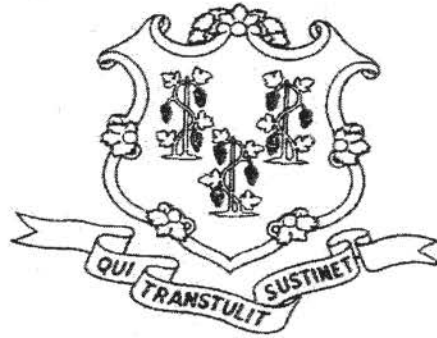


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center	
Address (No. & Street, City, State, Zip Code) 745 Highland Avenue, Cheshire, CT 06410	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 2407	RHNS	(Specify)	Medicare Provider 07-5222
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Medicaid Provider Numbers:	CCNH 10454	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

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

General Information

Name of Facility (as licensed) Senior Philanthropy of Cheshire, LLC d/b/a Cheshire I	License No. 2407	Report for Year Ended 9/30/2018	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, 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) Chaim Scher			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center		Period Covered: From 10/1/2017	To 9/30/2018
Address of Facility 745 Highland Avenue, Cheshire, CT 06410			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 11/9/2018
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 877-311-2675		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional		Address (No. & Street, City, State, Zip) 745 Highland Avenue, Cheshire, CT 06410		
License Numbers:	CCNH 2407	RHNS (Specify)	Medicare Provider No. 07-5222	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Chaim Scher		Nursing Home Administrator's License No.:	2061	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a C	License No. 2407	Report for Year Ended 9/30/2018	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center	745 Highland Avenue, Cheshire, CT 06410	Florida		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Ben Atkins	24641 US Hwy 19 N., Clearwater, FL 33763-5007	Chairman		
Joseph A Garff	24641 US Hwy 19 N., Clearwater, FL 33763-5007	VP, Director		
Gene Rensch	24641 US Hwy 19 N., Clearwater, FL 33763-5007	VP, Secretary		
Chris Pape	24641 US Hwy 19 N., Clearwater, FL 33763-5007	CFO, Treasurer		
RB Bridges	24641 US Hwy 19 N., Clearwater, FL 33763-5007	CEO		
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire
Related Parties*

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Cheshire R		License No. 2407	Report for Year Ended 9/30/2018		Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No					If "Yes," provide the Name/Address and complete the information on Page 11 of the report.			
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No					If "Yes," provide the following information:			
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	<input checked="" type="radio"/>		AHT Fees, Health Insurance, Accounting Fe	Various	68,539	68,539
Milford B, LLC dba Golden Hill Rehab	2028 Bridgeport Ave, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Shared Staff - Respiratory Therapist	Various	7,998	7,998
Stamford, LLC dba Long Ridge Post Acute Care	710 Long Ridge Rd, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>		Billing Software	Various	189	189
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	2,235,003	2,235,003
Traditions Senior Management	24641 US Highway 19 North - Clearwater FL, 33763	<input type="radio"/>	<input checked="" type="radio"/>		Internet, Recruitment, IT Support	Various	91,921	91,921
Danbury, LLC dba Western Rehab Care Center	107 Osborne St. Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>		Shared Staff - Maint	Various	6,351	6,351
Milford O, LLC dba West River Rehab Center	245 Orange Ave, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>		Shared Staff - HR & Regional Educator	Various	20,542	20,542
Traditions Senior Management	24641 US Highway 19 North - Clearwater FL, 33763	<input type="radio"/>	<input checked="" type="radio"/>		Management company	Page 16/ Line m12	307,911	283,278
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Che	License No. 2407	Report for Year Ended 9/30/2018	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (See listing page 13)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - only one level of care				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - only 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 Cheshire, LLC d/b/a Cheshire Regio			2407	9/30/2018			6	37		
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed		
	Yes	No								
Canon Financial Services, 14904 Collections Center Dr, Chicago, IL 60693	<input type="radio"/>	<input checked="" type="radio"/>	Copier	06/01/15	60 months	8,040		8,040		
	<input type="radio"/>	<input checked="" type="radio"/>								
	<input type="radio"/>	<input checked="" type="radio"/>								
	<input type="radio"/>	<input checked="" type="radio"/>								
	<input type="radio"/>	<input checked="" type="radio"/>								
	<input type="radio"/>	<input checked="" type="radio"/>								
	<input type="radio"/>	<input checked="" type="radio"/>								
	<input type="radio"/>	<input checked="" type="radio"/>								
	<input type="radio"/>	<input checked="" type="radio"/>								
	<input type="radio"/>	<input checked="" type="radio"/>								
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***	8,040

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

General Information and Questionnaire
Accounting Basis

Name of Facility Senior Philanthropy of Cheshire, L	License No. 2407	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 RX Audit 2 3 4	Address (No. & Street, City, State, Zip Code) 6001 SW County Road 141, Jasper, FL 32052
--	--

Services Provided by This Firm (*describe fully*)

1 Pharmacy Bill Audits	\$ 1,200
2 Accrued Accounting Expense (provider will provide detail during audit)	\$ 53,850
3	\$
4	\$
Charge for Services Provided	
	\$ 55,050

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 See Attached Page 7a 2 3 4 5	Telephone Number
--	------------------

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

Services Provided by This Firm (*describe fully*)

1	\$ 117,701
2	\$
3	\$
4	\$
5	\$
Charge for Services Provided	
	\$ 117,701

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

Name of Legal Firm or Independent Attorney	Address	Telephone Number
1 Constangy, Brooks & Smith LLP	PO Box 10476, Atlanta, GA 30368-0476	
2 Littler Mendelson PC	PO Box 45547, San Francisco, CA 94145	
3 Michael T. Kogut, Esq.	75 Marketplace, Springfield, MA 01103	
4 Veritext Corp	P.O. Box 71303, Chicago, IL 60694-1303	
5 Murtha Cullina, LLP	265 Church Street, New Haven, CT 06510	
6 Goldman Gruder & Woods	200 Connecticut Ave, Norwalk, CT 06854	
7 Eagle Lake Foundation	24641 US HWY 19, Clearwater, FL 33763	
8 State of Connecticut		
9		

Services Provided by This Firm	Charge for Service Provided
1 FMLA Consult	28
2 Moore Ongoing Lawsuit - client won case	90,489
3 Retainer Fee (Self-disallow)	7,500
4 Transcript	4,147
5 Regulatory consulting/Retainer for services	5,333
6 Resident lawsuits - collections (Self-disallow)	760
7 Loan Renewal Legal Fees (Self-disallow)	85
8 Conservator Fees (Self-disallow)	358
9 Accrued Legal Fees (provider will provide detail during audit)	9,000
Total	117,701

Schedule of Resident Statistics

Name of Facility			License No.		Report for Year Ended				Page	of			
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab C			2407		9/30/2018				8	37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	120	120			120	120			120	120			
B. On last day of THIS report period	95	95			120	120			95	95			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	106	106			106	106			97	97			
B. As of midnight of THIS report period	89	89			97	97			89	89			
3. Total Number of Days Care Provided During Period													
A. Medicare	2,355	2,355			1,926	1,926			429	429			
B. Medicaid (Conn.)	32,009	32,009			24,629	24,629			7,380	7,380			
C. Medicaid (other states)													
D. Private Pay	1,644	1,644			1,236	1,236			408	408			
E. State SSI for RCH													
F. Other (Specify)	2,969	2,969			2,337	2,337			632	632			
G. Total Care Days During Period (3A thru F)	38,977	38,977			30,128	30,128			8,849	8,849			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. Total Resident Days (3G + 4A + 4B)	38,977	38,977			30,128	30,128			8,849	8,849			

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a C	License No. 2407	Report for Year Ended 9/30/2018	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
7/17/2018	X			10						110			
9/6/2018	X			15						95			

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	6,096		
2nd change	2,753		
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	2		72		15				
Per Diem Rate									
a. One bed rm.	Various		250.00		583.43				
b. Two bed rms.	Various		250.00		512.86				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,991	2,991		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,196	1,196		
2. Restorative Treatments				
C. Other	7,583	7,583		
D. Total Physical Therapy Treatments	11,770	11,770		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	628	628		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	243	243		
2. Restorative Treatments				
C. Other	2,129	2,129		
D. Total Speech Therapy Treatments	3,000	3,000		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	2,953	2,953		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,382	1,382		
2. Restorative Treatments				
C. Other	7,960	7,960		
D. Total Occupational Therapy Treatments	12,295	12,295		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Region	2407	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	120,708	2,214				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	38,695	5,448				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	104,109	1,920				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	49,510	3,184				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	37,106	1,902				
b. Other Maintenance Workers	49,598	2,377				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	16,412	1,121				
9. Barber and Beautician Services						
10. Protective Services	72,942	3,874				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	119,300	3,918				
b. RN						
1. Direct Care	962,305	19,779				
2. Administrative**	156,113	3,866				
c. LPN						
1. Direct Care	1,190,895	41,606				
2. Administrative**						
d. Aides and Attendants	1,422,509	89,357				
e. Physical Therapists	15,436	905				
f. Speech Therapists	3,934	231				
g. Occupational Therapists	24,430	1,112				
h. Recreation Workers	83,965	4,699				
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	58,204	2,080				
n. Marketing	2,688	320				
o. Other (Specify)						
See Attached Schedule	184,991	5,368				
<i>A-13. Total Salary Expenditures</i>	4,713,850	195,281				

* 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	184,991	5,368				
Total	\$ 184,991	5,368	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Purchased Services-Other	\$ 2,101	30				
Total	\$ 2,101	30	\$ -	-	\$ -	-

**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 Cheshire, LLC d/b/a Cheshire Regional Rehab C				2407	9/30/2018			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab				2407	9/30/2018			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Lizbeth Carmichael (10/1/17 - 1/17/18)	34,143			Non-Discrim.	Administrator	480	A2			
Chaim Scher (1/17/18 - current)	86,565			Non-Discrim.	Administrator	1,734	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Cheshire, LLC d/b/a Cheshir	2407	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	11,076	55				
3. Pharmacist	30,814	192				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	220,020	47,080				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	34,782	240				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	34,843	129				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	110,935	12,000				
b. Other						
10. Occupational Therapist						
a. Resident Care	228,261	49,180				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	5,362	76				
2. Administrative***	41,434	552				
b. LPN						
1. Direct Care	56,225	1,168				
2. Administrative***						
c. Aides	42,739	1,623				
d. Other						
12. Other (Specify) See Attached Schedule	2,101	30				
B-13 Total Fees Paid in Lieu of Salaries	818,592	112,325				

* 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 Cheshire, LLC d/b/a Cheshire Re		2407	9/30/2018		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Prohealth Physicians, Inc. -Michael Olsen Three Farm Glen Blvd Farmington, CT 06032	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Partners Pharmacy, PO Box 9689, Uniondale, NY 11555	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
Horatiu Cosmin Balas, 609 Coleman Rd, Cheshire CT 06410	Physician Consultant	<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"/>			
Henry Ward, MD 55 Meriden Ave. #2A Southington, CT 06489	Physician	<input type="radio"/>	<input checked="" type="radio"/>			
Healthcare Services Group, 3220 Tillman Dr, Bensalem, PA 19020	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>			
Encore Rehabilitation Services, 33533 W 12 Mile Road, Suite 290, Farmington Hills, MI 48331	PT, OT, & ST	<input type="radio"/>	<input checked="" type="radio"/>			
ReadyNurse Staffing, PO Box 301076, Dallas TX 75303-1076	RN, LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>			
The Eye Care Group, 1204 West Main St, Suite 100, Waterbury, CT 06708	Purchased Services	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" 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 Cheshire, LLC d/b/a Ches	2407	9/30/2018		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 348,417	348,417			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 141,153	141,153			
4. Social Security (F.I.C.A.)	\$ 356,811	356,811			
5. Health Insurance	\$ 526,410	526,410			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ (172)	(172)			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$ 10,915	10,915			
9. Other (Specify) See Attached Schedule	\$ 82,572	82,572			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 126,735	126,735			
d. Accounting and Auditing	\$ 55,050	55,050			
e. Legal (Services should be fully described on Page 7)	\$ 117,701	117,701			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 10,346	10,346			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 50,450	50,450			
2. Cellular Phones	\$ 2,070	2,070			
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$ 441	441			
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 740,221	740,221			
Subtotal	\$ 2,569,120	2,569,120			

* 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 Cheshire, LLC d/b/a Cheshire Regional Rehab Center
9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Appreciation Awards (Self-disallow)	\$ 5,351		
Employee Food (Self-disallow)	\$ 4,174		
Holiday Fund (Self-disallow)	\$ 765		
Employee Physicals	\$ 335		
Employee Drug Testing	\$ 858		
Employee Assistance Program	\$ 583		
Employee Education	\$ 6,382		
Conferences	\$ 40		
HR Consulting Fees	\$ 62,679		
Monika McGrath - rental car (Self-disallow)	\$ 238		
Petty Cash (Self-disallow)	\$ 572		
Anne Audette - Cobra (Self-disallow)	\$ 595		
Total	\$ 82,572	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire	2407	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,569,120	2,569,120			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 108	108			
4. Employee Travel	\$ 5,313	5,313			
5. Education Expenses Related to Seminars and Conventions	\$ 1,222	1,222			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 463	463			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 10,843	10,843			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 3,156	3,156			
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	\$ 2,750	2,750			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,351	9,351			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 10,221	10,221			
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>)	\$ 172,614	172,614			
12. Administrative Management Services**	\$ 307,911	307,911			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 64,584	64,584			
C-14 Total Administrative & General Expenditures	\$ 3,157,656	3,157,656			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Media Advertising-Mkt	\$ 1,335		
Special Events-Mkt	\$ 1,411		
Promo Items-Mkt	\$ 410		
Total Other Advertising	\$ 3,156	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care Facilities	\$ 8,747		
CT Long Term Care Aid Dues	\$ 204		
Traditions Management - Membership Trademark	\$ 400		
Total Dues	\$ 9,351	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Software Expense - Nursing Adm	\$ 9,097		
Licenses/Permits-Nursing Admn	\$ 666		
Background Checks-Nursing	\$ 788		
Background Checks- Social Service	\$ 104		
Licenses/Permits-Dietary	\$ 425		
Background Checks-Help	\$ 1,681		
Background Checks-Laundry	\$ 420		
Background Checks-Maint	\$ 315		
Licenses/Permits-Maint	\$ 480		
Security Expense	\$ 2,534		
Equipment Minor-Rec/Sec	\$ 85		
Collateral Material-Mkt (Self-disallow)	\$ 565		
Licenses & Permits-Trans	\$ 223		
Background Checks-Admin	\$ 184		
Licenses/Permits	\$ 264		
Patient Trust Bond	\$ 1,098		
Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 850		
Equipment Mmor-Adm	\$ 2,815		
Internet Access-Adm	\$ 2,904		
Records Storage - Adm	\$ 5,932		
Equipment Rental-Adm	\$ 4,437		
Misc Decor-Adm (Self-disallow)	\$ 61		
Collection Fees/Credit Card Fees (Self-disallow)	\$ 3,177		
Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 20,091		
Bank Service Charges-Adm	\$ 4,230		
Employee/Guest meals (Self-disallow)	\$ 1,158		
Total Other Administrative and General	\$ 64,584	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Senior Philanthropy of Cheshire, LLC d/b	License No. 2407	Report for Year Ended 9/30/2018	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	307,911	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 Cheshire, LLC d/b/a Cheshire R	2407	9/30/2018	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 355,307	355,307		
2. Non-Food Supplies	\$ 39,715	39,715		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 498,446	498,446		
c. Other (Specify) _____ Equipment Rental	\$ 1,817	1,817		
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 895,285	895,285		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

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 Cheshire, LLC d/b/a Cheshire Re		2407	9/30/2018	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	4,263	4,263	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	128,482	128,482	
c. Other (Specify) Laundry Equipment & Chemicals		\$	1,001	1,001	
3D. Total Laundry Expenditures (3a + b + c)		\$	133,746	133,746	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3E.

*** 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 Cheshire, LLC d/b/a Ch		2407	9/30/2018		20	37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$					
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel					
	Amt. \$	204,965	204,965			
C. Other (<i>Specify</i>) Cleaning Supplies		\$ 3,682	3,682			
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 208,647	208,647			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from	\$	132,156	132,156			
b. Medicine Cabinet Drugs	\$	29,712	29,712			
c. Medical and Therapeutic Supplies	\$	135,321	135,321			
d. Ambulance/Limousine***	\$	8,147	8,147			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	16,544	16,544			
f. X-rays and Related Radiological Procedures***	\$	8,231	8,231			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	23,320	23,320			
i. Recreation	\$	18,738	18,738			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	114,875	114,875			
5M. Total Resident Care Expenditures (5a - 5j)		\$ 487,044	487,044			

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Equipment Minor	\$ 514		
Minor Equipment & Supplies - Therapy	\$ 4,146		
IV Supplies - Medicaid	\$ 4,838		
IV Drugs - Medicare (Self-disallow)	\$ 13,287		
Medical Equipment Rental	\$ 42,724		
Minor Equipment - Nursing	\$ 28,739		
IV Drugs - Managed Care (Self-disallow)	\$ 18,045		
IV Drugs - Medicaid	\$ 106		
Medical Waste Disposal	\$ 2,476		
Total Other Resident Care	\$ 114,875	\$ -	\$ -

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

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center				License No. 2407	Report for Year Ended 9/30/2018	Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
CWPM LLC	25 Norton Place, Plainsville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	33,620			22	6f
Land Solutions, LLC	P.O. Box 120478, East Haven, CT 06512	<input type="radio"/>	<input checked="" type="radio"/>		Grounds Maintenance	35,710			22	6f
Healthcare Services Group	Suite 300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Services	128,482			19	3b
Healthcare Services Group	Suite 300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping	204,965			20	4b
Healthcare Services Group	Suite 300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Services	498,446			18	3b
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Senior Philanthropy of Cheshire, LLC d/b/a C	2407	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 47,992	47,992				
b. Heat	\$ 14,410	14,410				
c. Light & Power	\$ 115,618	115,618				
d. Water	\$ 69,938	69,938				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 8,040	8,040				
f. Other (<i>itemize</i>)	\$ 160,027	160,027				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 416,025	416,025				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 771	771				
b. Building & Building Improvements	\$ 27,001	27,001				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 77,384	77,384				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 105,156	105,156				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 778,117	778,117				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 36,331	36,331				
c. Personal property taxes	\$ 20,257	20,257				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 939,861	939,861				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Interco Contracted Services-Maint	\$ 9,697		
Electrical-Maint	\$ 3,061		
Plumbing-Maint	\$ 8,820		
HVAC/Boiler Maint	\$ 9,927		
Paint-Maint	\$ 2,097		
Alarm Inspection-Maint	\$ 3,834		
Alarm Repairs-Maint	\$ 2,876		
Grounds Maintenance-Maint	\$ 36,090		
Sprinklers-Maint	\$ 851		
Elevator-Maint	\$ 21,466		
Pest Control-Maint	\$ 2,073		
Maint Contracts- Generator	\$ 7,852		
Equipment Rental-Maint	\$ 5,092		
Waste Disposal -Grease/Trash	\$ 41,264		
Copier- Maintenance Agreement	\$ 5,027		
Total Other Repairs and Maintenance	\$ 160,027	\$ -	\$ -

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended				Page	of				
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Ce		2407		9/30/2018				23	37				
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements													
1. Acquired prior to this report period		16,350		16,350	2,024	S/L	Various	771					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal									771				
B. Building and Building Improvements													
1. Acquired prior to this report period		391,893		391,893	56,970	S/L	Various	27,001					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal									27,001				
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. 2015 Ford Transit 250 -10 Passenger				5	15	40,257		40,257	20,128	S/L	5	8,051	
b. Corporate Fleet - taxable sales tax				5	16	1,110		1,110	444	S/L	5	222	
c. Corporate Fleet - taxable sales tax				4	17	1,693		1,693	339	S/L	5	339	
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var.	Var.	387,363		387,363	114,711	S/L	Various	59,031	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						74,822		74,822		S/L	Various	9,741	
D-3. Subtotal												77,384	
E. Total Depreciation													105,156

Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center
9/30/2018

Schedule of Land Improvements Acquired during this report period

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

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

Schedule of Building Improvements Acquired during this report period

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

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

Schedule of Non-Movable Equipment Acquired during this report period

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

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

Schedule of Movable Equipment Acquired during this report peric

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/1/2017	Ring Central Telephones Cabling	\$ 5,158	5	\$ 1,032
12/1/2017	Facility Lighting	\$ 52,231	10	\$ 5,223
2/12/2018	Vital Monitors	5309	5	1061.8
6/7/2018	Elevator Rollers	12124	5	2424.8
Total additions for Movable Equipmen		\$ 74,822		\$ 9,741 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report peri

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Senior Philanthropy of Cheshire, LLC
 Cost Report Year 2018
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Date Acquired	Method	Life	9/30/2017 Expense	9/30/2017 Accum Deprec.	9/30/2018 Expense	9/30/2018 Accum Deprec.	Net Book Value
Land Improvements									
Asset Additions 10/1/2014-3/31/2015	2,850	VAR	S/L	VAR	96	336	96	432	2,418
Total Prior to 2015	<u>2,850</u>				<u>96</u>	<u>336</u>	<u>96</u>	<u>432</u>	<u>2,418</u>
<i>2015 Additions</i>									
Sidewalks	13,500	6/15/2015	S/L	20	675	1,688	675	2,363	11,137
Total Land Improvements	16,350				771	2,024	771	2,795	13,555
Building Improvements									
<i>2015 Additions</i>									
Gazebo	11,180	7/22/2015	S/L	20	559	1,398	559	1,957	9,223
Awning	4,908	9/9/2015	S/L	10	491	1,227	491	1,718	3,190
Fence	2,887	9/24/2015	S/L	15	192	481	192	673	2,214
Fire Alarm	31,998	9/17/2015	S/L	10	3200	8,000	3,200	11,200	20,798
HVAC	5,700	7/1/2015	S/L	10	570	1,425	570	1,995	3,705
Move Generator	13,744	6/10/2015	S/L	15	916	2,291	916	3,207	10,537
<i>Total 2015 Additions</i>	<u>70,417</u>				<u>5,928</u>	<u>14,821</u>	<u>5,928</u>	<u>20,749</u>	<u>49,668</u>
<i>2016 Additions</i>									
Floor Renovations	39,804	9/4/2015	S/L	20	1,990	3,980	1,990	5,970	33,834
Replace Keypad	1,779	2/12/2016	S/L	5	356	711	356	1,067	711
Elevator Repair	840	2/9/2016	S/L	15	56	112	56	168	672
Bldg Reno- Draw 1	44,132	2/12/2016	S/L	15	2,942	5,884	2,942	8,826	35,306
Bldg Reno- Draw 2	35,000	3/31/2016	S/L	15	2,333	4,667	2,333	7,000	28,000
Bldg Reno- Draw 3	60,000	5/4/2016	S/L	15	4,000	8,000	4,000	12,000	48,000
Bldg Reno- Draw 4	50,000	5/27/2016	S/L	15	3,333	6,667	3,333	10,000	40,000
Bldg Reno- Draw 5	60,935	6/28/2016	S/L	15	4,062	8,125	4,062	12,187	48,748
5 Call Cords in Showers	2,074	5/31/2016	S/L	10	207	415	207	622	1,452
Multiple Elevator Part Repairs	9,127	8/9/2016	S/L	15	608	1,217	608	1,825	7,302
Fire Doors	17,786	8/23/2016	S/L	15	1,186	2,371	1,186	3,557	14,228
<i>Total 2016 Additions</i>	<u>321,476</u>				<u>21,075</u>	<u>42,149</u>	<u>21,073</u>	<u>63,222</u>	<u>258,254</u>
Total Building Improvements	391,893				27,003	56,970	27,001	83,971	307,922
Vehicles									
<i>2015 Additions</i>									
2015 Ford Transit 250 -10 Passenger Wagon	40,257	7/3/2015	S/L	5	8,051	20,129	8,051	28,180	12,077
	<u>40,257</u>				<u>8,051</u>	<u>20,129</u>	<u>8,051</u>	<u>28,180</u>	<u>12,077</u>
<i>2016 Additions</i>									
Corporate Fleet - taxable sales tax	1,110	5/16/2016	S/L	5	222	444	222	666	444
	<u>1,110</u>				<u>222</u>	<u>444</u>	<u>222</u>	<u>666</u>	<u>444</u>
<i>2017 Additions</i>									
Corporate Fleet - taxable sales tax	1,693	4/1/2017	S/L	5	339	339	339	678	1,015
	<u>1,693</u>				<u>339</u>	<u>339</u>	<u>339</u>	<u>678</u>	<u>1,015</u>
Total Vehicles	43,060				8,612	20,911	8,612	29,523	13,537

Senior Philanthropy of Cheshire, LLC
 Cost Report Year 2018
 Medicaid Cost Report - Depreciation Summary

Movable Equipment

	Historical Cost	Date Acquired	Method	Life	9/30/2017 Expense	9/30/2017 Accum Deprec.	9/30/2018 Expense	9/30/2018 Accum Deprec.	Net Book Value
Asset Additions 10/1/2014-3/31/2015	45,767	Various	S/L	Various	1,066	3,731	1,066	4,797	40,970
<i>2015 Additions</i>									
Sonic Wall	3,609	4/30/2015	S/L	15	241	601	241	842	2,767
Canon Copiers @2	26,978	5/30/2015	S/L	5	5,396	13,489	5,396	18,885	8,093
Slings	14,356	6/1/2015	S/L	5	2,871	7,178	2,871	10,049	4,307
Slings	2,194	6/1/2015	S/L	5	439	1,097	439	1,536	658
Patio Furniture	2,779	5/29/2015	S/L	5	556	1,390	556	1,946	833
AHT Software	3,022	7/1/2015	S/L	3	1,007	2,519	503	3,022	0
Total 2015 Additions	52,938				10,509	26,274	10,006	36,280	16,658
<i>2016 Additions</i>									
Cards & Card Printer	1,142	1/15/2015	S/L	5	228	457	228	685	457
Computers	1,275	1/14/2015	S/L	5	255	510	255	765	510
Food Processor	1,951	2/12/2015	S/L	5	390	780	390	1,170	781
Computers	1,745	2/9/2015	S/L	5	349	698	349	1,047	698
Wheelchair Ramp	1,216	4/29/2015	S/L	10	122	243	122	365	851
TVs	916	5/6/2016	S/L	5	183	366	183	549	367
Ipads & Cases	1,322	6/16/2015	S/L	5	264	529	264	793	529
TVs	458	6/22/2015	S/L	5	92	183	92	275	183
TVs	458	7/2/2015	S/L	5	92	183	92	275	183
Patio Furniture	117	6/4/2015	S/L	5	23	47	23	70	47
Pressure Reducing Mattress	536	7/1/2015	S/L	5	107	214	107	321	215
TVs	907	8/12/2015	S/L	5	181	363	181	544	363
Transmitter	549	7/17/2015	S/L	5	110	219	110	329	219
Entertainment Credenza	893	7/17/2015	S/L	5	179	357	179	536	357
TVs	458	8/17/2015	S/L	5	92	183	92	275	183
Lift	2,331	9/17/2015	S/L	10	233	466	233	699	1,631
TVs	458	9/16/2015	S/L	5	92	183	92	275	183
TVs	458	10/30/2015	S/L	5	92	183	92	275	183
Laptop Computer Cart	2,048	11/12/2015	S/L	5	410	819	410	1,229	819
Floor Buffer	898	11/9/2015	S/L	5	180	359	180	539	359
Mattresses, Wheelchair	37,042	10/1/2015	S/L	5	7,408	14,817	7,408	22,225	14,817
Mattress Wanderguard	1,790	12/9/2015	S/L	5	358	716	358	1,074	716
Computers & Kiosks	2,765	5/30/2015	S/L	5	553	1,106	553	1,659	1,106
Therapy Equipment	14,680	1/25/2016	S/L	5	2,936	5,872	2,936	8,808	5,872
HVAC Burner	3,225	7/6/2015	S/L	10	323	645	323	968	2,257
Notebook Computer	513	10/29/2015	S/L	5	103	205	103	308	205
Bed Trapeze	1,191	9/2/2015	S/L	5	238	476	238	714	476
Scales	3,300	6/1/2015	S/L	10	330	660	330	990	2,310
UMAC Washer Loan	14,368	5/5/2015	S/L	10	1,437	2,874	1,437	4,311	10,058
Plate Warmer	2,444	5/12/2016	S/L	5	489	977	489	1,466	977
6 Drawer Cart/Shelf	1,408	5/1/2016	S/L	5	282	563	282	845	563
Billboard	1,500	4/27/2016	S/L	5	300	600	300	900	600
LaserJet Printer	550	6/1/2016	S/L	5	110	220	110	330	220

Senior Philanthropy of Cheshire, LLC
 Cost Report Year 2018
 Medicaid Cost Report - Depreciation Summary

	Historical Cost	Date Acquired	Method	Life	9/30/2017 Expense	9/30/2017 Accum Deprec.	9/30/2018 Expense	9/30/2018 Accum Deprec.	Net Book Value
Hand Sinks	1,266	6/17/2016	S/L	10	127	253	127	380	886
Telephone Equipment	9,060	6/23/2016	S/L	5	1,812	3,624	1,812	5,436	3,624
Billboard	1,500	4/27/2016	S/L	5	300	600	300	900	600
Bulletins	3,250	5/2/2016	S/L	5	650	1,300	650	1,950	1,300
Timer on steamer	508	2/20/2015	S/L	5	102	203	102	305	203
Warmer elements	522	2/20/2015	S/L	5	104	209	104	313	209
Door Gaskets	1,044	4/24/2015	S/L	10	104	209	104	313	731
Dishwasher Parts	1,137	4/30/2015	S/L	5	227	455	227	682	455
Dishwasher Parts	1,137	5/30/2015	S/L	5	227	455	227	682	455
Generator emergency stop	2,235	8/28/2015	S/L	10	224	447	224	671	1,564
New Sprinklers & Installation	1,112	4/30/2015	S/L	15	74	148	74	222	890
Door Holders (Rehab and Dietary)	978	8/27/2015	S/L	10	98	196	98	294	684
Heat & Smoke Detectors	984	8/27/2015	S/L	15	66	131	66	197	787
Plumberex shield ADA cover	1,997	4/9/2015	S/L	10	200	399	200	599	1,398
Plumberex shield ADA cover	1,036	4/20/2015	S/L	10	104	207	104	311	725
Locks	1,778	7/9/2015	S/L	10	178	356	178	534	1,244
Faucet	598	9/1/2015	S/L	10	60	120	60	180	418
Faucet	717	12/8/2015	S/L	10	72	143	72	215	502
Fix/Replace Rada 40 valves	919	3/17/2015	S/L	5	184	367	184	551	367
C Cord Pneumatic Air bulb	668	2/17/2015	S/L	5	134	267	134	401	267
4 Mattresses	744	8/24/2016	S/L	5	149	298	149	447	298
Facility Furniture	63,276	6/7/2016	S/L	5	12,655	25,310	12,655	37,965	25,311
2nd Floor Room Signs	1,197	7/7/2016	S/L	5	239	479	239	718	479
Washer	633	9/1/2016	S/L	5	127	253	127	380	253
Total 2016 Additions	203,205				36,753	73,505	36,758	110,263	92,942
<i>2017 Additions</i>									
Bladder Scanner	7,179	10/13/2016	S/L	5	1,436	1,436	1,436	2,872	4,307
Mattresses	6,045	2/1/2017	S/L	5	1,209	1,209	1,209	2,418	3,627
2nd Floor Nurse Call System	5,970	3/3/2017	S/L	15	398	398	398	796	5,174
Facility Lighting	50,937	12/1/2016	S/L	10	5,094	5,094	5,094	10,188	40,749
Washing Machine	15,322	4/28/2017	S/L	5	3,064	3,064	3,064	6,128	9,194
Total 2017 Additions	85,453				11,201	11,201	11,201	22,402	63,052
<i>2018 Additions</i>									
Ring Central Telephones Cabling	5,158	11/1/2017	S/L	5	-	-	1,032	1,032	4,126
Facility Lighting	52,231	12/1/2017	S/L	10	-	-	5,223	5,223	47,008
Vital Monitors	5,309	2/12/2018	S/L	5	-	-	1,062	1,062	4,247
Elevator Rollers	12,124	6/7/2018	S/L	5	-	-	2,425	2,425	9,699
Total 2018 Additions	74,822				-	-	9,741	9,741	65,081
Total Moveable Equipment	462,185				59,529	114,711	68,772	183,483	278,702
Total for 2018	913,489				95,915	194,616	105,156	299,773	613,716

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Region			2407		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Senior Philanthropy of Cheshire, LLC	License No. 2407	Report for Year Ended 9/30/2018	Page 25	of 37																																																																																																									
11. Property Questionnaire																																																																																																													
Part A																																																																																																													
Is the property either owned by the Facility or leased from a Related Party?*																																																																																																													
<input type="radio"/> Yes		<input checked="" type="radio"/> No		If "Yes," complete Part B. If "No," complete Part C.																																																																																																									
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.																																																																																																													
Description	Total																																																																																																												
1. Date Land Purchased																																																																																																													
2. Date Structure Completed																																																																																																													
3. If NOT Original Owner, Date of Purchase																																																																																																													
4. Date of Initial Licensure																																																																																																													
5. Total Licensed Bed Capacity	95																																																																																																												
6. Square Footage																																																																																																													
7. Acquisition Cost																																																																																																													
a. Land		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Part B - Owner and Related Parties</th> <th style="text-align: center;">1st Mortgage</th> <th style="text-align: center;">2nd Mortgage</th> <th style="text-align: center;">3rd Mortgage</th> <th style="text-align: center;">4th Mortgage</th> </tr> </thead> <tbody> <tr> <td>1. Financing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> a. Type of Financing (e.g., fixed, variable)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> b. Date Mortgage Obtained</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> c. Interest Rate for the Cost Year</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> d. Term of Mortgage (number of years)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> e. Amount of Principal Borrowed</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> f. Principal balance outstanding as of</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Complete if Mortgage was Refinanced During Current Cost Year</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> g. Type of Financing (e.g., fixed, variable)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> h. Date of Refinancing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> i. New Interest Rate</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> j. Term of Mortgage (number of years)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> k. Amount of Principal Borrowed</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> l. Principal Outstanding on Note Paid-Off</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="5">Part C - Arms-Length Leases for Real Property Improvements Only</td> </tr> <tr> <td style="text-align: center;">Name and Address of Lessor</td> <td style="text-align: center;">Property Leased</td> <td style="text-align: center;">Date of Lease</td> <td style="text-align: center;">Term of Lease</td> <td style="text-align: center;">Annual Amount of Lease</td> </tr> <tr> <td>745 Highland Ave LLC</td> <td>Building</td> <td style="text-align: center;">04/01/15</td> <td style="text-align: center;">123 mo.</td> <td style="text-align: right;">778,117</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>			Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage	1. Financing					a. Type of Financing (e.g., fixed, variable)					b. Date Mortgage Obtained					c. Interest Rate for the Cost Year					d. Term of Mortgage (number of years)					e. Amount of Principal Borrowed					f. Principal balance outstanding as of					Complete if Mortgage was Refinanced During Current Cost Year					g. Type of Financing (e.g., fixed, variable)					h. Date of Refinancing					i. New Interest Rate					j. Term of Mortgage (number of years)					k. Amount of Principal Borrowed					l. Principal Outstanding on Note Paid-Off					Part C - Arms-Length Leases for Real Property Improvements Only					Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	745 Highland Ave LLC	Building	04/01/15	123 mo.	778,117															
Part B - Owner and Related Parties	1st Mortgage				2nd Mortgage	3rd Mortgage	4th Mortgage																																																																																																						
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745 Highland Ave LLC	Building	04/01/15	123 mo.	778,117																																																																																																									

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 Cheshire, LLC		2407	9/30/2018			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LI		2407		9/30/2018		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)				\$	343,266	343,266	
Interest on a line of credit & other interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	343,266	343,266	
14. Insurance							
a. Insurance on Property (buildings only)				\$	12,162	12,162	
b. Insurance on Automobiles				\$	5,073	5,073	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	51,057	51,057	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	7,623	7,623	
D&O and Crime Policy							
14d. Total Insurance Expenditures (14a + b + c)				\$	75,915	75,915	
15. Total All Expenditures (A-13 thru C-14)				\$	12,189,887	12,189,887	

Annual Report of Long-Term Care Facility

CSP-28 Rev. 9/2002

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional				2407	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 24,430	24,430		
4.			Other - See attached Schedule	\$ 2,668	2,668		
Page 13 - Professional Fees							
5.	13	B8c	Resident Care Physicians **	\$ 34,843	34,843		
6.	13	B10a	Occupational Therapy	\$ 228,261	228,261		
7.			Other - See attached Schedule	\$ 400	400		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 126,735	126,735		
10.	15	1d	Accounting	\$			
10a.			Legal	\$ 8,704	8,704		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 990	990		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 108	108		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 3,156	3,156		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 45,287	45,287		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 38,743	38,743		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 514,325	514,325		

* 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	\$ 2,668		
Total Other Salaries Adjustment			\$ 2,668	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
		Traditions Management - Membership Trademark (Self-disallow)	\$ 400		
Total Other Fees Adjustments			\$ 400	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
See	Attached	Marketing Disallowances	\$ 746		
16	m13	Collateral Material-Mkt (Self-disallow)	\$ 565		
16	m13	Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 850		
16	m13	Misc Decor-Adm (Self-disallow)	\$ 61		
16	m13	Collection Fees/Credit Card Fees (Self-disallow)	\$ 3,177		
16	m13	Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 20,091		
16	m13	Employee/Guest meals (Self-disallow)	\$ 1,158		
16	m13	Monika McGrath - rental car (Self-disallow)	\$ 238		
16	m13	Petty Cash (Self-disallow)	\$ 572		
16	m13	Anne Audette - Cobra (Self-disallow)	\$ 595		
15	1a9	Employee Appreciation Awards (Self-disallow)	\$ 5,351		
15	1a9	Employee Food (Self-disallow)	\$ 4,174		
15	1a9	Holiday Fund (Self-disallow)	\$ 765		
16	m8	Traditions Management - Membership Trademark (Self-disallow)	\$ 400		
Total Other A&G Adjustments			\$ 38,743	\$ -	\$ -

Senior Philanthropy of Cheshire, LLC
 Calculation of Allowable Cell Phone Expense
 September 30, 2018

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

Total Bed Capacity	95
# of Allowable Cell Phones	3

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	\$ 2,070
Allowable Cell Phone expense	\$ 1,080
Disallowed Cell Phone expense	<u><u>\$ 990</u></u> Page 28 Line 12

Senior Philanthropy of Cheshire, LLC
 Calculation of Allowable Management Fee
 9/30/2018

<u>Description</u>	<u>Amount</u>
Management fees Charged	283,278 **
Patient Days	<u>38,977</u> Page 8 of C/R
Amount Per Patient Day	\$ 7.2678
PPD Allowance Per Rate Agreement	6.67
2018 CPI Increase	<u>0.07</u>
PPD Allowance 9/30/2018	<u>6.74</u>
Amount over (Under)	\$ 0.5299
Total Days	38,977 Page 8 of C/R
Part 1 Disallowed Management Fee	\$ 20,654
Management fees Charged (Pg. 16 / Line m12)	307,911
Actual Costs to the Related Party - Allowable Expense	<u>283,278</u>
Part 2 Disallowed Management Fee	\$ 24,633
Total Disallowed Mangement Fee	\$ 45,287 Pg. 28 / line 21

**Per as filed 12/31/17 Medicare cost report

Senior Philanthropy of Cheshire, LLC
Marketing Disallowance
September 30, 2018

<u>Page</u>	<u>Line</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>
15	1.a.1	490123	Workers Comp-Mkt	13
15	1.a.4	490121	Payroll Taxes-Mkt-FICA	300
15	1.a.6	490126	Employee Life Insurance-Mkt	10
Total Page 15 Marketing Disallowance				323
16	1.4	490950	Mileage Reimbursement-Mkt	423
Total Page 16 Marketing Disallowance				423
Disallowed Marketing Department Expenses				\$ 746

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

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Region				2407	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 514,325	514,325		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 132,156	132,156		
28.	20	5d	Ambulance/Limousine	\$ 8,147	8,147		
29.	20	5f	X-rays, etc	\$ 8,231	8,231		
30.	20	5h	Laboratory	\$ 23,320	23,320		
31.	30	II2a/c	Medical Supplies	\$ 3,880	3,880		
32.	20	5e2	Oxygen (non emergency)	\$ 16,544	16,544		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 36,157	36,157		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 1,999	1,999		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 744,759	744,759		

*** 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 Cheshire, LLC d/b/a Cheshire Regional Rehab Center
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV in Excess (See attached Page 29b)	\$ 4,825		
20	5l	IV Drugs - Medicare (Self-disallow)	\$ 13,287		
20	5l	IV Drugs - Managed Care (Self-disallow)	\$ 18,045		
Total Other Ancillary Costs			\$ 36,157	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14c3	D&O Insurance	\$ 1,085		
30	30IV8	Vending Machine Revenue (Self-disallow)	\$ 914		
Total Other Adjustments			\$ 1,999	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Senior Philanthropy of Cheshire, LLC
Disallowance Schedule for Cable TV
9/30/2018**

	<u>Amount</u>
Total Cable TV Expense acct #560717	\$ 8,425 TB Linked

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

Disallowed Cable TV	<u><u>\$ 4,825</u></u>
----------------------------	-------------------------------

F. Statement of Revenue

Name of Facility Senior Philanthropy of Cheshire, LLC d/b 2407		License No.		Report for Year Ended 9/30/2018		Page 30	of 37
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (<i>CT only</i>)	\$	14,985,572	14,985,572		
	b.	Medicaid Room and Board Contractual Allowance **	\$	(6,969,958)	(6,969,958)		
2.	a.	Medicaid (<i>All other states</i>)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (<i>all inclusive</i>)	\$	1,106,754	1,106,754		
	b.	Medicare Room and Board Contractual Allowance **	\$	200,948	200,948		
4.	a.	Private-Pay Residents and Other	\$	2,210,451	2,210,451		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(472,788)	(472,788)		
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare	\$	102,771	102,771		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$				
	c.	Prescription Drugs - Non-Medicare	\$	103,647	103,647		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2.	a.	Medical Supplies - Medicare	\$	1,190	1,190		
	b.	Medical Supplies - Medicare Contractual Allowance **	\$				
	c.	Medical Supplies - Non-Medicare	\$	2,690	2,690		
	d.	Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3.	a.	Physical Therapy - Medicare	\$	474,355	474,355		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$				
	c.	Physical Therapy - Non-Medicare	\$	282,308	282,308		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4.	a.	Speech Therapy - Medicare	\$	280,305	280,305		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$				
	c.	Speech Therapy - Non-Medicare	\$	321,300	321,300		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5.	a.	Occupational Therapy - Medicare	\$	496,331	496,331		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$				
	c.	Occupational Therapy - Non-Medicare	\$	298,079	298,079		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6.	a.	Other (<i>Specify</i>) - Medicare	\$	(1,120,356)	(1,120,356)		
	b.	Other (<i>Specify</i>) - Non-Medicare	\$	(934,930)	(934,930)		
III. Total Resident Revenue (Section I. thru Section II.)				\$	11,368,669	11,368,669	
IV. Other Revenue*							
1.	Meals sold to guests, employees & others			\$			
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$			
5.	Interest Income (<i>Specify</i>)			\$	66	66	
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (<i>Specify</i>)			\$	(201,200)	(201,200)	
V. Total Other Revenue (1 thru 8)				\$	(201,134)	(201,134)	
VI. Total All Revenue (III +V)				\$	11,167,535	11,167,535	

* 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	\$ 19,477		
30II6a	IV Therapy-MCR A-SNF	\$ 18,712		
30II6a	XRay MRA	\$ 6,263		
30II6a	Contractual Adj- Ancill-MCR A-SNF	\$ (893,029)		
30II6a	Sequestration - MCR B	\$ (3,821)		
30II6a	Contractual Adj- Ancill- MCR B-SNF	\$ (267,958)		
Total Other Resident Revenue - Medicare		\$ (1,120,356)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30II6b	Laboratory	\$ 131		
30II6b	Routine Revenue Adjustment-SNF PVT	\$ (49,518)		
30II6b	Laboratory- MCD- SNF	\$ 1,170		
30II6b	IV Therapy-MCD-SNF	\$ 3,235		
30II6b	Other Service- MCD-SNF	\$ 495		
30II6b	Contractual Adj- Ancillaries- MCD-SNF	\$ (238,327)		
30II6b	Contractual Adj- Ancill- Hospice-SNF	\$ (439)		
30II6b	Lab HMO	\$ 13,828		
30II6b	IV THERAPY	\$ 27,697		
30II6b	Radiology HMO	\$ 5,791		
30II6b	Sequestration - HMO	\$ (35)		
30II6b	Contractual Adj Ancillary HMO	\$ (698,958)		
Total Other Resident Revenue		\$ (934,930)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30IV5	Interest Income		\$ 66		
Total Interest Income			\$ 66	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30IV8	Vending Machine Revenue (Self-disallow)	\$ 914		
30IV8	Lighting Income - no associated expense	\$ 56,835		
30IV8	Gain/Loss on loan	\$ (258,949)		
Total Other Revenue		\$ (201,200)	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d	2407	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	102,665
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,939,139
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	41,296
a. _____				
b. _____				
c. _____				
d. See Schedule		41,296		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	7,222

See Schedule		7,222		
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,090,323
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	16,350	\$	13,555
	Accum. Depreciation	2,795	Net	
3. Buildings	*Historical Cost	391,893	\$	307,922
	Accum. Depreciation	83,971	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation		Net	
6. Movable Equipment	*Historical Cost	462,185	\$	278,702
	Accum. Depreciation	183,483	Net	
7. Motor Vehicles	*Historical Cost	43,060	\$	13,537
	Accum. Depreciation	29,523	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	9,850
C/S vs. F/S Depreciation Adjustment		9,850		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	623,566

* 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 Cheshire, LLC d	2407	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	2,713,888
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	359,712
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (itemize)			\$	

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

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	359,712
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,073,600

* 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 Cheshire, LLC d/b/a C		2407	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,565,356
2. Notes Payable (<i>itemize</i>)				\$	708,267

See Schedule					708,267
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>)				\$	73,934
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	27,685
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>)				\$	4,385,196

See Schedule					4,385,196
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	7,760,438

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

(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 Cheshire, LLC d/b/a		2407	9/30/2018	34	37
Account				Amount	
Total Brought Forward:				7,760,438	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 12,055	
Long Term Capital Lease		12,055			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 12,055	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 7,772,493	

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Insurance	\$ 3,155
31	A5	Prepaid Taxes and Licenses	\$ 22,949
31	A5	Prepaid Uniforms	\$ 3,938
31	A5	Prepaid Other	\$ 11,255
Total Prepaid Expenses			\$ 41,296

Schedule of Other Current Assets (itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
31	A8	Due from TSM	\$ 3,970
31	A8	Due from Golden Hill	\$ 1,084
31	A8	Due from Long Ridge	\$ 1,084
31	A8	Due from Westport	\$ 1,084
Total Other Current Assets (Itemize)			\$ 7,222

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref	Line Ref	Description	
Total Other Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
33	A2	Long Term Capital Lease - Current	\$ 12,311
33	A2	Notes Payable - Current	\$ 13,479
33	A2	Note Payable - HSG	\$ 40,269
33	A2	Note Payable - TSM	\$ 642,208
Total Notes Payable			\$ 708,267

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
33	A12	Medicaid Remittance Adjustment	\$ (12,191)
33	A12	Medicare Remittance Adjustment	\$ 26,233
33	A12	Employee Deductions	\$ 6,953
33	A12	Resident Trust	\$ 57,442
33	A12	Uncleared Checks	\$ 176,287
33	A12	Accrued Workers Comp	\$ 170,003
33	A12	Accrued Vacation/Holiday Pay	\$ 14,478
33	A12	Accrued Legal Fees	\$ 4,000
33	A12	Accrued Accounting/Audit Fees	\$ 22,414
33	A12	Accrued Personal Property Taxes	\$ 10,883
33	A12	Due to Eagle Lake Foundation	\$ 128,634
33	A12	Due to - Newington	\$ 346,852
33	A12	Due to - West River	\$ 543,916
33	A12	Due to - Western	\$ 43,890
33	A12	Due to Sahara	\$ 2,676,947
33	A12	Due to Medicaid - Bed Fees	\$ 168,454
Total Other Current Liabilities (Itemize)			\$ 4,385,196

Schedule of Other Long-Term Liabilities (itemize) Page 34 Line B4

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

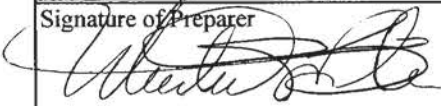
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC	2407	9/30/2018	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
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			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(3,669,035)
6. Gain or Loss for Period			\$	(1,029,857)
				10/1/2017 thru 9/30/2018
7. Total Net Worth			\$	(4,698,892)
C. Total Reserves and Net Worth			\$	(4,698,892)
D. Total Liabilities, Reserves, and Net Worth			\$	3,073,600

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/	2407	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(2,652,331)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,167,535
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	12,197,392
D. Net Income or Deficit			\$	(1,029,857)
E. Balance			\$	(3,682,188)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenditures PG 27	12,189,887			
Depreciation Adjustment	7,507			
Rounding	(2)			
Total Expenditures Line C	12,197,392			
2. Other <i>(itemize)</i>				
Prior Period Adjustment		(1,016,704)		
F-3. Total Additions			\$	(1,016,704)
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			\$	(4,698,892)
	09/30/18			

I. Preparer's/Reviewer's Certification

Name of Facility Senior Philanthropy of Cheshire, LLC	License No. 2407	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 2/6/19		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Annual Report Contact Manuel Lemus		Phone Number 727-210-0781		
Annual Report Contact Email Address mlemus@Traditionsmanagement.net				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center for the year ended September 30, 2018, 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 Cheshire, LLC d/b/a Cheshire Regional Rehab Center. 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 Cheshire, LLC d/b/a Cheshire Regional Rehab Center 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
January 25, 2019



MARCUMGROUP
MEMBER