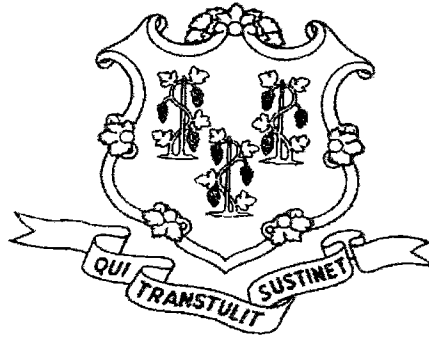


# State of Connecticut



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

Name of Facility (as licensed) Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavilion	
Address (No. & Street, City, State, Zip Code) 2028 Bridgeport Ave, Milford, CT 06460	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2410	RHNS	(Specify)	Medicare Provider 075213
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Medicaid Provider Numbers:	CCNH 8896	RHNS	ICF-IID
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**For Department Use Only**

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

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**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford B, dba Golden Hill Re	2410	9/30/2017	1	37

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

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavilion [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator)			Printed Name (Owner)		
Ted Vinci					
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires	
				/ /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavilion		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 2028 Bridgeport Ave, Milford, CT 06460				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/9/2018	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 203-877-0371		Report for Year Ended 9/30/2017		Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Milford B, dba Golden Hill Rehab Pav			Address (No. & Street, City, State, Zip ) 2028 Bridgeport Ave, Milford, CT 06460		
License Numbers:	CCNH 2410	RHNS	(Specify)	Medicare Provider No. 075213	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No      If "Yes," explain fully.					
<b>Administrator</b>					
Name of Administrator Ted Vinci			Nursing Home Administrator's License No.:	0748	
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 Milford B, dba Golden Hill	2410	9/30/2017	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 Milford B, dba Golden Hill Reh	License No. 2410	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	<input checked="" type="radio"/>	Rent, Insurance, call management	Various	455,314	455,314
Cheshire, LLC dba Cheshire Regional Rehab Center	745 Highland Avenue, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	Regional Liason, central billing office	Various	46,355	46,355
Stamford, LLC dba Long Ridge Post-Acute Care	710 Long Ridge Road, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	Zirmed Billing Software	Various	545	545
Newington, LLC dba Newington Rapid Recovery	240 Church St, Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>	Loan Interest, MDS Shared Staff, Bank Fees	Various	1,584,470	1,584,470
Traditions Senior Management	24641 US Highway 19 North - Clearwater FL, 33763	<input type="radio"/>	<input checked="" type="radio"/>	Internet, Recruitment, IT Support	Various	71,655	71,655
Milford O, LLC dba West River Rehab Center	245 Orange Ave, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Shared Staff- Nursing, MDS, Reception, Ma	Various	106,076	106,076
		<input type="radio"/>	<input type="radio"/>				
		<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 Milford B, dba Golden H	License No. 2410	Report for Year Ended 9/30/2017	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 Milford B, dba Golden Hill Rehab P		2410		9/30/2017		6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Canon Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Copier	06/01/15	60 months	6,757	6,757	
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>							<input type="radio"/> Yes	<input type="radio"/> No
<b>Total ***</b>							<b>6,757</b>	<b>6,757</b>

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

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

Name of Facility Senior Philanthropy of Milford B, c	License No. 2410	Report for Year Ended 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

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

Services Provided by This Firm (*describe fully*)

1 Pharmacy Bill Audits	\$ 2,000
2 403b (EE 401k) Audit	\$ 464
3 Medicaid and Medicare Cost Report Preparation	\$ 9,379
4	\$
Charge for Services Provided	
	\$ 11,843

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Page 15, Line 1d

**Legal Services Information**

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

Address (*No. & Street, City, State, Zip Code*)  
 1  
 2  
 3  
 4  
 5

Services Provided by This Firm (*describe fully*)

1	\$
2	\$
3	\$
4	\$
5	\$
Charge for Services Provided	
	\$

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 Bryan & Harr	PO Box 14860, Surfside Beach, SC 29587	
2 CT Corporation	PO Box 4349, Carol Stream, IL 60197	
3 Goldman Gruder & Woods	200 Connecticut Ave, Norwalk, CT 06854	
4 Price Benowitz, LLP	440 Monticello Ave #1830A, Norfolk, VA 23510	
5 Ryan Ryan Deluca, LLP	707 Summer St, Stamford, CT 06901	
6 Sedgwick CMS Inc	PO Box 14478, Lexington, KY 40512	
7 Eagle Lake Foundation	24641 US HWY 19 , Clearwater, FL 33763	
8 State of Connecticut		

Services Provided by This Firm	Charge for Service Provided
1 Start up - Legal Service (Self-disallow)	5,225
2 Domestic Representation (Self-disallow)	308
3 Start up - Legal Service (Self-disallow)	16,172
4 Deleted Duplicate Inv- Last year	(1,451)
5 Start up- Legal Service (Self-disallow)	10,458
6 Legal Refund (Self-disallow)	(5,528)
7 Loan Renewal Legal Fees	56.25
8 Conservator Fees (Self-disallow)	1,555
Total	26,794

**Schedule of Resident Statistics**

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2017	9/30/2017		
Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavilion	2410	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total	Total
1. Certified Bed Capacity					
A. On last day of PREVIOUS report period	120	120		120	120
B. On last day of THIS report period	120	120		120	120
2. Number of Residents					
A. As of midnight of PREVIOUS report period	60	60		60	60
B. As of midnight of THIS report period	100	100		100	100
3. Total Number of Days Care Provided During Period					
A. Medicare	3,092	3,092		3,092	3,092
B. Medicaid (Conn.)	22,567	22,567		22,567	22,567
C. Medicaid (other states)					
D. Private Pay	1,247	1,247		1,247	1,247
E. State SSI for RCH					
F. Other (Specify)	2,038	2,038		2,038	2,038
G. Total Care Days During Period (3A thru F)	28,944	28,944		28,944	28,944
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	4	4		4	4
5. Total Resident Days (3G + 4A + 4B)	28,948	28,948		28,948	28,948

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

Name of Facility Senior Philanthropy of Milford B, dba Golden			License No. 2410			Report for Year Ended 9/30/2017			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH		CCNH	RHNS		CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	12		76			12							
Per Diem Rate													
a. One bed rm.	Various		246.05			494.40							
b. Two bed rms.	Various		246.05			461.23							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								2,676	2,676				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								3,429	3,429				
2. Restorative Treatments													
C. Other								8,248	8,248				
D. Total Physical Therapy Treatments								14,353	14,353				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								510	510				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								644	644				
2. Restorative Treatments													
C. Other								2,673	2,673				
D. Total Speech Therapy Treatments								3,827	3,827				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								2,572	2,572				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								2,805	2,805				
2. Restorative Treatments													
C. Other								8,862	8,862				
D. Total Occupational Therapy Treatments								14,239	14,239				

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Milford B, dba Golden Hill Rehab Pa	2410	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No				
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	109,706	2,048				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	167,143	6,013				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	321,491	17,192				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	196,748	13,184				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	29,783	2,002				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services	86,702	4,661				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	193,342	4,220				
b. RN						
1. Direct Care	592,360	8,905				
2. Administrative**	165,270	2,969				
c. LPN						
1. Direct Care	805,141	28,498				
2. Administrative**						
d. Aides and Attendants	987,097	61,834				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	107,320	4,320				
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	66,023	2,680				
n. Marketing	44,094	1,000				
o. Other (Specify)						
See Attached Schedule	71,281	1,927				
<i>A-13. Total Salary Expenditures</i>	3,943,501	161,452				

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

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

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



Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Salaries Respiratory Therapist	\$ 9,900	243				
Salaries - Admissions Coordinator	\$ 61,381	1,684				
<b>Total</b>	<b>\$ 71,281</b>	<b>1,927</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

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

**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 Milford B, dba Golden Hill Rehab Pavilion		2410		9/30/2017		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section I - Operators/Owners</b>									
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

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

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

Name	Name of Facility (as licensed)		License No.	Report for Year Ended	Line Where Claimed on Page 10	Total Hours Worked	Full Description of Services Rendered	Fringe Benefits and/or Other Payments (describe fully)	Total Hours Worked	Name and Address of All Other Employment**	Total Hours Worked	of Compensation Received
	Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavilion											
	Salary Paid											
	CCNH	RHNS (Specify)										
<b>Section III - Administrators***</b>				2410	9/30/2017						12	37
Renata Coccozza (10/1/16 - 10/8/16)	1,523		Non-Discrim.		64 A2	64	Administrator					
Carol Mortensen (10/3/16 - 11/11/16)	8,335		Non-Discrim.		136 A2	136	Administrator					
Ted Vinci (10/28/16 - current)	99,848		Non-Discrim.		1,848 A2	1,848	Administrator					
<b>Section IV - Assistant Administrators</b>												

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Milford B, dba Golden Hill F	2410	9/30/2017	13	37		
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	24,609	455				
2. Dentist	11,076	55				
3. Pharmacist	11,300	180				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	327,150	57,412				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	45,996	480				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	149	1				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
Cardiologist	5,000	20				
9. Speech Therapist						
a. Resident Care	119,069	15,308				
b. Other						
10. Occupational Therapist						
a. Resident Care	257,452	56,956				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	(4,321)	(453)				
2. Administrative***	59,034	787				
b. LPN						
1. Direct Care	70,429	717				
2. Administrative***						
c. Aides	17,466	670				
d. Other						
12. Other (Specify)						
See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>944,409</b>	<b>132,588</b>				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Milford B, dba Golden Hill Reha		2410	9/30/2017		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
DR Channa Parera PO Box 1127, Orange Ct 06477	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Partners Pharmacy, PO Box 9689, Uniondale, NY 11555	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
Tami Reilly, 122 Allen Hill Rd, Brimfield, MA 01010	R.N. Administrative	<input type="radio"/>	<input checked="" type="radio"/>			
Dr. Anuruddha Walaliyada, 12 Cooke Road, Wallingford, CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Dr Jasdeep Sidana 849 Boston Post Rd, Milford CT 06460	Contracted Service Physician	<input type="radio"/>	<input checked="" type="radio"/>			
Cardiology Physicians of Fairfield, PO Box 848538, Boston, MA 02284	Cardiologist	<input type="radio"/>	<input checked="" type="radio"/>			
CT Mental Health, 270 Farmington Ave, CT 06032	Physician Service	<input type="radio"/>	<input checked="" type="radio"/>			
Healthcare Service Group, 3220 Tillman Dr Suite 300, Bensalem, PA 19020	Dietitian	<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"/>			
Health Drive Dental Group, 888 Worcester St. #130, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
Encore Rehabilitation Services, 33533 W 12 Mile Road Suite 290, Farmington Hills, MI 48331	PT/OT/ST	<input type="radio"/>	<input checked="" type="radio"/>			
ReadyNurse Staffing, PO Box 301076, Dallas, TX 75303	RN, LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>			
Maxim Staffing Solutions, 12558 Collections Center Drive, Chicago IL 60693	RN, LPN, & Aides	<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.

**Annual Report of Long-Term Care Facility**

CSP-15 Rev. 10/2005

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

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Milford B, dba Golden H	2410	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 458,598	458,598			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 66,381	66,381			
4. Social Security (F.I.C.A.)	\$ 281,915	281,915			
5. Health Insurance	\$ 306,942	306,942			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 2,507	2,507			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 502	502			
8. Uniform Allowance	\$ 28,618	28,618			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 5,725	5,725			
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 565,404	565,404			
<b>d. Accounting and Auditing</b>	\$ 11,843	11,843			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 26,794	26,794			
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 12,682	12,682			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 56,530	56,530			
2. Cellular Phones	\$ 1,766	1,766			
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$ 912	912			
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 520,181	520,181			
<b>Subtotal</b>	\$ 2,347,300	2,347,300			

\* 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 Milford B, dba Golden Hill Rehab Pavilion  
9/30/2017

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Employee Food (Self-disallow)	\$ 2,475		
Staff Appreciation/Employee of the month (Self-disallow)	\$ 291		
Holiday Funds (Self-disallow)	\$ 510		
Employee Expense - Marketing (Self-disallow)	\$ 335		
Administrator hotel expense (Self-disallow)	\$ 322		
Parking Expense (Self-disallow)	\$ 21		
Employee Expense	\$ 17		
Employee Physicals	\$ 124		
Employee Drug Testing	\$ 1,131		
Employee Assistance Program - Carebridge	\$ 499		
<b>Total</b>	<b>\$ 5,725</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford B, dba Golden Hill Re	2410	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	2,347,300	2,347,300		
<b>l. Travel and Entertainment</b>				
1. Resident Travel and Entertainment \$				
2. Holiday Parties for Staff \$	294	294		
3. Gifts to Staff and Residents \$				
4. Employee Travel \$	192	192		
5. Education Expenses Related to Seminars and Conventions \$	1,415	1,415		
6. Automobile Expense ( <i>not purchase or depreciation</i> ) \$	(190)	(190)		
7. Other ( <i>Specify</i> ) See Attached Schedule				
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted ( <i>all such expenses</i> ) \$	6,567	6,567		
2. Advertising Telephone Directory ( <i>all such expenses</i> )*** \$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	4,248	4,248		
4. Fund-Raising*** \$				
5. Medical Records \$	140	140		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** \$				
7. Postage \$	3,469	3,469		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	11,904	11,904		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$				
9. Subscriptions \$	1,598	1,598		
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> ) \$	140,033	140,033		
12. Administrative Management Services** \$	249,328	249,328		
13. Other ( <i>Specify</i> ) See Attached Schedule	88,858	88,858		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,855,156	2,855,156		

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

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

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



Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Media Advertising-Mkt	\$ 1,075		
Special Events-Mkt	\$ 1,350		
Collateral Material-Mkt	\$ 532		
Promo Items-Mkt	\$ 1,291		
<b>Total Other Advertising</b>	<b>\$ 4,248</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care Facilities membership dues	\$ 8,189		
Long Term Care Mutual Aid Dues	\$ 466		
Dues/Subscriptions-Mkt (Self-disallow)	\$ 3,249		
<b>Total Dues</b>	<b>\$ 11,904</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Background Checks-Nursing Admn	\$ 79		
Software Expense - Nursing Adm	\$ 27,365		
Licenses/Permits-Nursing Admn	\$ 640		
Background Checks-Nursing	\$ 1,031		
Background Checks-Dietary	\$ 634		
Dues/Subscriptions-Dietary	\$ 637		
Licenses/Permits-Dietary	\$ 200		
Background Checks-Hskp	\$ 104		
Background Checks-Maint	\$ 397		
Licenses & Permits-Trans	\$ 111		
Background Checks-Activities SNF	\$ 25		
Background Checks-Admin	\$ 79		
Licenses/Permits	\$ 240		
Patient Trust Bond	\$ 1,032		
Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 1,259		
Equipment Minor-Adm	\$ 170		
Internet Access-Adm	\$ 16,361		
Records Storage - Adm	\$ 2,990		
Parking Space - Adm (Self-disallow)	\$ (300)		
Equipment Rental-Adm	\$ 876		
Misc Decor-Adm (Self-disallow)	\$ 651		
Collection Fees/Credit Card Fees (Self-disallow)	\$ 445		
Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 25,787		
Bank Service Charges-Adm	\$ 7,463		
Employee/Guest meals (Self-disallow)	\$ 582		
<b>Total Other Administrative and General</b>	<b>\$ 88,858</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Senior Philanthropy of Milford B, dba Go	License No. 2410	Report for Year Ended 9/30/2017	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Traditions Senior Management, 24641 US Highway 19 North - Clearwater FL, 33763	249,328	All operation 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 Milford B, dba Golden Hill Reh	2410	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 267,113	267,113		
2. Non-Food Supplies	\$ 12,006	12,006		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 99,758	99,758		
c. Management Services**	\$			
d. Other (Specify) _____	\$ 3,016	3,016		
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 381,893</b>	<b>381,893</b>		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify cost.				
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford B, dba Golden Hill Reha		2410	9/30/2017	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	4,158	4,158	
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)		\$	105,065	105,065	
c. Management Services**		\$			
d. Other (Specify) Equipment Minor & Laundry Supplies		\$	2,081	2,081	
3E. <b>Total Laundry Expenditures</b> (3a + b + c + d)		\$	111,304	111,304	
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 Milford B, dba Golden		2410	9/30/2017		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
	b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel Amt. \$	88,105	88,105		
	c. Management Services*	\$				
	d. Other ( <i>Specify</i> ) Equipment Minor & Cleaning supplies	\$	5,989	5,989		
4E.	<b>Total Housekeeping Expenditures</b> (4a + b + c + d)	\$	94,094	94,094		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	138,502	138,502		
	b. Medicine Cabinet Drugs	\$	19,558	19,558		
	c. Medical and Therapeutic Supplies	\$	143,230	143,230		
	d. Ambulance/Limousine***	\$	16,333	16,333		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	12,574	12,574		
	f. X-rays and Related Radiological Procedures***	\$	8,527	8,527		
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
	h. Laboratory***	\$	19,758	19,758		
	i. Recreation	\$	19,201	19,201		
	j. Other (Specify)**** See Attached Schedule	\$	153,745	153,745		
5K.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	531,428	531,428		

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

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

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

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

**Schedule of Other Resident Care**

Description	CCNH	RHNS	(Specify)
	-		
Minor Equipment & Supplies - Therapy	\$ 9,823		
IV Supplies - Medicaid	\$ 9,310		
IV Drugs - Medicare (Self-disallow)	\$ 14,026		
Medical Equipment Rental	\$ 64,027		
Minor Equipment - Nursing	\$ 45,851		
IV Drugs - Managed Care (Self-disallow)	\$ 7,594		
IV Drugs - Medicaid	\$ 177		
Medical Waste Disposal	\$ 1,537		
Therapy Software Costs	\$ 1,400		
<b>Total Other Resident Care</b>	<b>\$ 153,745</b>	<b>\$ -</b>	<b>\$ -</b>

**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 Milford B, dba Golden Hill Rehab Pavilion		2410		9/30/2017		21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Healthcare Service Group	Suite 300, Bensalem PA 19020	O	O		Dietary Department Management	99,758			18	3b
Healthcare Service Group	Suite 300, Bensalem PA 19020	O	O		Housekeeping	88,105			20	4b
Rinaldi Linen Service	47 Commons Court, Waterbury, CT 06704	O	O		Laundry	95,417			19	4b
Healthcare Service Group	Suite 300, Bensalem PA 19020	O	O		Laundry	9,648			19	4b
Healthcare Service Group	Suite 300, Bensalem PA 19020	O	O		Maintenance Department Management	12,443			22	6f
Total Lawn Care & More, LLC	15 Clark St., Apt 1, Milford, CT 06460	O	O		Ground Maintenance	24,859			22	6f
CWPM, LLC	25 Norton Pl, Plainville, CT 06062	O	O		Trash Removal Services	35,435			22	6f
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Senior Philanthropy of Milford B, dba Golden	2410	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 53,911	53,911				
b. Heat	\$ 13,589	13,589				
c. Light & Power	\$ 97,208	97,208				
d. Water	\$ 8,549	8,549				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 6,757	6,757				
f. Other ( <i>itemize</i> )	\$ 162,827	162,827				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 342,841</b>	<b>342,841</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 30,468	30,468				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 82,723	82,723				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 113,191</b>	<b>113,191</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$</b>					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 725,148	725,148				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 95,680	95,680				
c. Personal property taxes	\$ 6,689	6,689				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 940,708</b>	<b>940,708</b>				

\* 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	\$ 14,082		
Interco Contracted Services-Maint	\$ 6,125		
Electrical-Maint	\$ 5,362		
Plumbing-Maint	\$ 24,191		
HVAC/Boiler Maint	\$ 9,072		
Paint-Maint	\$ 4,205		
Alarm Inspection-Maint	\$ 3,829		
Alarm Repairs-Maint	\$ 5,919		
Grounds Maintenance-Maint	\$ 24,898		
Sprinklers-Maint	\$ 914		
Elevator-Maint	\$ 14,638		
Pest Control-Maint	\$ 2,124		
Maint Contracts- Generator	\$ 2,501		
Waste Disposal -Grease/Trash	\$ 39,670		
Copier- Maintenance Agreement	\$ 5,297		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 162,827</b>	<b>\$ -</b>	<b>\$ -</b>



Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavilion  
9/30/2017

**Schedule of Land Improvements Acquired during this report period**

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

**Schedule of Building Improvements Acquired during this report period**

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/1/2016	Asbestos Removal	\$ 41,926	15	\$ 2,795
10/1/2016	Building Reno	\$ 190,744	15	\$ 12,716
3/30/2017	Roof Hatch	\$ 6,785	15	\$ 452
3/1/2017	Lighting	\$ 86,122	15	\$ 5,741
<b>Total additions for Building Improvement</b>		\$ 325,577		\$ 21,704 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

**Schedule of Non-Movable Equipment Acquired during this report period**

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report peric

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/1/2016	Resident Room Furniture	\$ 100,905	7	\$ 14,415
11/17/2016	Ice Maker	\$ 6,365	5	\$ 1,273
<b>Total additions for Movable Equipmen</b>		<b>\$ 107,270</b>		<b>\$ 15,688</b> *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		<b>\$ -</b>		<b>\$ -</b> **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report peri

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

	Date Acquired	Method	Life	Historical Cost	9/30/2016 Expense	9/30/2016 Accum Deprec.	9/30/2017 Expense	9/30/2017 Accum Deprec.	Net Book Value
<b>Building Improvements</b>									
<i>2015 Additions</i>									
Doors	6/10/2015	S/L	15	5,728	382	573	382	955	4,773
				5,728	382	573	382	955	4,773
<i>2016 Additions</i>									
Bathroom Renovation	11/12/2015	S/L	15	59,800	3,987	3,987	3,987	7,973	51,827
Elevator Repairs	11/15/2015	S/L	15	7,351	490	490	490	980	6,371
Doors	11/22/2015	S/L	15	8,100	540	540	540	1,080	7,020
New Electronic Door Edge	2/12/2016	S/L	15	4,852	323	323	323	647	4,205
Elevator Repairs	2/12/2016	S/L	15	1,894	126	126	126	253	1,641
Replace Sill of Elevator	2/16/2016	S/L	15	5,792	386	386	386	772	5,019
Elevator Packing	6/21/2016	S/L	15	2,873	192	192	192	383	2,490
3 Fire Dampers & Doors	4/22/2015	S/L	15	1,250	83	83	83	167	1,083
Outlets & Circuits	2/13/2015	S/L	15	762	51	51	51	102	660
3rd Floor Renovation	8/1/2016	S/L	15	24,833	1,656	1,656	1,656	3,311	21,522
Replace Tanks	9/30/2016	S/L	15	7,125	475	475	475	950	6,175
Replace Taco Pump	9/30/2016	S/L	15	1,098	73	73	73	146	951
				125,729	8,382	8,382	8,382	16,764	108,965
<i>2017 Additions</i>									
Asbestos Removal	10/1/2016	S/L	15	41,926	-	-	2,795	2,795	39,131
Building Reno	10/1/2016	S/L	15	190,744	-	-	12,716	12,716	178,028
Roof Hatch	3/30/2017	S/L	15	6,785	-	-	452	452	6,333
Lighting	3/1/2017	S/L	15	86,122	-	-	5,741	5,741	80,381
				325,577	-	-	21,705	21,705	303,872
<b>Total Building Improvements</b>									
				457,034	8,764	8,955	30,469	39,424	417,610
<b>Vehicles</b>									
<i>2015 Additions</i>									
2015 Ford Transit 250 -10 Passenger Wagon	5/1/2015	S/L	5	40,257	8,051	12,077	8,051	20,129	20,128
				40,257	8,051	12,077	8,051	20,129	20,128
<i>2016 Additions</i>									
Corporate Fleet -taxable value	5/16/2016	S/L	5	1,110	222	222	222	444	666
<i>2017 Additions</i>									
Corporate Fleet - taxable value	5/1/2017	S/L	5	1,693	-	-	339	339	1,354

Total Vehicles

43,060	8,273	12,299	8,612	20,912	22,149
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Moveable Equipment

Prior Owners Moveable Equipment (Fully Depreciated Assets Removed)

701,227	47,954	445,054	31,006	476,060	225,167
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Asset Additions 10/1/2014-3/31/2015

25,570	1,816	4,540	1,816	6,356	19,214
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<b>2015 Additions</b>												
Sonic Wall	4/30/2015	S/L	15	3,609	241	361	241	601	3,007			
Canon Copiers @2	5/30/2015	S/L	5	20,722	4,144	6,216	4,144	10,361	10,361			
Slings	6/1/2015	S/L	5	9,647	1,929	2,894	1,929	4,824	4,823			
HVAC @ 2	6/19/2015	S/L	10	13,000	1,300	1,950	1,300	3,250	9,750			
AHT Software	7/1/2015	S/L	3	3,022	1,007	1,511	1,007	2,519	503			
Kitchen AC	7/24/2015	S/L	10	3,485	349	523	349	871	2,614			
Bladder Scanner	8/25/2015	S/L	5	7,300	1,460	2,190	1,460	3,650	3,650			
				60,785	10,430	15,645	10,430	26,076	34,709			
<b>2016 Additions</b>												
Fire Control Panel	11/30/15	S/L	10	3,520	352	352	352	704	2,816			
Scale	2/24/15	S/L	5	1,329	266	266	266	532	797			
Laptop	1/20/15	S/L	5	739	148	148	148	296	443			
HVAC	12/15/15	S/L	10	(6,500)	(650)	(650)	(650)	(1,300)	(5,200)			
TV & Wall Mount	11/23/15	S/L	5	790	158	158	158	316	474			
TVs	12/18/15	S/L	5	1,258	252	252	252	503	755			
Laptop Computer Cart	11/12/15	S/L	5	1,536	307	307	307	614	922			
Snow Blower	11/4/15	S/L	5	656	131	131	131	262	394			
Thermopatch Name Tagging Clothing	2/11/15	S/L	10	1,495	150	150	150	299	1,196			
Computer	1/9/15	S/L	5	861	172	172	172	345	517			
Printer	9/3/15	S/L	5	928	186	186	186	371	557			
Computer	1/28/15	S/L	5	996	199	199	199	398	598			
Cards & Card Printer	1/15/15	S/L	5	1,142	228	228	228	457	685			
Computers	1/14/15	S/L	5	3,109	622	622	622	1,244	1,865			
Nurse Call Box	10/28/15	S/L	10	600	60	60	60	120	480			
Kiosks/Computers	1/25/16	S/L	5	2,136	427	427	427	854	1,282			
Therapy Equipment	1/25/16	S/L	5	14,680	2,936	2,936	2,936	5,872	8,808			
2 Beds	2/1/16	S/L	10	3,712	371	371	371	742	2,969			
Mattress	2/10/16	S/L	10	1,344	134	134	134	269	1,075			
Shower Gurney	2/19/15	S/L	10	741	74	74	74	148	593			
Dig Scale	6/1/15	S/L	5	550	110	110	110	220	330			
Wheelchair Scale	10/1/15	S/L	10	1,383	138	138	138	277	1,107			
Mattresses	3/8/16	S/L	10	1,043	104	104	104	209	834			
Mattress Package	12/1/15	S/L	10	1,274	127	127	127	255	1,019			
Computer Touch Screen Kiosk	2/9/16	S/L	5	1,984	397	397	397	794	1,190			
Ice Maker	3/21/16	S/L	5	1,737	347	347	347	695	1,042			
Vital Machine	4/1/16	S/L	5	3,890	778	778	778	1,556	2,334			
Walk in Cooler Door	4/15/16	S/L	10	3,350	335	335	335	670	2,680			
Repipe Lines & Floor around Dishwasher	4/26/16	S/L	5	6,600	1,320	1,320	1,320	2,640	3,960			
Dishwasher Hood	4/26/16	S/L	5	1,385	277	277	277	554	831			
Phone System Maintenance	5/3/16	S/L	5	1,005	201	201	201	402	603			
APC Smart-Ups	5/3/16	S/L	5	1,154	231	231	231	462	693			

Mechanical Chair Scale	6/1/16	S/L	10	543	54	54	54	109	434
Telephone Set up/Equip	3/31/16	S/L	5	5,191	1,038	1,038	1,038	2,076	3,114
Telephone Equip	6/23/16	S/L	5	2,283	457	457	457	913	1,370
Fire Smoke Door Mait	7/27/15	S/L	15	4,742	316	316	316	632	4,110
Replace/Fix Hot Water Tank	2/26/15	S/L	15	1,617	108	108	108	216	1,401
AC Units	7/8/15	S/L	15	997	66	66	66	133	864
Access Doors	8/21/15	S/L	10	970	97	97	97	194	776
New Wires 7 Contactor for AC in Kitchen	9/28/15	S/L	5	829	166	166	166	332	497
Double Sided Signs	4/1/15	S/L	5	1,375	275	275	275	550	825
Replace Outlets	3/29/15	S/L	5	693	139	139	139	277	416
Replaced Lamps in Parking Lot	7/12/15	S/L	5	1,257	251	251	251	503	754
New amp sub panel for new copy machine circuits	9/21/15	S/L	5	1,233	247	247	247	493	740
Fixed broken conduit for trash compactor	9/21/15	S/L	5	1,096	219	219	219	438	657
New Outlets for air cleaners	10/22/15	S/L	5	1,356	271	271	271	542	813
Condensor	7/22/16	S/L	10	3,403	340	340	340	681	2,723
Domestic Recir Pump	7/22/16	S/L	10	1,098	110	110	110	220	878
Sink, Faucet & Piping	9/30/16	S/L	10	1,269	127	127	126.90	254	1,015
				90,376	15,170	15,170	15,170	30,340	60,036
<b>2017 Additions</b>									
Resident Room Furniture	10/1/16	S/L	7	100,905	-	-	14,415	14,415	86,490
Ice Maker	11/17/16	S/L	5	6,365	-	-	1,273	1,273	5,092
				107,270	-	-	15,688	15,688	91,582
<b>Total Moveable Equipment</b>				985,227	75,370	480,409	74,110	554,520	430,708
<b>Total for 2017</b>				1,485,321	97,408	501,664	113,191	614,855	870,466



**Amortization Schedule\***

Name of Facility Senior Philanthropy of Milford B, dba Golden Hill Rehab Pa	Date of Acquisition		License No. 2410	Report for Year Ended 9/30/2017			Page 24	of 37		
	Month	Year		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate Amortization %
<b>A. Organization Expense</b>										
1.										
2.										
3.										
A-4. Subtotal										
<b>B. Mortgage Expense</b>										
1.										
2.										
3.										
B-4. Subtotal										
<b>C. Leasehold Improvements and Other</b>										
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
C-4. Subtotal										
<b>D. Total Amortization</b>										

\* Straight-line method must be used.

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

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

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

Name of Facility Senior Philanthropy of Milford B, dba	License No. 2410	Report for Year Ended 9/30/2017	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	120				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
2028 Bridgeport Ave LLC	Building	04/01/15	123 months	725,148	

**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 Milford B, dba		2410	9/30/2017		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page )

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

Name of Facility		License No.		Report for Year Ended		Page	of
Senior Philanthropy of Milford B, d		2410		9/30/2017		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	195,423	195,423	
Other Interest & Interest on line of credit							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	195,423	195,423	
14. Insurance							
a. Insurance on Property (buildings only)				\$	8,546	8,546	
b. Insurance on Automobiles				\$	3,517	3,517	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	50,719	50,719	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	7,995	7,995	
D&O and Crime Policy							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	70,777	70,777	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	10,411,534	10,411,534	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford B, dba Golden Hill Rehab Pavil				2410	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 44,094	44,094		
<b>Page 13 - Professional Fees</b>							
5.	13	B8c	Resident Care Physicians **	\$ 149	149		
6.	13	B10a	Occupational Therapy	\$ 257,452	257,452		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 565,404	565,404		
10.	15	1e	Accounting & Legal	\$ 26,738	26,738		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 326	326		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 4,248	4,248		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 56,342	56,342		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 36,351	36,351		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 991,104	991,104		

\* 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	\$ 44,094		
<b>Total Other Salaries Adjustment</b>			\$ 44,094	\$ -	\$ -

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 1,259		
16	m13	Parking Space - Adm (Self-disallow)	\$ (300)		
16	m13	Misc Decor-Adm (Self-disallow)	\$ 651		
16	m13	Collection Fees/Credit Card Fees (Self-disallow)	\$ 445		
16	m13	Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 25,787		
16	m13	Employee/Guest meals (Self-disallow)	\$ 582		
16	m8	Dues/Subscriptions-Mkt (Self-disallow)	\$ 3,249		
See	Attached	Marketing Disallowances	\$ 724		
15	1a9	Employee Food (Self-disallow)	\$ 2,475		
15	1a9	Staff Appreciation/Employee of the month (Self-disallow)	\$ 291		
15	1a9	Holiday Funds (Self-disallow)	\$ 510		
15	1a9	Employee Expense - Marketing (Self-disallow)	\$ 335		
15	1a9	Administrator hotel expense (Self-disallow)	\$ 322		
15	1a9	Parking Expense (Self-disallow)	\$ 21		
<b>Total Other A&amp;G Adjustments</b>			\$ 36,351	\$ -	\$ -

Senior Philanthropy of Milford B, LLC  
 Marketing Disallowance  
 September 30, 2017

<u>Page</u>	<u>Line</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>
15	1.a.1	490123	Workers Comp-Mkt	-
15	1.a.3	490122	Payroll Taxes-Mkt-SUI	-
15	1.g	490901	Office Supplies-Mkt	124
15	1.g	490920	Forms/Printing-Mkt	600
<b>Total Page 15 Marketing Disallowance</b>				<b>724</b>
16	1.4	490950	Mileage Reimbursement-Mkt	-
16	1.5	490133	Training/Seminars/Courses-Mkt	-
16	m.7	490930	Postage-Mkt	-
<b>Total Page 16 Marketing Disallowance</b>				<b>-</b>
<b>Disallowed Marketing Department Expenses</b>				<b>\$ 724</b>

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

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	249,328 TB Linked
Patient Days	28,944 Page 8 of C/R
<b>Amount Per Patient Day</b>	<b>\$ 8.6142</b>
2016 PPD Allowance Per Rate Agreement	6.60
2017 CPI Increase	0.07
PPD Allowance 9/30/2017	6.67
<b>Amount over (Under)</b>	<b>\$ 1.9466</b>
Total Days	28,944 Page 8 of C/R
<b>Disallowed Management Fee</b>	<b>\$ 56,342</b>



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

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

Total Bed Capacity	120
# 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	\$ 1,766
Allowable Cell Phone expense	\$ 1,440
<b>Disallowed Cell Phone expense</b>	<b><u>\$ 326</u></b> 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 Milford B, dba Golden Hill Rehab Pa			2410	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 991,104	991,104		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 138,502	138,502		
28.	20	5d	Ambulance/Limousine	\$ 16,333	16,333		
29.	20	5f	X-rays, etc	\$ 8,527	8,527		
30.	20	5h	Laboratory	\$ 19,758	19,758		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 12,574	12,574		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 27,651	27,651		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	IV8	Vending Machine Revenue	\$ 430	430		
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	\$ 1,070	1,070		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 1,215,949	1,215,949		

\*\*\* 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 Milford B, dba Golden Hill Rehab Pavilion  
 9/30/2017

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV in Excess	\$ 6,031		
20	5j	IV Drugs - Medicare (Self-disallow)	\$ 14,026		
20	5j	IV Drugs - Managed Care (Self-disallow)	\$ 7,594		
<b>Total Other Ancillary Costs</b>			<b>\$ 27,651</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14C3	D&O Insurance	\$ 1,070		
<b>Total Other Adjustments</b>			\$ 1,070	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Senior Philanthropy of Milford B, LLC  
Disallowance Schedule for Cable TV  
September 30, 2017**

Pg. 29b

	<u>Amount</u>
Total Cable TV Expense acct #560717	\$ 9,631 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
<b>Disallowed Cable TV</b>	<b><u><u>\$ 6,031</u></u></b>

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Milford B, dba Go 2410		9/30/2017		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 9,466,572	9,466,572			
b. Medicaid Room and Board Contractual Allowance **	\$ (3,928,683)	(3,928,683)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,250,289	1,250,289			
b. Medicare Room and Board Contractual Allowance **	\$ 595,951	595,951			
4. a. Private-Pay Residents and Other	\$ 1,394,933	1,394,933			
b. Private-Pay Room and Board Contractual Allowance **	\$ (220,135)	(220,135)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 118,214	118,214			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 73,782	73,782			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 611,366	611,366			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 330,104	330,104			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 241,037	241,037			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 219,338	219,338			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 624,674	624,674			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 284,352	284,352			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (1,393,095)	(1,393,095)			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (840,171)	(840,171)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 8,828,528	8,828,528			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 11	11			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 430	430			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 441	441			
<b>VI. Total All Revenue</b> (III +V)	\$ 8,828,969	8,828,969			

\* 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)
		-		
30I6a	Laboratory- MCR A-SNF	\$ 24,655		
30I6a	IV Therapy-MCR A-SNF	\$ 26,317		
30I6a	XRay MRA	\$ 9,884		
30I6a	Contractual Adj-Ancill-MCR A-SNF	\$ (1,206,508)		
30I6a	Sequestration - MCR B	\$ (3,310)		
30I6a	Contractual Adj- Ancill- MCR B-SNF	\$ (244,133)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (1,393,095)</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30I6b	Laboratory- MCD- SNF	\$ 22		
30I6b	IV Therapy-MCD-SNF	\$ 13,571		
30I6b	Contractual Adj- Ancillaries- MCD-SNF	\$ (486,118)		
30I6b	IV Therapy-Hospice-SNF	\$ 45		
30I6b	Contractual Adj- Ancill- Hospice-SNF	\$ (1,502)		
30I6b	Cont Adjmt Ancillary VA	\$ 1,654		
30I6b	Lab HMO	\$ 7,724		
30I6b	IV THERAPY	\$ 5,737		
30I6b	Radiology HMO	\$ 2,870		
30I6b	Evercare Revenue - A	\$ 2,115		
30I6b	Sequestration - HMO	\$ (393)		
30I6b	Contractual Adj Ancillary HMO	\$ (385,896)		
<b>Total Other Resident Revenue</b>		<b>\$ (840,171)</b>	<b>\$ -</b>	<b>\$ -</b>

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30IV5	Interest Income		\$ 11		
<b>Total Interest Income</b>			<b>\$ 11</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30IV8	Vending Machine Revenue (Self-disallow)	\$ 430		
<b>Total Other Revenue</b>		<b>\$ 430</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford B, dba C	2410	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	163,330
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,873,988
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	8,538
4. Inventories			\$	
5. Prepaid Expenses			\$	11,378
a. Prepaid Insurance	3,255			
b. Prepaid Other	8,123			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	49,000
Due from Cheshire	49,000			
_____				
_____				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>2,106,234</b>
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 457,034		\$	417,611
	Accum. Depreciation 39,423	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost 284,001		\$	205,541
	Accum. Depreciation 78,460	Net		
7. Motor Vehicles	*Historical Cost 43,060		\$	22,149
	Accum. Depreciation 20,911	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(4,570)
F/S vs. C/R Cost Basis Adjustment	(4,570)			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>640,731</b>

\* 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 Milford B, dba C	2410	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	2,746,965
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____ Net	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____ Net	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____ Net	
5. Movable Equipment			*Historical Cost <u>701,227</u>	
			Accum. Depreciation <u>476,060</u> Net	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____ Net	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$ 225,167	
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$ 248,521	
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> )			\$ 500	
Deposits on Utilities			500	
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$ 249,021	
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$ 3,221,153	

\* 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 Milford B, dba Golden		2410	9/30/2017	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,164,614
2. Notes Payable ( <i>itemize</i> )				\$	73,563
Notes Payable					73,563
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> )				\$	211,700
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	25,271
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	3,049,407
See Attached					3,049,407
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	5,524,555

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

(Carry Total forward to next page)

<b>Other Current Liabilities</b>		
210109	Employee Deductions- Garnishments	378
210110	Employee Deductions- HSA	88
210112	Employee Deductions- FSA	(950)
210113	Employee Deductions- ST/LIFE	3,361
210114	Employee Deductions- Child Support	23
210116	Employee Deductions - AFLAC	280
210118	Resident Trust	29,259
210160	Uncleared Checks	68,362
210206	Accrued Workers Comp	33,486
210208	Accrued Real Estate Taxes	73,800
210216	Accrued Accounting/Audit Fees	12,708
210218	Accrued Personal Property Taxes	2,809
210222	Accrued Other	121
210225	Due to Eagle Lake Foundation	359,261
210243	Due to - Newington	764,289
210245	Due to - West River	40,217
210248	Due to Sahara	1,506,514
210259	Due to Medicaid - Bed Fees	155,401
	<b>Total Other Current Liabilities</b>	<u><u>3,049,407</u></u>

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

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford B, dba Golde		2410	9/30/2017	34	37
Account				Amount	
Total Brought Forward:				5,524,555	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties ( <i>itemize</i> )					
\$					
Name and Address of Lender		Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )					
				\$	60,323
Long Term Capital Lease			60,323		
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					
\$ 60,323					
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					
\$ 5,584,878					

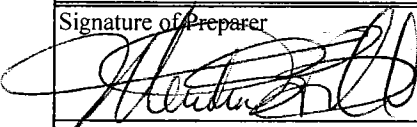
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford B, dba	2410	9/30/2017	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	225,167
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			\$	225,167
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,046,715)
6. Gain or Loss for Period	10/1/2016	thru 9/30/2017	\$	(1,542,177)
7. Total Net Worth			\$	(2,588,892)
<b>C. Total Reserves and Net Worth</b>			\$	(2,363,725)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,221,153

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Milford B, dba G	2410	9/30/2017	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(1,060,563)		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	8,828,969		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	10,371,146		
D. Net Income or Deficit			\$	(1,542,177)		
E. Balance			\$	(2,602,740)		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenditures PG 27	10,411,534					
Depreciation Adjustment	(40,388)					
Total Expenditures Line C	10,371,146					
2. Other <i>(itemize)</i>						
Prior Period Adjustment for 2016 amended report	13,847					
Rounding	1					
F-3. Total Additions					\$	13,848
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$			
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose	Amount					
3. Total Deductions			\$			
H. <b>Balance at End of Period</b>		09/30/17	\$	(2,588,892)		

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

Name of Facility Senior Philanthropy of Milford B, dba		License No. 2410	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)			
<b>Preparer/Reviewer Certification</b>					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL	Date Signed 2/13/18		
Printed Name of Preparer Matthew S. Bovolack					
Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		

**Subject to the attached accountants' consulting report**

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Senior Philanthropy of Milford B, LLC for the year ended September 30, 2017, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Senior Philanthropy of Milford B, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

**MARCUM LLP**

New Haven, CT  
February 2, 2018



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

Facility Name \_\_\_\_\_

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

Yes No

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

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

Yes No

2. Are the methods of allocating costs consistent with cost year 2016? If not, explain the reporting change.

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

6. During cost year 2017, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2016?

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

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

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017			9/30/2017
110102	Petty Cash	1,000.00			1,000.00			1,000.00
110103	BOA Operating Account	1,847.00			1,847.00			1,847.00
110107	Cash - Capital One	0.00			0.00			0.00
110110	Resident Trust	29,259.00			29,259.00			29,259.00
110113	Operating Account	130,474.00			130,474.00			130,474.00
110204	Accts Receivable-PVT	(14,996.00)			(14,996.00)			(14,996.00)
110205	Accts Receivable-Caid Res Responsibility	30,767.00			30,767.00			30,767.00
110206	Accts Receivable-SNF Medicare Part A	279,072.00			279,072.00			279,072.00
110207	Accts Receivable-SNF Medicare Part B	73,053.00			73,053.00			73,053.00
110208	Accts Receivable-Caid Cross-Over Part A	37,671.00			37,671.00			37,671.00
110209	Accts Receivable-Caid Cross-Over Part B	18,470.00			18,470.00			18,470.00
110210	Accts Receivable-SNF Medicaid	991,054.00			991,054.00			991,054.00
110211	Accts Receivable-Hospice	63,202.00			63,202.00			63,202.00
110212	Accts Receivable-Pvt Co Insurance Part A	129,399.00			129,399.00			129,399.00
110213	Accts Receivable-Pvt Co Insurance Part B	17,455.00			17,455.00			17,455.00
110214	Accts Receivable-Insurance	9,200.00			9,200.00			9,200.00
110215	Allowance for Uncollectible-SNF/IL/LAL	(682,902.00)			(682,902.00)			(682,902.00)
110217	Accts Receivable - Other	8,538.00			8,538.00			8,538.00
110218	Accts Receivable - HMO B	33,954.00			33,954.00			33,954.00
110221	Accounts Receivable - HMO	126,159.00			126,159.00			126,159.00
110222	Accounts Receivable - VA	0.00			0.00			0.00
110223	Accts Receivable - PO	762,430.00			762,430.00			762,430.00
110233	Due from Cobra	0.00			0.00			0.00
110236	Due from TSM	0.00			0.00			0.00
110238	Due to/ from Old Aging	0.00			0.00			0.00
110240	Due from Cheshire	49,000.00			49,000.00			49,000.00
110241	Due from Golden Hill	0.00			0.00			0.00
110242	Due from Long Ridge	0.00			0.00			0.00
110245	Due from West River	0.00			0.00			0.00
110246	Due from Western	0.00			0.00			0.00
110247	Due from Westport	0.00			0.00			0.00
110250	AR-Refunds	0.00			0.00			0.00
110260	AR Mod Coins Bad Debt	0.00			0.00			0.00
110401	Prepaid Insurance	3,255.00			3,255.00			3,255.00
110403	Prepaid Taxes and Licenses	0.00			0.00			0.00
110406	Prepaid Other	8,123.00			8,123.00			8,123.00
110407	Prepaid Workers Comp	0.00			0.00			0.00
120110	Deposits on Utilities	500.00			500.00			500.00
120111	Deposits on Professional Services	0.00			0.00			0.00
120201	Cash - Replacement Reserve	151,239.00			151,239.00			151,239.00
120202	Cash - Tax Escrow	84,567.00			84,567.00			84,567.00
120203	Cash - Insurance Escrow	12,715.00			12,715.00			12,715.00
120204	Cash - Insurance Reserve	0.00			0.00			0.00
120205	Cash - Security Deposit	750.00			750.00			750.00
120304	Building & Improvements	370,911.00			370,911.00			370,911.00
						RJE - 9	86,122.24	457,033.24
							86,122.24	
120305	Accumulated Depr- Bldg & Improvement	(27,121.00)			(27,121.00)			(27,121.00)
120306	Furniture, Fixtures & Equipment	370,123.00			370,123.00		(86,122.24)	284,000.76
						RJE - 9	(86,122.24)	
120307	Accumulated Depr- FFE	(99,233.00)			(99,233.00)			(99,233.00)
120308	Motor Vehicles	43,060.00			43,060.00			43,060.00
120309	Accumulated Depr- Vehicles	(17,009.00)			(17,009.00)			(17,009.00)
120320	Construction-in-Progress	0.00			0.00			0.00
210104	Accounts Payable- Trade	(1,733,393.00)			(1,733,393.00)			(1,733,393.00)
210105	Accounts Payable- Accrued	(608,298.00)			(608,298.00)		177,077.00	(431,221.00)
						RJE - 11	177,077.00	
210109	Employee Deductions- Garnishments	(378.00)			(378.00)			(378.00)
210110	Employee Deductions- HSA	(88.00)			(88.00)			(88.00)
210111	Employee Deductions- 401K	0.00			0.00			0.00
210112	Employee Deductions- FSA	950.00			950.00			950.00
210113	Employee Deductions- ST/LIFE	(3,361.00)			(3,361.00)			(3,361.00)
210114	Employee Deductions- Child Support	(23.00)			(23.00)			(23.00)
210115	SIT Taxes Payable	(2,835.00)			(2,835.00)			(2,835.00)
210116	Employee Deductions - AFLAC	(280.00)			(280.00)			(280.00)
210118	Resident Trust	(29,259.00)			(29,259.00)			(29,259.00)
210152	Note Payable - HSG 12/31/15	0.00			0.00			0.00
210160	Uncleared Checks	(68,362.00)			(68,362.00)			(68,362.00)
210201	Accrued Salaries & Wages	(58,917.00)			(58,917.00)			(58,917.00)
210202	Federal Income Tax Withheld	(9,557.00)			(9,557.00)			(9,557.00)
210204	FICA Taxes- EE	(11,959.00)			(11,959.00)			(11,959.00)
210205	SUI Taxes Payable	(866.00)			(866.00)			(866.00)
210206	Accrued Workers Comp	(33,486.00)			(33,486.00)			(33,486.00)
210207	Accrued Vacation/Holiday Pay	(152,783.00)			(152,783.00)			(152,783.00)
210208	Accrued Real Estate Taxes	(73,800.00)			(73,800.00)			(73,800.00)
210210	FUTA Taxes	(54.00)			(54.00)			(54.00)
210212	Accrued Interest Payable	0.00			0.00			0.00
210214	Accrued Land Lease	0.00			0.00			0.00

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
210215	Accrued Legal Fees	0.00			0.00			0.00
210216	Accrued Accounting/Audit Fees	(12,708.00)			(12,708.00)			(12,708.00)
210218	Accrued Personal Property Taxes	(2,809.00)			(2,809.00)			(2,809.00)
210222	Accrued Other	(121.00)			(121.00)			(121.00)
210223	Due to Line Capital One	0.00			0.00			0.00
210225	Due to Eagle Lake Foundation	(359,261.00)			(359,261.00)			(359,261.00)
210231	Capital - LA Health Investors LLC	519,425.00			519,425.00			519,425.00
210243	Due to - Newington	(764,289.00)			(764,289.00)			(764,289.00)
210245	Due to - West River	(40,217.00)			(40,217.00)			(40,217.00)
210248	Due to Sahara	(1,506,514.00)			(1,506,514.00)			(1,506,514.00)
210259	Due to Medicaid - Bed Fees	(155,401.00)			(155,401.00)			(155,401.00)
220100	Notes Payable	(73,563.00)			(73,563.00)			(73,563.00)
220400	Long Term Capital Lease	(60,323.00)			(60,323.00)			(60,323.00)
250001	Capital - WCCP, LLC	1,558,276.00			1,558,276.00			1,558,276.00
250100	Unrestricted Net Assets	(2,077,702.00)			(2,077,702.00)			(2,077,702.00)
250200	Change in Net Assets	1,046,716.00			1,046,716.00			1,046,716.00
310101	Routine Services-SNF PVT	(525,739.00)			(525,739.00)			(525,739.00)
310103	Pharmacy- SNF PVT	(7.00)			(7.00)			(7.00)
310105	Laboratory	0.00			0.00			0.00
310106	Physical Therapy- SNF PVT	1,947.00			1,947.00			1,947.00
310107	Speech Therapy- SNF PVT	2,443.00			2,443.00			2,443.00
310108	Occupational Therapy- SNF PVT	575.00			575.00			575.00
310195	Routine Revenue Adjustment-SNF PVT	30,557.00			30,557.00			30,557.00
310201	Routine Services-MCR A-SNF	(1,281,691.00)			(1,281,691.00)			(1,281,691.00)
310202	Medical Supplies- MCR A-SNF	0.00			0.00			0.00
310203	Pharmacy-MCR A-SNF	(118,214.00)			(118,214.00)			(118,214.00)
310205	Laboratory- MCR A-SNF	(24,655.00)			(24,655.00)			(24,655.00)
310206	Physical Therapy- MCR A-SNF	(420,633.00)			(420,633.00)			(420,633.00)
310207	Speech Therapy- MCR A-SNF	(155,041.00)			(155,041.00)			(155,041.00)
310208	Occupational Therapy- MCR A-SNF	(451,764.00)			(451,764.00)			(451,764.00)
310212	IV Therapy-MCR A-SNF	(26,317.00)			(26,317.00)			(26,317.00)
310215	XRy MRA	(9,884.00)			(9,884.00)			(9,884.00)
310295	Sequestration - MCR A	31,402.00			31,402.00			31,402.00
310298	Contractual Adj- Room- MCR A-SNF	(595,951.00)			(595,951.00)			(595,951.00)
310299	Contractual Adj-Ancill-MCR A-SNF	1,206,508.00			1,206,508.00			1,206,508.00
310301	Routine Services- MCD-SNF	(9,466,572.00)			(9,466,572.00)			(9,466,572.00)
310303	Pharmacy- MCD- SNF	(31,099.00)			(31,099.00)			(31,099.00)
310305	Laboratory- MCD- SNF	(22.00)			(22.00)			(22.00)
310306	Physical Therapy- MCD-SNF	(206,155.00)			(206,155.00)			(206,155.00)
310307	Speech Therapy- MCD-SNF	(85,914.00)			(85,914.00)			(85,914.00)
310308	Occupational Therapy- MCD-SNF	(149,362.00)			(149,362.00)			(149,362.00)
310312	IV Therapy-MCD-SNF	(13,571.00)			(13,571.00)			(13,571.00)
310397	Other Service- MCD-SNF	0.00			0.00			0.00
310398	Contractual Adj- Room- MCD-SNF	3,928,683.00			3,928,683.00			3,928,683.00
310399	Contractual Adj- Ancillaries- MCD-SNF	486,118.00			486,118.00			486,118.00
310402	Medical Supplies- MCR B-SNF	0.00			0.00			0.00
310406	Physical Therapy- MCR B-SNF	(190,733.00)			(190,733.00)			(190,733.00)
310407	Speech Therapy-MCR B-SNF	(85,996.00)			(85,996.00)			(85,996.00)
310408	Occupational Therapy-MCR B-SNF	(172,910.00)			(172,910.00)			(172,910.00)
310498	Sequestration - MCR B	3,310.00			3,310.00			3,310.00
310499	Contractual Adj- Ancill- MCR B-SNF	244,133.00			244,133.00			244,133.00
310501	Routine Services-Hospice-SNF	(353,709.00)			(353,709.00)			(353,709.00)
310503	Pharmacy-Hospice-SNF	(202.00)			(202.00)			(202.00)
310505	Laboratory-Hospice-SNF	0.00			0.00			0.00
310506	Physical Therapy-Hospice-SNF	0.00			0.00			0.00
310507	Speech Therapy-Hospice-SNF	(950.00)			(950.00)			(950.00)
310508	Occupational Therapy-Hospice-SNF	(305.00)			(305.00)			(305.00)
310512	IV Therapy-Hospice-SNF	(45.00)			(45.00)			(45.00)
310598	Contractual Adj-Room-Hospice-SNF	145,197.00			145,197.00			145,197.00
310599	Contractual Adj- Ancill- Hospice-SNF	1,502.00			1,502.00			1,502.00
310601	Routine Serv-Ins.	0.00			0.00			0.00
310603	Pharmacy-Ins	0.00			0.00			0.00
310605	Lab Rev-Ins	0.00			0.00			0.00
310606	Physical Therapy-Ins.	0.00			0.00			0.00
310607	Speech Therapy-Ins.	0.00			0.00			0.00
310608	Occupational Therapy-Ins.	0.00			0.00			0.00
310610	XRAY - INS	0.00			0.00			0.00
310620	Nursing Supplies INS	0.00			0.00			0.00
310698	Contractual Allowance-Ins. R/S	0.00			0.00			0.00
310699	Contractual Allowance Ancillary INS	0.00			0.00			0.00
310701	Routine Services VA	0.00			0.00			0.00
310703	Pharmacy VA	0.00			0.00			0.00
310705	Laboratory VA	0.00			0.00			0.00
310706	Physical Therapy VA	0.00			0.00			0.00
310707	Speech Therapy VA	0.00			0.00			0.00
310708	Occupational Therapy VA	0.00			0.00			0.00
310715	Radiology VA	0.00			0.00			0.00
310720	Nursing Supplies VA	0.00			0.00			0.00
310798	Contract Adj R&B VA	987.00			987.00			987.00
310799	Cont Adjmt Ancillary VA	(1,654.00)			(1,654.00)			(1,654.00)
310801	Routine Services HMO	(515,485.00)			(515,485.00)			(515,485.00)

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
310803	Pharmacy HMO	(42,474.00)			(42,474.00)			(42,474.00)
310805	Lab HMO	(7,724.00)			(7,724.00)			(7,724.00)
310806	PT HMO	(125,896.00)			(125,896.00)			(125,896.00)
310807	ST HMO	(134,917.00)			(134,917.00)			(134,917.00)
310808	OT HMO	(135,260.00)			(135,260.00)			(135,260.00)
310810	IV THERAPY	(5,737.00)			(5,737.00)			(5,737.00)
310815	Radiology HMO	(2,870.00)			(2,870.00)			(2,870.00)
310820	Nursing Supplies HMO	0.00			0.00			0.00
310850	Evercare Revenue - A	(2,115.00)			(2,115.00)			(2,115.00)
310895	Sequestration - HMO	393.00			393.00			393.00
310898	Contractual Adjustment Room HMO	43,394.00			43,394.00			43,394.00
310899	Contractual Adj Ancillary HMO	385,896.00			385,896.00			385,896.00
370125	Guest Meals	0.00			0.00			0.00
380165	Vending Machine Revenue	(430.00)			(430.00)			(430.00)
380913	Contracted Service	0.00			0.00			0.00
389999	Miscellaneous Operating Income-Admin	0.00			0.00			0.00
410101	Salaries-Administrator	99,529.00			99,529.00		10,176.64	109,705.64
						RJE - 8	10,176.64	
410102	Salaries-DON	104,920.00			104,920.00			104,920.00
410103	Salaries-Nurse Liaison/Risk Mgr	0.00			0.00			0.00
410104	Salaries-MDS Coord/MDS Asst	117,007.00			117,007.00			117,007.00
410106	Inservice Coordinator-Nursing Admin	0.00			0.00			0.00
410107	Salaries - ADON/Unit Mgr	87,142.00			87,142.00			87,142.00
410108	Bonus - Nursing Admin	1,500.00			1,500.00		(1,500.00)	0.00
						RJE - 8	(1,500.00)	
410115	Nursing Admin Overtime	0.00			0.00			0.00
410116	Orientation - Nursing Adm	0.00			0.00			0.00
410117	Salaries - Nursing Infection Control	0.00			0.00			0.00
410120	Vacation/Sick/Holiday-Nursing Admn	56,940.00			56,940.00		(8,676.64)	48,263.36
						RJE - 8	(8,676.64)	
410121	Payroll Taxes-Nursing Admn-FICA	33,196.00			33,196.00			33,196.00
410122	Payroll Taxes-Nursing Admn-SUI	3,531.00			3,531.00			3,531.00
410123	Workers Comp-Nursing Admn	33,640.00			33,640.00		143,196.00	176,836.00
						RJE - 11	143,196.00	
410124	Payroll Nursing Admin-FUTA	294.00			294.00			294.00
410125	Employee Health Insurance-Nurs Admin	48,428.00			48,428.00		(320,273.00)	(271,845.00)
						RJE - 11	(320,273.00)	
410126	Employee Life Insurance-Nursing Admn	513.00			513.00			513.00
410127	Employee Dental Insurance-Nurs Admn	415.00			415.00			415.00
410128	Employee Vision Insurance-Nurs Admin	83.00			83.00			83.00
410130	Recruitment-Nursing Admn	789.00			789.00			789.00
410131	Drug Free Expense-Nursing Admn	0.00			0.00			0.00
410132	Background Checks-Nursing Admn	79.00			79.00			79.00
410133	Training/Seminars/Courses-Nurs Admn	141.00			141.00			141.00
410134	Dues/Subscriptions-Nursing Admn	8,655.00			8,655.00			8,655.00
410135	Employee Expense-Nursing Admn	430.00			430.00			430.00
410136	Contracted Services - Nursing Admin	0.00			0.00			0.00
410137	Software Expense - Nursing Adm	27,365.00			27,365.00			27,365.00
410140	Interco Contracted Services -Nurse Admin	59,034.00			59,034.00			59,034.00
410141	Cell Phones - Nursing Admin	1,169.00			1,169.00			1,169.00
410142	Pension - Nursing Admin	0.00			0.00		502.00	502.00
						RJE - 5	502.00	
410176	Equipment Minor	0.00			0.00			0.00
410195	Mileage/Travel Reimburse - Nursing Adm	135.00			135.00			135.00
410199	Licenses/Permits-Nursing Admn	640.00			640.00			640.00
410201	Salaries-RN	312,526.00			312,526.00			312,526.00
410202	Overtime-RN	40,649.00			40,649.00			40,649.00
410203	Orientation-RN	4,935.00			4,935.00			4,935.00
410204	Salaries-LPN	727,891.00			727,891.00			727,891.00
410205	Overtime-LPN	72,087.00			72,087.00			72,087.00
410206	Orientation-LPN	5,163.00			5,163.00			5,163.00
410207	Salaries-CNA	918,130.00			918,130.00			918,130.00
410208	Overtime-CNA	40,358.00			40,358.00			40,358.00
410209	Orientation-CNA	1,605.00			1,605.00			1,605.00
410210	Ward Clerk/Staff Coord-Nursing	25,955.00			25,955.00			25,955.00
410212	Ward Clerk/Staff Coord- OT	1,049.00			1,049.00			1,049.00
410213	Ward Clerk-Nurs Orientation	0.00			0.00			0.00
410214	Salaries - Nurse Assistant	1,280.00			1,280.00			1,280.00
410216	Orientation - Nurse Assistant	0.00			0.00			0.00
410220	Vacation/Sick/Holiday-Nursing	234,250.00			234,250.00			234,250.00
410221	Payroll Taxes-Nursing-FICA	175,200.00			175,200.00			175,200.00
410222	Payroll Taxes-Nursing-SUI	40,110.00			40,110.00			40,110.00
410223	Workers Comp-Nursing	207,715.00			207,715.00			207,715.00
410224	Payroll Nursing - FUTA	3,674.00			3,674.00			3,674.00
410225	Employee Health Insurance-Nursing	323,334.00			323,334.00		432.00	323,766.00
						RJE - 4	432.00	
410226	Employee Life Insurance-Nursing	1,146.00			1,146.00			1,146.00
410227	Employee Dental Insurance-Nursing	4,193.00			4,193.00			4,193.00
410228	Travel - Nursing	0.00			0.00			0.00
410229	Employee Vision Insurance - Nursing	216.00			216.00			216.00
410230	Recruitment-Nursing	5,642.00			5,642.00			5,642.00

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
410231	Drug Free Expense-Nursing	1,131.00			1,131.00			1,131.00
410232	Background Checks-Nursing	1,031.00			1,031.00			1,031.00
410233	Training/Seminars/Courses-Nursing	1,274.00			1,274.00			1,274.00
410234	Dues/Subscriptions-Nursing	0.00			0.00			0.00
410235	Employee Expense-Nursing	2,493.00			2,493.00		(870.00)	1,623.00
						RJE - 4	(432.00)	
						RJE - 6	(438.00)	
410236	Uniforms-Nursing	16,180.00			16,180.00		438.00	16,618.00
						RJE - 6	438.00	
410237	Office Supplies - Nursing	1,184.00			1,184.00			1,184.00
410240	Interco Contracted Services - Nursing	(32,819.00)			(32,819.00)			(32,819.00)
410241	Pension-Nursing	0.00			0.00			0.00
410436	Uniform - Rehab	150.00			150.00			150.00
410501	Salaries-Med Rec	31,156.00			31,156.00			31,156.00
410502	Overtime-Med Rec	768.00			768.00			768.00
410520	Vacation/Sick/Holiday- Med Recs	4,589.00			4,589.00			4,589.00
410521	Payroll Taxes-Med Recs-FICA	2,355.00			2,355.00			2,355.00
410522	Payroll Taxes-Med Recs-SUI	727.00			727.00			727.00
410523	Workers Comp- Med Recs	2,770.00			2,770.00			2,770.00
410524	Payroll Tax - Medical Record - FUTA	48.00			48.00			48.00
410525	Employee Health Insurance-Med Recs	12,074.00			12,074.00			12,074.00
410526	Employee Life Insurance-Med Recs	28.00			28.00			28.00
410527	Employee Dental Insurance-Med Recs	60.00			60.00			60.00
410528	Employee Vision Insurance - Med Recs	30.00			30.00			30.00
410532	Background Checks-Med Recs	0.00			0.00			0.00
410535	Employee Expense-Med Recs	0.00			0.00			0.00
410536	Supplies Med Rec	140.00			140.00			140.00
410540	Interco Contracted Services - Med Rec	0.00			0.00			0.00
410601	Salaries-Social Service	56,721.00			56,721.00			56,721.00
410602	Overtime- Social Serv	0.00			0.00			0.00
410603	Orientation-Soc Serv	0.00			0.00			0.00
410620	Vacation/Sick/Holiday-Social Service	9,302.00			9,302.00			9,302.00
410621	Payroll Taxes- Social Service-FICA	4,639.00			4,639.00			4,639.00
410622	Payroll Taxes- Social Service-SUI	1,165.00			1,165.00			1,165.00
410623	Workers Comp-Social Service	194.00			194.00			194.00
410624	Payroll Tax - Social Service - FUTA	84.00			84.00			84.00
410625	EE Health Insurance-Social Service	2,499.00			2,499.00			2,499.00
410626	Employee Life Ins-Social Service	56.00			56.00			56.00
410627	Employee Dental Ins-Social Service	0.00			0.00			0.00
410628	Employee Vision Insurance - Social Ser	0.00			0.00			0.00
410632	Background Checks- Social Service	0.00			0.00			0.00
410635	Employee Expense-Social Service	80.00			80.00		(57.00)	23.00
						RJE - 7	(57.00)	
410701	Medical Director	45,996.00			45,996.00			45,996.00
410702	Pharmacy Consultant	11,300.00			11,300.00			11,300.00
410706	Physician Consultant	5,000.00			5,000.00			5,000.00
410707	Physician Services	149.00			149.00			149.00
410708	Staffing Agency-RN	28,498.00			28,498.00			28,498.00
410709	Staffing Agency-LPN	70,429.00			70,429.00			70,429.00
410710	Staffing Agency-CNA	17,466.00			17,466.00			17,466.00
410711	Salaries - Director of Rehab	0.00			0.00			0.00
						RJE - 1	0.00	
410712	Salaries - Physical Therapy Assistant	0.00			0.00			0.00
410713	Overtime - Physical Therapy Assistant	0.00			0.00			0.00
410714	Salaries - Rehab Tech / Assistant	0.00			0.00			0.00
410716	Salaries - Occupational Therapy Assist	0.00			0.00			0.00
410717	Overtime - Occupational Therapy Assistan	0.00			0.00			0.00
410718	Salaries - Therapy - Rehab Tech	0.00			0.00			0.00
410719	Therapy - Rehab Tech OT	0.00			0.00			0.00
410724	Vac/Hol/Sick Speech Therapist	0.00			0.00			0.00
410725	Therapy Staffing Services	0.00			0.00			0.00
410726	Salaries Respiratory Therapist	10,117.00			10,117.00		(217.00)	9,900.00
						RJE - 10	(217.00)	
410727	Salaries Respiratory Therapy OT	0.00			0.00			0.00
410729	Vacation/Sick/Holiday - RT	0.00			0.00			0.00
410730	Minor Equipment & Supplies - Therapy	9,823.00			9,823.00			9,823.00
410731	IV Therapy	0.00			0.00			0.00
410733	Floor Stock Drugs & Supplies	19,191.00			19,191.00			19,191.00
410734	Pharmacy Supplies	0.00			0.00			0.00
410735	Office Supplies-Therapy	214.00			214.00			214.00
410738	IV Supplies - Other	0.00			0.00			0.00
410740	Interco Contracted Services - Therapy	(290.00)			(290.00)		217.00	(73.00)
						RJE - 10	217.00	
410741	Oxygen	3,502.00			3,502.00			3,502.00
410742	Inhalation Supplies	9,072.00			9,072.00			9,072.00
410743	IV Supplies - Medicaid	9,310.00			9,310.00			9,310.00
410750	Resident Transportation	16,333.00			16,333.00			16,333.00
410751	Lab Fees	19,758.00			19,758.00			19,758.00
410752	X-Ray Service	8,527.00			8,527.00			8,527.00
410753	Pharmacy Credits	(53.00)			(53.00)			(53.00)
410754	IV Drugs - Medicare	14,026.00			14,026.00			14,026.00



Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
410755	IV Supplies - Medicare	0.00			0.00			0.00
410756	Pharmacy-RX Medicaid	18,039.00			18,039.00			18,039.00
410757	Pharmacy-RX Medicare	88,530.00			88,530.00			88,530.00
410758	Pharmacy-RX Managed Care	31,933.00			31,933.00			31,933.00
410759	Pharmacy OTC Medicaid	380.00			380.00			380.00
410760	Pharmacy-OTC Medicare	24.00			24.00			24.00
410761	Incontinent Supplies	53,951.00			53,951.00			53,951.00
410762	Medical Supplies	33,122.00			33,122.00			33,122.00
410763	Nursing Supplies	56,157.00			56,157.00			56,157.00
410764	Nutritional Supplements	10,993.00			10,993.00			10,993.00
410765	Medical Equipment Rental	64,027.00			64,027.00			64,027.00
410766	VA Physician Fees	0.00			0.00			0.00
410767	Equipment Repairs - Nursing	7,839.00			7,839.00			7,839.00
410768	Minor Equipment - Nursing	45,851.00			45,851.00			45,851.00
410769	Pharmacy - RX Other	0.00			0.00			0.00
410770	Pharmacy - OTC Other	16.00			16.00			16.00
410771	IV Drugs - Managed Care	7,594.00			7,594.00			7,594.00
410772	IV Supplies - Managed Care	0.00			0.00			0.00
410773	IV Drugs - Medicaid	177.00			177.00			177.00
410774	Medical Waste Disposal	1,537.00			1,537.00			1,537.00
410775	Salaries - Physical Therapy	0.00			0.00			0.00
						RJE - 1	0.00	
						RJE - 2	0.00	
410776	Overtime - Physical Therapy	0.00			0.00			0.00
410777	Salaries - Occupational Therapy	0.00			0.00		73.00	73.00
						RJE - 1	0.00	
						RJE - 2	73.00	
410778	Overtime - Occupational Therapy	0.00			0.00			0.00
410779	Salaries - Speech Therapy	0.00			0.00			0.00
						RJE - 1	0.00	
						RJE - 2	0.00	
410780	Overtime - Speech Therapy	0.00			0.00			0.00
410781	Orientation - All Therapy	0.00			0.00			0.00
410782	Vac/Sick/Hol - Therapy	73.00			73.00		(73.00)	0.00
						RJE - 2	(73.00)	
410783	Fica - Therapy	774.00			774.00			774.00
410784	SUI - Therapy	(1,382.00)			(1,382.00)			(1,382.00)
410785	Workers Comp - Therapy	16,241.00			16,241.00			16,241.00
410786	FUTA - Therapy	46.00			46.00			46.00
410787	Employee Health - Therapy	24,363.00			24,363.00			24,363.00
410788	Employee Dental - Therapy	0.00			0.00			0.00
410789	Employee Life - Therapy	0.00			0.00			0.00
410790	Therapy Software Costs	1,400.00			1,400.00			1,400.00
410791	Employee Vision Insurance - Therapy	0.00			0.00			0.00
410792	Physical Therapist - Outside Contr	327,150.00			327,150.00			327,150.00
410793	Occupational Therapist-Outside Cont	257,452.00			257,452.00			257,452.00
410794	Speech Therapist - Outside Contract	119,069.00			119,069.00			119,069.00
410795	Mileage- Therapy	0.00			0.00			0.00
410796	Recruitment - Therapy	127.00			127.00			127.00
410797	Managed Care Consultant Fees	0.00			0.00			0.00
410798	Training/Seminars/Courses-Therapy Dept	0.00			0.00			0.00
410799	Purchased Services-Other	2,857.00			2,857.00			2,857.00
410855	Dental Consultants	11,076.00			11,076.00			11,076.00
410901	Office Supplies-SNF	0.00			0.00			0.00
410905	Copier-SNF	0.00			0.00			0.00
410906	Copier Lease	0.00			0.00			0.00
410920	Forms/Printing-SNF	0.00			0.00			0.00
410950	Mileage Reimbursement-SNF	0.00			0.00			0.00
410960	Equipment Rental-SNF	0.00			0.00			0.00
410997	Quality Assessment Fee - SNF	520,181.00			520,181.00			520,181.00
410998	Bad Debt Expense-SNF	565,404.00			565,404.00			565,404.00
420972	Contract Serv-Hskp - VIL IA only	0.00			0.00			0.00
420973	Contract Serv-Laund - VIL IL only	0.00			0.00			0.00
440101	Salaries-Dietary Manager/CDM	7,458.00			7,458.00			7,458.00
440104	Salaries- Dietary Supervisor	0.00			0.00			0.00
440107	Salaries-Cooks	98,101.00			98,101.00			98,101.00
440108	Overtime-Cooks	1,175.00			1,175.00			1,175.00
440110	Salaries - Prep Cooks	(7,458.00)			(7,458.00)			(7,458.00)
440113	Salaries- Dietary Aides	184,597.00			184,597.00			184,597.00
440114	Overtime-Dietary Aides	424.00			424.00			424.00
440116	Salaries- Wait Staff	0.00			0.00			0.00
440120	Vacation/Sick/Holiday-Dietary	37,194.00			37,194.00			37,194.00
440121	Payroll Taxes-Dietary-FICA	23,056.00			23,056.00			23,056.00
440122	Payroll Taxes- Dietary-SUI	6,419.00			6,419.00			6,419.00
440123	Workers Comp-Diet	27,215.00			27,215.00			27,215.00
440124	Payroll Taxes-Dietary FUTA	599.00			599.00			599.00
440125	Employee Health Insurance- Dietary	61,403.00			61,403.00			61,403.00
440126	Employee Life Insurance-Dietary	195.00			195.00			195.00
440127	Employee Dental Insurance- Dietary	1,023.00			1,023.00			1,023.00
440128	Employee Vision Insurance - Dietary	51.00			51.00			51.00
440132	Background Checks-Dietary	634.00			634.00			634.00

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
440134	Dues/Subscriptions-Dietary	637.00			637.00			637.00
440135	Employee Expense-Dietary	58.00			58.00			58.00
440136	Uniforms-Dietary	6,150.00			6,150.00			6,150.00
440137	Contract Services - Dietary	99,758.00			99,758.00			99,758.00
440141	Pension-Dietary	0.00			0.00			0.00
440199	Licenses/Permits-Dietary	200.00			200.00			200.00
440788	Supplements -Dietary	0.00			0.00			0.00
440789	Thickened Liquids-Dietary	0.00			0.00			0.00
440803	Raw Food-Dietary	267,113.00			267,113.00			267,113.00
440804	Produce-Dietary	0.00			0.00			0.00
440805	Dairy-Dietary	0.00			0.00			0.00
440807	Dietary Supplies-Dietary	992.00			992.00			992.00
440808	China/Silverware/Glass-Dietary	0.00			0.00			0.00
440809	Utensils/Pots/Pans-Dietary	0.00			0.00			0.00
440811	Chemicals-Dietary	(648.00)			(648.00)			(648.00)
440813	Maintenance & Repairs-Dietary	0.00			0.00			0.00
440815	Consultant-Dietary	24,609.00			24,609.00			24,609.00
440820	Maintenance & Repairs-Diet	6,336.00			6,336.00			6,336.00
440876	Equipment Minor-Dietary	669.00			669.00			669.00
440901	Office Supplies-Dietary	0.00			0.00			0.00
440920	Forms/Printing-Dietary	100.00			100.00			100.00
440960	Equipment Rental-Dietary	3,016.00			3,016.00			3,016.00
450101	Salaries- Housekeeping Manager	0.00			0.00			0.00
450104	Salaries- Housekeeping Staff	178,219.00			178,219.00			178,219.00
450105	Overtime- Housekeeping Staff	3,041.00			3,041.00			3,041.00
450106	Orientation- Housekeeping Staff	0.00			0.00			0.00
450107	Salaries - Housekeeping - Porter	0.00			0.00			0.00
450108	Salaries HSKP-Overtime	0.00			0.00			0.00
450110	Contract Services _ Housekeeping	88,105.00			88,105.00			88,105.00
450120	Vacation/Sick/Holiday-Hskp	15,488.00			15,488.00			15,488.00
450121	Payroll Taxes- Hskp-FICA	14,142.00			14,142.00			14,142.00
450122	Payroll Taxes-Hskp-SUI	5,467.00			5,467.00			5,467.00
450123	Workers Comp-Hskp	14,525.00			14,525.00			14,525.00
450124	Payroll Tax Housekeeping FUTA	439.00			439.00			439.00
450125	Employee Health Insurance-Hskp	47,873.00			47,873.00			47,873.00
450126	Employee Life Insurance-Hskp	174.00			174.00			174.00
450127	Employee Dental Insurance-Hskp	652.00			652.00			652.00
450128	Employee Vision Insurance - Hskp	109.00			109.00			109.00
450130	Recruitment-Hskp	9.00			9.00			9.00
450131	Drug Free Expense-Hskp	0.00			0.00			0.00
450132	Background Checks-Hskp	104.00			104.00			104.00
450135	Employee Expense-Hskp	0.00			0.00			0.00
450136	Uniforms-Hskp	4,500.00			4,500.00			4,500.00
450871	Cleaning Supplies-Hskp	4,149.00			4,149.00			4,149.00
450872	Residents Supplies-Hskp	0.00			0.00			0.00
450873	Carpet Cleaning-Hskp	0.00			0.00			0.00
450876	Equipment Minor-Hskp	1,840.00			1,840.00			1,840.00
450950	Mileage Reimbursement-Hskp	0.00			0.00			0.00
460104	Salaries-Laundry Staff	0.00			0.00			0.00
460105	Overtime- Laundry Staff	0.00			0.00			0.00
460106	Orientation-Laundry Staff	0.00			0.00			0.00
460107	Contract Services - Laundry	105,065.00			105,065.00			105,065.00
460120	Vacation/Sick/Holiday-Laundry	0.00			0.00			0.00
460121	Payroll Taxes-Laundry-FICA	0.00			0.00			0.00
460122	Payroll Taxes-Laundry-SUI	(283.00)			(283.00)			(283.00)
460123	Workers Comp-Laundry	0.00			0.00			0.00
460124	Payroll Tax Laundry FUTA	0.00			0.00			0.00
460125	Employee Health Insurance-Laundry	1,048.00			1,048.00			1,048.00
460127	Employee Dental Insurance-Laundry	0.00			0.00			0.00
460128	Employee Vision Insurance - Laundry	0.00			0.00			0.00
460132	Background Checks-Laundry	0.00			0.00			0.00
460135	Employee Expense-Laundry	0.00			0.00			0.00
460820	Maintenance & Repairs-Laundry	207.00			207.00			207.00
460876	Equipment Minor-Laundry	1,140.00			1,140.00			1,140.00
460882	Laundry Supplies-Laundry	941.00			941.00			941.00
460883	Linen/Terry-Laundry	4,158.00			4,158.00			4,158.00
460885	Maintenance & Repairs-Laundry	0.00			0.00			0.00
470101	Salaries-Maintenance Manager	0.00			0.00			0.00
470102	Overtime-Maintenance Manager	0.00			0.00			0.00
470104	Salaries-Maintenance Staff	27,535.00			27,535.00			27,535.00
470105	Overtime-Maintenance Staff	106.00			106.00			106.00
470120	Vacation/Sick/Holiday-Maint	2,142.00			2,142.00			2,142.00
470121	Payroll Taxes-Maint-FICA	2,259.00			2,259.00			2,259.00
470122	Payroll Taxes-Maint-SUI	726.00			726.00			726.00
470123	Workers Comp-Maint	2,579.00			2,579.00			2,579.00
470124	Payroll Maint-FUTA	42.00			42.00			42.00
470125	Employee Health Insurance-Maint	8,355.00			8,355.00			8,355.00
470126	Employee Life Insurance-Maint	28.00			28.00			28.00
470127	Employee Dental Insurance-Maint	23.00			23.00			23.00
470128	Contracted Maintenance	14,082.00			14,082.00			14,082.00
470129	Employee Vision Insurance - Maint	17.00			17.00			17.00

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
470132	Background Checks-Maint	397.00			397.00			397.00
470134	Dues/Subscriptions-Maint	582.00			582.00			582.00
470136	Uniforms-Maint	900.00			900.00			900.00
470140	Interco Contracted Services-Maint	6,125.00			6,125.00			6,125.00
470820	Maintenance & Repairs-Maint	34,212.00			34,212.00			34,212.00
470821	Electrical-Maint	5,362.00			5,362.00			5,362.00
470822	Plumbing-Maint	24,191.00			24,191.00			24,191.00
470823	HVAC/Boiler Maint	9,072.00			9,072.00			9,072.00
470824	Paint-Maint	4,205.00			4,205.00			4,205.00
470826	Small Tools-Maint	1,039.00			1,039.00			1,039.00
470827	Alarm Monitoring-Maint	0.00			0.00			0.00
470828	Alarm Inspection-Maint	3,829.00			3,829.00			3,829.00
470829	Alarm Repairs-Maint	5,919.00			5,919.00			5,919.00
470830	Grounds Maintenance-Maint	24,898.00			24,898.00			24,898.00
470832	Sprinklers-Maint	914.00			914.00			914.00
470833	Elevator-Maint	14,638.00			14,638.00			14,638.00
470834	Pest Control-Maint	2,124.00			2,124.00			2,124.00
470836	Maint Contracts- Generator	2,501.00			2,501.00			2,501.00
470876	Equipment Minor-Maint	4,278.00			4,278.00			4,278.00
470901	Office Supplies-Maint	0.00			0.00			0.00
470920	Forms/Printing-Maint	0.00			0.00			0.00
470950	Mileage Reimbursement-Maint	0.00			0.00			0.00
470970	Waste Disposal - Grease/Trash	39,670.00			39,670.00			39,670.00
480101	Salaries-Reception/Security-Supervisor	0.00			0.00			0.00
480104	Salaries-Reception/Security Staff	79,683.00			79,683.00			79,683.00
480105	Overtime-Reception/Security Staff	134.00			134.00			134.00
480120	Vacation/Sick/Holiday-Rec/Sec	6,885.00			6,885.00			6,885.00
480121	Payroll Taxes-Rec/Sec-FICA	6,551.00			6,551.00			6,551.00
480122	Payroll Taxes-Rec/Sec-SUI	2,108.00			2,108.00			2,108.00
480123	Workers Comp-Rec/Sec	384.00			384.00			384.00
480124	Payroll Tax Security FUTA	231.00			231.00			231.00
480125	Employee Health Insurance-Rec/Sec	7,461.00			7,461.00			7,461.00
480126	Employee Life Insurance-Rec/Sec	28.00			28.00			28.00
480127	Employee Dental Insurance-Rec/Sec	133.00			133.00			133.00
480129	Employee Vision Insurance - Rec/Sec	0.00			0.00			0.00
480132	Background Checks-Rec/Sec	0.00			0.00			0.00
480135	Employee Expense-Rec/Sec	0.00			0.00			0.00
480876	Equipment Minor-Rec/Sec	0.00			0.00			0.00
480901	Office Supplies-Rec/Sec	30.00			30.00			30.00
480905	Copier-Rec/Sec	0.00			0.00			0.00
490101	Salaries-Marketing Manager	0.00			0.00			0.00
490104	Salaries-Marketing Staff	0.00			0.00			0.00
490120	Vacation/Sick/Holiday-Mkt	0.00			0.00			0.00
490121	Payroll Taxes-Mkt-FICA	0.00			0.00			0.00
490122	Payroll Taxes-Mkt-SUI	0.00			0.00			0.00
490123	Workers Comp-Mkt	0.00			0.00			0.00
490124	Payroll Tax-Marketing Staff-FUTA	0.00			0.00			0.00
490125	Employee Health Insurance-Mkt	0.00			0.00			0.00
490127	Employee Dental Insurance-Mkt	0.00			0.00			0.00
490128	Employee Vision Insurance - Mkt	0.00			0.00			0.00
490132	Background Checks-Mkt	0.00			0.00			0.00
490133	Training/Seminars/Courses-Mkt	0.00			0.00			0.00
490134	Dues/Subscriptions-Mkt	3,249.00			3,249.00			3,249.00
490135	Employee Expense-Mkt	0.00			0.00			0.00
490140	Interco Contracted Services - Marketing	44,094.00			44,094.00			44,094.00
490851	Entertainment-Mkt	0.00			0.00			0.00
490856	Media Advertising-Mkt	1,075.00			1,075.00			1,075.00
490858	Special Events-Mkt	1,350.00			1,350.00			1,350.00
490859	Collateral Material-Mkt	532.00			532.00			532.00
490862	Promo Items-Mkt	1,291.00			1,291.00			1,291.00
490901	Office Supplies-Mkt	124.00			124.00			124.00
490905	Copier-Mkt	0.00			0.00			0.00
490910	Computer Supplies-Mkt	0.00			0.00			0.00
490920	Forms/Printing-Mkt	600.00			600.00			600.00
490930	Postage-Mkt	0.00			0.00			0.00
490950	Mileage Reimbursement-Mkt	0.00			0.00			0.00
500104	Salaries-Transportation	1,207.00			1,207.00			1,207.00
500121	Payroll Taxes-Trans-FICA	92.00			92.00			92.00
500122	Payroll Taxes-Trans-SUI	58.00			58.00			58.00
500123	Workers Comp-Trans	103.00			103.00			103.00
500124	Payroll Tax Drivers FUTA	5.00			5.00			5.00
500135	Employee Expense-Trans	0.00			0.00			0.00
500199	Licenses & Permits-Trans	111.00			111.00			111.00
500891	Vehicle Fuel-Trans	346.00			346.00			346.00
500892	Vehicle Maintenance-Trans	(536.00)			(536.00)			(536.00)
500893	Vehicle Loan-Trans	0.00			0.00			0.00
500905	Copier-Trans	0.00			0.00			0.00
510101	Salaries Activities Manager IL	0.00			0.00			0.00
510120	Vacation/Sick/Holiday-Activities IL	0.00			0.00			0.00
510121	Payroll Taxes- Activities IL-FICA	0.00			0.00			0.00
510122	Payroll Taxes- Activities IL-SUI	0.00			0.00			0.00

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
510123	Workers Comp- Activities IL	0.00			0.00			0.00
510124	Payroll Tax Activities FUTA	0.00			0.00			0.00
510125	Employee Health Insurance- Activities IL	0.00			0.00			0.00
510127	Employee Dental Insurance- Activities IL	0.00			0.00			0.00
510128	Employee Vision Insurance - Act IL	0.00			0.00			0.00
540101	Salaries - Adult Day Care	0.00			0.00			0.00
540120	Vacation/Sick/Holiday-Adult Day	0.00			0.00			0.00
540121	Payroll Taxes-Adult Day Care FICA	0.00			0.00			0.00
540122	Payroll Taxes-Adult Day SUI	0.00			0.00			0.00
540123	Workers Comp-Adult Day Care	0.00			0.00			0.00
540124	Payroll Tax Adult Day Care FUTA	0.00			0.00			0.00
540125	Employee Health Ins - Adult Day Care	0.00			0.00			0.00
540127	Employee Dental Ins-Adult Day Care	0.00			0.00			0.00
540128	Employee Vision Ins - Adult Day Care	0.00			0.00			0.00
550101	Activities SNF MGR	55,005.00			55,005.00			55,005.00
550104	Salaries-Activities-SNF	36,540.00			36,540.00			36,540.00
550105	Overtime- Activities SNF	149.00			149.00			149.00
550106	Orientation-Activities SNF	0.00			0.00			0.00
550120	Vacation/Sick/Holiday-Activities SNF	15,626.00			15,626.00			15,626.00
550121	Payroll Taxes-Activities SNF-FICA	6,965.00			6,965.00			6,965.00
550122	Payroll Taxes-Activities SNF-SUI	1,228.00			1,228.00			1,228.00
550123	Workers Comp-Activities SNF	8,492.00			8,492.00			8,492.00
550124	Payroll Tax Activities SNF FUTA	104.00			104.00			104.00
550125	Employee Health Insurance-Activities SNF	45,253.00			45,253.00			45,253.00
550126	Employee Life Insurance-Activities SNF	152.00			152.00			152.00
550127	Employee Dental Insurance-Activities SNF	515.00			515.00			515.00
550128	Employee Vision Insurance - Act SNF	30.00			30.00			30.00
550132	Background Checks-Activities SNF	25.00			25.00			25.00
550133	Training/Seminars/Courses-Activities SNF	0.00			0.00			0.00
550134	Dues/Subscriptions-Activities SNF	1,016.00			1,016.00			1,016.00
550135	Employee Expense-Activities SNF	0.00			0.00			0.00
550136	Consultant - Activities	0.00			0.00			0.00
550137	Uniforms-Activities	300.00			300.00			300.00
550141	Pension - Activities	0.00			0.00			0.00
550850	Activities Supplies-Activities-SNF	3,266.00			3,266.00			3,266.00
550851	Entertainment-Activities-SNF	5,540.00			5,540.00			5,540.00
550852	Activities Events Food-Activities-SNF	764.00			764.00			764.00
550901	Office Supplies-Activities SNF	1.00			1.00			1.00
550905	Copier-Activities SNF	0.00			0.00			0.00
550920	Forms/Printing-Activities SNF	127.00			127.00			127.00
550960	Equipment Rental-Activities SNF	0.00			0.00			0.00
550962	Floral-Activities-SNF	0.00			0.00			0.00
550964	Holiday Decorations-Activities-SNF	294.00			294.00			294.00
560101	Salaries-Executive Director	0.00			0.00			0.00
560102	Salaries-Business Office	61,966.00			61,966.00			61,966.00
560103	Salaries-Human Resources/Payroll	31,000.00			31,000.00			31,000.00
560104	Salaries-Admin Staff	0.00			0.00			0.00
560105	Overtime-Admin	0.00			0.00			0.00
560107	Central Supply Clerk-Admin	0.00			0.00			0.00
560109	Salaries - Admissions Coordinator	61,381.00			61,381.00			61,381.00
560120	Vacation/Sick/Holiday-Adm	23,747.00			23,747.00			23,747.00
560121	Payroll Taxes-Admin-FICA	12,686.00			12,686.00			12,686.00
560122	Payroll Taxes-Admin-SUI	815.00			815.00			815.00
560123	Workers Comp-Admin	1,544.00			1,544.00			1,544.00
560124	Payroll Tax Admin FUTA	126.00			126.00			126.00
560125	Employee Health Insurance-Admin	33,530.00			33,530.00		2,477.00	36,007.00
						RJE - 4	2,477.00	
560126	Employee Life Insurance-Admin	187.00			187.00			187.00
560127	Employee Dental Insurance-Admin	1,091.00			1,091.00			1,091.00
560128	Employee Vision Insurance - Admin	44.00			44.00			44.00
560129	Benefit Plan Fees	0.00			0.00			0.00
560130	Recruitment-Admin	0.00			0.00			0.00
560131	Drug Free Expense-Admin	0.00			0.00			0.00
560132	Background Checks-Admin	79.00			79.00			79.00
560133	Training/Seminars/Courses-Admin	0.00			0.00			0.00
560134	Dues/Subscription-Admin	0.00			0.00			0.00
560135	Employee Benefits/Expense-Admin	5,439.00			5,439.00		(2,979.00)	2,460.00
						RJE - 4	(2,477.00)	
						RJE - 5	(502.00)	
560136	Travel	0.00			0.00			0.00
560140	Contracted Services - Business Office	49,391.00			49,391.00			49,391.00
560198	Bldg Inspection Fees	0.00			0.00			0.00
560199	Licenses/Permits	240.00			240.00			240.00
560711	Utilities-Electric	97,208.00			97,208.00			97,208.00
560712	Utilities-Gas/Oil	13,589.00			13,589.00			13,589.00
560713	Utilities-Water/Sewer/Refuse	8,549.00			8,549.00			8,549.00
560714	Utilities-Telephone Service	41,126.00			41,126.00			41,126.00
560715	Utilities-Telephone Maintenance Contract	15,404.00			15,404.00			15,404.00
560717	Utilities-Cable TV	9,631.00			9,631.00			9,631.00
560730	Association Fees	0.00			0.00			0.00
560731	Real Estate Taxes	95,680.00			95,680.00			95,680.00

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017			9/30/2017
560732	Non-Reimbursable Expense	0.00			0.00			0.00
560733	Personal Property Taxes	6,689.00			6,689.00			6,689.00
560734	Professional Liability Insurance	6,783.00			6,783.00			6,783.00
560735	General Liability Insurance	43,936.00			43,936.00			43,936.00
560736	Property Insurance	8,546.00			8,546.00			8,546.00
560738	Auto Insurance	3,517.00			3,517.00			3,517.00
560739	Crime Insurance	352.00			352.00			352.00
560740	Insurance-Other	7,643.00			7,643.00			7,643.00
560742	Patient Trust Bond	1,032.00			1,032.00			1,032.00
560744	Resident Reimburse on Lost/Stolen Items	1,259.00			1,259.00			1,259.00
560745	Taxes Other	912.00			912.00			912.00
560770	Contracted Services-Business Offices	0.00			0.00			0.00
560840	Interco Contracted Services - Admin	12,710.00			12,710.00			12,710.00
560841	Contracted Services - Call System	4,206.00			4,206.00			4,206.00
560842	Conservator Fees	1,555.00			1,555.00			1,555.00
560843	Legal Fees-Adm	25,239.00			25,239.00			25,239.00
560844	Accounting/Audit Fees-Adm	11,843.00			11,843.00			11,843.00
560845	Payroll Processing Fees	19,487.00			19,487.00			19,487.00
560846	Professional Services	150.00			150.00			150.00
560847	Consultant	2,485.00			2,485.00			2,485.00
560851	Entertainment-Adm	0.00			0.00			0.00
560852	Contributions	0.00			0.00			0.00
560876	Equipment Minor-Adm	170.00			170.00			170.00
560901	Office Supplies-Adm	9,611.00			9,611.00			9,611.00
560902	Office Supplies Human Resources	78.00			78.00			78.00
560905	Copier- Maintenance Agreement	5,297.00			5,297.00			5,297.00
560906	Copier Lease-Adm	6,757.00			6,757.00			6,757.00
560910	Computer Supplies-Adm	0.00			0.00			0.00
560911	Computer Maintenance-Adm	16,826.00			16,826.00			16,826.00
560912	Software Maintenance Contract-Adm	33,190.00			33,190.00			33,190.00
560913	Internet Access-Adm	16,361.00			16,361.00			16,361.00
560914	Software Expense - Adm	0.00			0.00			0.00
560915	Timeclock Software	11,441.00			11,441.00			11,441.00
560920	Forms/Printing-Adm	613.00			613.00			613.00
560925	Records Storage - Adm	2,990.00			2,990.00			2,990.00
560926	Parking Space - Adm	(300.00)			(300.00)			(300.00)
560930	Postage-Adm	2,267.00			2,267.00			2,267.00
560931	Overnight Service-Adm	1,202.00			1,202.00			1,202.00
560941	Cell Phones-Adm	597.00			597.00			597.00
560950	Mileage Reimbursement-Adm	0.00			0.00		57.00	57.00
						RJE - 7	57.00	
560960	Equipment Rental-Adm	876.00			876.00			876.00
560961	Floral-Adm	0.00			0.00			0.00
560963	Misc Decor-Adm	651.00			651.00			651.00
560964	Eagle Lake Foundation - Vision Term Fees	0.00			0.00			0.00
560995	Collection Fees/Credit Card Fees	445.00			445.00			445.00
560996	Late fees/Fines/Finance Charges-Adm	25,787.00			25,787.00			25,787.00
560997	Bank Service Charges-Adm	7,463.00			7,463.00			7,463.00
560999	Miscellaneous Expense-Adm	0.00			0.00			0.00
580001	Interest Income	(11.00)			(11.00)			(11.00)
580002	Employee/Guest meals	582.00			582.00			582.00
590002	Management Fees	249,328.00			249,328.00			249,328.00
590004	Interest Expense	195,423.00			195,423.00			195,423.00
590005	Rent Expense	725,148.00			725,148.00			725,148.00
590006	Depreciation-Bldgs & Improvements	15,382.00			15,382.00			15,382.00
590007	Depreciation-FFE	50,010.00			50,010.00			50,010.00
590008	Depreciation-Vehicles	7,411.00			7,411.00			7,411.00
590009	Amortization	0.00			0.00			0.00
R0001	Champion Awards of Milford	0.00			0.00			0.00
R0002	Interest Expense on line of credit	0.00			0.00			0.00
R0003	Prior Period Utilities expense	0.00			0.00			0.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2017			9/30/2017	9/30/2016		
Group : [10-A]	Salaries and Wages							
Subgroup : [2]	Administrators							
410101	Salaries-Administrator	99,529.00		10,176.64	109,705.64	116,767.00	(17,238.00)	(14.76%)
				10,176.64	10,176.64	10,176.64		
Subtotal [2] Administrators		99,529.00		10,176.64	109,705.64	116,767.00	(17,238.00)	(14.76%)
Subgroup : [4]	Other Administrative Salaries							
410501	Salaries-Med Rec	31,156.00		0.00	31,156.00	29,970.00	1,186.00	3.96%
410502	Overtime-Med Rec	768.00		0.00	768.00	23.00	745.00	3,239.13%
410220	Vacation/Sick/Holiday- Med Recs	4,589.00		0.00	4,589.00	4,114.00	475.00	11.55%
500104	Salaries-Transportation	1,207.00		0.00	1,207.00	0.00	1,207.00	0.00%
560102	Salaries-Business Office	61,966.00		0.00	61,966.00	64,538.00	(2,573.00)	(3.99%)
560103	Salaries-Human Resources/Payroll	31,000.00		0.00	31,000.00	38,732.00	(7,732.00)	(19.96%)
560104	Salaries-Admin Staff	0.00		0.00	0.00	22,625.00	(22,625.00)	(100.00%)
560105	Overtime-Admin	0.00		0.00	0.00	554.00	(554.00)	(100.00%)
560107	Central Supply Clerk-Admin	0.00		0.00	0.00	(89.00)	89.00	(100.00%)
560120	Vacation/Sick/Holiday-Admin	23,747.00		0.00	23,747.00	24,966.00	(1,219.00)	(4.88%)
560840	Interco Contracted Services - Admin	12,710.00		0.00	12,710.00	3,684.00	9,026.00	245.01%
Subtotal [4] Other Administrative Salaries		167,143.00		0.00	167,143.00	189,138.00	(21,995.00)	(11.63%)
Subgroup : [5C]	Dietary Workers							
440101	Salaries-Dietary Manager/CDM	7,458.00		0.00	7,458.00	17,086.00	(9,628.00)	(56.35%)
440107	Salaries-Cooks	98,101.00		0.00	98,101.00	102,325.00	(4,224.00)	(4.13%)
440108	Overtime-Cooks	1,175.00		0.00	1,175.00	196.00	979.00	499.49%
440110	Salaries - Prep Cooks	(7,458.00)		0.00	(7,458.00)	0.00	(7,458.00)	0.00%
440113	Salaries- Dietary Aides	184,597.00		0.00	184,597.00	200,644.00	(16,047.00)	(8.00%)
440114	Overtime-Dietary Aides	424.00		0.00	424.00	265.00	159.00	60.00%
440120	Vacation/Sick/Holiday-Dietary	37,194.00		0.00	37,194.00	32,662.00	4,532.00	13.88%
Subtotal [5C] Dietary Workers		321,491.00		0.00	321,491.00	353,178.00	(31,687.00)	(8.97%)
Subgroup : [6B]	Other Housekeeping Workers							
450104	Salaries- Housekeeping Staff	178,218.00		0.00	178,218.00	142,754.00	35,465.00	24.84%
450105	Overtime- Housekeeping Staff	3,041.00		0.00	3,041.00	71.00	2,970.00	4,183.10%
450107	Salaries - Housekeeping - Porter	0.00		0.00	0.00	9,751.00	(9,751.00)	(100.00%)
450108	Salaries HSKP-Overtime	0.00		0.00	0.00	100.00	(100.00)	(100.00%)
450120	Vacation/Sick/Holiday-Hskp	15,488.00		0.00	15,488.00	14,018.00	1,470.00	10.49%
Subtotal [6B] Other Housekeeping Workers		196,748.00		0.00	196,748.00	166,634.00	30,054.00	18.03%
Subgroup : [7B]	Other Maintenance Workers							
470104	Salaries-Maintenance Staff	27,535.00		0.00	27,535.00	47,900.00	(20,365.00)	(42.52%)
470105	Overtime-Maintenance Staff	106.00		0.00	106.00	5.00	101.00	2,020.00%
470120	Vacation/Sick/Holiday-Maint	2,142.00		0.00	2,142.00	5,168.00	(3,026.00)	(58.54%)
Subtotal [7B] Other Maintenance Workers		29,783.00		0.00	29,783.00	53,071.00	(23,288.00)	(43.88%)
Subgroup : [10]	Protective Services							
480104	Salaries-Reception/Security Staff	79,863.00		0.00	79,863.00	81,160.00	(1,477.00)	(1.82%)
480105	Overtime-Reception/Security Staff	134.00		0.00	134.00	31.00	103.00	30.10%
480120	Vacation/Sick/Holiday-Rec/Sec	6,885.00		0.00	6,885.00	9,415.00	(2,530.00)	(26.87%)
Subtotal [10] Protective Services		86,722.00		0.00	86,722.00	90,678.00	(3,976.00)	(4.38%)
Subgroup : [12A]	Director of Nurses/Assistant Director							
410102	Salaries-DOH	104,920.00		0.00	104,920.00	102,264.00	2,656.00	2.60%
410107	Salaries - ADON/Unit Mgr	87,142.00		0.00	87,142.00	82,016.00	5,126.00	6.25%
410214	Salaries - Nurse Assistant	1,280.00		0.00	1,280.00	0.00	1,280.00	0.00%
Subtotal [12A] Director of Nurses/Assistant Director		193,342.00		0.00	193,342.00	184,280.00	9,062.00	4.92%
Subgroup : [12B1]	RNs - Direct Care							
410201	Salaries-RN	312,526.00		0.00	312,526.00	348,496.00	(35,970.00)	(10.32%)
410202	Overtime-RN	40,648.00		0.00	40,648.00	58,314.00	(17,665.00)	(30.29%)
410203	Orientation-RN	4,935.00		0.00	4,935.00	4,845.00	90.00	1.86%
410220	Vacation/Sick/Holiday-Nursing	234,250.00		0.00	234,250.00	251,286.00	(17,036.00)	(6.78%)
Subtotal [12B1] RNs - Direct Care		692,360.00		0.00	692,360.00	662,941.00	29,419.00	(10.65%)
Subgroup : [12B2]	RNs - Administrative							
410103	Salaries-Nurse Liaison/Risk Mgr	0.00		0.00	0.00	60,476.00	(60,476.00)	(100.00%)
410104	Salaries-MDS Coord/MDS Asst	117,007.00		0.00	117,007.00	150,356.00	(33,348.00)	(22.18%)
410106	Inservice Coordinator-Nursing Admin	0.00		0.00	0.00	47,674.00	(47,674.00)	(100.00%)
410108	Bonus - Nursing Admin	1,500.00		(1,500.00)	0.00	0.00	1,500.00	0.00%
410120	Vacation/Sick/Holiday-Nursing Admin	56,940.00		(8,676.64)	48,263.36	50,922.00	6,018.00	11.82%
Subtotal [12B2] RNs - Administrative		175,447.00		(10,176.64)	165,270.36	309,428.00	(133,981.00)	(43.30%)
Subgroup : [12C1]	LPNs - Direct Care							
410204	Salaries-LPN	727,891.00		0.00	727,891.00	747,773.00	(19,882.00)	(2.66%)
410205	Overtime-LPN	72,087.00		0.00	72,087.00	60,886.00	11,101.00	18.20%
410206	Orientation-LPN	5,163.00		0.00	5,163.00	4,253.00	910.00	21.40%
Subtotal [12C1] LPNs - Direct Care		805,141.00		0.00	805,141.00	813,012.00	(7,871.00)	(0.97%)
Subgroup : [12D]	Aides and Attendants							
410207	Salaries-CNA	918,130.00		0.00	918,130.00	1,039,969.00	(121,839.00)	(11.72%)
410208	Overtime-CNA	40,358.00		0.00	40,358.00	34,329.00	6,029.00	17.56%
410209	Orientation-CNA	1,805.00		0.00	1,805.00	2,844.00	(1,239.00)	(43.57%)
410210	Ward Clerk/Staff Coord-Nursing	25,955.00		0.00	25,955.00	31,412.00	(5,457.00)	(17.37%)
410212	Ward Clerk/Staff Coord- OT	1,049.00		0.00	1,049.00	2,179.00	(1,130.00)	(51.86%)
Subtotal [12D] Aides and Attendants		987,087.00		0.00	987,087.00	1,110,733.00	(123,636.00)	(11.13%)
Subgroup : [12E]	Physical Therapists							
410711	Salaries - Director of Rehab	0.00		0.00	0.00	0.00	0.00	0.00%
410712	Salaries - Physical Therapy Assistant	0.00	RJE - 1	(0.00)	0.00	31,664.00	(31,664.00)	(100.00%)
410713	Overtime - Physical Therapy Assistant	0.00		0.00	0.00	(18.00)	18.00	(100.00%)
410714	Salaries - Rehab Tech / Assistant	0.00		0.00	0.00	2,350.00	(2,350.00)	(100.00%)
410775	Salaries - Physical Therapy	0.00		0.00	0.00	35,629.00	(35,629.00)	(100.00%)
410782	Vac/Sick/Hol - Therapy	73.00		(0.00)	73.00	0.00	73.00	0.00%
Subtotal [12E] Physical Therapists		73.00		(73.00)	0.00	69,625.00	(69,552.00)	(99.90%)
Subgroup : [12F]	Speech Therapists							
410718	Salaries - Therapy - Rehab Tech	0.00		0.00	0.00	22,774.00	(22,774.00)	(100.00%)
410779	Salaries - Speech Therapy	0.00		0.00	0.00	27,300.00	(27,300.00)	(100.00%)
Subtotal [12F] Speech Therapists		0.00		(0.00)	0.00	50,074.00	(50,074.00)	(100.00%)
Subgroup : [12G]	Occupational Therapists							
410716	Salaries - Occupational Therapy Assisit	0.00		0.00	0.00	14,759.00	(14,759.00)	(100.00%)
410719	Therapy - Rehab Tech OT	0.00		0.00	0.00	1,172.00	(1,172.00)	(100.00%)
410740	Interco Contracted Services - Therapy	(290.00)		217.00	(73.00)	1,523.00	(1,813.00)	(119.04%)
410777	Salaries - Occupational Therapy	0.00		73.00	73.00	36,364.00	(36,364.00)	(100.00%)
410778	Overtime - Occupational Therapy	0.00		(0.00)	0.00	73.00	(73.00)	(100.00%)
Subtotal [12G] Occupational Therapists		(290.00)		290.00	0.00	63,900.00	(64,190.00)	(100.54%)
Subgroup : [12H]	Recreation Workers							

Client: Traditions Senior Management  
 Engagement: Medicaid - Senior Philanthropy of Milford B, LLC  
 Period Ending: 8/30/2017  
 Trial Balance: A.01 - TB-CCNH  
 Workpaper: A.03 - Grouped Trial Balance

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9302017			9302017	9302016		
550101	Activities SNF MGR	55,005.00		0.00	55,005.00	55,213.00	(1,208.00)	(2.15%)
550104	Salaries-Activities-SNF	38,540.00		0.00	38,540.00	63,774.00	(27,234.00)	(42.70%)
550105	Overtime-Activities SNF	149.00		0.00	149.00	0.00	149.00	0.00%
550120	Vacation/Sick/Holiday-Activities SNF	15,626.00		0.00	15,626.00	14,299.00	1,327.00	9.28%
Subtotal [12H] Recreation Workers		107,320.00		0.00	107,320.00	134,286.00	(26,966.00)	(20.06%)
Subgroup: [12M] Social Workers/Case Management								
410001	Salaries-Social Service	56,721.00		0.00	56,721.00	71,125.00	(14,404.00)	(20.25%)
410020	Vacation/Sick/Holiday-Social Service	9,302.00		0.00	9,302.00	5,885.00	3,417.00	66.26%
Subtotal [12M] Social Workers/Case Management		66,023.00		0.00	66,023.00	77,010.00	(10,987.00)	(13.94%)
Subgroup: [12N] Marketing								
490140	Interco Contracted Services - Marketing	44,094.00		0.00	44,094.00	4,855.00	39,239.00	808.22%
Subtotal [12N] Marketing		44,094.00		0.00	44,094.00	4,855.00	39,239.00	808.22%
Subgroup: [12O] Other								
410725	Salaries Respiratory Therapist	10,117.00		(217.00)	9,900.00	14,529.00	(4,412.00)	(30.37%)
560109	Salaries - Admissions Coordinator	61,381.00	RJE - 10	(217.00)	61,381.00	65,239.00	(3,858.00)	(5.91%)
Subtotal [12O] Other		71,498.00		(217.00)	71,281.00	79,768.00	(8,270.00)	(10.37%)
Total [10-A] Salaries and Wages		3,943,501.00		0.00	3,943,501.00	4,619,148.00	(575,647.00)	(12.74%)
Group: [13-B] Professional Fees								
Subgroup: [1] Dietitian								
440815	Consultant-Dietary	24,609.00		0.00	24,609.00	7,983.00	16,616.00	207.88%
Subtotal [1] Dietitian		24,609.00		0.00	24,609.00	7,983.00	16,616.00	207.88%
Subgroup: [2] Dentist								
410855	Dental Consultants	11,076.00		0.00	11,076.00	11,076.00	0.00	0.00%
Subtotal [2] Dentist		11,076.00		0.00	11,076.00	11,076.00	0.00	0.00%
Subgroup: [3] Pharmacist								
410702	Pharmacy Consultant	11,300.00		0.00	11,300.00	15,355.00	(4,055.00)	(26.41%)
Subtotal [3] Pharmacist		11,300.00		0.00	11,300.00	15,355.00	(4,055.00)	(26.41%)
Subgroup: [5A] PT - Resident Care								
410792	Physical Therapist - Outside Cont	327,150.00		0.00	327,150.00	277,641.00	49,509.00	17.83%
Subtotal [5A] PT - Resident Care		327,150.00		0.00	327,150.00	277,641.00	49,509.00	17.83%
Subgroup: [8A] Medical Director								
410701	Medical Director	45,996.00		0.00	45,996.00	62,598.00	(16,603.00)	(26.52%)
Subtotal [8A] Medical Director		45,996.00		0.00	45,996.00	62,598.00	(16,603.00)	(26.52%)
Subgroup: [8C] Resident Care								
410707	Physician Services	149.00		0.00	149.00	548.00	(399.00)	(72.81%)
Subtotal [8C] Resident Care		149.00		0.00	149.00	548.00	(399.00)	(72.81%)
Subgroup: [8E] Other								
410706	Physician Consultant	5,000.00		0.00	5,000.00	22,500.00	(17,500.00)	(77.78%)
Subtotal [8E] Other		5,000.00		0.00	5,000.00	22,500.00	(17,500.00)	(77.78%)
Subgroup: [9A] ST - Resident Care								
410794	Speech Therapist - Outside Contract	119,069.00		0.00	119,069.00	88,916.00	30,153.00	33.91%
Subtotal [9A] ST - Resident Care		119,069.00		0.00	119,069.00	88,916.00	30,153.00	33.91%
Subgroup: [10A] OT - Resident Care								
410793	Occupational Therapist-Outside Cont	257,452.00		0.00	257,452.00	180,640.00	76,812.00	42.52%
Subtotal [10A] OT - Resident Care		257,452.00		0.00	257,452.00	180,640.00	76,812.00	42.52%
Subgroup: [11A] RN's - Direct Care								
410240	Interco Contracted Services - Nursing	(32,819.00)		0.00	(32,819.00)	(27,739.00)	(5,080.00)	18.31%
410708	Staffing Agency-RN	28,498.00		0.00	28,498.00	0.00	28,498.00	0.00%
Subtotal [11A] RN's - Direct Care		(4,321.00)		0.00	(4,321.00)	(27,739.00)	23,418.00	(84.42%)
Subgroup: [11A2] RN's - Administrative								
410136	Contracted Services - Nursing Admin	0.00		0.00	0.00	7,000.00	(7,000.00)	(100.00%)
410140	Interco Contracted Services -Nurse Admin	59,034.00		0.00	59,034.00	(13,540.00)	72,574.00	(536.00%)
Subtotal [11A2] RN's - Administrative		59,034.00		0.00	59,034.00	(6,540.00)	65,574.00	(1,002.56%)
Subgroup: [11B] LPN's - Direct Care								
410709	Staffing Agency-LPN	70,429.00		0.00	70,429.00	39,743.00	30,686.00	77.21%
Subtotal [11B] LPN's - Direct Care		70,429.00		0.00	70,429.00	39,743.00	30,686.00	77.21%
Subgroup: [11C] Aides								
410710	Staffing Agency-CNA	17,466.00		0.00	17,466.00	81,361.00	(63,895.00)	(78.53%)
Subtotal [11C] Aides		17,466.00		0.00	17,466.00	81,361.00	(63,895.00)	(78.53%)
Total [13-B] Professional Fees		944,409.00		0.00	944,409.00	754,083.00	190,316.00	25.24%
Group: [15] Expenditures Other than Salaries								
Subgroup: [1A1] Workmen's Compensation								
410123	Workers Comp-Nursing Admn	33,640.00	RJE - 11	143,196.00	176,836.00	16,729.00	16,911.00	101.05%
410223	Workers Comp-Nursing	207,715.00		0.00	207,715.00	94,502.00	113,213.00	119.80%
410523	Workers Comp- Med Recs	2,770.00		0.00	2,770.00	1,187.00	1,583.00	133.36%
410623	Workers Comp-Social Service	194.00		0.00	194.00	197.00	(3.00)	(1.52%)
410785	Workers Comp - Therapy	16,241.00		0.00	16,241.00	7,811.00	8,430.00	107.92%
440123	Workers Comp-Del	27,215.00		0.00	27,215.00	13,098.00	14,117.00	108.26%
450123	Workers Comp-Hskp	14,525.00		0.00	14,525.00	6,453.00	8,072.00	125.09%
470123	Workers Comp-Maint	2,579.00		0.00	2,579.00	1,938.00	641.00	33.06%
480123	Workers Comp-Rec/Sec	384.00		0.00	384.00	135.00	249.00	184.44%
500123	Workers Comp-Trans	103.00		0.00	103.00	0.00	103.00	0.00%
550123	Workers Comp-Activities SNF	8,492.00		0.00	8,492.00	4,534.00	3,958.00	87.30%
560123	Workers Comp-Admin	1,544.00		0.00	1,544.00	(128,846.00)	130,190.00	(101.20%)
Subtotal [1A1] Workmen's Compensation		315,402.00		143,196.00	468,598.00	17,908.00	297,494.00	1,661.24%
Subgroup: [1A3] Unemployment Insurance								
410122	Payroll Taxes-Nursing Admn-SUI	3,531.00		0.00	3,531.00	7,890.00	(4,159.00)	(54.06%)
410124	Payroll Taxes-Nursing Admn-FUTA	294.00		0.00	294.00	3,212.00	(2,918.00)	(91.61%)
410222	Payroll Taxes-Nursing-SUI	40,110.00		0.00	40,110.00	48,425.00	(8,315.00)	(18.85%)
410224	Payroll Taxes - FUTA	3,674.00		0.00	3,674.00	19,542.00	(15,868.00)	(81.20%)
410522	Payroll Taxes-Med Recs-SUI	727.00		0.00	727.00	643.00	84.00	13.06%
410524	Payroll Tax - Medical Record - FUTA	48.00		0.00	48.00	254.00	(206.00)	(78.47%)
410622	Payroll Taxes - Social Service-SUI	1,165.00		0.00	1,165.00	1,308.00	(141.00)	(10.80%)
410624	Payroll Tax - Social Service - FUTA	84.00		0.00	84.00	524.00	(440.00)	(83.97%)
410784	SUI - Therapy	(1,382.00)		0.00	(1,382.00)	2,278.00	(3,660.00)	(160.67%)
410786	FUTA - Therapy	46.00		0.00	46.00	3,413.00	(3,367.00)	(98.65%)
440122	Payroll Taxes- Dietary-SUI	6,419.00		0.00	6,419.00	8,951.00	(2,532.00)	(28.25%)
440124	Payroll Taxes-Dietary FUTA	569.00		0.00	569.00	2,803.00	(2,234.00)	(78.63%)
450122	Payroll Taxes-Hskp-SUI	5,467.00		0.00	5,467.00	4,845.00	622.00	12.84%
450124	Payroll Tax Housekeeping FUTA	439.00		0.00	439.00	1,253.00	(814.00)	(64.96%)
460122	Payroll Taxes-Laundry-SUI	(283.00)		0.00	(283.00)	0.00	(283.00)	0.00%
470122	Payroll Taxes-Maint-SUI	726.00		0.00	726.00	1,262.00	(536.00)	(43.37%)
470124	Payroll Taxes-Maint-FUTA	42.00		0.00	42.00	308.00	(266.00)	(86.39%)
480122	Payroll Taxes-Rec/Sec-SUI	2,108.00		0.00	2,108.00	2,304.00	(196.00)	(8.51%)
480124	Payroll Tax Security FUTA	231.00		0.00	231.00	648.00	(417.00)	(64.24%)
500122	Payroll Taxes-Trans-SUI	58.00		0.00	58.00	0.00	58.00	0.00%
500124	Payroll Tax Drivers FUTA	5.00		0.00	5.00	0.00	5.00	0.00%
550122	Payroll Taxes-Activities SNF-SUI	1,228.00		0.00	1,228.00	2,429.00	(1,201.00)	(48.44%)
550124	Payroll Tax Activities SNF FUTA	104.00		0.00	104.00	802.00	(698.00)	(88.47%)
560122	Payroll Taxes-Admin-SUI	815.00		0.00	815.00	3,054.00	(2,239.00)	(73.31%)

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR	
560124	Payroll Tax Admin FUTA	126.00		0.00	9/30/2017 126.00	9/30/2017 1,539.00	(1,413.00)	(91.81%)	
Subtotal [1A3] Unemployment Insurance		66,381.00		0.00	66,381.00	119,647.00	(52,466.00)	(44.15%)	
Subgroup : [1A4] Social Security (FICA)									
410121	Payroll Taxes-Nursing Admn-FICA	33,196.00		0.00	33,196.00	45,094.00	(11,898.00)	(26.38%)	
410221	Payroll Taxes-Nursing-FICA	175,200.00		0.00	175,200.00	180,875.00	(15,675.00)	(8.21%)	
410521	Payroll Taxes-Med Recs-FICA	2,355.00		0.00	2,355.00	2,295.00	60.00	2.61%	
410521	Payroll Taxes-Med Recs-FICA	4,639.00		0.00	4,639.00	5,643.00	(1,004.00)	(17.79%)	
410783	Fica - Therapy	774.00		0.00	774.00	13,003.00	(13,129.00)	(94.43%)	
440121	Payroll Taxes-Dietary-FICA	23,056.00		0.00	23,056.00	25,720.00	(2,664.00)	(10.36%)	
450121	Payroll Taxes-Hisp-FICA	14,142.00		0.00	14,142.00	12,219.00	1,923.00	15.74%	
470121	Payroll Taxes-Maint-FICA	2,259.00		0.00	2,259.00	3,755.00	(1,496.00)	(38.64%)	
480121	Payroll Taxes-Rec/Sec-FICA	6,551.00		0.00	6,551.00	6,617.00	(66.00)	(1.00%)	
500121	Payroll Taxes-Trans-FICA	92.00		0.00	92.00	92.00	0.00	0.00%	
550121	Payroll Taxes-Activities SNF-FICA	6,965.00		0.00	6,965.00	9,216.00	(2,251.00)	(24.42%)	
560121	Payroll Taxes-Admin-FICA	12,886.00		0.00	12,886.00	15,897.00	(3,011.00)	(18.18%)	
Subtotal [1A4] Social Security (FICA)		281,916.00		0.00	281,916.00	331,034.00	(49,118.00)	(14.84%)	
Subgroup : [1A5] Health Insurance									
410125	Employee Health Insurance-Nurs Admn	48,426.00		(320,273.00)	(271,847.00)	40,346.00	6,082.00	20.03%	
410127	Employee Dental Insurance-Nurs Admn	415.00	RJE - 11	(320,273.00)	415.00	84.00	331.00	384.05%	
410128	Employee Vision Insurance-Nurs Admn	83.00		0.00	83.00	68.00	15.00	22.06%	
410225	Employee Health Insurance-Nursing	323,334.00		432.00	323,766.00	286,502.00	56,832.00	21.33%	
410227	Employee Dental Insurance-Nursing	4,193.00	RJE - 4	432.00	4,193.00	5,481.00	(1,268.00)	(23.50%)	
410229	Employee Vision Insurance - Nursing	216.00		0.00	216.00	1,980.00	(863.00)	(80.35%)	
410325	Employee Health Insurance-Med Recs	12,074.00		0.00	12,074.00	14,253.00	(2,179.00)	(15.29%)	
410327	Employee Dental Insurance-Med Recs	60.00		0.00	60.00	238.00	(178.00)	(74.79%)	
410528	Employee Health Insurance - Med Recs	30.00		0.00	30.00	0.00	30.00	0.00%	
410625	EE Health Insurance-Social Service	2,499.00		0.00	2,499.00	5,900.00	(3,401.00)	(58.07%)	
410627	Employee Dental Ins-Social Service	0.00		0.00	0.00	207.00	(207.00)	(100.00%)	
410628	Employee Vision Insurance - Social Ser	0.00		0.00	0.00	44.00	(44.00)	(100.00%)	
410787	Employee Health - Therapy	24,363.00		0.00	24,363.00	18,525.00	5,838.00	31.51%	
410788	Employee Dental - Therapy	0.00		0.00	0.00	686.00	(686.00)	(100.00%)	
410791	Employee Vision Insurance - Therapy	0.00		0.00	0.00	103.00	(103.00)	(100.00%)	
440125	Employee Health Insurance- Dietary	61,403.00		0.00	61,403.00	61,219.00	184.00	0.30%	
440127	Employee Dental Insurance- Dietary	1,023.00		0.00	1,023.00	1,075.00	(53.00)	(4.83%)	
440128	Employee Vision Insurance - Dietary	51.00		0.00	51.00	251.00	(200.00)	(79.68%)	
450125	Employee Health Insurance-Hisp	47,873.00		0.00	47,873.00	22,560.00	25,313.00	112.20%	
450127	Employee Dental Insurance-Hisp	652.00		0.00	652.00	377.00	275.00	72.94%	
450128	Employee Vision Insurance - Hisp	109.00		0.00	109.00	77.00	32.00	41.52%	
460125	Employee Health Insurance-Laundry	1,048.00		0.00	1,048.00	0.00	1,048.00	0.00%	
470125	Employee Health Insurance-Maint	8,355.00		0.00	8,355.00	14,600.00	(6,245.00)	(42.77%)	
470127	Employee Dental Insurance-Maint	23.00		0.00	23.00	208.00	(185.00)	(88.94%)	
470129	Employee Vision Insurance - Maint	17.00		0.00	17.00	64.00	(47.00)	(73.44%)	
480125	Employee Health Insurance-Rec/Sec	7,461.00		0.00	7,461.00	6,524.00	1,137.00	17.89%	
480127	Employee Dental Insurance-Rec/Sec	133.00		0.00	133.00	40.00	93.00	232.50%	
550125	Employee Health Insurance-Activities SNF	45,253.00		0.00	45,253.00	35,781.00	9,492.00	25.54%	
550127	Employee Dental Insurance-Activities SNF	515.00		0.00	515.00	1,133.00	(618.00)	(54.55%)	
550128	Employee Vision Insurance - Act SNF	30.00		0.00	30.00	85.00	(55.00)	(64.71%)	
560125	Employee Health Insurance-Admin	33,530.00		2,477.00	36,007.00	190,340.00	(156,810.00)	(82.38%)	
560127	Employee Dental Insurance-Admin	1,091.00	RJE - 4	2,477.00	1,091.00	1,426.00	(335.00)	(23.49%)	
560128	Employee Vision Insurance - Admin	44.00		0.00	44.00	173.00	(129.00)	(74.57%)	
Subtotal [1A5] Health Insurance		624,306.00		(317,364.00)	306,942.00	688,310.00	(65,004.00)	(9.43%)	
Subgroup : [1A6] Life Insurance									
410126	Employee Life Insurance-Nursing Admn	513.00		0.00	513.00	703.00	(190.00)	(27.03%)	
410226	Employee Life Insurance-Nursing	1,146.00		0.00	1,146.00	1,588.00	(442.00)	(27.83%)	
410526	Employee Life Insurance-Med Recs	28.00		0.00	28.00	31.00	(3.00)	(9.68%)	
410626	Employee Life Ins-Social Service	56.00		0.00	56.00	100.00	(44.00)	(44.00%)	
410789	Employee Life - Therapy	0.00		0.00	0.00	138.00	(138.00)	(100.00%)	
440126	Employee Life Insurance-Dietary	195.00		0.00	195.00	332.00	(137.00)	(41.27%)	
450126	Employee Life Insurance-Hisp	174.00		0.00	174.00	168.00	6.00	3.57%	
470126	Employee Life Insurance-Maint	28.00		0.00	28.00	56.00	(28.00)	(50.00%)	
480126	Employee Life Insurance-Rec/Sac	28.00		0.00	28.00	31.00	(3.00)	(9.68%)	
550126	Employee Life Insurance-Activities SNF	152.00		0.00	152.00	177.00	(25.00)	(14.12%)	
560126	Employee Life Insurance-Admin	187.00		0.00	187.00	9.00	188.00	2.75%	
Subtotal [1A6] Life Insurance		2,507.00		0.00	2,507.00	3,506.00	(999.00)	(28.49%)	
Subgroup : [1A7] Pensions									
410142	Pension - Nursing Admn	0.00		502.00	502.00	22,806.00	(22,806.00)	(100.00%)	
410241	Pension-Nursing	0.00	RJE - 5	502.00	0.00	30,834.00	(30,834.00)	(100.00%)	
440141	Pension-Dietary	0.00		0.00	0.00	3,451.00	(3,451.00)	(100.00%)	
550141	Pension - Activities	0.00		0.00	0.00	7,811.00	(7,811.00)	(100.00%)	
Subtotal [1A7] Pensions		0.00		502.00	502.00	64,702.00	(64,702.00)	(100.00%)	
Subgroup : [1A8] Uniform Allowance									
410236	Uniforms-Nursing	16,160.00		438.00	16,618.00	11,870.00	4,310.00	36.31%	
410436	Uniform - Rehab	150.00	RJE - 6	438.00	150.00	0.00	150.00	0.00%	
440136	Uniforms-Dietary	6,150.00		0.00	6,150.00	0.00	6,150.00	0.00%	
450136	Uniforms-Hisp	4,500.00		0.00	4,500.00	0.00	4,500.00	0.00%	
470136	Uniforms-Maint	900.00		0.00	900.00	0.00	900.00	0.00%	
550137	Uniforms-Activities	300.00		0.00	300.00	0.00	300.00	0.00%	
Subtotal [1A8] Uniform Allowance		28,190.00		438.00	28,618.00	11,870.00	16,310.00	137.41%	
Subgroup : [1A9] Other									
410135	Employee Expense-Nursing Admn	430.00		0.00	430.00	200.00	230.00	115.00%	
410231	Drug Free Expense-Nursing	1,131.00		0.00	1,131.00	838.00	293.00	34.96%	
410235	Employee Expense-Nursing	2,493.00		(870.00)	1,623.00	2,869.00	(376.00)	(13.11%)	
410535	Employee Expense-Med Recs	0.00	RJE - 4	(432.00)	0.00	87.00	(87.00)	(100.00%)	
410635	Employee Expense-Social Service	80.00	RJE - 6	(438.00)	0.00	23.00	197.00	(117.00)	(59.39%)
440135	Employee Expense-Dietary	58.00		0.00	58.00	0.00	58.00	0.00%	
450135	Employee Expense-Hisp	0.00		0.00	0.00	50.00	(50.00)	(100.00%)	
480135	Employee Expense-Rec/Sec	0.00		0.00	0.00	100.00	(100.00)	(100.00%)	
560135	Employee Benefits/Expense-Admin	4,438.00		(2,979.00)	2,460.00	2,791.00	2,648.00	94.88%	
Subtotal [1A9] Other		9,631.00		(3,906.00)	5,725.00	7,132.00	2,499.00	35.04%	
Subgroup : [1C] Bad Debts									
410358	Bad Debt Expense-SNF	565,404.00		0.00	565,404.00	46,548.00	518,856.00	1,114.67%	
Subtotal [1C] Bad Debts		565,404.00		0.00	565,404.00	46,548.00	518,856.00	1,114.67%	
Subgroup : [1D] Accounting and Auditing									
560844	Accounting/Audit Fees-Adm	11,843.00		0.00	11,843.00	32,466.00	(20,623.00)	(83.52%)	
Subtotal [1D] Accounting and Auditing		11,843.00		0.00	11,843.00	32,466.00	(20,623.00)	(83.52%)	
Subgroup : [1E] Legal									
560842	Conservator Fees	1,566.00		0.00	1,566.00	1,532.00	33.00	1.50%	
560843	Legal Fees-Adm	25,230.00		0.00	25,230.00	19,295.00	5,940.00	30.76%	
Subtotal [1E] Legal		26,796.00		0.00	26,796.00	20,831.00	5,965.00	28.63%	
Subgroup : [1G] Office Supplies									



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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2017			9/30/2017	9/30/2018		
410237	Office Supplies - Nursing	1,164.00		0.00	1,164.00	5,482.00	(4,298.00)	(76.40%)
410735	Office Supplies-Therapy	214.00		0.00	214.00	274.00	(60.00)	(21.90%)
440901	Office Supplies-Dietary	0.00		0.00	0.00	534.00	(534.00)	(100.00%)
440920	Forms/Printing-Dietary	100.00		0.00	100.00	53.00	47.00	88.68%
470901	Office Supplies-Maint	0.00		0.00	0.00	45.00	(45.00)	(100.00%)
480901	Office Supplies-Rec/Sec	30.00		0.00	30.00	20.00	50.00	(250.00%)
490201	Office Supplies-Mkt	124.00		0.00	124.00	2,054.00	(1,940.00)	(93.99%)
490500	Forms/Printing-Mkt	600.00		0.00	600.00	2,830.00	(2,230.00)	(78.80%)
550901	Office Supplies-Activities SNF	1.00		0.00	1.00	49.00	(48.00)	(97.96%)
550920	Forms/Printing-Activities SNF	127.00		0.00	127.00	61.00	106.20%	(100.00%)
560901	Office Supplies-Adm	9,811.00		0.00	9,811.00	8,930.00	681.00	7.53%
560902	Office Supplies Human Resources	78.00		0.00	78.00	384.00	(306.00)	(79.69%)
560920	Forms/Printing-Adm	613.00		0.00	613.00	1,093.00	(480.00)	(43.92%)
	Subtotal (1G) Office Supplies	12,692.00		0.00	12,692.00	21,779.00	(9,087.00)	(41.77%)
	Subgroup : [1H1] Telephone and Telegraph							
560714	Utilities-Telephone Service	41,126.00		0.00	41,126.00	41,335.00	(209.00)	(0.51%)
560715	Utilities-Telephone Maintenance Contract			0.00	15,404.00	11,231.00	4,173.00	37.16%
	Subtotal [1H1] Telephone and Telegraph	56,530.00		0.00	56,530.00	52,566.00	3,964.00	7.54%
	Subgroup : [1H2] Cellular Phones and Beepers							
410141	Cell Phones - Nursing Adm	1,169.00		0.00	1,169.00	2,129.00	(960.00)	(45.09%)
560241	Cell Phones-Adm	597.00		0.00	597.00	607.00	(10.00)	(1.65%)
	Subtotal [1H2] Cellular Phones and Beepers	1,766.00		0.00	1,766.00	2,736.00	(970.00)	(35.45%)
	Subgroup : [1J] Corporation Business Taxes							
560745	Taxes Other	912.00		0.00	912.00	155.00	757.00	488.39%
	Subtotal [1J] Corporation Business Taxes	912.00		0.00	912.00	155.00	757.00	488.39%
	Subgroup : [1K3] Resident Day User Fee							
410907	Quality Assessment Fee - SNF	520,181.00		0.00	520,181.00	569,075.00	(48,894.00)	(8.59%)
	Subtotal [1K3] Resident Day User Fee	520,181.00		0.00	520,181.00	569,075.00	(48,894.00)	(8.59%)
	Total [1H] Expenditures Other than Salaries	2,524,434.00		(177,134.00)	2,347,300.00	1,990,465.00	533,989.00	26.83%
	Group : [16] Expenditures Other than Salaries (conf'd) - Adm. and General							
	Subgroup : [2] Holiday Parties for Staff							
550954	Holiday Decorations-Activities-SNF	294.00		0.00	294.00	543.00	(249.00)	(45.86%)
	Subtotal [2] Holiday Parties for Staff	294.00		0.00	294.00	543.00	(249.00)	(45.86%)
	Subgroup : [3] Gifts to Staff and Residents							
550962	Floral-Activities-SNF	0.00		0.00	0.00	67.00	(67.00)	(100.00%)
	Subtotal [3] Gifts to Staff and Residents	0.00		0.00	0.00	67.00	(67.00)	(100.00%)
	Subgroup : [4] Employee Travel							
410195	Misage/Travel Reimburse - Nursing Adm	135.00		0.00	135.00	526.00	(391.00)	(74.33%)
500135	Employee Expense-Trans	0.00		0.00	0.00	108.00	(108.00)	(100.00%)
560136	Travel	0.00		0.00	0.00	5.00	(5.00)	(100.00%)
560950	Misage Reimbursement-Adm	0.00		57.00	57.00	1,084.00	(1,084.00)	(100.00%)
	Subtotal [4] Employee Travel	135.00		57.00	192.00	1,731.00	(1,596.00)	(92.20%)
	Subgroup : [5] Education Expense							
410133	Training/Seminars/Courses-Nurs Adm	141.00		0.00	141.00	7,380.00	(7,239.00)	(96.09%)
410223	Training/Seminars/Courses-Nursing	1,274.00		0.00	1,274.00	2,297.00	(1,023.00)	(56.17%)
410798	Training/Seminars/Courses-Therapy Dept	0.00		0.00	0.00	260.00	(260.00)	(100.00%)
550133	Training/Seminars/Courses-Activities SNF	0.00		0.00	0.00	110.00	(110.00)	(100.00%)
560133	Training/Seminars/Courses-Adm	0.00		0.00	0.00	195.00	(195.00)	(100.00%)
	Subtotal [5] Education Expense	1,415.00		0.00	1,415.00	10,852.00	(9,437.00)	(86.96%)
	Subgroup : [6] Automobile Expense							
500891	Vehicle Fuel-Trans	346.00		0.00	346.00	86.00	259.00	293.18%
500892	Vehicle Maintenance-Trans	(536.00)		0.00	(536.00)	595.00	(1,131.00)	(190.08%)
	Subtotal [6] Automobile Expense	(190.00)		0.00	(190.00)	683.00	(873.00)	(127.82%)
	Subgroup : [M1] Advertising Help Wanted							
410130	Recruitment-Nursing Adm	789.00		0.00	789.00	291.00	498.00	171.13%
410230	Recruitment-Nursing	5,842.00		0.00	5,842.00	2,254.00	3,588.00	150.31%
410796	Recruitment - Therapy	127.00		0.00	127.00	713.00	(586.00)	(82.19%)
450130	Recruitment-Help	9.00		0.00	9.00	0.00	9.00	0.00%
560130	Recruitment-Adm	0.00		0.00	0.00	300.00	(300.00)	(100.00%)
	Subtotal [M1] Advertising Help Wanted	6,667.00		0.00	6,667.00	3,558.00	3,009.00	64.57%
	Subgroup : [M3] Advertising Other							
490851	Entertainment-Mkt	0.00		0.00	0.00	175.00	(175.00)	(100.00%)
490856	Media Advertising-Mkt	1,075.00		0.00	1,075.00	1,854.00	(779.00)	(222.30%)
490858	Special Events-Mkt	1,350.00		0.00	1,350.00	1,128.00	222.00	19.68%
490859	Collateral Material-Mkt	532.00		0.00	532.00	208.00	324.00	155.77%
490862	Promo Items-Mkt	1,291.00		0.00	1,291.00	849.00	442.00	52.08%
	Subtotal [M3] Advertising Other	4,248.00		0.00	4,248.00	1,481.00	2,767.00	186.83%
	Subgroup : [M5] Medical Records							
410536	Supplies Med Rec	140.00		0.00	140.00	42.00	98.00	233.33%
	Subtotal [M5] Medical Records	140.00		0.00	140.00	42.00	98.00	233.33%
	Subgroup : [M7] Postage							
550330	Postage-Adm	2,267.00		0.00	2,267.00	2,914.00	(647.00)	(22.20%)
560931	Overnight Service-Adm	1,202.00		0.00	1,202.00	1,402.00	(200.00)	(14.27%)
	Subtotal [M7] Postage	3,469.00		0.00	3,469.00	4,316.00	(847.00)	(19.62%)
	Subgroup : [M8] Dues and Membership Fees to Professional Associations							
410134	Dues/Subscriptions-Nursing Adm	8,655.00		0.00	8,655.00	7,909.00	746.00	8.43%
410234	Dues/Subscriptions-Nursing	0.00		0.00	0.00	1,656.00	(1,656.00)	(100.00%)
490134	Dues/Subscriptions-Mkt	3,249.00		0.00	3,249.00	0.00	3,249.00	0.00%
	Subtotal [M8] Dues and Membership Fees to Professional Associations	11,904.00		0.00	11,904.00	9,565.00	2,339.00	24.45%
	Subgroup : [M9] Subscriptions							
470134	Dues/Subscriptions-Maint	582.00		0.00	582.00	2,873.00	(2,291.00)	(79.74%)
550134	Dues/Subscriptions-Activities SNF	1,016.00		0.00	1,016.00	772.00	244.00	31.61%
	Subtotal [M9] Subscriptions	1,598.00		0.00	1,598.00	3,645.00	(2,047.00)	(56.16%)
	Subgroup : [M11] Services Provided by Contract							
410799	Purchased Services-Other	2,857.00		0.00	2,857.00	2,759.00	98.00	3.55%
560140	Contracted Services - Business Office	49,391.00		0.00	49,391.00	19,733.00	29,658.00	150.30%
560641	Contracted Services - Call System	4,206.00		0.00	4,206.00	3,912.00	294.00	7.52%
560845	Payroll Processing Fees	19,487.00		0.00	19,487.00	19,916.00	(429.00)	(2.15%)
560848	Professional Services	150.00		0.00	150.00	6,000.00	(5,850.00)	(97.50%)
560847	Consultant	2,485.00		0.00	2,485.00	3,798.00	(1,313.00)	(34.57%)
560911	Computer Maintenance-Adm	16,826.00		0.00	16,826.00	20,259.00	(3,433.00)	(16.95%)
560912	Software Maintenance Contract-Adm	33,190.00		0.00	33,190.00	21,553.00	11,637.00	53.99%
560914	Software Expense - Adm	0.00		0.00	0.00	2,310.00	(2,310.00)	(100.00%)
560915	Timeclock Software	11,441.00		0.00	11,441.00	14,965.00	(3,524.00)	(23.55%)
	Subtotal [M11] Services Provided by Contract	140,933.00		0.00	140,933.00	115,205.00	24,828.00	21.55%
	Subgroup : [M12] Administrative Management Services							
500002	Management Fees	249,328.00		0.00	249,328.00	249,397.00	(69.00)	(0.03%)
	Subtotal [M12] Administrative Management Services	249,328.00		0.00	249,328.00	249,397.00	(69.00)	(0.03%)
	Subgroup : [M13] Other							
410132	Background Checks-Nursing Adm	79.00		0.00	79.00	82.00	(3.00)	(3.66%)
410137	Software Expense - Nursing Adm	27,365.00		0.00	27,365.00	21,501.00	5,864.00	27.27%

Client: *Traditons Senior Management*  
 Engagement: *Medicaid - Senior Philanthropy of Milford B, LLC*  
 Period Ending: *9/30/2017*  
 Trial Balance: *A.01 - TB-CCNH*  
 Worksheet: *A.03 - Grouped Trial Balance*

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		<b>9/30/2017</b>			<b>9/30/2017</b>	<b>9/30/2016</b>		
410199	Licenses/Permits-Nursing Admn	640.00		0.00	640.00	453.00	177.00	38.23%
410232	Background Checks-Nursing	1,031.00		0.00	1,031.00	927.00	104.00	11.22%
440132	Background Checks-Dietary	634.00		0.00	634.00	164.00	470.00	286.59%
440134	Dues/Subscriptions-Dietary	637.00		0.00	637.00	789.00	(152.00)	(19.26%)
440199	Licenses/Permits-Dietary	200.00		0.00	200.00	67.00	133.00	198.51%
450132	Background Checks-Help	104.00		0.00	104.00	104.00	0.00	0.00%
470132	Background Checks-Maint	397.00		0.00	397.00	0.00	397.00	100.00%
480876	Equipment Minor-Rec/Sec	0.00		0.00	0.00	125.00	(125.00)	(100.00%)
500199	Licenses & Permits-Trans	111.00		0.00	111.00	306.00	(195.00)	(63.73%)
550132	Background Checks-Activities SNF	25.00		0.00	25.00	0.00	25.00	0.00%
560129	Benefit Plan Fees	0.00		0.00	0.00	(3,162.00)	3,162.00	(100.00%)
560132	Background Checks-Admin	79.00		0.00	79.00	79.00	0.00	0.00%
560199	Licenses/Permits	240.00		0.00	240.00	425.00	(185.00)	(43.53%)
560742	Patient Trust Bond	1,032.00		0.00	1,032.00	1,172.00	(140.00)	(11.95%)
560744	Resident Reimburse on Lost/Stolen Items	1,259.00		0.00	1,259.00	985.00	274.00	27.82%
560876	Equipment Minor-Adm	170.00		0.00	170.00	(7,136.00)	7,306.00	(102.38%)
560913	Internet Access-Adm	16,361.00		0.00	16,361.00	3,872.00	12,489.00	322.55%
560925	Records Storage - Adm	2,960.00		0.00	2,960.00	4,115.00	(1,155.00)	(27.34%)
560928	Parking Space - Adm	(300.00)		0.00	(300.00)	3,600.00	(3,900.00)	(108.33%)
560960	Equipment Rental-Adm	876.00		0.00	876.00	9,179.00	(8,303.00)	(90.46%)
560963	Misc Decor-Adm	651.00		0.00	651.00	71.00	580.00	816.90%
560965	Collection Fees/Credit Card Fees	445.00		0.00	445.00	197.00	248.00	79.44%
560966	Late Fees/Fines/Finance Charges-Adm	25,787.00		0.00	25,787.00	266.00	25,521.00	9,594.36%
560967	Bank Service Charges-Adm	7,463.00		0.00	7,463.00	27,114.00	(19,651.00)	(72.48%)
560969	Miscellaneous Expense-Adm	0.00		0.00	0.00	37,958.00	(37,958.00)	(100.00%)
580002	Employee/Guest meals	582.00		0.00	582.00	994.00	(412.00)	(41.45%)
RO001	Champion Awards of Milford	0.00		0.00	0.00	(45.00)	45.00	(100.00%)
Subtotal [R13] Other		<u>88,858.00</u>		<u>0.00</u>	<u>88,858.00</u>	<u>164,150.00</u>	<u>(15,292.00)</u>	<u>(14.66%)</u>
Total [16] Expenditures Other than Salaries (conf'd) - Admin. and General		<u>507,799.00</u>		<u>57.00</u>	<u>507,856.00</u>	<u>606,235.00</u>	<u>2,564.00</u>	<u>0.51%</u>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>								
Subgroup : [2A1] Raw Food								
440803	Raw Food-Dietary	267,113.00		0.00	267,113.00	268,194.00	(1,081.00)	(0.40%)
440804	Produce-Dietary	0.00		0.00	0.00	2,821.00	(2,821.00)	(100.00%)
440805	Dairy-Dietary	0.00		0.00	0.00	11,350.00	(11,350.00)	(100.00%)
Subtotal [2A1] Raw Food		<u>267,113.00</u>		<u>0.00</u>	<u>267,113.00</u>	<u>282,365.00</u>	<u>(15,252.00)</u>	<u>(5.40%)</u>
Subgroup : [2A2] Non-Food Supplies								
410754	Nutritional Supplements	10,993.00		0.00	10,993.00	8,756.00	2,237.00	25.55%
440789	Thickened Liquids-Dietary	0.00		0.00	0.00	2,317.00	(2,317.00)	(100.00%)
440807	Dietary Supplies-Dietary	992.00		0.00	992.00	6,180.00	(5,188.00)	(83.95%)
440811	Chemicals-Dietary	(648.00)		0.00	(648.00)	829.00	(1,477.00)	(178.17%)
440876	Equipment Minor-Dietary	699.00		0.00	699.00	751.00	(52.00)	(6.92%)
Subtotal [2A2] Non-Food Supplies		<u>12,096.00</u>		<u>0.00</u>	<u>12,096.00</u>	<u>18,833.00</u>	<u>(6,827.00)</u>	<u>(36.25%)</u>
Subgroup : [2B] Purchased Services								
440137	Contract Services - Dietary	99,756.00		0.00	99,756.00	63,878.00	35,880.00	56.17%
Subtotal [2B] Purchased Services		<u>99,756.00</u>		<u>0.00</u>	<u>99,756.00</u>	<u>63,878.00</u>	<u>35,880.00</u>	<u>56.17%</u>
Subgroup : [2D] Other								
440960	Equipment Rental-Dietary	3,016.00		0.00	3,016.00	1,714.00	1,302.00	75.96%
Subtotal [2D] Other		<u>3,016.00</u>		<u>0.00</u>	<u>3,016.00</u>	<u>1,714.00</u>	<u>1,302.00</u>	<u>75.96%</u>
Total [18] Dietary Basis for Allocation of Costs		<u>381,893.00</u>		<u>0.00</u>	<u>381,893.00</u>	<u>366,790.00</u>	<u>15,103.00</u>	<u>4.12%</u>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>								
Subgroup : [3A1] Bed Linens, etc...washed, ironed.								
460863	Linen/Terry-Laundry	4,156.00		0.00	4,156.00	3,145.00	1,013.00	32.21%
Subtotal [3A1] Bed Linens, etc...washed, ironed.		<u>4,156.00</u>		<u>0.00</u>	<u>4,156.00</u>	<u>3,145.00</u>	<u>1,013.00</u>	<u>32.21%</u>
Subgroup : [3B] Purchased Services								
450107	Contract Services - Laundry	105,065.00		0.00	105,065.00	124,262.00	(19,197.00)	(15.45%)
Subtotal [3B] Purchased Services		<u>105,065.00</u>		<u>0.00</u>	<u>105,065.00</u>	<u>124,262.00</u>	<u>(19,197.00)</u>	<u>(15.45%)</u>
Subgroup : [3D] Other								
450876	Equipment Minor-Laundry	1,140.00		0.00	1,140.00	(1,354.00)	2,494.00	(184.19%)
450882	Laundry Supplies-Laundry	941.00		0.00	941.00	1,606.00	(665.00)	(41.41%)
Subtotal [3D] Other		<u>2,081.00</u>		<u>0.00</u>	<u>2,081.00</u>	<u>252.00</u>	<u>1,829.00</u>	<u>75.79%</u>
Total [19] Laundry-Basis for Allocation of Costs		<u>111,304.00</u>		<u>0.00</u>	<u>111,304.00</u>	<u>127,638.00</u>	<u>(16,356.00)</u>	<u>(12.81%)</u>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>								
Subgroup : [4B] Purchased Services								
450110	Contract Services - Housekeeping	88,105.00		0.00	88,105.00	83,695.00	4,410.00	5.27%
Subtotal [4B] Purchased Services		<u>88,105.00</u>		<u>0.00</u>	<u>88,105.00</u>	<u>83,695.00</u>	<u>4,410.00</u>	<u>5.27%</u>
Subgroup : [4D] Other								
450871	Cleaning Supplies-Hisp	4,149.00		0.00	4,149.00	8,856.00	(4,707.00)	(53.15%)
450876	Equipment Minor-Hisp	1,840.00		0.00	1,840.00	125.00	1,715.00	1,372.00%
Subtotal [4D] Other		<u>5,989.00</u>		<u>0.00</u>	<u>5,989.00</u>	<u>8,981.00</u>	<u>(2,992.00)</u>	<u>(33.31%)</u>
Subgroup : [5A2] Purchased from								
410756	Pharmacy-RX Medicaid	18,039.00		0.00	18,039.00	9,014.00	9,025.00	100.12%
410757	Pharmacy-RX Medicare	88,530.00		0.00	88,530.00	81,523.00	7,007.00	8.60%
410758	Pharmacy-RX Managed Care	31,833.00		0.00	31,833.00	23,548.00	8,385.00	35.61%
410769	Pharmacy - RX Other	0.00		0.00	0.00	8,197.00	(8,197.00)	(100.00%)
Subtotal [5A2] Purchased from		<u>138,502.00</u>		<u>0.00</u>	<u>138,502.00</u>	<u>122,282.00</u>	<u>16,220.00</u>	<u>13.28%</u>
Subgroup : [5B] Medicine Cabinet Drugs								
410733	Floor Stock Drugs & Supplies	19,191.00		0.00	19,191.00	13,279.00	5,912.00	44.52%
410753	Pharmacy Credits	(53.00)		0.00	(53.00)	(7,644.00)	7,591.00	(99.31%)
410759	Pharmacy OTC Medicaid	380.00		0.00	380.00	4,041.00	(3,661.00)	(90.60%)
410760	Pharmacy-OTC Medicare	24.00		0.00	24.00	1,718.00	(1,694.00)	(98.60%)
410770	Pharmacy - OTC Other	16.00		0.00	16.00	30.00	(14.00)	(80.00%)
Subtotal [5B] Medicine Cabinet Drugs		<u>19,558.00</u>		<u>0.00</u>	<u>19,558.00</u>	<u>11,474.00</u>	<u>8,084.00</u>	<u>70.45%</u>
Subgroup : [5C] Medical and Therapeutic Supplies								
410781	Incontinent Supplies	53,951.00		0.00	53,951.00	50,099.00	3,852.00	7.69%
410782	Medical Supplies	33,122.00		0.00	33,122.00	37,859.00	(4,737.00)	(12.40%)
410783	Nursing Supplies	56,157.00		0.00	56,157.00	53,441.00	2,716.00	5.08%
Subtotal [5C] Medical and Therapeutic Supplies		<u>143,230.00</u>		<u>0.00</u>	<u>143,230.00</u>	<u>141,349.00</u>	<u>1,881.00</u>	<u>1.33%</u>
Subgroup : [5D] Ambulance/Limousine								
410730	Resident Transportation	16,333.00		0.00	16,333.00	962.00	15,371.00	1,597.82%
Subtotal [5D] Ambulance/Limousine		<u>16,333.00</u>		<u>0.00</u>	<u>16,333.00</u>	<u>962.00</u>	<u>15,371.00</u>	<u>1,597.82%</u>
Subgroup : [5E2] Oxygen - Other								
410741	Oxygen	3,502.00		0.00	3,502.00	6,325.00	(2,823.00)	(44.63%)
410742	Inhalation Supplies	9,072.00		0.00	9,072.00	17,634.00	(8,562.00)	(46.55%)
Subtotal [5E2] Oxygen - Other		<u>12,574.00</u>		<u>0.00</u>	<u>12,574.00</u>	<u>23,959.00</u>	<u>(11,385.00)</u>	<u>(47.52%)</u>
Subgroup : [5F] X-Rays and related radiological								
410752	X-Ray Service	8,527.00		0.00	8,527.00	9,140.00	(613.00)	(6.71%)
Subtotal [5F] X-Rays and related radiological		<u>8,527.00</u>		<u>0.00</u>	<u>8,527.00</u>	<u>9,140.00</u>	<u>(613.00)</u>	<u>(6.71%)</u>
Subgroup : [5H] Laboratory								
410751	Lab Fees	19,758.00		0.00	19,758.00	22,682.00	(2,924.00)	(12.89%)
Subtotal [5H] Laboratory		<u>19,758.00</u>		<u>0.00</u>	<u>19,758.00</u>	<u>22,682.00</u>	<u>(2,924.00)</u>	<u>(12.89%)</u>
Subgroup : [5J] Recreation								
550136	Consultant - Activities	0.00		0.00	0.00	(10.00)	10.00	(100.00%)
550950	Activities Supplies-Activities-SNF	3,266.00		0.00	3,266.00	3,023.00	243.00	8.04%

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2017			9/30/2017	9/30/2016		
550851	Entertainment-Activities-SNF	5,540.00		0.00	5,540.00	9,515.00	(3,975.00)	(41.78%)
550852	Activities Events Food-Activities-SNF	784.00		0.00	784.00	240.00	544.00	227.08%
560717	Utilities-Cable TV	9,631.00		0.00	9,631.00	8,890.00	741.00	8.33%
Subtotal [9] Recreation		19,201.00		0.00	19,201.00	21,742.00	(2,541.00)	(11.69%)
Subgroup : [5J] Other								
410176	Equipment Minor	0.00		0.00	0.00	(2,013.00)	2,013.00	(100.00%)
410730	Minor Equipment & Supplies - Therapy	8,823.00		0.00	8,823.00	9,826.00	(1,003.00)	(10.21%)
410743	IV Supplies - Medicaid	9,310.00		0.00	9,310.00	841.00	8,469.00	1007.02%
410754	IV Drugs - Medicare	14,026.00		0.00	14,026.00	4,377.00	9,649.00	220.45%
410765	Medical Equipment Rental	64,027.00		0.00	64,027.00	57,023.00	7,004.00	12.28%
410768	Minor Equipment - Nursing	45,851.00		0.00	45,851.00	9,886.00	35,965.00	363.15%
410771	IV Drugs - Managed Care	7,594.00		0.00	7,594.00	0.00	7,594.00	0.00%
410772	IV Supplies - Managed Care	0.00		0.00	0.00	6,218.00	(6,218.00)	(100.00%)
410773	IV Drugs - Medicaid	177.00		0.00	177.00	1,894.00	(1,717.00)	(90.65%)
410774	Medical Waste Disposal	1,537.00		0.00	1,537.00	1,490.00	47.00	3.15%
410780	Therapy Software Costs	1,400.00		0.00	1,400.00	2,400.00	(1,000.00)	(41.67%)
Subtotal [5J] Other		153,745.00		0.00	153,745.00	82,042.00	71,703.00	67.04%
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		626,622.00		0.00	626,622.00	538,308.00	88,314.00	16.20%
Group : [22] Maintenance and Property								
Subgroup : [6A] Repairs and Maintenance								
410767	Equipment Repairs - Nursing	7,830.00		0.00	7,830.00	18,023.00	(10,193.00)	(56.51%)
440250	Maintenance & Repairs-Diet	6,336.00		0.00	6,336.00	4,106.00	2,230.00	54.31%
460820	Maintenance & Repairs-Laundry	207.00		0.00	207.00	0.00	207.00	0.00%
470820	Maintenance & Repairs-Maint	34,212.00		0.00	34,212.00	19,963.00	14,249.00	71.36%
470826	Small Tools-Maint	1,039.00		0.00	1,039.00	505.00	534.00	105.74%
470876	Equipment Minor-Maint	4,278.00		0.00	4,278.00	1,870.00	2,408.00	77.88%
Subtotal [6A] Repairs and Maintenance		53,911.00		0.00	53,911.00	45,606.00	8,305.00	19.79%
Subgroup : [6B] Heat								
560712	Utilities-Gas/Oil	13,589.00		0.00	13,589.00	13,525.00	64.00	0.47%
Subtotal [6B] Heat		13,589.00		0.00	13,589.00	13,525.00	64.00	0.47%
Subgroup : [6C] Light & Power								
560711	Utilities-Electric	97,208.00		0.00	97,208.00	94,358.00	2,850.00	3.02%
Subtotal [6C] Light & Power		97,208.00		0.00	97,208.00	94,358.00	2,850.00	3.02%
Subgroup : [6D] Water								
560713	Utilities-Water/Sewer/Refuse	8,549.00		0.00	8,549.00	9,577.00	(1,028.00)	(10.73%)
Subtotal [6D] Water		8,549.00		0.00	8,549.00	9,577.00	(1,028.00)	(10.73%)
Subgroup : [6E] Equipment Lease								
560906	Copier Lease-Adm	6,757.00		0.00	6,757.00	5,174.00	1,583.00	30.60%
Subtotal [6E] Equipment Lease		6,757.00		0.00	6,757.00	5,174.00	1,583.00	30.60%
Subgroup : [6F] Other								
470128	Contracted Maintenance	14,062.00		0.00	14,062.00	12,042.00	2,020.00	16.84%
470140	Interco Contracted Services-Maint	8,125.00		0.00	8,125.00	0.00	8,125.00	0.00%
470821	Electrical-Maint	5,362.00		0.00	5,362.00	120.00	5,242.00	4,368.33%
470822	Plumbing-Maint	24,191.00		0.00	24,191.00	1,594.00	22,597.00	1,417.63%
470823	HVAC/Boiler Maint	9,072.00		0.00	9,072.00	1,271.00	7,801.00	613.77%
470824	Paint-Maint	4,205.00		0.00	4,205.00	1,544.00	2,661.00	172.34%
470828	Alarm Inspection-Maint	3,526.00		0.00	3,526.00	3,315.00	211.00	6.35%
470829	Alarm Repairs-Maint	5,919.00		0.00	5,919.00	3,525.00	2,394.00	68.87%
470830	Grounds Maintenance-Maint	24,898.00		0.00	24,898.00	16,373.00	8,525.00	52.07%
470832	Sprinklers-Maint	914.00		0.00	914.00	2,091.00	(1,177.00)	(58.29%)
470833	Elevator-Maint	14,638.00		0.00	14,638.00	6,505.00	8,133.00	125.03%
470834	Post Control-Maint	2,124.00		0.00	2,124.00	2,057.00	67.00	3.26%
470835	Maint Contracts - Generator	2,501.00		0.00	2,501.00	3,058.00	(557.00)	(22.14%)
470970	Waste Disposal -Grease/Trash	39,670.00		0.00	39,670.00	35,185.00	4,485.00	12.81%
560198	Bldg Inspection Fees	0.00		0.00	0.00	(3,853.00)	3,853.00	(100.00%)
560905	Copier- Maintenance Agreement	5,297.00		0.00	5,297.00	4,920.00	377.00	7.66%
Subtotal [6F] Other		162,827.00		0.00	162,827.00	89,687.00	73,140.00	81.55%
Subgroup : [7B] Building & Building Improvements								
590006	Depreciation-Bldgs & Improvements	15,382.00		0.00	15,382.00	11,357.00	4,025.00	35.44%
Subtotal [7B] Building & Building Improvements		15,382.00		0.00	15,382.00	11,357.00	4,025.00	35.44%
Subgroup : [7D] Movable Equipment								
590007	Depreciation-FTE	50,010.00		0.00	50,010.00	40,741.00	9,269.00	22.75%
590008	Depreciation-Vehicles	7,411.00		0.00	7,411.00	6,802.00	609.00	8.95%
Subtotal [7D] Movable Equipment		57,421.00		0.00	57,421.00	47,543.00	9,878.00	20.78%
Subgroup : [9] Rental Payments								
590005	Rent Expense	725,148.00		0.00	725,148.00	705,832.00	19,316.00	2.74%
Subtotal [9] Rental Payments		725,148.00		0.00	725,148.00	705,832.00	19,316.00	2.74%
Subgroup : [10B] Real estate taxes paid by lessor								
560731	Real Estate Taxes	95,680.00		0.00	95,680.00	107,153.00	(11,473.00)	(10.71%)
Subtotal [10B] Real estate taxes paid by lessor		95,680.00		0.00	95,680.00	107,153.00	(11,473.00)	(10.71%)
Subgroup : [10C] Personal property taxes								
560733	Personal Property Taxes	6,889.00		0.00	6,889.00	11,243.00	(4,354.00)	(40.51%)
Subtotal [10C] Personal property taxes		6,889.00		0.00	6,889.00	11,243.00	(4,354.00)	(40.51%)
Total [22] Maintenance and Property		1,243,161.00		0.00	1,243,161.00	1,140,454.00	102,707.00	9.01%
Group : [27] Interest and Insurance								
Subgroup : [12D] Other Interest Expense								
590004	Interest Expense	195,423.00		0.00	195,423.00	181,534.00	13,889.00	7.65%
R0002	Interest Expense on line of credit	0.00		0.00	0.00	431.00	(431.00)	(100.00%)
Subtotal [12D] Other Interest Expense		195,423.00		0.00	195,423.00	181,965.00	13,458.00	7.40%
Subgroup : [14A] Insurance on Property								
560736	Property Insurance	8,546.00		0.00	8,546.00	9,180.00	(634.00)	(6.91%)
Subtotal [14A] Insurance on Property		8,546.00		0.00	8,546.00	9,180.00	(634.00)	(6.91%)
Subgroup : [14B] Insurance of Automobiles								
560738	Auto Insurance	3,517.00		0.00	3,517.00	4,131.00	(614.00)	(14.86%)
Subtotal [14B] Insurance of Automobiles		3,517.00		0.00	3,517.00	4,131.00	(614.00)	(14.86%)
Subgroup : [14C] Umbrella								
560734	Professional Liability Insurance	6,783.00		0.00	6,783.00	27,131.00	(20,348.00)	(75.00%)
560735	General Liability Insurance	43,936.00		0.00	43,936.00	27,131.00	16,805.00	61.94%
Subtotal [14C] Umbrella		50,719.00		0.00	50,719.00	54,262.00	(3,543.00)	(6.53%)
Subgroup : [14C3] Other								
560739	Crime Insurance	352.00		0.00	352.00	176.00	176.00	97.75%
560740	Insurance-Other	7,843.00		0.00	7,843.00	8,708.00	(865.00)	(11.02%)
Subtotal [14C3] Other		8,195.00		0.00	8,195.00	8,884.00	(689.00)	(8.41%)
Total [27] Interest and Insurance		266,200.00		0.00	266,200.00	258,424.00	7,776.00	3.01%
Group : [30] Statement of Revenue								
Subgroup : [1A] Medicaid Residents (CT only)								
310301	Routine Services- MCD-SNF	(9,466,572.00)		0.00	(9,466,572.00)	(9,397,980.00)	(68,592.00)	0.73%
Subtotal [1A] Medicaid Residents (CT only)		(9,466,572.00)		0.00	(9,466,572.00)	(9,397,980.00)	(68,592.00)	0.73%
Subgroup : [1B] Medicaid room and board contractual allowance								
310388	Contractual Adj- Room-MCD-SNF	3,928,883.00		0.00	3,928,883.00	3,309,078.00	619,805.00	18.72%
Subtotal [1B] Medicaid room and board contractual allowance		3,928,883.00		0.00	3,928,883.00	3,309,078.00	619,805.00	18.72%

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2017			9/30/2017	9/30/2016		
<b>Subgroup : [3A] Medicare Residents (All inclusive)</b>								
310201	Routine Services-MCR A-SNF	(1,281,891.00)		0.00	(1,281,891.00)	(1,191,608.00)	(90,063.00)	7.56%
310295	Sequestration - MCR A	31,402.00		0.00	31,402.00	30,496.00	906.00	2.97%
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<b>(1,250,289.00)</b>		<b>0.00</b>	<b>(1,250,289.00)</b>	<b>(1,161,112.00)</b>	<b>(89,177.00)</b>	<b>7.66%</b>
<b>Subgroup : [3B] Medicare room and board contractual allowance</b>								
310299	Contractual Adj-Room-MCR A-SNF	(595,951.00)		0.00	(595,951.00)	(601,326.00)	5,375.00	(0.89%)
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>(595,951.00)</b>		<b>0.00</b>	<b>(595,951.00)</b>	<b>(601,326.00)</b>	<b>5,375.00</b>	<b>(0.89%)</b>
<b>Subgroup : [4A] Private-pay residents and other</b>								
310101	Routine Services-SNF PVT	(525,739.00)		0.00	(525,739.00)	(354,757.00)	(140,982.00)	36.64%
310501	Routine Services-Hospice-SNF	(353,709.00)		0.00	(353,709.00)	(365,909.00)	12,200.00	(3.33%)
310701	Routine Services VA	0.00		0.00	0.00	(321,450.00)	321,450.00	(100.00%)
310801	Routine Services HMO	(615,485.00)		0.00	(615,485.00)	(326,928.00)	(188,557.00)	57.68%
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(1,394,933.00)</b>		<b>0.00</b>	<b>(1,394,933.00)</b>	<b>(1,389,084.00)</b>	<b>4,151.00</b>	<b>(0.30%)</b>
<b>Subgroup : [4B] Private-pay room and board contractual allowance</b>								
310195	Routine Revenue Adjustment-SNF PVT	30,557.00		0.00	30,557.00	7,920.00	22,637.00	285.82%
310598	Contractual Adj-Room-Hospice-SNF	145,197.00		0.00	145,197.00	132,807.00	12,390.00	9.33%
310798	Contract Adj R&B VA	987.00		0.00	987.00	(81,016.00)	(82,003.00)	(98.80%)
310898	Contractual Adjustment Room HMO	43,394.00		0.00	43,394.00	7,235.00	36,159.00	499.78%
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<b>220,135.00</b>		<b>0.00</b>	<b>220,135.00</b>	<b>229,966.00</b>	<b>(9,830.00)</b>	<b>(4.27%)</b>
<b>Subgroup : [5A] Prescription Drugs - Medicare</b>								
310203	Pharmacy-MCR A-SNF	(118,214.00)		0.00	(118,214.00)	(129,765.00)	11,551.00	(8.90%)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(118,214.00)</b>		<b>0.00</b>	<b>(118,214.00)</b>	<b>(129,765.00)</b>	<b>11,551.00</b>	<b>(8.90%)</b>
<b>Subgroup : [5C] Prescription Drugs - Non-medicaid</b>								
310103	Pharmacy-SNF PVT	(7.00)		0.00	(7.00)	(54.00)	47.00	(87.04%)
310303	Pharmacy-MCD-SNF	(31,099.00)		0.00	(31,099.00)	(16,414.00)	(14,685.00)	89.47%
310503	Pharmacy-Hospice-SNF	(202.00)		0.00	(202.00)	(1,063.00)	861.00	(81.00%)
310703	Pharmacy VA	0.00		0.00	0.00	(12,334.00)	12,334.00	(100.00%)
310803	Pharmacy HMO	(42,474.00)		0.00	(42,474.00)	(35,084.00)	(7,390.00)	21.03%
<b>Subtotal [5C] Prescription Drugs - Non-medicaid</b>		<b>(73,782.00)</b>		<b>0.00</b>	<b>(73,782.00)</b>	<b>(64,969.00)</b>	<b>(8,823.00)</b>	<b>13.56%</b>
<b>Subgroup : [6A] Medical Supplies - Medicare</b>								
310402	Medical Supplies-MCR B-SNF	0.00		0.00	0.00	(1,610.00)	1,610.00	(100.00%)
<b>Subtotal [6A] Medical Supplies - Medicare</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>(1,610.00)</b>	<b>1,610.00</b>	<b>(100.00%)</b>
<b>Subgroup : [7A] Physical Therapy - Medicare</b>								
310208	Physical Therapy-MCR A-SNF	(420,633.00)		0.00	(420,633.00)	(455,002.00)	34,369.00	(7.59%)
310406	Physical Therapy-MCR B-SNF	(190,733.00)		0.00	(190,733.00)	(251,220.00)	60,487.00	(24.08%)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(611,366.00)</b>		<b>0.00</b>	<b>(611,366.00)</b>	<b>(706,222.00)</b>	<b>94,856.00</b>	<b>(13.43%)</b>
<b>Subgroup : [7C] Physical Therapy - Non-medicaid</b>								
310106	Physical Therapy-SNF PVT	1,947.00		0.00	1,947.00	512.00	1,435.00	280.27%
310306	Physical Therapy-MCD-SNF	(206,155.00)		0.00	(206,155.00)	(190,732.00)	(15,423.00)	8.09%
310506	Physical Therapy-Hospice-SNF	0.00		0.00	0.00	(555.00)	555.00	(100.00%)
310706	Physical Therapy VA	0.00		0.00	0.00	(6,642.00)	6,642.00	(100.00%)
310806	PT HMO	(125,896.00)		0.00	(125,896.00)	(134,470.00)	8,574.00	(6.36%)
<b>Subtotal [7C] Physical Therapy - Non-medicaid</b>		<b>(330,104.00)</b>		<b>0.00</b>	<b>(330,104.00)</b>	<b>(331,887.00)</b>	<b>1,783.00</b>	<b>(0.54%)</b>
<b>Subgroup : [8A] Speech Therapy - Medicare</b>								
310207	Speech Therapy-MCR A-SNF	(155,041.00)		0.00	(155,041.00)	(101,505.00)	(53,536.00)	52.74%
310407	Speech Therapy-MCR B-SNF	(85,966.00)		0.00	(85,966.00)	(146,081.00)	60,085.00	(41.13%)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(241,037.00)</b>		<b>0.00</b>	<b>(241,037.00)</b>	<b>(247,586.00)</b>	<b>6,549.00</b>	<b>(2.69%)</b>
<b>Subgroup : [8C] Speech Therapy - Non-medicaid</b>								
310107	Speech Therapy-SNF PVT	2,443.00		0.00	2,443.00	(2,256.00)	4,699.00	(208.29%)
310307	Speech Therapy-MCD-SNF	(85,914.00)		0.00	(85,914.00)	(79,389.00)	(6,525.00)	8.22%
310507	Speech Therapy-Hospice-SNF	(950.00)		0.00	(950.00)	(3,925.00)	2,975.00	(75.80%)
310707	Speech Therapy VA	0.00		0.00	0.00	(6,625.00)	6,625.00	(100.00%)
310807	ST HMO	(134,917.00)		0.00	(134,917.00)	(98,578.00)	(36,339.00)	36.86%
<b>Subtotal [8C] Speech Therapy - Non-medicaid</b>		<b>(219,338.00)</b>		<b>0.00</b>	<b>(219,338.00)</b>	<b>(190,773.00)</b>	<b>(28,565.00)</b>	<b>14.97%</b>
<b>Subgroup : [9A] Occupational Therapy - Medicare</b>								
310208	Occupational Therapy-MCR A-SNF	(451,764.00)		0.00	(451,764.00)	(418,332.00)	(33,432.00)	7.99%
310408	Occupational Therapy-MCR B-SNF	(172,910.00)		0.00	(172,910.00)	(178,184.00)	5,274.00	(2.96%)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(624,674.00)</b>		<b>0.00</b>	<b>(624,674.00)</b>	<b>(596,516.00)</b>	<b>(28,158.00)</b>	<b>4.72%</b>
<b>Subgroup : [9C] Occupational Therapy - Non-medicaid</b>								
310108	Occupational Therapy-SNF PVT	575.00		0.00	575.00	760.00	(185.00)	(24.34%)
310308	Occupational Therapy-MCD-SNF	(149,362.00)		0.00	(149,362.00)	(117,239.00)	(32,123.00)	27.40%
310508	Occupational Therapy-Hospice-SNF	(305.00)		0.00	(305.00)	(740.00)	435.00	(58.78%)
310708	Occupational Therapy VA	0.00		0.00	0.00	(4,827.00)	4,827.00	(100.00%)
310808	OT HMO	(135,260.00)		0.00	(135,260.00)	(108,467.00)	(26,793.00)	24.70%
<b>Subtotal [9C] Occupational Therapy - Non-medicaid</b>		<b>(284,352.00)</b>		<b>0.00</b>	<b>(284,352.00)</b>	<b>(230,613.00)</b>	<b>(53,839.00)</b>	<b>23.36%</b>
<b>Subgroup : [10A] Other - Medicare</b>								
310205	Laboratory-MCR A-SNF	(24,655.00)		0.00	(24,655.00)	(17,303.00)	(7,352.00)	42.49%
310212	IV Therapy-MCR A-SNF	(26,317.00)		0.00	(26,317.00)	(8,335.00)	(17,982.00)	215.74%
310215	XRAY MRA	(9,884.00)		0.00	(9,884.00)	(10,063.00)	199.00	(1.97%)
310289	Contractual Adj-Ancill-MCR A-SNF	1,206,508.00		0.00	1,206,508.00	1,140,325.00	66,183.00	5.80%
310498	Sequestration - MCR B	3,310.00		0.00	3,310.00	4,178.00	(868.00)	(20.78%)
310499	Contractual Adj-Ancill-MCR B-SNF	244,133.00		0.00	244,133.00	327,448.00	(83,315.00)	(24.29%)
<b>Subtotal [10A] Other - Medicare</b>		<b>1,393,095.00</b>		<b>0.00</b>	<b>1,393,095.00</b>	<b>1,431,228.00</b>	<b>(38,133.00)</b>	<b>(2.66%)</b>
<b>Subgroup : [10B] Other - Non-medicaid</b>								
310105	Laboratory	0.00		0.00	0.00	13.00	(13.00)	(100.00%)
310305	Laboratory-MCD-SNF	(22.00)		0.00	(22.00)	(13.00)	(9.00)	85.23%
310312	IV Therapy-MCD-SNF	(13,571.00)		0.00	(13,571.00)	(5,271.00)	(8,300.00)	157.47%
310369	Contractual Adj-Ancillaries-MCD-SNF	486,118.00		0.00	486,118.00	408,057.00	77,061.00	18.84%
310512	IV Therapy-Hospice-SNF	(45.00)		0.00	(45.00)	(675.00)	630.00	(93.33%)
310599	Contractual Adj-Ancill-Hospice-SNF	1,502.00		0.00	1,502.00	6,958.00	(5,456.00)	(78.41%)
310705	Laboratory VA	0.00		0.00	0.00	(3,089.00)	3,089.00	(100.00%)
310715	Radiology VA	0.00		0.00	0.00	(792.00)	792.00	(100.00%)
310799	Cont Adjmt Ancillary VA	(1,654.00)		0.00	(1,654.00)	26,518.00	(28,172.00)	(106.24%)
310805	Lab HMO	(7,724.00)		0.00	(7,724.00)	(4,528.00)	(3,196.00)	70.58%
310810	IV THERAPY	(5,737.00)		0.00	(5,737.00)	(9,326.00)	3,589.00	(38.48%)
310815	Radiology HMO	(2,870.00)		0.00	(2,870.00)	(2,462.00)	(408.00)	15.03%
310859	Event Revenue - A	(2,115.00)		0.00	(2,115.00)	(4,705.00)	2,590.00	(55.05%)
310895	Sequestration - HMO	393.00		0.00	393.00	279.00	114.00	40.86%
310899	Contractual Adj Ancillary HMO	385,896.00		0.00	385,896.00	346,164.00	39,732.00	11.48%
<b>Subtotal [10B] Other - Non-medicaid</b>		<b>840,171.00</b>		<b>0.00</b>	<b>840,171.00</b>	<b>758,108.00</b>	<b>82,063.00</b>	<b>10.82%</b>
<b>Subgroup : [11] Meals sold to guests, employees, and others</b>								
370125	Guest Meals	0.00		0.00	0.00	(960.00)	960.00	(100.00%)
<b>Subtotal [11] Meals sold to guests, employees, and others</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>(960.00)</b>	<b>960.00</b>	<b>(100.00%)</b>
<b>Subgroup : [15] Interest Income</b>								
580001	Interest Income	(11.00)		0.00	(11.00)	(519.00)	508.00	(97.88%)
<b>Subtotal [15] Interest Income</b>		<b>(11.00)</b>		<b>0.00</b>	<b>(11.00)</b>	<b>(519.00)</b>	<b>508.00</b>	<b>(97.88%)</b>
<b>Subgroup : [18] Other Revenue</b>								
380185	Vending Machine Revenue	(430.00)		0.00	(430.00)	(2,044.00)	1,614.00	(78.99%)
389999	Miscellaneous Operating Income-Admin	0.00		0.00	0.00	(347.00)	347.00	(100.00%)
<b>Subtotal [18] Other Revenue</b>		<b>(430.00)</b>		<b>0.00</b>	<b>(430.00)</b>	<b>(2,391.00)</b>	<b>1,961.00</b>	<b>(74.85%)</b>
<b>Total [30] Statement of Revenue</b>		<b>(8,828,969.00)</b>		<b>0.00</b>	<b>(8,828,969.00)</b>	<b>(8,334,130.00)</b>	<b>505,161.00</b>	<b>(5.41%)</b>



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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2017			9/30/2017	9/30/2016		
210243	Due to - Newington	(764,289.00)		0.00	(764,289.00)	(695,289.00)	(68,000.00)	9.02%
210245	Due to - West River	(402,217.00)		0.00	(402,217.00)	0.00	(402,217.00)	0.00%
210248	Due to Sahara	(1,506,514.00)		0.00	(1,506,514.00)	(1,506,514.00)	0.00	0.00%
210259	Due to Medicaid - Bed Fees	(155,401.00)		0.00	(155,401.00)	(104,806.00)	(50,595.00)	48.27%
Subtotal [A12] Other Current Liabilities		<u>(3,048,407.00)</u>		<u>0.00</u>	<u>(3,048,407.00)</u>	<u>(2,879,653.00)</u>	<u>(168,754.00)</u>	<u>5.89%</u>
Subgroup : [B4] Other Long-Term Liabilities								
220400	Long Term Capital Leases	(60,323.00)		0.00	(60,323.00)	(46,650.00)	(13,673.00)	29.31%
Subtotal [B4] Other Long-Term Liabilities		<u>(60,323.00)</u>		<u>0.00</u>	<u>(60,323.00)</u>	<u>(46,650.00)</u>	<u>(13,673.00)</u>	<u>29.31%</u>
Total [33-34] Liabilities		<u>(3,761,955.00)</u>		<u>177,077.00</u>	<u>(6,584,678.00)</u>	<u>(4,366,088.00)</u>	<u>(1,386,867.00)</u>	<u>31.97%</u>
Group : [35] Equity								
Subgroup : [B5] Cumulated Earnings								
210231	Capital - LA Health Investors LLC	519,425.00		0.00	519,425.00	0.00	519,425.00	0.00%
250001	Capital - WCCP, LLC	1,558,276.00		0.00	1,558,276.00	0.00	1,558,276.00	0.00%
250100	Unrestricted Net Assets	(2,077,702.00)		0.00	(2,077,702.00)	0.00	(2,077,702.00)	0.00%
250200	Change in Net Assets	1,046,716.00		0.00	1,046,716.00	194,117.00	852,599.00	436.22%
Subtotal [B5] Cumulated Earnings		<u>1,046,716.00</u>		<u>0.00</u>	<u>1,046,716.00</u>	<u>194,117.00</u>	<u>852,599.00</u>	<u>436.22%</u>
Total [B5] Equity		<u>1,046,716.00</u>		<u>0.00</u>	<u>1,046,716.00</u>	<u>194,117.00</u>	<u>852,599.00</u>	<u>436.22%</u>
Sum of Account Groups		0.00		0.00	0.00	0.00	0.00	0.00%
Net (Income) Loss		0.00		0.00	0.00	0.00	0.00	0.00%

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

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>I.01a</b>		
Allocation of Director of Rehab				
410711	Salaries - Director of Rehab			
410775	Salaries - Physical Therapy			
410777	Salaries - Occupational Therapy			
410779	Salaries - Speech Therapy			
<b>Total</b>			<u><u>0.00</u></u>	<u><u>0.00</u></u>
<b>Reclassifying Journal Entries JE # 2</b>		<b>I.01b</b>		
To allocate vaca/sick/holiday				
410777	Salaries - Occupational Therapy		73.00	
410775	Salaries - Physical Therapy			
410779	Salaries - Speech Therapy			
410782	Vac/Sick/Hol - Therapy			73.00
<b>Total</b>			<u><u>73.00</u></u>	<u><u>73.00</u></u>
<b>Reclassifying Journal Entries JE # 4</b>		<b>E.01b</b>		
To reclass Health Insurance				
410225	Employee Health Insurance-Nursing		432.00	
560125	Employee Health Insurance-Admin		2,477.00	
410235	Employee Expense-Nursing			432.00
560135	Employee Benefits/Expense-Admin			2,477.00
<b>Total</b>			<u><u>2,909.00</u></u>	<u><u>2,909.00</u></u>
<b>Reclassifying Journal Entries JE # 5</b>		<b>E.01b</b>		
To reclass pension				
410142	Pension - Nursing Admin		502.00	
560135	Employee Benefits/Expense-Admin			502.00
<b>Total</b>			<u><u>502.00</u></u>	<u><u>502.00</u></u>
<b>Reclassifying Journal Entries JE # 6</b>		<b>E.01b</b>		
To reclass Uniform Allowance				
410236	Uniforms-Nursing		438.00	
410235	Employee Expense-Nursing			438.00
<b>Total</b>			<u><u>438.00</u></u>	<u><u>438.00</u></u>
<b>Reclassifying Journal Entries JE # 7</b>		<b>E.01b</b>		
To reclass travel/mileage				
560950	Mileage Reimbursement-Adm		57.00	
410635	Employee Expense-Social Service			57.00
<b>Total</b>			<u><u>57.00</u></u>	<u><u>57.00</u></u>
<b>Reclassifying Journal Entries JE # 8</b>		<b>D.06b</b>		
To reclass Admin portion of Bonus & Vac/Sick/Holiday				
410101	Salaries-Administrator		10,176.64	
410108	Bonus - Nursing Admin			1,500.00
410120	Vacation/Sick/Holiday-Nursing Admn			8,676.64
<b>Total</b>			<u><u>10,176.64</u></u>	<u><u>10,176.64</u></u>
<b>Reclassifying Journal Entries JE # 9</b>		<b>K.01</b>		
To reclass Building Improvements out of Movable Equipment				

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

Account	Description	W/P Ref	Debit	Credit
120304	Building & Improvements		86,122.24	
120306	Furniture, Fixtures & Equipment			86,122.24
<b>Total</b>			<b>86,122.24</b>	<b>86,122.24</b>
<b>Reclassifying Journal Entries JE # 10</b>		<b>N.01b</b>		
To reclass credit salaries account to Respiratory Therapist per client				
410740	Interco Contracted Services - Therapy		217.00	
410726	Salaries Respiratory Therapist			217.00
<b>Total</b>			<b>217.00</b>	<b>217.00</b>
<b>Reclassifying Journal Entries JE # 11</b>		<b>H.02a</b>		
To reverse prior year entry booked on CY TB				
210105	Accounts Payable- Accrued		177,077.00	
410123	Workers Comp-Nursing Admn		143,196.00	
410125	Employee Health Insurance-Nurs Admin			320,273.00
<b>Total</b>			<b>320,273.00</b>	<b>320,273.00</b>





**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 2/2/2018  
 Run Date: 2/2/2018  
 Name of Workpaper: VHCL CKLST

Provider Name: Senior Philanthropy of Milford B, LLC  
 Provider Number: 08896  
 Period Ended: 9/30/17

**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:**