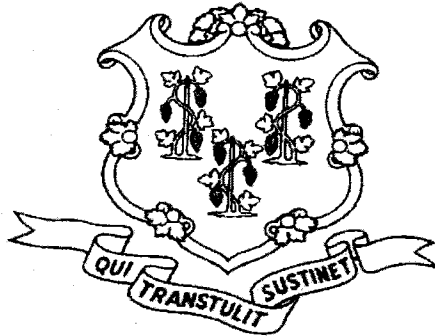


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center	
Address (No. & Street, City, State, Zip Code) 107 Osborne St. Danbury, CT 06810	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 2409	RHNS	(Specify)	Medicare Provider 075274
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Medicaid Provider Numbers:	CCNH 10389	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) Senior Philanthropy of Danbury, LLC dba Western Re	License No. 2409	Report for Year Ended 9/30/2016	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center [facility name], for the cost report period beginning October 1, 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) Joel Carmichael			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 107 Osborne St. Danbury, CT 06810				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/21/2016	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-792-8102		Report for Year Ended 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Danbury, LLC dba Western Rehab Car		Address (No. & Street, City, State, Zip) 107 Osborne St. Danbury, CT 06810		
License Numbers:	CCNH 2409	RHNS (Specify)	Medicare Provider No. 075274	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Joel Carmichael		Nursing Home Administrator's License No.:	1188	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 107 Osborne St. Danbury, CT 06810				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/21/2016	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-792-8102		Report for Year Ended 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Danbury, LLC dba Western Rehab Car		Address (No. & Street, City, State, Zip) 107 Osborne St. Danbury, CT 06810		
License Numbers:	CCNH 2409	RHNS (Specify)	Medicare Provider No. 075274	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Joel Carmichael		Nursing Home Administrator's License No.:	1188	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC dba Western	2409	9/30/2016	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire
Related Parties*

Name of Facility Senior Philanthropy of Danbury, LLC dba Western Rel		License No. 2409	Report for Year Ended 9/30/2016		Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No					If "Yes," provide the Name/Address and complete the information on Page 11 of the report.			
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No					If "Yes," provide the following information:			
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Cheshire LLC, dba Cheshire Regional Rehab Center	745 Highland Ave, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Central billing office, regional liason	Various	10,367	10,367
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	<input checked="" type="radio"/>		Rent, Insurance, Call management	Various	3,042,785	3,042,785
Stamford, LLC, dba Long Ridge Post- Acute Care	710 Long Ridge Rd, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>		Marketing	Various	4,982	4,982
Newington LLC, dba Newington Rapid Recovery	240 Church St, Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>		Central billing office, Regional & Shared M	Various	4,147	4,147
Traditions Senior Management	24641 US Highway, 19 North, Clearwater, FL 33763	<input type="radio"/>	<input type="radio"/>		Internet, recruitment, IT support	Various	188,278	188,278
Milford O LLC, dba West River Rehab Center	245 Orange Ave, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>		Regional Educator, shared marketing & nurs	Various	4,233	4,233
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	<input type="radio"/>		Shared Group benefit plan	Page 15/ line 1.a.5	945,875	945,875
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Senior Philanthropy of Danbury, LLC dba West	License No. 2409	Report for Year Ended 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

N/A - One Level of Care

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

N/A

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes No If "No," explain fully why such allocation was not made.

N/A - One Level of Care

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

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

Name of Facility			License No.	Report for Year Ended			Page	of
Senior Philanthropy of Danbury, LLC dba Western Rehab C			2409	9/30/2016			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, 14904 Collections Center Dr, Chicago, IL 60693	<input type="radio"/>	<input checked="" type="radio"/>	Copier	06/15/16	60 months	7,740	7,740	
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input type="radio"/> No	Total ***
							7,740	

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



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 WESTERN REHABILITATION CARE CENTER	PHONE 203-792-8102
BILLING ADDRESS 107 OSBORNE STREET		CITY DANBURY	STATE CT
EQUIPMENT ADDRESS SAME		CITY DANBURY	STATE CT
		COUNTY 	ZIP 06810

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	\$645.00
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: _____ Title: _____ 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 \$65 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; OFFICES:** 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 days' 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 its 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 Danbury, L	License No. 2409	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	Address (No. & Street, City, State, Zip Code)
1 Marcum, LLP	555 Longwharf Dr. New Haven, CT 06511
2 Barbara Clark & Company	PO Box 13723, St Petersburg, FL 33733
3 Roy & Pape, LLC	419 Center Street, Manchester, CT 06040
4	

Services Provided by This Firm (*describe fully*)

1 Medicaid and Medicare Cost Report Preparation	\$ 7,535
2 Consolidation Audit	\$ 281
3 Tax Preparation	\$ 350
4 Accrued Accounting Expense	\$ 24,000
	Charge for Services Provided
	\$ 32,166

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

Yes No Page 15, Line 1d

Legal Services Information

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

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

1
2
3
4
5

Services Provided by This Firm (*describe fully*)

1	\$ 42,141
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 42,141

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 Murtha Cullina, LLP	185 Asylum St. Hartford CT 06103, Hartford, CT 06103	860-240-6000
2 Berchem, Moses & Devlin P.C.	75 Broad Street, Milford, CT 06460	
3 Constangy, Brooks, Smith	PO Box 102476 Atlanta, GA 30368	
4 CT Corporation	PO Box 4349, Carol Stream, IL 60197	
5 Goldman Gruder & Woods	200 Connecticut Ave, Norwalk, CT 06854	
6 MedEquities	3100 West End Ave, Suite 1000, Nashville, TN 37203	
7 Bloom & Witkin	470 Atlantic Ave- 3rd Floor, Boston, MA 02210	
8 Law Depot.com		
9 State of CT, Court of Probate		
10		
11 State of Connecticut		

Services Provided by This Firm	Charge for Service Provided
1 Start up - Legal Service (Self-disallow)	180
2 Legal Matter & Settlement	15
3 Advice General	49
4 Domestic Representation (Self-disallow)	746
5 Start up - Legal Service (Self-disallow)	2,494
6 Legal Services assoc with loan (Self-disallow)	41,445
7 FMV Assessment (Self-disallow)	2,811
8 Conservatorship/ POA/Legal Documents (Self-disallow)	208
9 Copy of Decree (Self-disallow)	17
10 Accrued Legal Expense (Self-disallow)	(7,858)
11 Conservator Fees (Self-disallow)	2,035
Total	<u>42,141</u>

Schedule of Resident Statistics

Name of Facility		License No.		Report for Year Ended				Page	of				
Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center		2409		9/30/2016				8	37				
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	180	180			180	180			180	180			
B. On last day of THIS report period	180	180			180	180			180	180			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	125	125			125	125			125	125			
B. As of midnight of THIS report period	129	129			125	125			129	129			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,430	4,430			3,369	3,369			1,061	1,061			
B. Medicaid (Conn.)	41,147	41,147			31,127	31,127			10,020	10,020			
C. Medicaid (other states)													
D. Private Pay	798	798			525	525			273	273			
E. State SSI for RCH													
F. Other (Specify)	2,173	2,173			1,680	1,680			493	493			
G. Total Care Days During Period (3A thru F)	48,548	48,548			36,701	36,701			11,847	11,847			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days	12	12							12	12			
5. Total Resident Days (3G + 4A + 4B)	48,560	48,560			36,701	36,701			11,859	11,859			

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Danbury, LLC dba We			License No. 2409			Report for Year Ended 9/30/2016			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	16		106		7								
Per Diem Rate													
a. One bed rm.	Various		269.77		578.00								
b. Two bed rms.	Various		269.77		433.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								3,354	3,354				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,692	1,692				
2. Restorative Treatments													
C. Other								12,916	12,916				
D. Total Physical Therapy Treatments								17,962	17,962				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								532	532				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								325	325				
2. Restorative Treatments													
C. Other								1,311	1,311				
D. Total Speech Therapy Treatments								2,168	2,168				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,534	1,534				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,277	1,277				
2. Restorative Treatments													
C. Other								10,603	10,603				
D. Total Occupational Therapy Treatments								13,414	13,414				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Danbury, LLC dba Western Rehab Ca	2409	9/30/2016	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)	135,498	2,075				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	289,485	10,108				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	577,035	30,044				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	371,171	20,854				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	81,585	3,950				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	202,793	11,350				
9. Barber and Beautician Services						
10. Protective Services	138,200	7,914				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	194,660	4,126				
b. RN						
1. Direct Care	1,289,625	23,249				
2. Administrative**	401,608	8,445				
c. LPN						
1. Direct Care	1,122,943	42,467				
2. Administrative**						
d. Aides and Attendants	2,037,789	125,069				
e. Physical Therapists	251,235	6,228				
f. Speech Therapists	129,993	4,169				
g. Occupational Therapists	214,771	5,205				
h. Recreation Workers	177,515	8,536				
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	131,844	4,191				
n. Marketing	10,261	374				
o. Other (Specify) See Attached Schedule	841	19				
<i>A-13. Total Salary Expenditures</i>	<i>7,758,852</i>	<i>318,371</i>				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Interco Contracted Services - Med Rec	\$ 841	19				
Total	\$ 841	19	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Purchased Services-Other	\$ 7,690	10				
Total	\$ 7,690	10	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center				2409	9/30/2016			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

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)				License No.	Report for Year Ended			Page	of	
Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center				2409	9/30/2016			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Joel Carmichael (03/07/2016 - current)	76,172			Non-Discrim	Administrator	1,194				
Grace Flight (10/01/2015 - 03/07/2016)	59,326			Non-Discrim	Administrator	881	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Danbury, LLC dba Western	2409	9/30/2016	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	41,009	513				
2. Dentist	16,620	83				
3. Pharmacist	18,278	240				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	110,187	Contract				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	43,048	240				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Pulmonologist	22,607	82				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	27,368	530				
2. Administrative***	50,220	410				
b. LPN						
1. Direct Care	11,012	219				
2. Administrative***						
c. Aides	6,810	233				
d. Other						
12. Other (Specify) See Attached Schedule	7,690	10				
B-13 Total Fees Paid in Lieu of Salaries	354,849	2,560				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Danbury, LLC dba Western Reha		2409	9/30/2016		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Western Connecticut Medical Group 14 Research Drive Bethel CT 06801	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Healthcare Services Group 3220 Tillman Drive, Suite 300, Bensalem PA 19020	Dietician	<input type="radio"/>	<input checked="" type="radio"/>			
The Rehab Dept, 24761 US HWY 19 N, Clearwater, FL 33763	PT/OT/ST	<input type="radio"/>	<input checked="" type="radio"/>			
Partners Pharmacy of CT PO Box 9689 Uniondale NY 11555-9689	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
Joseph Brenes 2 Chandler Dr Wolcott CT 06716	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Western Connecticut Medical Group 14 Reasearch Drive , Bethel CT 06801	Contracted/ Purchased Services	<input type="radio"/>	<input checked="" type="radio"/>			
Samuel Antwi-Boasiako, 38 East Hayestown Road Unit 3, Danbury, CT 06811	PHY Consulting	<input type="radio"/>	<input checked="" type="radio"/>			
Long Ridge Post Acute Care, 710 Long Ridge Rd, Stamford, CT 06902	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>			
Health Drive Dental Group, 888 Worcester St. #130, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
Tami L Reilly 122 Allen Hill Rd Brimfield MA 02020	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>			
Professional Health Care Service PO Box 646 Oxford, CT 06478-1324	RN, LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>			
The Nurse Network, LLC 405 Park Ave., New York, NY 10022	RN, LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>			
Expense Consulting, LLC 811 Blue Hills Ave, Bloomfield, CT 06002	Contracted Servie	<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"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Danbury, LLC dba Weste	2409	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 318,899	318,899			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 248,873	248,873			
4. Social Security (F.I.C.A.)	\$ 564,065	564,065			
5. Health Insurance	\$ 945,875	945,875			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 6,117	6,117			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 501,682	501,682			
8. Uniform Allowance	\$ 3,290	3,290			
9. Other (Specify) See Attached Schedule	\$ 21,292	21,292			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 7,064	7,064			
d. Accounting and Auditing	\$ 32,166	32,166			
e. Legal (Services should be fully described on Page 7)	\$ 42,141	42,141			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 30,357	30,357			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 34,664	34,664			
2. Cellular Phones	\$ 4,935	4,935			
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$ 155	155			
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 910,966	910,966			
Subtotal	\$ 3,672,541	3,672,541			

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

(Carry Subtotals forward to next page)

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

Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Holiday Funds (Self-disallow)	\$ 2,640		
Staff Party (Self-disallow)	\$ 316		
Employee Food (Self-disallow)	\$ 5,559		
Employee reimbursement of insurance (Self-disallow)	\$ 571		
Employee awards (self-disallow)	\$ 582		
Employee Expenses	\$ 330		
Employee Physicals	\$ 648		
Employee Flu shots	\$ 6,000		
Employee Pharmacy	\$ 1,998		
Employee Drug Testing	\$ 1,737		
Employee Assistance Program - Carebridge	\$ 911		
Total	\$ 21,292	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Danbury, LLC dba Western R	2409	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	3,672,541	3,672,541			
I. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 74	74			
3. Gifts to Staff and Residents	\$ 351	351			
4. Employee Travel	\$ 6,021	6,021			
5. Education Expenses Related to Seminars and Conventions	\$ 14,991	14,991			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 466	466			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 12,757	12,757			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 4,720	4,720			
4. Fund-Raising***	\$				
5. Medical Records	\$ 1,233	1,233			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$ 30	30			
7. Postage	\$ 7,346	7,346			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 12,045	12,045			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 875	875			
9. Subscriptions	\$ 4,037	4,037			
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>)	\$ 196,914	196,914			
12. Administrative Management Services**	\$ 409,550	409,550			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 106,577	106,577			
C-14 Total Administrative & General Expenditures	\$ 4,450,528	4,450,528			

* 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.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Senior Philanthropy of Danbury, LLC dba West	License No. 2409	Report for Year Ended 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

N/A - One Level of Care

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

N/A

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes No If "No," explain fully why such allocation was not made.

N/A - One Level of Care



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 WESTERN REHABILITATION CARE CENTER	PHONE 203-792-8102
BILLING ADDRESS 107 OSBORNE STREET		CITY DANBURY	STATE CT
EQUIPMENT ADDRESS SAME		CITY DANBURY	STATE CT
		COUNTY 	ZIP 06810

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	\$645.00
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
-----------------------------------	-------------------------------	-----------------------------------	------------------------	---	--

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: _____ Title: _____ 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 \$65 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; OFFICES:** 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 days' 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 its 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 Danbury, L	License No. 2409	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	Address (No. & Street, City, State, Zip Code)
1 Marcum, LLP	555 Longwharf Dr. New Haven, CT 06511
2 Barbara Clark & Company	PO Box 13723, St Petersburg, FL 33733
3 Roy & Pape, LLC	419 Center Street, Manchester, CT 06040
4	

Services Provided by This Firm (*describe fully*)

1 Medicaid and Medicare Cost Report Preparation	\$ 7,535
2 Consolidation Audit	\$ 281
3 Tax Preparation	\$ 350
4 Accrued Accounting Expense	\$ 24,000
	Charge for Services Provided
	\$ 32,166

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

Yes No Page 15, Line 1d

Legal Services Information

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

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

1
2
3
4
5

Services Provided by This Firm (*describe fully*)

1	\$ 42,141
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 42,141

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 Murtha Cullina, LLP	185 Asylum St. Hartford CT 06103, Hartford, CT 06103	860-240-6000
2 Berchem, Moses & Devlin P.C.	75 Broad Street, Milford, CT 06460	
3 Constangy, Brooks, Smith	PO Box 102476 Atlanta, GA 30368	
4 CT Corporation	PO Box 4349, Carol Stream, IL 60197	
5 Goldman Gruder & Woods	200 Connecticut Ave, Norwalk, CT 06854	
6 MedEquities	3100 West End Ave, Suite 1000, Nashville, TN 37203	
7 Bloom & Witkin	470 Atlantic Ave- 3rd Floor, Boston, MA 02210	
8 Law Depot.com		
9 State of CT, Court of Probate		
10		
11 State of Connecticut		

Services Provided by This Firm	Charge for Service Provided
1 Start up - Legal Service (Self-disallow)	180
2 Legal Matter & Settlement	15
3 Advice General	49
4 Domestic Representation (Self-disallow)	746
5 Start up - Legal Service (Self-disallow)	2,494
6 Legal Services assoc with loan (Self-disallow)	41,445
7 FMV Assessment (Self-disallow)	2,811
8 Conservatorship/ POA/Legal Documents (Self-disallow)	208
9 Copy of Decree (Self-disallow)	17
10 Accrued Legal Expense (Self-disallow)	(7,858)
11 Conservator Fees (Self-disallow)	2,035
Total	<u>42,141</u>

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Danbury, LLC dba We			License No. 2409			Report for Year Ended 9/30/2016			Page 9	of 37			
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	16		106		7								
Per Diem Rate													
a. One bed rm.	Various		269.77		578.00								
b. Two bed rms.	Various		269.77		433.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								3,354	3,354				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,692	1,692				
2. Restorative Treatments													
C. Other								12,916	12,916				
D. Total Physical Therapy Treatments								17,962	17,962				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								532	532				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								325	325				
2. Restorative Treatments													
C. Other								1,311	1,311				
D. Total Speech Therapy Treatments								2,168	2,168				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,534	1,534				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,277	1,277				
2. Restorative Treatments													
C. Other								10,603	10,603				
D. Total Occupational Therapy Treatments								13,414	13,414				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Danbury, LLC dba Western Rehab Ca	2409	9/30/2016	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)	135,498	2,075				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	289,485	10,108				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	577,035	30,044				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	371,171	20,854				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	81,585	3,950				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	202,793	11,350				
9. Barber and Beautician Services						
10. Protective Services	138,200	7,914				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	194,660	4,126				
b. RN						
1. Direct Care	1,289,625	23,249				
2. Administrative**	401,608	8,445				
c. LPN						
1. Direct Care	1,122,943	42,467				
2. Administrative**						
d. Aides and Attendants	2,037,789	125,069				
e. Physical Therapists	251,235	6,228				
f. Speech Therapists	129,993	4,169				
g. Occupational Therapists	214,771	5,205				
h. Recreation Workers	177,515	8,536				
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	131,844	4,191				
n. Marketing	10,261	374				
o. Other (Specify) See Attached Schedule	841	19				
<i>A-13. Total Salary Expenditures</i>	<i>7,758,852</i>	<i>318,371</i>				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Interco Contracted Services - Med Rec	\$ 841	19				
Total	\$ 841	19	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Purchased Services-Other	\$ 7,690	10				
Total	\$ 7,690	10	\$ -	-	\$ -	-

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Danbury, LLC dba Western	2409	9/30/2016	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	41,009	513				
2. Dentist	16,620	83				
3. Pharmacist	18,278	240				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	110,187	Contract				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	43,048	240				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Pulmonologist	22,607	82				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	27,368	530				
2. Administrative***	50,220	410				
b. LPN						
1. Direct Care	11,012	219				
2. Administrative***						
c. Aides	6,810	233				
d. Other						
12. Other (Specify) See Attached Schedule	7,690	10				
B-13 Total Fees Paid in Lieu of Salaries	354,849	2,560				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Danbury, LLC dba Western Reha		2409	9/30/2016		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Western Connecticut Medical Group 14 Research Drive Bethel CT 06801	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Healthcare Services Group 3220 Tillman Drive, Suite 300, Bensalem PA 19020	Dietician	<input type="radio"/>	<input checked="" type="radio"/>			
The Rehab Dept, 24761 US HWY 19 N, Clearwater, FL 33763	PT/OT/ST	<input type="radio"/>	<input checked="" type="radio"/>			
Partners Pharmacy of CT PO Box 9689 Uniondale NY 11555-9689	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
Joseph Brenes 2 Chandler Dr Wolcott CT 06716	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Western Connecticut Medical Group 14 Reasearch Drive , Bethel CT 06801	Contracted/ Purchased Services	<input type="radio"/>	<input checked="" type="radio"/>			
Samuel Antwi-Boasiako, 38 East Hayestown Road Unit 3, Danbury, CT 06811	PHY Consulting	<input type="radio"/>	<input checked="" type="radio"/>			
Long Ridge Post Acute Care, 710 Long Ridge Rd, Stamford, CT 06902	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>			
Health Drive Dental Group, 888 Worcester St. #130, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
Tami L Reilly 122 Allen Hill Rd Brimfield MA 02020	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>			
Professional Health Care Service PO Box 646 Oxford, CT 06478-1324	RN, LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>			
The Nurse Network, LLC 405 Park Ave., New York, NY 10022	RN, LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>			
Expense Consulting, LLC 811 Blue Hills Ave, Bloomfield, CT 06002	Contracted Servie	<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"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Danbury, LLC dba Weste	2409	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 318,899	318,899			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 248,873	248,873			
4. Social Security (F.I.C.A.)	\$ 564,065	564,065			
5. Health Insurance	\$ 945,875	945,875			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 6,117	6,117			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 501,682	501,682			
8. Uniform Allowance	\$ 3,290	3,290			
9. Other (Specify) See Attached Schedule	\$ 21,292	21,292			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 7,064	7,064			
d. Accounting and Auditing	\$ 32,166	32,166			
e. Legal (Services should be fully described on Page 7)	\$ 42,141	42,141			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 30,357	30,357			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 34,664	34,664			
2. Cellular Phones	\$ 4,935	4,935			
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$ 155	155			
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 910,966	910,966			
Subtotal	\$ 3,672,541	3,672,541			

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

(Carry Subtotals forward to next page)

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

Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Holiday Funds (Self-disallow)	\$ 2,640		
Staff Party (Self-disallow)	\$ 316		
Employee Food (Self-disallow)	\$ 5,559		
Employee reimbursement of insurance (Self-disallow)	\$ 571		
Employee awards (self-disallow)	\$ 582		
Employee Expenses	\$ 330		
Employee Physicals	\$ 648		
Employee Flu shots	\$ 6,000		
Employee Pharmacy	\$ 1,998		
Employee Drug Testing	\$ 1,737		
Employee Assistance Program - Carebridge	\$ 911		
Total	\$ 21,292	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Danbury, LLC dba Western R	2409	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		3,672,541	3,672,541		
I. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 74	74			
3. Gifts to Staff and Residents	\$ 351	351			
4. Employee Travel	\$ 6,021	6,021			
5. Education Expenses Related to Seminars and Conventions	\$ 14,991	14,991			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 466	466			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 12,757	12,757			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 4,720	4,720			
4. Fund-Raising***	\$				
5. Medical Records	\$ 1,233	1,233			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$ 30	30			
7. Postage	\$ 7,346	7,346			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 12,045	12,045			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 875	875			
9. Subscriptions	\$ 4,037	4,037			
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>)	\$ 196,914	196,914			
12. Administrative Management Services**	\$ 409,550	409,550			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 106,577	106,577			
C-14 Total Administrative & General Expenditures	\$ 4,450,528	4,450,528			

* 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)
Business Meals-Mkt	\$ 65		
Media Advertising-Mkt	\$ 1,861		
Special Events-Mkt	\$ 1,995		
Promo Items-Mkt	\$ 799		
Total Other Advertising	\$ 4,720	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CT Association of Health Care Facilities	\$ 11,696		
Long Term Care Mutual Aid dues	\$ 29		
Dues - Nursing	\$ 320		
Total Dues	\$ 12,045	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Software Expense - Nursing Adm	\$ 27,065		
Licenses/Permits-Nursing Adm	\$ 2,424		
Background Checks-Nursing	\$ 2,132		
Background Checks-Social Service	\$ 82		
Licenses/Permits-Dietary	\$ 200		
Licenses/Permits-Maint	\$ 20		
Background Checks-Rec/Sec	\$ 82		
Equipment Minor-Rec/Sec	\$ 165		
Entertainment-Mkt (Self-disallow)	\$ 139		
Collateral Material-Mkt (Self-disallow)	\$ 11,529		
Background Checks-Trans	\$ 26		
Benefit Plan Fees (self-disallow)	\$ (964)		
Background Checks-Admin	\$ 246		
Licenses/Permits	\$ 2,180		
Patient Trust Bond	\$ 981		
Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 1,079		
Entertainment-Adm	\$ 103		
Equipment Minor-Adm (self-disallow)	\$ (4,738)		
Internet Access-Adm	\$ 953		
Records Storage - Adm	\$ 167		
Parking Space - Adm	\$ 29,400		
Equipment Rental-Adm	\$ 19,099		
Misc Decor-Adm (Self-disallow)	\$ 70		
Holiday Decorations-Adm (Self-disallow)	\$ 80		
Collection Fees/Credit Card Fees (Self-disallow)	\$ 255		
Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 6,153		
Bank Service Charges-Adm	\$ 4,733		
Employee Food (Self-disallow)	\$ 271		
Employee/Guest meals (Self-disallow)	\$ 2,609		
Champion Awards of Milford (Self-disallow)	\$ 36		
Total Other Administrative and General	\$ 106,577	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Senior Philanthropy of Danbury, LLC dba	License No. 2409	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	409,550	Handles all operational and financial functions directly related to facility	Page 16/ Line m12

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC dba Western Re	2409	9/30/2016	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 388,914	388,914		
2. Non-Food Supplies	\$ 46,388	46,388		
3. Other (Specify) _____ Equipment Rental - Dietary	\$ 1,360	1,360		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Management Services**	\$			
d. Other (Specify) _____	\$			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 436,662	436,662		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Danbury, LLC dba Western Reha		2409	9/30/2016		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. \$	12,997	12,997		
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)		\$	49,994	49,994		
c. Management Services**		\$				
d. Other (Specify) Lundry supplies & chemicals		\$	24,696	24,696		
3E. Total Laundry Expenditures (3a + b + c + d)		\$	87,687	87,687		
3F. Laundry Questionnaire						
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Senior Philanthropy of Danbury, LLC dba Wes	2409	9/30/2016	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt. \$	67,364	67,364		
c. Management Services*		\$			
d. Other (<i>Specify</i>) Cleaning supplies & Equipment Minor - Hskp		\$ 22,766	22,766		
4E. Total Housekeeping Expenditures (4a + b + c + d)		\$ 90,130	90,130		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	170,947	170,947		
b. Medicine Cabinet Drugs	\$	26,549	26,549		
c. Medical and Therapeutic Supplies	\$	200,789	200,789		
d. Ambulance/Limousine***	\$	(236)	(236)		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	28,176	28,176		
f. X-rays and Related Radiological Procedures***	\$	9,076	9,076		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	24,681	24,681		
i. Recreation	\$	47,095	47,095		
j. Other (Specify)**** See Attached Schedule	\$	148,140	148,140		
5K. Total Resident Care Expenditures (5a - 5j)		\$ 655,217	655,217		

* 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	\$ (1,196)		
Minor Equipment & Supplies - Therapy	\$ 3,961		
IV Supplies - Medicaid	\$ 1,260		
IV Drugs - Medicare (Self-disallow)	\$ 8,520		
IV Supplies - Medicare (Self-disallow)	\$ 1,197		
Medical Equipment Rental	\$ 114,507		
Minor Equipment - Nursing	\$ 11,854		
IV Supplies - Managed Care (Self-disallow)	\$ 3,180		
IV Drugs - Medicaid	\$ 24		
Medical Waste Disposal	\$ 2,433		
Therapy Software Costs	\$ 2,400		
Total Other Resident Care	\$ 148,140	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended			Page of			
Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center			2409	9/30/2016			21	37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Winters Bros Hauling of CT	307 White St, Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>		Waste Disposal	38,175			22	6f
Healthcare Service Group	Suite 300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Laundry	49,994			19	3b
Healthcare Service Group	Suite 300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping	67,364			20	4b
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Senior Philanthropy of Danbury, LLC dba We	2409	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 19,033	19,033				
b. Heat	\$ 22,077	22,077				
c. Light & Power	\$ 118,241	118,241				
d. Water	\$ 104,200	104,200				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 7,740	7,740				
f. Other (<i>itemize</i>)	\$ 84,725	84,725				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 356,016	356,016				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 26,298	26,298				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 121,189	121,189				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 147,487	147,487				
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	\$ 1,806,424	1,806,424				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 90,116	90,116				
c. Personal property taxes	\$ 16,699	16,699				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 2,060,726	2,060,726				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Contracted Maintenance	\$ 864		
Electrical-Maint	\$ 2,319		
Plumbing-Maint	\$ 763		
HVAC/Boiler Maint	\$ 20,494		
Paint-Maint	\$ 779		
Alarm Monitoring-Maint	\$ 3,863		
Alarm Inspection-Maint	\$ 5,091		
Alarm Repairs-Maint	\$ 852		
Grounds Maintenance-Maint	\$ 20,324		
Elevator-Maint	\$ (2,275)		
Pest Control-Maint	\$ 2,420		
Maint Contracts- Generator	\$ (2,129)		
Waste Disposal -Grease/Trash	\$ 40,482		
Bldg Inspection Fees	\$ (14,730)		
Copier- Maintenance Agreement	\$ 5,608		
Total Other Repairs and Maintenance	\$ 84,725	\$ -	\$ -

Depreciation Schedule

Name of Facility Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center			License No. 2409			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	461,355		461,355	11,656	S/L	Various	22,985					
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)	66,253		66,253		S/L	Various	3,313					
B-4. Subtotal								26,298				
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												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. 2015 Ford Transit 250 -10 Passenger			5	15	40,257		40,257	4,026	S/L	5	8,051	
b. Van- Taxable sales tax			6	16	1,110		1,110		S/L	5	222	
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period			Var.	Var.	903,011		903,011	553,845	S/L	Various	72,699	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)			Var.	Var.	213,758		213,758		S/L	Various	40,217	
D-3. Subtotal												121,189
E. Total Depreciation												
												147,487

Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3
**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attached	\$ 66,253	Various	\$ 3,313
Total additions for Building Improvement		\$ 66,253		\$ 3,313 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3
**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3
**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attached	\$ 213,758	Various	\$ 40,217
Total additions for Movable Equipmen		\$ 213,758		\$ 40,217 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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

	Date Acquired	Life	Method	Historical Cost	SHORT YEAR 9/30/2015 Expense	9/30/2015 Accum Deprec.	9/30/2016 Expense	9/30/2016 Accum Deprec.	Net Book Value
Building Improvements									
Asset Additions 10/1/2014-3/31/2015				4,936	164	246	164	410	4,526
<i>2015 Additions</i>									
Elevator repair	6/1/2015	20	S/L	6,842	171	171	342	513	6,329
Renovations	8/25/2015	20	S/L	414,577	10,364	10,364	20,729	31,093	383,484
Renovations	9/23/2015	20	S/L	35,000	875	875	1,750	2,625	32,375
				456,419	11,410	11,410	22,821	34,231	422,188
<i>2016 Additions</i>									
Wandergard	1/27/2016	20	S/L	3,378	-	-	169	169	3,209
Floor Renovation		20	S/L	(2,442)	-	-	(122)	(122)	(2,320)
Patio Cover	3/14/2016	20	S/L	3,852	-	-	193	193	3,659
Mag Locks	3/16/2016	20	S/L	2,403	-	-	120	120	2,283
Door/Mag IV Control	3/18/2016	20	S/L	827	-	-	41	41	786
Front Door	3/18/2016	20	S/L	930	-	-	47	47	884
Laundry Floor plumbing	6/9/2015	20	S/L	9,097	-	-	455	455	8,642
Kitchen Door	5/20/2016	20	S/L	2,408	-	-	120	120	2,288
AC Unit	6/13/2016	20	S/L	10,538	-	-	527	527	10,011
Elevator Car	7/19/2016	20	S/L	15,479	-	-	774	774	14,705
Gas Shutoff to Dryers in Laundry Rm	8/4/2016	20	S/L	1,500	-	-	75	75	1,425
Conduit Raceway through Walls	8/17/2016	20	S/L	3,450	-	-	173	173	3,278
AC Condensor Oil	8/24/2016	20	S/L	4,650	-	-	233	233	4,418
Elevator Controller	8/23/2016	20	S/L	1,454	-	-	73	73	1,381
AC Unit	6/13/2016	20	S/L	358	-	-	18	18	340
Controller in Elevator	8/16/2016	20	S/L	8,373	-	-	419	419	7,954
				66,253	-	-	3,313	3,313	62,941
Total Building Improvements				527,609	11,574	11,656	26,298	37,954	489,655

Vehicles									
<i>2015 Additions</i>									
2015 Ford Transit 250 -10 Passenger Wagon	5/1/2015	5	S/L	40,257	4,026	4,026	8,051	12,077	28,180
<i>2016 Additions</i>									
Van- Taxable	6/16/2016	5	S/L	1,110	-	-	222	222	888

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

	Date Acquired	Life	Method	Historical Cost	SHORT YEAR 9/30/2015 Expense	9/30/2015 Accum Deprec.	9/30/2016 Expense	9/30/2016 Accum Deprec.	Net Book Value
Total Vehicles				41,367	4,026	4,026	8,273	12,299	29,068

Moveable Equipment

Prior Owners Moveable Equipment (Fully
 Depreciation Assets Removed)

Various	Various	S/L	784,194	39,173	542,266	54,108	596,374	187,820
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Asset Additions 10/1/2014-3/31/2015

Various	Various	S/L	33,291	2,282	3,423	2,282	5,705	27,586
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2015 Additions

Sonic Wall	4/30/2015	15	S/L	3,609	120	120	241	361	3,248
Canon Copiers @2	5/30/2015	5	S/L	28,624	2,862	2,862	5,725	8,587	20,037
Slings	5/28/2015	5	S/L	27,817	2,782	2,782	5,563	8,345	19,472
Slings	6/1/2015	5	S/L	15,279	1,528	1,528	3,056	4,584	10,695
New Dryer	6/2/2015	10	S/L	7,175	359	359	718	1,077	6,099
AHT Software	7/1/2015	3	S/L	3,022	504	504	1,007	1,511	1,511
				85,525	8,155	8,155	16,309	24,464	61,061

2016 Additions

Plastic Card Printer	2/1/2015	5	S/L	1,142	-	-	228	228	914
Sonic Wall & Comp Equip	2/1/2015	15	S/L	3,109	-	-	207	207	2,902
Computer	2/1/2015	5	S/L	996	-	-	199	199	797
Chair Scale	3/1/2015	5	S/L	722	-	-	144	144	578
Computer Server	3/1/2015	5	S/L	575	-	-	115	115	460
Nurse Call System Installation	11/18/2015	5	S/L	22,975	-	-	4,595	4,595	18,380
Misc Equipment	10/1/2015	5	S/L	18,770	-	-	3,754	3,754	15,016
Washer	5/1/2015	10	S/L	(7,175)	-	-	(718)	(718)	(6,458)
Washer	5/1/2015	10	S/L	7,437	-	-	744	744	6,694
Refrigerator	6/8/2015	10	S/L	465	-	-	46	46	418
Pressure Relieving Mattress	6/12/2015	5	S/L	506	-	-	101	101	405
Printer	6/12/2015	5	S/L	898	-	-	180	180	718
Computer	6/30/2015	5	S/L	777	-	-	155	155	622
Digital Transmitter	7/7/2015	5	S/L	2,109	-	-	422	422	1,687
Channel Hardware	7/27/2015	5	S/L	465	-	-	93	93	372
Projector	4/6/2015	5	S/L	423	-	-	85	85	339
Stethoscope & Thermometers	4/13/2015	5	S/L	461	-	-	92	92	369
TV	5/6/2015	5	S/L	679	-	-	136	136	543

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

	Date			Historical	SHORT YEAR	9/30/2015		9/30/2016	Net
	Acquired	Life	Method	Cost	9/30/2015	Accum	9/30/2016	Accum	Book
					Expense	Deprec.	Expense	Deprec.	Value
Floor Machine	5/11/2015	5	S/L	984	-	-	197	197	787
Anti Rollback Device	8/26/2015	5	S/L	306	-	-	61	61	245
TV & Wreaths	9/15/2015	5	S/L	1,170	-	-	234	234	936
Thermometer	9/28/2015	5	S/L	882	-	-	176	176	706
Lifts/ Slings	10/1/2015	10	S/L	2,816	-	-	282	282	2,534
Office Drawer Desk	9/23/2015	5	S/L	1,079	-	-	216	216	863
Computer & Hardware	10/19/2015	5	S/L	995	-	-	199	199	796
Laptop Computer Cart	11/12/2015	5	S/L	2,048	-	-	410	410	1,638
Chair Folding Pad	11/12/2015	5	S/L	432	-	-	86	86	346
Wheelchair	11/18/2015	10	S/L	366	-	-	37	37	330
Digital Transmitter	12/21/2015	5	S/L	499	-	-	100	100	399
Refrigerator	12/16/2015	10	S/L	1,147	-	-	115	115	1,032
Desk & Chair	12/24/2015	5	S/L	1,635	-	-	327	327	1,308
Canon	5/30/2015	5	S/L	2,974	-	-	595	595	2,379
Ice Maker	9/8/2015	5	S/L	3,685	-	-	737	737	2,948
Defibrillator	1/1/2016	5	S/L	1,845	-	-	369	369	1,476
Med Equip	1/25/2016	5	S/L	14,680	-	-	2,936	2,936	11,744
OXY Concentrators	2/5/2016	5	S/L	1,622	-	-	324	324	1,298
Furniture	2/2/2016	5	S/L	59,818	-	-	11,964	11,964	47,855
Kiosks	2/9/2016	5	S/L	1,984	-	-	397	397	1,587
Carts & OXY Tank Holders	2/23/2016	10	S/L	5,189	-	-	519	519	4,670
Mattresses	3/1/2016	5	S/L	1,350	-	-	270	270	1,080
Transmitters	3/7/2016	5	S/L	1,886	-	-	377	377	1,508
Wheelchair	3/10/2016	10	S/L	931	-	-	93	93	838
Digital Scales	6/5/2015	5	S/L	3,300	-	-	660	660	2,640
Beds	9/11/2015	5	S/L	2,803	-	-	561	561	2,242
Mattresses	9/18/2015	5	S/L	1,644	-	-	329	329	1,315
OXY Concentrators	2/8/2016	10	S/L	1,209	-	-	121	121	1,088
Sentra	3/8/2016	5	S/L	864	-	-	173	173	691
Multi Layer Mattress	11/19/2015	5	S/L	2,714	-	-	543	543	2,171
Multi Layer Mattress	9/15/2015	5	S/L	2,717	-	-	543	543	2,173
Multi Layer Mattress	9/1/2015	5	S/L	2,725	-	-	545	545	2,180
Cubicle Curtains	12/1/2015	5	S/L	4,552	-	-	910	910	3,642
Cement Boring & Wire Snaking	4/6/2016	10	S/L	3,250	-	-	325	325	2,925
Telephone Equipment & Set Up	3/31/2016	5	S/L	5,191	-	-	1,038	1,038	4,152
Telephone Equipment	6/23/2016	5	S/L	5,598	-	-	1,120	1,120	4,478
Nurse Station Annunicator Panel	6/10/2016	5	S/L	2,907	-	-	581	581	2,326

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

	Date Acquired	Life	Method	Historical Cost	SHORT YEAR 9/30/2015 Expense	9/30/2015 Accum Deprec.	9/30/2016 Expense	9/30/2016 Accum Deprec.	Net Book Value
Cords/ Lifts	6/23/2016	10	S/L	1,421	-	-	142	142	1,279
AC Cleaner	6/24/2016	10	S/L	1,135	-	-	113	113	1,021
Water Solenoid	6/30/2016	10	S/L	783	-	-	78	78	705
Ceiling Tile	2/18/2016	15	S/L	509	-	-	34	34	475
Ceiling Tile	2/22/2016	15	S/L	751	-	-	50	50	701
Actuator/Battery	9/1/2016	10	S/L	542	-	-	54	54	488
Ice Machine	9/14/2016	5	S/L	1,211	-	-	242	242	968
Fluid Monitor	9/16/2016	5	S/L	2,278	-	-	456	456	1,822
				213,758	-	-	40,217	40,217	173,541
Total Moveable Equipment				1,116,769	49,610	553,844	112,917	666,761	450,008
Total for 2015				1,685,745	65,210	569,526	147,488	717,014	968,731

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Senior Philanthropy of Danbury, LLC dba Western Rehab Ca			2409		9/30/2016			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Senior Philanthropy of Danbury, LLC	License No. 2409	Report for Year Ended 9/30/2016	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		180		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
107 Osborne Street LLC	Building	04/01/15	120 mo.	1,806,424

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Danbury, LLC		2409	9/30/2016		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 Danbury, LL		2409		9/30/2016		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Interest on line of credit & other interest				\$	138,367	138,367	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	138,367	138,367	
14. Insurance							
a. Insurance on Property (buildings only)				\$	12,630	12,630	
b. Insurance on Automobiles				\$	3,613	3,613	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	71,648	71,648	
2. Fire and Extended Coverage				\$			
3. Other (Specify) D&O and Crime Policy				\$	14,201	14,201	
14d. Total Insurance Expenditures (14a + b + c)				\$	102,092	102,092	
15. Total All Expenditures (A-13 thru C-14)				\$	16,491,126	16,491,126	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC dba Western Rehab Care				2409	9/30/2016	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	\$ 214,771	214,771		
4.			Other - See attached Schedule	\$ 10,261	10,261		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 7,064	7,064		
10.	15	1e	Accounting & Legal	\$ 42,078	42,078		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 3,495	3,495		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 351	351		
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 *	\$ 4,720	4,720		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 88,902	88,902		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 30,355	30,355		
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)				\$ 401,997	401,997		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A12n	Marketing Salaries	\$ 10,261		
Total Other Salaries Adjustment			\$ 10,261	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
See	Attached	Marketing Disallowances	\$ 3,293		
15	1a9	Holiday Funds (Self-disallow)	\$ 2,640		
15	1a9	Staff Party (Self-disallow)	\$ 316		
15	1a9	Employee Food (Self-disallow)	\$ 5,559		
15	1a9	Employee reimbursement of insurance (self-disallow)	\$ 571		
15	1a9	Employee awards	\$ 582		
16	m8a	Chamber Dues	\$ 875		
16	m13	Entertainment-Mkt (Self-disallow)	\$ 139		
16	m13	Collateral Material-Mkt (Self-disallow)	\$ 11,529		
16	m13	Benefit Plan Fees (self-disallow)	\$ (964)		
16	m13	Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 1,079		
16	m13	Equipment Minor-Adm (self-disallow)	\$ (4,738)		
16	m13	Misc Decor-Adm (Self-disallow)	\$ 70		
16	m13	Holiday Decorations-Adm (Self-disallow)	\$ 80		
16	m13	Collection Fees/Credit Card Fees (Self-disallow)	\$ 255		
16	m13	Late fees/Fines/Finance Charges-Adm (Self disallow)	\$ 6,153		
16	m13	Employee Food (Self-disallow)	\$ 271		
16	m13	Employee/Guest meals (Self-disallow)	\$ 2,609		
16	m13	Champion Awards of Milford (Self-disallow)	\$ 36		
Total Other A&G Adjustments			\$ 30,355	\$ -	\$ -

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

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	409,550 TB Linked
Patient Days	48,560 Page 8 of C/R
Amount Per Patient Day	\$ 8.4339
PPD Allowance Per Rate Agreement	6.37
2015 CPI Increase	0.23
PPD Allowance 9/30/2016	6.60
Amount over (Under)	\$ 1.8308
Total Days	48,560 Page 8 of C/R
Disallowed Management Fee	\$ 88,902

Senior Philanthropy of Danbury, 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	18
15	1.a.3	490122	Payroll Taxes-Mkt-SUI	407
15	1.a.3	490124	Payroll Tax-Marketing Staff-FUTA	353
15	1.a.4	490121	Payroll Taxes-Mkt-FICA	562
15	1.g	490901	Office Supplies-Mkt	496
15	1.g	490920	Forms/Printing-Mkt	787
Total Page 15 Marketing Disallowance				<u>2,623</u>
16	1.4	490950	Mileage Reimbursement-Mkt	260
16	1.5	490133	Training/Seminars/Courses-Mkt	410
Total Page 16 Marketing Disallowance				<u>670</u>
Disallowed Marketing Department Expenses				<u>\$ 3,293</u>

Senior Philanthropy of Danbury, 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	\$ 4,935
Allowable Cell Phone expense	\$ 1,440
Disallowed Cell Phone expense	<u><u>\$ 3,495</u></u> Page 28 Line 12

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Senior Philanthropy of Danbury, LLC dba Western Rehab C			2409	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 401,997	401,997		
Page 20 - Resident Care Supplies***							
27.	20	5a1/2	Prescription Drugs	\$ 170,947	170,947		
28.	20	5d	Ambulance/Limousine	\$ (236)	(236)		
29.	20	5f	X-rays, etc	\$ 9,076	9,076		
30.	20	5h	Laboratory	\$ 24,681	24,681		
31.	30	II2a/c	Medical Supplies	\$ 5,730	5,730		
32.	20	5e2	Oxygen (non emergency)	\$ 28,176	28,176		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 43,177	43,177		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	IV8	Vending Machine Revenue	\$ 375	375		
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	\$ 1,636	1,636		
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)				\$ 685,559	685,559		

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

Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center
 9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV in Excess (See attached pg 29b)	\$ 30,280		
20	5j	IV Drugs - Medicare (Self-disallow)	\$ 8,520		
20	5j	IV Supplies - Medicare (Self-disallow)	\$ 1,197		
20	5j	IV Supplies - Managed Care (Self-disallow)	\$ 3,180		
Total Other Ancillary Costs			\$ 43,177	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14c3	D&O Insurance	\$ 1,636		
Total Other Adjustments			\$ 1,636	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Senior Philanthropy of Danbury, LLC
Disallowance Schedule for Cable TV
9/30/2016**

	<u>Amount</u>
Total Cable TV Expense acct #560717	\$ 33,880 TB Linked

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

Disallowed Cable TV	<u><u>\$ 30,280</u></u>
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F. Statement of Revenue

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Danbury, LLC dbz 2409			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>)	\$ 17,378,300	17,378,300				
b. Medicaid Room and Board Contractual Allowance **	\$ (5,951,103)	(5,951,103)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,821,592	1,821,592				
b. Medicare Room and Board Contractual Allowance **	\$ 747,119	747,119				
4. a. Private-Pay Residents and Other	\$ 1,261,524	1,261,524				
b. Private-Pay Room and Board Contractual Allowance **	\$ (168,154)	(168,154)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 177,709	177,709				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 59,468	59,468				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 5,490	5,490				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 240	240				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 817,292	817,292				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 363,881	363,881				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 186,600	186,600				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 127,490	127,490				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 580,739	580,739				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 272,619	272,619				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,609,497)	(1,609,497)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (722,118)	(722,118)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 15,349,191	15,349,191				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 337	337				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 7,359	7,359				
V. Total Other Revenue (1 thru 8)	\$ 7,696	7,696				
VI. Total All Revenue (III +V)	\$ 15,356,887	15,356,887				

* 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)
		-		
30I16a	Routine Revenue Adjustment-SNF PVT	\$ 30,204		
30I16a	Laboratory- MCD- SNF	\$ 9,806		
30I16a	IV Therapy-MCD-SNF	\$ 7,765		
30I16a	Contractual Adj- Ancillaries- MCD-SNF	\$ (1,421,595)		
30I16a	Contractual Adj- Ancill- Hospice-SNF	\$ (2,988)		
30I16a	Contractual Adj- Ancill- MCR B-SNF	\$ (232,689)		
Total Other Resident Revenue - Medicare		\$ (1,609,497)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30I16b	Routine Revenue Adjustment-SNF PVT	\$ (7,983)		
30I16b	Laboratory- MCD- SNF	\$ 502		
30I16b	IV Therapy-MCD-SNF	\$ 510		
30I16b	Contractual Adj- Ancillaries- MCD-SNF	\$ (255,624)		
30I16b	Contractual Adj- Ancill- Hospice-SNF	\$ (1,153)		
30I16b	Lab HMO	\$ 12,581		
30I16b	IV THERAPY	\$ 2,820		
30I16b	Radiology HMO	\$ 4,077		
30I16b	Contractual Adj Ancillary HMO	\$ (477,848)		
Total Other Resident Revenue		\$ (722,118)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30IV5	Interest Income		\$ 337		
Total Interest Income			\$ 337	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30IV8	Evercare Revenue - A	\$ 6,235		
30IV8	Vending Machine Revenue (Self-disallow)	\$ 375		
30IV8	Innovatix Income	\$ 749		
Total Other Revenue		\$ 7,359	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC d	2409	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	538,409
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,581,134
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	228,278
a. Prepaid Insurance	6,995			
b. Prepaid Taxes and Licenses	95,601			
c. Prepaid Other	59,873			
d. Prepaid Workers Comp	65,809			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	417,643
See Attached	417,643			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,765,464
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 527,608		\$	489,655
	Accum. Depreciation 37,954	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost 332,575		\$	262,188
	Accum. Depreciation 70,387	Net		
7. Motor Vehicles	*Historical Cost 41,367		\$	29,068
	Accum. Depreciation 12,299	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	6,703
F/S vs. C/R Cost Basis Adjustment	6,703			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	787,614

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC d	2409	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	3,553,078
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
3. Buildings				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
4. Non-Movable Equipment				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
5. Movable Equipment				
		*Historical Cost	784,194	
		Accum. Depreciation	596,374	Net
				\$
				187,820
6. Motor Vehicles				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
7. Minor Equipment-Not Depreciable				
				\$
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	187,820
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>)				
		\$	171,559	
		Construction-in-Progress	171,559	
				\$
				171,559
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	171,559
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,912,457

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC dba We		2409	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,632,255
2. Notes Payable (<i>itemize</i>)				\$	9,789
Note Payable - HSG 12/31/15					9,789
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>)				\$	213,070
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	55,674
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>)				\$	1,684,692
See Attached					1,684,692
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,595,480

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

(Carry Total forward to next page)

Annual Report of Long-Term Care Facility

CSP-34 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility Senior Philanthropy of Danbury, LLC dba W		License No. 2409	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,595,480	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 1,907,156	
Due to Fifth Third Line		1,851,147			
Long Term Loan Payable		4,350			
Long Term Capital Lease		51,659			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,907,156	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 5,502,636	

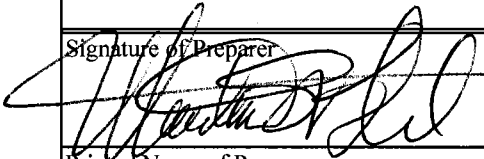
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC	2409	9/30/2016	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>)			\$	187,820
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			\$	187,820
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(696,394)
6. Gain or Loss for Period			\$	(1,081,605)
	10/1/2015	thru	9/30/2016	
7. Total Net Worth			\$	(1,777,999)
C. Total Reserves and Net Worth			\$	(1,590,179)
D. Total Liabilities, Reserves, and Net Worth			\$	3,912,457

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC db	2409	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	(696,400)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	15,356,887
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	16,438,492
D. Net Income or Deficit			\$	(1,081,605)
E. Balance			\$	(1,778,005)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenditures page 27	16,491,126			
Depreciation Adjustment	(52,635)			
Rounding	1			
Total Expenditures Line C	16,438,492			
2. Other <i>(itemize)</i>				
Rounding	6			
F-3. Total Additions			\$	6
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period			\$	(1,777,999)
	09/30/16			

I. Preparer's/Reviewer's Certification

Name of Facility Senior Philanthropy of Danbury, LLC dba		License No. 2409	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 2/8/17	
Printed Name of Preparer Matthew S. Bavalack					
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 Danbury, 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 Connecticut from data provided to us by the management of Senior Philanthropy of Danbury, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

New Haven, CT
February 7, 2017



MARCUM GROUP
MEMBER

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

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

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 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 Danbury, LLC**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
110102	Petty Cash	1,000.00			1,000.00	1,000.00
110103	BOA Operating Account	2,252.00			2,252.00	4,096.79
110110	Resident Trust	30,481.00			30,481.00	35,143.56
110204	Accts Receivable-PVT	48,348.00			48,348.00	18,202.66
110205	Accts Receivable-Caid Res Responsibility	14,015.00			14,015.00	51,555.40
110206	Accts Receivable-SNF Medicare Part A	194,892.00			194,892.00	205,524.38
110207	Accts Receivable-SNF Medicare Part B	20,673.00			20,673.00	49,116.72
110208	Accts Receivable-Caid Cross-Over Part A	31,633.00			31,633.00	27,220.73
110209	Accts Receivable-Caid Cross-Over Part B	3,282.00			3,282.00	11,021.51
110210	Accts Receivable-SNF Medicaid	994,634.00			994,634.00	844,171.53
110211	Accts Receivable-Hospice	43,768.00			43,768.00	(4,216.15)
110212	Accts Receivable-Pvt Co Insurance Part A	46,542.00			46,542.00	148,543.77
110213	Accts Receivable-Pvt Co Insurance Part B	7,354.00			7,354.00	4,968.86
110215	Allowance for Uncollectible-SNF/IL/AL	(84,331.00)			(84,331.00)	(90,000.00)
110217	Accts Receivable - Other	5,187.00			5,187.00	(14,055.62)
110218	Accts Receivable - HMO B	43,222.00			43,222.00	849.66
110221	Accounts Receivable - HMO	68,784.00			68,784.00	47,936.47
110223	Accts Receivable - PO	141,650.00			141,650.00	134,821.42
110232	Due from Eagle	307,320.00			307,320.00	0.00
110240	Due from Cheshire	1,184.00			1,184.00	0.00
110241	Due from Golden Hill	46,557.00			46,557.00	0.00
110242	Due from Long Ridge	18,167.00			18,167.00	556.71
110243	Due from Newington	9,251.00			9,251.00	0.00
110245	Due from West River	36,003.00			36,003.00	0.00
110247	Due from Westport	1,153.00			1,153.00	725.02
110250	AR-Refunds	1,481.00			1,481.00	(12.00)
110260	AR Mcd Coins Bad Debt	(11,092.00)			(11,092.00)	0.00
110401	Prepaid Insurance	6,995.00			6,995.00	131,885.50
110403	Prepaid Taxes and Licenses	95,601.00			95,601.00	107,921.20
110406	Prepaid Other	59,873.00			59,873.00	15,646.87
110407	Prepaid Workers Comp	65,809.00			65,809.00	0.00
120110	Deposits on Utilities	0.00			0.00	31,890.00
120111	Deposits on Professional Services	9,100.00			9,100.00	100.00
120204	Cash - Insurance Reserve	503,926.00			503,926.00	145,825.06
120205	Cash - Security Deposit	750.00			750.00	750.00
120304	Building & Improvements	555,426.00		(27,817.00)	527,609.00	489,172.55
120305	Accumulated Depr- Bldg & Improvement	(31,689.00)			(31,689.00)	(4,596.70)
120306	Furniture, Fixtures & Equipment	304,758.00		27,817.00	332,575.00	90,999.86
120307	Accumulated Depr- FFE	(72,650.00)			(72,650.00)	(11,690.58)
120308	Motor Vehicles	41,367.00			41,367.00	40,257.00
120309	Accumulated Depr- Vehicles	(9,598.00)			(9,598.00)	(2,795.65)
120320	Construction-in-Progress	171,559.00			171,559.00	0.00
210104	Accounts Payable- Trade	(1,602,361.00)			(1,602,361.00)	(1,238,460.49)
210105	Accounts Payable- Accrued	(29,894.00)			(29,894.00)	(149,365.50)
210107	Medicaid Remittance Adjustment	(4,107.00)			(4,107.00)	0.00
210108	Medicare Remittance Adjustment	9,454.00			9,454.00	423.02
210109	Employee Deductions- Garnishments	(206.00)			(206.00)	(208.93)
210110	Employee Deductions- HSA	0.00			0.00	(87.91)
210111	Employee Deductions- 401K	0.00			0.00	(1,787.18)
210112	Employee Deductions- FSA	(1,956.00)			(1,956.00)	(1,366.47)
210113	Employee Deductions- ST/LIFE	(10,273.00)			(10,273.00)	(3,623.81)
210114	Employee Deductions- Child Support	(462.00)			(462.00)	(1,062.00)
210115	SIT Taxes Payable	(5,452.00)			(5,452.00)	(14,154.69)
210116	Employee Deductions - AFLAC	(711.00)			(711.00)	(1,895.05)
210117	Employee Deductions - Union Dues	(1,380.00)			(1,380.00)	(2,845.44)
210118	Resident Trust	(30,481.00)			(30,481.00)	(35,143.56)
210152	Note Payable - HSG 12/31/15	(9,789.00)			(9,789.00)	0.00
210160	Uncleared Checks	(57,486.00)			(57,486.00)	(240,800.87)
210201	Accrued Salaries & Wages	(91,562.00)			(91,562.00)	(253,751.33)
210202	Federal Income Tax Withheld	(16,434.00)			(16,434.00)	(43,112.62)
210204	FICA Taxes- EE	(19,418.00)			(19,418.00)	(53,220.64)
210205	SUI Taxes Payable	(14,349.00)			(14,349.00)	(22,460.03)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
210206	Accrued Workers Comp	0.00			0.00	(24,888.70)
210207	Accrued Vacation/Holiday Pay	(121,508.00)			(121,508.00)	0.00
210208	Accrued Real Estate Taxes	(59,574.00)			(59,574.00)	(90,000.00)
210210	FUTA Taxes	(21.00)			(21.00)	(114.83)
210212	Accrued Interest Payable	0.00			0.00	(10,293.11)
210215	Accrued Legal Fees	0.00			0.00	(13,410.00)
210216	Accrued Accounting/Audit Fees	(34,857.00)			(34,857.00)	(17,000.00)
210218	Accrued Personal Property Taxes	(16,497.00)			(16,497.00)	(16,497.00)
210223	Due to Line Capital One	0.00			0.00	(117,915.40)
210225	Due to Eagle Lake Foundation	0.00			0.00	(514,764.17)
210244	Due to Fifth Third Line	(1,851,147.00)			(1,851,147.00)	(48,997.81)
210259	Due to Medicaid - Bed Fees	(223,295.00)			(223,295.00)	(225,796.84)
210263	Due to Med Equities	(450,000.00)			(450,000.00)	0.00
220101	Long Term Loan Payable	(4,350.00)			(4,350.00)	0.00
220200	Deferred Rent	(802,861.00)			(802,861.00)	0.00
220400	Long Term Capital Lease	(51,659.00)			(51,659.00)	(66,335.53)
250200	Change in Net Assets	696,394.00			696,394.00	187,640.17
310101	Routine Services-SNF PVT	(337,224.00)			(337,224.00)	(242,900.00)
310106	Physical Therapy- SNF PVT	(4,585.00)			(4,585.00)	0.00
310107	Speech Therapy- SNF PVT	(8,750.00)			(8,750.00)	0.00
310108	Occupational Therapy- SNF PVT	(4,697.00)			(4,697.00)	0.00
310195	Routine Revenue Adjustment-SNF PVT	7,983.00			7,983.00	720.00
310201	Routine Services-MCR A-SNF	(1,866,027.00)			(1,866,027.00)	(1,313,565.00)
310203	Pharmacy-MCR A-SNF	(177,709.00)			(177,709.00)	(161,386.43)
310205	Laboratory- MCR A-SNF	(30,204.00)			(30,204.00)	(16,530.68)
310206	Physical Therapy- MCR A-SNF	(601,566.00)			(601,566.00)	(396,886.00)
310207	Speech Therapy- MCR A-SNF	(106,900.00)			(106,900.00)	(45,805.00)
310208	Occupational Therapy- MCR A-SNF	(487,646.00)			(487,646.00)	(394,607.00)
310212	IV Therapy-MCR A-SNF	(9,806.00)			(9,806.00)	(705.00)
310215	XRy MRA	(7,765.00)			(7,765.00)	(7,754.60)
310295	Sequestration - MCR A	44,435.00			44,435.00	22,059.67
310298	Contractual Adj- Room- MCR A-SNF	(747,119.00)			(747,119.00)	(362,152.20)
310299	Contractual Adj-Ancill-MCR A-SNF	1,421,595.00			1,421,595.00	1,023,674.71
310301	Routine Services- MCD-SNF	(17,378,300.00)			(17,378,300.00)	(8,795,820.00)
310302	Medical Supplies- MCD-SNF	(210.00)			(210.00)	0.00
310303	Pharmacy- MCD- SNF	(7,796.00)			(7,796.00)	(12,111.36)
310305	Laboratory- MCD- SNF	(502.00)			(502.00)	0.00
310306	Physical Therapy- MCD-SNF	(107,737.00)			(107,737.00)	(78,421.00)
310307	Speech Therapy- MCD-SNF	(53,480.00)			(53,480.00)	(14,600.00)
310308	Occupational Therapy- MCD-SNF	(85,829.00)			(85,829.00)	(61,772.00)
310312	IV Therapy-MCD-SNF	(510.00)			(510.00)	(2,280.00)
310398	Contractual Adj- Room- MCD-SNF	5,951,103.00			5,951,103.00	4,062,587.74
310399	Contractual Adj- Ancillaries- MCD-SNF	255,624.00			255,624.00	169,184.36
310402	Medical Supplies- MCR B-SNF	(5,490.00)			(5,490.00)	0.00
310406	Physical Therapy- MCR B-SNF	(215,726.00)			(215,726.00)	(182,228.00)
310407	Speech Therapy-MCR B-SNF	(79,700.00)			(79,700.00)	(31,798.00)
310408	Occupational Therapy-MCR B-SNF	(93,093.00)			(93,093.00)	(93,321.00)
310498	Sequestration - MCR B	2,988.00			2,988.00	1,521.07
310499	Contractual Adj- Ancill- MCR B-SNF	232,689.00			232,689.00	171,948.62
310501	Routine Services-Hospice-SNF	(366,256.00)			(366,256.00)	(82,530.00)
310503	Pharmacy-Hospice-SNF	213.00			213.00	0.00
310506	Physical Therapy-Hospice-SNF	(252.00)			(252.00)	(175.00)
310507	Speech Therapy-Hospice-SNF	(750.00)			(750.00)	0.00
310508	Occupational Therapy-Hospice-SNF	(364.00)			(364.00)	0.00
310598	Contractual Adj-Room-Hospice-SNF	123,972.00			123,972.00	34,757.64
310599	Contractual Adj- Ancill- Hospice-SNF	1,153.00			1,153.00	175.00
310801	Routine Services HMO	(558,044.00)			(558,044.00)	(151,410.00)
310802	Medical Supplies HMO	(30.00)			(30.00)	0.00
310803	Pharmacy HMO	(51,885.00)			(51,885.00)	(18,851.46)
310805	Lab HMO	(12,581.00)			(12,581.00)	(1,999.20)
310806	PT HMO	(251,307.00)			(251,307.00)	(34,671.00)
310807	ST HMO	(64,510.00)			(64,510.00)	(4,760.00)
310808	OT HMO	(181,729.00)			(181,729.00)	(36,876.00)
310810	IV THERAPY	(2,820.00)			(2,820.00)	(1,260.00)
310815	Radiology HMO	(4,077.00)			(4,077.00)	(2,941.26)
310850	Evercare Revenue - A	(6,235.00)			(6,235.00)	0.00

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310898	Contractual Adjustment Room HMO	44,182.00			44,182.00	15,604.08
310899	Contractual Adj Ancillary HMO	477,848.00			477,848.00	100,509.26
380165	Vending Machine Revenue	(375.00)			(375.00)	0.00
380913	Contracted Service	0.00			0.00	(68.20)
389999	Miscellaneous Operating Income-Admin	(749.00)			(749.00)	(291.25)
410101	Salaries-Administrator	135,498.00			135,498.00	81,618.16
410102	Salaries-DON	114,373.00			114,373.00	52,815.10
410103	Salaries-Nurse Liaison/Risk Mgr	71,945.00			71,945.00	0.00
410104	Salaries-MDS Coord/MDS Asst	170,164.00			170,164.00	0.00
410105	Salaries - Assist Administrator	0.00			0.00	16,500.01
410106	Inservice Coordinator-Nursing Admin	93,632.00			93,632.00	0.00
410107	Salaries - ADON/Unit Mgr	80,287.00			80,287.00	(13,236.43)
410116	Orientation - Nursing Adm	6,532.00			6,532.00	0.00
410120	Vacation/Sick/Holiday-Nursing Admn	67,533.00			67,533.00	0.00
410121	Payroll Taxes-Nursing Admn-FICA	54,450.00			54,450.00	8,132.83
410122	Payroll Taxes-Nursing Admn-SUI	13,535.00			13,535.00	1,856.98
410123	Workers Comp-Nursing Admn	31,220.00			31,220.00	(3,710.07)
410124	Payroll Nursing Admin-FUTA	3,948.00			3,948.00	76.08
410125	Employee Health Insurance-Nurs Admin	31,212.00			31,212.00	2,109.45
410126	Employee Life Insurance-Nursing Admn	906.00			906.00	119.02
410127	Employee Dental Insurance-Nurs Admn	2,569.00			2,569.00	881.33
410128	Employee Vision Insurance-Nurs Admin	253.00			253.00	224.04
410130	Recruitment-Nursing Admn	1,271.00			1,271.00	85.62
410131	Drug Free Expense-Nursing Admn	0.00			0.00	225.00
410132	Background Checks-Nursing Admn	0.00			0.00	35.00
410133	Training/Seminars/Courses-Nurs Admn	11,795.00			11,795.00	1,839.00
410135	Employee Expense-Nursing Admn	760.00			760.00	7,379.36
410136	Contracted Services - Nursing Admin	50,220.00			50,220.00	47,115.00
410137	Software Expense - Nursing Adm	27,065.00			27,065.00	5,897.76
410140	Interco Contracted Services -Nurse Admin	(8,198.00)			(8,198.00)	2,132.61
410141	Cell Phones - Nursing Admin	2,140.00			2,140.00	678.78
410145	Dues to Chamber of Commerce	0.00		875.00	875.00	0.00
410176	Equipment Minor	(1,196.00)			(1,196.00)	272.70
410195	Mileage/Travel Reimburse - Nursing Adm	3,369.00			3,369.00	2,919.21
410199	Licenses/Permits-Nursing Admn	2,424.00			2,424.00	1,064.09
410201	Salaries-RN	720,888.00			720,888.00	496,631.55
410202	Overtime-RN	53,751.00			53,751.00	16,983.19
410203	Orientation-RN	9,073.00			9,073.00	6,015.74
410204	Salaries-LPN	1,074,164.00			1,074,164.00	601,563.35
410205	Overtime-LPN	50,650.00			50,650.00	49,216.67
410206	Orientation-LPN	18,954.00			18,954.00	11,383.99
410207	Salaries-CNA	1,851,181.00			1,851,181.00	901,082.39
410208	Overtime-CNA	79,214.00			79,214.00	74,569.42
410209	Orientation-CNA	15,327.00			15,327.00	11,482.30
410210	Ward Clerk/Staff Coord-Nursing	90,410.00			90,410.00	26,567.03
410212	Ward Clerk/Staff Coord- OT	1,657.00			1,657.00	279.10
410220	Vacation/Sick/Holiday-Nursing	505,913.00			505,913.00	221,600.14
410221	Payroll Taxes-Nursing-FICA	323,868.00			323,868.00	180,554.67
410222	Payroll Taxes-Nursing-SUI	118,853.00			118,853.00	38,224.96
410223	Workers Comp-Nursing	195,127.00			195,127.00	82,276.62
410224	Payroll Nursing - FUTA	25,011.00			25,011.00	1,290.50
410225	Employee Health Insurance-Nursing	581,962.00		299.00	582,261.00	167,326.19
410226	Employee Life Insurance-Nursing	3,343.00			3,343.00	2,112.72
410227	Employee Dental Insurance-Nursing	7,785.00			7,785.00	3,118.76
410228	Travel - Nursing	53.00		234.00	287.00	562.59
410229	Employee Vision Insurance - Nursing	2,269.00			2,269.00	1,134.00
410230	Recruitment-Nursing	10,601.00			10,601.00	2,055.47
410231	Drug Free Expense-Nursing	1,737.00			1,737.00	1,399.00
410232	Background Checks-Nursing	2,132.00			2,132.00	2,459.50
410233	Training/Seminars/Courses-Nursing	2,185.00			2,185.00	5,538.17
410234	Dues/Subscriptions-Nursing	12,045.00			12,045.00	6,211.45
410235	Employee Expense-Nursing	15,309.00		(569.00)	14,740.00	1,286.30
410236	Uniforms-Nursing	3,274.00			3,274.00	0.00
410237	Office Supplies - Nursing	15,971.00			15,971.00	7,037.31
410240	Interco Contracted Services - Nursing	(20,825.00)			(20,825.00)	960.67
410241	Pension-Nursing	327,533.00		5,454.00	332,987.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
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410441	Pension - Therapy	46,085.00			46,085.00	0.00
410501	Salaries-Med Rec	37,014.00			37,014.00	20,414.77
410502	Overtime-Med Rec	705.00			705.00	303.43
410503	Orientation- Med Rec	83.00			83.00	172.50
410520	Vacation/Sick/Holiday- Med Recs	4,709.00			4,709.00	1,385.57
410521	Payroll Taxes-Med Recs-FICA	3,135.00			3,135.00	1,701.48
410522	Payroll Taxes-Med Recs-SUI	1,875.00			1,875.00	861.79
410523	Workers Comp- Med Recs	(49.00)			(49.00)	7.45
410524	Payroll Tax - Medical Record - FUTA	266.00			266.00	57.60
410525	Employee Health Insurance-Med Recs	2,431.00			2,431.00	319.55
410526	Employee Life Insurance-Med Recs	31.00			31.00	0.00
410527	Employee Dental Insurance-Med Recs	148.00			148.00	81.67
410528	Employee Vision Insurance - Med Recs	(2.00)			(2.00)	0.00
410536	Supplies Med Rec	1,233.00			1,233.00	(152.49)
410540	Interco Contracted Services - Med Rec	841.00			841.00	3,251.43
410601	Salaries-Social Service	119,442.00			119,442.00	56,871.43
410602	Overtime- Social Service	244.00			244.00	178.14
410603	Orientation-Soc Serv	925.00			925.00	0.00
410620	Vacation/Sick/Holiday-Social Service	11,233.00			11,233.00	3,990.00
410621	Payroll Taxes- Social Service-FICA	9,758.00			9,758.00	4,522.07
410622	Payroll Taxes- Social Service-SUI	3,462.00			3,462.00	283.65
410623	Workers Comp-Social Service	186.00			186.00	71.58
410624	Payroll Tax - Social Service - FUTA	827.00			827.00	(0.39)
410625	EE Health Insurance-Social Service	2,623.00			2,623.00	854.55
410626	Employee Life Ins-Social Service	161.00			161.00	89.58
410627	Employee Dental Ins-Social Service	305.00			305.00	225.57
410628	Employee Vision Insurance - Social Ser	52.00			52.00	18.61
410630	Recruitment-Social Service	139.00			139.00	0.00
410632	Background Checks- Social Service	82.00			82.00	0.00
410635	Employee Expense-Social Service	57.00			57.00	0.00
410701	Medical Director	43,048.00			43,048.00	22,821.78
410702	Pharmacy Consultant	18,278.00			18,278.00	11,006.23
410706	Physician Consultant	20,535.00			20,535.00	26,835.00
410707	Physician Services	2,072.00			2,072.00	0.00
410708	Staffing Agency-RN	27,368.00			27,368.00	106,108.07
410709	Staffing Agency-LPN	11,012.00			11,012.00	43,740.31
410710	Staffing Agency-CNA	6,810.00			6,810.00	43,780.07
410711	Salaries - Director of Rehab	19,189.00		(19,189.00)	0.00	(0.90)
410712	Salaries - Physical Therapy Assistant	110,891.00			110,891.00	64,534.00
410713	Overtime - Physical Therapy Assistant	388.00			388.00	1,258.30
410716	Salaries - Occupational Therapy Assist	750.00			750.00	21,841.96
410717	Overtime - Occupational Therapy Assistan	0.00			0.00	9.95
410718	Salaries - Therapy - Rehab Tech	27,023.00			27,023.00	6,460.50
410719	Therapy - Rehab Tech OT	0.00			0.00	31.50
410725	Therapy Staffing Services	0.00			0.00	165.00
410728	Background Checks-Therapy	0.00			0.00	30.00
410730	Minor Equipment & Supplies - Therapy	3,961.00			3,961.00	2,189.01
410733	Floor Stock Drugs & Supplies	22,446.00			22,446.00	21,453.90
410735	Office Supplies-Therapy	0.00			0.00	305.25
410740	Interco Contracted Services - Therapy	2,188.00			2,188.00	2,832.05
410741	Oxygen	9,927.00			9,927.00	5,055.50
410742	Inhalation Supplies	18,249.00			18,249.00	9,199.60
410743	IV Supplies - Medicaid	1,260.00			1,260.00	0.00
410750	Resident Transportation	(236.00)			(236.00)	2,370.39
410751	Lab Fees	24,681.00			24,681.00	6,913.62
410752	X-Ray Service	9,076.00			9,076.00	6,237.26
410753	Pharmacy Credits	(2,057.00)			(2,057.00)	1,971.19
410754	IV Drugs - Medicare	8,520.00			8,520.00	1,047.41
410755	IV Supplies - Medicare	1,197.00			1,197.00	0.00
410756	Pharmacy-RX Medicaid	7,797.00			7,797.00	5,327.71
410757	Pharmacy-RX Medicare	122,996.00			122,996.00	74,813.48
410758	Pharmacy-RX Managed Care	41,274.00			41,274.00	8,211.24
410759	Pharmacy OTC Medicaid	1,833.00			1,833.00	3,717.23
410760	Pharmacy-OTC Medicare	1,768.00			1,768.00	1,448.80
410761	Incontinent Supplies	67,165.00			67,165.00	30,153.89
410762	Medical Supplies	44,413.00			44,413.00	22,630.85

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
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410763	Nursing Supplies	89,211.00			89,211.00	46,871.83
410764	Nutritional Supplements	24,719.00			24,719.00	17,577.16
410765	Medical Equipment Rental	114,507.00			114,507.00	74,834.52
410767	Equipment Repairs - Nursing	1,442.00			1,442.00	10,207.39
410768	Minor Equipment - Nursing	11,854.00			11,854.00	22,398.23
410769	Pharmacy - RX Other	937.00			937.00	133.42
410770	Pharmacy - OTC Other	502.00			502.00	1,508.32
410772	IV Supplies - Managed Care	3,180.00			3,180.00	90.00
410773	IV Drugs - Medicaid	24.00			24.00	0.00
410774	Medical Waste Disposal	2,433.00			2,433.00	696.50
410775	Salaries - Physical Therapy	99,427.00		32,572.00	131,999.00	94,402.52
410776	Overtime - Physical Therapy	7,724.00			7,724.00	5,011.88
410777	Salaries - Occupational Therapy	180,903.00		27,844.00	208,747.00	125,935.70
410778	Overtime - Occupational Therapy	3,086.00			3,086.00	1,791.06
410779	Salaries - Speech Therapy	82,466.00		16,853.00	99,319.00	51,525.88
410780	Overtime - Speech Therapy	1,851.00			1,851.00	1,307.26
410781	Orientation - All Therapy	233.00			233.00	513.90
410782	Vac/Sick/Hol - Therapy	58,080.00		(58,080.00)	0.00	(0.39)
410783	Fica - Therapy	43,127.00			43,127.00	28,188.53
410784	SUI - Therapy	10,302.00			10,302.00	2,375.63
410785	Workers Comp - Therapy	27,298.00			27,298.00	10,712.07
410786	FUTA - Therapy	3,445.00			3,445.00	131.98
410787	Employee Health - Therapy	54,827.00			54,827.00	13,650.44
410788	Employee Dental - Therapy	1,070.00			1,070.00	459.23
410789	Employee Life - Therapy	114.00			114.00	236.85
410790	Therapy Software Costs	2,400.00			2,400.00	2,300.36
410791	Employee Vision Insurance - Therapy	195.00			195.00	118.38
410792	Physical Therapist - Outside Contr	110,187.00			110,187.00	0.00
410794	Speech Therapist - Outside Contract	1,800.00			1,800.00	0.00
410795	Mileage- Therapy	53.00			53.00	0.00
410796	Recruitment - Therapy	746.00			746.00	1,718.42
410798	Training/Seminars/Courses-Therapy Dept	405.00			405.00	1,102.44
410799	Purchased Services-Other	7,690.00			7,690.00	2,030.70
410855	Dental Consultants	16,620.00			16,620.00	8,310.00
410997	Quality Assessment Fee - SNF	910,966.00			910,966.00	444,341.84
410998	Bad Debt Expense-SNF	7,154.00			7,154.00	60,000.00
440101	Salaries-Dietary Manager/CDM	16,162.00			16,162.00	35,982.93
440107	Salaries-Cooks	134,571.00			134,571.00	71,002.38
440108	Overtime-Cooks	2,304.00			2,304.00	424.65
440109	Orientation-Cooks	208.00			208.00	0.00
440113	Salaries- Dietary Aides	329,080.00			329,080.00	163,427.64
440114	Overtime-Dietary Aides	3,089.00			3,089.00	262.19
440115	Orientation- Dietary Aides	0.00			0.00	20.76
440116	Salaries- Dietitian/Dietary Tech	25,689.00			25,689.00	2,800.23
440120	Vacation/Sick/Holiday-Dietary	65,459.00			65,459.00	28,908.41
440121	Payroll Taxes-Dietary-FICA	41,314.00			41,314.00	22,485.23
440122	Payroll Taxes- Dietary-SUI	20,178.00			20,178.00	7,065.18
440123	Workers Comp-Diet	26,178.00			26,178.00	9,326.37
440124	Payroll Taxes-Dietary FUTA	3,821.00			3,821.00	198.75
440125	Employee Health Insurance- Dietary	73,782.00			73,782.00	20,038.46
440126	Employee Life Insurance-Dietary	457.00			457.00	340.80
440127	Employee Dental Insurance- Dietary	2,121.00			2,121.00	260.69
440128	Employee Vision Insurance - Dietary	279.00			279.00	125.71
440133	Training/Seminars/Courses-Dietary	171.00			171.00	0.00
440134	Dues/Subscriptions-Dietary	637.00			637.00	1,959.68
440135	Employee Expense-Dietary	440.00			440.00	309.43
440136	Uniforms-Dietary	16.00			16.00	0.00
440137	Contract Services - Dietary	94,064.00			94,064.00	0.00
440140	Interco Contracted Services - Dietary	473.00			473.00	10,853.69
440141	Pension-Dietary	46,300.00			46,300.00	0.00
440199	Licenses/Permits-Dietary	200.00			200.00	35.00
440789	Thickened Liquids-Dietary	7,214.00			7,214.00	10,026.86
440803	Raw Food-Dietary	370,221.00			370,221.00	122,776.40
440804	Produce-Dietary	3,517.00			3,517.00	7,227.13
440805	Dairy-Dietary	15,176.00			15,176.00	29,361.33
440807	Dietary Supplies-Dietary	8,015.00			8,015.00	14,332.33

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440808	China/Silverware/Glass-Dietary	0.00			0.00	(437.58)
440809	Utensils/Pots/Pans-Dietary	21.00			21.00	(57.60)
440811	Chemicals-Dietary	6,404.00			6,404.00	(807.14)
440815	Consultant-Dietary	41,009.00			41,009.00	11,509.00
440820	Maintenance & Repairs-Diet	2,196.00			2,196.00	3,926.51
440876	Equipment Minor-Dietary	15.00			15.00	874.51
440901	Office Supplies-Dietary	1,820.00			1,820.00	1,104.30
440910	Computer Supplies-Dietary	32.00			32.00	0.00
440920	Forms/Printing-Dietary	0.00			0.00	78.00
440960	Equipment Rental-Dietary	1,360.00			1,360.00	1,339.90
450104	Salaries- Housekeeping Staff	126,735.00			126,735.00	75,727.05
450105	Overtime- Housekeeping Staff	3,008.00			3,008.00	5,572.41
450106	Orientation- Housekeeping Staff	0.00			0.00	684.75
450107	Salaries - Housekeeping - Porter	180,428.00			180,428.00	89,380.78
450108	Salaries HSKP-Overtime	6,170.00			6,170.00	6,937.59
450110	Contract Services _ Housekeeping	67,364.00			67,364.00	15,642.84
450120	Vacation/Sick/Holiday-Hskp	54,830.00			54,830.00	22,679.82
450121	Payroll Taxes- Hskp-FICA	27,555.00			27,555.00	13,341.73
450122	Payroll Taxes-Hskp-SUI	11,759.00			11,759.00	4,165.83
450123	Workers Comp-Hskp	16,557.00			16,557.00	6,072.14
450124	Payroll Tax Housekeeping FUTA	2,107.00			2,107.00	103.26
450125	Employee Health Insurance-Hskp	69,845.00			69,845.00	23,277.55
450126	Employee Life Insurance-Hskp	357.00			357.00	178.50
450127	Employee Dental Insurance-Hskp	1,578.00			1,578.00	910.60
450128	Employee Vision Insurance - Hskp	308.00			308.00	195.01
450132	Background Checks-Hskp	0.00			0.00	30.00
450135	Employee Expense-Hskp	370.00			370.00	0.00
450141	Pension-Hskp	33,502.00			33,502.00	0.00
450871	Cleaning Supplies-Hskp	22,166.00			22,166.00	26,291.96
450875	Maintenance & Repairs-Hskp	120.00			120.00	0.00
450876	Equipment Minor-Hskp	600.00			600.00	983.73
450901	Office Supplies-Hskp	73.00			73.00	0.00
450950	Milleage Reimbursement-Hskp	0.00			0.00	3.33
460104	Salaries-Laundry Staff	172,095.00			172,095.00	83,171.64
460105	Overtime- Laundry Staff	6,519.00			6,519.00	9,313.24
460106	Orientation-Laundry Staff	0.00			0.00	72.98
460107	Contract Services - Laundry	49,994.00			49,994.00	15,642.84
460120	Vacation/Sick/Holiday-Laundry	24,179.00			24,179.00	10,463.09
460121	Payroll Taxes-Laundry-FICA	14,743.00			14,743.00	7,497.84
460122	Payroll Taxes-Laundry-SUI	6,300.00			6,300.00	1,944.44
460123	Workers Comp-Laundry	9,576.00			9,576.00	3,230.69
460124	Payroll Tax Laundry FUTA	1,290.00			1,290.00	55.24
460125	Employee Health Insurance-Laundry	15,806.00			15,806.00	4,923.95
460126	Employee Life Insurance-Laundry	128.00			128.00	81.60
460127	Employee Dental Insurance-Laundry	246.00			246.00	90.56
460128	Employee Vision Insurance - Laundry	64.00			64.00	41.04
460141	Pension-Laundry	17,872.00			17,872.00	0.00
460820	Maintenance& Repairs-Laundry	0.00			0.00	196.51
460876	Equipment Minor-Laundry	6,365.00			6,365.00	2,850.17
460881	Chemicals-Laundry	18,023.00			18,023.00	1,377.29
460882	Laundry Supplies-Laundry	308.00			308.00	497.48
460883	Linen/Terry-Laundry	4,129.00			4,129.00	7,524.60
460884	Bed Linens-Laundry	8,868.00			8,868.00	61.80
460885	Maintenance & Repairs-Laundry	6,725.00			6,725.00	1,946.10
460901	Office Supplies-Laundry	188.00			188.00	0.00
470101	Salaries-Maintenance Manager	46,323.00			46,323.00	21,736.29
470102	Overtime-Maintenance Manager	685.00			685.00	633.49
470104	Salaries-Maintenance Staff	28,346.00			28,346.00	11,695.50
470105	Overtime-Maintenance Staff	968.00			968.00	4.50
470120	Vacation/Sick/Holiday-Maint	5,263.00			5,263.00	2,357.27
470121	Payroll Taxes-Maint-FICA	5,991.00			5,991.00	2,760.91
470122	Payroll Taxes-Maint-SUI	2,587.00			2,587.00	1,404.11
470123	Workers Comp-Maint	2,455.00			2,455.00	1,296.68
470124	Payroll Maint-FUTA	399.00			399.00	71.34
470125	Employee Health Insurance-Maint	5,925.00			5,925.00	373.68
470126	Employee Life Insurance-Maint	55.00			55.00	33.83

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
470127	Employee Dental Insurance-Maint	134.00			134.00	(141.07)
470128	Contracted Maintenance	864.00			864.00	0.00
470129	Employee Vision Insurance - Maint	39.00			39.00	6.37
470132	Background Checks-Maint	0.00			0.00	182.00
470134	Dues/Subscriptions-Maint	3,063.00			3,063.00	392.50
470135	Employee Expense-Maint	27.00			27.00	0.00
470136	Med-Pass Subscriptions	0.00			0.00	72.00
470141	Pension-Maint	2,911.00			2,911.00	0.00
470199	Licenses/Permits-Maint	20.00			20.00	0.00
470820	Maintenance & Repairs-Maint	1,941.00			1,941.00	8,545.63
470821	Electrical-Maint	2,319.00			2,319.00	3,099.16
470822	Plumbing-Maint	763.00			763.00	8,669.66
470823	HVAC/Boiler Maint	20,494.00			20,494.00	9,192.27
470824	Paint-Maint	779.00			779.00	22.56
470826	Small Tools-Maint	1,161.00			1,161.00	996.23
470827	Alarm Monitoring-Maint	3,863.00			3,863.00	295.00
470828	Alarm Inspection-Maint	5,091.00			5,091.00	397.00
470829	Alarm Repairs-Maint	852.00			852.00	3,737.79
470830	Grounds Maintenance-Maint	20,324.00			20,324.00	6,970.85
470832	Sprinklers-Maint	4,143.00			4,143.00	0.00
470833	Elevator-Maint	(2,275.00)			(2,275.00)	9,384.84
470834	Pest Control-Maint	2,420.00			2,420.00	878.00
470836	Maint Contracts- Generator	(2,129.00)			(2,129.00)	2,967.44
470876	Equipment Minor-Maint	993.00			993.00	1,006.89
470901	Office Supplies-Maint	803.00			803.00	790.69
470920	Forms/Printing-Maint	55.00			55.00	0.00
470941	Cell Phones-Maint	1,236.00			1,236.00	539.40
470970	Waste Disposal -Grease/Trash	40,482.00			40,482.00	13,545.73
480104	Salaries-Reception/Security Staff	122,090.00			122,090.00	64,643.45
480105	Overtime-Reception/Security Staff	4,093.00			4,093.00	1,146.81
480106	Orientation-Reception/Security Staff	507.00			507.00	2,075.03
480120	Vacation/Sick/Holiday-Rec/Sec	11,510.00			11,510.00	5,551.94
480121	Payroll Taxes-Rec/Sec-FICA	10,284.00			10,284.00	5,582.55
480122	Payroll Taxes-Rec/Sec-SUI	5,741.00			5,741.00	2,541.04
480123	Workers Comp-Rec/Sec	1,326.00			1,326.00	370.04
480124	Payroll Tax Security FUTA	968.00			968.00	245.11
480125	Employee Health Insurance-Rec/Sec	4,437.00			4,437.00	310.42
480126	Employee Life Insurance-Rec/Sec	112.00			112.00	56.10
480127	Employee Dental Insurance-Rec/Sec	144.00			144.00	(30.47)
480128	Security Expense	0.00			0.00	(11.82)
480129	Employee Vision Insurance - Rec/Sec	133.00			133.00	74.88
480132	Background Checks-Rec/Sec	82.00			82.00	54.00
480141	Pension-Reception	9,910.00			9,910.00	0.00
480876	Equipment Minor-Rec/Sec	165.00			165.00	232.76
480901	Office Supplies-Rec/Sec	929.00			929.00	465.09
490101	Salaries-Marketing Manager	6,352.00			6,352.00	(2,492.64)
490120	Vacation/Sick/Holiday-Mkt	1,120.00			1,120.00	(122.00)
490121	Payroll Taxes-Mkt-FICA	562.00			562.00	(116.24)
490122	Payroll Taxes-Mkt-SUI	407.00			407.00	(34.18)
490123	Workers Comp-Mkt	18.00			18.00	(10.20)
490124	Payroll Tax-Marketing Staff-FUTA	353.00			353.00	(116.00)
490133	Training/Seminars/Courses-Mkt	410.00			410.00	36.95
490135	Employee Expense-Mkt	0.00			0.00	5.38
490140	Interco Contracted Services - Marketing	2,789.00			2,789.00	6,649.37
490848	Business Meals-Mkt	65.00			65.00	0.00
490851	Entertainment-Mkt	139.00			139.00	0.00
490856	Media Advertising-Mkt	1,861.00			1,861.00	0.00
490858	Special Events-Mkt	1,995.00			1,995.00	435.79
490859	Collateral Material-Mkt	11,529.00			11,529.00	829.53
490862	Promo Items-Mkt	799.00			799.00	786.53
490901	Office Supplies-Mkt	496.00			496.00	634.12
490920	Forms/Printing-Mkt	787.00			787.00	3,393.10
490930	Postage-Mkt	0.00			0.00	0.96
490941	Cell Phones-Mkt	27.00			27.00	0.00
490950	Mileage Reimbursement-Mkt	260.00			260.00	151.21
500132	Background Checks-Trans	26.00			26.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
500199	Licenses & Permits-Trans	0.00			0.00	463.04
500876	Equipment Minor-Trans	312.00			312.00	0.00
500891	Vehicle Fuel-Trans	466.00			466.00	98.35
500901	Office Supplies-Trans	99.00			99.00	0.00
550101	Activities SNF MGR	40,863.00			40,863.00	17,360.10
550104	Salaries-Activities-SNF	112,172.00			112,172.00	56,563.94
550105	Overtime- Activities SNF	1,006.00			1,006.00	290.20
550106	Orientation-Activities SNF	64.00			64.00	0.00
550120	Vacation/Sick/Holiday-Activities SNF	23,410.00			23,410.00	8,080.63
550121	Payroll Taxes-Activities SNF-FICA	12,903.00			12,903.00	6,025.68
550122	Payroll Taxes-Activities SNF-SUI	4,535.00			4,535.00	1,259.06
550123	Workers Comp-Activities SNF	8,454.00			8,454.00	2,523.23
550124	Payroll Tax Activities SNF FUTA	1,035.00			1,035.00	20.18
550125	Employee Health Insurance-Activities SNF	28,697.00			28,697.00	9,135.58
550126	Employee Life Insurance-Activities SNF	178.00			178.00	92.22
550127	Employee Dental Insurance-Activities SNF	343.00			343.00	20.16
550128	Employee Vision Insurance - Act SNF	129.00			129.00	118.54
550133	Training/Seminars/Courses-Activities SNF	25.00			25.00	0.00
550134	Dues/Subscriptions-Activities SNF	337.00			337.00	223.63
550135	Employee Expense-Activities SNF	100.00			100.00	141.03
550141	Pension - Activities	12,115.00			12,115.00	0.00
550850	Activities Supplies-Activities-SNF	1,264.00			1,264.00	849.57
550851	Entertainment-Activities-SNF	8,436.00			8,436.00	5,997.11
550852	Activities Events Food-Activities-SNF	3,515.00			3,515.00	2,732.14
550901	Office Supplies-Activities SNF	1,223.00			1,223.00	512.42
550920	Forms/Printing-Activities SNF	11.00			11.00	0.00
550962	Floral-Activities-SNF	39.00			39.00	91.54
550964	Holiday Decorations-Activities-SNF	74.00			74.00	101.73
560102	Salaries-Business Office	65,724.00			65,724.00	30,055.50
560103	Salaries-Human Resources/Payroll	60,207.00			60,207.00	29,233.91
560104	Salaries-Admin Staff	42,454.00			42,454.00	21,517.35
560105	Overtime-Admin	9,701.00			9,701.00	7,856.11
560106	Orientation-Admin	0.00			0.00	13.75
560109	Salaries - Admissions Coordinator	44,623.00			44,623.00	24,504.22
560120	Vacation/Sick/Holiday-Adm	24,265.00			24,265.00	9,421.78
560121	Payroll Taxes-Admin-FICA	16,375.00			16,375.00	10,500.87
560122	Payroll Taxes-Admin-SUI	4,455.00			4,455.00	869.32
560123	Workers Comp-Admin	553.00			553.00	275.93
560124	Payroll Tax Admin FUTA	1,414.00			1,414.00	70.11
560125	Employee Health Insurance-Admin	52,527.00		297.00	52,824.00	10,568.55
560126	Employee Life Insurance-Admin	275.00			275.00	126.82
560127	Employee Dental Insurance-Admin	783.00			783.00	414.81
560128	Employee Vision Insurance - Admin	260.00			260.00	258.95
560129	Benefit Plan Fees	(964.00)			(964.00)	2,241.54
560132	Background Checks-Admin	246.00			246.00	84.00
560133	Training/Seminars/Courses-Admin	0.00			0.00	514.84
560134	Dues/Subscription-Admin	875.00		(875.00)	0.00	0.00
560135	Employee Benefits/Expense-Admin	8,812.00		(5,751.00)	3,061.00	3,829.44
560140	Contracted Services - Business Office	3,793.00			3,793.00	0.00
560198	Bldg Inspection Fees	(14,730.00)			(14,730.00)	22,389.52
560199	Licenses/Permits	2,180.00			2,180.00	428.57
560500	Recovery of Bad Debt	(90.00)			(90.00)	90.00
560711	Utilities-Electric	118,241.00			118,241.00	69,451.78
560712	Utilities-Gas/Oil	22,077.00			22,077.00	9,603.70
560713	Utilities-Water/Sewer/Refuse	104,200.00			104,200.00	57,407.62
560714	Utilities-Telephone Service	24,672.00			24,672.00	8,784.57
560715	Utilities-Telephone Maintenance Contract	9,992.00			9,992.00	(1,220.00)
560717	Utilities-Cable TV	33,880.00			33,880.00	19,246.05
560731	Real Estate Taxes	90,116.00			90,116.00	60,000.00
560732	Non-Reimbursable Expense	0.00			0.00	494.50
560733	Personal Property Taxes	16,699.00			16,699.00	11,718.87
560734	Professional Liability Insurance	35,824.00			35,824.00	17,912.04
560735	General Liability Insurance	35,824.00			35,824.00	17,912.04
560736	Property Insurance	12,630.00			12,630.00	6,142.02
560738	Auto Insurance	3,613.00			3,613.00	0.00
560739	Crime Insurance	246.00			246.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2016			9/30/2016	9/30/2015
560740	Insurance-Other	13,955.00			13,955.00	3,336.48
560742	Patient Trust Bond	981.00			981.00	355.62
560743	Barber & Beauty Expenses	30.00			30.00	0.00
560744	Resident Reimburse on Lost/Stolen Items	1,079.00			1,079.00	84.04
560745	Taxes Other	155.00			155.00	250.00
560840	Interco Contracted Services - Admin	(2,507.00)			(2,507.00)	(5,047.52)
560841	Contracted Services - Call System	5,398.00			5,398.00	2,781.82
560842	Conservator Fees	2,035.00			2,035.00	0.00
560843	Legal Fees-Adm	40,106.00			40,106.00	14,631.93
560844	Accounting/Audit Fees-Adm	32,166.00			32,166.00	17,393.34
560845	Payroll Processing Fees	25,557.00			25,557.00	10,665.08
560847	Consultant	4,915.00			4,915.00	0.00
560851	Entertainment-Adm	103.00			103.00	18.81
560876	Equipment Minor-Adm	(4,738.00)			(4,738.00)	1,480.20
560901	Office Supplies-Adm	6,240.00			6,240.00	8,150.53
560902	Office Supplies Human Resources	649.00			649.00	1,930.96
560905	Copier- Maintenance Agreement	5,475.00		133.00	5,608.00	4,516.16
560906	Copier Lease-Adm	7,873.00		(133.00)	7,740.00	2,000.00
560910	Computer Supplies-Adm	37.00			37.00	(21.26)
560911	Computer Maintenance-Adm	15,347.00			15,347.00	9,978.95
560912	Software Maintenance Contract-Adm	30,885.00			30,885.00	8,416.42
560913	Internet Access-Adm	953.00			953.00	7,287.48
560914	Software Expense - Adm	2,355.00			2,355.00	1,533.09
560915	Timeclock Software	17,107.00			17,107.00	5,929.75
560920	Forms/Printing-Adm	944.00			944.00	1,034.65
560925	Records Storage - Adm	167.00			167.00	3,553.61
560926	Parking Space - Adm	29,400.00			29,400.00	14,600.00
560930	Postage-Adm	4,111.00			4,111.00	1,976.28
560931	Overnight Service-Adm	3,235.00			3,235.00	855.58
560941	Cell Phones-Adm	1,532.00			1,532.00	880.76
560950	Mileage Reimbursement-Adm	2,052.00			2,052.00	1,022.36
560960	Equipment Rental-Adm	19,099.00			19,099.00	2,189.96
560961	Floral-Adm	312.00			312.00	0.00
560963	Misc Decor-Adm	70.00			70.00	296.11
560964	Holiday Decorations-Adm	80.00			80.00	20,700.00
560995	Collection Fees/Credit Card Fees	255.00			255.00	31.70
560996	Late fees/Fines/Finance Charges-Adm	6,153.00			6,153.00	7.38
560997	Bank Service Charges-Adm	4,733.00			4,733.00	1,062.87
560998	Eagle Lake Foundation Fees	0.00			0.00	85.72
560999	Miscellaneous Expense-Adm	271.00			271.00	0.00
580001	Interest Income	(337.00)			(337.00)	(1.96)
580002	Employee/Guest meals	2,609.00			2,609.00	0.00
590002	Management Fees	409,550.00			409,550.00	155,181.00
590004	Interest Expense	133,181.00			133,181.00	29,231.80
590005	Rent Expense	1,806,424.00			1,806,424.00	497,406.67
590006	Depreciation-Bldgs & Improvements	27,092.00			27,092.00	6,246.01
590007	Depreciation-FFE	60,959.00			60,959.00	8,817.75
590008	Depreciation-Vehicles	6,802.00			6,802.00	2,795.65
590009	Amortization	5,186.00		(5,186.00)	0.00	0.00
R0002	Champion Awards of Milford	0.00		36.00	36.00	140.00
R0003	Uniform Expense	0.00			0.00	650.00
R0004	Interest on line of credit	0.00		5,186.00	5,186.00	692.36
Total		0.00		0.00	0.00	
Net (Income) Loss		0.00		0.00	0.00	0.00

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

Account	Description	ADJ 9/30/2016	RJE	FINAL 9/30/2016
Group : [10-A] Salaries and Wages				
Subgroup : [2] Administrators				
410101	Salaries-Administrator	135,498.00	0.00	135,498.00
Subtotal [2] Administrators		136,498.00	0.00	135,498.00
Subgroup : [4] Other Administrative Salaries				
410501	Salaries-Med Rec	37,014.00	0.00	37,014.00
410502	Overtime-Med Rec	705.00	0.00	705.00
410503	Orientation- Med Rec	83.00	0.00	83.00
410520	Vacation/Sick/Holiday- Med Recs	4,709.00	0.00	4,709.00
560102	Salaries-Business Office	65,724.00	0.00	65,724.00
560103	Salaries-Human Resources/Payroll	60,207.00	0.00	60,207.00
560104	Salaries-Admin Staff	42,454.00	0.00	42,454.00
560105	Overtime-Admin	9,701.00	0.00	9,701.00
560109	Salaries - Admissions Coordinator	44,623.00	0.00	44,623.00
560120	Vacation/Sick/Holiday-Adm	24,265.00	0.00	24,265.00
Subtotal [4] Other Administrative Salaries		289,485.00	0.00	289,485.00
Subgroup : [5C] Dietary Workers				
440101	Salaries-Dietary Manager/CDM	16,162.00	0.00	16,162.00
440107	Salaries-Cooks	134,571.00	0.00	134,571.00
440108	Overtime-Cooks	2,304.00	0.00	2,304.00
440109	Orientation-Cooks	208.00	0.00	208.00
440113	Salaries- Dietary Aides	329,080.00	0.00	329,080.00
440114	Overtime-Dietary Aides	3,089.00	0.00	3,089.00
440116	Salaries- Dietitian/Dietary Tech	25,689.00	0.00	25,689.00
440120	Vacation/Sick/Holiday-Dietary	65,459.00	0.00	65,459.00
440140	Interco Contracted Services - Dietary	473.00	0.00	473.00
Subtotal [5C] Dietary Workers		577,035.00	0.00	577,035.00
Subgroup : [6B] Other Housekeeping Workers				
450104	Salaries- Housekeeping Staff	126,735.00	0.00	126,735.00
450105	Overtime- Housekeeping Staff	3,008.00	0.00	3,008.00
450107	Salaries - Housekeeping - Porter	180,428.00	0.00	180,428.00
450108	Salaries HSKP-Overtime	6,170.00	0.00	6,170.00
450120	Vacation/Sick/Holiday-Hskp	54,830.00	0.00	54,830.00
Subtotal [6B] Other Housekeeping Workers		371,171.00	0.00	371,171.00
Subgroup : [7B] Other Maintenance Workers				
470101	Salaries-Maintenance Manager	46,323.00	0.00	46,323.00
470102	Overtime-Maintenance Manager	685.00	0.00	685.00
470104	Salaries-Maintenance Staff	28,346.00	0.00	28,346.00
470105	Overtime-Maintenance Staff	968.00	0.00	968.00
470120	Vacation/Sick/Holiday-Maint	5,263.00	0.00	5,263.00
Subtotal [7B] Other Maintenance Workers		81,585.00	0.00	81,585.00
Subgroup : [8B] Other Laundry Workers				
460104	Salaries-Laundry Staff	172,095.00	0.00	172,095.00
460105	Overtime- Laundry Staff	6,519.00	0.00	6,519.00
460120	Vacation/Sick/Holiday-Laundry	24,179.00	0.00	24,179.00
Subtotal [8B] Other Laundry Workers		202,793.00	0.00	202,793.00
Subgroup : [10] Protective Services				
480104	Salaries-Reception/Security Staff	122,090.00	0.00	122,090.00
480105	Overtime-Reception/Security Staff	4,093.00	0.00	4,093.00
480106	Orientation-Reception/Security Staff	507.00	0.00	507.00
480120	Vacation/Sick/Holiday-Rec/Sec	11,510.00	0.00	11,510.00
Subtotal [10] Protective Services		138,200.00	0.00	138,200.00
Subgroup : [12A] Director of Nurses/Assistant Director				
410102	Salaries-DON	114,373.00	0.00	114,373.00
410107	Salaries - ADON/Unit Mgr	80,287.00	0.00	80,287.00
Subtotal [12A] Director of Nurses/Assistant Director		194,660.00	0.00	194,660.00
Subgroup : [12B1] RNs - Direct Care				
410201	Salaries-RN	720,888.00	0.00	720,888.00
410202	Overtime-RN	53,751.00	0.00	53,751.00
410203	Orientation-RN	9,073.00	0.00	9,073.00
410220	Vacation/Sick/Holiday-Nursing	505,913.00	0.00	505,913.00
Subtotal [12B1] RNs - Direct Care		1,289,625.00	0.00	1,289,625.00
Subgroup : [12B2] RNs - Administrative				
410103	Salaries-Nurse Liaison/Risk Mgr	71,945.00	0.00	71,945.00
410104	Salaries-MDS Coord/MDS Asst	170,164.00	0.00	170,164.00
410106	Inservice Coordinator-Nursing Admin	93,632.00	0.00	93,632.00
410116	Orientation - Nursing Adm	6,532.00	0.00	6,532.00
410120	Vacation/Sick/Holiday-Nursing Admn	67,533.00	0.00	67,533.00
410140	Interco Contracted Services -Nurse Admin	(8,198.00)	0.00	(8,198.00)

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Subtotal [12B2] RNs - Administrative		401,608.00	0.00	401,608.00
Subgroup : [12C1] LPNs - Direct Care				
410204	Salaries-LPN	1,074,164.00	0.00	1,074,164.00
410205	Overtime-LPN	50,650.00	0.00	50,650.00
410206	Orientation-LPN	18,954.00	0.00	18,954.00
410240	Interco Contracted Services - Nursing	(20,825.00)	0.00	(20,825.00)
Subtotal [12C1] LPNs - Direct Care		1,122,943.00	0.00	1,122,943.00
Subgroup : [12D] Aides and Attendants				
410207	Salaries-CNA	1,851,181.00	0.00	1,851,181.00
410208	Overtime-CNA	79,214.00	0.00	79,214.00
410209	Orientation-CNA	15,327.00	0.00	15,327.00
410210	Ward Clerk/Staff Coord-Nursing	90,410.00	0.00	90,410.00
410212	Ward Clerk/Staff Coord- OT	1,657.00	0.00	1,657.00
Subtotal [12D] Aides and Attendants		2,037,789.00	0.00	2,037,789.00
Subgroup : [12E] Physical Therapists				
410711	Salaries - Director of Rehab	19,189.00	(19,189.00)	0.00
			(19,189.00)	
410712	Salaries - Physical Therapy Assistant	110,891.00	0.00	110,891.00
410713	Overtime - Physical Therapy Assistant	388.00	0.00	388.00
410775	Salaries - Physical Therapy	99,427.00	32,572.00	131,999.00
			8,089.00	
			24,483.00	
410776	Overtime - Physical Therapy	7,724.00	0.00	7,724.00
410781	Orientation - All Therapy	233.00	0.00	233.00
410782	Vac/Sick/Hol - Therapy	58,080.00	(58,080.00)	0.00
			(58,080.00)	
Subtotal [12E] Physical Therapists		295,932.00	(44,697.00)	251,235.00
Subgroup : [12F] Speech Therapists				
410718	Salaries - Therapy - Rehab Tech	27,023.00	0.00	27,023.00
410779	Salaries - Speech Therapy	82,466.00	16,853.00	99,319.00
			4,185.00	
			12,668.00	
410780	Overtime - Speech Therapy	1,851.00	0.00	1,851.00
410794	Speech Therapist - Outside Contract	1,800.00	0.00	1,800.00
Subtotal [12F] Speech Therapists		113,140.00	16,853.00	129,993.00
Subgroup : [12G] Occupational Therapists				
410716	Salaries - Occupational Therapy Assist	750.00	0.00	750.00
410740	Interco Contracted Services - Therapy	2,188.00	0.00	2,188.00
410777	Salaries - Occupational Therapy	180,903.00	27,844.00	208,747.00
			6,915.00	
			20,929.00	
410778	Overtime - Occupational Therapy	3,086.00	0.00	3,086.00
Subtotal [12G] Occupational Therapists		186,927.00	27,844.00	214,771.00
Subgroup : [12H] Recreation Workers				
550101	Activities SNF MGR	40,863.00	0.00	40,863.00
550104	Salaries-Activities-SNF	112,172.00	0.00	112,172.00
550105	Overtime- Activities SNF	1,006.00	0.00	1,006.00
550106	Orientation-Activities SNF	64.00	0.00	64.00
550120	Vacation/Sick/Holiday-Activities SNF	23,410.00	0.00	23,410.00
Subtotal [12H] Recreation Workers		177,515.00	0.00	177,515.00
Subgroup : [12M] Social Workers/Case Management				
410601	Salaries-Social Service	119,442.00	0.00	119,442.00
410602	Overtime- Social Service	244.00	0.00	244.00
410603	Orientation-Soc Serv	925.00	0.00	925.00
410620	Vacation/Sick/Holiday-Social Service	11,233.00	0.00	11,233.00
Subtotal [12M] Social Workers/Case Management		131,844.00	0.00	131,844.00
Subgroup : [12N] Marketing				
490101	Salaries-Marketing Manager	6,352.00	0.00	6,352.00
490120	Vacation/Sick/Holiday-Mkt	1,120.00	0.00	1,120.00
490140	Interco Contracted Services - Marketing	2,789.00	0.00	2,789.00
Subtotal [12N] Marketing		10,261.00	0.00	10,261.00
Subgroup : [12O] Other				
410540	Interco Contracted Services - Med Rec	841.00	0.00	841.00
Subtotal [12O] Other		841.00	0.00	841.00
Total [10-A] Salaries and Wages		7,768,852.00	0.00	7,768,852.00
Group : [13-B] Professional Fees				
Subgroup : [1] Dietitian				
440815	Consultant-Dietary	41,009.00	0.00	41,009.00
Subtotal [1] Dietitian		41,009.00	0.00	41,009.00

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Subgroup : [2] Dentist				
410855	Dental Consultants	16,620.00	0.00	16,620.00
Subtotal [2] Dentist		16,620.00	0.00	16,620.00
Subgroup : [3] Pharmacist				
410702	Pharmacy Consultant	18,278.00	0.00	18,278.00
Subtotal [3] Pharmacist		18,278.00	0.00	18,278.00
Subgroup : [5A] PT - Resident Care				
410792	Physical Therapist - Outside Contr	110,187.00	0.00	110,187.00
Subtotal [5A] PT - Resident Care		110,187.00	0.00	110,187.00
Subgroup : [8A] Medical Director				
410701	Medical Director	43,048.00	0.00	43,048.00
Subtotal [8A] Medical Director		43,048.00	0.00	43,048.00
Subgroup : [8E] Other				
410706	Physician Consultant	20,535.00	0.00	20,535.00
410707	Physician Services	2,072.00	0.00	2,072.00
Subtotal [8E] Other		22,607.00	0.00	22,607.00
Subgroup : [11A1] RN's - Direct Care				
410708	Staffing Agency-RN	27,368.00	0.00	27,368.00
Subtotal [11A1] RN's - Direct Care		27,368.00	0.00	27,368.00
Subgroup : [11A2] RN's - Administrative				
410136	Contracted Services - Nursing Admin	50,220.00	0.00	50,220.00
Subtotal [11A2] RN's - Administrative		50,220.00	0.00	50,220.00
Subgroup : [11B1] LPN's - Direct Care				
410709	Staffing Agency-LPN	11,012.00	0.00	11,012.00
Subtotal [11B1] LPN's - Direct Care		11,012.00	0.00	11,012.00
Subgroup : [11C] Aides				
410710	Staffing Agency-CNA	6,810.00	0.00	6,810.00
Subtotal [11C] Aides		6,810.00	0.00	6,810.00
Subgroup : [12] Other				
410799	Purchased Services-Other	7,690.00	0.00	7,690.00
Subtotal [12] Other		7,690.00	0.00	7,690.00
Total [13-B] Professional Fees		354,849.00	0.00	354,849.00
Group : [15] Expenditures Other than Salaries				
Subgroup : [1A1] Workmen's Compensation				
410123	Workers Comp-Nursing Admn	31,220.00	0.00	31,220.00
410223	Workers Comp-Nursing	195,127.00	0.00	195,127.00
410523	Workers Comp- Med Recs	(49.00)	0.00	(49.00)
410623	Workers Comp-Social Service	186.00	0.00	186.00
410785	Workers Comp - Therapy	27,298.00	0.00	27,298.00
440123	Workers Comp-Diet	26,178.00	0.00	26,178.00
450123	Workers Comp-Hskp	16,557.00	0.00	16,557.00
460123	Workers Comp-Laundry	9,576.00	0.00	9,576.00
470123	Workers Comp-Maint	2,455.00	0.00	2,455.00
480123	Workers Comp-Rec/Sec	1,326.00	0.00	1,326.00
490123	Workers Comp-Mkt	18.00	0.00	18.00
550123	Workers Comp-Activities SNF	8,454.00	0.00	8,454.00
560123	Workers Comp-Admin	553.00	0.00	553.00
Subtotal [1A1] Workmen's Compensation		318,899.00	0.00	318,899.00
Subgroup : [1A3] Unemployment Insurance				
410122	Payroll Taxes-Nursing Admn-SUI	13,535.00	0.00	13,535.00
410124	Payroll Nursing Admin-FUTA	3,948.00	0.00	3,948.00
410222	Payroll Taxes-Nursing-SUI	118,853.00	0.00	118,853.00
410224	Payroll Nursing - FUTA	25,011.00	0.00	25,011.00
410522	Payroll Taxes-Med Recs-SUI	1,875.00	0.00	1,875.00
410524	Payroll Tax - Medical Record - FUTA	266.00	0.00	266.00
410622	Payroll Taxes- Social Service-SUI	3,462.00	0.00	3,462.00
410624	Payroll Tax - Social Service - FUTA	827.00	0.00	827.00
410784	SUI - Therapy	10,302.00	0.00	10,302.00
410786	FUTA - Therapy	3,445.00	0.00	3,445.00
440122	Payroll Taxes- Dietary-SUI	20,178.00	0.00	20,178.00
440124	Payroll Taxes-Dietary FUTA	3,821.00	0.00	3,821.00
450122	Payroll Taxes-Hskp-SUI	11,759.00	0.00	11,759.00
450124	Payroll Tax Housekeeping FUTA	2,107.00	0.00	2,107.00
460122	Payroll Taxes-Laundry-SUI	6,300.00	0.00	6,300.00
460124	Payroll Tax Laundry FUTA	1,290.00	0.00	1,290.00
470122	Payroll Taxes-Maint-SUI	2,587.00	0.00	2,587.00
470124	Payroll Maint-FUTA	399.00	0.00	399.00

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480122	Payroll Taxes-Rec/Sec-SUI	5,741.00	0.00	5,741.00
480124	Payroll Tax Security FUTA	968.00	0.00	968.00
490122	Payroll Taxes-Mkt-SUI	407.00	0.00	407.00
490124	Payroll Tax-Marketing Staff-FUTA	353.00	0.00	353.00
550122	Payroll Taxes-Activities SNF-SUI	4,535.00	0.00	4,535.00
550124	Payroll Tax Activities SNF FUTA	1,035.00	0.00	1,035.00
560122	Payroll Taxes-Admin-SUI	4,455.00	0.00	4,455.00
560124	Payroll Tax Admin FUTA	1,414.00	0.00	1,414.00
Subtotal [1A3] Unemployment Insurance		248,873.00	0.00	248,873.00
Subgroup : [1A4] Social Security (FICA)				
410121	Payroll Taxes-Nursing Admn-FICA	54,450.00	0.00	54,450.00
410221	Payroll Taxes-Nursing-FICA	323,868.00	0.00	323,868.00
410521	Payroll Taxes-Med Recs-FICA	3,135.00	0.00	3,135.00
410621	Payroll Taxes- Social Service-FICA	9,758.00	0.00	9,758.00
410783	Fica - Therapy	43,127.00	0.00	43,127.00
440121	Payroll Taxes-Dietary-FICA	41,314.00	0.00	41,314.00
450121	Payroll Taxes- Hskp-FICA	27,555.00	0.00	27,555.00
460121	Payroll Taxes-Laundry-FICA	14,743.00	0.00	14,743.00
470121	Payroll Taxes-Maint-FICA	5,991.00	0.00	5,991.00
480121	Payroll Taxes-Rec/Sec-FICA	10,284.00	0.00	10,284.00
490121	Payroll Taxes-Mkt-FICA	562.00	0.00	562.00
550121	Payroll Taxes-Activities SNF-FICA	12,903.00	0.00	12,903.00
560121	Payroll Taxes-Admin-FICA	16,375.00	0.00	16,375.00
Subtotal [1A4] Social Security (FICA)		564,065.00	0.00	564,065.00
Subgroup : [1A5] Health Insurance				
410125	Employee Health Insurance-Nurs Admin	31,212.00	0.00	31,212.00
410127	Employee Dental Insurance-Nurs Admn	2,569.00	0.00	2,569.00
410128	Employee Vision Insurance-Nurs Admin	253.00	0.00	253.00
410225	Employee Health Insurance-Nursing	581,962.00	299.00	582,261.00
			299.00	
410227	Employee Dental Insurance-Nursing	7,785.00	0.00	7,785.00
410229	Employee Vision Insurance - Nursing	2,269.00	0.00	2,269.00
410525	Employee Health Insurance-Med Recs	2,431.00	0.00	2,431.00
410527	Employee Dental Insurance-Med Recs	148.00	0.00	148.00
410528	Employee Vision Insurance - Med Recs	(2.00)	0.00	(2.00)
410625	EE Health Insurance-Social Service	2,623.00	0.00	2,623.00
410627	Employee Dental Ins-Social Service	305.00	0.00	305.00
410628	Employee Vision Insurance - Social Ser	52.00	0.00	52.00
410787	Employee Health - Therapy	54,827.00	0.00	54,827.00
410788	Employee Dental - Therapy	1,070.00	0.00	1,070.00
410791	Employee Vision Insurance - Therapy	195.00	0.00	195.00
440125	Employee Health Insurance- Dietary	73,782.00	0.00	73,782.00
440127	Employee Dental Insurance- Dietary	2,121.00	0.00	2,121.00
440128	Employee Vision Insurance - Dietary	279.00	0.00	279.00
450125	Employee Health Insurance-Hskp	69,845.00	0.00	69,845.00
450127	Employee Dental Insurance-Hskp	1,578.00	0.00	1,578.00
450128	Employee Vision Insurance - Hskp	308.00	0.00	308.00
460125	Employee Health Insurance-Laundry	15,806.00	0.00	15,806.00
460127	Employee Dental Insurance-Laundry	246.00	0.00	246.00
460128	Employee Vision Insurance - Laundry	64.00	0.00	64.00
470125	Employee Health Insurance-Maint	5,925.00	0.00	5,925.00
470127	Employee Dental Insurance-Maint	134.00	0.00	134.00
470129	Employee Vision Insurance - Maint	39.00	0.00	39.00
480125	Employee Health Insurance-Rec/Sec	4,437.00	0.00	4,437.00
480127	Employee Dental Insurance-Rec/Sec	144.00	0.00	144.00
480129	Employee Vision Insurance - Rec/Sec	133.00	0.00	133.00
550125	Employee Health Insurance-Activities SNF	28,697.00	0.00	28,697.00
550127	Employee Dental Insurance-Activities SNF	343.00	0.00	343.00
550128	Employee Vision Insurance - Act SNF	129.00	0.00	129.00
560125	Employee Health Insurance-Admin	52,527.00	297.00	52,824.00
			297.00	
560127	Employee Dental Insurance-Admin	783.00	0.00	783.00
560128	Employee Vision Insurance - Admin	260.00	0.00	260.00
Subtotal [1A5] Health Insurance		945,279.00	596.00	945,875.00
Subgroup : [1A6] Life Insurance				
410126	Employee Life Insurance-Nursing Admn	906.00	0.00	906.00
410226	Employee Life Insurance-Nursing	3,343.00	0.00	3,343.00
410526	Employee Life Insurance-Med Recs	31.00	0.00	31.00
410626	Employee Life Ins-Social Service	161.00	0.00	161.00
410789	Employee Life - Therapy	114.00	0.00	114.00
440126	Employee Life Insurance-Dietary	457.00	0.00	457.00
450126	Employee Life Insurance-Hskp	357.00	0.00	357.00
460126	Employee Life Insurance-Laundry	128.00	0.00	128.00
470126	Employee Life Insurance-Maint	55.00	0.00	55.00
480126	Employee Life Insurance-Rec/Sec	112.00	0.00	112.00
550126	Employee Life Insurance-Activities SNF	178.00	0.00	178.00

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560126	Employee Life Insurance-Admin	275.00	0.00	275.00
Subtotal [1A6] Life Insurance		6,117.00	0.00	6,117.00
Subgroup : [1A7] Pensions				
410241	Pension-Nursing	327,533.00	5,454.00	332,987.00
410441	Pension - Therapy	46,085.00	0.00	46,085.00
440141	Pension-Dietary	46,300.00	0.00	46,300.00
450141	Pension-Hskp	33,502.00	0.00	33,502.00
460141	Pension-Laundry	17,872.00	0.00	17,872.00
470141	Pension-Maint	2,911.00	0.00	2,911.00
480141	Pension-Reception	9,910.00	0.00	9,910.00
550141	Pension - Activities	12,115.00	0.00	12,115.00
Subtotal [1A7] Pensions		496,228.00	5,454.00	501,682.00
Subgroup : [1A8] Uniform Allowance				
410236	Uniforms-Nursing	3,274.00	0.00	3,274.00
440136	Uniforms-Dietary	16.00	0.00	16.00
Subtotal [1A8] Uniform Allowance		3,290.00	0.00	3,290.00
Subgroup : [1A9] Other				
410135	Employee Expense-Nursing Admn	760.00	0.00	760.00
410231	Drug Free Expense-Nursing	1,737.00	0.00	1,737.00
410235	Employee Expense-Nursing	15,309.00	(569.00)	14,740.00
			(234.00)	
			(299.00)	
			(36.00)	
410635	Employee Expense-Social Service	57.00	0.00	57.00
440135	Employee Expense-Dietary	440.00	0.00	440.00
450135	Employee Expense-Hskp	370.00	0.00	370.00
470135	Employee Expense-Maint	27.00	0.00	27.00
550135	Employee Expense-Activities SNF	100.00	0.00	100.00
560135	Employee Benefits/Expense-Admin	8,812.00	(5,751.00)	3,061.00
			(5,454.00)	
			(297.00)	
Subtotal [1A9] Other		27,612.00	(6,320.00)	21,292.00
Subgroup : [1C] Bad Debts				
410998	Bad Debt Expense-SNF	7,154.00	0.00	7,154.00
560500	Recovery of Bad Debt	(90.00)	0.00	(90.00)
Subtotal [1C] Bad Debts		7,064.00	0.00	7,064.00
Subgroup : [1D] Accounting and Auditing				
560844	Accounting/Audit Fees-Adm	32,166.00	0.00	32,166.00
Subtotal [1D] Accounting and Auditing		32,166.00	0.00	32,166.00
Subgroup : [1E] Legal				
560842	Conservator Fees	2,035.00	0.00	2,035.00
560843	Legal Fees-Adm	40,106.00	0.00	40,106.00
Subtotal [1E] Legal		42,141.00	0.00	42,141.00
Subgroup : [1G] Office Supplies				
410237	Office Supplies - Nursing	15,971.00	0.00	15,971.00
440901	Office Supplies-Dietary	1,820.00	0.00	1,820.00
440910	Computer Supplies-Dietary	32.00	0.00	32.00
450901	Office Supplies-Hskp	73.00	0.00	73.00
460901	Office Supplies-Laundry	188.00	0.00	188.00
470901	Office Supplies-Maint	803.00	0.00	803.00
470920	Forms/Printing-Maint	55.00	0.00	55.00
480901	Office Supplies-Rec/Sec	929.00	0.00	929.00
490901	Office Supplies-Mkt	496.00	0.00	496.00
490920	Forms/Printing-Mkt	787.00	0.00	787.00
500901	Office Supplies-Trans	99.00	0.00	99.00
550901	Office Supplies-Activities SNF	1,223.00	0.00	1,223.00
550920	Forms/Printing-Activities SNF	11.00	0.00	11.00
560901	Office Supplies-Adm	6,240.00	0.00	6,240.00
560902	Office Supplies Human Resources	649.00	0.00	649.00
560910	Computer Supplies-Adm	37.00	0.00	37.00
560920	Forms/Printing-Adm	944.00	0.00	944.00
Subtotal [1G] Office Supplies		30,367.00	0.00	30,367.00
Subgroup : [1H1] Telephone and Telegraph				
560714	Utilities-Telephone Service	24,672.00	0.00	24,672.00
560715	Utilities-Telephone Maintenance Contract	9,992.00	0.00	9,992.00
Subtotal [1H1] Telephone and Telegraph		34,664.00	0.00	34,664.00
Subgroup : [1H2] Cellular Phones and Beepers				
410141	Cell Phones - Nursing Admin	2,140.00	0.00	2,140.00
470941	Cell Phones-Maint	1,236.00	0.00	1,236.00

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Account	Description	ADJ	RJE	FINAL
		9/30/2016		9/30/2016
490941	Cell Phones-Mkt	27.00	0.00	27.00
560941	Cell Phones-Adm	1,532.00	0.00	1,532.00
Subtotal [1H2] Cellular Phones and Beepers		4,935.00	0.00	4,935.00
Subgroup : [1J] Corporation Business Taxes				
560745	Taxes Other	155.00	0.00	155.00
Subtotal [1J] Corporation Business Taxes		155.00	0.00	155.00
Subgroup : [1K3] Resident Day User Fee				
410997	Quality Assessment Fee - SNF	910,966.00	0.00	910,966.00
Subtotal [1K3] Resident Day User Fee		910,966.00	0.00	910,966.00
Total [15] Expenditures Other than Salaries		3,672,811.00	(270.00)	3,672,541.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2] Holiday Parties for Staff				
550964	Holiday Decorations-Activities-SNF	74.00	0.00	74.00
Subtotal [2] Holiday Parties for Staff		74.00	0.00	74.00
Subgroup : [3] Gifts to Staff and Residents				
550962	Ficral-Activities-SNF	39.00	0.00	39.00
560961	Floral-Adm	312.00	0.00	312.00
Subtotal [3] Gifts to Staff and Residents		351.00	0.00	351.00
Subgroup : [4] Employee Travel				
410195	Mileage/Travel Reimburse - Nursing Adm	3,369.00	0.00	3,369.00
410228	Travel - Nursing	53.00	234.00	287.00
			234.00	
410795	Mileage- Therapy	53.00	0.00	53.00
490950	Mileage Reimbursement-Mkt	260.00	0.00	260.00
560950	Mileage Reimbursement-Adm	2,052.00	0.00	2,052.00
Subtotal [4] Employee Travel		5,787.00	234.00	6,021.00
Subgroup : [5] Education Expense				
410133	Training/Seminars/Courses-Nurs Admn	11,795.00	0.00	11,795.00
410233	Training/Seminars/Courses-Nursing	2,185.00	0.00	2,185.00
410798	Training/Seminars/Courses-Therapy Dept	405.00	0.00	405.00
440133	Training/Seminars/Courses-Dietary	171.00	0.00	171.00
490133	Training/Seminars/Courses-Mkt	410.00	0.00	410.00
550133	Training/Seminars/Courses-Activities SNF	25.00	0.00	25.00
Subtotal [5] Education Expense		14,991.00	0.00	14,991.00
Subgroup : [6] Automobile Expense				
500891	Vehicle Fuel-Trans	466.00	0.00	466.00
Subtotal [6] Automobile Expense		466.00	0.00	466.00
Subgroup : [M1] Advertising Help Wanted				
410130	Recruitment-Nursing Admn	1,271.00	0.00	1,271.00
410230	Recruitment-Nursing	10,601.00	0.00	10,601.00
410630	Recruitment-Social Service	139.00	0.00	139.00
410796	Recruitment - Therapy	746.00	0.00	746.00
Subtotal [M1] Advertising Help Wanted		12,757.00	0.00	12,757.00
Subgroup : [M3] Advertising Other				
490848	Business Meals-Mkt	65.00	0.00	65.00
490856	Media Advertising-Mkt	1,861.00	0.00	1,861.00
490858	Special Events-Mkt	1,995.00	0.00	1,995.00
490862	Promo Items-Mkt	799.00	0.00	799.00
Subtotal [M3] Advertising Other		4,720.00	0.00	4,720.00
Subgroup : [M5] Medical Records				
410536	Supplies Med Rec	1,233.00	0.00	1,233.00
Subtotal [M5] Medical Records		1,233.00	0.00	1,233.00
Subgroup : [M6] Barber and Beauty Supplies				
560743	Barber & Beauty Expenses	30.00	0.00	30.00
Subtotal [M6] Barber and Beauty Supplies		30.00	0.00	30.00
Subgroup : [M7] Postage				
560930	Postage-Adm	4,111.00	0.00	4,111.00
560931	Overnight Service-Adm	3,235.00	0.00	3,235.00
Subtotal [M7] Postage		7,346.00	0.00	7,346.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations				
410234	Dues/Subscriptions-Nursing	12,045.00	0.00	12,045.00
560134	Dues/Subscription-Admin	875.00	(875.00)	0.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		12,920.00	(875.00)	12,045.00
Subgroup : [M8A] Dues to Chamber of Commerce				

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Account	Description	ADJ		RJE	FINAL	
		9/30/2016			9/30/2016	
410145	Dues to Chamber of Commerce	0.00		875.00		875.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00		875.00		875.00
Subgroup : [M9] Subscriptions						
440134	Dues/Subscriptions-Dietary	637.00		0.00		637.00
470134	Dues/Subscriptions-Maint	3,063.00		0.00		3,063.00
550134	Dues/Subscriptions-Activities SNF	337.00		0.00		337.00
Subtotal [M9] Subscriptions		4,037.00		0.00		4,037.00
Subgroup : [M11] Services Provided by Contract						
440137	Contract Services - Dietary	94,064.00		0.00		94,064.00
560140	Contracted Services - Business Office	3,793.00		0.00		3,793.00
560840	Interco Contracted Services - Admin	(2,507.00)		0.00		(2,507.00)
560841	Contracted Services - Call System	5,398.00		0.00		5,398.00
560845	Payroll Processing Fees	25,557.00		0.00		25,557.00
560847	Consultant	4,915.00		0.00		4,915.00
560911	Computer Maintenance-Adm	15,347.00		0.00		15,347.00
560912	Software Maintenance Contract-Adm	30,885.00		0.00		30,885.00
560914	Software Expense - Adm	2,355.00		0.00		2,355.00
560915	Timeclock Software	17,107.00		0.00		17,107.00
Subtotal [M11] Services Provided by Contract		196,914.00		0.00		196,914.00
Subgroup : [M12] Administrative Management Services						
590002	Management Fees	409,550.00		0.00		409,550.00
Subtotal [M12] Administrative Management Services		409,550.00		0.00		409,550.00
Subgroup : [M13] Other						
410137	Software Expense - Nursing Adm	27,065.00		0.00		27,065.00
410199	Licenses/Permits-Nursing Admn	2,424.00		0.00		2,424.00
410232	Background Checks-Nursing	2,132.00		0.00		2,132.00
410632	Background Checks- Social Service	82.00		0.00		82.00
440199	Licenses/Permits-Dietary	200.00		0.00		200.00
470199	Licenses/Permits-Maint	20.00		0.00		20.00
480132	Background Checks-Rec/Sec	82.00		0.00		82.00
480876	Equipment Minor-Rec/Sec	165.00		0.00		165.00
490851	Entertainment-Mkt	139.00		0.00		139.00
490859	Collateral Material-Mkt	11,529.00		0.00		11,529.00
500132	Background Checks-Trans	26.00		0.00		26.00
560129	Benefit Plan Fees	(964.00)		0.00		(964.00)
560132	Background Checks-Admin	246.00		0.00		246.00
560199	Licenses/Permits	2,180.00		0.00		2,180.00
560742	Patient Trust Bond	981.00		0.00		981.00
560744	Resident Reimburse on Lost/Stolen Items	1,079.00		0.00		1,079.00
560851	Entertainment-Adm	103.00		0.00		103.00
560876	Equipment Minor-Adm	(4,738.00)		0.00		(4,738.00)
560913	Internet Access-Adm	953.00		0.00		953.00
560925	Records Storage - Adm	167.00		0.00		167.00
560926	Parking Space - Adm	29,400.00		0.00		29,400.00
560960	Equipment Rental-Adm	19,099.00		0.00		19,099.00
560963	Misc Decor-Adm	70.00		0.00		70.00
560964	Holiday Decorations-Adm	80.00		0.00		80.00
560995	Collection Fees/Credit Card Fees	255.00		0.00		255.00
560996	Late fees/Fines/Finance Charges-Adm	6,153.00		0.00		6,153.00
560997	Bank Service Charges-Adm	4,733.00		0.00		4,733.00
560999	Miscellaneous Expense-Adm	271.00		0.00		271.00
580002	Employee/Guest meals	2,609.00		0.00		2,609.00
R0002	Champion Awards of Milford	0.00		36.00		36.00
Subtotal [M13] Other		106,541.00		36.00		106,577.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		777,717.00		270.00		777,987.00
Group : [18] Dietary Basis for Allocation of Costs						
Subgroup : [2A1] Raw Food						
440803	Raw Food-Dietary	370,221.00		0.00		370,221.00
440804	Produce-Dietary	3,517.00		0.00		3,517.00
440805	Dairy-Dietary	15,176.00		0.00		15,176.00
Subtotal [2A1] Raw Food		388,914.00		0.00		388,914.00
Subgroup : [2A2] Non-Food Supplies						
410764	Nutritional Supplements	24,719.00		0.00		24,719.00
440789	Thickened Liquids-Dietary	7,214.00		0.00		7,214.00
440807	Dietary Supplies-Dietary	8,015.00		0.00		8,015.00
440809	Utensils/Pots/Pans-Dietary	21.00		0.00		21.00
440811	Chemicals-Dietary	6,404.00		0.00		6,404.00
440876	Equipment Minor-Dietary	15.00		0.00		15.00
Subtotal [2A2] Non-Food Supplies		46,388.00		0.00		46,388.00
Subgroup : [2A3] Other						

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Account	Description	ADJ	RJE	FINAL
		9/30/2016		9/30/2016
440960	Equipment Rental-Dietary	1,360.00	0.00	1,360.00
Subtotal [2A3] Other		1,360.00	0.00	1,360.00
Total [18] Dietary Basis for Allocation of Costs		436,662.00	0.00	436,662.00
Group : [19] Laundry-Basis for Allocation of Costs				
Subgroup : [3A1] Bed Linens, etc...washed, ironed..				
460883	Linen/Terry-Laundry	4,129.00	0.00	4,129.00
460884	Bed Linens-Laundry	8,868.00	0.00	8,868.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		12,997.00	0.00	12,997.00
Subgroup : [3B] Purchased Services				
460107	Contract Services - Laundry	49,994.00	0.00	49,994.00
Subtotal [3B] Purchased Services		49,994.00	0.00	49,994.00
Subgroup : [3D] Other				
460876	Equipment Minor-Laundry	6,365.00	0.00	6,365.00
460881	Chemicals-Laundry	18,023.00	0.00	18,023.00
460882	Laundry Supplies-Laundry	308.00	0.00	308.00
Subtotal [3D] Other		24,696.00	0.00	24,696.00
Total [19] Laundry-Basis for Allocation of Costs		87,687.00	0.00	87,687.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4B] Purchased Services				
450110	Contract Services _ Housekeeping	67,364.00	0.00	67,364.00
Subtotal [4B] Purchased Services		67,364.00	0.00	67,364.00
Subgroup : [4D] Other				
450871	Cleaning Supplies-Hskp	22,166.00	0.00	22,166.00
450876	Equipment Minor-Hskp	600.00	0.00	600.00
Subtotal [4D] Other		22,766.00	0.00	22,766.00
Subgroup : [5A2] Purchased from				
410753	Pharmacy Credits	(2,057.00)	0.00	(2,057.00)
410756	Pharmacy-RX Medicaid	7,797.00	0.00	7,797.00
410757	Pharmacy-RX Medicare	122,996.00	0.00	122,996.00
410758	Pharmacy-RX Managed Care	41,274.00	0.00	41,274.00
410769	Pharmacy - RX Other	937.00	0.00	937.00
Subtotal [5A2] Purchased from		170,947.00	0.00	170,947.00
Subgroup : [5B] Medicine Cabinet Drugs				
410733	Floor Stock Drugs & Supplies	22,446.00	0.00	22,446.00
410759	Pharmacy OTC Medicaid	1,833.00	0.00	1,833.00
410760	Pharmacy-OTC Medicare	1,768.00	0.00	1,768.00
410770	Pharmacy - OTC Other	502.00	0.00	502.00
Subtotal [5B] Medicine Cabinet Drugs		26,549.00	0.00	26,549.00
Subgroup : [5C] Medical and Therapeutic Supplies				
410761	Incontinent Supplies	67,165.00	0.00	67,165.00
410762	Medical Supplies	44,413.00	0.00	44,413.00
410763	Nursing Supplies	89,211.00	0.00	89,211.00
Subtotal [5C] Medical and Therapeutic Supplies		200,789.00	0.00	200,789.00
Subgroup : [5D] Ambulance/Limousine				
410750	Resident Transportation	(236.00)	0.00	(236.00)
Subtotal [5D] Ambulance/Limousine		(236.00)	0.00	(236.00)
Subgroup : [5E2] Oxygen - Other				
410741	Oxygen	9,927.00	0.00	9,927.00
410742	Inhalation Supplies	18,249.00	0.00	18,249.00
Subtotal [5E2] Oxygen - Other		28,176.00	0.00	28,176.00
Subgroup : [5F] X-Rays and related radiological				
410752	X-Ray Service	9,076.00	0.00	9,076.00
Subtotal [5F] X-Rays and related radiological		9,076.00	0.00	9,076.00
Subgroup : [5H] Laboratory				
410751	Lab Fees	24,681.00	0.00	24,681.00
Subtotal [5H] Laboratory		24,681.00	0.00	24,681.00
Subgroup : [5I] Recreation				
550850	Activities Supplies-Activities-SNF	1,264.00	0.00	1,264.00
550851	Entertainment-Activities-SNF	8,436.00	0.00	8,436.00
550852	Activities Events Food-Activities-SNF	3,515.00	0.00	3,515.00
560717	Utilities-Cable TV	33,880.00	0.00	33,880.00
Subtotal [5I] Recreation		47,095.00	0.00	47,095.00
Subgroup : [5J] Other				
410176	Equipment Minor	(1,196.00)	0.00	(1,196.00)
410730	Minor Equipment & Supplies - Therapy	3,961.00	0.00	3,961.00

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Account	Description	ADJ	RJE	FINAL
		9/30/2016		9/30/2016
410743	IV Supplies - Medicaid	1,260.00	0.00	1,260.00
410754	IV Drugs - Medicare	8,520.00	0.00	8,520.00
410755	IV Supplies - Medicare	1,197.00	0.00	1,197.00
410765	Medical Equipment Rental	114,507.00	0.00	114,507.00
410768	Minor Equipment - Nursing	11,854.00	0.00	11,854.00
410772	IV Supplies - Managed Care	3,180.00	0.00	3,180.00
410773	IV Drugs - Medicaid	24.00	0.00	24.00
410774	Medical Waste Disposal	2,433.00	0.00	2,433.00
410790	Therapy Software Costs	2,400.00	0.00	2,400.00
Subtotal [5J] Other		148,140.00	0.00	148,140.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		745,347.00	0.00	745,347.00
Group : [22] Maintenance and Property				
Subgroup : [6A] Repairs and Maintenance				
410767	Equipment Repairs - Nursing	1,442.00	0.00	1,442.00
440820	Maintenance & Repairs-Diet	2,196.00	0.00	2,196.00
450875	Maintenance & Repairs-Hskp	120.00	0.00	120.00
460885	Maintenance & Repairs-Laundry	6,725.00	0.00	6,725.00
470820	Maintenance & Repairs-Maint	1,941.00	0.00	1,941.00
470826	Small Tools-Maint	1,161.00	0.00	1,161.00
470832	Sprinklers-Maint	4,143.00	0.00	4,143.00
470876	Equipment Minor-Maint	993.00	0.00	993.00
500876	Equipment Minor-Trans	312.00	0.00	312.00
Subtotal [6A] Repairs and Maintenance		19,033.00	0.00	19,033.00
Subgroup : [6B] Heat				
560712	Utilities-Gas/Oil	22,077.00	0.00	22,077.00
Subtotal [6B] Heat		22,077.00	0.00	22,077.00
Subgroup : [6C] Light & Power				
560711	Utilities-Electric	118,241.00	0.00	118,241.00
Subtotal [6C] Light & Power		118,241.00	0.00	118,241.00
Subgroup : [6D] Water				
560713	Utilities-Water/Sewer/Refuse	104,200.00	0.00	104,200.00
Subtotal [6D] Water		104,200.00	0.00	104,200.00
Subgroup : [6E] Equipment Lease				
560906	Copier Lease-Adm	7,873.00	(133.00)	7,740.00
Subtotal [6E] Equipment Lease		7,873.00	(133.00)	7,740.00
Subgroup : [6F] Other				
470128	Contracted Maintenance	864.00	0.00	864.00
470821	Electrical-Maint	2,319.00	0.00	2,319.00
470822	Plumbing-Maint	763.00	0.00	763.00
470823	HVAC/Boiler Maint	20,494.00	0.00	20,494.00
470824	Paint-Maint	779.00	0.00	779.00
470827	Alarm Monitoring-Maint	3,863.00	0.00	3,863.00
470828	Alarm Inspection-Maint	5,091.00	0.00	5,091.00
470829	Alarm Repairs-Maint	852.00	0.00	852.00
470830	Grounds Maintenance-Maint	20,324.00	0.00	20,324.00
470833	Elevator-Maint	(2,275.00)	0.00	(2,275.00)
470834	Pest Control-Maint	2,420.00	0.00	2,420.00
470836	Maint Contracts- Generator	(2,129.00)	0.00	(2,129.00)
470970	Waste Disposal -Grease/Trash	40,482.00	0.00	40,482.00
560198	Bldg Inspection Fees	(14,730.00)	0.00	(14,730.00)
560905	Copier- Maintenance Agreement	5,475.00	133.00	5,608.00
Subtotal [6F] Other		84,592.00	133.00	84,725.00
Subgroup : [7B] Building & Building Improvements				
590006	Depreciation-Bldgs & Improvements	27,092.00	0.00	27,092.00
Subtotal [7B] Building & Building Improvements		27,092.00	0.00	27,092.00
Subgroup : [7D] Movable Equipment				
590007	Depreciation-FFE	60,959.00	0.00	60,959.00
590008	Depreciation-Vehicles	6,802.00	0.00	6,802.00
Subtotal [7D] Movable Equipment		67,761.00	0.00	67,761.00
Subgroup : [8B] Mortgage Expense				
590009	Amortization	5,186.00	(5,186.00)	0.00
Subtotal [8B] Mortgage Expense		5,186.00	(5,186.00)	0.00
Subgroup : [9] Rental Payments				
590005	Rent Expense	1,806,424.00	0.00	1,806,424.00
Subtotal [9] Rental Payments		1,806,424.00	0.00	1,806,424.00

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		9/30/2016		9/30/2016
Subgroup : [10B] Real estate taxes paid by lessor				
560731	Real Estate Taxes	90,116.00	0.00	90,116.00
Subtotal [10B] Real estate taxes paid by lessor				
		<u>90,116.00</u>	<u>0.00</u>	<u>90,116.00</u>
Subgroup : [10C] Personal property taxes				
560733	Personal Property Taxes	16,699.00	0.00	16,699.00
Subtotal [10C] Personal property taxes				
		<u>16,699.00</u>	<u>0.00</u>	<u>16,699.00</u>
Total [22] Maintenance and Property				
		<u>2,369,294.00</u>	<u>(5,186.00)</u>	<u>2,364,108.00</u>
Group : [27] Interest and Insurance				
Subgroup : [12D] Other Interest Expense				
590004	Interest Expense	133,181.00	0.00	133,181.00
R0004	Interest on line of credit	0.00	5,186.00	5,186.00
			<u>5,186.00</u>	
Subtotal [12D] Other Interest Expense				
		<u>133,181.00</u>	<u>5,186.00</u>	<u>138,367.00</u>
Subgroup : [14A] Insurance on Property				
560736	Property Insurance	12,630.00	0.00	12,630.00
Subtotal [14A] Insurance on Property				
		<u>12,630.00</u>	<u>0.00</u>	<u>12,630.00</u>
Subgroup : [14B] Insurance of Automobiles				
560738	Auto Insurance	3,613.00	0.00	3,613.00
Subtotal [14B] Insurance of Automobiles				
		<u>3,613.00</u>	<u>0.00</u>	<u>3,613.00</u>
Subgroup : [14C] Umbrella				
560734	Professional Liability Insurance	35,824.00	0.00	35,824.00
560735	General Liability Insurance	35,824.00	0.00	35,824.00
Subtotal [14C] Umbrella				
		<u>71,648.00</u>	<u>0.00</u>	<u>71,648.00</u>
Subgroup : [14C3] Other				
560739	Crime Insurance	246.00	0.00	246.00
560740	Insurance-Other	13,955.00	0.00	13,955.00
Subtotal [14C3] Other				
		<u>14,201.00</u>	<u>0.00</u>	<u>14,201.00</u>
Total [27] Interest and Insurance				
		<u>235,273.00</u>	<u>5,186.00</u>	<u>240,459.00</u>
Group : [30] Statement of Revenue				
Subgroup : [1A] Medicaid Residents (CT only)				
310301	Routine Services- MCD-SNF	(17,378,300.00)	0.00	(17,378,300.00)
Subtotal [1A] Medicaid Residents (CT only)				
		<u>(17,378,300.00)</u>	<u>0.00</u>	<u>(17,378,300.00)</u>
Subgroup : [1B] Medicaid room and board contractual allowance				
310398	Contractual Adj- Room- MCD-SNF	5,951,103.00	0.00	5,951,103.00
Subtotal [1B] Medicaid room and board contractual allowance				
		<u>5,951,103.00</u>	<u>0.00</u>	<u>5,951,103.00</u>
Subgroup : [3A] Medicare Residents (All Inclusive)				
310201	Routine Services-MCR A-SNF	(1,866,027.00)	0.00	(1,866,027.00)
310295	Sequestration - MCR A	44,435.00	0.00	44,435.00
Subtotal [3A] Medicare Residents (All Inclusive)				
		<u>(1,821,592.00)</u>	<u>0.00</u>	<u>(1,821,592.00)</u>
Subgroup : [3B] Medicare room and board contractual allowance				
310298	Contractual Adj- Room- MCR A-SNF	(747,119.00)	0.00	(747,119.00)
Subtotal [3B] Medicare room and board contractual allowance				
		<u>(747,119.00)</u>	<u>0.00</u>	<u>(747,119.00)</u>
Subgroup : [4A] Private-pay residents and other				
310101	Routine Services-SNF PVT	(337,224.00)	0.00	(337,224.00)
310501	Routine Services-Hospice-SNF	(366,256.00)	0.00	(366,256.00)
310801	Routine Services HMO	(558,044.00)	0.00	(558,044.00)
Subtotal [4A] Private-pay residents and other				
		<u>(1,261,524.00)</u>	<u>0.00</u>	<u>(1,261,524.00)</u>
Subgroup : [4B] Private-pay room and board contractual allowance				
310598	Contractual Adj-Room-Hospice-SNF	123,972.00	0.00	123,972.00
310898	Contractual Adjustment Room HMO	44,182.00	0.00	44,182.00
Subtotal [4B] Private-pay room and board contractual allowance				
		<u>168,154.00</u>	<u>0.00</u>	<u>168,154.00</u>
Subgroup : [5A] Prescription Drugs - Medicare				
310203	Pharmacy-MCR A-SNF	(177,709.00)	0.00	(177,709.00)
Subtotal [5A] Prescription Drugs - Medicare				
		<u>(177,709.00)</u>	<u>0.00</u>	<u>(177,709.00)</u>
Subgroup : [5C] Prescription Drugs - Non-medicare				
310303	Pharmacy- MCD- SNF	(7,796.00)	0.00	(7,796.00)
310503	Pharmacy-Hospice-SNF	213.00	0.00	213.00
310803	Pharmacy HMO	(51,885.00)	0.00	(51,885.00)
Subtotal [5C] Prescription Drugs - Non-medicare				
		<u>(59,468.00)</u>	<u>0.00</u>	<u>(59,468.00)</u>
Subgroup : [6A] Medical Supplies - Medicare				
310402	Medical Supplies- MCR B-SNF	(5,490.00)	0.00	(5,490.00)
Subtotal [6A] Medical Supplies - Medicare				
		<u>(5,490.00)</u>	<u>0.00</u>	<u>(5,490.00)</u>
Subgroup : [6C] Medical Supplies - Non-medicare				

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

Account	Description	ADJ	RJE	FINAL
		9/30/2016		9/30/2016
310302	Medical Supplies- MCD-SNF	(210.00)	0.00	(210.00)
310802	Medical Supplies HMO	(30.00)	0.00	(30.00)
Subtotal [6C] Medical Supplies - Non-medicare		(240.00)	0.00	(240.00)
Subgroup : [7A] Physical Therapy - Medicare				
310206	Physical Therapy- MCR A-SNF	(601,566.00)	0.00	(601,566.00)
310406	Physical Therapy- MCR B-SNF	(215,726.00)	0.00	(215,726.00)
Subtotal [7A] Physical Therapy - Medicare		(817,292.00)	0.00	(817,292.00)
Subgroup : [7C] Physical Therapy - Non-medicare				
310106	Physical Therapy- SNF PVT	(4,585.00)	0.00	(4,585.00)
310306	Physical Therapy- MCD-SNF	(107,737.00)	0.00	(107,737.00)
310506	Physical Therapy-Hospice-SNF	(252.00)	0.00	(252.00)
310806	PT HMO	(251,307.00)	0.00	(251,307.00)
Subtotal [7C] Physical Therapy - Non-medicare		(363,881.00)	0.00	(363,881.00)
Subgroup : [8A] Speech Therapy - Medicare				
310207	Speech Therapy- MCR A-SNF	(106,900.00)	0.00	(106,900.00)
310407	Speech Therapy-MCR B-SNF	(79,700.00)	0.00	(79,700.00)
Subtotal [8A] Speech Therapy - Medicare		(186,600.00)	0.00	(186,600.00)
Subgroup : [8C] Speech Therapy - Non-medicare				
310107	Speech Therapy- SNF PVT	(8,750.00)	0.00	(8,750.00)
310307	Speech Therapy- MCD-SNF	(53,480.00)	0.00	(53,480.00)
310507	Speech Therapy-Hospice-SNF	(750.00)	0.00	(750.00)
310807	ST HMO	(64,510.00)	0.00	(64,510.00)
Subtotal [8C] Speech Therapy - Non-medicare		(127,490.00)	0.00	(127,490.00)
Subgroup : [9A] Occupational Therapy - Medicare				
310208	Occupational Therapy- MCR A-SNF	(487,646.00)	0.00	(487,646.00)
310408	Occupational Therapy-MCR B-SNF	(93,093.00)	0.00	(93,093.00)
Subtotal [9A] Occupational Therapy - Medicare		(580,739.00)	0.00	(580,739.00)
Subgroup : [9C] Occupational Therapy - Non-medicare				
310108	Occupational Therapy- SNF PVT	(4,697.00)	0.00	(4,697.00)
310308	Occupational Therapy- MCD-SNF	(85,829.00)	0.00	(85,829.00)
310508	Occupational Therapy-Hospice-SNF	(364.00)	0.00	(364.00)
310808	OT HMO	(181,729.00)	0.00	(181,729.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(272,619.00)	0.00	(272,619.00)
Subgroup : [10A] Other - Medicare				
310205	Laboratory- MCR A-SNF	(30,204.00)	0.00	(30,204.00)
310212	IV Therapy-MCR A-SNF	(9,806.00)	0.00	(9,806.00)
310215	XRy MRA	(7,765.00)	0.00	(7,765.00)
310299	Contractual Adj- Ancill-MCR A-SNF	1,421,595.00	0.00	1,421,595.00
310498	Sequestration - MCR B	2,988.00	0.00	2,988.00
310499	Contractual Adj- Ancill- MCR B-SNF	232,689.00	0.00	232,689.00
Subtotal [10A] Other - Medicare		1,609,497.00	0.00	1,609,497.00
Subgroup : [10B] Other - Non-medicare				
310195	Routine Revenue Adjustment-SNF PVT	7,983.00	0.00	7,983.00
310305	Laboratory- MCD- SNF	(502.00)	0.00	(502.00)
310312	IV Therapy-MCD-SNF	(510.00)	0.00	(510.00)
310399	Contractual Adj- Ancillaries- MCD-SNF	255,624.00	0.00	255,624.00
310599	Contractual Adj- Ancill- Hospice-SNF	1,153.00	0.00	1,153.00
310805	Lab HMO	(12,581.00)	0.00	(12,581.00)
310810	IV THERAPY	(2,820.00)	0.00	(2,820.00)
310815	Radiology HMO	(4,077.00)	0.00	(4,077.00)
310899	Contractual Adj Ancillary HMO	477,848.00	0.00	477,848.00
Subtotal [10B] Other - Non-medicare		722,118.00	0.00	722,118.00
Subgroup : [15] Interest Income				
580001	Interest Income	(337.00)	0.00	(337.00)
Subtotal [15] Interest Income		(337.00)	0.00	(337.00)
Subgroup : [18] Other Revenue				
310850	Evercare Revenue - A	(6,235.00)	0.00	(6,235.00)
380165	Vending Machine Revenue	(375.00)	0.00	(375.00)
389999	Miscellaneous Operating Income-Admin	(749.00)	0.00	(749.00)
Subtotal [18] Other Revenue		(7,359.00)	0.00	(7,359.00)
Total [30] Statement of Revenue		(15,356,887.00)	0.00	(15,356,887.00)
Group : [31-32] Assets				
Subgroup : [A1] Cash				
110102	Petty Cash	1,000.00	0.00	1,000.00
110103	BOA Operating Account	2,252.00	0.00	2,252.00
110110	Resident Trust	30,481.00	0.00	30,481.00
120204	Cash - Insurance Reserve	503,926.00	0.00	503,926.00
120205	Cash - Security Deposit	750.00	0.00	750.00

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

Account	Description	ADJ		RJE		FINAL	
		9/30/2016		9/30/2016		9/30/2016	
Subtotal [A1] Cash		638,409.00	0.00			638,409.00	
Subgroup : [A2] Resident Accounts Receivable							
110204	Accts Receivable-PVT	48,348.00	0.00			48,348.00	
110205	Accts Receivable-Caid Res Responsibility	14,015.00	0.00			14,015.00	
110206	Accts Receivable-SNF Medicare Part A	194,892.00	0.00			194,892.00	
110207	Accts Receivable-SNF Medicare Part B	20,673.00	0.00			20,673.00	
110208	Accts Receivable-Caid Cross-Over Part A	31,633.00	0.00			31,633.00	
110209	Accts Receivable-Caid Cross-Over Part B	3,282.00	0.00			3,282.00	
110210	Accts Receivable-SNF Medicaid	994,634.00	0.00			994,634.00	
110211	Accts Receivable-Hospice	43,768.00	0.00			43,768.00	
110212	Accts Receivable-Pvt Co Insurance Part A	46,542.00	0.00			46,542.00	
110213	Accts Receivable-Pvt Co Insurance Part B	7,354.00	0.00			7,354.00	
110215	Allowance for Uncollectible-SNF/ILJAL	(84,331.00)	0.00			(84,331.00)	
110217	Accts Receivable - Other	5,187.00	0.00			5,187.00	
110218	Accts Receivable - HMO B	43,222.00	0.00			43,222.00	
110221	Accounts Receivable - HMO	68,784.00	0.00			68,784.00	
110223	Accts Receivable - PO	141,650.00	0.00			141,650.00	
110250	AR-Refunds	1,481.00	0.00			1,481.00	
Subtotal [A2] Resident Accounts Receivable		1,581,134.00	0.00			1,581,134.00	
Subgroup : [A5] Prepaid Expenses							
110401	Prepaid Insurance	6,995.00	0.00			6,995.00	
110403	Prepaid Taxes and Licenses	95,601.00	0.00			95,601.00	
110406	Prepaid Other	59,873.00	0.00			59,873.00	
110407	Prepaid Workers Comp	65,809.00	0.00			65,809.00	
Subtotal [A5] Prepaid Expenses		228,278.00	0.00			228,278.00	
Subgroup : [A8] Other Current Assets							
110232	Due from Eagle	307,320.00	0.00			307,320.00	
110240	Due from Cheshire	1,184.00	0.00			1,184.00	
110241	Due from Golden Hill	46,557.00	0.00			46,557.00	
110242	Due from Long Ridge	18,167.00	0.00			18,167.00	
110243	Due from Newington	9,251.00	0.00			9,251.00	
110245	Due from West River	36,003.00	0.00			36,003.00	
110247	Due from Westport	1,153.00	0.00			1,153.00	
110260	AR Mcd Coins Bad Debt	(11,092.00)	0.00			(11,092.00)	
120111	Deposits on Professional Services	9,100.00	0.00			9,100.00	
Subtotal [A8] Other Current Assets		417,643.00	0.00			417,643.00	
Subgroup : [B3] Buildings							
120304	Building & Improvements	555,426.00	(27,817.00)			527,609.00	
120305	Accumulated Depr- Bldg & Improvement	(31,689.00)	0.00			(31,689.00)	
Subtotal [B3] Buildings		523,737.00	(27,817.00)			495,920.00	
Subgroup : [B6] Movable Equipment							
120306	Furniture, Fixtures & Equipment	304,758.00	27,817.00			332,575.00	
120307	Accumulated Depr- FFE	(72,650.00)	0.00			(72,650.00)	
Subtotal [B6] Movable Equipment		232,108.00	27,817.00			259,925.00	
Subgroup : [B7] Motor Vehicles							
120308	Motor Vehicles	41,367.00	0.00			41,367.00	
120309	Accumulated Depr- Vehicles	(9,598.00)	0.00			(9,598.00)	
Subtotal [B7] Motor Vehicles		31,769.00	0.00			31,769.00	
Subgroup : [D7] Other Assets							
120320	Construction-in-Progress	171,559.00	0.00			171,559.00	
Subtotal [D7] Other Assets		171,559.00	0.00			171,559.00	
Total [31-32] Assets		3,724,637.00	0.00			3,724,637.00	
Group : [33-34] Liabilities							
Subgroup : [A1] Trade Accounts Payable							
210104	Accounts Payable- Trade	(1,602,361.00)	0.00			(1,602,361.00)	
210105	Accounts Payable- Accrued	(29,894.00)	0.00			(29,894.00)	
Subtotal [A1] Trade Accounts Payable		(1,632,255.00)	0.00			(1,632,255.00)	
Subgroup : [A2] Note Payable							
210152	Note Payable - HSG 12/31/15	(9,789.00)	0.00			(9,789.00)	
Subtotal [A2] Note Payable		(9,789.00)	0.00			(9,789.00)	
Subgroup : [A4] Accrued Payroll							
210201	Accrued Salaries & Wages	(91,562.00)	0.00			(91,562.00)	
210207	Accrued Vacation/Holiday Pay	(121,508.00)	0.00			(121,508.00)	
Subtotal [A4] Accrued Payroll		(213,070.00)	0.00			(213,070.00)	
Subgroup : [A6] Accrued Payroll Taxes Payable							
210115	SIT Taxes Payable	(5,452.00)	0.00			(5,452.00)	

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

Account	Description	ADJ	RJE	FINAL
		9/30/2016		9/30/2016
210202	Federal Income Tax Withheld	(16,434.00)	0.00	(16,434.00)
210204	FICA Taxes- EE	(19,418.00)	0.00	(19,418.00)
210205	SUI Taxes Payable	(14,349.00)	0.00	(14,349.00)
210210	FUTA Taxes	(21.00)	0.00	(21.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(55,674.00)	0.00	(55,674.00)
Subgroup : [A12] Other Current Liabilities				
210107	Medicaid Remittance Adjustment	(4,107.00)	0.00	(4,107.00)
210108	Medicare Remittance Adjustment	9,454.00	0.00	9,454.00
210109	Employee Deductions- Garnishments	(206.00)	0.00	(206.00)
210112	Employee Deductions- FSA	(1,956.00)	0.00	(1,956.00)
210113	Employee Deductions- ST/LIFE	(10,273.00)	0.00	(10,273.00)
210114	Employee Deductions- Child Support	(462.00)	0.00	(462.00)
210116	Employee Deductions - AFLAC	(711.00)	0.00	(711.00)
210117	Employee Deductions - Union Dues	(1,380.00)	0.00	(1,380.00)
210118	Resident Trust	(30,481.00)	0.00	(30,481.00)
210160	Uncleared Checks	(57,486.00)	0.00	(57,486.00)
210208	Accrued Real Estate Taxes	(59,574.00)	0.00	(59,574.00)
210216	Accrued Accounting/Audit Fees	(34,857.00)	0.00	(34,857.00)
210218	Accrued Personal Property Taxes	(16,497.00)	0.00	(16,497.00)
210259	Due to Medicaid - Bed Fees	(223,295.00)	0.00	(223,295.00)
210263	Due to Med Equities	(450,000.00)	0.00	(450,000.00)
220200	Deferred Rent	(802,861.00)	0.00	(802,861.00)
Subtotal [A12] Other Current Liabilities		(1,684,692.00)	0.00	(1,684,692.00)
Subgroup : [B4] Other Long-Term Liabilities				
210244	Due to Fifth Third Line	(1,851,147.00)	0.00	(1,851,147.00)
220101	Long Term Loan Payable	(4,350.00)	0.00	(4,350.00)
220400	Long Term Capital Lease	(51,659.00)	0.00	(51,659.00)
Subtotal [B4] Other Long-Term Liabilities		(1,907,156.00)	0.00	(1,907,156.00)
Total [33-34] Liabilities		(5,502,636.00)	0.00	(5,502,636.00)
Group : [35] Equity				
Subgroup : [B6] Cumulated Earnings				
250200	Change in Net Assets	696,394.00	0.00	696,394.00
Subtotal [B6] Cumulated Earnings		696,394.00	0.00	696,394.00
Total [35] Equity		696,394.00	0.00	696,394.00
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 Danbury, LLC**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1				
To allocate director of rehab				
410775	Salaries - Physical Therapy	I.01a	8,089.00	
410777	Salaries - Occupational Therapy		6,915.00	
410779	Salaries - Speech Therapy		4,185.00	
410711	Salaries - Director of Rehab			19,189.00
Total			19,189.00	19,189.00
Reclassifying Journal Entries JE # 2				
To allocate vaca/holiday/sick time				
410775	Salaries - Physical Therapy	I.01b	24,483.00	
410777	Salaries - Occupational Therapy		20,929.00	
410779	Salaries - Speech Therapy		12,668.00	
410782	Vac/Sick/Hol - Therapy			58,080.00
Total			58,080.00	58,080.00
Reclassifying Journal Entries JE # 3				
To reclass Employee Travel				
410228	Travel - Nursing	E.01b	234.00	
410235	Employee Expense-Nursing			234.00
Total			234.00	234.00
Reclassifying Journal Entries JE # 4				
To reclass Retirement Fees				
410241	Pension-Nursing	E.01b	5,454.00	
560135	Employee Benefits/Expense-Admin			5,454.00
Total			5,454.00	5,454.00
Reclassifying Journal Entries JE # 5				
To reclass Employee Health Insurance				
410225	Employee Health Insurance-Nursing	E.01b	299.00	
560125	Employee Health Insurance-Admin		297.00	
410235	Employee Expense-Nursing			299.00
560135	Employee Benefits/Expense-Admin			297.00
Total			596.00	596.00
Reclassifying Journal Entries JE # 6				
To reclass Champion Awards of Milford - employee of the month				
R0002	Champion Awards of Milford	E.01b	36.00	
410235	Employee Expense-Nursing			36.00
Total			36.00	36.00
Reclassifying Journal Entries JE # 7				
To reclass Dues to Chamber of Commerce				
410145	Dues to Chamber of Commerce	E.06b	875.00	
560134	Dues/Subscription-Admin			875.00
Total			875.00	875.00
Reclassifying Journal Entries JE # 8				
To reclass movable equipment				
120306	Furniture, Fixtures & Equipment	K.02	27,817.00	

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Danbury, 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
120304	Building & Improvements			27,817.00
Total			<u>27,817.00</u>	<u>27,817.00</u>

Reclassifying Journal Entries JE # 9
 Reclass interest on line of credit recorded as amortization

R0004	Interest on line of credit		5,186.00	
590009	Amortization			5,186.00
Total			<u>5,186.00</u>	<u>5,186.00</u>

Reclassifying Journal Entries JE # 10
 Reclass copier maintenance

560905	Copier- Maintenance Agreement		133.00	
560906	Copier Lease-Adm			133.00
Total			<u>133.00</u>	<u>133.00</u>



MYERS AND STAUFFER
L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
Prepared By:
Reviewed By:
Workpaper Date: 2/7/2017
Run Date: 2/7/2017

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