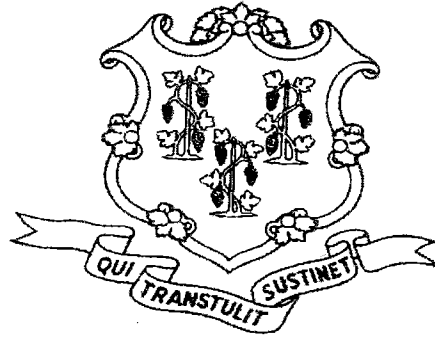


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Senior Philanthropy of Milford O LLC, dba West River Rehab Center	
Address (No. & Street, City, State, Zip Code) 245 Orange Ave, Milford, CT 06461	
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 2404	RHNS	(Specify)	Medicare Provider 075377
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Medicaid Provider Numbers:	CCNH 20925	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Senior Philanthropy of Milford O LLC, dba West River	License No. 2404	Report for Year Ended 9/30/2017	Page 1	of 37
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Administrator's/Owner's Certification

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

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

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Senior Philanthropy of Milford O LLC, dba West River Rehab Center		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 245 Orange Ave, Milford, CT 06461				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/8/2018	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-876-5123		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Milford O LLC, dba West River Rehab		Address (No. & Street, City, State, Zip) 245 Orange Ave, Milford, CT 06461		
License Numbers:	CCNH 2404	RHNS (Specify)	Medicare Provider No. 075377	
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="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator T. Kevin Cleary		Nursing Home Administrator's License No.:	1401	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Senior Philanthropy of Milford O LLC, dba W	License No. 2404	Report for Year Ended 9/30/2017	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Senior Philanthropy of Milford O LLC, dba West River Rehab Center	245 Orange Ave, Milford, CT 06461	Florida		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Ben Atkins	24641 US Hwy 19 N., Clearwater, FL 33763-5007	Chairman		
Joseph A Garff	24641 US Hwy 19 N., Clearwater, FL 33763-5007	VP, Director		
Gene Rensch	24641 US Hwy 19 N., Clearwater, FL 33763-5007	VP, Secretary		
Chris Pape	24641 US Hwy 19 N., Clearwater, FL 33763-5007	CFO		
RB Bridges	24641 US Hwy 19 N., Clearwater, FL 33763-5007	COO		
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC, dba West H	2404	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		License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Milford O LLC, dba West River		2404	9/30/2017	4	37		
<p>Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No</p> <p>Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No</p> <p>If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p> <p>If "Yes," provide the following information:</p>							
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"/>		Various	674,335	674,335
Cheshire, LLC dba Cheshire Regional Rehab Center	745 Highland Ave, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Various	27,645	27,645
Stamford, LLC dba Long Ridge Post-Acute Care	710 Long Ridge Rd, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>		Various	545	545
Milford B, LLC dba Golden Hill Rehab	245 Orange Ave, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>		Various	44,448	44,448
Traditions Senior Management	24641 US Highway 19 North - Clearwater FL, 33763	<input type="radio"/>	<input checked="" type="radio"/>		Various	84,960	84,960
Danbury, LLC dba Western Rehab Care Center	107 Osborne st, Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>		Various	3,939	3,939
Newington, LLC dba Newington Rapid Recovery	240 Church St, Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>		Various	2,157,781	2,157,781
		<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 O LLC, dba Wes	License No. 2404	Report for Year Ended 9/30/2017	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - One Level of Care				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - One Level of Care				

General Information and Questionnaire
Accounting Basis

Name of Facility Senior Philanthropy of Milford O L	License No. 2404	Report for Year Ended 9/30/2017	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 RX Audit		6001 SW County Road 141, Jasper, FL 32052		
2 Eagle Lake Foundation		24641 US HWY 19 N, Clearwater, FL 33763		
3 Marcum, LLP		555 Long Wharf Dr., New Haven, CT 06511		
4				
Services Provided by This Firm (<i>describe fully</i>)				
1 Pharmacy Bill Audits		\$		2,000
2 403b (EE 401k) Audit		\$		464
3 Medicaid and Medicare Cost Report Preparation		\$		9,602
4		\$		
			Charge for Services Provided	
			\$ 12,066	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 See Attached				
2				
3				
4				
5				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1				
2				
3				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1		\$		12,957
2		\$		
3		\$		
4		\$		
5		\$		
			Charge for Services Provided	
			\$ 12,957	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Name of Legal Firm or Independent Attorney	Address	Telephone Number
1 Murtha Cullina, LLP	185 Asylum St. Hartford CT 06103	860-240-6000
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 Eagle Lake Foundation	24641 US HWY 19, Clearwater, FL 33763	
6 N/A	N/A	
7 State of Connecticut		

Services Provided by This Firm	Charge for Service Provided
1 Start up - Legal Service (Self-disallow)	345
2 Domestic Representation (Self-disallow)	248
3 Start up - Legal Service (Self-disallow)	9,719
4 Deletion of old duplicate invoice (Self-disallow)	(1,451)
5 Loan Renewal Legal Fees	56
6 Year End True Up to 0 Out Account (Self-disallow)	3,600
7 Conservator fees (Self-disallow)	440
Total	<u>12,957</u>

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended		Page		of										
		9/30/2017		8		37										
				Period 7/1 Thru 9/30												
Senior Philanthropy of Milford O LLC, dba West River Rehab Center	2404	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30	Period 7/1 Thru 9/30									
						Total	CCNH	RHNS	Total	CCNH	RHNS	Total	CCNH	RHNS	Total	(Specify)
1. Certified Bed Capacity																
A. On last day of PREVIOUS report period		120	120			120	120			120	120		120	120		
B. On last day of THIS report period		120	120			120	120			120	120		120	120		
2. Number of Residents																
A. As of midnight of PREVIOUS report period		102	102			102	102			102	102		102	102		
B. As of midnight of THIS report period		114	114			102	102			114	114		114	114		
3. Total Number of Days Care Provided During Period																
A. Medicare		5,888	5,888			4,727	4,727			1,161	1,161		1,161	1,161		
B. Medicaid (Conn.)		28,410	28,410			20,590	20,590			7,820	7,820		7,820	7,820		
C. Medicaid (other states)																
D. Private Pay		3,129	3,129			2,506	2,506			623	623		623	623		
E. State SSI for RCH																
F. Other (Specify)		3,593	3,593			2,650	2,650			943	943		943	943		
G. Total Care Days During Period (3A thru F)		41,020	41,020			30,473	30,473			10,547	10,547		10,547	10,547		
Total Number of Days Not Included in Figures in																
4. 3G for Which Revenue Was Received for Reserved Beds																
A. Medicaid Bed Reserve Days		6	6							6	6		6	6		
B. Other Bed Reserve Days		17	17							17	17		17	17		
5. Total Resident Days (3G + 4A + 4B)		41,043	41,043			30,473	30,473			10,570	10,570		10,570	10,570		

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Milford O LLC, dba W			License No. 2404			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 (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	14		85		15								
Per Diem Rate													
a. One bed rm.	Various		275.83		556.47								
b. Two bed rms.	Various		275.83		489.04								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									2,698	2,698			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									837	837			
2. Restorative Treatments													
C. Other									19,774	19,774			
D. Total Physical Therapy Treatments									23,309	23,309			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									291	291			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									126	126			
2. Restorative Treatments													
C. Other									3,361	3,361			
D. Total Speech Therapy Treatments									3,778	3,778			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									3,950	3,950			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1,438	1,438			
2. Restorative Treatments													
C. Other									21,777	21,777			
D. Total Occupational Therapy Treatments									27,165	27,165			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Milford O LLC, dba West River Reha	2404	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	163,405	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	85,000	1,792				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	182,437	6,788				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	436,617	23,757				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	311,826	17,535				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	112,409	5,042				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	140,393	7,801				
9. Barber and Beautician Services						
10. Protective Services	61,105	4,210				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	157,663	3,380				
b. RN						
1. Direct Care	1,214,538	22,338				
2. Administrative**	208,559	8,320				
c. LPN						
1. Direct Care	1,040,381	38,055				
2. Administrative**						
d. Aides and Attendants	1,574,151	98,204				
e. Physical Therapists	18,387	957				
f. Speech Therapists	2,981	155				
g. Occupational Therapists	21,765	1,123				
h. Recreation Workers	162,276	7,417				
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	112,324	4,226				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	68,172	2,280				
<i>A-13. Total Salary Expenditures</i>	6,074,389	255,460				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Salaries - Admissions Coordinator	\$ 68,172	2,280				
Total	\$ 68,172	2,280	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Purchased Services-Other	\$ 5,077	68				
Total	\$ 5,077	68	\$ -	-	\$ -	-

**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 O LLC, dba West River Rehab Center		2404		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)							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

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

Name of Facility (as licensed) Senior Philanthropy of Milford O LLC, dba West River Rehab Center		License No. 2404		Report for Year Ended 9/30/2017		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
T. Kevin Cleary	163,405		Non-Discrim.	Administrator	2,080	A2			
Section IV - Assistant Administrators									
Angela Perry	85,000		Non-Discrim.	Assistant Administrator	1,792	A3			

*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 O LLC, dba West R	2404	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	104,196	1,737				
2. Dentist	11,628	58				
3. Pharmacist	12,985	180				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	450,999	93,236				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	77,896	600				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	285	2				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Physician Consultant	21,000	84				
9. Speech Therapist						
a. Resident Care	123,477	15,112				
b. Other						
10. Occupational Therapist						
a. Resident Care	600,153	108,660				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care	4,770	84				
2. Administrative***						
c. Aides	2,985	88				
d. Other						
12. Other (Specify) See Attached Schedule	5,077	68				
B-13 Total Fees Paid in Lieu of Salaries	1,415,451	219,909				

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

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

Name of Facility Senior Philanthropy of Milford O LLC, dba West River		License No. 2404	Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Anu Walaliyadda, MD 12 Cooke Road, Wallingford, CT 06492	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	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>		
Health Drive Dental, 888 Worcester Street Suite 130, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Partners Pharmacy of CT PO Box 9689 Uniondale NY 11555-9689	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>		
Ready Nurse Staffing Services, PO Box 301076, Dallas, TX 74303	LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>		
The Nurse Network, 405 Park Ave., New York, NY 10022	LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>		
The Rehab Department, 24761 US Highway 19N, Suite 650, Clearwater, FL 33763	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Joseph Balsamo, 687 Campbell Avenue, West Haven, CT 06516	Medical Director, PHY Consulting	<input type="radio"/>	<input checked="" type="radio"/>		
CT Pulmonary Specialists Michael Imevbore, MD 46 Prince St Suite 306 New Haven CT 06519	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Encore Rehabilitation Services, 33533 W 12 Mile Road, Suite 290, Farmington Hills, MI 48331	PT, ST, & OT	<input type="radio"/>	<input checked="" type="radio"/>		
Healthcare Services Group, 3220 Tillman Drive Suite 300, Bensalem, PA 19020	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>		
Certified Languages International LLC, 4800 SW Macadam Ave Suite 400, Portland, OR 97239	Purchased Services - Interpreter	<input type="radio"/>	<input checked="" type="radio"/>		
Urological Associates of Bridgeport, PO Box 11901, Belfast, ME 04915	Purchased Services - Urology	<input type="radio"/>	<input checked="" type="radio"/>		
Affiliated Foot and Ankle Surgeons PC, 580 Blake Street New Haven, CT 06515	Purchased Services - Podiatry	<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"/>		

* 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 O LLC, dba Wes	2404	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 437,664	437,664			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 211,887	211,887			
4. Social Security (F.I.C.A.)	\$ 446,337	446,337			
5. Health Insurance	\$ 725,011	725,011			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 4,809	4,809			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 210,032	210,032			
8. Uniform Allowance	\$ 51,069	51,069			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 8,861	8,861			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 153,000	153,000			
d. Accounting and Auditing	\$ 12,066	12,066			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 12,957	12,957			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 15,432	15,432			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 56,925	56,925			
2. Cellular Phones	\$ 1,882	1,882			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 584	584			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 691,432	691,432			
Subtotal	\$ 3,039,948	3,039,948			

* 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 O LLC, dba West River Rehab Center
9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Food (Self-disallow)	\$ 3,729		
Employee Gifts (Self-disallow)	\$ 1,103		
Holiday Funds (Self-disallow)	\$ 1,224		
Employee Parking (Self-disallow)	\$ 30		
Employee Hotel expense (Self-disallow)	\$ 812		
Reimburse employee licenses	\$ 125		
Employee Drug Testing	\$ 1,026		
Employee Assistance Program	\$ 812		
Total	\$ 8,861	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Milford O LLC, dba West Riv	2404	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		3,316,455	3,316,455		
I. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 54	54			
4. Employee Travel	\$ 7,513	7,513			
5. Education Expenses Related to Seminars and Conventions	\$ 7,126	7,126			
6. Automobile Expense <i>(not purchase or depreciation)</i>	\$ 144	144			
7. Other <i>(Specify)</i> See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted <i>(all such expenses)</i>	\$ 7,956	7,956			
2. Advertising Telephone Directory <i>(all such expenses)</i> ***	\$				
3. Advertising Other <i>(Specify)</i> *** See Attached Schedule	\$ 3,773	3,773			
4. Fund-Raising***	\$				
5. Medical Records	\$ 39	39			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 5,567	5,567			
* 8. Dues and Membership Fees to Professional Associations <i>(Specify)</i> See Attached Schedule	\$ 8,929	8,929			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 5,113	5,113			
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>	\$ 145,206	145,206			
12. Administrative Management Services**	\$ 345,828	345,828			
13. Other <i>(Specify)</i> See Attached Schedule	\$ 103,589	103,589			
C-14 Total Administrative & General Expenditures	\$ 3,957,292	3,957,292			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Media Advertising-Mkt	\$ 501		
Special Events-Mkt	\$ 3,162		
Promo Items-Mkt	\$ 110		
Total Other Advertising	\$ 3,773	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care Facilities membership dues	\$ 8,189		
Long Term Care Mutual Aid dues	\$ 350		
Annual LTC Aid	\$ 350		
ICNC Membership dues	\$ 40		
Total Dues	\$ 8,929	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Background Checks-Nursing Admn	\$ 79		
Software Expense - Nursing Adm	\$ 25,844		
Licenses/Permits-Nursing Admn	\$ 1,455		
Background Checks-Nursing	\$ 872		
Background Checks-Dietary	\$ 238		
Dues/Subscriptions-Dietary	\$ 622		
Licenses/Permits-Dietary	\$ 200		
Dues/Subscriptions-Maint	\$ 582		
Licenses/Permits-Maint	\$ 240		
Alarm Monitoring-Maint	\$ 744		
Collateral Material-Mkt (Self-disallow)	\$ 1,882		
Licenses & Permits-Trans	\$ 222		
Holiday Decorations-Activities-SNF (Self-disallow)	\$ 505		
Background Checks-Admin	\$ 79		
Patient Trust Bond	\$ 875		
Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 2,800		
Equipment Minor-Adm	\$ 64		
Internet Access-Adm	\$ 16,716		
Records Storage - Adm	\$ 8,171		
Equipment Rental-Adm	\$ 1,593		
Collection Fees/Credit Card Fees (Self-disallow)	\$ 3,188		
Late fees/Fines/Financ Charges-Adm (Self-disallow)	\$ 28,433		
Bank Service Charges-Adm	\$ 7,951		
Champion Awards of Milford (Self-disallow)	\$ 234		
Total Other Administrative and General	\$ 103,589	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Senior Philanthropy of Milford O LLC, d	License No. 2404	Report for Year Ended 9/30/2017	Page 17	of 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	345,828	All operations and financial functions 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 O LLC, dba West Rive	2404	9/30/2017		18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 341,288	341,288			
2. Non-Food Supplies	\$ 14,704	14,704			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 84,347	84,347			
c. Management Services**	\$ _____				
d. Other (Specify) _____ Supplies	\$ 1,724	1,724			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 442,063	442,063			
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 O LLC, dba West River		2404	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. \$	5,533	5,533	
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)		\$	90,276	90,276	
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	17	17	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	95,826	95,826	
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 O LLC, dba We		2404	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. \$	64,397	64,397			
c. Management Services*	\$					
d. Other (<i>Specify</i>) <i>Carpet & cleaning supplies & Equipment rental</i>	\$	6,418	6,418			
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	70,815	70,815			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from	\$	261,910	261,910			
b. Medicine Cabinet Drugs	\$	28,927	28,927			
c. Medical and Therapeutic Supplies	\$	232,537	232,537			
d. Ambulance/Limousine***	\$	3,336	3,336			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	36,681	36,681			
f. X-rays and Related Radiological Procedures***	\$	19,233	19,233			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	41,372	41,372			
i. Recreation	\$	19,237	19,237			
j. Other (Specify)**** <i>See Attached Schedule</i>	\$	136,838	136,838			
5K. Total Resident Care Expenditures (5a - 5j)	\$	780,071	780,071			

* 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	\$ 11,425		
IV Supplies - Medicaid	\$ 5,190		
IV Drugs - Medicare (Self-disallow)	\$ 21,628		
Medical Equipment Rental	\$ 59,255		
Minor Equipment - Nursing	\$ 26,738		
IV Drugs - Managed Care (Self-disallow)	\$ 7,785		
Medical Waste Disposal	\$ 3,417		
Therapy Software Costs	\$ 1,400		
Total Other Resident Care	\$ 136,838	\$ -	\$ -

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

Name of Facility Senior Philanthropy of Milford O LLC, dba West River Rehab Center		License No. 2404	Report for Year Ended 9/30/2017	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg	Line
		Yes	No						
Healthcare Service Group	Suite 300, Bensalem PA 19020	O	O		Dietary Services	84,347		18	3b
Healthcare Service Group	Suite 300, Bensalem PA 19020	O	O		Housekeeping	64,397		20	4b
Healthcare Service Group	Suite 300, Bensalem PA 19020	O	O		Laundry	90,276		19	4b
Total Lawn Care & More	15 Clark St., Apt 1, Milford, CT 06460	O	O		Grounds Maintenance	36,372		22	6f
CWPM, LLC	25 Norton Pl, Plainville, CT 06062	O	O		Trash Removal Services	31,660		22	6f
Mechanical Plumbing & Heating	52 Crestway, Hamden, CT 06514	O	O		Building Maintenance	31,661		22	6f
		O	O						
		O	O						
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		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 O LLC, dba W	2404	9/30/2017	22	37
Item	Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$ 48,235	48,235		
b. Heat	\$ 39,179	39,179		
c. Light & Power	\$ 112,098	112,098		
d. Water	\$ 18,213	18,213		
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$ 8,551	8,551		
f. Other <i>(itemize)</i>	\$ 110,849	110,849		
See Attached Schedule				
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 337,125	337,125		
7. Depreciation <i>(complete schedule page 23*)</i>				
a. Land Improvements	\$			
b. Building & Building Improvements	\$ 22,036	22,036		
c. Non-Movable Equipment	\$			
d. Movable Equipment	\$ 83,857	83,857		
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 105,893	105,893		
8. Amortization <i>(Complete att. Schedule Page 24*)</i>				
a. Organization Expense	\$			
b. Mortgage Expense	\$			
c. Leasehold Improvements	\$			
d. Other <i>(Specify)</i>	\$			
*8e. Total Amortization Costs (8a + b + c + d)	\$			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 906,149	906,149		
10. Property Taxes				
a. Real estate taxes paid by owner	\$			
b. Real estate taxes paid by lessor	\$ 150,810	150,810		
c. Personal property taxes	\$ 8,178	8,178		
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,171,030	1,171,030		

* 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)
	-		
Interco Contracted Services-Maint	(12,060)		
Electrical-Maint	\$ 3,282		
Plumbing-Maint	\$ 13,661		
HVAC/Boiler Maint	\$ 13,068		
Paint-Maint	\$ 1,153		
Alarm Inspection-Maint	\$ 3,083		
Alarm Repairs-Maint	\$ 4,011		
Grounds Maintenance-Maint	\$ 36,772		
Sprinklers-Maint	\$ 214		
Elevator-Maint	\$ (363)		
Pest Control-Maint	\$ 1,970		
Maint Contracts- Generator	\$ 475		
Equipment Rental-Maint	\$ 4,377		
Waste Disposal -Grease/Trash	\$ 34,480		
Copier- Maintenance Agreement	\$ 6,726		
Total Other Repairs and Maintenance	\$ 110,849	\$ -	\$ -

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended				Page	of
Senior Philanthropy of Milford O LLC, dba West River Rehab Center		2404		9/30/2017				23	37
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
C. Non-Movable Equipment									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. 2015 Ford Transit 250 -10 Passenger									
b. Corporate Fleet taxable value									
c. Corporate Fleet taxable value									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
E. Total Depreciation									
								83,857	
								105,893	

Senior Philanthropy of Milford O LLC, dba West River Rehab Center
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/14/2016	Jack Hammer Floor	\$ 5,991	15	\$ 399
12/19/2016	Travel Cable Car Elevator	\$ 10,635	20	\$ 532
12/19/2016	2 Fire Doors	\$ 5,600	15	\$ 373
Total additions for Building Improvement		\$ 22,226		\$ 1,304 *
Deletions:				
8/16/2016	Boiler Hot Water System Credit	\$ (774)	10	\$ (77)
Total deletions for Building Improvement		\$ (774)		\$ (77) **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/1/2016	Resident Room Furniture	\$ 13,703	5	\$ 2,741
10/1/2016	Tax on BSD Furniture Lease 2016	\$ 126	5	\$ 25
5/22/2017	Upgrade/Expansion to Generator	\$ 5,684	5	\$ 1,137
7/7/2017	Upgrade/Expansion to Generator	\$ 5,013	5	\$ 1,003
Total additions for Movable Equipmen		\$ 24,526		\$ 4,905 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Senior Philanthropy of Milford O, 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
Building Improvements									
<i>2015 Additions</i>									
	5/13/2015	S/L	25	34,800	1,392	2,088	1,392	3,480	31,320
	4/1/2015	S/L	15	54,500	3,633	5,450	3,633	9,084	45,416
	6/11/2015	S/L	10	7,570	757	1,136	757	1,893	5,677
	6/12/2015	S/L	15	3,572	238	357	238	595	2,976
	7/31/2015	S/L	20	10,093	505	757	505	1,261	8,831
				110,534	6,525	9,788	6,525	16,313	94,221
<i>2016 Additions</i>									
	6/29/2015	S/L	10	16,698	1,670	1,670	1,670	3,340	13,358
	10/8/2015	S/L	10	10,093	1,009	1,009	1,009	2,019	8,074
	11/9/2015	S/L	15	12,944	863	863	863	1,726	11,218
	11/27/2015	S/L	15	10,383	692	692	692	1,384	8,999
	2/4/2016	S/L	20	2,173	109	109	109	217	1,956
	2/17/2016	S/L	20	2,173	109	109	109	217	1,956
	6/21/2016	S/L	20	1,600	80	80	80	160	1,440
	8/16/2016	S/L	10	35,709	3,571	3,571	3,571	7,142	28,567
	7/16/2016	S/L	15	84,241	5,616	5,616	5,616	11,232	73,009
	6/2/2016	S/L	15	6,388	426	426	426	852	5,537
	9/30/2016	S/L	15	2,090	139	139	139	279	1,811
				184,492	14,284	14,284	14,284	28,567	155,924
<i>2017 Additions</i>									
	10/14/2016	S/L	15	5,991	-	-	399	399	5,592
	12/19/2016	S/L	20	10,635	-	-	532	532	10,103
	12/19/2016	S/L	15	5,600	-	-	373	373	5,227
	8/16/2016	S/L	10	(774)	(77)	(77)	(77)	(155)	(619)
				21,452	(77)	(77)	1,227	1,150	20,303
Total Building Improvements									
				316,478	20,731	23,994	22,036	46,030	270,448

Vehicles

2015 Additions									
2015 Ford Transit 250 -10 Passenger Wagon	5	S/L	5/1/2015	40,257	8,051	12,077	8,051	20,129	20,128
2016 Additions									
Corporate Fleet taxable value	5	S/L	5/16/2016	1,110	222	222	222	444	666
2017 Additions									
Corporate Fleet taxable value	5	S/L	4/1/2017	1,693	-	-	339	339	1,354
Total Vehicles				43,060	8,273	12,299	8,612	20,911	22,148

Moveable Equipment

Prior Owners Moveable Equipment (Fully Depreciated Assets Removed)									
		S/L	Various	412,906	36,946	310,759	27,696	338,454	74,452
Asset Additions 10/1/2014-3/31/2015									
		S/L	Various	22,581	2,722	6,805	2,722	9,527	13,054

2015 Additions

Sonic Wall	15	S/L	4/30/2015	3,609	241	361	241	601	3,008
Canon Copiers @2	5	S/L	5/30/2015	27,180	5,436	8,154	5,436	13,590	13,590
Shields	15	S/L	4/20/2015	3,181	212	318	212	530	2,651
Slings	5	S/L	6/1/2015	9,647	1,929	2,894	1,929	4,824	4,823
Chairs	5	S/L	5/4/2015	14,494	2,899	4,348	2,899	7,246	7,247
Elevator Repair	20	S/L	5/6/2015	17,392	870	1,305	870	2,174	15,218
Generator	15	S/L	7/27/2015	9,171	611	917	611	1,529	7,642
AHT Software	3	S/L	7/1/2015	3,022	1,007	1,511	1,007	2,519	503
Dietary Equipment	5	S/L	8/10/2015	5,765	1,153	1,730	1,153	2,883	2,882
Blixer	5	S/L	8/14/2015	4,237	847	1,271	847	2,119	2,118
				97,698	15,206	22,810	15,206	38,015	59,683

2016 Additions

Lifts/Slings	5	S/L	9/15/2015	6,708	1,342	1,342	1,342	2,683	4,025
Bladder Scanner	5	S/L	10/14/2015	6,670	1,334	1,334	1,334	2,668	4,002
Roof Top Unit	20	S/L	10/13/2015	28,900	1,445	1,445	1,445	2,890	26,010
Fire Suppression Upgrade	5	S/L	11/17/2015	3,320	664	664	664	1,328	1,992
Misc Furniture	5	S/L	12/2/2015	6,349	1,270	1,270	1,270	2,540	3,810
Bariatric Bed	10	S/L	12/8/2015	3,609	361	361	361	722	2,887

Lock with Keypad	8/13/2015	S/L	10	800	80	80	80	160	640
Lock with Keypad	10/27/2015	S/L	10	527	53	53	53	105	422
Side Hinged Door	9/18/2015	S/L	10	777	78	78	78	155	622
Surface Mount Kit for Door	7/23/2015	S/L	10	2,132	213	213	213	426	1,706
Surface Mount Kit for Door w/ Lock	7/27/2015	S/L	10	2,372	237	237	237	474	1,898
Generator Emergency Stop w enclosure	7/9/2015	S/L	15	2,235	149	149	149	298	1,937
Window Screen Fabrication	6/25/2015	S/L	10	1,040	104	104	104	208	832
Kickplate	8/4/2015	S/L	5	2,146	429	429	429	858	1,288
Amplifier	5/29/2015	S/L	10	1,079	108	108	108	216	864
Steam Table Infinite Switch	2/5/2015	S/L	10	565	57	57	57	113	452
Double Sided Sign	4/7/2015	S/L	5	2,000	400	400	400	800	1,200
Kiosk System	6/14/2016	S/L	5	2,366	473	473	473	946	1,419
Patient Stand/Lift Sara 3000	7/8/2016	S/L	10	1,320	132	132	132	264	1,056
3 Blower Motors for HVAC in Rooms	7/26/2016	S/L	10	1,329	133	133	133	266	1,063
Computers	8/26/2016	S/L	5	861	172	172	172	345	517
				165,483	24,717	24,717	24,717	49,434	116,050
2017 Additions									
Resident Room Furniture	10/1/2016	S/L	5	13,703	-	-	2,741	2,741	10,962
Tax on BSD Furniture Lease 2016	10/1/2016	S/L	5	126	-	-	25	25	101
Upgrade/Expansion to Generator	5/22/2017	S/L	5	5,684	-	-	1,137	1,137	4,547
Upgrade/Expansion to Generator	7/7/2017	S/L	5	5,013	-	-	1,003	1,003	4,010
				24,526	-	-	4,905	4,905	19,621
Total Moveable Equipment				723,194	79,591	365,090	75,245	440,335	282,859
Total for 2017				1,082,732	108,595	401,384	105,893	507,276	575,456

Amortization Schedule*

Name of Facility Senior Philanthropy of Milford O LLC, dba West River Reha		License No. 2404		Report for Year Ended 9/30/2017			Page 24	of 37
		Date of Acquisition	Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year
Item		Month	Year					Totals
A. Organization Expense								
	1.							
	2.							
	3.							
A-4. Subtotal								
B. Mortgage Expense								
	1.							
	2.							
	3.							
B-4. Subtotal								
C. Leasehold Improvements and Other								
	1. Acquired prior to this report period							
	2. Disposals (attach schedule)							
	3. Acquired during this report period (attach schedule)							
C-4. Subtotal								
D. Total Amortization								

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

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

Name of Facility Senior Philanthropy of Milford O LLC	License No. 2404	Report for Year Ended 9/30/2017	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*					
<input type="radio"/> Yes			<input checked="" type="radio"/> No		
			If "Yes," complete Part B. If "No," complete Part C.		
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	120				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
245 Orange Ave LLC	Building	04/01/15	123 months	906,149	

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 O LLC		2404	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. <i>Total Building Interest Expense</i> (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 O L		2404		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)				\$	102,916	102,916	
Interest on line of credit & other interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	102,916	102,916	
14. Insurance							
a. Insurance on Property (buildings only)				\$	13,555	13,555	
b. Insurance on Automobiles				\$	3,517	3,517	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	52,168	52,168	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	9,313	9,313	
D&O and Crime Policy							
14d. Total Insurance Expenditures (14a + b + c)				\$	78,553	78,553	
15. Total All Expenditures (A-13 thru C-14)				\$	14,249,024	14,249,024	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC, dba West River Rehab				2404	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 21,765	21,765		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.	13	B8c	Resident Care Physicians **	\$ 285	285		
6.	13	B10a	Occupational Therapy	\$ 600,153	600,153		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 153,000	153,000		
10.	15	1e	Accounting & Legal	\$ 12,901	12,901		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 442	442		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 54	54		
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 *	\$ 3,773	3,773		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 334	334		
20.	16	m10	Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 72,169	72,169		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 44,057	44,057		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 908,933	908,933		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Collateral Material-Mkt (Self-disallow)	\$ 1,882		
16	m13	Holiday Decorations-Activities-SNF (Self-disallow)	\$ 505		
16	m13	Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 2,800		
16	m13	Collection Fees/Credit Card Fees (Self-disallow)	\$ 3,188		
16	m13	Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 28,433		
16	m13	Champion Awards of Milford (Self-disallow)	\$ 234		
See	Attached	Marketing Disallowances	\$ 117		
15	1a9	Employee Food (Self-disallow)	\$ 3,729		
15	1a9	Employee Gifts (Self-disallow)	\$ 1,103		
15	1a9	Holiday Funds (Self-disallow)	\$ 1,224		
15	1a9	Employee Parking (Self-disallow)	\$ 30		
15	1a9	Employee Hotel expense (Self-disallow)	\$ 812		
Total Other A&G Adjustments			\$ 44,057	\$ -	\$ -

Senior Philanthropy of Milford O, 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	\$ 1,882
Allowable Cell Phone expense	\$ 1,440
Disallowed Cell Phone expense	<u>\$ 442</u> Page 28 Line 12

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

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	345,828 TB Linked
Patient Days	41,043 Page 8 of C/R
Amount Per Patient Day	\$ 8.4260
2016 PPD Allowance Per Rate Agreement	6.60
2017 CPI Increase	0.07
PPD Allowance 9/30/2017	6.67
Amount over (Under)	\$ 1.7584
Total Days	41,043 Page 8 of C/R
Disallowed Management Fee	\$ 72,169

Senior Philanthropy of Milford O, 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	5
15	1.a.3	490122	Payroll Taxes-Mkt-SUI	(111)
15	1.a.3	490124	Payroll Tax-Marketing Staff-FUTA	(6)
15	1.a.4	490121	Payroll Taxes-Mkt-FICA	-
15	1.a.6	490126	Employee Life Insurance-Mkt	-
15	1.g	490901	Office Supplies-Mkt	7
15	1.g	490920	Forms/Printing-Mkt	121
Total Page 15 Marketing Disallowance				16
16	1.4	490950	Mileage Reimbursement-Mkt	101
16	1.5	490133	Training/Seminars/Courses-Mkt	-
16	m.7	490930	Postage-Mkt	-
Total Page 16 Marketing Disallowance				101
Disallowed Marketing Department Expenses				\$ 117

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

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC, dba West River Reha				2404	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 908,933	908,933		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 261,910	261,910		
28.	20	5d	Ambulance/Limousine	\$ 3,336	3,336		
29.	20	5f	X-rays, etc	\$ 19,233	19,233		
30.	20	5h	Laboratory	\$ 41,372	41,372		
31.	30	II2a/c	Medical Supplies	\$ 5,110	5,110		
32.	20	5e2	Oxygen (non emergency)	\$ 36,681	36,681		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 35,850	35,850		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	IV8	Vending Machine Revenue	\$ 383	383		
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	\$ 1,244	1,244		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 1,314,052	1,314,052		

*** 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 O LLC, dba West River Rehab Center
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV in Excess (See Attached)	\$ 6,437		
20	5j	IV Drugs - Medicare (Self-disallow)	\$ 21,628		
20	5j	IV Drugs - Managed Care (Self-disallow)	\$ 7,785		
Total Other Ancillary Costs			\$ 35,850	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Schedule of Other Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14C3	D&O Insurance	\$ 1,244		
Total Other Adjustments			\$ 1,244	\$ -	\$ -

Schedule of Unallowable Building Interest

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

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

	<u>Amount</u>
Total Cable TV Expense acct #560717	\$ 10,037 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Disallowed Cable TV	<u><u>\$ 6,437</u></u>

F. Statement of Revenue

Name of Facility Senior Philanthropy of Milford O LLC, dl 2404		License No.		Report for Year Ended 9/30/2017		Page 30 37	
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (CT only)		\$ 14,140,310	14,140,310		
	b.	Medicaid Room and Board Contractual Allowance **		\$ (6,322,570)	(6,322,570)		
2.	a.	Medicaid (All other states)		\$			
	b.	Other States Room and Board Contractual Allowance **		\$			
3.	a.	Medicare Residents (all inclusive)		\$ 2,887,084	2,887,084		
	b.	Medicare Room and Board Contractual Allowance **		\$ 624,502	624,502		
4.	a.	Private-Pay Residents and Other		\$ 2,943,088	2,943,088		
	b.	Private-Pay Room and Board Contractual Allowance **		\$ (524,909)	(524,909)		
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare		\$ 240,365	240,365		
	b.	Prescription Drugs - Medicare Contractual Allowance **		\$			
	c.	Prescription Drugs - Non-Medicare		\$ 146,232	146,232		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **		\$			
2.	a.	Medical Supplies - Medicare		\$ 2,730	2,730		
	b.	Medical Supplies - Medicare Contractual Allowance **		\$			
	c.	Medical Supplies - Non-Medicare		\$ 2,380	2,380		
	d.	Medical Supplies - Non-Medicare Contractual Allowance **		\$			
3.	a.	Physical Therapy - Medicare		\$ 1,039,799	1,039,799		
	b.	Physical Therapy - Medicare Contractual Allowance **		\$			
	c.	Physical Therapy - Non-Medicare		\$ 467,059	467,059		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **		\$			
4.	a.	Speech Therapy - Medicare		\$ 492,318	492,318		
	b.	Speech Therapy - Medicare Contractual Allowance **		\$			
	c.	Speech Therapy - Non-Medicare		\$ 277,509	277,509		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **		\$			
5.	a.	Occupational Therapy - Medicare		\$ 1,129,379	1,129,379		
	b.	Occupational Therapy - Medicare Contractual Allowance **		\$			
	c.	Occupational Therapy - Non-Medicare		\$ 607,902	607,902		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **		\$			
6.	a.	Other (Specify) - Medicare		\$ (2,708,308)	(2,708,308)		
	b.	Other (Specify) - Non-Medicare		\$ (1,054,179)	(1,054,179)		
III. Total Resident Revenue (Section I. thru Section II.)				\$ 14,390,691	14,390,691		
IV. Other Revenue*							
1.	Meals sold to guests, employees & others			\$			
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$			
5.	Interest Income (Specify)			\$ 287	287		
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (Specify)			\$ 463	463		
V. Total Other Revenue (1 thru 8)				\$ 750	750		
VI. Total All Revenue (III + V)				\$ 14,391,441	14,391,441		

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30II6a	Laboratory- MCR A-SNF	\$ 41,375		
30II6a	IV Therapy-MCR A-SNF	\$ 33,243		
30II6a	XRay MRA	\$ 16,568		
30II6a	Contractual Adj- Ancill-MCR A-SNF	\$ (2,530,112)		
30II6a	Sequestration - MCR B	\$ (3,243)		
30II6a	Contractual Adj- Ancill- MCR B-SNF	\$ (266,139)		
Total Other Resident Revenue - Medicare		\$ (2,708,308)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30II6b	Laboratory	\$ 241		
30II6b	Routine Revenue Adjustment-SNF PVT	\$ (91,288)		
30II6b	Laboratory- MCD- SNF	\$ 386		
30II6b	IV Therapy-MCD-SNF	\$ 7,207		
30II6b	Contractual Adj- Ancillaries- MCD-SNF	\$ (263,814)		
30II6b	Routine Services-Hospice-SNF	\$ 471,061		
30II6b	Laboratory-Hospice-SNF	\$ 212		
30II6b	IV Therapy-Hospice-SNF	\$ (225)		
30II6b	Contractual Adj- Ancill- Hospice-SNF	\$ (719)		
30II6b	Lab HMO	\$ 14,281		
30II6b	IV THERAPY	\$ 11,570		
30II6b	Radiology HMO	\$ 7,212		
30II6b	Sequestration - HMO	\$ (558)		
30II6b	Contractual Adj Ancillary HMO	\$ (1,209,745)		
Total Other Resident Revenue		\$ (1,054,179)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30IV5	Interest Income		\$ 287		
Total Interest Income			\$ 287	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30IV8	Donations	\$ 80		
30IV8	Vending Machine Revenue (Self-disallow)	\$ 383		
Total Other Revenue		\$ 463	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC,	2404	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	203,144
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,024,804
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	10,156
a. Prepaid Insurance	4,028			
b. Prepaid Other	6,128			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	1,641,456
See Attached	1,641,456			
			\$	
			\$	
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,879,560
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 316,478		\$	270,447
	Accum. Depreciation 46,031	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost 310,288		\$	208,407
	Accum. Depreciation 101,881	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>)			\$	(18,722)
F/S vs. C/R Cost Basis Adjustment	(18,722)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	482,281

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

(Carry Total forward to next page)

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

Other Current Assets (Itemize)	
Due from Members	76,000
Due from Cheshire	252,860
Due from Golden Hill	36,411
Due from Long Ridge	1,373
Due from Newington	1,270,726
Due from Western	1,373
Due from Westport	2,213
Deposits on Utilities	500
Total	<u>1,641,456</u>

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC,	2404	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	4,361,841
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
5. Movable Equipment			*Historical Cost 412,906	
			Accum. Depreciation 338,454 Net	
			\$	74,452
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	74,452
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	462,017
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

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

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	462,017
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	4,898,310

* 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 O LLC, dba W		2404	9/30/2017	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,117,507
2. Notes Payable (<i>itemize</i>)				\$	43,479
Notes Payable					43,479
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>)				\$	289,726
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	36,229
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,852,825
See Attached			1,852,825		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	4,339,766

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

(Carry Total forward to next page)

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

Other Current Liabilities (Itemize)	
Employee Deductions- Garnishments	161
Employee Deductions- HSA	94
Employee Deductions- FSA	1,678
Employee Deductions- ST/LIFE	1,180
Employee Deductions- Child Support	539
Employee Deductions - AFLAC	447
Employee Deductions - Union Dues	777
Resident Trust	37,547
Uncleared Checks	102,450
Accrued Workers Comp	66,585
Accrued Real Estate Taxes	119,700
Accrued Legal Fees	2,395
Accrued Accounting/Audit Fees	12,543
Accrued Personal Property Taxes	8,259
Accrued Other	25,519
Due to Eagle Lake Foundation	500,576
Due to Sahara	701,323
Due to Medicaid - Bed Fees	186,826
Due to PO	84,226
Total	1,852,825

G. Balance Sheet (cont'd)

Name of Facility Senior Philanthropy of Milford O LLC, dba		License No. 2404	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,339,766	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties (<i>itemize</i>)					
\$					
Name and Address of Lender		Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)					
Long Term Capital Lease		40,145		\$	40,145
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	40,145
C. Total All Liabilities (Lines A-13 + B-5)				\$	4,379,911

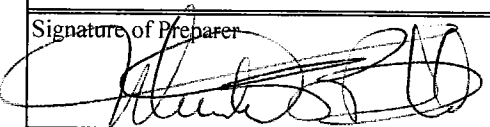
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC	2404	9/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	74,452
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			\$	74,452
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	276,483
6. Gain or Loss for Period			\$	167,464
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	443,947
C. Total Reserves and Net Worth			\$	518,399
D. Total Liabilities, Reserves, and Net Worth			\$	4,898,310

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC, d	2404	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	173,834
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	14,391,441
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,223,977
D. Net Income or Deficit			\$	167,464
E. Balance			\$	341,298
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenditures PG 27			14,249,024	
Depreciation Adjustment			(25,040)	
Rounding			(7)	
Total Expenditures Line C			14,223,977	
2. Other <i>(itemize)</i>				
Prior year adjustment from 2016 amended report			102,649	
F-3. Total Additions			\$	102,649
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	443,947
				09/30/17

I. Preparer's/Reviewer's Certification

Name of Facility Senior Philanthropy of Milford O LLC, dba		License No. 2404	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/13/18	
Printed Name of Preparer Matthew S. Bivolack					
Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	

Subject to the attached accountants' consulting report

MARCUM

ADVISORY GROUP

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Senior Philanthropy of Milford O, 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 O, 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 O, LLC and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 7, 2018



MARCUMGROUP
MEMBER

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

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
110102	Petty Cash	1,000.00			1,000.00
110103	BOA Operating Account	2,290.00			2,290.00
110107	Cash - Capital One	0.00			0.00
110110	Resident Trust	37,547.00			37,547.00
110113	Operating Account	161,557.00			161,557.00
110204	Accts Receivable-PVT	(46,502.00)			(46,502.00)
110205	Accts Receivable-Caid Res Responsibility	128,596.00			128,596.00
110206	Accts Receivable-SNF Medicare Part A	297,936.00			297,936.00
110207	Accts Receivable-SNF Medicare Part B	42,878.00			42,878.00
110208	Accts Receivable-Caid Cross-Over Part A	21,690.00			21,690.00
110209	Accts Receivable-Caid Cross-Over Part B	11,531.00			11,531.00
110210	Accts Receivable-SNF Medicaid	1,369,622.00			1,369,622.00
110211	Accts Receivable-Hospice	97,346.00			97,346.00
110212	Accts Receivable-Pvt Co Insurance Part A	216,651.00			216,651.00
110213	Accts Receivable-Pvt Co Insurance Part B	8,331.00			8,331.00
110214	Accts Receivable-Insurance	(169.00)			(169.00)
110215	Allowance for Uncollectible-SNF/IL/AL	(264,495.00)			(264,495.00)
110217	Accts Receivable - Other	1,517.00			1,517.00
110218	Accts Receivable - HMO B	24,538.00			24,538.00
110220	Due from Members	76,000.00			76,000.00
110221	Accounts Receivable - HMO	111,008.00			111,008.00
110222	Accounts Receivable - VA	0.00			0.00
110223	Accts Receivable - PO	0.00			0.00
110232	Due from Eagle	0.00			0.00
110236	Due from TSM	0.00			0.00
110240	Due from Cheshire	252,860.00			252,860.00
110241	Due from Golden Hill	36,411.00			36,411.00
110242	Due from Long Ridge	1,373.00			1,373.00
110243	Due from Newington	1,270,726.00			1,270,726.00
110245	Due from West River	0.00			0.00
110246	Due from Western	1,373.00			1,373.00
110247	Due from Westport	2,213.00			2,213.00
110250	AR-Refunds	4,326.00			4,326.00
110260	AR Mcd Coins Bad Debt	0.00			0.00
110262	AR Medicare Claims	0.00			0.00
110401	Prepaid Insurance	4,028.00			4,028.00
110403	Prepaid Taxes and Licenses	0.00			0.00
110406	Prepaid Other	6,128.00			6,128.00
110407	Prepaid Workers Comp	0.00			0.00
120110	Deposits on Utilities	500.00			500.00
120111	Deposits on Professional Services	0.00			0.00
120201	Cash - Replacement Reserve	330,677.00			330,677.00
120202	Cash - Tax Escrow	113,510.00			113,510.00
120203	Cash - Insurance Escrow	17,830.00			17,830.00
120204	Cash - Insurance Reserve	0.00			0.00
120205	Cash - Security Deposit	750.00			750.00
120304	Building & Improvements	316,479.00			316,479.00
120305	Accumulated Depr- Bldg & Improvement	(43,412.00)			(43,412.00)
120306	Furniture, Fixtures & Equipment	310,288.00			310,288.00
120307	Accumulated Depr- FFE	(127,198.00)			(127,198.00)
120308	Motor Vehicles	43,060.00			43,060.00
120309	Accumulated Depr- Vehicles	(16,935.00)			(16,935.00)
210104	Accounts Payable- Trade	(1,635,322.00)			(1,635,322.00)
210105	Accounts Payable- Accrued	(758,692.00)		276,507.00	(482,185.00)
			RJE - 11	276,507.00	
210107	Medicaid Remittance Adjustment	0.00			0.00
210109	Employee Deductions- Garnishments	(161.00)			(161.00)
210110	Employee Deductions- HSA	(94.00)			(94.00)

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
210111	Employee Deductions- 401K	0.00			0.00
210112	Employee Deductions- FSA	(1,678.00)			(1,678.00)
210113	Employee Deductions- ST/LIFE	(1,180.00)			(1,180.00)
210114	Employee Deductions- Child Support	(539.00)			(539.00)
210115	SIT Taxes Payable	(4,414.00)			(4,414.00)
210116	Employee Deductions - AFLAC	(447.00)			(447.00)
210117	Employee Deductions - Union Dues	(777.00)			(777.00)
210118	Resident Trust	(37,547.00)			(37,547.00)
210152	Note Payable - HSG 12/31/15	0.00			0.00
210160	Uncleared Checks	(102,450.00)			(102,450.00)
210201	Accrued Salaries & Wages	(83,070.00)			(83,070.00)
210202	Federal Income Tax Withheld	(13,763.00)			(13,763.00)
210204	FICA Taxes- EE	(17,188.00)			(17,188.00)
210205	SUI Taxes Payable	(824.00)			(824.00)
210206	Accrued Workers Comp	(66,585.00)			(66,585.00)
210207	Accrued Vacation/Holiday Pay	(206,656.00)			(206,656.00)
210208	Accrued Real Estate Taxes	(119,700.00)			(119,700.00)
210210	FUTA Taxes	(40.00)			(40.00)
210212	Accrued Interest Payable	0.00			0.00
210215	Accrued Legal Fees	(2,395.00)			(2,395.00)
210216	Accrued Accounting/Audit Fees	(12,543.00)			(12,543.00)
210218	Accrued Personal Property Taxes	(8,259.00)			(8,259.00)
210222	Accrued Other	(25,519.00)			(25,519.00)
210223	Due to Line Capital One	0.00			0.00
210225	Due to Eagle Lake Foundation	(500,576.00)			(500,576.00)
210231	Capital - LA Health Investors LLC	(37,743.00)			(37,743.00)
210241	Due from - Golden Hill	0.00			0.00
210245	Due to/from - West River	0.00			0.00
210248	Due to Sahara	(701,323.00)			(701,323.00)
210259	Due to Medicaid - Bed Fees	(186,826.00)			(186,826.00)
210267	Due to PO	(84,226.00)			(84,226.00)
220100	Notes Payable	(43,479.00)			(43,479.00)
220400	Long Term Capital Lease	(40,145.00)			(40,145.00)
250001	Capital - WCCP, LLC	(113,229.00)			(113,229.00)
250100	Unrestricted Net Assets	150,972.00			150,972.00
250200	Change in Net Assets	(276,491.00)			(276,491.00)
310101	Routine Services-SNF PVT	(1,618,202.00)			(1,618,202.00)
310102	Medical Supplies- SNF PVT	(140.00)			(140.00)
310103	Pharmacy- SNF PVT	(558.00)			(558.00)
310105	Laboratory	(241.00)			(241.00)
310106	Physical Therapy- SNF PVT	388.00			388.00
310107	Speech Therapy- SNF PVT	1,638.00			1,638.00
310108	Occupational Therapy- SNF PVT	453.00			453.00
310112	IV Therapy-SNF PVT	0.00			0.00
310195	Routine Revenue Adjustment-SNF PVT	91,288.00			91,288.00
310201	Routine Services-MCR A-SNF	(2,948,566.00)			(2,948,566.00)
310203	Pharmacy-MCR A-SNF	(240,365.00)			(240,365.00)
310205	Laboratory- MCR A-SNF	(41,375.00)			(41,375.00)
310206	Physical Therapy- MCR A-SNF	(862,140.00)			(862,140.00)
310207	Speech Therapy- MCR A-SNF	(440,240.00)			(440,240.00)
310208	Occupational Therapy- MCR A-SNF	(897,039.00)			(897,039.00)
310212	IV Therapy-MCR A-SNF	(33,243.00)			(33,243.00)
310215	XRy MRA	(16,568.00)			(16,568.00)
310295	Sequestration - MCR A	61,482.00			61,482.00
310298	Contractual Adj- Room- MCR A-SNF	(624,502.00)			(624,502.00)
310299	Contractual Adj-Ancill-MCR A-SNF	2,530,112.00			2,530,112.00
310301	Routine Services- MCD-SNF	(14,140,310.00)			(14,140,310.00)
310302	Medical Supplies- MCD-SNF	(630.00)			(630.00)
310303	Pharmacy- MCD- SNF	(37,700.00)			(37,700.00)
310305	Laboratory- MCD- SNF	(386.00)			(386.00)
310306	Physical Therapy- MCD-SNF	(72,265.00)			(72,265.00)
310307	Speech Therapy- MCD-SNF	(38,959.00)			(38,959.00)

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
310308	Occupational Therapy- MCD-SNF	(106,667.00)			(106,667.00)
310312	IV Therapy-MCD-SNF	(7,207.00)			(7,207.00)
310397	Other Service- MCD-SNF	0.00			0.00
310398	Contractual Adj- Room- MCD-SNF	6,322,570.00			6,322,570.00
310399	Contractual Adj- Ancillaries- MCD-SNF	263,814.00			263,814.00
310402	Medical Supplies- MCR B-SNF	(2,730.00)			(2,730.00)
310406	Physical Therapy- MCR B-SNF	(177,659.00)			(177,659.00)
310407	Speech Therapy-MCR B-SNF	(52,078.00)			(52,078.00)
310408	Occupational Therapy-MCR B-SNF	(232,340.00)			(232,340.00)
310410	Flu Shots - MCR B - SNF	0.00			0.00
310498	Sequestration - MCR B	3,243.00			3,243.00
310499	Contractual Adj- Ancill- MCR B-SNF	266,139.00			266,139.00
310501	Routine Services-Hospice-SNF	(471,061.00)			(471,061.00)
310503	Pharmacy-Hospice-SNF	189.00			189.00
310505	Laboratory-Hospice-SNF	(212.00)			(212.00)
310506	Physical Therapy-Hospice-SNF	(378.00)			(378.00)
310507	Speech Therapy-Hospice-SNF	0.00			0.00
310508	Occupational Therapy-Hospice-SNF	(543.00)			(543.00)
310512	IV Therapy-Hospice-SNF	225.00			225.00
310597	Other Services-Hospice-SNF	0.00			0.00
310598	Contractual Adj-Room-Hospice-SNF	216,531.00			216,531.00
310599	Contractual Adj- Ancill- Hospice-SNF	719.00			719.00
310601	Routine Serv-Ins.	0.00			0.00
310603	Pharmacy-Ins	169.00			169.00
310606	Physical Therapy-Ins.	0.00			0.00
310607	Speech Therapy-Ins.	0.00			0.00
310608	Occupational Therapy-Ins.	0.00			0.00
310620	Nursing Supplies INS	0.00			0.00
310698	Contractual Allowance-Ins. R/S	0.00			0.00
310699	Contractual Allowance Ancillary INS	0.00			0.00
310701	Routine Services VA	0.00			0.00
310703	Pharmacy VA	0.00			0.00
310706	Physical Therapy VA	0.00			0.00
310707	Speech Therapy VA	0.00			0.00
310708	Occupational Therapy VA	0.00			0.00
310720	Nursing Supplies VA	0.00			0.00
310798	Contract Adj R&B VA	0.00			0.00
310799	Cont Adjmt Ancillary VA	0.00			0.00
310801	Routine Services HMO	(1,324,886.00)			(1,324,886.00)
310802	Medical Supplies HMO	(1,610.00)			(1,610.00)
310803	Pharmacy HMO	(108,219.00)			(108,219.00)
310805	Lab HMO	(14,281.00)			(14,281.00)
310806	PT HMO	(394,804.00)			(394,804.00)
310807	ST HMO	(240,188.00)			(240,188.00)
310808	OT HMO	(501,145.00)			(501,145.00)
310810	IV THERAPY	(11,570.00)			(11,570.00)
310815	Radiology HMO	(7,212.00)			(7,212.00)
310820	Nursing Supplies HMO	0.00			0.00
310895	Sequestration - HMO	558.00			558.00
310898	Contractual Adjustment Room HMO	308,378.00			308,378.00
310899	Contractual Adj Ancillary HMO	1,209,745.00			1,209,745.00
329999	Micellaneous Operating Income-SNF	0.00			0.00
370110	Donations	(80.00)			(80.00)
370125	Guest Meals	0.00			0.00
380165	Vending Machine Revenue	(383.00)			(383.00)
380913	Contracted Service	0.00			0.00
389999	Miscellaneous Operating Income-Admin	0.00			0.00
410101	Salaries-Administrator	149,539.00		13,866.00	163,405.00
			RJE - 7	13,866.00	
410102	Salaries-DON	104,861.00			104,861.00
410103	Salaries-Nurse Liaison/Risk Mgr	157,709.00			157,709.00
410104	Salaries-MDS Coord/MDS Asst	146,006.00			146,006.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
410105	Salaries - Assist Administrator	66,986.00		18,014.00	85,000.00
			RJE - 10	18,014.00	
410106	Inservice Coordinator-Nursing Admin	0.00			0.00
410107	Salaries - ADON/Unit Mgr	52,802.00			52,802.00
410108	Bonus - Nursing Admin	0.00			0.00
410116	Orientation - Nursing Adm	0.00			0.00
410117	Salaries - Nursing Infection Control	0.00			0.00
410120	Vacation/Sick/Holiday-Nursing Admn	104,682.00		(31,880.00)	72,802.00
			RJE - 7	(13,866.00)	
			RJE - 10	(18,014.00)	
410121	Payroll Taxes-Nursing Admn-FICA	53,684.00			53,684.00
410122	Payroll Taxes-Nursing Admn-SUI	12,993.00			12,993.00
410123	Workers Comp-Nursing Admn	30,458.00		58,354.00	88,812.00
			RJE - 11	58,354.00	
410124	Payroll Nursing Admin-FUTA	413.00			413.00
410125	Employee Health Insurance-Nurs Admin	62,352.00		(334,861.00)	(272,509.00)
			RJE - 11	(334,861.00)	
410126	Employee Life Insurance-Nursing Admn	1,179.00			1,179.00
410127	Employee Dental Insurance-Nurs Admn	1,785.00			1,785.00
410128	Employee Vision Insurance-Nurs Admin	169.00			169.00
410130	Recruitment-Nursing Admn	1,555.00			1,555.00
410131	Drug Free Expense-Nursing Admn	0.00			0.00
410132	Background Checks-Nursing Admn	79.00			79.00
410133	Training/Seminars/Courses-Nurs Admn	4,339.00			4,339.00
410134	Dues/Subscriptions-Nursing Admn	8,929.00			8,929.00
410135	Employee Expense-Nursing Admn	1,294.00		(254.00)	1,040.00
			RJE - 2	(70.00)	
			RJE - 3	(184.00)	
410136	Contracted Services - Nursing Admin	0.00			0.00
410137	Software Expense - Nursing Adm	25,844.00			25,844.00
410140	Interco Contracted Services -Nurse Admin	(167,958.00)			(167,958.00)
410141	Cell Phones - Nursing Admin	1,348.00			1,348.00
410176	Equipment Minor	0.00			0.00
410195	Mileage/Travel Reimburse - Nursing Adm	6,188.00			6,188.00
410199	Licenses/Permits-Nursing Admn	1,455.00			1,455.00
410201	Salaries-RN	768,893.00			768,893.00
410202	Overtime-RN	38,723.00			38,723.00
410203	Orientation-RN	36,768.00			36,768.00
410204	Salaries-LPN	924,600.00			924,600.00
410205	Overtime-LPN	68,204.00			68,204.00
410206	Orientation-LPN	14,120.00			14,120.00
410207	Salaries-CNA	1,377,070.00			1,377,070.00
410208	Overtime-CNA	89,571.00			89,571.00
410209	Orientation-CNA	11,072.00			11,072.00
410210	Ward Clerk/Staff Coord-Nursing	93,591.00			93,591.00
410212	Ward Clerk/Staff Coord- OT	2,847.00			2,847.00
410213	Ward Clerk-Nurs Orientation	0.00			0.00
410216	Orientation - Nurse Assistant	0.00			0.00
410220	Vacation/Sick/Holiday-Nursing	370,154.00			370,154.00
410221	Payroll Taxes-Nursing-FICA	276,255.00			276,255.00
410222	Payroll Taxes-Nursing-SUI	127,643.00			127,643.00
410223	Workers Comp-Nursing	253,969.00			253,969.00
410224	Payroll Nursing - FUTA	4,869.00			4,869.00
410225	Employee Health Insurance-Nursing	567,616.00			567,616.00
410226	Employee Life Insurance-Nursing	2,111.00			2,111.00
410227	Employee Dental Insurance-Nursing	9,420.00			9,420.00
410229	Employee Vision Insurance - Nursing	662.00			662.00
410230	Recruitment-Nursing	4,684.00			4,684.00
410231	Drug Free Expense-Nursing	1,026.00			1,026.00
410232	Background Checks-Nursing	872.00			872.00
410233	Training/Seminars/Courses-Nursing	3,186.00			3,186.00
410234	Dues/Subscriptions-Nursing	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
410235	Employee Expense-Nursing	4,855.00		(1,449.00)	3,406.00
			RJE - 2	(164.00)	
			RJE - 3	(283.00)	
			RJE - 4	(313.00)	
			RJE - 5	(689.00)	
410236	Uniforms-Nursing	35,319.00		313.00	35,632.00
			RJE - 4	313.00	
410237	Office Supplies - Nursing	1,703.00			1,703.00
410240	Interco Contracted Services - Nursing	33,457.00			33,457.00
410241	Pension-Nursing	130,661.00		618.00	131,279.00
			RJE - 6	618.00	
410435	Employee Expense - Therapy	19.00			19.00
410436	Uniform - Rehab	600.00			600.00
410441	Pension - Therapy	3,198.00			3,198.00
410501	Salaries-Med Rec	44,875.00			44,875.00
410502	Overtime-Med Rec	260.00			260.00
410520	Vacation/Sick/Holiday- Med Recs	4,515.00			4,515.00
410521	Payroll Taxes-Med Recs-FICA	3,795.00			3,795.00
410522	Payroll Taxes-Med Recs-SUI	1,150.00			1,150.00
410523	Workers Comp- Med Recs	3,588.00			3,588.00
410524	Payroll Tax - Medical Record - FUTA	42.00			42.00
410525	Employee Health Insurance-Med Recs	464.00			464.00
410526	Employee Life Insurance-Med Recs	28.00			28.00
410527	Employee Dental Insurance-Med Recs	0.00			0.00
410528	Employee Vision Insurance - Med Recs	0.00			0.00
410532	Background Checks-Med Recs	0.00			0.00
410536	Supplies Med Rec	39.00			39.00
410540	Interco Contracted Services - Med Rec	0.00			0.00
410601	Salaries-Social Service	97,360.00			97,360.00
410602	Overtime- Social Service	1,607.00			1,607.00
410603	Orientation-Soc Serv	0.00			0.00
410620	Vacation/Sick/Holiday-Social Service	13,357.00			13,357.00
410621	Payroll Taxes- Social Service-FICA	7,945.00			7,945.00
410622	Payroll Taxes- Social Service-SUI	2,820.00			2,820.00
410623	Workers Comp-Social Service	278.00			278.00
410624	Payroll Tax - Social Service - FUTA	88.00			88.00
410625	EE Health Insurance-Social Service	28,247.00			28,247.00
410626	Employee Life Ins-Social Service	140.00			140.00
410627	Employee Dental Ins-Social Service	506.00			506.00
410628	Employee Vision Insurance - Social Ser	28.00			28.00
410632	Background Checks- Social Service	0.00			0.00
410635	Employee Expense-Social Service	127.00		(77.00)	50.00
			RJE - 3	(77.00)	
410701	Medical Director	77,896.00			77,896.00
410702	Pharmacy Consultant	12,985.00			12,985.00
410703	Medical Records Consultant	0.00			0.00
410705	Nursing Consultant	0.00			0.00
410706	Physician Consultant	21,000.00			21,000.00
410707	Physician Services	285.00			285.00
410708	Staffing Agency-RN	0.00			0.00
410709	Staffing Agency-LPN	4,770.00			4,770.00
410710	Staffing Agency-CNA	2,985.00			2,985.00
410711	Salaries - Director of Rehab	0.00			0.00
410712	Salaries - Physical Therapy Assistant	0.00			0.00
410713	Salaries - OT PTA	0.00			0.00
410716	Salaries - Occupational Therapy Assist	0.00			0.00
410717	Overtime - Occupational Therapy Assistan	0.00			0.00
410718	Salaries - Therapy - Rehab Tech	36,660.00		(36,660.00)	0.00
			RJE - 9	(36,660.00)	
410719	Therapy - Rehab Tech OT	168.00		(168.00)	0.00
			RJE - 9	(168.00)	
410724	Vac/Hol/Sick Speech Therapist	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
410725	Therapy Staffing Services	0.00			0.00
410726	Salaries Respiratory Therapist	0.00			0.00
410727	Salaries Respiratory Therapy OT	0.00			0.00
410729	Vacation/Sick/Holiday - RT	0.00			0.00
410730	Minor Equipment & Supplies - Therapy	11,425.00			11,425.00
410731	IV Therapy	0.00			0.00
410733	Floor Stock Drugs & Supplies	28,410.00			28,410.00
410734	Pharmacy Supplies	0.00			0.00
410735	Office Supplies-Therapy	0.00			0.00
410738	IV Supplies - Other	0.00			0.00
410740	Interco Contracted Services - Therapy	290.00			290.00
410741	Oxygen	23,428.00			23,428.00
410742	Inhalation Supplies	13,253.00			13,253.00
410743	IV Supplies - Medicaid	5,190.00			5,190.00
410750	Resident Transportation	3,336.00			3,336.00
410751	Lab Fees	41,372.00			41,372.00
410752	X-Ray Service	19,233.00			19,233.00
410753	Pharmacy Credits	(113.00)			(113.00)
410754	IV Drugs - Medicare	21,628.00			21,628.00
410755	IV Supplies - Medicare	0.00			0.00
410756	Pharmacy-RX Medicaid	14,051.00			14,051.00
410757	Pharmacy-RX Medicare	161,981.00			161,981.00
410758	Pharmacy-RX Managed Care	85,514.00			85,514.00
410759	Pharmacy OTC Medicaid	390.00			390.00
410760	Pharmacy-OTC Medicare	102.00			102.00
410761	Incontinent Supplies	58,262.00			58,262.00
410762	Medical Supplies	105,129.00			105,129.00
410763	Nursing Supplies	69,146.00			69,146.00
410764	Nutritional Supplements	11,861.00			11,861.00
410765	Medical Equipment Rental	59,255.00			59,255.00
410767	Equipment Repairs - Nursing	13,704.00			13,704.00
410768	Minor Equipment - Nursing	26,738.00			26,738.00
410769	Pharmacy - RX Other	364.00			364.00
410770	Pharmacy - OTC Other	25.00			25.00
410771	IV Drugs - Managed Care	7,785.00			7,785.00
410773	IV Drugs - Medicaid	0.00			0.00
410774	Medical Waste Disposal	3,417.00			3,417.00
410775	Salaries - Physical Therapy	0.00		18,387.00	18,387.00
			RJE - 8	2,564.00	
			RJE - 9	15,823.00	
410776	Overtime - Physical Therapy	0.00			0.00
410777	Salaries - Occupational Therapy	0.00		21,475.00	21,475.00
			RJE - 8	3,035.00	
			RJE - 9	18,440.00	
410778	Overtime - Occupational Therapy	0.00			0.00
410779	Salaries - Speech Therapy	0.00		2,981.00	2,981.00
			RJE - 8	416.00	
			RJE - 9	2,565.00	
410780	Overtime - Speech Therapy	0.00			0.00
410781	Orientation - All Therapy	0.00			0.00
410782	Vac/Sick/Hol - Therapy	6,015.00		(6,015.00)	0.00
			RJE - 8	(6,015.00)	
410783	Fica - Therapy	3,106.00			3,106.00
410784	SUI - Therapy	4,933.00			4,933.00
410785	Workers Comp - Therapy	9,260.00			9,260.00
410786	FUTA - Therapy	45.00			45.00
410787	Employee Health - Therapy	47,775.00			47,775.00
410788	Employee Dental - Therapy	46.00			46.00
410789	Employee Life - Therapy	28.00			28.00
410790	Therapy Software Costs	1,400.00			1,400.00
410791	Employee Vision Insurance - Therapy	2.00			2.00
410792	Physical Therapist - Outside Contr	450,999.00			450,999.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
410793	Occupational Therapist-Outside Cont	600,153.00			600,153.00
410794	Speech Therapist - Outside Contract	123,477.00			123,477.00
410795	Mileage- Therapy	0.00			0.00
410796	Recruitment - Therapy	149.00			149.00
410797	Managed Care Consultant Fees	0.00			0.00
410798	Training/Seminars/Courses-Therapy Dept	(399.00)			(399.00)
410799	Purchased Services-Other	5,077.00			5,077.00
410855	Dental Consultants	11,628.00			11,628.00
410876	Equipment Minor-SNF	0.00			0.00
410905	Copier-SNF	0.00			0.00
410906	Copier Lease	0.00			0.00
410920	Forms/Printing-SNF	0.00			0.00
410950	Mileage Reimbursement-SNF	0.00			0.00
410960	Equipment Rental-SNF	0.00			0.00
410997	Quality Assessment Fee - SNF	691,432.00			691,432.00
410998	Bad Debt Expense-SNF	153,000.00			153,000.00
420972	Contract Serv-Hskp - VIL IA only	0.00			0.00
420973	Contract Serv-Laund - VIL IL only	0.00			0.00
440101	Salaries-Dietary Manager/CDM	12,129.00			12,129.00
440104	Salaries- Dietary Supervisor	0.00			0.00
440107	Salaries-Cooks	125,175.00			125,175.00
440108	Overtime-Cooks	13,791.00			13,791.00
440110	Salaries - Prep Cooks	(12,129.00)			(12,129.00)
440113	Salaries- Dietary Aides	235,105.00			235,105.00
440114	Overtime-Dietary Aides	14,421.00			14,421.00
440116	Salaries- Wait Staff	0.00			0.00
440120	Vacation/Sick/Holiday-Dietary	48,125.00			48,125.00
440121	Payroll Taxes-Dietary-FICA	31,907.00			31,907.00
440122	Payroll Taxes- Dietary-SUI	17,584.00			17,584.00
440123	Workers Comp-Diet	30,748.00			30,748.00
440124	Payroll Taxes-Dietary FUTA	607.00			607.00
440125	Employee Health Insurance- Dietary	88,802.00			88,802.00
440126	Employee Life Insurance-Dietary	317.00			317.00
440127	Employee Dental Insurance- Dietary	888.00			888.00
440128	Employee Vision Insurance - Dietary	29.00			29.00
440132	Background Checks-Dietary	238.00			238.00
440134	Dues/Subscriptions-Dietary	622.00			622.00
440135	Employee Expense-Dietary	590.00			590.00
440136	Uniforms-Dietary	6,770.00			6,770.00
440137	Contract Services - Dietary	84,347.00			84,347.00
440141	Pension-Dietary	35,013.00			35,013.00
440199	Licenses/Permits-Dietary	200.00			200.00
440788	Supplements -Dietary	0.00			0.00
440789	Thickened Liquids-Dietary	0.00			0.00
440803	Raw Food-Dietary	341,288.00			341,288.00
440804	Produce-Dietary	0.00			0.00
440805	Dairy-Dietary	0.00			0.00
440807	Dietary Supplies-Dietary	2,843.00			2,843.00
440808	China/Silverware/Glass-Dietary	0.00			0.00
440809	Utensils/Pots/Pans-Dietary	0.00			0.00
440810	Dishwasher Rental-Dietary	165.00			165.00
440811	Chemicals-Dietary	0.00			0.00
440813	Maintenance & Repairs-Dietary	0.00			0.00
440815	Consultant-Dietary	104,196.00			104,196.00
440820	Maintenance & Repairs-Diet	13,573.00			13,573.00
440876	Equipment Minor-Dietary	0.00			0.00
440901	Office Supplies-Dietary	0.00			0.00
440910	Computer Supplies-Dietary	0.00			0.00
440920	Forms/Printing-Dietary	222.00			222.00
440962	Floral-Dietary	0.00			0.00
450101	Salaries- Housekeeping Manager	0.00			0.00
450104	Salaries- Housekeeping Staff	273,679.00			273,679.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
450105	Overtime- Housekeeping Staff	419.00			419.00
450106	Orientation- Housekeeping Staff	0.00			0.00
450107	Salaries - Housekeeping - Porter	0.00			0.00
450108	Salaries HSKP-Overtime	0.00			0.00
450110	Contract Services _ Housekeeping	64,397.00			64,397.00
450120	Vacation/Sick/Holiday-Hskp	37,728.00			37,728.00
450121	Payroll Taxes- Hskp-FICA	22,152.00			22,152.00
450122	Payroll Taxes-Hskp-SUI	13,583.00			13,583.00
450123	Workers Comp-Hskp	21,531.00			21,531.00
450124	Payroll Tax Housekeeping FUTA	458.00			458.00
450125	Employee Health Insurance-Hskp	99,183.00			99,183.00
450126	Employee Life Insurance-Hskp	223.00			223.00
450127	Employee Dental Insurance-Hskp	897.00			897.00
450128	Employee Vision Insurance - Hskp	49.00			49.00
450132	Background Checks-Hskp	0.00			0.00
450135	Employee Expense-Hskp	0.00			0.00
450136	Uniforms-Hskp	5,166.00			5,166.00
450141	Pension-Hskp	25,367.00			25,367.00
450871	Cleaning Supplies-Hskp	691.00			691.00
450873	Carpet Cleaning-Hskp	3,238.00			3,238.00
450875	Maintenance & Repairs-Hskp	0.00			0.00
450876	Equipment Minor-Hskp	0.00			0.00
450950	Milleage Reimbursement-Hskp	0.00			0.00
450960	Equipment Rental-Hskp	2,489.00			2,489.00
460104	Salaries-Laundry Staff	120,354.00			120,354.00
460105	Overtime- Laundry Staff	1,267.00			1,267.00
460106	Orientation-Laundry Staff	37.00			37.00
460107	Contract Services - Laundry	90,276.00			90,276.00
460120	Vacation/Sick/Holiday-Laundry	18,735.00			18,735.00
460121	Payroll Taxes-Laundry-FICA	10,209.00			10,209.00
460122	Payroll Taxes-Laundry-SUI	6,030.00			6,030.00
460123	Workers Comp-Laundry	9,550.00			9,550.00
460124	Payroll Tax Laundry FUTA	231.00			231.00
460125	Employee Health Insurance-Laundry	37,649.00			37,649.00
460126	Employee Life Insurance-Laundry	112.00			112.00
460127	Employee Dental Insurance-Laundry	88.00			88.00
460128	Employee Vision Insurance - Laundry	(41.00)			(41.00)
460132	Background Checks-Laundry	0.00			0.00
460135	Employee Expense-Laundry	332.00			332.00
460136	Uniforms-Laundry	2,047.00			2,047.00
460141	Pension-Laundry	10,318.00			10,318.00
460820	Maintenance& Repairs-Laundry	1,935.00			1,935.00
460876	Equipment Minor-Laundry	0.00			0.00
460881	Chemicals-Laundry	0.00			0.00
460882	Laundry Supplies-Laundry	17.00			17.00
460883	Linen/Terry-Laundry	5,533.00			5,533.00
460884	Bed Linens-Laundry	0.00			0.00
460885	Maintenance & Repairs-Laundry	128.00			128.00
460960	Equipment Rental-Laundry	0.00			0.00
470101	Salaries-Maintenance Manager	57,942.00			57,942.00
470102	Overtime-Maintenance Manager	0.00			0.00
470104	Salaries-Maintenance Staff	41,756.00			41,756.00
470105	Overtime-Maintenance Staff	189.00			189.00
470106	Orientation-Maintenance Staff	0.00			0.00
470120	Vacation/Sick/Holiday-Maint	12,522.00			12,522.00
470121	Payroll Taxes-Maint-FICA	8,362.00			8,362.00
470122	Payroll Taxes-Maint-SUI	3,641.00			3,641.00
470123	Workers Comp-Maint	7,843.00			7,843.00
470124	Payroll Maint-FUTA	126.00			126.00
470125	Employee Health Insurance-Maint	11,124.00			11,124.00
470126	Employee Life Insurance-Maint	151.00			151.00
470127	Employee Dental Insurance-Maint	213.00			213.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
470128	Contracted Maintenance	0.00			0.00
470129	Employee Vision Insurance - Maint	4.00			4.00
470132	Background Checks-Maint	0.00			0.00
470134	Dues/Subscriptions-Maint	582.00			582.00
470136	Uniforms-Maint	854.00			854.00
470140	Interco Contracted Services-Maint	(12,060.00)			(12,060.00)
470141	Pension-Maint	4,027.00			4,027.00
470199	Licenses/Permits-Maint	240.00			240.00
470820	Maintenance & Repairs-Maint	14,859.00			14,859.00
470821	Electrical-Maint	3,282.00			3,282.00
470822	Plumbing-Maint	13,661.00			13,661.00
470823	HVAC/Boiler Maint	13,068.00			13,068.00
470824	Paint-Maint	1,153.00			1,153.00
470825	Carpeting-Maint	0.00			0.00
470826	Small Tools-Maint	579.00			579.00
470827	Alarm Monitoring-Maint	744.00			744.00
470828	Alarm Inspection-Maint	3,083.00			3,083.00
470829	Alarm Repairs-Maint	4,011.00			4,011.00
470830	Grounds Maintenance-Maint	36,772.00			36,772.00
470832	Sprinklers-Maint	214.00			214.00
470833	Elevator-Maint	(363.00)			(363.00)
470834	Pest Control-Maint	1,970.00			1,970.00
470836	Maint Contracts- Generator	475.00			475.00
470876	Equipment Minor-Maint	3,457.00			3,457.00
470901	Office Supplies-Maint	32.00			32.00
470920	Forms/Printing-Maint	0.00			0.00
470950	Mileage Reimbursement-Maint	184.00			184.00
470960	Equipment Rental-Maint	4,377.00			4,377.00
470970	Waste Disposal -Grease/Trash	34,480.00			34,480.00
480101	Salaries-Reception/Security-Supervisor	0.00			0.00
480104	Salaries-Reception/Security Staff	55,159.00			55,159.00
480105	Overtime-Reception/Security Staff	0.00			0.00
480106	Orientation-Reception/Security Staff	312.00			312.00
480120	Vacation/Sick/Holiday-Rec/Sec	5,634.00			5,634.00
480121	Payroll Taxes-Rec/Sec-FICA	4,344.00			4,344.00
480122	Payroll Taxes-Rec/Sec-SUI	3,635.00			3,635.00
480123	Workers Comp-Rec/Sec	159.00			159.00
480124	Payroll Tax Security FUTA	132.00			132.00
480125	Employee Health Insurance-Rec/Sec	16,345.00			16,345.00
480126	Employee Life Insurance-Rec/Sec	63.00			63.00
480127	Employee Dental Insurance-Rec/Sec	92.00			92.00
480129	Employee Vision Insurance - Rec/Sec	0.00			0.00
480132	Background Checks-Rec/Sec	0.00			0.00
480133	Training/Seminars/Courses-Rec/Sec	0.00			0.00
480135	Employee Expense-Rec/Sec	50.00			50.00
480876	Equipment Minor-Rec/Sec	0.00			0.00
480901	Office Supplies-Rec/Sec	29.00			29.00
480905	Copier-Rec/Sec	0.00			0.00
480920	Forms/Printing-Rec/Sec	0.00			0.00
490101	Salaries-Marketing Manager	0.00			0.00
490104	Salaries-Marketing Staff	0.00			0.00
490120	Vacation/Sick/Holiday-Mkt	0.00			0.00
490121	Payroll Taxes-Mkt-FICA	0.00			0.00
490122	Payroll Taxes-Mkt-SUI	(111.00)			(111.00)
490123	Workers Comp-Mkt	5.00			5.00
490124	Payroll Tax-Marketing Staff-FUTA	(6.00)			(6.00)
490125	Employee Health Insurance-Mkt	0.00			0.00
490126	Employee Life Insurance-Mkt	0.00			0.00
490127	Employee Dental Insurance-Mkt	0.00			0.00
490128	Employee Vision Insurance - Mkt	0.00			0.00
490132	Background Checks-Mkt	0.00			0.00
490133	Training/Seminars/Courses-Mkt	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
490135	Employee Expense-Mkt	0.00			0.00
490140	Interco Contracted Services - Marketing	0.00			0.00
490851	Entertainment-Mkt	0.00			0.00
490856	Media Advertising-Mkt	501.00			501.00
490858	Special Events-Mkt	3,162.00			3,162.00
490859	Collateral Material-Mkt	1,882.00			1,882.00
490862	Promo Items-Mkt	110.00			110.00
490865	Marketing other-Mkt	0.00			0.00
490901	Office Supplies-Mkt	77.00			77.00
490905	Copier-Mkt	0.00			0.00
490910	Computer Supplies-Mkt	0.00			0.00
490920	Forms/Printing-Mkt	121.00			121.00
490930	Postage-Mkt	0.00			0.00
490941	Cell Phones-Mkt	0.00			0.00
490950	Mileage Reimbursement-Mkt	101.00			101.00
500131	Drug Free Expense-Trans	0.00			0.00
500132	Background Checks-Trans	0.00			0.00
500199	Licenses & Permits-Trans	222.00			222.00
500891	Vehicle Fuel-Trans	496.00			496.00
500892	Vehicle Maintenance-Trans	144.00			144.00
500893	Vehicle Loan-Trans	0.00			0.00
500905	Copier-Trans	0.00			0.00
510101	Salaries Activities Manager IL	0.00			0.00
510120	Vacation/Sick/Holiday-Activities IL	0.00			0.00
510121	Payroll Taxes- Activities IL-FICA	0.00			0.00
510122	Payroll Taxes- Activities IL-SUI	0.00			0.00
510123	Workers Comp- Activities IL	0.00			0.00
510124	Payroll Tax Activities FUTA	0.00			0.00
510125	Employee Health Insurance- Activities IL	0.00			0.00
510127	Employee Dental Insurance- Activities IL	0.00			0.00
510128	Employee Vision Insurance - Act IL	0.00			0.00
540101	Salaries - Adult Day Care	0.00			0.00
540120	Vacation/Sick/Holiday-Adult Day	0.00			0.00
540121	Payroll Taxes-Adult Day Care FICA	0.00			0.00
540122	Payroll Taxes-Adult Day SUI	0.00			0.00
540123	Workers Comp-Adult Day Care	0.00			0.00
540124	Payroll Tax Adult Day Care FUTA	0.00			0.00
540125	Employee Health Ins - Adult Day Care	0.00			0.00
540127	Employee Dental Ins-Adult Day Care	0.00			0.00
540128	Employee Vision Ins - Adult Day Care	0.00			0.00
550101	Activities SNF MGR	58,216.00			58,216.00
550104	Salaries-Activities-SNF	82,100.00			82,100.00
550105	Overtime- Activities SNF	262.00			262.00
550106	Orientation-Activities SNF	255.00			255.00
550120	Vacation/Sick/Holiday-Activities SNF	21,443.00			21,443.00
550121	Payroll Taxes-Activities SNF-FICA	11,505.00			11,505.00
550122	Payroll Taxes-Activities SNF-SUI	5,260.00			5,260.00
550123	Workers Comp-Activities SNF	11,129.00			11,129.00
550124	Payroll Tax Activities SNF FUTA	186.00			186.00
550125	Employee Health Insurance-Activities SNF	27,595.00			27,595.00
550126	Employee Life Insurance-Activities SNF	201.00			201.00
550127	Employee Dental Insurance-Activities SNF	217.00			217.00
550128	Employee Vision Insurance - Act SNF	8.00			8.00
550132	Background Checks-Activities SNF	0.00			0.00
550133	Training/Seminars/Courses-Activities SNF	0.00			0.00
550134	Dues/Subscriptions-Activities SNF	153.00			153.00
550135	Employee Expense-Activities SNF	125.00			125.00
550141	Pension - Activities	830.00			830.00
550850	Activities Supplies-Activities-SNF	1,072.00			1,072.00
550851	Entertainment-Activities-SNF	7,240.00			7,240.00
550852	Activities Events Food-Activities-SNF	888.00			888.00
550855	Transportation-Activities-SNF	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
550901	Office Supplies-Activities SNF	0.00			0.00
550905	Copier-Activities SNF	0.00			0.00
550962	Floral-Activities-SNF	0.00			0.00
550964	Holiday Decorations-Activities-SNF	505.00			505.00
560101	Salaries-Executive Director	0.00			0.00
560102	Salaries-Business Office	52,331.00			52,331.00
560103	Salaries-Human Resources/Payroll	46,096.00			46,096.00
560104	Salaries-Admin Staff	0.00			0.00
560105	Overtime-Admin	749.00			749.00
560107	Central Supply Clerk-Admin	0.00			0.00
560109	Salaries - Admissions Coordinator	68,172.00			68,172.00
560120	Vacation/Sick/Holiday-Adm	18,901.00			18,901.00
560121	Payroll Taxes-Admin-FICA	13,073.00			13,073.00
560122	Payroll Taxes-Admin-SUI	5,358.00			5,358.00
560123	Workers Comp-Admin	792.00			792.00
560124	Payroll Tax Admin FUTA	177.00			177.00
560125	Employee Health Insurance-Admin	52,582.00		2,756.00	55,338.00
			RJE - 5	2,756.00	
560126	Employee Life Insurance-Admin	256.00			256.00
560127	Employee Dental Insurance-Admin	2,224.00			2,224.00
560128	Employee Vision Insurance - Admin	96.00			96.00
560129	Benefit Plan Fees	0.00			0.00
560130	Recruitment-Admin	1,568.00			1,568.00
560131	Drug Free Expense-Admin	0.00			0.00
560132	Background Checks-Admin	79.00			79.00
560133	Training/Seminars/Courses-Admin	0.00			0.00
560134	Dues/Subscription-Admin	4,960.00			4,960.00
560135	Employee Benefits/Expense-Admin	4,908.00		(2,685.00)	2,223.00
			RJE - 5	(2,067.00)	
			RJE - 6	(618.00)	
560136	Travel	0.00		544.00	544.00
			RJE - 3	544.00	
560140	Contracted Services - Business Office	51,307.00			51,307.00
560198	Bldg Inspection Fees	0.00			0.00
560199	Licenses/Permits	0.00			0.00
560711	Utilities-Electric	112,098.00			112,098.00
560712	Utilities-Gas/Oil	39,179.00			39,179.00
560713	Utilities-Water/Sewer/Refuse	18,213.00			18,213.00
560714	Utilities-Telephone Service	34,920.00			34,920.00
560715	Utilities-Telephone Maintenance Contract	22,005.00			22,005.00
560717	Utilities-Cable TV	10,037.00			10,037.00
560730	Association Fees	0.00			0.00
560731	Real Estate Taxes	150,810.00			150,810.00
560732	Non-Reimbursable Expense	0.00			0.00
560733	Personal Property Taxes	8,178.00			8,178.00
560734	Professional Liability Insurance	7,507.00			7,507.00
560735	General Liability Insurance	44,661.00			44,661.00
560736	Property Insurance	13,555.00			13,555.00
560738	Auto Insurance	3,517.00			3,517.00
560739	Crime Insurance	410.00			410.00
560740	Insurance-Other	8,903.00			8,903.00
560742	Patient Trust Bond	875.00			875.00
560744	Resident Reimburse on Lost/Stolen Items	2,800.00			2,800.00
560745	Taxes Other	584.00			584.00
560770	Contracted Services-Business Offices	0.00			0.00
560840	Interco Contracted Services - Admin	14,710.00			14,710.00
560841	Contracted Services - Call System	5,871.00			5,871.00
560842	Conservator Fees	440.00			440.00
560843	Legal Fees-Adm	12,517.00			12,517.00
560844	Accounting/Audit Fees-Adm	12,066.00			12,066.00
560845	Payroll Processing Fees	22,432.00			22,432.00
560846	Professional Services	150.00			150.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
560847	Consultant	0.00			0.00
560851	Entertainment-Adm	0.00			0.00
560852	Contributions	0.00			0.00
560876	Equipment Minor-Adm	64.00			64.00
560901	Office Supplies-Adm	13,027.00			13,027.00
560902	Office Supplies Human Resources	0.00			0.00
560905	Copier- Maintenance Agreement	6,726.00			6,726.00
560906	Copier Lease-Adm	8,551.00			8,551.00
560910	Computer Supplies-Adm	0.00			0.00
560911	Computer Maintenance-Adm	18,056.00			18,056.00
560912	Software Maintenance Contract-Adm	32,877.00			32,877.00
560913	Internet Access-Adm	16,716.00			16,716.00
560914	Software Expense - Adm	0.00			0.00
560915	Timeclock Software	14,513.00			14,513.00
560920	Forms/Printing-Adm	221.00			221.00
560925	Records Storage - Adm	8,171.00			8,171.00
560926	Parking Space - Adm	0.00			0.00
560930	Postage-Adm	4,324.00			4,324.00
560931	Overnight Service-Adm	1,243.00			1,243.00
560941	Cell Phones-Adm	534.00			534.00
560950	Mileage Reimbursement-Adm	0.00			0.00
560960	Equipment Rental-Adm	1,593.00			1,593.00
560961	Floral-Adm	54.00			54.00
560963	Misc Decor-Adm	0.00			0.00
560964	Eagle Lake Foundation - Vision Term Fees	0.00			0.00
560995	Collection Fees/Credit Card Fees	3,188.00			3,188.00
560996	Late fees/Fines/Finance Charges-Adm	28,433.00			28,433.00
560997	Bank Service Charges-Adm	7,951.00			7,951.00
560999	Eagle Lake Foundation Fees	0.00			0.00
580001	Interest Income	(287.00)			(287.00)
580002	Employee/Guest meals	1,559.00			1,559.00
590002	Management Fees	345,828.00			345,828.00
590004	Interest Expense	102,916.00			102,916.00
590005	Rent Expense	906,149.00			906,149.00
590006	Depreciation-Bldgs & Improvements	20,194.00			20,194.00
590007	Depreciation-FFE	53,322.00			53,322.00
590008	Depreciation-Vehicles	7,337.00			7,337.00
590009	Amortization	0.00			0.00
R0001	Champion of Awards - Milford	0.00		234.00	234.00
			RJE - 2	234.00	
R0002	Interest Expense on line of credit	0.00			0.00
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2017			9/30/2017	9/30/2016		
Subtotal [A4] Accrued Payroll		<u>(289,726.00)</u>		<u>0.00</u>	<u>(289,726.00)</u>	<u>(156,828.00)</u>	(132,897.00)	84.74%
Subgroup : [A6] Accrued Payroll Taxes Payable								
210105	Accrued Payroll Taxes Payable	(4,414.00)		0.00	(4,414.00)	(4,283.00)	(131.00)	3.06%
210115	SIT Taxes Payable	(13,783.00)		0.00	(13,783.00)	(13,756.00)	(27.00)	0.05%
210202	Federal Income Tax Withheld	(17,188.00)		0.00	(17,188.00)	(16,779.00)	(409.00)	2.44%
210204	FICA Taxes - EE	(824.00)		0.00	(824.00)	(1,117.00)	293.00	(26.23%)
210205	SUI Taxes Payable	(40.00)		0.00	(40.00)	(0.00)	40.00	(33.33%)
210210	FUTA Taxes	(40.00)		0.00	(40.00)	(35,995.00)	(35,955.00)	0.05%
Subtotal [A6] Accrued Payroll Taxes Payable		<u>(36,229.00)</u>		<u>0.00</u>	<u>(36,229.00)</u>	<u>(35,995.00)</u>	(234.00)	0.65%
Subgroup : [A12] Other Current Liabilities								
210109	Employee Deductions- Garnishments	(161.00)		0.00	(161.00)	(13.00)	(148.00)	1,138.46%
210110	Employee Deductions- HSA	(94.00)		0.00	(94.00)	(350.00)	256.00	(73.14%)
210112	Employee Deductions- FSA	(1,878.00)		0.00	(1,878.00)	(363.00)	(1,515.00)	362.26%
210113	Employee Deductions- ST/LIFE	(539.00)		0.00	(539.00)	(7,309.00)	6,770.00	(83.86%)
210114	Employee Deductions- Child Support	(447.00)		0.00	(447.00)	(144.00)	(303.00)	274.31%
210116	Employee Deductions - AFLAC	(1,180.00)		0.00	(1,180.00)	(449.00)	(731.00)	(61.45%)
210117	Employee Deductions - Union Dues	(777.00)		0.00	(777.00)	(861.00)	84.00	(9.78%)
210118	Resident Trust	(37,547.00)		0.00	(37,547.00)	(41,235.00)	3,688.00	(8.94%)
210160	Uncleared Checks	(66,585.00)		0.00	(66,585.00)	(59,481.00)	(7,104.00)	72.24%
210206	Accrued Workers Comp	(119,700.00)		0.00	(119,700.00)	0.00	(119,700.00)	1.00%
210208	Accrued Real Estate Taxes	(2,395.00)		0.00	(2,395.00)	(2,395.00)	0.00	0.00%
210215	Accrued Legal Fees	(12,543.00)		0.00	(12,543.00)	(31,482.00)	18,939.00	(60.16%)
210216	Accrued Accounting/Audit Fees	(8,258.00)		0.00	(8,258.00)	(16,497.00)	8,239.00	(49.94%)
210218	Accrued Personal Property Taxes	(25,519.00)		0.00	(25,519.00)	0.00	(25,519.00)	0.00%
210222	Accrued Other	(500,576.00)		0.00	(500,576.00)	0.00	(500,576.00)	0.00%
210225	Due to Eagle Lake Foundation	0.00		0.00	0.00	(108,728.00)	108,728.00	(100.00%)
210241	Due from - Golden Hill	0.00		0.00	0.00	(3,000.00)	3,000.00	(100.00%)
210245	Due from - West River	0.00		0.00	0.00	(702,323.00)	702,323.00	(0.14%)
210248	Due to Sahara	(701,323.00)		0.00	(701,323.00)	(702,323.00)	1,000.00	0.00%
210259	Due to Medicaid - Bed Fees	(186,826.00)		0.00	(186,826.00)	(171,365.00)	(15,461.00)	9.03%
210267	Due to PO	(84,226.00)		0.00	(84,226.00)	0.00	(84,226.00)	0.00%
Subtotal [A12] Other Current Liabilities		<u>(1,852,825.00)</u>		<u>0.00</u>	<u>(1,852,825.00)</u>	<u>(1,264,569.00)</u>	(588,256.00)	46.52%
Subgroup : [B4] Other Long-Term Liabilities								
220400	Long Term Capital Lease	(40,145.00)		0.00	(40,145.00)	(50,730.00)	10,585.00	(20.87%)
Subtotal [B4] Other Long-Term Liabilities		<u>(40,145.00)</u>		<u>0.00</u>	<u>(40,145.00)</u>	<u>(50,730.00)</u>	10,585.00	(20.87%)
Total [33-34] Liabilities		<u>(4,658,418.00)</u>		<u>278,507.00</u>	<u>(4,379,911.00)</u>	<u>(3,705,618.00)</u>	(950,800.00)	25.66%
Group : [35] Equity								
Subgroup : [B5] Cumulated Earnings								
250001	Capital - LA Health Investors LLC	(37,743.00)		0.00	(37,743.00)	0.00	(37,743.00)	0.00%
250002	Capital - WCCP, LLC	(113,229.00)		0.00	(113,229.00)	0.00	(113,229.00)	0.00%
250100	Unrestricted Net Assets	150,972.00		0.00	150,972.00	0.00	150,972.00	0.00%
250200	Change in Net Assets	(278,491.00)		0.00	(278,491.00)	236,944.00	(41,547.00)	(216.69%)
Subtotal [B5] Cumulated Earnings		<u>(278,491.00)</u>		<u>0.00</u>	<u>(278,491.00)</u>	<u>236,944.00</u>	<u>(41,547.00)</u>	<u>(216.69%)</u>
Total [35] Equity		<u>(278,491.00)</u>		<u>0.00</u>	<u>(278,491.00)</u>	<u>236,944.00</u>	<u>(41,547.00)</u>	<u>(216.69%)</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 O, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 2		E.01b		
Reclass Champion Awards of Milford				
R0001	Champion of Awards - Milford		234.00	
410135	Employee Expense-Nursing Admn			70.00
410235	Employee Expense-Nursing			164.00
Total			234.00	234.00
Reclassifying Journal Entries JE # 3		E.01b		
Reclass employee travel				
560136	Travel		544.00	
410135	Employee Expense-Nursing Admn			184.00
410235	Employee Expense-Nursing			283.00
410635	Employee Expense-Social Service			77.00
Total			544.00	544.00
Reclassifying Journal Entries JE # 4		E.01b		
Reclass Uniform Allowance				
410236	Uniforms-Nursing		313.00	
410235	Employee Expense-Nursing			313.00
Total			313.00	313.00
Reclassifying Journal Entries JE # 5		E.01b		
Reclass Health Insurance				
560125	Employee Health Insurance-Admin		2,756.00	
410235	Employee Expense-Nursing			689.00
560135	Employee Benefits/Expense-Admin			2,067.00
Total			2,756.00	2,756.00
Reclassifying Journal Entries JE # 6		E.01b		
Reclass Retirement Fees				
410241	Pension-Nursing		618.00	
560135	Employee Benefits/Expense-Admin			618.00
Total			618.00	618.00
Reclassifying Journal Entries JE # 7		D.06b		
To reclass Administrator portion of Vac/Sick/Holiday				
410101	Salaries-Administrator		13,866.00	
410120	Vacation/Sick/Holiday-Nursing Admn			13,866.00
Total			13,866.00	13,866.00
Reclassifying Journal Entries JE # 8		I.01b		
To allocate vac/sick/hol therapy				
410775	Salaries - Physical Therapy		2,564.00	
410777	Salaries - Occupational Therapy		3,035.00	
410779	Salaries - Speech Therapy		416.00	
410782	Vac/Sick/Hol - Therapy			6,015.00
Total			6,015.00	6,015.00
Reclassifying Journal Entries JE # 9		I.01a		
To allocate Rehab Tech salaries to PT, ST, & OT				
410775	Salaries - Physical Therapy		15,823.00	

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Milford O, 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
410777	Salaries - Occupational Therapy		18,440.00	
410779	Salaries - Speech Therapy		2,565.00	
410718	Salaries - Therapy - Rehab Tech			36,660.00
410719	Therapy - Rehab Tech OT			168.00
Total			36,828.00	36,828.00
Reclassifying Journal Entries JE # 10		N.01b		
To reclass Asst Admin portion vac/sick/hol				
410105	Salaries - Assist Administrator		18,014.00	
410120	Vacation/Sick/Holiday-Nursing Admn			18,014.00
Total			18,014.00	18,014.00
Reclassifying Journal Entries JE # 11		H.02		
To reverse PY entries booked in the CY - Per client				
210105	Accounts Payable- Accrued		276,507.00	
410123	Workers Comp-Nursing Admn		58,354.00	
410125	Employee Health Insurance-Nurs Admin			334,861.00
Total			334,861.00	334,861.00

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

Facility Name Senior Philanthropy of Milford O, d/b/a West River Rehab Center

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

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

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

Provider Name: Senior Philanthropy of Milford O, LLC
 Provider Number: 20925
 Period Ended: 9/30/17

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: