2,507.00)
560841	Contracted Services - Call System	6,707.00			6,707.00	5,398.00
560842	Conservator Fees	2,315.00			2,315.00	2,035.00
560843	Legal Fees-Adm	37,263.00			37,263.00	40,106.00
560844	Accounting/Audit Fees-Adm	13,161.00			13,161.00	32,166.00
560845	Payroll Processing Fees	27,174.00			27,174.00	25,557.00
560846	Professional Services	377.00			377.00	0.00
560847	Consultant	0.00			0.00	4,915.00
560851	Entertainment-Adm	0.00			0.00	103.00
560852	Contributions	0.00			0.00	0.00
560876	Equipment Minor-Adm	298.00			298.00	(4,738.00)
560901	Office Supplies-Adm	8,706.00			8,706.00	6,240.00
560902	Office Supplies Human Resources	1,518.00			1,518.00	649.00
560905	Copier- Maintenance Agreement	5,791.00			5,791.00	5,608.00
560906	Copier Lease-Adm	7,740.00			7,740.00	7,740.00
560910	Computer Supplies-Adm	0.00			0.00	37.00
560911	Computer Maintenance-Adm	21,959.00			21,959.00	15,347.00
560912	Software Maintenance Contract-Adm	40,132.00			40,132.00	30,885.00
560913	Internet Access-Adm	16,606.00			16,606.00	953.00
560914	Software Expense - Adm	0.00			0.00	2,355.00
560915	Timeclock Software	15,736.00			15,736.00	17,107.00
560920	Forms/Printing-Adm	1,596.00			1,596.00	944.00
560925	Records Storage - Adm	3,761.00			3,761.00	167.00
560926	Parking Space - Adm	33,900.00			33,900.00	29,400.00
560930	Postage-Adm	2,395.00			2,395.00	4,111.00
560931	Overnight Service-Adm	1,997.00			1,997.00	3,235.00
560941	Cell Phones-Adm	1,506.00			1,506.00	1,532.00
560950	Mileage Reimbursement-Adm	943.00			976.00	2,052.00
			RJE - 15	33.00	33.00	
560960	Equipment Rental-Adm	4,809.00			4,809.00	19,099.00
560961	Floral-Adm	0.00			0.00	312.00
560963	Misc Decor-Adm	443.00			443.00	70.00
560964	Holiday Decorations-Adm	0.00			0.00	80.00
560995	Collection Fees/Credit Card Fees	1,696.00			1,696.00	255.00
560996	Late fees/Fines/Finance Charges-Adm	14,337.00			14,337.00	6,153.00
560997	Bank Service Charges-Adm	8,834.00			8,834.00	4,733.00
560998	Eagle Lake Foundation Fees	0.00			0.00	0.00
560999	Miscellaneous Expense-Adm	0.00			0.00	271.00
580001	Interest Income	0.00			0.00	(337.00)
580002	Employee/Guest meals	5,454.00			5,454.00	2,609.00
590002	Management Fees	388,144.00			388,144.00	409,550.00
590004	Interest Expense	182,899.00			182,899.00	133,181.00
590005	Rent Expense	2,110,641.00			2,110,641.00	1,806,424.00
590006	Depreciation-Bldgs & Improvements	25,722.00			25,722.00	27,092.00
590007	Depreciation-FFE	66,099.00			66,099.00	60,959.00
590008	Depreciation-Vehicles	7,337.00			7,337.00	6,802.00
590009	Amortization	0.00			0.00	0.00
R0001	Michael Hotz - Moving Expense	0.00			0.00	0.00
R0002	Champion Awards of Miiford	0.00			30.00	36.00
			RJE - 9	30.00	30.00	
R0003	Uniform Expense	0.00			0.00	0.00
R0004	Interest on line of credit	0.00			0.00	5,186.00
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00	0.00	0.00

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Danbury, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		9/30/2017		9/30/2017
Group : [10-A] Salaries and Wages				
Subgroup : [2] Administrators				
410101	Salaries-Administrator	119,519.00	16,317.00	135,836.00
			16,317.00	
Subtotal [2] Administrators		119,519.00	16,317.00	135,836.00
Subgroup : [4] Other Administrative Salaries				
410501	Salaries-Med Rec	31,617.00	0.00	31,617.00
410502	Overtime-Med Rec	150.00	0.00	150.00
410503	Orientation- Med Rec	195.00	0.00	195.00
410520	Vacation/Sick/Holiday- Med Recs	2,364.00	0.00	2,364.00
500104	Salaries-Transportation	707.00	0.00	707.00
500105	Overtime-Transportation	444.00	0.00	444.00
560102	Salaries-Business Office	67,705.00	0.00	67,705.00
560103	Salaries-Human Resources/Payroll	62,110.00	0.00	62,110.00
560104	Salaries-Admin Staff	(787.00)	0.00	(787.00)
560105	Overtime-Admin	1,820.00	0.00	1,820.00
560120	Vacation/Sick/Holiday-Adm	23,981.00	0.00	23,981.00
Subtotal [4] Other Administrative Salaries		190,306.00	0.00	190,306.00
Subgroup : [5C] Dietary Workers				
440107	Salaries-Cooks	114,889.00	0.00	114,889.00
440108	Overtime-Cooks	3,557.00	0.00	3,557.00
440113	Salaries- Dietary Aides	300,780.00	0.00	300,780.00
440114	Overtime-Dietary Aides	2,903.00	0.00	2,903.00
440116	Salaries- Dietitian/Dietary Tech	24,841.00	0.00	24,841.00
440120	Vacation/Sick/Holiday-Dietary	64,442.00	0.00	64,442.00
440815	Consultant-Dietary	96,064.00	0.00	96,064.00
Subtotal [5C] Dietary Workers		607,476.00	0.00	607,476.00
Subgroup : [6B] Other Housekeeping Workers				
450104	Salaries- Housekeeping Staff	150,021.00	0.00	150,021.00
450105	Overtime- Housekeeping Staff	822.00	0.00	822.00
450106	Orientation- Housekeeping Staff	763.00	0.00	763.00
450107	Salaries - Housekeeping - Porter	159,974.00	0.00	159,974.00
450108	Salaries HSKP-Overtime	3,806.00	0.00	3,806.00
450120	Vacation/Sick/Holiday-Hskp	47,920.00	0.00	47,920.00
Subtotal [6B] Other Housekeeping Workers		363,306.00	0.00	363,306.00
Subgroup : [7B] Other Maintenance Workers				
470101	Salaries-Maintenance Manager	52,982.00	0.00	52,982.00
470104	Salaries-Maintenance Staff	26,488.00	0.00	26,488.00
470105	Overtime-Maintenance Staff	415.00	0.00	415.00
470120	Vacation/Sick/Holiday-Maint	11,899.00	0.00	11,899.00
Subtotal [7B] Other Maintenance Workers		91,784.00	0.00	91,784.00
Subgroup : [8B] Other Laundry Workers				
460104	Salaries-Laundry Staff	171,391.00	0.00	171,391.00
460105	Overtime- Laundry Staff	5,014.00	0.00	5,014.00
460106	Orientation-Laundry Staff	189.00	0.00	189.00
460120	Vacation/Sick/Holiday-Laundry	24,367.00	0.00	24,367.00
Subtotal [8B] Other Laundry Workers		200,961.00	0.00	200,961.00
Subgroup : [10] Protective Services				
480104	Salaries-Reception/Security Staff	83,402.00	0.00	83,402.00
480105	Overtime-Reception/Security Staff	721.00	0.00	721.00
480106	Orientation-Reception/Security Staff	204.00	0.00	204.00
480120	Vacation/Sick/Holiday-Rec/Sec	10,299.00	0.00	10,299.00
Subtotal [10] Protective Services		94,626.00	0.00	94,626.00
Subgroup : [12A] Director of Nurses/Assistant Director				
410102	Salaries-DON	107,924.00	0.00	107,924.00
410107	Salaries - ADON/Unit Mgr	80,812.00	0.00	80,812.00
Subtotal [12A] Director of Nurses/Assistant Director		188,736.00	0.00	188,736.00
Subgroup : [12B1] RNs - Direct Care				
410201	Salaries-RN	594,704.00	0.00	594,704.00
410202	Overtime-RN	31,930.00	0.00	31,930.00
410203	Orientation-RN	6,641.00	0.00	6,641.00
410220	Vacation/Sick/Holiday-Nursing	453,607.00	0.00	453,607.00
Subtotal [12B1] RNs - Direct Care		1,086,882.00	0.00	1,086,882.00
Subgroup : [12B2] RNs - Administrative				
410103	Salaries-Nurse Liaison/Risk Mgr	71,200.00	0.00	71,200.00
410104	Salaries-MDS Coord/MDS Asst	145,128.00	0.00	145,128.00
410120	Vacation/Sick/Holiday-Nursing Admn	65,895.00	(16,317.00)	49,578.00
			(16,317.00)	
Subtotal [12B2] RNs - Administrative		282,223.00	(16,317.00)	265,906.00

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Danbury, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ 9/30/2017	RJE	FINAL 9/30/2017
Subgroup : [12C1] LPNs - Direct Care				
410204	Salaries-LPN	1,088,064.00	0.00	1,088,064.00
410205	Overtime-LPN	41,810.00	0.00	41,810.00
410206	Orientation-LPN	22,066.00	0.00	22,066.00
Subtotal [12C1] LPNs - Direct Care		1,151,940.00	0.00	1,151,940.00
Subgroup : [12D] Aides and Attendants				
410207	Salaries-CNA	1,704,946.00	0.00	1,704,946.00
410208	Overtime-CNA	64,491.00	0.00	64,491.00
410209	Orientation-CNA	12,860.00	0.00	12,860.00
410210	Ward Clerk/Staff Coord-Nursing	81,510.00	0.00	81,510.00
410212	Ward Clerk/Staff Coord- OT	3,456.00	0.00	3,456.00
410213	Ward Clerk-Nurs Orientation	461.00	0.00	461.00
Subtotal [12D] Aides and Attendants		1,867,724.00	0.00	1,867,724.00
Subgroup : [12E] Physical Therapists				
410712	Salaries - Physical Therapy Assistant	67,283.00	0.00	67,283.00
410713	Overtime - Physical Therapy Assistant	413.00	0.00	413.00
410775	Salaries - Physical Therapy	99,271.00	41,707.00	140,978.00
			16,972.00	
			24,735.00	
410776	Overtime - Physical Therapy	8,507.00	0.00	8,507.00
410781	Orientation - All Therapy	423.00	0.00	423.00
410782	Vac/Sick/Hol - Therapy	59,262.00	(59,262.00)	0.00
			(59,262.00)	
Subtotal [12E] Physical Therapists		235,159.00	(17,555.00)	217,604.00
Subgroup : [12F] Speech Therapists				
410718	Salaries - Therapy - Rehab Tech	32,361.00	(32,361.00)	0.00
			(32,361.00)	
410779	Salaries - Speech Therapy	73,634.00	11,754.00	85,388.00
			1,808.00	
			9,946.00	
410780	Overtime - Speech Therapy	(47.00)	0.00	(47.00)
410794	Speech Therapist - Outside Contract	2,160.00	0.00	2,160.00
Subtotal [12F] Speech Therapists		108,108.00	(20,607.00)	87,501.00
Subgroup : [12G] Occupational Therapists				
410716	Salaries - Occupational Therapy Assist	2,904.00	0.00	2,904.00
410777	Salaries - Occupational Therapy	168,602.00	38,162.00	206,764.00
			13,581.00	
			24,581.00	
410778	Overtime - Occupational Therapy	6,589.00	0.00	6,589.00
Subtotal [12G] Occupational Therapists		178,095.00	38,162.00	216,257.00
Subgroup : [12H] Recreation Workers				
550101	Activities SNF MGR	33,277.00	0.00	33,277.00
550104	Salaries-Activities-SNF	108,027.00	0.00	108,027.00
550105	Overtime- Activities SNF	4,340.00	0.00	4,340.00
550120	Vacation/Sick/Holiday-Activities SNF	22,727.00	0.00	22,727.00
Subtotal [12H] Recreation Workers		168,371.00	0.00	168,371.00
Subgroup : [12M] Social Workers/Case Management				
410601	Salaries-Social Service	98,019.00	0.00	98,019.00
410602	Overtime- Social Service	68.00	0.00	68.00
410603	Orientation-Soc Serv	252.00	0.00	252.00
410620	Vacation/Sick/Holiday-Social Service	9,285.00	0.00	9,285.00
Subtotal [12M] Social Workers/Case Management		107,624.00	0.00	107,624.00
Subgroup : [12O] Other				
560109	Salaries - Admissions Coordinator	49,559.00	0.00	49,559.00
Subtotal [12O] Other		49,559.00	0.00	49,559.00
Total [10-A] Salaries and Wages		7,092,399.00	0.00	7,092,399.00
Group : [13-B] Professional Fees				
Subgroup : [2] Dentist				
410855	Dental Consultants	16,585.00	0.00	16,585.00
Subtotal [2] Dentist		16,585.00	0.00	16,585.00
Subgroup : [3] Pharmacist				
410702	Pharmacy Consultant	15,570.00	0.00	15,570.00
Subtotal [3] Pharmacist		15,570.00	0.00	15,570.00
Subgroup : [5A] PT - Resident Care				
410792	Physical Therapist - Outside Contr	150,654.00	0.00	150,654.00
Subtotal [5A] PT - Resident Care		150,654.00	0.00	150,654.00
Subgroup : [8A] Medical Director				

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Danbury, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		<u>9/30/2017</u>		<u>9/30/2017</u>
410701	Medical Director	49,980.00	0.00	49,980.00
Subtotal [8A] Medical Director		49,980.00	0.00	49,980.00
Subgroup : [8E] Other				
410706	Physician Consultant	18,000.00	0.00	18,000.00
410707	Physician Services	3,089.00	0.00	3,089.00
Subtotal [8E] Other		21,089.00	0.00	21,089.00
Subgroup : [11A1] RN's - Direct Care				
410708	Staffing Agency-RN	4,048.00	0.00	4,048.00
Subtotal [11A1] RN's - Direct Care		4,048.00	0.00	4,048.00
Subgroup : [11A2] RN's - Administrative				
410140	Interco Contracted Services -Nurse Admin	40,942.00	0.00	40,942.00
Subtotal [11A2] RN's - Administrative		40,942.00	0.00	40,942.00
Subgroup : [11B1] LPN's - Direct Care				
410709	Staffing Agency-LPN	4,497.00	0.00	4,497.00
Subtotal [11B1] LPN's - Direct Care		4,497.00	0.00	4,497.00
Subgroup : [11C] Aides				
410710	Staffing Agency-CNA	306.00	0.00	306.00
Subtotal [11C] Aides		306.00	0.00	306.00
Subgroup : [12] Other				
410799	Purchased Services-Other	3,817.00	0.00	3,817.00
560840	Interco Contracted Services - Admin	(9,507.00)	0.00	(9,507.00)
Subtotal [12] Other		(5,690.00)	0.00	(5,690.00)
Total [13-B] Professional Fees		297,981.00	0.00	297,981.00
Group : [15] Expenditures Other than Salaries				
Subgroup : [1A1] Workmen's Compensation				
410123	Workers Comp-Nursing Admn	33,454.00	6,296.00	39,750.00
			6,296.00	
410223	Workers Comp-Nursing	322,963.00	58,392.00	381,355.00
			48,729.00	
			9,663.00	
410523	Workers Comp- Med Recs	82.00	(10.00)	72.00
			(10.00)	
410623	Workers Comp-Social Service	326.00	46.00	372.00
			46.00	
410785	Workers Comp - Therapy	41,903.00	6,694.00	48,597.00
			6,694.00	
440123	Workers Comp-Diet	42,785.00	6,691.00	49,476.00
			6,691.00	
450123	Workers Comp-Hskp	28,089.00	4,071.00	32,160.00
			4,071.00	
460123	Workers Comp-Laundry	15,526.00	2,368.00	17,894.00
			2,368.00	
470123	Workers Comp-Maint	2,728.00	546.00	3,274.00
			546.00	
480123	Workers Comp-Rec/Sec	1,467.00	58.00	1,525.00
			58.00	
490123	Workers Comp-Mkt	3.00	0.00	3.00
500123	Workers Comp-Trans	86.00	0.00	86.00
550123	Workers Comp-Activities SNF	13,123.00	2,035.00	15,158.00
			2,035.00	
560123	Workers Comp-Admin	468.00	128.00	596.00
			128.00	
Subtotal [1A1] Workmen's Compensation		503,003.00	87,315.00	590,318.00
Subgroup : [1A3] Unemployment Insurance				
410122	Payroll Taxes-Nursing Admn-SUI	6,886.00	0.00	6,886.00
410124	Payroll Nursing Admin-FUTA	403.00	0.00	403.00
410222	Payroll Taxes-Nursing-SUI	108,753.00	0.00	108,753.00
410224	Payroll Nursing - FUTA	5,423.00	0.00	5,423.00
410522	Payroll Taxes-Med Recs-SUI	1,173.00	0.00	1,173.00
410524	Payroll Tax - Medical Record - FUTA	66.00	0.00	66.00
410622	Payroll Taxes- Social Service-SUI	2,060.00	0.00	2,060.00
410624	Payroll Tax - Social Service - FUTA	98.00	0.00	98.00
410784	SUI - Therapy	10,097.00	0.00	10,097.00
410786	FUTA - Therapy	547.00	0.00	547.00
440122	Payroll Taxes- Dietary-SUI	18,003.00	0.00	18,003.00
440124	Payroll Taxes-Dietary FUTA	918.00	0.00	918.00
450122	Payroll Taxes-Hskp-SUI	11,012.00	0.00	11,012.00
450124	Payroll Tax Housekeeping FUTA	542.00	0.00	542.00
460122	Payroll Taxes-Laundry-SUI	5,845.00	0.00	5,845.00
460124	Payroll Tax Laundry FUTA	282.00	0.00	282.00
470122	Payroll Taxes-Maint-SUI	1,844.00	0.00	1,844.00

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Danbury, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		9/30/2017		9/30/2017
470124	Payroll Maint-FUTA	84.00	0.00	84.00
480122	Payroll Taxes-Rec/Sec-SUI	3,226.00	0.00	3,226.00
480124	Payroll Tax Security FUTA	189.00	0.00	189.00
490122	Payroll Taxes-Mkt-SUI	(15.00)	0.00	(15.00)
550122	Payroll Taxes-Activities SNF-SUI	3,630.00	0.00	3,630.00
550124	Payroll Tax Activities SNF FUTA	174.00	0.00	174.00
560122	Payroll Taxes-Admin-SUI	4,216.00	0.00	4,216.00
560124	Payroll Tax Admin FUTA	170.00	0.00	170.00
Subtotal [1A3] Unemployment Insurance		185,626.00	0.00	185,626.00
Subgroup : [1A4] Social Security (FICA)				
410121	Payroll Taxes-Nursing Admn-FICA	43,882.00	0.00	43,882.00
410221	Payroll Taxes-Nursing-FICA	295,969.00	0.00	295,969.00
410521	Payroll Taxes-Med Recs-FICA	2,404.00	0.00	2,404.00
410621	Payroll Taxes- Social Service-FICA	8,192.00	0.00	8,192.00
410783	Fica - Therapy	36,546.00	0.00	36,546.00
440121	Payroll Taxes-Dietary-FICA	36,780.00	0.00	36,780.00
450121	Payroll Taxes- Hskp-FICA	25,359.00	0.00	25,359.00
460121	Payroll Taxes-Laundry-FICA	14,467.00	0.00	14,467.00
470121	Payroll Taxes-Maint-FICA	6,389.00	0.00	6,389.00
480121	Payroll Taxes-Rec/Sec-FICA	7,091.00	0.00	7,091.00
500121	Payroll Taxes-Trans-FICA	88.00	0.00	88.00
550121	Payroll Taxes-Activities SNF-FICA	12,050.00	0.00	12,050.00
560121	Payroll Taxes-Admin-FICA	14,905.00	0.00	14,905.00
Subtotal [1A4] Social Security (FICA)		504,122.00	0.00	504,122.00
Subgroup : [1A5] Health Insurance				
410125	Employee Health Insurance-Nurs Admin	60,733.00	(456,874.00)	(396,141.00)
			(456,874.00)	
410127	Employee Dental Insurance-Nurs Admn	999.00	0.00	999.00
410128	Employee Vision Insurance-Nurs Admin	66.00	0.00	66.00
410225	Employee Health Insurance-Nursing	905,864.00	1,188.00	907,052.00
			1,188.00	
410227	Employee Dental Insurance-Nursing	10,086.00	0.00	10,086.00
410229	Employee Vision Insurance - Nursing	1,173.00	0.00	1,173.00
410525	Employee Health Insurance-Med Recs	8,727.00	0.00	8,727.00
410625	EE Health Insurance-Social Service	5,789.00	0.00	5,789.00
410627	Employee Dental Ins-Social Service	30.00	0.00	30.00
410628	Employee Vision Insurance - Social Ser	33.00	0.00	33.00
410787	Employee Health - Therapy	103,054.00	0.00	103,054.00
410788	Employee Dental - Therapy	726.00	0.00	726.00
410791	Employee Vision Insurance - Therapy	(44.00)	0.00	(44.00)
440125	Employee Health Insurance- Dietary	116,823.00	0.00	116,823.00
440127	Employee Dental Insurance- Dietary	1,296.00	0.00	1,296.00
440128	Employee Vision Insurance - Dietary	117.00	0.00	117.00
450125	Employee Health Insurance-Hskp	127,127.00	0.00	127,127.00
450127	Employee Dental Insurance-Hskp	1,139.00	0.00	1,139.00
450128	Employee Vision Insurance - Hskp	110.00	0.00	110.00
460125	Employee Health Insurance-Laundry	39,344.00	0.00	39,344.00
460127	Employee Dental Insurance-Laundry	285.00	0.00	285.00
460128	Employee Vision Insurance - Laundry	(19.00)	0.00	(19.00)
470125	Employee Health Insurance-Maint	18,552.00	0.00	18,552.00
470127	Employee Dental Insurance-Maint	433.00	0.00	433.00
470129	Employee Vision Insurance - Maint	30.00	0.00	30.00
480125	Employee Health Insurance-Rec/Sec	4,276.00	0.00	4,276.00
480127	Employee Dental Insurance-Rec/Sec	125.00	0.00	125.00
480129	Employee Vision Insurance - Rec/Sec	3.00	0.00	3.00
550125	Employee Health Insurance-Activities SNF	46,679.00	0.00	46,679.00
550127	Employee Dental Insurance-Activities SNF	474.00	0.00	474.00
550128	Employee Vision Insurance - Act SNF	51.00	0.00	51.00
560125	Employee Health Insurance-Admin	42,071.00	(368.00)	41,703.00
			(368.00)	
560127	Employee Dental Insurance-Admin	1,265.00	0.00	1,265.00
560128	Employee Vision Insurance - Admin	67.00	0.00	67.00
Subtotal [1A5] Health Insurance		1,497,484.00	(456,054.00)	1,041,430.00
Subgroup : [1A6] Life Insurance				
410126	Employee Life Insurance-Nursing Admn	861.00	0.00	861.00
410226	Employee Life Insurance-Nursing	2,751.00	67.00	2,818.00
			67.00	
410526	Employee Life Insurance-Med Recs	28.00	0.00	28.00
410626	Employee Life Ins-Social Service	145.00	0.00	145.00
410789	Employee Life - Therapy	170.00	0.00	170.00
440126	Employee Life Insurance-Dietary	376.00	0.00	376.00
450126	Employee Life Insurance-Hskp	277.00	0.00	277.00
460126	Employee Life Insurance-Laundry	137.00	0.00	137.00
470126	Employee Life Insurance-Maint	134.00	0.00	134.00
480126	Employee Life Insurance-Rec/Sec	53.00	0.00	53.00
550126	Employee Life Insurance-Activities SNF	166.00	0.00	166.00

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Danbury, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		9/30/2017		9/30/2017
560126	Employee Life Insurance-Admin	257.00	0.00	257.00
Subtotal [1A6] Life Insurance		5,365.00	67.00	5,422.00
Subgroup : [1A7] Pensions				
410241	Pension-Nursing	260,098.00	765.00	260,863.00
			765.00	
410441	Pension - Therapy	32,822.00	0.00	32,822.00
440141	Pension-Dietary	37,909.00	0.00	37,909.00
450141	Pension-Hskp	29,591.00	0.00	29,591.00
460141	Pension-Laundry	14,642.00	0.00	14,642.00
470141	Pension-Maint	2,494.00	0.00	2,494.00
480141	Pension-Reception	5,401.00	0.00	5,401.00
550141	Pension - Activities	11,386.00	0.00	11,386.00
Subtotal [1A7] Pensions		394,343.00	765.00	395,108.00
Subgroup : [1A8] Uniform Allowance				
410236	Unifoms-Nursing	46,731.00	312.00	47,043.00
			312.00	
410436	Uniform - Rehab	2,253.00	0.00	2,253.00
440136	Uniforms-Dietary	8,067.00	0.00	8,067.00
450136	Uniforms-Hskp	5,952.00	0.00	5,952.00
460136	Uniforms-Laundry	2,972.00	0.00	2,972.00
470136	Uniforms-Maint	300.00	0.00	300.00
480136	Uniforms-Reception	1,376.00	0.00	1,376.00
550137	Uniforms-Activities	1,800.00	0.00	1,800.00
Subtotal [1A8] Uniform Allowance		69,451.00	312.00	69,763.00
Subgroup : [1A9] Other				
410135	Employee Expense-Nursing Admn	298.00	0.00	298.00
410231	Drug Free Expense-Nursing	1,330.00	0.00	1,330.00
410235	Employee Expense-Nursing	5,472.00	(1,638.00)	3,834.00
			(41.00)	
			(1,188.00)	
			(67.00)	
			(312.00)	
			(30.00)	
410435	Employee Expense - Therapy	65.00	0.00	65.00
410635	Employee Expense-Social Service	166.00	0.00	166.00
450135	Employee Expense-Hskp	86.00	0.00	86.00
470135	Employee Expense-Maint	80.00	0.00	80.00
550135	Employee Expense-Activities SNF	51.00	0.00	51.00
560135	Employee Benefits/Expense-Admin	2,181.00	(397.00)	1,784.00
			(765.00)	
			368.00	
Subtotal [1A9] Other		9,729.00	(2,035.00)	7,694.00
Subgroup : [1C] Bad Debts				
410998	Bad Debt Expense-SNF	232,802.00	0.00	232,802.00
Subtotal [1C] Bad Debts		232,802.00	0.00	232,802.00
Subgroup : [1D] Accounting and Auditing				
560844	Accounting/Audit Fees-Adm	13,161.00	0.00	13,161.00
Subtotal [1D] Accounting and Auditing		13,161.00	0.00	13,161.00
Subgroup : [1E] Legal				
560842	Conservator Fees	2,315.00	0.00	2,315.00
560843	Legal Fees-Adm	37,263.00	0.00	37,263.00
Subtotal [1E] Legal		39,578.00	0.00	39,578.00
Subgroup : [1G] Office Supplies				
410237	Office Supplies - Nursing	4,929.00	0.00	4,929.00
440901	Office Supplies-Dietary	874.00	0.00	874.00
450901	Office Supplies-Hskp	630.00	0.00	630.00
460901	Office Supplies-Laundry	630.00	0.00	630.00
470901	Office Supplies-Maint	520.00	0.00	520.00
480901	Office Supplies-Rec/Sec	1,293.00	0.00	1,293.00
490901	Office Supplies-Mkt	1,135.00	0.00	1,135.00
490910	Computer Supplies-Mkt	626.00	0.00	626.00
490920	Forms/Printing-Mkt	357.00	0.00	357.00
500901	Office Supplies-Trans	99.00	0.00	99.00
550901	Office Supplies-Activities SNF	915.00	0.00	915.00
560901	Office Supplies-Adm	8,706.00	0.00	8,706.00
560902	Office Supplies Human Resources	1,518.00	0.00	1,518.00
560920	Forms/Printing-Adm	1,596.00	0.00	1,596.00
Subtotal [1G] Office Supplies		23,826.00	0.00	23,826.00
Subgroup : [1H1] Telephone and Telegraph				
560714	Utilities-Telephone Service	25,789.00	0.00	25,789.00
560715	Utilities-Telephone Maintenance Contract	17,640.00	0.00	17,640.00

Client: **Traditions Senior Management**
 Engagement: **Medical - Senior Philanthropy of Danbury, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		9/30/2017		9/30/2017
Subtotal [1H1] Telephone and Telegraph		43,429.00	0.00	43,429.00
Subgroup : [1H2] Cellular Phones and Beepers				
410141	Cell Phones - Nursing Admin	2,045.00	0.00	2,045.00
470941	Cell Phones-Maint	600.00	0.00	600.00
560941	Cell Phones-Adm	1,506.00	0.00	1,506.00
Subtotal [1H2] Cellular Phones and Beepers		4,151.00	0.00	4,151.00
Subgroup : [1J] Corporation Business Taxes				
560745	Taxes Other	1,169.00	0.00	1,169.00
Subtotal [1J] Corporation Business Taxes		1,169.00	0.00	1,169.00
Subgroup : [1K3] Resident Day User Fee				
410997	Quality Assessment Fee - SNF	912,500.00	0.00	912,500.00
Subtotal [1K3] Resident Day User Fee		912,500.00	0.00	912,500.00
Total [15] Expenditures Other than Salaries		4,439,731.00	(369,630.00)	4,070,101.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2] Holiday Parties for Staff				
550964	Holiday Decorations-Activities-SNF	523.00	0.00	523.00
Subtotal [2] Holiday Parties for Staff		523.00	0.00	523.00
Subgroup : [4] Employee Travel				
410195	Mileage/Travel Reimburse - Nursing Adm	1,049.00	0.00	1,049.00
410228	Travel - Nursing	169.00	41.00	210.00
			41.00	
550950	Mileage Reimbursement-Activities SNF	44.00	0.00	44.00
560950	Mileage Reimbursement-Adm	943.00	33.00	976.00
			33.00	
Subtotal [4] Employee Travel		2,205.00	74.00	2,279.00
Subgroup : [5] Education Expense				
410133	Training/Seminars/Courses-Nurs Admn	2,166.00	0.00	2,166.00
410233	Training/Seminars/Courses-Nursing	766.00	0.00	766.00
410798	Training/Seminars/Courses-Therapy Dept	205.00	0.00	205.00
490133	Training/Seminars/Courses-Mkt	444.00	0.00	444.00
Subtotal [5] Education Expense		3,581.00	0.00	3,581.00
Subgroup : [6] Automobile Expense				
500891	Vehicle Fuel-Trans	562.00	0.00	562.00
Subtotal [6] Automobile Expense		562.00	0.00	562.00
Subgroup : [M1] Advertising Help Wanted				
410130	Recruitment-Nursing Admn	902.00	0.00	902.00
410230	Recruitment-Nursing	7,426.00	0.00	7,426.00
560130	Recruitment-Admin	1,121.00	0.00	1,121.00
Subtotal [M1] Advertising Help Wanted		9,449.00	0.00	9,449.00
Subgroup : [M3] Advertising Other				
490856	Media Advertising-Mkt	4,353.00	0.00	4,353.00
490858	Special Events-Mkt	1,405.00	0.00	1,405.00
490862	Promo Items-Mkt	2,124.00	0.00	2,124.00
Subtotal [M3] Advertising Other		7,882.00	0.00	7,882.00
Subgroup : [M5] Medical Records				
410536	Supplies Med Rec	16.00	0.00	16.00
Subtotal [M5] Medical Records		16.00	0.00	16.00
Subgroup : [M7] Postage				
560930	Postage-Adm	2,395.00	0.00	2,395.00
560931	Overnight Service-Adm	1,997.00	0.00	1,997.00
Subtotal [M7] Postage		4,392.00	0.00	4,392.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations				
410234	Dues/Subscriptions-Nursing	12,969.00	0.00	12,969.00
490134	Dues/Subscriptions-Mkt	4,764.00	0.00	4,764.00
560134	Dues/Subscriptions-Admin	33.00	(33.00)	0.00
			(33.00)	
Subtotal [M8] Dues and Membership Fees to Professional Associations		17,766.00	(33.00)	17,733.00
Subgroup : [M9] Subscriptions				
440134	Dues/Subscriptions-Dietary	827.00	0.00	827.00
470134	Dues/Subscriptions-Maint	237.00	0.00	237.00
550134	Dues/Subscriptions-Activities SNF	407.00	0.00	407.00
Subtotal [M9] Subscriptions		1,471.00	0.00	1,471.00
Subgroup : [M11] Services Provided by Contract				
560140	Contracted Services - Business Office	66,201.00	0.00	66,201.00
560841	Contracted Services - Call System	6,707.00	0.00	6,707.00

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Danbury, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		9/30/2017		9/30/2017
560845	Payroll Processing Fees	27,174.00	0.00	27,174.00
560846	Professional Services	377.00	0.00	377.00
560911	Computer Maintenance-Adm	21,959.00	0.00	21,959.00
560912	Software Maintenance Contract-Adm	40,132.00	0.00	40,132.00
560915	Timeclock Software	15,736.00	0.00	15,736.00
Subtotal [M11] Services Provided by Contract		178,286.00	0.00	178,286.00
Subgroup : [M12] Administrative Management Services				
590002	Management Fees	388,144.00	0.00	388,144.00
Subtotal [M12] Administrative Management Services		388,144.00	0.00	388,144.00
Subgroup : [M13] Other				
410132	Background Checks-Nursing Admn	79.00	0.00	79.00
410137	Software Expense - Nursing Adm	34,036.00	0.00	34,036.00
410199	Licenses/Permits-Nursing Admn	763.00	0.00	763.00
410232	Background Checks-Nursing	3,133.00	0.00	3,133.00
410728	Background Checks-Therapy	159.00	0.00	159.00
440132	Background Checks-Dietary	159.00	0.00	159.00
440199	Licenses/Permits-Dietary	400.00	0.00	400.00
450132	Background Checks-Hskp	159.00	0.00	159.00
470199	Licenses/Permits-Maint	240.00	0.00	240.00
560132	Background Checks-Admin	159.00	0.00	159.00
560199	Licenses/Permits	45.00	0.00	45.00
560742	Patient Trust Bond	925.00	0.00	925.00
560744	Resident Reimburse on Lost/Stolen Items	768.00	0.00	768.00
560876	Equipment Minor-Adm	298.00	0.00	298.00
560913	Internet Access-Adm	16,606.00	0.00	16,606.00
560925	Records Storage - Adm	3,761.00	0.00	3,761.00
560926	Parking Space - Adm	33,900.00	0.00	33,900.00
560960	Equipment Rental-Adm	4,809.00	0.00	4,809.00
560963	Misc Decor-Adm	443.00	0.00	443.00
560995	Collection Fees/Credit Card Fees	1,696.00	0.00	1,696.00
560996	Late fees/Fines/Finance Charges-Adm	14,337.00	0.00	14,337.00
560997	Bank Service Charges-Adm	8,834.00	0.00	8,834.00
580002	Employee/Guest meals	5,454.00	0.00	5,454.00
R0002	Champion Awards of Milford	0.00	30.00	30.00
			30.00	
Subtotal [M13] Other		131,163.00	30.00	131,193.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		745,440.00	71.00	745,511.00
Group : [18] Dietary Basis for Allocation of Costs				
Subgroup : [2A1] Raw Food				
440803	Raw Food-Dietary	432,904.00	0.00	432,904.00
440804	Produce-Dietary	6.00	0.00	6.00
440805	Dairy-Dietary	68.00	0.00	68.00
Subtotal [2A1] Raw Food		432,978.00	0.00	432,978.00
Subgroup : [2A2] Non-Food Supplies				
410764	Nutritional Supplements	34,588.00	0.00	34,588.00
440807	Dietary Supplies-Dietary	2,243.00	0.00	2,243.00
440811	Chemicals-Dietary	(320.00)	0.00	(320.00)
440876	Equipment Minor-Dietary	53.00	0.00	53.00
Subtotal [2A2] Non-Food Supplies		36,564.00	0.00	36,564.00
Subgroup : [2B] Purchased Services				
440137	Contract Services - Dietary	89,428.00	0.00	89,428.00
Subtotal [2B] Purchased Services		89,428.00	0.00	89,428.00
Total [18] Dietary Basis for Allocation of Costs		558,970.00	0.00	558,970.00
Group : [19] Laundry-Basis for Allocation of Costs				
Subgroup : [3A1] Bed Linens, etc...washed, ironed..				
460884	Bed Linens-Laundry	3,228.00	0.00	3,228.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		3,228.00	0.00	3,228.00
Subgroup : [3B] Purchased Services				
460107	Contract Services - Laundry	58,257.00	0.00	58,257.00
Subtotal [3B] Purchased Services		58,257.00	0.00	58,257.00
Subgroup : [3D] Other				
460881	Chemicals-Laundry	63.00	0.00	63.00
460882	Laundry Supplies-Laundry	329.00	0.00	329.00
Subtotal [3D] Other		392.00	0.00	392.00
Total [19] Laundry-Basis for Allocation of Costs		61,877.00	0.00	61,877.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4B] Purchased Services				
450110	Contract Services - Housekeeping	85,500.00	0.00	85,500.00
Subtotal [4B] Purchased Services		85,500.00	0.00	85,500.00

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Danbury, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		9/30/2017		9/30/2017
Subgroup : [4D] Other				
450871	Cleaning Supplies-Hskp	1,160.00	0.00	1,160.00
Subtotal [4D] Other		1,160.00	0.00	1,160.00
Subgroup : [5A2] Purchased from				
410753	Pharmacy Credits	(31.00)	0.00	(31.00)
410756	Pharmacy-RX Medicaid	17,830.00	0.00	17,830.00
410757	Pharmacy-RX Medicare	90,545.00	0.00	90,545.00
410758	Pharmacy-RX Managed Care	31,271.00	0.00	31,271.00
410769	Pharmacy - RX Other	3,981.00	0.00	3,981.00
Subtotal [5A2] Purchased from		143,596.00	0.00	143,596.00
Subgroup : [5B] Medicine Cabinet Drugs				
410733	Floor Stock Drugs & Supplies	28,609.00	0.00	28,609.00
410759	Pharmacy OTC Medicaid	179.00	0.00	179.00
410760	Pharmacy-OTC Medicare	54.00	0.00	54.00
Subtotal [5B] Medicine Cabinet Drugs		28,842.00	0.00	28,842.00
Subgroup : [5C] Medical and Therapeutic Supplies				
410761	Incontinent Supplies	65,919.00	0.00	65,919.00
410762	Medical Supplies	43,284.00	0.00	43,284.00
410763	Nursing Supplies	79,231.00	0.00	79,231.00
Subtotal [5C] Medical and Therapeutic Supplies		188,434.00	0.00	188,434.00
Subgroup : [5D] Ambulance/Limousine				
410750	Resident Transportation	1,517.00	0.00	1,517.00
Subtotal [5D] Ambulance/Limousine		1,517.00	0.00	1,517.00
Subgroup : [5E2] Oxygen - Other				
410741	Oxygen	10,301.00	0.00	10,301.00
410742	Inhalation Supplies	13,288.00	0.00	13,288.00
Subtotal [5E2] Oxygen - Other		23,589.00	0.00	23,589.00
Subgroup : [5F] X-Rays and related radiological				
410752	X-Ray Service	5,404.00	0.00	5,404.00
Subtotal [5F] X-Rays and related radiological		5,404.00	0.00	5,404.00
Subgroup : [5H] Laboratory				
410751	Lab Fees	13,455.00	0.00	13,455.00
Subtotal [5H] Laboratory		13,455.00	0.00	13,455.00
Subgroup : [5I] Recreation				
500852	Activities Events-Food-Trans	37.00	0.00	37.00
550850	Activities Supplies-Activities-SNF	1,291.00	0.00	1,291.00
550851	Entertainment-Activities-SNF	6,850.00	0.00	6,850.00
550852	Activities Events Food-Activities-SNF	2,759.00	0.00	2,759.00
560717	Utilities-Cable TV	35,978.00	0.00	35,978.00
Subtotal [5I] Recreation		46,915.00	0.00	46,915.00
Subgroup : [5J] Other				
410730	Minor Equipment & Supplies - Therapy	6,775.00	0.00	6,775.00
410743	IV Supplies - Medicaid	2,018.00	0.00	2,018.00
410754	IV Drugs - Medicare	3,150.00	0.00	3,150.00
410765	Medical Equipment Rental	73,059.00	0.00	73,059.00
410768	Minor Equipment - Nursing	33,959.00	0.00	33,959.00
410771	IV Drugs - Managed Care	1,170.00	0.00	1,170.00
410772	IV Supplies - Managed Care	90.00	0.00	90.00
410773	IV Drugs - Medicaid	101.00	0.00	101.00
410774	Medical Waste Disposal	2,378.00	0.00	2,378.00
410790	Therapy Software Costs	1,400.00	0.00	1,400.00
Subtotal [5J] Other		124,100.00	0.00	124,100.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		662,512.00	0.00	662,512.00
Group : [22] Maintenance and Property				
Subgroup : [6A] Repairs and Maintenance				
410767	Equipment Repairs - Nursing	24,611.00	0.00	24,611.00
440820	Maintenance & Repairs-Diet	11,443.00	0.00	11,443.00
450875	Maintenance & Repairs-Hskp	4.00	0.00	4.00
460885	Maintenance & Repairs-Laundry	5,724.00	0.00	5,724.00
470820	Maintenance & Repairs-Maint	57,596.00	0.00	57,596.00
470826	Small Tools-Maint	138.00	0.00	138.00
470876	Equipment Minor-Maint	3,852.00	0.00	3,852.00
Subtotal [6A] Repairs and Maintenance		103,368.00	0.00	103,368.00
Subgroup : [6B] Heat				
560712	Utilities-Gas/Oil	45,884.00	0.00	45,884.00
Subtotal [6B] Heat		45,884.00	0.00	45,884.00
Subgroup : [6C] Light & Power				

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Danbury, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		9/30/2017		9/30/2017
560711	Utilities-Electric	120,278.00	0.00	120,278.00
Subtotal [6C] Light & Power		120,278.00	0.00	120,278.00
Subgroup : [6D] Water				
560713	Utilities-Water/Sewer/Refuse	134,706.00	0.00	134,706.00
Subtotal [6D] Water		134,706.00	0.00	134,706.00
Subgroup : [6E] Equipment Lease				
560906	Copier Lease-Adm	7,740.00	0.00	7,740.00
Subtotal [6E] Equipment Lease		7,740.00	0.00	7,740.00
Subgroup : [6F] Other				
470140	Interco Contracted Services-Maint	(540.00)	0.00	(540.00)
470821	Electrical-Maint	13,037.00	0.00	13,037.00
470822	Plumbing-Maint	21,310.00	0.00	21,310.00
470823	HVAC/Boiler Maint	34,086.00	0.00	34,086.00
470824	Paint-Maint	568.00	0.00	568.00
470827	Alarm Monitoring-Maint	447.00	0.00	447.00
470828	Alarm Inspection-Maint	3,222.00	0.00	3,222.00
470829	Alarm Repairs-Maint	9,628.00	0.00	9,628.00
470830	Grounds Maintenance-Maint	20,022.00	0.00	20,022.00
470833	Elevator-Maint	17,851.00	0.00	17,851.00
470834	Pest Control-Maint	2,297.00	0.00	2,297.00
470836	Maint Contracts- Generator	8,881.00	0.00	8,881.00
470970	Waste Disposal -Grease/Trash	36,291.00	0.00	36,291.00
560905	Copier- Maintenance Agreement	5,791.00	0.00	5,791.00
Subtotal [6F] Other		172,891.00	0.00	172,891.00
Subgroup : [7B] Building & Building Improvements				
590006	Depreciation-Bldgs & Improvements	25,722.00	0.00	25,722.00
Subtotal [7B] Building & Building Improvements		25,722.00	0.00	25,722.00
Subgroup : [7D] Movable Equipment				
590007	Depreciation-FFE	66,099.00	0.00	66,099.00
590008	Depreciation-Vehicles	7,337.00	0.00	7,337.00
Subtotal [7D] Movable Equipment		73,436.00	0.00	73,436.00
Subgroup : [9] Rental Payments				
590005	Rent Expense	2,110,641.00	0.00	2,110,641.00
Subtotal [9] Rental Payments		2,110,641.00	0.00	2,110,641.00
Subgroup : [10B] Real estate taxes paid by lessor				
560731	Real Estate Taxes	111,418.00	0.00	111,418.00
Subtotal [10B] Real estate taxes paid by lessor		111,418.00	0.00	111,418.00
Subgroup : [10C] Personal property taxes				
560733	Personal Property Taxes	12,183.00	0.00	12,183.00
Subtotal [10C] Personal property taxes		12,183.00	0.00	12,183.00
Total [22] Maintenance and Property		2,918,267.00	0.00	2,918,267.00
Group : [27] Interest and Insurance				
Subgroup : [12D] Other Interest Expense				
590004	Interest Expense	182,899.00	0.00	182,899.00
Subtotal [12D] Other Interest Expense		182,899.00	0.00	182,899.00
Subgroup : [14A] Insurance on Property				
560736	Property Insurance	12,745.00	0.00	12,745.00
Subtotal [14A] Insurance on Property		12,745.00	0.00	12,745.00
Subgroup : [14B] Insurance of Automobiles				
560738	Auto Insurance	2,692.00	0.00	2,692.00
Subtotal [14B] Insurance of Automobiles		2,692.00	0.00	2,692.00
Subgroup : [14C1] Umbrella				
560734	Professional Liability Insurance	8,956.00	0.00	8,956.00
560735	General Liability Insurance	64,689.00	0.00	64,689.00
Subtotal [14C1] Umbrella		73,645.00	0.00	73,645.00
Subgroup : [14C3] Other				
560739	Crime Insurance	493.00	0.00	493.00
560740	Insurance-Other	11,069.00	0.00	11,069.00
Subtotal [14C3] Other		11,562.00	0.00	11,562.00
Total [27] Interest and Insurance		283,543.00	0.00	283,543.00
Group : [30] Statement of Revenue				
Subgroup : [1A] Medicaid Residents (CT only)				
310301	Routine Services- MCD-SNF	(18,721,558.00)	0.00	(18,721,558.00)
Subtotal [1A] Medicaid Residents (CT only)		(18,721,558.00)	0.00	(18,721,558.00)

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Danbury, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		9/30/2017		9/30/2017
Subgroup : [1B] Medicaid room and board contractual allowance				
310398	Contractual Adj- Room- MCD-SNF	7,558,345.00	0.00	7,558,345.00
Subtotal [1B] Medicaid room and board contractual allowance		7,558,345.00	0.00	7,558,345.00
Subgroup : [3A] Medicare Residents (All Inclusive)				
310201	Routine Services-MCR A-SNF	(1,374,644.00)	0.00	(1,374,644.00)
310295	Sequestration - MCR A	33,140.00	0.00	33,140.00
Subtotal [3A] Medicare Residents (All Inclusive)		(1,341,504.00)	0.00	(1,341,504.00)
Subgroup : [3B] Medicare room and board contractual allowance				
310298	Contractual Adj- Room- MCR A-SNF	(569,376.00)	0.00	(569,376.00)
Subtotal [3B] Medicare room and board contractual allowance		(569,376.00)	0.00	(569,376.00)
Subgroup : [4A] Private-pay residents and other				
310101	Routine Services-SNF PVT	(593,444.00)	0.00	(593,444.00)
310501	Routine Services-Hospice-SNF	(230,377.00)	0.00	(230,377.00)
310601	Routine Serv-Ins.	(13,179.00)	0.00	(13,179.00)
310801	Routine Services HMO	(576,947.00)	0.00	(576,947.00)
Subtotal [4A] Private-pay residents and other		(1,413,947.00)	0.00	(1,413,947.00)
Subgroup : [4B] Private-pay room and board contractual allowance				
310598	Contractual Adj-Room-Hospice-SNF	89,920.00	0.00	89,920.00
310898	Contractual Adjustment Room HMO	109,841.00	0.00	109,841.00
Subtotal [4B] Private-pay room and board contractual allowance		199,761.00	0.00	199,761.00
Subgroup : [5A] Prescription Drugs - Medicare				
310203	Pharmacy-MCR A-SNF	(115,813.00)	0.00	(115,813.00)
Subtotal [5A] Prescription Drugs - Medicare		(115,813.00)	0.00	(115,813.00)
Subgroup : [5C] Prescription Drugs - Non-medicare				
310103	Pharmacy- SNF PVT	(1,490.00)	0.00	(1,490.00)
310303	Pharmacy- MCD- SNF	(17,567.00)	0.00	(17,567.00)
310503	Pharmacy-Hospice-SNF	(3,231.00)	0.00	(3,231.00)
310803	Pharmacy HMO	(41,317.00)	0.00	(41,317.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(63,605.00)	0.00	(63,605.00)
Subgroup : [6A] Medical Supplies - Medicare				
310402	Medical Supplies- MCR B-SNF	(1,680.00)	0.00	(1,680.00)
Subtotal [6A] Medical Supplies - Medicare		(1,680.00)	0.00	(1,680.00)
Subgroup : [6C] Medical Supplies - Non-medicare				
310802	Medical Supplies HMO	(1,610.00)	0.00	(1,610.00)
Subtotal [6C] Medical Supplies - Non-medicare		(1,610.00)	0.00	(1,610.00)
Subgroup : [7A] Physical Therapy - Medicare				
310206	Physical Therapy- MCR A-SNF	(470,801.00)	0.00	(470,801.00)
310406	Physical Therapy- MCR B-SNF	(242,352.00)	0.00	(242,352.00)
Subtotal [7A] Physical Therapy - Medicare		(713,153.00)	0.00	(713,153.00)
Subgroup : [7C] Physical Therapy - Non-medicare				
310106	Physical Therapy- SNF PVT	(1,065.00)	0.00	(1,065.00)
310306	Physical Therapy- MCD-SNF	(195,474.00)	0.00	(195,474.00)
310506	Physical Therapy-Hospice-SNF	(126.00)	0.00	(126.00)
310606	Physical Therapy-Ins.	(3,957.00)	0.00	(3,957.00)
310806	PT HMO	(182,103.00)	0.00	(182,103.00)
Subtotal [7C] Physical Therapy - Non-medicare		(382,725.00)	0.00	(382,725.00)
Subgroup : [8A] Speech Therapy - Medicare				
310207	Speech Therapy- MCR A-SNF	(75,770.00)	0.00	(75,770.00)
310407	Speech Therapy-MCR B-SNF	(92,032.00)	0.00	(92,032.00)
Subtotal [8A] Speech Therapy - Medicare		(167,802.00)	0.00	(167,802.00)
Subgroup : [8C] Speech Therapy - Non-medicare				
310107	Speech Therapy- SNF PVT	(900.00)	0.00	(900.00)
310307	Speech Therapy- MCD-SNF	(57,850.00)	0.00	(57,850.00)
310507	Speech Therapy-Hospice-SNF	(300.00)	0.00	(300.00)
310807	ST HMO	(82,930.00)	0.00	(82,930.00)
Subtotal [8C] Speech Therapy - Non-medicare		(141,980.00)	0.00	(141,980.00)
Subgroup : [9A] Occupational Therapy - Medicare				
310208	Occupational Therapy- MCR A-SNF	(420,652.00)	0.00	(420,652.00)
310408	Occupational Therapy-MCR B-SNF	(174,646.00)	0.00	(174,646.00)
Subtotal [9A] Occupational Therapy - Medicare		(595,298.00)	0.00	(595,298.00)
Subgroup : [9C] Occupational Therapy - Non-medicare				
310108	Occupational Therapy- SNF PVT	(1,071.00)	0.00	(1,071.00)
310308	Occupational Therapy- MCD-SNF	(144,235.00)	0.00	(144,235.00)
310608	Occupational Therapy-Ins.	(3,390.00)	0.00	(3,390.00)
310808	OT HMO	(141,969.00)	0.00	(141,969.00)

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Danbury, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ		RJE	FINAL	
		9/30/2017			9/30/2017	
Subtotal [9C] Occupational Therapy - Non-medicare						
		<u>(290,665.00)</u>		<u>0.00</u>		<u>(290,665.00)</u>
Subgroup : [10A] Other - Medicare						
310205	Laboratory- MCR A-SNF	(13,212.00)		0.00		(13,212.00)
310212	IV Therapy-MCR A-SNF	(4,605.00)		0.00		(4,605.00)
310215	XRAY MRA	(2,837.00)		0.00		(2,837.00)
310299	Contractual Adj-Ancill-MCR A-SNF	1,103,690.00		0.00		1,103,690.00
310410	Flu Shots - MCR B - SNF	(400.00)		0.00		(400.00)
310498	Sequestration - MCR B	3,754.00		0.00		3,754.00
310499	Contractual Adj- Ancill- MCR B-SNF	279,330.00		0.00		279,330.00
Subtotal [10A] Other - Medicare						
		<u>1,365,720.00</u>		<u>0.00</u>		<u>1,365,720.00</u>
Subgroup : [10B] Other - Non-medicare						
310195	Routine Revenue Adjustment-SNF PVT	46,024.00		0.00		46,024.00
310305	Laboratory- MCD- SNF	(302.00)		0.00		(302.00)
310312	IV Therapy-MCD-SNF	(2,583.00)		0.00		(2,583.00)
310397	Other Service- MCD-SNF	(429.00)		0.00		(429.00)
310399	Contractual Adj- Ancillaries- MCD-SNF	418,425.00		0.00		418,425.00
310599	Contractual Adj- Ancill- Hospice-SNF	3,657.00		0.00		3,657.00
310605	Lab Rev-Ins	(40.00)		0.00		(40.00)
310699	Contractual Allowance Ancillary INS	3,339.00		0.00		3,339.00
310805	Lab HMO	(4,340.00)		0.00		(4,340.00)
310810	IV THERAPY	(1,455.00)		0.00		(1,455.00)
310815	Radiology HMO	(2,352.00)		0.00		(2,352.00)
310899	Contractual Adj Ancillary HMO	367,853.00		0.00		367,853.00
Subtotal [10B] Other - Non-medicare						
		<u>827,797.00</u>		<u>0.00</u>		<u>827,797.00</u>
Total [30] Statement of Revenue						
		<u>(14,569,093.00)</u>		<u>0.00</u>		<u>(14,569,093.00)</u>
Group : [31-32] Assets						
Subgroup : [A1] Cash						
110102	Petty Cash	1,000.00		0.00		1,000.00
110103	BOA Operating Account	1,008.00		0.00		1,008.00
110110	Resident Trust	24,800.00		0.00		24,800.00
120205	Cash - Security Deposit	750.00		0.00		750.00
Subtotal [A1] Cash						
		<u>27,558.00</u>		<u>0.00</u>		<u>27,558.00</u>
Subgroup : [A2] Resident Accounts Receivable						
110204	Accts Receivable-PVT	129,048.00		0.00		129,048.00
110205	Accts Receivable-Caid Res Responsibility	74,791.00		0.00		74,791.00
110206	Accts Receivable-SNF Medicare Part A	121,014.00		0.00		121,014.00
110207	Accts Receivable-SNF Medicare Part B	24,246.00		0.00		24,246.00
110208	Accts Receivable-Caid Cross-Over Part A	(7,538.00)		0.00		(7,538.00)
110209	Accts Receivable-Caid Cross-Over Part B	8,836.00		0.00		8,836.00
110210	Accts Receivable-SNF Medicaid	1,466,906.00		0.00		1,466,906.00
110211	Accts Receivable-Hospice	121,010.00		0.00		121,010.00
110212	Accts Receivable-Pvt Co Insurance Part A	63,937.00		0.00		63,937.00
110213	Accts Receivable-Pvt Co Insurance Part B	6,342.00		0.00		6,342.00
110214	Accts Receivable-Insurance	17,227.00		0.00		17,227.00
110215	Allowance for Uncollectible-SNF/LJAL	(261,312.00)		0.00		(261,312.00)
110217	Accts Receivable - Other	8,828.00		0.00		8,828.00
110218	Accts Receivable - HMO B	33,555.00		0.00		33,555.00
110221	Accounts Receivable - HMO	40,429.00		0.00		40,429.00
110223	Accts Receivable - PO	166,077.00		0.00		166,077.00
Subtotal [A2] Resident Accounts Receivable						
		<u>2,013,396.00</u>		<u>0.00</u>		<u>2,013,396.00</u>
Subgroup : [A5] Prepaid Expenses						
110401	Prepaid Insurance	4,122.00		0.00		4,122.00
110403	Prepaid Taxes and Licenses	401.00		0.00		401.00
110406	Prepaid Other	15,087.00		0.00		15,087.00
110407	Prepaid Workers Comp	2,348.00		(2,348.00)		0.00
				(77,652.00)		75,304.00
Subtotal [A5] Prepaid Expenses						
		<u>21,958.00</u>		<u>(2,348.00)</u>		<u>19,610.00</u>
Subgroup : [A8] Other Current Assets						
110240	Due from Cheshire	195,000.00		0.00		195,000.00
110241	Due from Golden Hill	141,000.00		0.00		141,000.00
110243	Due from Newington	224,000.00		0.00		224,000.00
120110	Deposits on Utilities	9,000.00		0.00		9,000.00
120111	Deposits on Professional Services	9,000.00		0.00		9,000.00
Subtotal [A8] Other Current Assets						
		<u>578,000.00</u>		<u>0.00</u>		<u>578,000.00</u>
Subgroup : [B3] Buildings						
120304	Building & Improvements	654,355.00		61,843.58		716,198.58
				(27,817.00)		89,660.58
120305	Accumulated Depr- Bldg & Improvement	(57,411.00)		0.00		(57,411.00)
Subtotal [B3] Buildings						
		<u>596,944.00</u>		<u>61,843.58</u>		<u>658,787.58</u>

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Danbury, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		9/30/2017		9/30/2017
Subgroup : [B6] Movable Equipment				
120306	Furniture, Fixtures & Equipment	451,695.00	(61,843.58)	389,851.42
			27,817.00	
			(89,660.58)	
120307	Accumulated Depr- FFE	(138,749.00)	0.00	(138,749.00)
Subtotal [B6] Movable Equipment		312,946.00	(61,843.58)	251,102.42
Subgroup : [B7] Motor Vehicles				
120308	Motor Vehicles	43,060.00	0.00	43,060.00
120309	Accumulated Depr- Vehicles	(16,935.00)	0.00	(16,935.00)
Subtotal [B7] Motor Vehicles		26,125.00	0.00	26,125.00
Total [31-32] Assets		3,576,927.00	(2,348.00)	3,574,579.00
Group : [33-34] Liabilities				
Subgroup : [A1] Trade Accounts Payable				
210104	Accounts Payable- Trade	(738,066.00)	0.00	(738,066.00)
210105	Accounts Payable- Accrued	(174,380.00)	447,211.00	272,831.00
			447,211.00	
Subtotal [A1] Trade Accounts Payable		(912,446.00)	447,211.00	(465,235.00)
Subgroup : [A2] Note Payable				
220100	Notes Payable	(72,849.00)	0.00	(72,849.00)
Subtotal [A2] Note Payable		(72,849.00)	0.00	(72,849.00)
Subgroup : [A4] Accrued Payroll				
210201	Accrued Salaries & Wages	(89,622.00)	0.00	(89,622.00)
210207	Accrued Vacation/Holiday Pay	(230,822.00)	0.00	(230,822.00)
Subtotal [A4] Accrued Payroll		(320,444.00)	0.00	(320,444.00)
Subgroup : [A6] Accrued Payroll Taxes Payable				
210115	SIT Taxes Payable	(5,367.00)	0.00	(5,367.00)
210202	Federal Income Tax Withheld	(15,916.00)	0.00	(15,916.00)
210204	FICA Taxes- EE	(19,034.00)	0.00	(19,034.00)
210205	SUI Taxes Payable	(915.00)	0.00	(915.00)
210210	FUTA Taxes	(36.00)	0.00	(36.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(41,268.00)	0.00	(41,268.00)
Subgroup : [A12] Other Current Liabilities				
210108	Medicare Remittance Adjustment	(8,355.00)	0.00	(8,355.00)
210109	Employee Deductions- Gamishments	(235.00)	0.00	(235.00)
210110	Employee Deductions- HSA	(73.00)	0.00	(73.00)
210112	Employee Deductions- FSA	(2,302.00)	0.00	(2,302.00)
210113	Employee Deductions- ST/LIFE	(1,456.00)	0.00	(1,456.00)
210114	Employee Deductions- Child Support	(600.00)	0.00	(600.00)
210116	Employee Deductions - AFLAC	(799.00)	0.00	(799.00)
210117	Employee Deductions - Union Dues	(1,511.00)	0.00	(1,511.00)
210118	Resident Trust	(24,800.00)	0.00	(24,800.00)
210160	Uncleared Checks	(122,839.00)	0.00	(122,839.00)
210206	Accrued Workers Comp	0.00	(75,304.00)	(75,304.00)
			(75,304.00)	
210208	Accrued Real Estate Taxes	(59,536.00)	0.00	(59,536.00)
210215	Accrued Legal Fees	(2,771.00)	0.00	(2,771.00)
210216	Accrued Accounting/Audit Fees	(12,357.00)	0.00	(12,357.00)
210218	Accrued Personal Property Taxes	(8,954.00)	0.00	(8,954.00)
210222	Accrued Other	(2,566.00)	0.00	(2,566.00)
210225	Due to Eagle Lake Foundation	(6,734.00)	0.00	(6,734.00)
210259	Due to Medicaid - Bed Fees	(238,577.00)	0.00	(238,577.00)
210263	Due to Med Equities	(325,000.00)	0.00	(325,000.00)
220200	Deferred Rent	(1,879,835.00)	0.00	(1,879,835.00)
Subtotal [A12] Other Current Liabilities		(2,699,300.00)	(75,304.00)	(2,774,604.00)
Subgroup : [B4] Other Long-Term Liabilities				
210244	Due to Fifth Third Line	(3,761,167.00)	0.00	(3,761,167.00)
220101	Long Term Loan Payable	(1,810.00)	0.00	(1,810.00)
220400	Long Term Capital Lease	(37,272.00)	0.00	(37,272.00)
Subtotal [B4] Other Long-Term Liabilities		(3,800,249.00)	0.00	(3,800,249.00)
Total [33-34] Liabilities		(7,846,556.00)	371,907.00	(7,474,649.00)
Group : [35] Equity				
Subgroup : [B5] Cumulated Earnings				
210231	Capital - LA Health Investors LLC	806,707.00	0.00	806,707.00
250001	Capital - WCCP, LLC	2,420,121.00	0.00	2,420,121.00
250100	Unrestricted Net Assets	(3,226,828.00)	0.00	(3,226,828.00)
250200	Change in Net Assets	1,778,002.00	0.00	1,778,002.00
Subtotal [B5] Cumulated Earnings		1,778,002.00	0.00	1,778,002.00
Total [35] Equity		1,778,002.00	0.00	1,778,002.00
Sum of Account Groups		0.00	0.00	0.00

Client: **Traditions Senior Management**
Engagement: **Medicaid - Senior Philanthropy of Danbury, LLC**
Period Ending: **9/30/2017**
Trial Balance: **A.01 - TB-CCNH**
Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ	RJE	FINAL
		9/30/2017		9/30/2017
	Net (Income) Loss	0.00	0.00	0.00

Client: *Traditions Senior Management*
 Engagement: *Medicaid - Senior Philanthropy of Danbury, 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
Reclassifying Journal Entries JE # 1		I.01a		
To allocate Rehab Tech				
410775	Salaries - Physical Therapy		16,972.00	
410777	Salaries - Occupational Therapy		13,581.00	
410779	Salaries - Speech Therapy		1,808.00	
410718	Salaries - Therapy - Rehab Tech			32,361.00
Total			32,361.00	32,361.00
Reclassifying Journal Entries JE # 2		I.01b		
To allocate vaca/holiday/sick time				
410775	Salaries - Physical Therapy		24,735.00	
410777	Salaries - Occupational Therapy		24,581.00	
410779	Salaries - Speech Therapy		9,946.00	
410782	Vac/Sick/Hol - Therapy			59,262.00
Total			59,262.00	59,262.00
Reclassifying Journal Entries JE # 3		E.01b		
To reclass Employee Travel				
410228	Travel - Nursing		41.00	
410235	Employee Expense-Nursing			41.00
Total			41.00	41.00
Reclassifying Journal Entries JE # 4		E.01b		
To reclass Retirement Fees				
410241	Pension-Nursing		765.00	
560135	Employee Benefits/Expense-Admin			765.00
Total			765.00	765.00
Reclassifying Journal Entries JE # 6		E.01b		
To reclass Health Insurance				
410225	Employee Health Insurance-Nursing		1,188.00	
560135	Employee Benefits/Expense-Admin		368.00	
410235	Employee Expense-Nursing			1,188.00
560125	Employee Health Insurance-Admin			368.00
Total			1,556.00	1,556.00
Reclassifying Journal Entries JE # 7		E.01b		
To reclass Life Insurance				
410226	Employee Life Insurance-Nursing		67.00	
410235	Employee Expense-Nursing			67.00
Total			67.00	67.00
Reclassifying Journal Entries JE # 8		E.01b		
To reclass Uniform Allowance				
410236	Uniforms-Nursing		312.00	
410235	Employee Expense-Nursing			312.00
Total			312.00	312.00
Reclassifying Journal Entries JE # 9		E.01b		
To reclass Champion Awards of Milford				
R0002	Champion Awards of Milford		30.00	

Client: *Traditions Senior Management*
 Engagement: *Medicaid - Senior Philanthropy of Danbury, 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			30.00
Total			30.00	30.00
Reclassifying Journal Entries JE # 11		D.06b		
To reclass Administrator portion of Vac/Sick/Holiday				
410101	Salaries-Administrator		16,317.00	
410120	Vacation/Sick/Holiday-Nursing Admn			16,317.00
Total			16,317.00	16,317.00
Reclassifying Journal Entries JE # 12		K.02		
To reclass PY movable equipment				
120306	Furniture, Fixtures & Equipment		27,817.00	
120304	Building & Improvements			27,817.00
Total			27,817.00	27,817.00
Reclassifying Journal Entries JE # 13		K.02		
To reclass building improvements out movable equipment				
120304	Building & Improvements		89,660.58	
120306	Furniture, Fixtures & Equipment			89,660.58
Total			89,660.58	89,660.58
Reclassifying Journal Entries JE # 14		H.02		
True Up Work Comp - per client				
410123	Workers Comp-Nursing Admn		6,296.00	
410223	Workers Comp-Nursing		48,729.00	
410623	Workers Comp-Social Service		46.00	
410785	Workers Comp - Therapy		6,694.00	
440123	Workers Comp-Diet		6,691.00	
450123	Workers Comp-Hskp		4,071.00	
460123	Workers Comp-Laundry		2,368.00	
470123	Workers Comp-Maint		546.00	
480123	Workers Comp-Rec/Sec		58.00	
550123	Workers Comp-Activities SNF		2,035.00	
560123	Workers Comp-Admin		128.00	
110407	Prepaid Workers Comp			77,652.00
410523	Workers Comp- Med Recs			10.00
Total			77,662.00	77,662.00
Reclassifying Journal Entries JE # 15		E.02b		
Reclass employee travel out of dues				
560950	Mileage Reimbursement-Adm		33.00	
560134	Dues/Subscription-Admin			33.00
Total			33.00	33.00
Reclassifying Journal Entries JE # 16		A.03		
To reclass credit credit prepaid to accrual				
110407	Prepaid Workers Comp		75,304.00	
210206	Accrued Workers Comp			75,304.00
Total			75,304.00	75,304.00
Reclassifying Journal Entries JE # 17		H.03		
To reverse PY entry booked on current TB				
210105	Accounts Payable- Accrued		447,211.00	

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

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
410223	Workers Comp-Nursing		9,663.00	
410125	Employee Health Insurance-Nurs Admin			456,874.00
Total			<u>456,874.00</u>	<u>456,874.00</u>



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/7/2018
 Run Date: 2/7/2018

Provider Name: Senior Philanthropy of Danbury, LLC
 Provider Number: 10389
 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: