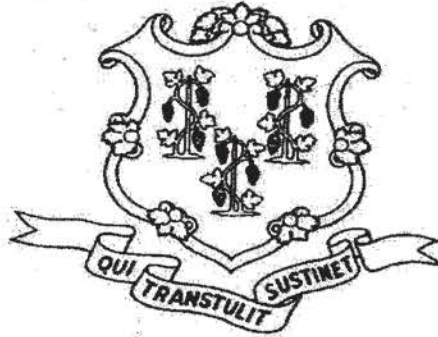


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Complex	
Address (No. & Street, City, State, Zip Code) 1 Burr Rd, Westport, CT 06880	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 2405	RHNS	(Specify)	Medicare Provider 075280
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Medicaid Provider Numbers:	CCNH 110371	RHNS	ICF-IID
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**For Department Use Only**

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

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**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC, d/b/a Westport	2405	9/30/2018	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 Westport, LLC, d/b/a Westport Rehabilitation Complex [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, 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) Nicotra Redd			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Complex		Period Covered:	From 10/1/2017	To 9/30/2018
Address of Facility 1 Burr Rd, Westport, CT 06880				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 10/23/2018	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	<b>\$</b>			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	<b>\$</b>			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility (203) 221-4201		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabi		Address (No. & Street, City, State, Zip ) 1 Burr Rd, Westport, CT 06880		
License Numbers:	CCNH 2405	RHNS (Specify)	Medicare Provider No. 075280	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No         If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Nicotra Redd		Nursing Home Administrator's License No.:	2037	
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 Westport, LLC, d/b/a	License No. 2405	Report for Year Ended 9/30/2018	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Complex	Business Address 1 Burr Rd, Westport, CT 06880	State(s) in Which Incorporated Florida		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Ben Atkins	24641 US Hwy 19 N., Clearwater, FL 33763-5007	Chairman		
Joseph A Garff	24641 US Hwy 19 N., Clearwater, FL 33763-5007	VP, Director		
Gene Rensch	24641 US Hwy 19 N., Clearwater, FL 33763-5007	VP, Secretary		
Chris Pape	24641 US Hwy 19 N., Clearwater, FL 33763-5007	CFO		
RB Bridges	24641 US Hwy 19 N., Clearwater, FL 33763-5007	COO		
Names of Stockholders Owning at Least 10% of Shares				
N/A				





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

Name of Facility Senior Philanthropy of Westport, LLC, d/b/a Westport	License No. 2405	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	<input checked="" type="radio"/>		AHT Fees, Health Ins, Acctg Fees	Various	92,111	92,111
Cheshire, LLC d/b/a Cheshire Regional Rehab	745 Highland Avenue, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Regional Liaison	Various	14,180	14,180
Stamford LLC, dba Long Ridge Post- Acute Care	710 Long Ridge Rd, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>		Zirmed Billing Software & Shared staff - HI	Various	22,257	22,257
Traditions Senior Management	24641 US Highway 19 North - Clearwater FL, 33763	<input type="radio"/>	<input checked="" type="radio"/>		Internet, Recruitment, IT Support	Various	88,589	88,589
Danbury, LLC dba Western Rehab Care Center	107 Osborne St. Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>		Shared Consulting Fees & AR Refund	Various	2,360	2,360
Newington, LLC dba Newington Rapid Recovery	240 Church St, Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>		Loan Interest, MDS Shared Staff, Bank Fees	Various	1,956,378	1,956,378
Milford O, LLC dba West River Rehab Center	245 Orange Ave, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>		Shared Staff - Admin, Nursing	Various	23,695	23,695
Milford B, dba Golden Hill Rehab Pavilion	2028 Bridgeport Ave, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Shared Staff - Respiratory Therapist	Various	9,009	9,009
Traditions Senior Management	24641 US Highway 19 North - Clearwater FL, 33763	<input type="radio"/>	<input checked="" type="radio"/>		Management Fees	Page 16/ Line m12	283,730	287,418

\* Use additional sheets if necessary.

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



### 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 Westport, LLC, d/b/a Westport Reha			2405	9/30/2018			6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
Canon Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	06/15/17	60 Months	6,424	6,424		
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No	<b>Total ***</b>
								6,424	

\* 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 Westport, L	License No. 2405	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

<b>Independent Accounting Firm</b>	
Name of Accounting Firm 1 RX Audit 2 3 4	Address (No. & Street, City, State, Zip Code) 6001 SW County Road 141, Jasper, FL 32052

Services Provided by This Firm ( <i>describe fully</i> )	
1 Pharmacy Bill Audits	\$ 1,200
2 Accrued Accounting Expense (provider will provide detail during audit)	\$ 42,169
3	\$
4	\$
	Charge for Services Provided
	\$ 43,369

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

<b>Legal Services Information</b>	
Name of Legal Firm or Independent Attorney 1 See Attached pg. 7a 2 3 4 5	Telephone Number

Address ( <i>No. &amp; Street, City, State, Zip Code</i> )	
1	
2	
3	
4	
5	

Services Provided by This Firm ( <i>describe fully</i> )	
1	\$ 50,573
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 50,573

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 Leclair Ryan	PO Box 780054, Philadelphia, PA 19178	
2 Eagle Lake Foundation	24641 US HWY 19, Clearwater, FL 33763	
3 CT Corporation	PO Box 4349, Carol Stream, IL 60197	
4 Goldman, Gruder & Woods LLC	200 Connecticut Ave, Norwalk, CT 06854	203-899-8900
5 Littler Mendelson PC	PO Box 45547, San Francisco, CA 94145	
6 Murtha Cullina, LLP		
7 Wofsey, Rosen, Kveskin & Kuriansky, LLP		
8 N/A		
9 State of Connecticut		

Services Provided by This Firm	Charge for Service Provided
1 Employee Issue - ongoing case	17,635
2 Loan Renewal Legal Fees (Self-disallow)	85
3 Domestic Representation (Self-disallow)	235
4 Resident Dispute - Collections (Self-disallow)	11,837
5 Issue with Rehab company (self-disallow)	197
6 Regulatory consulting	380
7 Care One zoning	1,281
8 Accrued Legal Fees (provider will provide detail during audit)	18,000
9 Conservator Fees (Self-disallow)	922
Total	<u>50,573</u>

**Schedule of Resident Statistics**

Name of Facility		License No.			Report for Year Ended				Page	of			
Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Co		2405			9/30/2018				8	37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	120	120			120	120			120	120			
B. On last day of THIS report period	99	99			120	120			99	99			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	87	87			87	87			106	106			
B. As of midnight of THIS report period	93	93			106	106			93	93			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,019	3,019			2,280	2,280			739	739			
B. Medicaid (Conn.)	31,351	31,351			23,279	23,279			8,072	8,072			
C. Medicaid (other states)													
D. Private Pay	80	80			34	34			46	46			
E. State SSI for RCH													
F. Other (Specify)	1,465	1,465			1,138	1,138			327	327			
G. Total Care Days During Period (3A thru F)	35,915	35,915			26,731	26,731			9,184	9,184			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. <b>Total Resident Days (3G + 4A + 4B)</b>	35,915	35,915			26,731	26,731			9,184	9,184			

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

Name of Facility Senior Philanthropy of Westport, LLC, d/b/a		License No. 2405		Report for Year Ended 9/30/2018			Page 9	of 37		
4. Were there any changes in the certified bed capacity during the report year? <input checked="" type="radio"/> Yes <input type="radio"/> No										
If "YES", provide the following information:										
Date of Change	Place of Change			Change in Beds			Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost		Gained		CCNH	RHNS	
9/6/2018	X			(1) 21	(2)	(3)	(1)	(2)	(3) 99	
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							2,838			
2nd change										
3rd change										
4th change										
6. Number of Residents and Rates on September 30 of Cost Year										
Item	Medicare		Medicaid		Self-Pay			Other State Assisted		
	CCNH		CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR	
No. of Residents	8		83		2					
Per Diem Rate										
a. One bed rm.	Various		270.00		591.71					
b. Two bed rms.	Various		270.00		557.82					
c. Three or more bed rms.										
7. Total Number of Physical Therapy Treatments							TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B							3,383	3,383		
B. Medicaid (Exclusive of Part B)										
1. Maintenance Treatments							4,241	4,241		
2. Restorative Treatments										
C. Other							11,048	11,048		
D. Total Physical Therapy Treatments							18,672	18,672		
8. Total Number of Speech Therapy Treatments										
A. Medicare - Part B							733	733		
B. Medicaid (Exclusive of Part B)										
1. Maintenance Treatments							440	440		
2. Restorative Treatments										
C. Other							1,761	1,761		
D. Total Speech Therapy Treatments							2,934	2,934		
9. Total Number of Occupational Therapy Treatments										
A. Medicare - Part B							4,829	4,829		
B. Medicaid (Exclusive of Part B)										
1. Maintenance Treatments							3,040	3,040		
2. Restorative Treatments										
C. Other							11,017	11,017		
D. Total Occupational Therapy Treatments							18,886	18,886		

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Westport, LLC, d/b/a Westport Rehab	2405	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	124,462	2,066				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	113,130	5,410				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	365,619	23,901				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	258,557	15,656				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	56,539	3,668				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	76,263	4,554				
9. Barber and Beautician Services						
10. Protective Services	98,778	5,944				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	184,113	3,992				
b. RN						
1. Direct Care	843,185	15,069				
2. Administrative**	238,661	4,527				
c. LPN						
1. Direct Care	1,136,158	38,943				
2. Administrative**						
d. Aides and Attendants	1,502,450	92,592				
e. Physical Therapists	14,695	889				
f. Speech Therapists	2,309	140				
g. Occupational Therapists	22,954	899				
h. Recreation Workers	89,327	3,840				
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	49,574	1,670				
n. Marketing	3,323	288				
o. Other (Specify)						
See Attached Schedule	27,358	919				
<i>A-13. Total Salary Expenditures</i>	5,207,455	224,967				

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

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

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





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

Name of Facility				License No.	Report for Year Ended			Page	of	
Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation C				2405	9/30/2018			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation C				2405	9/30/2018			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
John Panicek (9/26/2017 - 11/16/17)	9,295			Non-Discrim.	Administrator	196	A2			
Nicotra Redd (11/16/17 - current)	115,167			Non-Discrim.	Administrator	1,870	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Westport, LLC, d/b/a Westport	2405	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	62,306	1,133				
2. Dentist	11,158	55				
3. Pharmacist	16,290	240				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	330,713	4,668	Estimate			
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	51,465	360				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Cardiologist & Orthotics	303	2				
9. Speech Therapist						
a. Resident Care	113,430	734	Estimate			
b. Other						
10. Occupational Therapist						
a. Resident Care	343,521	4,722	Estimate			
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	429	20				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>929,615</b>	<b>11,934</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.  
 \*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility Senior Philanthropy of Westport, LLC, d/b/a Westport R		License No. 2405	Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
George Goldfarb, MD 1305 Post Rd, Suite 102, Fairfield, CT 06824	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Partners Pharmacy, P.O. Box 9689, Uniondale, NY 11555	Pharmacist - Record Review	<input type="radio"/>	<input checked="" type="radio"/>		
Encore Rehabilitation Services, 33533 W 12 Mile Road Suite 290, Farmington Hills, MI 48331	PT, ST, & OT	<input type="radio"/>	<input checked="" type="radio"/>		
Health Drive Dental Group, 888 Worcester St. #130, Wellesley, MA 02482	Dentist	<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"/>		
Ortho Connecticut, PC, PO Box 26303, Oklahoma City OK 73126	Orthotics	<input type="radio"/>	<input checked="" type="radio"/>		
Healthdrive Audiology Group, 888 Worcester Street, Wellesley MA 02482	Purchased Services - Audiology	<input type="radio"/>	<input checked="" type="radio"/>		
Healthdrive Eye Care Group, 888 Worcester Street, Wellesley, MA 02482	Purchased Services - Eye Care	<input type="radio"/>	<input checked="" type="radio"/>		
Healthcare Services Group, Inc., 3220 Tillman Dr, Ste 300, Bensalem, PA 19020	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" 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 Westport, LLC, d/b/a We	2405	9/30/2018		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 396,456	396,456			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 153,803	153,803			
4. Social Security (F.I.C.A.)	\$ 393,103	393,103			
5. Health Insurance	\$ 668,471	668,471			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ (419)	(419)			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 298,776	298,776			
8. Uniform Allowance	\$ 19,062	19,062			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 5,155	5,155			
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 136,986	136,986			
<b>d. Accounting and Auditing</b>	\$ 43,369	43,369			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 50,573	50,573			
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 10,026	10,026			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 55,606	55,606			
2. Cellular Phones	\$ 1,384	1,384			
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$				
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 678,860	678,860			
<b>Subtotal</b>	\$ 2,911,211	2,911,211			

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

(Carry Subtotals forward to next page)

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

Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Complex Attachment Page 15  
9/30/2018

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Employee Food (Self-disallow)	\$ 964		
Holiday Funds (Self-disallow)	\$ 1,095		
Nurses Week/Employee Gifts (Self-disallow)	\$ 749		
Petty Cash (Self-disallow)	\$ 127		
Employee Physical	\$ 171		
Employee Drug Testing	\$ 505		
Employee Assistance Program - Carebridge	\$ 722		
PE/PD (self-disallow)	\$ (4,568)		
Frances Ferraiolo - Rent (Self-disallow)	\$ 5,390		
<b>Total</b>	\$ 5,155	\$ -	\$ -

**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC, d/b/a Westport	2405	9/30/2018	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	2,911,211	2,911,211		
<b>1. Travel and Entertainment</b>				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 3,768	3,768		
5. Education Expenses Related to Seminars and Conventions	\$ 761	761		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 14,003	14,003		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 1,954	1,954		
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 2,590	2,590		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 9,273	9,273		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 7,783	7,783		
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> )	\$ 166,561	166,561		
12. Administrative Management Services**	\$ 283,730	283,730		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 80,008	80,008		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,481,642	3,481,642		

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

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

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



Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Media Advertising-Mkt	\$ 518		
Special Events-Mkt	\$ 1,164		
Promo Items-Mkt	\$ 272		
<b>Total Other Advertising</b>	<b>\$ 1,954</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CT Association of Health Care Facilities membership dues	\$ 8,884		
Traditions Management membership trademark (Self-disallow)	\$ 389		
<b>Total Dues</b>	<b>\$ 9,273</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Background Checks-Nursing Admn	\$ 105		
Software Expense - Nursing Adm	\$ 7,982		
Licenses/Permits-Nursing Admn	\$ 150		
Background Checks-Nursing	\$ 999		
Background Checks- Social Service	\$ 105		
Background Checks-Dietary	\$ 105		
Licenses/Permits-Dietary	\$ 569		
Licenses/Permits-Maint	\$ 480		
Licenses & Permits-Trans	\$ 223		
Holiday Decorations-Activities-SNF (Self-disallow)	\$ 82		
Licenses/Permits	\$ 140		
Patient Trust Bond	\$ 1,248		
Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 1,061		
Internet Access- Adm	\$ 16,338		
Records Storage - Adm	\$ 784		
Equipment Rental-Adm	\$ 984		
Misc Decor-Adm (Self-disallow)	\$ 61		
Collection Fees/Credit Card Fees (Self-disallow)	\$ 566		
Late Fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 4,167		
Bank Service Charges-Adm - Overdraft Fees (Self-disallow)	\$ 42,962		
Employee/Guest meals (Self-disallow)	\$ 897		
<b>Total Other Administrative and General</b>	<b>\$ 80,008</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Westport, LLC, d/	2405	9/30/2018	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	283,730	Handles all the operations and financial functions directly related to the facility.	Page 16/ Line m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Westport, LLC, d/b/a Westport		2405	9/30/2018		18	37
Item	Total	CCNH	RHNS	(Specify)		
<b>2. Dietary</b>						
<b>a. In-House Preparation &amp; Service</b>						
1. Raw Food	\$ 395,204	395,204				
2. Non-Food Supplies	\$ 24,525	24,525				
3. Other (Specify) _____	\$ _____					
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>						
	\$ 54,769	54,769				
<b>c. Other (Specify) _____</b>						
	\$ _____					
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 474,498</b>	<b>474,498</b>				
<b>2F. Dietary Questionnaire</b>						
<b>G. Resident Meals: Total no. of meals served per day:*</b>		<b>Total</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>	
<b>H. Is cost of employee meals included in 2E?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No</b>						
<b>I. Did you receive revenue from employees?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify amt.</b>						
<b>J. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						
<b>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.</b>						
<b>L. Is any revenue collected from these people?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify amt.</b>						
<b>M. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						
<b>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.</b>						
<b>O. Is any revenue collected from employees?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify amt.</b>						
<b>P. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Westport, LLC, d/b/a Westport R		2405	9/30/2018		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. 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)		\$	43,629	43,629		
c. Other (Specify) Supplies and chemicals		\$	10	10		
3D. Total Laundry Expenditures (3a + b + c)		\$	43,639	43,639		
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.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Westport, LLC, d/b/a W		2405	9/30/2018		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. \$	58,467	58,467			
C. Other ( <i>Specify</i> ) Cleaning Supplies		\$ 1,200	1,200			
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>		\$ 59,667	59,667			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from	\$	159,695	159,695			
b. Medicine Cabinet Drugs	\$	24,266	24,266			
c. Medical and Therapeutic Supplies	\$	127,565	127,565			
d. Ambulance/Limousine***	\$	9,983	9,983			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	9,692	9,692			
f. X-rays and Related Radiological Procedures***	\$	7,746	7,746			
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$					
h. Laboratory***	\$	16,856	16,856			
i. Recreation	\$	33,027	33,027			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	128,114	128,114			
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>		\$ 516,944	516,944			

\* 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.



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

Name of Facility			License No.	Report for Year Ended	Page of						
Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Comp			2405	9/30/2018	21	37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line	
Healthcare Service Group	300 , Bensalem PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Services	54,766				18	3b
Healthcare Service Group	300 , Bensalem PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping	58,467				20	4b
Healthcare Service Group	300 , Bensalem PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Laundry	43,629				19	4b
A.J. Penna & Son Construction, Inc.	46 Indian Hill Road, Westport, CT 06880	<input type="radio"/>	<input checked="" type="radio"/>		Ground Maintenance	24,540				22	6f
CWPM, LLC	Box 415, Plainville CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal Services	24,090				22	6f
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Senior Philanthropy of Westport, LLC, d/b/a	2405	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 42,018	42,018				
b. Heat	\$ 60,565	60,565				
c. Light & Power	\$ 92,625	92,625				
d. Water	\$ 46,264	46,264				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 6,424	6,424				
f. Other ( <i>itemize</i> )	\$ 174,894	174,894				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 422,790	422,790				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 25,458	25,458				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 94,476	94,476				
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 119,934	119,934				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,402,784	1,402,784				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 16,641	16,641				
c. Personal property taxes	\$ 6,183	6,183				
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 1,545,542	1,545,542				

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



**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
	-		
Contracted Maintenance	\$ 40,014		
Interco Contracted Services-Maint	\$ 3,938		
Electrical-Maint	\$ 1,986		
Plumbing-Maint	\$ 17,071		
HVAC/Boiler Maint	\$ 24,110		
Paint-Maint	\$ 1,370		
Alarm Inspection-Maint	\$ 5,172		
Alarm Repairs-Maint	\$ 4,164		
Grounds Maintenance-Maint	\$ 25,296		
Elevator-Maint	\$ 14,729		
Pest Control-Maint	\$ 1,848		
Maint Contracts- Generator	\$ 5,052		
Waste Disposal -Grease/Trash	\$ 25,170		
Copier- Maintenance Agreement	\$ 4,974		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 174,894</b>	<b>\$ -</b>	<b>\$ -</b>

### Depreciation Schedule

Name of Facility			License No.		Report for Year Ended			Page	of				
Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Co			2405		9/30/2018			23	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					
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
Property Item	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
	Yes	No	Month	Year	Land	Value	Depreciated	Year's Operations	Depreciation	Life	for This Year		
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. 2015 Ford Transit 250 -10 Passenger													
			7	15	40,257		40,257	20,128	S/L	5	8,051		
			5	16	1,110		1,110	444	S/L	5	222		
			4	17	1,693		1,693	339	S/L	5	339		
			7	15	(43,060)		(43,060)		S/L	5	(8,612)		
2. Movable Equipment													
a. Acquired prior to this report period													
			Var.	Var.	832,414		832,414	486,869	S/L	Various	88,264		
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)													
			Var.	Var.	43,686		43,686		S/L	Various	6,212		
D-3. Subtotal													
<b>E. Total Depreciation</b>													
												94,476	
												119,934	

Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Complex  
9/30/2018

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/19/2017	ELEVATOR REPAIR	\$ 5,318	20	\$ 266
12/14/2017	Pipe Replacement	\$ 15,703	10	\$ 1,570
1/27/2017	Storage Room Door adjustment - ADJ Balance	\$ (12)	10	\$ (1)
12/1/2017	Facility Lighting	\$ 43,032	15	\$ 2,869
<b>Total additions for Building Improvement</b>		\$ 64,041		\$ 4,704 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
11/28/2017	Elevator Car Gates	\$ 6,806	10	\$ 681
2/1/2018	Int per Cap Leases- Reverse 2016 AE	\$ 7,755	5	\$ 1,551
3/21/2018	Storage Tank	\$ 13,427	10	\$ 1,343
8/2/2018	Kitchen Floor Compressor	\$ 5,023	10	\$ 502
8/14/2018	Washer Assy & Bearing Upgrade	\$ 10,675	5	\$ 2,135
<b>Total additions for Movable Equipmen</b>		<b>\$ 43,686</b>		<b>\$ 6,212 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

Senior Philanthropy of Westport, LLC  
 Cost Report Year 2018  
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Date Acquired	Method	Life	9/30/2017 Expense	9/30/2017 Accum Deprec.	9/30/2018 Expense	9/30/2018 Accum Deprec.	Net Book Value
<b>Building Improvements</b>									
<i>2015 Additions</i>									
Roof Repair	6,470	4/22/2015	S/L	10	647	1,618	647	2,265	4,205
Elevator repair	2,820	7/1/2015	S/L	20	141	353	141	494	2,326
HVAC	6,950	8/3/2015	S/L	10	695	1,738	695	2,433	4,517
<b>Total 2015 Additions</b>	<b>16,240</b>				<b>1,483</b>	<b>3,709</b>	<b>1,483</b>	<b>5,192</b>	<b>11,048</b>
<i>2016 Additions</i>									
Elevator Maintenance	7,255	10/21/2015	S/L	20	363	726	363	1,089	6,167
Interior Wall Painting	9,897	10/23/2015	S/L	20	495	990	495	1,485	8,412
Elevator Maintenance	1,980	10/23/2015	S/L	20	99	198	99	297	1,683
Elevator Maintenance	2,180	5/13/2016	S/L	20	109	218	109	327	1,853
Elevator Maintenance	1,153	5/23/2016	S/L	20	58	115	58	173	980
Elevator Maintenance	6,955	6/14/2016	S/L	20	348	696	348	1,044	5,912
New doors	7,868	6/21/2016	S/L	10	787	1,574	787	2,361	5,507
Roof Repairs	1,285	6/25/2016	S/L	10	129	257	129	386	899
Broken Glass Panel	4,488	7/7/2016	S/L	10	449	898	449	1,347	3,141
Repair Elevator	6,790	7/18/2016	S/L	20	340	679	340	1,019	5,771
UBD Relay	2,856	7/6/2016	S/L	10	286	571	286	857	1,998
<b>Total 2016 Additions</b>	<b>52,708</b>				<b>3,460</b>	<b>6,920</b>	<b>3,463</b>	<b>10,383</b>	<b>42,324</b>
<i>2017 Additions</i>									
Holding Tank	12,685	11/16/2016	S/L	10	1,269	1,269	1,269	2,538	10,148
Mechanical Plumbing - Muffin Master	25,175	12/31/2016	S/L	10	2,518	2,518	2,518	5,036	20,140
SEWER PUMP	1,058	1/3/2017	S/L	10	106	106	106	212	846
1200 MAIN SWITCH	29,500	1/6/2017	S/L	15	1,967	1,967	1,967	3,934	25,566
3 CIRCULATOR PUMPS	16,745	1/26/2017	S/L	10	1,674	1,674	1,674	3,348	13,396
Storage room door	16,508	1/27/2017	S/L	10	1,651	1,651	1,651	3,302	13,206
Maintain Roof	6,205	2/27/2017	S/L	10	621	621	621	1,242	4,964
New Facility Lighting	90,023	4/1/2017	S/L	15	6,001.53	6,002	6,002	12,004	78,019
<b>Total 2017 Additions</b>	<b>197,898</b>				<b>15,806</b>	<b>15,806</b>	<b>15,808</b>	<b>31,614</b>	<b>166,285</b>
<i>2018 Additions</i>									
ELEVATOR REPAIR	5,318	10/19/2017	S/L	20	-	-	266	266	5,052
Pipe Replacement	15,703	12/14/2017	S/L	10	-	-	1,570	1,570	14,133
Storage Room Door adjustment - ADJ Balance	(12)	1/27/2017	S/L	10	-	-	(1)	(1)	(11)
Facility Lighting	43,032	12/1/2017	S/L	15	-	-	2,869	2,869	40,163
<b>Total 2018 Additions</b>	<b>64,040</b>				<b>-</b>	<b>-</b>	<b>4,704</b>	<b>4,704</b>	<b>59,336</b>
<b>Total Building Improvements</b>	<b>330,886</b>				<b>20,749</b>	<b>26,435</b>	<b>25,458</b>	<b>51,893</b>	<b>278,993</b>

**Vehicles**

*2015 Additions*

Senior Philanthropy of Westport, LLC  
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	Historical Cost	Date Acquired	Method	Life	9/30/2017 Expense	9/30/2017 Accum Deprec.	9/30/2018 Expense	9/30/2018 Accum Deprec.	Net Book Value
2015 Ford Transit 250 -10 Passenger Wagon	40,257	7/3/2015	S/L	5	8,051	20,129	8,051	28,180	12,077
	<u>40,257</u>				<u>8,051</u>	<u>20,129</u>	<u>8,051</u>	<u>28,180</u>	<u>12,077</u>
<i>2016 Additions</i>									
Corporate Fleet - taxable sales tax	1,110	5/16/2016	S/L	5	222	444	222	666	444
	<u>1,110</u>				<u>222</u>	<u>444</u>	<u>222</u>	<u>666</u>	<u>444</u>
<i>2017 Additions</i>									
Corporate Fleet - taxable sales tax	1,693	4/1/2017	S/L	5	339	339	339	678	1,015
	<u>1,693</u>				<u>339</u>	<u>339</u>	<u>339</u>	<u>678</u>	<u>1,015</u>
<i>2018 Additions</i>									
Transfer of Ford Transit	(40,257)	7/3/2015	S/L	5	-	-	(8,051)	(8,051)	(32,206)
Corporate Fleet - taxable sales tax	(1,110)	5/16/2016	S/L	5	-	-	(222)	(222)	(888)
Corporate Fleet - taxable sales tax	(1,693)	4/1/2017	S/L	5	-	-	(339)	(339)	(1,354)
	<u>(43,060)</u>				<u>-</u>	<u>-</u>	<u>(8,612)</u>	<u>(8,612)</u>	<u>(34,448)</u>
<b>Total Vehicles</b>	-				<b>8,612</b>	<b>20,911</b>	<b>-</b>	<b>20,911</b>	<b>(20,911)</b>

**Moveable Equipment**

Prior Owners Moveable Equipment (Fully Depreciation Assets Removed)	556,422	Various	S/L	Various	43,761	398,177	39,306	437,483	118,940
Asset Additions 10/1/2014-3/31/2015	21,507	Various	S/L	Various	1,088	3,808	1,088	4,896	16,611
<i>2015 Additions</i>									
Sonic Wall	3,609	4/30/2015	S/L	15	241	601	241	842	2,767
Canon Copiers @2	19,783	5/30/2015	S/L	5	3,957	9,891	3,957	13,848	5,935
Shields	2,145	5/26/2015	S/L	15	143	358	143	501	1,644
Slings	11,808	6/1/2015	S/L	5	2,362	5,904	2,362	8,266	3,542
AHT Software	3,022	7/1/2015	S/L	3	1,007	2,519	1,007	3,526	(504)
Total 2015 Additions	<u>40,367</u>				<u>7,709</u>	<u>19,273</u>	<u>7,710</u>	<u>26,983</u>	<u>13,384</u>
<i>2016 Additions</i>									
Digital Weight Scale	550	6/1/2015	S/L	5	110	220	110	330	220
4 Channel Nurse Station	12,017	12/18/2015	S/L	5	2,403	4,807	2,403	7,210	4,807
Computer Equip	1,275	1/14/2015	S/L	5	255	510	255	765	510
Plastic Card Printer	1,197	1/15/2015	S/L	5	239	479	239	718	479
Computer	996	1/28/2015	S/L	5	199	398	199	597	399
Time Clocks	3,170	2/20/2015	S/L	5	634	1,268	634	1,902	1,268
Radio	489	3/5/2015	S/L	5	98	196	98	294	195
Facility Sign	2,250	3/31/2015	S/L	5	450	900	450	1,350	900
Locking Cabinet Door	343	3/19/2015	S/L	5	69	137	69	206	137
Refrigerator	2,312	4/20/2015	S/L	10	231	462	231	693	1,618
Window AC	328	5/13/2015	S/L	10	33	66	33	99	229

Senior Philanthropy of Westport, LLC  
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	Historical Cost	Date Acquired	Method	Life	9/30/2017 Expense	9/30/2017 Accum Deprec.	9/30/2018 Expense	9/30/2018 Accum Deprec.	Net Book Value
TV	400	7/29/2038	S/L	5	80	160	80	240	160
Shower Chair	547	5/13/2015	S/L	5	109	219	109	328	219
Thermometer	999	7/9/2015	S/L	5	200	399	200	599	399
iPads	1,322	6/16/2015	S/L	5	264	529	264	793	529
Window AC	164	7/22/2015	S/L	10	16	33	16	49	115
Mattress	555	8/5/2015	S/L	5	111	222	111	333	222
Tray Delivery Cart	2,439	9/14/2015	S/L	5	488	976	488	1,464	975
Fire Extinguishers, Hydro Valves, Hardware	461	9/15/2015	S/L	5	92	184	92	276	185
Blood Pressure Monitor & Thermometer	1,227	9/17/2015	S/L	5	245	491	245	736	491
Laptop Cart	1,536	11/12/2015	S/L	5	307	614	307	921	615
Suction Machine	6,280	12/15/2015	S/L	5	1,256	2,512	1,256	3,768	2,512
Adjustment prior period	(2,595)	12/15/2015	S/L	5	(519)	(1,038)	(519)	(1,557)	(1,038)
Copier, additional charge	2,051	5/18/2016	S/L	5	410	820	410	1,230	821
TV's	605	11/10/2015	S/L	5	121	242	121	363	242
Equipment	14,680	1/5/2016	S/L	5	2,936	5,872	2,936	8,808	5,872
Furniture	4,004	3/11/2016	S/L	10	400	801	400	1,201	2,803
Lockers @ 2	1,202	9/2/2015	S/L	10	120	240	120	360	842
Cooler Curtains	925	9/2/2015	S/L	5	185	370	185	555	370
Elect Chair Scales @ 2	1,440	11/16/2015	S/L	5	288	576	288	864	576
Mattress	3,680	11/19/2015	S/L	5	736	1,472	736	2,208	1,472
Equipment	2,439	3/25/2016	S/L	5	488	975	488	1,463	975
Mattresses	1,842	3/28/2016	S/L	5	368	737	368	1,105	737
Mattresses	2,222	4/8/2016	S/L	5	444	889	444	1,333	889
Refrigerator	1,761	5/3/2016	S/L	10	176	352	176	528	1,232
Heated Dish Dispenser	2,533	6/1/2016	S/L	5	507	1,013	507	1,520	1,013
Circulator Pumb.	2,654	6/22/2016	S/L	5	531	1,061	531	1,592	1,061
Phone system'	3,685	6/23/2016	S/L	5	737	1,474	737	2,211	1,474
Phone system'	5,191	3/31/2016	S/L	5	1,038	2,076	1,038	3,114	2,076
20 Metal Tray Carts	2,772	6/10/2016	S/L	5	554	1,109	554	1,663	1,109
Tray Cart Pass Thru	2,283	6/22/2016	S/L	5	457	913	457	1,370	913
Washer	517	6/30/2016	S/L	10	52	103	52	155	362
Generator Maint	3,499	6/30/2016	S/L	10	350	700	350	1,050	2,450
Trays	770	7/1/2016	S/L	5	154	308	154	462	308
Conveyor Toaster	844	8/11/2016	S/L	5	169	338	169	507	338
Cap/Capinet	757	7/7/2016	S/L	5	151	303	151	454	303
Washer Maint	2,626	7/19/2016	S/L	5	525	1,050	525	1,575	1,051
Freezer Compressor	3,320	7/22/2016	S/L	10	332	664	332	996	2,324
Advial Station	884	7/1/2016	S/L	10	88	177	88	265	620
Sloan Sensor Faucet	1,664	8/25/2016	S/L	10	166	333	166	499	1,165
Kitchen A/C Unit	1,027	9/2/2016	S/L	10	103	205	103	308	719
Communications Equipment	27,437	9/13/2016	S/L	5	5,487	10,975	5,487	16,462	10,975
<b>Total 2016 Additions</b>	<b>137,575</b>				<b>25,447</b>	<b>50,894</b>	<b>25,443</b>	<b>76,337</b>	<b>61,239</b>

Senior Philanthropy of Westport, LLC  
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	Historical Cost	Date Acquired	Method	Life	9/30/2017 Expense	9/30/2017 Accum Deprec.	9/30/2018 Expense	9/30/2018 Accum Deprec.	Net Book Value
<i>2017 Additions</i>									
120 dressers, night tables, beds	60,905	11/16/2016	S/L	5	12,181	12,181	12,181	24,362	36,543
Rack/Heating Sys	6,224	12/16/2016	S/L	5	1,245	1,245	1,245	2,490	3,734
Grease Interceptor	5,915	12/16/2016	S/L	10	592	592	592	1,184	4,732
Freight and tax on 2016 lease	1,757	4/1/2017	S/L	5	351	351	351	702	1,055
Tax on Communications Equipment	1,742	3/1/2017	S/L	5	348	348	348	696	1,046
<b>Total 2017 Additions</b>	<b>76,544</b>				<b>14,717</b>	<b>14,717</b>	<b>14,717</b>	<b>29,434</b>	<b>47,110</b>
<i>2018 Additions</i>									
Elevator Car Gates	6,806	11/28/2017	S/L	10	-	-	681	681	6,125
Int per Cap Leases- Reverse 2016 AE	7,755	2/1/2018	S/L	5	-	-	1,551	1,551	6,204
Storage Tank	13,427	3/21/2018	S/L	10	-	-	1,343	1,343	12,084
Kitchen Floor Compressor	5,023	8/2/2018	S/L	10	-	-	502	502	4,521
Washer Assy & Bearing Upgrade	10,675	8/14/2018	S/L	5	-	-	2,135	2,135	8,540
<b>Total 2018 Additions</b>	<b>43,686</b>				<b>-</b>	<b>-</b>	<b>6,212</b>	<b>6,212</b>	<b>37,474</b>
<b>Total Moveable Equipment</b>	<b>876,101</b>				<b>92,722</b>	<b>486,869</b>	<b>94,476</b>	<b>581,345</b>	<b>294,757</b>
<b>Total for 2018</b>	<b>1,206,987</b>				<b>122,083</b>	<b>534,215</b>	<b>119,934</b>	<b>654,149</b>	<b>552,839</b>



**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Senior Philanthropy of Westport, LLC, d/b/a Westport Rehab			2405		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

A. Minimum of 5 years or 60 months.

B. Life of mortgage; OR

C. Remaining Life of Lease; OR

D. Actual Life if owned by Related Party.

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

Name of Facility Senior Philanthropy of Westport, LLC	License No. 2405	Report for Year Ended 9/30/2018	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		99			
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
I Burr Rd LLC	1 Burr Rd, Westport, CT 06880	04/01/15	10 Years	1,402,784	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Westport, LLC		2405	9/30/2018		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Senior Philanthropy of Westport, LI		2405		9/30/2018		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				\$	110,364	110,364	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	110,364	110,364	
14. Insurance							
a. Insurance on Property (buildings only)				\$	9,156	9,156	
b. Insurance on Automobiles				\$	72	72	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	50,922	50,922	
2. Fire and Extended Coverage				\$			
3. Other (Specify) D&O and Crime Policy				\$	7,722	7,722	
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	67,872	67,872	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	12,860,028	12,860,028	

**D. Adjustments to Statement of Expenditures**

Name of Facility			License No.	Report for Year Ended	Page	of	
Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabil			2405	9/30/2018	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 22,954	22,954		
4.			Other - See attached Schedule	\$ 3,323	3,323		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 343,521	343,521		
7.			Other - See attached Schedule	\$ 42,962	42,962		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 136,986	136,986		
10.	15	1d	Accounting	\$			
10a.			Legal	\$ 13,277	13,277		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 304	304		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 1,954	1,954		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 41,738	41,738		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 54,472	54,472		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 661,491	661,491		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salaries	\$ 3,323		
<b>Total Other Salaries Adjustment</b>			<b>\$ 3,323</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
		Bank Service Charges-Adm - Overdraft Fees (Self-disallow)	\$ 42,962		
<b>Total Other Fees Adjustments</b>			<b>\$ 42,962</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
See	Attached	Marketing Disallowances	\$ 530		
15	1a9	Employee Food (Self-disallow)	\$ 964		
15	1a9	Holiday Funds (Self-disallow)	\$ 1,095		
15	1a9	Nurses Week/Employee Gifts (Self-disallow)	\$ 749		
15	1a9	Petty Cash (Self-disallow)	\$ 127		
15	1a9	PE/PD (self-disallow)	\$ (4,568)		
15	1a9	Frances Ferraiolo - Rent (Self-disallow)	\$ 5,390		
16	m13	Holiday Decorations-Activities-SNF (Self-disallow)	\$ 82		
16	m13	Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 1,061		
16	m13	Misc Decor-Adm (Self-disallow)	\$ 61		
16	m13	Collection Fees/Credit Card Fees (Self-disallow)	\$ 566		
16	m13	Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 4,167		
16	m13	Employee/Guest meals (Self-disallow)	\$ 897		
16	m13	Bank Service Charges-Adm - Overdraft Fees (Self-disallow)	\$ 42,962		
16	m8	Traditions Management membership trademark (Self-disallow)	\$ 389		
<b>Total Other A&amp;G Adjustments</b>			<b>\$ 54,472</b>	<b>\$ -</b>	<b>\$ -</b>

Senior Philanthropy of Westport, LLC  
 Calculation of Allowable Cell Phone Expense  
 September 30, 2018

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

Total Bed Capacity	99
# of Allowable Cell Phones	3

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

Page 15 Line 1h2	<u>Amount</u>
Cell Phone expense per TB	\$ 1,384
Allowable Cell Phone expense	\$ 1,080
<b>Disallowed Cell Phone expense</b>	<b><u>\$ 304</u></b> Page 28 Line 12

Senior Philanthropy of Westport, LLC  
Marketing Disallowance  
September 30, 2018

<u>Page</u>	<u>Line</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>
15	1.a.1	490123	Workers Comp-Mkt	12
15	1.a.3	490122	Payroll Taxes-Mkt-SUI	226
15	1.a.4	490121	Payroll Taxes-Mkt-FICA	254
15	1.a.6	490126	Employee Life Insurance-Mkt	-
15	1.g.	490901	Office Supplies-Mkt	-
15	1.g.	490920	Forms/Printing-Mkt	38
<b>Total Page 15 Marketing Disallowance</b>				<b>530</b>
16	1.4.	490950	Mileage Reimbursement-Mkt	-
16	1.5.	490133	Training/Seminars/Courses-Mkt	-
16	m.7.	490930	Postage-Mkt	-
<b>Total Page 16 Marketing Disallowance</b>				<b>-</b>
<b>Disallowed Marketing Department Expenses</b>				<b>\$ 530</b>



Senior Philanthropy of Westport, LLC  
 Calculation of Allowable Management Fee  
 9/30/2018

<u>Description</u>	<u>Amount</u>
Management fees Charged	287,418 **
Patient Days	35,915 Page 8 of C/R
<b>Amount Per Patient Day</b>	<b>\$ 8.0027</b>
PPD Allowance Per Rate Agreement	6.67
2018 CPI Increase	0.07
PPD Allowance 9/30/2018	6.74
<b>Amount over (Under)</b>	<b>\$ 1.2648</b>
Total Days	35,915 Page 8 of C/R
<b>Part 1 Disallowed Management Fee</b>	<b>\$ 45,426</b>
Management fees Charged (Pg. 16 / Line m12)	283,730
Actual Costs to the Related Party - Allowable Expense	287,418
<b>Part 2 Disallowed Management Fee</b>	<b>\$ (3,688)</b>
<b>Total Disallowed Mangement Fee</b>	<b>\$ 41,738</b> Pg. 28 / line 21

\*\*Per as filed 12/31/17 Medicare cost report

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

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC, d/b/a Westport Rehal				2405	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 661,491	661,491		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 159,695	159,695		
28.	20	5d	Ambulance/Limousine	\$ 9,983	9,983		
29.	20	5f	X-rays, etc	\$ 7,746	7,746		
30.	20	5h	Laboratory	\$ 16,856	16,856		
31.	30	II2a/c	Medical Supplies	\$ 4,200	4,200		
32.	20	5e2	Oxygen (non emergency)	\$ 9,692	9,692		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 30,895	30,895		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 1,025	1,025		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 901,583	901,583		

\*\*\* 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.



Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14c3	D&O Insurance	\$ 1,025		
<b>Total Other Adjustments</b>			\$ 1,025	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Senior Philanthropy of Westport, LLC  
Disallowance Schedule for Cable TV  
September 30, 2018**

	<u>Amount</u>	
Total Cable TV Expense acct #560717	\$ 28,779	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	<u>\$ 3,600</u>	
<b>Disallowed Cable TV</b>	<b><u><u>\$ 25,179</u></u></b>	

**F. Statement of Revenue**

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Westport, LLC, d/12405			9/30/2018		30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents (CT only)	\$ 16,056,637	16,056,637				
b. Medicaid Room and Board Contractual Allowance **	\$ (7,483,897)	(7,483,897)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 1,485,573	1,485,573				
b. Medicare Room and Board Contractual Allowance **	\$ 574,491	574,491				
4. a. Private-Pay Residents and Other	\$ 786,020	786,020				
b. Private-Pay Room and Board Contractual Allowance **	\$ (192,057)	(192,057)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 120,282	120,282				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 92,097	92,097				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 3,360	3,360				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 840	840				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 709,257	709,257				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 482,448	482,448				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 361,258	361,258				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 220,034	220,034				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 806,862	806,862				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 403,728	403,728				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$ (1,717,028)	(1,717,028)				
b. Other (Specify) - Non-Medicare	\$ (1,180,694)	(1,180,694)				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 11,529,211	11,529,211				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 81	81				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 58,488	58,488				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 58,569	58,569				
<b>VI. Total All Revenue</b> (III +V)	\$ 11,587,780	11,587,780				

\* 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	\$ 12,821		
30II6a	IV Therapy-MCR A-SNF	\$ 3,648		
30II6a	XRAY MRA	\$ 5,493		
30II6a	Contractual Adj-Ancill-MCR A-SNF	\$ (1,406,648)		
30II6a	Sequestration - MCR B	\$ (4,624)		
30II6a	Contractual Adj- Ancill- MCR B-SNF	\$ (327,718)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (1,717,028)</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30II6b	Routine Revenue Adjustment-SNF PVT	\$ (1)		
30II6b	Laboratory- MCD- SNF	\$ 1,647		
30II6b	IV Therapy-MCD-SNF	\$ 15,766		
30II6b	Other Service- MCD-SNF	\$ 99		
30II6b	Contractual Adj- Ancillaries- MCD-SNF	\$ (621,685)		
30II6b	Contractual Allowance Ancillary INS	\$ (7,054)		
30II6b	Medical Supplies HMO	\$ 380		
30II6b	Lab HMO	\$ 5,422		
30II6b	IV THERAPY	\$ 3,977		
30II6b	Radiology HMO	\$ 1,760		
30II6b	Contractual Adj Ancillary HMO	\$ (581,005)		
<b>Total Other Resident Revenue</b>		<b>\$ (1,180,694)</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30IV5	Interest Income		\$ 81		
<b>Total Interest Income</b>			<b>\$ 81</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30IV8	Donations	\$ 125		
30IV8	Linghtn-income - no associates expense	\$ 55,549		
30IV8	Gain/Loss on Sale of Assets	\$ 2,814		
<b>Total Other Revenue</b>		<b>\$ 58,488</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC,	2405	9/30/2018	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	174,103
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,734,567
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	34,332
a. _____				
b. _____				
c. _____				
d. See Schedule	34,332			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	500
Deposits on Utilities	500			
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>1,943,502</b>
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>330,887</u>		\$	278,995
	Accum. Depreciation <u>51,892</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>319,679</u>		\$	175,817
	Accum. Depreciation <u>143,862</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	(20,911)
	Accum. Depreciation <u>20,911</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	44,327
F/S vs. C/R Adjustment	44,329			
See Schedule	(2)			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>478,228</b>

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

(Carry Total forward to next page)



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

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC,		2405	9/30/2018	32	37
Account				Amount	
Total Brought Forward:				\$	2,421,730
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
\$					
2. Land Improvements					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
3. Buildings					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
5. Movable Equipment					
		*Historical Cost	556,421		
		Accum. Depreciation	437,483	Net	\$ 118,938
6. Motor Vehicles					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable					
\$					
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)					
\$ 118,938					
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> )					
\$					
_____					
_____					
See Schedule					
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)					
\$					
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)					
\$ 2,540,668					

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC, d/b/a V		2405	9/30/2018	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,602,220
2. Notes Payable ( <i>itemize</i> )				\$	165,974
_____					
_____					
See Schedule					165,974
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> )				\$	116,341
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	32,855
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> )				\$	2,773,513
_____					
_____					
See Schedule					2,773,513
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>4,690,903</b>

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

(Carry Total forward to next page)

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

Name of Facility Senior Philanthropy of Westport, LLC, d/b/a		License No. 2405	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,690,903	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties ( <i>itemize</i> )					
\$					
Name and Address of Lender		Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )					
Due to Triumph			1,168,904	\$ 1,168,904	
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 1,168,904	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 5,859,807	

**Schedule of Prepaid Expenses Page 31 Line A5**

**Page Ref Line Ref Description**

31	A5	Prepaid Insurance	\$	2,957
31	A5	Prepaid Uniforms	\$	13,609
31	A5	Prepaid Other	\$	17,766
<b>Total Prepaid Expenses</b>			\$	34,332

**Schedule of Other Current Assets (itemized) Page 31 Line A8**

**Page Ref Line Ref Description**

<b>Total Other Current Assets (Itemize)</b>			\$	-

**Schedule of Other Fixed Assets (Itemize) Page 31 Line B9**

**Page Ref Line Ref Description**

31	B9	Rounding	\$	(2)
<b>Total Other Other Fixed Assets (Itemize)</b>			\$	(2)

**Schedule of Other Assets Page 32 Line D7**

**Page Ref Line Ref Description**

<b>Total Other Assets</b>			\$	-

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref Line Ref Description

33	A2	Long Term Capital Lease - Current	\$ 2,051
33	A2	Notes Payable - Current	\$ 20,275
33	A2	Note Payable - HSG	\$ 14,571
33	A2	Note Payable - TSM	\$ 107,483
33	A2	Notes Payable	\$ 21,594
<b>Total Notes Payable</b>			<b>\$ 165,974</b>

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref Line Ref Description

33	A12	Medicare Remittance Adjustment	\$ 7,904
33	A12	Employee Deductions	\$ 4,632
33	A12	Resident Trust	\$ 59,839
33	A12	Deferred Rent - Current	\$ 558,664
33	A12	Uncleared Checks	\$ 368,816
33	A12	Accrued Workers Comp	\$ 181,242
33	A12	Accrued Legal Fees	\$ 7,677
33	A12	Accrued Accounting/Audit Fees	\$ 17,359
33	A12	Accrued Personal Property Taxes	\$ 3,305
33	A12	Accrued Other	\$ 18,900
33	A12	Due to Eagle Lake Foundation	\$ 663
33	A12	Due to Long Ridge	\$ 1,178
33	A12	Due to Traditions Senior Management	\$ 334,727
33	A12	Due to Medicaid - Bed Fees	\$ 176,862
33	A12	Deferred Rent	\$ 1,031,745
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 2,773,513</b>

Schedule of Other Long-Term Liabilities (itemize) Page 34 Line B4

Page Ref Line Ref Description

<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ -</b>


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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC,	2405	9/30/2018	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	118,938
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			\$	118,938
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(2,209,773)
6. Gain or Loss for Period			\$	(1,228,304)
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	(3,438,077)
<b>C. Total Reserves and Net Worth</b>			\$	(3,319,139)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,540,668

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC, d	2405	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(1,230,349)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,587,780
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	12,816,084
D. Net Income or Deficit			\$	(1,228,304)
E. Balance			\$	(2,458,653)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenditures PG 27			12,860,028	
Depreciation Adjustment			(43,944)	
Total Expenditures Line C			12,816,084	
2. Other <i>(itemize)</i>				
Prior Period Adjustment			(979,424)	
F-3. Total Additions			\$	(979,424)
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			\$	(3,438,077)
				09/30/18

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

Name of Facility Senior Philanthropy of Westport, LLC,	License No. 2405	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/8/19		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Annual Report Contact Manuel Lemus		Phone Number 727-210-0781		
Annual Report Contact Email Address mlemus@Traditionsmanagement.net				



**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Senior Philanthropy of Westport, LLC for the year ended September 30, 2018 included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Senior Philanthropy of Westport, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

***MARCUM LLP***

New Haven, CT  
January 29, 2019