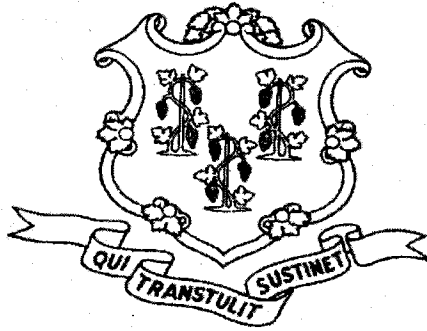


# State of Connecticut



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

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) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 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

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**General Information**

Name of Facility (as licensed) Senior Philanthropy of Cheshire, LLC d/b/a Cheshire	License No. 2407	Report for Year Ended 9/30/2016	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 745 Highland Avenue, Cheshire, CT 06410				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/20/2016	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 877-311-2675		Report for Year Ended 9/30/2016	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="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> 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="checkbox"/> Yes <input checked="" type="checkbox"/> No           If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator John Panicek		Nursing Home Administrator's License No.:	1771	
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 9/30/2016	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		
Victor Marcos	24641 US Hwy 19 N., Clearwater, FL 33763-5007	CFO		
RB Bridges	24641 US Hwy 19 N., Clearwater, FL 33763-5007	COO		
Names of Stockholders Owning at Least 10% of Shares				
N/A				





## General Information and Questionnaire Related Parties\*

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Cheshire R	License No. 2407	Report for Year Ended 9/30/2016	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" 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		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No			
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	<input checked="" type="radio"/>	Rent, Insurances, Call Mgmt	2,589,415	2,589,415
Milford B, LLC dba Golden Hill Rehab	2028 Bridgeport Ave, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	Shared Staff- Reception, Nursing, MDS	6,106	6,106
Stamford, LLC dba Long Ridge Post Acute Care	710 Long Ridge Rd, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	Shared Staff- Inservice Coordinator & Billing	4,542	4,542
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	150,360	150,360
Traditions Senior Management	24641 US Highway 19 North - Clearwater FL, 33763	<input type="radio"/>	<input checked="" type="radio"/>	Internet, Recruitment, IT Support	82,013	82,013
Danbury, LLC dba Western Rehab Care Center	107 Osborne St, Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>	Shared Staff- Regional AR, Pmt for Nurse N	191,748	191,748
Milford O, LLC dba West River Rehab Center	245 Orange Ave, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Shared Staff- Maint & Regional Educator	1,960	1,960
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	<input checked="" type="radio"/>	Shared Group benefit plan	614,389	614,389

\* 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 9/30/2016	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	9/30/2016	6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		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"/>	06/01/15	60 months	8,040	8,040
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
Is a Mileage Log Book Maintained for All Leased Vehicles ?			<input type="radio"/> Yes	<input type="radio"/> No	<b>Total ***</b>	
					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.





**CANON FINANCIAL SERVICES, INC. ("CFS")**  
 Remittance address: 14904 Collections Center Drive  
 Chicago, Illinois 60693 (800) 220-0200

**FAXABLE LEASE AGREEMENT**

Single Sided Agreement for transactions Under \$75,000  
 CFS-1122 (03/13)

NAME (COMPANY LEGAL NAME) <b>EAGLE LAKE FOUNDATION INC</b>		DBA <b>CHESHIRE REGIONAL REHAB CENTER</b>	PHONE <b>203-585-7697</b>
BILLING ADDRESS <b>745 HIGHLANDS AVENUE</b>		CITY <b>CHESHIRE</b>	STATE ZIP <b>CT 06410</b>
EQUIPMENT ADDRESS SAME		CITY CHESHIRE	STATE ZIP CT 06410
EQUIPMENT INFORMATION			NUMBER AND AMOUNT OF PAYMENTS
Quantity	Serial Number	Make/Model/Description	No. of Pmts Payment Amount (Plus Applicable Taxes)
1		CANON IRA6255	60 \$670.00
2		CANON 1RA5001F	
First and Last Payment \$ 0.00	Security Deposit + \$ 0.00	Total Due at Signing = \$ 0.00	Term 60 (in months)
Check must accompany Agreement		End of Term Purchase Option <input checked="" type="checkbox"/> Fair Market Value <input type="checkbox"/> \$1.00 <input type="checkbox"/> 10% <input type="checkbox"/> Other	Payment Frequency <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-annual <input type="checkbox"/> Other

THIS AGREEMENT IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS AGREEMENT IS NON-CANCELABLE BY CUSTOMER. CUSTOMER REPRESENTS THAT ALL ACTION REQUIRED TO AUTHORIZE THE EXECUTION OF THIS AGREEMENT ON BEHALF OF CUSTOMER BY THE FOLLOWING SIGNATORIES HAS BEEN TAKEN.

ACCEPTED BY CANON FINANCIAL SERVICES, INC.		AUTHORIZED CUSTOMER SIGNATURE	
By: _____	Date: _____	By: 	Title: DIRECTOR
		Printed Name: GENE RENSCH	Tax ID#: _____ If proprietor, DOB: _____
<b>ACCEPTANCE CERTIFICATE</b>			
To: Canon Financial Services, Inc. ("CFS") Customer certifies that (a) the Equipment referred to in this Agreement has been received, (b) installation has been completed, (c) the Equipment has been examined by Customer and is in good operating order and condition and is, in all respects, satisfactory to Customer, and (d) the Equipment is irrevocably accepted by Customer for all purposes under this Agreement. Accordingly, Customer hereby authorizes billing under this Agreement.			
Signature: 		Printed Name: GENE RENSCH	
Title (if any): DIRECTOR		Date: _____	

**TERMS AND CONDITIONS**

- AGREEMENT:** Customer leases from CFS all the equipment described above (the "Equipment"). Customer agrees to pay to CFS the payments specified under "Number and Amount of Payments" above and such other amounts permitted hereunder as invoiced by CFS ("Payments"). A late payment fee of the greater of 10% of the late amount or \$10 will be due if a Payment is late. The term of this Agreement shall commence on the date the Equipment is accepted by Customer. Customer's execution of the Acceptance Certificate, or Customer's provision to CFS of other written confirmation of its acceptance of the Equipment, shall conclusively establish that the Equipment has been delivered to and accepted by Customer. If Customer has not, within ten (10) days after delivery of the Equipment, delivered to CFS written notice of non-acceptance of any of the Equipment, specifying the reasons therefor and specifically referencing this Agreement, Customer shall be deemed to have irrevocably accepted the Equipment. After acceptance of the Equipment, Customer shall have no right to cancel this Agreement, revoke acceptance or return the Equipment to CFS prior to the end of the scheduled term of this Agreement for any reason whatsoever. This lease is a net lease. Payments shall be made without set-off or deduction, even if the Equipment malfunctions. Customer authorizes CFS to adjust the payment and purchase option amounts stated above by up to 15% if the actual cost of the Equipment exceeds the supplier's estimate on which such amounts were based. Customer (a) shall pay a \$65 documentation fee and (b) agrees to pay any applicable taxes (including personal property tax), expenses, charges and fees imposed upon CFS or Customer with respect to the Equipment, the Payments or the Customer's performance or non-performance hereunder and shall reimburse CFS for the same plus processing fees (collectively, "Costs"). CFS may, but need not, apply "Security Deposits" or "Advance Payments" (neither earn interest unless required by law) to any amount in default and Customer shall promptly restore such amounts applied. Security Deposits and Advance Payments shall not be refunded to Customer until all obligations hereunder are discharged in full.
- NAME; OFFICES:** Customer's legal name (as set forth in its constituent documents), is as set forth herein. Customer will not change its legal name, location of its chief executive office or corporate structure (including its jurisdiction of organization) without 30 days' prior written notice to CFS. Upon request, Customer will deliver state-certified constituent documents to CFS.
- WARRANTIES:** CUSTOMER ACKNOWLEDGES THAT CFS IS NOT A MANUFACTURER, DEALER, OR SUPPLIER OF THE EQUIPMENT, AND AGREES THAT THE EQUIPMENT IS LEASED "AS IS" AND IS OF A SIZE, DESIGN, AND CAPACITY SELECTED BY CUSTOMER. CFS HAS MADE NO REPRESENTATION OR WARRANTY OF ANY KIND, EXPRESS OR IMPLIED, WITH RESPECT TO THE EQUIPMENT, INCLUDING SPECIFICALLY ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. CFS shall not be liable for consequential, special, indirect or punitive damages. Any warranty with respect to the Equipment made by the supplier, dealer, or manufacturer is separate from, and is not a part of, this Agreement and CFS assigns such warranties, if any, to Customer. Customer acknowledges and agrees that the supplier is not an agent or representative of CFS and is not authorized to waive or alter any term of the Agreement, or make any representation for CFS about this Agreement or the Equipment. Customer warrants that the Equipment will not be used for personal, family or household purposes.
- MAINTENANCE; ALTERATIONS; LOSS:** Customer will keep and maintain the Equipment in good working order and shall, at Customer's expense, supply and install replacement parts and accessories when required to maintain the Equipment. Any such changes or substitutions shall be the property of CFS and shall be deemed Equipment. Effective upon delivery to Customer, Customer shall (a) bear the entire risk of any loss, theft of, or damage to the Equipment, and (b) keep the Equipment insured with CFS as Loss Payee. If Customer fails to provide proof of insurance, CFS may insure the Equipment and charge Customer. No such loss, theft, or damage shall relieve Customer of any obligation under this Agreement.
- DEFAULT:** If Customer fails to pay CFS, CFS will have the right to exercise any one or all of the following remedies in any order: (a) sue Customer for all past due Payments, ALL PAYMENTS TO BECOME DUE IN THE UNEXPIRED TERM, the Purchase Option amount set forth above and any other costs (collectively the "Remaining Lease Balance"), (b) repossess the Equipment and (c) re-sell the Equipment and recover any deficiency. CFS (i) may sell the Equipment after preparing it or not, (ii) may disclaim warranties of title and the like, and (iii) may comply with applicable law, and these actions shall be deemed commercially reasonable. In the event the Equipment is not available for sale, the Customer shall be liable for the Remaining Lease Balance. Customer will also pay for CFS's reasonable collection and other costs which, in the case of a court action, 25% of the total amount sought shall be deemed reasonable.
- ASSIGNMENT:** CUSTOMER SHALL NOT ASSIGN OR PLEDGE THIS AGREEMENT, NOR SHALL CUSTOMER SUBLET OR LEND ANY ITEM OF EQUIPMENT. CFS may pledge or assign this Agreement. Customer agrees that if CFS assigns this Agreement, the new owner will have the same rights and benefits that CFS has now and will not have to perform any of CFS's obligations. Customer agrees that the rights of the new owner will not be subject to any claims, defenses, or setoffs that Customer may have against CFS.
- PURCHASE OPTION:** (A) END OF TERM PURCHASE OPTION. At the end of any term, Customer shall give CFS 60 days' prior irrevocable written notice (unless the Purchase Option is \$1.00) that it will purchase all the Equipment at the purchase option price indicated herein plus any Costs. (B) PRIOR TO MATURITY PURCHASE. Customer may, at any time, upon 90 days irrevocable written notice purchase all the Equipment at a price equal to the sum of all remaining Payments plus the Fair Market Value plus Costs. "Fair Market Value" shall be CFS's retail price when Customer purchases the Equipment. Equipment purchases shall not be permitted if a default is continuing. Equipment purchases shall be "AS-IS WHERE-IS" without warranty, except for title.
- RENEWAL; RETURN:** This Agreement automatically renews under the same terms and conditions on a month to month basis if Customer fails to give CFS 60 days prior written notice of its intent to purchase or return the Equipment before the end of any term. Unless this Agreement automatically renews or Customer purchases the Equipment, Customer shall return the Equipment on the day the Agreement terminates in good operating condition at Customer's sole cost and expense to a location specified by CFS.
- DATA:** Customer acknowledges that the hard drive(s) on the Equipment, including attached devices, may retain images, content or other data that Customer may store for purposes of normal operation of the Equipment ("Data"). Customer acknowledges that CFS is not storing Data on behalf of Customer and that exposure or access to the Data by CFS, if any, is purely incidental to the services performed by CFS. Neither CFS nor any of their affiliates has an obligation to erase or overwrite Data upon Customer's return of the Equipment to CFS. Customer is solely responsible for: (i) its compliance with applicable law and legal requirements pertaining to data privacy, storage, security, retention and protection; and (ii) all decisions related to erasing or overwriting Data. Without limiting the foregoing, Customer should, prior to return or other disposition of the Equipment, utilize the Hard Disk Drive (HDD) (or comparable) formatting function (which may be referred to as "Initialized All Data/Settings" function) if found on the Equipment to perform a one pass overwrite of Data or, if Customer has higher security requirements, Customer may include (a) an HDD Data Encryption Kit option which disguises information before it is written to the hard drive using encryption algorithms, (b) an HDD Data Erase Kit that can perform up to a 3-pass overwrite of Data or (c) a replacement hard drive (in which case the Customer should properly destroy the replaced hard drive). Customer will indemnify CFS, their subsidiaries, directors, officers, employees and agents from and against any and all costs, expenses, liabilities, claims, damages, losses, judgments or fees (including reasonable attorneys' fees) arising or related to the storage, transmission or destruction of the Data. This section survives termination or expiration of this Agreement.
- MISCELLANEOUS:** THIS AGREEMENT SHALL BE GOVERNED BY NEW JERSEY LAW. ANY ACTION BETWEEN CUSTOMER AND CFS SHALL BE BROUGHT IN A COURT LOCATED IN THE COUNTY OF BURLINGTON OR CAMDEN, NEW JERSEY, PROVIDED THAT CFS AT ITS SOLE OPTION MAY BRING ANY SUCH ACTION IN A COURT WHERE THE CUSTOMER OR THE EQUIPMENT IS LOCATED. CUSTOMER AND CFS EACH IRREVOCABLY WAIVES ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS. CFS may accept a facsimile or other electronic transmission of this Agreement and acceptance certificate as an original. Customer agrees to reimburse CFS for and to defend CFS against any claim for losses or injury caused by the Equipment, both before and after termination of this Agreement. CFS may insert missing or correct other information otherwise this Agreement embodies the entire agreement.
- UCC:** Customer authorizes CFS to file any form of financing or continuation statements and amendments thereto. CUSTOMER AGREES THAT THIS AGREEMENT IS INTENDED AS A "FINANCE LEASE" AS THAT TERM IS DEFINED IN ARTICLE 2A OF THE UNIFORM COMMERCIAL CODE AND THAT CFS IS ENTITLED TO ALL BENEFITS, PRIVILEGES AND PROTECTIONS OF A LESSOR UNDER A FINANCE LEASE AND CUSTOMER IRREVOCABLY WAIVES ANY RIGHT OF NOTICE THEREOF. If this Agreement is determined not to be a true lease, Customer grants CFS a security interest in the Equipment.

**PERSONAL GUARANTY**

The undersigned absolutely, irrevocably and unconditionally, jointly and severally, guarantee to CFS all payments and other obligations under this Agreement. This is an absolute and continuing guaranty. SECTION 10 ABOVE SHALL APPLY TO THIS PERSONAL GUARANTY. The undersigned waive any right to require any action against Customer or any other party before enforcing this Personal Guaranty.

Printed Name: _____	Signature: _____	(No Title)	Date: _____
Address: _____	Signature: _____	(No Title)	Phone: _____
Printed Name: _____	Signature: _____	(No Title)	Date: _____
Address: _____	Signature: _____	(No Title)	Phone: _____

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

Name of Facility Senior Philanthropy of Cheshire, L	License No. 2407	Report for Year Ended 9/30/2016	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

Independent Accounting Firm	
Name of Accounting Firm 1 Marcum LLP 2 Barbara Clark & Company 3 4	Address (No. & Street, City, State, Zip Code) 555 Longwharf Dr. New Haven CT 06511 PO Box 13723, St. Petersburg, FL 33733

Services Provided by This Firm (describe fully)	
1 Medicaid and Medicare Cost Report Preparation	\$ 8,585
2 Consolidation Audit	\$ 281
3 Accrued Accounting Expense	\$ 24,000
4	\$
	<b>Charge for Services Provided</b>
	\$ 32,866

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

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

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

Services Provided by This Firm (describe fully)	
1	\$ 1,882
2	\$
3	\$
4	\$
5	\$
	<b>Charge for Services Provided</b>
	\$ 1,882

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	PO Box 102476 Atlanta, GA 30368	
2 Price Benowitz, LLP	440 Monticello Ave #1830A, Norfolk, VA 23510	
3 Cook Sador Law	1744 N. Belcher Rd Suite 150, Clearwater, FL 33765	
4 Goldman Gruder & Woods	200 Connecticut Ave, Norwalk, CT 06854	
5		

Services Provided by This Firm	Charge for Service Provided
1 Advice General	49
2 Start up - Legal Service (Self-disallow)	2,187
3 Start up - Legal Service (Self-disallow)	2,413
4 Start up - Legal Service (Self-disallow)	9,732
5 Year End True Up to 0 Out Account	(12,499)
Total	<u>1,882</u>

**Schedule of Resident Statistics**

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab C	License No. 2407		Report for Year Ended 9/30/2016				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		
				Total	CCNH	RHNS	(Specify)	Total
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	120	120		120	120	120		
B. On last day of THIS report period	120	120		120	120	120		
2. Number of Residents								
A. As of midnight of PREVIOUS report period	105	105		105	105	107		
B. As of midnight of THIS report period	99	99		107	107	99		
3. Total Number of Days Care Provided During Period								
A. Medicare	3,671	3,671		2,906	2,906	765		
B. Medicaid (Conn.)	28,599	28,599		21,532	21,532	7,067		
C. Medicaid (other states)								
D. Private Pay	2,145	2,145		1,497	1,497	648		
E. State SSI for RCH								
F. Other (Specify)	3,033	3,033		2,220	2,220	813		
G. Total Care Days During Period (3A thru F)	37,448	37,448		28,155	28,155	9,293		
Total Number of Days Not Included in Figures in								
4. 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days								
B. Other Bed Reserve Days	30	30				30		
5. <b>Total Resident Days (3G + 4A + 4B)</b>	37,478	37,478		28,155	28,155	9,323		

**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 9/30/2016	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	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	8	76		15				
Per Diem Rate								
a. One bed rm.	Various	250.00		487.00				
b. Two bed rms.	Various	250.00		428.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,142	4,142		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,359	2,359		
2. Restorative Treatments				
C. Other	13,213	13,213		
D. <b>Total Physical Therapy Treatments</b>	19,714	19,714		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	239	239		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	228	228		
2. Restorative Treatments				
C. Other	1,537	1,537		
D. <b>Total Speech Therapy Treatments</b>	2,004	2,004		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	3,418	3,418		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,067	2,067		
2. Restorative Treatments				
C. Other	12,277	12,277		
D. <b>Total Occupational Therapy Treatments</b>	17,762	17,762		



**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	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No				
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	97,791	2,150				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	259,851	11,654				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	180,062	9,406				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	91,291	5,035				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	84,347	3,879				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	42,143	2,962				
9. Barber and Beautician Services						
10. Protective Services	80,584	3,965				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	159,645	3,377				
b. RN						
1. Direct Care	1,182,926	22,404				
2. Administrative**	249,728	5,581				
c. LPN						
1. Direct Care	1,064,653	38,456				
2. Administrative**						
d. Aides and Attendants	1,361,798	89,436				
e. Physical Therapists	89,126	2,318				
f. Speech Therapists	159,794	2,878				
g. Occupational Therapists	49,694	1,251				
h. Recreation Workers	103,973	5,536				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	63,301	2,221				
n. Marketing	70,851	2,169				
o. Other (Specify)						
See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	5,391,558	214,680				

\* 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
	-					
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-

**Schedule of Other Fees (Page 13)**

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Purchased Services-Other	\$ 1,568	Contract				
<b>Total</b>	\$ 1,568	-	\$ -	-	\$ -	-

**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				
		9/30/2016	37						
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab C		2407		11	37				
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section I - Operators/Owners</b>									
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

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

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

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

Name of Facility (as licensed)	License No.	Report for Year Ended		Page	of				
		9/30/2016	12			37			
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab		2407							
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section III - Administrators***</b>									
Robert Powers (10/01/15 - 1/22/16)	24,259		Non-Discrim.	Administrator	657	A2			
Terri Golec (1/22/16 - 8/27/16)	67,062		Non-Discrim.	Administrator	1,323	A2			
John Panicek (9/1/16 - 10/6/16)	6,471		Non-Discrim.	Administrator	170	A2			
<b>Section IV - Assistant Administrators</b>									

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

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**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	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	11,076	55				
3. Pharmacist	25,490	384				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	359,145	Contract				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	33,118	240				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	2,298	11				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Pulmonologist	33,700	135				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care	242,876	Contract				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	3,405	60				
2. Administrative***	51,014	354				
b. LPN						
1. Direct Care	81,546	1,681				
2. Administrative***						
c. Aides	64,925	2,486				
d. Other						
12. Other (Specify) See Attached Schedule	1,568					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>910,161</b>	<b>5,406</b>				

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

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

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

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

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Re		License No. 2407	Report for Year Ended 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Prohealth Physicians, Inc. 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"/>		
Tami Reilly, 122 Allen Hill Rd, Brimfield, MA 01010	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>		
Gaylord Hospital, PO Box 400, Wallingford, CT 06492	Medical Director	<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 Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Healthcare Services Group, 3220 Tillman Dr, Bensalem, PA 19020	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>		
The Rehab Dept 24761 US HWY 19N, Clearwater, FL 33763	PT, OT, & ST	<input type="radio"/>	<input checked="" type="radio"/>		
Professional Healthcare, PO Box 646, Oxford, CT 06478	RN, LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>		
The Nurse Network, 405 Park Ave, New York, NY 10022	RN, LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>		
Expense Consulting, LLC 811 Blue Hills Ave, Bloomfield, CT 06002	Contracted Servie	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Ches	2407	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 255,052	255,052			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 147,149	147,149			
4. Social Security (F.I.C.A.)	\$ 390,344	390,344			
5. Health Insurance	\$ 614,389	614,389			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 4,208	4,208			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 74,016	74,016			
8. Uniform Allowance	\$ 11,181	11,181			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 14,568	14,568			
<b>b. Personal Retirement Plans, Pensions, and         Profit Sharing Plans for Owners and         Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ (41,875)	(41,875)			
<b>d. Accounting and Auditing</b>	\$ 32,866	32,866			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 1,882	1,882			
<b>f. Insurance on Lives of Owners and         Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 19,419	19,419			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 44,723	44,723			
2. Cellular Phones	\$ 3,669	3,669			
<b>i. Appraisal (<i>Specify purpose and         attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$ 160	160			
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 677,895	677,895			
<b>Subtotal</b>	\$ 2,249,646	2,249,646			

\* 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  
9/30/2016

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Employee Appreciation awards/ EOM (Self-disallow)	\$ 1,687		
Employee Food (Self-disallow)	\$ 3,351		
Holiday Fund (Self-disallow)	\$ 3,135		
Tuition Reimbursement (Self-disallow)	\$ 734		
Employee Physical	\$ 1,804		
Employee Drug Testing	\$ 2,496		
Employee Assistance Program	\$ 1,361		
<b>Total</b>	<b>\$ 14,568</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Taxes**

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



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

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire	2407	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>					
	2,249,646	2,249,646			
<b>i. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 565	565			
3. Gifts to Staff and Residents	\$ 689	689			
4. Employee Travel	\$ 5,503	5,503			
5. Education Expenses Related to Seminars and Conventions	\$ 6,982	6,982			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 179	179			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 6,823	6,823			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 8,337	8,337			
4. Fund-Raising***	\$				
5. Medical Records	\$ 206	206			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 4,875	4,875			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 10,863	10,863			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 6,818	6,818			
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> )	\$ 608,347	608,347			
12. Administrative Management Services**	\$ 302,236	302,236			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 78,666	78,666			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,290,735	3,290,735			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Media Advertising-Mkt	\$ 318		
Special Events-Mkt	\$ 5,253		
Promo Items-Mkt	\$ 2,766		
<b>Total Other Advertising</b>	<b>\$ 8,337</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CT Association of Health Care Facilities	\$ 7,880		
Long Term Care Mutual Aid dues	\$ 29		
Prior Period Adjustments (Self-disallow)	\$ 2,980		
Dues/Subscriptions-Mkt (Self-disallow)	\$ (26)		
<b>Total Dues</b>	<b>\$ 10,863</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Software Expense - Nursing Adm	\$ 21,327		
Licenses/Permits-Nursing Admn	\$ 573		
Background Checks-Nursing	\$ 2,175		
Background Checks- Social Service	\$ 82		
Background Checks-Therapy	\$ 30		
Background Checks-Dietary	\$ 90		
Licenses/Permits-Dietary	\$ 542		
Dishwasher Rental-Dietary	\$ 165		
Background Checks-Laundry	\$ 30		
Licenses/Permits-Maint	\$ 40		
Security Expense	\$ 14,124		
Collateral Material-Mkt (Self-disallow)	\$ 151		
Licenses & Permits-Trans	\$ 102		
Background Checks-Activities SNF	\$ 486		
Benefit Plan Fees (Self-disallow)	\$ (13,622)		
Background Checks-Admin	\$ 194		
Licenses/Permits	\$ 134		
Crime Insurance	\$ 162		
Patient Trust Bond	\$ 683		
Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 4,879		
Equipment Minor-Adm (Self-disallow)	\$ (2,643)		
Internet Access-Adm	\$ 2,379		
Records Storage - Adm	\$ 4,358		
Equipment Rental-Adm	\$ 6,000		
Misc Decor-Adm (Self-disallow)	\$ 2,975		
Holiday Decorations-Adm (self-disallow)	\$ 319		
Collection Fees/Credit Card Fees (Self-disallow)	\$ 2,823		
Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 278		
Bank Service Charges-Adm	\$ 27,857		
Employee/Guest meals (Self-disallow)	\$ 1,872		
Champion Awards of Milford (Self-disallow)	\$ 101		
<b>Total Other Administrative and General</b>	<b>\$ 78,666</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Senior Philanthropy of Cheshire, LLC d/b	License No. 2407	Report for Year Ended 9/30/2016	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Traditions Senior Management, 24641 US Highway 19 North - Clearwater FL, 33763	302,236	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	9/30/2016		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 214,213	214,213			
2.	Non-Food Supplies	\$ 23,628	23,628			
3.	Other ( <i>Specify</i> ) _____	\$				
b. Purchased Services ( <i>by contract other than through Management Services (Complete Schedule C-2 att. Page 21)</i> )						
c. Management Services**						
d. Other ( <i>Specify</i> ) _____						
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 237,841</b>	<b>237,841</b>			
<b>2F. Dietary Questionnaire</b>		<b>Total</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No						
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify amt.						
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify cost.						
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify amt.						
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify cost.						
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify amt.						
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Re		2407	9/30/2016	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	9,758	9,758	
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)		\$	135,854	135,854	
c. Management Services**		\$			
d. Other (Specify) Chemicals- Laundry		\$	3,577	3,577	
3E. <b>Total Laundry Expenditures</b> (3a + b + c + d)		\$	149,189	149,189	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3E.

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Ch		2407	9/30/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
	b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$	192,735	192,735		
	c. Management Services*	\$				
	d. Other ( <i>Specify</i> ) Cleaning supplies	\$	7,922	7,922		
4E.	<b>Total Housekeeping Expenditures</b> (4a + b + c + d)	\$	200,657	200,657		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	159,518	159,518		
	b. Medicine Cabinet Drugs	\$	29,590	29,590		
	c. Medical and Therapeutic Supplies	\$	167,078	167,078		
	d. Ambulance/Limousine***	\$	1,002	1,002		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	16,255	16,255		
	f. X-rays and Related Radiological Procedures***	\$	13,910	13,910		
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
	h. Laboratory***	\$	32,752	32,752		
	i. Recreation	\$	19,064	19,064		
	j. Other (Specify)**** See Attached Schedule	\$	136,660	136,660		
5K.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	575,829	575,829		

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

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

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

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

**Schedule of Other Resident Care**

Description	CCNH	RHNS	(Specify)
	-		
Equipment Minor	\$ (1,275)		
Minor Equipment & Supplies - Therapy	\$ 2,555		
Office Supplies-Therapy	\$ 132		
IV Supplies - Other (Self-disallow)	\$ 613		
IV Supplies - Medicaid	\$ 635		
IV Drugs - Medicare (Self-disallow)	\$ 3,945		
IV Supplies - Medicare (Self-disallow)	\$ 9,223		
Medical Equipment Rental	\$ 102,521		
Minor Equipment - Nursing	\$ 5,955		
IV Drugs - Managed Care (Self-disallow)	\$ 2,397		
IV Supplies - Managed Care (Self-disallow)	\$ 4,662		
IV Drugs - Medicaid	\$ 506		
Medical Waste Disposal	\$ 2,391		
Therapy Software Costs	\$ 2,400		
<b>Total Other Resident Care</b>	<b>\$ 136,660</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility		License No.		Report for Year Ended		Page of				
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center		2407		9/30/2016		21   37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
C & J Land Innovators	140 Gernish Ave, East Haven, CT 06512	O	O		Grounds Maintenance	30,529			22	6f
CWPM LLC	P.O. Box 415, Plainville, CT 06062	O	O		Trash Removal	31,760			22	6f
Healthcare Services Group	Suite 300, Bensalem, PA 19020	O	O		Laundry Services	135,854			19	3b
Healthcare Services Group	Suite 300, Bensalem, PA 19020	O	O		Housekeeping	192,735			20	4b
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							
		O	O							

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



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

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LLC d/b/a C	2407	9/30/2016		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 56,205	56,205			
b. Heat	\$ 6,983	6,983			
c. Light & Power	\$ 115,351	115,351			
d. Water	\$ 60,619	60,619			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 8,040	8,040			
f. Other ( <i>itemize</i> )	\$ 151,067	151,067			
See Attached Schedule					
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 398,265</b>	<b>398,265</b>			
7. Depreciation ( <i>complete schedule page 23*</i> )					
a. Land Improvements	\$ 771	771			
b. Building & Building Improvements	\$ 27,003	27,003			
c. Non-Movable Equipment	\$				
d. Movable Equipment	\$ 56,601	56,601			
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 84,375</b>	<b>84,375</b>			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other ( <i>Specify</i> )	\$				
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 733,439	733,439			
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$ 100,540	100,540			
c. Personal property taxes	\$ 28,059	28,059			
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 946,413</b>	<b>946,413</b>			

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

**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
	452.00		
Electrical-Maint	\$ 9,096		
Plumbing-Maint	\$ 9,022		
HVAC/Boiler Maint	\$ 12,041		
Paint-Maint	\$ 858		
Alarm Inspection-Maint	\$ 4,356		
Alarm Repairs-Maint	\$ 4,146		
Grounds Maintenance-Maint	\$ 33,271		
Sprinklers-Maint	\$ (1,112)		
Elevator-Maint	\$ 33,408		
Pest Control-Maint	\$ 5,783		
Maint Contracts- Generator	\$ 3,328		
Equipment Rental-Maint	\$ 5,106		
Waste Disposal -Grease/Trash	\$ 33,003		
Bldg Inspection Fees	\$ (6,601)		
Copier- Maintenance Agreement	\$ 4,910		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 151,067</b>	<b>\$ -</b>	<b>\$ -</b>

### Depreciation Schedule

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Ce		License No. 2407		Report for Year Ended 9/30/2016				Page 23	of 37
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
<b>A. Land Improvements</b>									
1. Acquired prior to this report period		16,350		16,350	482	S/L	Various	771	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									771
<b>B. Building and Building Improvements</b>									
1. Acquired prior to this report period		70,417		70,417	2,964	S/L	Various	5,928	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)		321,476		321,476		S/L	Various	21,075	
B-4. Subtotal									27,003
<b>C. Non-Movable Equipment</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Movable Equipment</b>									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. 2015 Ford Transit 250 - 10 Passenger		40,257		40,257	4,026	S/L	5	8,051	
b. Corporate Fleet - taxable sales tax		1,110		1,110		S/L	5	222	
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period		98,705		98,705	6,854	S/L	Various	11,575	
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
①		203,205		203,205		S/L	Various	36,753	
D-3. Subtotal									56,601
E. <b>Total Depreciation</b>									84,375

① Asset Additions include asset from prior periods not claimed in previous reports.

Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center  
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	See Attached	\$ 321,476	Various	\$ 21,075
<b>Total additions for Building Improvement</b>		\$ 321,476		\$ 21,075 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report peric

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	See Attached	\$ 203,205	Various	\$ 36,753
<b>Total additions for Movable Equipmen</b>		<b>\$ 203,205</b>		<b>\$ 36,753</b> *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		<b>\$ -</b>		<b>\$ -</b> **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report peri

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

Senior Philanthropy of Cheshire, LLC  
 Cost Report Year 2016  
 Medical Cost Report - Depreciation Summary

Land Improvements	Historical Cost	Date Acquired	Method	Life	3/31/2015		SHORT YEAR		9/30/2015		9/30/2016		Net Book Value
					Accum Deprec.	Expense	Accum Deprec.	Expense	Accum Deprec.	Expense			
Asset Additions 10/1/2014-3/31/2015	2,850	VAR	S/L	VAR	48	96	144	96	240	240	240	2,610	
Total Prior to 2015	<u>2,850</u>				<u>48</u>	<u>96</u>	<u>144</u>	<u>96</u>	<u>240</u>	<u>240</u>	<u>240</u>	<u>2,610</u>	

2015 Additions	Historical Cost	Date Acquired	Method	Life	3/31/2015		SHORT YEAR		9/30/2015		9/30/2016		Net Book Value
Sidewalks					Accum Deprec.	Expense	Accum Deprec.	Expense	Accum Deprec.	Expense	Accum Deprec.		
Asset Additions 10/1/2014-3/31/2015	13,500	6/15/2015	S/L	20	-	338	338	675	1,013	1,013	1,253	12,487	
Total 2015 Additions	<u>16,350</u>				<u>48</u>	<u>434</u>	<u>482</u>	<u>771</u>	<u>1,253</u>	<u>1,253</u>	<u>1,253</u>	<u>15,097</u>	

Building Improvements	Historical Cost	Date Acquired	Method	Life	3/31/2015		SHORT YEAR		9/30/2015		9/30/2016		Net Book Value
					Accum Deprec.	Expense	Accum Deprec.	Expense	Accum Deprec.	Expense	Accum Deprec.		
2015 Additions													
Gazebo	11,180	7/22/2015	S/L	20	-	280	280	559	839	839	839	10,341	
Awning	4,908	9/9/2015	S/L	10	-	245	245	491	736	736	736	4,172	
Fence	2,887	9/24/2015	S/L	15	-	96	96	192	288	288	288	2,599	
Fire Alarm	31,998	9/17/2015	S/L	10	-	1,600	1,600	3,200	4,800	4,800	4,800	27,198	
HVAC	5,700	7/1/2015	S/L	10	-	285	285	570	855	855	855	4,845	
Move Generator	13,744	6/10/2015	S/L	15	-	458	458	916	1,374	1,374	1,374	12,370	
Total 2015 Additions	<u>70,417</u>					<u>2,964</u>	<u>2,964</u>	<u>5,928</u>	<u>8,892</u>	<u>8,892</u>	<u>8,892</u>	<u>61,525</u>	
2016 Additions													
Floor Renovations	39,804	9/4/2015	S/L	20	-	-	-	1,990	1,990	1,990	1,990	37,814	
Replace Keypad	1,779	2/12/2016	S/L	5	-	-	-	356	356	356	356	1,423	
Elevator Repair	840	2/9/2016	S/L	15	-	-	-	56	56	56	56	784	
Bldg Reno- Draw 1	44,132	2/12/2016	S/L	15	-	-	-	2,942	2,942	2,942	2,942	41,190	
Bldg Reno- Draw 2	35,000	3/31/2016	S/L	15	-	-	-	2,333	2,333	2,333	2,333	32,667	
Bldg Reno- Draw 3	60,000	5/4/2016	S/L	15	-	-	-	4,000	4,000	4,000	4,000	56,000	
Bldg Reno- Draw 4	50,000	5/27/2016	S/L	15	-	-	-	3,333	3,333	3,333	3,333	46,667	
Bldg Reno- Draw 5	60,935	6/28/2016	S/L	15	-	-	-	4,062	4,062	4,062	4,062	56,873	
5 Call Cords in Showers	2,074	5/31/2016	S/L	10	-	-	-	207	207	207	207	1,866	
Multiple Elevator Part Repairs	9,127	8/9/2016	S/L	15	-	-	-	608	608	608	608	8,519	
Fire Doors	17,786	8/23/2016	S/L	15	-	-	-	1,186	1,186	1,186	1,186	16,600	
Total 2016 Additions	<u>321,476</u>							<u>21,075</u>	<u>21,075</u>	<u>21,075</u>	<u>21,075</u>	<u>300,401</u>	
Total Building Improvements	<u>391,893</u>					<u>2,964</u>	<u>2,964</u>	<u>27,003</u>	<u>29,967</u>	<u>29,967</u>	<u>29,967</u>	<u>361,926</u>	

Vehicles	Historical Cost	Date Acquired	Method	Life	3/31/2015		SHORT YEAR		9/30/2015		9/30/2016		Net Book Value
					Accum Deprec.	Expense	Accum Deprec.	Expense	Accum Deprec.	Expense	Accum Deprec.		
2015 Additions													
2015 Ford Transit 250 -10 Passenger Wagon	40,257	7/3/2015	S/L	5	-	4,026	4,026	8,051	12,077	12,077	12,077	28,180	
Total 2015 Additions	<u>40,257</u>					<u>4,026</u>	<u>4,026</u>	<u>8,051</u>	<u>12,077</u>	<u>12,077</u>	<u>12,077</u>	<u>28,180</u>	
2016 Additions													
Corporate Fleet - taxable sales tax	1,110	5/16/2016	S/L	5	-	-	-	222	222	222	222	888	
Total 2016 Additions	<u>1,110</u>							<u>222</u>	<u>222</u>	<u>222</u>	<u>222</u>	<u>888</u>	
Total Vehicles	<u>41,367</u>					<u>4,026</u>	<u>4,026</u>	<u>8,273</u>	<u>12,299</u>	<u>12,299</u>	<u>12,299</u>	<u>29,068</u>	

Movable Equipment	Historical Cost	Date Acquired	Method	Life	3/31/2015		SHORT YEAR		9/30/2015		9/30/2016		Net Book Value
					Accum Deprec.	Expense	Accum Deprec.	Expense	Accum Deprec.	Expense	Accum Deprec.		
Asset Additions 10/1/2014-3/31/2015	45,767	Various	S/L	Various	533	1,066	1,599	1,066	2,665	2,665	2,665	43,102	

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

	Historical Cost	Date Acquired	Method	Life	3/31/2015		SHORT YEAR		9/30/2015		9/30/2016		Net Book Value
					Accum Deprec.	Expense	Accum Deprec.	Expense	Accum Deprec.	Expense			
<b>2015 Additions</b>													
Sonic Wall	3,609	4/30/2015	S/L	15	-	-	120	120	241	241	361	361	3,248
Canon Copiers @2	26,978	5/30/2015	S/L	5	-	-	2,698	2,698	5,396	5,396	8,094	8,094	18,884
Slings	14,356	6/1/2015	S/L	5	-	-	1,436	1,436	2,871	2,871	4,307	4,307	10,049
Slings	2,194	6/1/2015	S/L	5	-	-	219	219	439	439	658	658	1,536
Patio Furniture	2,779	5/29/2015	S/L	5	-	-	278	278	556	556	834	834	1,945
AHT Software	3,022	7/1/2015	S/L	3	-	-	504	504	1,007	1,007	1,511	1,511	1,511
<b>Total 2015 Additions</b>	<b>52,938</b>				-	-	<b>5,255</b>	<b>5,255</b>	<b>10,509</b>	<b>10,509</b>	<b>15,764</b>	<b>15,764</b>	<b>37,174</b>
<b>2016 Additions</b>													
Cards & Card Printer	1,142	1/15/2015	S/L	5	-	-	-	-	228	228	228	228	914
Computers	1,275	1/14/2015	S/L	5	-	-	-	-	255	255	255	255	1,020
Food Processor	1,951	2/12/2015	S/L	5	-	-	-	-	390	390	390	390	1,561
Computers	1,745	2/9/2015	S/L	5	-	-	-	-	349	349	349	349	1,396
Wheelchair Ramp	1,216	4/29/2015	S/L	10	-	-	-	-	122	122	122	122	1,094
TVs	916	5/6/2016	S/L	5	-	-	-	-	183	183	183	183	733
Ipads & Cases	1,322	6/16/2015	S/L	5	-	-	-	-	264	264	264	264	1,058
TVs	458	6/22/2015	S/L	5	-	-	-	-	92	92	92	92	366
TVs	458	7/2/2015	S/L	5	-	-	-	-	92	92	92	92	366
Patio Furniture	117	6/4/2015	S/L	5	-	-	-	-	23	23	23	23	94
Pressure Reducing Mattress	536	7/1/2015	S/L	5	-	-	-	-	107	107	107	107	429
TVs	907	8/12/2015	S/L	5	-	-	-	-	181	181	181	181	726
Transmitter	549	7/17/2015	S/L	5	-	-	-	-	110	110	110	110	439
Entertainment Credenza	893	7/17/2015	S/L	5	-	-	-	-	179	179	179	179	714
TVs	458	8/17/2015	S/L	5	-	-	-	-	92	92	92	92	366
Lift	2,331	9/17/2015	S/L	10	-	-	-	-	233	233	233	233	2,098
TVs	458	9/16/2015	S/L	5	-	-	-	-	92	92	92	92	366
TVs	458	10/30/2015	S/L	5	-	-	-	-	92	92	92	92	366
Laptop Computer Cart	2,048	11/12/2015	S/L	5	-	-	-	-	410	410	410	410	1,638
Floor Buffer	898	11/9/2015	S/L	5	-	-	-	-	180	180	180	180	718
Mattresses, Wheelchair	37,042	10/1/2015	S/L	5	-	-	-	-	7,408	7,408	7,408	7,408	29,633
Mattress Wanderguard	1,790	12/9/2015	S/L	5	-	-	-	-	358	358	358	358	1,432
Computers & Kiosks	2,765	5/30/2015	S/L	5	-	-	-	-	553	553	553	553	2,212
Therapy Equipment	14,680	1/25/2016	S/L	5	-	-	-	-	2,936	2,936	2,936	2,936	11,744
HVAC Burner	3,225	7/6/2015	S/L	10	-	-	-	-	323	323	323	323	2,903
Notebook Computer	513	10/29/2015	S/L	5	-	-	-	-	103	103	103	103	410
Bed Trapeze	1,191	9/2/2015	S/L	5	-	-	-	-	238	238	238	238	953
Scales	3,300	6/1/2015	S/L	10	-	-	-	-	330	330	330	330	2,970
UMAC Washer Loan	14,368	5/5/2015	S/L	10	-	-	-	-	1,437	1,437	1,437	1,437	12,931
Plate Warmer	2,444	5/12/2016	S/L	5	-	-	-	-	489	489	489	489	1,955
6 Drawer Cart/Sheif	1,408	5/11/2016	S/L	5	-	-	-	-	282	282	282	282	1,126
Billboard	1,500	4/27/2016	S/L	5	-	-	-	-	300	300	300	300	1,200
LaserJet Printer	550	6/1/2016	S/L	5	-	-	-	-	110	110	110	110	440
Hand Sinks	1,266	6/17/2016	S/L	10	-	-	-	-	127	127	127	127	1,139
Telephone Equipment	9,060	6/23/2016	S/L	5	-	-	-	-	1,812	1,812	1,812	1,812	7,248
Billboard	1,500	4/27/2016	S/L	5	-	-	-	-	300	300	300	300	1,200
Bulletins	3,250	5/2/2016	S/L	5	-	-	-	-	650	650	650	650	2,600
Timer on steamer	508	2/20/2015	S/L	5	-	-	-	-	102	102	102	102	407
Warmer elements	522	2/20/2015	S/L	5	-	-	-	-	104	104	104	104	417

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

	Historical Cost	Date Acquired	Method	Life	3/31/2015		SHORT YEAR		9/30/2015		9/30/2016		Net Book Value
					Accum Deprec.	Expense	Accum Deprec.	Expense	Accum Deprec.	Expense			
Door Gaskets	1,044	4/24/2015	S/L	10	-	-	-	-	-	104	104	104	939
Dishwasher Parts	1,137	4/30/2015	S/L	5	-	-	-	-	-	227	227	227	910
Dishwasher Parts	1,137	5/30/2015	S/L	5	-	-	-	-	-	227	227	227	910
Generator emergency stop	2,235	8/28/2015	S/L	10	-	-	-	-	-	224	224	224	2,012
New Sprinklers & Installation	1,112	4/30/2015	S/L	15	-	-	-	-	-	74	74	74	1,038
Door Holders (Rehab and Dietary)	978	8/27/2015	S/L	10	-	-	-	-	-	98	98	98	880
Heat & Smoke Detectors	984	8/27/2015	S/L	15	-	-	-	-	-	66	66	66	918
Plumberex shield ADA cover	1,997	4/9/2015	S/L	10	-	-	-	-	-	200	200	200	1,798
Plumberex shield ADA cover	1,036	4/20/2015	S/L	10	-	-	-	-	-	104	104	104	932
Locks	1,778	7/9/2015	S/L	10	-	-	-	-	-	178	178	178	1,600
Faucet	598	9/1/2015	S/L	10	-	-	-	-	-	60	60	60	538
Faucet	717	12/8/2015	S/L	10	-	-	-	-	-	72	72	72	645
Fix/Replaces Rada 40 valves	919	3/17/2015	S/L	5	-	-	-	-	-	184	184	184	735
C Cord Pneumatic Air bulb	668	2/17/2015	S/L	5	-	-	-	-	-	134	134	134	534
4 Mattresses	744	8/24/2016	S/L	5	-	-	-	-	-	149	149	149	595
Facility Furniture	63,276	6/7/2016	S/L	5	-	-	-	-	-	12,655	12,655	12,655	50,621
2nd Floor Room Signs	1,197	7/7/2016	S/L	5	-	-	-	-	-	239	239	239	958
Washer	633	9/1/2016	S/L	5	-	-	-	-	-	127	127	127	506
<b>Total 2016 Additions</b>	<b>203,205</b>									<b>36,753</b>	<b>36,753</b>	<b>36,753</b>	<b>166,452</b>

<b>Total Moveable Equipment</b>	<b>301,910</b>	<b>533</b>	<b>6,321</b>	<b>6,854</b>	<b>48,328</b>	<b>55,182</b>	<b>246,728</b>
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<b>Total for 2016</b>	<b>751,520</b>	<b>581</b>	<b>13,745</b>	<b>14,326</b>	<b>84,375</b>	<b>98,701</b>	<b>652,819</b>
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**Amortization Schedule\***

Name of Facility		License No.		Report for Year Ended		Page	of		
Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Region		2407		9/30/2016		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* Straight-line method must be used.

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

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

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

Name of Facility Senior Philanthropy of Cheshire, LLC	License No. 2407	Report for Year Ended 9/30/2016	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		120		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
745 Highland Ave LLC	Building	04/01/15	123 mo.	733,439

**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	9/30/2016		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense (A1 - A4 + B5)</b>			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Senior Philanthropy of Cheshire, LI		2407		9/30/2016		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Interest on a line of credit & other interest				\$	234,927	234,927	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	234,927	234,927	
14. Insurance							
a. Insurance on Property (buildings only)				\$	11,764	11,764	
b. Insurance on Automobiles				\$	4,778	4,778	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	56,372	56,372	
2. Fire and Extended Coverage				\$			
3. Other (Specify) D&O and Crime Policy				\$	9,405	9,405	
14d. Total Insurance Expenditures (14a + b + c)				\$	82,319	82,319	
15. Total All Expenditures (A-13 thru C-14)				\$	12,417,894	12,417,894	

**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	9/30/2016	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 49,694	49,694		
4.			Other - See attached Schedule	\$ 70,851	70,851		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 242,876	242,876		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ (41,875)	(41,875)		
10.	15	1e	Accounting & Legal	\$ 1,833	1,833		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 2,229	2,229		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 689	689		
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 *	\$ 8,337	8,337		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 54,765	54,765		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 23,826	23,826		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 413,225	413,225		

\* 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	\$ 70,851		
<b>Total Other Salaries Adjustment</b>			<b>\$ 70,851</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Employee Appreciation awards/ EOM (Self-disallow)	\$ 1,687		
15	1a9	Employee Food (Self-disallow)	\$ 3,351		
15	1a9	Holiday Fund (Self-disallow)	\$ 3,135		
15	1a9	Tuition Reimbursement (Self-disallow)	\$ 734		
16	m8	Prior Period Adjustments (Self-disallow)	\$ 2,980		
16	m8	Dues/Subscriptions - Mkt (Self-disallow)	\$ (26)		
16	m13	Collateral Material-Mkt (Self-disallow)	\$ 151		
16	m13	Benefit Plan Fees (Self-disallow)	\$ (13,622)		
16	m13	Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 4,879		
16	m13	Equipment Minor-Adm (Self-disallow)	\$ (2,643)		
16	m13	Misc Decor-Adm (Self-disallow)	\$ 2,975		
16	m13	Holiday Decorations-Adm (self-disallow)	\$ 319		
16	m13	Collection Fees/Credit Card Fees (Self-disallow)	\$ 2,823		
16	m13	Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 278		
16	m13	Employee/Guest meals (Self-disallow)	\$ 1,872		
16	m13	Champion Awards of Milford (Self-disallow)	\$ 101		
See	Attached	Marketing Disallowances	\$ 14,832		
<b>Total Other A&amp;G Adjustments</b>			<b>\$ 23,826</b>	<b>\$ -</b>	<b>\$ -</b>

**Senior Philanthropy of Cheshire, LLC**  
**Calculation of Allowable Cell Phone Expense**  
**September 30, 2016**

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

Total Bed Capacity	120
# of Allowable Cell Phones	4

<u>Allowable Cell Phone Expense (per cell phone):</u>	
per month	\$ 30
per year	\$ 360

<b>Page 15 Line 1h2</b>	<u><b>Amount</b></u>
Cell Phone expense per TB	\$ 3,669
Allowable Cell Phone expense	\$ 1,440
<b>Disallowed Cell Phone expense</b>	<u><u>\$ 2,229</u></u> <b>Page 28 Line 12</b>

Senior Philanthropy of Cheshire, LLC  
Marketing Disallowance  
September 30, 2016

<u>Page</u>	<u>Line</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>
15	1.a.1	490123	Workers Comp-Mkt	149
15	1.a.3	490122	Payroll Taxes-Mkt-SUI	682
15	1.a.4	490121	Payroll Taxes-Mkt-FICA	5,097
15	1.a.6	490126	Employee Life Insurance-Mkt	131
15	1.g	490901	Office Supplies-Mkt	1,753
15	1.g	490920	Forms/Printing-Mkt	2,557
<b>Total Page 15 Marketing Disallowance</b>				<b><u>10,369</u></b>
16	1.4	490950	Mileage Reimbursement-Mkt	4,463
16	1.5	490133	Training/Seminars/Courses-Mkt	-
16	m.7	490930	Postage-Mkt	-
16	m.13	490960	Equipment Rental-Mkt	-
<b>Total Page 16 Marketing Disallowance</b>				<b><u>4,463</u></b>
<b>Disallowed Marketing Department Expenses</b>				<b><u>\$ 14,832</u></b>



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

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	302,236 TB Linked
Patient Days	<u>37,478</u> Page 8 of C/R
<b>Amount Per Patient Day</b>	<b>\$ 8.0644</b>
PPD Allowance Per Rate Agreement	6.37
2015 CPI Increase	<u>0.23</u>
PPD Allowance 9/30/2015	<u>6.60</u>
<b>Amount over (Under)</b>	<b>\$ 1.4613</b>
Total Days	37,478 Page 8 of C/R
<b>Disallowed Management Fee</b>	<b><u>\$ 54,765</u></b> pg. 28 / line 21

**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	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 413,225	413,225		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a1/2	Prescription Drugs	\$ 159,518	159,518		
28.	20	5d	Ambulance/Limousine	\$ 1,002	1,002		
29.	20	5f	X-rays, etc	\$ 13,910	13,910		
30.	20	5h	Laboratory	\$ 32,752	32,752		
31.	30	II2a/c	Medical Supplies	\$ 1,890	1,890		
32.	20	5e2	Oxygen (non emergency)	\$ 16,255	16,255		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 24,863	24,863		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	30IV	Vending Machine Revenue	\$ 2,607	2,607		
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 1,376	1,376		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				<b>\$ 667,398</b>	<b>667,398</b>		

\*\*\* 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  
9/30/2016

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV in Excess (See attached Page 29b)	\$ 4,023		
20	5j	IV Supplies - Other (Self-disallow)	\$ 613		
20	5j	IV Drugs - Medicare (Self-disallow)	\$ 3,945		
20	5j	IV Supplies - Medicare (Self-disallow)	\$ 9,223		
20	5j	IV Drugs - Managed Care (Self-disallow)	\$ 2,397		
20	5j	IV Supplies - Managed Care (Self-disallow)	\$ 4,662		
<b>Total Other Ancillary Costs</b>			<b>\$ 24,863</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14c3	D&O Insurance	\$ 1,098		
30	IV1	Meals sold to guests, employees & others	\$ 278		
<b>Total Other Adjustments</b>			\$ 1,376	\$ -	\$ -

Schedule of Unallowable Building Interest

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

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

Pg. 29b

	<u>Amount</u>
Total Cable TV Expense acct #560717	\$ 7,623 TB Linked

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

<b>Disallowed Cable TV</b>	<b><u>\$ 4,023</u></b>
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**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Senior Philanthropy of Cheshire, LLC	d/b 2407	9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 12,057,965	12,057,965				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,708,376)	(4,708,376)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,503,363	1,503,363				
b. Medicare Room and Board Contractual Allowance **	\$ 691,449	691,449				
4. a. Private-Pay Residents and Other	\$ 2,164,949	2,164,949				
b. Private-Pay Room and Board Contractual Allowance **	\$ (247,387)	(247,387)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 149,794	149,794				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 93,975	93,975				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 1,820	1,820				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 70	70				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 836,896	836,896				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 429,623	429,623				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 139,280	139,280				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 174,743	174,743				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 713,271	713,271				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 436,685	436,685				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (1,612,061)	(1,612,061)				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (1,023,986)	(1,023,986)				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 11,802,073	11,802,073				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$ 278	278				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 2,552	2,552				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 2,830	2,830				
<b>VI. Total All Revenue</b> (III + V)	\$ 11,804,903	11,804,903				

\* 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	\$ 21,955		
30II6a	IV Therapy-MCR A-SNF	\$ 20,264		
30II6a	XRay MRA	\$ 9,828		
30II6a	Contractual Adj-Ancill-MCR A-SNF	\$ (1,355,367)		
30II6a	Sequestration - MCR B	\$ (3,722)		
30II6a	Contractual Adj- Ancill- MCR B-SNF	\$ (305,019)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (1,612,061)</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30II6b	Laboratory	\$ 42		
30II6b	Routine Revenue Adjustment-SNF PVT	\$ (43,132)		
30II6b	Laboratory- MCD- SNF	\$ 1,656		
30II6b	IV Therapy-MCD-SNF	\$ 4,851		
30II6b	Other Service- MCD-SNF	\$ 599		
30II6b	Contractual Adj- Ancillaries- MCD-SNF	\$ (344,619)		
30II6b	Contractual Adj- Ancill- Hospice-SNF	\$ (109)		
30II6b	Contractual Allowance-Ins. R/S	\$ 3,160		
30II6b	Lab HMO	\$ 10,866		
30II6b	IV THERAPY	\$ 13,345		
30II6b	Radiology HMO	\$ 5,610		
30II6b	Evercare Revenue - A	\$ 14,310		
30II6b	Sequestration - HMO	\$ 579		
30II6b	Contractual Adj Ancillary HMO	\$ (691,144)		
<b>Total Other Resident Revenue</b>		<b>\$ (1,023,986)</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

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

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30IV8	Donations	\$ 300		
30IV8	Vending Machine Revenue (Self-disallow)	\$ 2,607		
30IV8	Miscellaneous Operating Income- Admin	\$ (365)		
30IV8	Interest Income	\$ 10		
<b>Total Other Revenue</b>		<b>\$ 2,552</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d	2407	9/30/2016	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	558,619
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,590,179
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	148,015
a. Prepaid Insurance	4,415			
b. Prepaid Taxes and Licenses	480			
c. Prepaid Other	18,197			
d. Prepaid Workers Comp	124,923			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	83,146
See attached	83,146			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>3,379,959</b>
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost	16,350		
	Accum. Depreciation	1,253	Net	\$ 15,097
3. Buildings	*Historical Cost	391,893		
	Accum. Depreciation	29,967	Net	\$ 361,926
4. Leasehold Improvements	*Historical Cost			
	Accum. Depreciation		Net	\$
5. Non-Movable Equipment	*Historical Cost			
	Accum. Depreciation		Net	\$
6. Movable Equipment	*Historical Cost	301,910		
	Accum. Depreciation	55,182	Net	\$ 246,728
7. Motor Vehicles	*Historical Cost	41,367		
	Accum. Depreciation	12,299	Net	\$ 29,068
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	3,433
C/S vs. F/S Depreciation Adjustment	3,433			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>656,252</b>

\* 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	9/30/2016	32	37
Account				Amount	
Total Brought Forward:				\$	4,036,211
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					
\$					
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>					
\$					
D. Investment and Other Assets					
1. Deferred Deposits					
\$					
2. Escrow Deposits					
\$ 312,420					
3. Organization Expense					
*Historical Cost _____					
Accum. Depreciation _____ Net					
\$					
4. Goodwill (Purchased Only)					
\$					
5. Investments Related to Resident Care ( <i>itemize</i> )					
\$					
_____					
_____					
6. Loans to Owners or Related Parties ( <i>itemize</i> )					
\$					
Name and Address		Amount	Loan Date		
_____		_____	_____		
_____		_____	_____		
7. Other Assets ( <i>itemize</i> )					
\$					
_____					
_____					
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>					
\$ 312,420					
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>					
\$ 4,348,631					

\* 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	9/30/2016	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,454,757
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
_____					
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> )				\$	67,546
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	38,208
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	3,937,967
See Attached		3,937,967			
_____					
_____					
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	5,498,478

\* 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 Senior Philanthropy of Cheshire, LLC d/b/a		License No. 2407	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				5,498,478	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$ 58,985
Long Term Loan Payable		8,404			
Long Term Capital Lease		50,581			
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 58,985
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 5,557,463

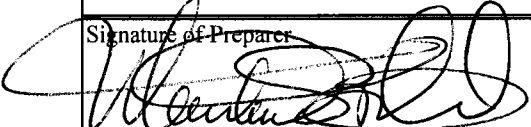
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC	2407	9/30/2016	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
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>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(599,683)
6. Gain or Loss for Period			\$	(609,149)
	10/1/2015	thru 9/30/2016		
7. Total Net Worth			\$	(1,208,832)
<b>C. Total Reserves and Net Worth</b>			\$	(1,208,832)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	4,348,631

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Cheshire, LLC d/	2407	9/30/2016	36	37		
<b>Account</b>			<b>Amount</b>			
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	(599,695)		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,804,903		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	12,414,052		
D. Net Income or Deficit			\$	(609,149)		
E. Balance			\$	(1,208,844)		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenditures PG 27	12,417,894					
Depreciation Adjustment	(3,842)					
Total Expenditures Line C	12,414,052					
2. Other <i>(itemize)</i>						
Rounding	12					
F-3. Total Additions					\$	12
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose	Amount					
3. Total Deductions			\$			
H. <b>Balance at End of Period</b>			\$	(1,208,832)		

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

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a		License No. 2407	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
<b>Preparer/Reviewer Certification</b>					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/7/17	
Printed Name of Preparer Matthew S. Bavolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	

Subject to the attached accountants' consulting report

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center for the year ended September 30, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of 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  
February 7, 2017

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

**Facility Name** Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehab Center

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

Yes No

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

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

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.

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

Yes No

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

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

Yes No

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

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

Yes No



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

Explanation:

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Yes No

6. During cost year 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
110102	Petty Cash	1,000.00			1,000.00
110103	BOA Operating Account	3,878.00			3,878.00
110110	Resident Trust	32,635.00			32,635.00
110113	Operating Account	99,928.00			99,928.00
110204	Accts Receivable-PVT	91,492.00			91,492.00
110205	Accts Receivable-Caid Res Responsibility	(177,685.00)			(177,685.00)
110206	Accts Receivable-SNF Medicare Part A	205,481.00			205,481.00
110207	Accts Receivable-SNF Medicare Part B	52,944.00			52,944.00
110208	Accts Receivable-Caid Cross-Over Part A	45,720.00			45,720.00
110209	Accts Receivable-Caid Cross-Over Part B	647.00			647.00
110210	Accts Receivable-SNF Medicaid	812,474.00			812,474.00
110211	Accts Receivable-Hospice	44,834.00			44,834.00
110212	Accts Receivable-Pvt Co Insurance Part A	51,098.00			51,098.00
110213	Accts Receivable-Pvt Co Insurance Part B	16,151.00			16,151.00
110214	Accts Receivable-Insurance	27,129.00			27,129.00
110215	Allowance for Uncollectible-SNF/IL/AL	(17,457.00)			(17,457.00)
110217	Accts Receivable - Other	8,568.00			8,568.00
110218	Accts Receivable - HMO B	56,795.00			56,795.00
110221	Accounts Receivable - HMO	401,940.00			401,940.00
110223	Accts Receivable - PO	981,024.00			981,024.00
110236	Due from TSM	5,331.00			5,331.00
110241	Due from Golden Hill	2,210.00			2,210.00
110242	Due from Long Ridge	5,710.00			5,710.00
110246	Due from Western	2,185.00			2,185.00
110247	Due from Westport	5,710.00			5,710.00
110260	AR Mcd Coins Bad Debt	(10,976.00)			(10,976.00)
110401	Prepaid Insurance	4,415.00			4,415.00
110403	Prepaid Taxes and Licenses	480.00			480.00
110406	Prepaid Other	18,197.00			18,197.00
110407	Prepaid Workers Comp	124,923.00			124,923.00
120111	Deposits on Professional Services	62,000.00			62,000.00
120201	Cash - Replacement Reserve	140,007.00			140,007.00
120202	Cash - Tax Escrow	169,923.00			169,923.00
120203	Cash - Insurance Escrow	2,490.00			2,490.00
120204	Cash - Insurance Reserve	420,428.00			420,428.00
120205	Cash - Security Deposit	750.00			750.00
120302	Land Improvements	16,350.00			16,350.00
120303	Accumulated Depr- Land Improvements	(2,139.00)			(2,139.00)
120304	Building & Improvements	391,893.00			391,893.00
120305	Accumulated Depr- Bldg & Improvement	(18,772.00)			(18,772.00)
120306	Furniture, Fixtures & Equipment	301,910.00			301,910.00
120307	Accumulated Depr- FFE	(64,759.00)			(64,759.00)
120308	Motor Vehicles	41,367.00			41,367.00
120309	Accumulated Depr- Vehicles	(9,598.00)			(9,598.00)
210104	Accounts Payable- Trade	(1,452,570.00)			(1,452,570.00)
210105	Accounts Payable- Accrued	(2,187.00)			(2,187.00)
210109	Employee Deductions- Garnishments	7.00			7.00
210112	Employee Deductions- FSA	546.00			546.00
210113	Employee Deductions- ST/LIFE	(5,292.00)			(5,292.00)
210114	Employee Deductions- Child Support	(105.00)			(105.00)
210115	SIT Taxes Payable	(3,562.00)			(3,562.00)
210116	Employee Deductions - AFLAC	(247.00)			(247.00)
210118	Resident Trust	(32,635.00)			(32,635.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
210160	Uncleared Checks	(43,928.00)			(43,928.00)
210201	Accrued Salaries & Wages	(67,546.00)			(67,546.00)
210202	Federal Income Tax Withheld	(11,372.00)			(11,372.00)
210204	FICA Taxes- EE	(13,883.00)			(13,883.00)
210205	SUI Taxes Payable	(9,325.00)			(9,325.00)
210207	Accrued Vacation/Holiday Pay	(53,083.00)			(53,083.00)
210208	Accrued Real Estate Taxes	(73,818.00)			(73,818.00)
210210	FUTA Taxes	(66.00)			(66.00)
210216	Accrued Accounting/Audit Fees	(31,726.00)			(31,726.00)
210218	Accrued Personal Property Taxes	(2,500.00)			(2,500.00)
210225	Due to Eagle Lake Foundation	(38,312.00)			(38,312.00)
210243	Due to - Newington	(925,419.00)			(925,419.00)
210245	Due to/from - West River	(142,290.00)			(142,290.00)
210248	Due to Sahara	(2,417,999.00)			(2,417,999.00)
210259	Due to Medicaid - Bed Fees	(171,166.00)			(171,166.00)
220101	Long Term Loan Payable	(8,404.00)			(8,404.00)
220400	Long Term Capital Lease	(50,581.00)			(50,581.00)
250200	Change in Net Assets	599,683.00			599,683.00
310101	Routine Services-SNF PVT	(890,480.00)			(890,480.00)
310103	Pharmacy- SNF PVT	(74.00)			(74.00)
310105	Laboratory	(42.00)			(42.00)
310106	Physical Therapy- SNF PVT	(2,705.00)			(2,705.00)
310107	Speech Therapy- SNF PVT	(2,211.00)			(2,211.00)
310108	Occupational Therapy- SNF PVT	(5,162.00)			(5,162.00)
310195	Routine Revenue Adjustment-SNF PVT	43,132.00			43,132.00
310201	Routine Services-MCR A-SNF	(1,541,512.00)			(1,541,512.00)
310203	Pharmacy-MCR A-SNF	(149,794.00)			(149,794.00)
310205	Laboratory- MCR A-SNF	(21,955.00)			(21,955.00)
310206	Physical Therapy- MCR A-SNF	(558,019.00)			(558,019.00)
310207	Speech Therapy- MCR A-SNF	(90,955.00)			(90,955.00)
310208	Occupational Therapy- MCR A-SNF	(504,552.00)			(504,552.00)
310212	IV Therapy-MCR A-SNF	(20,264.00)			(20,264.00)
310215	XRy MRA	(9,828.00)			(9,828.00)
310295	Sequestration - MCR A	38,149.00			38,149.00
310298	Contractual Adj- Room- MCR A-SNF	(691,449.00)			(691,449.00)
310299	Contractual Adj-Ancill-MCR A-SNF	1,355,367.00			1,355,367.00
310301	Routine Services- MCD-SNF	(12,057,965.00)			(12,057,965.00)
310303	Pharmacy- MCD- SNF	(20,622.00)			(20,622.00)
310305	Laboratory- MCD- SNF	(1,656.00)			(1,656.00)
310306	Physical Therapy- MCD-SNF	(142,106.00)			(142,106.00)
310307	Speech Therapy- MCD-SNF	(48,618.00)			(48,618.00)
310308	Occupational Therapy- MCD-SNF	(126,167.00)			(126,167.00)
310312	IV Therapy-MCD-SNF	(4,851.00)			(4,851.00)
310397	Other Service- MCD-SNF	(599.00)			(599.00)
310398	Contractual Adj- Room- MCD-SNF	4,708,376.00			4,708,376.00
310399	Contractual Adj- Ancillaries- MCD-SNF	344,619.00			344,619.00
310402	Medical Supplies- MCR B-SNF	(1,820.00)			(1,820.00)
310406	Physical Therapy- MCR B-SNF	(278,877.00)			(278,877.00)
310407	Speech Therapy-MCR B-SNF	(48,325.00)			(48,325.00)
310408	Occupational Therapy-MCR B-SNF	(208,719.00)			(208,719.00)
310498	Sequestration - MCR B	3,722.00			3,722.00
310499	Contractual Adj- Ancill- MCR B-SNF	305,019.00			305,019.00
310501	Routine Services-Hospice-SNF	(416,594.00)			(416,594.00)
310503	Pharmacy-Hospice-SNF	(109.00)			(109.00)
310598	Contractual Adj-Room-Hospice-SNF	161,344.00			161,344.00
310599	Contractual Adj- Ancill- Hospice-SNF	109.00			109.00
310601	Routine Serv-Ins.	(3,640.00)			(3,640.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
310606	Physical Therapy-Ins.	(17,636.00)			(17,636.00)
310608	Occupational Therapy-Ins.	(1,508.00)			(1,508.00)
310698	Contractual Allowance-Ins. R/S	(3,160.00)			(3,160.00)
310801	Routine Services HMO	(854,235.00)			(854,235.00)
310802	Medical Supplies HMO	(70.00)			(70.00)
310803	Pharmacy HMO	(73,170.00)			(73,170.00)
310805	Lab HMO	(10,866.00)			(10,866.00)
310806	PT HMO	(267,176.00)			(267,176.00)
310807	ST HMO	(123,914.00)			(123,914.00)
310808	OT HMO	(303,848.00)			(303,848.00)
310810	IV THERAPY	(13,345.00)			(13,345.00)
310815	Radiology HMO	(5,610.00)			(5,610.00)
310850	Evercare Revenue - A	(14,310.00)			(14,310.00)
310895	Sequestration - HMO	(579.00)			(579.00)
310898	Contractual Adjustment Room HMO	86,043.00			86,043.00
310899	Contractual Adj Ancillary HMO	691,144.00			691,144.00
370110	Donations	(300.00)			(300.00)
370125	Guest Meals	(278.00)			(278.00)
380165	Vending Machine Revenue	(2,607.00)			(2,607.00)
389999	Miscellaneous Operating Income-Admin	365.00			365.00
410101	Salaries-Administrator	97,791.00			97,791.00
410102	Salaries-DON	83,013.00			83,013.00
410104	Salaries-MDS Coord/MDS Asst	123,541.00			123,541.00
410106	Inservice Coordinator-Nursing Admin	74,322.00			74,322.00
410107	Salaries - ADON/Unit Mgr	76,632.00			76,632.00
410115	Nursing Admin Overtime	4,067.00			4,067.00
410120	Vacation/Sick/Holiday-Nursing Admn	47,798.00			47,798.00
410121	Payroll Taxes-Nursing Admn-FICA	37,400.00			37,400.00
410122	Payroll Taxes-Nursing Admn-SUI	8,258.00			8,258.00
410123	Workers Comp-Nursing Admn	16,496.00			16,496.00
410124	Payroll Nursing Admin-FUTA	2,536.00			2,536.00
410125	Employee Health Insurance-Nurs Admin	36,914.00			36,914.00
410126	Employee Life Insurance-Nursing Admn	618.00			618.00
410127	Employee Dental Insurance-Nurs Admn	1,106.00			1,106.00
410128	Employee Vision Insurance-Nurs Admin	195.00			195.00
410130	Recruitment-Nursing Admn	1,967.00			1,967.00
410131	Drug Free Expense-Nursing Admn	80.00			80.00
410133	Training/Seminars/Courses-Nurs Admn	4,558.00			4,558.00
410134	Dues/Subscriptions-Nursing Admn	11,882.00		(993.00)	10,889.00
410135	Employee Expense-Nursing Admn	131.00		(101.00)	30.00
410136	Contracted Services - Nursing Admin	44,275.00			44,275.00
410137	Software Expense - Nursing Adm	21,327.00			21,327.00
410140	Interco Contracted Services -Nurse Admin	6,739.00			6,739.00
410141	Cell Phones - Nursing Admin	1,067.00			1,067.00
410176	Equipment Minor	(1,275.00)			(1,275.00)
410195	Mileage/Travel Reimburse - Nursing Adm	553.00			553.00
410199	Licenses/Permits-Nursing Admn	573.00			573.00
410201	Salaries-RN	812,273.00			812,273.00
410202	Overtime-RN	55,825.00			55,825.00
410203	Orientation-RN	8,258.00			8,258.00
410204	Salaries-LPN	986,047.00			986,047.00
410205	Overtime-LPN	64,771.00			64,771.00
410206	Orientation-LPN	13,835.00			13,835.00
410207	Salaries-CNA	1,145,947.00			1,145,947.00
410208	Overtime-CNA	150,269.00			150,269.00
410209	Orientation-CNA	26,820.00			26,820.00
410210	Ward Clerk/Staff Coord-Nursing	37,694.00			37,694.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
410212	Ward Clerk/Staff Coord- OT	441.00			441.00
410213	Ward Clerk-Nurs Orientation	627.00			627.00
410220	Vacation/Sick/Holiday-Nursing	306,570.00			306,570.00
410221	Payroll Taxes-Nursing-FICA	266,146.00			266,146.00
410222	Payroll Taxes-Nursing-SUI	81,248.00			81,248.00
410223	Workers Comp-Nursing	197,605.00			197,605.00
410224	Payroll Nursing - FUTA	21,320.00			21,320.00
410225	Employee Health Insurance-Nursing	357,904.00		431.00	358,335.00
410226	Employee Life Insurance-Nursing	2,157.00			2,157.00
410227	Employee Dental Insurance-Nursing	6,888.00			6,888.00
410229	Employee Vision Insurance - Nursing	1,358.00			1,358.00
410230	Recruitment-Nursing	3,224.00			3,224.00
410231	Drug Free Expense-Nursing	2,416.00			2,416.00
410232	Background Checks-Nursing	2,175.00			2,175.00
410233	Training/Seminars/Courses-Nursing	1,884.00			1,884.00
410235	Employee Expense-Nursing	8,870.00		(1,081.00)	7,789.00
410236	Uniforms-Nursing	9,931.00		1,250.00	11,181.00
410237	Office Supplies - Nursing	2,805.00			2,805.00
410240	Interco Contracted Services - Nursing	3,040.00			3,040.00
410241	Pension-Nursing	44,035.00			44,035.00
410441	Pension - Therapy	2,591.00			2,591.00
410501	Salaries-Med Rec	29,031.00			29,031.00
410520	Vacation/Sick/Holiday- Med Recs	4,072.00			4,072.00
410521	Payroll Taxes-Med Recs-FICA	2,343.00			2,343.00
410522	Payroll Taxes-Med Recs-SUI	654.00			654.00
410523	Workers Comp- Med Recs	67.00			67.00
410524	Payroll Tax - Medical Record - FUTA	186.00			186.00
410525	Employee Health Insurance-Med Recs	10,208.00			10,208.00
410526	Employee Life Insurance-Med Recs	31.00			31.00
410527	Employee Dental Insurance-Med Recs	173.00			173.00
410536	Supplies Med Rec	206.00			206.00
410540	Interco Contracted Services - Med Rec	386.00			386.00
410601	Salaries-Social Service	58,037.00			58,037.00
410620	Vacation/Sick/Holiday-Social Service	5,264.00			5,264.00
410621	Payroll Taxes- Social Service-FICA	4,715.00			4,715.00
410622	Payroll Taxes- Social Service-SUI	1,009.00			1,009.00
410623	Workers Comp-Social Service	3,688.00			3,688.00
410624	Payroll Tax - Social Service - FUTA	371.00			371.00
410625	EE Health Insurance-Social Service	4,829.00			4,829.00
410626	Employee Life Ins-Social Service	86.00			86.00
410627	Employee Dental Ins-Social Service	150.00			150.00
410628	Employee Vision Insurance - Social Ser	30.00			30.00
410630	Recruitment-Social Service	164.00			164.00
410632	Background Checks- Social Service	82.00			82.00
410701	Medical Director	33,118.00			33,118.00
410702	Pharmacy Consultant	25,490.00			25,490.00
410703	Medical Records Consultant	(660.00)			(660.00)
410706	Physician Consultant	33,700.00			33,700.00
410707	Physician Services	2,298.00			2,298.00
410708	Staffing Agency-RN	3,405.00			3,405.00
410709	Staffing Agency-LPN	81,546.00			81,546.00
410710	Staffing Agency-CNA	64,925.00			64,925.00
410711	Salaries - Director of Rehab	24,047.00		(24,047.00)	0.00
410718	Salaries - Therapy - Rehab Tech	35,221.00			35,221.00
410719	Therapy - Rehab Tech OT	2,681.00			2,681.00
410728	Background Checks-Therapy	30.00			30.00
410730	Minor Equipment & Supplies - Therapy	2,555.00			2,555.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
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410733	Floor Stock Drugs & Supplies	22,612.00			22,612.00
410735	Office Supplies-Therapy	132.00			132.00
410738	IV Supplies - Other	613.00			613.00
410740	Interco Contracted Services - Therapy	4,032.00			4,032.00
410741	Oxygen	7,960.00			7,960.00
410742	Inhalation Supplies	8,295.00			8,295.00
410743	IV Supplies - Medicaid	635.00			635.00
410750	Resident Transportation	1,002.00			1,002.00
410751	Lab Fees	32,752.00			32,752.00
410752	X-Ray Service	13,910.00			13,910.00
410753	Pharmacy Credits	(6,775.00)			(6,775.00)
410754	IV Drugs - Medicare	3,945.00			3,945.00
410755	IV Supplies - Medicare	9,223.00			9,223.00
410756	Pharmacy-RX Medicaid	13,029.00			13,029.00
410757	Pharmacy-RX Medicare	101,901.00			101,901.00
410758	Pharmacy-RX Managed Care	51,072.00			51,072.00
410759	Pharmacy OTC Medicaid	1,700.00			1,700.00
410760	Pharmacy-OTC Medicare	1,171.00			1,171.00
410761	Incontinent Supplies	45,696.00			45,696.00
410762	Medical Supplies	61,875.00			61,875.00
410763	Nursing Supplies	59,507.00			59,507.00
410764	Nutritional Supplements	12,857.00			12,857.00
410765	Medical Equipment Rental	102,521.00			102,521.00
410767	Equipment Repairs - Nursing	15,743.00			15,743.00
410768	Minor Equipment - Nursing	5,955.00			5,955.00
410769	Pharmacy - RX Other	291.00			291.00
410770	Pharmacy - OTC Other	4,107.00			4,107.00
410771	IV Drugs - Managed Care	2,397.00			2,397.00
410772	IV Supplies - Managed Care	4,662.00			4,662.00
410773	IV Drugs - Medicaid	506.00			506.00
410774	Medical Waste Disposal	2,391.00			2,391.00
410775	Salaries - Physical Therapy	76,440.00		12,772.00	89,212.00
410777	Salaries - Occupational Therapy	38,541.00		7,121.00	45,662.00
410779	Salaries - Speech Therapy	14,242.00		22,899.00	37,141.00
410781	Orientation - All Therapy	(86.00)			(86.00)
410782	Vac/Sick/Hol - Therapy	18,745.00		(18,745.00)	0.00
410783	Fica - Therapy	15,205.00			15,205.00
410784	SUI - Therapy	2,547.00			2,547.00
410785	Workers Comp - Therapy	9,970.00			9,970.00
410786	FUTA - Therapy	3,741.00			3,741.00
410787	Employee Health - Therapy	29,557.00			29,557.00
410788	Employee Dental - Therapy	1,034.00			1,034.00
410789	Employee Life - Therapy	145.00			145.00
410790	Therapy Software Costs	2,400.00			2,400.00
410791	Employee Vision Insurance - Therapy	76.00			76.00
410792	Physical Therapist - Outside Contr	359,145.00			359,145.00
410793	Occupational Therapist-Outside Cont	242,876.00			242,876.00
410794	Speech Therapist - Outside Contract	84,751.00			84,751.00
410796	Recruitment - Therapy	337.00			337.00
410798	Training/Seminars/Courses-Therapy Dept	490.00			490.00
410799	Purchased Services-Other	1,568.00			1,568.00
410855	Dental Consultants	11,076.00			11,076.00
410997	Quality Assessment Fee - SNF	677,895.00			677,895.00
410998	Bad Debt Expense-SNF	(41,875.00)			(41,875.00)
440101	Salaries-Dietary Manager/CDM	27,514.00			27,514.00
440107	Salaries-Cooks	30,037.00			30,037.00
440108	Overtime-Cooks	3,017.00			3,017.00



Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
440113	Salaries- Dietary Aides	62,767.00			62,767.00
440114	Overtime-Dietary Aides	2,684.00			2,684.00
440120	Vacation/Sick/Holiday-Dietary	11,464.00			11,464.00
440121	Payroll Taxes-Dietary-FICA	9,942.00			9,942.00
440122	Payroll Taxes- Dietary-SUI	3,147.00			3,147.00
440123	Workers Comp-Diet	6,409.00			6,409.00
440124	Payroll Taxes-Dietary FUTA	2,687.00			2,687.00
440125	Employee Health Insurance- Dietary	22,963.00			22,963.00
440126	Employee Life Insurance-Dietary	112.00			112.00
440127	Employee Dental Insurance- Dietary	257.00			257.00
440128	Employee Vision Insurance - Dietary	117.00			117.00
440130	Recruitment-Dietary	637.00			637.00
440132	Background Checks-Dietary	90.00			90.00
440134	Dues/Subscriptions-Dietary	1,876.00			1,876.00
440135	Employee Expense-Dietary	(112.00)			(112.00)
440137	Contract Services - Dietary	466,940.00			466,940.00
440199	Licenses/Permits-Dietary	542.00			542.00
440789	Thickened Liquids-Dietary	3,129.00			3,129.00
440803	Raw Food-Dietary	197,195.00			197,195.00
440804	Produce-Dietary	4,269.00			4,269.00
440805	Dairy-Dietary	12,749.00			12,749.00
440807	Dietary Supplies-Dietary	7,187.00			7,187.00
440810	Dishwasher Rental-Dietary	165.00			165.00
440811	Chemicals-Dietary	1,882.00			1,882.00
440813	Maintenance & Repairs-Dietary	(5,095.00)			(5,095.00)
440815	Consultant-Dietary	42,579.00			42,579.00
440820	Maintenance & Repairs-Diet	5,248.00			5,248.00
440876	Equipment Minor-Dietary	(1,427.00)			(1,427.00)
440901	Office Supplies-Dietary	1,025.00			1,025.00
440920	Forms/Printing-Dietary	36.00			36.00
450101	Salaries- Housekeeping Manager	21,150.00			21,150.00
450104	Salaries- Housekeeping Staff	57,980.00			57,980.00
450105	Overtime- Housekeeping Staff	549.00			549.00
450110	Contract Services _ Housekeeping	192,735.00			192,735.00
450120	Vacation/Sick/Holiday-Hskp	11,612.00			11,612.00
450121	Payroll Taxes- Hskp-FICA	6,726.00			6,726.00
450122	Payroll Taxes-Hskp-SUI	1,469.00			1,469.00
450123	Workers Comp-Hskp	3,889.00			3,889.00
450124	Payroll Tax Housekeeping FUTA	1,526.00			1,526.00
450125	Employee Health Insurance-Hskp	23,915.00			23,915.00
450126	Employee Life Insurance-Hskp	98.00			98.00
450127	Employee Dental Insurance-Hskp	313.00			313.00
450128	Employee Vision Insurance - Hskp	78.00			78.00
450871	Cleaning Supplies-Hskp	7,922.00			7,922.00
460104	Salaries-Laundry Staff	36,898.00			36,898.00
460105	Overtime- Laundry Staff	815.00			815.00
460106	Orientation-Laundry Staff	220.00			220.00
460107	Contract Services - Laundry	135,854.00			135,854.00
460120	Vacation/Sick/Holiday-Laundry	4,210.00			4,210.00
460121	Payroll Taxes-Laundry-FICA	3,165.00			3,165.00
460122	Payroll Taxes-Laundry-SUI	950.00			950.00
460123	Workers Comp-Laundry	1,977.00			1,977.00
460124	Payroll Tax Laundry FUTA	821.00			821.00
460125	Employee Health Insurance-Laundry	5,355.00			5,355.00
460126	Employee Life Insurance-Laundry	31.00			31.00
460127	Employee Dental Insurance-Laundry	22.00			22.00
460128	Employee Vision Insurance - Laundry	31.00			31.00

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460130	Recruitment-Laundry	19.00			19.00
460132	Background Checks-Laundry	30.00			30.00
460820	Maintenance& Repairs-Laundry	105.00			105.00
460881	Chemicals-Laundry	3,577.00			3,577.00
460883	Linen/Terry-Laundry	9,758.00			9,758.00
460885	Maintenance & Repairs-Laundry	4,694.00			4,694.00
470104	Salaries-Maintenance Staff	73,392.00			73,392.00
470105	Overtime-Maintenance Staff	3,338.00			3,338.00
470120	Vacation/Sick/Holiday-Maint	7,617.00			7,617.00
470121	Payroll Taxes-Maint-FICA	5,886.00			5,886.00
470122	Payroll Taxes-Maint-SUI	1,655.00			1,655.00
470123	Workers Comp-Maint	4,545.00			4,545.00
470124	Payroll Maint-FUTA	466.00			466.00
470125	Employee Health Insurance-Maint	25,162.00			25,162.00
470126	Employee Life Insurance-Maint	66.00			66.00
470127	Employee Dental Insurance-Maint	621.00			621.00
470129	Employee Vision Insurance - Maint	106.00			106.00
470130	Recruitment-Maint	216.00			216.00
470134	Dues/Subscriptions-Maint	3,164.00			3,164.00
470135	Employee Expense-Maint	600.00		(600.00)	0.00
470199	Licenses/Permits-Maint	40.00			40.00
470820	Maintenance & Repairs-Maint	34,486.00			34,486.00
470821	Electrical-Maint	9,096.00			9,096.00
470822	Plumbing-Maint	9,022.00			9,022.00
470823	HVAC/Boiler Maint	12,041.00			12,041.00
470824	Paint-Maint	858.00			858.00
470826	Small Tools-Maint	213.00			213.00
470828	Alarm Inspection-Maint	4,356.00			4,356.00
470829	Alarm Repairs-Maint	4,146.00			4,146.00
470830	Grounds Maintenance-Maint	33,271.00			33,271.00
470832	Sprinklers-Maint	(1,112.00)			(1,112.00)
470833	Elevator-Maint	33,408.00			33,408.00
470834	Pest Control-Maint	5,783.00			5,783.00
470836	Maint Contracts- Generator	3,328.00			3,328.00
470837	Contract - Water Softner	573.00			573.00
470876	Equipment Minor-Maint	811.00			811.00
470901	Office Supplies-Maint	79.00			79.00
470960	Equipment Rental-Maint	7,442.00		(2,336.00)	5,106.00
470970	Waste Disposal -Grease/Trash	30,667.00		2,336.00	33,003.00
480104	Salaries-Reception/Security Staff	69,663.00			69,663.00
480105	Overtime-Reception/Security Staff	3,131.00			3,131.00
480120	Vacation/Sick/Holiday-Rec/Sec	7,790.00			7,790.00
480121	Payroll Taxes-Rec/Sec-FICA	5,971.00			5,971.00
480122	Payroll Taxes-Rec/Sec-SUI	2,214.00			2,214.00
480123	Workers Comp-Rec/Sec	1,298.00			1,298.00
480124	Payroll Tax Security FUTA	535.00			535.00
480125	Employee Health Insurance-Rec/Sec	6,324.00			6,324.00
480126	Employee Life Insurance-Rec/Sec	31.00			31.00
480127	Employee Dental Insurance-Rec/Sec	87.00			87.00
480128	Security Expense	14,124.00			14,124.00
480129	Employee Vision Insurance - Rec/Sec	15.00			15.00
480130	Recruitment-Rec/Sec	135.00			135.00
490101	Salaries-Marketing Manager	61,498.00			61,498.00
490120	Vacation/Sick/Holiday-Mkt	6,373.00			6,373.00
490121	Payroll Taxes-Mkt-FICA	5,097.00			5,097.00
490122	Payroll Taxes-Mkt-SUI	682.00			682.00
490123	Workers Comp-Mkt	149.00			149.00

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
490124	Payroll Tax-Marketing Staff-FUTA	353.00			353.00
490126	Employee Life Insurance-Mkt	131.00			131.00
490134	Dues/Subscriptions-Mkt	(26.00)			(26.00)
490140	Interco Contracted Services - Marketing	2,980.00			2,980.00
490856	Media Advertising-Mkt	318.00			318.00
490858	Special Events-Mkt	5,253.00			5,253.00
490859	Collateral Material-Mkt	151.00			151.00
490862	Promo Items-Mkt	2,766.00			2,766.00
490901	Office Supplies-Mkt	1,753.00			1,753.00
490920	Forms/Printing-Mkt	2,557.00			2,557.00
490941	Cell Phones-Mkt	941.00			941.00
490950	Mileage Reimbursement-Mkt	4,463.00			4,463.00
500199	Licenses & Permits-Trans	102.00			102.00
500891	Vehicle Fuel-Trans	179.00			179.00
550101	Activities SNF MGR	67,469.00			67,469.00
550102	Salaries-SNFActivities MGR OT	103.00			103.00
550104	Salaries-Activities-SNF	24,926.00			24,926.00
550105	Overtime- Activities SNF	424.00			424.00
550120	Vacation/Sick/Holiday-Activities SNF	11,051.00			11,051.00
550121	Payroll Taxes-Activities SNF-FICA	7,796.00			7,796.00
550122	Payroll Taxes-Activities SNF-SUI	3,078.00			3,078.00
550123	Workers Comp-Activities SNF	5,774.00			5,774.00
550124	Payroll Tax Activities SNF FUTA	625.00			625.00
550125	Employee Health Insurance-Activities SNF	9,544.00			9,544.00
550126	Employee Life Insurance-Activities SNF	129.00			129.00
550127	Employee Dental Insurance-Activities SNF	308.00			308.00
550128	Employee Vision Insurance - Act SNF	35.00			35.00
550132	Background Checks-Activities SNF	486.00			486.00
550134	Dues/Subscriptions-Activities SNF	785.00			785.00
550135	Employee Expense-Activities SNF	266.00			266.00
550850	Activities Supplies-Activities-SNF	2,352.00			2,352.00
550851	Entertainment-Activities-SNF	5,085.00			5,085.00
550852	Activities Events Food-Activities-SNF	4,004.00			4,004.00
550853	Film Processing-Activities-SNF	74.00			74.00
550901	Office Supplies-Activities SNF	74.00			74.00
550920	Forms/Printing-Activities SNF	33.00			33.00
550962	Floral-Activities-SNF	434.00			434.00
550964	Holiday Decorations-Activities-SNF	565.00			565.00
560102	Salaries-Business Office	46,005.00			46,005.00
560103	Salaries-Human Resources/Payroll	33,807.00			33,807.00
560104	Salaries-Admin Staff	43,088.00			43,088.00
560105	Overtime-Admin	31.00			31.00
560109	Salaries - Admissions Coordinator	132,652.00			132,652.00
560120	Vacation/Sick/Holiday-Adm	23,740.00			23,740.00
560121	Payroll Taxes-Admin-FICA	19,952.00			19,952.00
560122	Payroll Taxes-Admin-SUI	3,369.00			3,369.00
560123	Workers Comp-Admin	3,185.00			3,185.00
560124	Payroll Tax Admin FUTA	1,702.00			1,702.00
560125	Employee Health Insurance-Admin	66,329.00		219.00	66,548.00
560126	Employee Life Insurance-Admin	573.00			573.00
560127	Employee Dental Insurance-Admin	1,405.00			1,405.00
560128	Employee Vision Insurance - Admin	330.00			330.00
560129	Benefit Plan Fees	(13,622.00)			(13,622.00)
560130	Recruitment-Admin	124.00			124.00
560132	Background Checks-Admin	194.00			194.00
560133	Training/Seminars/Courses-Admin	50.00			50.00
560134	Dues/Subscription-Admin	0.00		993.00	993.00

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
560135	Employee Benefits/Expense-Admin	23,724.00		(19,625.00)	4,099.00
560140	Contracted Services - Business Office	33,643.00			33,643.00
560141	Pension-Admin	7,984.00		19,406.00	27,390.00
560198	Bldg Inspection Fees	(6,601.00)			(6,601.00)
560199	Licenses/Permits	134.00			134.00
560711	Utilities-Electric	115,351.00			115,351.00
560712	Utilities-Gas/Oil	6,983.00			6,983.00
560713	Utilities-Water/Sewer/Refuse	60,619.00			60,619.00
560714	Utilities-Telephone Service	36,231.00			36,231.00
560715	Utilities-Telephone Maintenance Contract	8,492.00			8,492.00
560717	Utilities-Cable TV	7,623.00			7,623.00
560731	Real Estate Taxes	100,540.00			100,540.00
560733	Personal Property Taxes	28,059.00			28,059.00
560734	Professional Liability Insurance	28,186.00			28,186.00
560735	General Liability Insurance	28,186.00			28,186.00
560736	Property Insurance	11,764.00			11,764.00
560738	Auto Insurance	4,778.00			4,778.00
560739	Crime Insurance	162.00			162.00
560740	Insurance-Other	9,405.00			9,405.00
560742	Patient Trust Bond	683.00			683.00
560744	Resident Reimburse on Lost/Stolen Items	4,879.00			4,879.00
560745	Taxes Other	160.00			160.00
560840	Interco Contracted Services - Admin	(52,301.00)			(52,301.00)
560841	Contracted Services - Call System	4,130.00			4,130.00
560843	Legal Fees-Adm	1,882.00			1,882.00
560844	Accounting/Audit Fees-Adm	32,866.00			32,866.00
560845	Payroll Processing Fees	21,088.00			21,088.00
560846	Professional Services	6,000.00			6,000.00
560847	Consultant	3,267.00			3,267.00
560876	Equipment Minor-Adm	(2,643.00)			(2,643.00)
560901	Office Supplies-Adm	9,256.00			9,256.00
560902	Office Supplies Human Resources	333.00			333.00
560905	Copier- Maintenance Agreement	4,910.00		452.00	5,362.00
560906	Copier Lease-Adm	8,492.00		(452.00)	8,040.00
560911	Computer Maintenance-Adm	22,599.00			22,599.00
560912	Software Maintenance Contract-Adm	29,189.00			29,189.00
560913	Internet Access-Adm	2,379.00			2,379.00
560914	Software Expense - Adm	2,456.00			2,456.00
560915	Timeclock Software	15,422.00			15,422.00
560920	Forms/Printing-Adm	1,394.00			1,394.00
560925	Records Storage - Adm	4,358.00			4,358.00
560930	Postage-Adm	2,333.00			2,333.00
560931	Overnight Service-Adm	2,542.00			2,542.00
560941	Cell Phones-Adm	1,661.00			1,661.00
560950	Mileage Reimbursement-Adm	487.00			487.00
560960	Equipment Rental-Adm	6,000.00			6,000.00
560961	Floral-Adm	255.00			255.00
560963	Misc Decor-Adm	2,975.00			2,975.00
560964	Holiday Decorations-Adm	319.00			319.00
560995	Collection Fees/Credit Card Fees	2,823.00			2,823.00
560996	Late fees/Fines/Finance Charges-Adm	278.00			278.00
560997	Bank Service Charges-Adm	27,857.00			27,857.00
580001	Interest Income	(10.00)			(10.00)
580002	Employee/Guest meals	1,872.00			1,872.00
590001	Depreciation-Land Improvements	1,635.00			1,635.00
590002	Management Fees	302,236.00			302,236.00
590004	Interest Expense	234,636.00			234,636.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
590005	Rent Expense	733,439.00			733,439.00
590006	Depreciation-Bldgs & Improvements	17,747.00			17,747.00
590007	Depreciation-FFE	54,349.00			54,349.00
590008	Depreciation-Vehicles	6,802.00			6,802.00
590009	Amortization	291.00		(291.00)	0.00
R0001	Champion Awards	0.00		101.00	101.00
R0002	Interest on line of credit	0.00		291.00	291.00
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Traditions Senior Management**  
 Engagement: **Medicaid - Senior Philanthropy of Chashira, LLC**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCHH**  
 Worksheet: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2016			9/30/2016	9/30/2016		
Group : [10-A]	Salaries and Wages							
Subgroup : [2]	Administrators							
410101	Salaries-Administrator	97,791.00		0.00	97,791.00	56,038.80	41,752.20	74.51%
Subtotal [2] Administrators		97,791.00		0.00	97,791.00	66,038.80	41,752.20	74.51%
Subgroup : [4]	Other Administrative Salaries							
410501	Salaries-Med Rec	28,031.00		0.00	28,031.00	18,885.84	12,885.36	71.12%
410520	Vacation/Sick/Holiday- Med Recs	4,072.00		0.00	4,072.00	1,096.88	2,875.12	271.23%
410540	Interco Contracted Services - Med Rec	368.00		0.00	368.00	(187.20)	553.20	(330.86%)
410703	Medical Records Consultant	(860.00)		0.00	(860.00)	0.00	(860.00)	0.00%
580102	Salaries-Business Office	48,005.00		0.00	48,005.00	30,797.48	15,207.52	48.38%
580103	Salaries-Human Resources/Payroll	33,807.00		0.00	33,807.00	15,281.14	18,545.86	121.52%
580104	Salaries-Admin Staff	43,088.00		0.00	43,088.00	39,187.88	3,900.12	9.05%
580105	Overtime-Admin	31.00		0.00	31.00	187.58	(156.58)	(81.50%)
580108	Salaries - Admissions Coordinator	132,852.00		0.00	132,852.00	86,898.88	65,853.32	98.88%
580120	Vacation/Sick/Holiday-Admin	23,740.00		0.00	23,740.00	13,254.23	13,485.77	78.11%
580940	Interco Contracted Services - Admin	(52,301.00)		0.00	(52,301.00)	(26,216.42)	(26,084.58)	99.50%
Subtotal [4] Other Administrative Salaries		288,881.00		0.00	288,881.00	187,043.88	102,807.11	65.48%
Subgroup : [6C]	Dietary Workers							
440101	Salaries-Dietary Manager/CDM	27,514.00		0.00	27,514.00	42,850.28	(15,136.28)	(35.48%)
440107	Salaries-Cooks	30,037.00		0.00	30,037.00	54,248.89	(24,211.89)	(44.83%)
440108	Overtime-Cooks	3,017.00		0.00	3,017.00	1,055.42	1,961.58	185.86%
440113	Salaries- Dietary Aides	62,787.00		0.00	62,787.00	98,852.28	(36,065.28)	(38.50%)
440114	Overtime-Dietary Aides	2,884.00		0.00	2,884.00	2,846.32	(282.32)	(8.90%)
440120	Vacation/Sick/Holiday-Dietary	11,484.00		0.00	11,484.00	17,081.95	(5,827.95)	(32.93%)
440151	Consultant-Dietary	42,578.00		0.00	42,578.00	0.00	42,578.00	0.00%
Subtotal [6C] Dietary Workers		188,062.00		0.00	188,062.00	216,844.94	(36,782.94)	(18.98%)
Subgroup : [8B]	Other Housekeeping Workers							
450101	Salaries- Housekeeping Manager	21,150.00		0.00	21,150.00	30,731.11	(9,581.11)	(31.12%)
450104	Salaries- Housekeeping Staff	57,890.00		0.00	57,890.00	101,452.83	(43,472.83)	(42.85%)
450105	Overtime- Housekeeping Staff	548.00		0.00	548.00	404.89	144.31	35.86%
450108	Orientation- Housekeeping Staff	0.00		0.00	0.00	345.00	(345.00)	(100.00%)
450120	Vacation/Sick/Holiday-Hskp	11,812.00		0.00	11,812.00	15,988.48	(4,386.48)	(27.42%)
Subtotal [8B] Other Housekeeping Workers		91,291.00		0.00	91,291.00	148,931.91	(57,840.91)	(39.70%)
Subgroup : [7B]	Other Maintenance Workers							
470104	Salaries-Maintenance Staff	73,382.00		0.00	73,382.00	34,157.58	39,234.41	114.88%
470105	Overtime-Maintenance Staff	3,338.00		0.00	3,338.00	0.00	3,338.00	0.00%
470120	Vacation/Sick/Holiday-Maint	7,817.00		0.00	7,817.00	4,058.54	3,857.46	87.63%
Subtotal [7B] Other Maintenance Workers		84,347.00		0.00	84,347.00	38,217.13	46,129.87	120.70%
Subgroup : [8B]	Other Laundry Workers							
480104	Salaries-Laundry Staff	36,888.00		0.00	36,888.00	58,993.38	(23,085.38)	(38.50%)
480105	Overtime- Laundry Staff	815.00		0.00	815.00	86.25	728.75	84.83%
480108	Orientation-Laundry Staff	220.00		0.00	220.00	513.00	(293.00)	(57.12%)
480120	Vacation/Sick/Holiday-Laundry	4,210.00		0.00	4,210.00	3,708.58	501.42	13.52%
Subtotal [8B] Other Laundry Workers		42,143.00		0.00	42,143.00	64,301.21	(22,158.21)	(34.46%)
Subgroup : [10]	Protective Services							
480104	Salaries-Reception/Security Staff	88,863.00		0.00	88,863.00	22,888.96	46,778.04	204.38%
480105	Overtime-Reception/Security Staff	3,131.00		0.00	3,131.00	321.24	2,809.78	87.66%
480120	Vacation/Sick/Holiday-Rec/Sec	7,780.00		0.00	7,780.00	3,750.98	4,038.04	107.68%
Subtotal [10] Protective Services		99,684.00		0.00	99,684.00	26,969.18	53,924.84	198.91%
Subgroup : [12A]	Director of Nurses/Assistant Director							
410102	Salaries-DON	83,013.00		0.00	83,013.00	48,884.37	34,118.83	89.78%
410107	Salaries - ADON/Unit Mgr	78,632.00		0.00	78,632.00	(3,872.00)	80,304.00	(2,188.93%)
Subtotal [12A] Director of Nurses/Assistant Director		161,645.00		0.00	161,645.00	48,222.37	114,422.83	253.02%
Subgroup : [12B1] RNs - Direct Care								
410201	Salaries-RN	812,273.00		0.00	812,273.00	588,853.82	242,819.08	42.59%
410202	Overtime-RN	55,825.00		0.00	55,825.00	11,805.95	44,218.05	38.00%
410203	Orientation-RN	8,258.00		0.00	8,258.00	9,946.11	(1,688.11)	(18.97%)
410220	Vacation/Sick/Holiday-Nursing	308,570.00		0.00	308,570.00	123,493.85	185,076.35	148.25%
Subtotal [12B1] RNs - Direct Care		1,184,926.00		0.00	1,184,926.00	714,899.83	468,226.37	65.51%
Subgroup : [12B2] RNs - Administrative								
410103	Salaries-Nurse Liaison/Risk Mgr	0.00		0.00	0.00	1,378.10	(1,378.10)	(100.00%)
410104	Salaries-MDS Coord/MDS Asst	123,541.00		0.00	123,541.00	0.00	123,541.00	0.00%
410108	Inservice Coordinator-Nursing Admin	74,322.00		0.00	74,322.00	0.00	74,322.00	0.00%
410115	Nursing Admin Overtime	4,087.00		0.00	4,087.00	0.00	4,087.00	0.00%
410116	Orientation - Nursing Admin	0.00		0.00	0.00	222.00	(222.00)	(100.00%)
410120	Vacation/Sick/Holiday-Nursing Admin	47,798.00		0.00	47,798.00	10,332.14	37,465.86	362.81%
Subtotal [12B2] RNs - Administrative		245,728.00		0.00	245,728.00	11,932.24	237,795.76	1,982.88%
Subgroup : [12C1] LPNs - Direct Care								
410204	Salaries-LPN	888,047.00		0.00	888,047.00	478,278.34	507,770.86	108.17%
410205	Overtime-LPN	84,771.00		0.00	84,771.00	22,408.87	42,364.03	188.07%
410206	Orientation-LPN	13,835.00		0.00	13,835.00	3,563.28	10,271.71	288.28%
Subtotal [12C1] LPNs - Direct Care		1,066,653.00		0.00	1,066,653.00	504,248.80	586,406.40	111.14%
Subgroup : [12D]	Aides and Attendants							
410207	Salaries-CNA	1,145,847.00		0.00	1,145,847.00	517,837.47	628,009.53	121.25%
410208	Overtime-CNA	150,288.00		0.00	150,288.00	50,368.67	99,882.33	198.23%
410209	Orientation-CNA	26,820.00		0.00	26,820.00	9,500.14	17,319.86	182.31%
410210	Ward Clerk/Staff Coord-Nursing	37,894.00		0.00	37,894.00	21,278.88	16,417.12	77.18%
410212	Ward Clerk/Staff Coord- OT	441.00		0.00	441.00	0.00	441.00	0.00%
410213	Ward Clerk-Nurs Orientation	827.00		0.00	827.00	0.00	827.00	0.00%
Subtotal [12D] Aides and Attendants		1,381,798.00		0.00	1,381,798.00	689,101.18	782,896.84	127.31%
Subgroup : [12E]	Physical Therapists							
410711	Salaries - Director of Rehab	24,047.00		(24,047.00)	0.00	0.00	24,047.00	0.00%
410775	Salaries - Physical Therapy	76,440.00		12,772.00	88,212.00	208,484.48	(133,054.48)	(83.51%)
410778	Overtime - Physical Therapy	0.00		5,586.00	0.00	1,232.63	(1,232.63)	(100.00%)
410781	Orientation - All Therapy	(86.00)		0.00	(86.00)	553.83	(639.83)	(115.53%)
410782	Vac/Sick/Hol - Therapy	18,745.00		(18,745.00)	0.00	0.00	18,745.00	0.00%
Subtotal [12E] Physical Therapists		118,148.00		(30,829.00)	88,128.00	211,281.08	(82,135.05)	(43.61%)
Subgroup : [12F]	Speech Therapists							
410718	Salaries - Therapy - Rehab Tech	35,221.00		0.00	35,221.00	12,256.18	22,964.82	187.37%
410719	Therapy - Rehab Tech OT	2,561.00		0.00	2,561.00	7,918.07	(5,237.07)	(88.14%)
410779	Salaries - Speech Therapy	14,242.00		0.00	14,242.00	43,822.38	(28,380.38)	(87.35%)
410794	Speech Therapist - Outside Contract	84,751.00		0.00	84,751.00	0.00	84,751.00	0.00%
Subtotal [12F] Speech Therapists		136,866.00		22,888.00	168,744.00	63,796.61	73,098.39	114.58%
Subgroup : [12G]	Occupational Therapists							
410718	Salaries - Occupational Therapy Asst	0.00		0.00	0.00	(1,781.98)	1,781.98	(100.00%)
410740	Interco Contracted Services - Therapy	4,032.00		0.00	4,032.00	10,885.82	(8,853.82)	(82.89%)
410777	Salaries - Occupational Therapy	36,541.00		7,121.00	43,662.00	93,099.61	(54,558.61)	(58.60%)
				RJE - 2	4,003.00			
				RJE - 3	3,118.00			

Client: *Traditions Senior Management*  
 Engagement: *Medical - Senior Philanthropy of Cheshire, LLC*  
 Period Ending: *8/30/2016*  
 Trial Balance: *A.01 - TB-CCHH*  
 Worksheet: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		8/30/2016			9/30/2016	9/30/2016		
410778	Overtime - Occupational Therapy	0.00		0.00	0.00	1,870.81	(1,870.81)	(100.00%)
Subtotal [12Q] Occupational Therapists		42,873.00		7,121.00	49,894.00	104,104.06	(61,531.06)	(56.11%)
Subgroup : [12H] Recreation Workers								
550101	Activities-SNF MGR	67,468.00		0.00	67,468.00	38,428.53	31,039.47	85.20%
550102	Salaries-SNF/Activities MGR OT	103.00		0.00	103.00	0.00	103.00	0.00%
550104	Salaries-Activities-SNF	24,928.00		0.00	24,928.00	16,312.80	8,615.40	52.80%
550105	Overtime- Activities SNF	424.00		0.00	424.00	95.22	358.78	55.11%
550120	Vacation/Sick/Holiday-Activities SNF	11,051.00		0.00	11,051.00	4,481.14	6,569.86	148.81%
Subtotal [12H] Recreation Workers		103,973.00		0.00	103,973.00	67,288.48	48,884.51	81.48%
Subgroup : [12M] Social Workers/Case Management								
410801	Salaries-Social Service	58,037.00		0.00	58,037.00	44,079.02	13,957.98	31.87%
410802	Overtime- Social Service	0.00		0.00	0.00	86.28	(86.28)	(100.00%)
410803	Orientation-Soc Serv	0.00		0.00	0.00	92.00	(92.00)	(100.00%)
410820	Vacation/Sick/Holiday-Social Service	5,284.00		0.00	5,284.00	1,321.70	3,962.30	298.27%
Subtotal [12M] Social Workers/Case Management		63,301.00		0.00	63,301.00	45,678.98	17,722.02	38.88%
Subgroup : [12N] Marketing								
490101	Salaries-Marketing Manager	61,498.00		0.00	61,498.00	27,282.54	34,215.46	125.41%
490102	Vacation/Sick/Holiday-Mkt	6,373.00		0.00	6,373.00	3,174.77	3,198.23	100.74%
490140	Interco Contracted Services - Marketing	2,860.00		0.00	2,860.00	5,882.22	(2,702.22)	(47.58%)
Subtotal [12N] Marketing		70,731.00		0.00	70,731.00	36,339.53	34,711.47	98.05%
Total [10-A] Salaries and Wages		6,391,668.00		8.00	6,391,668.00	3,101,727.78	2,289,830.24	73.82%
Group : [13-B] Professional Fees								
Subgroup : [2] Dentist								
410955	Dental Consultants	11,078.00		0.00	11,078.00	5,538.00	5,538.00	100.00%
Subtotal [2] Dentist		11,078.00		0.00	11,078.00	6,538.00	5,538.00	100.00%
Subgroup : [3] Pharmacist								
410702	Pharmacy Consultant	25,490.00		0.00	25,490.00	12,575.00	12,915.00	102.70%
Subtotal [3] Pharmacist		25,490.00		0.00	25,490.00	12,575.00	12,915.00	102.70%
Subgroup : [8A] PT - Resident Care								
410792	Physical Therapist - Outside Contr	359,145.00		0.00	359,145.00	0.00	359,145.00	0.00%
Subtotal [8A] PT - Resident Care		359,145.00		0.00	359,145.00	0.00	359,145.00	0.00%
Subgroup : [8A] Medical Director								
410701	Medical Director	33,118.00		0.00	33,118.00	16,071.43	17,046.57	106.07%
Subtotal [8A] Medical Director		33,118.00		0.00	33,118.00	16,071.43	17,046.57	106.07%
Subgroup : [8C] Resident Care								
410707	Physician Services	2,298.00		0.00	2,298.00	(50.73)	2,348.73	(4,829.86%)
Subtotal [8C] Resident Care		2,298.00		0.00	2,298.00	(50.73)	2,348.73	(4,829.86%)
Subgroup : [8E] Other								
410708	Physician Consultant	33,700.00		0.00	33,700.00	4,350.50	29,349.50	674.62%
Subtotal [8E] Other		33,700.00		0.00	33,700.00	4,350.50	29,349.50	674.62%
Subgroup : [10A] OT - Resident Care								
410783	Occupational Therapist-Outside Cont	242,878.00		0.00	242,878.00	0.00	242,878.00	0.00%
Subtotal [10A] OT - Resident Care		242,878.00		0.00	242,878.00	0.00	242,878.00	0.00%
Subgroup : [11A1] RN's - Direct Care								
410706	Staffing Agency-RN	3,405.00		0.00	3,405.00	29,011.00	(25,806.00)	(86.28%)
Subtotal [11A1] RN's - Direct Care		3,405.00		0.00	3,405.00	29,011.00	(25,806.00)	(86.28%)
Subgroup : [11A2] RN's - Administrative								
410136	Contracted Services - Nursing Admin	44,275.00		0.00	44,275.00	21,775.00	22,500.00	103.33%
410140	Interco Contracted Services -Nurse Admin	6,738.00		0.00	6,738.00	(18,793.27)	25,532.27	(140.13%)
Subtotal [11A2] RN's - Administrative		51,013.00		0.00	51,013.00	4,881.73	46,032.27	924.02%
Subgroup : [11B1] LPN's - Direct Care								
410709	Staffing Agency-LPN	81,546.00		0.00	81,546.00	95,009.42	(13,463.42)	(14.17%)
Subtotal [11B1] LPN's - Direct Care		81,546.00		0.00	81,546.00	95,009.42	(13,463.42)	(14.17%)
Subgroup : [11C] Aides								
410710	Staffing Agency-CNA	64,925.00		0.00	64,925.00	47,911.52	17,013.48	35.51%
Subtotal [11C] Aides		64,925.00		0.00	64,925.00	47,911.52	17,013.48	35.51%
Subgroup : [12] Other								
410789	Purchased Services-Other	1,568.00		0.00	1,568.00	874.85	893.15	132.35%
Subtotal [12] Other		1,568.00		0.00	1,568.00	874.85	893.15	132.35%
Total [13-B] Professional Fees		810,161.00		0.00	810,161.00	216,072.72	684,088.28	321.23%
Group : [15] Expenditures Other than Salaries								
Subgroup : [1A1] Workmen's Compensation								
410123	Workers Comp-Nursing Adm	16,498.00		0.00	16,498.00	(462.38)	16,858.38	(3,867.83%)
410223	Workers Comp-Nursing	197,805.00		0.00	197,805.00	59,030.30	138,574.70	234.75%
410523	Workers Comp- Med Reas	67.00		0.00	67.00	27.28	39.72	145.51%
410923	Workers Comp-Social Service	3,888.00		0.00	3,888.00	1,016.66	2,868.34	282.04%
410785	Workers Comp - Therapy	9,970.00		0.00	9,970.00	11,445.36	(1,475.36)	(12.88%)
440123	Workers Comp-Diet	6,409.00		0.00	6,409.00	7,057.34	(648.34)	(8.19%)
450123	Workers Comp-Hstp	3,889.00		0.00	3,889.00	4,974.44	(785.44)	(16.80%)
490123	Workers Comp-Laundry	1,977.00		0.00	1,977.00	1,953.36	23.64	1.21%
470123	Workers Comp-Maint	4,545.00		0.00	4,545.00	1,162.80	3,382.20	280.87%
490123	Workers Comp-Rec/Sec	1,298.00		0.00	1,298.00	70.20	1,227.80	1.74800%
490123	Workers Comp-Mkt	149.00		0.00	149.00	36.77	112.23	305.22%
550123	Workers Comp-Activities SNF	5,774.00		0.00	5,774.00	1,968.38	3,805.62	153.18%
560123	Workers Comp-Admin	3,185.00		0.00	3,185.00	1,504.27	1,680.73	111.73%
Subtotal [1A1] Workmen's Compensation		268,682.00		0.00	268,682.00	89,487.78	185,584.22	185.01%
Subgroup : [1A3] Unemployment Insurance								
410122	Payroll Taxes-Nursing Adm-SUI	8,258.00		0.00	8,258.00	858.71	7,401.29	893.92%
410124	Payroll Taxes-Nursing Adm-FUTA	2,536.00		0.00	2,536.00	137.03	2,398.97	1,750.88%
410222	Payroll Taxes-Nursing-SUI	81,248.00		0.00	81,248.00	31,303.60	49,944.20	159.55%
410224	Payroll Taxes-Nursing-FUTA	21,320.00		0.00	21,320.00	1,841.28	19,478.74	1,199.00%
410522	Payroll Taxes-Med Reas-SUI	854.00		0.00	854.00	289.58	564.41	142.58%
410524	Payroll Tax - Medical Record - FUTA	186.00		0.00	186.00	2.22	183.78	8,278.83%
410922	Payroll Taxes-Social Service-SUI	1,008.00		0.00	1,008.00	1,490.28	(481.28)	(32.29%)
410824	Payroll Tax - Social Service - FUTA	371.00		0.00	371.00	64.00	287.00	341.87%
410784	SUI - Therapy	2,547.00		0.00	2,547.00	2,444.35	102.65	4.20%
410786	FUTA - Therapy	3,741.00		0.00	3,741.00	134.43	3,606.57	2,862.86%
440122	Payroll Taxes-Dietary-SUI	3,147.00		0.00	3,147.00	5,843.33	(2,696.33)	(145.14%)
440124	Payroll Taxes-Dietary FUTA	2,887.00		0.00	2,887.00	296.45	2,590.55	806.39%
450122	Payroll Taxes-Hstp-SUI	1,468.00		0.00	1,468.00	2,893.24	(1,425.24)	(49.23%)
450124	Payroll Tax Housekeeping FUTA	1,528.00		0.00	1,528.00	78.60	1,449.40	1,882.17%
490122	Payroll Taxes-Laundry-SUI	850.00		0.00	850.00	2,487.66	(1,537.66)	(81.81%)
490124	Payroll Tax Laundry FUTA	821.00		0.00	821.00	155.26	665.74	428.75%
470122	Payroll Taxes-Maint-SUI	1,855.00		0.00	1,855.00	557.95	1,297.05	199.82%
470124	Payroll Maint-FUTA	468.00		0.00	468.00	(0.82)	468.82	(75,281.28%)
490122	Payroll Taxes-Rec/Sec-SUI	2,214.00		0.00	2,214.00	183.51	2,030.49	1,108.47%
490124	Payroll Tax Security FUTA	535.00		0.00	535.00	2.43	532.57	21,918.49%
490122	Payroll Taxes-Mkt-SUI	882.00		0.00	882.00	(14.52)	896.52	(4,798.97%)
490124	Payroll Tax-Marketing Staff-FUTA	353.00		0.00	353.00	0.00	353.00	0.00%
550122	Payroll Taxes-Activities SNF-SUI	3,078.00		0.00	3,078.00	1,319.56	1,758.42	133.28%
550124	Payroll Tax Activities SNF FUTA	825.00		0.00	825.00	60.08	764.94	840.83%
560122	Payroll Taxes-Admin-SUI	3,360.00		0.00	3,360.00	1,384.63	1,975.37	141.57%
560124	Payroll Tax Admin FUTA	1,702.00		0.00	1,702.00	(3.34)	1,705.34	(51,058.08%)

Client: **Traditions Senior Management**  
 Engagement: **Medicaid - Senior Philanthropy of Cheahira, LLC**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Worksheet: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2016			9/30/2016	9/30/2016		
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>147,148.00</b>		<b>0.00</b>	<b>147,148.00</b>	<b>83,815.87</b>	<b>83,333.13</b>	<b>174.45%</b>
<b>Subgroup : [1A4] Social Security (FICA)</b>								
410121	Payroll Taxes-Nursing-Admin-FICA	37,400.00		0.00	37,400.00	7,860.84	29,439.06	369.78%
410221	Payroll Taxes-Nursing-FICA	286,146.00		0.00	286,146.00	136,080.11	130,065.89	95.58%
410521	Payroll Taxes-Med Recs-FICA	2,343.00		0.00	2,343.00	1,289.59	1,053.41	81.89%
410821	Payroll Taxes- Social Service-FICA	4,715.00		0.00	4,715.00	3,449.59	1,265.41	38.68%
410783	Fica - Therapy	15,205.00		0.00	15,205.00	28,836.44	(11,631.44)	(43.34%)
440121	Payroll Taxes-Dietary-FICA	9,842.00		0.00	9,842.00	15,899.03	(5,857.03)	(37.47%)
450121	Payroll Taxes- Hstp-FICA	6,728.00		0.00	6,728.00	10,843.74	(4,217.74)	(38.54%)
460121	Payroll Taxes-Laundry-FICA	3,185.00		0.00	3,185.00	4,835.86	(1,670.86)	(34.55%)
470121	Payroll Taxes-Maint-FICA	5,884.00		0.00	5,884.00	2,710.17	3,173.83	117.18%
480121	Payroll Taxes-Rec/Sec-FICA	5,871.00		0.00	5,871.00	2,018.51	3,852.49	195.81%
490121	Payroll Taxes-MIG-FICA	5,087.00		0.00	5,087.00	2,330.03	2,766.97	118.75%
550121	Payroll Taxes-Activities SNF-FICA	7,786.00		0.00	7,786.00	4,290.84	3,505.16	81.89%
560121	Payroll Taxes-Admin-FICA	19,952.00		0.00	19,952.00	12,140.84	7,811.16	84.34%
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>380,344.00</b>		<b>0.00</b>	<b>380,344.00</b>	<b>230,786.49</b>	<b>159,557.51</b>	<b>69.14%</b>
<b>Subgroup : [1A5] Health Insurance</b>								
410125	Employee Health Insurance-Nurs Admin	36,814.00		0.00	36,814.00	4,472.05	32,441.95	725.44%
410127	Employee Dental Insurance-Nurs Admin	1,106.00		0.00	1,106.00	324.48	781.52	240.85%
410128	Employee Vision Insurance-Nurs Admin	195.00		0.00	195.00	28.74	166.26	82.24%
410225	Employee Health Insurance-Nursing	357,804.00		431.00	358,335.00	119,819.93	238,084.07	188.70%
			RJE - 5	431.00				
410227	Employee Dental Insurance-Nursing	6,888.00		0.00	6,888.00	3,289.10	3,598.90	106.42%
410228	Employee Vision Insurance - Nursing	1,358.00		0.00	1,358.00	741.82	616.18	83.11%
410527	Employee Health Insurance-Med Recs	10,208.00		0.00	10,208.00	3,940.10	6,267.80	159.08%
410527	Employee Dental Insurance-Med Recs	173.00		0.00	173.00	(12.54)	185.54	(1,478.56%)
410625	EE Health Insurance-Social Service	4,828.00		0.00	4,828.00	738.32	4,089.68	553.17%
410827	Employee Dental Ins-Social Service	150.00		0.00	150.00	71.51	78.49	108.76%
410828	Employee Vision Insurance - Social Ser	30.00		0.00	30.00	10.21	19.79	183.83%
410787	Employee Health - Therapy	28,557.00		0.00	28,557.00	37,574.48	(8,017.48)	(21.34%)
410788	Employee Dental - Therapy	1,034.00		0.00	1,034.00	853.15	380.85	58.31%
410791	Employee Vision Insurance - Therapy	78.00		0.00	78.00	242.47	(166.47)	(68.86%)
440125	Employee Health Insurance- Dietary	22,963.00		0.00	22,963.00	22,335.31	727.69	3.27%
440127	Employee Dental Insurance- Dietary	257.00		0.00	257.00	1,006.70	(749.70)	(74.47%)
440128	Employee Vision Insurance - Dietary	117.00		0.00	117.00	82.48	24.52	28.51%
450125	Employee Health Insurance-Hstp	23,815.00		0.00	23,815.00	20,814.60	3,000.40	14.35%
450127	Employee Dental Insurance-Hstp	313.00		0.00	313.00	687.62	(374.62)	(54.48%)
450128	Employee Vision Insurance - Hstp	78.00		0.00	78.00	78.11	(0.11)	(0.14%)
480125	Employee Health Insurance-Laundry	5,355.00		0.00	5,355.00	3,835.51	1,719.49	47.30%
480127	Employee Dental Insurance-Laundry	22.00		0.00	22.00	31.87	(9.87)	(30.53%)
480128	Employee Vision Insurance - Laundry	31.00		0.00	31.00	42.21	(11.21)	(378.54%)
470125	Employee Health Insurance-Maint	25,182.00		0.00	25,182.00	8,363.48	16,778.52	200.14%
470127	Employee Dental Insurance-Maint	821.00		0.00	821.00	233.25	587.75	150.24%
470128	Employee Vision Insurance - Maint	108.00		0.00	108.00	188.96	(80.96)	(37.28%)
480125	Employee Health Insurance-Rec/Sec	8,324.00		0.00	8,324.00	2,856.86	3,367.14	113.88%
480127	Employee Dental Insurance-Rec/Sec	87.00		0.00	87.00	50.07	36.93	73.78%
480128	Employee Vision Insurance - Rec/Sec	15.00		0.00	15.00	7.38	7.64	103.80%
550125	Employee Health Insurance-Activities SNF	9,544.00		0.00	9,544.00	1,358.89	8,185.11	802.34%
550127	Employee Dental Insurance-Activities SNF	308.00		0.00	308.00	74.06	233.94	313.88%
550128	Employee Vision Insurance - Act SNF	35.00		0.00	35.00	28.66	6.34	31.28%
560125	Employee Health Insurance-Admin	66,329.00		218.00	66,547.00	19,848.82	46,382.18	232.53%
			RJE - 5	218.00				
560127	Employee Dental Insurance-Admin	1,405.00		0.00	1,405.00	580.48	824.52	142.04%
560128	Employee Vision Insurance - Admin	330.00		0.00	330.00	79.15	250.85	318.93%
<b>Subtotal [1A5] Health Insurance</b>		<b>813,739.00</b>		<b>650.00</b>	<b>814,389.00</b>	<b>264,429.48</b>	<b>358,308.55</b>	<b>141.22%</b>
<b>Subgroup : [1A6] Life Insurance</b>								
410126	Employee Life Insurance-Nursing Admin	818.00		0.00	818.00	184.45	433.55	235.05%
410226	Employee Life Insurance-Nursing	2,157.00		0.00	2,157.00	1,257.50	899.50	71.53%
410526	Employee Life Insurance-Med Recs	31.00		0.00	31.00	15.30	15.70	102.81%
410826	Employee Life Ins-Social Service	66.00		0.00	66.00	45.38	40.62	89.51%
410789	Employee Life - Therapy	145.00		0.00	145.00	200.15	(58.15)	(38.82%)
440126	Employee Life Insurance-Dietary	112.00		0.00	112.00	200.07	(88.07)	(44.07%)
450126	Employee Life Insurance-Hstp	98.00		0.00	98.00	180.02	(82.02)	(45.56%)
460126	Employee Life Insurance-Laundry	31.00		0.00	31.00	(3.72)	34.72	(933.33%)
470126	Employee Life Insurance-Maint	66.00		0.00	66.00	30.80	35.40	115.89%
480126	Employee Life Insurance-Rec/Sec	31.00		0.00	31.00	15.30	15.70	102.81%
480128	Employee Life Insurance-MIG	131.00		0.00	131.00	83.24	67.78	107.15%
550126	Employee Life Insurance-Activities SNF	129.00		0.00	129.00	72.90	56.10	76.95%
560126	Employee Life Insurance-Admin	573.00		0.00	573.00	158.87	413.03	258.19%
<b>Subtotal [1A6] Life Insurance</b>		<b>4,208.00</b>		<b>0.00</b>	<b>4,208.00</b>	<b>2,424.18</b>	<b>1,783.84</b>	<b>73.58%</b>
<b>Subgroup : [1A7] Pensions</b>								
410241	Pension-Nursing	44,035.00		0.00	44,035.00	0.00	44,035.00	0.00%
410441	Pension - Therapy	2,581.00		0.00	2,581.00	0.00	2,581.00	0.00%
560141	Pension-Admin	7,884.00		19,406.00	27,390.00	0.00	7,884.00	0.00%
			RJE - 4	19,406.00				
<b>Subtotal [1A7] Pensions</b>		<b>54,500.00</b>		<b>19,406.00</b>	<b>74,016.00</b>	<b>0.00</b>	<b>54,810.00</b>	<b>0.00%</b>
<b>Subgroup : [1A8] Uniform Allowance</b>								
410236	Uniforms-Nursing	9,831.00		1,250.00	11,181.00	0.00	9,831.00	0.00%
			RJE - 9	1,250.00				
<b>Subtotal [1A8] Uniform Allowance</b>		<b>9,831.00</b>		<b>1,250.00</b>	<b>11,181.00</b>	<b>0.00</b>	<b>9,831.00</b>	<b>0.00%</b>
<b>Subgroup : [1A9] Other</b>								
410131	Drug Free Expense-Nursing Admin	80.00		0.00	80.00	384.00	(304.00)	(79.17%)
410135	Employee Expense-Nursing Admin	131.00		(101.00)	30.00	220.41	(89.41)	(40.57%)
			RJE - 8	(101.00)				
410231	Drug Free Expense-Nursing	2,418.00		0.00	2,418.00	1,203.00	1,215.00	100.83%
410235	Employee Expense-Nursing	8,870.00		(1,081.00)	7,789.00	2,117.24	6,752.78	318.94%
			RJE - 5	(431.00)				
			RJE - 8	(650.00)				
440135	Employee Expense-Dietary	(112.00)		0.00	(112.00)	1,584.98	(1,708.98)	(107.02%)
470135	Employee Expense-Maint	600.00		(600.00)	0.00	0.00	600.00	0.00%
			RJE - 8	(600.00)				
490135	Employee Expense-MIG	0.00		0.00	0.00	38.41	(38.41)	(100.00%)
550135	Employee Expense-Activities SNF	288.00		0.00	288.00	215.80	50.40	23.38%
560135	Employee Benefits/Expense-Admin	23,724.00		(18,625.00)	4,099.00	2,967.95	20,756.05	699.34%
			RJE - 4	(18,406.00)				
			RJE - 5	(219.00)				
<b>Subtotal [1A9] Other</b>		<b>36,878.00</b>		<b>(21,407.00)</b>	<b>14,888.00</b>	<b>8,742.88</b>	<b>27,232.41</b>	<b>311.48%</b>
<b>Subgroup : [1C] Bad Debts</b>								
410988	Bad Debt Expense-SNF	(41,875.00)		0.00	(41,875.00)	48,000.00	(88,875.00)	(187.24%)
<b>Subtotal [1C] Bad Debts</b>		<b>(41,875.00)</b>		<b>0.00</b>	<b>(41,875.00)</b>	<b>48,000.00</b>	<b>(88,875.00)</b>	<b>(187.24%)</b>
<b>Subgroup : [1D] Accounting and Auditing</b>								
560844	Accounting/Audit Fees-Adm	32,888.00		0.00	32,888.00	20,993.33	11,872.67	58.55%
<b>Subtotal [1D] Accounting and Auditing</b>		<b>32,888.00</b>		<b>0.00</b>	<b>32,888.00</b>	<b>20,993.33</b>	<b>11,872.67</b>	<b>58.55%</b>
<b>Subgroup : [1E] Legal</b>								
560843	Legal Fees-Adm	1,882.00		0.00	1,882.00	11,037.93	(9,155.93)	(82.85%)
<b>Subtotal [1E] Legal</b>		<b>1,882.00</b>		<b>0.00</b>	<b>1,882.00</b>	<b>11,037.93</b>	<b>(9,155.93)</b>	<b>(82.85%)</b>
<b>Subgroup : [1G] Office Supplies</b>								
440927	Office Supplies - Nursing	2,805.00		0.00	2,805.00	1,864.11	1,140.89	88.56%
440901	Office Supplies- Dietary	1,025.00		0.00	1,025.00	3,268.78	(2,241.78)	(88.62%)
440920	Forms/Printing-Dietary	38.00		0.00	38.00	238.50	(200.50)	(84.78%)



Client: **Traditions Senior Management**  
 Engagement: **Medicaid - Senior Philanthropy of Cheshire, LLC**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCHN**  
 Worksheet: **A.03 - Grouping Report**

Account	Description	ADJ	J/E Ref #	R/E	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2016			9/30/2016	9/30/2016		
470801	Office Supplies-Maint	79.00		0.00	79.00	0.00	79.00	0.00%
490801	Office Supplies-Mkt	1,753.00		0.00	1,753.00	561.07	1,191.93	212.44%
490820	Forms/Printing-Mkt	2,557.00		0.00	2,557.00	2,506.81	47.19	1.85%
550833	Print Processing-Activities-SNF	74.00		0.00	74.00	0.00	74.00	0.00%
550801	Office Supplies-Activities SNF	74.00		0.00	74.00	178.32	(104.32)	(58.50)%
550820	Forms/Printing-Activities SNF	33.00		0.00	33.00	0.00	33.00	0.00%
580801	Office Supplies-Adm	9,258.00		0.00	9,258.00	5,967.33	3,698.67	85.66%
580802	Office Supplies Human Resources	333.00		0.00	333.00	254.16	78.05	30.61%
580810	Computer Supplies-Adm	0.00		0.00	0.00	(861.46)	861.46	(100.00)%
580820	Forms/Printing-Adm	1,394.00		0.00	1,394.00	401.84	992.16	248.90%
Subtotal [1G] Office Supplies		<u>19,418.00</u>		<u>0.00</u>	<u>19,418.00</u>	<u>13,789.26</u>	<u>5,619.75</u>	<u>40.73%</u>
Subgroup : [1H1] Telephone and Telegraph								
560714	Utilities-Telephone Service	36,231.00		0.00	36,231.00	9,888.82	26,241.38	262.68%
560715	Utilities-Telephone Maintenance Contract	8,492.00		0.00	8,492.00	0.00	8,492.00	0.00%
Subtotal [1H1] Telephone and Telegraph		<u>44,723.00</u>		<u>0.00</u>	<u>44,723.00</u>	<u>9,888.82</u>	<u>34,733.38</u>	<u>347.89%</u>
Subgroup : [1H2] Cellular Phones and Beepers								
410141	Cell Phones - Nursing Admn	1,087.00		0.00	1,087.00	(379.82)	1,466.82	(381.07)%
480841	Cell Phones-Mkt	941.00		0.00	941.00	231.10	709.90	307.18%
580841	Cell Phones-Adm	1,681.00		0.00	1,681.00	841.71	719.29	76.38%
Subtotal [1H2] Cellular Phones and Beepers		<u>3,689.00</u>		<u>0.00</u>	<u>3,689.00</u>	<u>783.71</u>	<u>2,875.81</u>	<u>362.56%</u>
Subgroup : [1J] Corporation Business Taxes								
580745	Taxes Other	180.00		0.00	180.00	250.00	(90.00)	(38.00)%
Subtotal [1J] Corporation Business Taxes		<u>180.00</u>		<u>0.00</u>	<u>180.00</u>	<u>250.00</u>	<u>(90.00)</u>	<u>(38.00)%</u>
Subgroup : [1K3] Resident Day User Fee								
410897	Quality Assessment Fee - SNF	677,895.00		0.00	677,895.00	341,007.80	336,887.20	98.78%
Subtotal [1K3] Resident Day User Fee		<u>677,895.00</u>		<u>0.00</u>	<u>677,895.00</u>	<u>341,007.80</u>	<u>336,887.20</u>	<u>98.78%</u>
Total [1K] Expenditures Other than Salaries		<u>2,243,747.30</u>		<u>(181.00)</u>	<u>2,243,844.00</u>	<u>1,085,386.48</u>	<u>1,164,390.54</u>	<u>107.28%</u>
Group : [6] Expenditures Other than Salaries (cont'd) - Admn. and General								
Subgroup : [2] Holiday Parties for Staff								
550984	Holiday Decorations-Activities-SNF	565.00		0.00	565.00	291.53	273.47	93.81%
Subtotal [2] Holiday Parties for Staff		<u>565.00</u>		<u>0.00</u>	<u>565.00</u>	<u>291.53</u>	<u>273.47</u>	<u>93.81%</u>
Subgroup : [3] Gifts to Staff and Residents								
550962	Floral-Activities-SNF	434.00		0.00	434.00	161.45	272.55	158.81%
560961	Floral-Adm	255.00		0.00	255.00	0.00	255.00	0.00%
Subtotal [3] Gifts to Staff and Residents		<u>689.00</u>		<u>0.00</u>	<u>689.00</u>	<u>161.45</u>	<u>527.55</u>	<u>326.76%</u>
Subgroup : [4] Employee Travel								
410195	Mileage/Travel Reimburse - Nursing Adm	553.00		0.00	553.00	391.15	161.85	41.38%
410228	Travel - Nursing	0.00		0.00	0.00	7.77	(7.77)	(100.00)%
440950	Mileage Reimbursement-Dietary	0.00		0.00	0.00	71.03	(71.03)	(100.00)%
470950	Mileage Reimbursement-Maint	0.00		0.00	0.00	57.18	(57.18)	(100.00)%
480950	Mileage Reimbursement-Mkt	4,483.00		0.00	4,483.00	2,737.33	1,735.67	83.84%
580950	Mileage Reimbursement-Adm	487.00		0.00	487.00	318.91	168.09	52.71%
Subtotal [4] Employee Travel		<u>5,603.00</u>		<u>0.00</u>	<u>5,603.00</u>	<u>3,873.37</u>	<u>1,929.83</u>	<u>54.00%</u>
Subgroup : [5] Education Expense								
410133	Training/Seminars/Courses-Nurs Admn	4,558.00		0.00	4,558.00	110.58	4,447.42	4,021.90%
410233	Training/Seminars/Courses-Nursing	1,884.00		0.00	1,884.00	6,382.04	(4,498.04)	(70.48)%
410788	Training/Seminars/Courses-Therapy Dept	490.00		0.00	490.00	133.81	356.39	288.74%
490133	Training/Seminars/Courses-Mkt	0.00		0.00	0.00	36.95	(36.95)	(100.00)%
580133	Training/Seminars/Courses-Admn	50.00		0.00	50.00	385.81	(335.81)	(87.00)%
Subtotal [5] Education Expense		<u>6,982.00</u>		<u>0.00</u>	<u>6,982.00</u>	<u>7,048.79</u>	<u>(66.79)</u>	<u>(0.95)%</u>
Subgroup : [6] Automobile Expense								
500881	Vehicle Fuel-Tolls	178.00		0.00	178.00	124.25	54.75	44.06%
500892	Vehicle Maintenance-Trans	0.00		0.00	0.00	455.00	(455.00)	(100.00)%
Subtotal [6] Automobile Expense		<u>178.00</u>		<u>0.00</u>	<u>178.00</u>	<u>579.25</u>	<u>(400.25)</u>	<u>(69.10)%</u>
Subgroup : [M1] Advertising Help Wanted								
410130	Recruitment-Nursing Admn	1,987.00		0.00	1,987.00	233.23	1,733.77	743.37%
410230	Recruitment-Nursing	3,224.00		0.00	3,224.00	2,515.34	708.66	28.17%
410830	Recruitment-Social Service	164.00		0.00	164.00	0.00	164.00	0.00%
410798	Recruitment - Therapy	337.00		0.00	337.00	1,502.12	(1,165.12)	(77.57)%
440130	Recruitment-Dietary	837.00		0.00	837.00	387.82	449.38	74.04%
480130	Recruitment-Laundry	18.00		0.00	18.00	0.00	18.00	0.00%
470130	Recruitment-Maint	218.00		0.00	218.00	0.00	218.00	0.00%
480130	Recruitment-Rec/Sec	135.00		0.00	135.00	0.00	135.00	0.00%
550130	Recruitment-Activities SNF	0.00		0.00	0.00	350.21	(350.21)	(100.00)%
580130	Recruitment-Admn	124.00		0.00	124.00	0.00	124.00	0.00%
Subtotal [M1] Advertising Help Wanted		<u>6,923.00</u>		<u>0.00</u>	<u>6,923.00</u>	<u>4,999.52</u>	<u>1,934.48</u>	<u>36.77%</u>
Subgroup : [M3] Advertising Other								
490858	Media Advertising-Mkt	318.00		0.00	318.00	300.00	18.00	6.00%
490856	Special Events-Mkt	5,253.00		0.00	5,253.00	2,071.87	3,181.13	153.54%
490862	Prints-Advertising-Mkt	2,786.00		0.00	2,786.00	807.79	1,978.21	242.42%
Subtotal [M3] Advertising Other		<u>8,337.00</u>		<u>0.00</u>	<u>8,337.00</u>	<u>3,179.66</u>	<u>5,157.34</u>	<u>162.20%</u>
Subgroup : [M6] Medical Records								
410538	Supplies Med Rec	206.00		0.00	206.00	73.88	132.20	178.13%
Subtotal [M6] Medical Records		<u>206.00</u>		<u>0.00</u>	<u>206.00</u>	<u>73.88</u>	<u>132.20</u>	<u>178.13%</u>
Subgroup : [M7] Postage								
490830	Postage-Mkt	0.00		0.00	0.00	0.96	(0.96)	(100.00)%
560930	Postage-Adm	2,333.00		0.00	2,333.00	1,454.92	878.08	80.35%
560931	Overnight Service-Adm	2,542.00		0.00	2,542.00	1,290.23	1,251.77	97.02%
Subtotal [M7] Postage		<u>4,875.00</u>		<u>0.00</u>	<u>4,875.00</u>	<u>2,746.11</u>	<u>2,128.89</u>	<u>77.52%</u>
Subgroup : [M8] Dues and Membership Fees to Professional Associations								
410134	Dues/Subscriptions-Nursing Admn	11,882.00		(983.00)	10,888.00	2,982.91	8,898.08	298.34%
490134	Dues/Subscriptions-Mkt	(26.00)		(983.00)	(26.00)	0.00	(26.00)	0.00%
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>11,856.00</u>		<u>(983.00)</u>	<u>10,888.00</u>	<u>2,982.91</u>	<u>8,873.08</u>	<u>297.46%</u>
Subgroup : [M8A] Dues to Chamber of Commerce								
410145	Dues to Chamber of Commerce	0.00		0.00	0.00	65.00	(65.00)	(100.00)%
Subtotal [M8A] Dues to Chamber of Commerce		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>65.00</u>	<u>(65.00)</u>	<u>(100.00)%</u>
Subgroup : [M9] Subscriptions								
440134	Dues/Subscriptions-Dietary	1,876.00		0.00	1,876.00	1,093.88	782.12	71.50%
470134	Dues/Subscriptions-Maint	3,184.00		0.00	3,184.00	384.77	2,778.23	723.31%
550134	Dues/Subscriptions-Activities SNF	785.00		0.00	785.00	0.00	785.00	0.00%
580134	Dues/Subscriptions-Admn	0.00		993.00	993.00	305.90	(687.10)	(100.00)%
Subtotal [M9] Subscriptions		<u>5,825.00</u>		<u>993.00</u>	<u>8,818.00</u>	<u>1,784.66</u>	<u>4,040.45</u>	<u>226.41%</u>
Subgroup : [M11] Services Provided by Contract								
410240	Intarco Contracted Services - Nursing	3,040.00		0.00	3,040.00	(3,069.00)	6,100.00	(189.35)%
440137	Contract Services - Dietary	466,940.00		0.00	466,940.00	0.00	466,940.00	0.00%
470837	Contract - Water/Softner	573.00		0.00	573.00	0.00	573.00	0.00%
560140	Contracted Services - Business Office	33,643.00		0.00	33,643.00	0.00	33,643.00	0.00%
560841	Contracted Services - Call System	4,130.00		0.00	4,130.00	2,821.49	1,508.51	57.54%
580845	Payroll Processing Fees	21,088.00		0.00	21,088.00	9,505.71	11,582.29	121.85%
580848	Professional Services	3,287.00		0.00	3,287.00	6,000.00	(2,713.00)	(82.53)%
580847	Consultant	3,287.00		0.00	3,287.00	(1,325.00)	4,592.00	(346.57)%

Client: **Traditions Senior Management**  
 Engagement: **Medicaid - Senior Philanthropy of Cheshire, LLC**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Worksheet: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		<u>9/30/2016</u>			<u>9/30/2016</u>	<u>9/30/2016</u>		
590811	Computer Maintenance-Adm	22,599.00		0.00	22,599.00	9,978.87	12,620.13	128.47%
590812	Software Maintenance Contract-Adm	29,189.00		0.00	29,189.00	4,997.00	24,191.91	521.43%
590814	Software Expense - Adm	2,456.00		0.00	2,456.00	596.96	1,859.02	381.58%
590815	Tracklock Software	15,422.00		0.00	15,422.00	4,983.21	10,438.79	236.49%
	<b>Subtotal [M11] Services Provided by Contract</b>	<b>69,686.00</b>		<b>0.00</b>	<b>69,686.00</b>	<b>27,511.35</b>	<b>50,835.65</b>	<b>2,111.26%</b>
	<b>Subgroup : [M12] Administrative Management Services</b>							
590002	Management Fees	302,236.00		0.00	302,236.00	123,857.50	178,378.50	144.02%
	<b>Subtotal [M12] Administrative Management Services</b>	<b>302,236.00</b>		<b>0.00</b>	<b>302,236.00</b>	<b>123,857.50</b>	<b>178,378.50</b>	<b>144.02%</b>
	<b>Subgroup : [M13] Other</b>							
410132	Background Checks-Nursing Adm	0.00		0.00	0.00	85.00	(85.00)	(100.00%)
410137	Software Expense - Nursing Adm	21,327.00		0.00	21,327.00	3,340.00	17,987.00	534.73%
410199	Licenses/Permits-Nursing Adm	573.00		0.00	573.00	645.34	(72.34)	(32.22%)
410232	Background Checks-Nursing	2,175.00		0.00	2,175.00	1,759.00	416.00	23.65%
410832	Background Checks- Social Service	82.00		0.00	82.00	90.00	(8.00)	(8.88%)
410728	Background Checks-Therapy	30.00		0.00	30.00	90.00	(60.00)	(50.00%)
440132	Background Checks-Dietary	90.00		0.00	90.00	270.00	(180.00)	(88.87%)
440199	Licenses/Permits-Dietary	542.00		0.00	542.00	103.32	438.68	424.56%
440810	Dishwasher Rental-Dietary	185.00		0.00	185.00	0.00	185.00	0.00%
450132	Background Checks-Hsnp	0.00		0.00	0.00	120.00	(120.00)	(100.00%)
480132	Background Checks-Laundry	30.00		0.00	30.00	0.00	30.00	0.00%
470199	Licenses/Permits-Maint	40.00		0.00	40.00	0.00	40.00	0.00%
480128	Security Expense	14,124.00		0.00	14,124.00	0.00	14,124.00	0.00%
480859	Collateral Material-Mkt	151.00		0.00	151.00	(1.24)	152.24	(12,277.42%)
480960	Equipment Rental-Mkt	0.00		0.00	0.00	114.88	(114.88)	(100.00%)
500132	Background Checks-Trans	0.00		0.00	0.00	19.75	(19.75)	(100.00%)
500199	Licenses & Permits-Trans	102.00		0.00	102.00	808.83	(507.83)	(83.23%)
550132	Background Checks-Activities SNF	486.00		0.00	486.00	30.00	456.00	1,520.00%
560129	Benefit Plan Fees	(13,622.00)		0.00	(13,622.00)	4,508.24	(18,131.24)	(402.08%)
580132	Background Checks-Admin	184.00		0.00	184.00	30.00	154.00	548.87%
590199	Licenses/Permits	134.00		0.00	134.00	503.57	(369.57)	(73.38%)
590738	Crime Insurance	182.00		0.00	182.00	0.00	182.00	0.00%
590742	Patient Trust Bond	883.00		0.00	883.00	308.04	574.96	121.72%
590744	Resident Reimburse on Lost/Stolen Items	4,879.00		0.00	4,879.00	53.15	4,825.85	8,079.88%
590878	Equipment Minor-Adm	(2,843.00)		0.00	(2,843.00)	513.14	(3,356.14)	(615.08%)
590944	Internet Access-Adm	2,378.00		0.00	2,378.00	3,418.12	(1,039.12)	(30.28%)
590925	Records Storage - Adm	4,358.00		0.00	4,358.00	2,507.77	1,850.23	73.78%
590960	Equipment Rental-Adm	6,000.00		0.00	6,000.00	1,032.99	4,967.01	480.84%
590962	Interior Plant-Adm	0.00		0.00	0.00	15.45	(15.45)	(100.00%)
590963	Misc Decor-Adm	2,875.00		0.00	2,875.00	411.81	2,463.19	822.43%
590964	Holiday Decorations-Adm	319.00		0.00	319.00	20,700.00	(20,381.00)	(86.46%)
590965	Collection Fees/Credit Card Fees	2,823.00		0.00	2,823.00	1,848.90	974.10	45.02%
590996	Late fees/Fines/Finance Charges-Adm	278.00		0.00	278.00	7.37	270.63	3,072.05%
590997	Bank Service Charges-Adm	27,857.00		0.00	27,857.00	1,020.78	26,836.22	2,629.89%
590002	Employee/Guest meals	1,872.00		101.00	1,872.00	0.00	1,872.00	0.00%
R0001	Champion Awards	0.00		101.00	101.00	140.00	(140.00)	(100.00%)
	<b>Subtotal [M13] Other</b>	<b>78,646.00</b>		<b>101.00</b>	<b>78,646.00</b>	<b>44,561.98</b>	<b>34,003.01</b>	<b>76.30%</b>
	<b>Total [M] Expenditures Other than Salaries (cont'd) - Admin. and General</b>	<b>1,040,988.00</b>		<b>101.00</b>	<b>1,041,089.00</b>	<b>223,405.78</b>	<b>817,582.22</b>	<b>365.96%</b>
	<b>Group : [18] Dietary Basis for Allocation of Costs</b>							
	<b>Subgroup : [2A1] Raw Food</b>							
440803	Raw Food-Dietary	197,195.00		0.00	197,195.00	101,747.08	85,447.91	93.81%
440804	Produce-Dietary	4,289.00		0.00	4,289.00	6,825.50	(2,536.50)	(37.48%)
440805	Dairy-Dietary	12,749.00		0.00	12,749.00	20,450.84	(7,701.84)	(37.38%)
	<b>Subtotal [2A1] Raw Food</b>	<b>214,233.00</b>		<b>0.00</b>	<b>214,233.00</b>	<b>129,023.23</b>	<b>85,189.77</b>	<b>66.03%</b>
	<b>Subgroup : [2A2] Non-Food Supplies</b>							
410764	Nutritional Supplements	12,857.00		0.00	12,857.00	10,184.41	2,672.59	26.12%
440789	Thickened Liquids-Dietary	3,126.00		0.00	3,126.00	9,721.96	(6,595.96)	(53.45%)
440807	Dietary Supplies-Dietary	7,187.00		0.00	7,187.00	13,960.18	(6,773.18)	(48.21%)
440811	Chemicals-Dietary	1,862.00		0.00	1,862.00	2,458.04	(596.04)	(23.43%)
440876	Equipment Minor-Dietary	(1,427.00)		0.00	(1,427.00)	104.48	(1,531.48)	(1,465.81%)
	<b>Subtotal [2A2] Non-Food Supplies</b>	<b>23,875.00</b>		<b>0.00</b>	<b>23,875.00</b>	<b>32,639.07</b>	<b>(8,211.07)</b>	<b>(28.05%)</b>
	<b>Total [18] Dietary Basis for Allocation of Costs</b>	<b>237,841.00</b>		<b>0.00</b>	<b>237,841.00</b>	<b>161,862.30</b>	<b>75,878.70</b>	<b>48.94%</b>
	<b>Group : [19] Laundry-Basis for Allocation of Costs</b>							
	<b>Subgroup : [3A1] Bad Linens, etc...washed, Ironed..</b>							
460863	Linens/Terry-Laundry	9,758.00		0.00	9,758.00	5,470.38	4,287.64	78.38%
	<b>Subtotal [3A1] Bad Linens, etc...washed, Ironed..</b>	<b>9,758.00</b>		<b>0.00</b>	<b>9,758.00</b>	<b>5,470.38</b>	<b>4,287.64</b>	<b>78.38%</b>
	<b>Subgroup : [3B] Purchased Services</b>							
480107	Contract Services - Laundry	135,854.00		0.00	135,854.00	0.00	135,854.00	0.00%
	<b>Subtotal [3B] Purchased Services</b>	<b>135,854.00</b>		<b>0.00</b>	<b>135,854.00</b>	<b>0.00</b>	<b>135,854.00</b>	<b>0.00%</b>
	<b>Subgroup : [3D] Other</b>							
480861	Chemicals-Laundry	3,577.00		0.00	3,577.00	4,410.59	(833.59)	(18.90%)
	<b>Subtotal [3D] Other</b>	<b>3,577.00</b>		<b>0.00</b>	<b>3,577.00</b>	<b>4,410.59</b>	<b>(833.59)</b>	<b>(18.90%)</b>
	<b>Total [19] Laundry-Basis for Allocation of Costs</b>	<b>143,189.00</b>		<b>0.00</b>	<b>143,189.00</b>	<b>9,880.96</b>	<b>139,308.05</b>	<b>1,409.38%</b>
	<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>							
	<b>Subgroup : [4B] Purchased Services</b>							
450110	Contract Services - Housekeeping	192,735.00		0.00	192,735.00	0.00	192,735.00	0.00%
	<b>Subtotal [4B] Purchased Services</b>	<b>192,735.00</b>		<b>0.00</b>	<b>192,735.00</b>	<b>0.00</b>	<b>192,735.00</b>	<b>0.00%</b>
	<b>Subgroup : [4D] Other</b>							
450871	Cleaning Supplies-Hsnp	7,922.00		0.00	7,922.00	15,679.81	(7,757.81)	(48.48%)
	<b>Subtotal [4D] Other</b>	<b>7,922.00</b>		<b>0.00</b>	<b>7,922.00</b>	<b>15,679.81</b>	<b>(7,757.81)</b>	<b>(48.48%)</b>
	<b>Subgroup : [5A2] Purchased from</b>							
410753	Pharmacy Credits	(8,775.00)		0.00	(8,775.00)	(505.95)	(8,269.05)	1,239.07%
410756	Pharmacy-RX Medicaid	13,029.00		0.00	13,029.00	3,342.24	9,686.78	289.83%
410757	Pharmacy-RX Medicare	101,801.00		0.00	101,801.00	84,091.22	17,709.78	58.98%
410758	Pharmacy-RX Managed Care	51,072.00		0.00	51,072.00	25,230.82	25,841.18	102.42%
410788	Pharmacy - RX Other	291.00		0.00	291.00	0.00	291.00	0.00%
	<b>Subtotal [5A2] Purchased from</b>	<b>168,818.00</b>		<b>0.00</b>	<b>168,818.00</b>	<b>92,168.13</b>	<b>76,650.87</b>	<b>73.08%</b>
	<b>Subgroup : [5B] Medicine Cabinet Drugs</b>							
410733	Floor Stock Drugs & Supplies	22,812.00		0.00	22,812.00	12,554.25	10,257.75	80.11%
410759	Pharmacy-OTC Medicaid	1,700.00		0.00	1,700.00	5,510.77	(3,810.77)	(88.15%)
410760	Pharmacy-OTC Medicare	1,171.00		0.00	1,171.00	1,026.82	144.18	14.04%
410770	Pharmacy - OTC Other	4,107.00		0.00	4,107.00	1,191.85	2,915.15	244.59%
	<b>Subtotal [5B] Medicine Cabinet Drugs</b>	<b>29,890.00</b>		<b>0.00</b>	<b>29,890.00</b>	<b>20,283.69</b>	<b>9,606.31</b>	<b>45.86%</b>
	<b>Subgroup : [5C] Medical and Therapeutic Supplies</b>							
410761	Incontinent Supplies	45,898.00		0.00	45,898.00	24,022.75	21,875.25	80.22%
410762	Medical Supplies	81,875.00		0.00	81,875.00	37,278.23	44,596.77	85.98%
410783	Nursing Supplies	59,507.00		0.00	59,507.00	29,458.91	30,048.09	102.00%
	<b>Subtotal [5C] Medical and Therapeutic Supplies</b>	<b>187,280.00</b>		<b>0.00</b>	<b>187,280.00</b>	<b>90,760.98</b>	<b>96,519.02</b>	<b>84.00%</b>
	<b>Subgroup : [5D] Ambulance/Limousine</b>							
410750	Resident Transportation	1,002.00		0.00	1,002.00	93.00	909.00	977.42%
	<b>Subtotal [5D] Ambulance/Limousine</b>	<b>1,002.00</b>		<b>0.00</b>	<b>1,002.00</b>	<b>93.00</b>	<b>909.00</b>	<b>977.42%</b>
	<b>Subgroup : [5E2] Oxygen - Other</b>							
410741	Oxygen	7,960.00		0.00	7,960.00	3,879.08	4,080.92	105.20%
410742	Inhalation Supplies	8,295.00		0.00	8,295.00	8,732.82	(437.82)	(23.20%)
	<b>Subtotal [5E2] Oxygen - Other</b>	<b>16,255.00</b>		<b>0.00</b>	<b>16,255.00</b>	<b>10,611.90</b>	<b>5,643.10</b>	<b>53.18%</b>

Client: **Traditiona Senior Management**  
 Engagement: **Medicaid - Senior Philanthropy of Cheshire, LLC**  
 Period Ending: **6/30/2016**  
 Trial Balance: **A.01 - TB-CCHH**  
 Worksheet: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR	
		9/30/2016			9/30/2016	9/30/2016			
Subgroup : [BF]	X-Rays and related radiological								
410752	X-Ray Service	13,910.00		0.00	13,910.00	4,431.95	9,478.05	213.88%	
Subtotal [BF]	X-Rays and related radiological	13,910.00		0.90	13,910.00	4,431.95	9,478.05	213.88%	
Subgroup : [BH]	Laboratory								
410751	Lab Fees	32,752.00		0.00	32,752.00	14,566.68	18,185.32	124.84%	
Subtotal [BH]	Laboratory	32,752.00		0.00	32,752.00	14,566.68	18,185.32	124.84%	
Subgroup : [BI]	Recreation								
550850	Activities Supplies-Activities-SNF	2,352.00		0.00	2,352.00	258.89	2,093.11	804.49%	
550851	Entertainment-Activities-SNF	5,085.00		0.00	5,085.00	3,130.00	1,955.00	62.46%	
550852	Activities Events Food-Activities-SNF	4,004.00		0.00	4,004.00	703.07	3,300.93	469.50%	
560717	Utilities-Cable TV	7,823.00		0.00	7,823.00	5,087.55	2,735.45	50.43%	
Subtotal [BI]	Recreation	19,064.00		0.00	19,064.00	9,189.51	9,874.49	108.13%	
Subgroup : [BJ]	Other								
410176	Equipment Minor	(1,275.00)		0.00	(1,275.00)	0.00	(1,275.00)	0.00%	
410739	Minor Equipment & Supplies - Therapy	2,555.00		0.00	2,555.00	4,795.43	(2,230.43)	(48.81)%	
410731	IV Therapy	0.00		0.00	0.00	1,640.00	(1,640.00)	(100.00)%	
410735	Office Supplies-Therapy	132.00		0.00	132.00	305.25	(173.25)	(58.78)%	
410734	IV Supplies - Other	813.00		0.00	813.00	2,541.14	(1,728.14)	(75.88)%	
410743	IV Supplies - Medicaid	635.00		0.00	635.00	1,260.00	(625.00)	(49.80)%	
410754	IV Drugs - Medicare	3,845.00		0.00	3,845.00	420.00	3,425.00	838.29%	
410755	IV Supplies - Medicare	8,223.00		0.00	8,223.00	1,160.00	8,043.00	681.61%	
410785	Medical Equipment Rental	102,521.00		0.00	102,521.00	83,513.14	39,007.86	81.42%	
410788	Minor Equipment - Nursing	5,955.00		0.00	5,955.00	21,330.54	(15,375.54)	(72.08)%	
410771	IV Drugs - Managed Care	2,397.00		0.00	2,397.00	830.00	1,567.00	40.44%	
410772	IV Supplies - Managed Care	4,862.00		0.00	4,862.00	1,410.00	3,252.00	230.64%	
410773	IV Drugs - Medicaid	508.00		0.00	508.00	5.29	500.71	9,465.22%	
410774	Medical Waste Disposal	2,391.00		0.00	2,391.00	1,258.77	1,132.23	89.89%	
410790	Therapy Software Costs	(2,400.00)		0.00	(2,400.00)	7,305.36	9,705.36	4.33%	
Subtotal [BJ]	Other	136,890.00		0.00	136,890.00	102,579.82	34,080.08	33.22%	
Total [22]	Housekeeping and Resident Care Basis for Allocation of Costs	778,486.00		0.00	778,486.00	360,322.68	418,183.42	115.50%	
Group : [22]	Maintenance and Property								
Subgroup : [BA]	Repairs and Maintenance								
410767	Equipment Repairs - Nursing	15,743.00		0.00	15,743.00	2,533.75	13,209.25	521.33%	
440813	Maintenance & Repairs-Dietary	(5,096.00)		0.00	(5,096.00)	5,090.20	(10,186.20)	(200.08)%	
440820	Maintenance & Repairs-Diet	5,248.00		0.00	5,248.00	160.00	5,088.00	2,862.11%	
460820	Maintenance & Repairs-Laundry	105.00		0.00	105.00	0.00	105.00	0.00%	
490885	Maintenance & Repairs-Laundry	4,894.00		0.00	4,894.00	1,804.61	2,889.39	180.11%	
470820	Maintenance & Repairs-Maint	34,488.00		0.00	34,488.00	19,798.21	14,719.79	74.47%	
470826	Small Tools-Maint	213.00		0.00	213.00	282.08	(69.08)	(24.48)%	
470878	Equipment Minor-Maint	811.00		0.00	811.00	4,527.23	(3,716.23)	(62.08)%	
Subtotal [BA]	Repairs and Maintenance	66,206.00		0.00	66,206.00	34,194.09	22,010.91	94.37%	
Subgroup : [BB]	Heat								
560712	Utilities-Gas/Oil	6,983.00		0.00	6,983.00	6,793.35	189.65	2.79%	
Subtotal [BB]	Heat	6,983.00		0.00	6,983.00	6,793.35	189.65	2.79%	
Subgroup : [BC]	Light & Power								
560711	Utilities-Electric	115,351.00		0.00	115,351.00	71,235.87	44,115.33	81.93%	
Subtotal [BC]	Light & Power	115,351.00		0.00	115,351.00	71,235.87	44,115.33	81.93%	
Subgroup : [BD]	Water								
560713	Utilities-Water/Sewer/Refuse	80,818.00		0.00	80,818.00	28,841.08	33,777.92	125.84%	
Subtotal [BD]	Water	80,818.00		0.00	80,818.00	28,841.08	33,777.92	125.84%	
Subgroup : [BE]	Equipment Lease								
560908	Copier Lease-Adm	8,482.00		(452.00)	8,040.00	2,075.00	6,417.00	308.25%	
Subtotal [BE]	Equipment Lease	8,482.00		(452.00)	8,040.00	2,075.00	6,417.00	308.25%	
Subgroup : [BF]	Other								
470821	Electrical-Maint	9,096.00		0.00	9,096.00	6,171.59	2,924.41	47.39%	
470822	Plumbing-Maint	9,022.00		0.00	9,022.00	8,804.29	217.71	2.47%	
470823	HVAC/Cooler Maint	12,041.00		0.00	12,041.00	5,813.38	6,228.62	107.18%	
470824	Paint-Maint	858.00		0.00	858.00	1,119.89	(261.89)	(23.38)%	
470829	Alarm Inspection-Maint	4,358.00		0.00	4,358.00	907.86	3,446.14	379.61%	
470830	Grounds Maintenance-Maint	4,148.00		0.00	4,148.00	3,884.20	451.80	12.23%	
470832	Sprinklers-Maint	33,271.00		0.00	33,271.00	20,817.97	12,857.03	81.40%	
470833	Elevator-Maint	(1,112.00)		0.00	(1,112.00)	1,943.00	(3,055.00)	(157.23)%	
470834	Pest Control-Maint	33,408.00		0.00	33,408.00	8,020.82	25,387.18	316.52%	
470838	Maint Contracts - Generator	5,783.00		0.00	5,783.00	849.00	4,934.00	85.18%	
470860	Equipment Rental-Maint	3,528.00		0.00	3,528.00	4,377.38	(1,049.38)	(23.87)%	
470970	Waste Disposal -Grass/Trash	7,442.00		(2,338.00)	5,106.00	425.74	1,688.02%	1,688.02%	
560198	Bldg Inspection Fees	30,867.00		RJE - 1	(2,338.00)	33,003.00	16,102.95	14,566.05	90.44%
560305	Copier - Maintenance Agreement	(8,901.00)		RJE - 1	2,338.00	(6,801.00)	19,432.23	(28,033.23)	(133.97)%
560305	Copier - Maintenance Agreement	4,910.00		452.00	5,362.00	4,484.03	415.97	9.28%	
Subtotal [BF]	Other	160,816.00		RJE - 8	452.00	161,087.00	102,788.33	47,846.67	46.56%
Subgroup : [7A]	Land Improvements								
590001	Depreciation-Land Improvements	1,835.00		0.00	1,835.00	456.25	1,178.75	258.36%	
Subtotal [7A]	Land Improvements	1,835.00		0.00	1,835.00	456.25	1,178.75	258.36%	
Subgroup : [7B]	Building & Building Improvements								
590006	Depreciation-Bldgs & Improvements	17,747.00		0.00	17,747.00	1,025.47	16,721.53	1,830.82%	
Subtotal [7B]	Building & Building Improvements	17,747.00		0.00	17,747.00	1,025.47	16,721.53	1,830.82%	
Subgroup : [7D]	Movable Equipment								
590007	Depreciation-FFE	54,348.00		0.00	54,348.00	9,877.08	44,471.92	450.25%	
590008	Depreciation-Vehicles	6,802.00		0.00	6,802.00	2,795.85	4,006.35	143.31%	
Subtotal [7D]	Movable Equipment	61,150.00		0.00	61,150.00	12,672.93	48,477.27	382.54%	
Subgroup : [8B]	Mortgage Expense								
590009	Amortization	291.00		(291.00)	0.00	0.00	291.00	0.00%	
Subtotal [8B]	Mortgage Expense	291.00		RJE - 10	(291.00)	0.00	291.00	0.00%	
Subgroup : [9]	Rental Payments								
590005	Rent Expense	733,439.00		0.00	733,439.00	363,650.00	369,788.00	101.89%	
Subtotal [9]	Rental Payments	733,439.00		0.00	733,439.00	363,650.00	369,788.00	101.89%	
Subgroup : [10B]	Real estate taxes paid by lessor								
560731	Real Estate Taxes	100,540.00		0.00	100,540.00	51,000.00	49,540.00	87.14%	
Subtotal [10B]	Real estate taxes paid by lessor	100,540.00		0.00	100,540.00	51,000.00	49,540.00	87.14%	
Subgroup : [10C]	Personal property taxes								
560733	Personal Property Taxes	28,058.00		0.00	28,058.00	9,018.91	20,042.09	250.00%	
Subtotal [10C]	Personal property taxes	28,058.00		0.00	28,058.00	9,018.91	20,042.09	250.00%	
Total [22]	Maintenance and Property	1,341,137.00		(291.00)	1,340,836.00	890,728.88	660,398.12	97.01%	
Group : [27]	Interest and Insurance								
Subgroup : [12D]	Other Interest Expense								
590004	Interest Expense	234,836.00		0.00	234,836.00	34,754.32	199,881.68	575.13%	
R0002	Interest on line of credit	0.00		291.00	291.00	252.83	(252.83)	(100.00)%	
Subtotal [12D]	Other Interest Expense	234,836.00		RJE - 10	291.00	291.00	252.83	(252.83)	

Client: *Traditions Senior Management*  
 Engagement: *Medicaid - Senior Philanthropy of Cheshire, LLC*  
 Period Ending: *9/30/2016*  
 Trial Balance: *A.01 - TB-CCHH*  
 Worksheet: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		9/30/2016			9/30/2016	9/30/2016		
<b>Subtotal [12D] Other Interest Expense</b>		<b>234,838.00</b>		<b>291.00</b>	<b>234,827.00</b>	<b>35,007.26</b>	<b>199,828.75</b>	<b>570.25%</b>
Subgroup : [14A] Insurance on Property								
560736 Property Insurance		11,764.00		0.00	11,764.00	5,857.50	5,906.50	100.84%
<b>Subtotal [14A] Insurance on Property</b>		<b>11,764.00</b>		<b>0.00</b>	<b>11,764.00</b>	<b>5,867.60</b>	<b>5,906.50</b>	<b>100.84%</b>
Subgroup : [14B] Insurance of Automobiles								
560736 Auto Insurance		4,778.00		0.00	4,778.00	0.00	4,778.00	0.00%
<b>Subtotal [14B] Insurance of Automobiles</b>		<b>4,778.00</b>		<b>0.00</b>	<b>4,778.00</b>	<b>0.00</b>	<b>4,778.00</b>	<b>0.00%</b>
Subgroup : [14C] Umbrella								
560734 Professional Liability Insurance		28,186.00		0.00	28,186.00	14,092.80	14,093.20	100.00%
560736 General Liability Insurance		28,186.00		0.00	28,186.00	14,092.80	14,093.20	100.00%
<b>Subtotal [14C] Umbrella</b>		<b>56,372.00</b>		<b>0.00</b>	<b>56,372.00</b>	<b>28,185.60</b>	<b>28,186.40</b>	<b>100.00%</b>
Subgroup : [14C3] Other								
560740 Insurance-Other		9,405.00		0.00	9,405.00	2,277.00	7,128.00	313.04%
<b>Subtotal [14C3] Other</b>		<b>9,405.00</b>		<b>0.00</b>	<b>9,405.00</b>	<b>2,277.00</b>	<b>7,128.00</b>	<b>313.04%</b>
<b>Total [Z7] Interest and Insurance</b>		<b>316,955.00</b>		<b>291.00</b>	<b>317,246.00</b>	<b>71,327.36</b>	<b>245,827.85</b>	<b>344.37%</b>
Group : [30] Statement of Revenue								
Subgroup : [1A] Medicaid Residents (OT only)								
310301 Routine Services-MCD-SNF		(12,057,965.00)		0.00	(12,057,965.00)	(5,808,125.00)	(6,251,840.00)	107.68%
<b>Subtotal [1A] Medicaid Residents (OT only)</b>		<b>(12,057,965.00)</b>		<b>0.00</b>	<b>(12,057,965.00)</b>	<b>(6,808,125.00)</b>	<b>(6,251,840.00)</b>	<b>107.68%</b>
Subgroup : [1B] Medicaid room and board contractual allowance								
310386 Contractual Adj-Room-MCD-SNF		4,708,378.00		0.00	4,708,378.00	2,701,038.15	2,007,339.85	74.32%
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<b>4,708,378.00</b>		<b>0.00</b>	<b>4,708,378.00</b>	<b>2,701,038.15</b>	<b>2,007,339.85</b>	<b>74.32%</b>
Subgroup : [3A] Medicare Residents (All Inclusive)								
310201 Routine Services-MCR A-SNF		(1,541,512.00)		0.00	(1,541,512.00)	(810,115.00)	(731,397.00)	90.28%
310295 Sequestration - MCR A		38,149.00		0.00	38,149.00	16,862.80	21,886.40	124.80%
<b>Subtotal [3A] Medicare Residents (All Inclusive)</b>		<b>(1,603,363.00)</b>		<b>0.00</b>	<b>(1,603,363.00)</b>	<b>(793,252.20)</b>	<b>(710,210.60)</b>	<b>69.54%</b>
Subgroup : [3B] Medicare room and board contractual allowance								
310298 Contractual Adj-Room-MCR A-SNF		(891,449.00)		0.00	(891,449.00)	(361,335.25)	(310,113.75)	81.32%
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>(891,449.00)</b>		<b>0.00</b>	<b>(891,449.00)</b>	<b>(361,335.25)</b>	<b>(310,113.75)</b>	<b>81.32%</b>
Subgroup : [4A] Private-pay residents and other								
310101 Routine Services-SNF PVT		(890,480.00)		0.00	(890,480.00)	(578,245.00)	(312,235.00)	54.00%
310501 Routine Services-Hospice-SNF		(416,594.00)		0.00	(416,594.00)	(175,210.00)	(241,384.00)	137.77%
310601 Routine Serv-Ins.		(3,840.00)		0.00	(3,840.00)	(7,735.00)	4,095.00	(52.84%)
310601 Routine Services-HMO		(854,235.00)		0.00	(854,235.00)	(384,255.00)	(469,979.00)	122.30%
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(2,164,849.00)</b>		<b>0.00</b>	<b>(2,164,849.00)</b>	<b>(1,145,485.00)</b>	<b>(1,019,484.00)</b>	<b>89.00%</b>
Subgroup : [4B] Private-pay room and board contractual allowance								
310598 Contractual Adj-Room-Hospice-SNF		161,344.00		0.00	161,344.00	78,484.08	82,879.81	105.83%
310598 Contractual Adjustment Room-HMO		86,043.00		0.00	86,043.00	17,091.08	68,951.81	403.44%
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<b>247,387.00</b>		<b>0.00</b>	<b>247,387.00</b>	<b>95,565.16</b>	<b>151,831.82</b>	<b>159.88%</b>
Subgroup : [6A] Prescription Drugs - Medicare								
310203 Pharmacy-MCR A-SNF		(148,794.00)		0.00	(148,794.00)	(122,970.81)	(26,823.19)	21.81%
<b>Subtotal [6A] Prescription Drugs - Medicare</b>		<b>(148,794.00)</b>		<b>0.00</b>	<b>(148,794.00)</b>	<b>(122,970.81)</b>	<b>(26,823.19)</b>	<b>21.81%</b>
Subgroup : [6C] Prescription Drugs - Non-medicare								
310103 Pharmacy-SNF PVT		(74.00)		0.00	(74.00)	(598.25)	522.25	(67.59%)
310303 Pharmacy-MCD-SNF		(20,822.00)		0.00	(20,822.00)	(7,923.33)	(12,898.67)	192.27%
310503 Pharmacy-Hospice-SNF		(108.00)		0.00	(108.00)	(2.58)	(80.41)	281.25%
310603 Pharmacy-Ins		0.00		0.00	0.00	(1,126.23)	1,126.23	(100.00%)
310803 Pharmacy HMO		(73,170.00)		0.00	(73,170.00)	(54,217.45)	(18,952.55)	34.88%
<b>Subtotal [6C] Prescription Drugs - Non-medicare</b>		<b>(93,976.00)</b>		<b>0.00</b>	<b>(93,976.00)</b>	<b>(63,841.87)</b>	<b>(30,063.13)</b>	<b>47.08%</b>
Subgroup : [8A] Medical Supplies - Medicare								
310402 Medical Supplies-MCR B-SNF		(1,820.00)		0.00	(1,820.00)	0.00	(1,820.00)	0.00%
<b>Subtotal [8A] Medical Supplies - Medicare</b>		<b>(1,820.00)</b>		<b>0.00</b>	<b>(1,820.00)</b>	<b>0.00</b>	<b>(1,820.00)</b>	<b>0.00%</b>
Subgroup : [8C] Medical Supplies - Non-medicare								
310802 Medical Supplies HMO		(70.00)		0.00	(70.00)	0.00	(70.00)	0.00%
<b>Subtotal [8C] Medical Supplies - Non-medicare</b>		<b>(70.00)</b>		<b>0.00</b>	<b>(70.00)</b>	<b>0.00</b>	<b>(70.00)</b>	<b>0.00%</b>
Subgroup : [7A] Physical Therapy - Medicare								
310208 Physical Therapy-MCR A-SNF		(558,018.00)		0.00	(558,018.00)	(349,580.00)	(208,438.00)	59.83%
310408 Physical Therapy-MCR B-SNF		(278,877.00)		0.00	(278,877.00)	(138,188.00)	(140,689.00)	104.77%
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(836,895.00)</b>		<b>0.00</b>	<b>(836,895.00)</b>	<b>(488,768.00)</b>	<b>(351,128.00)</b>	<b>72.28%</b>
Subgroup : [7C] Physical Therapy - Non-medicare								
310108 Physical Therapy-SNF PVT		(2,705.00)		0.00	(2,705.00)	0.00	(2,705.00)	0.00%
310306 Physical Therapy-MCD-SNF		(142,106.00)		0.00	(142,106.00)	(67,028.00)	(75,080.00)	112.02%
310506 Physical Therapy-Hospice-SNF		0.00		0.00	0.00	(128.00)	128.00	(100.00%)
310606 Physical Therapy-Ins.		(17,636.00)		0.00	(17,636.00)	(15,407.00)	(2,229.00)	14.47%
310806 PT HMO		(297,178.00)		0.00	(297,178.00)	(128,098.00)	(169,080.00)	110.88%
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(428,623.00)</b>		<b>0.00</b>	<b>(428,623.00)</b>	<b>(209,259.00)</b>	<b>(220,368.00)</b>	<b>105.31%</b>
Subgroup : [8A] Speech Therapy - Medicare								
310207 Speech Therapy-MCR A-SNF		(90,955.00)		0.00	(90,955.00)	(28,758.00)	(61,198.00)	205.87%
310407 Speech Therapy-MCR B-SNF		(48,325.00)		0.00	(48,325.00)	(27,483.00)	(20,842.00)	73.44%
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(139,280.00)</b>		<b>0.00</b>	<b>(139,280.00)</b>	<b>(56,241.00)</b>	<b>(81,961.00)</b>	<b>141.73%</b>
Subgroup : [8C] Speech Therapy - Non-medicare								
310107 Speech Therapy-SNF PVT		(2,211.00)		0.00	(2,211.00)	0.00	(2,211.00)	0.00%
310307 Speech Therapy-MCD-SNF		(48,618.00)		0.00	(48,618.00)	(15,428.00)	(33,190.00)	215.13%
310507 Speech Therapy-Hospice-SNF		0.00		0.00	0.00	(100.00)	100.00	(100.00%)
310807 ST HMO		(123,914.00)		0.00	(123,914.00)	(32,865.00)	(81,049.00)	277.04%
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(174,743.00)</b>		<b>0.00</b>	<b>(174,743.00)</b>	<b>(48,383.00)</b>	<b>(126,360.00)</b>	<b>261.08%</b>
Subgroup : [9A] Occupational Therapy - Medicare								
310208 Occupational Therapy-MCR A-SNF		(504,552.00)		0.00	(504,552.00)	(348,468.00)	(156,084.00)	45.83%
310408 Occupational Therapy-MCR B-SNF		(208,719.00)		0.00	(208,719.00)	(139,913.00)	(68,806.00)	49.18%
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(713,271.00)</b>		<b>0.00</b>	<b>(713,271.00)</b>	<b>(488,381.00)</b>	<b>(228,890.00)</b>	<b>46.85%</b>
Subgroup : [9C] Occupational Therapy - Non-medicare								
310108 Occupational Therapy-SNF PVT		(5,162.00)		0.00	(5,162.00)	0.00	(5,162.00)	0.00%
310308 Occupational Therapy-MCD-SNF		(126,187.00)		0.00	(126,187.00)	(53,552.00)	(72,635.00)	135.80%
310608 Occupational Therapy-Ins.		(1,509.00)		0.00	(1,509.00)	(2,399.00)	890.00	(26.80%)
310808 OT HMO		(293,845.00)		0.00	(293,845.00)	(95,375.00)	(204,470.00)	205.18%
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(428,888.00)</b>		<b>0.00</b>	<b>(428,888.00)</b>	<b>(166,317.00)</b>	<b>(261,368.00)</b>	<b>181.16%</b>
Subgroup : [10A] Other - Medicare								
310205 Laboratory-MCR A-SNF		(21,855.00)		0.00	(21,855.00)	(14,224.62)	(7,730.38)	54.35%
310212 IV Therapy-MCR A-SNF		(20,264.00)		0.00	(20,264.00)	(3,075.00)	(17,189.00)	558.98%
310214 Respiratory Therapy-MRA		0.00		0.00	0.00	(860.00)	860.00	(100.00%)
310215 XRay-MRA		(8,828.00)		0.00	(8,828.00)	(5,258.40)	(4,571.60)	86.87%
310289 Contractual Adj-Anch-MCR A-SNF		1,356,387.00		0.00	1,356,387.00	872,210.83	483,156.17	55.39%
310488 Sequestration - MCR B		3,722.00		0.00	3,722.00	1,879.23	2,042.77	121.85%
310489 Contractual Adj-Anch-MCR B-SNF		305,019.00		0.00	305,019.00	171,228.84	133,788.38	78.13%
<b>Subtotal [10A] Other - Medicare</b>		<b>1,612,081.00</b>		<b>0.00</b>	<b>1,612,081.00</b>	<b>1,021,883.83</b>	<b>590,377.32</b>	<b>57.78%</b>
Subgroup : [10B] Other - Non-medicare								
310105 Laboratory		(42.00)		0.00	(42.00)	(452.50)	410.50	(80.72%)
310185 Routine Revenue Adjustment-SNF PVT		43,132.00		0.00	43,132.00	19,865.00	23,267.00	117.13%

Client: **Traditions Senior Management**  
 Engagement: **Medicaid - Senior Philanthropy of Cheshire, LLC**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Worksheet: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		8/30/2016			9/30/2016	9/30/2016		
310305	Laboratory-MCD-SNF	(1,658.00)		0.00	(1,658.00)	(120.36)	(1,537.64)	1,275.87%
310312	IV Therapy-MCD-SNF	(4,851.00)		0.00	(4,851.00)	(10,731.96)	5,880.96	(54.80%)
310387	Other Service-MCD-SNF	(598.00)		0.00	(598.00)	0.00	(598.00)	0.00%
310388	Contractual Adj- Ancillaries-MCD-SNF	344,819.00		0.00	344,819.00	154,800.53	189,818.47	122.85%
310587	Other Service-Hospice-SNF	0.00		0.00	0.00	(475.00)	475.00	(100.00%)
310589	Contractual Adj- Ancill- Hospice-SNF	108.00		0.00	108.00	729.59	(621.59)	(85.06%)
310805	Lab Rev-ins	0.00		0.00	0.00	(415.10)	415.10	(100.00%)
310868	Contractual Allowance-Ins. R/S	(3,180.00)		0.00	(3,180.00)	0.00	(3,180.00)	0.00%
310869	Contractual Allowance Ancillary INS	0.00		0.00	0.00	7,844.35	(7,844.35)	(100.00%)
310805	Lab HMO	(10,866.00)		0.00	(10,866.00)	(8,675.04)	(2,190.96)	25.26%
310810	IV THERAPY	(13,345.00)		0.00	(13,345.00)	(4,800.00)	(8,545.00)	178.02%
310815	Radiology HMO	(5,810.00)		0.00	(5,810.00)	(1,485.00)	(4,325.00)	277.78%
310850	Evercare Revenue - A	(14,310.00)		0.00	(14,310.00)	0.00	(14,310.00)	0.00%
310855	Sequestration - HMO	(578.00)		0.00	(578.00)	1,988.50	(1,410.50)	(15.19%)
310898	Contractual Adj Ancillary HMO	891,144.00		0.00	891,144.00	287,127.47	404,016.53	140.71%
<b>Subtotal [108] Other - Non-Medicare</b>		<b>1,023,888.00</b>		<b>0.00</b>	<b>1,023,888.00</b>	<b>444,100.48</b>	<b>579,887.52</b>	<b>130.58%</b>
<b>Subgroup : [11] Meals sold to guests, employees, and others</b>								
370125	Guest Meals	(278.00)		0.00	(278.00)	0.00	(278.00)	0.00%
<b>Subtotal [11] Meals sold to guests, employees, and others</b>		<b>(278.00)</b>		<b>0.00</b>	<b>(278.00)</b>	<b>0.00</b>	<b>(278.00)</b>	<b>0.00%</b>
<b>Subgroup : [18] Other Revenue</b>								
370110	Donations	(300.00)		0.00	(300.00)	(25.00)	(275.00)	1.100.00%
380185	Vending Machine Revenue	(2,807.00)		0.00	(2,807.00)	(157.87)	(2,449.13)	1,555.45%
380913	Contracted Service	0.00		0.00	0.00	(441.40)	441.40	(100.00%)
388989	Miscellaneous Operating Income-Admin	365.00		0.00	365.00	(295.14)	660.14	(223.87%)
580001	Interest Income	(10.00)		0.00	(10.00)	0.00	(10.00)	0.00%
R0030	Prior Period Expense	0.00		0.00	0.00	(8,000.00)	8,000.00	(100.00%)
<b>Subtotal [18] Other Revenue</b>		<b>(2,862.00)</b>		<b>0.00</b>	<b>(2,862.00)</b>	<b>(8,919.21)</b>	<b>6,057.21</b>	<b>(71.36%)</b>
<b>Total [30] Statement of Revenue</b>		<b>(11,884,803.00)</b>		<b>0.00</b>	<b>(11,884,803.00)</b>	<b>(6,602,204.05)</b>	<b>(6,302,898.95)</b>	<b>114.55%</b>
<b>Group : [31-32] Assets</b>								
<b>Subgroup : [A1] Cash</b>								
110102	Party Cash	1,000.00		0.00	1,000.00	1,000.00	0.00	0.00%
110103	BOA Operating Account	3,878.00		0.00	3,878.00	6,318.31	(2,440.31)	(38.63%)
110110	Resident Trust	32,635.00		0.00	32,635.00	30,819.38	1,815.62	6.58%
110113	Operating Account	96,828.00		0.00	96,828.00	296,035.21	(199,207.21)	(66.24%)
120204	Cash - Insurance Reserve	420,428.00		0.00	420,428.00	245,298.92	175,129.08	71.38%
120205	Cash - Security Deposit	750.00		0.00	750.00	750.00	0.00	0.00%
<b>Subtotal [A1] Cash</b>		<b>688,819.00</b>		<b>0.00</b>	<b>688,819.00</b>	<b>680,023.82</b>	<b>8,795.18</b>	<b>(9.88%)</b>
<b>Subgroup : [A2] Resident Accounts Receivable</b>								
110204	Accts Receivable-Pvt	91,492.00		0.00	91,492.00	132,536.43	(41,044.43)	(30.87%)
110205	Accts Receivable-Cald Res Responsibility	(177,865.00)		0.00	(177,865.00)	(13,083.31)	(164,801.89)	1,258.10%
110208	Accts Receivable-SNF Medicare Part A	205,481.00		0.00	205,481.00	167,143.89	38,337.11	22.84%
110207	Accts Receivable-SNF Medicare Part B	52,844.00		0.00	52,844.00	85,778.82	(32,934.82)	(18.51%)
110208	Accts Receivable-Cald Cross-Over Part A	45,720.00		0.00	45,720.00	32,816.00	12,904.00	38.33%
110209	Accts Receivable-Cald Cross-Over Part B	847.00		0.00	847.00	2,588.54	(1,741.54)	(75.01%)
110210	Accts Receivable-SNF Medicaid	812,474.00		0.00	812,474.00	670,254.10	142,219.90	21.22%
110211	Accts Receivable-Hospice	44,834.00		0.00	44,834.00	(1,805.57)	46,639.57	(2,583.09%)
110212	Accts Receivable-Pvt Co Insurance Part A	51,086.00		0.00	51,086.00	112,808.73	(61,722.73)	(58.74%)
110213	Accts Receivable-Pvt Co Insurance Part B	18,151.00		0.00	18,151.00	9,847.50	8,303.50	82.38%
110214	Accts Receivable-Insurance	27,128.00		0.00	27,128.00	11,884.00	15,244.00	131.98%
110215	Allowance for Uncollectible-SNF/LIAL	(17,457.00)		0.00	(17,457.00)	(72,000.00)	54,543.00	(75.75%)
110217	Accts Receivable - Other	8,588.00		0.00	8,588.00	(6,482.43)	15,070.43	(23.17%)
110218	Accts Receivable - HMO B	56,795.00		0.00	56,795.00	34,895.50	21,899.50	83.70%
110221	Accounts Receivable - HMO	401,940.00		0.00	401,940.00	387,241.82	14,698.18	3.80%
110223	Accts Receivable - PO	861,024.00		0.00	861,024.00	780,581.21	80,442.79	25.88%
110250	AR-Refunds	0.00		0.00	0.00	2,838.00	(2,838.00)	(100.00%)
110260	AR Mod Coins Bad Debt	(10,878.00)		0.00	(10,878.00)	(3,138.00)	(7,740.00)	290.00%
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>2,880,178.00</b>		<b>0.00</b>	<b>2,880,178.00</b>	<b>2,314,316.83</b>	<b>565,861.17</b>	<b>11.92%</b>
<b>Subgroup : [A6] Prepaid Expenses</b>								
110401	Prepaid Insurance	4,415.00		0.00	4,415.00	2,285.85	2,129.15	94.85%
110403	Prepaid Taxes and Licenses	480.00		0.00	480.00	25,482.31	(24,982.31)	(96.11%)
110406	Prepaid Other	18,187.00		0.00	18,187.00	26,888.75	(8,699.75)	(32.33%)
110407	Prepaid Workers Corp	124,923.00		0.00	124,923.00	124,923.00	0.00	0.00%
<b>Subtotal [A6] Prepaid Expenses</b>		<b>148,015.00</b>		<b>0.00</b>	<b>148,015.00</b>	<b>54,617.81</b>	<b>93,397.19</b>	<b>171.00%</b>
<b>Subgroup : [A8] Other Current Assets</b>								
110238	Due from TSM	5,331.00		0.00	5,331.00	1,804.74	3,526.26	178.88%
110241	Due from Cousins HB	2,210.00		0.00	2,210.00	1,878.23	331.77	17.66%
110242	Due from Long Ridge	5,710.00		0.00	5,710.00	0.00	5,710.00	0.00%
110243	Due from Newington	0.00		0.00	0.00	666.83	(666.83)	(100.00%)
110245	Due from West River	0.00		0.00	0.00	1,878.23	(1,878.23)	(100.00%)
110246	Due from Westman	2,185.00		0.00	2,185.00	0.00	2,185.00	0.00%
110247	Due from Westport	5,710.00		0.00	5,710.00	0.00	5,710.00	0.00%
120110	Deposits on Utilities	0.00		0.00	0.00	22,870.00	(22,870.00)	(100.00%)
120111	Deposits on Professional Services	82,000.00		0.00	82,000.00	0.00	82,000.00	0.00%
<b>Subtotal [A8] Other Current Assets</b>		<b>83,146.00</b>		<b>0.00</b>	<b>83,146.00</b>	<b>28,988.83</b>	<b>54,157.17</b>	<b>168.73%</b>
<b>Subgroup : [B2] Land Improvements</b>								
120302	Land Improvements	18,350.00		0.00	18,350.00	18,350.00	0.00	0.00%
120303	Accumulated Depr- Land Improvements	(2,139.00)		0.00	(2,139.00)	(503.75)	(1,635.25)	324.82%
<b>Subtotal [B2] Land Improvements</b>		<b>14,211.00</b>		<b>0.00</b>	<b>14,211.00</b>	<b>16,846.25</b>	<b>(2,635.25)</b>	<b>(10.32%)</b>
<b>Subgroup : [B3] Buildings</b>								
120304	Building & Improvements	381,883.00		0.00	381,883.00	70,416.80	311,466.20	456.53%
120305	Accumulated Depr- Bldg & Improvement	(18,772.00)		0.00	(18,772.00)	(1,025.47)	(17,746.53)	1,730.58%
<b>Subtotal [B3] Buildings</b>		<b>373,111.00</b>		<b>0.00</b>	<b>373,111.00</b>	<b>69,391.33</b>	<b>303,719.67</b>	<b>437.71%</b>
<b>Subgroup : [B6] Movable Equipment</b>								
120308	Furniture, Fixtures & Equipment	301,910.00		0.00	301,910.00	98,705.10	203,204.90	205.87%
120307	Accumulated Depr- FFE	(84,758.00)		0.00	(84,758.00)	(10,410.50)	(74,347.50)	522.06%
<b>Subtotal [B6] Movable Equipment</b>		<b>217,152.00</b>		<b>0.00</b>	<b>217,152.00</b>	<b>88,294.60</b>	<b>128,857.40</b>	<b>168.59%</b>
<b>Subgroup : [B7] Motor Vehicles</b>								
120308	Motor Vehicles	41,387.00		0.00	41,387.00	40,257.00	1,130.00	2.76%
120309	Accumulated Depr- Vehicles	(8,588.00)		0.00	(8,588.00)	(2,795.65)	(5,792.35)	243.32%
<b>Subtotal [B7] Motor Vehicles</b>		<b>31,799.00</b>		<b>0.00</b>	<b>31,799.00</b>	<b>37,461.35</b>	<b>(5,662.35)</b>	<b>(15.29%)</b>
<b>Subgroup : [D2] Escrow Deposits</b>								
120201	Cash - Replacement Reserve	140,007.00		0.00	140,007.00	80,003.00	60,004.00	133.33%
120202	Cash - Tax Escrow	188,923.00		0.00	188,923.00	72,423.00	116,500.00	134.83%
120203	Cash - Insurance Escrow	2,480.00		0.00	2,480.00	2,480.00	0.00	0.00%
<b>Subtotal [D2] Escrow Deposits</b>		<b>331,410.00</b>		<b>0.00</b>	<b>331,410.00</b>	<b>154,906.00</b>	<b>176,504.00</b>	<b>131.57%</b>
<b>Total [31-32] Assets</b>		<b>4,348,831.00</b>		<b>0.00</b>	<b>4,348,831.00</b>	<b>3,323,888.12</b>	<b>1,024,942.88</b>	<b>30.83%</b>
<b>Group : [33-34] Liabilities</b>								
<b>Subgroup : [A1] Trade Accounts Payable</b>								
210104	Accounts Payable-Trade	(1,452,570.00)		0.00	(1,452,570.00)	(891,827.67)	(560,742.33)	109.83%
210105	Accounts Payable- Accrued	(2,187.00)		0.00	(2,187.00)	(106,878.21)	104,691.21	(97.95%)
<b>Subtotal [A1] Trade Accounts Payable</b>		<b>(1,454,757.00)</b>		<b>0.00</b>	<b>(1,454,757.00)</b>	<b>(998,705.88)</b>	<b>(456,051.12)</b>	<b>82.12%</b>
<b>Subgroup : [A4] Accrued Payroll</b>								
210201	Accrued Salaries & Wages	(87,548.00)		0.00	(87,548.00)	(218,141.87)	130,593.87	(88.04%)
<b>Subtotal [A4] Accrued Payroll</b>		<b>(87,548.00)</b>		<b>0.00</b>	<b>(87,548.00)</b>	<b>(218,141.87)</b>	<b>130,593.87</b>	<b>(88.04%)</b>
<b>Subgroup : [A8] Accrued Payroll Taxes Payable</b>								
210115	SIT Taxes Payable	(3,582.00)		0.00	(3,582.00)	(11,859.04)	8,277.04	(88.45%)

Client: **Traditions Senior Management**  
 Engagement: **Medicaid - Senior Philanthropy of Cheshire, LLC**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCHH**  
 Worksheet: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL	\$ VAR	% VAR
		<u>9/30/2016</u>			<u>9/30/2016</u>	<u>9/30/2016</u>		
210202	Federal Income Tax Withheld	(11,372.00)		0.00	(11,372.00)	(34,133.04)	22,761.04	(66.88%)
210204	FICA Taxes- EE	(13,863.00)		0.00	(13,863.00)	(44,976.31)	31,093.31	(89.13%)
210205	SUI Taxes Payable	(9,325.00)		0.00	(9,325.00)	(17,716.00)	8,391.00	(47.36%)
210210	FUTA Taxes	(68.00)		0.00	(68.00)	(115.25)	48.25	(42.73%)
	<b>Subtotal [A8] Accrued Payroll Taxes Payable</b>	<u>(35,228.00)</u>		<u>0.00</u>	<u>(35,228.00)</u>	<u>(109,899.64)</u>	<u>70,381.64</u>	<u>(64.82%)</u>
	<b>Subgroup : [A12] Other Current Liabilities</b>							
210106	Employee Deductions- Garnishments	7.00		0.00	7.00	(414.80)	421.80	(101.85%)
210110	Employee Deductions- HSA	0.00		0.00	0.00	(22.86)	22.86	(100.00%)
210111	Employee Deductions- 401K	0.00		0.00	0.00	(7,677.85)	7,577.85	(100.00%)
210112	Employee Deductions- FSA	546.00		0.00	546.00	1,805.85	(1,059.85)	(66.00%)
210113	Employee Deductions- ST/LIFE	(5,282.00)		0.00	(5,282.00)	(2,887.36)	(2,804.64)	96.82%
210114	Employee Deductions- Child Support	(105.00)		0.00	(105.00)	0.00	(105.00)	0.00%
210116	Employee Deductions- AFLAC	(247.00)		0.00	(247.00)	(1,372.48)	1,125.48	(82.00%)
210118	Resident Trust	(32,835.00)		0.00	(32,835.00)	(30,619.38)	(2,015.62)	6.58%
210180	Uncleared Checks	(43,828.00)		0.00	(43,828.00)	(205,111.06)	161,183.06	(76.58%)
210206	Accrued Workers Comp	0.00		0.00	0.00	(31,771.48)	31,771.48	(100.00%)
210207	Accrued Vacation/Holiday Pay	(53,083.00)		0.00	(53,083.00)	0.00	(53,083.00)	0.00%
210208	Accrued Real Estate Taxes	(73,818.00)		0.00	(73,818.00)	(76,500.00)	2,882.00	(3.51%)
210215	Accrued Legal Fees	0.00		0.00	0.00	(14,000.00)	14,000.00	(100.00%)
210216	Accrued Accounting/Audit Fees	(31,726.00)		0.00	(31,726.00)	(17,000.00)	(14,726.00)	89.82%
210218	Accrued Personal Property Taxes	(2,500.00)		0.00	(2,500.00)	(11,250.00)	8,750.00	(77.78%)
210225	Due to Eagle Lake Foundation	(38,312.00)		0.00	(38,312.00)	(570,272.81)	531,960.81	(93.28%)
210243	Due to - Newington	(825,418.00)		0.00	(825,418.00)	0.00	(825,418.00)	0.00%
210245	Due to/from - West River	(142,280.00)		0.00	(142,280.00)	0.00	(142,280.00)	0.00%
210246	Due to Sahara	(2,417,898.00)		0.00	(2,417,898.00)	0.00	(2,417,898.00)	0.00%
210258	Due to Medicaid - Bed Fees	(171,166.00)		0.00	(171,166.00)	(179,510.80)	8,344.80	(4.86%)
	<b>Subtotal [A12] Other Current Liabilities</b>	<u>(3,937,987.00)</u>		<u>0.00</u>	<u>(3,937,987.00)</u>	<u>(1,148,605.14)</u>	<u>(2,791,461.86)</u>	<u>243.48%</u>
	<b>Subgroup : [B4] Other Long-Term Liabilities</b>							
210223	Due to Line Capital One	0.00		0.00	0.00	(1,586,389.62)	1,586,389.62	(100.00%)
220101	Long Term Loan Payable	(8,404.00)		0.00	(8,404.00)	0.00	(8,404.00)	0.00%
220400	Long Term Capital Lease	(50,581.00)		0.00	(50,581.00)	(85,117.14)	14,536.14	(22.32%)
	<b>Subtotal [B4] Other Long-Term Liabilities</b>	<u>(58,985.00)</u>		<u>0.00</u>	<u>(58,985.00)</u>	<u>(1,651,606.76)</u>	<u>1,592,521.76</u>	<u>(96.43%)</u>
	<b>Total [33-34] Liabilities</b>	<u>(5,567,463.00)</u>		<u>0.00</u>	<u>(5,567,463.00)</u>	<u>(3,923,660.29)</u>	<u>(1,633,902.71)</u>	<u>41.64%</u>
	<b>Group : [35] Equity</b>							
	<b>Subgroup : [B5] Cumulated Earnings</b>							
250200	Change in Net Assets	599,683.00		0.00	599,683.00	191,214.24	408,468.76	213.62%
	<b>Subtotal [B5] Cumulated Earnings</b>	<u>599,683.00</u>		<u>0.00</u>	<u>599,683.00</u>	<u>191,214.24</u>	<u>408,468.76</u>	<u>213.62%</u>
	<b>Total [35] Equity</b>	<u>599,683.00</u>		<u>0.00</u>	<u>599,683.00</u>	<u>191,214.24</u>	<u>408,468.76</u>	<u>213.62%</u>
	<b>Sum of Account Groups</b>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
	<b>Net (Income) Loss</b>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>

Client: *Traditions Senior Management*  
 Engagement: *Medicaid - Senior Philanthropy of Cheshire, LLC*  
 Period Ending: *9/30/2016*  
 Trial Balance: *A.01 - TB-CCNH*  
 Workpaper: *H.01 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
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**Reclassifying Journal Entries JE # 1**

To reclass waste disposal expense recorded as equip rental

470970	Waste Disposal -Grease/Trash		2,336.00	
470960	Equipment Rental-Maint			2,336.00
<b>Total</b>			<b>2,336.00</b>	<b>2,336.00</b>

**Reclassifying Journal Entries JE # 2**

To reclass director of rehab

410775	Salaries - Physical Therapy	1.01a	7,177.00	
410777	Salaries - Occupational Therapy		4,002.00	
410779	Salaries - Speech Therapy		12,868.00	
410711	Salaries - Director of Rehab			24,047.00
<b>Total</b>			<b>24,047.00</b>	<b>24,047.00</b>

**Reclassifying Journal Entries JE # 3**

To allocate Vac/sick/holiday time

410775	Salaries - Physical Therapy		5,595.00	
410777	Salaries - Occupational Therapy		3,119.00	
410779	Salaries - Speech Therapy		10,031.00	
410782	Vac/Sick/Hol - Therapy			18,745.00
<b>Total</b>			<b>18,745.00</b>	<b>18,745.00</b>

**Reclassifying Journal Entries JE # 4**

To reclass Pensions

560141	Pension-Admin	E.01b	19,406.00	
560135	Employee Benefits/Expense-Admin			19,406.00
<b>Total</b>			<b>19,406.00</b>	<b>19,406.00</b>

**Reclassifying Journal Entries JE # 5**

To reclass Employee Health Insurance

410225	Employee Health Insurance-Nursing	E.01b	431.00	
560125	Employee Health Insurance-Admin		219.00	
410235	Employee Expense-Nursing			431.00
560135	Employee Benefits/Expense-Admin			219.00
<b>Total</b>			<b>650.00</b>	<b>650.00</b>

**Reclassifying Journal Entries JE # 6**

To reclass Champion Awards of Milford

R0001	Champion Awards	E.01b	101.00	
410135	Employee Expense-Nursing Admn			101.00
<b>Total</b>			<b>101.00</b>	<b>101.00</b>

**Reclassifying Journal Entries JE # 7**

To reclass subscriptions

560134	Dues/Subscription-Admin	E.05	993.00	
410134	Dues/Subscriptions-Nursing Admn			993.00
<b>Total</b>			<b>993.00</b>	<b>993.00</b>

**Reclassifying Journal Entries JE # 8**

Reclass copier maintenance

560905	Copier- Maintenance Agreement	H.02	452.00	
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Client: *Traditions Senior Management*  
 Engagement: *Medicaid - Senior Philanthropy of Cheshire, LLC*  
 Period Ending: *9/30/2016*  
 Trial Balance: *A.01 - TB-CCNH*  
 Workpaper: *H.01 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
560906	Copier Lease-Adm			452.00
<b>Total</b>			<u><b>452.00</b></u>	<u><b>452.00</b></u>
<b>Reclassifying Journal Entries JE # 9</b>		<b>E.01b</b>		
<b>Reclass Uniform Allowance</b>				
410236	Uniforms-Nursing		1,250.00	
410235	Employee Expense-Nursing			650.00
470135	Employee Expense-Maint			600.00
<b>Total</b>			<u><b>1,250.00</b></u>	<u><b>1,250.00</b></u>
<b>Reclassifying Journal Entries JE # 10</b>				
<b>Reclass interest on line of credit recorded as amortization</b>				
R0002	Interest on line of credit		291.00	
590009	Amortization			291.00
<b>Total</b>			<u><b>291.00</b></u>	<u><b>291.00</b></u>





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

Provider Name: Senior Philanthropy of Cheshire, LLC  
 Provider Number: 20561  
 Period Ended: 9/30/16

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

**Conclusion:**