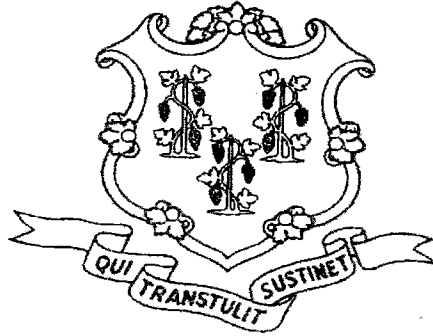


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care	
Address (No. & Street, City, State, Zip Code) 710 Long Ridge Road, Stamford, CT 06902	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2408	RHNS	(Specify)	Medicare Provider 07-5394
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Medicaid Provider Numbers:	CCNH 21197	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 Stamford, D/B/A Long Ridge H	License No. 2408	Report for Year Ended 9/30/2017	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Marion Najamy			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 Stamford, D/B/A Long Ridge Post-Acute Care		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 710 Long Ridge Road, Stamford, CT 06902				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/8/2018	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility (203) 329-4026		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acu		Address (No. & Street, City, State, Zip) 710 Long Ridge Road, Stamford, CT 06902		
License Numbers:	CCNH 2408	RHNS (Specify)	Medicare Provider No. 07-5394	
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.				
Administrator				
Name of Administrator Marion Najamy		Nursing Home Administrator's License No.:	1548	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Senior Philanthropy of Stamford, D/B/A Long	License No. 2408	Report for Year Ended 9/30/2017	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care	710 Long Ridge Road, Stamford, CT 06902	Florida		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Ben Atkins	24641 US Hwy 19 N., Clearwater, FL 33763-5007	Chairman		
Joseph A Garff	24641 US Hwy 19 N., Clearwater, FL 33763-5007	VP, Director		
Gene Rensch	24641 US Hwy 19 N., Clearwater, FL 33763-5007	VP, Secretary		
Chris Pape	24641 US Hwy 19 N., Clearwater, FL 33763-5007	CFO		
RB Bridges	24641 US Hwy 19 N., Clearwater, FL 33763-5007	CEO		
Names of Stockholders Owning at Least 10% of Shares				
N/A				

**General Information and Questionnaire
 Related Parties***

Name of Facility Senior Philanthropy of Stamford, D/B/A Long Ridge P		License No. 2408	Report for Year Ended 9/30/2017	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	<input checked="" type="radio"/>	Rent, Insurances, Call Management	Various	615,879	615,879
Cheshire, LLC d/b/a	745 Highland Avenue, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	Regional Liaison, Central Billing	Various	22,289	22,289
Danbury, LLC d/b/a	107 Osborne St. Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>	Regional BOM	Various	3,939	3,939
Traditions Senior Management	24641 US Highway 19 North - Clearwater FL, 33763	<input type="radio"/>	<input checked="" type="radio"/>	Internet, Recruitment, IT Support, Shared St	Various	98,944	98,944
Newington, LLC d/b/a	240 Church St, Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>	Loan Interest, MDS Shared Staff, Bank Fees	Various	1,942,898	1,942,898
Newington Rapid Recovery	245 Orange Ave, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Shared Staff- Admin, Nursing	Various	17,956	17,956
Milford B, dba Golden Hill Rehab Pavilion	2028 Bridgeport Ave, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	Shared Staff	Various	117	117

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Senior Philanthropy of Stamford, D/B/A Long R	License No. 2408	Report for Year Ended 9/30/2017	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - One Level of Care				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - One Level of Care				

General Information and Questionnaire 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 Stamford, D/B/A Long Ridge Post-A	2408	9/30/2017	6	37		
Name and Address of Lessor	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No				
Canon Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	06/01/15	60 months	8,629	8,629
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
Is a Mileage Log Book Maintained for All Leased Vehicles ?			<input type="radio"/> Yes <input type="radio"/> No		Total ***	
						8,629

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Senior Philanthropy of Stamford, D	License No. 2408	Report for Year Ended 9/30/2017	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period?				
		<input checked="" type="radio"/> Yes If "No," explain. <input type="radio"/> No		
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 RX Audit		6001 SW County Road 141, Jasper, FL 32052		
2 Eagle Lake Foundation		24641 US HWY 19 N, Clearwater, FL 33763		
3 Marcum LLP		555 Long Wharf Drive, 12th Floor, New Haven, CT 06511		
4				
Services Provided by This Firm (<i>describe fully</i>)				
1 Pharmacy Bill Audits				\$ 1,200
2 403b (EE 401k) Audit				\$ 464
3 Medicaid and Medicare Cost Report Preparation				\$ 16,986
4 Accrued Accounting Expense				\$ 10,470
				Charge for Services Provided
				\$ 29,120
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 See Attached				
2				
3				
4				
5				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1				
2				
3				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1				\$ 35,855
2				\$
3				\$
4				\$
5				\$
				Charge for Services Provided
				\$ 35,855
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Name of Legal Firm or Independent Attorney	Address	Telephone Number
1 Leclair Ryan	PO Box 780054, Philadelphia, PA 19178	
2 Jackson Lewis	PO Box 416019, Boston, MA 02241	203-227-9545
3 Beverly J Hodgson	17 Temple Court, New Haven, CT 06511	
4 American Arbitration Association	950 Warren Ave, East Providence, RI 02914	
5 Goldman, Gruder & Woods	200 Connecticut Ave, Norwalk, CT 06854	
6 Bloom & Witkin	470 Atalantic Ave 3rd FL, Boston, MA 02210	
7 CT Corporation	PO Box 4349, Carol Stream, IL 60197	
8 State of Connecticut		

Services Provided by This Firm	Charge for Service Provided
1 Misc Legal - Union Issued	4,515
2 EEOC Charges /Cap Fee/CHUBB	2,308
3 Cancellation Fee Union Arbitration (Self-disallow)	1,400
4 Legal Administrative Fee - Grievance (Self-disallow)	275
5 Resident Legal Matters (Self-disallow 50%)	8,388
6 Re-appraisal value (Self-disallow)	18,348
7 Domestic Representation (Self-disallow)	337
8 Conservator Fees (Self-disallow)	285
Total	35,855

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended		Page	of								
		9/30/2017				8	37						
		Period 10/1 Thru 6/30	Period 7/1 Thru 9/30										
Name of Facility	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care	2408												
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	120	120			120	120				120	120		
B. On last day of THIS report period	120	120			120	120				120	120		
2. Number of Residents													
A. As of midnight of PREVIOUS report period	109	109			109	109				109	109		
B. As of midnight of THIS report period	114	114			109	109				114	114		
3. Total Number of Days Care Provided During Period													
A. Medicare	4,112	4,112			3,217	3,217				895	895		
B. Medicaid (Conn.)	31,293	31,293			23,326	23,326				7,967	7,967		
C. Medicaid (other states)													
D. Private Pay	1,809	1,809			1,380	1,380				429	429		
E. State SSI for RCH													
F. Other (Specify)	3,410	3,410			2,443	2,443				967	967		
G. Total Care Days During Period (3A thru F)	40,624	40,624			30,366	30,366				10,258	10,258		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	70	70								70	70		
B. Other Bed Reserve Days	24	24								24	24		
5. Total Resident Days (3G + 4A + 4B)	40,718	40,718			30,366	30,366				10,352	10,352		

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Stamford, D/B/A Long	License No. 2408	Report for Year Ended 9/30/2017	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				

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

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

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

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	12		86		16				
Per Diem Rate									
a. One bed rm.	Various		289.95		568.24				
b. Two bed rms.	Various		289.95		506.17				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	5,903	5,903		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,647	2,647		
2. Restorative Treatments				
C. Other	21,564	21,564		
D. Total Physical Therapy Treatments	30,114	30,114		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	402	402		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	265	265		
2. Restorative Treatments				
C. Other	1,309	1,309		
D. Total Speech Therapy Treatments	1,976	1,976		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,447	4,447		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,912	1,912		
2. Restorative Treatments				
C. Other	16,358	16,358		
D. Total Occupational Therapy Treatments	22,717	22,717		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Ad	2408	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	156,468	2,096				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	156,651	6,631				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	579,311	29,353				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	348,592	20,375				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	92,467	3,812				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	103,696	5,560				
9. Barber and Beautician Services						
10. Protective Services	109,169	5,371				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	330,210	6,978				
b. RN						
1. Direct Care	1,102,159	18,879				
2. Administrative**	376,152	6,747				
c. LPN						
1. Direct Care	1,124,759	40,882				
2. Administrative**						
d. Aides and Attendants	1,691,690	102,014				
e. Physical Therapists	16,941	1,115				
f. Speech Therapists	1,112	841				
g. Occupational Therapists	12,779	73				
h. Recreation Workers	71,845	4,250				
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	138,704	4,206				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	67,895	2,111				
A-13. Total Salary Expenditures	6,480,600	261,293				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Salaries - Admissions Coordinator	67,895	2,111				
Total	\$ 67,895	2,111	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Total	\$ -	-	\$ -	-	\$ -	-

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-11 Rev. 10/2005

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			
	2408		9/30/2017				11	37	
Name	Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care			Full Description of Services Rendered	Line Where Claimed on Page 10	Total Hours Worked	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	Salary Paid								
	CCNH	RHNS	(Specify)						
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

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

Name of Facility (as licensed) Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care		License No. 2408		Report for Year Ended 9/30/2017		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Marion Najamy	156,468		Non-Discrim.	Administrator	2,096	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 Stamford, D/B/A Long Ridge	2408	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	11,076	55				
3. Pharmacist	8,189	120				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	506,081	120,456				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	18,401	240				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Pulmonologist	465	2				
9. Speech Therapist						
a. Resident Care	103,215	7,904				
b. Other						
10. Occupational Therapist						
a. Resident Care	445,434	90,868				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	1,092,861	219,645				

* 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 Stamford, D/B/A Long Ridge Po		2408	9/30/2017	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Michael Fusco MD, 90 Morgan Street Suite 304, Stamford, CT 06905	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"/>		
Pact Physicians Alliance of CT LLC, 322 East Main Street Suite 1B, Branford CT 06405	Nursing Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Health Drive Dental Group, 888 Worcester St., Suite 130, Wellesley, MA 02482	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
The Rehab Dept, 24761 US Hwy 19 N, Clearwater, FL 33763	PT, ST, & OT	<input type="radio"/>	<input checked="" type="radio"/>		
Encore Rehabilitation Services, 33533 W 12 Mile Road Suite 290, Farmington Hills, MI 48331	PT, ST, & OT	<input type="radio"/>	<input checked="" type="radio"/>		
Pact Physicians Alliance of CT, LLC East Main Street, Suite 1B, Branford, CT 06405	Pulmonologist	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Stamford, D/B/A Long R	2408	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 392,323	392,323			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 158,109	158,109			
4. Social Security (F.I.C.A.)	\$ 463,647	463,647			
5. Health Insurance	\$ 732,572	732,572			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 5,150	5,150			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 355,162	355,162			
8. Uniform Allowance	\$ 57,596	57,596			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 12,071	12,071			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 145,200	145,200			
d. Accounting and Auditing	\$ 29,120	29,120			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 35,855	35,855			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 10,019	10,019			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 67,480	67,480			
2. Cellular Phones	\$ 3,326	3,326			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$ 627	627			
3. Resident Day User Fee	\$ 740,687	740,687			
Subtotal	\$ 3,208,944	3,208,944			

* 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 Stamford, D/B/A Long Ridge Post-Acute Care
9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Expense-Mkt (Self-disallow)	\$ 107		
Employee Food/Alcohol (Self-disallow)	\$ 7,165		
Holiday Fund (Self-disallow)	\$ 1,155		
Nurses Week Celebration/Employee Gifts (Self-disallow)	\$ 2,218		
Prior Period Adjustment (Self-disallow)	\$ (2,959)		
Legal Expenses paid for employee (Self-disallow)	\$ 2,000		
Employee Physicals	\$ 1,234		
Employee Drug Testing	\$ 216		
Employee Assistance Program	\$ 935		
Total	\$ 12,071	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
Sales and Use Tax	\$ 627		
Total	\$ 627	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Stamford, D/B/A Long Ridge	2408	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	3,208,944	3,208,944			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 4,815	4,815			
5. Education Expenses Related to Seminars and Conventions	\$ 4,778	4,778			
6. Automobile Expense (not purchase or depreciation)	\$ 45	45			
7. Other (Specify) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (all such expenses)	\$ 5,435	5,435			
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)*** See Attached Schedule	\$ 7,637	7,637			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 4,644	4,644			
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 10,815	10,815			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 9,712	9,712			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 153,740	153,740			
12. Administrative Management Services**	\$ 342,399	342,399			
13. Other (Specify) See Attached Schedule	\$ 78,660	78,660			
C-14 Total Administrative & General Expenditures	\$ 3,831,624	3,831,624			

* 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	\$ 829		
Special Events-Mkt	\$ 5,255		
Collateral Material-Mkt	\$ 45		
Promo Items-Mkt	\$ 1,508		
Total Other Advertising	\$ 7,637	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care Facilities membership dues	\$ 8,189		
Dues/Subscriptions-Mkt (Self-disallow)	\$ 2,626		
Total Dues	\$ 10,815	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Software Expense - Nursing Adm	\$ 23,223		
Licenses/Permits-Nursing Admn (Self-disallow)	\$ (259)		
Background Checks-Nursing	\$ 159		
Background Checks-Dietary	\$ 238		
Licenses/Permits-Maint	\$ 1,200		
Holiday Decorations-Activities-SNF (Self-disallow)	\$ 93		
Benefit Plan Fees	\$ 25		
Licenses/Permits	\$ 1,458		
Patient Trust Bond	\$ 808		
Equipment Minor-Adm	\$ 695		
Internet Access-Adm	\$ 16,551		
Records Storage - Adm	\$ 1,614		
Equipment Rental-Adm	\$ 664		
Misc Decor-Adm (Self-disallow)	\$ 624		
Collection Fees/Credit Card Fees (Self-disallow)	\$ 1,996		
Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 12,410		
Bank Service Charges-Adm	\$ 17,462		
Employee/Guest meals (Self-disallow)	\$ (396)		
Champion Awards of Milford (Self-disallow)	\$ 90		
Notary Expense	\$ 5		
Total Other Administrative and General	\$ 78,660	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Senior Philanthropy of Stamford, D/B/A I	License No. 2408	Report for Year Ended 9/30/2017	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Traditions Senior Management, 24641 US Highway 19 North - Clearwater FL, 33763	342,399	Handles all the operations and financial functions directly related to the facility.	Page 16/ Line m12

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A Long Ridge P	2408	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 267,851	267,851		
2. Non-Food Supplies	\$ 61,380	61,380		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 64,200	64,200		
c. Management Services**	\$ _____			
d. Other (Specify) _____ Equipment Rental	\$ 3,788	3,788		
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 397,219	397,219		
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 Stamford, D/B/A Long Ridge Po		2408	9/30/2017	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	3,173	3,173	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	65,886	65,886	
c. Management Services**		\$			
d. Other (Specify) Minor Equipment & Chemicals		\$	-2,436	-2,436	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	66,623	66,623	
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 Stamford, D/B/A Long		2408	9/30/2017		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	70,185	70,185		
c.	Management Services*	\$				
d.	Other (<i>Specify</i>) Supplies and Minor Equipment	\$	227	227		
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	70,412	70,412		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	205,219	205,219		
b.	Medicine Cabinet Drugs	\$	29,638	29,638		
c.	Medical and Therapeutic Supplies	\$	141,309	141,309		
d.	Ambulance/Limousine***	\$	2,510	2,510		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	21,323	21,323		
f.	X-rays and Related Radiological Procedures***	\$	14,293	14,293		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	15,545	15,545		
i.	Recreation	\$	46,257	46,257		
j.	Other (Specify)**** See Attached Schedule	\$	85,951	85,951		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	562,045	562,045		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Minor Equipment & Supplies - Therapy	\$ 6,610		
IV Supplies - Other	\$ 149		
IV Supplies - Medicaid	\$ 1,881		
IV Drugs - Medicare (Self-disallow)	\$ 5,267		
IV Supplies - Medicare (Self-disallow)	\$ 540		
Medical Equipment Rental	\$ 31,566		
Minor Equipment - Nursing	\$ 23,574		
IV Drugs - Managed Care (Self-disallow)	\$ 9,487		
IV Supplies - Managed Care (Self-disallow)	\$ 2,335		
IV Drugs - Medicaid	\$ 2,265		
Medical Waste Disposal	\$ 877		
Therapy Software Costs	\$ 1,400		
Total Other Resident Care	\$ 85,951	\$ -	\$ -

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

Name of Facility Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care	License No. 2408	Report for Year Ended 9/30/2017	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***			Page 21	of 37
			Yes	No			CCNH	RHNS	(Specify)		
Healthcare Service Group	Suite 300, Bensalem PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Services	64,200				18	3b
Healthcare Service Group	Suite 300, Bensalem PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping	70,185				20	4b
Healthcare Service Group	Suite 300, Bensalem PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Laundry	65,886				19	3b
Brian Capone Land Services LLC	27 Diamondcrest Lane, Stamford, CT 06903	<input type="radio"/>	<input checked="" type="radio"/>		Grounds Maintenance	32,281				22	6f
John C. Landsiedel Construction	14 Cedar Heights Rd, Stamford, CT 06905	<input type="radio"/>	<input checked="" type="radio"/>		Grounds Maintenance	26,425				22	6f *
Davis Disposal Service Inc.	127 Orchard St, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal Services	48,238				22	6f
		<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 Stamford, D/B/A Long	2408	9/30/2017			22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	60,528	60,528			
b. Heat	\$	44,986	44,986			
c. Light & Power	\$	144,065	144,065			
d. Water	\$	106,442	106,442			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	8,629	8,629			
f. Other (<i>itemize</i>)	\$	255,994	255,994			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	620,644	620,644			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	11,016	11,016			
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	88,700	88,700			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	99,716	99,716			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	1,412,551	1,412,551			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	74,939	74,939			
c. Personal property taxes	\$	13,022	13,022			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	1,600,228	1,600,228			

* 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)
	-		
Electrical-Maint	\$ 12,833		
Plumbing-Maint	\$ 10,614		
HVAC/Boiler Maint	\$ 28,103		
Paint-Maint	\$ 754		
Alarm Monitoring-Maint	\$ 319		
Alarm Inspection-Maint	\$ 5,878		
Alarm Repairs-Maint	\$ 9,249		
Grounds Maintenance-Maint	\$ 60,062		
Sprinklers-Maint	\$ 2,983		
Elevator-Maint	\$ 28,078		
Pest Control-Maint	\$ 3,467		
Maint Contracts- Generator	\$ 9,713		
Waste Disposal -Grease/Trash	\$ 48,238		
Bldg Inspection Fees	\$ 31,746		
Copier- Maintenance Agreement	\$ 3,957		
Total Other Repairs and Maintenance	\$ 255,994	\$ -	\$ -

Depreciation Schedule

Name of Facility Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care		License No. 2408	Report for Year Ended 9/30/2017				Page 23	of 37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
A-4. Subtotal								
B. Building and Building Improvements								
1. Acquired prior to this report period	98,541		98,541	6,239	S/L	Various	5,347	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	85,032		85,032		S/L	Various	5,669	
B-4. Subtotal								11,016
C. Non-Movable Equipment								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								
D. Movable Equipment								
1. Motor Vehicles (Specify name, model and year of each vehicle)								
a. 2015 Ford Transit 250 - 10 Passenger	40,257		40,257	12,077	S/L	5	8,051	
b. Corporate Fleet- Taxable sales tax	1,110		1,110	222	S/L	5	222	
c. Corporate Fleet- Taxable sales tax	1,693		1,693		S/L	5	339	
d.								
2. Movable Equipment								
a. Acquired prior to this report period	1,311,577		1,311,577	941,880	S/L	Various	81,333	
b. Disposals (attach schedule)	(6,225)		(6,225)		S/L	5	(1,245)	
c. Acquired during this report period (attach schedule)								
D-3. Subtotal								88,700
E. Total Depreciation								99,716

Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acute Care
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/16/2016	Fire Barriers	\$ 11,018	15	\$ 735
4/15/2017	New Facility Lighting	\$ 74,014	15	\$ 4,934
Total additions for Building Improvement		\$ 85,032		\$ 5,669 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Non-Movable 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:				
Total additions for Movable Equipmen		\$ -		\$ - *
Deletions:				
12/1/2016	Int per Cap Leases - Audit adj	\$ (6,225)	5	\$ (1,245)
Total deletions for Movable Equipmen		\$ (6,225)		\$ (1,245) **

*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 Improvemem		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvemem		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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

Historical Cost	Date Placed in Service	Method	Life	9/30/2016 Depreciation Amount	9/30/2016 Accumulated Depreciation	9/30/2017 Depreciation Amount	9/30/2017 Accumulated Depreciation	Net Book Value
Building Improvements								
Prior Owner's Assets								
Total Prior to 2015				340	850	340	1,190	5,605
				340	850	340	1,190	5,605
2015 Additions								
Elevator Board Replacement	4/7/2015	S/L	VAR	616	924	616	1,539	10,773
Kitchen Floor	7/17/2015	S/L	20	149	223	149	372	2,604
Total Additions 2015				764	1,146	764	1,911	13,376
				764	1,146	764	1,911	13,376
2016 Additions								
Elevator Board Replacement	4/7/2015	S/L	20	39	39	39	78	704
Building Improvements	9/13/2015	S/L	20	1,502	1,502	1,502	3,004	27,040
Elevator Processor Board	8/12/2015	S/L	20	900	900	900	1,799	16,194
Glass Window	6/14/2016	S/L	15	528	528	528	1,057	6,868
Dynalock Sys	6/30/2016	S/L	15	252	252	252	503	3,272
Elevator Capacitor rebuild	8/23/2016	S/L	20	123	123	123	245	2,205
Fire Pump	9/2/2006	S/L	15	520	520	520	1,040	6,761
Fire Pump	9/2/2016	S/L	15	379	379	379	758	4,930
Total Additions 2016				4,243	4,243	4,243	8,486	67,973
				4,243	4,243	4,243	8,486	67,973
2017 Additions								
Fire Barriers	10/16/2016	S/L	15	-	-	735	735	10,283
New Facility Lighting	4/15/2017	S/L	15	-	-	4,934	4,934	69,079
Total Additions 2017				-	-	5,669	5,669	79,362
				-	-	5,669	5,669	79,362
Total Building Improvements				5,347	6,239	11,016	17,255	166,317
				5,347	6,239	11,016	17,255	166,317
Vehicles								
2015 Additions								
2015 Ford Transit 250 -10 Passenger Wagon	7/3/2015	S/L	5	8,051	12,077	8,051	20,129	20,128
				8,051	12,077	8,051	20,129	20,128
2016 Additions								
Corporate Fleet- Taxable sales tax	5/16/2016	S/L	5	222	222	222	444	666
				222	222	222	444	666

2017 Additions
 Corporate Fleet- Taxable sales tax 9/30/2017 1,693 5/L 339 1,354

Total Vehicles 8,773 12,299 8,612 20,912 22,149

Moveable Equipment

Landlord's Moveable Equipment (Fully Depreciation Assets Removed)

Prior Owner's Assets 42,501 893,621 42,501 936,122 120,637
 Total Prior to 2015 1,420 3,550 1,420 4,970 35,803
 Total 1,420 3,550 1,420 4,970 35,803

2015 Additions

Sonic Wall	4/30/2015	S/L	241	361	241	601	3,008
Canon Copiers @2	5/30/2015	S/L	5,825	8,737	5,825	14,562	14,562
Washer	4/1/2015	S/L	758	1,137	758	1,896	9,479
Slings	6/1/2015	S/L	2,729	4,094	2,729	6,823	6,822
Wheelchairs scales	7/6/2015	S/L	1,004	1,506	1,004	2,510	2,509
HVAC	7/6/2015	S/L	350	525	350	874	2,621
AHT Software	7/1/2015	S/L	1,007	1,511	1,007	2,519	503
Tilting Skillet	8/19/2015	S/L	2,680	4,020	2,680	6,700	6,700
Total Additions 2015			14,593	21,890	14,593	36,484	46,205

2016 Additions

Floor Model Mixer	7/24/2015	S/L	296	296	296	591	2,364
Replace Water Heater Burner	12/4/2015	S/L	311	311	311	622	2,486
Alarm Monitors & Pads	1/26/2015	S/L	99	99	99	197	789
Electronic Thermometer	3/28/2015	S/L	125	125	125	250	375
Pressure Mattress	6/28/2015	S/L	591	591	591	1,183	1,774
Alarm Monitors & Pads	7/1/2015	S/L	67	67	67	134	537
Alarm Monitors & Pads	8/13/2015	S/L	92	92	92	184	735
Alarm Monitors & Pads	9/4/2015	S/L	92	92	92	184	735
Refrigerator	6/3/2015	S/L	66	66	66	132	530
Alarm Clock Radio	6/18/2015	S/L	16	16	16	31	47
Refrigerator	7/29/2015	S/L	69	69	69	138	551
Window AC Units	8/3/2015	S/L	131	131	131	262	1,050
Window AC Units	6/30/2015	S/L	66	66	66	131	525
TV Package- Electrical	8/27/2015	S/L	342	342	342	684	1,026
Mattresses	8/10/2015	S/L	375	375	375	749	1,124
Attendant Floor Pad	9/19/2015	S/L	199	199	199	398	598
Wheelchair	9/14/2015	S/L	37	37	37	75	300
Computer Cart	11/12/2015	S/L	410	410	410	819	1,229
Alarm Monitors & Pads	11/30/2015	S/L	62	62	62	123	493
Computer Equipment	1/14/2015	S/L	622	622	622	1,244	1,865

Computer Server	2/20/2015	575	S/L	5	115	115	115	230	345
Plastic Card Printer	1/15/2015	1,132	S/L	5	226	226	226	453	679
Desktop Computer	2/27/2015	996	S/L	5	199	199	199	398	598
Printer	10/14/2015	913	S/L	5	183	183	183	365	548
Printer	11/11/2015	913	S/L	5	183	183	183	365	548
Phone Switchboard	8/26/2015	1,539	S/L	5	308	308	308	616	923
Linen Carts	5/29/2015	1,346	S/L	10	135	135	135	269	1,077
Computers/Kiosk	1/9/2015	848	S/L	5	170	170	170	339	509
Equipment Buy Out	10/1/2015	22,935	S/L	5	4,587	4,587	4,587	9,174	13,761
Digital Scales	6/1/2015	1,650	S/L	5	330	330	330	660	990
Mattresses	9/2/2015	4,291	S/L	5	858	858	858	1,716	2,575
Easy Lifts	9/15/2015	4,421	S/L	10	442	442	442	884	3,537
Snow Blower	11/4/2015	783	S/L	10	78	78	78	157	627
Bed	12/8/2015	3,194	S/L	10	319	319	319	639	2,555
Canon	12/15/2015	3,017	S/L	5	603	603	603	1,207	1,810
Bed	1/12/2016	3,197	S/L	10	320	320	320	639	2,557
Medical Equip	1/25/2016	14,680	S/L	5	2,936	2,936	2,936	5,872	8,808
Equipment Buy Out	2/1/2016	6,690	S/L	5	1,338	1,338	1,338	2,676	4,014
Bladder Scanner	4/6/2016	3,212	S/L	5	642	642	642	1,285	1,927
Cat 6 wire	4/20/2015	2,730	S/L	10	273	273	273	546	2,184
Kitchen Equip	3/30/2016	5,108	S/L	5	1,022	1,022	1,022	2,043	3,065
Mattress	5/1/2016	1,426	S/L	5	285	285	285	571	856
System set up	6/23/2016	5,191	S/L	5	1,038	1,038	1,038	2,076	3,114
Phone Switchboard system	6/23/2016	5,408	S/L	5	1,082	1,082	1,082	2,163	3,245
PT Station	7/1/2015	1,364	S/L	10	136	136	136	273	1,091
Mattress	7/7/2016	2,913	S/L	5	583	583	583	1,165	1,748
BCM System	8/31/2016	1,149	S/L	10	115	115	115	230	919
Refrigerator	9/1/2016	2,472	S/L	10	247	247	247	494	1,977
Total Additions 2016		131,356			22,819	22,819	22,819	45,638	85,718

2017 Additions

Int per Cap Leases - Audit adj	12/1/2016	(6,225)	S/L	5	-	-	(1,245)	(1,245)	(4,980)
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Total Moveable Equipment		1,305,352			81,333	941,880	80,088	1,021,968	283,384
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Total for 2017		1,531,984			94,954	960,419	99,716	1,060,135	471,849
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Amortization Schedule*

Name of Facility Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Ac	Date of Acquisition		License No. 2408	Report for Year Ended 9/30/2017	Basis for Computing Amortization**	Rate %	Page 24	of 37
	Month	Year						
A. Organization Expense				Accumulated Amort. to Beginning of Year's Operations			Amortization for This Year	Totals
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 Stamford, D/B/	License No. 2408	Report for Year Ended 9/30/2017	Page 25	of 37																																																																																																									
11. Property Questionnaire																																																																																																													
Part A																																																																																																													
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.																																																																																																									
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.																																																																																																													
Description	Total																																																																																																												
1. Date Land Purchased																																																																																																													
2. Date Structure Completed																																																																																																													
3. If NOT Original Owner, Date of Purchase																																																																																																													
4. Date of Initial Licensure																																																																																																													
5. Total Licensed Bed Capacity	120																																																																																																												
6. Square Footage																																																																																																													
7. Acquisition Cost																																																																																																													
a. Land		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:45%;">Part B - Owner and Related Parties</td> <td style="width:10%;">1st Mortgage</td> <td style="width:10%;">2nd Mortgage</td> <td style="width:10%;">3rd Mortgage</td> <td style="width:15%;">4th Mortgage</td> </tr> <tr> <td>1. Financing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> a. Type of Financing (e.g., fixed, variable)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> b. Date Mortgage Obtained</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> c. Interest Rate for the Cost Year</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> d. Term of Mortgage (number of years)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> e. Amount of Principal Borrowed</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> f. Principal balance outstanding as of</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Complete if Mortgage was Refinanced During Current Cost Year</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> g. Type of Financing (e.g., fixed, variable)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> h. Date of Refinancing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> i. New Interest Rate</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> j. Term of Mortgage (number of years)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> k. Amount of Principal Borrowed</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> l. Principal Outstanding on Note Paid-Off</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="5">Part C - Arms-Length Leases for Real Property Improvements Only</td> </tr> <tr> <td style="width:35%;">Name and Address of Lessor</td> <td style="width:20%;">Property Leased</td> <td style="width:10%;">Date of Lease</td> <td style="width:10%;">Term of Lease</td> <td style="width:15%;">Annual Amount of Lease</td> </tr> <tr> <td>710 Long Ridge Rd LLC</td> <td>710 Long Ridge Road, Stamford, CT 06902</td> <td align="center">04/01/15</td> <td align="center">10 Years</td> <td align="right">1,412,551</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table>			Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage	1. Financing					a. Type of Financing (e.g., fixed, variable)					b. Date Mortgage Obtained					c. Interest Rate for the Cost Year					d. Term of Mortgage (number of years)					e. Amount of Principal Borrowed					f. Principal balance outstanding as of					Complete if Mortgage was Refinanced During Current Cost Year					g. Type of Financing (e.g., fixed, variable)					h. Date of Refinancing					i. New Interest Rate					j. Term of Mortgage (number of years)					k. Amount of Principal Borrowed					l. Principal Outstanding on Note Paid-Off					Part C - Arms-Length Leases for Real Property Improvements Only					Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	710 Long Ridge Rd LLC	710 Long Ridge Road, Stamford, CT 06902	04/01/15	10 Years	1,412,551															
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																																																																																																													
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Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease																																																																																																									
710 Long Ridge Rd LLC	710 Long Ridge Road, Stamford, CT 06902	04/01/15	10 Years	1,412,551																																																																																																									

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 Stamford, D/B		2408	9/30/2017			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. 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 Stamford, D		2408		9/30/2017		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) LOC Interest & Other interest				\$	40,020	40,020	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	40,020	40,020	
14. Insurance							
a. Insurance on Property (buildings only)				\$	13,064	13,064	
b. Insurance on Automobiles				\$	2,075	2,075	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	50,588	50,588	
2. Fire and Extended Coverage				\$			
3. Other (Specify) D&O and Crime Insurance Policies				\$	11,685	11,685	
14d. Total Insurance Expenditures (14a + b + c)				\$	77,412	77,412	
15. Total All Expenditures (A-13 thru C-14)				\$	14,839,688	14,839,688	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A Long Ridge Post-Acu				2408	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 12,779	12,779		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 445,434	445,434		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 145,200	145,200		
10.	15	1e	Accounting & Legal	\$ 24,838	24,838		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,886	1,886		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 7,637	7,637		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 70,906	70,906		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 32,394	32,394		
Page 18 - Dietary Expenditures							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$ 1,528	1,528		
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)				\$ 742,602	742,602		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
See	Attached	Marketing Disallowances	\$ 5,524		
16	m8	Dues/Subscriptions-Mkt (Self-disallow)	\$ 2,626		
16	m13	Licenses/Permits-Nursing Admn (Self-disallow)	\$ (259)		
16	m13	Holiday Decorations-Activities-SNF (Self-disallow)	\$ 93		
16	m13	Misc Decor-Adm (Self-disallow)	\$ 624		
16	m13	Collection Fees/Credit Card Fees (Self-disallow)	\$ 1,996		
16	m13	Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 12,410		
16	m13	Employee/Guest meals (Self-disallow)	\$ (396)		
16	m13	Champion Awards of Milford (Self-disallow)	\$ 90		
15	m9	Employee Expense-Mkt (Self-disallow)	\$ 107		
15	m9	EmployeeFood/Alcohol (Self-disallow)	\$ 7,165		
15	m9	Holiday Fund (Self-disallow)	\$ 1,155		
15	m9	Nurses Week Celebration/Employee Gifts (Self-disallow)	\$ 2,218		
15	m9	Prior Period Adjustment (Self-disallow)	\$ (2,959)		
15	m9	Legal Expenses paid for employee (Self-disallow)	\$ 2,000		
Total Other A&G Adjustments			\$ 32,394	\$ -	\$ -

Senior Philanthropy of Stamford, LLC
 Calculation of Allowable Cell Phone Expense
 September 30, 2017

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

Total Bed Capacity	180
# of Allowable Cell Phones	4

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

Page 15 Line 1h2	<u>Amount</u>
Cell Phone expense per TB	\$ 3,326
Allowable Cell Phone expense	\$ 1,440
Disallowed Cell Phone expense	<u>\$ 1,886</u> Page 28 Line 12

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

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	342,399 TB Linked
Patient Days	<u>40,718</u> Page 8 of C/R
Amount Per Patient Day	\$ 8.4090
2016 PPD Allowance Per Rate Agreement	6.60 {a}
2017 CPI Increase	<u>0.07</u> {a}
PPD Allowance 9/30/2017	<u>6.67</u>
Amount over (Under)	\$ 1.7414
Total Days	40,718 Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 70,906</u></u>

Senior Philanthropy of Stamford, LLC
 Marketing Disallowance
 September 30, 2017

<u>Page</u>	<u>Line</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>
15	1.a.1	490123	Workers Comp-Mkt	-
15	1.a.3	490122	Payroll Taxes-Mkt-SUI	-
15	1.a.3	490124	Payroll Tax-Marketing Staff-FUTA	-
15	1.a.4	490121	Payroll Taxes-Mkt-FICA	-
15	1.a.5	490125	Employee Health Insurance-Mkt	4,979
15	1.a.5	490127	Employee Dental Insurance-Mkt	-
15	1.a.5	490128	Employee Vision Insurance - Mkt	(99)
15	1.a.6	490126	Employee Life Insurance-Mkt	-
15	1.g	490901	Office Supplies-Mkt	311
15	1.g	490920	Forms/Printing-Mkt	303
Total Page 15 Marketing Disallowance				<u>5,494</u>
16	1.4	490950	Mileage Reimbursement-Mkt	-
16	1.5	490133	Training/Seminars/Courses-Mkt	30
Total Page 16 Marketing Disallowance				<u>30</u>
Disallowed Marketing Department Expenses				<u>\$ 5,524</u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A Long Ridge Post-A				2408	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 742,602	742,602		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 205,219	205,219		
28.	20	5d	Ambulance/Limousine	\$ 2,510	2,510		
29.	20	5f	X-rays, etc	\$ 14,293	14,293		
30.	20	5h	Laboratory	\$ 15,545	15,545		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 21,323	21,323		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 52,164	52,164		
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	\$ 1,840	1,840		
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 1,130	1,130		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 1,056,626	1,056,626		

*** 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 Stamford, D/B/A Long Ridge Post-Acute Care
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV (see attached)	\$ 34,535		
20	5j	IV Drugs - Medicare (Self-disallow)	\$ 5,267		
20	5j	IV Supplies - Medicare (Self-disallow)	\$ 540		
20	5j	IV Drugs - Managed Care (Self-disallow)	\$ 9,487		
20	5j	IV Supplies - Managed Care (Self-disallow)	\$ 2,335		
Total Other Ancillary Costs			\$ 52,164	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14C3	D&O Insurance	\$ 1,130		
Total Other Adjustments			\$ 1,130	\$ -	\$ -

Schedule of Unallowable Building Interest

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

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

	<u>Amount</u>
Total Cable TV Expense acct #560717	\$ 38,135 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Disallowed Cable TV	<u><u>\$ 34,535</u></u>

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page	of
Senior Philanthropy of Stamford, D/B/A 12408				9/30/2017		30	37
Item	Total	CCNH	RHNS	(Specify)			
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (CT only)	\$ 16,084,245	16,084,245					
b. Medicaid Room and Board Contractual Allowance **	\$ (7,003,009)	(7,003,009)					
2. a. Medicaid (All other states)	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents (all inclusive)	\$ 2,016,877	2,016,877					
b. Medicare Room and Board Contractual Allowance **	\$ 784,119	784,119					
4. a. Private-Pay Residents and Other	\$ 2,676,472	2,676,472					
b. Private-Pay Room and Board Contractual Allowance **	\$ (521,242)	(521,242)					
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare	\$ 149,084	149,084					
b. Prescription Drugs - Medicare Contractual Allowance **	\$						
c. Prescription Drugs - Non-Medicare	\$ 112,610	112,610					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$						
2. a. Medical Supplies - Medicare	\$						
b. Medical Supplies - Medicare Contractual Allowance **	\$						
c. Medical Supplies - Non-Medicare	\$						
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$						
3. a. Physical Therapy - Medicare	\$ 1,239,418	1,239,418					
b. Physical Therapy - Medicare Contractual Allowance **	\$						
c. Physical Therapy - Non-Medicare	\$ 676,238	676,238					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$						
4. a. Speech Therapy - Medicare	\$ 253,795	253,795					
b. Speech Therapy - Medicare Contractual Allowance **	\$						
c. Speech Therapy - Non-Medicare	\$ 257,774	257,774					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$						
5. a. Occupational Therapy - Medicare	\$ 961,514	961,514					
b. Occupational Therapy - Medicare Contractual Allowance **	\$						
c. Occupational Therapy - Non-Medicare	\$ 487,282	487,282					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$						
6. a. Other (Specify) - Medicare	\$ (2,282,488)	(2,282,488)					
b. Other (Specify) - Non-Medicare	\$ (1,487,630)	(1,487,630)					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,405,059	14,405,059					
IV. Other Revenue*							
1. Meals sold to guests, employees & others	\$ 1,528	1,528					
2. Rental of rooms to non-residents	\$						
3. Telephone	\$						
4. Rental of Television and Cable Services	\$						
5. Interest Income (Specify)	\$ 106	106					
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other (Specify)	\$ 1,840	1,840					
V. Total Other Revenue (1 thru 8)	\$ 3,474	3,474					
VI. Total All Revenue (III +V)	\$ 14,408,533	14,408,533					

* 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)
		-		
30I16a	Laboratory-MCR A-SNF	\$ 12,302		
30I16a	IV Therapy-MCR A-SNF	\$ 8,486		
30I16a	XRay MRA	\$ 11,765		
30I16a	Contractual Adj-Ancill-MCR A-SNF	\$ (1,896,216)		
30I16a	Sequestration - MCR B	\$ (5,248)		
30I16a	Contractual Adj- Ancill- MCR B-SNF	\$ (413,577)		
Total Other Resident Revenue - Medicare		\$ (2,282,488)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30I16b	IV Therapy-SNF PVT	\$ 4		
30I16b	Routine Revenue Adjustment-SNF PVT	\$ (56,954)		
30I16b	IV Therapy-MCD-SNF	\$ 4,589		
30I16b	Contractual Adj- Ancillaries- MCD-SNF	\$ (470,000)		
30I16b	Laboratory-Hospice-SNF	\$ 136		
30I16b	Contractual Adj- Ancill- Hospice-SNF	\$ (1,622)		
30I16b	Contractual Allowance-Ins. R/S	\$ (15,800)		
30I16b	Laboratory VA	\$ 1,345		
30I16b	IV Therapy VA	\$ 95		
30I16b	Radiology VA	\$ 1,485		
30I16b	Cont Adjmt Ancillary VA	\$ (94,707)		
30I16b	Lab HMO	\$ 5,187		
30I16b	IV THERAPY	\$ 12,224		
30I16b	Radiology HMO	\$ 5,115		
30I16b	Sequestration - HMO	\$ (202)		
30I16b	Contractual Adj Ancillary HMO	\$ (878,525)		
Total Other Resident Revenue		\$ (1,487,630)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30IV5	Interest Income		\$ 106		
Total Interest Income			\$ 106	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30IV8	Vending Machine Revenue (Self-disallow)	\$ 1,840		
Total Other Revenue		\$ 1,840	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A	2408	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	44,924
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,122,690
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	16,964
a. Prepaid Insurance	3,397			
b. Prepaid Taxes and Licenses	9,252			
c. Prepaid Other	4,315			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	189,354
See Attached	189,354			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,373,932
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>183,573</u>		\$	166,318
	Accum. Depreciation <u>17,255</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>248,593</u>		\$	162,747
	Accum. Depreciation <u>85,846</u>	Net		
7. Motor Vehicles	*Historical Cost <u>43,060</u>		\$	22,149
	Accum. Depreciation <u>20,911</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(21,641)
F/S vs. C/R Cost Basis Adjustment	(21,639)			
Rounding	(2)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	329,573

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

(Carry Total forward to next page)

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

Other Current Assets (Itemize)	
Due from Members	14,100
Due from Eagle	95,670
Due from TSM	21,966
Due to/ from Old Aging	48,057
Due from Cheshire	334
Due from Golden Hill	90
Due from Newington	92
Due from West River	90
Due from Western	93
Due from Westport	8,862
Total	<u>189,354</u>

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A		2408	9/30/2017	32	37
Account				Amount	
Total Brought Forward:				\$	2,703,505
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	1,056,759		
		Accum. Depreciation	936,122	Net	\$ 120,637
6. Motor Vehicles					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable					
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$	120,637
D. Investment and Other Assets					
1. Deferred Deposits					
2. Escrow Deposits					
3. Organization Expense					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)					
5. Investments Related to Resident Care (itemize)					

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

D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	2,824,142

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A Long		2408	9/30/2017	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	985,510
2. Notes Payable (itemize)				\$	60,136
Notes Payable 60,136					
3. Loans Payable for Equipment (Current portion) (itemize)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (Exclusive of Owners and/or Stockholders only)				\$	336,552
5. Accrued Payroll (Owners and/or Stockholders only)				\$	
6. Accrued Payroll Taxes Payable				\$	37,783
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (Current Portion)				\$	
10. Interest Payable (Exclusive of Owner and/or Related Parties)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (itemize)				\$	1,790,545
See Attached 1,790,545					
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,210,526

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

(Carry Total forward to next page)

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

Pg. 33a

Other Current Liabilities (Itemize)	
Employee Deductions- Garnishments	138
Employee Deductions- FSA	4,285
Employee Deductions- ST/LIFE	1,195
Employee Deductions- Child Support	203
Employee Deductions - AFLAC	890
Employee Deductions - Union Dues	1,296
Resident Trust	40,170
Uncleared Checks	113,511
Accrued Workers Comp	81,318
Accrued Real Estate Taxes	4,823
Accrued Accounting/Audit Fees	31,702
Accrued Personal Property Taxes	12,000
Accrued Other	4,356
Due to Medicaid - Bed Fees	191,329
Due to PO	470,852
Deferred Rent	832,477
Total	1,790,545

G. Balance Sheet (cont'd)

Name of Facility Senior Philanthropy of Stamford, D/B/A Lot		License No. 2408	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,210,526	
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>)				\$ 367,918	
Due to Fifth Third Line		337,468			
Long Term Capital Lease		30,450			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 367,918	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,578,444	

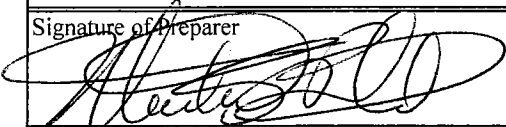
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/	2408	9/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	120,637
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			\$	120,637
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(480,171)
6. Gain or Loss for Period			\$	(394,768)
	10/1/2016	thru	9/30/2017	
7. Total Net Worth			\$	(874,939)
C. Total Reserves and Net Worth			\$	(754,302)
D. Total Liabilities, Reserves, and Net Worth			\$	2,824,142

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford, D/B/A	2408	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(514,446)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	14,408,533
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,803,301
D. Net Income or Deficit			\$	(394,768)
E. Balance			\$	(909,214)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenditures PG 27	14,839,688			
Depreciation Adjustment	(36,387)			
Total Expenditures Line C	14,803,301			
2. Other <i>(itemize)</i>				
Prior period adjustment for 2016 amended report	34,275			
F-3. Total Additions			\$	34,275
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawals <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period			\$	(874,939)
				09/30/17

I. Preparer's/Reviewer's Certification

Name of Facility Senior Philanthropy of Stamford, D/B/A	License No. 2408	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/13/18		
Printed Name of Preparer Matthew S. Bovolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Senior Philanthropy of Stamford, LLC for the year ended September 30, 2017 included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Senior Philanthropy of Stamford, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 8, 2018

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

Facility Name Senior Philanthropy of Stamford, LLC d/b/a Long Ridge Post-Acute Care

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

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
110102	Petty Cash	1,000.00			1,000.00
110103	BOA Operating Account	3,004.00			3,004.00
110110	Resident Trust	40,170.00			40,170.00
110113	Operating Account	0.00			0.00
110204	Accts Receivable-PVT	100,529.00			100,529.00
110205	Accts Receivable-Caid Res Responsibility	(27,872.00)			(27,872.00)
110206	Accts Receivable-SNF Medicare Part A	343,502.00			343,502.00
110207	Accts Receivable-SNF Medicare Part B	74,887.00			74,887.00
110208	Accts Receivable-Caid Cross-Over Part A	9,775.00			9,775.00
110209	Accts Receivable-Caid Cross-Over Part B	14,164.00			14,164.00
110210	Accts Receivable-SNF Medicaid	1,410,856.00			1,410,856.00
110211	Accts Receivable-Hospice	33,260.00			33,260.00
110212	Accts Receivable-Pvt Co Insurance Part A	199,001.00			199,001.00
110213	Accts Receivable-Pvt Co Insurance Part B	14,976.00			14,976.00
110214	Accts Receivable-Insurance	10,424.00			10,424.00
110215	Allowance for Uncollectible-SNF/IL/AL	(445,904.00)			(445,904.00)
110217	Accts Receivable - Other	4,944.00			4,944.00
110218	Accts Receivable - HMO B	34,825.00			34,825.00
110220	Due from Members	14,100.00			14,100.00
110221	Accounts Receivable - HMO	335,380.00			335,380.00
110222	Accounts Receivable - VA	9,871.00			9,871.00
110223	Accts Receivable - PO	0.00			0.00
110232	Due from Eagle	95,670.00			95,670.00
110233	Due from Cobra	0.00			0.00
110236	Due from TSM	21,966.00			21,966.00
110238	Due to/ from Old Aging	48,057.00			48,057.00
110240	Due from Cheshire	334.00			334.00
110241	Due from Golden Hill	90.00			90.00
110242	Due from Long Ridge	0.00			0.00
110243	Due from Newington	92.00			92.00
110245	Due from West River	90.00			90.00
110246	Due from Western	93.00			93.00
110247	Due from Westport	8,862.00			8,862.00
110250	AR-Refunds	0.00			0.00
110260	AR Mcd Coins Bad Debt	72.00			72.00
110306	Inventory- Other	0.00			0.00
110401	Prepaid Insurance	3,397.00			3,397.00
110403	Prepaid Taxes and Licenses	9,252.00			9,252.00
110406	Prepaid Other	4,315.00			4,315.00
110407	Prepaid Workers Comp	7,306.00		(7,306.00)	0.00
			RJE - 12	(63,753.00)	
			RJE - 13	56,447.00	
120110	Deposits on Utilities	0.00			0.00
120111	Deposits on Professional Services	0.00			0.00
120201	Cash - Replacement Reserve	0.00			0.00
120202	Cash - Tax Escrow	0.00			0.00
120203	Cash - Insurance Escrow	0.00			0.00
120204	Cash - Insurance Reserve	0.00			0.00
120205	Cash - Security Deposit	750.00			750.00
120304	Building & Improvements	109,557.00		74,013.39	183,570.39
			RJE - 5	74,013.39	
120305	Accumulated Depr- Bldg & Improvement	(16,168.00)			(16,168.00)
120306	Furniture, Fixtures & Equipment	322,607.00		(74,013.39)	248,593.61
			RJE - 5	(74,013.39)	
120307	Accumulated Depr- FFE	(112,341.00)			(112,341.00)
120308	Motor Vehicles	43,060.00			43,060.00
120309	Accumulated Depr- Vehicles	(17,142.00)			(17,142.00)
120320	Construction-in-Progress	0.00			0.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
210104	Accounts Payable- Trade	(1,067,309.00)			(1,067,309.00)
210105	Accounts Payable- Accrued	(132,004.00)		213,803.00	81,799.00
			RJE - 14	213,803.00	
210109	Employee Deductions- Garnishments	(138.00)			(138.00)
210110	Employee Deductions- HSA	0.00			0.00
210111	Employee Deductions- 401K	0.00			0.00
210112	Employee Deductions- FSA	(4,285.00)			(4,285.00)
210113	Employee Deductions- ST/LIFE	(1,195.00)			(1,195.00)
210114	Employee Deductions- Child Support	(203.00)			(203.00)
210115	SIT Taxes Payable	(4,850.00)			(4,850.00)
210116	Employee Deductions - AFLAC	(890.00)			(890.00)
210117	Employee Deductions - Union Dues	(1,296.00)			(1,296.00)
210118	Resident Trust	(40,170.00)			(40,170.00)
210152	Note Payable - HSG 12/31/15	0.00			0.00
210160	Uncleared Checks	(113,511.00)			(113,511.00)
210201	Accrued Salaries & Wages	(86,871.00)			(86,871.00)
210202	Federal Income Tax Withheld	(14,383.00)			(14,383.00)
210204	FICA Taxes- EE	(18,078.00)			(18,078.00)
210205	SUI Taxes Payable	(458.00)			(458.00)
210206	Accrued Workers Comp	(24,871.00)		(56,447.00)	(81,318.00)
			RJE - 13	(56,447.00)	
210207	Accrued Vacation/Holiday Pay	(249,681.00)			(249,681.00)
210208	Accrued Real Estate Taxes	(4,823.00)			(4,823.00)
210210	FUTA Taxes	(14.00)			(14.00)
210212	Accrued Interest Payable	0.00			0.00
210215	Accrued Legal Fees	0.00			0.00
210216	Accrued Accounting/Audit Fees	(31,702.00)			(31,702.00)
210218	Accrued Personal Property Taxes	(12,000.00)			(12,000.00)
210222	Accrued Other	(4,356.00)			(4,356.00)
210225	Due to Eagle Lake Foundation	0.00			0.00
210226	Due to Line of Credit	0.00			0.00
210231	Capital - LA Health Investors LLC	201,892.00			201,892.00
210244	Due to Fifth Third Line	(337,468.00)			(337,468.00)
210259	Due to Medicaid - Bed Fees	(191,329.00)			(191,329.00)
210267	Due to PO	(470,852.00)			(470,852.00)
220100	Notes Payable	(60,136.00)			(60,136.00)
220200	Deferred Rent	(832,477.00)			(832,477.00)
220400	Long Term Capital Lease	(30,450.00)			(30,450.00)
250001	Capital - WCCP, LLC	605,677.00			605,677.00
250100	Unrestricted Net Assets	(807,570.00)			(807,570.00)
250200	Change in Net Assets	480,172.00			480,172.00
310101	Routine Services-SNF PVT	(939,310.00)			(939,310.00)
310103	Pharmacy- SNF PVT	(248.00)			(248.00)
310105	Laboratory	0.00			0.00
310106	Physical Therapy- SNF PVT	(252.00)			(252.00)
310107	Speech Therapy- SNF PVT	0.00			0.00
310108	Occupational Therapy- SNF PVT	(246.00)			(246.00)
310112	IV Therapy-SNF PVT	(4.00)			(4.00)
310195	Routine Revenue Adjustment-SNF PVT	56,954.00			56,954.00
310197	Other Services- SNF PVT	0.00			0.00
310201	Routine Services-MCR A-SNF	(2,065,859.00)			(2,065,859.00)
310203	Pharmacy-MCR A-SNF	(149,084.00)			(149,084.00)
310205	Laboratory- MCR A-SNF	(12,302.00)			(12,302.00)
310206	Physical Therapy- MCR A-SNF	(866,370.00)			(866,370.00)
310207	Speech Therapy- MCR A-SNF	(168,694.00)			(168,694.00)
310208	Occupational Therapy- MCR A-SNF	(679,515.00)			(679,515.00)
310212	IV Therapy-MCR A-SNF	(8,486.00)			(8,486.00)
310215	XRay MRA	(11,765.00)			(11,765.00)
310295	Sequestration - MCR A	48,982.00			48,982.00
310298	Contractual Adj- Room- MCR A-SNF	(784,119.00)			(784,119.00)
310299	Contractual Adj-Ancill-MCR A-SNF	1,896,216.00			1,896,216.00
310301	Routine Services- MCD-SNF	(16,084,245.00)			(16,084,245.00)

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
310303	Pharmacy- MCD- SNF	(6,767.00)			(6,767.00)
310305	Laboratory- MCD- SNF	0.00			0.00
310306	Physical Therapy- MCD-SNF	(207,854.00)			(207,854.00)
310307	Speech Therapy- MCD-SNF	(108,319.00)			(108,319.00)
310308	Occupational Therapy- MCD-SNF	(143,353.00)			(143,353.00)
310312	IV Therapy-MCD-SNF	(4,589.00)			(4,589.00)
310397	Other Service- MCD-SNF	0.00			0.00
310398	Contractual Adj- Room- MCD-SNF	7,003,009.00			7,003,009.00
310399	Contractual Adj- Ancillaries- MCD-SNF	470,000.00			470,000.00
310402	Medical Supplies- MCR B-SNF	0.00			0.00
310406	Physical Therapy- MCR B-SNF	(373,048.00)			(373,048.00)
310407	Speech Therapy-MCR B-SNF	(85,101.00)			(85,101.00)
310408	Occupational Therapy-MCR B-SNF	(281,999.00)			(281,999.00)
310498	Sequestration - MCR B	5,248.00			5,248.00
310499	Contractual Adj- Ancill- MCR B-SNF	413,577.00			413,577.00
310501	Routine Services-Hospice-SNF	(189,452.00)			(189,452.00)
310503	Pharmacy-Hospice-SNF	(6.00)			(6.00)
310505	Laboratory-Hospice-SNF	(136.00)			(136.00)
310506	Physical Therapy-Hospice-SNF	0.00			0.00
310507	Speech Therapy-Hospice-SNF	(1,480.00)			(1,480.00)
310508	Occupational Therapy-Hospice-SNF	0.00			0.00
310512	IV Therapy-Hospice-SNF	0.00			0.00
310598	Contractual Adj-Room-Hospice-SNF	79,872.00			79,872.00
310599	Contractual Adj- Ancill- Hospice-SNF	1,622.00			1,622.00
310601	Routine Serv-Ins.	(30,748.00)			(30,748.00)
310603	Pharmacy-Ins	0.00			0.00
310605	Lab Rev-Ins	0.00			0.00
310606	Physical Therapy-Ins.	2,138.00			2,138.00
310607	Speech Therapy-Ins.	0.00			0.00
310608	Occupational Therapy-Ins.	1,571.00			1,571.00
310620	Nursing Supplies INS	0.00			0.00
310698	Contractual Allowance-Ins. R/S	15,800.00			15,800.00
310699	Contractual Allowance Ancillary INS	0.00			0.00
310701	Routine Services VA	(580,290.00)			(580,290.00)
310702	Medical Supplies VA	0.00			0.00
310703	Pharmacy VA	(33,928.00)			(33,928.00)
310705	Laboratory VA	(1,345.00)			(1,345.00)
310706	Physical Therapy VA	(37,028.00)			(37,028.00)
310707	Speech Therapy VA	(14,835.00)			(14,835.00)
310708	Occupational Therapy VA	(5,553.00)			(5,553.00)
310710	IV Therapy VA	(95.00)			(95.00)
310715	Radiology VA	(1,485.00)			(1,485.00)
310720	Nursing Supplies VA	0.00			0.00
310798	Contract Adj R&B VA	215,226.00			215,226.00
310799	Cont Adjmt Ancillary VA	94,707.00			94,707.00
310801	Routine Services HMO	(936,672.00)			(936,672.00)
310803	Pharmacy HMO	(68,944.00)			(68,944.00)
310805	Lab HMO	(5,187.00)			(5,187.00)
310806	PT HMO	(433,242.00)			(433,242.00)
310807	ST HMO	(133,140.00)			(133,140.00)
310808	OT HMO	(339,701.00)			(339,701.00)
310810	IV THERAPY	(12,224.00)			(12,224.00)
310815	Radiology HMO	(5,115.00)			(5,115.00)
310820	Nursing Supplies HMO	0.00			0.00
310895	Sequestration - HMO	202.00			202.00
310898	Contractual Adjustment Room HMO	226,144.00			226,144.00
310899	Contractual Adj Ancillary HMO	878,525.00			878,525.00
329999	Micellaneous Operating Income-SNF	0.00			0.00
370125	Guest Meals	(1,528.00)			(1,528.00)
380165	Vending Machine Revenue	(1,840.00)			(1,840.00)
380913	Contracted Service	0.00			0.00
410101	Salaries-Administrator	139,295.00		17,173.10	156,468.10

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
			RJE - 2	17,173.10	
410102	Salaries-DON	124,478.00			124,478.00
410103	Salaries-Nurse Liaison/Risk Mgr	146,214.00			146,214.00
410104	Salaries-MDS Coord/MDS Asst	118,112.00			118,112.00
410106	Inservice Coordinator-Nursing Admin	(169.00)			(169.00)
410107	Salaries - ADON/Unit Mgr	205,732.00			205,732.00
410108	Bonus - Nursing Admin	0.00		275.00	275.00
			RJE - 11	275.00	
410116	Orientation - Nursing Adm	0.00			0.00
410117	Salaries - Nursing Infection Control	0.00			0.00
410119	DO NOT USE NOT ASSIGNED	0.00			0.00
410120	Vacation/Sick/Holiday-Nursing Admn	120,200.00		(17,173.10)	103,026.90
			RJE - 2	(17,173.10)	
410121	Payroll Taxes-Nursing Admn-FICA	60,014.00			60,014.00
410122	Payroll Taxes-Nursing Admn-SUI	8,160.00			8,160.00
410123	Workers Comp-Nursing Admn	23,624.00		142,700.00	166,324.00
			RJE - 12	6,696.00	
			RJE - 14	136,004.00	
410124	Payroll Nursing Admin-FUTA	336.00			336.00
410125	Employee Health Insurance-Nurs Admin	70,352.00		(348,781.00)	(278,429.00)
			RJE - 9	1,026.00	
			RJE - 14	(349,807.00)	
410126	Employee Life Insurance-Nursing Admn	1,397.00			1,397.00
410127	Employee Dental Insurance-Nurs Admn	331.00			331.00
410128	Employee Vision Insurance-Nurs Admin	(49.00)			(49.00)
410130	Recruitment-Nursing Admn	494.00			494.00
410131	Drug Free Expense-Nursing Admn	0.00			0.00
410132	Background Checks-Nursing Admn	0.00			0.00
410133	Training/Seminars/Courses-Nurs Admn	2,362.00			2,362.00
410134	Dues/Subscriptions-Nursing Admn	13,589.00		(5,400.00)	8,189.00
			RJE - 1	(5,400.00)	
410135	Employee Expense-Nursing Admn	(277.00)		(5.00)	(282.00)
			RJE - 10	(5.00)	
410136	Contracted Services - Nursing Admin	0.00			0.00
410137	Software Expense - Nursing Adm	23,223.00			23,223.00
410140	Interco Contracted Services -Nurse Admin	8,447.00			8,447.00
410141	Cell Phones - Nursing Admin	2,739.00			2,739.00
410176	Equipment Minor	0.00			0.00
410195	Mileage/Travel Reimburse - Nursing Adm	3,259.00			3,259.00
410199	Licenses/Permits-Nursing Admn	(259.00)			(259.00)
410201	Salaries-RN	658,890.00			658,890.00
410202	Overtime-RN	21,517.00			21,517.00
410203	Orientation-RN	524.00			524.00
410204	Salaries-LPN	1,033,171.00			1,033,171.00
410205	Overtime-LPN	89,101.00			89,101.00
410206	Orientation-LPN	2,487.00			2,487.00
410207	Salaries-CNA	1,482,475.00			1,482,475.00
410208	Overtime-CNA	143,053.00			143,053.00
410209	Orientation-CNA	0.00			0.00
410210	Ward Clerk/Staff Coord-Nursing	62,429.00			62,429.00
410212	Ward Clerk/Staff Coord- OT	3,733.00			3,733.00
410213	Ward Clerk-Nurs Orientation	0.00			0.00
410216	Orientation - Nurse Assistant	0.00			0.00
410220	Vacation/Sick/Holiday-Nursing	421,228.00			421,228.00
410221	Payroll Taxes-Nursing-FICA	283,148.00			283,148.00
410222	Payroll Taxes-Nursing-SUI	94,361.00			94,361.00
410223	Workers Comp-Nursing	127,364.00		43,077.00	170,441.00
			RJE - 12	43,077.00	
410224	Payroll Nursing - FUTA	4,073.00			4,073.00
410225	Employee Health Insurance-Nursing	660,507.00			660,507.00
410226	Employee Life Insurance-Nursing	2,083.00			2,083.00
410227	Employee Dental Insurance-Nursing	7,623.00			7,623.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
410228	Travel - Nursing	0.00			0.00
410229	Employee Vision Insurance - Nursing	735.00			735.00
410230	Recruitment-Nursing	3,208.00			3,208.00
410231	Drug Free Expense-Nursing	216.00			216.00
410232	Background Checks-Nursing	159.00			159.00
410233	Training/Seminars/Courses-Nursing	1,654.00			1,654.00
410234	Dues/Subscriptions-Nursing	0.00			0.00
410235	Employee Expense-Nursing	7,195.00		(1,710.00)	5,485.00
			RJE - 7	(375.00)	
			RJE - 9	(970.00)	
			RJE - 10	(90.00)	
			RJE - 11	(275.00)	
410236	Uniforms-Nursing	40,270.00		375.00	40,645.00
			RJE - 7	375.00	
410237	Office Supplies - Nursing	1,230.00			1,230.00
410240	Interco Contracted Services - Nursing	0.00			0.00
410241	Pension-Nursing	267,339.00		89.00	267,428.00
			RJE - 8	89.00	
410435	Employee Expense - Therapy	(2,677.00)			(2,677.00)
410436	Uniform - Rehab	300.00			300.00
410441	Pension - Therapy	5,343.00			5,343.00
410501	Salaries-Med Rec	38,582.00			38,582.00
410502	Overtime-Med Rec	0.00			0.00
410520	Vacation/Sick/Holiday- Med Recs	6,878.00			6,878.00
410521	Payroll Taxes-Med Recs-FICA	3,291.00			3,291.00
410522	Payroll Taxes-Med Recs-SUI	1,020.00			1,020.00
410523	Workers Comp- Med Recs	1,697.00		569.00	2,266.00
			RJE - 12	569.00	
410524	Payroll Tax - Medical Record - FUTA	42.00			42.00
410525	Employee Health Insurance-Med Recs	11,386.00			11,386.00
410526	Employee Life Insurance-Med Recs	28.00			28.00
410527	Employee Dental Insurance-Med Recs	133.00			133.00
410528	Employee Vision Insurance - Med Recs	2.00			2.00
410532	Background Checks-Med Recs	0.00			0.00
410535	Employee Expense-Med Recs	3.00		(3.00)	0.00
			RJE - 6	(3.00)	
410536	Supplies Med Rec	0.00			0.00
410537	Uniform - Med Rec	300.00			300.00
410540	Interco Contracted Services - Med Rec	0.00			0.00
410541	Pension Med Rec	3,743.00			3,743.00
410601	Salaries-Social Service	122,836.00			122,836.00
410602	Overtime- Social Service	0.00			0.00
410603	Orientation-Soc Serv	0.00			0.00
410620	Vacation/Sick/Holiday-Social Service	15,868.00			15,868.00
410621	Payroll Taxes- Social Service-FICA	9,833.00			9,833.00
410622	Payroll Taxes- Social Service-SUI	2,040.00			2,040.00
410623	Workers Comp-Social Service	(425.00)		289.00	(136.00)
			RJE - 12	289.00	
410624	Payroll Tax - Social Service - FUTA	84.00			84.00
410625	EE Health Insurance-Social Service	18,661.00			18,661.00
410626	Employee Life Ins-Social Service	238.00			238.00
410627	Employee Dental Ins-Social Service	45.00			45.00
410628	Employee Vision Insurance - Social Ser	21.00			21.00
410630	Recruitment-Social Service	0.00			0.00
410632	Background Checks- Social Service	0.00			0.00
410633	Training/Seminars/Courses-SocService	0.00			0.00
410635	Employee Expense-Social Service	161.00		(161.00)	0.00
			RJE - 6	(161.00)	
410637	Contracted Services - Social Services	0.00			0.00
410701	Medical Director	18,401.00			18,401.00
410702	Pharmacy Consultant	8,189.00			8,189.00
410705	Nursing Consultant	246.00			246.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
410706	Physician Consultant	0.00			0.00
410707	Physician Services	465.00			465.00
410708	Staffing Agency-RN	0.00			0.00
410709	Staffing Agency-LPN	0.00			0.00
410710	Staffing Agency-CNA	0.00			0.00
410711	Salaries - Director of Rehab	0.00			0.00
410712	Salaries - Physical Therapy Assistant	0.00			0.00
410713	Overtime - Physical Therapy Assistant	0.00			0.00
410716	Salaries - Occupational Therapy Assist	0.00			0.00
410717	Salaries - OT OTA	0.00			0.00
410718	Salaries - Therapy - Rehab Tech	26,273.00		(26,273.00)	0.00
			RJE - 3	(26,273.00)	
410719	Therapy - Rehab Tech OT	124.00		(124.00)	0.00
			RJE - 3	(124.00)	
410724	Vac/Hol/Sick Speech Therapist	0.00			0.00
410725	Therapy Staffing Services	0.00			0.00
410726	Salaries Respiratory Therapist	0.00			0.00
410727	Salaries Respiratory Therapy OT	0.00			0.00
410729	Vacation/Sick/Holiday - RT	0.00			0.00
410730	Minor Equipment & Supplies - Therapy	6,610.00			6,610.00
410731	IV Therapy	0.00			0.00
410733	Floor Stock Drugs & Supplies	29,209.00			29,209.00
410734	Pharmacy Supplies	0.00			0.00
410735	Office Supplies-Therapy	0.00			0.00
410738	IV Supplies - Other	149.00			149.00
410740	Interco Contracted Services - Therapy	0.00			0.00
410741	Oxygen	18,711.00			18,711.00
410742	Inhalation Supplies	2,612.00			2,612.00
410743	IV Supplies - Medicaid	1,881.00			1,881.00
410750	Resident Transportation	2,510.00			2,510.00
410751	Lab Fees	15,545.00			15,545.00
410752	X-Ray Service	14,293.00			14,293.00
410753	Pharmacy Credits	(2,717.00)			(2,717.00)
410754	IV Drugs - Medicare	5,267.00			5,267.00
410755	IV Supplies - Medicare	540.00			540.00
410756	Pharmacy-RX Medicaid	4,432.00			4,432.00
410757	Pharmacy-RX Medicare	114,065.00			114,065.00
410758	Pharmacy-RX Managed Care	59,286.00			59,286.00
410759	Pharmacy OTC Medicaid	226.00			226.00
410760	Pharmacy-OTC Medicare	108.00			108.00
410761	Incontinent Supplies	47,669.00			47,669.00
410762	Medical Supplies	31,740.00			31,740.00
410763	Nursing Supplies	61,900.00			61,900.00
410764	Nutritional Supplements	12,866.00			12,866.00
410765	Medical Equipment Rental	31,566.00			31,566.00
410767	Equipment Repairs - Nursing	11,735.00			11,735.00
410768	Minor Equipment - Nursing	23,574.00			23,574.00
410769	Pharmacy - RX Other	27,436.00			27,436.00
410770	Pharmacy - OTC Other	95.00			95.00
410771	IV Drugs - Managed Care	9,487.00			9,487.00
410772	IV Supplies - Managed Care	2,335.00			2,335.00
410773	IV Drugs - Medicaid	2,265.00			2,265.00
410774	Medical Waste Disposal	877.00			877.00
410775	Salaries - Physical Therapy	0.00		16,941.00	16,941.00
			RJE - 3	14,504.00	
			RJE - 4	2,437.00	
410776	Overtime - Physical Therapy	0.00			0.00
410777	Salaries - Occupational Therapy	0.00		12,779.00	12,779.00
			RJE - 3	10,941.00	
			RJE - 4	1,838.00	
410778	Overtime - Occupational Therapy	0.00			0.00
410779	Salaries - Speech Therapy	0.00		1,112.00	1,112.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
			RJE - 3	952.00	
			RJE - 4	160.00	
410780	Overtime - Speech Therapy	0.00			0.00
410781	Orientation - All Therapy	0.00			0.00
410782	Vac/Sick/Hol - Therapy	4,435.00		(4,435.00)	0.00
			RJE - 4	(4,435.00)	
410783	Fica - Therapy	2,346.00			2,346.00
410784	SUI - Therapy	1,020.00			1,020.00
410785	Workers Comp - Therapy	1,217.00		288.00	1,505.00
			RJE - 12	288.00	
410786	FUTA - Therapy	42.00			42.00
410787	Employee Health - Therapy	24,324.00			24,324.00
410788	Employee Dental - Therapy	0.00			0.00
410789	Employee Life - Therapy	28.00			28.00
410790	Therapy Software Costs	1,400.00			1,400.00
410791	Employee Vision Insurance - Therapy	0.00			0.00
410792	Physical Therapist - Outside Contr	506,081.00			506,081.00
410793	Occupational Therapist-Outside Contr	445,434.00			445,434.00
410794	Speech Therapist - Outside Contract	103,215.00			103,215.00
410795	Mileage- Therapy	0.00			0.00
410796	Recruitment - Therapy	0.00			0.00
410797	Managed Care Consultant Fees	0.00			0.00
410798	Training/Seminars/Courses-Therapy Dept	0.00			0.00
410799	Purchased Services-Other	3,720.00			3,720.00
410855	Dental Consultants	11,076.00			11,076.00
410905	Copier-SNF	0.00			0.00
410906	Copier Lease	0.00			0.00
410920	Forms/Printing-SNF	0.00			0.00
410950	Mileage Reimbursement-SNF	0.00			0.00
410960	Equipment Rental-SNF	0.00			0.00
410997	Quality Assessment Fee - SNF	740,687.00			740,687.00
410998	Bad Debt Expense-SNF	145,200.00			145,200.00
420972	Contract Serv-Hskp - VIL IA only	0.00			0.00
420973	Contract Serv-Laund - VIL IL only	0.00			0.00
440101	Salaries-Dietary Manager/CDM	64,740.00			64,740.00
440104	Salaries- Dietary Supervisor	0.00			0.00
440107	Salaries-Cooks	179,393.00			179,393.00
440108	Overtime-Cooks	11,147.00			11,147.00
440110	Salaries - Dietician	0.00			0.00
440113	Salaries- Dietary Aides	223,287.00			223,287.00
440114	Overtime-Dietary Aides	14,441.00			14,441.00
440116	Salaries- Dietitian/Dietary Tech	16,491.00			16,491.00
440117	Overtime- Wait Staff	68.00			68.00
440120	Vacation/Sick/Holiday-Dietary	69,744.00			69,744.00
440121	Payroll Taxes-Dietary-FICA	41,139.00			41,139.00
440122	Payroll Taxes- Dietary-SUI	17,012.00			17,012.00
440123	Workers Comp-Diet	19,495.00		5,814.00	25,309.00
			RJE - 12	5,814.00	
440124	Payroll Taxes-Dietary FUTA	769.00			769.00
440125	Employee Health Insurance- Dietary	107,249.00			107,249.00
440126	Employee Life Insurance-Dietary	458.00			458.00
440127	Employee Dental Insurance- Dietary	1,103.00			1,103.00
440128	Employee Vision Insurance - Dietary	239.00			239.00
440130	Recruitment-Dietary	0.00			0.00
440132	Background Checks-Dietary	238.00			238.00
440133	Training/Seminars/Courses-Dietary	524.00			524.00
440134	Dues/Subscriptions-Dietary	1,877.00			1,877.00
440135	Employee Expense-Dietary	372.00			372.00
440136	Uniforms-Dietary	6,606.00			6,606.00
440137	Contract Services - Dietary	64,200.00			64,200.00
440140	Interco Contracted Services - Dietary	0.00			0.00
440141	Pension-Dietary	32,523.00			32,523.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
440199	Licenses/Permits-Dietary	1.00			1.00
440788	Supplements -Dietary	0.00			0.00
440789	Thickened Liquids-Dietary	11,572.00			11,572.00
440803	Raw Food-Dietary	189,910.00			189,910.00
440804	Produce-Dietary	31,702.00			31,702.00
440805	Dairy-Dietary	46,239.00			46,239.00
440807	Dietary Supplies-Dietary	21,956.00			21,956.00
440808	China/Silverware/Glass-Dietary	0.00			0.00
440809	Utensils/Pots/Pans-Dietary	0.00			0.00
440810	Dishwasher Rental-Dietary	3,652.00			3,652.00
440811	Chemicals-Dietary	11,950.00			11,950.00
440813	Maintenance & Repairs-Dietary	10,024.00			10,024.00
440815	Consultant-Dietary	0.00			0.00
440820	Maintenance & Repairs-Diet	404.00			404.00
440876	Equipment Minor-Dietary	3,036.00			3,036.00
440901	Office Supplies-Dietary	74.00			74.00
440920	Forms/Printing-Dietary	146.00			146.00
440950	Mileage Reimbursement-Dietary	87.00			87.00
440960	Equipment Rental-Dietary	135.00			135.00
450101	Salaries- Housekeeping Manager	0.00			0.00
450104	Salaries- Housekeeping Staff	298,164.00			298,164.00
450105	Overtime- Housekeeping Staff	3,505.00			3,505.00
450106	Orientation- Housekeeping Staff	0.00			0.00
450107	Salaries - Housekeeping - Porter	0.00			0.00
450108	Salaries HSKP-Overtime	0.00			0.00
450110	Contract Services _ Housekeeping	70,185.00			70,185.00
450120	Vacation/Sick/Holiday-Hskp	46,923.00			46,923.00
450121	Payroll Taxes- Hskp-FICA	24,887.00			24,887.00
450122	Payroll Taxes-Hskp-SUI	12,197.00			12,197.00
450123	Workers Comp-Hskp	11,788.00		3,785.00	15,573.00
			RJE - 12	3,785.00	
450124	Payroll Tax Housekeeping FUTA	504.00			504.00
450125	Employee Health Insurance-Hskp	71,308.00			71,308.00
450126	Employee Life Insurance-Hskp	305.00			305.00
450127	Employee Dental Insurance-Hskp	662.00			662.00
450128	Employee Vision Insurance - Hskp	73.00			73.00
450132	Background Checks-Hskp	0.00			0.00
450135	Employee Expense-Hskp	0.00			0.00
450136	Uniforms-Hskp	5,953.00			5,953.00
450141	Pension-Hskp	28,023.00			28,023.00
450871	Cleaning Supplies-Hskp	227.00			227.00
450872	Residents Supplies-Hskp	0.00			0.00
450873	Carpet Cleaning-Hskp	0.00			0.00
450876	Equipment Minor-Hskp	0.00			0.00
450950	Mileage Reimbursement-Hskp	4.00			4.00
460104	Salaries-Laundry Staff	88,785.00			88,785.00
460105	Overtime- Laundry Staff	9.00			9.00
460106	Orientation-Laundry Staff	0.00			0.00
460107	Contract Services - Laundry	65,886.00			65,886.00
460120	Vacation/Sick/Holiday-Laundry	14,902.00			14,902.00
460121	Payroll Taxes-Laundry-FICA	7,302.00			7,302.00
460122	Payroll Taxes-Laundry-SUI	3,081.00			3,081.00
460123	Workers Comp-Laundry	3,314.00		1,235.00	4,549.00
			RJE - 12	1,235.00	
460124	Payroll Tax Laundry FUTA	128.00			128.00
460125	Employee Health Insurance-Laundry	23,885.00			23,885.00
460126	Employee Life Insurance-Laundry	86.00			86.00
460127	Employee Dental Insurance-Laundry	259.00			259.00
460128	Employee Vision Insurance - Laundry	(126.00)			(126.00)
460132	Background Checks-Laundry	0.00			0.00
460135	Employee Expense-Laundry	0.00			0.00
460136	Uniforms-Laundry	1,693.00			1,693.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
460141	Pension-Laundry	8,446.00			8,446.00
460820	Maintenance & Repairs-Laundry	2,510.00			2,510.00
460876	Equipment Minor-Laundry	0.00			0.00
460881	Chemicals-Laundry	(2,436.00)			(2,436.00)
460882	Laundry Supplies-Laundry	0.00			0.00
460883	Linen/Terry-Laundry	3,173.00			3,173.00
460884	Bed Linens-Laundry	0.00			0.00
460885	Maintenance & Repairs-Laundry	1,008.00			1,008.00
470101	Salaries-Maintenance Manager	49,993.00			49,993.00
470102	Overtime-Maintenance Manager	0.00			0.00
470104	Salaries-Maintenance Staff	29,088.00			29,088.00
470105	Overtime-Maintenance Staff	32.00			32.00
470120	Vacation/Sick/Holiday-Maint	13,354.00			13,354.00
470121	Payroll Taxes-Maint-FICA	6,933.00			6,933.00
470122	Payroll Taxes-Maint-SUI	2,040.00			2,040.00
470123	Workers Comp-Maint	3,731.00		978.00	4,709.00
			RJE - 12	978.00	
470124	Payroll Maint-FUTA	84.00			84.00
470125	Employee Health Insurance-Maint	17,165.00			17,165.00
470126	Employee Life Insurance-Maint	153.00			153.00
470127	Employee Dental Insurance-Maint	363.00			363.00
470128	Contracted Maintenance	0.00			0.00
470129	Employee Vision Insurance - Maint	196.00			196.00
470130	Recruitment-Maint	0.00			0.00
470132	Background Checks-Maint	0.00			0.00
470134	Dues/Subscriptions-Maint	2,435.00		5,400.00	7,835.00
			RJE - 1	5,400.00	
470135	Employee Expense-Maint	0.00			0.00
470136	Uniforms-Maint	600.00			600.00
470141	Pension-Maint	2,686.00			2,686.00
470199	Licenses/Permits-Maint	1,200.00			1,200.00
470820	Maintenance & Repairs-Maint	29,759.00			29,759.00
470821	Electrical-Maint	12,833.00			12,833.00
470822	Plumbing-Maint	10,614.00			10,614.00
470823	HVAC/Boiler Maint	28,103.00			28,103.00
470824	Paint-Maint	754.00			754.00
470826	Small Tools-Maint	117.00			117.00
470827	Alarm Monitoring-Maint	319.00			319.00
470828	Alarm Inspection-Maint	5,878.00			5,878.00
470829	Alarm Repairs-Maint	9,249.00			9,249.00
470830	Grounds Maintenance-Maint	60,062.00			60,062.00
470832	Sprinklers-Maint	2,983.00			2,983.00
470833	Elevator-Maint	28,078.00			28,078.00
470834	Pest Control-Maint	3,467.00			3,467.00
470836	Maint Contracts- Generator	9,713.00			9,713.00
470876	Equipment Minor-Maint	4,971.00			4,971.00
470901	Office Supplies-Maint	0.00			0.00
470902	Postage- Maintenance	0.00			0.00
470920	Forms/Printing-Maint	0.00			0.00
470941	Cell Phones-Maint	(41.00)			(41.00)
470950	Mileage Reimbursement-Maint	60.00			60.00
470960	Equipment Rental-Maint	0.00			0.00
470970	Waste Disposal -Grease/Trash	48,238.00			48,238.00
480104	Salaries-Reception/Security Staff	94,671.00			94,671.00
480105	Overtime-Reception/Security Staff	4,077.00			4,077.00
480106	Orientation-Reception/Security Staff	0.00			0.00
480120	Vacation/Sick/Holiday-Rec/Sec	10,421.00			10,421.00
480121	Payroll Taxes-Rec/Sec-FICA	7,983.00			7,983.00
480122	Payroll Taxes-Rec/Sec-SUI	3,643.00			3,643.00
480123	Workers Comp-Rec/Sec	138.00		49.00	187.00
			RJE - 12	49.00	
480124	Payroll Tax Security FUTA	169.00			169.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
480125	Employee Health Insurance-Rec/Sec	22,681.00			22,681.00
480126	Employee Life Insurance-Rec/Sec	61.00			61.00
480127	Employee Dental Insurance-Rec/Sec	155.00			155.00
480129	Employee Vision Insurance - Rec/Sec	2.00			2.00
480132	Background Checks-Rec/Sec	0.00			0.00
480136	Uniforms-Reception	1,199.00			1,199.00
480141	Pension-Reception	6,970.00			6,970.00
480876	Equipment Minor-Rec/Sec	0.00			0.00
480901	Office Supplies-Rec/Sec	0.00			0.00
480905	Copier-Rec/Sec	0.00			0.00
490101	Salaries-Marketing Manager	0.00			0.00
490104	Salaries-Marketing Staff	0.00			0.00
490120	Vacation/Sick/Holiday-Mkt	0.00			0.00
490121	Payroll Taxes-Mkt-FICA	0.00			0.00
490122	Payroll Taxes-Mkt-SUI	0.00			0.00
490123	Workers Comp-Mkt	0.00			0.00
490124	Payroll Tax-Marketing Staff-FUTA	0.00			0.00
490125	Employee Health Insurance-Mkt	4,979.00			4,979.00
490126	Employee Life Insurance-Mkt	0.00			0.00
490127	Employee Dental Insurance-Mkt	0.00			0.00
490128	Employee Vision Insurance - Mkt	(99.00)			(99.00)
490132	Background Checks-Mkt	0.00			0.00
490133	Training/Seminars/Courses-Mkt	30.00			30.00
490134	Dues/Subscriptions-Mkt	2,626.00			2,626.00
490135	Employee Expense-Mkt	107.00			107.00
490140	Interco Contracted Services - Marketing	0.00			0.00
490851	Entertainment-Mkt	55.00			55.00
490856	Media Advertising-Mkt	829.00			829.00
490858	Special Events-Mkt	5,255.00			5,255.00
490859	Collateral Material-Mkt	45.00			45.00
490860	Graphic Design-Mkt	0.00			0.00
490862	Promo Items-Mkt	1,508.00			1,508.00
490901	Office Supplies-Mkt	311.00			311.00
490905	Copier-Mkt	0.00			0.00
490910	Computer Supplies-Mkt	0.00			0.00
490920	Forms/Printing-Mkt	303.00			303.00
490930	Postage-Mkt	0.00			0.00
490941	Cell Phones-Mkt	651.00			651.00
490950	Mileage Reimbursement-Mkt	0.00			0.00
500199	Licenses & Permits-Trans	0.00			0.00
500891	Vehicle Fuel-Trans	45.00			45.00
500893	Vehicle Loan-Trans	0.00			0.00
500905	Copier-Trans	0.00			0.00
510101	Salaries Activities Manager IL	0.00			0.00
510120	Vacation/Sick/Holiday-Activities IL	0.00			0.00
510121	Payroll Taxes- Activities IL-FICA	0.00			0.00
510122	Payroll Taxes- Activities IL-SUI	0.00			0.00
510123	Workers Comp- Activities IL	0.00			0.00
510124	Payroll Tax Activities FUTA	0.00			0.00
510125	Employee Health Insurance- Activities IL	0.00			0.00
510127	Employee Dental Insurance- Activities IL	0.00			0.00
510128	Employee Vision Insurance - Act IL	0.00			0.00
540101	Salaries - Adult Day Care	0.00			0.00
540120	Vacation/Sick/Holiday-Adult Day	0.00			0.00
540121	Payroll Taxes-Adult Day Care FICA	0.00			0.00
540122	Payroll Taxes-Adult Day SUI	0.00			0.00
540123	Workers Comp-Adult Day Care	0.00			0.00
540124	Payroll Tax Adult Day Care FUTA	0.00			0.00
540125	Employee Health Ins - Adult Day Care	0.00			0.00
540127	Employee Dental Ins-Adult Day Care	0.00			0.00
540128	Employee Vision Ins - Adult Day Care	0.00			0.00
550101	Activities SNF MGR	8,023.00			8,023.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
550104	Salaries-Activities-SNF	58,830.00			58,830.00
550105	Overtime- Activities SNF	304.00			304.00
550106	Orientation-Activities SNF	0.00			0.00
550120	Vacation/Sick/Holiday-Activities SNF	4,688.00			4,688.00
550121	Payroll Taxes-Activities SNF-FICA	5,066.00			5,066.00
550122	Payroll Taxes-Activities SNF-SUI	3,944.00			3,944.00
550123	Workers Comp-Activities SNF	523.00		878.00	1,401.00
			RJE - 12	878.00	
550124	Payroll Tax Activities SNF FUTA	179.00			179.00
550125	Employee Health Insurance-Activities SNF	6,553.00			6,553.00
550126	Employee Life Insurance-Activities SNF	65.00			65.00
550127	Employee Dental Insurance-Activities SNF	(95.00)			(95.00)
550128	Employee Vision Insurance - Act SNF	(6.00)			(6.00)
550130	Recruitment-Activities SNF	1,733.00			1,733.00
550132	Background Checks-Activities SNF	0.00			0.00
550134	Dues/Subscriptions-Activities SNF	0.00			0.00
550135	Employee Expense-Activities SNF	0.00			0.00
550137	Uniforms-Activities	300.00			300.00
550850	Activities Supplies-Activities-SNF	1,551.00			1,551.00
550851	Entertainment-Activities-SNF	4,245.00			4,245.00
550852	Activities Events Food-Activities-SNF	2,271.00			2,271.00
550855	Transportation-Activities-SNF	0.00			0.00
550901	Office Supplies-Activities SNF	0.00			0.00
550905	Copier-Activities SNF	0.00			0.00
550920	Forms/Printing-Activities SNF	0.00			0.00
550950	Mileage Reimbursement-Activities SNF	110.00			110.00
550960	Equipment Rental-Activities SNF	0.00			0.00
550962	Floral-Activities-SNF	0.00			0.00
550964	Holiday Decorations-Activities-SNF	93.00			93.00
560102	Salaries-Business Office	37,469.00			37,469.00
560103	Salaries-Human Resources/Payroll	40,886.00			40,886.00
560104	Salaries-Admin Staff	0.00			0.00
560105	Overtime-Admin	111.00			111.00
560107	Central Supply Clerk-Admin	0.00			0.00
560109	Salaries - Admissions Coordinator	67,895.00			67,895.00
560120	Vacation/Sick/Holiday-Adm	16,380.00			16,380.00
560121	Payroll Taxes-Admin-FICA	11,705.00			11,705.00
560122	Payroll Taxes-Admin-SUI	3,055.00			3,055.00
560123	Workers Comp-Admin	100.00		95.00	195.00
			RJE - 12	95.00	
560124	Payroll Tax Admin FUTA	126.00			126.00
560125	Employee Health Insurance-Admin	30,325.00			30,325.00
560126	Employee Life Insurance-Admin	248.00			248.00
560127	Employee Dental Insurance-Admin	405.00			405.00
560128	Employee Vision Insurance - Admin	6.00			6.00
560129	Benefit Plan Fees	25.00			25.00
560130	Recruitment-Admin	0.00			0.00
560131	Drug Free Expense-Admin	0.00			0.00
560132	Background Checks-Admin	0.00			0.00
560133	Training/Seminars/Courses-Admin	208.00			208.00
560134	Dues/Subscription-Admin	0.00			0.00
560135	Employee Benefits/Expense-Admin	8,995.00		(145.00)	8,850.00
			RJE - 8	(89.00)	
			RJE - 9	(56.00)	
560136	Travel	0.00		164.00	164.00
			RJE - 6	164.00	
560140	Contracted Services - Business Office	53,732.00			53,732.00
560198	Bldg Inspection Fees	31,746.00			31,746.00
560199	Licenses/Permits	1,458.00			1,458.00
560711	Utilities-Electric	144,065.00			144,065.00
560712	Utilities-Gas/Oil	44,986.00			44,986.00
560713	Utilities-Water/Sewer/Refuse	106,442.00			106,442.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
560714	Utilities-Telephone Service	44,139.00			44,139.00
560715	Utilities-Telephone Maintenance Contract	23,341.00			23,341.00
560717	Utilities-Cable TV	38,135.00			38,135.00
560730	Association Fees	0.00			0.00
560731	Real Estate Taxes	74,939.00			74,939.00
560732	Non-Reimbursable Expense	0.00			0.00
560733	Personal Property Taxes	13,022.00			13,022.00
560734	Professional Liability Insurance	6,717.00			6,717.00
560735	General Liability Insurance	43,871.00			43,871.00
560736	Property Insurance	13,064.00			13,064.00
560738	Auto Insurance	2,075.00			2,075.00
560740	Insurance-Other	11,685.00			11,685.00
560742	Patient Trust Bond	808.00			808.00
560744	Resident Reimburse on Lost/Stolen Items	0.00			0.00
560745	Taxes Other	627.00			627.00
560770	Contracted Services-Business Offices	0.00			0.00
560840	Interco Contracted Services - Admin	16,345.00			16,345.00
560841	Contracted Services - Call System	5,369.00			5,369.00
560842	Conservator Fees	285.00			285.00
560843	Legal Fees-Adm	35,570.00			35,570.00
560844	Accounting/Audit Fees-Adm	29,120.00			29,120.00
560845	Payroll Processing Fees	24,063.00			24,063.00
560846	Professional Services	225.00			225.00
560847	Consultant	0.00			0.00
560851	Entertainment-Adm	0.00			0.00
560852	Contributions	0.00			0.00
560876	Equipment Minor-Adm	695.00			695.00
560901	Office Supplies-Adm	7,341.00			7,341.00
560902	Office Supplies Human Resources	0.00			0.00
560905	Copier- Maintenance Agreement	3,957.00			3,957.00
560906	Copier Lease-Adm	8,629.00			8,629.00
560910	Computer Supplies-Adm	0.00			0.00
560911	Computer Maintenance-Adm	19,750.00			19,750.00
560912	Software Maintenance Contract-Adm	33,524.00			33,524.00
560913	Internet Access-Adm	16,551.00			16,551.00
560914	Software Expense - Adm	0.00			0.00
560915	Timeclock Software	13,357.00			13,357.00
560920	Forms/Printing-Adm	614.00			614.00
560925	Records Storage - Adm	1,614.00			1,614.00
560926	Parking Space - Adm	0.00			0.00
560929	Postage-Human Resources	0.00			0.00
560930	Postage-Adm	3,311.00			3,311.00
560931	Overnight Service-Adm	1,333.00			1,333.00
560941	Cell Phones-Adm	(23.00)			(23.00)
560950	Mileage Reimbursement-Adm	1,131.00			1,131.00
560960	Equipment Rental-Adm	664.00			664.00
560961	Floral-Adm	0.00			0.00
560962	Interior PlantsAdm	0.00			0.00
560963	Misc Decor-Adm	624.00			624.00
560995	Collection Fees/Credit Card Fees	1,996.00			1,996.00
560996	Late fees/Fines/Finance Charges-Adm	12,410.00			12,410.00
560997	Bank Service Charges-Adm	17,462.00			17,462.00
580001	Interest Income	(106.00)			(106.00)
580002	Employee/Guest meals	(396.00)			(396.00)
590002	Management Fees	342,399.00			342,399.00
590004	Interest Expense	40,434.00			40,434.00
590005	Rent Expense	1,412,551.00			1,412,551.00
590006	Depreciation-Bldgs & Improvements	11,561.00			11,561.00
590007	Depreciation-FFE	44,394.00			44,394.00
590008	Depreciation-Vehicles	7,374.00			7,374.00
590009	Amortization	(414.00)			(414.00)
R0001	Champion Awards of Milford	0.00		90.00	90.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
			RJE - 10	90.00	
R0002	Software Contract Termination Fee	0.00			0.00
R0003	Chamber of Commerce Dues	0.00			0.00
R0004	Notary Expense	0.00		5.00	5.00
			RJE - 10	5.00	

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
410101	Salaries-Administrator	139,295.00		17,173.10	156,468.10
			RJE - 2	<u>17,173.10</u>	<u>156,468.10</u>
Subtotal [2] Administrators		<u>139,295.00</u>		<u>17,173.10</u>	<u>156,468.10</u>
Subgroup : [4]	Other Administrative Salaries				
410501	Salaries-Med Rec	38,582.00		0.00	38,582.00
410520	Vacation/Sick/Holiday- Med Recs	6,878.00		0.00	6,878.00
560102	Salaries-Business Office	37,469.00		0.00	37,469.00
560103	Salaries-Human Resources/Payroll	40,886.00		0.00	40,886.00
560105	Overtime-Admin	111.00		0.00	111.00
560120	Vacation/Sick/Holiday-Adm	16,380.00		0.00	16,380.00
560840	Interco Contracted Services - Admin	16,345.00		0.00	16,345.00
Subtotal [4] Other Administrative Salaries		<u>166,651.00</u>		<u>0.00</u>	<u>166,651.00</u>
Subgroup : [5C]	Dietary Workers				
440101	Salaries-Dietary Manager/CDM	64,740.00		0.00	64,740.00
440107	Salaries-Cooks	179,393.00		0.00	179,393.00
440108	Overtime-Cooks	11,147.00		0.00	11,147.00
440113	Salaries- Dietary Aides	223,287.00		0.00	223,287.00
440114	Overtime-Dietary Aides	14,441.00		0.00	14,441.00
440116	Salaries- Dietitian/Dietary Tech	16,491.00		0.00	16,491.00
440117	Overtime- Wait Staff	68.00		0.00	68.00
440120	Vacation/Sick/Holiday-Dietary	69,744.00		0.00	69,744.00
Subtotal [5C] Dietary Workers		<u>579,311.00</u>		<u>0.00</u>	<u>579,311.00</u>
Subgroup : [6B]	Other Housekeeping Workers				
450104	Salaries- Housekeeping Staff	298,164.00		0.00	298,164.00
450105	Overtime- Housekeeping Staff	3,505.00		0.00	3,505.00
450120	Vacation/Sick/Holiday-Hskp	46,923.00		0.00	46,923.00
Subtotal [6B] Other Housekeeping Workers		<u>348,592.00</u>		<u>0.00</u>	<u>348,592.00</u>
Subgroup : [7B]	Other Maintenance Workers				
470101	Salaries-Maintenance Manager	49,993.00		0.00	49,993.00
470104	Salaries-Maintenance Staff	29,088.00		0.00	29,088.00
470105	Overtime-Maintenance Staff	32.00		0.00	32.00
470120	Vacation/Sick/Holiday-Maint	13,354.00		0.00	13,354.00
Subtotal [7B] Other Maintenance Workers		<u>92,467.00</u>		<u>0.00</u>	<u>92,467.00</u>
Subgroup : [8B]	Other Laundry Workers				
460104	Salaries-Laundry Staff	88,785.00		0.00	88,785.00
460105	Overtime- Laundry Staff	9.00		0.00	9.00
460120	Vacation/Sick/Holiday-Laundry	14,902.00		0.00	14,902.00
Subtotal [8B] Other Laundry Workers		<u>103,696.00</u>		<u>0.00</u>	<u>103,696.00</u>
Subgroup : [10]	Protective Services				
480104	Salaries-Reception/Security Staff	94,671.00		0.00	94,671.00
480105	Overtime-Reception/Security Staff	4,077.00		0.00	4,077.00
480120	Vacation/Sick/Holiday-Rec/Sec	10,421.00		0.00	10,421.00
Subtotal [10] Protective Services		<u>109,169.00</u>		<u>0.00</u>	<u>109,169.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director				
410102	Salaries-DON	124,478.00		0.00	124,478.00
410107	Salaries - ADON/Unit Mgr	205,732.00		0.00	205,732.00
Subtotal [12A] Director of Nurses/Assistant Director		<u>330,210.00</u>		<u>0.00</u>	<u>330,210.00</u>
Subgroup : [12B1]	RNs - Direct Care				
410201	Salaries-RN	658,890.00		0.00	658,890.00
410202	Overtime-RN	21,517.00		0.00	21,517.00
410203	Orientation-RN	524.00		0.00	524.00
410220	Vacation/Sick/Holiday-Nursing	421,228.00		0.00	421,228.00
Subtotal [12B1] RNs - Direct Care		<u>1,102,159.00</u>		<u>0.00</u>	<u>1,102,159.00</u>
Subgroup : [12B2]	RNs - Administrative				
410103	Salaries-Nurse Liaison/Risk Mgr	146,214.00		0.00	146,214.00
410104	Salaries-MDS Coord/MDS Asst	118,112.00		0.00	118,112.00
410106	Inservice Coordinator-Nursing Admin	(169.00)		0.00	(169.00)
410108	Bonus - Nursing Admin	0.00		275.00	275.00
410120	Vacation/Sick/Holiday-Nursing Admn	120,200.00		(17,173.10)	103,026.90
410140	Interco Contracted Services -Nurse Admin	8,447.00		(17,173.10)	8,447.00
410705	Nursing Consultant	246.00		0.00	246.00
Subtotal [12B2] RNs - Administrative		<u>393,050.00</u>		<u>(16,898.10)</u>	<u>376,151.90</u>
Subgroup : [12C1]	LPNs - Direct Care				
410204	Salaries-LPN	1,033,171.00		0.00	1,033,171.00
410205	Overtime-LPN	89,101.00		0.00	89,101.00
410206	Orientation-LPN	2,487.00		0.00	2,487.00
Subtotal [12C1] LPNs - Direct Care		<u>1,124,759.00</u>		<u>0.00</u>	<u>1,124,759.00</u>
Subgroup : [12D]	Aides and Attendants				
410207	Salaries-CNA	1,482,475.00		0.00	1,482,475.00
410208	Overtime-CNA	143,053.00		0.00	143,053.00
410210	Ward Clerk/Staff Coord-Nursing	62,429.00		0.00	62,429.00
410212	Ward Clerk/Staff Coord- OT	3,733.00		0.00	3,733.00
Subtotal [12D] Aides and Attendants		<u>1,691,690.00</u>		<u>0.00</u>	<u>1,691,690.00</u>
Subgroup : [12E]	Physical Therapists				
410775	Salaries - Physical Therapy	0.00		16,941.00	16,941.00
410782	Vac/Sick/Hol - Therapy	4,435.00		14,504.00	18,939.00
			RJE - 3	2,437.00	21,376.00
			RJE - 4	(4,435.00)	16,941.00
			RJE - 4	<u>(4,435.00)</u>	<u>16,941.00</u>
Subtotal [12E] Physical Therapists		<u>4,435.00</u>		<u>12,506.00</u>	<u>16,941.00</u>

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subgroup : [12F]	Speech Therapists				
410718	Salaries - Therapy - Rehab Tech	26,273.00		(26,273.00)	0.00
			RJE - 3	(26,273.00)	
410719	Therapy - Rehab Tech OT	124.00		(124.00)	0.00
			RJE - 3	(124.00)	
410779	Salaries - Speech Therapy	0.00		1,112.00	1,112.00
			RJE - 3	952.00	
			RJE - 4	160.00	
Subtotal [12F] Speech Therapists		26,397.00		(25,285.00)	1,112.00
Subgroup : [12G]	Occupational Therapists				
410777	Salaries - Occupational Therapy	0.00		12,779.00	12,779.00
			RJE - 3	10,941.00	
			RJE - 4	1,838.00	
Subtotal [12G] Occupational Therapists		0.00		12,779.00	12,779.00
Subgroup : [12H]	Recreation Workers				
550101	Activities SNF MGR	8,023.00		0.00	8,023.00
550104	Salaries-Activities-SNF	58,830.00		0.00	58,830.00
550105	Overtime- Activities SNF	304.00		0.00	304.00
550120	Vacation/Sick/Holiday-Activities SNF	4,688.00		0.00	4,688.00
Subtotal [12H] Recreation Workers		71,845.00		0.00	71,845.00
Subgroup : [12M]	Social Workers/Case Management				
410601	Salaries-Social Service	122,836.00		0.00	122,836.00
410620	Vacation/Sick/Holiday-Social Service	15,868.00		0.00	15,868.00
Subtotal [12M] Social Workers/Case Management		138,704.00		0.00	138,704.00
Subgroup : [12O]	Other				
560109	Salaries - Admissions Coordinator	67,895.00		0.00	67,895.00
Subtotal [12O] Other		67,895.00		0.00	67,895.00
Total [10-A] Salaries and Wages		6,480,325.00		275.00	6,480,600.00
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
410855	Dental Consultants	11,076.00		0.00	11,076.00
Subtotal [2] Dentist		11,076.00		0.00	11,076.00
Subgroup : [3]	Pharmacist				
410702	Pharmacy Consultant	8,189.00		0.00	8,189.00
Subtotal [3] Pharmacist		8,189.00		0.00	8,189.00
Subgroup : [5A]	PT - Resident Care				
410792	Physical Therapist - Outside Contr	506,081.00		0.00	506,081.00
Subtotal [5A] PT - Resident Care		506,081.00		0.00	506,081.00
Subgroup : [8A]	Medical Director				
410701	Medical Director	18,401.00		0.00	18,401.00
Subtotal [8A] Medical Director		18,401.00		0.00	18,401.00
Subgroup : [8E]	Other				
410707	Physician Services	465.00		0.00	465.00
Subtotal [8E] Other		465.00		0.00	465.00
Subgroup : [9A]	ST - Resident Care				
410794	Speech Therapist - Outside Contract	103,215.00		0.00	103,215.00
Subtotal [9A] ST - Resident Care		103,215.00		0.00	103,215.00
Subgroup : [10A]	OT - Resident Care				
410793	Occupational Therapist-Outside Cont	445,434.00		0.00	445,434.00
Subtotal [10A] OT - Resident Care		445,434.00		0.00	445,434.00
Total [13-B] Professional Fees		1,092,861.00		0.00	1,092,861.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
410123	Workers Comp-Nursing Admn	23,624.00		142,700.00	166,324.00
			RJE - 12	6,696.00	
			RJE - 14	136,004.00	
410223	Workers Comp-Nursing	127,364.00		43,077.00	170,441.00
			RJE - 12	43,077.00	
410523	Workers Comp- Med Recs	1,697.00		569.00	2,266.00
			RJE - 12	569.00	
410623	Workers Comp-Social Service	(425.00)		289.00	(136.00)
			RJE - 12	289.00	
410785	Workers Comp - Therapy	1,217.00		288.00	1,505.00
			RJE - 12	288.00	
440123	Workers Comp-Diet	19,495.00		5,814.00	25,309.00
			RJE - 12	5,814.00	
450123	Workers Comp-Hskp	11,788.00		3,785.00	15,573.00
			RJE - 12	3,785.00	
460123	Workers Comp-Laundry	3,314.00		1,235.00	4,549.00
			RJE - 12	1,235.00	
470123	Workers Comp-Maint	3,731.00		978.00	4,709.00
			RJE - 12	978.00	
480123	Workers Comp-Rec/Sec	138.00		49.00	187.00
			RJE - 12	49.00	
550123	Workers Comp-Activities SNF	523.00		878.00	1,401.00
			RJE - 12	878.00	
560123	Workers Comp-Admin	100.00		95.00	195.00
			RJE - 12	95.00	
Subtotal [1A1] Workmen's Compensation		192,566.00		199,757.00	392,323.00
Subgroup : [1A3]	Unemployment Insurance				
410122	Payroll Taxes-Nursing Admn-SUI	8,160.00		0.00	8,160.00

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

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
410124	Payroll Nursing Admin-FUTA	336.00		0.00	336.00
410222	Payroll Taxes-Nursing-SUI	94,361.00		0.00	94,361.00
410224	Payroll Nursing - FUTA	4,073.00		0.00	4,073.00
410522	Payroll Taxes-Med Recs-SUI	1,020.00		0.00	1,020.00
410524	Payroll Tax - Medical Record - FUTA	42.00		0.00	42.00
410622	Payroll Taxes- Social Service-SUI	2,040.00		0.00	2,040.00
410624	Payroll Tax - Social Service - FUTA	84.00		0.00	84.00
410784	SUI - Therapy	1,020.00		0.00	1,020.00
410786	FUTA - Therapy	42.00		0.00	42.00
440122	Payroll Taxes- Dietary-SUI	17,012.00		0.00	17,012.00
440124	Payroll Taxes-Dietary FUTA	769.00		0.00	769.00
450122	Payroll Taxes-Hskp-SUI	12,197.00		0.00	12,197.00
450124	Payroll Tax Housekeeping FUTA	504.00		0.00	504.00
460122	Payroll Taxes-Laundry-SUI	3,081.00		0.00	3,081.00
460124	Payroll Tax Laundry FUTA	128.00		0.00	128.00
470122	Payroll Taxes-Maint-SUI	2,040.00		0.00	2,040.00
470124	Payroll Maint-FUTA	84.00		0.00	84.00
480122	Payroll Taxes-Rec/Sec-SUI	3,643.00		0.00	3,643.00
480124	Payroll Tax Security FUTA	169.00		0.00	169.00
550122	Payroll Taxes-Activities SNF-SUI	3,944.00		0.00	3,944.00
550124	Payroll Tax Activities SNF FUTA	179.00		0.00	179.00
560122	Payroll Taxes-Admin-SUI	3,055.00		0.00	3,055.00
560124	Payroll Tax Admin FUTA	126.00		0.00	126.00
Subtotal [1A3] Unemployment Insurance		158,109.00		0.00	158,109.00
Subgroup : [1A4] Social Security (FICA)					
410121	Payroll Taxes-Nursing Admn-FICA	60,014.00		0.00	60,014.00
410221	Payroll Taxes-Nursing-FICA	283,148.00		0.00	283,148.00
410521	Payroll Taxes-Med Recs-FICA	3,291.00		0.00	3,291.00
410621	Payroll Taxes- Social Service-FICA	9,833.00		0.00	9,833.00
410783	Fica - Therapy	2,346.00		0.00	2,346.00
440121	Payroll Taxes-Dietary-FICA	41,139.00		0.00	41,139.00
450121	Payroll Taxes- Hskp-FICA	24,887.00		0.00	24,887.00
460121	Payroll Taxes-Laundry-FICA	7,302.00		0.00	7,302.00
470121	Payroll Taxes-Maint-FICA	6,933.00		0.00	6,933.00
480121	Payroll Taxes-Rec/Sec-FICA	7,983.00		0.00	7,983.00
550121	Payroll Taxes-Activities SNF-FICA	5,066.00		0.00	5,066.00
560121	Payroll Taxes-Admin-FICA	11,705.00		0.00	11,705.00
Subtotal [1A4] Social Security (FICA)		463,647.00		0.00	463,647.00
Subgroup : [1A5] Health Insurance					
410125	Employee Health Insurance-Nurs Admin	70,352.00		(348,781.00)	(278,429.00)
			RJE - 9	1,026.00	
			RJE - 14	(349,807.00)	
410127	Employee Dental Insurance-Nurs Admn	331.00		0.00	331.00
410128	Employee Vision Insurance-Nurs Admin	(49.00)		0.00	(49.00)
410225	Employee Health Insurance-Nursing	660,507.00		0.00	660,507.00
410227	Employee Dental Insurance-Nursing	7,623.00		0.00	7,623.00
410229	Employee Vision Insurance - Nursing	735.00		0.00	735.00
410525	Employee Health Insurance-Med Recs	11,386.00		0.00	11,386.00
410527	Employee Dental Insurance-Med Recs	133.00		0.00	133.00
410528	Employee Vision Insurance - Med Recs	2.00		0.00	2.00
410625	EE Health Insurance-Social Service	18,661.00		0.00	18,661.00
410627	Employee Dental Ins-Social Service	45.00		0.00	45.00
410628	Employee Vision Insurance - Social Ser	21.00		0.00	21.00
410787	Employee Health - Therapy	24,324.00		0.00	24,324.00
440125	Employee Health Insurance- Dietary	107,249.00		0.00	107,249.00
440127	Employee Dental Insurance- Dietary	1,103.00		0.00	1,103.00
440128	Employee Vision Insurance - Dietary	239.00		0.00	239.00
450125	Employee Health Insurance-Hskp	71,308.00		0.00	71,308.00
450127	Employee Dental Insurance-Hskp	662.00		0.00	662.00
450128	Employee Vision Insurance - Hskp	73.00		0.00	73.00
460125	Employee Health Insurance-Laundry	23,885.00		0.00	23,885.00
460127	Employee Dental Insurance-Laundry	259.00		0.00	259.00
460128	Employee Vision Insurance - Laundry	(126.00)		0.00	(126.00)
470125	Employee Health Insurance-Maint	17,165.00		0.00	17,165.00
470127	Employee Dental Insurance-Maint	363.00		0.00	363.00
470129	Employee Vision Insurance - Maint	196.00		0.00	196.00
480125	Employee Health Insurance-Rec/Sec	22,681.00		0.00	22,681.00
480127	Employee Dental Insurance-Rec/Sec	155.00		0.00	155.00
480129	Employee Vision Insurance - Rec/Sec	2.00		0.00	2.00
490125	Employee Health Insurance-Mkt	4,979.00		0.00	4,979.00
490128	Employee Vision Insurance - Mkt	(99.00)		0.00	(99.00)
550125	Employee Health Insurance-Activities SNF	6,553.00		0.00	6,553.00
550127	Employee Dental Insurance-Activities SNF	(95.00)		0.00	(95.00)
550128	Employee Vision Insurance - Act SNF	(6.00)		0.00	(6.00)
560125	Employee Health Insurance-Admin	30,325.00		0.00	30,325.00
560127	Employee Dental Insurance-Admin	405.00		0.00	405.00
560128	Employee Vision Insurance - Admin	6.00		0.00	6.00
Subtotal [1A5] Health Insurance		1,081,353.00		(348,781.00)	732,572.00
Subgroup : [1A6] Life Insurance					
410126	Employee Life Insurance-Nursing Admn	1,397.00		0.00	1,397.00
410226	Employee Life Insurance-Nursing	2,083.00		0.00	2,083.00
410526	Employee Life Insurance-Med Recs	28.00		0.00	28.00
410626	Employee Life Ins-Social Service	238.00		0.00	238.00
410789	Employee Life - Therapy	28.00		0.00	28.00
440126	Employee Life Insurance-Dietary	458.00		0.00	458.00
450126	Employee Life Insurance-Hskp	305.00		0.00	305.00
460126	Employee Life Insurance-Laundry	86.00		0.00	86.00
470126	Employee Life Insurance-Maint	153.00		0.00	153.00
480126	Employee Life Insurance-Rec/Sec	61.00		0.00	61.00
550126	Employee Life Insurance-Activities SNF	65.00		0.00	65.00
560126	Employee Life Insurance-Admin	248.00		0.00	248.00
Subtotal [1A6] Life Insurance		5,150.00		0.00	5,150.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subgroup : [1A7]	Pensions				
410241	Pension-Nursing	267,339.00		89.00	267,428.00
			RJE - 8	89.00	
410441	Pension - Therapy	5,343.00		0.00	5,343.00
410541	Pension Med Rec	3,743.00		0.00	3,743.00
440141	Pension-Dietary	32,523.00		0.00	32,523.00
450141	Pension-Hskp	28,023.00		0.00	28,023.00
460141	Pension-Laundry	8,446.00		0.00	8,446.00
470141	Pension-Maint	2,686.00		0.00	2,686.00
480141	Pension-Reception	6,970.00		0.00	6,970.00
Subtotal [1A7] Pensions		355,073.00		89.00	355,162.00
Subgroup : [1A8]	Uniform Allowance				
410236	Uniforms-Nursing	40,270.00		375.00	40,645.00
			RJE - 7	375.00	
410436	Uniform - Rehab	300.00		0.00	300.00
410537	Uniform - Med Rec	300.00		0.00	300.00
440136	Uniforms-Dietary	6,606.00		0.00	6,606.00
450136	Uniforms-Hskp	5,953.00		0.00	5,953.00
460136	Uniforms-Laundry	1,693.00		0.00	1,693.00
470136	Uniforms-Maint	600.00		0.00	600.00
480136	Uniforms-Reception	1,199.00		0.00	1,199.00
550137	Uniforms-Activities	300.00		0.00	300.00
Subtotal [1A8] Uniform Allowance		57,221.00		375.00	57,696.00
Subgroup : [1A9]	Other				
410135	Employee Expense-Nursing Admn	(277.00)		(5.00)	(282.00)
			RJE - 10	(5.00)	
410231	Drug Free Expense-Nursing	216.00		0.00	216.00
410235	Employee Expense-Nursing	7,195.00		(1,710.00)	5,485.00
			RJE - 7	(375.00)	
			RJE - 9	(970.00)	
			RJE - 10	(90.00)	
			RJE - 11	(275.00)	
410435	Employee Expense - Therapy	(2,677.00)		0.00	(2,677.00)
410535	Employee Expense-Med Recs	3.00		(3.00)	0.00
			RJE - 6	(3.00)	
410635	Employee Expense-Social Service	161.00		(161.00)	0.00
			RJE - 6	(161.00)	
440135	Employee Expense-Dietary	372.00		0.00	372.00
490135	Employee Expense-Mkt	107.00		0.00	107.00
560135	Employee Benefits/Expense-Admin	8,995.00		(145.00)	8,850.00
			RJE - 8	(89.00)	
			RJE - 9	(56.00)	
Subtotal [1A9] Other		14,095.00		(2,024.00)	12,071.00
Subgroup : [1C]	Bad Debts				
410998	Bad Debt Expense-SNF	145,200.00		0.00	145,200.00
Subtotal [1C] Bad Debts		145,200.00		0.00	145,200.00
Subgroup : [1D]	Accounting and Auditing				
560844	Accounting/Audit Fees-Adm	29,120.00		0.00	29,120.00
Subtotal [1D] Accounting and Auditing		29,120.00		0.00	29,120.00
Subgroup : [1E]	Legal				
560842	Conservator Fees	285.00		0.00	285.00
560843	Legal Fees-Adm	35,570.00		0.00	35,570.00
Subtotal [1E] Legal		35,855.00		0.00	35,855.00
Subgroup : [1G]	Office Supplies				
410237	Office Supplies - Nursing	1,230.00		0.00	1,230.00
440901	Office Supplies-Dietary	74.00		0.00	74.00
440920	Forms/Printing-Dietary	146.00		0.00	146.00
490901	Office Supplies-Mkt	311.00		0.00	311.00
490920	Forms/Printing-Mkt	303.00		0.00	303.00
560901	Office Supplies-Adm	7,341.00		0.00	7,341.00
560920	Forms/Printing-Adm	614.00		0.00	614.00
Subtotal [1G] Office Supplies		10,019.00		0.00	10,019.00
Subgroup : [1H1]	Telephone and Telegraph				
560714	Utilities-Telephone Service	44,139.00		0.00	44,139.00
560715	Utilities-Telephone Maintenance Contract	23,341.00		0.00	23,341.00
Subtotal [1H1] Telephone and Telegraph		67,480.00		0.00	67,480.00
Subgroup : [1H2]	Cellular Phones and Beepers				
410141	Cell Phones - Nursing Admin	2,739.00		0.00	2,739.00
470941	Cell Phones-Maint	(41.00)		0.00	(41.00)
490941	Cell Phones-Mkt	651.00		0.00	651.00
560941	Cell Phones-Adm	(23.00)		0.00	(23.00)
Subtotal [1H2] Cellular Phones and Beepers		3,326.00		0.00	3,326.00
Subgroup : [1K2]	Other				
560745	Taxes Other	627.00		0.00	627.00
Subtotal [1K2] Other		627.00		0.00	627.00
Subgroup : [1K3]	Resident Day User Fee				
410997	Quality Assessment Fee - SNF	740,687.00		0.00	740,687.00
Subtotal [1K3] Resident Day User Fee		740,687.00		0.00	740,687.00
Total [15] Expenditures Other than Salaries		3,359,528.00		(150,584.00)	3,208,944.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [4]	Employee Travel				
410195	Mileage/Travel Reimburse - Nursing Adm	3,259.00		0.00	3,259.00
440950	Mileage Reimbursement-Dietary	87.00		0.00	87.00
450950	Mileage Reimbursement-Hskp	4.00		0.00	4.00
470950	Mileage Reimbursement-Maint	60.00		0.00	60.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
550950	Mileage Reimbursement-Activities SNF	110.00		0.00	110.00
560136	Travel	0.00		164.00	164.00
			RJE - 6	164.00	
560950	Mileage Reimbursement-Adm	1,131.00		0.00	1,131.00
Subtotal [4] Employee Travel		4,651.00		164.00	4,815.00
Subgroup : [5] Education Expense					
410133	Training/Seminars/Courses-Nurs Admn	2,362.00		0.00	2,362.00
410233	Training/Seminars/Courses-Nursing	1,654.00		0.00	1,654.00
440133	Training/Seminars/Courses-Dietary	524.00		0.00	524.00
490133	Training/Seminars/Courses-Mkt	30.00		0.00	30.00
560133	Training/Seminars/Courses-Admin	208.00		0.00	208.00
Subtotal [5] Education Expense		4,778.00		0.00	4,778.00
Subgroup : [5] Automobile Expense					
500891	Vehicle Fuel-Trans	45.00		0.00	45.00
Subtotal [6] Automobile Expense		45.00		0.00	45.00
Subgroup : [M1] Advertising Help Wanted					
410130	Recruitment-Nursing Admn	494.00		0.00	494.00
410230	Recruitment-Nursing	3,208.00		0.00	3,208.00
550130	Recruitment-Activities SNF	1,733.00		0.00	1,733.00
Subtotal [M1] Advertising Help Wanted		5,435.00		0.00	5,435.00
Subgroup : [M3] Advertising Other					
490856	Media Advertising-Mkt	829.00		0.00	829.00
490858	Special Events-Mkt	5,255.00		0.00	5,255.00
490859	Collateral Material-Mkt	45.00		0.00	45.00
490862	Promo Items-Mkt	1,508.00		0.00	1,508.00
Subtotal [M3] Advertising Other		7,637.00		0.00	7,637.00
Subgroup : [M7] Postage					
560930	Postage-Adm	3,311.00		0.00	3,311.00
560931	Overnight Service-Adm	1,333.00		0.00	1,333.00
Subtotal [M7] Postage		4,644.00		0.00	4,644.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
410134	Dues/Subscriptions-Nursing Admn	13,589.00		(5,400.00)	8,189.00
			RJE - 1	(5,400.00)	
490134	Dues/Subscriptions-Mkt	2,626.00		0.00	2,626.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		16,215.00		(5,400.00)	10,815.00
Subgroup : [M9] Subscriptions					
440134	Dues/Subscriptions-Dietary	1,877.00		0.00	1,877.00
470134	Dues/Subscriptions-Maint	2,435.00		5,400.00	7,835.00
			RJE - 1	5,400.00	
Subtotal [M9] Subscriptions		4,312.00		5,400.00	9,712.00
Subgroup : [M11] Services Provided by Contract					
410799	Purchased Services-Other	3,720.00		0.00	3,720.00
560140	Contracted Services - Business Office	53,732.00		0.00	53,732.00
560841	Contracted Services - Call System	5,369.00		0.00	5,369.00
560845	Payroll Processing Fees	24,063.00		0.00	24,063.00
560846	Professional Services	225.00		0.00	225.00
560911	Computer Maintenance-Adm	19,750.00		0.00	19,750.00
560912	Software Maintenance Contract-Adm	33,524.00		0.00	33,524.00
560915	Timeclock Software	13,357.00		0.00	13,357.00
Subtotal [M11] Services Provided by Contract		153,740.00		0.00	153,740.00
Subgroup : [M12] Administrative Management Services					
590002	Management Fees	342,399.00		0.00	342,399.00
Subtotal [M12] Administrative Management Services		342,399.00		0.00	342,399.00
Subgroup : [M13] Other					
410137	Software Expense - Nursing Adm	23,223.00		0.00	23,223.00
410199	Licenses/Permits-Nursing Admn	(259.00)		0.00	(259.00)
410232	Background Checks-Nursing	159.00		0.00	159.00
440132	Background Checks-Dietary	238.00		0.00	238.00
470199	Licenses/Permits-Maint	1,200.00		0.00	1,200.00
550964	Holiday Decorations-Activities-SNF	93.00		0.00	93.00
560129	Benefit Plan Fees	25.00		0.00	25.00
560199	Licenses/Permits	1,458.00		0.00	1,458.00
560742	Patient Trust Bond	808.00		0.00	808.00
560876	Equipment Minor-Adm	695.00		0.00	695.00
560913	Internet Access-Adm	16,551.00		0.00	16,551.00
560925	Records Storage - Adm	1,614.00		0.00	1,614.00
560960	Equipment Rental-Adm	664.00		0.00	664.00
560963	Misc Decor-Adm	624.00		0.00	624.00
560995	Collection Fees/Credit Card Fees	1,996.00		0.00	1,996.00
560996	Late fees/Fines/Finance Charges-Adm	12,410.00		0.00	12,410.00
560997	Bank Service Charges-Adm	17,462.00		0.00	17,462.00
580002	Employee/Guest meals	(396.00)		0.00	(396.00)
R0001	Champion Awards of Milford	0.00		90.00	90.00
			RJE - 10	90.00	
R0004	Notary Expense	0.00		5.00	5.00
			RJE - 10	5.00	
Subtotal [M13] Other		78,566.00		95.00	78,660.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		622,421.00		259.00	622,680.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
440803	Raw Food-Dietary	189,910.00		0.00	189,910.00
440804	Produce-Dietary	31,702.00		0.00	31,702.00
440805	Dairy-Dietary	46,239.00		0.00	46,239.00
Subtotal [2A1] Raw Food		267,851.00		0.00	267,851.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subgroup : [2A2]	Non-Food Supplies				
410764	Nutritional Supplements	12,866.00		0.00	12,866.00
440789	Thickened Liquids-Dietary	11,572.00		0.00	11,572.00
440807	Dietary Supplies-Dietary	21,956.00		0.00	21,956.00
440811	Chemicals-Dietary	11,950.00		0.00	11,950.00
440876	Equipment Minor-Dietary	3,036.00		0.00	3,036.00
Subtotal [2A2] Non-Food Supplies		61,380.00		0.00	61,380.00
Subgroup : [2B]	Purchased Services				
440137	Contract Services - Dietary	64,200.00		0.00	64,200.00
Subtotal [2B] Purchased Services		64,200.00		0.00	64,200.00
Subgroup : [2D]	Other				
440199	Licenses/Permits-Dietary	1.00		0.00	1.00
440810	Dishwasher Rental-Dietary	3,652.00		0.00	3,652.00
440860	Equipment Rental-Dietary	135.00		0.00	135.00
Subtotal [2D] Other		3,788.00		0.00	3,788.00
Total [18] Dietary Basis for Allocation of Costs		397,219.00		0.00	397,219.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
460683	Linen/Terry-Laundry	3,173.00		0.00	3,173.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		3,173.00		0.00	3,173.00
Subgroup : [3B]	Purchased Services				
460107	Contract Services - Laundry	65,886.00		0.00	65,886.00
Subtotal [3B] Purchased Services		65,886.00		0.00	65,886.00
Subgroup : [3D]	Other				
460881	Chemicals-Laundry	(2,436.00)		0.00	(2,436.00)
Subtotal [3D] Other		(2,436.00)		0.00	(2,436.00)
Total [19] Laundry-Basis for Allocation of Costs		66,623.00		0.00	66,623.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4B]	Purchased Services				
450110	Contract Services _ Housekeeping	70,185.00		0.00	70,185.00
Subtotal [4B] Purchased Services		70,185.00		0.00	70,185.00
Subgroup : [4D]	Other				
450871	Cleaning Supplies-Hskp	227.00		0.00	227.00
Subtotal [4D] Other		227.00		0.00	227.00
Subgroup : [5A2]	Purchased from				
410756	Pharmacy-RX Medicaid	4,432.00		0.00	4,432.00
410757	Pharmacy-RX Medicare	114,065.00		0.00	114,065.00
410758	Pharmacy-RX Managed Care	59,286.00		0.00	59,286.00
410769	Pharmacy - RX Other	27,436.00		0.00	27,436.00
Subtotal [5A2] Purchased from		205,219.00		0.00	205,219.00
Subgroup : [5B]	Medicine Cabinet Drugs				
410733	Floor Stock Drugs & Supplies	29,209.00		0.00	29,209.00
410759	Pharmacy OTC Medicaid	226.00		0.00	226.00
410760	Pharmacy-OTC Medicare	108.00		0.00	108.00
410770	Pharmacy - OTC Other	95.00		0.00	95.00
Subtotal [5B] Medicine Cabinet Drugs		29,638.00		0.00	29,638.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
410761	Incontinent Supplies	47,669.00		0.00	47,669.00
410762	Medical Supplies	31,740.00		0.00	31,740.00
410763	Nursing Supplies	61,900.00		0.00	61,900.00
Subtotal [5C] Medical and Therapeutic Supplies		141,309.00		0.00	141,309.00
Subgroup : [5D]	Ambulance/Limousine				
410750	Resident Transportation	2,510.00		0.00	2,510.00
Subtotal [5D] Ambulance/Limousine		2,510.00		0.00	2,510.00
Subgroup : [5E2]	Oxygen - Other				
410741	Oxygen	18,711.00		0.00	18,711.00
410742	Inhalation Supplies	2,612.00		0.00	2,612.00
Subtotal [5E2] Oxygen - Other		21,323.00		0.00	21,323.00
Subgroup : [5F]	X-Rays and related radiological				
410752	X-Ray Service	14,293.00		0.00	14,293.00
Subtotal [5F] X-Rays and related radiological		14,293.00		0.00	14,293.00
Subgroup : [5H]	Laboratory				
410751	Lab Fees	15,545.00		0.00	15,545.00
Subtotal [5H] Laboratory		15,545.00		0.00	15,545.00
Subgroup : [5I]	Recreation				
490851	Entertainment-Mkt	55.00		0.00	55.00
550850	Activities Supplies-Activities-SNF	1,551.00		0.00	1,551.00
550851	Entertainment-Activities-SNF	4,245.00		0.00	4,245.00
550852	Activities Events Food-Activities-SNF	2,271.00		0.00	2,271.00
560717	Utilities-Cable TV	38,135.00		0.00	38,135.00
Subtotal [5I] Recreation		46,257.00		0.00	46,257.00
Subgroup : [5J]	Other				
410730	Minor Equipment & Supplies - Therapy	6,610.00		0.00	6,610.00
410738	IV Supplies - Other	149.00		0.00	149.00
410743	IV Supplies - Medicaid	1,881.00		0.00	1,881.00
410754	IV Drugs - Medicare	5,267.00		0.00	5,267.00
410755	IV Supplies - Medicare	540.00		0.00	540.00
410765	Medical Equipment Rental	31,566.00		0.00	31,566.00
410768	Minor Equipment - Nursing	23,574.00		0.00	23,574.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
410771	IV Drugs - Managed Care	9,487.00		0.00	9,487.00
410772	IV Supplies - Managed Care	2,335.00		0.00	2,335.00
410773	IV Drugs - Medicaid	2,265.00		0.00	2,265.00
410774	Medical Waste Disposal	877.00		0.00	877.00
410790	Therapy Software Costs	1,400.00		0.00	1,400.00
Subtotal [5J] Other		85,951.00		0.00	85,951.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		632,457.00		0.00	632,457.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
410767	Equipment Repairs - Nursing	11,735.00		0.00	11,735.00
440813	Maintenance & Repairs-Dietary	10,024.00		0.00	10,024.00
440820	Maintenance & Repairs-Diet	404.00		0.00	404.00
460820	Maintenance & Repairs-Laundry	2,510.00		0.00	2,510.00
460885	Maintenance & Repairs-Laundry	1,008.00		0.00	1,008.00
470820	Maintenance & Repairs-Maint	29,759.00		0.00	29,759.00
470826	Small Tools-Maint	117.00		0.00	117.00
470876	Equipment Minor-Maint	4,971.00		0.00	4,971.00
Subtotal [6A] Repairs and Maintenance		60,528.00		0.00	60,528.00
Subgroup : [6B] Heat					
560712	Utilities-Gas/Oil	44,986.00		0.00	44,986.00
Subtotal [6B] Heat		44,986.00		0.00	44,986.00
Subgroup : [6C] Light & Power					
560711	Utilities-Electric	144,065.00		0.00	144,065.00
Subtotal [6C] Light & Power		144,065.00		0.00	144,065.00
Subgroup : [6D] Water					
560713	Utilities-Water/Sewer/Refuse	106,442.00		0.00	106,442.00
Subtotal [6D] Water		106,442.00		0.00	106,442.00
Subgroup : [6E] Equipment Lease					
560906	Copier Lease-Adm	8,629.00		0.00	8,629.00
Subtotal [6E] Equipment Lease		8,629.00		0.00	8,629.00
Subgroup : [6F] Other					
470821	Electrical-Maint	12,833.00		0.00	12,833.00
470822	Plumbing-Maint	10,614.00		0.00	10,614.00
470823	HVAC/Boiler Maint	28,103.00		0.00	28,103.00
470824	Paint-Maint	754.00		0.00	754.00
470827	Alarm Monitoring-Maint	319.00		0.00	319.00
470828	Alarm Inspection-Maint	5,878.00		0.00	5,878.00
470829	Alarm Repairs-Maint	9,249.00		0.00	9,249.00
470830	Grounds Maintenance-Maint	60,062.00		0.00	60,062.00
470832	Sprinklers-Maint	2,983.00		0.00	2,983.00
470833	Elevator-Maint	28,078.00		0.00	28,078.00
470834	Pest Control-Maint	3,467.00		0.00	3,467.00
470836	Maint Contracts- Generator	9,713.00		0.00	9,713.00
470970	Waste Disposal -Grease/Trash	48,238.00		0.00	48,238.00
560198	Bldg Inspection Fees	31,746.00		0.00	31,746.00
560905	Copier- Maintenance Agreement	3,957.00		0.00	3,957.00
Subtotal [6F] Other		255,994.00		0.00	255,994.00
Subgroup : [7B] Building & Building Improvements					
590006	Depreciation-Bldgs & Improvements	11,561.00		0.00	11,561.00
Subtotal [7B] Building & Building Improvements		11,561.00		0.00	11,561.00
Subgroup : [7D] Movable Equipment					
590007	Depreciation-FFE	44,394.00		0.00	44,394.00
590008	Depreciation-Vehicles	7,374.00		0.00	7,374.00
Subtotal [7D] Movable Equipment		51,768.00		0.00	51,768.00
Subgroup : [9] Rental Payments					
590005	Rent Expense	1,412,551.00		0.00	1,412,551.00
Subtotal [9] Rental Payments		1,412,551.00		0.00	1,412,551.00
Subgroup : [10B] Real estate taxes paid by lessor					
560731	Real Estate Taxes	74,939.00		0.00	74,939.00
Subtotal [10B] Real estate taxes paid by lessor		74,939.00		0.00	74,939.00
Subgroup : [10C] Personal property taxes					
560733	Personal Property Taxes	13,022.00		0.00	13,022.00
Subtotal [10C] Personal property taxes		13,022.00		0.00	13,022.00
Total [22] Maintenance and Property		2,184,485.00		0.00	2,184,485.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
590004	Interest Expense	40,434.00		0.00	40,434.00
590009	Amortization	(414.00)		0.00	(414.00)
Subtotal [12D] Other Interest Expense		40,020.00		0.00	40,020.00
Subgroup : [14A] Insurance on Property					
560736	Property Insurance	13,064.00		0.00	13,064.00
Subtotal [14A] Insurance on Property		13,064.00		0.00	13,064.00
Subgroup : [14B] Insurance of Automobiles					
560738	Auto Insurance	2,075.00		0.00	2,075.00
Subtotal [14B] Insurance of Automobiles		2,075.00		0.00	2,075.00
Subgroup : [14C1] Umbrella					
560734	Professional Liability Insurance	6,717.00		0.00	6,717.00
560735	General Liability Insurance	43,871.00		0.00	43,871.00
Subtotal [14C1] Umbrella		50,588.00		0.00	50,588.00

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

Account	Description	ADJ 9/30/2017	JE Ref # RJE	FINAL 9/30/2017
Subgroup : [10B]	Other - Non-medicare			
310112	IV Therapy-SNF PVT	(4.00)	0.00	(4.00)
310195	Routine Revenue Adjustment-SNF PVT	56,954.00	0.00	56,954.00
310312	IV Therapy-MCD-SNF	(4,589.00)	0.00	(4,589.00)
310399	Contractual Adj- Ancillaries- MCD-SNF	470,000.00	0.00	470,000.00
310505	Laboratory-Hospice-SNF	(136.00)	0.00	(136.00)
310599	Contractual Adj- Ancill- Hospice-SNF	1,622.00	0.00	1,622.00
310698	Contractual Allowance-Ins. R/S	15,800.00	0.00	15,800.00
310705	Laboratory VA	(1,345.00)	0.00	(1,345.00)
310710	IV Therapy VA	(95.00)	0.00	(95.00)
310715	Radiology VA	(1,485.00)	0.00	(1,485.00)
310799	Cont Adjmt Ancillary VA	94,707.00	0.00	94,707.00
310805	Lab HMO	(5,187.00)	0.00	(5,187.00)
310810	IV THERAPY	(12,224.00)	0.00	(12,224.00)
310815	Radiology HMO	(5,115.00)	0.00	(5,115.00)
310895	Sequestration - HMO	202.00	0.00	202.00
310899	Contractual Adj Ancillary HMO	878,525.00	0.00	878,525.00
	Subtotal [10B] Other - Non-medicare	1,487,830.00	0.00	1,487,830.00
Subgroup : [11]	Meals sold to guests, employees, and others			
370125	Guest Meals	(1,528.00)	0.00	(1,528.00)
	Subtotal [11] Meals sold to guests, employees, and others	(1,528.00)	0.00	(1,528.00)
Subgroup : [15]	Interest Income			
580001	Interest Income	(106.00)	0.00	(106.00)
	Subtotal [15] Interest Income	(106.00)	0.00	(106.00)
Subgroup : [18]	Other Revenue			
380165	Vending Machine Revenue	(1,840.00)	0.00	(1,840.00)
	Subtotal [18] Other Revenue	(1,840.00)	0.00	(1,840.00)
Total [30] Statement of Revenue		(14,408,533.00)	0.00	(14,408,533.00)
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
110102	Petty Cash	1,000.00	0.00	1,000.00
110103	BOA Operating Account	3,004.00	0.00	3,004.00
110110	Resident Trust	40,170.00	0.00	40,170.00
120205	Cash - Security Deposit	750.00	0.00	750.00
	Subtotal [A1] Cash	44,924.00	0.00	44,924.00
Subgroup : [A2]	Resident Accounts Receivable			
110204	Accts Receivable-PVT	100,529.00	0.00	100,529.00
110205	Accts Receivable-Caid Res Responsibility	(27,872.00)	0.00	(27,872.00)
110206	Accts Receivable-SNF Medicare Part A	343,502.00	0.00	343,502.00
110207	Accts Receivable-SNF Medicare Part B	74,887.00	0.00	74,887.00
110208	Accts Receivable-Caid Cross-Over Part A	9,775.00	0.00	9,775.00
110209	Accts Receivable-Caid Cross-Over Part B	14,164.00	0.00	14,164.00
110210	Accts Receivable-SNF Medicaid	1,410,856.00	0.00	1,410,856.00
110211	Accts Receivable-Hospice	33,260.00	0.00	33,260.00
110212	Accts Receivable-Pvt Co Insurance Part A	199,001.00	0.00	199,001.00
110213	Accts Receivable-Pvt Co Insurance Part B	14,976.00	0.00	14,976.00
110214	Accts Receivable-Insurance	10,424.00	0.00	10,424.00
110215	Allowance for Uncollectible-SNF/ILAL	(445,904.00)	0.00	(445,904.00)
110217	Accts Receivable - Other	4,944.00	0.00	4,944.00
110218	Accts Receivable - HMO B	34,825.00	0.00	34,825.00
110221	Accounts Receivable - HMO	335,380.00	0.00	335,380.00
110222	Accounts Receivable - VA	9,871.00	0.00	9,871.00
110260	AR Mcd Coins Bad Debt	72.00	0.00	72.00
	Subtotal [A2] Resident Accounts Receivable	2,122,690.00	0.00	2,122,690.00
Subgroup : [A5]	Prepaid Expenses			
110401	Prepaid Insurance	3,397.00	0.00	3,397.00
110403	Prepaid Taxes and Licenses	9,252.00	0.00	9,252.00
110406	Prepaid Other	4,315.00	0.00	4,315.00
110407	Prepaid Workers Comp	7,306.00	(7,306.00)	0.00
	Subtotal [A5] Prepaid Expenses	24,270.00	(7,306.00)	16,964.00
Subgroup : [A8]	Other Current Assets			
110220	Due from Members	14,100.00	0.00	14,100.00
110232	Due from Eagle	95,670.00	0.00	95,670.00
110236	Due from TSM	21,966.00	0.00	21,966.00
110238	Due to/ from Old Aging	48,057.00	0.00	48,057.00
110240	Due from Cheshire	334.00	0.00	334.00
110241	Due from Golden Hill	90.00	0.00	90.00
110243	Due from Newington	92.00	0.00	92.00
110245	Due from West River	90.00	0.00	90.00
110246	Due from Western	93.00	0.00	93.00
110247	Due from Westport	8,862.00	0.00	8,862.00
	Subtotal [A8] Other Current Assets	189,354.00	0.00	189,354.00
Subgroup : [B3]	Buildings			
120304	Building & Improvements	109,557.00	74,013.39	183,570.39
120305	Accumulated Depr- Bldg & Improvement	(16,168.00)	0.00	(16,168.00)
	Subtotal [B3] Buildings	93,389.00	74,013.39	167,402.39
Subgroup : [B6]	Movable Equipment			
120306	Furniture, Fixtures & Equipment	322,607.00	(74,013.39)	248,593.61
120307	Accumulated Depr- FFE	(112,341.00)	0.00	(112,341.00)
	Subtotal [B6] Movable Equipment	210,266.00	(74,013.39)	136,252.61
Subgroup : [B7]	Motor Vehicles			

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
120308	Motor Vehicles	43,060.00		0.00	43,060.00
120309	Accumulated Depr- Vehicles	(17,142.00)		0.00	(17,142.00)
Subtotal [B7] Motor Vehicles		25,918.00		0.00	25,918.00
Total [31-32] Assets		2,710,811.00		(7,306.00)	2,703,505.00
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
210104	Accounts Payable- Trade	(1,067,309.00)		0.00	(1,067,309.00)
210105	Accounts Payable- Accrued	(132,004.00)		213,803.00	81,799.00
Subtotal [A1] Trade Accounts Payable		(1,199,313.00)	RJE - 14	213,803.00	(985,510.00)
Subgroup : [A2] Note Payable					
220100	Notes Payable	(60,136.00)		0.00	(60,136.00)
Subtotal [A2] Note Payable		(60,136.00)		0.00	(60,136.00)
Subgroup : [A4] Accrued Payroll					
210201	Accrued Salaries & Wages	(86,871.00)		0.00	(86,871.00)
210207	Accrued Vacation/Holiday Pay	(249,681.00)		0.00	(249,681.00)
Subtotal [A4] Accrued Payroll		(336,552.00)		0.00	(336,552.00)
Subgroup : [A6] Accrued Payroll Taxes Payable					
210115	SIT Taxes Payable	(4,850.00)		0.00	(4,850.00)
210202	Federal Income Tax Withheld	(14,383.00)		0.00	(14,383.00)
210204	FICA Taxes- EE	(18,078.00)		0.00	(18,078.00)
210205	SUI Taxes Payable	(458.00)		0.00	(458.00)
210210	FUTA Taxes	(14.00)		0.00	(14.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(37,783.00)		0.00	(37,783.00)
Subgroup : [A12] Other Current Liabilities					
210109	Employee Deductions- Garnishments	(138.00)		0.00	(138.00)
210112	Employee Deductions- FSA	(4,285.00)		0.00	(4,285.00)
210113	Employee Deductions- ST/LIFE	(1,195.00)		0.00	(1,195.00)
210114	Employee Deductions- Child Support	(203.00)		0.00	(203.00)
210116	Employee Deductions - AFLAC	(890.00)		0.00	(890.00)
210117	Employee Deductions - Union Dues	(1,296.00)		0.00	(1,296.00)
210118	Resident Trust	(40,170.00)		0.00	(40,170.00)
210160	Uncleared Checks	(113,511.00)		0.00	(113,511.00)
210206	Accrued Workers Comp	(24,871.00)		(56,447.00)	(81,318.00)
Subtotal [A12] Other Current Liabilities		(1,734,098.00)	RJE - 13	(56,447.00)	(1,790,545.00)
Subgroup : [B4] Other Long-Term Liabilities					
210244	Due to Fifth Third Line	(337,468.00)		0.00	(337,468.00)
220400	Long Term Capital Lease	(30,450.00)		0.00	(30,450.00)
Subtotal [B4] Other Long-Term Liabilities		(367,918.00)		0.00	(367,918.00)
Total [33-34] Liabilities		(3,735,800.00)		157,356.00	(3,578,444.00)
Group : [35] Equity					
Subgroup : [B5] Cumulated Earnings					
210231	Capital - LA Health Investors LLC	201,892.00		0.00	201,892.00
250001	Capital - WCCP, LLC	605,677.00		0.00	605,677.00
250100	Unrestricted Net Assets	(807,570.00)		0.00	(807,570.00)
250200	Change in Net Assets	480,172.00		0.00	480,172.00
Subtotal [B5] Cumulated Earnings		480,172.00		0.00	480,172.00
Total [35] Equity		480,172.00		0.00	480,172.00
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 Stamford, LLC*
 Period Ending: *9/30/2017*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *H.01 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		E.04		
Reclass Subscriptions				
470134	Dues/Subscriptions-Maint		5,400.00	
410134	Dues/Subscriptions-Nursing Admn			5,400.00
Total			5,400.00	5,400.00
Reclassifying Journal Entries JE # 2		D.06b		
Reclass Administrators portion of Vac/Sick/Holiday				
410101	Salaries-Administrator		17,173.10	
410120	Vacation/Sick/Holiday-Nursing Admn			17,173.10
Total			17,173.10	17,173.10
Reclassifying Journal Entries JE # 3		I.01a		
To allocate Rehab Tech				
410775	Salaries - Physical Therapy		14,504.00	
410777	Salaries - Occupational Therapy		10,941.00	
410779	Salaries - Speech Therapy		952.00	
410718	Salaries - Therapy - Rehab Tech			26,273.00
410719	Therapy - Rehab Tech OT			124.00
Total			26,397.00	26,397.00
Reclassifying Journal Entries JE # 4		I.01b		
To allocate vaca/sick/holiday time				
410775	Salaries - Physical Therapy		2,437.00	
410777	Salaries - Occupational Therapy		1,838.00	
410779	Salaries - Speech Therapy		160.00	
410782	Vac/Sick/Hol - Therapy			4,435.00
Total			4,435.00	4,435.00
Reclassifying Journal Entries JE # 5		K.02		
To reclass Building Improvements out of movable equipment				
120304	Building & Improvements		74,013.39	
120306	Furniture, Fixtures & Equipment			74,013.39
Total			74,013.39	74,013.39
Reclassifying Journal Entries JE # 6		E.01a		
To reclass Employee Travel out of employee benefits				
560136	Travel		164.00	
410535	Employee Expense-Med Recs			3.00
410635	Employee Expense-Social Service			161.00
Total			164.00	164.00
Reclassifying Journal Entries JE # 7		E.01a		
To reclass Uniform Allowance out of employee benefits				
410236	Uniforms-Nursing		375.00	
410235	Employee Expense-Nursing			375.00
Total			375.00	375.00
Reclassifying Journal Entries JE # 8		E.01a		
To reclass Retirement fees out of employee benefits				

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

Account	Description	W/P Ref	Debit	Credit
410241	Pension-Nursing		89.00	
560135	Employee Benefits/Expense-Admin			89.00
Total			89.00	89.00
Reclassifying Journal Entries JE # 9		E.01a		
To reclass Employee Health Insurance				
410125	Employee Health Insurance-Nurs Admin		1,026.00	
410235	Employee Expense-Nursing			970.00
560135	Employee Benefits/Expense-Admin			56.00
Total			1,026.00	1,026.00
Reclassifying Journal Entries JE # 10		E.01a		
To reclass other A&G expenses				
R0001	Champion Awards of Milford		90.00	
R0004	Notary Expense		5.00	
410135	Employee Expense-Nursing Admn			5.00
410235	Employee Expense-Nursing			90.00
Total			95.00	95.00
Reclassifying Journal Entries JE # 11		E.01a		
To reclass salaries out of				
410108	Bonus - Nursing Admin		275.00	
410235	Employee Expense-Nursing			275.00
Total			275.00	275.00
Reclassifying Journal Entries JE # 12		H.02		
True Up 2016 WC Policy - Per Client				
410123	Workers Comp-Nursing Admn		6,696.00	
410223	Workers Comp-Nursing		43,077.00	
410523	Workers Comp- Med Recs		569.00	
410623	Workers Comp-Social Service		289.00	
410785	Workers Comp - Therapy		288.00	
440123	Workers Comp-Diet		5,814.00	
450123	Workers Comp-Hskp		3,785.00	
460123	Workers Comp-Laundry		1,235.00	
470123	Workers Comp-Maint		978.00	
480123	Workers Comp-Rec/Sec		49.00	
550123	Workers Comp-Activities SNF		878.00	
560123	Workers Comp-Admin		95.00	
110407	Prepaid Workers Comp			63,753.00
Total			63,753.00	63,753.00
Reclassifying Journal Entries JE # 13		H.02		
Reclass Bal Workers Comp - Per client				
110407	Prepaid Workers Comp		56,447.00	
210206	Accrued Workers Comp			56,447.00
Total			56,447.00	56,447.00
Reclassifying Journal Entries JE # 14		H.03a		
To reverse prior year entry made in the current year				
210105	Accounts Payable- Accrued		213,803.00	
410123	Workers Comp-Nursing Admn		136,004.00	
410125	Employee Health Insurance-Nurs Admin			349,807.00
Total			349,807.00	349,807.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

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

Provider Name: Senior Philanthropy of Stamford, LLC
 Provider Number: 21197
 Period Ended: 9/30/17

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: