

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Senior Philanthropy of Newington, LLC dba Newington Rapid Recovery Rehab Center	
Address (No. & Street, City, State, Zip Code) 240 Church St, Newington, CT 06111	
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 2406	RHNS	(Specify)	Medicare Provider 075286
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Medicaid Provider Numbers:	CCNH 10397	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 Newington, LLC dba Newington	License No. 2406	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 Newington, LLC dba Newington Rapid Recovery 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) Lizbeth Carmichael			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Senior Philanthropy of Newington, LLC dba Newington Rapid Recovery Rehab Center		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 240 Church St, Newington, CT 06111				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/11/2017	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-667-2256		Report for Year Ended 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Newington, LLC dba Newington Rapid		Address (No. & Street, City, State, Zip) 240 Church St, Newington, CT 06111		
License Numbers:	CCNH 2406	RHNS (Specify)	Medicare Provider No. 075286	
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.				
N/A				
Administrator				
Name of Administrator Lizbeth Carmichael		Nursing Home Administrator's License No.:	1141	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

General Information and Questionnaire
Corporate Owners

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC dba Newington	2406	9/30/2016	3A	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 Newington, LLC dba Newington Rapid Recovery Rehab Center	240 Church St, Newington, CT 06111	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 Garffv	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 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 Newington, LLC dba Newington Ra			2406	9/30/2016			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Canon Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Copier	02/01/16	60 months	3,656	3,656	
Xerox Corporation	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/13/13	36 months	1,047	1,047	
	<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
Total ***							4,704	

* 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*)

FAXABLE LEASE AGREEMENT

Remittance Address: 14904 Collections Center Dr
Chicago, Illinois 60693 (800) 220-0200

Single Sided Agreement for Transactions Under \$75,000
CFS-1122 (02/08)

AGREEMENT NUMBER

NAME (COMPANY LEGAL NAME) DBA Newington Rapid Recovery Rehab Center (Customer)
PHONE: 860 667 2256

BILLING ADDRESS: 240 Church Street, Newington, CT 06111

EQUIPMENT ADDRESS: Same, Newington, CT 06111

EQUIPMENT INFORMATION

Quantity	Serial Number	Make/Model/Description	No. of Pmts	Payment Amount (Plus Applicable Taxes)
1		Canon iRA 500iF	60	85.00

First and Last Payment	Security Deposit	Total Cost of Signing	Term	End of Term Purchase Option	Payment Frequency
\$ 0.00	\$ 0.00	\$ 0.00	60 (in months)	<input checked="" type="checkbox"/> Fair Market Value <input type="checkbox"/> \$1.00 <input type="checkbox"/> 10% <input type="checkbox"/> Other	<input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-annual <input type="checkbox"/> Other

Automated Clearing House (ACH) Authorization: By providing the below information, Customer hereby authorizes CFS to automatically withdraw from the bank account described below the full amount due for each billing period, including any applicable taxes and fees, on the due date. This authorization shall continue until this Agreement expires unless revoked in writing.

ACH YES NO

If Yes, enter Account Number, Bank Routing Code from bottom of check, and Customer's Account Number from bottom of check. THIS AGREEMENT IS EFFECTIVE ONLY FROM SIGNING BY BOTH PARTIES. THIS AGREEMENT IS NON-CANCELABLE BY CUSTOMER. CUSTOMER REPRESENTS THAT ALL ACTION RECEIVED TO AUTHORIZE THE EXECUTION OF THIS AGREEMENT ON BEHALF OF THE CUSTOMER BY THE FOLLOWING SIGNATORIES HAS BEEN TAKEN.

ACCEPTED BY CANON FINANCIAL SERVICES, INC.

By: _____ Date: _____

AUTHORIZED CUSTOMER SIGNATURE

By: *[Signature]* Date: *1/20/11*

Printed Name: *Gene Reisch*

Title: _____

Signature: *[Signature]*

Title of org: _____

ACCEPTANCE CERTIFICATE

I, Canon Financial Services, Inc. (*CFS*)

The Customer certifies that (a) the Equipment referred to in the above Agreement has been received; (b) the Equipment has been configured; (c) the Equipment has been inspected by Customer and is in good operating order and condition and is, in all respects, satisfactory to the Customer; and (d) the Equipment is irrevocably accepted by the Customer for all purposes under the Agreement.

Signature: *[Signature]* Date: *1/20/11*

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 may be due by CFS ("Payments"). A late payment fee of the greater of 10% of the late amount or \$10.00 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% down payment for any (b) repair or in any applicable taxes (including personal property tax), expenses, charges and fees imposed upon CFS or Customer with respect to the Equipment. The Payments of the Customer performance or non-performance hereunder and shall reimburse CFS for the same plus processing fees (collectively, "Costs"). CFS will, but need not, apply "Security Deposit" or "Advance Payments" (neither term interest unless required by law) to any amount in default and Customer shall promptly reimburse 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), as set forth herein. Customer will not change its legal name, location of its chief executive office or corporate structure (including its jurisdiction of legal domicile) set out 20 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 returned 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 release 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-lease the Equipment and recover any deficiency. CFS (i) may sell the Equipment after preparing it or not, (ii) may reclaim warranties of title and the tax, 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 SUEBLE OR LEND ANY ITEM OF EQUIPMENT. CFS may decline 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 60 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.
- MISCELLANEOUS:** THIS AGREEMENT SHALL BE GOVERNED BY NEW JERSEY LAW. ANY ACTION BY EITHER 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 PROCEEDING. 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.
- NOTICE:** Customer authorizes CFS to file any form of financial 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, guarantees to CFS all payments and other obligations under this Agreement. This is an absolute and continuing guaranty. SECTIONS ABOVE SHALL APPLY TO THIS PERSONAL GUARANTY. The undersigned waives any right to require any action against Customer or any other party before entering this Personal Guaranty.

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

Address: _____ Phone: _____

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

Address: _____ Phone: _____

Lease Agreement



Customer: 1561 COLD SPRING ROAD OPERATING COMPANY, LLC

Bill To: 1561 COLD SPRING RD
OPERATING CO LLC
1561 COLD SPRING RD
WILLIAMSTOWN, MA 01267-2743

Install: 1561 COLD SPRING RD
OPERATING CO LLC
1561 COLD SPRING RD
WILLIAMSTOWN, MA 01267-2743

Tax ID#:

Negotiated Contract : 071622505

Solution

Item	Product Description	Agreement Information	Trade Information	Requested Install Date
1. 5890APT (5890A PT/COP/4TRAY)	<ul style="list-style-type: none"> - High Vol Finisher - 1 Line Fax - Customer Ed - Analyst Services 	Lease Term: 36 months Purchase Option: FMV	- Xerox WC5687P S/N WTM788774 Trade-In as of Payment 32	5/13/2013
2. 5845APT (5845A PT/COP/4TRAY)	<ul style="list-style-type: none"> - 1 Line Fax - Office Finisher-rohs - Customer Ed - Analyst Services 	Lease Term: 36 months Purchase Option: FMV	- Xerox WC5645P S/N WTD087683 Trade-In as of Payment 32	5/13/2013
3. 5845APT (5845A PT/COP/4TRAY)	<ul style="list-style-type: none"> - 1 Line Fax - Office Finisher-rohs - Customer Ed - Analyst Services 	Lease Term: 36 months Purchase Option: FMV	- Xerox WC5645P S/N WTD087645 Trade-In as of Payment 32	5/13/2013

Monthly Pricing

Item	Lease Amount Payment	Month	Print Charges Volume Based	Per Print Rate	Maintenance Plan Features
1. 5890APT	\$429.31	1: BLACK	All Prints	\$0.0057	<ul style="list-style-type: none"> - Consumable Supplies Included for all prints - Pricing Fixed for Term

Authorized Signature

Customer acknowledges receipt of the terms of this agreement which consists of 3 pages including this face page.		Thank You for your business! This Agreement is proudly presented by Xerox and Anthony Greer (877)274-9689 For information on your Xerox Account, go to www.xerox.com/AccountManagement		
Signer: <u><i>James Mays</i></u> Signature: <u><i>James Mays</i></u>	Phone: (413)458-8127 Date: <u><i>5/13/13</i></u>			

Monthly Pricing (Cont'd)

Item	Lease Minimum Payment	Print Charges			Maintenance Plan Features
		Meter	Volume Band	Per Print Rate	
2. 5845APT	\$233.79	1: BLACK	All Prints	\$0.0065	- Consumable Supplies Included for all prints - Pricing Fixed for Term
3. 5845APT	\$233.79	1: BLACK	All Prints	\$0.0065	- Consumable Supplies Included for all prints - Pricing Fixed for Term
Total	\$896.89	Minimum Payments (Excluding Applicable Taxes)			



Terms and Conditions

INTRODUCTION:

1. NEGOTIATED CONTRACT. The Products are subject solely to the terms in the Negotiated Contract identified on the face of this Agreement, and, for any option you have selected that is not addressed in the Negotiated Contract, the then-current standard Xerox terms for such option.

PRICING PLAN/OFFERING SELECTED:

2. FIXED PRICING. If "Pricing Fixed for Term" is identified in Maintenance Plan Features, the maintenance component of the Minimum Payment and Print Charges will not increase during the initial Term of this Agreement.

GENERAL TERMS & CONDITIONS:

3. REMOTE SERVICES. Certain models of Equipment are supported and serviced using data that is automatically collected by Xerox from the Equipment via electronic transmission from the Equipment to a secure off-site location. Examples of automatically transmitted data include product registration, meter read, supply level, Equipment configuration and settings, software version, and problem/fault code data. All such data shall be transmitted in a secure manner specified by Xerox. The automatic data transmission capability will not allow Xerox to read, view or download the content of any Customer documents residing on or passing through the Equipment or Customer's information management systems.

Financial Information

4. REFINANCE. The "Amount Refinanced" is included in the amount financed under this Agreement. If the Amount Refinanced is under an agreement with a third party, you acknowledge you have the right to terminate the agreement and you will provide Xerox with a statement from the third party identifying the equipment at issue, the amount to be paid off and the payee's name and mailing address. If the Amount Refinanced is under an agreement with Xerox, the refinancing will render your prior agreement null and void. If you breach any of your obligations under this Agreement, the full Amount Refinanced will be immediately due and payable.

Item	Finance Activity	Amount Refinanced	Int. Rate	Total Int. Payable
1. 5890APT	- Refinance of Xerox Agreement	\$1,610.00	9.5%	\$246.52
2. 5845APT	- Refinance of Xerox Agreement	\$986.00	9.5%	\$150.88
3. 5845APT	- Refinance of Xerox Agreement	\$986.00	9.5%	\$150.88

General Information and Questionnaire
Accounting Basis

Name of Facility Senior Philanthropy of Newington,	License No. 2406	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 Roy & Pape, LLC 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Dr., New Haven, CT 06511 PO Box 13723, St. Petersburg, FL 33733 419 Center St., Machester, CT 06040
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Services Provided by This Firm (*describe fully*)

1 Medicaid and Medicare Cost Report Preparation	\$ 9,420
2 Consolidation Audit	\$ 281
3 Tax Preparation	\$ 20,000
4	\$
	Charge for Services Provided
	\$ 29,701

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

Legal Services Information

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

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

Services Provided by This Firm (*describe fully*)

1	\$ 2,217
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 2,217

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

Schedule of Resident Statistics

Name of Facility Senior Philanthropy of Newington, LLC dba Newington Rapid Recovery			License No. 2406		Report for Year Ended 9/30/2016				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	180	180			180	180			180	180		
B. On last day of THIS report period	180	180			180	180			180	180		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	156	156			156	156			156	156		
B. As of midnight of THIS report period	150	150			156	156			150	150		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,300	4,300			3,316	3,316			984	984		
B. Medicaid (Conn.)	44,578	44,578			33,509	33,509			11,069	11,069		
C. Medicaid (other states)												
D. Private Pay	2,602	2,602			2,036	2,036			566	566		
E. State SSI for RCH												
F. Other (Specify)	4,866	4,866			3,696	3,696			1,170	1,170		
G. Total Care Days During Period (3A thru F)	56,346	56,346			42,557	42,557			13,789	13,789		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days	37	37							37	37		
5. Total Resident Days (3G + 4A + 4B)	56,383	56,383			42,557	42,557			13,826	13,826		

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Newington, LLC dba N		License No. 2406		Report for Year Ended 9/30/2016			Page 9		of 37				
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	17		116		17								
Per Diem Rate													
a. One bed rm.	Various		251.90		508.57								
b. Two bed rms.	Various		251.90		465.76								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								2,929	2,929				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								791	791				
2. Restorative Treatments													
C. Other								13,656	13,656				
D. Total Physical Therapy Treatments								17,376	17,376				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								420	420				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								168	168				
2. Restorative Treatments													
C. Other								1,961	1,961				
D. Total Speech Therapy Treatments								2,549	2,549				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,985	1,985				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								678	678				
2. Restorative Treatments													
C. Other								12,998	12,998				
D. Total Occupational Therapy Treatments								15,661	15,661				

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Newington, LLC dba Newington Rap	2406	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
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	132,388	2,091				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	241,251	9,385				
5. Dietary Service						
a. Head Dietitian	5,544	551				
b. Food Service Supervisor						
c. Dietary Workers	542,502	27,597				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	371,537	21,604				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	114,448	4,497				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	171,610	8,966				
9. Barber and Beautician Services						
10. Protective Services	78,327	4,287				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	201,344	4,119				
b. RN						
1. Direct Care	1,436,956	27,474				
2. Administrative**	457,373	9,385				
c. LPN						
1. Direct Care	1,176,016	43,817				
2. Administrative**						
d. Aides and Attendants	2,227,338	139,883				
e. Physical Therapists	73,568	1,777				
f. Speech Therapists	43,014	1,717				
g. Occupational Therapists	66,763	2,175				
h. Recreation Workers	155,626	8,313				
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	151,478	5,468				
n. Marketing	4,712	57				
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	7,651,795	323,161				

* 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
	-					
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Interco Contracted Services - Med Rec	\$ (4,236)	181				
Total	\$ (4,236)	181	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended				Page	of
Senior Philanthropy of Newington, LLC dba Newington Rapid Recover				2406	9/30/2016				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended				Page	of
Senior Philanthropy of Newington, LLC dba Newington Rapid Recove				2406	9/30/2016				12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Lizbeth Carmichael	132,388			Non-Discrim	Administrator	2,091	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Newington, LLC dba Newin	2406	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary						
(For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	17,448	87				
3. Pharmacist	29,099	300				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	376,444	Contract				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	71,318	480				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	58,093	232				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	83,235	Contract				
b. Other						
10. Occupational Therapist						
a. Resident Care	251,954	Contract				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	33,086	508				
2. Administrative***	2,500	20				
b. LPN						
1. Direct Care	20,899	443				
2. Administrative***						
c. Aides	9,465	382				
d. Other						
12. Other (Specify)						
See Attached Schedule	(4,236)	181				
B-13 Total Fees Paid in Lieu of Salaries	949,305	2,632				

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

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC dba Newington		2406	9/30/2016	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Newington Internal Medican 365 Willard Ave, Suite 2-D Newington CT 06111	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Partners Pharmacy P.O.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"/>		
DR Jeffrey Kagan 365 Willard Ave, Newington CT 06111	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Consulting Cardiologists 305 Western Boulevard Glastonbury CT 06033	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Stephen Milewski, MD 50 Market Square, Newington CT 06111	Medical Director, PHY Consulting	<input type="radio"/>	<input checked="" type="radio"/>		
Angelina Jacobs, MD, 15 Two Buck Ring, Burlington, CT 06031	Medical Director	<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"/>		
Grove Hill Medical Center 300 Kensington Avenue, New Britan CT 06051-3999	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
The Rehab Department, 24761 US Highway 19 N, Suite 650, Clearwater, FL 33763	PT, ST, & OT	<input type="radio"/>	<input checked="" type="radio"/>		
SDX Dysphagia, 21 Waterville Rd, Avon, CT 06001	ST	<input type="radio"/>	<input checked="" type="radio"/>		
The Nurse Network 405 Park Ave, New York, NY 10022	R.N. , LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<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 Newington, LLC dba Nev	2406	9/30/2016	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 325,534	325,534		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 234,830	234,830		
4. Social Security (F.I.C.A.)	\$ 558,336	558,336		
5. Health Insurance	\$ 814,568	814,568		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 5,534	5,534		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 499,470	499,470		
8. Uniform Allowance	\$ 3,057	3,057		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 23,743	23,743		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 105,803	105,803		
d. Accounting and Auditing	\$ 29,702	29,702		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 2,217	2,217		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 18,269	18,269		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 41,265	41,265		
2. Cellular Phones	\$ 4,639	4,639		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 206	206		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 1,053,081	1,053,081		
Subtotal	\$ 3,720,254	3,720,254		

* 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 Newington, LLC dba Newington Rapid Recovery Rehab Ce Attachment Page 15
9/30/2016

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Expense- Mkt (Self-disallow)	\$ 35		
Employee Food (Self-disallow)	\$ 7,231		
Employee Expense - Nurses week celebrations (Self-disallow)	\$ 1,358		
Holiday Fund (Self-disallow)	\$ 3,585		
Employee of the month award (Self-disallow)	\$ 220		
Employee Expenses	\$ 663		
Employee Flu Shots	\$ 3,430		
Employee Physicals	\$ 4,842		
Employee Drug Testing	\$ 1,037		
Employee Assistance Program - Carebridge	\$ 1,342		
Total	\$ 23,743	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Senior Philanthropy of Newington, LLC dba Newington	2406	9/30/2016	16	37	
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:		3,720,254	3,720,254		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	44	44		
4. Employee Travel	\$	6,217	6,217		
5. Education Expenses Related to Seminars and Conventions	\$	9,242	9,242		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	681	681		
7. Other (<i>Specify</i>)	\$				
See Attached Schedule					
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	3,971	3,971		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)***	\$	9,128	9,128		
See Attached Schedule					
4. Fund-Raising***	\$				
5. Medical Records	\$	33	33		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	7,222	7,222		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>)	\$	12,526	12,526		
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	117	117		
9. Subscriptions	\$				
10. Contributions***	\$				
See Attached Schedule					
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	140,276	140,276		
12. Administrative Management Services**	\$	453,679	453,679		
13. Other (<i>Specify</i>)	\$	81,340	81,340		
See Attached Schedule					
C-14 Total Administrative & General Expenditures	\$	4,444,730	4,444,730		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Media Advertising-Mkt	\$ 3,794		
Special Events-Mkt	\$ 1,727		
Collateral Material-Mkt	\$ 1,648		
Promo Items-Mkt	\$ 1,959		
Total Other Advertising	\$ 9,128	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health membership dues	\$ 11,271		
Long Term Care Mutual Aid Dues	\$ 29		
Dues/Subscriptions-Mkt	\$ 1,221		
Dues/Subscriptions-Activities SNF	\$ 5		
Total Dues	\$ 12,526	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Software Expense - Nursing Adm	\$ 22,935		
Licenses/Permits-Nursing Admn	\$ 1,713		
Background Checks-Nursing	\$ 871		
Background Checks- Social Service	\$ 82		
Dues/Subscriptions-Dietary	\$ 1,208		
Licenses/Permits-Dietary	\$ 424		
Background Checks-Laundry	\$ 82		
Dues/Subscriptions-Maint	\$ 3,164		
Background Checks-Rec/Sec	\$ 82		
Background Checks-Mkt (Self-disallow)	\$ 82		
Licenses & Permits-Trans	\$ 191		
Floral-Activities-SNF	\$ 145		
Holiday Decorations-Activities-SNF	\$ 367		
Benefit Plan Fees	\$ (1,821)		
Background Checks-Admin	\$ 82		
Licenses/Permits	\$ 370		
Patient Trust Bond	\$ 1,721		
Resident Reimburse on Lost/Stolen Items (Self-Disallow)	\$ 106		
Equipment Minor-Adm	\$ (2,593)		
Internet Access-Adm	\$ 6,072		
Records Storage - Adm	\$ 4,049		
Equipment Rental-Adm	\$ 949		
Misc Decor-Adm	\$ 649		
Collection Fees/Credit Card Fees (Self-Disallow)	\$ 1,682		
Late fees/Fines/Finance Charges-Adm (Self-Disallow)	\$ 193		
Bank Service Charges-Adm (Self-Disallow)	\$ 33,356		
Employee/Guest meals	\$ 5,106		
Champion Awards-Employee of the month (Self-disallow)	\$ 73		
Total Other Administrative and General	\$ 81,340	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Senior Philanthropy of Newington, LLC d	License No. 2406	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	453,679	All operational functions related to facility	Page 16/ Line m12

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC dba Newington		2406	9/30/2016	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 428,940	428,940			
2. Non-Food Supplies	\$ 49,128	49,128			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 136,771	136,771			
c. Management Services**	\$ _____				
d. Other (Specify) _____	\$ _____				
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 614,839	614,839			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Newington, LLC dba Newington		2406	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. \$	7,732	7,732		
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 (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$	74,161	74,161		
c. Management Services**		\$				
d. Other (<i>Specify</i>) Equipment minor, chemicals, & laundry supplies		\$	3,922	3,922		
3E. Total Laundry Expenditures (3a + b + c + d)		\$	85,815	85,815		
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 Newington, LLC dba Ne		2406	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. \$	66,993	66,993		
	c. Management Services*		\$			
	d. Other (<i>Specify</i>) Equipment minor & Cleaning supplies		\$ 10,364	10,364		
4E.	Total Housekeeping Expenditures (4a + b + c + d)		\$ 77,357	77,357		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	172,250	172,250		
	b. Medicine Cabinet Drugs	\$	31,978	31,978		
	c. Medical and Therapeutic Supplies	\$	227,237	227,237		
	d. Ambulance/Limousine****	\$	9,975	9,975		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other****	\$	27,497	27,497		
	f. X-rays and Related Radiological Procedures****	\$	7,043	7,043		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory****	\$	25,423	25,423		
	i. Recreation	\$	19,598	19,598		
	j. Other (<i>Specify</i>)**** See Attached Schedule	\$	108,826	108,826		
5K.	Total Resident Care Expenditures (5a - 5j)		\$ 629,827	629,827		

* 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.

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 Newington, LLC dba Newington Rapid Recovery Re			2406	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
Healthcare Service Group	Suite 300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping	66,993			20	4b
Healthcare Service Group	Suite 300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Laundry	74,161			19	4b
CWPM, LLC	25 Norton Pl, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal Services	34,501			22	6f
Lenares Landscaping & Design	398 Stamm Rd, Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>		Grounds Maintenance	34,910			22	6f
Healthcare Service Group	Suite 300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Services	136,771			18	3b
		<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"/>							

* 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 Newington, LLC dba N	2406	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 82,989	82,989				
b. Heat	\$ 32,496	32,496				
c. Light & Power	\$ 136,713	136,713				
d. Water	\$ 103,178	103,178				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 4,704	4,704				
f. Other (<i>itemize</i>)	\$ 126,250	126,250				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 486,330	486,330				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 37,320	37,320				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 92,040	92,040				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 129,361	129,361				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 357	357				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 357	357				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,106,999	1,106,999				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 117,782	117,782				
c. Personal property taxes	\$ 20,896	20,896				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,375,395	1,375,395				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Contracted Maintenance	\$ 223		
Electrical-Maint	\$ 6,727		
Plumbing-Maint	\$ 19,892		
HVAC/Boiler Maint	\$ 11,345		
Paint-Maint	\$ 1,024		
Carpeting-Maint	\$ (1,770)		
Alarm Inspection-Maint	\$ 2,870		
Alarm Repairs-Maint	\$ 6,633		
Grounds Maintenance-Maint	\$ 35,126		
Sprinklers-Maint	\$ 498		
Elevator-Maint	\$ 5,701		
Pest Control-Maint	\$ 4,289		
Maint Contracts- Generator	\$ 4,000		
Waste Disposal -Grease/Trash	\$ 37,366		
Bldg Inspection Fees	\$ (13,588)		
Copier- Maintenance Agreement	\$ 5,914		
Total Other Repairs and Maintenance	\$ 126,250	\$ -	\$ -

Senior Philanthropy of Newington, LLC dba Newington Rapid Recovery Rehab Center
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attached	\$ 511,161	Various	\$ 34,077
Total additions for Building Improvement		\$ 511,161		\$ 34,077 *
Deletions:				
5/27/2015	New Doors	\$ (280)	15	\$ (19)
Total deletions for Building Improvement		\$ (280)		\$ (19) **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attached	\$ 238,717	Various	\$ 27,757
Total additions for Movable Equipmen		\$ 238,717		\$ 27,757 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Newington Health Care Center
Senior Philanthropy of Newington, LLC
Cost Report Year 2016
Medicaid Cost Report - Depreciation Summary

	Date Acquired	Life	Method	Historical Cost	3/31/2015 Accum Deprec.	SHORT YEAR 9/30/2015 Expense	9/30/2015 Accum Deprec.	9/30/2016 Expense	9/30/2016 Accum Deprec.	Net Book Value
Building Improvements										
Prior Owner's Assets	Various	Various	S/L	18,199	202	404	606	404	1,010	17,189
<i>2015 Additions</i>										
Lounge repairs	4/4/2105	15	S/L	1,565	-	52	52	104	156	1,409
New doors	4/6/2015	15	S/L	4,942	-	165	165	329	494	4,448
New doors	4/23/2015	15	S/L	7,200	-	240	240	480	720	6,480
New doors	5/8/2015	15	S/L	4,650	-	155	155	310	465	4,185
New doors	5/27/2015	15	S/L	24,514	-	817	817	1,634	2,451	22,062
				<u>42,871</u>	<u>-</u>	<u>1,429</u>	<u>1,429</u>	<u>2,858</u>	<u>4,287</u>	<u>38,584</u>
<i>2016 Additions</i>										
New Doors	5/27/2015	15	S/L	(280)	-	-	-	(19)	(19)	(262)
New Doors	12/11/2015	15	S/L	3,064	-	-	-	204	204	2,860
New Flooring	2/22/2016	15	S/L	4,452	-	-	-	297	297	4,155
Roof Maint	6/24/2016	15	S/L	4,329	-	-	-	289	289	4,040
Glass Windows	6/15/2016	15	S/L	6,929	-	-	-	462	462	6,467
New Ceiling	6/28/2016	15	S/L	3,256	-	-	-	217	217	3,039
LED Exit Lights	7/8/2016	15	S/L	1,292	-	-	-	86	86	1,206
Entry Vestibule	8/29/2016	15	S/L	2,163	-	-	-	144	144	2,019
Main Lobby & Reception	8/29/2016	15	S/L	11,780	-	-	-	785	785	10,995
Main Entry Corridor	8/29/2016	15	S/L	15,684	-	-	-	1,046	1,046	14,638
Main Corridor	8/29/2016	15	S/L	35,452	-	-	-	2,363	2,363	33,089
Nurses Station (1 EA)	8/29/2016	15	S/L	3,124	-	-	-	208	208	2,916
Elevator Lobby	8/29/2016	15	S/L	2,808	-	-	-	187	187	2,621
Lounge (2 EA)	8/29/2016	15	S/L	36,505	-	-	-	2,434	2,434	34,071
Resident Room - 2 Bed (10 EA)	8/29/2016	15	S/L	54,489	-	-	-	3,633	3,633	50,856
ResidentBathroom (10 EA)	8/29/2016	15	S/L	17,425	-	-	-	1,162	1,162	16,263
Main Corridor 2	8/29/2016	15	S/L	81,046	-	-	-	5,403	5,403	75,643
Nurses Station (2 EA)	8/29/2016	15	S/L	9,427	-	-	-	628	628	8,799
Elevator Lobby	8/29/2016	15	S/L	1,079	-	-	-	72	72	1,007
Shower Room (2 EA)	8/29/2016	15	S/L	73,012	-	-	-	4,867	4,867	68,145
Door Refinishing	8/29/2016	15	S/L	48,411	-	-	-	3,227	3,227	45,184
Baseboard Heater Covers	8/29/2016	15	S/L	3,902	-	-	-	260	260	3,642
Window Blinds	8/29/2016	15	S/L	5,670	-	-	-	378	378	5,292
MedicationRoom	8/29/2016	15	S/L	12,188	-	-	-	813	813	11,375
Nourishment Room	8/29/2016	15	S/L	2,338	-	-	-	156	156	2,182
Nurses Station	8/29/2016	15	S/L	4,620	-	-	-	308	308	4,312
Soiled Utility Room	8/29/2016	15	S/L	4,185	-	-	-	279	279	3,906
MedicationRoom (2 EA)	8/29/2016	15	S/L	22,863	-	-	-	1,524	1,524	21,339
Nourishment Room (2 EA)	8/29/2016	15	S/L	4,675	-	-	-	312	312	4,363
Nurses Station (2 EA)	8/29/2016	15	S/L	13,951	-	-	-	930	930	13,021
Soiled Utility Room (2 EA)	8/29/2016	15	S/L	8,369	-	-	-	558	558	7,811
Paint doors and frames	8/29/2016	15	S/L	8,910	-	-	-	594	594	8,316

Remove & replace base cabinet & sink	8/29/2016	15	S/L	3,763	-	-	-	251	251	3,512
				510,881	-	-	-	34,059	34,059	476,822
Total Building Improvements				571,950	202	1,833	2,035	37,321	39,356	532,594
Vehicles										
<i>2015 Additions</i>										
2015 Ford Transit 250 -10 Passenger Wagon	5/1/2015	5	S/L	40,257	-	4,026	4,026	8,051	12,077	28,180
<i>2016 Additions</i>										
Corporate Fleet -taxable value	5/16/2016	5	S/L	1,110	-	-	-	222	222	888
Total Vehicles				41,367	-	4,026	4,026	8,273	12,299	29,068
Moveable Equipment										
Prior Owners Moveable Equipment (Fully Depreciation Assets Removed)	Various	Various	S/L	642,358	337,528	23,960	361,488	42,940	404,428	237,929
Asset Additions 10/1/2014-3/31/2015	Various	Various	S/L	20,891	1,637	3,274	4,911	3,274	8,185	12,706
<i>2015 Additions</i>										
Sonic Wall	4/30/2015	15	S/L	3,609	-	120	120	241	361	3,248
Canon Copiers @2	5/30/2015	5	S/L	20,221	-	2,022	2,022	4,044	6,066	14,155
Signag	4/2/2015	15	S/L	2,950	-	98	98	197	295	2,655
Shields	4/20/2015	5	S/L	2,885	-	289	289	577	866	2,019
Chairs	5/1/2015	5	S/L	3,819	-	382	382	764	1,146	2,673
HVAC	6/23/2015	10	S/L	2,700	-	135	135	270	405	2,295
AHT Software	7/1/2015	3	S/L	3,022	-	504	504	1,007	1,511	1,511
Tables	5/13/2015	5	S/L	1,685	-	169	169	337	506	1,179
Ice Machine	5/14/2015	5	S/L	4,072	-	407	407	814	1,221	2,851
Stove	7/29/2015	10	S/L	10,025	-	501	501	1,003	1,504	8,522
Gas Stove	9/1/2015	10	S/L	5,419	-	271	271	542	813	4,606
				60,407	-	4,898	4,898	9,795	14,693	45,714
<i>2016 Additions</i>										
Cross trainer	10/13/2015	5	S/L	3,855	-	-	-	771	771	3,084
Washer and base	5/1/2015	5	S/L	14,368	-	-	-	2,874	2,874	11,495
Touch Screen Kiosk	10/31/2015	5	S/L	5,190	-	-	-	1,038	1,038	4,152
Printer	2/4/2015	5	S/L	455	-	-	-	91	91	364
Computer	1/28/2015	5	S/L	996	-	-	-	199	199	797
Cards & Card Printer	1/15/2015	5	S/L	1,142	-	-	-	228	228	914
Computer	1/12/2015	5	S/L	1,275	-	-	-	255	255	1,020
Laptop Computer Cart	11/17/2015	5	S/L	2,048	-	-	-	410	410	1,638
Housekeeping Equipment	5/29/2015	5	S/L	2,157	-	-	-	431	431	1,725
Converyor Toaster	7/30/2015	5	S/L	942	-	-	-	188	188	754
Patio Furniture	5/22/2015	10	S/L	1,912	-	-	-	191	191	1,721
32" TV	12/15/2015	5	S/L	500	-	-	-	100	100	400
32" TVs	12/22/2015	5	S/L	659	-	-	-	132	132	527
Wall AC Units	6/23/2015	15	S/L	2,128	-	-	-	142	142	1,986
Shower Gurney	7/1/2015	15	S/L	1,359	-	-	-	91	91	1,269

Alternating Pressure Mattress	8/7/2015	10	S/L	1,243	-	-	-	124	124	1,119
Pulsation Blower Mattress	8/14/2015	10	S/L	2,434	-	-	-	243	243	2,191
Alternating Pressure Mattress	7/1/2015	10	S/L	6,116	-	-	-	612	612	5,504
Computers & Kiosks	5/30/2015	5	S/L	2,094	-	-	-	419	419	1,675
Sonic Wall	1/8/2016	15	S/L	4,421	-	-	-	295	295	4,126
Therapy Equipment	1/25/2016	5	S/L	14,680	-	-	-	2,936	2,936	11,744
Computer Equipment	1/29/2016	5	S/L	3,507	-	-	-	701	701	2,806
Rebuild Mixing Valve HVAC	12/8/2015	10	S/L	1,843	-	-	-	184	184	1,659
Bed Package	9/1/2015	10	S/L	2,278	-	-	-	228	228	2,050
Stand Up Lift	9/2/2015	10	S/L	2,674	-	-	-	267	267	2,407
Replace Mixing Valve HVAC	2/23/2016	10	S/L	4,587	-	-	-	459	459	4,128
6 Drawer Cart	5/1/2016	10	S/L	3,823	-	-	-	382	382	3,440
Pressure Mattress	5/1/2016	10	S/L	624	-	-	-	62	62	562
Pressure Mattress	5/9/2016	10	S/L	644	-	-	-	64	64	580
Valve/Safety Pilot in Oven	1/5/2015	15	S/L	706	-	-	-	47	47	659
Carpeting	5/4/2015	15	S/L	1,770	-	-	-	118	118	1,652
Ceiling Tiles	6/12/2015	15	S/L	1,490	-	-	-	99	99	1,391
Sink Fixtures	11/3/2015	15	S/L	1,470	-	-	-	98	98	1,372
PTAC Heat Pump	11/2/2015	15	S/L	3,445	-	-	-	230	230	3,215
5 button keypad	12/18/2015	10	S/L	800	-	-	-	80	80	720
Electromag Lock for door	11/30/2015	10	S/L	1,350	-	-	-	135	135	1,215
Radiator Covers	4/30/2015	10	S/L	1,080	-	-	-	108	108	972
Radiator Covers	4/30/2015	10	S/L	1,050	-	-	-	105	105	945
Telephone Set up/Equipment	3/31/2016	5	S/L	5,191	-	-	-	1,038	1,038	4,152
Telephone Set up/Equipment	6/23/2016	5	S/L	4,948	-	-	-	990	990	3,959
ID Card Printer	6/20/2016	5	S/L	1,048	-	-	-	210	210	838
LAL Pressure Mattress	6/24/2016	10	S/L	1,359	-	-	-	136	136	1,223
Reclining Wheelchair	7/5/2016	5	S/L	2,096	-	-	-	419	419	1,677
Bariatric Bed	7/7/2016	10	S/L	3,376	-	-	-	338	338	3,038
PT/INR Monitoring System	7/8/2016	5	S/L	2,267	-	-	-	453	453	1,814
Generator Switch & Disconnect on Dishwasher	7/15/2016	5	S/L	3,065	-	-	-	613	613	2,452
Reliant Lift Battery Pack	7/8/2016	10	S/L	2,090	-	-	-	209	209	1,881
Compressor	7/8/2016	10	S/L	3,970	-	-	-	397	397	3,573
Wander Tags	2/18/2016	10	S/L	1,430	-	-	-	143	143	1,287
Magnetic Door Lock System	6/20/2016	10	S/L	4,254	-	-	-	425	425	3,829
Emergency Stop Switch on Generator	8/2/2016	10	S/L	1,170	-	-	-	117	117	1,053
OEM Control Power Transformer	8/24/2016	10	S/L	3,580	-	-	-	358	358	3,222
Workstation/Cubicles	8/22/2016	10	S/L	11,670	-	-	-	1,167	1,167	10,503
Carpeting	9/7/2016	15	S/L	2,820	-	-	-	188	188	2,632
Resident Room Furniture	8/1/2016	15	S/L	81,270	-	-	-	5,418	5,418	75,852
				238,717	-	-	-	27,757	27,757	210,960

Total Moveable Equipment

962,374 339,165 32,132 371,297 83,767 455,064 507,310

Total for 2016

1,575,691 339,367 37,991 377,358 129,361 506,719 1,068,972

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Senior Philanthropy of Newington, LLC dba Newington Rap			2406		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							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Senior Philanthropy of Newington, LL	License No. 2406	Report for Year Ended 9/30/2016	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?*

Yes 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	180
6. Square Footage	
7. Acquisition Cost	
a. Land	
b. Building	

Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of _____				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
240 Church Street LLC	Building	04/01/15	123 mo.	1,106,999

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 Newington, LI		2406	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. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Senior Philanthropy of Newington,		2406		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)				\$	77,886	77,886	
Interest on line of credit and other interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	77,886	77,886	
14. Insurance							
a. Insurance on Property (buildings only)				\$	12,959	12,959	
b. Insurance on Automobiles				\$	4,716	4,716	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	84,292	84,292	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	12,603	12,603	
D&O and Crime Policy							
14d. Total Insurance Expenditures (14a + b + c)				\$	114,570	114,570	
15. Total All Expenditures (A-13 thru C-14)				\$	16,507,849	16,507,849	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC dba Newington Rapid				2406	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 66,763	66,763		
4.			Other - See attached Schedule	\$ 4,712	4,712		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 251,954	251,954		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 105,803	105,803		
10.	15	1e	Accounting & Legal	\$ 2,168	2,168		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 3,199	3,199		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 44	44		
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 *	\$ 9,128	9,128		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 81,375	81,375		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 54,658	54,658		
Page 18 - Dietary Expenditures							
24.	16	m13	Meals to employees, guests and others who are not residents	\$ 5,106	5,106		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 584,910	584,910		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A12n	Marketing Salaries	\$ 4,712		
Total Other Salaries Adjustment			\$ 4,712	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
See	Attached	Marketing Disallowances	\$ 6,620		
15	1a9	Employee Expense- Mkt (Self-disallow)	\$ 35		
15	1a9	Employee Food (Self-disallow)	\$ 7,231		
15	1a9	Employee Expense - Nurses week celebrations (Self-disallow)	\$ 1,358		
15	1a9	Holiday Fund (Self-disallow)	\$ 3,585		
15	1a9	Employee of the month award (Self-disallow)	\$ 220		
16	m8a	Dues to Chamber of Commerce	\$ 117		
16	m13	Background Checks-Mkt (Self-disallow)	\$ 82		
16	m13	Resident Reimburse on Lost/Stolen Items (Self-Disallow)	\$ 106		
16	m13	Collection Fees/Credit Card Fees (Self-Disallow)	\$ 1,682		
16	m13	Late fees/Fines/Finance Charges-Adm (Self-Disallow)	\$ 193		
16	m13	Bank Service Charges-Adm (Self-Disallow)	\$ 33,356		
16	m13	Champion Awards-Employee of the month (Self-disallow)	\$ 73		
Total Other A&G Adjustments			\$ 54,658	\$ -	\$ -

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

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

Total Bed Capacity	180
# of Allowable Cell Phones	4

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

Page 15 Line 1h2	<u>Amount</u>
Cell Phone expense per TB	\$ 4,639
Allowable Cell Phone expense	\$ 1,440
Disallowed Cell Phone expense	<u><u>\$ 3,199</u></u> Page 28 Line 12

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

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	453,679 TB Linked
Patient Days	56,383 Page 8 of C/R
Amount Per Patient Day	\$ 8.0464
2015 PPD Allowance Per Rate Agreement	6.37
2016 CPI Increase	0.23
PPD Allowance 9/30/2016	6.60
Amount over (Under)	\$ 1.4433
Total Days	56,383 Page 8 of C/R
Disallowed Management Fee	\$ 81,375

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

<u>Page</u>	<u>Line</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>
15	1.a.4	490121	Payroll Taxes-Mkt-FICA	127
15	1.a.5	490125	Employee Health Insurance-Mkt	712
15	1.a.5	490127	Employee Dental Insurance-Mkt	60
15	1.a.5	490128	Employee Vision Insurance - Mkt	27
15	1.g	490901	Office Supplies-Mkt	666
15	1.g	490920	Forms/Printing-Mkt	3,153
15	1.h.2	490941	Cell Phones-Mkt	75
Total Page 15 Marketing Disallowance				<u>4,820</u>
16	1.4	490950	Mileage Reimbursement-Mkt	1,800
Total Page 16 Marketing Disallowance				<u>1,800</u>
Disallowed Marketing Department Expenses				<u>\$ 6,620</u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC dba Newington Rap				2406	9/30/2016	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 584,910	584,910		
Page 20 - Resident Care Supplies***							
27.	20	5a1/2	Prescription Drugs	\$ 172,250	172,250		
28.	20	5d	Ambulance/Limousine	\$ 9,975	9,975		
29.	20	5f	X-rays, etc	\$ 7,043	7,043		
30.	20	5h	Laboratory	\$ 25,423	25,423		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 27,497	27,497		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 34,982	34,982		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	IV8	Vending Machine Revenue	\$ 2,136	2,136		
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	\$ 12,671	12,671		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 876,887	876,887		

*** 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 Newington, LLC dba Newington Rapid Recovery 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 29b)	\$ 6,405		
20	5j	IV Drugs - Medicare (Self-disallow)	\$ 23,189		
20	5j	IV Drugs - Managed Care (Self-disallow)	\$ 5,388		
Total Other Ancillary Costs			\$ 34,982	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	II2a	Medical Supplies Income - Medicare	\$ 3,850		
30	II2c	Medical Supplies Income - Non medicare	\$ 7,239		
27	D3	D&O Insurance	\$ 1,582		
Total Other Adjustments			\$ 12,671	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Senior Philanthropy of Newington, LLC
Disallowance Schedule for Cable TV
September 30, 2016**

	<u>Amount</u>
Total Cable TV Expense acct #560717	\$ 10,005 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	12
Total Allowable Cost	\$ 3,600
Disallowed Cable TV	<u><u>\$ 6,405</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Newington, LLC c 2406		9/30/2016		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 18,701,687	18,701,687			
b. Medicaid Room and Board Contractual Allowance **	\$ (7,510,357)	(7,510,357)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,781,369	1,781,369			
b. Medicare Room and Board Contractual Allowance **	\$ 463,275	463,275			
4. a. Private-Pay Residents and Other	\$ 3,323,777	3,323,777			
b. Private-Pay Room and Board Contractual Allowance **	\$ (538,517)	(538,517)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 176,459	176,459			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 100,539	100,539			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$ 3,850	3,850			
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$ 7,239	7,239			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 683,865	683,865			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 348,580	348,580			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 199,060	199,060			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 197,610	197,610			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 591,450	591,450			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 298,585	298,585			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,481,263)	(1,481,263)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (794,168)	(794,168)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 16,553,040	16,553,040			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 431	431			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 224	224			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 1,718	1,718			
V. Total Other Revenue (1 thru 8)	\$ 2,373	2,373			
VI. Total All Revenue (III +V)	\$ 16,555,413	16,555,413			

* 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	\$ 36,292		
30II6a	IV Therapy-MCR A-SNF	\$ 34,605		
30II6a	XRay MRA	\$ 6,193		
30II6a	Contractual Adj-Ancill-MCR A-SNF	\$ (1,369,134)		
30II6a	Sequestration - MCR B	\$ (2,957)		
30II6a	Contractual Adj- Ancill- MCR B-SNF	\$ (186,262)		
Total Other Resident Revenue - Medicare		\$ (1,481,263)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30II6b	Laboratory	\$ 34		
30II6b	Laboratory- MCD- SNF	\$ 2,644		
30II6b	IV Therapy-MCD-SNF	\$ 6,565		
30II6b	Contractual Adj- Ancillaries- MCD-SNF	\$ (152,715)		
30II6b	IV Therapy-Hospice-SNF	\$ 315		
30II6b	Contractual Adj- Ancill- Hospice-SNF	\$ (479)		
30II6b	Lab Rev-Ins	\$ 514		
30II6b	Contractual Allowance-Ins. R/S	\$ 108		
30II6b	Lab HMO	\$ 7,517		
30II6b	IV THERAPY	\$ 12,907		
30II6b	Radiology HMO	\$ 848		
30II6b	Evercare Revenue - A	\$ 19,935		
30II6b	Sequestration - HMO	\$ (2,546)		
30II6b	Contractual Adj Ancillary HMO	\$ (710,447)		
30II6b	Interco Contracted Services -Nurse Admin	\$ 20,632		
Total Other Resident Revenue		\$ (794,168)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30IV5	Interest Income		\$ 224		
Total Interest Income			\$ 224	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30IV8	Other Service- MCD-SNF	\$ 99		
30IV8	Flu Shots - MCR B - SNF	\$ 300		
30IV8	Vending Machine Revenue	\$ 2,136		
30IV8	Innovatix Income (Self-disallow)	\$ (817)		
Total Other Revenue		\$ 1,718	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC	2406	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	689,973
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,041,307
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	121,650
a. Prepaid Insurance	7,047			
b. Prepaid Taxes and Licenses	1,075			
c. Prepaid Other	49,392			
d. Prepaid Workers Comp	64,136			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	1,669,391
See Attached	1,669,391			
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,522,321
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>571,951</u>		\$	532,595
	Accum. Depreciation <u>39,355</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>320,016</u>		\$	269,380
	Accum. Depreciation <u>50,636</u>	Net		
7. Motor Vehicles	*Historical Cost <u>41,367</u>		\$	29,068
	Accum. Depreciation <u>12,299</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	22,103
F/S vs. C/R Cost Basis Adjustment	22,103			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	853,147

* 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 Newington, LLC	2406	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	5,375,468
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	642,358		
	Accum. Depreciation	404,428	Net	\$ 237,929
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	237,929
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	401,277
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>)			\$	65,000
	Deposits on Professional Services	65,000		
_____			\$	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	466,277
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	6,079,674

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC dba N		2406	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,429,089
2. Notes Payable (<i>itemize</i>)				\$	9,349
Note Payable - HSG 12/31/15					9,349

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>)				\$	216,970
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	55,844
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>)				\$	2,695,109
See Attached					2,695,109

A-13. Total Current Liabilities (Lines A1 thru 12)				\$	5,406,361

* 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 Newington, LLC dba		License No. 2406	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				5,406,361	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	
Long Term Loan Payable		8,404	8,404		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 8,404	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 5,414,765	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC	2406	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	237,929
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			\$	237,929
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	314,712
6. Gain or Loss for Period	10/1/2015	thru	9/30/2016	\$ align="right">112,268
7. Total Net Worth			\$	426,980
C. Total Reserves and Net Worth			\$	664,909
D. Total Liabilities, Reserves, and Net Worth			\$	6,079,674

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Newington, LLC	2406	9/30/2016	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	314,712		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	16,555,413		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	16,443,145		
D. Net Income or Deficit			\$	112,268		
E. Balance			\$	426,980		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenditures PG 27	16,507,849					
Depreciation Adjustment	(64,693)					
Rounding	(11)					
Total Expenditures Line C	16,443,145					
2. Other <i>(itemize)</i>						
F-3. Total Additions					\$	
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose	Amount					
3. Total Deductions			\$			
H. Balance at End of Period			\$	426,980		

I. Preparer's/Reviewer's Certification

Name of Facility Senior Philanthropy of Newington, LLC	License No. 2406	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)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Matthew S. Bavalack				
Address Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			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 Newington, LLC** 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 Connecticut** from data provided to us by the management of **Senior Philanthropy of Newington, LLC**. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by the **State of Connecticut**. 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 Newington, LLC** and the **State of Connecticut** and is not intended to be, and should not be, used by anyone other than these specified parties.

Hartford, Connecticut
January 31, 2017

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

Facility Name Senior Philanthropy of Newington, LLC d/b/a Newington Rapid Recovery 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: _____

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: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

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

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
110102	Petty Cash	1,000.00			1,000.00
110103	BOA Operating Account	2,099.00			2,099.00
110107	Cash - Capital One	5,670.00			5,670.00
110110	Resident Trust	68,897.00			68,897.00
110113	Operating Account	104,403.00			104,403.00
110204	Accts Receivable-PVT	125,667.00			125,667.00
110205	Accts Receivable-Caid Res Responsibility	123.00			123.00
110206	Accts Receivable-SNF Medicare Part A	187,968.00			187,968.00
110207	Accts Receivable-SNF Medicare Part B	55,239.00			55,239.00
110208	Accts Receivable-Caid Cross-Over Part A	32,087.00			32,087.00
110209	Accts Receivable-Caid Cross-Over Part B	7,831.00			7,831.00
110210	Accts Receivable-SNF Medicaid	941,609.00			941,609.00
110211	Accts Receivable-Hospice	23,814.00			23,814.00
110212	Accts Receivable-Pvt Co Insurance Part A	33,564.00			33,564.00
110213	Accts Receivable-Pvt Co Insurance Part B	5,284.00			5,284.00
110214	Accts Receivable-Insurance	9,663.00			9,663.00
110215	Allowance for Uncollectible-SNF/IL/AL	(169,262.00)			(169,262.00)
110217	Accts Receivable - Other	(2,217.00)			(2,217.00)
110218	Accts Receivable - HMO B	25,881.00			25,881.00
110221	Accounts Receivable - HMO	161,781.00			161,781.00
110223	Accts Receivable - PO	602,205.00			602,205.00
110236	Due from TSM	1,846.00			1,846.00
110240	Due from Cheshire	952,832.00			952,832.00
110241	Due from Golden Hill	711,300.00			711,300.00
110242	Due from Long Ridge	1,119.00			1,119.00
110246	Due from Western	1,175.00			1,175.00
110247	Due from Westport	1,119.00			1,119.00
110260	AR Mcd Coins Bad Debt	70.00			70.00
110401	Prepaid Insurance	7,047.00			7,047.00
110403	Prepaid Taxes and Licenses	1,075.00			1,075.00
110406	Prepaid Other	49,392.00			49,392.00
110407	Prepaid Workers Comp	64,136.00			64,136.00
120111	Deposits on Professional Services	65,000.00			65,000.00
120201	Cash - Replacement Reserve	195,993.00			195,993.00
120202	Cash - Tax Escrow	202,444.00			202,444.00
120203	Cash - Insurance Escrow	2,840.00			2,840.00
120204	Cash - Insurance Reserve	507,154.00			507,154.00
120205	Cash - Security Deposit	750.00			750.00
120304	Building & Improvements	571,950.00			571,950.00
120305	Accumulated Depr- Bldg & Improvement	(10,518.00)			(10,518.00)
120306	Furniture, Fixtures & Equipment	320,016.00			320,016.00
120307	Accumulated Depr- FFE	(60,071.00)			(60,071.00)
120308	Motor Vehicles	41,367.00			41,367.00
120309	Accumulated Depr- Vehicles	(9,598.00)			(9,598.00)
210104	Accounts Payable- Trade	(2,401,037.00)			(2,401,037.00)
210105	Accounts Payable- Accrued	(28,052.00)			(28,052.00)
210109	Employee Deductions- Garnishments	(138.00)			(138.00)
210112	Employee Deductions- FSA	1,498.00			1,498.00
210113	Employee Deductions- ST/LIFE	(8,032.00)			(8,032.00)
210114	Employee Deductions- Child Support	(385.00)			(385.00)
210115	SIT Taxes Payable	(5,142.00)			(5,142.00)
210116	Employee Deductions - AFLAC	(415.00)			(415.00)
210117	Employee Deductions - Union Dues	(1,480.00)			(1,480.00)
210118	Resident Trust	(68,897.00)			(68,897.00)
210152	Note Payable - HSG 12/31/15	(9,349.00)			(9,349.00)
210160	Uncleared Checks	(65,372.00)			(65,372.00)
210201	Accrued Salaries & Wages	(100,761.00)			(100,761.00)
210202	Federal Income Tax Withheld	(15,671.00)			(15,671.00)

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
210204	FICA Taxes- EE	(20,657.00)			(20,657.00)
210205	SUI Taxes Payable	(14,316.00)			(14,316.00)
210207	Accrued Vacation/Holiday Pay	(116,209.00)			(116,209.00)
210208	Accrued Real Estate Taxes	(71,103.00)			(71,103.00)
210210	FUTA Taxes	(58.00)			(58.00)
210216	Accrued Accounting/Audit Fees	(27,719.00)			(27,719.00)
210218	Accrued Personal Property Taxes	(13,500.00)			(13,500.00)
210225	Due to Eagle Lake Foundation	(888,210.00)			(888,210.00)
210243	Due to - Newington	(115,005.00)			(115,005.00)
210245	Due to/from - West River	(348,180.00)			(348,180.00)
210248	Due to Sahara	(785,635.00)			(785,635.00)
210259	Due to Medicaid - Bed Fees	(256,192.00)			(256,192.00)
220101	Long Term Loan Payable	(8,404.00)			(8,404.00)
220400	Long Term Capital Lease	(46,344.00)			(46,344.00)
250200	Change in Net Assets	(314,722.00)			(314,722.00)
310101	Routine Services-SNF PVT	(1,250,183.00)			(1,250,183.00)
310102	Medical Supplies- SNF PVT	(70.00)			(70.00)
310103	Pharmacy- SNF PVT	(20.00)			(20.00)
310105	Laboratory	(34.00)			(34.00)
310106	Physical Therapy- SNF PVT	(2,635.00)			(2,635.00)
310107	Speech Therapy- SNF PVT	(800.00)			(800.00)
310108	Occupational Therapy- SNF PVT	(985.00)			(985.00)
310195	Routine Revenue Adjustment-SNF PVT	50,961.00			50,961.00
310201	Routine Services-MCR A-SNF	(1,819,798.00)			(1,819,798.00)
310203	Pharmacy-MCR A-SNF	(176,459.00)			(176,459.00)
310205	Laboratory- MCR A-SNF	(36,292.00)			(36,292.00)
310206	Physical Therapy- MCR A-SNF	(501,885.00)			(501,885.00)
310207	Speech Therapy- MCR A-SNF	(126,875.00)			(126,875.00)
310208	Occupational Therapy- MCR A-SNF	(486,825.00)			(486,825.00)
310212	IV Therapy-MCR A-SNF	(34,605.00)			(34,605.00)
310215	XRy MRA	(6,193.00)			(6,193.00)
310295	Sequestration - MCR A	38,429.00			38,429.00
310298	Contractual Adj- Room- MCR A-SNF	(463,275.00)			(463,275.00)
310299	Contractual Adj-Ancill-MCR A-SNF	1,369,134.00			1,369,134.00
310301	Routine Services- MCD-SNF	(18,701,687.00)			(18,701,687.00)
310302	Medical Supplies- MCD-SNF	(730.00)			(730.00)
310303	Pharmacy- MCD- SNF	(12,597.00)			(12,597.00)
310305	Laboratory- MCD- SNF	(2,644.00)			(2,644.00)
310306	Physical Therapy- MCD-SNF	(56,550.00)			(56,550.00)
310307	Speech Therapy- MCD-SNF	(34,495.00)			(34,495.00)
310308	Occupational Therapy- MCD-SNF	(39,035.00)			(39,035.00)
310312	IV Therapy-MCD-SNF	(6,565.00)			(6,565.00)
310397	Other Service- MCD-SNF	(99.00)			(99.00)
310398	Contractual Adj- Room- MCD-SNF	7,510,357.00			7,510,357.00
310399	Contractual Adj- Ancillaries- MCD-SNF	152,715.00			152,715.00
310402	Medical Supplies- MCR B-SNF	(3,850.00)			(3,850.00)
310406	Physical Therapy- MCR B-SNF	(181,980.00)			(181,980.00)
310407	Speech Therapy-MCR B-SNF	(72,185.00)			(72,185.00)
310408	Occupational Therapy-MCR B-SNF	(104,625.00)			(104,625.00)
310410	Flu Shots - MCR B - SNF	(300.00)			(300.00)
310498	Sequestration - MCR B	2,957.00			2,957.00
310499	Contractual Adj- Ancill- MCR B-SNF	186,262.00			186,262.00
310501	Routine Services-Hospice-SNF	(882,403.00)			(882,403.00)
310503	Pharmacy-Hospice-SNF	(59.00)			(59.00)
310506	Physical Therapy-Hospice-SNF	(705.00)			(705.00)
310507	Speech Therapy-Hospice-SNF	(1,275.00)			(1,275.00)
310508	Occupational Therapy-Hospice-SNF	(270.00)			(270.00)
310512	IV Therapy-Hospice-SNF	(315.00)			(315.00)
310598	Contractual Adj-Room-Hospice-SNF	337,442.00			337,442.00
310599	Contractual Adj- Ancill- Hospice-SNF	479.00			479.00
310601	Routine Serv-Ins.	(30,150.00)			(30,150.00)
310602	Medical Supplies-Ins.	(14.00)			(14.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
310603	Pharmacy-Ins	(184.00)			(184.00)
310605	Lab Rev-Ins	(514.00)			(514.00)
310606	Physical Therapy-Ins.	(9,925.00)			(9,925.00)
310607	Speech Therapy-Ins.	(635.00)			(635.00)
310608	Occupational Therapy-Ins.	(8,125.00)			(8,125.00)
310698	Contractual Allowance-Ins. R/S	(108.00)			(108.00)
310801	Routine Services HMO	(1,161,041.00)			(1,161,041.00)
310802	Medical Supplies HMO	(6,425.00)			(6,425.00)
310803	Pharmacy HMO	(87,679.00)			(87,679.00)
310805	Lab HMO	(7,517.00)			(7,517.00)
310806	PT HMO	(278,765.00)			(278,765.00)
310807	ST HMO	(160,405.00)			(160,405.00)
310808	OT HMO	(250,170.00)			(250,170.00)
310810	IV THERAPY	(12,907.00)			(12,907.00)
310815	Radiology HMO	(848.00)			(848.00)
310850	Evercare Revenue - A	(19,935.00)			(19,935.00)
310895	Sequestration - HMO	2,546.00			2,546.00
310898	Contractual Adjustment Room HMO	150,114.00			150,114.00
310899	Contractual Adj Ancillary HMO	710,447.00			710,447.00
370125	Guest Meals	(431.00)			(431.00)
380165	Vending Machine Revenue	(2,136.00)			(2,136.00)
389999	Miscellaneous Operating Income-Admin	817.00			817.00
410101	Salaries-Administrator	132,388.00			132,388.00
410102	Salaries-DON	107,531.00			107,531.00
410103	Salaries-Nurse Liaison/Risk Mgr	61,787.00			61,787.00
410104	Salaries-MDS Coor/MDS Asst	280,356.00			280,356.00
410106	Inservice Coordinator-Nursing Admin	30,040.00			30,040.00
410107	Salaries - ADON/Unit Mgr	93,813.00			93,813.00
410108	Bonus - Nursing Admin	100.00			100.00
410116	Orientation - Nursing Adm	330.00			330.00
410120	Vacation/Sick/Holiday-Nursing Admn	84,760.00			84,760.00
410121	Payroll Taxes-Nursing Admn-FICA	56,650.00			56,650.00
410122	Payroll Taxes-Nursing Admn-SUI	11,164.00			11,164.00
410123	Workers Comp-Nursing Admn	35,799.00			35,799.00
410124	Payroll Nursing Admin-FUTA	3,590.00			3,590.00
410125	Employee Health Insurance-Nurs Admin	68,485.00			68,485.00
410126	Employee Life Insurance-Nursing Admn	990.00			990.00
410127	Employee Dental Insurance-Nurs Admn	1,018.00			1,018.00
410128	Employee Vision Insurance-Nurs Admin	307.00			307.00
410130	Recruitment-Nursing Admn	201.00			201.00
410133	Training/Seminars/Courses-Nurs Admn	4,691.00			4,691.00
410134	Dues/Subscriptions-Nursing Admn	11,388.00		(117.00)	11,271.00
410135	Employee Expense-Nursing Admn	473.00		(70.00)	403.00
410136	Contracted Services - Nursing Admin	2,500.00			2,500.00
410137	Software Expense - Nursing Adm	22,935.00			22,935.00
410140	Interco Contracted Services -Nurse Admin	(20,632.00)			(20,632.00)
410141	Cell Phones - Nursing Admin	13,826.00		(11,627.00)	2,199.00
410176	Equipment Minor	(1,275.00)			(1,275.00)
410195	Mileage/Travel Reimburse - Nursing Adm	2,507.00			2,507.00
410199	Licenses/Permits-Nursing Admn	1,713.00			1,713.00
410201	Salaries-RN	835,480.00			835,480.00
410202	Overtime-RN	94,889.00			94,889.00
410203	Orientation-RN	13,527.00			13,527.00
410204	Salaries-LPN	1,046,658.00			1,046,658.00
410205	Overtime-LPN	120,237.00			120,237.00
410206	Orientation-LPN	9,355.00			9,355.00
410207	Salaries-CNA	2,010,645.00			2,010,645.00
410208	Overtime-CNA	119,534.00			119,534.00
410209	Orientation-CNA	12,807.00			12,807.00
410210	Ward Clerk/Staff Coord-Nursing	83,618.00			83,618.00
410212	Ward Clerk/Staff Coord- OT	171.00			171.00
410213	Ward Clerk-Nurs Orientation	563.00			563.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
410220	Vacation/Sick/Holiday-Nursing	493,060.00			493,060.00
410221	Payroll Taxes-Nursing-FICA	354,300.00			354,300.00
410222	Payroll Taxes-Nursing-SUI	125,642.00			125,642.00
410223	Workers Comp-Nursing	216,881.00			216,881.00
410224	Payroll Nursing - FUTA	25,753.00			25,753.00
410225	Employee Health Insurance-Nursing	459,760.00		840.00	460,600.00
410226	Employee Life Insurance-Nursing	2,798.00			2,798.00
410227	Employee Dental Insurance-Nursing	8,528.00			8,528.00
410228	Travel - Nursing	0.00		496.00	496.00
410229	Employee Vision Insurance - Nursing	1,894.00			1,894.00
410230	Recruitment-Nursing	1,950.00			1,950.00
410231	Drug Free Expense-Nursing	1,037.00			1,037.00
410232	Background Checks-Nursing	871.00			871.00
410233	Training/Seminars/Courses-Nursing	3,844.00			3,844.00
410234	Dues/Subscriptions-Nursing	29.00			29.00
410235	Employee Expense-Nursing	19,003.00		(1,091.00)	17,912.00
410236	Uniforms-Nursing	3,057.00			3,057.00
410237	Office Supplies - Nursing	3,681.00			3,681.00
410240	Interco Contracted Services - Nursing	(234.00)			(234.00)
410241	Pension-Nursing	359,021.00		11,627.00	370,648.00
410441	Pension - Therapy	719.00			719.00
410501	Salaries-Med Rec	32,065.00			32,065.00
410520	Vacation/Sick/Holiday- Med Recs	5,313.00			5,313.00
410521	Payroll Taxes-Med Recs-FICA	2,688.00			2,688.00
410522	Payroll Taxes-Med Recs-SUI	1,053.00			1,053.00
410523	Workers Comp- Med Recs	58.00			58.00
410524	Payroll Tax - Medical Record - FUTA	173.00			173.00
410525	Employee Health Insurance-Med Recs	5,826.00			5,826.00
410526	Employee Life Insurance-Med Recs	31.00			31.00
410527	Employee Dental Insurance-Med Recs	76.00			76.00
410528	Employee Vision Insurance - Med Recs	13.00			13.00
410535	Employee Expense-Med Recs	20.00		(20.00)	0.00
410536	Supplies Med Rec	33.00			33.00
410540	Interco Contracted Services - Med Rec	(4,236.00)			(4,236.00)
410541	Pension Med Rec	2,299.00			2,299.00
410601	Salaries-Social Service	139,979.00			139,979.00
410620	Vacation/Sick/Holiday-Social Service	11,499.00			11,499.00
410621	Payroll Taxes- Social Service-FICA	11,195.00			11,195.00
410622	Payroll Taxes- Social Service-SUI	3,653.00			3,653.00
410623	Workers Comp-Social Service	1,588.00			1,588.00
410624	Payroll Tax - Social Service - FUTA	419.00			419.00
410625	EE Health Insurance-Social Service	11,889.00			11,889.00
410626	Employee Life Ins-Social Service	198.00			198.00
410627	Employee Dental Ins-Social Service	339.00			339.00
410628	Employee Vision Insurance - Social Ser	64.00			64.00
410632	Background Checks- Social Service	82.00			82.00
410635	Employee Expense-Social Service	334.00		(133.00)	201.00
410641	Pension-Social Service	1,631.00			1,631.00
410701	Medical Director	71,318.00			71,318.00
410702	Pharmacy Consultant	29,099.00			29,099.00
410706	Physician Consultant	58,093.00			58,093.00
410708	Staffing Agency-RN	33,086.00			33,086.00
410709	Staffing Agency-LPN	20,899.00			20,899.00
410710	Staffing Agency-CNA	9,465.00			9,465.00
410711	Salaries - Director of Rehab	26,836.00		(26,836.00)	0.00
410712	Salaries - Physical Therapy Assistant	29,362.00			29,362.00
410716	Salaries - Occupational Therapy Assist	32,705.00			32,705.00
410718	Salaries - Therapy - Rehab Tech	14,358.00			14,358.00
410730	Minor Equipment & Supplies - Therapy	10,894.00			10,894.00
410733	Floor Stock Drugs & Supplies	27,068.00			27,068.00
410734	Pharmacy Supplies	48.00			48.00
410735	Office Supplies-Therapy	1,232.00			1,232.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
410736	Office Supplies-Soc Service	386.00			386.00
410740	Interco Contracted Services - Therapy	(17,616.00)			(17,616.00)
410741	Oxygen	10,977.00			10,977.00
410742	Inhalation Supplies	16,520.00			16,520.00
410743	IV Supplies - Medicaid	698.00			698.00
410750	Resident Transportation	9,975.00			9,975.00
410751	Lab Fees	25,423.00			25,423.00
410752	X-Ray Service	7,043.00			7,043.00
410753	Pharmacy Credits	(7,064.00)			(7,064.00)
410754	IV Drugs - Medicare	23,189.00			23,189.00
410756	Pharmacy-RX Medicaid	7,094.00			7,094.00
410757	Pharmacy-RX Medicare	116,428.00			116,428.00
410758	Pharmacy-RX Managed Care	55,418.00			55,418.00
410759	Pharmacy OTC Medicaid	3,660.00			3,660.00
410760	Pharmacy-OTC Medicare	368.00			368.00
410761	Incontinent Supplies	79,272.00			79,272.00
410762	Medical Supplies	56,896.00			56,896.00
410763	Nursing Supplies	91,069.00			91,069.00
410764	Nutritional Supplements	26,487.00			26,487.00
410765	Medical Equipment Rental	63,784.00			63,784.00
410767	Equipment Repairs - Nursing	14,407.00			14,407.00
410768	Minor Equipment - Nursing	(926.00)			(926.00)
410769	Pharmacy - RX Other	374.00			374.00
410770	Pharmacy - OTC Other	834.00			834.00
410771	IV Drugs - Managed Care	5,388.00			5,388.00
410773	IV Drugs - Medicaid	3,213.00			3,213.00
410774	Medical Waste Disposal	1,461.00			1,461.00
410775	Salaries - Physical Therapy	24,506.00		19,651.00	44,157.00
410776	Overtime - Physical Therapy	49.00			49.00
410777	Salaries - Occupational Therapy	33,840.00		17,834.00	51,674.00
410779	Salaries - Speech Therapy	17,166.00		11,490.00	28,656.00
410782	Vac/Sick/Hol - Therapy	22,139.00		(22,139.00)	0.00
410783	Fica - Therapy	14,926.00			14,926.00
410784	SUI - Therapy	2,978.00			2,978.00
410785	Workers Comp - Therapy	8,618.00			8,618.00
410786	FUTA - Therapy	3,062.00			3,062.00
410787	Employee Health - Therapy	17,539.00			17,539.00
410788	Employee Dental - Therapy	315.00			315.00
410789	Employee Life - Therapy	130.00			130.00
410790	Therapy Software Costs	2,400.00			2,400.00
410791	Employee Vision Insurance - Therapy	117.00			117.00
410792	Physical Therapist - Outside Contr	376,444.00			376,444.00
410793	Occupational Therapist-Outside Cont	251,954.00			251,954.00
410794	Speech Therapist - Outside Contract	83,235.00			83,235.00
410795	Mileage- Therapy	1,033.00			1,033.00
410796	Recruitment - Therapy	955.00			955.00
410798	Training/Seminars/Courses-Therapy Dept	592.00			592.00
410799	Purchased Services-Other	10,810.00			10,810.00
410855	Dental Consultants	17,448.00			17,448.00
410997	Quality Assessment Fee - SNF	1,053,081.00			1,053,081.00
410998	Bad Debt Expense-SNF	105,803.00			105,803.00
440101	Salaries-Dietary Manager/CDM	18,418.00			18,418.00
440107	Salaries-Cooks	155,564.00			155,564.00
440108	Overtime-Cooks	1,999.00			1,999.00
440110	Salaries - Prep Cooks	5,544.00			5,544.00
440113	Salaries- Dietary Aides	275,816.00			275,816.00
440114	Overtime-Dietary Aides	6,255.00			6,255.00
440116	Salaries- Dietitian/Dietary Tech	18,774.00			18,774.00
440120	Vacation/Sick/Holiday-Dietary	65,676.00			65,676.00
440121	Payroll Taxes-Dietary-FICA	39,120.00			39,120.00
440122	Payroll Taxes- Dietary-SUI	17,395.00			17,395.00
440123	Workers Comp-Diet	25,892.00			25,892.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
440124	Payroll Taxes-Dietary FUTA	3,791.00			3,791.00
440125	Employee Health Insurance- Dietary	74,409.00			74,409.00
440126	Employee Life Insurance-Dietary	441.00			441.00
440127	Employee Dental Insurance- Dietary	2,180.00			2,180.00
440128	Employee Vision Insurance - Dietary	491.00			491.00
440130	Recruitment-Dietary	98.00			98.00
440134	Dues/Subscriptions-Dietary	1,208.00			1,208.00
440135	Employee Expense-Dietary	55.00			55.00
440137	Contract Services - Dietary	102,708.00			102,708.00
440141	Pension-Dietary	42,670.00			42,670.00
440199	Licenses/Permits-Dietary	424.00			424.00
440788	Supplements -Dietary	285.00			285.00
440789	Thickened Liquids-Dietary	6,864.00			6,864.00
440803	Raw Food-Dietary	412,413.00			412,413.00
440804	Produce-Dietary	2,898.00			2,898.00
440805	Dairy-Dietary	13,629.00			13,629.00
440807	Dietary Supplies-Dietary	9,636.00			9,636.00
440811	Chemicals-Dietary	6,591.00			6,591.00
440813	Maintenance & Repairs-Dietary	12,361.00			12,361.00
440815	Consultant-Dietary	34,063.00			34,063.00
440820	Maintenance & Repairs-Diet	2,023.00			2,023.00
440876	Equipment Minor-Dietary	(735.00)			(735.00)
440901	Office Supplies-Dietary	637.00			637.00
450104	Salaries- Housekeeping Staff	296,432.00			296,432.00
450105	Overtime- Housekeeping Staff	14,169.00			14,169.00
450107	Salaries - Housekeeping - Porter	13,865.00			13,865.00
450110	Contract Services _ Housekeeping	66,993.00			66,993.00
450120	Vacation/Sick/Holiday-Hskp	47,071.00			47,071.00
450121	Payroll Taxes- Hskp-FICA	27,016.00			27,016.00
450122	Payroll Taxes-Hskp-SUI	11,590.00			11,590.00
450123	Workers Comp-Hskp	16,567.00			16,567.00
450124	Payroll Tax Housekeeping FUTA	2,124.00			2,124.00
450125	Employee Health Insurance-Hskp	43,526.00			43,526.00
450126	Employee Life Insurance-Hskp	324.00			324.00
450127	Employee Dental Insurance-Hskp	870.00			870.00
450128	Employee Vision Insurance - Hskp	151.00			151.00
450135	Employee Expense-Hskp	55.00			55.00
450141	Pension-Hskp	34,907.00			34,907.00
450871	Cleaning Supplies-Hskp	12,521.00			12,521.00
450876	Equipment Minor-Hskp	(2,157.00)			(2,157.00)
460104	Salaries-Laundry Staff	147,605.00			147,605.00
460105	Overtime- Laundry Staff	735.00			735.00
460106	Orientation-Laundry Staff	104.00			104.00
460107	Contract Services - Laundry	74,161.00			74,161.00
460120	Vacation/Sick/Holiday-Laundry	23,166.00			23,166.00
460121	Payroll Taxes-Laundry-FICA	12,310.00			12,310.00
460122	Payroll Taxes-Laundry-SUI	6,047.00			6,047.00
460123	Workers Comp-Laundry	7,725.00			7,725.00
460124	Payroll Tax Laundry FUTA	1,295.00			1,295.00
460125	Employee Health Insurance-Laundry	24,590.00			24,590.00
460126	Employee Life Insurance-Laundry	122.00			122.00
460127	Employee Dental Insurance-Laundry	433.00			433.00
460128	Employee Vision Insurance - Laundry	120.00			120.00
460132	Background Checks-Laundry	82.00			82.00
460141	Pension-Laundry	13,705.00			13,705.00
460820	Maintenance& Repairs-Laundry	2,762.00			2,762.00
460876	Equipment Minor-Laundry	(1,003.00)			(1,003.00)
460881	Chemicals-Laundry	4,993.00			4,993.00
460882	Laundry Supplies-Laundry	(68.00)			(68.00)
460883	Linen/Terry-Laundry	7,588.00			7,588.00
460884	Bed Linens-Laundry	144.00			144.00
470101	Salaries-Maintenance Manager	49,172.00			49,172.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
470102	Overtime-Maintenance Manager	5,996.00			5,996.00
470104	Salaries-Maintenance Staff	40,601.00			40,601.00
470105	Overtime-Maintenance Staff	3,180.00			3,180.00
470120	Vacation/Sick/Holiday-Maint	15,499.00			15,499.00
470121	Payroll Taxes-Maint-FICA	8,256.00			8,256.00
470122	Payroll Taxes-Maint-SUI	2,115.00			2,115.00
470123	Workers Comp-Maint	4,769.00			4,769.00
470124	Payroll Maint-FUTA	494.00			494.00
470125	Employee Health Insurance-Maint	20,102.00			20,102.00
470126	Employee Life Insurance-Maint	64.00			64.00
470127	Employee Dental Insurance-Maint	289.00			289.00
470128	Contracted Maintenance	223.00			223.00
470129	Employee Vision Insurance - Maint	112.00			112.00
470134	Dues/Subscriptions-Maint	3,164.00			3,164.00
470135	Employee Expense-Maint	55.00			55.00
470141	Pension-Maint	5,591.00			5,591.00
470820	Maintenance & Repairs-Maint	46,075.00			46,075.00
470821	Electrical-Maint	6,727.00			6,727.00
470822	Plumbing-Maint	19,892.00			19,892.00
470823	HVAC/Boiler Maint	11,345.00			11,345.00
470824	Paint-Maint	1,024.00			1,024.00
470825	Carpeting-Maint	(1,770.00)			(1,770.00)
470826	Small Tools-Maint	212.00			212.00
470828	Alarm Inspection-Maint	2,870.00			2,870.00
470829	Alarm Repairs-Maint	6,633.00			6,633.00
470830	Grounds Maintenance-Maint	35,126.00			35,126.00
470832	Sprinklers-Maint	498.00			498.00
470833	Elevator-Maint	5,701.00			5,701.00
470834	Pest Control-Maint	4,289.00			4,289.00
470836	Maint Contracts- Generator	4,000.00			4,000.00
470876	Equipment Minor-Maint	1,546.00			1,546.00
470960	Equipment Rental-Maint	3,603.00			3,603.00
470970	Waste Disposal -Grease/Trash	37,366.00			37,366.00
480101	Salaries-Reception/Security-Supervisor	1,405.00			1,405.00
480104	Salaries-Reception/Security Staff	70,268.00			70,268.00
480105	Overtime-Reception/Security Staff	15.00			15.00
480120	Vacation/Sick/Holiday-Rec/Sec	6,639.00			6,639.00
480121	Payroll Taxes-Rec/Sec-FICA	5,637.00			5,637.00
480122	Payroll Taxes-Rec/Sec-SUI	3,496.00			3,496.00
480123	Workers Comp-Rec/Sec	127.00			127.00
480124	Payroll Tax Security FUTA	508.00			508.00
480125	Employee Health Insurance-Rec/Sec	9,703.00			9,703.00
480126	Employee Life Insurance-Rec/Sec	31.00			31.00
480127	Employee Dental Insurance-Rec/Sec	234.00			234.00
480129	Employee Vision Insurance - Rec/Sec	42.00			42.00
480132	Background Checks-Rec/Sec	82.00			82.00
480141	Pension-Reception	3,866.00			3,866.00
480901	Office Supplies-Rec/Sec	73.00			73.00
490101	Salaries-Marketing Manager	1,503.00			1,503.00
490120	Vacation/Sick/Holiday-Mkt	245.00			245.00
490121	Payroll Taxes-Mkt-FICA	127.00			127.00
490125	Employee Health Insurance-Mkt	712.00			712.00
490127	Employee Dental Insurance-Mkt	60.00			60.00
490128	Employee Vision Insurance - Mkt	27.00			27.00
490132	Background Checks-Mkt	82.00			82.00
490134	Dues/Subscriptions-Mkt	1,221.00			1,221.00
490135	Employee Expense-Mkt	35.00			35.00
490140	Interco Contracted Services - Marketing	2,964.00			2,964.00
490856	Media Advertising-Mkt	3,794.00			3,794.00
490858	Special Events-Mkt	1,727.00			1,727.00
490859	Collateral Material-Mkt	1,648.00			1,648.00
490862	Promo Items-Mkt	1,959.00			1,959.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
490901	Office Supplies-Mkt	666.00			666.00
490920	Forms/Printing-Mkt	3,153.00			3,153.00
490941	Cell Phones-Mkt	75.00			75.00
490950	Mileage Reimbursement-Mkt	1,800.00			1,800.00
500199	Licenses & Permits-Trans	191.00			191.00
500891	Vehicle Fuel-Trans	145.00			145.00
500892	Vehicle Maintenance-Trans	536.00			536.00
550101	Activities SNF MGR	43,502.00			43,502.00
550104	Salaries-Activities-SNF	95,930.00			95,930.00
550120	Vacation/Sick/Holiday-Activities SNF	16,194.00			16,194.00
550121	Payroll Taxes-Activities SNF-FICA	11,570.00			11,570.00
550122	Payroll Taxes-Activities SNF-SUI	4,615.00			4,615.00
550123	Workers Comp-Activities SNF	7,214.00			7,214.00
550124	Payroll Tax Activities SNF FUTA	823.00			823.00
550125	Employee Health Insurance-Activities SNF	12,151.00			12,151.00
550126	Employee Life Insurance-Activities SNF	191.00			191.00
550127	Employee Dental Insurance-Activities SNF	197.00			197.00
550128	Employee Vision Insurance - Act SNF	29.00			29.00
550130	Recruitment-Activities SNF	667.00			667.00
550134	Dues/Subscriptions-Activities SNF	5.00			5.00
550135	Employee Expense-Activities SNF	101.00			101.00
550141	Pension - Activities	9,384.00			9,384.00
550850	Activities Supplies-Activities-SNF	1,644.00			1,644.00
550851	Entertainment-Activities-SNF	7,590.00			7,590.00
550852	Activities Events Food-Activities-SNF	359.00			359.00
550901	Office Supplies-Activities SNF	228.00			228.00
550962	Floral-Activities-SNF	145.00			145.00
550964	Holiday Decorations-Activities-SNF	367.00			367.00
560102	Salaries-Business Office	100,318.00			100,318.00
560103	Salaries-Human Resources/Payroll	34,963.00			34,963.00
560105	Overtime-Admin	1,203.00			1,203.00
560109	Salaries - Admissions Coordinator	44,013.00			44,013.00
560120	Vacation/Sick/Holiday-Adm	17,249.00			17,249.00
560121	Payroll Taxes-Admin-FICA	14,541.00			14,541.00
560122	Payroll Taxes-Admin-SUI	1,930.00			1,930.00
560123	Workers Comp-Admin	296.00			296.00
560124	Payroll Tax Admin FUTA	1,120.00			1,120.00
560125	Employee Health Insurance-Admin	45,886.00		733.00	46,619.00
560126	Employee Life Insurance-Admin	214.00			214.00
560127	Employee Dental Insurance-Admin	448.00			448.00
560128	Employee Vision Insurance - Admin	63.00			63.00
560129	Benefit Plan Fees	(1,821.00)			(1,821.00)
560130	Recruitment-Admin	100.00			100.00
560132	Background Checks-Admin	82.00			82.00
560133	Training/Seminars/Courses-Admin	115.00			115.00
560135	Employee Benefits/Expense-Admin	18,504.00		(14,615.00)	3,889.00
560140	Contracted Services - Business Office	8,806.00			8,806.00
560141	Pension-Admin	263.00		13,787.00	14,050.00
560198	Bldg Inspection Fees	(13,588.00)			(13,588.00)
560199	Licenses/Permits	370.00			370.00
560711	Utilities-Electric	136,713.00			136,713.00
560712	Utilities-Gas/Oil	32,496.00			32,496.00
560713	Utilities-Water/Sewer/Refuse	103,178.00			103,178.00
560714	Utilities-Telephone Service	30,000.00			30,000.00
560715	Utilities-Telephone Maintenance Contract	11,265.00			11,265.00
560717	Utilities-Cable TV	10,005.00			10,005.00
560731	Real Estate Taxes	117,782.00			117,782.00
560733	Personal Property Taxes	20,896.00			20,896.00
560734	Professional Liability Insurance	42,146.00			42,146.00
560735	General Liability Insurance	42,146.00			42,146.00
560736	Property Insurance	12,959.00			12,959.00
560738	Auto Insurance	4,716.00			4,716.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
560739	Crime Insurance	233.00			233.00
560740	Insurance-Other	12,370.00			12,370.00
560742	Patient Trust Bond	1,721.00			1,721.00
560744	Resident Reimburse on Lost/Stolen Items	106.00			106.00
560745	Taxes Other	206.00			206.00
560840	Interco Contracted Services - Admin	6,127.00			6,127.00
560841	Contracted Services - Call System	5,335.00			5,335.00
560842	Conservator Fees	2,871.00			2,871.00
560843	Legal Fees-Adm	(654.00)			(654.00)
560844	Accounting/Audit Fees-Adm	29,702.00			29,702.00
560845	Payroll Processing Fees	25,328.00			25,328.00
560846	Professional Services	6,000.00			6,000.00
560847	Consultant	6,575.00			6,575.00
560876	Equipment Minor-Adm	(2,593.00)			(2,593.00)
560901	Office Supplies-Adm	6,442.00			6,442.00
560902	Office Supplies Human Resources	514.00			514.00
560905	Copier- Maintenance Agreement	5,423.00		491.00	5,914.00
560906	Copier Lease-Adm	5,195.00		(491.00)	4,704.00
560911	Computer Maintenance-Adm	20,692.00			20,692.00
560912	Software Maintenance Contract-Adm	36,238.00			36,238.00
560913	Internet Access-Adm	6,072.00			6,072.00
560914	Software Expense - Adm	2,381.00			2,381.00
560915	Timeclock Software	18,111.00			18,111.00
560920	Forms/Printing-Adm	1,257.00			1,257.00
560925	Records Storage - Adm	4,049.00			4,049.00
560930	Postage-Adm	4,631.00			4,631.00
560931	Overnight Service-Adm	2,591.00			2,591.00
560941	Cell Phones-Adm	2,365.00			2,365.00
560950	Mileage Reimbursement-Adm	381.00			381.00
560960	Equipment Rental-Adm	949.00			949.00
560961	Floral-Adm	44.00			44.00
560963	Misc Decor-Adm	649.00			649.00
560995	Collection Fees/Credit Card Fees	1,682.00			1,682.00
560996	Late fees/Fines/Finance Charges-Adm	193.00			193.00
560997	Bank Service Charges-Adm	33,356.00			33,356.00
580001	Interest Income	(224.00)			(224.00)
580002	Employee/Guest meals	5,106.00			5,106.00
590002	Management Fees	453,679.00			453,679.00
590004	Interest Expense	77,886.00			77,886.00
590005	Rent Expense	1,106,999.00			1,106,999.00
590006	Depreciation-Bldgs & Improvements	7,953.00			7,953.00
590007	Depreciation-FFE	49,913.00			49,913.00
590008	Depreciation-Vehicles	6,802.00			6,802.00
590009	Amortization	357.00			357.00
R0002	Champion Awards-Employee of the month	0.00		73.00	73.00
R0004	Dues to Chamber of Commerce	0.00		117.00	117.00
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 Newington, LLC**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouped Trial Balance**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
410101	Salaries-Administrator	132,388.00		0.00	132,388.00
Subtotal [2] Administrators		132,388.00		0.00	132,388.00
Subgroup : [4] Other Administrative Salaries					
410501	Salaries-Med Rec	32,065.00		0.00	32,065.00
410520	Vacation/Sick/Holiday- Med Recs	5,313.00		0.00	5,313.00
560102	Salaries-Business Office	100,318.00		0.00	100,318.00
560103	Salaries-Human Resources/Payroll	34,963.00		0.00	34,963.00
560105	Overtime-Admin	1,203.00		0.00	1,203.00
560109	Salaries - Admissions Coordinator	44,013.00		0.00	44,013.00
560120	Vacation/Sick/Holiday-Adm	17,249.00		0.00	17,249.00
560840	Interco Contracted Services - Admin	6,127.00		0.00	6,127.00
Subtotal [4] Other Administrative Salaries		241,251.00		0.00	241,251.00
Subgroup : [5A] Head Dietitian					
440110	Salaries - Prep Cooks	5,544.00		0.00	5,544.00
Subtotal [5A] Head Dietitian		5,544.00		0.00	5,544.00
Subgroup : [5C] Dietary Workers					
440101	Salaries-Dietary Manager/CDM	18,418.00		0.00	18,418.00
440107	Salaries-Cooks	155,564.00		0.00	155,564.00
440108	Overtime-Cooks	1,999.00		0.00	1,999.00
440113	Salaries- Dietary Aides	275,816.00		0.00	275,816.00
440114	Overtime-Dietary Aides	6,255.00		0.00	6,255.00
440116	Salaries- Dietitian/Dietary Tech	18,774.00		0.00	18,774.00
440120	Vacation/Sick/Holiday-Dietary	65,676.00		0.00	65,676.00
Subtotal [5C] Dietary Workers		542,502.00		0.00	542,502.00
Subgroup : [6B] Other Housekeeping Workers					
450104	Salaries- Housekeeping Staff	296,432.00		0.00	296,432.00
450105	Overtime- Housekeeping Staff	14,169.00		0.00	14,169.00
450107	Salaries - Housekeeping - Porter	13,865.00		0.00	13,865.00
450120	Vacation/Sick/Holiday-Hskp	47,071.00		0.00	47,071.00
Subtotal [6B] Other Housekeeping Workers		371,537.00		0.00	371,537.00
Subgroup : [7B] Other Maintenance Workers					
470101	Salaries-Maintenance Manager	49,172.00		0.00	49,172.00
470102	Overtime-Maintenance Manager	5,996.00		0.00	5,996.00
470104	Salaries-Maintenance Staff	40,601.00		0.00	40,601.00
470105	Overtime-Maintenance Staff	3,180.00		0.00	3,180.00
470120	Vacation/Sick/Holiday-Maint	15,499.00		0.00	15,499.00
Subtotal [7B] Other Maintenance Workers		114,448.00		0.00	114,448.00
Subgroup : [8B] Other Laundry Workers					
460104	Salaries-Laundry Staff	147,605.00		0.00	147,605.00
460105	Overtime- Laundry Staff	735.00		0.00	735.00
460106	Orientation-Laundry Staff	104.00		0.00	104.00
460120	Vacation/Sick/Holiday-Laundry	23,166.00		0.00	23,166.00
Subtotal [8B] Other Laundry Workers		171,610.00		0.00	171,610.00
Subgroup : [10] Protective Services					
480101	Salaries-Reception/Security-Supervisor	1,405.00		0.00	1,405.00
480104	Salaries-Reception/Security Staff	70,268.00		0.00	70,268.00
480105	Overtime-Reception/Security Staff	15.00		0.00	15.00
480120	Vacation/Sick/Holiday-Rec/Sec	6,639.00		0.00	6,639.00
Subtotal [10] Protective Services		78,327.00		0.00	78,327.00
Subgroup : [12A] Director of Nurses/Assistant Director					
410102	Salaries-DON	107,531.00		0.00	107,531.00
410107	Salaries - ADON/Unit Mgr	93,813.00		0.00	93,813.00
Subtotal [12A] Director of Nurses/Assistant Director		201,344.00		0.00	201,344.00
Subgroup : [12B1] RNs - Direct Care					
410201	Salaries-RN	835,480.00		0.00	835,480.00
410202	Overtime-RN	94,889.00		0.00	94,889.00
410203	Orientation-RN	13,527.00		0.00	13,527.00
410220	Vacation/Sick/Holiday-Nursing	493,060.00		0.00	493,060.00
Subtotal [12B1] RNs - Direct Care		1,436,956.00		0.00	1,436,956.00
Subgroup : [12B2] RNs - Administrative					
410103	Salaries-Nurse Liaison/Risk Mgr	61,787.00		0.00	61,787.00
410104	Salaries-MDS Coord/MDS Asst	280,356.00		0.00	280,356.00
410106	Inservice Coordinator-Nursing Admin	30,040.00		0.00	30,040.00
410108	Bonus - Nursing Admin	100.00		0.00	100.00
410116	Orientation - Nursing Adm	330.00		0.00	330.00
410120	Vacation/Sick/Holiday-Nursing Admn	84,760.00		0.00	84,760.00

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		9/30/2016			9/30/2016
Subtotal [12B2] RNs - Administrative		457,373.00		0.00	457,373.00
Subgroup : [12C1] LPNs - Direct Care					
410204	Salaries-LPN	1,046,658.00		0.00	1,046,658.00
410205	Overtime-LPN	120,237.00		0.00	120,237.00
410206	Orientation-LPN	9,355.00		0.00	9,355.00
410240	Interco Contracted Services - Nursing	(234.00)		0.00	(234.00)
Subtotal [12C1] LPNs - Direct Care		1,176,016.00		0.00	1,176,016.00
Subgroup : [12D] Aides and Attendants					
410207	Salaries-CNA	2,010,645.00		0.00	2,010,645.00
410208	Overtime-CNA	119,534.00		0.00	119,534.00
410209	Orientation-CNA	12,807.00		0.00	12,807.00
410210	Ward Clerk/Staff Coord-Nursing	83,618.00		0.00	83,618.00
410212	Ward Clerk/Staff Coord- OT	171.00		0.00	171.00
410213	Ward Clerk-Nurs Orientation	563.00		0.00	563.00
Subtotal [12D] Aides and Attendants		2,227,338.00		0.00	2,227,338.00
Subgroup : [12E] Physical Therapists					
410711	Salaries - Director of Rehab	26,836.00		(26,836.00)	0.00
			RJE - 3	(26,836.00)	
410712	Salaries - Physical Therapy Assistant	29,362.00		0.00	29,362.00
410775	Salaries - Physical Therapy	24,506.00		19,651.00	44,157.00
			RJE - 3	10,768.00	
			RJE - 4	8,883.00	
410776	Overtime - Physical Therapy	49.00		0.00	49.00
410782	Vac/Sick/Hol - Therapy	22,139.00		(22,139.00)	0.00
			RJE - 4	(22,139.00)	
Subtotal [12E] Physical Therapists		102,892.00		(29,324.00)	73,568.00
Subgroup : [12F] Speech Therapists					
410718	Salaries - Therapy - Rehab Tech	14,358.00		0.00	14,358.00
410779	Salaries - Speech Therapy	17,166.00		11,490.00	28,656.00
			RJE - 3	6,296.00	
			RJE - 4	5,194.00	
Subtotal [12F] Speech Therapists		31,524.00		11,490.00	43,014.00
Subgroup : [12G] Occupational Therapists					
410716	Salaries - Occupational Therapy Assist	32,705.00		0.00	32,705.00
410740	Interco Contracted Services - Therapy	(17,616.00)		0.00	(17,616.00)
410777	Salaries - Occupational Therapy	33,840.00		17,834.00	51,674.00
			RJE - 3	9,772.00	
			RJE - 4	8,062.00	
Subtotal [12G] Occupational Therapists		48,929.00		17,834.00	66,763.00
Subgroup : [12H] Recreation Workers					
550101	Activities SNF MGR	43,502.00		0.00	43,502.00
550104	Salaries-Activities-SNF	95,930.00		0.00	95,930.00
550120	Vacation/Sick/Holiday-Activities SNF	16,194.00		0.00	16,194.00
Subtotal [12H] Recreation Workers		155,626.00		0.00	155,626.00
Subgroup : [12M] Social Workers/Case Management					
410601	Salaries-Social Service	139,979.00		0.00	139,979.00
410620	Vacation/Sick/Holiday-Social Service	11,499.00		0.00	11,499.00
Subtotal [12M] Social Workers/Case Management		151,478.00		0.00	151,478.00
Subgroup : [12N] Marketing					
490101	Salaries-Marketing Manager	1,503.00		0.00	1,503.00
490120	Vacation/Sick/Holiday-Mkt	245.00		0.00	245.00
490140	Interco Contracted Services - Marketing	2,964.00		0.00	2,964.00
Subtotal [12N] Marketing		4,712.00		0.00	4,712.00
Total [10-A] Salaries and Wages		7,651,795.00		0.00	7,651,795.00
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
410855	Dental Consultants	17,448.00		0.00	17,448.00
Subtotal [2] Dentist		17,448.00		0.00	17,448.00
Subgroup : [3] Pharmacist					
410702	Pharmacy Consultant	29,099.00		0.00	29,099.00
Subtotal [3] Pharmacist		29,099.00		0.00	29,099.00
Subgroup : [5A] PT - Resident Care					
410792	Physical Therapist - Outside Contr	376,444.00		0.00	376,444.00
Subtotal [5A] PT - Resident Care		376,444.00		0.00	376,444.00
Subgroup : [8A] Medical Director					
410701	Medical Director	71,318.00		0.00	71,318.00
Subtotal [8A] Medical Director		71,318.00		0.00	71,318.00

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Subgroup : [8C] Resident Care					
410706	Physician Consultant	58,093.00		0.00	58,093.00
Subtotal [8C] Resident Care		58,093.00		0.00	58,093.00
Subgroup : [9A] ST - Resident Care					
410794	Speech Therapist - Outside Contract	83,235.00		0.00	83,235.00
Subtotal [9A] ST - Resident Care		83,235.00		0.00	83,235.00
Subgroup : [10A] OT - Resident Care					
410793	Occupational Therapist-Outside Cont	251,954.00		0.00	251,954.00
Subtotal [10A] OT - Resident Care		251,954.00		0.00	251,954.00
Subgroup : [11A1] RN's - Direct Care					
410708	Staffing Agency-RN	33,086.00		0.00	33,086.00
Subtotal [11A1] RN's - Direct Care		33,086.00		0.00	33,086.00
Subgroup : [11A2] RN's - Administrative					
410136	Contracted Services - Nursing Admin	2,500.00		0.00	2,500.00
Subtotal [11A2] RN's - Administrative		2,500.00		0.00	2,500.00
Subgroup : [11B1] LPN's - Direct Care					
410709	Staffing Agency-LPN	20,899.00		0.00	20,899.00
Subtotal [11B1] LPN's - Direct Care		20,899.00		0.00	20,899.00
Subgroup : [11C] Aides					
410710	Staffing Agency-CNA	9,465.00		0.00	9,465.00
Subtotal [11C] Aides		9,465.00		0.00	9,465.00
Subgroup : [12] Other					
410540	Interco Contracted Services - Med Rec	(4,236.00)		0.00	(4,236.00)
Subtotal [12] Other		(4,236.00)		0.00	(4,236.00)
Total [13-B] Professional Fees		949,305.00		0.00	949,305.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
410123	Workers Comp-Nursing Admn	35,799.00		0.00	35,799.00
410223	Workers Comp-Nursing	216,881.00		0.00	216,881.00
410523	Workers Comp- Med Recs	58.00		0.00	58.00
410623	Workers Comp-Social Service	1,588.00		0.00	1,588.00
410785	Workers Comp - Therapy	8,618.00		0.00	8,618.00
440123	Workers Comp-Diet	25,892.00		0.00	25,892.00
450123	Workers Comp-Hskp	16,567.00		0.00	16,567.00
460123	Workers Comp-Laundry	7,725.00		0.00	7,725.00
470123	Workers Comp-Maint	4,769.00		0.00	4,769.00
480123	Workers Comp-Rec/Sec	127.00		0.00	127.00
550123	Workers Comp-Activities SNF	7,214.00		0.00	7,214.00
560123	Workers Comp-Admin	296.00		0.00	296.00
Subtotal [1A1] Workmen's Compensation		325,534.00		0.00	325,534.00
Subgroup : [1A3] Unemployment Insurance					
410122	Payroll Taxes-Nursing Admn-SUI	11,164.00		0.00	11,164.00
410124	Payroll Nursing Admin-FUTA	3,590.00		0.00	3,590.00
410222	Payroll Taxes-Nursing-SUI	125,642.00		0.00	125,642.00
410224	Payroll Nursing - FUTA	25,753.00		0.00	25,753.00
410522	Payroll Taxes-Med Recs-SUI	1,053.00		0.00	1,053.00
410524	Payroll Tax - Medical Record - FUTA	173.00		0.00	173.00
410622	Payroll Taxes- Social Service-SUI	3,653.00		0.00	3,653.00
410624	Payroll Tax - Social Service - FUTA	419.00		0.00	419.00
410784	SUI - Therapy	2,978.00		0.00	2,978.00
410786	FUTA - Therapy	3,062.00		0.00	3,062.00
440122	Payroll Taxes- Dietary-SUI	17,395.00		0.00	17,395.00
440124	Payroll Taxes-Dietary FUTA	3,791.00		0.00	3,791.00
450122	Payroll Taxes-Hskp-SUI	11,590.00		0.00	11,590.00
450124	Payroll Tax Housekeeping FUTA	2,124.00		0.00	2,124.00
460122	Payroll Taxes-Laundry-SUI	6,047.00		0.00	6,047.00
460124	Payroll Tax Laundry FUTA	1,295.00		0.00	1,295.00
470122	Payroll Taxes-Maint-SUI	2,115.00		0.00	2,115.00
470124	Payroll Maint-FUTA	494.00		0.00	494.00
480122	Payroll Taxes-Rec/Sec-SUI	3,496.00		0.00	3,496.00
480124	Payroll Tax Security FUTA	508.00		0.00	508.00
550122	Payroll Taxes-Activities SNF-SUI	4,615.00		0.00	4,615.00
550124	Payroll Tax Activities SNF FUTA	823.00		0.00	823.00
560122	Payroll Taxes-Admin-SUI	1,930.00		0.00	1,930.00
560124	Payroll Tax Admin FUTA	1,120.00		0.00	1,120.00
Subtotal [1A3] Unemployment Insurance		234,830.00		0.00	234,830.00
Subgroup : [1A4] Social Security (FICA)					
410121	Payroll Taxes-Nursing Admn-FICA	56,650.00		0.00	56,650.00

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		9/30/2016			9/30/2016
410221	Payroll Taxes-Nursing-FICA	354,300.00		0.00	354,300.00
410521	Payroll Taxes-Med Recs-FICA	2,688.00		0.00	2,688.00
410621	Payroll Taxes- Social Service-FICA	11,195.00		0.00	11,195.00
410783	Fica - Therapy	14,926.00		0.00	14,926.00
440121	Payroll Taxes-Dietary-FICA	39,120.00		0.00	39,120.00
450121	Payroll Taxes- Hskp-FICA	27,016.00		0.00	27,016.00
460121	Payroll Taxes-Laundry-FICA	12,310.00		0.00	12,310.00
470121	Payroll Taxes-Maint-FICA	8,256.00		0.00	8,256.00
480121	Payroll Taxes-Rec/Sec-FICA	5,637.00		0.00	5,637.00
490121	Payroll Taxes-Mkt-FICA	127.00		0.00	127.00
550121	Payroll Taxes-Activities SNF-FICA	11,570.00		0.00	11,570.00
560121	Payroll Taxes-Admin-FICA	14,541.00		0.00	14,541.00
Subtotal [1A4] Social Security (FICA)		558,336.00		0.00	558,336.00
Subgroup : [1A5] Health Insurance					
410125	Employee Health Insurance-Nurs Admin	68,485.00		0.00	68,485.00
410127	Employee Dental Insurance-Nurs Admn	1,018.00		0.00	1,018.00
410128	Employee Vision Insurance-Nurs Admin	307.00		0.00	307.00
410225	Employee Health Insurance-Nursing	459,760.00		840.00	460,600.00
			RJE - 6	840.00	
410227	Employee Dental Insurance-Nursing	8,528.00		0.00	8,528.00
410229	Employee Vision Insurance - Nursing	1,894.00		0.00	1,894.00
410525	Employee Health Insurance-Med Recs	5,826.00		0.00	5,826.00
410527	Employee Dental Insurance-Med Recs	76.00		0.00	76.00
410528	Employee Vision Insurance - Med Recs	13.00		0.00	13.00
410625	EE Health Insurance-Social Service	11,889.00		0.00	11,889.00
410627	Employee Dental Ins-Social Service	339.00		0.00	339.00
410628	Employee Vision Insurance - Social Ser	64.00		0.00	64.00
410787	Employee Health - Therapy	17,539.00		0.00	17,539.00
410788	Employee Dental - Therapy	315.00		0.00	315.00
410791	Employee Vision Insurance - Therapy	117.00		0.00	117.00
440125	Employee Health Insurance- Dietary	74,409.00		0.00	74,409.00
440127	Employee Dental Insurance- Dietary	2,180.00		0.00	2,180.00
440128	Employee Vision Insurance - Dietary	491.00		0.00	491.00
450125	Employee Health Insurance-Hskp	43,526.00		0.00	43,526.00
450127	Employee Dental Insurance-Hskp	870.00		0.00	870.00
450128	Employee Vision Insurance - Hskp	151.00		0.00	151.00
460125	Employee Health Insurance-Laundry	24,590.00		0.00	24,590.00
460127	Employee Dental Insurance-Laundry	433.00		0.00	433.00
460128	Employee Vision Insurance - Laundry	120.00		0.00	120.00
470125	Employee Health Insurance-Maint	20,102.00		0.00	20,102.00
470127	Employee Dental Insurance-Maint	289.00		0.00	289.00
470129	Employee Vision Insurance - Maint	112.00		0.00	112.00
480125	Employee Health Insurance-Rec/Sec	9,703.00		0.00	9,703.00
480127	Employee Dental Insurance-Rec/Sec	234.00		0.00	234.00
480129	Employee Vision Insurance - Rec/Sec	42.00		0.00	42.00
490125	Employee Health Insurance-Mkt	712.00		0.00	712.00
490127	Employee Dental Insurance-Mkt	60.00		0.00	60.00
490128	Employee Vision Insurance - Mkt	27.00		0.00	27.00
550125	Employee Health Insurance-Activities SNF	12,151.00		0.00	12,151.00
550127	Employee Dental Insurance-Activities SNF	197.00		0.00	197.00
550128	Employee Vision Insurance - Act SNF	29.00		0.00	29.00
560125	Employee Health Insurance-Admin	45,886.00		733.00	46,619.00
			RJE - 6	733.00	
560127	Employee Dental Insurance-Admin	448.00		0.00	448.00
560128	Employee Vision Insurance - Admin	63.00		0.00	63.00
Subtotal [1A5] Health Insurance		812,995.00		1,573.00	814,568.00
Subgroup : [1A6] Life Insurance					
410126	Employee Life Insurance-Nursing Admn	990.00		0.00	990.00
410226	Employee Life Insurance-Nursing	2,798.00		0.00	2,798.00
410526	Employee Life Insurance-Med Recs	31.00		0.00	31.00
410626	Employee Life Ins-Social Service	198.00		0.00	198.00
410789	Employee Life - Therapy	130.00		0.00	130.00
440126	Employee Life Insurance-Dietary	441.00		0.00	441.00
450126	Employee Life Insurance-Hskp	324.00		0.00	324.00
460126	Employee Life Insurance-Laundry	122.00		0.00	122.00
470126	Employee Life Insurance-Maint	64.00		0.00	64.00
480126	Employee Life Insurance-Rec/Sec	31.00		0.00	31.00
550126	Employee Life Insurance-Activities SNF	191.00		0.00	191.00
560126	Employee Life Insurance-Admin	214.00		0.00	214.00
Subtotal [1A6] Life Insurance		5,534.00		0.00	5,534.00
Subgroup : [1A7] Pensions					
410241	Pension-Nursing	359,021.00		11,627.00	370,648.00
			RJE - 9	11,627.00	
410441	Pension - Therapy	719.00		0.00	719.00
410541	Pension Med Rec	2,299.00		0.00	2,299.00
410641	Pension-Social Service	1,631.00		0.00	1,631.00

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		9/30/2016			9/30/2016
440141	Pension-Dietary	42,670.00		0.00	42,670.00
450141	Pension-Hskp	34,907.00		0.00	34,907.00
460141	Pension-Laundry	13,705.00		0.00	13,705.00
470141	Pension-Maint	5,591.00		0.00	5,591.00
480141	Pension-Reception	3,866.00		0.00	3,866.00
550141	Pension - Activities	9,384.00		0.00	9,384.00
560141	Pension-Admin	263.00		13,787.00	14,050.00
	Subtotal [1A7] Pensions	474,056.00	RJE - 5	13,787.00	499,470.00
	Subgroup : [1A8] Uniform Allowance				
410236	Uniforms-Nursing	3,057.00		0.00	3,057.00
	Subtotal [1A8] Uniform Allowance	3,057.00		0.00	3,057.00
	Subgroup : [1A9] Other				
410135	Employee Expense-Nursing Admn	473.00		(70.00)	403.00
			RJE - 1	(70.00)	
410231	Drug Free Expense-Nursing	1,037.00		0.00	1,037.00
410235	Employee Expense-Nursing	19,003.00		(1,091.00)	17,912.00
			RJE - 1	(178.00)	
			RJE - 2	(73.00)	
			RJE - 6	(840.00)	
410535	Employee Expense-Med Recs	20.00		(20.00)	0.00
			RJE - 1	(20.00)	
410635	Employee Expense-Social Service	334.00		(133.00)	201.00
			RJE - 1	(133.00)	
440135	Employee Expense-Dietary	55.00		0.00	55.00
450135	Employee Expense-Hskp	55.00		0.00	55.00
470135	Employee Expense-Maint	55.00		0.00	55.00
490135	Employee Expense-Mkt	35.00		0.00	35.00
550135	Employee Expense-Activities SNF	101.00		0.00	101.00
560135	Employee Benefits/Expense-Admin	18,504.00		(14,615.00)	3,889.00
			RJE - 1	(95.00)	
			RJE - 5	(13,787.00)	
			RJE - 6	(733.00)	
	Subtotal [1A9] Other	39,672.00		(15,929.00)	23,743.00
	Subgroup : [1C] Bad Debts				
410998	Bad Debt Expense-SNF	105,803.00		0.00	105,803.00
	Subtotal [1C] Bad Debts	105,803.00		0.00	105,803.00
	Subgroup : [1D] Accounting and Auditing				
560844	Accounting/Audit Fees-Adm	29,702.00		0.00	29,702.00
	Subtotal [1D] Accounting and Auditing	29,702.00		0.00	29,702.00
	Subgroup : [1E] Legal				
560842	Conservator Fees	2,871.00		0.00	2,871.00
560843	Legal Fees-Adm	(654.00)		0.00	(654.00)
	Subtotal [1E] Legal	2,217.00		0.00	2,217.00
	Subgroup : [1G] Office Supplies				
410237	Office Supplies - Nursing	3,681.00		0.00	3,681.00
410735	Office Supplies-Therapy	1,232.00		0.00	1,232.00
410736	Office Supplies-Soc Service	386.00		0.00	386.00
440901	Office Supplies-Dietary	637.00		0.00	637.00
480901	Office Supplies-Rec/Sec	73.00		0.00	73.00
490901	Office Supplies-Mkt	666.00		0.00	666.00
490920	Forms/Printing-Mkt	3,153.00		0.00	3,153.00
550901	Office Supplies-Activities SNF	228.00		0.00	228.00
560901	Office Supplies-Adm	6,442.00		0.00	6,442.00
560902	Office Supplies Human Resources	514.00		0.00	514.00
560920	Forms/Printing-Adm	1,257.00		0.00	1,257.00
	Subtotal [1G] Office Supplies	18,269.00		0.00	18,269.00
	Subgroup : [1H1] Telephone and Telegraph				
560714	Utilities-Telephone Service	30,000.00		0.00	30,000.00
560715	Utilities-Telephone Maintenance Contract	11,265.00		0.00	11,265.00
	Subtotal [1H1] Telephone and Telegraph	41,265.00		0.00	41,265.00
	Subgroup : [1H2] Cellular Phones and Beepers				
410141	Cell Phones - Nursing Admin	13,826.00		(11,627.00)	2,199.00
			RJE - 9	(11,627.00)	
490941	Cell Phones-Mkt	75.00		0.00	75.00
560941	Cell Phones-Adm	2,365.00		0.00	2,365.00
	Subtotal [1H2] Cellular Phones and Beepers	16,266.00		(11,627.00)	4,639.00
	Subgroup : [1J] Corporation Business Taxes				
560745	Taxes Other	206.00		0.00	206.00
	Subtotal [1J] Corporation Business Taxes	206.00		0.00	206.00

Client: **Traditions Senior Management**
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 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouped Trial Balance**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [1K3] Resident Day User Fee					
410997	Quality Assessment Fee - SNF	1,053,081.00		0.00	1,053,081.00
Subtotal [1K3] Resident Day User Fee		1,053,081.00		0.00	1,053,081.00
Total [15] Expenditures Other than Salaries		3,720,823.00		(569.00)	3,720,254.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [3] Gifts to Staff and Residents					
560961	Floral-Adm	44.00		0.00	44.00
Subtotal [3] Gifts to Staff and Residents		44.00		0.00	44.00
Subgroup : [4] Employee Travel					
410195	Mileage/Travel Reimburse - Nursing Adm	2,507.00		0.00	2,507.00
410228	Travel - Nursing	0.00		496.00	496.00
			RJE - 1	496.00	
410795	Mileage- Therapy	1,033.00		0.00	1,033.00
490950	Mileage Reimbursement-Mkt	1,800.00		0.00	1,800.00
560950	Mileage Reimbursement-Adm	381.00		0.00	381.00
Subtotal [4] Employee Travel		5,721.00		496.00	6,217.00
Subgroup : [5] Education Expense					
410133	Training/Seminars/Courses-Nurs Admn	4,691.00		0.00	4,691.00
410233	Training/Seminars/Courses-Nursing	3,844.00		0.00	3,844.00
410798	Training/Seminars/Courses-Therapy Dept	592.00		0.00	592.00
560133	Training/Seminars/Courses-Admin	115.00		0.00	115.00
Subtotal [5] Education Expense		9,242.00		0.00	9,242.00
Subgroup : [6] Automobile Expense					
500891	Vehicle Fuel-Trans	145.00		0.00	145.00
500892	Vehicle Maintenance-Trans	536.00		0.00	536.00
Subtotal [6] Automobile Expense		681.00		0.00	681.00
Subgroup : [M1] Advertising Help Wanted					
410130	Recruitment-Nursing Admn	201.00		0.00	201.00
410230	Recruitment-Nursing	1,950.00		0.00	1,950.00
410796	Recruitment - Therapy	955.00		0.00	955.00
440130	Recruitment-Dietary	98.00		0.00	98.00
550130	Recruitment-Activities SNF	667.00		0.00	667.00
560130	Recruitment-Admin	100.00		0.00	100.00
Subtotal [M1] Advertising Help Wanted		3,971.00		0.00	3,971.00
Subgroup : [M3] Advertising Other					
490856	Media Advertising-Mkt	3,794.00		0.00	3,794.00
490858	Special Events-Mkt	1,727.00		0.00	1,727.00
490859	Collateral Material-Mkt	1,648.00		0.00	1,648.00
490862	Promo Items-Mkt	1,959.00		0.00	1,959.00
Subtotal [M3] Advertising Other		9,128.00		0.00	9,128.00
Subgroup : [M5] Medical Records					
410536	Supplies Med Rec	33.00		0.00	33.00
Subtotal [M5] Medical Records		33.00		0.00	33.00
Subgroup : [M7] Postage					
560930	Postage-Adm	4,631.00		0.00	4,631.00
560931	Overnight Service-Adm	2,591.00		0.00	2,591.00
Subtotal [M7] Postage		7,222.00		0.00	7,222.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
410134	Dues/Subscriptions-Nursing Admn	11,388.00		(117.00)	11,271.00
			RJE - 7	(117.00)	
410234	Dues/Subscriptions-Nursing	29.00		0.00	29.00
490134	Dues/Subscriptions-Mkt	1,221.00		0.00	1,221.00
550134	Dues/Subscriptions-Activities SNF	5.00		0.00	5.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		12,643.00		(117.00)	12,526.00
Subgroup : [M8A] Dues to Chamber of Commerce					
R0004	Dues to Chamber of Commerce	0.00		117.00	117.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00		117.00	117.00
Subgroup : [M11] Services Provided by Contract					
410799	Purchased Services-Other	10,810.00		0.00	10,810.00
560140	Contracted Services - Business Office	8,806.00		0.00	8,806.00
560841	Contracted Services - Call System	5,335.00		0.00	5,335.00
560845	Payroll Processing Fees	25,328.00		0.00	25,328.00
560846	Professional Services	6,000.00		0.00	6,000.00
560847	Consultant	6,575.00		0.00	6,575.00
560911	Computer Maintenance-Adm	20,692.00		0.00	20,692.00
560912	Software Maintenance Contract-Adm	36,238.00		0.00	36,238.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
560914	Software Expense - Adm	2,381.00		0.00	2,381.00
560915	Timeclock Software	18,111.00		0.00	18,111.00
Subtotal [M11] Services Provided by Contract		140,276.00		0.00	140,276.00
Subgroup : [M12] Administrative Management Services					
590002	Management Fees	453,679.00		0.00	453,679.00
Subtotal [M12] Administrative Management Services		453,679.00		0.00	453,679.00
Subgroup : [M13] Other					
410137	Software Expense - Nursing Adm	22,935.00		0.00	22,935.00
410199	Licenses/Permits-Nursing Admn	1,713.00		0.00	1,713.00
410232	Background Checks-Nursing	871.00		0.00	871.00
410632	Background Checks- Social Service	82.00		0.00	82.00
440134	Dues/Subscriptions-Dietary	1,208.00		0.00	1,208.00
440199	Licenses/Permits-Dietary	424.00		0.00	424.00
460132	Background Checks-Laundry	82.00		0.00	82.00
470134	Dues/Subscriptions-Maint	3,164.00		0.00	3,164.00
480132	Background Checks-Rec/Sec	82.00		0.00	82.00
490132	Background Checks-Mkt	82.00		0.00	82.00
500199	Licenses & Permits-Trans	191.00		0.00	191.00
550962	Floral-Activities-SNF	145.00		0.00	145.00
550964	Holiday Decorations-Activities-SNF	367.00		0.00	367.00
560129	Benefit Plan Fees	(1,821.00)		0.00	(1,821.00)
560132	Background Checks-Admin	82.00		0.00	82.00
560199	Licenses/Permits	370.00		0.00	370.00
560742	Patient Trust Bond	1,721.00		0.00	1,721.00
560744	Resident Reimburse on Lost/Stolen Items	106.00		0.00	106.00
560876	Equipment Minor-Adm	(2,593.00)		0.00	(2,593.00)
560913	Internet Access-Adm	6,072.00		0.00	6,072.00
560925	Records Storage - Adm	4,049.00		0.00	4,049.00
560960	Equipment Rental-Adm	949.00		0.00	949.00
560963	Misc Decor-Adm	649.00		0.00	649.00
560995	Collection Fees/Credit Card Fees	1,682.00		0.00	1,682.00
560996	Late fees/Fines/Finance Charges-Adm	193.00		0.00	193.00
560997	Bank Service Charges-Adm	33,356.00		0.00	33,356.00
580002	Employee/Guest meals	5,106.00		0.00	5,106.00
R0002	Champion Awards-Employee of the month	0.00		73.00	73.00
Subtotal [M13] Other		81,267.00	RJE - 2	73.00	81,340.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		723,907.00		569.00	724,476.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
440803	Raw Food-Dietary	412,413.00		0.00	412,413.00
440804	Produce-Dietary	2,898.00		0.00	2,898.00
440805	Dairy-Dietary	13,629.00		0.00	13,629.00
Subtotal [2A1] Raw Food		428,940.00		0.00	428,940.00
Subgroup : [2A2] Non-Food Supplies					
410764	Nutritional Supplements	26,487.00		0.00	26,487.00
440788	Supplements -Dietary	285.00		0.00	285.00
440789	Thickened Liquids-Dietary	6,864.00		0.00	6,864.00
440807	Dietary Supplies-Dietary	9,636.00		0.00	9,636.00
440811	Chemicals-Dietary	6,591.00		0.00	6,591.00
440876	Equipment Minor-Dietary	(735.00)		0.00	(735.00)
Subtotal [2A2] Non-Food Supplies		49,128.00		0.00	49,128.00
Subgroup : [2B] Purchased Services					
440137	Contract Services - Dietary	102,708.00		0.00	102,708.00
440815	Consultant-Dietary	34,063.00		0.00	34,063.00
Subtotal [2B] Purchased Services		136,771.00		0.00	136,771.00
Total [18] Dietary Basis for Allocation of Costs		614,839.00		0.00	614,839.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
460883	Linen/Terry-Laundry	7,588.00		0.00	7,588.00
460884	Bed Linens-Laundry	144.00		0.00	144.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		7,732.00		0.00	7,732.00
Subgroup : [3B] Purchased Services					
460107	Contract Services - Laundry	74,161.00		0.00	74,161.00
Subtotal [3B] Purchased Services		74,161.00		0.00	74,161.00
Subgroup : [3D] Other					
460876	Equipment Minor-Laundry	(1,003.00)		0.00	(1,003.00)
460881	Chemicals-Laundry	4,993.00		0.00	4,993.00
460882	Laundry Supplies-Laundry	(68.00)		0.00	(68.00)
Subtotal [3D] Other		3,922.00		0.00	3,922.00
Total [19] Laundry-Basis for Allocation of Costs		85,815.00		0.00	85,815.00

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 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouped Trial Balance**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4B]	Purchased Services				
450110	Contract Services _ Housekeeping	66,993.00		0.00	66,993.00
Subtotal [4B] Purchased Services		66,993.00		0.00	66,993.00
Subgroup : [4D]	Other				
450871	Cleaning Supplies-Hskp	12,521.00		0.00	12,521.00
450876	Equipment Minor-Hskp	(2,157.00)		0.00	(2,157.00)
Subtotal [4D] Other		10,364.00		0.00	10,364.00
Subgroup : [5A2]	Purchased from				
410753	Pharmacy Credits	(7,064.00)		0.00	(7,064.00)
410756	Pharmacy-RX Medicaid	7,094.00		0.00	7,094.00
410757	Pharmacy-RX Medicare	116,428.00		0.00	116,428.00
410758	Pharmacy-RX Managed Care	55,418.00		0.00	55,418.00
410769	Pharmacy - RX Other	374.00		0.00	374.00
Subtotal [5A2] Purchased from		172,250.00		0.00	172,250.00
Subgroup : [5B]	Medicine Cabinet Drugs				
410733	Floor Stock Drugs & Supplies	27,068.00		0.00	27,068.00
410734	Pharmacy Supplies	48.00		0.00	48.00
410759	Pharmacy OTC Medicaid	3,660.00		0.00	3,660.00
410760	Pharmacy-OTC Medicare	368.00		0.00	368.00
410770	Pharmacy - OTC Other	834.00		0.00	834.00
Subtotal [5B] Medicine Cabinet Drugs		31,978.00		0.00	31,978.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
410761	Incontinent Supplies	79,272.00		0.00	79,272.00
410762	Medical Supplies	56,896.00		0.00	56,896.00
410763	Nursing Supplies	91,069.00		0.00	91,069.00
Subtotal [5C] Medical and Therapeutic Supplies		227,237.00		0.00	227,237.00
Subgroup : [5D]	Ambulance/Limousine				
410750	Resident Transportation	9,975.00		0.00	9,975.00
Subtotal [5D] Ambulance/Limousine		9,975.00		0.00	9,975.00
Subgroup : [5E2]	Oxygen - Other				
410741	Oxygen	10,977.00		0.00	10,977.00
410742	Inhalation Supplies	16,520.00		0.00	16,520.00
Subtotal [5E2] Oxygen - Other		27,497.00		0.00	27,497.00
Subgroup : [5F]	X-Rays and related radiological				
410752	X-Ray Service	7,043.00		0.00	7,043.00
Subtotal [5F] X-Rays and related radiological		7,043.00		0.00	7,043.00
Subgroup : [5H]	Laboratory				
410751	Lab Fees	25,423.00		0.00	25,423.00
Subtotal [5H] Laboratory		25,423.00		0.00	25,423.00
Subgroup : [5I]	Recreation				
550850	Activities Supplies-Activities-SNF	1,644.00		0.00	1,644.00
550851	Entertainment-Activities-SNF	7,590.00		0.00	7,590.00
550852	Activities Events Food-Activities-SNF	359.00		0.00	359.00
560717	Utilities-Cable TV	10,005.00		0.00	10,005.00
Subtotal [5I] Recreation		19,598.00		0.00	19,598.00
Subgroup : [5J]	Other				
410176	Equipment Minor	(1,275.00)		0.00	(1,275.00)
410730	Minor Equipment & Supplies - Therapy	10,894.00		0.00	10,894.00
410743	IV Supplies - Medicaid	698.00		0.00	698.00
410754	IV Drugs - Medicare	23,189.00		0.00	23,189.00
410765	Medical Equipment Rental	63,784.00		0.00	63,784.00
410768	Minor Equipment - Nursing	(926.00)		0.00	(926.00)
410771	IV Drugs - Managed Care	5,388.00		0.00	5,388.00
410773	IV Drugs - Medicaid	3,213.00		0.00	3,213.00
410774	Medical Waste Disposal	1,461.00		0.00	1,461.00
410790	Therapy Software Costs	2,400.00		0.00	2,400.00
Subtotal [5J] Other		108,826.00		0.00	108,826.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		707,184.00		0.00	707,184.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
410767	Equipment Repairs - Nursing	14,407.00		0.00	14,407.00
440813	Maintenance & Repairs-Dietary	12,361.00		0.00	12,361.00
440820	Maintenance & Repairs-Diet	2,023.00		0.00	2,023.00
460820	Maintenance& Repairs-Laundry	2,762.00		0.00	2,762.00
470820	Maintenance & Repairs-Maint	46,075.00		0.00	46,075.00
470826	Small Tools-Maint	212.00		0.00	212.00

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 Trial Balance: **A.01 - TB-CCNH**
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
470876	Equipment Minor-Maint	1,546.00		0.00	1,546.00
470960	Equipment Rental-Maint	3,603.00		0.00	3,603.00
Subtotal [6A] Repairs and Maintenance		82,989.00		0.00	82,989.00
Subgroup : [6B] Heat					
560712	Utilities-Gas/Oil	32,496.00		0.00	32,496.00
Subtotal [6B] Heat		32,496.00		0.00	32,496.00
Subgroup : [6C] Light & Power					
560711	Utilities-Electric	136,713.00		0.00	136,713.00
Subtotal [6C] Light & Power		136,713.00		0.00	136,713.00
Subgroup : [6D] Water					
560713	Utilities-Water/Sewer/Refuse	103,178.00		0.00	103,178.00
Subtotal [6D] Water		103,178.00		0.00	103,178.00
Subgroup : [6E] Equipment Lease					
560906	Copier Lease-Adm	5,195.00		(491.00)	4,704.00
Subtotal [6E] Equipment Lease		5,195.00	RJE - 8	(491.00)	4,704.00
Subgroup : [6F] Other					
470128	Contracted Maintenance	223.00		0.00	223.00
470821	Electrical-Maint	6,727.00		0.00	6,727.00
470822	Plumbing-Maint	19,892.00		0.00	19,892.00
470823	HVAC/Boiler Maint	11,345.00		0.00	11,345.00
470824	Paint-Maint	1,024.00		0.00	1,024.00
470825	Carpeting-Maint	(1,770.00)		0.00	(1,770.00)
470828	Alarm Inspection-Maint	2,870.00		0.00	2,870.00
470829	Alarm Repairs-Maint	6,633.00		0.00	6,633.00
470830	Grounds Maintenance-Maint	35,126.00		0.00	35,126.00
470832	Sprinklers-Maint	498.00		0.00	498.00
470833	Elevator-Maint	5,701.00		0.00	5,701.00
470834	Pest Control-Maint	4,289.00		0.00	4,289.00
470836	Maint Contracts- Generator	4,000.00		0.00	4,000.00
470970	Waste Disposal -Grease/Trash	37,366.00		0.00	37,366.00
560198	Bldg Inspection Fees	(13,588.00)		0.00	(13,588.00)
560905	Copier- Maintenance Agreement	5,423.00		491.00	5,914.00
Subtotal [6F] Other		125,759.00	RJE - 8	491.00	126,250.00
Subgroup : [7B] Building & Building Improvements					
590006	Depreciation-Bldgs & Improvements	7,953.00		0.00	7,953.00
Subtotal [7B] Building & Building Improvements		7,953.00		0.00	7,953.00
Subgroup : [7D] Movable Equipment					
590007	Depreciation-FFE	49,913.00		0.00	49,913.00
590008	Depreciation-Vehicles	6,802.00		0.00	6,802.00
Subtotal [7D] Movable Equipment		56,715.00		0.00	56,715.00
Subgroup : [8B] Mortgage Expense					
590009	Amortization	357.00		0.00	357.00
Subtotal [8B] Mortgage Expense		357.00		0.00	357.00
Subgroup : [9] Rental Payments					
590005	Rent Expense	1,106,999.00		0.00	1,106,999.00
Subtotal [9] Rental Payments		1,106,999.00		0.00	1,106,999.00
Subgroup : [10B] Real estate taxes paid by lessor					
560731	Real Estate Taxes	117,782.00		0.00	117,782.00
Subtotal [10B] Real estate taxes paid by lessor		117,782.00		0.00	117,782.00
Subgroup : [10C] Personal property taxes					
560733	Personal Property Taxes	20,896.00		0.00	20,896.00
Subtotal [10C] Personal property taxes		20,896.00		0.00	20,896.00
Total [22] Maintenance and Property		1,797,032.00		0.00	1,797,032.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
590004	Interest Expense	77,886.00		0.00	77,886.00
Subtotal [12D] Other Interest Expense		77,886.00		0.00	77,886.00
Subgroup : [14A] Insurance on Property					
560736	Property Insurance	12,959.00		0.00	12,959.00
Subtotal [14A] Insurance on Property		12,959.00		0.00	12,959.00
Subgroup : [14B] Insurance of Automobiles					
560738	Auto Insurance	4,716.00		0.00	4,716.00
Subtotal [14B] Insurance of Automobiles		4,716.00		0.00	4,716.00

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Newington, LLC**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouped Trial Balance**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [14C1] Umbrella					
560734	Professional Liability Insurance	42,146.00		0.00	42,146.00
560735	General Liability Insurance	42,146.00		0.00	42,146.00
Subtotal [14C1] Umbrella		84,292.00		0.00	84,292.00
Subgroup : [14C3] Other					
560739	Crime Insurance	233.00		0.00	233.00
560740	Insurance-Other	12,370.00		0.00	12,370.00
Subtotal [14C3] Other		12,603.00		0.00	12,603.00
Total [27] Interest and Insurance		192,456.00		0.00	192,456.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
310301	Routine Services- MCD-SNF	(18,701,687.00)		0.00	(18,701,687.00)
Subtotal [1A] Medicaid Residents (CT only)		(18,701,687.00)		0.00	(18,701,687.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
310398	Contractual Adj- Room- MCD-SNF	7,510,357.00		0.00	7,510,357.00
Subtotal [1B] Medicaid room and board contractual allowance		7,510,357.00		0.00	7,510,357.00
Subgroup : [3A] Medicare Residents (All inclusive)					
310201	Routine Services-MCR A-SNF	(1,819,798.00)		0.00	(1,819,798.00)
310295	Sequestration - MCR A	38,429.00		0.00	38,429.00
Subtotal [3A] Medicare Residents (All inclusive)		(1,781,369.00)		0.00	(1,781,369.00)
Subgroup : [3B] Medicare room and board contractual allowance					
310298	Contractual Adj- Room- MCR A-SNF	(463,275.00)		0.00	(463,275.00)
Subtotal [3B] Medicare room and board contractual allowance		(463,275.00)		0.00	(463,275.00)
Subgroup : [4A] Private-pay residents and other					
310101	Routine Services-SNF PVT	(1,250,183.00)		0.00	(1,250,183.00)
310501	Routine Services-Hospice-SNF	(882,403.00)		0.00	(882,403.00)
310601	Routine Serv-Ins.	(30,150.00)		0.00	(30,150.00)
310801	Routine Services HMO	(1,161,041.00)		0.00	(1,161,041.00)
Subtotal [4A] Private-pay residents and other		(3,323,777.00)		0.00	(3,323,777.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
310195	Routine Revenue Adjustment-SNF PVT	50,961.00		0.00	50,961.00
310598	Contractual Adj-Room-Hospice-SNF	337,442.00		0.00	337,442.00
310898	Contractual Adjustment Room HMO	150,114.00		0.00	150,114.00
Subtotal [4B] Private-pay room and board contractual allowance		538,517.00		0.00	538,517.00
Subgroup : [5A] Prescription Drugs - Medicare					
310203	Pharmacy-MCR A-SNF	(176,459.00)		0.00	(176,459.00)
Subtotal [5A] Prescription Drugs - Medicare		(176,459.00)		0.00	(176,459.00)
Subgroup : [5C] Prescription Drugs - Non-medicare					
310103	Pharmacy- SNF PVT	(20.00)		0.00	(20.00)
310303	Pharmacy- MCD- SNF	(12,597.00)		0.00	(12,597.00)
310503	Pharmacy-Hospice-SNF	(59.00)		0.00	(59.00)
310603	Pharmacy-Ins	(184.00)		0.00	(184.00)
310803	Pharmacy HMO	(87,679.00)		0.00	(87,679.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(100,539.00)		0.00	(100,539.00)
Subgroup : [6A] Medical Supplies - Medicare					
310402	Medical Supplies- MCR B-SNF	(3,850.00)		0.00	(3,850.00)
Subtotal [6A] Medical Supplies - Medicare		(3,850.00)		0.00	(3,850.00)
Subgroup : [6C] Medical Supplies - Non-medicare					
310102	Medical Supplies- SNF PVT	(70.00)		0.00	(70.00)
310302	Medical Supplies- MCD-SNF	(730.00)		0.00	(730.00)
310602	Medical Supplies-Ins.	(14.00)		0.00	(14.00)
310802	Medical Supplies HMO	(6,425.00)		0.00	(6,425.00)
Subtotal [6C] Medical Supplies - Non-medicare		(7,239.00)		0.00	(7,239.00)
Subgroup : [7A] Physical Therapy - Medicare					
310206	Physical Therapy- MCR A-SNF	(501,885.00)		0.00	(501,885.00)
310406	Physical Therapy- MCR B-SNF	(181,980.00)		0.00	(181,980.00)
Subtotal [7A] Physical Therapy - Medicare		(683,865.00)		0.00	(683,865.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
310106	Physical Therapy- SNF PVT	(2,635.00)		0.00	(2,635.00)
310306	Physical Therapy- MCD-SNF	(56,550.00)		0.00	(56,550.00)
310506	Physical Therapy-Hospice-SNF	(705.00)		0.00	(705.00)
310606	Physical Therapy-Ins.	(9,925.00)		0.00	(9,925.00)
310806	PT HMO	(278,765.00)		0.00	(278,765.00)
Subtotal [7C] Physical Therapy - Non-medicare		(348,580.00)		0.00	(348,580.00)

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Newington, LLC**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouped Trial Balance**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [8A] Speech Therapy - Medicare					
310207	Speech Therapy- MCR A-SNF	(126,875.00)		0.00	(126,875.00)
310407	Speech Therapy-MCR B-SNF	(72,185.00)		0.00	(72,185.00)
Subtotal [8A] Speech Therapy - Medicare		(199,060.00)		0.00	(199,060.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
310107	Speech Therapy- SNF PVT	(800.00)		0.00	(800.00)
310307	Speech Therapy- MCD-SNF	(34,495.00)		0.00	(34,495.00)
310507	Speech Therapy-Hospice-SNF	(1,275.00)		0.00	(1,275.00)
310607	Speech Therapy-Ins.	(635.00)		0.00	(635.00)
310807	ST HMO	(160,405.00)		0.00	(160,405.00)
Subtotal [8C] Speech Therapy - Non-medicare		(197,610.00)		0.00	(197,610.00)
Subgroup : [9A] Occupational Therapy - Medicare					
310208	Occupational Therapy- MCR A-SNF	(486,825.00)		0.00	(486,825.00)
310408	Occupational Therapy-MCR B-SNF	(104,625.00)		0.00	(104,625.00)
Subtotal [9A] Occupational Therapy - Medicare		(591,450.00)		0.00	(591,450.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
310108	Occupational Therapy- SNF PVT	(985.00)		0.00	(985.00)
310308	Occupational Therapy- MCD-SNF	(39,035.00)		0.00	(39,035.00)
310508	Occupational Therapy-Hospice-SNF	(270.00)		0.00	(270.00)
310608	Occupational Therapy-Ins.	(8,125.00)		0.00	(8,125.00)
310808	OT HMO	(250,170.00)		0.00	(250,170.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(298,585.00)		0.00	(298,585.00)
Subgroup : [10A] Other - Medicare					
310205	Laboratory- MCR A-SNF	(36,292.00)		0.00	(36,292.00)
310212	IV Therapy-MCR A-SNF	(34,605.00)		0.00	(34,605.00)
310215	XRy MRA	(6,193.00)		0.00	(6,193.00)
310299	Contractual Adj-Ancill-MCR A-SNF	1,369,134.00		0.00	1,369,134.00
310498	Sequestration - MCR B	2,957.00		0.00	2,957.00
310499	Contractual Adj- Ancill- MCR B-SNF	186,262.00		0.00	186,262.00
Subtotal [10A] Other - Medicare		1,481,263.00		0.00	1,481,263.00
Subgroup : [10B] Other - Non-medicare					
310105	Laboratory	(34.00)		0.00	(34.00)
310305	Laboratory- MCD- SNF	(2,644.00)		0.00	(2,644.00)
310312	IV Therapy-MCD-SNF	(6,565.00)		0.00	(6,565.00)
310399	Contractual Adj- Ancillaries- MCD-SNF	152,715.00		0.00	152,715.00
310512	IV Therapy-Hospice-SNF	(315.00)		0.00	(315.00)
310599	Contractual Adj- Ancill- Hospice-SNF	479.00		0.00	479.00
310605	Lab Rev-Ins	(514.00)		0.00	(514.00)
310698	Contractual Allowance-Ins. R/S	(108.00)		0.00	(108.00)
310805	Lab HMO	(7,517.00)		0.00	(7,517.00)
310810	IV THERAPY	(12,907.00)		0.00	(12,907.00)
310815	Radiology HMO	(848.00)		0.00	(848.00)
310850	Evercare Revenue - A	(19,935.00)		0.00	(19,935.00)
310895	Sequestration - HMO	2,546.00		0.00	2,546.00
310899	Contractual Adj Ancillary HMO	710,447.00		0.00	710,447.00
410140	Interco Contracted Services -Nurse Admin	(20,632.00)		0.00	(20,632.00)
Subtotal [10B] Other - Non-medicare		794,168.00		0.00	794,168.00
Subgroup : [11] Meals sold to guests, employees, and others					
370125	Guest Meals	(431.00)		0.00	(431.00)
Subtotal [11] Meals sold to guests, employees, and others		(431.00)		0.00	(431.00)
Subgroup : [15] Interest Income					
580001	Interest Income	(224.00)		0.00	(224.00)
Subtotal [15] Interest Income		(224.00)		0.00	(224.00)
Subgroup : [18] Other Revenue					
310397	Other Service- MCD-SNF	(99.00)		0.00	(99.00)
310410	Flu Shots - MCR B - SNF	(300.00)		0.00	(300.00)
380165	Vending Machine Revenue	(2,136.00)		0.00	(2,136.00)
389999	Miscellaneous Operating Income-Admin	817.00		0.00	817.00
Subtotal [18] Other Revenue		(1,718.00)		0.00	(1,718.00)
Total [30] Statement of Revenue		(16,555,413.00)		0.00	(16,555,413.00)
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Newington, 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
Reclassifying Journal Entries JE # 1		E.01b		
To reclass Employee Travel				
410228	Travel - Nursing		496.00	
410135	Employee Expense-Nursing Admn			70.00
410235	Employee Expense-Nursing			178.00
410535	Employee Expense-Med Recs			20.00
410635	Employee Expense-Social Service			133.00
560135	Employee Benefits/Expense-Admin			95.00
Total			496.00	496.00
Reclassifying Journal Entries JE # 2		E.01b		
To Reclass Champion Awards of Milford				
R0002	Champion Awards-Employee of the month		73.00	
410235	Employee Expense-Nursing			73.00
Total			73.00	73.00
Reclassifying Journal Entries JE # 3		I.01a		
To reclass Director of Rehab				
410775	Salaries - Physical Therapy		10,768.00	
410777	Salaries - Occupational Therapy		9,772.00	
410779	Salaries - Speech Therapy		6,296.00	
410711	Salaries - Director of Rehab			26,836.00
Total			26,836.00	26,836.00
Reclassifying Journal Entries JE # 4		I.01b		
To reclass Vaca/Sick/Holiday Time				
410775	Salaries - Physical Therapy		8,883.00	
410777	Salaries - Occupational Therapy		8,062.00	
410779	Salaries - Speech Therapy		5,194.00	
410782	Vac/Sick/Hol - Therapy			22,139.00
Total			22,139.00	22,139.00
Reclassifying Journal Entries JE # 5		E.01b		
To reclass pensions from employee benefits				
560141	Pension-Admin		13,787.00	
560135	Employee Benefits/Expense-Admin			13,787.00
Total			13,787.00	13,787.00
Reclassifying Journal Entries JE # 6		E.01b		
To reclass Employee health insurance				
410225	Employee Health Insurance-Nursing		840.00	
560125	Employee Health Insurance-Admin		733.00	
410235	Employee Expense-Nursing			840.00
560135	Employee Benefits/Expense-Admin			733.00
Total			1,573.00	1,573.00
Reclassifying Journal Entries JE # 7		E.08		
To reclass Dues to Chamber of Commerce				
R0004	Dues to Chamber of Commerce		117.00	
410134	Dues/Subscriptions-Nursing Admn			117.00
Total			117.00	117.00

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Newington, 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
Reclassifying Journal Entries JE # 8		H.02		
To reclass Copier Maintenance				
560905	Copier- Maintenance Agreement		491.00	
560906	Copier Lease-Adm			491.00
Total			<u>491.00</u>	<u>491.00</u>
Reclassifying Journal Entries JE # 9		H.03		
To reclass pension to correct acct				
410241	Pension-Nursing		11,627.00	
410141	Cell Phones - Nursing Admin			11,627.00
Total			<u>11,627.00</u>	<u>11,627.00</u>



Provider Name: Senior Philanthropy of Newington, LLC
 Provider Number: 10397
 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: