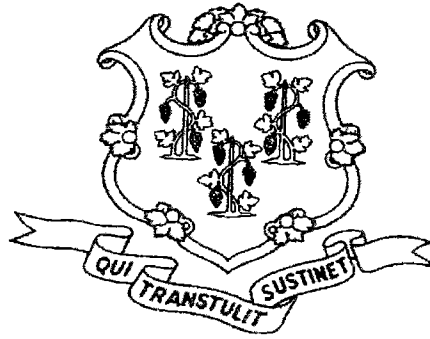


# State of Connecticut



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

Name of Facility (as licensed) Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Complex	
Address (No. & Street, City, State, Zip Code) 1 Burr Rd, Westport, CT 06880	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

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

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

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**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC, d/b/a Westport	2405	9/30/2017	1	37

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

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Complex [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) Anna Durkovic			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Complex		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 1 Burr Rd, Westport, CT 06880				
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. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility (203) 221-4201		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabi		Address (No. & Street, City, State, Zip ) 1 Burr Rd, Westport, CT 06880		
License Numbers:	CCNH 2405	RHNS (Specify)	Medicare Provider No. 075280	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="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.				
<b>Administrator</b>				
Name of Administrator Anna Durkovic		Nursing Home Administrator's License No.:	1825	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		





**General Information and Questionnaire**  
**Individual Proprietorship**

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC, d/b/a West	2405	9/30/2017	3B	37

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

Owner(s) of Facility

N/A



## General Information and Questionnaire Related Parties\*

Name of Facility Senior Philanthropy of Westport, LLC, d/b/a Westport	License No. 2405	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No

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

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	<input checked="" type="radio"/>	Rent, Insurances, Call Mgmt	Various	510,619	510,619
Milford B, LLC, dba Golden Hill Rehab Center	2028 Bridgeport Ave, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	Shared Staff Nursing	Various	4,820	4,820
Cheshire, LLC d/b/a Cheshire Regional Rehab	745 Highland Avenue, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	Shared Staff Admin, Billing	Various	22,325	22,325
Traditions Senior Management	24641 US Highway 19 North - Clearwater FL, 33763	<input type="radio"/>	<input checked="" type="radio"/>	Internet, Recruitment, IT Support, Shared St	Various	680,318	680,318
Danbury, LLC dba Western Rehab Care Center	107 Osborne St. Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>	Shared Staff Admin, Soc Svc	Various	2,973	2,973
Newington, LLC dba Newington Rapid Recovery	240 Church St, Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>	Loan Interest, MDS Shared Staff, Bank Fees	Various	1,578,485	1,578,485
Milford O, LLC dba West River Rehab Center	245 Orange Ave, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Shared Staff- Regional Educator, CBO	Various	27,859	27,859
Stamford LLC, dba Long Ridge Post- Acute Care	710 Long Ridge Rd, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	Shared Staff- Nursing & Loan & billing acct	Various	23,996	23,996

\* 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	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC, d/b/a We	2405	9/30/2017	5	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 ( <i>See listing page 13</i> )
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

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

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

N/A - One Level of Care

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

N/A

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

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

N/A - One Level of Care

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

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

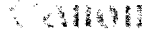
Name of Facility		License No.		Report for Year Ended			Page	of
Senior Philanthropy of Westport, LLC, d/b/a Westport Reha		2405		9/30/2017			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Canon Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	06/15/17	60 Months	4,240	4,240	
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
							<b>Total ***</b>	4,240

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

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

\*\* Attach copies of newly acquired leases.

\*\*\* Amount should agree to Page 22, Line 6e.



**CANON FINANCIAL SERVICES, INC.**  
 10000 W. CENTRAL EXPRESSWAY  
 SUITE 1000  
 DALLAS, TEXAS 75243  
 (214) 250-0200

# LEASE AGREEMENT

THIS LEASE AGREEMENT is made this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, between \_\_\_\_\_, a/an \_\_\_\_\_, and \_\_\_\_\_, a/an \_\_\_\_\_.

1. **NAME OF LESSEE**  
 \_\_\_\_\_

2. **ADDRESS**  
 \_\_\_\_\_

3. **CITY**  
 \_\_\_\_\_

4. **STATE**  
 \_\_\_\_\_

5. **ZIP**  
 \_\_\_\_\_

## EQUIPMENT INFORMATION

Make/Model  
 \_\_\_\_\_

Quantity  
 \_\_\_\_\_

## NUMBER AND AMOUNT OF PAYMENTS

Number of Payments  
 \_\_\_\_\_

Amount of Each Payment  
 \_\_\_\_\_

Term in months: \_\_\_\_\_

Number of Payments in Advance: \_\_\_\_\_

Total Amount Due At Signing: \_\_\_\_\_

THIS AGREEMENT IS NON-NEGOTIABLE. THE LESSEE'S OBLIGATION TO MAKE PAYMENTS UNDER THIS AGREEMENT IS NOT SUBJECT TO THE LESSEE'S CREDIT RISK. THE LESSEE'S OBLIGATION TO MAKE PAYMENTS UNDER THIS AGREEMENT IS NOT SUBJECT TO THE LESSEE'S CREDIT RISK.

ACCEPTED BY CANON FINANCIAL SERVICES, INC.  
 \_\_\_\_\_

AUTHORIZED CUSTOMER SIGNATURE  
 \_\_\_\_\_

THIS AGREEMENT IS SUBJECT TO THE TERMS AND CONDITIONS OF THE LEASE AGREEMENT. THE LESSEE'S OBLIGATION TO MAKE PAYMENTS UNDER THIS AGREEMENT IS NOT SUBJECT TO THE LESSEE'S CREDIT RISK.

## TERMS AND CONDITIONS

1. **DEFINITIONS**  
 "Equipment" means the equipment described in the schedule of equipment attached to this lease agreement.  
 "Lessee" means the person or entity named as the lessee in this lease agreement.  
 "Lessor" means Canon Financial Services, Inc.  
 "Lease" means this lease agreement and the schedule of equipment attached to it.  
 "Term" means the period of time specified in this lease agreement.  
 "Payments" means the payments due to the lessor under this lease agreement.  
 "Default" means a failure by the lessee to comply with the terms and conditions of this lease agreement.

2. **LEASE TERM**  
 The term of this lease shall be for a period of \_\_\_\_\_ months, commencing on the date of the first payment and ending on the date of the final payment.

3. **PAYMENTS**  
 The lessee shall make payments to the lessor in accordance with the schedule of payments attached to this lease agreement. Payments shall be made in advance of the due date.

4. **DEFAULT**  
 If the lessee fails to make any payment when due, or fails to comply with any other term of this lease agreement, the lessor may terminate this lease agreement and repossess the equipment.

5. **ASSIGNMENT**  
 The lessee shall not assign or sublease the equipment or this lease agreement without the prior written consent of the lessor.

6. **WARRANTY**  
 The lessor warrants that the equipment is free from any liens, claims, or encumbrances at the time of delivery.

7. **FORCE MAJEURE**  
 If the performance of this lease agreement is prevented, delayed, or hindered by an event of force majeure, the obligations of the parties shall be suspended for the duration of the event.

8. **ENTIRE AGREEMENT**  
 This lease agreement and the schedule of equipment attached to it constitute the entire agreement between the parties.

9. **GOVERNING LAW**  
 This lease agreement shall be governed by the laws of the State of Texas.

10. **SEVERABILITY**  
 If any provision of this lease agreement is held to be unenforceable, the remaining provisions shall remain in effect.

11. **AMENDMENTS**  
 Any amendments to this lease agreement must be in writing and signed by both parties.

12. **NOTICES**  
 All notices shall be in writing and delivered to the address specified in this lease agreement.

13. **COUNTERPARTS**  
 This lease agreement may be executed in multiple counterparts, each of which shall be deemed to be an original copy, and all of which together shall constitute one and the same agreement.

## PERSONAL GUARANTEE

I, the undersigned, hereby guarantee the performance of the lessee under this lease agreement. My obligations under this guarantee shall survive the termination or expiration of this lease agreement.

Signature: \_\_\_\_\_  
 Name: \_\_\_\_\_

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

Name of Facility Senior Philanthropy of Westport, L	License No. 2405	Report for Year Ended 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	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 (*describe fully*)

1 Pharmacy Bill Audits	\$ 1,200
2 403b (EE 401k) Audit	\$ 464
3 Medicaid and Medicare Cost Report Preparation/reimbursement advisory services	\$ 21,735
4	\$
	Charge for Services Provided
	\$ 23,399

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

**Legal Services Information**

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

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

Services Provided by This Firm (*describe fully*)

1	\$ 39,815
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 39,815

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

Name of Legal Firm or Independent Attorney	Address	Telephone Number
1 Leclair Ryan	PO Box 780054, Philadelphia, PA 19178	
2 American Arbitration Association	950 Warren Ave, East Providence, RI 02914	
3 N/A	N/A	
4 Goldman, Gruber & Woods LLC	200 Connecticut Ave, Norwalk, CT 06854	203-899-8900
5 State of Connecticut		

Services Provided by This Firm	Charge for Service Provided
1 Misc Legal - Union Issued	19,848
2 Legal Administrative Fee -Employee Grievance (Self-disallow)	275
3 Year End adjustment - Accrued Legal Fees (Self-disallow)	7,561
4 General Employee Matters	10,769
5 Conservator Fees (Self-disallow)	1,362
Total	<u>39,815</u>

**Schedule of Resident Statistics**

Name of Facility Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Cd	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Report for Year Ended 9/30/2017			Period 7/1 Thru 9/30			Page 8	of 37						
					License No. 2405	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH			RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity																		
A. On last day of PREVIOUS report period	120	120			120	120			120	120				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	105	105			105	105			105	105				105	105			
B. As of midnight of THIS report period	87	87			87	87			87	87				87	87			
3. Total Number of Days Care Provided During Period																		
A. Medicare	3,058	3,058			2,481	2,481			577	577				577	577			
B. Medicaid (Conn.)	30,022	30,022			22,792	22,792			7,230	7,230				7,230	7,230			
C. Medicaid (other states)																		
D. Private Pay	1,066	1,066			874	874			192	192				192	192			
E. State SSI for RCH																		
F. Other (Specify)	1,046	1,046			880	880			166	166				166	166			
G. Total Care Days During Period (3A thru F)	35,192	35,192			27,027	27,027			8,165	8,165				8,165	8,165			
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds																		
A. Medicaid Bed Reserve Days																		
B. Other Bed Reserve Days																		
5. Total Resident Days (3G + 4A + 4B)	35,192	35,192			27,027	27,027			8,165	8,165				8,165	8,165			

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

Name of Facility Senior Philanthropy of Westport, LLC, d/b/a			License No. 2405			Report for Year Ended 9/30/2017			Page 9	of 37			
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	6	79			2								
Per Diem Rate													
a. One bed rm.	Various		278.16		556.57								
b. Two bed rms.	Various		278.16		489.04								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								4,863	4,863				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								3,364	3,364				
2. Restorative Treatments													
C. Other								10,901	10,901				
D. <b>Total Physical Therapy Treatments</b>								19,128	19,128				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								1,054	1,054				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								416	416				
2. Restorative Treatments													
C. Other								1,835	1,835				
D. <b>Total Speech Therapy Treatments</b>								3,305	3,305				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								3,287	3,287				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								2,545	2,545				
2. Restorative Treatments													
C. Other								9,613	9,613				
D. <b>Total Occupational Therapy Treatments</b>								15,445	15,445				



**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Westport, LLC, d/b/a Westport Rehab	2405	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	134,428	2,128				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	134,527	6,185				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	379,488	24,196				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	302,423	17,880				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	55,849	3,664				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	77,345	4,608				
9. Barber and Beautician Services						
10. Protective Services	86,691	5,066				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	155,886	3,500				
b. RN						
1. Direct Care	1,002,970	15,478				
2. Administrative**	185,592	3,202				
c. LPN						
1. Direct Care	1,114,873	37,480				
2. Administrative**						
d. Aides and Attendants	1,543,679	94,858				
e. Physical Therapists	18,477	1,050				
f. Speech Therapists	3,193	181				
g. Occupational Therapists	14,920	848				
h. Recreation Workers	123,476	5,018				
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	61,739	1,805				
n. Marketing	39,385	1,128				
o. Other (Specify) See Attached Schedule	27,335	1,162				
<i>A-13. Total Salary Expenditures</i>	5,462,276	229,436				

\* 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	\$ 27,335	1,162				
<b>Total</b>	<b>\$ 27,335</b>	<b>1,162</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Purchased Services-Other	\$ 1,472	20				
<b>Total</b>	<b>\$ 1,472</b>	<b>20</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Co		2405		9/30/2017		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section I - Operators/Owners</b>									
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

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

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

Name	Name of Facility (as licensed)		License No.	Report for Year Ended			Page	of	
	Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation C			9/30/2017					12
	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section III - Administrators***</b>									
Michael Fiore (10/1/16 - 10/6/16)	2,230		Non-Discrim.	Administrator	72	A2			
John Panicek (10/6/16 - 11/28/16)	13,732		Non-Discrim.	Administrator	336	A2			
Anna Durkovic (11/28/16 - current)	118,466		Non-Discrim.	Administrator	1,720	A2			
<b>Section IV - Assistant Administrators</b>									

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Westport, LLC, d/b/a Westport	2405	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	11,210	56				
3. Pharmacist	8,095	240				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	398,896	76,512				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	52,307	360				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Cardiologist & Orthotics	423	3				
9. Speech Therapist						
a. Resident Care	119,793	13,220				
b. Other						
10. Occupational Therapist						
a. Resident Care	305,482	61,780				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	1,119	17				
2. Administrative***						
b. LPN						
1. Direct Care	1,652	35				
2. Administrative***						
c. Aides	608	23				
d. Other						
12. Other (Specify) See Attached Schedule	1,472	20				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>901,057</b>	<b>152,266</b>				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Westport, LLC, d/b/a Westport R		2405	9/30/2017		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
George Goldfarb, MD 1305 Post Rd, Suite 102, Fairfield, CT 06824	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Partners Pharmacy, P.O. Box 9689, Uniondale, NY 11555	Pharmacist - Record Review	<input type="radio"/>	<input checked="" type="radio"/>			
The Rehab Dept, 24761 US Highway 19 N, Clearwater, FL 33763	PT, ST, & OT	<input type="radio"/>	<input checked="" type="radio"/>			
Encore Rehabilitation Services, 33533 W 12 Mile Road Suite 290, Farmington Hills, MI 48331	PT, ST, & OT	<input type="radio"/>	<input checked="" type="radio"/>			
Health Drive Dental Group, 888 Worcester St. #130, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
Ready Nurse Staffing Services, PO Box 301076, Dallas, TX 75303	RN, LPN & Aides	<input type="radio"/>	<input checked="" type="radio"/>			
Cardiology Physicians of Fairfield, PO Box 848538, Boston MA 02284	Cardiologist	<input type="radio"/>	<input checked="" type="radio"/>			
Ortho Connecticut, PC, PO Box 26303, Oklahoma City OK 73126	Orthotics	<input type="radio"/>	<input checked="" type="radio"/>			
Healthdrive Audiology Group, 888 Worcester Street, Wellesley MA 02482	Purchased Services - Audiology	<input type="radio"/>	<input checked="" type="radio"/>			
Healthdrive Eye Care Group, 888 Worcester Street, Wellesley, MA 02482	Purchased Services - Eye Care	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC, d/b/a We	2405	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 356,958	356,958		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 167,305	167,305		
4. Social Security (F.I.C.A.)	\$ 393,979	393,979		
5. Health Insurance	\$ 501,942	501,942		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 3,398	3,398		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 299,146	299,146		
8. Uniform Allowance	\$ 46,811	46,811		
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 4,859	4,859		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 289,648	289,648		
d. Accounting and Auditing	\$ 23,399	23,399		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 39,815	39,815		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 13,743	13,743		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 54,002	54,002		
2. Cellular Phones	\$ 1,347	1,347		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$ 491	491		
3. Resident Day User Fee	\$ 665,241	665,241		
<b>Subtotal</b>	\$ 2,862,084	2,862,084		

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

(Carry Subtotals forward to next page)

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

Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Complex Attachment Page 15  
9/30/2017

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Employee Food (Self-disallow)	\$ 1,190		
Holiday Funds (Self-disallow)	\$ 1,200		
Tuition Reimbursement (Self-disallow)	\$ 728		
Employee Relations - Posters (Self-disallow)	\$ 15		
Employee Physical	\$ 122		
Employee Drug Testing	\$ 510		
Employee Assistance Program	\$ 1,094		
<b>Total</b>	<b>\$ 4,859</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	-		
Sales and Use Tax	\$ 491		
<b>Total</b>	<b>\$ 491</b>	<b>\$ -</b>	<b>\$ -</b>



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

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Westport, LLC, d/b/a Westport	2405	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	2,862,084	2,862,084			
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 4,852	4,852			
5. Education Expenses Related to Seminars and Conventions	\$ 6,006	6,006			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 110	110			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 10,301	10,301			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 2,415	2,415			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,507	3,507			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 8,189	8,189			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 4,093	4,093			
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> )	\$ 151,634	151,634			
12. Administrative Management Services**	\$ 299,054	299,054			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 92,771	92,771			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,445,016	3,445,016			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Media Advertising-Mkt	\$ 786		
Special Events-Mkt	\$ 1,629		
<b>Total Other Advertising</b>	<b>\$ 2,415</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care Facilities membership dues	\$ 8,189		
<b>Total Dues</b>	<b>\$ 8,189</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Background Checks-Nursing Admn	\$ 238		
Software Expense - Nursing Adm	\$ 26,970		
Licenses/Permits-Nursing Admn	\$ 1,918		
Background Checks-Nursing	\$ 555		
Background Checks- Social Service	\$ 79		
Background Checks-Dietary	\$ (6)		
Background Checks-Hskp	\$ 79		
Background Checks-Maint	\$ 79		
Collateral Material-Mkt (Self-disallow)	\$ 1,757		
Licenses & Permits-Trans	\$ 355		
Holiday Decorations-Activities-SNF (Self-disallow)	\$ 29		
Benefit Plan Fees	\$ 11		
Background Checks-Admin	\$ 476		
Licenses/Permits	\$ 440		
Patient Trust Bond	\$ 1,672		
Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 509		
Equipment Minor-Adm	\$ 19		
Internet Access-Adm	\$ 17,042		
Records Storage - Adm	\$ (148)		
Equipment Rental-Adm	\$ 1,125		
Misc Decor-Adm (Self-disallow)	\$ 208		
Collection Fees/Credit Card Fees (Self-disallow)	\$ 1,424		
Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 16,991		
Bank Service Charges-Adm	\$ 17,402		
Employee/Guest meals (Self-disallow)	\$ 1,453		
Employee Settlement (Self-disallow 50%)	\$ 2,094		
<b>Total Other Administrative and General</b>	<b>\$ 92,771</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Senior Philanthropy of Westport, LLC, d/	License No. 2405	Report for Year Ended 9/30/2017	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Traditions Senior Management, 24641 US Highway 19 North - Clearwater FL, 33763	299,054	Handles all the operations and financial functions directly related to the facility.	Page 16/ Line m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Westport, LLC, d/b/a Westport		2405	9/30/2017		18	37
Item		Total	CCNH	RHNS	(Specify)	
<b>2. Dietary</b>						
<b>a. In-House Preparation &amp; Service</b>						
1.	Raw Food	\$ 33,606	33,606			
2.	Non-Food Supplies	\$ 35,915	35,915			
3.	Other (Specify) _____	\$				
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>						
		\$ 454,230	454,230			
<b>c. Management Services**</b>						
		\$				
<b>d. Other (Specify) _____</b>						
Minor Equipment		\$ 3,954	3,954			
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 527,705</b>	<b>527,705</b>			
<b>2F. Dietary Questionnaire</b>		<b>Total</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>	
<b>G. Resident Meals: Total no. of meals served per day:*</b>						
<b>H. Is cost of employee meals included in 2E?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No</b>						
<b>I. Did you receive revenue from employees?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify amt.</b>						
<b>J. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						
<b>K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify cost.</b>						
<b>L. Is any revenue collected from these people?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify amt.</b>						
<b>M. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						
<b>N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify cost.</b>						
<b>O. Is any revenue collected from employees?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify amt.</b>						
<b>P. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.  
 \*\* 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 Westport, LLC, d/b/a Westport R	2405	9/30/2017	19	37
Item	Total	CCNH	RHNS	(Specify)
<b>3. Laundry</b>				
<b>a. In-House Processing*</b>	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	6,517	6,517	
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>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>	\$	42,828	42,828	
<b>c. Management Services**</b>	\$			
<b>d. Other (Specify)</b> Supplies and chemicals	\$	-796	-796	
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>	\$	48,549	48,549	
<b>3F. Laundry Questionnaire</b>				
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 Westport, LLC, d/b/a W		2405	9/30/2017		20	37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced					
a. In-House Care	by Personnel					
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$					
b. Purchased Services ( <i>by contract other than through Management Services</i> )	Sq. Ft. Serviced					
( <i>Complete Schedule C-2 att. Page 21</i> )	by Personnel					
	Amt. \$	57,393	57,393			
c. Management Services*		\$				
d. Other ( <i>Specify</i> )		\$	2,589	2,589		
Cleaning supplies & Minor Equipment						
<b>4E. Total Housekeeping Expenditures (4a + b + c + d)</b>		\$	59,982	59,982		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from		\$	138,189	138,189		
b. Medicine Cabinet Drugs		\$	20,861	20,861		
c. Medical and Therapeutic Supplies		\$	150,074	150,074		
d. Ambulance/Limousine***		\$	12,448	12,448		
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$	13,645	13,645		
f. X-rays and Related Radiological Procedures***		\$	11,940	11,940		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$				
h. Laboratory***		\$	19,564	19,564		
i. Recreation		\$	33,004	33,004		
j. Other ( <i>Specify</i> )****		\$	134,519	134,519		
See Attached Schedule						
<b>5K. Total Resident Care Expenditures (5a - 5j)</b>		\$	534,244	534,244		

\* 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.







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

Name of Facility	License No.	Report for Year Ended			Page	of
Senior Philanthropy of Westport, LLC, d/b/a \	2405	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 84,366	84,366				
b. Heat	\$ 59,754	59,754				
c. Light & Power	\$ 101,755	101,755				
d. Water	\$ 18,780	18,780				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 4,240	4,240				
f. Other ( <i>itemize</i> ) See Attached Schedule	\$ 279,934	279,934				
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 548,829</b>	<b>548,829</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 20,749	20,749				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 101,334	101,334				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 122,083</b>	<b>122,083</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$</b>					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,409,932	1,409,932				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 92,593	92,593				
c. Personal property taxes	\$ 2,225	2,225				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 1,626,833</b>	<b>1,626,833</b>				

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

**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
	-		
Contracted Maintenance	\$ 38,373		
Interco Contracted Services-Maint	\$ 4,554		
Electrical-Maint	\$ 18,949		
Plumbing-Maint	\$ 26,004		
HVAC/Boiler Maint	\$ 31,842		
Paint-Maint	\$ 4,187		
Alarm Inspection-Maint	\$ 3,876		
Alarm Repairs-Maint	\$ 9,652		
Grounds Maintenance-Maint	\$ 18,987		
Sprinklers-Maint	\$ 645		
Elevator-Maint	\$ 52,528		
Pest Control-Maint	\$ 1,787		
Maint Contracts- Generator	\$ 8,863		
Waste Disposal -Grease/Trash	\$ 27,885		
Bldg Inspection Fees	\$ 24,491		
Copier- Maintenance Agreement	\$ 7,311		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 279,934</b>	<b>\$ -</b>	<b>\$ -</b>

**Depreciation Schedule**

Name of Facility		Report for Year Ended		Page		of	
Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Co		9/30/2017		23		37	
License No. 2405		Accumulated Depreciation to Beginning of Year's Operations		Useful Life		Depreciation for This Year	
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
<b>A. Land Improvements</b>							
1. Acquired prior to this report period							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)							
A-4. Subtotal							
<b>B. Building and Building Improvements</b>							
1. Acquired prior to this report period	68,948		68,948	S/L	Various	4,943	
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)	197,898		197,898	S/L	Various	15,806	20,749
B-4. Subtotal							
<b>C. Non-Movable Equipment</b>							
1. Acquired prior to this report period							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)							
C-4. Subtotal							
<b>D. Movable Equipment</b>							
1. Motor Vehicles (Specify name, model and year of each vehicle)							
a. 2015 Ford Transit 250 -10 Passenger	40,257		40,257	S/L	5	8,051	
b. Corporate Fleet - taxable sales tax	1,110		1,110	S/L	5	222	
c. Corporate Fleet - taxable sales tax	1,693		1,693	S/L	5	339	
d.							
2. Movable Equipment							
a. Acquired prior to this report period	755,871		755,871	S/L	Various	78,005	
b. Disposals (attach schedule)							
c. Acquired during this report period (attach schedule)	76,543		76,543	S/L	Various	14,717	
D-3. Subtotal							101,334
<b>E. Total Depreciation</b>							122,083

Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabilitation Complex  
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

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

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	See Attached	\$ 197,898	Various	\$ 15,806
<b>Total additions for Building Improvement</b>		\$ 197,898		\$ 15,806 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ - **

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

Schedule of Non-Movable Equipment Acquired during this report period

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

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

Schedule of Movable Equipment Acquired during this report peric

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
11/16/2016	120 dressers, night tables, beds	\$ 60,905	5	\$ 12,181
12/16/2016	Rack/Heating Sys	\$ 6,224	5	\$ 1,245
12/16/2016	Grease Interceptor	\$ 5,915	10	\$ 592
4/1/2017	Freight and tax on 2016 lease	\$ 1,757	5	\$ 351
3/1/2017	Tax on Communications Equipment	1742	5	348
<b>Total additions for Movable Equipmen</b>		<b>\$ 76,543</b>		<b>\$ 14,717 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report peri

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2



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

	Historical Cost	Date Acquired	Method	Life	9/30/2016 Expense	9/30/2016 Accum Deprec.	9/30/2017 Expense	9/30/2017 Accum Deprec.	Net Book Value
Corporate Fleet - taxable sales tax	1,693	4/1/2017	S/L	5	-	-	339	339	1,354
	<u>1,693</u>				-	-	<u>339</u>	<u>339</u>	<u>1,354</u>

<b>Total Vehicles</b>	<b>43,060</b>	<b>8,273</b>	<b>12,299</b>	<b>8,612</b>	<b>20,911</b>	<b>22,148</b>
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**Moveable Equipment**  
**Prior Owners Moveable Equipment (Fully Depreciation Assets Removed)**

	Historical Cost	Date Acquired	Method	Life	9/30/2016 Expense	9/30/2016 Accum Deprec.	9/30/2017 Expense	9/30/2017 Accum Deprec.	Net Book Value
<b>Asset Additions 10/1/2014-3/31/2015</b>	<b>21,507</b>	Various	S/L	Various	1,088	2,720	1,088	3,808	17,699
<b>2015 Additions</b>									
Sonic Wall	3,609	4/30/2015	S/L	15	241	361	241	601	3,008
Canon Copiers @2	19,783	5/30/2015	S/L	5	3,957	5,935	3,957	9,891	9,892
Shields	2,145	5/26/2015	S/L	15	143	215	143	358	1,787
Slings	11,808	6/1/2015	S/L	5	2,362	3,543	2,362	5,904	5,904
AHT Software	3,022	7/1/2015	S/L	3	1,007	1,511	1,007	2,519	503
<b>Total 2015 Additions</b>	<b>40,367</b>				<b>7,709</b>	<b>11,564</b>	<b>7,709</b>	<b>19,273</b>	<b>21,094</b>

**2016 Additions**

	Historical Cost	Date Acquired	Method	Life	9/30/2016 Expense	9/30/2016 Accum Deprec.	9/30/2017 Expense	9/30/2017 Accum Deprec.	Net Book Value
<b>2016 Additions</b>									
Digital Weight Scale	550	6/1/2015	S/L	5	110	110	110	220	330
4 Channel Nurse Station	12,017	12/18/2015	S/L	5	2,403	2,403	2,403	4,807	7,210
Computer Equip	1,275	1/14/2015	S/L	5	255	255	255	510	765
Plastic Card Printer	1,197	1/15/2015	S/L	5	239	239	239	479	718
Computer	996	1/28/2015	S/L	5	199	199	199	398	598
Time Clocks	3,170	2/20/2015	S/L	5	634	634	634	1,268	1,902
Radio	489	3/5/2015	S/L	5	98	98	98	196	293
Facility Sign	2,250	3/31/2015	S/L	5	450	450	450	900	1,350
Locking Cabinet Door	343	3/19/2015	S/L	5	69	69	69	137	206
Refrigerator	2,312	4/20/2015	S/L	10	231	231	231	462	1,849
Window AC	328	5/13/2015	S/L	10	33	33	33	66	262
TV	400	7/29/2038	S/L	5	80	80	80	160	240
Shower Chair	547	5/13/2015	S/L	5	109	109	109	219	328
Thermometer	999	7/9/2015	S/L	5	200	200	200	399	599
iPads	1,322	6/16/2015	S/L	5	264	264	264	529	793
Window AC	164	7/22/2015	S/L	10	16	16	16	33	131
Mattress	555	8/5/2015	S/L	5	111	111	111	222	333
Tray Delivery Cart	2,439	9/14/2015	S/L	5	488	488	488	976	1,463
Fire Extinguishers, Hydro Valves, Hardware	461	9/15/2015	S/L	5	92	92	92	184	277
Blood Pressure Monitor & Thermometer	1,227	9/17/2015	S/L	5	245	245	245	491	736
Laptop Cart	1,536	11/12/2015	S/L	5	307	307	307	614	922
Suction Machine	6,280	12/15/2015	S/L	5	1,256	1,256	1,256	2,512	3,768

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

	Historical Cost	Date Acquired	Method	Life	9/30/2016 Expense	9/30/2016 Accum Deprec.	9/30/2017 Expense	9/30/2017 Accum Deprec.	Net Book Value
Adjustment prior period	(2,595)	12/15/2015	S/L	5	(519)	(519)	(519)	(1,038)	(1,557)
Copier, additional charge	2,051	5/18/2016	S/L	5	410	410	410	820	1,231
TV's	605	11/10/2015	S/L	5	121	121	121	242	363
Equipment	14,680	1/5/2016	S/L	5	2,936	2,936	2,936	5,872	8,808
Furniture	4,004	3/11/2016	S/L	10	400	400	400	801	3,203
Lockers @ 2	1,202	9/2/2015	S/L	10	120	120	120	240	962
Cooler Curtains	925	9/2/2015	S/L	5	185	185	185	370	555
Elect Chair Scales @ 2	1,440	11/16/2015	S/L	5	288	288	288	576	864
Mattress	3,680	11/19/2015	S/L	5	736	736	736	1,472	2,208
Equipment	2,439	3/25/2016	S/L	5	488	488	488	975	1,463
Mattresses	1,842	3/28/2016	S/L	5	368	368	368	737	1,105
Mattresses	2,222	4/8/2016	S/L	5	444	444	444	889	1,333
Refrigerator	1,761	5/3/2016	S/L	10	176	176	176	352	1,408
Heated Dish Dispenser	2,533	6/1/2016	S/L	5	507	507	507	1,013	1,520
Circulator Pumb.	2,654	6/22/2016	S/L	5	531	531	531	1,061	1,592
Phone system'	3,685	6/23/2016	S/L	5	737	737	737	1,474	2,211
Phone system'	5,191	3/31/2016	S/L	5	1,038	1,038	1,038	2,076	3,114
20 Metal Tray Carts	2,772	6/10/2016	S/L	5	554	554	554	1,109	1,663
Tray Cart Pass Thru	2,283	6/22/2016	S/L	5	457	457	457	913	1,370
Washer	517	6/30/2016	S/L	10	52	52	52	103	414
Generator Maint	3,499	6/30/2016	S/L	10	350	350	350	700	2,800
Trays	770	7/1/2016	S/L	5	154	154	154	308	462
Conveyor Toaster	844	8/11/2016	S/L	5	169	169	169	338	507
Cap/Capinet	757	7/7/2016	S/L	5	151	151	151	303	454
Washer Maint	2,626	7/19/2016	S/L	5	525	525	525	1,050	1,576
Freezer Compressor	3,320	7/22/2016	S/L	10	332	332	332	664	2,656
Advview Station	884	7/1/2016	S/L	10	88	88	88	177	708
Sloan Sensor Faucet	1,664	8/25/2016	S/L	10	166	166	166	333	1,331
Kitchen A/C Unit	1,027	9/2/2016	S/L	10	103	103	103	205	822
Communications Equipment	27,437	9/13/2016	S/L	5	5,487	5,487	5,487	10,975	16,462
<b>Total 2016 Additions</b>	<b>137,575</b>				<b>25,447</b>	<b>25,447</b>	<b>25,447</b>	<b>50,894</b>	<b>86,682</b>
<b>2017 Additions</b>									
120 dressers, night tables, beds	60,905	11/16/2016	S/L	5	-	-	12,181	12,181	48,724
Rack/Heating Sys	6,224	12/16/2016	S/L	5	-	-	1,245	1,245	4,979
Grease Interceptor	5,915	12/16/2016	S/L	10	-	-	592	592	5,324
Freight and tax on 2016 lease	1,757	4/1/2017	S/L	5	-	-	351	351	1,406
Tax on Communications Equipment	1,742	3/1/2017	S/L	5	-	-	348	348	1,394
	76,544				-	-	14,717	14,717	61,827
<b>Total Moveable Equipment</b>	<b>832,415</b>				<b>85,261</b>	<b>394,147</b>	<b>92,722</b>	<b>486,869</b>	<b>345,546</b>
<b>Total for 2017</b>	<b>1,142,321</b>				<b>98,478</b>	<b>412,132</b>	<b>122,083</b>	<b>534,215</b>	<b>608,105</b>



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

Historical Cost	Date Acquired	Method	Life	9/30/2016 Expense	9/30/2016 Accum Deprec.	9/30/2017 Expense	9/30/2017 Accum Deprec.	Net Book Value
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**Amortization Schedule\***

Name of Facility		License No.		Report for Year Ended		Page	of		
Senior Philanthropy of Westport, LLC, d/b/a Westport Rehab		2405		9/30/2017		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

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

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

Name of Facility Senior Philanthropy of Westport, LLC	License No. 2405	Report for Year Ended 9/30/2017	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?* <span style="margin-left: 100px;"><input type="radio"/> Yes</span> <span style="margin-left: 100px;"><input checked="" type="radio"/> No</span> <span style="float: right;">If "Yes," complete Part B. If "No," complete Part C.</span>					
*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.					
<b>Description</b>	<b>Total</b>				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	120				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		<b>1st Mortgage</b>	<b>2nd Mortgage</b>	<b>3rd Mortgage</b>	<b>4th Mortgage</b>
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
1 Burr Rd LLC	1 Burr Rd, Westport, CT 06880	04/01/15	10 Years	1,409,932	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Senior Philanthropy of Westport, LLC		2405	9/30/2017			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense (A1 - A4 + B5)</b>		\$					

(Carry Subtotals forward to next page )

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

Name of Facility		License No.		Report for Year Ended		Page	of
Senior Philanthropy of Westport, LI		2405		9/30/2017		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)				\$	49,599	49,599	
Interest on line of credit & other interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	49,599	49,599	
14. Insurance							
a. Insurance on Property (buildings only)				\$	8,975	8,975	
b. Insurance on Automobiles				\$	2,483	2,483	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	49,655	49,655	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	10,878	10,878	
D&O and Crime Policy							
14d. Total Insurance Expenditures (14a + b + c)				\$	71,991	71,991	
15. Total All Expenditures (A-13 thru C-14)				\$	13,276,081	13,276,081	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabil				2405	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 14,920	14,920		
4.			Other - See attached Schedule	\$ 39,385	39,385		
<b>Page 13 - Professional Fees</b>							
5.	13	B8c	Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 305,482	305,482		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 289,648	289,648		
10.	15	1e	Accounting & Legal	\$ 9,198	9,198		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 2,415	2,415		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 64,408	64,408		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 29,497	29,497		
<b>Page 18 - Dietary Expenditures</b>							
24.	16	m13	Meals to employees, guests and others who are not residents	\$ 1,453	1,453		
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 756,406	756,406		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salaries	\$ 39,385		
<b>Total Other Salaries Adjustment</b>			<b>\$ 39,385</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Collateral Material-Mkt (Self-disallow)	\$ 1,757		
16	m13	Holiday Decorations-Activities-SNF (Self-disallow)	\$ 29		
16	m13	Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 509		
16	m13	Misc Decor-Adm (Self-disallow)	\$ 208		
16	m13	Collection Fees/Credit Card Fees (Self-disallow)	\$ 1,424		
16	m13	Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 16,991		
16	m13	Employee Settlement (Self-disallow)	\$ 1,047		
See	Attached	Marketing Disallowances	\$ 4,399		
15	1a9	Employee Food (Self-disallow)	\$ 1,190		
15	1a9	Holiday Funds (Self-disallow)	\$ 1,200		
15	1a9	Tuition Reimbursement (Self-disallow)	\$ 728		
15	1a9	Employee Relations - Posters (Self-disallow)	\$ 15		
<b>Total Other A&amp;G Adjustments</b>			<b>\$ 29,497</b>	<b>\$ -</b>	<b>\$ -</b>

Senior Philanthropy of Westport, 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	\$ 1,347	
Allowable Cell Phone expense	\$ 1,440	
<b>Disallowed Cell Phone expense</b>	<b>\$ -</b>	<b>Page 28 Line 12</b>



Senior Philanthropy of Westport, 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	150
15	1.a.3	490122	Payroll Taxes-Mkt-SUI	1,491
15	1.a.4	490121	Payroll Taxes-Mkt-FICA	3,093
15	1.a.6	490126	Employee Life Insurance-Mkt	43
15	1.g.	490901	Office Supplies-Mkt	14
15	1.g.	490920	Forms/Printing-Mkt	(807)
<b>Total Page 15 Marketing Disallowance</b>				<b><u>3,984</u></b>
16	1.4.	490950	Mileage Reimbursement-Mkt	415
16	1.5.	490133	Training/Seminars/Courses-Mkt	-
16	m.7.	490930	Postage-Mkt	-
<b>Total Page 16 Marketing Disallowance</b>				<b><u>415</u></b>
<b>Disallowed Marketing Department Expenses</b>				<b><u>\$ 4,399</u></b>

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

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	299,054 TB Linked
Patient Days	<u>35,192</u> Page 8 of C/R
<b>Amount Per Patient Day</b>	<b>\$ 8.4978</b>
2016 PPD Allowance Per Rate Agreement	6.60
2017 CPI Increase	<u>0.07</u>
PPD Allowance 9/30/2016	<u>6.67</u>
<b>Amount over (Under)</b>	<b>\$ 1.8302</b>
Total Days	35,192 Page 8 of C/R
<b>Disallowed Management Fee</b>	<b><u><u>\$ 64,408</u></u></b>

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Senior Philanthropy of Westport, LLC, d/b/a Westport Rehabil			2405	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 756,406	756,406		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 138,189	138,189		
28.	20	5d	Ambulance/Limousine	\$ 12,448	12,448		
29.	20	5f	X-rays, etc	\$ 11,940	11,940		
30.	20	5h	Laboratory	\$ 19,564	19,564		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 13,645	13,645		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 40,860	40,860		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	IV8	Vending Machine Revenue	\$ 500	500		
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	\$ 1,090	1,090		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				\$ 994,642	994,642		

\*\*\* 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 Westport, LLC, d/b/a Westport Rehabilitation Complex  
9/30/2017

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV (See Attached)	\$ 23,283		
20	5j	IV Drugs - Medicare (Self-disallow)	\$ 7,559		
20	5j	IV Drugs - Managed Care (Self-disallow)	\$ 6,296		
20	5j	IV Supplies - Managed Care (Self-disallow)	\$ 3,722		
<b>Total Other Ancillary Costs</b>			\$ 40,860	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14c3	D&O Insurance	\$ 1,090		
<b>Total Other Adjustments</b>			<b>\$ 1,090</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Unallowable Building Interest

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

Senior Philanthropy of Westport, LLC  
Disallowance Schedule for Cable TV  
September 30, 2017

	<u>Amount</u>
Total Cable TV Expense acct #560717	\$ 26,883 TB Linked

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

<b>Disallowed Cable TV</b>	<b><u><u>\$ 23,283</u></u></b>
----------------------------	--------------------------------

**F. Statement of Revenue**

Name of Facility		License No.		Report for Year Ended		Page	of
Senior Philanthropy of Westport, LLC, d/2405				9/30/2017		30	37
Item				Total	CCNH	RHNS	(Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>							
1.	a.	Medicaid Residents (CT only)	\$	14,571,739	14,571,739		
	b.	Medicaid Room and Board Contractual Allowance **	\$	(6,207,979)	(6,207,979)		
2.	a.	Medicaid (All other states)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (all inclusive)	\$	1,393,896	1,393,896		
	b.	Medicare Room and Board Contractual Allowance **	\$	630,836	630,836		
4.	a.	Private-Pay Residents and Other	\$	1,035,150	1,035,150		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(19,562)	(19,562)		
<b>II. Other Resident Revenue</b>							
1.	a.	Prescription Drugs - Medicare	\$	130,698	130,698		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$				
	c.	Prescription Drugs - Non-Medicare	\$	75,700	75,700		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2.	a.	Medical Supplies - Medicare	\$				
	b.	Medical Supplies - Medicare Contractual Allowance **	\$				
	c.	Medical Supplies - Non-Medicare	\$				
	d.	Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3.	a.	Physical Therapy - Medicare	\$	845,482	845,482		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$				
	c.	Physical Therapy - Non-Medicare	\$	376,216	376,216		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4.	a.	Speech Therapy - Medicare	\$	425,210	425,210		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$				
	c.	Speech Therapy - Non-Medicare	\$	148,880	148,880		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5.	a.	Occupational Therapy - Medicare	\$	682,791	682,791		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$				
	c.	Occupational Therapy - Non-Medicare	\$	303,626	303,626		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6.	a.	Other (Specify) - Medicare	\$	(1,757,207)	(1,757,207)		
	b.	Other (Specify) - Non-Medicare	\$	(876,466)	(876,466)		
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>				\$	11,759,010	11,759,010	
<b>IV. Other Revenue*</b>							
1.	Meals sold to guests, employees & others			\$			
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$			
5.	Interest Income (Specify)			\$	521	521	
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (Specify)			\$	500	500	
<b>V. Total Other Revenue (1 thru 8)</b>				\$	1,021	1,021	
<b>VI. Total All Revenue (III +V)</b>				\$	11,760,031	11,760,031	

\* 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	\$ 18,368		
30II6a	IV Therapy-MCR A-SNF	\$ 8,076		
30II6a	XRay MRA	\$ 8,869		
30II6a	Contractual Adj-Ancill-MCR A-SNF	\$ (1,373,797)		
30II6a	Sequestration - MCR B	\$ (5,328)		
30II6a	Contractual Adj- Ancill- MCR B-SNF	\$ (413,395)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (1,757,207)</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30II6b	Laboratory- MCD- SNF	\$ 3,164		
30II6b	IV Therapy-MCD-SNF	\$ 19,670		
30II6b	Contractual Adj- Ancillaries- MCD-SNF	\$ (503,265)		
30II6b	Medical Supplies HMO	\$ 340		
30II6b	Lab HMO	\$ 7,107		
30II6b	IV THERAPY	\$ 15,026		
30II6b	Radiology HMO	\$ 3,158		
30II6b	Contractual Adj Ancillary HMO	\$ (421,666)		
<b>Total Other Resident Revenue</b>		<b>\$ (876,466)</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30IV5	Interest Income		\$ 521		
<b>Total Interest Income</b>			<b>\$ 521</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30IV8	Vending Machine Revenue (Self-disallow)	\$ 500		
<b>Total Other Revenue</b>		<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>



### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC,	2405	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	54,458
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,049,608
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	6,735
a. Prepaid Insurance	3,489			
b. Prepaid Other	3,246			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	155,077
Due from Eagle	154,577			
Deposits on Utilities	500			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	2,265,878
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>266,846</u>		\$	240,411
	Accum. Depreciation <u>26,435</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>275,993</u>		\$	187,301
	Accum. Depreciation <u>88,692</u>	Net		
7. Motor Vehicles	*Historical Cost <u>43,060</u>		\$	22,149
	Accum. Depreciation <u>20,911</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	22,550
F/S vs. C/R Adjustment	22,550			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	472,411

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

*(Carry Total forward to next page)*

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC,	2405	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	2,738,289
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost 556,421	
			Accum. Depreciation 398,177	Net
			\$	158,244
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	158,244
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address		Amount	Loan Date	
_____				
_____				
7. Other Assets ( <i>itemize</i> )			\$	
_____				
_____				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	2,896,533

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC, d/b/a		2405	9/30/2017	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	649,699
2. Notes Payable ( <i>itemize</i> )				\$	82,521
Note Payable					82,521
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> )				\$	237,278
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	29,470
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> )				\$	1,492,034
See Attached					1,492,034
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>2,491,002</b>

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

(Carry Total forward to next page)

<b>Other Current Liabilities (Itemize)</b>	
Employee Deductions- Garnishments	218
Employee Deductions- HSA	(313)
Employee Deductions- FSA	1,018
Employee Deductions- ST/LIFE	4,453
Employee Deductions- Child Support	240
Employee Deductions - AFLAC	824
Employee Deductions - Union Dues	1,017
Resident Trust	49,959
Uncleared Checks	85,090
Accrued Workers Comp	62,549
Accrued Real Estate Taxes	62,441
Accrued Land Lease	5,471
Accrued Legal Fees	1,341
Accrued Accounting/Audit Fees	23,889
Accrued Personal Property Taxes	2,697
Due to Medicaid - Bed Fees	159,395
Deferred Rent	1,031,745
<b>Total</b>	<b>1,492,034</b>

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

Name of Facility Senior Philanthropy of Westport, LLC, d/b/a		License No. 2405	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,491,002	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties ( <i>itemize</i> )					
\$					
Name and Address of Lender		Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )					
				\$	1,477,635
Due to Fifth Third Line			1,430,797		
Long Term Capital Lease			46,838		
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					
				\$	1,477,635
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					
				\$	3,968,637

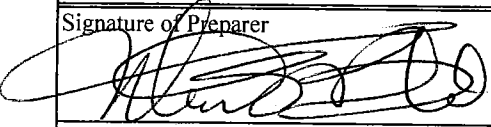
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC,	2405	9/30/2017	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	158,245
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			\$	158,245
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	221,465
6. Gain or Loss for Period			\$	(1,451,814)
7. Total Net Worth			\$	(1,230,349)
<b>C. Total Reserves and Net Worth</b>			\$	(1,072,104)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,896,533

### H. Changes in Total Net Worth

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Westport, LLC, d		2405	9/30/2017	36	37
Account				Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2016			\$	197,516
B.	Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,760,031
C.	Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,211,845
D.	Net Income or Deficit			\$	(1,451,814)
E.	Balance			\$	(1,254,298)
F.	Additions				
	1. Additional Capital Contributed <i>(itemize)</i>				
	Total Expenditures PG 27	13,276,081			
	Depreciation Adjustment	(64,236)			
	Total Expenditures Line C	13,211,845			
	2. Other <i>(itemize)</i>				
	Prior period adjustment for amended 2016 report	23,949			
F-3.	Total Additions			\$	23,949
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		09/30/17	\$	(1,230,349)

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

Name of Facility Senior Philanthropy of Westport, LLC,		License No. 2405	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
<b>Preparer/Reviewer Certification</b>					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/13/18	
Printed Name of Preparer Matthew S. Bivolack					
Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	

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



**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Senior Philanthropy of Westport, 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 Westport, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

**MARCUM LLP**

New Haven, CT  
February 8, 2018

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

**Facility Name** Senior Philanthropy of Westport, LLC d/b/a Westport Rehabilitation Complex

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: \_\_\_\_\_  
\_\_\_\_\_

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
410780	Overtime - Speech Therapy	0.00			0.00	0.00
410781	Orientation - All Therapy	0.00			0.00	0.00
410782	Vac/Sick/Hol - Therapy	4,181.00		(4,181.00)	0.00	0.00
			RJE - 2	(4,181.00)		
410783	Fica - Therapy	2,668.00			2,668.00	17,225.00
410784	SUI - Therapy	1,001.00			1,001.00	2,624.00
410785	Workers Comp - Therapy	1,524.00		351.00	1,875.00	10,755.00
			RJE - 11	351.00		
410786	FUTA - Therapy	42.00			42.00	3,443.00
410787	Employee Health - Therapy	39,630.00			39,630.00	20,657.00
410788	Employee Dental - Therapy	133.00			133.00	752.00
410789	Employee Life - Therapy	28.00			28.00	143.00
410790	Therapy Software Costs	2,400.00			2,400.00	2,400.00
410791	Employee Vision Insurance - Therapy	2.00			2.00	44.00
410792	Physical Therapist - Outside Contr	398,896.00			398,896.00	405,981.00
410793	Occupational Therapist-Outside Cont	305,482.00			305,482.00	271,978.00
410794	Speech Therapist - Outside Contract	119,793.00			119,793.00	62,609.00
410795	Mileage- Therapy	0.00			0.00	0.00
410796	Recruitment - Therapy	0.00			0.00	548.00
410797	Managed Care Consultant Fees	0.00			0.00	0.00
410798	Training/Seminars/Courses-Therapy Dept	0.00			0.00	2,243.00
410799	Purchased Services-Other	1,472.00			1,472.00	1,341.00
410820	Maintenance & Repairs-SNF	0.00			0.00	0.00
410855	Dental Consultants	11,210.00			11,210.00	11,076.00
410905	Copier-SNF	0.00			0.00	0.00
410906	Copier Lease	0.00			0.00	0.00
410920	Forms/Printing-SNF	0.00			0.00	0.00
410950	Mileage Reimbursement-SNF	0.00			0.00	0.00
410960	Equipment Rental-SNF	0.00			0.00	0.00
410997	Quality Assessment Fee - SNF	665,241.00			665,241.00	711,779.00
410998	Bad Debt Expense-SNF	289,648.00			289,648.00	(18,020.00)
420972	Contract Serv-Hskp - VIL IA only	0.00			0.00	0.00
420973	Contract Serv-Laund - VIL IL only	0.00			0.00	0.00
440101	Salaries-Dietary Manager/CDM	0.00			0.00	47,471.00
440104	Salaries- Dietary Supervisor	0.00			0.00	19.00
440107	Salaries-Cooks	71,296.00			71,296.00	89,888.00
440108	Overtime-Cooks	1,918.00			1,918.00	7,138.00
440109	Orientation-Cooks	575.00			575.00	341.00
440110	Salaries - Prep Cooks	7,750.00			7,750.00	0.00
440111	Overtime - Dietetic Tech	1,314.00			1,314.00	0.00
440113	Salaries- Dietary Aides	248,480.00			248,480.00	259,824.00
440114	Overtime-Dietary Aides	7,883.00			7,883.00	3,338.00
440116	Salaries- Wait Staff	0.00			0.00	0.00
440117	Overtime- Wait Staff	11.00			11.00	0.00
440120	Vacation/Sick/Holiday-Dietary	40,261.00			40,261.00	26,079.00
440121	Payroll Taxes-Dietary-FICA	28,147.00			28,147.00	32,561.00
440122	Payroll Taxes- Dietary-SUI	14,918.00			14,918.00	19,845.00
440123	Workers Comp-Diet	12,129.00		4,166.00	16,295.00	21,867.00
			RJE - 11	4,166.00		
440124	Payroll Taxes-Dietary FUTA	680.00			680.00	2,890.00
440125	Employee Health Insurance- Dietary	38,919.00			38,919.00	13,985.00
440126	Employee Life Insurance-Dietary	258.00			258.00	406.00
440127	Employee Dental Insurance- Dietary	272.00			272.00	1,032.00
440128	Employee Vision Insurance - Dietary	(20.00)			(20.00)	136.00
440130	Recruitment-Dietary	0.00			0.00	264.00
440132	Background Checks-Dietary	(6.00)			(6.00)	246.00
440134	Dues/Subscriptions-Dietary	839.00			839.00	2,030.00
440135	Employee Expense-Dietary	0.00			0.00	305.00
440136	Uniforms-Dietary	4,668.00			4,668.00	1,338.00
440137	Contract Services - Dietary	454,230.00			454,230.00	268,555.00
440140	Interco Contracted Services - Dietary	0.00			0.00	862.00
440141	Pension-Dietary	26,540.00			26,540.00	27,380.00
440199	Licenses/Permits-Dietary	770.00			770.00	0.00
440788	Supplements -Dietary	0.00			0.00	0.00
440789	Thickened Liquids-Dietary	(150.00)			(150.00)	3,494.00
440803	Raw Food-Dietary	33,842.00			33,842.00	89,361.00
440804	Produce-Dietary	0.00			0.00	11,949.00
440805	Dairy-Dietary	(236.00)			(236.00)	18,862.00
440807	Dietary Supplies-Dietary	5,523.00			5,523.00	7,756.00
440808	China/Silverware/Glass-Dietary	0.00			0.00	0.00
440809	Utensils/Pots/Pans-Dietary	0.00			0.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
440811	Chemicals-Dietary	1,014.00			1,014.00	6,082.00
440813	Maintenance & Repairs-Dietary	19,432.00			19,432.00	5,651.00
440820	Maintenance & Repairs-Diet	0.00			0.00	0.00
440876	Equipment Minor-Dietary	3,184.00			3,184.00	(2,062.00)
440901	Office Supplies-Dietary	81.00			81.00	0.00
440920	Forms/Printing-Dietary	142.00			142.00	89.00
440950	Mileage Reimbursement-Dietary	0.00			0.00	68.00
450101	Salaries- Housekeeping Manager	0.00			0.00	0.00
450104	Salaries- Housekeeping Staff	258,745.00			258,745.00	274,438.00
450105	Overtime- Housekeeping Staff	5,889.00			5,889.00	17,735.00
450106	Orientation- Housekeeping Staff	21.00			21.00	0.00
450107	Salaries - Housekeeping - Porter	0.00			0.00	0.00
450108	Salaries HSKP-Overtime	0.00			0.00	0.00
450110	Contract Services _ Housekeeping	57,393.00			57,393.00	48,793.00
450120	Vacation/Sick/Holiday-Hskp	37,768.00			37,768.00	35,285.00
450121	Payroll Taxes- Hskp-FICA	22,245.00			22,245.00	24,131.00
450122	Payroll Taxes-Hskp-SUI	9,630.00			9,630.00	10,912.00
450123	Workers Comp-Hskp	11,185.00		3,347.00	14,532.00	16,281.00
			RJE - 11	3,347.00		
450124	Payroll Tax Housekeeping FUTA	410.00			410.00	1,855.00
450125	Employee Health Insurance-Hskp	47,039.00			47,039.00	34,939.00
450126	Employee Life Insurance-Hskp	237.00			237.00	265.00
450127	Employee Dental Insurance-Hskp	93.00			93.00	936.00
450128	Employee Vision Insurance - Hskp	77.00			77.00	173.00
450132	Background Checks-Hskp	79.00			79.00	0.00
450135	Employee Expense-Hskp	0.00			0.00	0.00
450136	Uniforms-Hskp	3,576.00			3,576.00	1,107.00
450141	Pension-Hskp	24,101.00			24,101.00	28,641.00
450871	Cleaning Supplies-Hskp	2,589.00			2,589.00	10,592.00
450873	Carpet Cleaning-Hskp	0.00			0.00	0.00
450875	Maintenance & Repairs-Hskp	0.00			0.00	4.00
450876	Equipment Minor-Hskp	0.00			0.00	138.00
450950	Milleage Reimbursement-Hskp	0.00			0.00	0.00
460104	Salaries-Laundry Staff	64,047.00			64,047.00	68,776.00
460105	Overtime- Laundry Staff	1,974.00			1,974.00	706.00
460106	Orientation-Laundry Staff	234.00			234.00	0.00
460107	Contract Services - Laundry	42,828.00			42,828.00	42,945.00
460120	Vacation/Sick/Holiday-Laundry	11,090.00			11,090.00	9,111.00
460121	Payroll Taxes-Laundry-FICA	5,617.00			5,617.00	5,726.00
460122	Payroll Taxes-Laundry-SUI	2,285.00			2,285.00	2,731.00
460123	Workers Comp-Laundry	3,043.00		798.00	3,841.00	4,040.00
			RJE - 11	798.00		
460124	Payroll Tax Laundry FUTA	81.00			81.00	457.00
460125	Employee Health Insurance-Laundry	18,646.00			18,646.00	9,223.00
460126	Employee Life Insurance-Laundry	62.00			62.00	48.00
460127	Employee Dental Insurance-Laundry	(3.00)			(3.00)	345.00
460128	Employee Vision Insurance - Laundry	(26.00)			(26.00)	15.00
460132	Background Checks-Laundry	0.00			0.00	0.00
460135	Employee Expense-Laundry	0.00			0.00	0.00
460136	Uniforms-Laundry	943.00			943.00	257.00
460141	Pension-Laundry	8,020.00			8,020.00	6,470.00
460820	Maintenance & Repairs-Laundry	0.00			0.00	285.00
460881	Chemicals-Laundry	(796.00)			(796.00)	1,452.00
460882	Laundry Supplies-Laundry	0.00			0.00	81.00
460883	Linen/Terry-Laundry	6,517.00			6,517.00	2,298.00
460885	Maintenance & Repairs-Laundry	2,552.00			2,552.00	6,735.00
470101	Salaries-Maintenance Manager	0.00			0.00	0.00
470102	Overtime-Maintenance Manager	0.00			0.00	0.00
470104	Salaries-Maintenance Staff	50,007.00			50,007.00	41,970.00
470105	Overtime-Maintenance Staff	2,022.00			2,022.00	729.00
470120	Vacation/Sick/Holiday-Maint	3,820.00			3,820.00	7,777.00
470121	Payroll Taxes-Maint-FICA	4,188.00			4,188.00	3,700.00
470122	Payroll Taxes-Maint-SUI	2,660.00			2,660.00	1,691.00
470123	Workers Comp-Maint	2,520.00		485.00	3,005.00	2,343.00
			RJE - 11	485.00		
470124	Payroll Maint-FUTA	126.00			126.00	333.00
470125	Employee Health Insurance-Maint	6,395.00			6,395.00	5,140.00
470126	Employee Life Insurance-Maint	48.00			48.00	48.00
470127	Employee Dental Insurance-Maint	(153.00)			(153.00)	151.00
470128	Contracted Maintenance	38,373.00			38,373.00	17,237.00
470129	Employee Vision Insurance - Maint	26.00			26.00	22.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
470130	Recruitment-Maint	0.00			0.00	265.00
470132	Background Checks-Maint	79.00			79.00	0.00
470134	Dues/Subscriptions-Maint	2,276.00			2,276.00	1,567.00
470135	Employee Expense-Maint	0.00			0.00	122.00
470136	Uniforms-Maint	337.00			337.00	129.00
470140	Interco Contracted Services-Maint	4,554.00			4,554.00	0.00
470141	Pension-Maint	3,673.00			3,673.00	4,300.00
470820	Maintenance & Repairs-Maint	42,708.00			42,708.00	19,720.00
470821	Electrical-Maint	18,949.00			18,949.00	3,258.00
470822	Plumbing-Maint	26,004.00			26,004.00	8,099.00
470823	HVAC/Boiler Maint	31,842.00			31,842.00	(4,608.00)
470824	Paint-Maint	4,187.00			4,187.00	2,289.00
470825	Carpeting-Maint	0.00			0.00	0.00
470826	Small Tools-Maint	2,987.00			2,987.00	473.00
470828	Alarm Inspection-Maint	3,876.00			3,876.00	2,920.00
470829	Alarm Repairs-Maint	9,652.00			9,652.00	(1,304.00)
470830	Grounds Maintenance-Maint	18,987.00			18,987.00	7,912.00
470832	Sprinklers-Maint	645.00			645.00	827.00
470833	Elevator-Maint	52,528.00			52,528.00	4,558.00
470834	Pest Control-Maint	1,787.00			1,787.00	1,714.00
470835	Building- Repairs and Maintenance	1,515.00			1,515.00	0.00
470836	Maint Contracts- Generator	8,863.00			8,863.00	(85.00)
470876	Equipment Minor-Maint	3,001.00			3,001.00	483.00
470901	Office Supplies-Maint	0.00			0.00	0.00
470920	Forms/Printing-Maint	0.00			0.00	0.00
470941	Cell Phones-Maint	0.00			0.00	636.00
470950	Mileage Reimbursement-Maint	0.00			0.00	0.00
470960	Equipment Rental-Maint	0.00			0.00	0.00
470970	Waste Disposal -Grease/Trash	27,885.00			27,885.00	26,749.00
480104	Salaries-Reception/Security Staff	73,908.00			73,908.00	66,949.00
480105	Overtime-Reception/Security Staff	310.00			310.00	345.00
480106	Orientation-Reception/Security Staff	105.00			105.00	168.00
480120	Vacation/Sick/Holiday-Rec/Sec	12,368.00			12,368.00	9,220.00
480121	Payroll Taxes-Rec/Sec-FICA	6,175.00			6,175.00	5,427.00
480122	Payroll Taxes-Rec/Sec-SUI	3,819.00			3,819.00	2,884.00
480123	Workers Comp-Rec/Sec	146.00			186.00	188.00
			RJE - 11	40.00		
480124	Payroll Tax Security FUTA	203.00			203.00	400.00
480125	Employee Health Insurance-Rec/Sec	28,071.00			28,071.00	20,508.00
480126	Employee Life Insurance-Rec/Sec	56.00			56.00	61.00
480127	Employee Dental Insurance-Rec/Sec	224.00			224.00	291.00
480128	Security Expense	0.00			0.00	0.00
480129	Employee Vision Insurance - Rec/Sec	27.00			27.00	78.00
480132	Background Checks-Rec/Sec	0.00			0.00	0.00
480135	Employee Expense-Rec/Sec	0.00			0.00	0.00
480136	Uniforms-Reception	943.00			943.00	257.00
480141	Pension-Reception	7,034.00			7,692.00	11,402.00
			RJE - 4	658.00		
480876	Equipment Minor-Rec/Sec	0.00			0.00	0.00
480901	Office Supplies-Rec/Sec	0.00			0.00	0.00
480905	Copier-Rec/Sec	0.00			0.00	0.00
490101	Salaries-Marketing Manager	36,917.00			36,917.00	0.00
490104	Salaries-Marketing Staff	0.00			0.00	0.00
490120	Vacation/Sick/Holiday-Mkt	2,468.00			2,468.00	1,046.00
490121	Payroll Taxes-Mkt-FICA	3,093.00			3,093.00	0.00
490122	Payroll Taxes-Mkt-SUI	1,491.00			1,491.00	0.00
490123	Workers Comp-Mkt	150.00			150.00	0.00
490124	Payroll Tax-Marketing Staff-FUTA	84.00			84.00	0.00
490125	Employee Health Insurance-Mkt	0.00			0.00	0.00
490126	Employee Life Insurance-Mkt	43.00			43.00	0.00
490127	Employee Dental Insurance-Mkt	0.00			0.00	0.00
490128	Employee Vision Insurance - Mkt	0.00			0.00	0.00
490132	Background Checks-Mkt	0.00			0.00	0.00
490133	Training/Seminars/Courses-Mkt	0.00			0.00	0.00
490135	Employee Expense-Mkt	0.00			0.00	0.00
490140	Interco Contracted Services - Marketing	0.00			0.00	2,980.00
490851	Entertainment-Mkt	58.00			58.00	0.00
490856	Media Advertising-Mkt	786.00			786.00	0.00
490858	Special Events-Mkt	1,629.00			1,629.00	369.00
490859	Collateral Material-Mkt	1,757.00			1,757.00	372.00
490862	Promo Items-Mkt	0.00			0.00	783.00



Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
490901	Office Supplies-Mkt	14.00			14.00	0.00
490905	Copier-Mkt	0.00			0.00	0.00
490910	Computer Supplies-Mkt	0.00			0.00	0.00
490920	Forms/Printing-Mkt	(807.00)			(807.00)	3,355.00
490930	Postage-Mkt	0.00			0.00	0.00
490941	Cell Phones-Mkt	596.00			596.00	0.00
490950	Mileage Reimbursement-Mkt	415.00			415.00	2.00
500199	Licenses & Permits-Trans	355.00			355.00	536.00
500891	Vehicle Fuel-Trans	110.00			110.00	141.00
500892	Vehicle Maintenance-Trans	0.00			0.00	0.00
500893	Vehicle Loan-Trans	0.00			0.00	0.00
500905	Copier-Trans	0.00			0.00	0.00
510101	Salaries Activities Manager IL	0.00			0.00	0.00
510104	Salaries-Activities Staff IL	0.00			0.00	0.00
510106	Orientation-Activities IL	0.00			0.00	0.00
510120	Vacation/Sick/Holiday-Activities IL	0.00			0.00	0.00
510121	Payroll Taxes- Activities IL-FICA	0.00			0.00	0.00
510122	Payroll Taxes- Activities IL-SUI	0.00			0.00	0.00
510123	Workers Comp- Activities IL	0.00			0.00	0.00
510124	Payroll Tax Activities FUTA	0.00			0.00	0.00
510125	Employee Health Insurance- Activities IL	0.00			0.00	0.00
510127	Employee Dental Insurance- Activities IL	0.00			0.00	0.00
510128	Employee Vision Insurance - Act IL	0.00			0.00	0.00
540101	Salaries - Adult Day Care	0.00			0.00	0.00
540120	Vacation/Sick/Holiday-Adult Day	0.00			0.00	0.00
540121	Payroll Taxes-Adult Day Care FICA	0.00			0.00	0.00
540122	Payroll Taxes-Adult Day SUI	0.00			0.00	0.00
540123	Workers Comp-Adult Day Care	0.00			0.00	0.00
540124	Payroll Tax Adult Day Care FUTA	0.00			0.00	0.00
540125	Employee Health Ins - Adult Day Care	0.00			0.00	0.00
540127	Employee Dental Ins-Adult Day Care	0.00			0.00	0.00
540128	Employee Vision Ins - Adult Day Care	0.00			0.00	0.00
550101	Activities SNF MGR	51,296.00			51,296.00	49,781.00
550104	Salaries-Activities-SNF	56,931.00			56,931.00	54,552.00
550105	Overtime- Activities SNF	42.00			42.00	0.00
550106	Orientation-Activities SNF	0.00			0.00	0.00
550120	Vacation/Sick/Holiday-Activities SNF	15,207.00			15,207.00	11,891.00
550121	Payroll Taxes-Activities SNF-FICA	9,090.00			9,090.00	8,650.00
550122	Payroll Taxes-Activities SNF-SUI	2,496.00			2,496.00	2,457.00
550123	Workers Comp-Activities SNF	4,192.00		1,124.00	5,316.00	5,374.00
			RJE - 11	1,124.00		
550124	Payroll Tax Activities SNF FUTA	103.00			103.00	531.00
550125	Employee Health Insurance-Activities SNF	9,885.00			9,885.00	5,847.00
550126	Employee Life Insurance-Activities SNF	129.00			129.00	139.00
550127	Employee Dental Insurance-Activities SNF	133.00			133.00	111.00
550128	Employee Vision Insurance - Act SNF	27.00			27.00	68.00
550132	Background Checks-Activities SNF	0.00			0.00	0.00
550134	Dues/Subscriptions-Activities SNF	0.00			0.00	0.00
550135	Employee Expense-Activities SNF	39.00			39.00	0.00
550137	Uniforms-Activities	471.00			471.00	129.00
550141	Pension - Activities	1,977.00			1,977.00	3,083.00
550850	Activities Supplies-Activities-SNF	477.00			477.00	387.00
550851	Entertainment-Activities-SNF	4,978.00			4,978.00	7,090.00
550852	Activities Events Food-Activities-SNF	608.00			608.00	3,360.00
550905	Copier-Activities SNF	0.00			0.00	13.00
550920	Forms/Printing-Activities SNF	50.00			50.00	0.00
550964	Holiday Decorations-Activities-SNF	29.00			29.00	0.00
560102	Salaries-Business Office	51,936.00			51,936.00	52,186.00
560103	Salaries-Human Resources/Payroll	9,545.00			9,545.00	29,868.00
560104	Salaries-Admin Staff	7,670.00			7,670.00	12,530.00
560105	Overtime-Admin	2,105.00			2,105.00	3,415.00
560106	Orientation-Admin	291.00			291.00	0.00
560107	Central Supply Clerk-Admin	0.00			0.00	0.00
560109	Salaries - Admissions Coordinator	27,335.00			27,335.00	87,457.00
560120	Vacation/Sick/Holiday-Adm	11,769.00			11,769.00	20,852.00
560121	Payroll Taxes-Admin-FICA	8,334.00			8,334.00	14,925.00
560122	Payroll Taxes-Admin-SUI	2,912.00			2,912.00	4,640.00
560123	Workers Comp-Admin	(167.00)		389.00	222.00	2,104.00
			RJE - 11	389.00		
560124	Payroll Tax Admin FUTA	186.00			186.00	1,060.00
560125	Employee Health Insurance-Admin	31,419.00		32.00	31,451.00	53,149.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
			RJE - 5	32.00		
560126	Employee Life Insurance-Admin	176.00			176.00	270.00
560127	Employee Dental Insurance-Admin	305.00			305.00	781.00
560128	Employee Vision Insurance - Admin	11.00			11.00	111.00
560129	Benefit Plan Fees	11.00			11.00	(5,477.00)
560130	Recruitment-Admin	318.00			318.00	0.00
560131	Drug Free Expense-Admin	0.00			0.00	0.00
560132	Background Checks-Admin	476.00			476.00	0.00
560133	Training/Seminars/Courses-Admin	0.00			0.00	90.00
560134	Dues/Subscription-Admin	978.00			978.00	0.00
560135	Employee Benefits/Expense-Admin	1,905.00		(690.00)	1,215.00	2,835.00
			RJE - 4	(658.00)		
			RJE - 5	(32.00)		
560140	Contracted Services - Business Office	51,292.00			51,292.00	19,527.00
560198	Bldg Inspection Fees	24,491.00			24,491.00	(11,276.00)
560199	Licenses/Permits	440.00			440.00	239.00
560711	Utilities-Electric	101,755.00			101,755.00	101,548.00
560712	Utilities-Gas/Oil	59,754.00			59,754.00	46,415.00
560713	Utilities-Water/Sewer/Refuse	18,780.00			18,780.00	16,602.00
560714	Utilities-Telephone Service	42,308.00			42,308.00	44,498.00
560715	Utilities-Telephone Maintenance Contract	11,694.00			11,694.00	8,339.00
560717	Utilities-Cable TV	26,883.00			26,883.00	23,869.00
560730	Association Fees	0.00			0.00	0.00
560731	Real Estate Taxes	92,593.00			92,593.00	101,183.00
560732	Non-Reimbursable Expense	0.00			0.00	0.00
560733	Personal Property Taxes	2,225.00			2,225.00	5,941.00
560734	Professional Liability Insurance	6,651.00			6,651.00	26,605.00
560735	General Liability Insurance	43,004.00			43,004.00	26,605.00
560736	Property Insurance	8,975.00			8,975.00	9,454.00
560738	Auto Insurance	2,483.00			2,483.00	2,370.00
560739	Crime Insurance	173.00			173.00	0.00
560740	Insurance-Other	10,705.00			10,705.00	7,101.00
560742	Patient Trust Bond	1,672.00			1,672.00	2,620.00
560744	Resident Reimburse on Lost/Stolen Items	509.00			509.00	702.00
560745	Taxes Other	491.00			491.00	0.00
560770	Contracted Services-Business Offices	0.00			0.00	0.00
560840	Interco Contracted Services - Admin	18,455.00			18,455.00	6,951.00
560841	Contracted Services - Call System	5,009.00			5,009.00	4,052.00
560842	Conservator Fees	1,362.00			1,362.00	1,100.00
560843	Legal Fees-Adm	40,547.00		(2,094.00)	38,453.00	1,745.00
			RJE - 12	(2,094.00)		
560844	Accounting/Audit Fees-Adm	23,399.00			23,399.00	30,601.00
560845	Payroll Processing Fees	21,255.00			21,255.00	20,097.00
560846	Professional Services	6,264.00			6,264.00	0.00
560847	Consultant	1,200.00			1,200.00	3,823.00
560851	Entertainment-Adm	0.00			0.00	40.00
560852	Contributions	0.00			0.00	0.00
560876	Equipment Minor-Adm	19.00			19.00	(4,186.00)
560901	Office Supplies-Adm	10,229.00			10,229.00	13,278.00
560902	Office Supplies Human Resources	46.00			46.00	0.00
560905	Copier- Maintenance Agreement	7,311.00			7,311.00	3,725.00
560906	Copier Lease-Adm	4,240.00			4,240.00	0.00
560910	Computer Supplies-Adm	0.00			0.00	50.00
560911	Computer Maintenance-Adm	22,118.00			22,118.00	15,747.00
560912	Software Maintenance Contract-Adm	32,724.00			32,724.00	27,335.00
560913	Internet Access-Adm	17,042.00			17,042.00	7,222.00
560914	Software Expense - Adm	0.00			0.00	1,944.00
560915	Timeclock Software	11,772.00			11,772.00	13,459.00
560920	Forms/Printing-Adm	2,864.00			2,864.00	1,104.00
560925	Records Storage - Adm	(148.00)			(148.00)	5,950.00
560926	Parking Space - Adm	0.00			0.00	0.00
560930	Postage-Adm	1,801.00			1,801.00	2,758.00
560931	Overnight Service-Adm	1,706.00			1,706.00	2,365.00
560941	Cell Phones-Adm	58.00			58.00	(246.00)
560950	Mileage Reimbursement-Adm	0.00			0.00	54.00
560960	Equipment Rental-Adm	1,125.00			1,125.00	986.00
560961	Floral-Adm	0.00			0.00	0.00
560962	Interior Plants-Adm	0.00			0.00	0.00
560963	Misc Decor-Adm	208.00			208.00	155.00
560964	Holiday Decorations-Adm	0.00			0.00	92.00
560995	Collection Fees/Credit Card Fees	1,424.00			1,424.00	192.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
560996	Late fees/Fines/Finance Charges-Adm	16,991.00			16,991.00	5,368.00
560997	Bank Service Charges-Adm	17,402.00			17,402.00	4,507.00
580001	Interest Income	(521.00)			(521.00)	(3.00)
580002	Employee/Guest meals	1,453.00			1,453.00	34.00
590002	Management Fees	299,054.00			299,054.00	315,924.00
590004	Interest Expense	49,658.00			49,658.00	39,713.00
590005	Rent Expense	1,409,932.00			1,409,932.00	1,237,068.00
590006	Depreciation-Bldgs & Improvements	2,918.00			2,918.00	4,374.00
590007	Depreciation-FFE	47,555.00			47,555.00	32,762.00
590008	Depreciation-Vehicles	7,374.00			7,374.00	6,972.00
590009	Amortization	(59.00)			(59.00)	4,721.00
R0001	Start-Up Fees	0.00			0.00	0.00
R0002	Simplified - Dietary Software	0.00			0.00	0.00
R0003	Direct Supply - Access Fee	0.00			0.00	0.00
R0004	Termination Fee for Software Contract	0.00			0.00	0.00
R0005	Champion Awards of Milford	0.00			0.00	0.00
R0006	Employee Settlement	0.00		2,094.00	2,094.00	0.00
			RJE - 12	2,094.00		
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

Account	Description	FINAL 9/30/2017	1st PP-FINAL 9/30/2016	\$ VAR	% VAR
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2]</b>	<b>Administrators</b>				
410101	Salaries-Administrator	134,428.00	131,945.00	(8,731.00)	(6.62%)
<b>Subtotal [2] Administrators</b>		<b>134,428.00</b>	<b>131,945.00</b>	<b>(8,731.00)</b>	<b>(6.62%)</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
410501	Salaries-Med Rec	28,270.00	38,344.00	(10,074.00)	(26.27%)
410502	Overtime-Med Rec	718.00	3,218.00	(2,500.00)	(77.59%)
410520	Vacation/Sick/Holiday- Med Recs	3,768.00	3,861.00	(93.00)	(2.41%)
560102	Salaries-Business Office	51,936.00	52,186.00	(250.00)	(0.48%)
560103	Salaries-Human Resources/Payroll	9,545.00	29,868.00	(20,323.00)	(68.04%)
560104	Salaries-Admin Staff	7,670.00	12,530.00	(4,860.00)	(38.79%)
560105	Overtime-Admin	2,105.00	3,415.00	(1,310.00)	(38.36%)
560106	Orientation-Admin	291.00	0.00	291.00	0.00%
560120	Vacation/Sick/Holiday-Adm	11,769.00	20,852.00	(9,083.00)	(43.56%)
560840	Interco Contracted Services - Admin	18,455.00	8,951.00	11,504.00	165.50%
<b>Subtotal [4] Other Administrative Salaries</b>		<b>134,527.00</b>	<b>171,225.00</b>	<b>(36,698.00)</b>	<b>(21.43%)</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
440101	Salaries-Dietary Manager/CDM	0.00	47,471.00	(47,471.00)	(100.00%)
440104	Salaries- Dietary Supervisor	0.00	19.00	(19.00)	(100.00%)
440107	Salaries-Cooks	71,296.00	89,888.00	(18,592.00)	(20.88%)
440108	Overtime-Cooks	1,918.00	7,138.00	(5,220.00)	(73.13%)
440109	Orientation-Cooks	575.00	341.00	234.00	68.62%
440110	Salaries - Prep Cooks	7,750.00	0.00	7,750.00	0.00%
440111	Overtime - Dietetic Tech	1,314.00	0.00	1,314.00	0.00%
440113	Salaries- Dietary Aides	248,480.00	258,824.00	(11,344.00)	(4.37%)
440114	Overtime-Dietary Aides	7,883.00	3,338.00	4,545.00	136.16%
440117	Overtime- Wait Staff	11.00	0.00	11.00	0.00%
440120	Vacation/Sick/Holiday-Dietary	40,261.00	26,079.00	14,182.00	54.38%
<b>Subtotal [5C] Dietary Workers</b>		<b>379,488.00</b>	<b>434,096.00</b>	<b>(54,610.00)</b>	<b>(12.58%)</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>				
450104	Salaries- Housekeeping Staff	258,745.00	274,438.00	(15,693.00)	(5.72%)
450105	Overtime- Housekeeping Staff	5,889.00	17,735.00	(11,846.00)	(66.79%)
450106	Orientation- Housekeeping Staff	21.00	0.00	21.00	0.00%
450120	Vacation/Sick/Holiday-Hskp	37,768.00	35,285.00	2,483.00	7.04%
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>302,423.00</b>	<b>327,458.00</b>	<b>(25,035.00)</b>	<b>(7.65%)</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
470104	Salaries-Maintenance Staff	50,007.00	41,970.00	8,037.00	19.15%
470105	Overtime-Maintenance Staff	2,022.00	729.00	1,293.00	177.37%
470120	Vacation/Sick/Holiday-Maint	3,820.00	7,777.00	(3,957.00)	(50.88%)
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>55,849.00</b>	<b>50,476.00</b>	<b>5,373.00</b>	<b>10.64%</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
460104	Salaries-Laundry Staff	64,047.00	68,776.00	(4,729.00)	(6.88%)
460105	Overtime- Laundry Staff	1,974.00	706.00	1,268.00	179.60%
460106	Orientation-Laundry Staff	234.00	0.00	234.00	0.00%
460120	Vacation/Sick/Holiday-Laundry	11,090.00	9,111.00	1,979.00	21.72%
<b>Subtotal [8B] Other Laundry Workers</b>		<b>77,345.00</b>	<b>78,593.00</b>	<b>(1,248.00)</b>	<b>(1.59%)</b>
<b>Subgroup : [10]</b>	<b>Protective Services</b>				
480104	Salaries-Reception/Security Staff	73,908.00	66,949.00	6,959.00	10.39%
480105	Overtime-Reception/Security Staff	310.00	345.00	(35.00)	(10.14%)
480106	Orientation-Reception/Security Staff	105.00	168.00	(63.00)	(37.50%)
480120	Vacation/Sick/Holiday-Rec/Sec	12,368.00	9,220.00	3,148.00	34.14%
<b>Subtotal [10] Protective Services</b>		<b>86,691.00</b>	<b>76,682.00</b>	<b>10,009.00</b>	<b>13.05%</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>				
410102	Salaries-DON	106,453.00	107,624.00	(1,171.00)	(1.09%)
410107	Salaries - ADDON/Unit Mgr	49,433.00	51,502.00	(2,069.00)	(4.02%)
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>155,886.00</b>	<b>169,126.00</b>	<b>(13,240.00)</b>	<b>(2.04%)</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
410201	Salaries-RN	508,432.00	582,915.00	(74,483.00)	(12.78%)
410202	Overtime-RN	65,159.00	60,691.00	4,468.00	7.36%
410203	Orientation-RN	9,645.00	3,658.00	5,987.00	163.67%
410220	Vacation/Sick/Holiday-Nursing	419,329.00	444,331.00	(25,002.00)	(5.63%)
410240	Interco Contracted Services - Nursing	405.00	3,724.00	(3,319.00)	(89.12%)
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>1,002,970.00</b>	<b>1,095,319.00</b>	<b>(92,349.00)</b>	<b>(8.43%)</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>				
410104	Salaries-MDS Coord/MDS Asst	70,967.00	86,122.00	(15,155.00)	(17.60%)
410106	Inservice Coordinator-Nursing Admin	8,911.00	54,724.00	(45,813.00)	(83.72%)
410115	Nursing Admin Overtime	3,295.00	0.00	3,295.00	0.00%
410116	Orientation - Nursing Adm	5,099.00	407.00	4,692.00	1,152.83%
410120	Vacation/Sick/Holiday-Nursing Admn	28,395.00	42,745.00	(13,350.00)	(7.34%)
410140	Interco Contracted Services -Nurse Admin	68,925.00	10,557.00	58,368.00	552.88%
<b>Subtotal [12B2] RNs - Administrative</b>		<b>185,592.00</b>	<b>194,555.00</b>	<b>(8,963.00)</b>	<b>(1.16%)</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>				
410204	Salaries-LPN	1,043,719.00	1,095,634.00	(51,915.00)	(4.74%)
410205	Overtime-LPN	67,536.00	64,982.00	2,554.00	3.93%
410206	Orientation-LPN	3,618.00	8,089.00	(4,471.00)	(55.27%)
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>1,114,873.00</b>	<b>1,168,705.00</b>	<b>(53,832.00)</b>	<b>(4.61%)</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>				
410207	Salaries-CNA	1,460,944.00	1,643,641.00	(182,697.00)	(11.12%)
410208	Overtime-CNA	34,796.00	50,201.00	(15,405.00)	(30.68%)
410209	Orientation-CNA	3,889.00	1,224.00	2,665.00	217.73%
410210	Ward Clerk/Staff Coord-Nursing	42,489.00	31,550.00	10,939.00	34.67%
410212	Ward Clerk/Staff Coord- OT	1,583.00	2,732.00	(1,149.00)	(42.06%)

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

Account	Description	FINAL 9/30/2017	1st PP-FINAL 9/30/2016	\$ VAR	% VAR
410213	Ward Clerk-Nurs Orientation	(22.00)	177.00	(199.00)	(112.43%)
<b>Subtotal [12D] Aides and Attendants</b>		<b>1,543,679.00</b>	<b>1,729,625.00</b>	<b>(185,946.00)</b>	<b>(10.75%)</b>
<b>Subgroup : [12E] Physical Therapists</b>					
410712	Salaries - Physical Therapy Assistant	0.00	36,330.00	(36,330.00)	(100.00%)
410775	Salaries - Physical Therapy	18,477.00	69,719.00	(69,719.00)	(100.00%)
410776	Overtime - Physical Therapy	0.00	286.00	(286.00)	(100.00%)
410782	Vac/Sick/Hol - Therapy	0.00	0.00	4,181.00	0.00%
<b>Subtotal [12E] Physical Therapists</b>		<b>18,477.00</b>	<b>106,335.00</b>	<b>(102,154.00)</b>	<b>(96.07%)</b>
<b>Subgroup : [12F] Speech Therapists</b>					
410718	Salaries - Therapy - Rehab Tech	0.00	29,285.00	2,356.00	8.05%
410719	Therapy - Rehab Tech OT	0.00	954.00	(186.00)	(19.50%)
410779	Salaries - Speech Therapy	3,193.00	24,395.00	(24,395.00)	(100.00%)
<b>Subtotal [12F] Speech Therapists</b>		<b>3,193.00</b>	<b>54,634.00</b>	<b>(22,225.00)</b>	<b>(40.68%)</b>
<b>Subgroup : [12G] Occupational Therapists</b>					
410716	Salaries - Occupational Therapy Assist	0.00	13,406.00	(13,406.00)	(100.00%)
410740	Interco Contracted Services - Therapy	0.00	(235.00)	235.00	(100.00%)
410777	Salaries - Occupational Therapy	14,920.00	59,988.00	(59,988.00)	(100.00%)
<b>Subtotal [12G] Occupational Therapists</b>		<b>14,920.00</b>	<b>73,159.00</b>	<b>(73,159.00)</b>	<b>(100.00%)</b>
<b>Subgroup : [12H] Recreation Workers</b>					
550101	Activities SNF MGR	51,296.00	49,781.00	1,515.00	3.04%
550104	Salaries-Activities-SNF	56,931.00	54,552.00	2,379.00	4.36%
550105	Overtime- Activities SNF	42.00	0.00	42.00	0.00%
550120	Vacation/Sick/Holiday-Activities SNF	15,207.00	11,891.00	3,316.00	27.89%
<b>Subtotal [12H] Recreation Workers</b>		<b>123,476.00</b>	<b>116,224.00</b>	<b>7,252.00</b>	<b>6.24%</b>
<b>Subgroup : [12M] Social Workers/Case Management</b>					
410601	Salaries-Social Service	55,636.00	52,236.00	3,400.00	6.51%
410620	Vacation/Sick/Holiday-Social Service	6,103.00	7,896.00	(1,795.00)	(22.73%)
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>61,739.00</b>	<b>60,134.00</b>	<b>1,605.00</b>	<b>2.67%</b>
<b>Subgroup : [12N] Marketing</b>					
490101	Salaries-Marketing Manager	36,917.00	0.00	36,917.00	0.00%
490120	Vacation/Sick/Holiday-Mkt	2,468.00	1,046.00	1,422.00	135.95%
490140	Interco Contracted Services - Marketing	0.00	2,980.00	(2,980.00)	(100.00%)
<b>Subtotal [12N] Marketing</b>		<b>39,385.00</b>	<b>4,026.00</b>	<b>35,359.00</b>	<b>878.27%</b>
<b>Subgroup : [12O] Other</b>					
410540	Interco Contracted Services - Med Rec	0.00	1,204.00	(1,204.00)	(100.00%)
560109	Salaries - Admissions Coordinator	27,335.00	87,457.00	(60,122.00)	(68.74%)
<b>Subtotal [12O] Other</b>		<b>27,335.00</b>	<b>88,661.00</b>	<b>(61,326.00)</b>	<b>(69.17%)</b>
<b>Total [10-A] Salaries and Wages</b>		<b>6,462,276.00</b>	<b>6,120,880.00</b>	<b>(658,604.00)</b>	<b>(10.76%)</b>
<b>Group : [13-B] Professional Fees</b>					
<b>Subgroup : [1] Dietitian</b>					
440140	Interco Contracted Services - Dietary	0.00	862.00	(862.00)	(100.00%)
<b>Subtotal [1] Dietitian</b>		<b>0.00</b>	<b>862.00</b>	<b>(862.00)</b>	<b>(100.00%)</b>
<b>Subgroup : [2] Dentist</b>					
410855	Dental Consultants	11,210.00	11,076.00	134.00	1.21%
<b>Subtotal [2] Dentist</b>		<b>11,210.00</b>	<b>11,076.00</b>	<b>134.00</b>	<b>1.21%</b>
<b>Subgroup : [3] Pharmacist</b>					
410702	Pharmacy Consultant	8,095.00	11,862.00	(3,767.00)	(31.76%)
<b>Subtotal [3] Pharmacist</b>		<b>8,095.00</b>	<b>11,862.00</b>	<b>(3,767.00)</b>	<b>(31.76%)</b>
<b>Subgroup : [5A] PT - Resident Care</b>					
410792	Physical Therapist - Outside Contr	398,896.00	405,981.00	(7,085.00)	(1.75%)
<b>Subtotal [5A] PT - Resident Care</b>		<b>398,896.00</b>	<b>405,981.00</b>	<b>(7,085.00)</b>	<b>(1.75%)</b>
<b>Subgroup : [8A] Medical Director</b>					
410701	Medical Director	52,307.00	60,874.00	(8,567.00)	(14.07%)
<b>Subtotal [8A] Medical Director</b>		<b>52,307.00</b>	<b>60,874.00</b>	<b>(8,567.00)</b>	<b>(14.07%)</b>
<b>Subgroup : [8E] Other</b>					
410706	Physician Consultant	137.00	0.00	137.00	0.00%
410707	Physician Services	286.00	0.00	286.00	0.00%
<b>Subtotal [8E] Other</b>		<b>423.00</b>	<b>0.00</b>	<b>423.00</b>	<b>0.00%</b>
<b>Subgroup : [9A] ST - Resident Care</b>					
410794	Speech Therapist - Outside Contract	119,793.00	62,609.00	57,184.00	91.34%
<b>Subtotal [9A] ST - Resident Care</b>		<b>119,793.00</b>	<b>62,609.00</b>	<b>57,184.00</b>	<b>91.34%</b>
<b>Subgroup : [10A] OT - Resident Care</b>					
410793	Occupational Therapist-Outside Cont	305,482.00	271,978.00	33,504.00	12.32%
<b>Subtotal [10A] OT - Resident Care</b>		<b>305,482.00</b>	<b>271,978.00</b>	<b>33,504.00</b>	<b>12.32%</b>
<b>Subgroup : [11A1] RN's - Direct Care</b>					
410708	Staffing Agency-RN	1,119.00	0.00	1,119.00	0.00%
<b>Subtotal [11A1] RN's - Direct Care</b>		<b>1,119.00</b>	<b>0.00</b>	<b>1,119.00</b>	<b>0.00%</b>
<b>Subgroup : [11A2] RN's - Administrative</b>					
410136	Contracted Services - Nursing Admin	0.00	36,390.00	(36,390.00)	(100.00%)
<b>Subtotal [11A2] RN's - Administrative</b>		<b>0.00</b>	<b>36,390.00</b>	<b>(36,390.00)</b>	<b>(100.00%)</b>

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

Account	Description	FINAL 9/30/2017	1st PP-FINAL 9/30/2016	\$ VAR	% VAR
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>				
410709	Staffing Agency-LPN	1,652.00	0.00	1,652.00	0.00%
<b>Subtotal [11B1] LPN's - Direct Care</b>		<u>1,652.00</u>	<u>0.00</u>	1,652.00	0.00%
<b>Subgroup : [11C]</b>	<b>Aides</b>				
410710	Staffing Agency-CNA	608.00	0.00	608.00	0.00%
<b>Subtotal [11C] Aides</b>		<u>608.00</u>	<u>0.00</u>	608.00	0.00%
<b>Subgroup : [12]</b>	<b>Other</b>				
410799	Purchased Services-Other	1,472.00	1,341.00	131.00	9.77%
<b>Subtotal [12] Other</b>		<u>1,472.00</u>	<u>1,341.00</u>	131.00	9.77%
<b>Total [13-B] Professional Fees</b>		<u>901,057.00</u>	<u>862,973.00</u>	38,084.00	4.41%
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
410123	Workers Comp-Nursing Admn	143,373.00	16,396.00	(8,823.00)	(53.81%)
410223	Workers Comp-Nursing	167,943.00	195,173.00	(67,337.00)	(34.50%)
410523	Workers Comp- Med Recs	65.00	93.00	(46.00)	(49.46%)
410623	Workers Comp-Social Service	155.00	93.00	42.00	45.16%
410785	Workers Comp - Therapy	1,875.00	10,755.00	(9,231.00)	(85.83%)
440123	Workers Comp-Diet	16,295.00	21,867.00	(9,738.00)	(44.53%)
450123	Workers Comp-Hskp	14,532.00	16,281.00	(5,096.00)	(31.30%)
460123	Workers Comp-Laundry	3,841.00	4,040.00	(997.00)	(24.68%)
470123	Workers Comp-Maint	3,005.00	2,343.00	177.00	7.55%
480123	Workers Comp-Rec/Sec	186.00	188.00	(42.00)	(22.34%)
490123	Workers Comp-Mkt	150.00	0.00	150.00	0.00%
550123	Workers Comp-Activities SNF	5,316.00	5,374.00	(1,182.00)	(21.99%)
560123	Workers Comp-Admin	222.00	2,104.00	(2,271.00)	(107.94%)
<b>Subtotal [1A1] Workmen's Compensation</b>		<u>356,958.00</u>	<u>274,707.00</u>	(104,394.00)	(38.00%)
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>				
410122	Payroll Taxes-Nursing Admn-SUI	10,142.00	9,015.00	1,127.00	12.50%
410124	Payroll Nursing Admin-FUTA	529.00	2,217.00	(1,688.00)	(76.14%)
410222	Payroll Taxes-Nursing-SUI	106,094.00	96,201.00	(7,454.00)	(7.75%)
410224	Payroll Nursing - FUTA	4,028.00	19,933.00	(15,905.00)	(79.79%)
410522	Payroll Taxes-Med Recs-SUI	1,012.00	1,615.00	(603.00)	(37.34%)
410524	Payroll Tax - Medical Record - FUTA	42.00	277.00	(235.00)	(84.84%)
410622	Payroll Taxes- Social Service-SUI	2,205.00	2,339.00	(134.00)	(5.73%)
410624	Payroll Tax - Social Service - FUTA	126.00	378.00	(252.00)	(66.67%)
410784	SUI - Therapy	1,001.00	2,624.00	(1,623.00)	(61.85%)
410786	FUTA - Therapy	42.00	3,443.00	(3,401.00)	(98.78%)
440122	Payroll Taxes- Dietary-SUI	14,918.00	19,845.00	(4,927.00)	(24.83%)
440124	Payroll Taxes-Dietary FUTA	680.00	2,890.00	(2,210.00)	(76.47%)
450122	Payroll Taxes-Hskp-SUI	9,630.00	10,912.00	(1,282.00)	(11.75%)
450124	Payroll Tax Housekeeping FUTA	410.00	1,855.00	(1,445.00)	(77.90%)
460122	Payroll Taxes-Laundry-SUI	2,285.00	2,731.00	(446.00)	(16.33%)
460124	Payroll Tax Laundry FUTA	81.00	457.00	(376.00)	(82.28%)
470122	Payroll Taxes-Maint-SUI	2,660.00	1,691.00	969.00	57.30%
470124	Payroll Maint-FUTA	126.00	333.00	(207.00)	(62.16%)
480122	Payroll Taxes-Rec/Sec-SUI	3,819.00	2,884.00	935.00	32.42%
480124	Payroll Tax Security FUTA	203.00	400.00	(197.00)	(49.25%)
490122	Payroll Taxes-Mkt-SUI	1,491.00	0.00	1,491.00	0.00%
490124	Payroll Tax-Marketing Staff-FUTA	84.00	0.00	84.00	0.00%
550122	Payroll Taxes-Activities SNF-SUI	2,496.00	2,457.00	39.00	1.59%
550124	Payroll Tax Activities SNF FUTA	103.00	531.00	(428.00)	(80.60%)
560122	Payroll Taxes-Admin-SUI	2,912.00	4,640.00	(1,728.00)	(37.24%)
560124	Payroll Tax Admin FUTA	186.00	1,060.00	(874.00)	(82.45%)
<b>Subtotal [1A3] Unemployment Insurance</b>		<u>167,305.00</u>	<u>190,728.00</u>	(40,770.00)	(21.38%)
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
410121	Payroll Taxes-Nursing Admn-FICA	30,264.00	34,749.00	(4,485.00)	(12.91%)
410221	Payroll Taxes-Nursing-FICA	267,225.00	292,058.00	(24,833.00)	(8.50%)
410521	Payroll Taxes-Med Recs-FICA	2,478.00	3,343.00	(865.00)	(25.87%)
410621	Payroll Taxes- Social Service-FICA	4,455.00	4,367.00	88.00	2.02%
410783	Fica - Therapy	2,668.00	17,225.00	(14,557.00)	(84.51%)
440121	Payroll Taxes-Dietary-FICA	28,147.00	32,561.00	(4,414.00)	(13.56%)
450121	Payroll Taxes- Hskp-FICA	22,245.00	24,131.00	(1,886.00)	(7.82%)
460121	Payroll Taxes-Laundry-FICA	5,617.00	5,726.00	(109.00)	(1.90%)
470121	Payroll Taxes-Maint-FICA	4,188.00	3,700.00	488.00	13.19%
480121	Payroll Taxes-Rec/Sec-FICA	6,175.00	5,427.00	748.00	13.78%
490121	Payroll Taxes-Mkt-FICA	3,093.00	0.00	3,093.00	0.00%
550121	Payroll Taxes-Activities SNF-FICA	9,090.00	8,650.00	440.00	5.09%
560121	Payroll Taxes-Admin-FICA	8,334.00	14,925.00	(6,591.00)	(44.16%)
<b>Subtotal [1A4] Social Security (FICA)</b>		<u>393,979.00</u>	<u>446,862.00</u>	(52,883.00)	(11.83%)
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>				
410125	Employee Health Insurance-Nurs Admin	(293,908.00)	22,384.00	8,535.00	38.13%
410127	Employee Dental Insurance-Nurs Admin	(43.00)	841.00	(884.00)	(105.11%)
410128	Employee Vision Insurance-Nurs Admin	30.00	88.00	(58.00)	(65.91%)

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

Account	Description	FINAL 9/30/2017	1st PP-FINAL 9/30/2016	\$ VAR	% VAR
410225	Employee Health Insurance-Nursing	548,358.00	404,534.00	143,776.00	35.54%
410227	Employee Dental Insurance-Nursing	8,882.00	7,353.00	1,529.00	20.79%
410229	Employee Vision Insurance - Nursing	732.00	1,543.00	(811.00)	(52.56%)
410525	Employee Health Insurance-Med Recs	7,294.00	5,802.00	1,492.00	25.72%
410527	Employee Dental Insurance-Med Recs	133.00	(100.00)	233.00	(233.00%)
410625	EE Health Insurance-Social Service	9,222.00	5,499.00	3,723.00	67.70%
410627	Employee Dental Ins-Social Service	69.00	63.00	6.00	9.52%
410628	Employee Vision Insurance - Social Ser	9.00	21.00	(12.00)	(57.14%)
410787	Employee Health - Therapy	39,630.00	20,657.00	18,973.00	91.85%
410788	Employee Dental - Therapy	133.00	752.00	(619.00)	(82.31%)
410791	Employee Vision Insurance - Therapy	2.00	44.00	(42.00)	(95.45%)
440125	Employee Health Insurance- Dietary	38,919.00	13,985.00	24,934.00	178.29%
440127	Employee Dental Insurance- Dietary	272.00	1,032.00	(760.00)	(73.64%)
440128	Employee Vision Insurance - Dietary	(20.00)	136.00	(156.00)	(114.71%)
450125	Employee Health Insurance-Hskp	47,039.00	34,939.00	12,100.00	34.63%
450127	Employee Dental Insurance-Hskp	93.00	936.00	(843.00)	(90.06%)
450128	Employee Vision Insurance - Hskp	77.00	173.00	(96.00)	(55.49%)
460125	Employee Health Insurance-Laundry	18,646.00	9,223.00	9,423.00	102.17%
460127	Employee Dental Insurance-Laundry	(3.00)	345.00	(348.00)	(100.87%)
460128	Employee Vision Insurance - Laundry	(26.00)	15.00	(41.00)	(273.33%)
470125	Employee Health Insurance-Maint	6,395.00	5,140.00	1,255.00	24.42%
470127	Employee Dental Insurance-Maint	(153.00)	151.00	(304.00)	(201.32%)
470129	Employee Vision Insurance - Maint	26.00	22.00	4.00	18.18%
480125	Employee Health Insurance-Rec/Sec	28,071.00	20,508.00	7,563.00	36.88%
480127	Employee Dental Insurance-Rec/Sec	224.00	291.00	(67.00)	(23.02%)
480129	Employee Vision Insurance - Rec/Sec	27.00	78.00	(51.00)	(65.38%)
550125	Employee Health Insurance-Activities SNF	9,885.00	5,847.00	4,038.00	69.06%
550127	Employee Dental Insurance-Activities SNF	133.00	111.00	22.00	19.82%
550128	Employee Vision Insurance - Act SNF	27.00	68.00	(41.00)	(60.29%)
560125	Employee Health Insurance-Admin	31,451.00	53,149.00	(21,730.00)	(40.89%)
560127	Employee Dental Insurance-Admin	305.00	781.00	(476.00)	(60.95%)
560128	Employee Vision Insurance - Admin	11.00	111.00	(100.00)	(90.09%)
<b>Subtotal [1A5] Health Insurance</b>		<b>501,942.00</b>	<b>616,522.00</b>	<b>210,167.00</b>	<b>34.09%</b>
<b>Subgroup : [1A6] Life Insurance</b>					
410126	Employee Life Insurance-Nursing Admn	568.00	687.00	(119.00)	(17.32%)
410226	Employee Life Insurance-Nursing	1,747.00	2,398.00	(651.00)	(27.15%)
410526	Employee Life Insurance-Med Recs	28.00	31.00	(3.00)	(9.68%)
410626	Employee Life Ins-Social Service	18.00	95.00	(77.00)	(81.05%)
410789	Employee Life - Therapy	28.00	143.00	(115.00)	(80.42%)
440126	Employee Life Insurance-Dietary	258.00	406.00	(148.00)	(36.45%)
450126	Employee Life Insurance-Hskp	237.00	265.00	(28.00)	(10.57%)
460126	Employee Life Insurance-Laundry	62.00	48.00	14.00	29.17%
470126	Employee Life Insurance-Maint	48.00	48.00	0.00	0.00%
480126	Employee Life Insurance-Rec/Sec	56.00	61.00	(5.00)	(8.20%)
490126	Employee Life Insurance-Mkt	43.00	0.00	43.00	0.00%
550126	Employee Life Insurance-Activities SNF	129.00	139.00	(10.00)	(7.19%)
560126	Employee Life Insurance-Admin	176.00	270.00	(94.00)	(34.81%)
<b>Subtotal [1A6] Life Insurance</b>		<b>3,398.00</b>	<b>4,591.00</b>	<b>(1,193.00)</b>	<b>(25.99%)</b>
<b>Subgroup : [1A7] Pensions</b>					
410241	Pension-Nursing	227,143.00	301,021.00	(73,878.00)	(24.54%)
440141	Pension-Dietary	26,540.00	27,380.00	(840.00)	(3.07%)
450141	Pension-Hskp	24,101.00	28,641.00	(4,540.00)	(15.85%)
460141	Pension-Laundry	8,020.00	6,470.00	1,550.00	23.96%
470141	Pension-Maint	3,673.00	4,300.00	(627.00)	(14.58%)
480141	Pension-Reception	7,892.00	11,402.00	(4,368.00)	(38.31%)
550141	Pension - Activities	1,977.00	3,083.00	(1,106.00)	(35.87%)
<b>Subtotal [1A7] Pensions</b>		<b>299,146.00</b>	<b>382,297.00</b>	<b>(83,809.00)</b>	<b>(21.92%)</b>
<b>Subgroup : [1A8] Uniform Allowance</b>					
410236	Uniforms-Nursing	35,573.00	6,016.00	29,169.00	484.86%
410436	Uniform - Rehab	300.00	0.00	300.00	0.00%
440136	Uniforms-Dietary	4,668.00	1,338.00	3,330.00	248.88%
450136	Uniforms-Hskp	3,576.00	1,107.00	2,469.00	223.04%
460136	Uniforms-Laundry	943.00	257.00	686.00	266.93%
470136	Uniforms-Maint	337.00	129.00	208.00	161.24%
480136	Uniforms-Reception	943.00	257.00	686.00	266.93%
550137	Uniforms-Activities	471.00	129.00	342.00	265.12%
<b>Subtotal [1A8] Uniform Allowance</b>		<b>46,811.00</b>	<b>9,233.00</b>	<b>37,190.00</b>	<b>402.79%</b>
<b>Subgroup : [1A9] Other</b>					
410135	Employee Expense-Nursing Admn	380.00	49.00	(361.00)	(736.73%)
410231	Drug Free Expense-Nursing	632.00	512.00	120.00	23.44%
410235	Employee Expense-Nursing	2,593.00	11,357.00	9,098.00	80.11%
410635	Employee Expense-Social Service	0.00	17.00	(17.00)	(100.00%)
440135	Employee Expense-Dietary	0.00	305.00	(305.00)	(100.00%)
470135	Employee Expense-Maint	0.00	122.00	(122.00)	(100.00%)
550135	Employee Expense-Activities SNF	39.00	0.00	39.00	0.00%
560135	Employee Benefits/Expense-Admin	1,215.00	2,835.00	(930.00)	(32.80%)
<b>Subtotal [1A9] Other</b>		<b>4,859.00</b>	<b>15,197.00</b>	<b>7,522.00</b>	<b>49.50%</b>
<b>Subgroup : [1C] Bad Debts</b>					
410998	Bad Debt Expense-SNF	289,648.00	(18,020.00)	307,668.00	(1,707.37%)
<b>Subtotal [1C] Bad Debts</b>		<b>289,648.00</b>	<b>(18,020.00)</b>	<b>307,668.00</b>	<b>(1,707.37%)</b>

Client: **Traditions Senior Management**  
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 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouped Trial Balance**

Account	Description	FINAL 9/30/2017	1st PP-FINAL 9/30/2016	\$ VAR	% VAR
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
560844	Accounting/Audit Fees-Adm	23,399.00	30,601.00	(7,202.00)	(23.54%)
<b>Subtotal [1D] Accounting and Auditing</b>		<u>23,399.00</u>	<u>30,601.00</u>	<u>(7,202.00)</u>	<u>(23.54%)</u>
<b>Subgroup : [1E]</b>	<b>Legal</b>				
560842	Conservator Fees	1,362.00	1,100.00	262.00	23.82%
560843	Legal Fees-Adm	38,453.00	1,745.00	38,802.00	2,223.61%
<b>Subtotal [1E] Legal</b>		<u>39,815.00</u>	<u>2,845.00</u>	<u>39,064.00</u>	<u>1,373.08%</u>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
410237	Office Supplies - Nursing	1,063.00	758.00	305.00	40.24%
410735	Office Supplies-Therapy	61.00	0.00	61.00	0.00%
440901	Office Supplies-Dietary	81.00	0.00	81.00	0.00%
440920	Forms/Printing-Dietary	142.00	89.00	53.00	59.55%
490901	Office Supplies-Mkt	14.00	0.00	14.00	0.00%
490920	Forms/Printing-Mkt	(807.00)	3,355.00	(4,162.00)	(124.05%)
550905	Copier-Activities SNF	0.00	13.00	(13.00)	(100.00%)
550920	Forms/Printing-Activities SNF	50.00	0.00	50.00	0.00%
560901	Office Supplies-Adm	10,229.00	13,278.00	(3,049.00)	(22.96%)
560902	Office Supplies Human Resources	46.00	0.00	46.00	0.00%
560910	Computer Supplies-Adm	0.00	50.00	(50.00)	(100.00%)
560920	Forms/Printing-Adm	2,864.00	1,104.00	1,760.00	159.42%
<b>Subtotal [1G] Office Supplies</b>		<u>13,743.00</u>	<u>18,647.00</u>	<u>(4,904.00)</u>	<u>(26.30%)</u>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>				
560714	Utilities-Telephone Service	42,308.00	44,498.00	(2,190.00)	(4.92%)
560715	Utilities-Telephone Maintenance Contract	11,694.00	6,339.00	3,355.00	40.23%
<b>Subtotal [1H1] Telephone and Telegraph</b>		<u>54,002.00</u>	<u>52,837.00</u>	<u>1,165.00</u>	<u>2.20%</u>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>				
410141	Cell Phones - Nursing Admn	693.00	1,683.00	(990.00)	(58.82%)
470941	Cell Phones-Maint	0.00	636.00	(636.00)	(100.00%)
490941	Cell Phones-Mkt	596.00	0.00	596.00	0.00%
560941	Cell Phones-Adm	58.00	(246.00)	304.00	(123.58%)
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<u>1,347.00</u>	<u>2,073.00</u>	<u>(726.00)</u>	<u>(35.02%)</u>
<b>Subgroup : [1K2]</b>	<b>Other</b>				
560745	Taxes Other	491.00	0.00	491.00	0.00%
<b>Subtotal [1K2] Other</b>		<u>491.00</u>	<u>0.00</u>	<u>491.00</u>	<u>0.00%</u>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>				
410997	Quality Assessment Fee - SNF	665,241.00	711,779.00	(46,538.00)	(6.54%)
<b>Subtotal [1K3] Resident Day User Fee</b>		<u>665,241.00</u>	<u>711,779.00</u>	<u>(46,538.00)</u>	<u>(6.54%)</u>
<b>Total [15] Expenditures Other than Salaries</b>		<u>2,862,084.00</u>	<u>2,740,899.00</u>	<u>260,848.00</u>	<u>9.52%</u>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>				
<b>Subgroup : [4]</b>	<b>Employee Travel</b>				
410195	Mileage/Travel Reimburse - Nursing Adm	4,437.00	895.00	3,542.00	395.75%
410228	Travel - Nursing	0.00	845.00	(845.00)	(100.00%)
440950	Mileage Reimbursement-Dietary	0.00	68.00	(68.00)	(100.00%)
490950	Mileage Reimbursement-Mkt	415.00	2.00	413.00	20,650.00%
560950	Mileage Reimbursement-Adm	0.00	54.00	(54.00)	(100.00%)
<b>Subtotal [4] Employee Travel</b>		<u>4,852.00</u>	<u>1,864.00</u>	<u>2,988.00</u>	<u>160.30%</u>
<b>Subgroup : [5]</b>	<b>Education Expense</b>				
410133	Training/Seminars/Courses-Nurs Admn	5,415.00	4,835.00	580.00	12.00%
410233	Training/Seminars/Courses-Nursing	591.00	525.00	66.00	12.57%
410798	Training/Seminars/Courses-Therapy Dept	0.00	2,243.00	(2,243.00)	(100.00%)
560133	Training/Seminars/Courses-Admn	0.00	90.00	(90.00)	(100.00%)
<b>Subtotal [5] Education Expense</b>		<u>6,006.00</u>	<u>7,693.00</u>	<u>(1,687.00)</u>	<u>(21.93%)</u>
<b>Subgroup : [6]</b>	<b>Automobile Expense</b>				
500891	Vehicle Fuel-Trans	110.00	141.00	(31.00)	(21.99%)
<b>Subtotal [6] Automobile Expense</b>		<u>110.00</u>	<u>141.00</u>	<u>(31.00)</u>	<u>(21.99%)</u>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>				
410130	Recruitment-Nursing Admn	5,018.00	1,288.00	3,730.00	289.60%
410230	Recruitment-Nursing	4,833.00	2,654.00	2,179.00	82.10%
410630	Recruitment-Social Service	132.00	367.00	(235.00)	(64.03%)
410796	Recruitment - Therapy	0.00	548.00	(548.00)	(100.00%)
440130	Recruitment-Dietary	0.00	264.00	(264.00)	(100.00%)
470130	Recruitment-Maint	0.00	265.00	(265.00)	(100.00%)
560130	Recruitment-Admn	318.00	0.00	318.00	0.00%
<b>Subtotal [M1] Advertising Help Wanted</b>		<u>10,301.00</u>	<u>5,386.00</u>	<u>4,915.00</u>	<u>91.26%</u>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>				
490856	Media Advertising-Mkt	786.00	0.00	786.00	0.00%
490858	Special Events-Mkt	1,629.00	369.00	1,260.00	341.46%
490862	Promo Items-Mkt	0.00	783.00	(783.00)	(100.00%)
<b>Subtotal [M3] Advertising Other</b>		<u>2,415.00</u>	<u>1,152.00</u>	<u>1,263.00</u>	<u>109.64%</u>
<b>Subgroup : [M7]</b>	<b>Postage</b>				
560930	Postage-Adm	1,801.00	2,758.00	(957.00)	(34.70%)
560931	Overnight Service-Adm	1,706.00	2,365.00	(659.00)	(27.86%)
<b>Subtotal [M7] Postage</b>		<u>3,507.00</u>	<u>5,123.00</u>	<u>(1,616.00)</u>	<u>(31.54%)</u>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>				
410134	Dues/Subscriptions-Nursing Admn	8,189.00	7,999.00	190.00	2.38%
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<u>8,189.00</u>	<u>7,999.00</u>	<u>190.00</u>	<u>2.38%</u>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>				
440134	Dues/Subscriptions-Dietary	839.00	2,030.00	(1,191.00)	(58.67%)
470134	Dues/Subscriptions-Maint	2,276.00	1,567.00	709.00	45.25%
560134	Dues/Subscriptions-Admn	978.00	0.00	978.00	0.00%



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Account	Description	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2017	9/30/2016		
<b>Subtotal [M9] Subscriptions</b>		<u>4,093.00</u>	<u>3,597.00</u>	496.00	13.79%
<b>Subgroup : [M11] Services Provided by Contract</b>					
560140	Contracted Services - Business Office	51,292.00	19,527.00	31,765.00	162.67%
560841	Contracted Services - Call System	5,009.00	4,052.00	957.00	23.62%
560845	Payroll Processing Fees	21,255.00	20,097.00	1,158.00	5.76%
560846	Professional Services	6,264.00	0.00	6,264.00	0.00%
560847	Consultant	1,200.00	3,823.00	(2,623.00)	(68.61%)
560911	Computer Maintenance-Adm	22,118.00	15,747.00	6,371.00	40.46%
560912	Software Maintenance Contract-Adm	32,724.00	27,335.00	5,389.00	19.71%
560914	Software Expense - Adm	0.00	1,944.00	(1,944.00)	(100.00%)
560915	Timeclock Software	11,772.00	13,459.00	(1,687.00)	(12.53%)
<b>Subtotal [M11] Services Provided by Contract</b>		<u>151,534.00</u>	<u>105,584.00</u>	45,950.00	43.07%
<b>Subgroup : [M12] Administrative Management Services</b>					
590002	Management Fees	299,054.00	315,924.00	(16,870.00)	(5.34%)
<b>Subtotal [M12] Administrative Management Services</b>		<u>299,054.00</u>	<u>315,924.00</u>	(16,870.00)	(5.34%)
<b>Subgroup : [M13] Other</b>					
410132	Background Checks-Nursing Admn	238.00	164.00	74.00	45.12%
410137	Software Expense - Nursing Adm	26,970.00	16,559.00	10,411.00	62.67%
410199	Licenses/Permits-Nursing Admn	1,918.00	1,841.00	77.00	4.18%
410232	Background Checks-Nursing	555.00	765.00	(289.00)	(37.78%)
410632	Background Checks- Social Service	79.00	0.00	79.00	0.00%
440132	Background Checks-Dietary	(6.00)	246.00	(252.00)	(102.44%)
450132	Background Checks-Hskp	79.00	0.00	79.00	0.00%
470132	Background Checks-Maint	79.00	0.00	79.00	0.00%
490859	Collateral Material-Mkt	1,757.00	372.00	1,385.00	372.31%
500199	Licenses & Permits-Trans	355.00	536.00	(181.00)	(33.77%)
550964	Holiday Decorations-Activities-SNF	29.00	0.00	29.00	0.00%
560129	Benefit Plan Fees	11.00	(5,477.00)	5,488.00	(100.20%)
560132	Background Checks-Admin	476.00	0.00	476.00	0.00%
560199	Licenses/Permits	440.00	239.00	201.00	84.10%
560742	Patient Trust Bond	1,672.00	2,620.00	(948.00)	(36.18%)
560744	Resident Reimburse on Lost/Stolen Items	509.00	702.00	(193.00)	(27.49%)
560851	Entertainment-Adm	0.00	40.00	(40.00)	(100.00%)
560876	Equipment Minor-Adm	19.00	(4,186.00)	4,205.00	(100.45%)
560913	Internet Access-Adm	17,042.00	7,222.00	9,820.00	135.97%
560925	Records Storage - Adm	(148.00)	5,950.00	(6,098.00)	(102.49%)
560960	Equipment Rental-Adm	1,125.00	985.00	139.00	14.10%
560963	Misc Decor-Adm	208.00	155.00	53.00	34.19%
560964	Holiday Decorations-Adm	0.00	92.00	(92.00)	(100.00%)
560995	Collection Fees/Credit Card Fees	1,424.00	192.00	1,232.00	641.67%
560996	Late fees/Fines/Finance Charges-Adm	16,991.00	5,368.00	11,623.00	216.52%
560997	Bank Service Charges-Adm	17,402.00	4,507.00	12,895.00	286.11%
560002	Employee/Guest meals	1,453.00	34.00	1,419.00	4,173.53%
R0006	Employee Settlement	2,094.00	0.00	0.00	0.00%
<b>Subtotal [M13] Other</b>		<u>92,771.00</u>	<u>38,927.00</u>	51,671.00	132.74%
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<u>582,932.00</u>	<u>493,790.00</u>	86,969.00	17.61%
<b>Group : [18] Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1] Raw Food</b>					
440803	Raw Food-Dietary	33,842.00	89,361.00	(55,519.00)	(62.13%)
440804	Produce-Dietary	0.00	11,949.00	(11,949.00)	(100.00%)
440805	Dairy-Dietary	(236.00)	18,862.00	(19,098.00)	(101.25%)
<b>Subtotal [2A1] Raw Food</b>		<u>33,606.00</u>	<u>120,172.00</u>	(86,566.00)	(72.04%)
<b>Subgroup : [2A2] Non-Food Supplies</b>					
410764	Nutritional Supplements	29,528.00	19,751.00	9,777.00	49.50%
440789	Thickened Liquids-Dietary	(150.00)	3,494.00	(3,644.00)	(104.29%)
440807	Dietary Supplies-Dietary	5,523.00	7,756.00	(2,233.00)	(28.79%)
440811	Chemicals-Dietary	1,014.00	6,082.00	(5,068.00)	(83.33%)
<b>Subtotal [2A2] Non-Food Supplies</b>		<u>35,915.00</u>	<u>37,083.00</u>	(1,168.00)	(3.15%)
<b>Subgroup : [2B] Purchased Services</b>					
440137	Contract Services - Dietary	454,230.00	268,555.00	185,675.00	69.14%
<b>Subtotal [2B] Purchased Services</b>		<u>454,230.00</u>	<u>268,555.00</u>	185,675.00	69.14%
<b>Subgroup : [2D] Other</b>					
440199	Licenses/Permits-Dietary	770.00	0.00	770.00	0.00%
440876	Equipment Minor-Dietary	3,184.00	(2,062.00)	5,246.00	(254.41%)
<b>Subtotal [2D] Other</b>		<u>3,954.00</u>	<u>(2,062.00)</u>	6,016.00	(291.76%)
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<u>527,705.00</u>	<u>423,748.00</u>	103,957.00	24.53%
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3A1] Bed Linens, etc...washed, ironed..</b>					
460883	Linen/Terry-Laundry	6,517.00	2,298.00	4,219.00	183.59%
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>		<u>6,517.00</u>	<u>2,298.00</u>	4,219.00	183.59%
<b>Subgroup : [3B] Purchased Services</b>					
460107	Contract Services - Laundry	42,828.00	42,945.00	(117.00)	(0.27%)
<b>Subtotal [3B] Purchased Services</b>		<u>42,828.00</u>	<u>42,945.00</u>	(117.00)	(0.27%)
<b>Subgroup : [3D] Other</b>					
460881	Chemicals-Laundry	(796.00)	1,452.00	(2,248.00)	(154.82%)
460882	Laundry Supplies-Laundry	0.00	81.00	(81.00)	(100.00%)
<b>Subtotal [3D] Other</b>		<u>(796.00)</u>	<u>1,533.00</u>	(2,329.00)	(151.92%)
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<u>48,549.00</u>	<u>46,776.00</u>	1,773.00	3.79%
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4B] Purchased Services</b>					
450110	Contract Services - Housekeeping	57,393.00	48,793.00	8,600.00	17.63%
<b>Subtotal [4B] Purchased Services</b>		<u>57,393.00</u>	<u>48,793.00</u>	8,600.00	17.63%

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<b>Subgroup : [4D]</b>	<b>Other</b>				
450871	Cleaning Supplies-Hskp	2,589.00	10,592.00	(8,003.00)	(75.56%)
450876	Equipment Minor-Hskp	0.00	138.00	(138.00)	(100.00%)
<b>Subtotal [4D] Other</b>		<b>2,589.00</b>	<b>10,730.00</b>	<b>(8,141.00)</b>	<b>(75.87%)</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>				
410753	Pharmacy Credits	(484.00)	(4,722.00)	4,238.00	(89.75%)
410756	Pharmacy-RX Medicaid	22,893.00	5,084.00	17,609.00	346.36%
410757	Pharmacy-RX Medicare	89,064.00	88,246.00	818.00	0.93%
410758	Pharmacy-RX Managed Care	26,916.00	40,691.00	(13,775.00)	(33.85%)
410769	Pharmacy - RX Other	0.00	21.00	(21.00)	(100.00%)
<b>Subtotal [5A2] Purchased from</b>		<b>138,189.00</b>	<b>129,320.00</b>	<b>8,869.00</b>	<b>6.86%</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>				
410733	Floor Stock Drugs & Supplies	20,602.00	20,884.00	(282.00)	(1.35%)
410759	Pharmacy-OTC Medicaid	70.00	5,133.00	(5,063.00)	(98.64%)
410760	Pharmacy-OTC Medicare	12.00	200.00	(188.00)	(94.00%)
410770	Pharmacy - OTC Other	177.00	158.00	19.00	12.03%
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>20,861.00</b>	<b>26,375.00</b>	<b>(5,514.00)</b>	<b>(20.91%)</b>
<b>Subgroup : [5C]</b>	<b>Medical and Therapeutic Supplies</b>				
410761	Incontinent Supplies	42,583.00	43,481.00	(898.00)	(2.07%)
410762	Medical Supplies	43,485.00	63,847.00	(20,362.00)	(31.89%)
410763	Nursing Supplies	64,006.00	78,969.00	(14,963.00)	(18.95%)
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>150,074.00</b>	<b>186,297.00</b>	<b>(36,223.00)</b>	<b>(19.44%)</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>				
410750	Resident Transportation	12,448.00	1,037.00	11,411.00	1,100.39%
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>12,448.00</b>	<b>1,037.00</b>	<b>11,411.00</b>	<b>1,100.39%</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>				
410741	Oxygen	6,964.00	8,881.00	(1,917.00)	(21.59%)
410742	Inhalation Supplies	6,681.00	8,592.00	(1,911.00)	(22.24%)
<b>Subtotal [5E2] Oxygen - Other</b>		<b>13,645.00</b>	<b>17,473.00</b>	<b>(3,828.00)</b>	<b>(21.91%)</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>				
410752	X-Ray Service	11,940.00	6,430.00	5,510.00	85.69%
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>11,940.00</b>	<b>6,430.00</b>	<b>5,510.00</b>	<b>85.69%</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>				
410751	Lab Fees	19,564.00	20,237.00	(673.00)	(3.33%)
<b>Subtotal [5H] Laboratory</b>		<b>19,564.00</b>	<b>20,237.00</b>	<b>(673.00)</b>	<b>(3.33%)</b>
<b>Subgroup : [9]</b>	<b>Recreation</b>				
490851	Entertainment-Mkt	58.00	0.00	58.00	0.00%
550850	Activities Supplies-Activities-SNF	477.00	387.00	90.00	23.26%
550851	Entertainment-Activities-SNF	4,978.00	7,090.00	(2,112.00)	(29.79%)
550852	Activities Events Food-Activities-SNF	608.00	3,360.00	(2,752.00)	(81.90%)
560717	Utilities-Cable TV	26,883.00	23,869.00	3,014.00	12.63%
<b>Subtotal [9] Recreation</b>		<b>33,004.00</b>	<b>34,706.00</b>	<b>(1,702.00)</b>	<b>(4.90%)</b>
<b>Subgroup : [5J]</b>	<b>Other</b>				
410176	Equipment Minor	0.00	(1,275.00)	1,275.00	(100.00%)
410730	Minor Equipment & Supplies - Therapy	5,256.00	5,304.00	(48.00)	(0.90%)
410743	IV Supplies - Medicaid	11,262.00	3,540.00	7,722.00	218.14%
410754	IV Drugs - Medicare	7,559.00	1,480.00	6,099.00	417.74%
410755	IV Supplies - Medicare	0.00	3,960.00	(3,960.00)	(100.00%)
410765	Medical Equipment Rental	69,569.00	49,347.00	20,222.00	43.90%
410768	Minor Equipment - Nursing	24,962.00	4,429.00	21,533.00	463.60%
410771	IV Drugs - Managed Care	6,296.00	0.00	6,296.00	0.00%
410772	IV Supplies - Managed Care	3,722.00	981.00	2,741.00	279.41%
410773	IV Drugs - Medicaid	2,174.00	2,089.00	85.00	4.07%
410774	Medical Waste Disposal	1,319.00	855.00	464.00	54.27%
410790	Therapy Software Costs	2,400.00	2,400.00	0.00	0.00%
<b>Subtotal [5J] Other</b>		<b>134,519.00</b>	<b>72,090.00</b>	<b>62,429.00</b>	<b>86.60%</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>694,226.00</b>	<b>553,488.00</b>	<b>140,738.00</b>	<b>7.36%</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>				
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>				
410767	Equipment Repairs - Nursing	12,171.00	6,998.00	5,173.00	73.92%
440813	Maintenance & Repairs-Dietary	19,432.00	5,651.00	13,781.00	243.87%
450875	Maintenance & Repairs-Hskp	0.00	4.00	(4.00)	(100.00%)
460820	Maintenance & Repairs-Laundry	0.00	285.00	(285.00)	(100.00%)
460885	Maintenance & Repairs-Laundry	2,552.00	6,735.00	(4,183.00)	(62.11%)
470820	Maintenance & Repairs-Maint	42,708.00	19,720.00	22,988.00	116.57%
470826	Small Tools-Maint	2,987.00	473.00	2,514.00	531.50%
470835	Building- Repairs and Maintenance	1,515.00	0.00	1,515.00	0.00%
470876	Equipment Minor-Maint	3,001.00	483.00	2,518.00	521.33%
<b>Subtotal [6A] Repairs and Maintenance</b>		<b>84,366.00</b>	<b>40,349.00</b>	<b>44,017.00</b>	<b>109.09%</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>				
560712	Utilities-Gas/Oil	59,754.00	46,415.00	13,339.00	28.74%
<b>Subtotal [6B] Heat</b>		<b>59,754.00</b>	<b>46,415.00</b>	<b>13,339.00</b>	<b>28.74%</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>				
560711	Utilities-Electric	101,755.00	101,648.00	207.00	0.20%
<b>Subtotal [6C] Light &amp; Power</b>		<b>101,755.00</b>	<b>101,648.00</b>	<b>207.00</b>	<b>0.20%</b>
<b>Subgroup : [6D]</b>	<b>Water</b>				
560713	Utilities-Water/Sewer/Refuse	18,780.00	16,602.00	2,178.00	13.12%
<b>Subtotal [6D] Water</b>		<b>18,780.00</b>	<b>16,602.00</b>	<b>2,178.00</b>	<b>13.12%</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>				
560906	Copier Lease-Adm	4,240.00	0.00	4,240.00	0.00%
<b>Subtotal [6E] Equipment Lease</b>		<b>4,240.00</b>	<b>0.00</b>	<b>4,240.00</b>	<b>0.00%</b>

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

Account	Description	FINAL 9/30/2017	1st PP-FINAL 9/30/2016	\$ VAR	% VAR
<b>Subgroup : [6F]</b>	<b>Other</b>				
470128	Contracted Maintenance	38,373.00	17,237.00	21,136.00	122.62%
470140	Interco Contracted Services-Maint	4,554.00	0.00	4,554.00	0.00%
470821	Electrical-Maint	18,949.00	3,258.00	15,691.00	481.61%
470822	Plumbing-Maint	26,004.00	8,099.00	17,905.00	221.08%
470823	HVAC/Boiler Maint	31,842.00	(4,608.00)	36,450.00	(791.02%)
470824	Paini-Maint	4,187.00	2,289.00	1,898.00	82.92%
470828	Alarm Inspection-Maint	3,876.00	2,920.00	956.00	32.74%
470829	Alarm Repairs-Maint	9,652.00	(1,304.00)	10,956.00	(840.18%)
470830	Grounds Maintenance-Maint	18,987.00	7,912.00	11,075.00	139.98%
470832	Sprinklers-Maint	645.00	827.00	(182.00)	(22.01%)
470833	Elevator-Maint	52,528.00	4,556.00	47,972.00	1,052.44%
470834	Pest Control-Maint	1,787.00	1,714.00	73.00	4.26%
470836	Maint Contracts- Generator	8,863.00	(85.00)	8,948.00	(10,527.06%)
470970	Waste Disposal -Grease/Trash	27,885.00	26,749.00	1,136.00	4.25%
560198	Bldg Inspection Fees	24,491.00	(11,276.00)	35,767.00	(317.20%)
560905	Copier- Maintenance Agreement	7,311.00	3,725.00	3,586.00	96.27%
<b>Subtotal [6F] Other</b>		<b>279,934.00</b>	<b>62,016.00</b>	<b>217,919.00</b>	<b>351.40%</b>
<b>Subgroup : [7B]</b>	<b>Building &amp; Building Improvements</b>				
590006	Depreciation-Bldgs & Improvements	2,918.00	4,374.00	(1,456.00)	(33.29%)
<b>Subtotal [7B] Building &amp; Building Improvements</b>		<b>2,918.00</b>	<b>4,374.00</b>	<b>(1,456.00)</b>	<b>(33.29%)</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>				
590007	Depreciation-FFE	47,555.00	32,762.00	14,793.00	45.15%
590008	Depreciation-Vehicles	7,374.00	6,972.00	402.00	5.77%
<b>Subtotal [7D] Movable Equipment</b>		<b>54,929.00</b>	<b>39,734.00</b>	<b>15,195.00</b>	<b>38.24%</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>				
590005	Rent Expense	1,409,932.00	1,237,068.00	172,864.00	13.97%
<b>Subtotal [9] Rental Payments</b>		<b>1,409,932.00</b>	<b>1,237,068.00</b>	<b>172,864.00</b>	<b>13.97%</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>				
560731	Real Estate Taxes	92,593.00	101,183.00	(8,590.00)	(8.49%)
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>92,593.00</b>	<b>101,183.00</b>	<b>(8,590.00)</b>	<b>(8.49%)</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>				
560733	Personal Property Taxes	2,225.00	5,941.00	(3,716.00)	(62.55%)
<b>Subtotal [10C] Personal property taxes</b>		<b>2,225.00</b>	<b>5,941.00</b>	<b>(3,716.00)</b>	<b>(62.55%)</b>
<b>Total [22] Maintenance and Property</b>		<b>2,111,428.00</b>	<b>1,655,229.00</b>	<b>456,197.00</b>	<b>27.56%</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>				
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>				
590004	Interest Expense	49,658.00	39,713.00	9,945.00	25.04%
590009	Amorization	(59.00)	4,721.00	(4,780.00)	(101.25%)
<b>Subtotal [12D] Other Interest Expense</b>		<b>49,599.00</b>	<b>44,434.00</b>	<b>5,165.00</b>	<b>11.62%</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>				
560736	Property Insurance	8,975.00	9,454.00	(479.00)	(5.07%)
<b>Subtotal [14A] Insurance on Property</b>		<b>8,975.00</b>	<b>9,454.00</b>	<b>(479.00)</b>	<b>(5.07%)</b>
<b>Subgroup : [14B]</b>	<b>Insurance of Automobiles</b>				
560738	Auto Insurance	2,483.00	2,370.00	113.00	4.77%
<b>Subtotal [14B] Insurance of Automobiles</b>		<b>2,483.00</b>	<b>2,370.00</b>	<b>113.00</b>	<b>4.77%</b>
<b>Subgroup : [14C1]</b>	<b>Umbrella</b>				
560734	Professional Liability Insurance	6,651.00	26,605.00	(19,954.00)	(75.00%)
560735	General Liability Insurance	43,004.00	26,605.00	16,399.00	61.64%
<b>Subtotal [14C1] Umbrella</b>		<b>49,655.00</b>	<b>53,210.00</b>	<b>(3,555.00)</b>	<b>(6.68%)</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>				
560739	Crime Insurance	173.00	0.00	173.00	0.00%
560740	Insurance-Other	10,705.00	7,101.00	3,604.00	50.75%
<b>Subtotal [14C3] Other</b>		<b>10,878.00</b>	<b>7,101.00</b>	<b>3,777.00</b>	<b>53.19%</b>
<b>Total [27] Interest and Insurance</b>		<b>121,590.00</b>	<b>116,569.00</b>	<b>5,021.00</b>	<b>4.31%</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>				
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>				
310301	Routine Services- MCD-SNF	(14,571,739.00)	(14,758,419.00)	186,680.00	(1.26%)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(14,571,739.00)</b>	<b>(14,758,419.00)</b>	<b>186,680.00</b>	<b>(1.26%)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>				
310398	Contractual Adj- Room- MCD-SNF	6,207,979.00	5,649,892.00	558,087.00	9.88%
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<b>6,207,979.00</b>	<b>5,649,892.00</b>	<b>558,087.00</b>	<b>9.88%</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>				
310201	Routine Services-MCR A-SNF	(1,429,631.00)	(1,499,154.00)	69,523.00	(4.64%)
310295	Sequestration - MCR A	35,735.00	35,643.00	92.00	0.26%
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<b>(1,393,896.00)</b>	<b>(1,463,511.00)</b>	<b>69,615.00</b>	<b>(4.76%)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>				
310298	Contractual Adj- Room- MCR A-SNF	(630,836.00)	(601,765.00)	(29,071.00)	4.83%
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>(630,836.00)</b>	<b>(601,765.00)</b>	<b>(29,071.00)</b>	<b>4.83%</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>				
310101	Routine Services-SNF PVT	(520,334.00)	(657,501.00)	137,167.00	(20.86%)
310501	Routine Services-Hospice-SNF	(70,015.00)	(146,574.00)	76,559.00	(52.23%)
310801	Routine Services HMO	(444,801.00)	(752,058.00)	307,257.00	(40.86%)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(1,035,150.00)</b>	<b>(1,556,133.00)</b>	<b>520,983.00</b>	<b>(33.48%)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>				
310598	Contractual Adj-Room-Hospice-SNF	27,011.00	58,531.00	(31,520.00)	(53.85%)
310599	Contractual Adj- Ancill- Hospice-SNF	86.00	132.00	(46.00)	(34.85%)
310895	Sequestration - HMO	6,552.00	434.00	6,118.00	1,409.68%
310898	Contractual Adjustment Room HMO	(14,087.00)	45,430.00	(59,517.00)	(131.01%)

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

Account	Description	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2017	9/30/2016		
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<u>19,562.00</u>	<u>104,527.00</u>	(84,965.00)	(81.29%)
<b>Subgroup : [5A] Prescription Drugs - Medicare</b>					
310203 Pharmacy-MCR A-SNF		(130,698.00)	(140,065.00)	9,367.00	(6.69%)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<u>(130,698.00)</u>	<u>(140,065.00)</u>	9,367.00	(6.69%)
<b>Subgroup : [5C] Prescription Drugs - Non-medicare</b>					
310103 Pharmacy-SNF PVT		0.00	1,789.00	(1,789.00)	(100.00%)
310303 Pharmacy-MCD- SNF		(36,927.00)	(15,470.00)	(21,457.00)	138.70%
310503 Pharmacy-Hospice-SNF		(86.00)	(132.00)	46.00	(34.85%)
310803 Pharmacy HMO		(38,687.00)	(66,682.00)	28,195.00	(42.16%)
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<u>(75,700.00)</u>	<u>(80,695.00)</u>	4,995.00	(6.19%)
<b>Subgroup : [6A] Medical Supplies - Medicare</b>					
310402 Medical Supplies- MCR B-SNF		0.00	(910.00)	910.00	(100.00%)
<b>Subtotal [6A] Medical Supplies - Medicare</b>		<u>0.00</u>	<u>(910.00)</u>	910.00	(100.00%)
<b>Subgroup : [7A] Physical Therapy - Medicare</b>					
310206 Physical Therapy- MCR A-SNF		(521,019.00)	(631,410.00)	110,391.00	(17.48%)
310406 Physical Therapy- MCR B-SNF		(324,463.00)	(337,060.00)	12,597.00	(3.74%)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<u>(845,482.00)</u>	<u>(968,470.00)</u>	122,988.00	(12.70%)
<b>Subgroup : [7C] Physical Therapy - Non-medicare</b>					
310106 Physical Therapy- SNF PVT		(3,213.00)	(7,552.00)	4,339.00	(57.45%)
310306 Physical Therapy- MCD-SNF		(204,132.00)	(333,024.00)	128,892.00	(38.70%)
310806 PT HMO		(168,871.00)	(297,328.00)	128,457.00	(43.20%)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<u>(376,216.00)</u>	<u>(637,904.00)</u>	261,688.00	(41.02%)
<b>Subgroup : [8A] Speech Therapy - Medicare</b>					
310207 Speech Therapy- MCR A-SNF		(213,514.00)	(73,281.00)	(140,233.00)	191.36%
310407 Speech Therapy-MCR B-SNF		(211,696.00)	(114,292.00)	(97,404.00)	85.22%
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<u>(425,210.00)</u>	<u>(187,573.00)</u>	(237,637.00)	126.69%
<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>					
310307 Speech Therapy- MCD-SNF		(74,799.00)	(91,375.00)	16,576.00	(18.14%)
310807 ST HMO		(74,081.00)	(57,326.00)	(16,755.00)	29.23%
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<u>(148,880.00)</u>	<u>(148,701.00)</u>	(179.00)	0.12%
<b>Subgroup : [9A] Occupational Therapy - Medicare</b>					
310208 Occupational Therapy- MCR A-SNF		(473,253.00)	(508,123.00)	34,870.00	(6.86%)
310408 Occupational Therapy-MCR B-SNF		(209,538.00)	(166,296.00)	(43,242.00)	26.00%
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<u>(682,791.00)</u>	<u>(674,419.00)</u>	(8,372.00)	1.24%
<b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>					
310108 Occupational Therapy- SNF PVT		(504.00)	(4,532.00)	4,028.00	(88.88%)
310308 Occupational Therapy- MCD-SNF		(164,574.00)	(156,023.00)	(8,551.00)	5.48%
310508 Occupational Therapy-Hospice-SNF		0.00	(185.00)	185.00	(100.00%)
310808 OT HMO		(138,548.00)	(196,813.00)	58,265.00	(29.60%)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<u>(303,626.00)</u>	<u>(357,553.00)</u>	53,927.00	(15.08%)
<b>Subgroup : [10A] Other - Medicare</b>					
310205 Laboratory- MCR A-SNF		(18,368.00)	(20,649.00)	2,281.00	(11.05%)
310212 IV Therapy-MCR A-SNF		(8,076.00)	(7,634.00)	(442.00)	5.79%
310215 XRay MRA		(8,869.00)	(8,497.00)	(372.00)	4.38%
310299 Contractual Adj- Ancill-MCR A-SNF		1,373,797.00	1,389,660.00	(15,863.00)	(1.14%)
310498 Sequestration - MCR B		5,328.00	4,049.00	1,279.00	31.59%
310499 Contractual Adj- Ancill- MCR B-SNF		413,395.00	366,001.00	47,394.00	12.95%
<b>Subtotal [10A] Other - Medicare</b>		<u>1,757,207.00</u>	<u>1,722,930.00</u>	34,277.00	1.99%
<b>Subgroup : [10B] Other - Non-medicare</b>					
310105 Laboratory		0.00	(220.00)	220.00	(100.00%)
310305 Laboratory- MCD- SNF		(3,164.00)	(1,419.00)	(1,745.00)	122.97%
310312 IV Therapy-MCD-SNF		(19,670.00)	(8,222.00)	(11,448.00)	139.24%
310397 Other Service- MCD-SNF		0.00	(99.00)	99.00	(100.00%)
310399 Contractual Adj- Ancillaries- MCD-SNF		503,265.00	605,631.00	(102,366.00)	(16.90%)
310802 Medical Supplies HMO		(340.00)	(410.00)	70.00	(17.07%)
310805 Lab HMO		(7,107.00)	(9,441.00)	2,334.00	(24.72%)
310810 IV THERAPY		(15,026.00)	(1,889.00)	(13,137.00)	695.45%
310815 Radiology HMO		(3,158.00)	(1,629.00)	(1,529.00)	93.86%
310899 Contractual Adj Ancillary HMO		421,666.00	582,163.00	(160,497.00)	(28.79%)
<b>Subtotal [10B] Other - Non-medicare</b>		<u>876,466.00</u>	<u>1,174,465.00</u>	(297,999.00)	(25.37%)
<b>Subgroup : [11] Meals sold to guests, employees, and others</b>					
370120 Employee Meals		0.00	(646.00)	646.00	(100.00%)
<b>Subtotal [11] Meals sold to guests, employees, and others</b>		<u>0.00</u>	<u>(646.00)</u>	646.00	(100.00%)
<b>Subgroup : [15] Interest Income</b>					
580001 Interest Income		(521.00)	(3.00)	(518.00)	17,266.67%
<b>Subtotal [15] Interest Income</b>		<u>(521.00)</u>	<u>(3.00)</u>	(518.00)	17,266.67%
<b>Subgroup : [18] Other Revenue</b>					
380165 Vending Machine Revenue		(500.00)	(2,834.00)	2,334.00	(82.36%)
<b>Subtotal [18] Other Revenue</b>		<u>(500.00)</u>	<u>(2,834.00)</u>	2,334.00	(82.36%)
<b>Total [30] Statement of Revenue</b>		<u>(11,760,031.00)</u>	<u>(12,927,787.00)</u>	1,167,756.00	(9.03%)
<b>Group : [31-32] Assets</b>					
<b>Subgroup : [A1] Cash</b>					
110102 Petty Cash		1,000.00	1,000.00	0.00	0.00%
110103 BOA Operating Account		2,749.00	6,705.00	(3,956.00)	(59.00%)
110110 Resident Trust		49,959.00	56,544.00	(6,585.00)	(11.65%)
120204 Cash - Insurance Reserve		0.00	361,908.00	(361,908.00)	(100.00%)
120205 Cash - Security Deposit		750.00	750.00	0.00	0.00%
<b>Subtotal [A1] Cash</b>		<u>54,458.00</u>	<u>426,907.00</u>	(372,449.00)	(87.24%)
<b>Subgroup : [A2] Resident Accounts Receivable</b>					
110204 Accts Receivable-PVT		125,255.00	135,614.00	(10,359.00)	(7.64%)

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

Account	Description	FINAL 9/30/2017	1st PP-FINAL 9/30/2016	\$ VAR	% VAR
110205	Accts Receivable-Caid Res Responsibility	(64,035.00)	(50,046.00)	(13,989.00)	27.95%
110206	Accts Receivable-SNF Medicare Part A	191,779.00	279,795.00	(88,016.00)	(31.46%)
110207	Accts Receivable-SNF Medicare Part B	104,223.00	90,868.00	13,355.00	14.70%
110208	Accts Receivable-Caid Cross-Over Part A	31,009.00	38,828.00	(7,819.00)	(20.14%)
110209	Accts Receivable-Caid Cross-Over Part B	48,677.00	29,474.00	19,203.00	65.15%
110210	Accts Receivable-SNF Medicaid	1,315,103.00	1,321,739.00	(6,636.00)	(0.50%)
110211	Accts Receivable-Hospice	82,520.00	48,327.00	34,193.00	70.75%
110212	Accts Receivable-Pvt Co Insurance Part A	88,524.00	101,051.00	(12,527.00)	(12.40%)
110213	Accts Receivable-Pvt Co Insurance Part B	16,408.00	10,844.00	5,564.00	51.31%
110214	Accts Receivable-Insurance	17,160.00	17,160.00	0.00	0.00%
110215	Allowance for Uncollectible-SNF/LLAL	(352,628.00)	(62,980.00)	(289,648.00)	459.90%
110217	Accts Receivable - Other	1,894.00	19,703.00	(17,809.00)	(90.39%)
110218	Accts Receivable - HMO B	62,198.00	10,712.00	51,486.00	480.64%
110221	Accounts Receivable - HMO	66,725.00	95,575.00	(28,850.00)	(30.19%)
110223	Accts Receivable - PO	312,276.00	311,194.00	1,082.00	0.35%
110250	AR-Refunds	2,520.00	5,552.00	(3,032.00)	(54.61%)
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>2,049,608.00</b>	<b>2,403,410.00</b>	<b>(353,802.00)</b>	<b>(14.72%)</b>
<b>Subgroup : [A5] Prepaid Expenses</b>					
110401	Prepaid Insurance	3,489.00	6,091.00	(2,602.00)	(42.72%)
110403	Prepaid Taxes and Licenses	0.00	423.00	(423.00)	(100.00%)
110405	Prepaid Uniforms	0.00	28,312.00	(28,312.00)	(100.00%)
110406	Prepaid Other	3,246.00	85,003.00	(81,757.00)	(96.18%)
<b>Subtotal [A5] Prepaid Expenses</b>		<b>6,735.00</b>	<b>119,829.00</b>	<b>(113,094.00)</b>	<b>(94.38%)</b>
<b>Subgroup : [A8] Other Current Assets</b>					
110232	Due from Eagle	154,577.00	0.00	154,577.00	0.00%
110242	Due from Long Ridge	0.00	1,082.00	(1,082.00)	(100.00%)
120110	Deposits on Utilities	500.00	500.00	0.00	0.00%
120111	Deposits on Professional Services	0.00	70,000.00	(70,000.00)	(100.00%)
120320	Construction-in-Progress	0.00	105,346.00	(105,346.00)	(100.00%)
<b>Subtotal [A8] Other Current Assets</b>		<b>155,077.00</b>	<b>176,928.00</b>	<b>(21,851.00)</b>	<b>(12.35%)</b>
<b>Subgroup : [B3] Buildings Improvements</b>					
120304	Building & Improvements	266,846.00	68,948.00	107,875.00	156.46%
120305	Accumulated Depr- Bldg & Improvement	(7,778.00)	(4,860.00)	(2,918.00)	60.04%
<b>Subtotal [B3] Buildings Improvements</b>		<b>259,068.00</b>	<b>64,088.00</b>	<b>104,957.00</b>	<b>163.77%</b>
<b>Subgroup : [B6] Movable Equipment</b>					
120306	Furniture, Fixtures & Equipment	275,993.00	199,449.00	166,567.00	83.51%
120307	Accumulated Depr- FFE	(88,569.00)	(41,014.00)	(47,555.00)	115.95%
<b>Subtotal [B6] Movable Equipment</b>		<b>187,424.00</b>	<b>158,435.00</b>	<b>119,012.00</b>	<b>75.12%</b>
<b>Subgroup : [B7] Motor Vehicles</b>					
120308	Motor Vehicles	43,060.00	41,367.00	1,693.00	4.09%
120309	Accumulated Depr- Vehicles	(17,142.00)	(9,767.00)	(7,375.00)	75.51%
<b>Subtotal [B7] Motor Vehicles</b>		<b>25,918.00</b>	<b>31,600.00</b>	<b>(5,682.00)</b>	<b>(17.98%)</b>
<b>Total [31-32] Assets</b>		<b>2,738,288.00</b>	<b>3,361,197.00</b>	<b>(642,909.00)</b>	<b>(19.01%)</b>
<b>Group : [33-34] Liabilities</b>					
<b>Subgroup : [A1] Trade Accounts Payable</b>					
210104	Accounts Payable- Trade	(715,273.00)	(1,076,334.00)	361,061.00	(33.55%)
210105	Accounts Payable- Accrued	65,574.00	(63,700.00)	(61,679.00)	96.83%
<b>Subtotal [A1] Trade Accounts Payable</b>		<b>(649,699.00)</b>	<b>(1,140,034.00)</b>	<b>299,382.00</b>	<b>(26.26%)</b>
<b>Subgroup : [A2] Note Payable</b>					
210152	Note Payable - HSG 12/31/15	0.00	(7,102.00)	7,102.00	(100.00%)
220100	Notes Payable	(82,521.00)	0.00	(82,521.00)	0.00%
<b>Subtotal [A2] Note Payable</b>		<b>(82,521.00)</b>	<b>(7,102.00)</b>	<b>(75,419.00)</b>	<b>1,061.94%</b>
<b>Subgroup : [A4] Accrued Payroll</b>					
210201	Accrued Salaries & Wages	(67,020.00)	(74,821.00)	7,801.00	(10.43%)
210207	Accrued Vacation/Holiday Pay	(170,258.00)	(86,591.00)	(83,267.00)	95.72%
<b>Subtotal [A4] Accrued Payroll</b>		<b>(237,278.00)</b>	<b>(161,412.00)</b>	<b>(75,466.00)</b>	<b>46.64%</b>
<b>Subgroup : [A6] Accrued Payroll Taxes Payable</b>					
210115	SIT Taxes Payable	(3,531.00)	(2,967.00)	(564.00)	19.01%
210202	Federal Income Tax Withheld	(11,325.00)	(9,792.00)	(1,533.00)	15.86%
210204	FICA Taxes- EE	(13,946.00)	(12,403.00)	(1,543.00)	12.44%
210205	SUI Taxes Payable	(647.00)	(658.00)	11.00	(1.67%)
210210	FUTA Taxes	(21.00)	(21.00)	0.00	0.00%
<b>Subtotal [A6] Accrued Payroll Taxes Payable</b>		<b>(29,470.00)</b>	<b>(25,841.00)</b>	<b>(3,629.00)</b>	<b>14.04%</b>
<b>Subgroup : [A12] Other Current Liabilities</b>					
210109	Employee Deductions- Garnishments	(218.00)	(4.00)	(214.00)	5,350.00%
210110	Employee Deductions- HSA	313.00	0.00	313.00	0.00%
210112	Employee Deductions- FSA	(1,018.00)	(962.00)	(56.00)	5.82%
210113	Employee Deductions- ST/LIFE	(4,453.00)	(2,308.00)	(2,145.00)	92.94%
210114	Employee Deductions- Child Support	(240.00)	(187.00)	(53.00)	28.34%
210116	Employee Deductions - AFLAC	(824.00)	(326.00)	(498.00)	152.76%
210117	Employee Deductions - Union Dues	(1,017.00)	(946.00)	(71.00)	7.51%
210118	Resident Trust	(49,959.00)	(56,544.00)	6,585.00	(11.65%)
210160	Uncleared Checks	(85,090.00)	(37,526.00)	(47,564.00)	126.75%
210206	Accrued Workers Comp	(62,549.00)	(16,630.00)	(45,919.00)	(45.36%)
210208	Accrued Real Estate Taxes	(62,441.00)	(37,602.00)	(24,839.00)	66.06%
210214	Accrued Land Lease	(5,471.00)	(5,471.00)	0.00	0.00%
210215	Accrued Legal Fees	(1,341.00)	(12,692.00)	11,351.00	(89.43%)
210216	Accrued Accounting/Audit Fees	(23,889.00)	(33,514.00)	9,625.00	(28.72%)
210218	Accrued Personal Property Taxes	(2,697.00)	(2,352.00)	(345.00)	14.67%
210259	Due to Medicaid - Bed Fees	(159,395.00)	(177,997.00)	18,602.00	(10.45%)
220200	Deferred Rent	(1,031,745.00)	(441,358.00)	(590,387.00)	133.77%
<b>Subtotal [A12] Other Current Liabilities</b>		<b>(1,492,034.00)</b>	<b>(826,419.00)</b>	<b>(612,152.00)</b>	<b>74.07%</b>

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

Account	Description	FINAL 9/30/2017	1st PP-FINAL 9/30/2016	\$ VAR	% VAR
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>				
210244	Due to Fifth Third Line	(1,430,797.00)	(952,455.00)	(478,342.00)	50.22%
220400	Long Term Capital Lease	(46,838.00)	(46,070.00)	(768.00)	1.67%
	<b>Subtotal [B4] Other Long-Term Liabilities</b>	<u>(1,477,635.00)</u>	<u>(998,525.00)</u>	(479,110.00)	47.98%
	<b>Total [33-34] Liabilities</b>	<u>(3,968,637.00)</u>	<u>(3,159,733.00)</u>	(946,394.00)	29.95%
<b>Group : [35]</b>	<b>Equity</b>				
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>				
210231	Capital - LA Health Investors LLC	527.00	0.00	527.00	0.00%
250001	Capital - WCCP, LLC	1,581.00	0.00	1,581.00	0.00%
250100	Unrestricted Net Assets	(2,109.00)	0.00	(2,109.00)	0.00%
250200	Change in Net Assets	(221,464.00)	(308,029.00)	86,565.00	(28.10%)
	<b>Subtotal [B5] Cumulated Earnings</b>	<u>(221,465.00)</u>	<u>(308,029.00)</u>	86,564.00	(28.10%)
	<b>Total [35] Equity</b>	<u>(221,465.00)</u>	<u>(308,029.00)</u>	86,564.00	(28.10%)
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

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

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 2</b>		<b>I.01b</b>		
Allocation of vacation, holiday and sick time				
410775	Salaries - Physical Therapy		2,111.00	
410777	Salaries - Occupational Therapy		1,705.00	
410779	Salaries - Speech Therapy		365.00	
410782	Vac/Sick/Hol - Therapy			4,181.00
<b>Total</b>			<b>4,181.00</b>	<b>4,181.00</b>
<b>Reclassifying Journal Entries JE # 4</b>		<b>E.01a</b>		
Reclass Pension				
480141	Pension-Reception		658.00	
560135	Employee Benefits/Expense-Admin			658.00
<b>Total</b>			<b>658.00</b>	<b>658.00</b>
<b>Reclassifying Journal Entries JE # 5</b>		<b>E.01a</b>		
Reclass employee health insurance				
410135	Employee Expense-Nursing Admn		692.00	
410225	Employee Health Insurance-Nursing		240.00	
560125	Employee Health Insurance-Admin		32.00	
410125	Employee Health Insurance-Nurs Admn			692.00
410235	Employee Expense-Nursing			240.00
560135	Employee Benefits/Expense-Admin			32.00
<b>Total</b>			<b>964.00</b>	<b>964.00</b>
<b>Reclassifying Journal Entries JE # 6</b>		<b>I.01a</b>		
Allocation of Rehab Tech				
410775	Salaries - Physical Therapy		16,366.00	
410777	Salaries - Occupational Therapy		13,215.00	
410779	Salaries - Speech Therapy		2,828.00	
410718	Salaries - Therapy - Rehab Tech			31,641.00
410719	Therapy - Rehab Tech OT			768.00
<b>Total</b>			<b>32,409.00</b>	<b>32,409.00</b>
<b>Reclassifying Journal Entries JE # 7</b>		<b>D.06b</b>		
To reclass Administrators portion of vac/sick/holiday				
410101	Salaries-Administrator		11,214.00	
410120	Vacation/Sick/Holiday-Nursing Admn			11,214.00
<b>Total</b>			<b>11,214.00</b>	<b>11,214.00</b>
<b>Reclassifying Journal Entries JE # 8</b>		<b>K.02</b>		
Reclassified Building Improvements out movable equipment				
120304	Building & Improvements		90,023.00	
120306	Furniture, Fixtures & Equipment			90,023.00
<b>Total</b>			<b>90,023.00</b>	<b>90,023.00</b>
<b>Reclassifying Journal Entries JE # 9</b>		<b>E.01d</b>		
Reclass Employee benefits per client				
410222	Payroll Taxes-Nursing-SUI		17,347.00	
410232	Background Checks-Nursing		79.00	
410225	Employee Health Insurance-Nursing			192.00
410235	Employee Expense-Nursing			17,234.00
<b>Total</b>			<b>17,426.00</b>	<b>17,426.00</b>

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

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 10</b>		<b>E.01a</b>		
To reclass Uniform Allowance				
410236	Uniforms-Nursing		388.00	
410235	Employee Expense-Nursing			388.00
<b>Total</b>			<b>388.00</b>	<b>388.00</b>
<b>Reclassifying Journal Entries JE # 11</b>		<b>H.02</b>		
True up 2016 Workers comp per client				
410123	Workers Comp-Nursing Admn		2,618.00	
410223	Workers Comp-Nursing		40,107.00	
410523	Workers Comp- Med Recs		18.00	
410623	Workers Comp-Social Service		20.00	
410785	Workers Comp - Therapy		351.00	
440123	Workers Comp-Diet		4,166.00	
450123	Workers Comp-Hskp		3,347.00	
460123	Workers Comp-Laundry		798.00	
470123	Workers Comp-Maint		485.00	
480123	Workers Comp-Rec/Sec		40.00	
550123	Workers Comp-Activities SNF		1,124.00	
560123	Workers Comp-Admin		389.00	
210206	Accrued Workers Comp			53,463.00
<b>Total</b>			<b>53,463.00</b>	<b>53,463.00</b>
<b>Reclassifying Journal Entries JE # 12</b>		<b>E.05</b>		
To reclass employee settlement out of legal fees				
R0006	Employee Settlement		2,094.00	
560843	Legal Fees-Adm			2,094.00
<b>Total</b>			<b>2,094.00</b>	<b>2,094.00</b>
<b>Reclassifying Journal Entries JE # 13</b>		<b>H.03a</b>		
To reverse PY entry booked in the CY				
210105	Accounts Payable- Accrued		190,953.00	
410123	Workers Comp-Nursing Admn		133,182.00	
410125	Employee Health Insurance-Nurs Admin			324,135.00
<b>Total</b>			<b>324,135.00</b>	<b>324,135.00</b>





**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 2/8/2018  
 Run Date: 2/8/2018

Provider Name: Senior Philanthropy of Westport, LLC  
 Provider Number: 110371  
 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:**