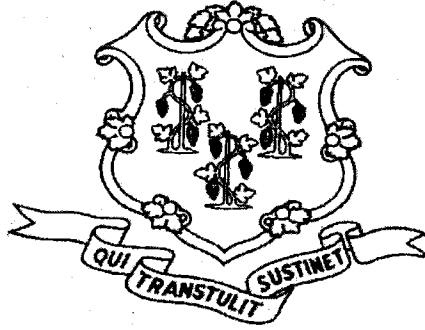


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care	
Address (No. & Street, City, State, Zip Code) 710 Long Ridge Road, Stamford, CT 06902	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 2408	RHNS	(Specify)	Medicare Provider 07-5394
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Medicaid Provider Numbers:	CCNH 21197	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 Stamford, D/B/A Long Ridge F	2408	9/30/2016	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 Stamford, D/B/A Long Ridge Post-Acute Care [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Marion Najamy			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 Stamford, D/B/A Long Ridge Post-Acute Care		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 710 Long Ridge Road, Stamford, CT 06902				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/13/2017	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility (203) 329-4026		Report for Year Ended 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acu		Address (No. & Street, City, State, Zip) 710 Long Ridge Road, Stamford, CT 06902		
License Numbers:	CCNH 2408	RHNS (Specify)	Medicare Provider No. 07-5394	
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 Marion Najamy		Nursing Home Administrator's License No.:	1548	
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 Stamford, D/B/A Long	License No. 2408	Report for Year Ended 9/30/2016	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 Stamford, D/B/A Long Ridge Post-Acute Care	710 Long Ridge Road, Stamford, CT 06902	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		
Victor Marcos	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 Stamford, D/B/A Long Ridge P	License No. 2408	Report for Year Ended 9/30/2016	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No
 If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	<input checked="" type="radio"/>	Rent, Insurances, Call Management	Various	2,788,085	2,788,085
Cheshire, LLC d/b/a Cheshire Regional Rehab	745 Highland Avenue, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	Shared staff - Adm & Billing	Various	23,731	23,731
Senior Philanthropy of Danbury, LLC	107 Osborne St. Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>	Shared Staff- Nursing	Various	53,111	53,111
Traditions Senior Management	24641 US Highway 19 North - Clearwater FL, 33763	<input type="radio"/>	<input checked="" type="radio"/>	Internet, Recruitment, IT Support, Shared St	Various	144,247	144,247
Senior Philanthropy of Newington, LLC	240 Church St, Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>	Shared Staff- Med Records & Therapy	Various	16,995	16,995
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	1,547	1,547
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	<input checked="" type="radio"/>	Shared Group Benefit Plan	Page 15 / line 1.a.5	651,388	651,388
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

* 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 Stamford, D/B/A Long Ridge Post-A		2408	9/30/2016		6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Canon Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Copier	06/01/15	60 months	8,880	8,880
	<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"/>					
						Total ***	8,880

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

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



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

FAXABLE LEASE AGREEMENT

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

AGREEMENT NUMBER: _____

NAME (COMPANY LEGAL NAME) EAGLE LAKE FOUNDATION INC		DBA LONG RIDGE POST-ACUTE CARE	PHONE 203-501-0121
BILLING ADDRESS 710 LONG RIDGE ROAD		CITY SAMFORD	STATE ZIP CT 06902
EQUIPMENT ADDRESS SAME		CITY SAMFORD	STATE ZIP CT 06902

EQUIPMENT INFORMATION			NUMBER AND AMOUNT OF PAYMENTS	
Quantity	Serial Number	Make/Model/Description	No. of Pmts.	Payment Amount (Plus Applicable Taxes)
1		CANON IRA6275	60	\$740.00
1		CANON IRA500IF		

First and Last Payment \$ 0.00	Security Deposit + \$ 0.00	Total Due at Signing = \$ 0.00	Term 60 (in months)	End of Term Purchase Option <input checked="" type="checkbox"/> Fair Market Value <input type="checkbox"/> \$1.00 <input type="checkbox"/> 10% <input type="checkbox"/> Other	Payment Frequency <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-annual <input type="checkbox"/> Other
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THIS AGREEMENT IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS AGREEMENT IS NON-CANCELABLE BY CUSTOMER. CUSTOMER REPRESENTS THAT ALL ACTION REQUIRED TO AUTHORIZE THE EXECUTION OF THIS AGREEMENT ON BEHALF OF CUSTOMER BY THE FOLLOWING SIGNATORIES HAS BEEN TAKEN.

ACCEPTED BY CANON FINANCIAL SERVICES, INC. By: _____ Date: _____		AUTHORIZED CUSTOMER SIGNATURE By: <u>Gene Rensch</u> Title: <u>DIRECTOR</u> Printed Name: <u>GENE RENSCH</u> Tax ID#: _____ If proprietor, DOB: _____	
---	--	--	--

ACCEPTANCE CERTIFICATE

To: Canon Financial Services, Inc. ("CFS")
 Customer certifies that (a) the Equipment referred to in this Agreement has been received, (b) installation has been completed, (c) the Equipment has been examined by Customer and is in good operating order and condition and is, in all respects, satisfactory to Customer, and (d) the Equipment is irrevocably accepted by Customer for all purposes under this Agreement. Accordingly, Customer hereby authorizes billing under this Agreement.

Signature: Gene Rensch Printed Name: GENE RENSCH
 Title (if any): DIRECTOR Date: _____

TERMS AND CONDITIONS

- AGREEMENT:** Customer leases from CFS all the equipment described above (the "Equipment"). Customer agrees to pay to CFS the payments specified under "Number and Amount of Payments" above and such other amounts permitted hereunder as invoiced by CFS ("Payments"). A late payment fee of the greater of 10% of the late amount or \$10 will be due if a Payment is late. The term of this Agreement shall commence on the date the Equipment is accepted by Customer. Customer's execution of the Acceptance Certificate, or Customer's provision to CFS of other written confirmation of its acceptance of the Equipment, shall conclusively establish that the Equipment has been delivered to and accepted by Customer. If Customer has not, within ten (10) days after delivery of the Equipment, delivered to CFS written notice of non-acceptance of any of the Equipment, specifying the reasons therefor and specifically referencing this Agreement, Customer shall be deemed to have irrevocably accepted the Equipment. After acceptance of the Equipment, Customer shall have no right to cancel this Agreement, revoke acceptance or return the Equipment to CFS prior to the end of the scheduled term of this Agreement for any reason whatsoever. This lease is a net lease. Payments shall be made without set-off or deduction, even if the Equipment malfunctions. Customer authorizes CFS to adjust the payment and purchase option amounts stated above by up to 15% if the actual cost of the Equipment exceeds the supplier's estimate on which such amounts were based. Customer (a) shall pay a \$85 documentation fee and (b) agrees to pay any applicable taxes (including personal property tax), expenses, charges and fees imposed upon CFS or Customer with respect to the Equipment, the Payments or the Customer's performance or non-performance hereunder and shall reimburse CFS for the same plus processing fees (collectively, "Costs"). CFS may, but need not, apply "Security Deposits" or "Advance Payments" (neither earn interest unless required by law) to any amount in default and Customer shall promptly restore such amounts applied. Security Deposits and Advance Payments shall not be refunded to Customer until all obligations hereunder are discharged in full.
- NAME; OFFICE:** Customer's legal name (as set forth in its constituent documents), is as set forth herein. Customer will not change its legal name, location of its chief executive office or corporate structure (including its jurisdiction of organization) without 30 days' prior written notice to CFS. Upon request, Customer will deliver state-certified constituent documents to CFS.
- WARRANTIES:** CUSTOMER ACKNOWLEDGES THAT CFS IS NOT A MANUFACTURER, DEALER, OR SUPPLIER OF THE EQUIPMENT, AND AGREES THAT THE EQUIPMENT IS LEASED "AS IS" AND IS OF A SIZE, DESIGN, AND CAPACITY SELECTED BY CUSTOMER. CFS HAS MADE NO REPRESENTATION OR WARRANTY OF ANY KIND, EXPRESS OR IMPLIED, WITH RESPECT TO THE EQUIPMENT, INCLUDING SPECIFICALLY ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. CFS shall not be liable for consequential, special, indirect or punitive damages. Any warranty with respect to the Equipment made by the supplier, dealer, or manufacturer is separate from, and is not a part of, this Agreement and CFS assigns such warranties, if any, to Customer. Customer acknowledges and agrees that the supplier is not an agent or representative of CFS and is not authorized to waive or alter any term of the Agreement, or make any representation for CFS about this Agreement or the Equipment. Customer warrants that the Equipment will not be used for personal, family or household purposes.
- MAINTENANCE; ALTERATIONS; LOSS:** Customer will keep and maintain the Equipment in good working order and shall, at Customer's expense, supply and install replacement parts and accessories when required to maintain the Equipment. Any such changes or substitutions shall be the property of CFS and shall be deemed Equipment. Effective upon delivery to Customer, Customer shall (a) bear the entire risk of any loss, theft of, or damage to the Equipment, and (b) keep the Equipment insured with CFS as Loss Payee. If Customer fails to provide proof of insurance, CFS may insure the Equipment and charge Customer. No such loss, theft, or damage shall relieve Customer of any obligation under this Agreement.
- DEFAULT:** If Customer fails to pay CFS, CFS will have the right to exercise any one or all of the following remedies in any order: (a) sue Customer for all past due Payments, ALL PAYMENTS TO BECOME DUE IN THE UNEXPIRED TERM, the Purchase Option amount set forth above and any other Costs (collectively the "Remaining Lease Balance"), (b) repossess the Equipment and (c) re-sell the Equipment and recover any deficiency. CFS (i) may sell the Equipment after preparing it or not, (ii) may disclaim warranties of title and the like, and (iii) may comply with applicable law, and these actions shall be deemed commercially reasonable. In the event the Equipment is not available for sale, the Customer shall be liable for the Remaining Lease Balance. Customer will also pay for CFS's reasonable collection and other costs which, in the case of a court action, 25% of the total amount sought shall be deemed reasonable.
- ASSIGNMENT; CUSTOMER SHALL NOT ASSIGN OR PLEDGE THIS AGREEMENT, NOR SHALL CUSTOMER SUBLET OR LEND ANY ITEM OF EQUIPMENT.** CFS may pledge or assign this Agreement. Customer agrees that if CFS assigns this Agreement, the new owner will have the same rights and benefits that CFS has now and will not have to perform any of CFS's obligations. Customer agrees that the rights of the new owner will not be subject to any claims, defenses, or setoffs that Customer may have against CFS.
- PURCHASE OPTION; (A) END OF TERM PURCHASE OPTION.** At the end of any term, Customer shall give CFS 60 day's prior irrevocable written notice (unless the Purchase Option is \$1.00) that it will purchase all the Equipment at the purchase option price indicated herein plus any Costs. (B) **PRIOR TO MATURITY PURCHASE.** Customer may, at any time, upon 60 days irrevocable written notice purchase all the Equipment at a price equal to the sum of all remaining Payments plus the Fair Market Value plus Costs. "Fair Market Value" shall be CFS's retail price when Customer purchases the Equipment. Equipment purchases shall not be permitted if a default is continuing. Equipment purchases shall be "AS-IS-WHERE-IS" without warranty, except for title.
- RENEWAL; RETURN:** This Agreement automatically renews under the same terms and conditions on a month to month basis if Customer fails to give CFS 60 days prior written notice of its intent to purchase or return the Equipment before the end of any term. Unless this Agreement automatically renews or Customer purchases the Equipment, Customer shall return the Equipment on the day the Agreement terminates in good operating condition at Customer's sole cost and expense to a location specified by CFS.
- DATA:** Customer acknowledges that the hard drive(s) on the Equipment, including attached devices, may retain images, content or other data that Customer may store for purposes of normal operation of the Equipment ("Data"). Customer acknowledges that CFS is not storing Data on behalf of Customer and that exposure or access to the Data by CFS, if any, is purely incidental to the services performed by CFS. Neither CFS nor any of their affiliates has an obligation to erase or overwrite Data upon Customer's return of the Equipment to CFS. Customer is solely responsible for: (i) its compliance with applicable law and legal requirements pertaining to data privacy, storage, security, retention and protection; and (ii) all decisions related to erasing or overwriting Data. Without limiting the foregoing, Customer should, prior to return or other disposition of the Equipment, utilize the Hard Disk Drive (HDD) (or comparable) formatting function (which may be referred to as "Initialized All Data/Settings" function) if found on the Equipment to perform a one pass overwrite of Data or, if Customer has higher security requirements, Customer may purchase from its Canon dealer at current rates an appropriate option for the Equipment, which may include (a) an HDD Data Encryption Kit option which disguises information before it is written to the hard drive using encryption algorithms, (b) an HDD Data Erase Kit that can perform up to a 3-pass overwrite of Data or (c) a replacement hard drive (in which case the Customer should properly destroy the replaced hard drive). Customer will indemnify CFS, their subsidiaries, directors, officers, employees and agents from and against any and all costs, expenses, liabilities, claims, damages, losses, judgments or fees (including reasonable attorneys' fees) arising or related to the storage, transmission or destruction of the Data. This section survives termination or expiration of this Agreement.
- MISCELLANEOUS: THIS AGREEMENT SHALL BE GOVERNED BY NEW JERSEY LAW. ANY ACTION BETWEEN CUSTOMER AND CFS SHALL BE BROUGHT IN A COURT LOCATED IN THE COUNTY OF BURLINGTON OR CAMDEN, NEW JERSEY, PROVIDED THAT CFS AT ITS SOLE OPTION MAY BRING ANY SUCH ACTION IN A COURT WHERE THE CUSTOMER OR THE EQUIPMENT IS LOCATED. CUSTOMER AND CFS EACH IRREVOCABLY WAIVES ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS.** CFS may accept a facsimile or other electronic transmission of this Agreement and acceptance certificate as an original. Customer agrees to reimburse CFS for and to defend CFS against any claim for losses or injury caused by the Equipment, both before and after termination of this Agreement. CFS may insert missing or correct other information otherwise this Agreement embodies the entire agreement.
- UCC:** Customer authorizes CFS to file any form of financing or continuation statements and amendments thereto. CUSTOMER AGREES THAT THIS AGREEMENT IS INTENDED AS A "FINANCE LEASE" AS THAT TERM IS DEFINED IN ARTICLE 2A OF THE UNIFORM COMMERCIAL CODE AND THAT CFS IS ENTITLED TO ALL BENEFITS, PRIVILEGES AND PROTECTIONS OF A LESSOR UNDER A FINANCE LEASE AND CUSTOMER IRREVOCABLY WAIVES ANY RIGHT OF NOTICE THEREOF. If this Agreement is determined not to be a true lease, Customer grants CFS a security interest in the Equipment.

PERSONAL GUARANTY

The undersigned absolutely, irrevocably and unconditionally, jointly and severally, guarantee to CFS all payments and other obligations under this Agreement. This is an absolute and continuing guaranty. SECTION 10 ABOVE SHALL APPLY TO THIS PERSONAL GUARANTY. The undersigned waive any right to require any action against Customer or any other party before enforcing this Personal Guaranty.

Printed Name: _____ Signature: _____ (No Title) Date: _____
 Address: _____ Phone: _____
 Printed Name: _____ Signature: _____ (No Title) Date: _____
 Address: _____ Phone: _____

General Information and Questionnaire
Accounting Basis

Name of Facility Senior Philanthropy of Stamford, D	License No. 2408	Report for Year Ended 9/30/2016	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Medicaid and Medicare Cost Report Preparation	\$ 8,320
2 2015 Consolidation Audit	\$ 281
3 Accrue Accounting	\$ 24,000
4	\$
	Charge for Services Provided
	\$ 32,601

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

Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 See Attached 2 3 4 5	Telephone Number
--	------------------

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

1	
2	
3	
4	
5	

Services Provided by This Firm (*describe fully*)

1	\$ 20,981
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 20,981

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 Constangy, Brooks, Smith	PO Box 102476 Atlanta, GA 30368	
2 Berchem, Moses & Devlin P.C.	75 Broad Street, Milford, CT	203-227-9545
3 Ryan Ryan DeLuca	707 Summer St, Stamford, CT 06901	
4 Goldman Gruder & Woods	200 Connecticut Ave, Norwalk, CT 06854	
5 Treasurer, State of CT		
6 Constable, Court of Probate		
7 Bloom & Witkin	470 Atlantic Ave. - 3rd FL, Boston, MA 02210	
8		
9 State of Connecticut		

Services Provided by This Firm	Charge for Service Provided
1 Advise re non-solicitation policy & re collective bargaining	76
2 Legal Matter & Settlement (Self-disallow)	3,161
3 Resident Legal Matter (Self-disallow)	12,436
4 Collections (Self-disallow)	1,090
5 Collections (Self-disallow)	225
6 Collections (Self-disallow)	60
7 Re-appraisal value (Self-disallow)	3,383
8 True up Prepays (Self-disallow)	500
9 Conservator fees (Self-disallow)	50
Total	<u>20,981</u>

Schedule of Resident Statistics

Name of Facility	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	License No. 2408			Report for Year Ended 9/30/2016			Page 8	of 37	
					Period 10/1 Thru 6/30			Period 7/1 Thru 9/30					
					Total	CCNH	RHNS (Specify)	Total	CCNH	RHNS			Total
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	120	120	120		120	120	120	120	120	120	120	120	
B. On last day of THIS report period	120	120	120		120	120	120	120	120	120	120	120	
2. Number of Residents													
A. As of midnight of PREVIOUS report period	105	105	105		105	105	105	105	105	105	105	105	
B. As of midnight of THIS report period	109	109	109		105	105	109	109	109	109	109	109	
3. Total Number of Days Care Provided During Period													
A. Medicare	4,944	4,944	4,944		3,987	3,987	3,987	957	957	957	957	957	
B. Medicaid (Conn.)	29,563	29,563	29,563		22,160	22,160	22,160	7,403	7,403	7,403	7,403	7,403	
C. Medicaid (other states)													
D. Private Pay	2,398	2,398	2,398		1,866	1,866	1,866	532	532	532	532	532	
E. State SSI for RCH													
F. Other (Specify)	3,398	3,398	3,398		2,525	2,525	2,525	873	873	873	873	873	
G. Total Care Days During Period (3A thru F)	40,303	40,303	40,303		30,538	30,538	30,538	9,765	9,765	9,765	9,765	9,765	
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
4. 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	99	99	99					99	99	99	99	99	
B. Other Bed Reserve Days													
5. Total Resident Days (3G + 4A + 4B)	40,402	40,402	40,402		30,538	30,538	30,538	9,864	9,864	9,864	9,864	9,864	

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Stamford, D/B/A Long	License No. 2408	Report for Year Ended 9/30/2016	Page 9	of 37
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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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	10	84		15				
Per Diem Rate								
a. One bed rm.	Various	289.82		541.00				
b. Two bed rms.	Various	289.82		482.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,171	3,171		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,263	1,263		
2. Restorative Treatments				
C. Other	19,377	19,377		
D. Total Physical Therapy Treatments	23,811	23,811		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	431	431		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	195	195		
2. Restorative Treatments				
C. Other	1,151	1,151		
D. Total Speech Therapy Treatments	1,777	1,777		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	3,939	3,939		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	819	819		
2. Restorative Treatments				
C. Other	13,846	13,846		
D. Total Occupational Therapy Treatments	18,604	18,604		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Stamford, D/B/A Long Ridge Post-A	2408	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No				
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	159,105	2,073				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	234,955	8,837				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	492,213	26,550				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	337,676	20,001				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	81,831	3,317				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	106,216	5,759				
9. Barber and Beautician Services						
10. Protective Services	107,404	5,343				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	220,753	3,688				
b. RN						
1. Direct Care	1,263,041	25,645				
2. Administrative**	344,581	7,812				
c. LPN						
1. Direct Care	1,078,642	38,400				
2. Administrative**						
d. Aides and Attendants	1,715,692	102,106				
e. Physical Therapists	101,695	2,684				
f. Speech Therapists	53,550	2,193				
g. Occupational Therapists	54,221	1,257				
h. Recreation Workers	102,645	5,077				
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	123,536	4,188				
n. Marketing	442	529				
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,578,198	265,458				

* 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.

Ⓐ Marketing Salaries netted with inter-company marketing contracted services.

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

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

Name of Facility	License No.	Report for Year Ended		Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	of	
		9/30/2016	37						
Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care	2408	Salary Paid		Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
		CCNH	RHNS (Specify)						
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

** Include all employment worked during the cost year.

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-12 Rev. 10/2005

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

Name of Facility (as licensed) Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care	License No. 2408		Report for Year Ended 9/30/2016			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***									
Marion Najamy (2/28/16 - current)	85,531		Non-Discrim.	Administrator	1,200	A.2.			
Micheal Hotz (10/1/15-2/28/16)	73,574		Non-Discrim.	Administrator	873	A.2.			
Section IV - Assistant Administrators									

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Stamford, D/B/A Long Ridge	2408	9/30/2016	13	37		
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	3,520	1,105				
2. Dentist	10,899	55				
3. Pharmacist	20,305	240				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	297,018	5,953				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	39,674	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) Pulmonologist	480	3				
9. Speech Therapist						
a. Resident Care	70,134	444				
b. Other						
10. Occupational Therapist						
a. Resident Care	293,395	4,651				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	226,006	3,222				
2. Administrative***	69,420	579				
b. LPN						
1. Direct Care	59,943	1,270				
2. Administrative***						
c. Aides	8,512	349				
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	1,099,306	18,230				

* 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 Stamford, D/B/A Long Ridge Po		License No. 2408	Report for Year Ended 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Amanda Collins-Baine MD 49 Arcadia Rd, Old Greenwich CT 06870	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Partners Pharmacy, P.O. Box 9689, Uniondale, NY 11555	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Lorraine H. Mulligan, 20 Armitage Dr., Bridgeport, CT 06606	Nursing Admin	<input type="radio"/>	<input checked="" type="radio"/>		
Health Drive Dental Group, 888 Worcester St., Suite 130, Wellesley, MA 02482	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
The Nurse Network, 653 Main St, Plantsville, CT 06479	RN, LPN and CNA services	<input type="radio"/>	<input checked="" type="radio"/>		
Professional Healthcare Services LLC, PO Box 646, Oxford, CT 06478	RN, LPN and CNA services	<input type="radio"/>	<input checked="" type="radio"/>		
The Rehab Department, 24761 US Highway 19 N, Suite 650, Clearwater, FL 33763	PT, ST, & OT	<input type="radio"/>	<input checked="" type="radio"/>		
SDX Dysphagia, 21 Waterville Rd, Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
Healthdrive Podiatry Group, 888 Worcester St, Wellesley, MA 02482	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
Healthdrive Audiology Group, 888 Worcester St, Wellesley, MA 02482	Purchased Services - translator	<input type="radio"/>	<input checked="" type="radio"/>		
Healthcare Services Group, 3220 Tillman dr, Suite 300, Bensalem, PA 19020	Dietitian/Nutritionist	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Stamford, D/B/A Long R	2408	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
I. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 295,376	295,376			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 204,585	204,585			
4. Social Security (F.I.C.A.)	\$ 479,135	479,135			
5. Health Insurance	\$ 651,388	651,388			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 4,218	4,218			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 413,743	413,743			
8. Uniform Allowance	\$ 2,636	2,636			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 17,612	17,612			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 264,514	264,514			
d. Accounting and Auditing	\$ 32,601	32,601			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 20,981	20,981			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 25,765	25,765			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 42,269	42,269			
2. Cellular Phones	\$ 6,365	6,365			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 724,728	724,728			
Subtotal	\$ 3,185,916	3,185,916			

* 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 Stamford, D/B/A Long Ridge Post-Acute Care
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Expense-Mkt (Self-disallow)	\$ 716		
Employee Food/Alcohol (Self-disallow)	\$ 2,068		
Holiday Fund (Self-disallow)	\$ 1,550		
Nurses Week Celebration/Employee Gifts (Self-disallow)	\$ 1,866		
Employee Conference Expense	\$ 1,569		
Employee Expenses	\$ 539		
Employee Flu shots	\$ 7,000		
Employee Physicals	\$ 190		
Employee Drug testin	\$ 1,186		
Employee Assistance Program - Carebridge	\$ 928		
Total	\$ 17,612	\$ -	\$ -

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 Stamford, D/B/A Long Ridge	2408	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	3,185,916	3,185,916			
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 4,637	4,637			
5. Education Expenses Related to Seminars and Conventions	\$ 12,483	12,483			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 5	5			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 21,654	21,654			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 5,058	5,058			
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	\$ 4,556	4,556			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 8,154	8,154			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 275	275			
9. Subscriptions	\$ 8,362	8,362			
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>)	\$ 125,212	125,212			
12. Administrative Management Services**	\$ 324,018	324,018			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 42,926	42,926			
C-14 Total Administrative & General Expenditures	\$ 3,743,256	3,743,256			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Special Events-Mkt	\$ 2,158		
Collateral Material-Mkt	\$ 2,122		
Promo Items-Mkt	\$ 778		
Total Other Advertising	\$ 5,058	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care membership dues	\$ 7,880		
Dues - Nursing Membership dues	\$ 274		
Total Dues	\$ 8,154	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Software Expense - Nursing Adm	\$ 18,133		
Licenses/Permits-Nursing Adm	\$ 1,951		
Background Checks-Nursing	\$ 2,425		
Background Checks-Dietary	\$ 82		
Background Checks-Laundry	\$ 82		
Background Checks-Rec/Sec	\$ 82		
Licenses & Permits-Trans	\$ 1,096		
Benefit Plan Fees (Self-disallow)	\$ (8,678)		
Licenses/Permits	\$ 552		
Patient Trust Bond	\$ 700		
Equipment Minor-Adm (Self-disallow)	\$ (6,169)		
Internet Access-Adm	\$ 16,830		
Records Storage - Adm (Self-disallow)	\$ (2,600)		
Equipment Rental-Adm	\$ 922		
Misc Decor-Adm (Self-disallow)	\$ 342		
Collection Fees/Credit Card Fees (Self-disallow)	\$ 315		
Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 10,762		
Bank Service Charges-Adm	\$ 4,643		
Employee/Guest meals (Self-disallow)	\$ 1,345		
Champion Awards of Milford (Self-disallow)	\$ 111		
Total Other Administrative and General	\$ 42,926	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Senior Philanthropy of Stamford, D/B/A I	License No. 2408	Report for Year Ended 9/30/2016	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Traditions Senior Management, 24641 US Highway 19 North - Clearwater FL, 33763	324,018	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 Stamford, D/B/A Long Ridge P	2408	9/30/2016	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 265,677	265,677		
2. Non-Food Supplies	\$ 62,900	62,900		
3. Other (Specify) _____	\$ 1,229	1,229		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 98,337	98,337		
c. Management Services**	\$			
d. Other (Specify) _____	\$ 531	531		
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 428,674	428,674		
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 Stamford, D/B/A Long Ridge Po		2408	9/30/2016	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	4,880	4,880	
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)	\$	64,435	64,435	
c.	Management Services**	\$			
d.	Other (Specify) Minor Equipment & Chemicals	\$	16,678	16,678	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	85,993	85,993	
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 Stamford, D/B/A Long		2408	9/30/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced				
	a. In-House Care	by Personnel				
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
	b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	61,098	61,098		
	c. Management Services*	\$				
	d. Other (<i>Specify</i>) Supplies and Minor Equipment	\$	13,044	13,044		
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	74,142	74,142		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	212,072	212,072		
	b. Medicine Cabinet Drugs	\$	28,182	28,182		
	c. Medical and Therapeutic Supplies	\$	196,512	196,512		
	d. Ambulance/Limousine***	\$	11,351	11,351		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	28,943	28,943		
	f. X-rays and Related Radiological Procedures***	\$	14,386	14,386		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	18,124	18,124		
	i. Recreation	\$	44,812	44,812		
	j. Other (<i>Specify</i>)**** See Attached Schedule	\$	79,300	79,300		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	633,682	633,682		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Equipment Minor	\$ (1,275)		
Minor Equipment & Supplies - Therapy	\$ 10,452		
IV Supplies - Medicaid	\$ 2,245		
IV Drugs - Medicare (Self-disallow)	\$ 19,267		
IV Supplies - Medicare (Self-disallow)	\$ 2,558		
Medical Equipment Rental	\$ 41,949		
Minor Equipment - Nursing	\$ (3,019)		
IV Drugs - Managed Care (Self-disallow)	\$ 1,796		
IV Supplies - Managed Care (Self-disallow)	\$ 480		
IV Drugs - Medicaid	\$ 1,918		
Medical Waste Disposal	\$ 529		
Therapy Software Costs	\$ 2,400		
Total Other Resident Care	\$ 79,300	\$ -	\$ -

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

Name of Facility Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care		License No. 2408	Report for Year Ended 9/30/2016	Page of 21 37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
Brian Capone Land Services LLC	27 Diamondcrest Lane, Stamford, CT 06903	O	O		Grounds Maintenance	14,723			22	6f
John C. Landsiedel Construction	14 Cedar Heights Rd, Stamford, CT 06905	O	O		Grounds Maintenance	10,451			22	6f
Davis Disposal Service Inc.	127 Orchard St, Stamford, CT 06902	O	O		Trash Removal	41,819			22	6f
Healthcare Service Group	Suite 300, Bensalem PA 19020	O	O		Housekeeping Services	61,098			20	4b
Healthcare Service Group	Suite 300, Bensalem PA 19020	O	O		Laundry	64,435			19	4b
Healthcare Service Group	Suite 300, Bensalem PA 19020	O	O		Dietary Services	98,337			18	2b
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							

* 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 Stamford, D/B/A Long	2408	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 33,529	33,529				
b. Heat	\$ 29,524	29,524				
c. Light & Power	\$ 153,459	153,459				
d. Water	\$ 96,510	96,510				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 8,880	8,880				
f. Other (<i>itemize</i>)	\$ 33,308	33,308				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 355,210	355,210				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 5,347	5,347				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 89,606	89,606				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 94,953	94,953				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,266,613	1,266,613				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 114,107	114,107				
c. Personal property taxes	\$ 8,254	8,254				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,483,927	1,483,927				

* 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)
	251.00		
Electrical-Maint	\$ (1,323)		
Plumbing-Maint	\$ (4,324)		
HVAC/Boiler Maint	\$ (3,749)		
Paint-Maint	\$ 307		
Alarm Monitoring-Maint	\$ 120		
Alarm Inspection-Maint	\$ 6,885		
Alarm Repairs-Maint	\$ (2,486)		
Grounds Maintenance-Maint	\$ 26,537		
Sprinklers-Maint	\$ 6,321		
Elevator-Maint	\$ (35,184)		
Pest Control-Maint	\$ 2,449		
Maint Contracts- Generator	\$ (2,590)		
Waste Disposal -Grease/Trash	\$ 42,219		
Bldg Inspection Fees (self-disallow)	\$ (6,686)		
Copier- Maintenance Agreement	\$ 4,561		
Total Other Repairs and Maintenance	\$ 33,308	\$ -	\$ -

Depreciation Schedule

Name of Facility Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care		License No. 2408		Report for Year Ended 9/30/2016				Page 23	of 37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
A. Land Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period	22,082		22,082	892	S/L	Various	1,104		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	76,459						4,243		
B-4. Subtotal								5,347	
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	4,026	S/L	5	8,051		
b. Corporate Fleet- Taxable sales tax			1,110		S/L	5	222		
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)						Various	58,514		
c. Acquired during this report period (attach schedule)									
D-3. Subtotal			131,356		S/L	Various	22,819		
E. Total Depreciation								89,606	
								94,953	

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

Historical Cost	Date Placed in Service	Cost	Method	Life	3/31/2015 Accumulated Depreciation	9/30/2015 Depreciation Amount	9/30/2015 Accumulated Depreciation	9/30/2016 Depreciation Amount	9/30/2016 Accumulated Depreciation	Net Book Value
Building Improvements										
Prior Owner's Assets		6,795	S/L	VAR	170	340	510	340	850	5,945
Total Prior to 2015		6,795			170	340	510	340	850	5,945
2015 Additions										
Elevator Board Replacement	4/7/2015	12,312	S/L	20	-	308	308	616	924	11,388
Kitchen Floor	7/17/2015	2,975	S/L	20	-	74	74	149	223	2,752
Total Additions 2015		15,287			-	382	382	764	1,146	14,141
2016 Additions										
Elevator Board Replacement	4/7/2015	782	S/L	20	-	-	-	39	39	743
Building Improvements	9/13/2015	30,044	S/L	20	-	-	-	1,502	1,502	28,542
Elevator Processor Board	8/12/2015	17,993	S/L	20	-	-	-	900	900	17,094
Glass Window	6/14/2016	7,925	S/L	15	-	-	-	528	528	7,397
Dynalock Sys	6/30/2016	3,775	S/L	15	-	-	-	252	252	3,524
Elevator Capacitor rebuild	8/23/2016	2,450	S/L	20	-	-	-	123	123	2,328
Fire Pump	9/2/2006	7,801	S/L	15	-	-	-	520	520	7,281
Fire Pump	9/2/2016	5,688	S/L	15	-	-	-	379	379	5,309
Total Additions 2016		76,459			-	-	-	4,243	4,243	72,216
Total Building Improvements		98,541			170	722	892	5,347	6,239	92,302
Vehicles										
2015 Additions										
2015 Ford Transit 250 -10 Passenger Wagon	7/3/2015	40,257	S/L	5	-	4,026	4,026	8,051	12,077	28,180
Total Additions 2015		40,257			-	4,026	4,026	8,051	12,077	28,180
2016 Additions										
Corporate Fleet- Taxable sales tax	5/16/2016	1,110	S/L	5	-	-	-	222	222	888
Total Vehicles		41,367			-	4,026	4,026	8,273	12,299	29,068
Moveable Equipment										
Landlord's Moveable Equipment (Fully Depreciated Assets Removed)										
		1,056,759			829,866	21,254	851,120	42,501	893,621	163,138
Prior Owner's Assets										
	Various	40,773			710	1,420	2,130	1,420	3,550	37,223
Total Prior to 2015		40,773			710	1,420	2,130	1,420	3,550	37,223

2015 Additions												
Sonic Wall	4/30/2015	3,609	S/L	15	-	120	120	241	361	3,248		
Canon Copiers @2	5/30/2015	29,124	S/L	5	-	2,912	2,912	5,825	8,737	20,387		
Washer	4/1/2015	11,375	S/L	15	-	379	379	758	1,137	10,238		
Slings	6/1/2015	13,645	S/L	5	-	1,365	1,365	2,729	4,094	9,551		
Wheelchairs scales	7/6/2015	5,019	S/L	5	-	502	502	1,004	1,506	3,513		
HVAC	7/16/2015	3,495	S/L	10	-	175	175	350	525	2,971		
AHT Software	7/1/2015	3,022	S/L	3	-	504	504	1,007	1,511	1,511		
Tilting Skillet	8/19/2015	13,400	S/L	5	-	1,340	1,340	2,680	4,020	9,380		
Total Additions 2015		82,688				7,297	7,297	14,593	21,890	60,799		

2016 Additions												
Floor Model Mixer	7/24/2015	2,955	S/L	10	-	-	-	296	296	2,660		
Replace Water Heater Burner	12/4/2015	3,108	S/L	10	-	-	-	311	311	2,797		
Alarm Monitors & Pads	1/26/2015	986	S/L	10	-	-	-	99	99	887		
Electronic Thermometer	3/28/2015	625	S/L	5	-	-	-	125	125	500		
Pressure Mattress	6/28/2015	2,957	S/L	5	-	-	-	591	591	2,366		
Alarm Monitors & Pads	7/1/2015	671	S/L	10	-	-	-	67	67	604		
Alarm Monitors & Pads	8/13/2015	919	S/L	10	-	-	-	92	92	827		
Alarm Monitors & Pads	9/4/2015	919	S/L	10	-	-	-	92	92	827		
Refrigerator	6/3/2015	662	S/L	10	-	-	-	66	66	596		
Alarm Clock Radio	6/18/2015	78	S/L	5	-	-	-	16	16	62		
Refrigerator	7/29/2015	688	S/L	10	-	-	-	69	69	619		
Window AC Units	8/3/2015	1,312	S/L	10	-	-	-	131	131	1,181		
Window AC Units	6/30/2015	656	S/L	10	-	-	-	66	66	590		
TV Package- Electrical	8/27/2015	1,710	S/L	5	-	-	-	342	342	1,368		
Mattresses	8/10/2015	1,873	S/L	5	-	-	-	375	375	1,499		
Attendant Floor Pad	9/19/2015	996	S/L	5	-	-	-	199	199	797		
Wheelchair	9/14/2015	375	S/L	10	-	-	-	37	37	337		
Computer Cart	11/12/2015	2,048	S/L	5	-	-	-	410	410	1,638		
Alarm Monitors & Pads	11/30/2015	617	S/L	10	-	-	-	62	62	555		
Computer Equipment	1/14/2015	3,109	S/L	5	-	-	-	622	622	2,487		
Computer Server	2/20/2015	575	S/L	5	-	-	-	115	115	460		
Plastic Card Printer	1/15/2015	1,132	S/L	5	-	-	-	226	226	906		
Desktop Computer	2/27/2015	996	S/L	5	-	-	-	199	199	797		
Printer	10/14/2015	913	S/L	5	-	-	-	183	183	730		
Phone Switchboard	11/11/2015	913	S/L	5	-	-	-	183	183	730		
Linen Carts	8/26/2015	1,539	S/L	5	-	-	-	308	308	1,231		
Computers/Kiosk	5/29/2015	1,346	S/L	10	-	-	-	135	135	1,212		
Equipment Buy Out	1/9/2015	848	S/L	5	-	-	-	170	170	679		
Digital Scales	10/1/2015	22,935	S/L	5	-	-	-	4,587	4,587	18,348		
Mattresses	6/1/2015	1,650	S/L	5	-	-	-	330	330	1,320		
Easy Lifts	9/2/2015	4,291	S/L	5	-	-	-	858	858	3,433		
Snow Blower	9/15/2015	4,421	S/L	10	-	-	-	442	442	3,979		
Bed	11/4/2015	783	S/L	10	-	-	-	78	78	705		
Canon	12/8/2015	3,194	S/L	10	-	-	-	319	319	2,875		
Bed	12/15/2015	3,017	S/L	5	-	-	-	603	603	2,414		
Bed	1/12/2016	3,197	S/L	10	-	-	-	320	320	2,877		

Medical Equip	1/25/2016	14,680	S/L	5	-	-	2,936	11,744	2,936	11,744
Equipment Buy Out	2/1/2016	6,890	S/L	5	-	-	1,338	5,352	1,338	5,352
Bladder Scanner	4/6/2016	3,212	S/L	5	-	-	642	2,570	642	2,570
Cat 6 wire	4/20/2015	2,730	S/L	10	-	-	273	2,457	273	2,457
Kitchen Equip	3/30/2016	5,108	S/L	5	-	-	1,022	4,087	1,022	4,087
Mattress	5/1/2016	1,426	S/L	5	-	-	285	1,141	285	1,141
System set up	6/23/2016	5,191	S/L	5	-	-	1,038	4,152	1,038	4,152
Phone Switchboard system	6/23/2016	5,408	S/L	5	-	-	1,082	4,327	1,082	4,327
PT Station	7/1/2015	1,364	S/L	10	-	-	136	1,228	136	1,228
Mattress	7/7/2016	2,913	S/L	5	-	-	583	2,330	583	2,330
BCM System	8/31/2016	1,149	S/L	10	-	-	115	1,034	115	1,034
Refrigerator	9/1/2016	2,472	S/L	10	-	-	247	2,224	247	2,224
Total Additions 2016		131,356			-	-	22,819	108,537	22,819	108,537

Total Moveable Equipment 830,576 29,971 860,547 81,333 941,880 369,697

Total for 2016 1,451,486 830,746 865,465 94,954 960,419 491,067

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

Amortization Schedule*

Name of Facility Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Ac	Date of Acquisition		License No. 2408	Report for Year Ended 9/30/2016			Page 24	of 37		
	Month	Year		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %
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 Stamford, D/B/A	License No. 2408	Report for Year Ended 9/30/2016	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		120			
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
710 Long Ridge Rd LLC	710 Long Ridge Road, Stamford, CT 06902	04/01/15	10 Years	1,266,613	

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 Stamford, D/E		2408	9/30/2016		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Senior Philanthropy of Stamford, D		2408		9/30/2016		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) LOC Interest & Other interest				\$	49,795	49,795	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	49,795	49,795	
14. Insurance							
a. Insurance on Property (buildings only)				\$	12,884	12,884	
b. Insurance on Automobiles				\$	4,360	4,360	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	53,736	53,736	
2. Fire and Extended Coverage				\$			
3. Other (Specify) D&O and Crime Insurance Policies				\$	8,534	8,534	
14d. Total Insurance Expenditures (14a + b + c)				\$	79,514	79,514	
15. Total All Expenditures (A-13 thru C-14)				\$	14,611,697	14,611,697	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acu			2408	9/30/2016	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 54,221	54,221		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 293,395	293,395		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 264,514	264,514		
10.	15	1e	Accounting & Legal	\$ 20,905	20,905		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 4,925	4,925		
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 *	\$ 5,058	5,058		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 57,240	57,240		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 13,983	13,983		
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)				\$ 714,241	714,241		

* 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	\$ 12,080		
15	1a9	Employee Expense-Mkt (Self-disallow)	\$ 716		
15	1a9	Employee Food/Alcohol (Self-disallow)	\$ 2,068		
15	1a9	Holiday Fund (Self-disallow)	\$ 1,550		
15	1a9	Nurses Week Celebration/Employee Gifts (Self-disallow)	\$ 1,866		
16	m13	Benefit Plan Fees (self-disallow)	\$ (8,678)		
16	m13	Misc Decor-Adm (Self-disallow)	\$ 342		
16	m13	Collection Fees/Credit Card Fees (Self-disallow)	\$ 315		
16	m13	Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 10,762		
16	m13	Employee/Guest meals (Self-disallow)	\$ 1,345		
16	m13	Champion Awards of Milford (Self-disallow)	\$ 111		
16	m13	Equipment Minor-Adm	\$ (6,169)		
16	m13	Records Storage - Adm	\$ (2,600)		
16	m8a	Due to Chamber of Commerce	\$ 275		
Total Other A&G Adjustments			\$ 13,983	\$ -	\$ -

**Senior Philanthropy of Stamford, LLC
 Calculation of Allowable Cell Phone Expense
 September 30, 2016**

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

Total Bed Capacity	180
# of Allowable Cell Phones	4

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

Page 15 Line 1h2	<u>Amount</u>
Cell Phone expense per TB	\$ 6,365
Allowable Cell Phone expense	\$ 1,440
Disallowed Cell Phone expense	<u><u>\$ 4,925</u></u> Page 28 Line 12

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

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	324,018 TB Linked
Patient Days	<u>40,402</u> Page 8 of C/R
Amount Per Patient Day	\$ 8.0199
PPD Allowance Per Rate Agreement	6.37 {a}
2016 CPI Increase	<u>0.23</u> {a}
PPD Allowance 9/30/2016	<u>6.60</u>
Amount over (Under)	\$ 1.4168
Total Days	40,402 Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 57,240</u></u>

Senior Philanthropy of Stamford, LLC
Marketing Disallowance
September 30, 2016

<u>Page</u>	<u>Line</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>
15	1.a.1	490123	Workers Comp-Mkt	41
15	1.a.3	490122	Payroll Taxes-Mkt-SUI	170
15	1.a.3	490124	Payroll Tax-Marketing Staff-FUTA	330
15	1.a.4	490121	Payroll Taxes-Mkt-FICA	1,343
15	1.a.5	490125	Employee Health Insurance-Mkt	3,056
15	1.a.5	490127	Employee Dental Insurance-Mkt	76
15	1.a.5	490128	Employee Vision Insurance - Mkt	86
15	1.a.6	490126	Employee Life Insurance-Mkt	37
15	1.g	490901	Office Supplies-Mkt	111
15	1.g	490920	Forms/Printing-Mkt	3,807
Total Page 15 Marketing Disallowance				<u>9,057</u>
16	1.4	490950	Mileage Reimbursement-Mkt	2,463
16	1.5	490133	Training/Seminars/Courses-Mkt	560
Total Page 16 Marketing Disallowance				<u>3,023</u>
Disallowed Marketing Department Expenses				<u>\$ 12,080</u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A Long Ridge Post-A				2408	9/30/2016	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 714,241	714,241		
Page 20 - Resident Care Supplies***							
27.	20	5a1/2	Prescription Drugs	\$ 212,072	212,072		
28.	20	5d	Ambulance/Limousine	\$ 11,351	11,351		
29.	20	5f	X-rays, etc	\$ 14,386	14,386		
30.	20	5h	Laboratory	\$ 18,124	18,124		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 28,943	28,943		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 57,471	57,471		
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	\$ (6,686)	(6,686)		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	IV8	Vending Machine Revenue	\$ 1,926	1,926		
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	\$ 1,842	1,842		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 1,053,670	1,053,670		

*** 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 Stamford, D/B/A Long Ridge Post-Acute Care
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV (see attached)	\$ 33,370		
20	5j	IV Drugs - Medicare (Self-disallow)	\$ 19,267		
20	5j	IV Supplies - Medicare (Self-disallow)	\$ 2,558		
20	5j	IV Drugs - Managed Care (Self-disallow)	\$ 1,796		
20	5j	IV Supplies - Managed Care (Self-disallow)	\$ 480		
Total Other Ancillary Costs			\$ 57,471	\$ -	\$ -

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)
22	6f	Bldg Inspection Fees (self-disallow)	\$ (6,686)		
Total Other Property Adjustments			\$ (6,686)	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14C3	D&O Insurance	\$ 1,195		
30	IV1	Meals sold to guests, employees & others	\$ 647		
Total Other Adjustments			\$ 1,842	\$ -	\$ -

Schedule of Unallowable Building Interest

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

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

Total Cable TV Expense acct #560717 Amount
\$ 36,970 TB Linked

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

Disallowed Cable TV \$ 33,370

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page of	
Senior Philanthropy of Stamford, D/B/A I2408				9/30/2016		30 37	
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (<i>CT only</i>)				\$ 14,113,068	14,113,068		
b. Medicaid Room and Board Contractual Allowance **				\$ (5,331,184)	(5,331,184)		
2. a. Medicaid (<i>All other states</i>)				\$			
b. Other States Room and Board Contractual Allowance **				\$			
3. a. Medicare Residents (<i>all inclusive</i>)				\$ 2,236,027	2,236,027		
b. Medicare Room and Board Contractual Allowance **				\$ 845,032	845,032		
4. a. Private-Pay Residents and Other				\$ 2,832,974	2,832,974		
b. Private-Pay Room and Board Contractual Allowance **				\$ (516,473)	(516,473)		
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare				\$ 212,745	212,745		
b. Prescription Drugs - Medicare Contractual Allowance **				\$			
c. Prescription Drugs - Non-Medicare				\$ 124,317	124,317		
d. Prescription Drugs - Non-Medicare Contractual Allowance **				\$			
2. a. Medical Supplies - Medicare				\$ 1,990	1,990		
b. Medical Supplies - Medicare Contractual Allowance **				\$			
c. Medical Supplies - Non-Medicare				\$			
d. Medical Supplies - Non-Medicare Contractual Allowance **				\$			
3. a. Physical Therapy - Medicare				\$ 1,214,045	1,214,045		
b. Physical Therapy - Medicare Contractual Allowance **				\$			
c. Physical Therapy - Non-Medicare				\$ 430,149	430,149		
d. Physical Therapy - Non-Medicare Contractual Allowance **				\$			
4. a. Speech Therapy - Medicare				\$ 198,252	198,252		
b. Speech Therapy - Medicare Contractual Allowance **				\$			
c. Speech Therapy - Non-Medicare				\$ 184,520	184,520		
d. Speech Therapy - Non-Medicare Contractual Allowance **				\$			
5. a. Occupational Therapy - Medicare				\$ 836,524	836,524		
b. Occupational Therapy - Medicare Contractual Allowance **				\$			
c. Occupational Therapy - Non-Medicare				\$ 267,051	267,051		
d. Occupational Therapy - Non-Medicare Contractual Allowance **				\$			
6. a. Other (<i>Specify</i>) - Medicare				\$ (2,240,024)	(2,240,024)		
b. Other (<i>Specify</i>) - Non-Medicare				\$ (941,119)	(941,119)		
III. Total Resident Revenue (Section I. thru Section II.)				\$ 14,467,894	14,467,894		
IV. Other Revenue*							
1. Meals sold to guests, employees & others				\$ 647	647		
2. Rental of rooms to non-residents				\$			
3. Telephone				\$			
4. Rental of Television and Cable Services				\$			
5. Interest Income (<i>Specify</i>)				\$ 248	248		
6. Private Duty Nurses' Fees				\$			
7. Barber, Coffee, Beauty and Gift shops				\$			
8. Other (<i>Specify</i>)				\$ 1,603	1,603		
V. Total Other Revenue (1 thru 8)				\$ 2,498	2,498		
VI. Total All Revenue (III +V)				\$ 14,470,392	14,470,392		

* 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	\$ 21,017		
30II6a	IV Therapy-MCR A-SNF	\$ 31,465		
30II6a	XRay MRA	\$ 9,729		
30II6a	Contractual Adj-Ancill-MCR A-SNF	\$ (1,990,448)		
30II6a	Sequestration - MCR B	\$ (3,600)		
30II6a	Contractual Adj- Ancill- MCR B-SNF	\$ (308,187)		
Total Other Resident Revenue - Medicare		\$ (2,240,024)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30II6b	Laboratory	\$ 231		
30II6b	IV Therapy-SNF PVT	\$ 2,816		
30II6b	Routine Revenue Adjustment-SNF PVT	\$ (26,899)		
30II6b	Other Services- SNF PVT	\$ 198		
30II6b	Laboratory- MCD- SNF	\$ 257		
30II6b	IV Therapy-MCD-SNF	\$ 9,191		
30II6b	Other Service- MCD-SNF	\$ 332		
30II6b	Contractual Adj- Ancillaries- MCD-SNF	\$ (235,204)		
30II6b	IV Therapy-Hospice-SNF	\$ 944		
30II6b	Contractual Adj- Ancill- Hospice-SNF	\$ (6,438)		
30II6b	Contractual Allowance-Ins. R/S	\$ 700		
30II6b	Laboratory VA	\$ 295		
30II6b	IV Therapy VA	\$ 45		
30II6b	Radiology VA	\$ 1,639		
30II6b	Cont Adjmt Ancillary VA	\$ (107,589)		
30II6b	Lab HMO	\$ 5,107		
30II6b	IV THERAPY	\$ 3,308		
30II6b	Radiology HMO	\$ 2,696		
30II6b	Contractual Adj Ancillary HMO	\$ (592,748)		
Total Other Resident Revenue		\$ (941,119)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30IV5	Interest Income		\$ 248		
Total Interest Income			\$ 248	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30IV8	Lab Rev-Ins	\$ 208		
30IV8	Miscellaneous Operating Income-SNF	\$ (531)		
30IV8	Vending Machine Revenue (Self-disallow)	\$ 1,926		
Total Other Revenue		\$ 1,603	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A	2408	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	433,360
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,899,724
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	68,490
a. Prepaid Insurance	6,674			
b. Prepaid Taxes and Licenses	(1,268)			
c. Prepaid Other	63,084			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	243,034
See Attached	243,034			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,644,608
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>98,541</u>		\$	92,302
	Accum. Depreciation <u>6,239</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>254,818</u>		\$	206,559
	Accum. Depreciation <u>48,259</u>	Net		
7. Motor Vehicles	*Historical Cost <u>41,367</u>		\$	29,068
	Accum. Depreciation <u>12,299</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(15,525)
F/S vs. C/R Cost Basis Adjustment	(15,525)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	312,405

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

(Carry Total forward to next page)

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [A8]	Other Current Assets				
110236	Due from TSM	76,249.00		0.00	76,249.00
110238	Due to/ from Old Aging	47,647.00		0.00	47,647.00
110240	Due from Cheshire	935.00		0.00	935.00
110241	Due from Golden Hill	904.00		0.00	904.00
110243	Due from Newington	903.00		0.00	903.00
110245	Due from West River	902.00		0.00	902.00
110246	Due from Western	639.00		0.00	639.00
110247	Due from Westport	842.00		0.00	842.00
120320	Construction-in-Progress	114,013.00		0.00	114,013.00
Subtotal [A8] Other Current Assets		<u>243,034.00</u>		<u>0.00</u>	<u>243,034.00</u>

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A	2408	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$ 2,957,013	
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 1,056,759				
Accum. Depreciation 893,621 Net			\$ 163,138	
6. Motor Vehicles			\$	
*Historical Cost _____				
Accum. Depreciation _____ Net			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$ 163,138	
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>)			\$ 66,505	
Deposits on Utilities 10,505				
Deposits on Professional Services 56,000				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 66,505	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 3,186,656	

* 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 Stamford, D/B/A Long		2408	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,390,156
2. Notes Payable (<i>itemize</i>)				\$	12,413
Note Payable - HSG 12/31/15					12,413

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>)				\$	164,515
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	29,870
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>)				\$	748,771
See Attached					748,771

A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,345,725

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

(Carry Total forward to next page)

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [A12]	Other Current Liabilities				
210109	Employee Deductions- Garnishments	(93.00)		0.00	(93.00)
210110	Employee Deductions- HSA	(96.00)		0.00	(96.00)
210112	Employee Deductions- FSA	415.00		0.00	415.00
210113	Employee Deductions- ST/LIFE	(6,956.00)		0.00	(6,956.00)
210114	Employee Deductions- Child Support	(81.00)		0.00	(81.00)
210116	Employee Deductions - AFLAC	(472.00)		0.00	(472.00)
210117	Employee Deductions - Union Dues	(1,129.00)		0.00	(1,129.00)
210118	Resident Trust	(37,941.00)		0.00	(37,941.00)
210160	Uncleared Checks	(74,911.00)		0.00	(74,911.00)
210206	Accrued Workers Comp	(41,625.00)		0.00	(41,625.00)
210208	Accrued Real Estate Taxes	(14,750.00)		0.00	(14,750.00)
210216	Accrued Accounting/Audit Fees	(35,514.00)		0.00	(35,514.00)
210218	Accrued Personal Property Taxes	(1,000.00)		0.00	(1,000.00)
210225	Due to Eagle Lake Foundation	(60,707.00)		0.00	(60,707.00)
210259	Due to Medicaid - Bed Fees	(177,703.00)		0.00	(177,703.00)
220200	Deferred Rent	(356,915.00)		0.00	(356,915.00)
Subtotal [A12] Other Current Liabilities		(809,478.00)		0.00	(809,478.00)

G. Balance Sheet (cont'd)

Name of Facility Senior Philanthropy of Stamford, D/B/A Lor		License No. 2408	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,345,725	
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>)				\$ 60,707	
Name and Address of Lender	Amount	Loan Date			
Eagle Lake Foundation	60,707	On Going			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 1,096,458	
Due to Fifth Third Line		1,044,492			
Long Term Capital Lease		51,966			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,157,165	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,502,890	

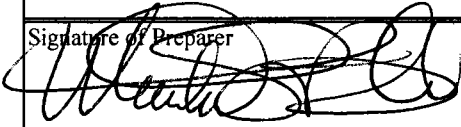
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/	2408	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	163,138
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			\$	163,138
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(365,280)
6. Gain or Loss for Period			\$	(114,092)
	10/1/2015	thru	9/30/2016	
7. Total Net Worth			\$	(479,372)
C. Total Reserves and Net Worth			\$	(316,234)
D. Total Liabilities, Reserves, and Net Worth			\$	3,186,656

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A	2408	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	(365,288)
B. Total Revenue (From Statement of Revenue Page 30)			\$	14,470,392
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	14,584,484
D. Net Income or Deficit			\$	(114,092)
E. Balance			\$	(479,380)
F. Additions				
1. Additional Capital Contributed (itemize)				
Total Expenditures PG 27			14,611,697	
Depreciation Adjustment			(27,213)	
Total Expenditures Line C			14,584,484	
2. Other (itemize)				
Rounding			8	
F-3. Total Additions			\$	8
G. Deductions				
1. Drawings of Owners/Operators/Partners (Specify)			\$	
Name and Address (No., City, State, Zip)		Title	Amount	
2. Other Withdrawings (Specify)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	(479,372)

I. Preparer's/Reviewer's Certification

Name of Facility Senior Philanthropy of Stamford, D/B/A	License No. 2408	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/6/17
Printed Name of Preparer Matthew S. Bivolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600	

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for **Senior Philanthropy of Stamford, LLC** for the year ended **September 30, 2016** included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of **Senior Philanthropy of Stamford, 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 Stamford, 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 4, 2017



MARCUM GROUP
MEMBER

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

Facility Name Senior Philanthropy of Stamford, LLC d/b/a Long Ridge Post-Acute Care

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.

Explanation: _____

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation:

Yes No

6. During cost year 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

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

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
110102	Petty Cash	1,000.00			1,000.00
110103	BOA Operating Account	2,982.00			2,982.00
110110	Resident Trust	37,941.00			37,941.00
110204	Accts Receivable-PVT	274,548.00			274,548.00
110205	Accts Receivable-Caid Res Responsibility	(1,259.00)			(1,259.00)
110206	Accts Receivable-SNF Medicare Part A	318,899.00			318,899.00
110207	Accts Receivable-SNF Medicare Part B	82,423.00			82,423.00
110208	Accts Receivable-Caid Cross-Over Part A	21,042.00			21,042.00
110209	Accts Receivable-Caid Cross-Over Part B	19,280.00			19,280.00
110210	Accts Receivable-SNF Medicaid	1,477,725.00			1,477,725.00
110211	Accts Receivable-Hospice	40,454.00			40,454.00
110212	Accts Receivable-Pvt Co Insurance Part A	170,243.00			170,243.00
110213	Accts Receivable-Pvt Co Insurance Part B	9,807.00			9,807.00
110214	Accts Receivable-Insurance	21,385.00			21,385.00
110215	Allowance for Uncollectible-SNF/IL/AL	(350,539.00)			(350,539.00)
110217	Accts Receivable - Other	2,748.00			2,748.00
110221	Accounts Receivable - HMO	236,830.00			236,830.00
110222	Accounts Receivable - VA	53,600.00			53,600.00
110223	Accts Receivable - PO	(480,435.00)			(480,435.00)
110236	Due from TSM	76,249.00			76,249.00
110238	Due to/ from Old Aging	47,647.00			47,647.00
110240	Due from Cheshire	935.00			935.00
110241	Due from Golden Hill	904.00			904.00
110243	Due from Newington	903.00			903.00
110245	Due from West River	902.00			902.00
110246	Due from Western	639.00			639.00
110247	Due from Westport	842.00			842.00
110250	AR-Refunds	2,899.00			2,899.00
110260	AR Mcd Coins Bad Debt	74.00			74.00
110401	Prepaid Insurance	6,674.00			6,674.00
110403	Prepaid Taxes and Licenses	(1,268.00)			(1,268.00)
110406	Prepaid Other	63,084.00			63,084.00
120110	Deposits on Utilities	10,505.00			10,505.00
120111	Deposits on Professional Services	56,000.00			56,000.00
120204	Cash - Insurance Reserve	390,687.00			390,687.00
120205	Cash - Security Deposit	750.00			750.00
120304	Building & Improvements	98,540.00			98,540.00
120305	Accumulated Depr- Bldg & Improvement	(8,282.00)			(8,282.00)
120306	Furniture, Fixtures & Equipment	254,819.00			254,819.00
120307	Accumulated Depr- FFE	(64,272.00)			(64,272.00)
120308	Motor Vehicles	41,367.00			41,367.00
120309	Accumulated Depr- Vehicles	(9,768.00)			(9,768.00)
120320	Construction-in-Progress	114,013.00			114,013.00
210104	Accounts Payable- Trade	(1,337,270.00)			(1,337,270.00)
210105	Accounts Payable- Accrued	(52,886.00)			(52,886.00)
210109	Employee Deductions- Garnishments	(93.00)			(93.00)
210110	Employee Deductions- HSA	(96.00)			(96.00)
210112	Employee Deductions- FSA	415.00			415.00
210113	Employee Deductions- ST/LIFE	(6,956.00)			(6,956.00)
210114	Employee Deductions- Child Support	(81.00)			(81.00)
210115	SIT Taxes Payable	(3,901.00)			(3,901.00)
210116	Employee Deductions - AFLAC	(472.00)			(472.00)
210117	Employee Deductions - Union Dues	(1,129.00)			(1,129.00)
210118	Resident Trust	(37,941.00)			(37,941.00)
210152	Note Payable - HSG 12/31/15	(12,413.00)			(12,413.00)
210160	Uncleared Checks	(74,911.00)			(74,911.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
210201	Accrued Salaries & Wages	(71,909.00)			(71,909.00)
210202	Federal Income Tax Withheld	(12,059.00)			(12,059.00)
210204	FICA Taxes- EE	(15,102.00)			(15,102.00)
210205	SUI Taxes Payable	1,210.00			1,210.00
210206	Accrued Workers Comp	(41,625.00)			(41,625.00)
210207	Accrued Vacation/Holiday Pay	(92,606.00)			(92,606.00)
210208	Accrued Real Estate Taxes	(14,750.00)			(14,750.00)
210210	FUTA Taxes	(18.00)			(18.00)
210216	Accrued Accounting/Audit Fees	(35,514.00)			(35,514.00)
210218	Accrued Personal Property Taxes	(1,000.00)			(1,000.00)
210225	Due to Eagle Lake Foundation	(60,707.00)			(60,707.00)
210244	Due to Fifth Third Line	(1,044,492.00)			(1,044,492.00)
210259	Due to Medicaid - Bed Fees	(177,703.00)			(177,703.00)
220200	Deferred Rent	(356,915.00)			(356,915.00)
220400	Long Term Capital Lease	(52,775.00)		809.00	(51,966.00)
250200	Change in Net Assets	365,280.00			365,280.00
310101	Routine Services-SNF PVT	(1,066,233.00)			(1,066,233.00)
310103	Pharmacy- SNF PVT	(414.00)			(414.00)
310105	Laboratory	(231.00)			(231.00)
310106	Physical Therapy- SNF PVT	(1,252.00)			(1,252.00)
310108	Occupational Therapy- SNF PVT	(1,323.00)			(1,323.00)
310112	IV Therapy-SNF PVT	(2,816.00)			(2,816.00)
310195	Routine Revenue Adjustment-SNF PVT	26,899.00			26,899.00
310197	Other Services- SNF PVT	(198.00)			(198.00)
310201	Routine Services-MCR A-SNF	(2,291,272.00)			(2,291,272.00)
310203	Pharmacy-MCR A-SNF	(212,745.00)			(212,745.00)
310205	Laboratory- MCR A-SNF	(21,017.00)			(21,017.00)
310206	Physical Therapy- MCR A-SNF	(910,297.00)			(910,297.00)
310207	Speech Therapy- MCR A-SNF	(124,896.00)			(124,896.00)
310208	Occupational Therapy- MCR A-SNF	(680,300.00)			(680,300.00)
310212	IV Therapy-MCR A-SNF	(31,465.00)			(31,465.00)
310215	XRy MRA	(9,729.00)			(9,729.00)
310295	Sequestration - MCR A	55,245.00			55,245.00
310298	Contractual Adj- Room- MCR A-SNF	(845,032.00)			(845,032.00)
310299	Contractual Adj-Ancill-MCR A-SNF	1,990,448.00			1,990,448.00
310301	Routine Services- MCD-SNF	(14,113,068.00)			(14,113,068.00)
310303	Pharmacy- MCD- SNF	(3,718.00)			(3,718.00)
310305	Laboratory- MCD- SNF	(257.00)			(257.00)
310306	Physical Therapy- MCD-SNF	(96,655.00)			(96,655.00)
310307	Speech Therapy- MCD-SNF	(65,663.00)			(65,663.00)
310308	Occupational Therapy- MCD-SNF	(59,387.00)			(59,387.00)
310312	IV Therapy-MCD-SNF	(9,191.00)			(9,191.00)
310397	Other Service- MCD-SNF	(332.00)			(332.00)
310398	Contractual Adj- Room- MCD-SNF	5,331,184.00			5,331,184.00
310399	Contractual Adj- Ancillaries- MCD-SNF	235,204.00			235,204.00
310402	Medical Supplies- MCR B-SNF	(1,990.00)			(1,990.00)
310406	Physical Therapy- MCR B-SNF	(303,748.00)			(303,748.00)
310407	Speech Therapy-MCR B-SNF	(73,356.00)			(73,356.00)
310408	Occupational Therapy-MCR B-SNF	(156,224.00)			(156,224.00)
310498	Sequestration - MCR B	3,600.00			3,600.00
310499	Contractual Adj- Ancill- MCR B-SNF	308,187.00			308,187.00
310501	Routine Services-Hospice-SNF	(360,522.00)			(360,522.00)
310503	Pharmacy-Hospice-SNF	(1,846.00)			(1,846.00)
310506	Physical Therapy-Hospice-SNF	(626.00)			(626.00)
310507	Speech Therapy-Hospice-SNF	(2,960.00)			(2,960.00)
310508	Occupational Therapy-Hospice-SNF	(63.00)			(63.00)
310512	IV Therapy-Hospice-SNF	(944.00)			(944.00)
310598	Contractual Adj-Room-Hospice-SNF	147,324.00			147,324.00
310599	Contractual Adj- Ancill- Hospice-SNF	6,438.00			6,438.00
310601	Routine Serv-Ins.	(6,300.00)			(6,300.00)

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
310605	Lab Rev-Ins	(208.00)			(208.00)
310606	Physical Therapy-Ins.	(3,898.00)			(3,898.00)
310608	Occupational Therapy-Ins.	(3,079.00)			(3,079.00)
310698	Contractual Allowance-Ins. R/S	(700.00)			(700.00)
310701	Routine Services VA	(737,267.00)			(737,267.00)
310703	Pharmacy VA	(49,649.00)			(49,649.00)
310705	Laboratory VA	(295.00)			(295.00)
310706	Physical Therapy VA	(20,132.00)			(20,132.00)
310707	Speech Therapy VA	(26,733.00)			(26,733.00)
310708	Occupational Therapy VA	(13,344.00)			(13,344.00)
310710	IV Therapy VA	(45.00)			(45.00)
310715	Radiology VA	(1,639.00)			(1,639.00)
310798	Contract Adj R&B VA	244,437.00			244,437.00
310799	Cont Adjmt Ancillary VA	107,589.00			107,589.00
310801	Routine Services HMO	(662,652.00)			(662,652.00)
310803	Pharmacy HMO	(41,343.00)			(41,343.00)
310805	Lab HMO	(5,107.00)			(5,107.00)
310806	PT HMO	(307,586.00)			(307,586.00)
310807	ST HMO	(89,164.00)			(89,164.00)
310808	OT HMO	(189,855.00)			(189,855.00)
310810	IV THERAPY	(3,308.00)			(3,308.00)
310815	Radiology HMO	(2,696.00)			(2,696.00)
310898	Contractual Adjustment Room HMO	124,712.00			124,712.00
310899	Contractual Adj Ancillary HMO	592,748.00			592,748.00
329999	Micellaneous Operating Income-SNF	531.00			531.00
370125	Guest Meals	(647.00)			(647.00)
380165	Vending Machine Revenue	(1,926.00)			(1,926.00)
410101	Salaries-Administrator	159,105.00			159,105.00
410102	Salaries-DON	120,901.00			120,901.00
410103	Salaries-Nurse Liaison/Risk Mgr	86,973.00			86,973.00
410104	Salaries-MDS Coord/MDS Asst	155,073.00			155,073.00
410106	Inservice Coordinator-Nursing Admin	41,432.00			41,432.00
410107	Salaries - ADON/Unit Mgr	99,852.00			99,852.00
410116	Orientation - Nursing Adm	1,538.00			1,538.00
410120	Vacation/Sick/Holiday-Nursing Admn	43,801.00			43,801.00
410121	Payroll Taxes-Nursing Admn-FICA	52,045.00			52,045.00
410122	Payroll Taxes-Nursing Admn-SUI	10,814.00			10,814.00
410123	Workers Comp-Nursing Admn	24,218.00			24,218.00
410124	Payroll Nursing Admin-FUTA	3,233.00			3,233.00
410125	Employee Health Insurance-Nurs Admin	37,990.00			37,990.00
410126	Employee Life Insurance-Nursing Admn	950.00			950.00
410127	Employee Dental Insurance-Nurs Admin	755.00			755.00
410128	Employee Vision Insurance-Nurs Admin	137.00			137.00
410130	Recruitment-Nursing Admn	2,382.00			2,382.00
410133	Training/Seminars/Courses-Nurs Admn	4,626.00			4,626.00
410134	Dues/Subscriptions-Nursing Admn	12,117.00		(4,237.00)	7,880.00
410135	Employee Expense-Nursing Admn	1,688.00			1,688.00
410136	Contracted Services - Nursing Admin	69,420.00			69,420.00
410137	Software Expense - Nursing Admn	18,133.00			18,133.00
410140	Interco Contracted Services -Nurse Admin	15,764.00			15,764.00
410141	Cell Phones - Nursing Admin	2,133.00			2,133.00
410176	Equipment Minor	(1,275.00)			(1,275.00)
410195	Mileage/Travel Reimburse - Nursing Adm	1,092.00			1,092.00
410199	Licenses/Permits-Nursing Admn	1,951.00			1,951.00
410201	Salaries-RN	808,805.00			808,805.00
410202	Overtime-RN	42,449.00			42,449.00
410203	Orientation-RN	8,223.00			8,223.00
410204	Salaries-LPN	943,635.00			943,635.00
410205	Overtime-LPN	117,948.00			117,948.00
410206	Orientation-LPN	17,059.00			17,059.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
410207	Salaries-CNA	1,505,943.00			1,505,943.00
410208	Overtime-CNA	116,932.00			116,932.00
410209	Orientation-CNA	4,697.00			4,697.00
410210	Ward Clerk/Staff Coord-Nursing	82,068.00			82,068.00
410212	Ward Clerk/Staff Coord- OT	6,052.00			6,052.00
410220	Vacation/Sick/Holiday-Nursing	384,674.00			384,674.00
410221	Payroll Taxes-Nursing-FICA	295,642.00			295,642.00
410222	Payroll Taxes-Nursing-SUI	100,892.00			100,892.00
410223	Workers Comp-Nursing	198,710.00			198,710.00
410224	Payroll Nursing - FUTA	19,726.00			19,726.00
410225	Employee Health Insurance-Nursing	386,826.00		264.00	387,090.00
410226	Employee Life Insurance-Nursing	1,866.00			1,866.00
410227	Employee Dental Insurance-Nursing	6,676.00			6,676.00
410229	Employee Vision Insurance - Nursing	1,376.00			1,376.00
410230	Recruitment-Nursing	11,259.00			11,259.00
410231	Drug Free Expense-Nursing	1,109.00			1,109.00
410232	Background Checks-Nursing	2,425.00			2,425.00
410233	Training/Seminars/Courses-Nursing	6,602.00			6,602.00
410234	Dues/Subscriptions-Nursing	274.00			274.00
410235	Employee Expense-Nursing	12,554.00		(863.00)	11,691.00
410236	Uniforms-Nursing	2,636.00			2,636.00
410237	Office Supplies - Nursing	1,968.00		63.00	2,031.00
410240	Interco Contracted Services - Nursing	18,890.00			18,890.00
410241	Pension-Nursing	310,072.00		2,595.00	312,667.00
410435	Employee Expense - Therapy	2,595.00		(2,595.00)	0.00
410501	Salaries-Med Rec	37,940.00			37,940.00
410502	Overtime-Med Rec	585.00			585.00
410520	Vacation/Sick/Holiday- Med Recs	6,311.00			6,311.00
410521	Payroll Taxes-Med Recs-FICA	3,280.00			3,280.00
410522	Payroll Taxes-Med Recs-SUI	1,020.00			1,020.00
410523	Workers Comp- Med Recs	2,257.00			2,257.00
410524	Payroll Tax - Medical Record - FUTA	219.00			219.00
410525	Employee Health Insurance-Med Recs	5,771.00			5,771.00
410526	Employee Life Insurance-Med Recs	31.00			31.00
410527	Employee Dental Insurance-Med Recs	53.00			53.00
410528	Employee Vision Insurance - Med Recs	15.00			15.00
410540	Interco Contracted Services - Med Rec	2,918.00			2,918.00
410541	Pension Med Rec	4,098.00		9,329.00	13,427.00
410601	Salaries-Social Service	115,851.00			115,851.00
410602	Overtime- Social Service	94.00			94.00
410620	Vacation/Sick/Holiday-Social Service	7,591.00			7,591.00
410621	Payroll Taxes- Social Service-FICA	9,211.00			9,211.00
410622	Payroll Taxes- Social Service-SUI	4,110.00			4,110.00
410623	Workers Comp-Social Service	3,065.00			3,065.00
410624	Payroll Tax - Social Service - FUTA	699.00			699.00
410625	EE Health Insurance-Social Service	10,066.00			10,066.00
410626	Employee Life Ins-Social Service	160.00			160.00
410627	Employee Dental Ins-Social Service	39.00			39.00
410628	Employee Vision Insurance - Social Ser	27.00			27.00
410630	Recruitment-Social Service	1,126.00			1,126.00
410635	Employee Expense-Social Service	38.00		(38.00)	0.00
410701	Medical Director	39,674.00			39,674.00
410702	Pharmacy Consultant	20,305.00			20,305.00
410707	Physician Services	480.00			480.00
410708	Staffing Agency-RN	226,006.00			226,006.00
410709	Staffing Agency-LPN	59,943.00			59,943.00
410710	Staffing Agency-CNA	8,512.00			8,512.00
410711	Salaries - Director of Rehab	21,461.00		(21,461.00)	0.00
410712	Salaries - Physical Therapy Assistant	37,441.00			37,441.00
410713	Overtime - Physical Therapy Assistant	151.00			151.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
410716	Salaries - Occupational Therapy Assist	225.00			225.00
410718	Salaries - Therapy - Rehab Tech	23,224.00			23,224.00
410730	Minor Equipment & Supplies - Therapy	10,452.00			10,452.00
410733	Floor Stock Drugs & Supplies	21,537.00			21,537.00
410735	Office Supplies-Therapy	295.00			295.00
410740	Interco Contracted Services - Therapy	7,084.00			7,084.00
410741	Oxygen	24,635.00			24,635.00
410742	Inhalation Supplies	4,308.00			4,308.00
410743	IV Supplies - Medicaid	2,245.00			2,245.00
410750	Resident Transportation	11,351.00			11,351.00
410751	Lab Fees	18,124.00			18,124.00
410752	X-Ray Service	14,386.00			14,386.00
410753	Pharmacy Credits	(27,347.00)			(27,347.00)
410754	IV Drugs - Medicare	19,267.00			19,267.00
410755	IV Supplies - Medicare	2,558.00			2,558.00
410756	Pharmacy-RX Medicaid	2,221.00			2,221.00
410757	Pharmacy-RX Medicare	138,520.00			138,520.00
410758	Pharmacy-RX Managed Care	44,777.00			44,777.00
410759	Pharmacy OTC Medicaid	2,177.00			2,177.00
410760	Pharmacy-OTC Medicare	2,369.00			2,369.00
410761	Incontinent Supplies	47,708.00			47,708.00
410762	Medical Supplies	60,141.00			60,141.00
410763	Nursing Supplies	88,663.00			88,663.00
410764	Nutritional Supplements	12,973.00			12,973.00
410765	Medical Equipment Rental	41,949.00			41,949.00
410767	Equipment Repairs - Nursing	8,596.00			8,596.00
410768	Minor Equipment - Nursing	(3,019.00)			(3,019.00)
410769	Pharmacy - RX Other	26,554.00			26,554.00
410770	Pharmacy - OTC Other	2,099.00			2,099.00
410771	IV Drugs - Managed Care	1,796.00			1,796.00
410772	IV Supplies - Managed Care	480.00			480.00
410773	IV Drugs - Medicaid	1,918.00			1,918.00
410774	Medical Waste Disposal	529.00			529.00
410775	Salaries - Physical Therapy	42,075.00		21,223.00	63,298.00
410776	Overtime - Physical Therapy	805.00			805.00
410777	Salaries - Occupational Therapy	34,543.00		11,315.00	45,858.00
410778	Overtime - Occupational Therapy	1,054.00			1,054.00
410779	Salaries - Speech Therapy	19,150.00		11,176.00	30,326.00
410782	Vac/Sick/Hol - Therapy	22,253.00		(22,253.00)	0.00
410783	Fica - Therapy	14,998.00			14,998.00
410784	SUI - Therapy	2,792.00			2,792.00
410785	Workers Comp - Therapy	11,209.00			11,209.00
410786	FUTA - Therapy	3,525.00			3,525.00
410787	Employee Health - Therapy	14,739.00			14,739.00
410788	Employee Dental - Therapy	375.00			375.00
410789	Employee Life - Therapy	83.00			83.00
410790	Therapy Software Costs	2,400.00			2,400.00
410791	Employee Vision Insurance - Therapy	103.00			103.00
410792	Physical Therapist - Outside Contr	297,018.00			297,018.00
410793	Occupational Therapist-Outside Cont	293,395.00			293,395.00
410794	Speech Therapist - Outside Contract	70,134.00			70,134.00
410795	Mileage- Therapy	62.00			62.00
410796	Recruitment - Therapy	2,308.00			2,308.00
410798	Training/Seminars/Courses-Therapy Dept	405.00			405.00
410799	Purchased Services-Other	21,493.00			21,493.00
410855	Dental Consultants	10,899.00			10,899.00
410997	Quality Assessment Fee - SNF	724,728.00			724,728.00
410998	Bad Debt Expense-SNF	264,514.00			264,514.00
440101	Salaries-Dietary Manager/CDM	35,387.00			35,387.00
440107	Salaries-Cooks	135,813.00			135,813.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
440108	Overtime-Cooks	8,517.00			8,517.00
440113	Salaries- Dietary Aides	252,674.00			252,674.00
440114	Overtime-Dietary Aides	13,940.00			13,940.00
440120	Vacation/Sick/Holiday-Dietary	47,217.00			47,217.00
440121	Payroll Taxes-Dietary-FICA	35,540.00			35,540.00
440122	Payroll Taxes- Dietary-SUI	16,101.00			16,101.00
440123	Workers Comp-Diet	23,681.00			23,681.00
440124	Payroll Taxes-Dietary FUTA	2,834.00			2,834.00
440125	Employee Health Insurance- Dietary	61,819.00			61,819.00
440126	Employee Life Insurance-Dietary	365.00			365.00
440127	Employee Dental Insurance- Dietary	594.00			594.00
440128	Employee Vision Insurance - Dietary	245.00			245.00
440130	Recruitment-Dietary	483.00			483.00
440132	Background Checks-Dietary	82.00			82.00
440134	Dues/Subscriptions-Dietary	2,736.00			2,736.00
440135	Employee Expense-Dietary	126.00			126.00
440137	Contract Services - Dietary	98,337.00			98,337.00
440140	Interco Contracted Services - Dietary	(1,335.00)			(1,335.00)
440141	Pension-Dietary	36,835.00			36,835.00
440199	Licenses/Permits-Dietary	2.00			2.00
440789	Thickened Liquids-Dietary	10,894.00			10,894.00
440803	Raw Food-Dietary	214,069.00			214,069.00
440804	Produce-Dietary	15,783.00			15,783.00
440805	Dairy-Dietary	35,825.00			35,825.00
440807	Dietary Supplies-Dietary	27,510.00			27,510.00
440810	Dishwasher Rental-Dietary	1,229.00			1,229.00
440811	Chemicals-Dietary	10,729.00			10,729.00
440813	Maintenance & Repairs-Dietary	10,069.00			10,069.00
440815	Consultant-Dietary	3,520.00			3,520.00
440876	Equipment Minor-Dietary	794.00			794.00
440901	Office Supplies-Dietary	125.00			125.00
440920	Forms/Printing-Dietary	277.00			277.00
440950	Mileage Reimbursement-Dietary	87.00			87.00
440960	Equipment Rental-Dietary	316.00			316.00
450104	Salaries- Housekeeping Staff	302,084.00			302,084.00
450105	Overtime- Housekeeping Staff	4,432.00			4,432.00
450110	Contract Services _ Housekeeping	61,098.00			61,098.00
450120	Vacation/Sick/Holiday-Hskp	31,160.00			31,160.00
450121	Payroll Taxes- Hskp-FICA	24,626.00			24,626.00
450122	Payroll Taxes-Hskp-SUI	12,144.00			12,144.00
450123	Workers Comp-Hskp	16,973.00			16,973.00
450124	Payroll Tax Housekeeping FUTA	2,062.00			2,062.00
450125	Employee Health Insurance-Hskp	33,835.00			33,835.00
450126	Employee Life Insurance-Hskp	291.00			291.00
450127	Employee Dental Insurance-Hskp	1,036.00			1,036.00
450128	Employee Vision Insurance - Hskp	162.00			162.00
450135	Employee Expense-Hskp	57.00			57.00
450141	Pension-Hskp	29,848.00			29,848.00
450871	Cleaning Supplies-Hskp	12,674.00			12,674.00
450872	Residents Supplies-Hskp	162.00			162.00
450876	Equipment Minor-Hskp	151.00			151.00
460104	Salaries-Laundry Staff	92,114.00			92,114.00
460105	Overtime- Laundry Staff	2.00			2.00
460106	Orientation-Laundry Staff	94.00			94.00
460107	Contract Services - Laundry	64,435.00			64,435.00
460120	Vacation/Sick/Holiday-Laundry	14,006.00			14,006.00
460121	Payroll Taxes-Laundry-FICA	7,690.00			7,690.00
460122	Payroll Taxes-Laundry-SUI	3,428.00			3,428.00
460123	Workers Comp-Laundry	5,269.00			5,269.00
460124	Payroll Tax Laundry FUTA	615.00			615.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
460125	Employee Health Insurance-Laundry	16,186.00			16,186.00
460126	Employee Life Insurance-Laundry	87.00			87.00
460127	Employee Dental Insurance-Laundry	201.00			201.00
460128	Employee Vision Insurance - Laundry	12.00			12.00
460132	Background Checks-Laundry	82.00			82.00
460135	Employee Expense-Laundry	89.00			89.00
460141	Pension-Laundry	9,672.00			9,672.00
460876	Equipment Minor-Laundry	2,687.00			2,687.00
460881	Chemicals-Laundry	13,902.00			13,902.00
460883	Linen/Terry-Laundry	3,401.00			3,401.00
460884	Bed Linens-Laundry	1,479.00			1,479.00
460885	Maintenance & Repairs-Laundry	1,280.00			1,280.00
470101	Salaries-Maintenance Manager	47,303.00			47,303.00
470104	Salaries-Maintenance Staff	28,189.00			28,189.00
470120	Vacation/Sick/Holiday-Maint	6,339.00			6,339.00
470121	Payroll Taxes-Maint-FICA	5,978.00			5,978.00
470122	Payroll Taxes-Maint-SUI	2,536.00			2,536.00
470123	Workers Comp-Maint	4,215.00			4,215.00
470124	Payroll Maint-FUTA	493.00			493.00
470125	Employee Health Insurance-Maint	7,765.00			7,765.00
470126	Employee Life Insurance-Maint	105.00			105.00
470127	Employee Dental Insurance-Maint	237.00			237.00
470129	Employee Vision Insurance - Maint	35.00			35.00
470130	Recruitment-Maint	71.00			71.00
470134	Dues/Subscriptions-Maint	1,664.00		3,962.00	5,626.00
470135	Employee Expense-Maint	197.00			197.00
470141	Pension-Maint	3,102.00			3,102.00
470820	Maintenance & Repairs-Maint	8,953.00			8,953.00
470821	Electrical-Maint	(1,323.00)			(1,323.00)
470822	Plumbing-Maint	(4,324.00)			(4,324.00)
470823	HVAC/Boiler Maint	(3,749.00)			(3,749.00)
470824	Paint-Maint	307.00			307.00
470826	Small Tools-Maint	1,580.00			1,580.00
470827	Alarm Monitoring-Maint	120.00			120.00
470828	Alarm Inspection-Maint	6,885.00			6,885.00
470829	Alarm Repairs-Maint	(2,486.00)			(2,486.00)
470830	Grounds Maintenance-Maint	26,537.00			26,537.00
470832	Sprinklers-Maint	6,321.00			6,321.00
470833	Elevator-Maint	(35,184.00)			(35,184.00)
470834	Pest Control-Maint	2,449.00			2,449.00
470836	Maint Contracts- Generator	(2,590.00)			(2,590.00)
470876	Equipment Minor-Maint	3,051.00			3,051.00
470941	Cell Phones-Maint	526.00			526.00
470950	Mileage Reimbursement-Maint	16.00			16.00
470970	Waste Disposal -Grease/Trash	42,219.00			42,219.00
480104	Salaries-Reception/Security Staff	93,336.00			93,336.00
480105	Overtime-Reception/Security Staff	3,566.00			3,566.00
480106	Orientation-Reception/Security Staff	161.00			161.00
480120	Vacation/Sick/Holiday-Rec/Sec	10,341.00			10,341.00
480121	Payroll Taxes-Rec/Sec-FICA	7,893.00			7,893.00
480122	Payroll Taxes-Rec/Sec-SUI	3,655.00			3,655.00
480123	Workers Comp-Rec/Sec	195.00			195.00
480124	Payroll Tax Security FUTA	639.00			639.00
480125	Employee Health Insurance-Rec/Sec	12,063.00			12,063.00
480126	Employee Life Insurance-Rec/Sec	51.00			51.00
480127	Employee Dental Insurance-Rec/Sec	111.00			111.00
480129	Employee Vision Insurance - Rec/Sec	20.00			20.00
480132	Background Checks-Rec/Sec	82.00			82.00
480141	Pension-Reception	8,192.00			8,192.00
490101	Salaries-Marketing Manager	18,042.00			18,042.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
490120	Vacation/Sick/Holiday-Mkt	277.00			277.00
490121	Payroll Taxes-Mkt-FICA	1,343.00			1,343.00
490122	Payroll Taxes-Mkt-SUI	170.00			170.00
490123	Workers Comp-Mkt	41.00			41.00
490124	Payroll Tax-Marketing Staff-FUTA	330.00			330.00
490125	Employee Health Insurance-Mkt	3,056.00			3,056.00
490126	Employee Life Insurance-Mkt	37.00			37.00
490127	Employee Dental Insurance-Mkt	76.00			76.00
490128	Employee Vision Insurance - Mkt	86.00			86.00
490133	Training/Seminars/Courses-Mkt	560.00			560.00
490135	Employee Expense-Mkt	716.00			716.00
490140	Interco Contracted Services - Marketing	(17,877.00)			(17,877.00)
490858	Special Events-Mkt	2,158.00			2,158.00
490859	Collateral Material-Mkt	2,122.00			2,122.00
490862	Promo Items-Mkt	778.00			778.00
490901	Office Supplies-Mkt	111.00			111.00
490920	Forms/Printing-Mkt	3,807.00			3,807.00
490941	Cell Phones-Mkt	2,203.00			2,203.00
490950	Mileage Reimbursement-Mkt	2,463.00			2,463.00
500199	Licenses & Permits-Trans	1,096.00			1,096.00
500891	Vehicle Fuel-Trans	5.00			5.00
550101	Activities SNF MGR	53,020.00			53,020.00
550104	Salaries-Activities-SNF	44,839.00			44,839.00
550105	Overtime- Activities SNF	249.00			249.00
550120	Vacation/Sick/Holiday-Activities SNF	4,537.00			4,537.00
550121	Payroll Taxes-Activities SNF-FICA	7,696.00			7,696.00
550122	Payroll Taxes-Activities SNF-SUI	3,636.00			3,636.00
550123	Workers Comp-Activities SNF	5,231.00			5,231.00
550124	Payroll Tax Activities SNF FUTA	667.00			667.00
550125	Employee Health Insurance-Activities SNF	7,292.00			7,292.00
550126	Employee Life Insurance-Activities SNF	110.00			110.00
550127	Employee Dental Insurance-Activities SNF	(276.00)			(276.00)
550128	Employee Vision Insurance - Act SNF	(46.00)			(46.00)
550130	Recruitment-Activities SNF	3,246.00			3,246.00
550135	Employee Expense-Activities SNF	11.00		(11.00)	0.00
550850	Activities Supplies-Activities-SNF	1,637.00			1,637.00
550851	Entertainment-Activities-SNF	4,215.00			4,215.00
550852	Activities Events Food-Activities-SNF	959.00			959.00
550855	Transportation-Activities-SNF	48.00			48.00
550905	Copier-Activities SNF	58.00			58.00
550920	Forms/Printing-Activities SNF	23.00			23.00
550950	Mileage Reimbursement-Activities SNF	24.00			24.00
550960	Equipment Rental-Activities SNF	983.00			983.00
560102	Salaries-Business Office	40,914.00			40,914.00
560103	Salaries-Human Resources/Payroll	43,443.00			43,443.00
560104	Salaries-Admin Staff	21,913.00			21,913.00
560105	Overtime-Admin	2,616.00			2,616.00
560109	Salaries - Admissions Coordinator	60,083.00			60,083.00
560120	Vacation/Sick/Holiday-Adm	12,039.00			12,039.00
560121	Payroll Taxes-Admin-FICA	13,193.00			13,193.00
560122	Payroll Taxes-Admin-SUI	6,827.00			6,827.00
560123	Workers Comp-Admin	312.00			312.00
560124	Payroll Tax Admin FUTA	1,418.00			1,418.00
560125	Employee Health Insurance-Admin	39,433.00		2,582.00	42,015.00
560126	Employee Life Insurance-Admin	82.00			82.00
560127	Employee Dental Insurance-Admin	(329.00)			(329.00)
560128	Employee Vision Insurance - Admin	(19.00)			(19.00)
560129	Benefit Plan Fees	(8,678.00)			(8,678.00)
560130	Recruitment-Admin	779.00			779.00
560131	Drug Free Expense-Admin	77.00			77.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
560133	Training/Seminars/Courses-Admin	290.00			290.00
560135	Employee Benefits/Expense-Admin	14,045.00		(11,911.00)	2,134.00
560136	Travel	0.00		474.00	474.00
560140	Contracted Services - Business Office	19,733.00			19,733.00
560198	Bldg Inspection Fees	(6,686.00)			(6,686.00)
560199	Licenses/Permits	552.00			552.00
560711	Utilities-Electric	153,459.00			153,459.00
560712	Utilities-Gas/Oil	29,524.00			29,524.00
560713	Utilities-Water/Sewer/Refuse	96,510.00			96,510.00
560714	Utilities-Telephone Service	29,615.00			29,615.00
560715	Utilities-Telephone Maintenance Contract	12,654.00			12,654.00
560717	Utilities-Cable TV	36,970.00			36,970.00
560731	Real Estate Taxes	114,107.00			114,107.00
560733	Personal Property Taxes	8,254.00			8,254.00
560734	Professional Liability Insurance	26,868.00			26,868.00
560735	General Liability Insurance	26,868.00			26,868.00
560736	Property Insurance	12,884.00			12,884.00
560738	Auto Insurance	4,360.00			4,360.00
560740	Insurance-Other	8,534.00			8,534.00
560742	Patient Trust Bond	700.00			700.00
560840	Interco Contracted Services - Admin	6,193.00			6,193.00
560841	Contracted Services - Call System	4,225.00			4,225.00
560842	Conservator Fees	50.00			50.00
560843	Legal Fees-Adm	20,931.00			20,931.00
560844	Accounting/Audit Fees-Adm	32,601.00			32,601.00
560845	Payroll Processing Fees	19,545.00			19,545.00
560847	Consultant	4,885.00			4,885.00
560876	Equipment Minor-Adm	(6,169.00)			(6,169.00)
560901	Office Supplies-Adm	17,713.00			17,713.00
560902	Office Supplies Human Resources	533.00			533.00
560905	Copier- Maintenance Agreement	4,561.00		251.00	4,812.00
560906	Copier Lease-Adm	9,131.00		(251.00)	8,880.00
560911	Computer Maintenance-Adm	15,970.00			15,970.00
560912	Software Maintenance Contract-Adm	24,252.00			24,252.00
560913	Internet Access-Adm	16,830.00			16,830.00
560914	Software Expense - Adm	1,908.00			1,908.00
560915	Timeclock Software	13,201.00			13,201.00
560920	Forms/Printing-Adm	792.00			792.00
560925	Records Storage - Adm	(2,600.00)			(2,600.00)
560930	Postage-Adm	3,129.00			3,129.00
560931	Overnight Service-Adm	1,427.00			1,427.00
560941	Cell Phones-Adm	1,503.00			1,503.00
560950	Mileage Reimbursement-Adm	506.00			506.00
560960	Equipment Rental-Adm	922.00			922.00
560963	Misc Decor-Adm	342.00			342.00
560995	Collection Fees/Credit Card Fees	315.00			315.00
560996	Late fees/Fines/Finance Charges-Adm	10,762.00			10,762.00
560997	Bank Service Charges-Adm	4,643.00			4,643.00
580001	Interest Income	(248.00)			(248.00)
580002	Employee/Guest meals	1,345.00			1,345.00
590002	Management Fees	324,018.00			324,018.00
590004	Interest Expense	45,892.00		(809.00)	45,083.00
590005	Rent Expense	1,266,613.00			1,266,613.00
590006	Depreciation-Bldgs & Improvements	7,093.00			7,093.00
590007	Depreciation-FFE	53,675.00			53,675.00
590008	Depreciation-Vehicles	6,973.00			6,973.00
590009	Amortization	4,712.00			4,712.00
R0001	Champion Awards of Milford	0.00		111.00	111.00
R0003	Chamber of Commerce Dues	0.00		275.00	275.00
Total		0.00		0.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
	Net (Income) Loss	0.00		0.00	0.00

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

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
410101 Salaries-Administrator		159,105.00		0.00	159,105.00
Subtotal [2] Administrators		159,105.00		0.00	159,105.00
Subgroup : [4] Other Administrative Salaries					
410501 Salaries-Med Rec		37,940.00		0.00	37,940.00
410502 Overtime-Med Rec		585.00		0.00	585.00
410520 Vacation/Sick/Holiday- Med Recs		6,311.00		0.00	6,311.00
410540 Interoo Contracted Services - Med Rec		2,918.00		0.00	2,918.00
560102 Salaries-Business Office		40,914.00		0.00	40,914.00
560103 Salaries-Human Resources/Payroll		43,443.00		0.00	43,443.00
560104 Salaries-Admin Staff		21,913.00		0.00	21,913.00
560105 Overtime-Admin		2,616.00		0.00	2,616.00
560109 Salaries - Admissions Coordinator		60,083.00		0.00	60,083.00
560120 Vacation/Sick/Holiday-Adm		12,039.00		0.00	12,039.00
560840 Interoo Contracted Services - Admin		6,193.00		0.00	6,193.00
Subtotal [4] Other Administrative Salaries		234,966.00		0.00	234,966.00
Subgroup : [6C] Dietary Workers					
440101 Salaries-Dietary Manager/CDM		35,387.00		0.00	35,387.00
440107 Salaries-Cooks		135,813.00		0.00	135,813.00
440108 Overtime-Cooks		8,517.00		0.00	8,517.00
440113 Salaries- Dietary Aides		252,674.00		0.00	252,674.00
440114 Overtime-Dietary Aides		13,940.00		0.00	13,940.00
440120 Vacation/Sick/Holiday-Dietary		47,217.00		0.00	47,217.00
440140 Interoo Contracted Services - Dietary		(1,335.00)		0.00	(1,335.00)
Subtotal [6C] Dietary Workers		492,213.00		0.00	492,213.00
Subgroup : [6B] Other Housekeeping Workers					
450104 Salaries- Housekeeping Staff		302,084.00		0.00	302,084.00
450105 Overtime- Housekeeping Staff		4,432.00		0.00	4,432.00
450120 Vacation/Sick/Holiday-Hskp		31,160.00		0.00	31,160.00
Subtotal [6B] Other Housekeeping Workers		337,676.00		0.00	337,676.00
Subgroup : [7B] Other Maintenance Workers					
470101 Salaries-Maintenance Manager		47,303.00		0.00	47,303.00
470104 Salaries-Maintenance Staff		28,189.00		0.00	28,189.00
470120 Vacation/Sick/Holiday-Maint		6,339.00		0.00	6,339.00
Subtotal [7B] Other Maintenance Workers		81,831.00		0.00	81,831.00
Subgroup : [8B] Other Laundry Workers					
460104 Salaries-Laundry Staff		92,114.00		0.00	92,114.00
460105 Overtime- Laundry Staff		2.00		0.00	2.00
460106 Orientation-Laundry Staff		94.00		0.00	94.00
460120 Vacation/Sick/Holiday-Laundry		14,006.00		0.00	14,006.00
Subtotal [8B] Other Laundry Workers		106,216.00		0.00	106,216.00
Subgroup : [10] Protective Services					
480104 Salaries-Reception/Security Staff		93,336.00		0.00	93,336.00
480105 Overtime-Reception/Security Staff		3,566.00		0.00	3,566.00
480106 Orientation-Reception/Security Staff		161.00		0.00	161.00
480120 Vacation/Sick/Holiday-Rec/Sec		10,341.00		0.00	10,341.00
Subtotal [10] Protective Services		107,404.00		0.00	107,404.00
Subgroup : [12A] Director of Nurses/Assistant Director					
410102 Salaries-DCN		120,901.00		0.00	120,901.00
410107 Salaries - ADCN/Unit Mgr		99,852.00		0.00	99,852.00
Subtotal [12A] Director of Nurses/Assistant Director		220,753.00		0.00	220,753.00
Subgroup : [12B1] RNs - Direct Care					
410201 Salaries-RN		808,805.00		0.00	808,805.00
410202 Overtime-RN		42,449.00		0.00	42,449.00
410203 Orientation-RN		8,223.00		0.00	8,223.00
410220 Vacation/Sick/Holiday-Nursing		384,674.00		0.00	384,674.00
410240 Interoo Contracted Services - Nursing		18,890.00		0.00	18,890.00
Subtotal [12B1] RNs - Direct Care		1,263,041.00		0.00	1,263,041.00
Subgroup : [12B2] RNs - Administrative					
410103 Salaries-Nurse Liaison/Risk Mgr		86,973.00		0.00	86,973.00
410104 Salaries-MDS Coor/MDS Asst		155,073.00		0.00	155,073.00
410106 Inservice Coordinator-Nursing Admin		41,432.00		0.00	41,432.00
410116 Orientation - Nursing Adm		1,538.00		0.00	1,538.00
410120 Vacation/Sick/Holiday-Nursing Admn		43,801.00		0.00	43,801.00
410140 Interoo Contracted Services -Nurse Admin		15,764.00		0.00	15,764.00
Subtotal [12B2] RNs - Administrative		344,581.00		0.00	344,581.00
Subgroup : [12C1] LPNs - Direct Care					
410204 Salaries-LPN		943,635.00		0.00	943,635.00
410205 Overtime-LPN		117,948.00		0.00	117,948.00
410206 Orientation-LPN		17,059.00		0.00	17,059.00
Subtotal [12C1] LPNs - Direct Care		1,078,642.00		0.00	1,078,642.00
Subgroup : [12D] Aides and Attendants					
410207 Salaries-CNA		1,505,943.00		0.00	1,505,943.00
410208 Overtime-CNA		116,932.00		0.00	116,932.00
410209 Orientation-CNA		4,697.00		0.00	4,697.00
410210 Ward Clerk/Staff Coord-Nursing		82,068.00		0.00	82,068.00
410212 Ward Clerk/Staff Coord- OT		6,052.00		0.00	6,052.00
Subtotal [12D] Aides and Attendants		1,715,692.00		0.00	1,715,692.00
Subgroup : [12E] Physical Therapists					
410711 Salaries - Director of Rehab		21,461.00		(21,461.00)	0.00
410712 Salaries - Physical Therapy Assistant		37,441.00	RJE - 1	(21,461.00)	37,441.00
410713 Overtime - Physical Therapy Assistant		151.00		0.00	151.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
410775	Salaries - Physical Therapy	42,075.00		21,223.00	63,298.00
			RJE - 1	10,419.00	
			RJE - 2	10,804.00	
410776	Overtime - Physical Therapy	805.00		0.00	805.00
410782	Vac/Sick/Hol - Therapy	22,253.00		(22,253.00)	0.00
			RJE - 2	(22,253.00)	
	Subtotal [12E] Physical Therapists	124,186.00		(22,491.00)	101,695.00
	Subgroup : [12F] Speech Therapists				
410718	Salaries - Therapy - Rehab Tech	23,224.00		0.00	23,224.00
410779	Salaries - Speech Therapy	19,150.00		11,176.00	30,326.00
			RJE - 1	5,487.00	
			RJE - 2	5,689.00	
	Subtotal [12F] Speech Therapists	42,374.00		11,176.00	63,560.00
	Subgroup : [12G] Occupational Therapists				
410716	Salaries - Occupational Therapy Assist	225.00		0.00	225.00
410740	Interco Contracted Services - Therapy	7,084.00		0.00	7,084.00
410777	Salaries - Occupational Therapy	34,543.00		11,315.00	45,858.00
			RJE - 1	5,555.00	
			RJE - 2	5,760.00	
410778	Overtime - Occupational Therapy	1,054.00		0.00	1,054.00
	Subtotal [12G] Occupational Therapists	42,906.00		11,316.00	64,221.00
	Subgroup : [12H] Recreation Workers				
550101	Activities SNF MGR	53,020.00		0.00	53,020.00
550104	Salaries-Activities-SNF	44,839.00		0.00	44,839.00
550105	Overtime- Activities SNF	249.00		0.00	249.00
550120	Vacation/Sick/Holiday-Activities SNF	4,537.00		0.00	4,537.00
	Subtotal [12H] Recreation Workers	102,646.00		0.00	102,646.00
	Subgroup : [12M] Social Workers/Case Management				
410601	Salaries-Social Service	115,851.00		0.00	115,851.00
410602	Overtime- Social Service	84.00		0.00	84.00
410620	Vacation/Sick/Holiday-Social Service	7,591.00		0.00	7,591.00
	Subtotal [12M] Social Workers/Case Management	123,526.00		0.00	123,526.00
	Subgroup : [12N] Marketing				
490101	Salaries-Marketing Manager	18,042.00		0.00	18,042.00
490120	Vacation/Sick/Holiday-Mkt	277.00		0.00	277.00
490140	Interco Contracted Services - Marketing	(17,877.00)		0.00	(17,877.00)
	Subtotal [12N] Marketing	442.00		0.00	442.00
	Total [10-A] Salaries and Wages	6,678,198.00		0.00	6,678,198.00
	Group : [13-B] Professional Fees				
	Subgroup : [1] Dietitian				
440815	Consultant-Dietary	3,520.00		0.00	3,520.00
	Subtotal [1] Dietitian	3,520.00		0.00	3,520.00
	Subgroup : [2] Dentist				
410855	Dental Consultants	10,899.00		0.00	10,899.00
	Subtotal [2] Dentist	10,899.00		0.00	10,899.00
	Subgroup : [3] Pharmacist				
410702	Pharmacy Consultant	20,305.00		0.00	20,305.00
	Subtotal [3] Pharmacist	20,305.00		0.00	20,305.00
	Subgroup : [5A] PT - Resident Care				
410792	Physical Therapist - Outside Contr	297,018.00		0.00	297,018.00
	Subtotal [5A] PT - Resident Care	297,018.00		0.00	297,018.00
	Subgroup : [8A] Medical Director				
410701	Medical Director	39,674.00		0.00	39,674.00
	Subtotal [8A] Medical Director	39,674.00		0.00	39,674.00
	Subgroup : [8E] Other				
410707	Physician Services	480.00		0.00	480.00
	Subtotal [8E] Other	480.00		0.00	480.00
	Subgroup : [9A] ST - Resident Care				
410794	Speech Therapist - Outside Contract	70,134.00		0.00	70,134.00
	Subtotal [9A] ST - Resident Care	70,134.00		0.00	70,134.00
	Subgroup : [10A] OT - Resident Care				
410793	Occupational Therapist-Outside Cont	293,395.00		0.00	293,395.00
	Subtotal [10A] OT - Resident Care	293,395.00		0.00	293,395.00
	Subgroup : [11A1] RN's - Direct Care				
410708	Staffing Agency-RN	226,006.00		0.00	226,006.00
	Subtotal [11A1] RN's - Direct Care	226,006.00		0.00	226,006.00
	Subgroup : [11A2] RN's - Administrative				
410136	Contracted Services - Nursing Admin	69,420.00		0.00	69,420.00
	Subtotal [11A2] RN's - Administrative	69,420.00		0.00	69,420.00
	Subgroup : [11B1] LPN's - Direct Care				
410709	Staffing Agency-LPN	59,943.00		0.00	59,943.00
	Subtotal [11B1] LPN's - Direct Care	59,943.00		0.00	59,943.00
	Subgroup : [11C] Aides				
410710	Staffing Agency-CNA	8,512.00		0.00	8,512.00
	Subtotal [11C] Aides	8,512.00		0.00	8,512.00
	Total [13-B] Professional Fees	1,099,306.00		0.00	1,099,306.00
	Group : [15] Expenditures Other than Salaries				

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Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Subgroup : [1A1]	Workmen's Compensation				
410123	Workers Comp-Nursing Admn	24,218.00		0.00	24,218.00
410223	Workers Comp-Nursing	198,710.00		0.00	198,710.00
410523	Workers Comp- Med Recs	2,257.00		0.00	2,257.00
410623	Workers Comp-Social Service	3,065.00		0.00	3,065.00
410785	Workers Comp - Therapy	11,209.00		0.00	11,209.00
440123	Workers Comp-Diet	23,681.00		0.00	23,681.00
450123	Workers Comp-Hskp	16,973.00		0.00	16,973.00
460123	Workers Comp-Laundry	5,269.00		0.00	5,269.00
470123	Workers Comp-Maint	4,215.00		0.00	4,215.00
480123	Workers Comp-Rec/Sec	195.00		0.00	195.00
490123	Workers Comp-Mkt	41.00		0.00	41.00
550123	Workers Comp-Activities SNF	5,231.00		0.00	5,231.00
560123	Workers Comp-Admin	312.00		0.00	312.00
	Subtotal [1A1] Workmen's Compensation	296,376.00		0.00	296,376.00
Subgroup : [1A3]	Unemployment Insurance				
410122	Payroll Taxes-Nursing Admn-SUI	10,814.00		0.00	10,814.00
410124	Payroll Nursing Admin-FUTA	3,233.00		0.00	3,233.00
410222	Payroll Taxes-Nursing-SUI	100,892.00		0.00	100,892.00
410224	Payroll Nursing - FUTA	19,726.00		0.00	19,726.00
410522	Payroll Taxes-Med Recs-SUI	1,020.00		0.00	1,020.00
410524	Payroll Tax - Medical Record - FUTA	219.00		0.00	219.00
410622	Payroll Taxes- Social Service-SUI	4,110.00		0.00	4,110.00
410624	Payroll Tax - Social Service - FUTA	699.00		0.00	699.00
410784	SUI - Therapy	2,792.00		0.00	2,792.00
410786	FUTA - Therapy	3,525.00		0.00	3,525.00
440122	Payroll Taxes- Dietary-SUI	16,101.00		0.00	16,101.00
440124	Payroll Taxes-Dietary FUTA	2,834.00		0.00	2,834.00
450122	Payroll Taxes-Hskp-SUI	12,144.00		0.00	12,144.00
450124	Payroll Tax Housekeeping FUTA	2,062.00		0.00	2,062.00
460122	Payroll Taxes-Laundry-SUI	3,428.00		0.00	3,428.00
460124	Payroll Tax Laundry FUTA	615.00		0.00	615.00
470122	Payroll Taxes-Maint-SUI	2,536.00		0.00	2,536.00
470124	Payroll Maint-FUTA	493.00		0.00	493.00
480122	Payroll Taxes-Rec/Sec-SUI	3,655.00		0.00	3,655.00
480124	Payroll Tax Security FUTA	639.00		0.00	639.00
490122	Payroll Taxes-Mkt-SUI	170.00		0.00	170.00
490124	Payroll Tax-Marketing Staff-FUTA	330.00		0.00	330.00
550122	Payroll Taxes-Activities SNF-SUI	3,636.00		0.00	3,636.00
550124	Payroll Tax Activities SNF FUTA	667.00		0.00	667.00
560122	Payroll Taxes-Admin-SUI	6,827.00		0.00	6,827.00
560124	Payroll Tax Admin FUTA	1,418.00		0.00	1,418.00
	Subtotal [1A3] Unemployment Insurance	204,686.00		0.00	204,686.00
Subgroup : [1A4]	Social Security (FICA)				
410121	Payroll Taxes-Nursing Admn-FICA	52,045.00		0.00	52,045.00
410221	Payroll Taxes-Nursing-FICA	295,642.00		0.00	295,642.00
410521	Payroll Taxes-Med Recs-FICA	3,280.00		0.00	3,280.00
410621	Payroll Taxes- Social Service-FICA	9,211.00		0.00	9,211.00
410783	Fica - Therapy	14,998.00		0.00	14,998.00
440121	Payroll Taxes-Dietary-FICA	35,540.00		0.00	35,540.00
450121	Payroll Taxes- Hskp-FICA	24,626.00		0.00	24,626.00
460121	Payroll Taxes-Laundry-FICA	7,690.00		0.00	7,690.00
470121	Payroll Taxes-Maint-FICA	5,978.00		0.00	5,978.00
480121	Payroll Taxes-Rec/Sec-FICA	7,893.00		0.00	7,893.00
490121	Payroll Taxes-Mkt-FICA	1,343.00		0.00	1,343.00
550121	Payroll Taxes-Activities SNF-FICA	7,696.00		0.00	7,696.00
560121	Payroll Taxes-Admin-FICA	13,193.00		0.00	13,193.00
	Subtotal [1A4] Social Security (FICA)	479,136.00		0.00	479,136.00
Subgroup : [1A5]	Health Insurance				
410125	Employee Health Insurance-Nurs Admn	37,990.00		0.00	37,990.00
410127	Employee Dental Insurance-Nurs Admn	755.00		0.00	755.00
410128	Employee Vision Insurance-Nurs Admn	137.00		0.00	137.00
410225	Employee Health Insurance-Nursing	386,826.00		264.00	387,090.00
			RJE - 7	264.00	
410227	Employee Dental Insurance-Nursing	6,676.00		0.00	6,676.00
410229	Employee Vision Insurance - Nursing	1,376.00		0.00	1,376.00
410525	Employee Health Insurance-Med Recs	5,771.00		0.00	5,771.00
410527	Employee Dental Insurance-Med Recs	53.00		0.00	53.00
410528	Employee Vision Insurance - Med Recs	15.00		0.00	15.00
410625	EE Health Insurance-Social Service	10,066.00		0.00	10,066.00
410627	Employee Dental Ins-Social Service	39.00		0.00	39.00
410628	Employee Vision Insurance - Social Ser	27.00		0.00	27.00
410787	Employee Health - Therapy	14,739.00		0.00	14,739.00
410788	Employee Dental - Therapy	375.00		0.00	375.00
410791	Employee Vision Insurance - Therapy	103.00		0.00	103.00
440125	Employee Health Insurance- Dietary	61,819.00		0.00	61,819.00
440127	Employee Dental Insurance- Dietary	594.00		0.00	594.00
440128	Employee Vision Insurance - Dietary	245.00		0.00	245.00
450125	Employee Health Insurance-Hskp	33,835.00		0.00	33,835.00
450127	Employee Dental Insurance-Hskp	1,036.00		0.00	1,036.00
450128	Employee Vision Insurance - Hskp	162.00		0.00	162.00
460125	Employee Health Insurance-Laundry	16,186.00		0.00	16,186.00
460127	Employee Dental Insurance-Laundry	201.00		0.00	201.00
460128	Employee Vision Insurance - Laundry	12.00		0.00	12.00
470125	Employee Health Insurance-Maint	7,765.00		0.00	7,765.00
470127	Employee Dental Insurance-Maint	237.00		0.00	237.00
470129	Employee Vision Insurance - Maint	35.00		0.00	35.00
480125	Employee Health Insurance-Rec/Sec	12,063.00		0.00	12,063.00
480127	Employee Dental Insurance-Rec/Sec	111.00		0.00	111.00
480129	Employee Vision Insurance - Rec/Sec	20.00		0.00	20.00
490125	Employee Health Insurance-Mkt	3,056.00		0.00	3,056.00
490127	Employee Dental Insurance-Mkt	76.00		0.00	76.00
490128	Employee Vision Insurance - Mkt	86.00		0.00	86.00

Client: **Traditions Senior Management**
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 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
550125	Employee Health Insurance-Activities SNF	7,292.00		0.00	7,292.00
550127	Employee Dental Insurance-Activities SNF	(276.00)		0.00	(276.00)
550128	Employee Vision Insurance - Act SNF	(46.00)		0.00	(46.00)
560125	Employee Health Insurance-Admin	39,433.00		2,582.00	42,015.00
560127	Employee Dental Insurance-Admin	(329.00)	RJE - 7	2,582.00	(329.00)
560128	Employee Vision Insurance - Admin	(19.00)		0.00	(19.00)
Subtotal [1A6] Health Insurance		648,642.00		2,846.00	661,388.00
Subgroup : [1A6] Life Insurance					
410126	Employee Life Insurance-Nursing Admn	950.00		0.00	950.00
410226	Employee Life Insurance-Nursing	1,866.00		0.00	1,866.00
410526	Employee Life Insurance-Med Recs	31.00		0.00	31.00
410626	Employee Life Ins-Social Service	160.00		0.00	160.00
410789	Employee Life - Therapy	83.00		0.00	83.00
440126	Employee Life Insurance-Dietary	365.00		0.00	365.00
450126	Employee Life Insurance-Hspk	291.00		0.00	291.00
460126	Employee Life Insurance-Laundry	87.00		0.00	87.00
470126	Employee Life Insurance-Maint	105.00		0.00	105.00
480126	Employee Life Insurance-Rec/Sec	51.00		0.00	51.00
490126	Employee Life Insurance-Mkt	37.00		0.00	37.00
550126	Employee Life Insurance-Activities SNF	110.00		0.00	110.00
560126	Employee Life Insurance-Admin	82.00		0.00	82.00
Subtotal [1A6] Life Insurance		4,218.00		0.00	4,218.00
Subgroup : [1A7] Pensions					
410241	Pension-Nursing	310,072.00		2,595.00	312,667.00
410541	Pension Med Rec	4,098.00	RJE - 6	2,595.00	9,329.00
440141	Pension-Dietary	36,835.00	RJE - 6	9,329.00	36,835.00
450141	Pension-Hspk	29,848.00		0.00	29,848.00
460141	Pension-Laundry	9,672.00		0.00	9,672.00
470141	Pension-Maint	3,102.00		0.00	3,102.00
480141	Pension-Reception	8,192.00		0.00	8,192.00
Subtotal [1A7] Pensions		401,819.00		11,924.00	413,743.00
Subgroup : [1A8] Uniform Allowance					
410236	Uniforms-Nursing	2,636.00		0.00	2,636.00
Subtotal [1A8] Uniform Allowance		2,636.00		0.00	2,636.00
Subgroup : [1A9] Other					
410135	Employee Expense-Nursing Admn	1,688.00		0.00	1,688.00
410231	Drug Free Expense-Nursing	1,109.00		0.00	1,109.00
410235	Employee Expense-Nursing	12,554.00		(863.00)	11,691.00
410435	Employee Expense - Therapy	2,595.00	RJE - 3	(425.00)	0.00
410635	Employee Expense-Social Service	38.00	RJE - 4	(111.00)	0.00
470135	Employee Expense-Maint	197.00	RJE - 5	(63.00)	197.00
480135	Employee Expense-Mkt	716.00	RJE - 7	(264.00)	716.00
550135	Employee Expense-Activities SNF	11.00		(11.00)	0.00
560131	Drug Free Expense-Admin	77.00	RJE - 3	(11.00)	77.00
560135	Employee Benefits/Expense-Admin	14,045.00		(11,911.00)	2,134.00
Subtotal [1A9] Other		33,030.00		(16,418.00)	17,612.00
Subgroup : [1C] Bad Debts					
410998	Bad Debt Expense-SNF	264,514.00		0.00	264,514.00
Subtotal [1C] Bad Debts		264,514.00		0.00	264,514.00
Subgroup : [1D] Accounting and Auditing					
560844	Accounting/Audit Fees-Adm	32,601.00		0.00	32,601.00
Subtotal [1D] Accounting and Auditing		32,601.00		0.00	32,601.00
Subgroup : [1E] Legal					
560842	Conservator Fees	50.00		0.00	50.00
560843	Legal Fees-Adm	20,931.00		0.00	20,931.00
Subtotal [1E] Legal		20,981.00		0.00	20,981.00
Subgroup : [1G] Office Supplies					
410237	Office Supplies - Nursing	1,968.00		63.00	2,031.00
410735	Office Supplies-Therapy	295.00	RJE - 5	63.00	295.00
440901	Office Supplies-Dietary	125.00		0.00	125.00
440920	Forms/Printing-Dietary	277.00		0.00	277.00
490901	Office Supplies-Mkt	111.00		0.00	111.00
490920	Forms/Printing-Mkt	3,807.00		0.00	3,807.00
550905	Copier-Activities SNF	58.00		0.00	58.00
550920	Forms/Printing-Activities SNF	23.00		0.00	23.00
560901	Office Supplies-Adm	17,713.00		0.00	17,713.00
560902	Office Supplies Human Resources	533.00		0.00	533.00
560920	Forms/Printing-Adm	792.00		0.00	792.00
Subtotal [1G] Office Supplies		25,702.00		63.00	26,766.00
Subgroup : [1H1] Telephone and Telegraph					
560714	Utilities-Telephone Service	29,615.00		0.00	29,615.00
560715	Utilities-Telephone Maintenance Contract	12,654.00		0.00	12,654.00
Subtotal [1H1] Telephone and Telegraph		42,269.00		0.00	42,269.00

Client: **Traditions Senior Management**
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 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [1H2]	Cellular Phones and Beepers				
410141	Cell Phones - Nursing Admin	2,133.00		0.00	2,133.00
470941	Cell Phones-Maint	526.00		0.00	526.00
490941	Cell Phones-Mkt	2,203.00		0.00	2,203.00
560941	Cell Phones-Adm	1,503.00		0.00	1,503.00
Subtotal [1H2] Cellular Phones and Beepers		6,365.00		0.00	6,365.00
Subgroup : [1K3]	Resident Day User Fee				
410997	Quality Assessment Fee - SNF	724,728.00		0.00	724,728.00
Subtotal [1K3] Resident Day User Fee		724,728.00		0.00	724,728.00
Total [18] Expenditures Other than Salaries		3,186,501.00		(665.00)	3,185,836.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [4]	Employee Travel				
410195	Mileage/Travel Reimburse - Nursing Adm	1,092.00		0.00	1,092.00
410795	Mileage- Therapy	62.00		0.00	62.00
470950	Mileage Reimbursement-Maint	16.00		0.00	16.00
490950	Mileage Reimbursement-Mkt	2,463.00		0.00	2,463.00
550950	Mileage Reimbursement-Activities SNF	24.00		0.00	24.00
560136	Travel	0.00		474.00	474.00
560950	Mileage Reimbursement-Adm	506.00	RJE - 3	474.00	506.00
Subtotal [4] Employee Travel		4,163.00		474.00	4,637.00
Subgroup : [5]	Education Expense				
410133	Training/Seminars/Courses-Nurs Admn	4,626.00		0.00	4,626.00
410233	Training/Seminars/Courses-Nursing	6,602.00		0.00	6,602.00
410798	Training/Seminars/Courses-Therapy Dept	405.00		0.00	405.00
490133	Training/Seminars/Courses-Mkt	560.00		0.00	560.00
560133	Training/Seminars/Courses-Admin	290.00		0.00	290.00
Subtotal [5] Education Expense		12,483.00		0.00	12,483.00
Subgroup : [6]	Automobile Expense				
500891	Vehicle Fuel-Trans	5.00		0.00	5.00
Subtotal [6] Automobile Expense		5.00		0.00	5.00
Subgroup : [M1]	Advertising Help Wanted				
410130	Recruitment-Nursing Admn	2,382.00		0.00	2,382.00
410230	Recruitment-Nursing	11,259.00		0.00	11,259.00
410630	Recruitment-Social Service	1,126.00		0.00	1,126.00
410796	Recruitment - Therapy	2,308.00		0.00	2,308.00
440130	Recruitment-Dietary	483.00		0.00	483.00
470130	Recruitment-Maint	71.00		0.00	71.00
550130	Recruitment-Activities SNF	3,246.00		0.00	3,246.00
560130	Recruitment-Admin	779.00		0.00	779.00
Subtotal [M1] Advertising Help Wanted		21,664.00		0.00	21,664.00
Subgroup : [M3]	Advertising Other				
490858	Special Events-Mkt	2,158.00		0.00	2,158.00
490859	Collateral Material-Mkt	2,122.00		0.00	2,122.00
490862	Promo Items-Mkt	778.00		0.00	778.00
Subtotal [M3] Advertising Other		5,058.00		0.00	5,058.00
Subgroup : [M7]	Postage				
560930	Postage-Adm	3,129.00		0.00	3,129.00
560931	Overnight Service-Adm	1,427.00		0.00	1,427.00
Subtotal [M7] Postage		4,556.00		0.00	4,556.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
410134	Dues/Subscriptions-Nursing Admn	12,117.00		(4,237.00)	7,880.00
			RJE - 9	(275.00)	
410234	Dues/Subscriptions-Nursing	274.00		(3,962.00)	274.00
			RJE - 10	0.00	
Subtotal [M8] Dues and Membership Fees to Professional Associations		12,391.00		(4,237.00)	8,154.00
Subgroup : [M8A]	Dues to Chamber of Commerce				
R0003	Chamber of Commerce Dues	0.00		275.00	275.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00		275.00	275.00
Subgroup : [M9]	Subscriptions				
440134	Dues/Subscriptions-Dietary	2,736.00		0.00	2,736.00
470134	Dues/Subscriptions-Maint	1,664.00		3,962.00	5,626.00
Subtotal [M9] Subscriptions		4,400.00		3,962.00	8,362.00
Subgroup : [M11]	Services Provided by Contract				
410799	Purchased Services-Other	21,493.00		0.00	21,493.00
560140	Contracted Services - Business Office	19,733.00		0.00	19,733.00
560841	Contracted Services - Call System	4,225.00		0.00	4,225.00
560845	Payroll Processing Fees	19,545.00		0.00	19,545.00
560847	Consultant	4,885.00		0.00	4,885.00
560911	Computer Maintenance-Adm	15,970.00		0.00	15,970.00
560912	Software Maintenance Contract-Adm	24,252.00		0.00	24,252.00
560914	Software Expense - Adm	1,908.00		0.00	1,908.00
560915	Timeclock Software	13,201.00		0.00	13,201.00
Subtotal [M11] Services Provided by Contract		126,212.00		0.00	126,212.00
Subgroup : [M12]	Administrative Management Services				
590002	Management Fees	324,018.00		0.00	324,018.00
Subtotal [M12] Administrative Management Services		324,018.00		0.00	324,018.00
Subgroup : [M13]	Other				
410137	Software Expense - Nursing Adm	18,133.00		0.00	18,133.00
410199	Licenses/Permits-Nursing Admn	1,951.00		0.00	1,951.00
410232	Background Checks-Nursing	2,425.00		0.00	2,425.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
440132	Background Checks-Dietary	82.00		0.00	82.00
460132	Background Checks-Laundry	82.00		0.00	82.00
480132	Background Checks-Rec/Sec	82.00		0.00	82.00
500199	Licenses & Permits-Trans	1,096.00		0.00	1,096.00
580129	Benefit Plan Fees	(8,678.00)		0.00	(8,678.00)
580199	Licenses/Permits	552.00		0.00	552.00
580742	Patent Trust Bond	700.00		0.00	700.00
580876	Equipment Minor-Adm	(6,169.00)		0.00	(6,169.00)
580913	Internet Access-Adm	16,830.00		0.00	16,830.00
580925	Records Storage - Adm	(2,600.00)		0.00	(2,600.00)
580960	Equipment Rental-Adm	922.00		0.00	922.00
580963	Misc Decor-Adm	342.00		0.00	342.00
580985	Collection Fees/Credit Card Fees	315.00		0.00	315.00
580986	Late fees/Fines/Finance Charges-Adm	10,762.00		0.00	10,762.00
580987	Bank Service Charges-Adm	4,643.00		0.00	4,643.00
580002	Employee/Guest meals	1,345.00		0.00	1,345.00
R0001	Champion Awards of Milford	0.00		111.00	111.00
			RJE - 4	111.00	
Subtotal [M13] Other		42,816.00		111.00	42,928.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		566,756.00		566.00	567,340.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
440803	Raw Food-Dietary	214,069.00		0.00	214,069.00
440804	Produce-Dietary	15,783.00		0.00	15,783.00
440805	Dairy-Dietary	35,825.00		0.00	35,825.00
Subtotal [2A1] Raw Food		266,677.00		0.00	266,677.00
Subgroup : [2A2]	Non-Food Supplies				
410764	Nutritional Supplements	12,973.00		0.00	12,973.00
440789	Thickened Liquids-Dietary	10,894.00		0.00	10,894.00
440807	Dietary Supplies-Dietary	27,510.00		0.00	27,510.00
440811	Chemicals-Dietary	10,729.00		0.00	10,729.00
440876	Equipment Minor-Dietary	794.00		0.00	794.00
Subtotal [2A2] Non-Food Supplies		62,900.00		0.00	62,900.00
Subgroup : [2A3]	Other				
440810	Dishwasher Rental-Dietary	1,229.00		0.00	1,229.00
Subtotal [2A3] Other		1,229.00		0.00	1,229.00
Subgroup : [2B]	Purchased Services				
440137	Contract Services - Dietary	98,337.00		0.00	98,337.00
Subtotal [2B] Purchased Services		98,337.00		0.00	98,337.00
Subgroup : [2D]	Other				
440135	Employee Expense-Dietary	126.00		0.00	126.00
440199	Licenses/Permits-Dietary	2.00		0.00	2.00
440950	Mileage Reimbursement-Dietary	87.00		0.00	87.00
440960	Equipment Rental-Dietary	316.00		0.00	316.00
Subtotal [2D] Other		631.00		0.00	631.00
Total [18] Dietary Basis for Allocation of Costs		428,674.00		0.00	428,674.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc..washed, ironed..				
460883	Linen/Terry-Laundry	3,401.00		0.00	3,401.00
460884	Bed Linens-Laundry	1,479.00		0.00	1,479.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		4,880.00		0.00	4,880.00
Subgroup : [3B]	Purchased Services				
460107	Contract Services - Laundry	64,435.00		0.00	64,435.00
Subtotal [3B] Purchased Services		64,435.00		0.00	64,435.00
Subgroup : [3D]	Other				
460135	Employee Expense-Laundry	89.00		0.00	89.00
460876	Equipment Minor-Laundry	2,687.00		0.00	2,687.00
460881	Chemicals-Laundry	13,902.00		0.00	13,902.00
Subtotal [3D] Other		16,678.00		0.00	16,678.00
Total [19] Laundry-Basis for Allocation of Costs		85,993.00		0.00	85,993.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4B]	Purchased Services				
450110	Contract Services _ Housekeeping	61,098.00		0.00	61,098.00
Subtotal [4B] Purchased Services		61,098.00		0.00	61,098.00
Subgroup : [4D]	Other				
450135	Employee Expense-Hskp	57.00		0.00	57.00
450871	Cleaning Supplies-Hskp	12,674.00		0.00	12,674.00
450872	Residents Supplies-Hskp	162.00		0.00	162.00
450876	Equipment Minor-Hskp	151.00		0.00	151.00
Subtotal [4D] Other		13,044.00		0.00	13,044.00
Subgroup : [6A2]	Purchased from				
410756	Pharmacy-RX Medicaid	2,221.00		0.00	2,221.00
410757	Pharmacy-RX Medicare	138,520.00		0.00	138,520.00
410758	Pharmacy-RX Managed Care	44,777.00		0.00	44,777.00
410769	Pharmacy - RX Other	26,554.00		0.00	26,554.00
Subtotal [6A2] Purchased from		212,072.00		0.00	212,072.00
Subgroup : [6B]	Medicine Cabinet Drugs				
410733	Floor Stock Drugs & Supplies	21,537.00		0.00	21,537.00
410759	Pharmacy OTC Medicaid	2,177.00		0.00	2,177.00
410760	Pharmacy-OTC Medicare	2,369.00		0.00	2,369.00
410770	Pharmacy - OTC Other	2,099.00		0.00	2,099.00
Subtotal [6B] Medicine Cabinet Drugs		28,182.00		0.00	28,182.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [5C]	Medical and Therapeutic Supplies				
410761	Incontinent Supplies	47,708.00		0.00	47,708.00
410762	Medical Supplies	60,141.00		0.00	60,141.00
410763	Nursing Supplies	88,663.00		0.00	88,663.00
Subtotal [5C] Medical and Therapeutic Supplies		196,512.00		0.00	196,512.00
Subgroup : [5D]	Ambulance/Limousine				
410750	Resident Transportation	11,351.00		0.00	11,351.00
Subtotal [5D] Ambulance/Limousine		11,351.00		0.00	11,351.00
Subgroup : [5E2]	Oxygen - Other				
410741	Oxygen	24,635.00		0.00	24,635.00
410742	Inhalation Supplies	4,308.00		0.00	4,308.00
Subtotal [5E2] Oxygen - Other		28,943.00		0.00	28,943.00
Subgroup : [5F]	X-Rays and related radiological				
410752	X-Ray Service	14,386.00		0.00	14,386.00
Subtotal [5F] X-Rays and related radiological		14,386.00		0.00	14,386.00
Subgroup : [5H]	Laboratory				
410751	Lab Fees	18,124.00		0.00	18,124.00
Subtotal [5H] Laboratory		18,124.00		0.00	18,124.00
Subgroup : [5I]	Recreation				
550850	Activities Supplies-Activities-SNF	1,637.00		0.00	1,637.00
550851	Entertainment-Activities-SNF	4,215.00		0.00	4,215.00
550852	Activities Events Food-Activities-SNF	959.00		0.00	959.00
550855	Transportation-Activities-SNF	48.00		0.00	48.00
550960	Equipment Rental-Activities SNF	983.00		0.00	983.00
560717	Utilities-Cable TV	36,970.00		0.00	36,970.00
Subtotal [5I] Recreation		44,812.00		0.00	44,812.00
Subgroup : [5J]	Other				
410176	Equipment Minor	(1,275.00)		0.00	(1,275.00)
410730	Minor Equipment & Supplies - Therapy	10,452.00		0.00	10,452.00
410743	IV Supplies - Medicaid	2,245.00		0.00	2,245.00
410754	IV Drugs - Medicare	19,267.00		0.00	19,267.00
410755	IV Supplies - Medicare	2,558.00		0.00	2,558.00
410765	Medical Equipment Rental	41,949.00		0.00	41,949.00
410768	Minor Equipment - Nursing	(3,019.00)		0.00	(3,019.00)
410771	IV Drugs - Managed Care	1,796.00		0.00	1,796.00
410772	IV Supplies - Managed Care	480.00		0.00	480.00
410773	IV Drugs - Medicaid	1,918.00		0.00	1,918.00
410774	Medical Waste Disposal	529.00		0.00	529.00
410790	Therapy Software Costs	2,400.00		0.00	2,400.00
Subtotal [5J] Other		79,300.00		0.00	79,300.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		707,824.00		0.00	707,824.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
410767	Equipment Repairs - Nursing	8,596.00		0.00	8,596.00
440813	Maintenance & Repairs-Dietary	10,069.00		0.00	10,069.00
460885	Maintenance & Repairs-Laundry	1,280.00		0.00	1,280.00
470820	Maintenance & Repairs-Maint	8,953.00		0.00	8,953.00
470826	Small Tools-Maint	1,580.00		0.00	1,580.00
470876	Equipment Minor-Maint	3,051.00		0.00	3,051.00
Subtotal [6A] Repairs and Maintenance		33,629.00		0.00	33,629.00
Subgroup : [6B]	Heat				
560712	Utilities-Gas/Oil	29,524.00		0.00	29,524.00
Subtotal [6B] Heat		29,524.00		0.00	29,524.00
Subgroup : [6C]	Light & Power				
560711	Utilities-Electric	153,459.00		0.00	153,459.00
Subtotal [6C] Light & Power		153,459.00		0.00	153,459.00
Subgroup : [6D]	Water				
560713	Utilities-Water/Sewer/Refuse	96,510.00		0.00	96,510.00
Subtotal [6D] Water		96,510.00		0.00	96,510.00
Subgroup : [6E]	Equipment Lease				
560906	Copier Lease-Adm	9,131.00		(251.00)	8,880.00
Subtotal [6E] Equipment Lease		9,131.00	RJE - 8	(251.00)	8,880.00
Subgroup : [6F]	Other				
470821	Electrical-Maint	(1,323.00)		0.00	(1,323.00)
470822	Plumbing-Maint	(4,324.00)		0.00	(4,324.00)
470823	HVAC/Boiler Maint	(3,749.00)		0.00	(3,749.00)
470824	Paint-Maint	307.00		0.00	307.00
470827	Alarm Monitoring-Maint	120.00		0.00	120.00
470828	Alarm Inspection-Maint	6,885.00		0.00	6,885.00
470829	Alarm Repairs-Maint	(2,486.00)		0.00	(2,486.00)
470830	Grounds Maintenance-Maint	26,537.00		0.00	26,537.00
470832	Sprinklers-Maint	6,321.00		0.00	6,321.00
470833	Elevator-Maint	(35,184.00)		0.00	(35,184.00)
470834	Pest Control-Maint	2,449.00		0.00	2,449.00
470836	Maint Contracts- Generator	(2,590.00)		0.00	(2,590.00)
470970	Waste Disposal -Grease/Trash	42,219.00		0.00	42,219.00
560198	Bldg Inspection Fees	(6,686.00)		0.00	(6,686.00)
560905	Copier- Maintenance Agreement	4,561.00		251.00	4,812.00
Subtotal [6F] Other		33,067.00	RJE - 8	251.00	33,308.00
Subgroup : [7B]	Building & Building Improvements				
590006	Depreciation-Bldgs & Improvements	7,093.00		0.00	7,093.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2016</u>			<u>9/30/2016</u>
Subtotal [7B] Building & Building Improvements		<u>7,093.00</u>		<u>0.00</u>	<u>7,093.00</u>
Subgroup : [7D] Movable Equipment					
590007	Depreciation-FFE	53,675.00		0.00	53,675.00
590008	Depreciation-Vehicles	6,973.00		0.00	6,973.00
Subtotal [7D] Movable Equipment		<u>60,648.00</u>		<u>0.00</u>	<u>60,648.00</u>
Subgroup : [9] Rental Payments					
590005	Rent Expense	1,266,613.00		0.00	1,266,613.00
Subtotal [9] Rental Payments		<u>1,266,613.00</u>		<u>0.00</u>	<u>1,266,613.00</u>
Subgroup : [10B] Real estate taxes paid by lessor					
560731	Real Estate Taxes	114,107.00		0.00	114,107.00
Subtotal [10B] Real estate taxes paid by lessor		<u>114,107.00</u>		<u>0.00</u>	<u>114,107.00</u>
Subgroup : [10C] Personal property taxes					
560733	Personal Property Taxes	8,254.00		0.00	8,254.00
Subtotal [10C] Personal property taxes		<u>8,254.00</u>		<u>0.00</u>	<u>8,254.00</u>
Total [22] Maintenance and Property		<u>1,811,926.00</u>		<u>0.00</u>	<u>1,811,926.00</u>
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
590004	Interest Expense	45,892.00	RJE - 11	(809.00)	45,083.00
590009	Amortization	4,712.00		0.00	4,712.00
Subtotal [12D] Other Interest Expense		<u>50,604.00</u>		<u>(809.00)</u>	<u>49,796.00</u>
Subgroup : [14A] Insurance on Property					
560736	Property Insurance	12,884.00		0.00	12,884.00
Subtotal [14A] Insurance on Property		<u>12,884.00</u>		<u>0.00</u>	<u>12,884.00</u>
Subgroup : [14B] Insurance of Automobiles					
560738	Auto Insurance	4,360.00		0.00	4,360.00
Subtotal [14B] Insurance of Automobiles		<u>4,360.00</u>		<u>0.00</u>	<u>4,360.00</u>
Subgroup : [14C1] Umbrella					
560734	Professional Liability Insurance	26,868.00		0.00	26,868.00
560735	General Liability Insurance	26,868.00		0.00	26,868.00
Subtotal [14C1] Umbrella		<u>53,736.00</u>		<u>0.00</u>	<u>53,736.00</u>
Subgroup : [14C3] Other					
560740	Insurance-Other	8,534.00		0.00	8,534.00
Subtotal [14C3] Other		<u>8,534.00</u>		<u>0.00</u>	<u>8,534.00</u>
Total [27] Interest and Insurance		<u>130,118.00</u>		<u>(809.00)</u>	<u>129,309.00</u>
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
310301	Routine Services- MCD-SNF	(14,113,068.00)		0.00	(14,113,068.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(14,113,068.00)</u>		<u>0.00</u>	<u>(14,113,068.00)</u>
Subgroup : [1B] Medicaid room and board contractual allowance					
310398	Contractual Adj- Room- MCD-SNF	5,331,184.00		0.00	5,331,184.00
Subtotal [1B] Medicaid room and board contractual allowance		<u>5,331,184.00</u>		<u>0.00</u>	<u>5,331,184.00</u>
Subgroup : [3A] Medicare Residents (All inclusive)					
310201	Routine Services-MCR A-SNF	(2,291,272.00)		0.00	(2,291,272.00)
310295	Sequestration - MCR A	55,245.00		0.00	55,245.00
Subtotal [3A] Medicare Residents (All inclusive)		<u>(2,236,027.00)</u>		<u>0.00</u>	<u>(2,236,027.00)</u>
Subgroup : [3B] Medicare room and board contractual allowance					
310298	Contractual Adj- Room- MCR A-SNF	(845,032.00)		0.00	(845,032.00)
Subtotal [3B] Medicare room and board contractual allowance		<u>(845,032.00)</u>		<u>0.00</u>	<u>(845,032.00)</u>
Subgroup : [4A] Private-pay residents and other					
310101	Routine Services-SNF PVT	(1,066,233.00)		0.00	(1,066,233.00)
310501	Routine Services-Hospice-SNF	(360,522.00)		0.00	(360,522.00)
310601	Routine Serv-Ins.	(6,300.00)		0.00	(6,300.00)
310701	Routine Services VA	(737,267.00)		0.00	(737,267.00)
310801	Routine Services HMO	(662,652.00)		0.00	(662,652.00)
Subtotal [4A] Private-pay residents and other		<u>(2,832,974.00)</u>		<u>0.00</u>	<u>(2,832,974.00)</u>
Subgroup : [4B] Private-pay room and board contractual allowance					
310598	Contractual Adj-Room-Hospice-SNF	147,324.00		0.00	147,324.00
310798	Contract Adj R&B VA	244,437.00		0.00	244,437.00
310898	Contractual Adjustment Room HMO	124,712.00		0.00	124,712.00
Subtotal [4B] Private-pay room and board contractual allowance		<u>516,473.00</u>		<u>0.00</u>	<u>516,473.00</u>
Subgroup : [5A] Prescription Drugs - Medicare					
310203	Pharmacy-MCR A-SNF	(212,746.00)		0.00	(212,746.00)
Subtotal [5A] Prescription Drugs - Medicare		<u>(212,746.00)</u>		<u>0.00</u>	<u>(212,746.00)</u>
Subgroup : [5C] Prescription Drugs - Non-medicare					
310103	Pharmacy- SNF PVT	(414.00)		0.00	(414.00)
310303	Pharmacy- MCD- SNF	(3,718.00)		0.00	(3,718.00)
310503	Pharmacy-Hospice-SNF	(1,846.00)		0.00	(1,846.00)
310703	Pharmacy VA	(49,649.00)		0.00	(49,649.00)
310803	Pharmacy HMO	(41,343.00)		0.00	(41,343.00)
410753	Pharmacy Credits	(27,347.00)		0.00	(27,347.00)
Subtotal [5C] Prescription Drugs - Non-medicare		<u>(124,317.00)</u>		<u>0.00</u>	<u>(124,317.00)</u>
Subgroup : [6A] Medical Supplies - Medicare					
310402	Medical Supplies- MCR B-SNF	(1,990.00)		0.00	(1,990.00)
Subtotal [6A] Medical Supplies - Medicare		<u>(1,990.00)</u>		<u>0.00</u>	<u>(1,990.00)</u>
Subgroup : [7A] Physical Therapy - Medicare					

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
310206	Physical Therapy- MCR A-SNF	(910,297.00)		0.00	(910,297.00)
310406	Physical Therapy- MCR B-SNF	(303,748.00)		0.00	(303,748.00)
Subtotal [7A] Physical Therapy - Medicare		(1,214,045.00)		0.00	(1,214,045.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
310106	Physical Therapy- SNF PVT	(1,252.00)		0.00	(1,252.00)
310306	Physical Therapy- MCD-SNF	(96,855.00)		0.00	(96,855.00)
310506	Physical Therapy-Hospice-SNF	(626.00)		0.00	(626.00)
310606	Physical Therapy-Ins.	(3,898.00)		0.00	(3,898.00)
310706	Physical Therapy VA	(20,132.00)		0.00	(20,132.00)
310806	PT HMO	(307,586.00)		0.00	(307,586.00)
Subtotal [7C] Physical Therapy - Non-medicare		(430,149.00)		0.00	(430,149.00)
Subgroup : [8A] Speech Therapy - Medicare					
310207	Speech Therapy- MCR A-SNF	(124,896.00)		0.00	(124,896.00)
310407	Speech Therapy-MCR B-SNF	(73,356.00)		0.00	(73,356.00)
Subtotal [8A] Speech Therapy - Medicare		(198,252.00)		0.00	(198,252.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
310307	Speech Therapy- MCD-SNF	(65,663.00)		0.00	(65,663.00)
310507	Speech Therapy-Hospice-SNF	(2,960.00)		0.00	(2,960.00)
310707	Speech Therapy VA	(26,733.00)		0.00	(26,733.00)
310807	ST HMO	(88,164.00)		0.00	(88,164.00)
Subtotal [8C] Speech Therapy - Non-medicare		(184,620.00)		0.00	(184,620.00)
Subgroup : [9A] Occupational Therapy - Medicare					
310208	Occupational Therapy- MCR A-SNF	(680,300.00)		0.00	(680,300.00)
310408	Occupational Therapy-MCR B-SNF	(156,224.00)		0.00	(156,224.00)
Subtotal [9A] Occupational Therapy - Medicare		(836,524.00)		0.00	(836,524.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
310108	Occupational Therapy- SNF PVT	(1,323.00)		0.00	(1,323.00)
310308	Occupational Therapy- MCD-SNF	(59,387.00)		0.00	(59,387.00)
310508	Occupational Therapy-Hospice-SNF	(63.00)		0.00	(63.00)
310608	Occupational Therapy-Ins.	(3,079.00)		0.00	(3,079.00)
310708	Occupational Therapy VA	(13,344.00)		0.00	(13,344.00)
310808	OT HMO	(189,855.00)		0.00	(189,855.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(267,061.00)		0.00	(267,061.00)
Subgroup : [10A] Other - Medicare					
310205	Laboratory- MCR A-SNF	(21,017.00)		0.00	(21,017.00)
310212	IV Therapy-MCR A-SNF	(31,465.00)		0.00	(31,465.00)
310215	XRy MRA	(9,729.00)		0.00	(9,729.00)
310299	Contractual Adj- Ancill- MCR A-SNF	1,990,448.00		0.00	1,990,448.00
310498	Sequestration - MCR B	3,600.00		0.00	3,600.00
310499	Contractual Adj- Ancill- MCR B-SNF	308,167.00		0.00	308,167.00
Subtotal [10A] Other - Medicare		2,240,024.00		0.00	2,240,024.00
Subgroup : [10B] Other - Non-medicare					
310105	Laboratory	(231.00)		0.00	(231.00)
310112	IV Therapy-SNF PVT	(2,816.00)		0.00	(2,816.00)
310195	Routine Revenue Adjustment-SNF PVT	26,899.00		0.00	26,899.00
310197	Other Services- SNF PVT	(188.00)		0.00	(188.00)
310305	Laboratory- MCD- SNF	(257.00)		0.00	(257.00)
310312	IV Therapy-MCD-SNF	(9,191.00)		0.00	(9,191.00)
310387	Other Services- MCD-SNF	(332.00)		0.00	(332.00)
310399	Contractual Adj- Ancillaries- MCD-SNF	235,204.00		0.00	235,204.00
310512	IV Therapy-Hospice-SNF	(944.00)		0.00	(944.00)
310599	Contractual Adj- Ancill- Hospice-SNF	6,438.00		0.00	6,438.00
310698	Contractual Allowance-Ins. R/S	(700.00)		0.00	(700.00)
310705	Laboratory VA	(295.00)		0.00	(295.00)
310710	IV Therapy VA	(45.00)		0.00	(45.00)
310715	Radiology VA	(1,639.00)		0.00	(1,639.00)
310799	Cont Adjmt Ancillary VA	107,589.00		0.00	107,589.00
310805	Lab HMO	(5,107.00)		0.00	(5,107.00)
310810	IV THERAPY	(3,308.00)		0.00	(3,308.00)
310815	Radiology HMO	(2,696.00)		0.00	(2,696.00)
310899	Contractual Adj Ancillary HMO	592,748.00		0.00	592,748.00
Subtotal [10B] Other - Non-medicare		941,119.00		0.00	941,119.00
Subgroup : [11] Meals sold to guests, employees, and others					
370125	Guest Meals	(647.00)		0.00	(647.00)
Subtotal [11] Meals sold to guests, employees, and others		(647.00)		0.00	(647.00)
Subgroup : [15] Interest Income					
580001	Interest Income	(248.00)		0.00	(248.00)
Subtotal [15] Interest Income		(248.00)		0.00	(248.00)
Subgroup : [18] Other Revenue					
310605	Lab Rev-Ins	(208.00)		0.00	(208.00)
329999	Micellaneous Operating Income-SNF	531.00		0.00	531.00
380165	Vending Machine Revenue	(1,926.00)		0.00	(1,926.00)
Subtotal [18] Other Revenue		(1,603.00)		0.00	(1,603.00)
Total [30] Statement of Revenue		(14,470,392.00)		0.00	(14,470,392.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
110102	Petty Cash	1,000.00		0.00	1,000.00
110103	BOA Operating Account	2,982.00		0.00	2,982.00
110110	Resident Trust	37,941.00		0.00	37,941.00
120204	Cash - Insurance Reserve	390,687.00		0.00	390,687.00
120205	Cash - Security Deposit	750.00		0.00	750.00
Subtotal [A1] Cash		433,360.00		0.00	433,360.00
Subgroup : [A2] Resident Accounts Receivable					
110204	Accts Receivable-PVT	274,548.00		0.00	274,548.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
110205	Accts Receivable-Caid Res Responsibility	(1,259.00)		0.00	(1,259.00)
110206	Accts Receivable-SNF Medicare Part A	318,899.00		0.00	318,899.00
110207	Accts Receivable-SNF Medicare Part B	82,423.00		0.00	82,423.00
110208	Accts Receivable-Caid Cross-Over Part A	21,042.00		0.00	21,042.00
110209	Accts Receivable-Caid Cross-Over Part B	19,280.00		0.00	19,280.00
110210	Accts Receivable-SNF Medicaid	1,477,725.00		0.00	1,477,725.00
110211	Accts Receivable-Hospice	40,454.00		0.00	40,454.00
110212	Accts Receivable-PVI Co Insurance Part A	170,243.00		0.00	170,243.00
110213	Accts Receivable-PVI Co Insurance Part B	9,807.00		0.00	9,807.00
110214	Accts Receivable-Insurance	21,385.00		0.00	21,385.00
110215	Allowance for Uncollectible-SNF/ILUAL	(350,539.00)		0.00	(350,539.00)
110217	Accts Receivable - Other	2,748.00		0.00	2,748.00
110221	Accounts Receivable - HMO	236,830.00		0.00	236,830.00
110222	Accounts Receivable - VA	53,600.00		0.00	53,600.00
110223	Accts Receivable - PO	(480,435.00)		0.00	(480,435.00)
110250	AR-Refunds	2,899.00		0.00	2,899.00
110260	AR Mcd Coins Bad Debt	74.00		0.00	74.00
Subtotal [A2] Resident Accounts Receivable		1,899,724.00		0.00	1,899,724.00
Subgroup : [A5] Prepaid Expenses					
110401	Prepaid Insurance	6,674.00		0.00	6,674.00
110403	Prepaid Taxes and Licenses	(1,268.00)		0.00	(1,268.00)
110406	Prepaid Other	63,084.00		0.00	63,084.00
Subtotal [A5] Prepaid Expenses		68,490.00		0.00	68,490.00
Subgroup : [A8] Other Current Assets					
110236	Due from TSM	76,249.00		0.00	76,249.00
110238	Due to/ from Old Aging	47,647.00		0.00	47,647.00
110240	Due from Cheshire	935.00		0.00	935.00
110241	Due from Golden Hill	904.00		0.00	904.00
110243	Due from Newington	903.00		0.00	903.00
110245	Due from West River	902.00		0.00	902.00
110246	Due from Western	639.00		0.00	639.00
110247	Due from Westport	842.00		0.00	842.00
120320	Construction-in-Progress	114,013.00		0.00	114,013.00
Subtotal [A8] Other Current Assets		243,034.00		0.00	243,034.00
Subgroup : [B3] Buildings					
120304	Building & Improvements	98,540.00		0.00	98,540.00
120305	Accumulated Depr- Bldg & Improvement	(8,282.00)		0.00	(8,282.00)
Subtotal [B3] Buildings		90,258.00		0.00	90,258.00
Subgroup : [B6] Movable Equipment					
120306	Furniture, Fixtures & Equipment	254,819.00		0.00	254,819.00
120307	Accumulated Depr- FFE	(64,272.00)		0.00	(64,272.00)
Subtotal [B6] Movable Equipment		190,547.00		0.00	190,547.00
Subgroup : [B7] Motor Vehicles					
120308	Motor Vehicles	41,367.00		0.00	41,367.00
120309	Accumulated Depr- Vehicles	(9,768.00)		0.00	(9,768.00)
Subtotal [B7] Motor Vehicles		31,599.00		0.00	31,599.00
Subgroup : [D7] Other Assets					
120110	Deposits on Utilities	10,505.00		0.00	10,505.00
120111	Deposits on Professional Services	56,000.00		0.00	56,000.00
Subtotal [D7] Other Assets		66,505.00		0.00	66,505.00
Total [31-32] Assets		3,023,517.00		0.00	3,023,517.00
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
210104	Accounts Payable- Trade	(1,337,270.00)		0.00	(1,337,270.00)
210105	Accounts Payable- Accrued	(52,886.00)		0.00	(52,886.00)
Subtotal [A1] Trade Accounts Payable		(1,390,156.00)		0.00	(1,390,156.00)
Subgroup : [A2] Note Payable					
210152	Note Payable - HSG 12/31/15	(12,413.00)		0.00	(12,413.00)
Subtotal [A2] Note Payable		(12,413.00)		0.00	(12,413.00)
Subgroup : [A4] Accrued Payroll					
210201	Accrued Salaries & Wages	(71,909.00)		0.00	(71,909.00)
210207	Accrued Vacation/Holiday Pay	(92,606.00)		0.00	(92,606.00)
Subtotal [A4] Accrued Payroll		(164,515.00)		0.00	(164,515.00)
Subgroup : [A6] Accrued Payroll Taxes Payable					
210115	SIT Taxes Payable	(3,901.00)		0.00	(3,901.00)
210202	Federal Income Tax Withheld	(12,059.00)		0.00	(12,059.00)
210204	FICA Taxes- EE	(15,102.00)		0.00	(15,102.00)
210205	SUI Taxes Payable	1,210.00		0.00	1,210.00
210210	FUTA Taxes	(18.00)		0.00	(18.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(29,870.00)		0.00	(29,870.00)
Subgroup : [A12] Other Current Liabilities					
210109	Employee Deductions- Garnishments	(93.00)		0.00	(93.00)
210110	Employee Deductions- HSA	(96.00)		0.00	(96.00)
210112	Employee Deductions- FSA	415.00		0.00	415.00
210113	Employee Deductions- ST/LIFE	(6,956.00)		0.00	(6,956.00)
210114	Employee Deductions- Child Support	(81.00)		0.00	(81.00)
210116	Employee Deductions - AFLAC	(472.00)		0.00	(472.00)
210117	Employee Deductions - Union Dues	(1,129.00)		0.00	(1,129.00)
210118	Resident Trust	(37,941.00)		0.00	(37,941.00)
210160	Uncleared Checks	(74,911.00)		0.00	(74,911.00)
210206	Accrued Workers Comp	(41,825.00)		0.00	(41,825.00)
210208	Accrued Real Estate Taxes	(14,750.00)		0.00	(14,750.00)
210216	Accrued Accounting/Audit Fees	(35,514.00)		0.00	(35,514.00)
210218	Accrued Personal Property Taxes	(1,000.00)		0.00	(1,000.00)
210225	Due to Eagle Lake Foundation	(60,707.00)		0.00	(60,707.00)

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2016</u>			<u>9/30/2016</u>
210259	Due to Medicaid - Bed Fees	(177,703.00)		0.00	(177,703.00)
220200	Deferred Rent	(356,915.00)		0.00	(356,915.00)
Subtotal [A12] Other Current Liabilities		<u>(534,618.00)</u>		<u>0.00</u>	<u>(534,618.00)</u>
Subgroup : [B4] Other Long-Term Liabilities					
210244	Due to Fifth Third Line	(1,044,492.00)		0.00	(1,044,492.00)
220400	Long Term Capital Lease	(52,775.00)		809.00	(51,966.00)
Subtotal [B4] Other Long-Term Liabilities		<u>(1,097,267.00)</u>	RJE - 11	<u>809.00</u>	<u>(1,096,458.00)</u>
Total [33-34] Liabilities		<u>(3,503,699.00)</u>		<u>809.00</u>	<u>(3,502,890.00)</u>
Group : [35] Equity					
Subgroup : [B6] Cumulated Earnings					
250200	Change in Net Assets	366,280.00		0.00	366,280.00
Subtotal [B6] Cumulated Earnings		<u>366,280.00</u>		<u>0.00</u>	<u>366,280.00</u>
Total [35] Equity		<u>366,280.00</u>		<u>0.00</u>	<u>366,280.00</u>
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

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

Account	Description	W/P Ref	Debit	Credit
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Reclassifying Journal Entries JE # 1		1.01a		
To allocate director of rehab				
410775	Salaries - Physical Therapy		10,419.00	
410777	Salaries - Occupational Therapy		5,555.00	
410779	Salaries - Speech Therapy		5,487.00	
410711	Salaries - Director of Rehab			21,461.00
Total			21,461.00	21,461.00

Reclassifying Journal Entries JE # 2		1.01b		
To allocate vaca/sick/holiday time				
410775	Salaries - Physical Therapy		10,804.00	
410777	Salaries - Occupational Therapy		5,760.00	
410779	Salaries - Speech Therapy		5,689.00	
410782	Vac/Sick/Hol - Therapy			22,253.00
Total			22,253.00	22,253.00

Reclassifying Journal Entries JE # 3		E.01b		
To reclass Employee Travel				
560136	Travel		474.00	
410235	Employee Expense-Nursing			425.00
410635	Employee Expense-Social Service			38.00
550135	Employee Expense-Activities SNF			11.00
Total			474.00	474.00

Reclassifying Journal Entries JE # 4		E.01b		
To reclass Champion Awards of Milford - Employee of the month				
R0001	Champion Awards of Milford		111.00	
410235	Employee Expense-Nursing			111.00
Total			111.00	111.00

Reclassifying Journal Entries JE # 5		E.01b		
To reclass office supplies				
410237	Office Supplies - Nursing		63.00	
410235	Employee Expense-Nursing			63.00
Total			63.00	63.00

Reclassifying Journal Entries JE # 6		E.01b		
To reclass Pension expenses recorded in employee benefits				
410241	Pension-Nursing		2,595.00	
410541	Pension Med Rec		9,329.00	
410435	Employee Expense - Therapy			2,595.00
560135	Employee Benefits/Expense-Admin			9,329.00
Total			11,924.00	11,924.00

Reclassifying Journal Entries JE # 7		E.01b		
To reclass Employee insurance				
410225	Employee Health Insurance-Nursing		264.00	
560125	Employee Health Insurance-Admin		2,582.00	
410235	Employee Expense-Nursing			264.00
560135	Employee Benefits/Expense-Admin			2,582.00
Total			2,846.00	2,846.00

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

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 8		H.02		
To reclass copier maintenance				
560905	Copier- Maintenance Agreement		251.00	
560906	Copier Lease-Adm			251.00
Total			251.00	251.00
Reclassifying Journal Entries JE # 9		E.06		
Reclass Chamber of Commerce dues				
R0003	Chamber of Commerce Dues		275.00	
410134	Dues/Subscriptions-Nursing Admn			275.00
Total			275.00	275.00
Reclassifying Journal Entries JE # 10		E.06		
Reclass Subscriptions				
470134	Dues/Subscriptions-Maint		3,962.00	
410134	Dues/Subscriptions-Nursing Admn			3,962.00
Total			3,962.00	3,962.00
Reclassifying Journal Entries JE # 11		H.03		
To reclass long term lease				
220400	Long Term Capital Lease		809.00	
590004	Interest Expense			809.00
Total			809.00	809.00



MYERS AND STAUFFER
L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2

Prepared By:

Reviewed By:

Workpaper Date: 2/4/2017

Run Date: 2/4/2017

Provider Name: Senior Philanthropy of Stamford, LLC

Provider Number: 21197

Period Ended: 9/30/16

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion: