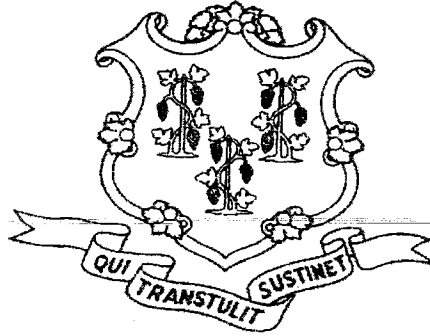


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Senior Philanthropy of Newington, LLC dba Newington Rapid Recovery Rehab Center	
Address (No. & Street, City, State, Zip Code) 240 Church St, Newington, CT 06111	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2406	RHNS	(Specify)	Medicare Provider 075286
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Medicaid Provider Numbers:	CCNH 10397	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC dba Newington	2406	9/30/2017	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Senior Philanthropy of Newington, LLC dba Newington Rapid Recovery Rehab Center [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) Renata Coccozza			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Senior Philanthropy of Newington, LLC dba Newington Rapid Recovery Rehab Center		Period Covered: 10/1/2016	From 10/1/2016	To 9/30/2017
Address of Facility 240 Church St, Newington, CT 06111				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/11/2018	
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 860-667-2256		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Newington, LLC dba Newington Rapid		Address (No. & Street, City, State, Zip) 240 Church St, Newington, CT 06111		
License Numbers:	CCNH 2406	RHNS (Specify)	Medicare Provider No. 075286	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Renata Cocozza		Nursing Home Administrator's License No.:	1533	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Senior Philanthropy of Newington, LLC dba	License No. 2406	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 Newington, LLC dba Newington Rapid Recovery Rehab Center	240 Church St, Newington, CT 06111	Florida		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Ben Atkins	24641 US Hwy 19 N., Clearwater, FL 33763-5007	Chairman		
Joseph A Garff	24641 US Hwy 19 N., Clearwater, FL 33763-5007	VP, Director		
Gene Rensch	24641 US Hwy 19 N., Clearwater, FL 33763-5007	VP, Secretary		
Chris Pape	24641 US Hwy 19 N., Clearwater, FL 33763-5007	CFO, Treasurer		
RB Bridges	24641 US Hwy 19 N., Clearwater, FL 33763-5007	COO		
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC dba Newi	2406	9/30/2017	3B	37

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

Owner(s) of Facility

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility Senior Philanthropy of Newington, LLC dba Newingto		License No. 2406	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							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	<input checked="" type="radio"/>	Rent, insurance, call management	Various	792,940	792,940
Cheshire, LLC dba Cheshire Regional Rehab Center	745 Highland Ave, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	Regional Liason, central billing office	Various	22,830	22,830
Stamford, LLC dba Long Ridge Post Acute Care	710 Long Ridge Rd, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	Billing access	Various	555	555
Milford, B, LLC dba Golden Hill Rehab	2028 Bridgeport Ave, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	Shared staff	Various	338	338
Traditions Senior Management	24641 US Highway 19 North - Clearwater FL., 33763	<input type="radio"/>	<input checked="" type="radio"/>	Internet, recruitment, IT support	Various	88,167	88,167
Danbury, LLC dba Western Rehab Care Center	107 Osborne St. Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>	Regional BOM	Various	3,939	3,939
Milford O, LLC dba West River Rehab Center	245 Orange Ave, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>	Regional Educator, Marketing shared staff	Various	31,914	31,914
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC dba Ne	2406	9/30/2017	5	37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (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 Newington, LLC dba Newington Ra		2406	9/30/2017			6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Canon Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Copier	02/01/16	60 months	10,485	10,485	
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles? <input type="radio"/> Yes <input type="radio"/> No							Total ***	10,485

* 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 Newington,	License No. 2406	Report for Year Ended 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 RX Audit	6001 SW County Road 141, Jasper, FL 32052
2 Eagle Lake Foundation	24641 US HWY 19 N, Clearwater, FL 33763
3 Marcum, LLP	555 Long Wharf Dr., New Haven, CT 06511
4	

Services Provided by This Firm (*describe fully*)

1 Pharmacy Bill Audits	\$ 400
2 403b (EE 401k) Audit	\$ 464
3 Medicaid and Medicare Cost Report Preparation	\$ 13,659
4	\$
	Charge for Services Provided
	\$ 14,523

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

Yes No Page 15, Line 1d

Legal Services Information

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

Address (*No. & Street, City, State, Zip Code*)

1
2
3
4
5

Services Provided by This Firm (*describe fully*)

1	\$ 63,082
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 63,082

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

Yes No Page 15, Line 1e

Name of Legal Firm or Independent Attorney	Address	Telephone Number
1 Littler Mendelson PC	PO Box 45547, San Francisco, CA 94145	
2 Jackson Lewis	PO Box 416019, Boston MA 02241	
3 CT Corporation	PO Box 4349, Carol Stream, IL 60197	
4 Goldman, Gruder & Woods	200 Connecticut Ave, Norwalk CT 06854	
5 Price Benowitz, LLP	440 Monticello Ave #1830A, Norfolk, VA 23510	
6 Eagle Lake Foundation	24641 US HWY 19, Clearwater, FL 33763	
7 Bloom & Witkin	470 Atlantic Ave - 3rd FL, Boston, MA 02210	
8 N/A	N/A	
9 State of Connecticut		

Services Provided by This Firm	Charge for Service Provided
1 Ongoing Employee Legal Dispute	102
2 EEOC Charges/Cap Fee/CHUBB	12,141
3 Domestic Representation (Self-disallow)	13
4 Resident Legal Matters (Self-disallow 50%)	20,479
5 Deleted Duplicate Invoice	(1,451)
6 Loan Renewal Legal fees	56
7 Re-appraisal value (Self-disallow)	25,130
8 Year End True up - Accrued Legal fees (Self-disallow)	4,893
9 Conservator Fees (Self-disallow)	1,719
Total	<u>63,082</u>

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended		Page	of							
		9/30/2017				8	37					
		2406										
Senior Philanthropy of Newington, LLC dba Newington Rapid Recovery		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30								
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	Total	CCNH	RHNS	Total (Specify)	
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	180	180			180	180		180	180		180	
B. On last day of THIS report period	180	180			180	180		180	180		180	
2. Number of Residents												
A. As of midnight of PREVIOUS report period	150	150			150	150		150	150		150	
B. As of midnight of THIS report period	152	152			150	150		152	152		152	
3. Total Number of Days Care Provided During Period												
A. Medicare	4,335	4,335			3,471	3,471		864	864		864	
B. Medicaid (Conn.)	43,611	43,611			32,135	32,135		11,476	11,476		11,476	
C. Medicaid (other states)												
D. Private Pay	4,154	4,154			3,020	3,020		1,134	1,134		1,134	
E. State SSI for RCH												
F. Other (Specify)	3,637	3,637			2,751	2,751		886	886		886	
G. Total Care Days During Period (3A thru F)	55,737	55,737			41,377	41,377		14,360	14,360		14,360	
Total Number of Days Not Included in Figures in												
4. 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	23	23						23	23		23	
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	55,760	55,760			41,377	41,377		14,383	14,383		14,383	

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Newington, LLC dba	License No. 2406	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	6		124		22				
Per Diem Rate									
a. One bed rm.	Various		253.06		508.83				
b. Two bed rms.	Various		253.06		465.99				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,505	3,505		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,647	1,647		
2. Restorative Treatments				
C. Other	15,461	15,461		
D. Total Physical Therapy Treatments	20,613	20,613		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	357	357		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	313	313		
2. Restorative Treatments				
C. Other	2,109	2,109		
D. Total Speech Therapy Treatments	2,779	2,779		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,036	3,036		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,756	1,756		
2. Restorative Treatments				
C. Other	15,482	15,482		
D. Total Occupational Therapy Treatments	20,274	20,274		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Newington, LLC dba Newington Rap	2406	9/30/2017	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)	136,995	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	156,746	6,643				
5. Dietary Service						
a. Head Dietitian	9,872	510				
b. Food Service Supervisor						
c. Dietary Workers	486,133	26,388				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	338,604	18,047				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	106,907	4,516				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	171,424	8,533				
9. Barber and Beautician Services						
10. Protective Services	77,911	4,339				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	201,406	4,160				
b. RN						
1. Direct Care	1,445,278	25,771				
2. Administrative**	487,154	9,307				
c. LPN						
1. Direct Care	1,491,444	51,955				
2. Administrative**						
d. Aides and Attendants	2,119,195	135,959				
e. Physical Therapists	8,975	638				
f. Speech Therapists	1,211	86				
g. Occupational Therapists	8,829	627				
h. Recreation Workers	156,601	8,239				
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	168,616	6,228				
n. Marketing	28,997	760				
o. Other (Specify)						
See Attached Schedule	58,236	1,984				
<i>A-13. Total Salary Expenditures</i>	7,660,534	316,769				

* 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	\$ 58,236	1,984				
Total	\$ 58,236	1,984	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

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

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

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

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

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

Name of Facility (as licensed) Senior Philanthropy of Newington, LLC dba Newington Rapid Recove		License No. 2406		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***									
Lizbeth Carmichael (10/1/16 - 10/5/16)	1,697		Non-Discrim	Administrator	64	A2			
Renata Cocozza (10/6/16 - current)	135,298		Non-Discrim	Administrator	2,016	A2			
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Newington, LLC dba Newin	2406	9/30/2017	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	105,167	1,948				
2. Dentist	17,448	87				
3. Pharmacist	20,305	180				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	425,371	82,452				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	55,166	480				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	74,875	300				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	119,414	11,116				
b. Other						
10. Occupational Therapist						
a. Resident Care	415,059	81,096				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	39,975	629				
2. Administrative***						
b. LPN						
1. Direct Care	28,908	578				
2. Administrative***						
c. Aides	1,473	56				
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	1,303,161	178,922				

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

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

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

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

Name of Facility Senior Philanthropy of Newington, LLC dba Newington		License No. 2406	Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Newington Internal Medican 365 Willard Ave, Suite 2-D Newington CT 06111	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Partners Pharmacy P.O.Box 9689 Uniondale, NY 11555	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Health Drive Dental Group 888 Worcester St #130, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
DR Jeffrey Kagan 365 Willard Ave, Newington CT 06111	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Consulting Cardiologists 305 Western Boulevard Glastonbury CT 06033	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Stephen Milewski, MD 50 Market Square, Newington CT 06111	PHY Consulting	<input type="radio"/>	<input checked="" type="radio"/>		
Angelina Jacobs, MD, 15 Two Buck Ring, Burlington, CT 06031	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Healthcare Services Group, Inc., 3220 Tillman Drive, Suite 300, Bensalem, PA 19020	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
The Rehab Department, 24761 US Highway 19 N, Suite 650, Clearwater, FL 33763	PT, ST, & OT	<input type="radio"/>	<input checked="" type="radio"/>		
Encore Rehabilitation Services, 33533 W 12 Mile Road, Suite 290, Farmington Hills, MI 48331	PT, ST, & OT	<input type="radio"/>	<input checked="" type="radio"/>		
ReadyNurse Staffing, PO Box 301076, Dallas, TX 75303	RN, LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>		
Maxim Staffing Solutions, 12558 Collections Center Drive, Chicago IL 60693	RN, LPN & Aides	<input type="radio"/>	<input checked="" type="radio"/>		
The Nurse Network 405 Park Ave, New York, NY 10022	R.N., LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Newington, LLC dba Nev	2406	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 521,134	521,134			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 180,127	180,127			
4. Social Security (F.I.C.A.)	\$ 529,609	529,609			
5. Health Insurance	\$ 803,564	803,564			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 5,293	5,293			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 429,917	429,917			
8. Uniform Allowance	\$ 68,332	68,332			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 19,130	19,130			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 568,378	568,378			
d. Accounting and Auditing	\$ 14,523	14,523			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 63,082	63,082			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 18,369	18,369			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 51,563	51,563			
2. Cellular Phones	\$ 2,801	2,801			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 1,684	1,684			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 1,041,667	1,041,667			
Subtotal	\$ 4,319,173	4,319,173			

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

(Carry Subtotals forward to next page)

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

Senior Philanthropy of Newington, LLC dba Newington Rapid Recovery Rehab Ce Attachment Page 15
9/30/2017

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Expense - Mkt (Self-disallow)	\$ 542		
Employee Food (Self-disallow)	\$ 9,770		
Holiday Fund (Self-disallow)	\$ 1,800		
Employee Medical Expense - No WC Claim (Self-disallow)	\$ 1,877		
Employee Gifts/ Nurses Appreciation (Self-disallow)	\$ 1,576		
Reimbursement for credentials	\$ 497		
Employee Physical	\$ 1,068		
Employee Drug Testing	\$ 1,010		
Employee Assistance Program	\$ 990		
Total	\$ 19,130	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC dba Newing	2406	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	4,319,173	4,319,173		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$ 49	49		
4. Employee Travel	\$ 2,900	2,900		
5. Education Expenses Related to Seminars and Conventions	\$ 5,962	5,962		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ (460)	(460)		
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 6,631	6,631		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 15,034	15,034		
4. Fund-Raising***	\$			
5. Medical Records	\$ 56	56		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 6,294	6,294		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 16,299	16,299		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 118	118		
9. Subscriptions	\$ 494	494		
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 186,839	186,839		
12. Administrative Management Services**	\$ 481,638	481,638		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 110,475	110,475		
C-14 Total Administrative & General Expenditures	\$ 5,151,502	5,151,502		

* 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	2,530		
Special Events-Mkt	8,327		
Collateral Material-Mkt	\$ 2,682		
Promo Items-Mkt	\$ 1,495		
Total Other Advertising	\$ 15,034	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care Facilities Membership dues	\$ 12,159		
Long Term Care Mutual Aid dues	\$ 321		
Dues/Subscriptions-Mkt (Self-disallow)	\$ 3,819		
Total Dues	\$ 16,299	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Software Expense - Nursing Adm	\$ 27,375		
Licenses/Permits-Nursing Admn	\$ (247)		
Background Checks-Nursing	\$ 1,348		
Background Checks-Dietary	\$ 397		
Dues/Subscriptions-Dietary	\$ 2,216		
Licenses/Permits-Dietary	\$ 313		
Background Checks-Hakp	\$ 159		
Dues/Subscriptions-Maint	\$ 679		
Background Checks-Rec/Sec	\$ 79		
Licenses & Permits-Trans	\$ 195		
Background Checks-Activities SNF	\$ 79		
Floral-Activities-SNF (Self-disallow)	\$ 213		
Holiday Decorations-Activities-SNF (Self-disallow)	\$ 948		
Licenses/Permits	\$ 509		
Patient Trust Bond	\$ 2,318		
Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 456		
Equipment Minor-Adm	\$ 1,406		
Internet Access-Adm	\$ 15,157		
Records Storage - Adm	\$ 2,839		
Equipment Rental-Adm	\$ 1,012		
Misc Decor-Adm (Self-disallow)	\$ 265		
Collection Fees/Credit Card Fees (Self-disallow)	\$ 2,623		
Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 38,185		
Bank Service Charges-Adm	\$ 1,898		
Employee/Guest meals (Self-disallow)	\$ 10,053		
Total Other Administrative and General	\$ 110,475	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Senior Philanthropy of Newington, LLC d	License No. 2406	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	481,638	All operational functions related to facility	Page 16/ Line m12

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC dba Newington	2406	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 437,764	437,764		
2. Non-Food Supplies	\$ 45,138	45,138		
3. Other (<i>Specify</i>) _____	\$			
b. Purchased Services (<i>by contract other than through Management Services (Complete Schedule C-2 att. Page 21)</i>)	\$ 88,626	88,626		
c. Management Services**	\$			
d. Other (<i>Specify</i>) _____	\$			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 571,528	571,528		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC dba Newington		2406	9/30/2017	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. \$	5,722	5,722	
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)		\$	76,126	76,126	
c. Management Services**		\$			
d. Other (Specify) Equipment Minor		\$	102	102	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	81,950	81,950	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

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

All allocations should add to total recorded in 3E.

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Senior Philanthropy of Newington, LLC dba N	2406	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. \$	78,597	78,597		
c. Management Services*	\$				
d. Other (<i>Specify</i>) Equipment minor & Cleaning supplies	\$	4,659	4,659		
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	83,256	83,256		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	209,611	209,611		
b. Medicine Cabinet Drugs	\$	28,867	28,867		
c. Medical and Therapeutic Supplies	\$	213,268	213,268		
d. Ambulance/Limousine***	\$	19,982	19,982		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	37,867	37,867		
f. X-rays and Related Radiological Procedures***	\$	9,173	9,173		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	43,232	43,232		
i. Recreation	\$	25,058	25,058		
j. Other (Specify)**** See Attached Schedule	\$	173,008	173,008		
5K. Total Resident Care Expenditures (5a - 5j)	\$	760,066	760,066		

* 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	\$ 10,336		
IV Supplies - Medicaid	\$ 6,695		
IV Drugs - Medicare (Self-disallow)	\$ 23,711		
Medical Equipment Rental	\$ 61,675		
Minor Equipment - Nursing	\$ 55,459		
IV Drugs - Managed Care (Self-disallow)	\$ 11,549		
IV Supplies - Managed Care (Self-disallow)	\$ 30		
IV Drugs - Medicaid	\$ 167		
Medical Waste Disposal	\$ 1,986		
Therapy Software Costs	\$ 1,400		
Total Other Resident Care	\$ 173,008	\$ -	\$ -

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

Name of Facility		License No.		Report for Year Ended		Page of				
Senior Philanthropy of Newington, LLC dba Newington Rapid Recovery R		2406		9/30/2017		21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Healthcare Service Group	Suite 300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Services	88,626			18	3b
Healthcare Service Group	Suite 300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping	78,597			20	4b
Healthcare Service Group	Suite 300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Laundry	76,126			19	3b
Lenares Landscaping & Design	398 Stamm Rd, Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>		Grounds Maintenance	43,533			22	6f
CWPM, LLC	25 Norton Pl, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal Services	35,031			22	6f
Paychex	1175 John Street, West Henrietta, NY 14586	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing Fees	27,403			16	m11
		<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"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Senior Philanthropy of Newington, LLC dba N	2406	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 76,726	76,726				
b. Heat	\$ 43,295	43,295				
c. Light & Power	\$ 114,037	114,037				
d. Water	\$ 95,053	95,053				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 10,485	10,485				
f. Other (<i>itemize</i>)	\$ 143,060	143,060				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 482,656	482,656				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 40,990	40,990				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 102,400	102,400				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 143,390	143,390				
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	\$ 1,140,217	1,140,217				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 200,193	200,193				
c. Personal property taxes	\$ 28,736	28,736				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,512,536	1,512,536				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Contracted Maintenance	\$ 191		
Interco Contracted Services-Maint	\$ (539)		
Electrical-Maint	\$ 10,054		
Plumbing-Maint	\$ 16,424		
HVAC/Boiler Maint	\$ 8,351		
Paint-Maint	\$ 1,662		
Alarm Inspection-Maint	\$ 1,125		
Alarm Repairs-Maint	\$ 6,283		
Grounds Maintenance-Maint	\$ 43,533		
Elevator-Maint	\$ 6,086		
Pest Control-Maint	\$ 3,434		
Maint Contracts- Generator	\$ 3,485		
Waste Disposal -Grease/Trash	\$ 38,679		
Copier- Maintenance Agreement	\$ 4,292		
Total Other Repairs and Maintenance	\$ 143,060	\$ -	\$ -

Depreciation Schedule

Name of Facility		License No.	Report for Year Ended		Page	of			
Senior Philanthropy of Newington, LLC dba Newington Rapid Recovery		2406	9/30/2017		23	37			
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
									Is a mileage logbook maintained?
		Yes	No	Month	Year				
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									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
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									
b. Corporate Fleet -taxable value									
c. Corporate Fleet -taxable value									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
E. Total Depreciation									
							102,400		
							143,390		

Senior Philanthropy of Newington, LLC dba Newington Rapid Recovery Rehab Center
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:				
	Paint Parking Lot	\$ 5,674	15	\$ 378
	Facility Lighting	\$ 62,694	15	\$ 4,180
Total additions for Building Improvement		\$ 68,368		\$ 4,558 *
Deletions:				
	New Flooring	\$ (4,452)	15	\$ (297)
	Roof Maint	\$ (4,329)	15	\$ (289)
	New Ceiling	\$ (3,256)	15	\$ (217)
	LED Exit Lights	\$ (1,292)	15	\$ (86)
Total deletions for Building Improvement		\$ (13,329)		\$ (889) **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attached	\$ 153,825	Various	\$ 20,760
Total additions for Movable Equipmen		\$ 153,825		\$ 20,760 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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

	Date Acquired	Life	Method	Historical Cost	9/30/2016 Expense	9/30/2016 Accum Deprec.	9/30/2017 Expense	9/30/2017 Accum Deprec.	Net Book Value
Building Improvements									
Prior Owner's Assets	Various	Various	S/L	18,199	404	1,010	404	1,414	16,785
2015 Additions									
Lounge repairs	4/4/2105	15	S/L	1,565	104	156	104	261	1,304
New doors	4/6/2015	15	S/L	4,942	329	494	329	824	4,118
New doors	4/23/2015	15	S/L	7,200	480	720	480	1,200	6,000
New doors	5/8/2015	15	S/L	4,650	310	465	310	775	3,875
New doors	5/27/2015	15	S/L	24,514	1,634	2,451	1,634	4,085	20,428
Total 2015 Additions				42,871	2,858	4,287	2,858	7,145	35,726
2016 Additions									
New Doors	5/27/2015	15	S/L	(280)	(19)	(19)	(19)	(37)	(243)
New Doors	12/11/2015	15	S/L	3,064	204	204	204	409	2,655
New Flooring*	2/22/2016	15	S/L	4,452	297	297	297	594	3,858
Roof Maint**	6/24/2016	15	S/L	4,329	289	289	289	577	3,752
Glass Windows	6/15/2016	15	S/L	6,929	462	462	462	924	6,005
New Ceiling*	6/28/2016	15	S/L	3,256	217	217	217	434	2,822
LED Exit Lights*	7/8/2016	15	S/L	1,292	86	86	86	172	1,120
Entry Vestibule	8/29/2016	15	S/L	2,163	144	144	144	288	1,875
Main Lobby & Reception	8/29/2016	15	S/L	11,780	785	785	785	1,571	10,209
Main Entry Corridor	8/29/2016	15	S/L	15,684	1,046	1,046	1,046	2,091	13,593
Main Corridor	8/29/2016	15	S/L	35,452	2,363	2,363	2,363	4,727	30,725
Nurses Station (1 EA)	8/29/2016	15	S/L	3,124	208	208	208	417	2,707
Elevator Lobby	8/29/2016	15	S/L	2,808	187	187	187	374	2,434
Lounge (2 EA)	8/29/2016	15	S/L	36,505	2,434	2,434	2,434	4,867	31,638
Resident Room - 2 Bed (10 EA)	8/29/2016	15	S/L	54,489	3,633	3,633	3,633	7,265	47,224
ResidentBathroom (10 EA)	8/29/2016	15	S/L	17,425	1,162	1,162	1,162	2,323	15,102
Main Corridor 2	8/29/2016	15	S/L	81,046	5,403	5,403	5,403	10,806	70,240
Nurses Station (2 EA)	8/29/2016	15	S/L	9,427	628	628	628	1,257	8,170
Elevator Lobby	8/29/2016	15	S/L	1,079	72	72	72	144	935
Shower Room (2 EA)	8/29/2016	15	S/L	73,012	4,867	4,867	4,867	9,735	63,277
Door Refinishing	8/29/2016	15	S/L	48,411	3,227	3,227	3,227	6,455	41,956
Baseboard Heater Covers	8/29/2016	15	S/L	3,902	260	260	260	520	3,382
Window Blinds	8/29/2016	15	S/L	5,670	378	378	378	756	4,914
MedicationRoom	8/29/2016	15	S/L	12,188	813	813	813	1,625	10,563
Nourishment Room	8/29/2016	15	S/L	2,338	156	156	156	312	2,026
Nurses Station	8/29/2016	15	S/L	4,620	308	308	308	616	4,004
Soiled Utility Room	8/29/2016	15	S/L	4,185	279	279	279	558	3,627
MedicationRoom (2 EA)	8/29/2016	15	S/L	22,863	1,524	1,524	1,524	3,048	19,815

Nourishment Room (2 EA)	8/29/2016	15	S/L	4,675	312	312	312	623	4,052
Nurses Station (2 EA)	8/29/2016	15	S/L	13,951	930	930	930	1,860	12,091
Soiled Utility Room (2 EA)	8/29/2016	15	S/L	8,369	558	558	558	1,116	7,253
Paint doors and frames	8/29/2016	15	S/L	8,910	594	594	594	1,188	7,722
Remove & replace base cabinet & sink	8/29/2016	15	S/L	3,763	251	251	251	502	3,261
Total 2016 Additions				510,881	34,059	34,059	34,059	68,117	442,763

2017 Additions									
New Flooring (Asset Expensed)	2/22/2016	15	S/L	(4,452)	(297)	(297)	(297)	(594)	(3,858)
Roof Maint. (Asset Expensed)	6/24/2016	15	S/L	(4,329)	(289)	(289)	(289)	(577)	(3,752)
New Ceiling (Asset Expensed)	6/28/2016	15	S/L	(3,256)	(217)	(217)	(217)	(434)	(2,822)
LED Exit Lights (Asset Expensed)	7/8/2016	15	S/L	(1,292)	(86)	(86)	(86)	(172)	(1,120)
Paint Parking Lot	11/1/2016	15	S/L	5,674	-	-	378	378	5,296
Facility Lighting	1/1/2017	15	S/L	62,694	-	-	4,180	4,180	58,514
Total 2017 Additions				55,039	(889)	(889)	3,669	2,781	52,258

Total Building Improvements

				626,989	36,432	38,467	40,990	79,457	547,532
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Vehicles

2015 Additions									
2015 Ford Transit 250 -10 Passenger Wagon	5/1/2015	5	S/L	40,257	8,051	12,077	8,051	20,128	20,129
2016 Additions									
Corporate Fleet -taxable value	5/16/2016	5	S/L	1,110	222	222	222	444	666
2017 Additions									
Corporate Fleet -taxable value	4/1/2017	5	S/L	1,693	-	-	339	339	1,354

Total Vehicles

				43,060	8,273	12,299	8,612	20,911	22,149
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Moveable Equipment

Prior Owners Moveable Equipment (Fully Depreciation Assets Removed)									
				642,358	42,940	404,428	32,201	436,630	205,728
Asset Additions 10/1/2014-3/31/2015									
				20,891	3,274	8,185	3,274	11,459	9,432

2015 Additions

Sonic Wall	4/30/2015	15	S/L	3,609	241	361	241	601	3,008
Canon Copiers @2	5/30/2015	5	S/L	20,221	4,044	6,066	4,044	10,111	10,111
Signag	4/2/2015	15	S/L	2,950	197	295	197	491	2,459
Shields	4/20/2015	5	S/L	2,885	577	866	577	1,443	1,442
Chairs	5/1/2015	5	S/L	3,819	764	1,146	764	1,910	1,909
HVAC	6/23/2015	10	S/L	2,700	270	405	270	675	2,025
AHT Software	7/1/2015	3	S/L	3,022	1,007	1,511	1,007	2,519	503
Tables	5/13/2015	5	S/L	1,685	337	506	337	843	842

Ice Machine	5/14/2015	5	S/L	4,072	814	1,221	814	2,036	2,036
Stove	7/29/2015	10	S/L	10,025	1,003	1,504	1,003	2,506	7,519
Gas Stove	9/1/2015	10	S/L	5,419	542	813	542	1,355	4,064
Total 2015 Additions				60,407	9,795	14,693	9,795	24,489	35,918

2016 Additions

Cross trainer	10/13/2015	5	S/L	3,855	771	771	771	1,542	2,313
Washer and base	5/1/2015	5	S/L	14,368	2,874	2,874	2,874	5,747	8,621
Touch Screen Kiosk	10/31/2015	5	S/L	5,190	1,038	1,038	1,038	2,076	3,114
Printer	2/4/2015	5	S/L	455	91	91	91	182	273
Computer	1/28/2015	5	S/L	996	199	199	199	398	598
Cards & Card Printer	1/15/2015	5	S/L	1,142	228	228	228	457	685
Computer	1/12/2015	5	S/L	1,275	255	255	255	510	765
Laptop Computer Cart	11/17/2015	5	S/L	2,048	410	410	410	819	1,229
Housekeeping Equipment	5/29/2015	5	S/L	2,157	431	431	431	863	1,294
Conveyor Toaster	7/30/2015	5	S/L	942	188	188	188	377	565
Patio Furniture	5/22/2015	10	S/L	1,912	191	191	191	382	1,530
32" TV	12/15/2015	5	S/L	500	100	100	100	200	300
32" TVs	12/22/2015	5	S/L	659	132	132	132	263	395
Wall AC Units	6/23/2015	15	S/L	2,128	142	142	142	284	1,844
Shower Gurney	7/1/2015	15	S/L	1,359	91	91	91	181	1,178
Alternating Pressure Mattress	8/7/2015	10	S/L	1,243	124	124	124	249	994
Pulsation Blower Mattress	8/14/2015	10	S/L	2,434	243	243	243	487	1,947
Alternating Pressure Mattress	7/1/2015	10	S/L	6,116	612	612	612	1,223	4,892
Computers & Kiosks	5/30/2015	5	S/L	2,094	419	419	419	838	1,256
Sonic Wall	1/8/2016	15	S/L	4,421	295	295	295	589	3,832
Therapy Equipment	1/25/2016	5	S/L	14,680	2,936	2,936	2,936	5,872	8,808
Computer Equipment	1/29/2016	5	S/L	3,507	701	701	701	1,403	2,104
Rebuild Mixing Valve HVAC	12/8/2015	10	S/L	1,843	184	184	184	369	1,475
Bed Package	9/1/2015	10	S/L	2,278	228	228	228	456	1,823
Stand Up Lift	9/2/2015	10	S/L	2,674	267	267	267	535	2,139
Replace Mixing Valve HVAC	2/23/2016	10	S/L	4,587	459	459	459	917	3,670
6 Drawer Cart	5/1/2016	10	S/L	3,823	382	382	382	765	3,058
Pressure Mattress	5/1/2016	10	S/L	624	62	62	62	125	499
Pressure Mattress	5/9/2016	10	S/L	644	64	64	64	129	515
Valve/Safety Pilot in Oven	1/5/2015	15	S/L	706	47	47	47	94	612
Carpeting	5/4/2015	15	S/L	1,770	118	118	118	236	1,534
Ceiling Tiles	6/12/2015	15	S/L	1,490	99	99	99	199	1,291
Sink Fixtures	11/3/2015	15	S/L	1,470	98	98	98	196	1,274
PTAC Heat Pump	11/2/2015	15	S/L	3,445	230	230	230	459	2,986
5 button keypad	12/18/2015	10	S/L	800	80	80	80	160	640
Electromag Lock for door	11/30/2015	10	S/L	1,350	135	135	135	270	1,080
Radiator Covers	4/30/2015	10	S/L	1,080	108	108	108	216	864
Radiator Covers	4/30/2015	10	S/L	1,050	105	105	105	210	840
Telephone Set up/Equipment	3/31/2016	5	S/L	5,191	1,038	1,038	1,038	2,076	3,114
Telephone Set up/Equipment	6/23/2016	5	S/L	4,948	990	990	990	1,979	2,969

ID Card Printer	6/20/2016	5	S/L	1,048	210	210	210	419	629
LAL Pressure Mattress	6/24/2016	10	S/L	1,359	136	136	136	272	1,087
Reclining Wheelchair	7/5/2016	5	S/L	2,096	419	419	419	838	1,258
Bariatric Bed	7/7/2016	10	S/L	3,376	338	338	338	675	2,700
PT/INR Monitoring System	7/8/2016	5	S/L	2,267	453	453	453	907	1,360
Generator Switch & Disconnect on Dishwasher	7/15/2016	5	S/L	3,065	613	613	613	1,226	1,839
Reliant Lift Battery Pack	7/8/2016	10	S/L	2,090	209	209	209	418	1,672
Compressor	7/8/2016	10	S/L	3,970	397	397	397	794	3,176
Wander Tags	2/18/2016	10	S/L	1,430	143	143	143	286	1,144
Magnetic Door Lock System	6/20/2016	10	S/L	4,254	425	425	425	851	3,403
Emergency Stop Switch on Generator	8/2/2016	10	S/L	1,170	117	117	117	234	936
OEM Control Power Transformer	8/24/2016	10	S/L	3,580	358	358	358	716	2,864
Workstation/Cubicles	8/22/2016	10	S/L	11,670	1,167	1,167	1,167	2,334	9,336
Carpeting	9/7/2016	15	S/L	2,820	188	188	188	376	2,444
Resident Room Furniture	8/1/2016	15		81,270	5,418	5,418	5,418	10,836	70,434
Total 2016 Additions				238,717	27,757	27,757	27,757	55,515	183,203

2017 Additions

Boiler	12/12/2016	10	S/L	5,812	-	-	581	581	5,231
Resident Room Chairs	10/1/2016	5	S/L	50,644	-	-	10,129	10,129	40,515
1st FI Nurse Call System completed in Apr	2/22/2017	10	S/L	26,375	-	-	2,638	2,638	23,738
2nd FI Nurse Call System	2/22/2017	10	S/L	26,162	-	-	2,616	2,616	23,546
2nd FI Chateaux Nurse Call System	2/22/2017	10	S/L	25,418	-	-	2,542	2,542	22,876
Bladder Scanner	5/1/2017	5	S/L	7,200	-	-	1,440	1,440	5,760
Rooftop AC Unit	8/8/2017	15	S/L	12,214	-	-	814	814	11,400
Total 2017 Additions				153,825	-	-	20,760	20,760	133,065

Total Moveable Equipment

1,116,199	83,767	455,064	93,788	548,852	567,347
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Total for 2017

1,786,248	128,472	505,830	143,390	649,220	1,137,028
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Amortization Schedule*

Name of Facility Senior Philanthropy of Newington, LLC dba Newington Rap	Date of Acquisition		Length of Amortization	License No. 2406	Report for Year Ended 9/30/2017	Basis for Computing Amortization**	Rate %	Amortization for This Year	of 37
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

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

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

Name of Facility Senior Philanthropy of Newington, LL	License No. 2406	Report for Year Ended 9/30/2017	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		180			
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
240 Church Street LLC	Building	04/01/15	123 mo.	1,140,217	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Senior Philanthropy of Newington, LI		2406	9/30/2017			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 Newington,		2406		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)				\$	69,617	69,617	
Interest on line of credits and other interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	69,617	69,617	
14. Insurance							
a. Insurance on Property (buildings only)				\$	13,049	13,049	
b. Insurance on Automobiles				\$	2,825	2,825	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	76,805	76,805	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	10,953	10,953	
D&O and Crime Policy							
14d. Total Insurance Expenditures (14a + b + c)				\$	103,632	103,632	
15. Total All Expenditures (A-13 thru C-14)				\$	17,780,438	17,780,438	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC dba Newington Rapid				2406	9/30/2017	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	\$ 8,829	8,829		
4.			Other - See attached Schedule	\$ 28,997	28,997		
Page 13 - Professional Fees							
5.	13	B8c	Resident Care Physicians **	\$ 74,875	74,875		
6.	13	B10a	Occupational Therapy	\$ 415,059	415,059		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 568,378	568,378		
10.	15	1e	Accounting & Legal	\$ 41,995	41,995		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,361	1,361		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 49	49		
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 *	\$ 15,034	15,034		
19.	15	1h	Income Tax / Corporate Business Tax	\$ 1,434	1,434		
20.	16	m10	Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 109,852	109,852		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 78,702	78,702		
Page 18 - Dietary Expenditures							
24.	16	m13	Meals to employees, guests and others who are not residents	\$ 10,053	10,053		
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)				\$ 1,354,618	1,354,618		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A12n	Marketing Salaries	\$ 28,997		
Total Other Salaries Adjustment			\$ 28,997	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
See	Attached	Marketing Disallowances	\$ 6,457		
16	m13	Floral-Activities-SNF (Self-disallow)	\$ 213		
16	m13	Holiday Decorations-Activities-SNF (Self-disallow)	\$ 948		
16	m13	Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 456		
16	m13	Misc Decor-Adm (Self-disallow)	\$ 265		
16	m13	Collection Fees/Credit Card Fees (Self-disallow)	\$ 2,623		
16	m13	Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 38,185		
16	m13	Employee/Guest meals (Self-disallow)	\$ 10,053		
16	m13	Dues to Chamber of Commerce (Self-disallow)	\$ 118		
16	m8	Dues/Subscriptions-Mkt (Self-disallow)	\$ 3,819		
15	1a9	Employee Expense - Mkt (Self-disallow)	\$ 542		
15	1a9	Employee Food (Self-disallow)	\$ 9,770		
15	1a9	Holiday Fund (Self-disallow)	\$ 1,800		
15	1a9	Employee Medical Expense - No WC Claim (Self-disallow)	\$ 1,877		
15	1a9	Employee Gifts/ Nurses Appreciation (Self-disallow)	\$ 1,576		
Total Other A&G Adjustments			\$ 78,702	\$ -	\$ -

Senior Philanthropy of Newington, 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

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

Page 15 Line 1h2	<u>Amount</u>
Cell Phone expense per TB	\$ 2,801
Allowable Cell Phone expense	\$ 1,440
Disallowed Cell Phone expense	<u><u>\$ 1,361</u></u> Page 28 Line 12

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

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	481,638 TB Linked
Patient Days	55,760 Page 8 of C/R
Amount Per Patient Day	\$ 8.6377
2016 PPD Allowance Per Rate Agreement	6.60
2017 CPI Increase	0.07
PPD Allowance 9/30/2017	6.67
Amount over (Under)	\$ 1.9701
Total Days	55,760 Page 8 of C/R
Disallowed Management Fee	\$ 109,852

Senior Philanthropy of Newington, 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	91
15	1.a.3	490122	Payroll Taxes-Mkt-SUI	1,017
15	1.a.3	490124	Payroll Tax-Marketing Staff-FUTA	42
15	1.a.4	490121	Payroll Taxes-Mkt-FICA	2,169
15	1.a.5	490125	Employee Health Insurance-Mkt	2,406
15	1.a.5	490127	Employee Dental Insurance-Mkt	-
15	1.a.5	490128	Employee Vision Insurance - Mkt	-
15	1.a.6	490126	Employee Life Insurance-Mkt	22
15	1.g	490901	Office Supplies-Mkt	334
15	1.g	490920	Forms/Printing-Mkt	1,281
Total Page 15 Marketing Disallowance				6,212
16	1.4	490950	Mileage Reimbursement-Mkt	245
Total Page 16 Marketing Disallowance				245
Disallowed Marketing Department Expenses				\$ 6,457

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Senior Philanthropy of Newington, LLC dba Newington Rap			2406	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,354,618	1,354,618		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 209,611	209,611		
28.	20	5d	Ambulance/Limousine	\$ 19,982	19,982		
29.	20	5f	X-rays, etc	\$ 9,173	9,173		
30.	20	5h	Laboratory	\$ 43,232	43,232		
31.	30	II2a/c	Medical Supplies	\$ 9,876	9,876		
32.	20	5e2	Oxygen (non emergency)	\$ 37,867	37,867		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 44,558	44,558		
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	\$ 118,000	118,000		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
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	\$ 1,469	1,469		
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)				\$ 1,848,386	1,848,386		

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Senior Philanthropy of Newington, LLC dba Newington Rapid Recovery Rehab Center
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV in Excess (See Attached 29b)	\$ 9,268		
20	5j	IV Drugs - Medicare (Self-disallow)	\$ 23,711		
20	5j	IV Drugs - Managed Care (Self-disallow)	\$ 11,549		
20	5j	IV Supplies - Managed Care (Self-disallow)	\$ 30		
Total Other Ancillary Costs			\$ 44,558	\$ -	\$ -

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)
22	10b	Prior period portion of real estate taxes (Self-disallow)	\$ 118,000		
Total Other Property Adjustments			\$ 118,000	\$ -	\$ -

Schedule of Other Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	D3	D&O Insurance	\$ 1,469		
Total Other Adjustments			\$ 1,469	\$ -	\$ -

Schedule of Unallowable Building Interest

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

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

Pg. 29b

	<u>Amount</u>
Total Cable TV Expense acct #560717	\$ 12,868 TB Linked

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

Disallowed Cable TV	<u><u>\$ 9,268</u></u>
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F. Statement of Revenue

Name of Facility Senior Philanthropy of Newington, LLC c2406		License No.		Report for Year Ended 9/30/2017		Page of 30 37	
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (<i>CT only</i>)				\$ 19,253,337	19,253,337		
b. Medicaid Room and Board Contractual Allowance **				\$ (8,202,330)	(8,202,330)		
2. a. Medicaid (<i>All other states</i>)				\$			
b. Other States Room and Board Contractual Allowance **				\$			
3. a. Medicare Residents (<i>all inclusive</i>)				\$ 1,874,121	1,874,121		
b. Medicare Room and Board Contractual Allowance **				\$ 485,266	485,266		
4. a. Private-Pay Residents and Other				\$ 3,486,235	3,486,235		
b. Private-Pay Room and Board Contractual Allowance **				\$ (343,932)	(343,932)		
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare				\$ 176,041	176,041		
b. Prescription Drugs - Medicare Contractual Allowance **				\$			
c. Prescription Drugs - Non-Medicare				\$ 125,458	125,458		
d. Prescription Drugs - Non-Medicare Contractual Allowance **				\$			
2. a. Medical Supplies - Medicare				\$ 4,060	4,060		
b. Medical Supplies - Medicare Contractual Allowance **				\$			
c. Medical Supplies - Non-Medicare				\$ 5,816	5,816		
d. Medical Supplies - Non-Medicare Contractual Allowance **				\$			
3. a. Physical Therapy - Medicare				\$ 760,120	760,120		
b. Physical Therapy - Medicare Contractual Allowance **				\$			
c. Physical Therapy - Non-Medicare				\$ 432,845	432,845		
d. Physical Therapy - Non-Medicare Contractual Allowance **				\$			
4. a. Speech Therapy - Medicare				\$ 230,295	230,295		
b. Speech Therapy - Medicare Contractual Allowance **				\$			
c. Speech Therapy - Non-Medicare				\$ 214,540	214,540		
d. Speech Therapy - Non-Medicare Contractual Allowance **				\$			
5. a. Occupational Therapy - Medicare				\$ 724,410	724,410		
b. Occupational Therapy - Medicare Contractual Allowance **				\$			
c. Occupational Therapy - Non-Medicare				\$ 432,405	432,405		
d. Occupational Therapy - Non-Medicare Contractual Allowance **				\$			
6. a. Other (<i>Specify</i>) - Medicare				\$ (1,685,075)	(1,685,075)		
b. Other (<i>Specify</i>) - Non-Medicare				\$ (1,001,050)	(1,001,050)		
III. Total Resident Revenue (Section I. thru Section II.)				\$ 16,972,562	16,972,562		
IV. Other Revenue*							
1. Meals sold to guests, employees & others				\$			
2. Rental of rooms to non-residents				\$			
3. Telephone				\$			
4. Rental of Television and Cable Services				\$			
5. Interest Income (<i>Specify</i>)				\$ 394	394		
6. Private Duty Nurses' Fees				\$			
7. Barber, Coffee, Beauty and Gift shops				\$			
8. Other (<i>Specify</i>)				\$ 13,924	13,924		
V. Total Other Revenue (1 thru 8)				\$ 14,318	14,318		
VI. Total All Revenue (III +V)				\$ 16,986,880	16,986,880		

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30II6a	Laboratory- MCR A-SNF	\$ 39,189		
30II6a	IV Therapy-MCR A-SNF	\$ 22,926		
30II6a	XRay MRA	\$ 7,553		
30II6a	Contractual Adj- Ancill-MCR A-SNF	\$ (1,534,680)		
30II6a	Sequestration - MCR B	\$ (3,471)		
30II6a	Contractual Adj- Ancill- MCR B-SNF	\$ (216,592)		
Total Other Resident Revenue - Medicare		\$ (1,685,075)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30II6b	IV Therapy-SNF PVT	\$ 148		
30II6b	Laboratory- MCD- SNF	\$ 3,449		
30II6b	IV Therapy-MCD-SNF	\$ 9,803		
30II6b	Contractual Adj- Ancillaries- MCD-SNF	\$ (325,886)		
30II6b	IV Therapy-Hospice-SNF	\$ (315)		
30II6b	Contractual Adj- Ancill- Hospice-SNF	\$ (461)		
30II6b	Lab Rev-Ins	\$ 363		
30II6b	XRAY - INS	\$ 545		
30II6b	Contractual Allowance-Ins R/S	\$ (15,755)		
30II6b	Contractual Allowance Ancillary INS	\$ (54)		
30II6b	Lab HMO	\$ 17,924		
30II6b	IV THERAPY	\$ 20,600		
30II6b	Radiology HMO	\$ 965		
30II6b	Sequestration - HMO	\$ (1,970)		
30II6b	Contractual Adj Ancillary HMO	\$ (845,480)		
30II6b	Interco Contracted Services -Nurse Admin	\$ 135,074		
Total Other Resident Revenue		\$ (1,001,050)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30IV5	Interest Income		\$ 394		
Total Interest Income			\$ 394	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30IV8	Other Service- MCD-SNF	\$ 297		
30IV8	Flu Shots - MCR B - SNF	\$ 2,000		
30IV8	Prior Period Cell phone expense adjustment	\$ 11,627		
Total Other Revenue		\$ 13,924	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC	2406	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	342,303
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,514,315
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	14,125
a. Prepaid Insurance	4,853			
b. Prepaid Other	9,272			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	3,041,264
See Attached	3,041,264			
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,912,007
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 626,990		\$	547,534
	Accum. Depreciation 79,456	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost 473,841		\$	361,619
	Accum. Depreciation 112,222	Net		
7. Motor Vehicles	*Historical Cost 43,060		\$	22,149
	Accum. Depreciation 20,911	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	35,242
F/S vs. C/R Cost Basis Adjustment	35,244			
	(2)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	966,544

* 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 Newington, LLC
Pg. 31 Other Current Assets
September 30, 2017

Other Current Assets (Itemize)	
Due from Members	38,000
Due from Cheshire	1,266,130
Due from Golden Hill	1,552,422
Due from Long Ridge	86,457
Due from Westport	75,897
Due from Buildings - General	22,358
Total	<u>3,041,264</u>

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC	2406	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	5,878,551
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost 642,357	
			Accum. Depreciation 436,630	Net
			\$	205,727
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	205,727
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	395,570
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)			\$	395,570
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	6,479,848

* 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 Newington, LLC dba N		2406	9/30/2017	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,827,786
2. Notes Payable (<i>itemize</i>)				\$	40,992
Notes Payable					40,992
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	344,021
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	42,226
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	3,335,949
See Attached					3,335,949
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	6,590,974

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

(Carry Total forward to next page)

Other Current Liabilities (Itemize)	
Employee Deductions- FSA	2,697
Employee Deductions- ST/LIFE	6,258
Employee Deductions- Child Support	385
Employee Deductions - AFLAC	382
Employee Deductions - Union Dues	4,570
Resident Trust	88,280
Uncleared Checks	145,836
Accrued Workers Comp	73,331
Accrued Real Estate Taxes	121,500
Accrued Legal Fees	161
Accrued Accounting/Audit Fees	10,667
Accrued Personal Property Taxes	12,687
Accrued Other	3,471
Due to Eagle Lake Foundation	1,069,020
Due to - West River	659,068
Due to Western	126,395
Due to Sahara	400,214
Due to Traditions Senior Management	288,286
Due to Medicaid - Bed Fees	272,209
Long Term Capital Lease	50,532
Long Term Capital Lease	3,335,949

G. Balance Sheet (cont'd)

Name of Facility Senior Philanthropy of Newington, LLC dba		License No. 2406	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				6,590,974	
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>)				\$ 3,496	
Long Term Loan Payable		3,496			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,496	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 6,594,470	

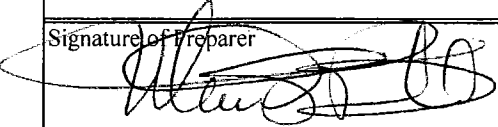
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC	2406	9/30/2017	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>)			\$	205,727
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			\$	205,727
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	426,976
6. Gain or Loss for Period			\$	(747,325)
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	(320,349)
C. Total Reserves and Net Worth			\$	(114,622)
D. Total Liabilities, Reserves, and Net Worth			\$	6,479,848

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC	2406	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	346,522
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	16,986,880
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	17,734,205
D. Net Income or Deficit			\$	(747,325)
E. Balance			\$	(400,803)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenditures PG 27			17,780,438	
Depreciation Adjustment			(46,233)	
Total Expenditures Line C			17,734,205	
2. Other <i>(itemize)</i>				
Prior Period Adjustment for 2016 amended cost r			80,458	
Rounding			(4)	
F-3. Total Additions			\$	80,454
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			\$	(320,349)
				09/30/17

I. Preparer's/Reviewer's Certification

Name of Facility Senior Philanthropy of Newington, LLC	License No. 2406	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 Newington 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 Newington LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by 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 Newington 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 9, 2018

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

Facility Name Senior Philanthropy of Newington, LLC d/b/a Newington Rapid Recovery
Rehab Center

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 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 Newington, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017			9/30/2017
110102	Petty Cash	1,000.00			1,000.00			1,000.00
110103	BOA Operating Account	1,868.00			1,868.00			1,868.00
110104	Renovations Bank Account	0.00			0.00			0.00
110107	Cash - Capital One	0.00			0.00			0.00
110110	Resident Trust	88,280.00			88,280.00			88,280.00
110113	Operating Account	250,405.00			250,405.00			250,405.00
110204	Accts Receivable-PVT	(31,309.00)			(31,309.00)			(31,309.00)
110205	Accts Receivable-Caid Res Responsibility	48,686.00			48,686.00			48,686.00
110206	Accts Receivable-SNF Medicare Part A	107,808.00			107,808.00			107,808.00
110207	Accts Receivable-SNF Medicare Part B	33,506.00			33,506.00			33,506.00
110208	Accts Receivable-Caid Cross-Over Part A	8,743.00			8,743.00			8,743.00
110209	Accts Receivable-Caid Cross-Over Part B	53.00			53.00			53.00
110210	Accts Receivable-SNF Medicaid	994,128.00			994,128.00			994,128.00
110211	Accts Receivable-Hospice	18,899.00			18,899.00			18,899.00
110212	Accts Receivable-Pvt Co Insurance Part A	63,320.00			63,320.00			63,320.00
110213	Accts Receivable-Pvt Co Insurance Part B	7,518.00			7,518.00			7,518.00
110214	Accts Receivable-Insurance	0.00			0.00			0.00
110215	Allowance for Uncollectible-SNF/IL/LAL	(638,879.00)			(638,879.00)			(638,879.00)
110217	Accts Receivable - Other	4,418.00			4,418.00			4,418.00
110218	Accts Receivable - HMO B	17,924.00			17,924.00			17,924.00
110220	Due from Members	38,000.00			38,000.00			38,000.00
110221	Accounts Receivable - HMO	144,858.00			144,858.00			144,858.00
110222	Accounts Receivable - VA	0.00			0.00			0.00
110223	Accts Receivable - PO	734,642.00			734,642.00			734,642.00
110225	Accts Receivable-Adult Day Care-Medicaid	0.00			0.00			0.00
110232	Due from Eagle	0.00			0.00			0.00
110233	Due from Cobra	0.00			0.00			0.00
110236	Due from TSM	0.00			0.00			0.00
110240	Due from Cheshire	1,266,130.00			1,266,130.00			1,266,130.00
110241	Due from Golden Hill	1,552,422.00			1,552,422.00			1,552,422.00
110242	Due from Long Ridge	86,457.00			86,457.00			86,457.00
110243	Due from Newington	0.00			0.00			0.00
110245	Due from West River	0.00			0.00			0.00
110246	Due from Western	0.00			0.00			0.00
110247	Due from Westport	75,897.00			75,897.00			75,897.00
110249	Due from Buildings - General	22,358.00			22,358.00			22,358.00
110250	AR-Refunds	0.00			0.00			0.00
110260	AR Mod Coins Bad Debt	0.00			0.00			0.00
110401	Prepaid Insurance	4,853.00			4,853.00			4,853.00
110403	Prepaid Taxes and Licenses	0.00			0.00			0.00
110406	Prepaid Other	9,272.00			9,272.00			9,272.00
110407	Prepaid Workers Comp	0.00			0.00			0.00
120110	Deposits on Utilities	0.00			0.00			0.00
120111	Deposits on Professional Services	0.00			0.00			0.00
120201	Cash - Replacement Reserve	307,989.00			307,989.00			307,989.00
120202	Cash - Tax Escrow	69,201.00			69,201.00			69,201.00
120203	Cash - Insurance Escrow	18,380.00			18,380.00			18,380.00
120204	Cash - Insurance Reserve	0.00			0.00			0.00
120205	Cash - Security Deposit	750.00			750.00			750.00
120304	Building & Improvements	558,621.00			558,621.00			558,621.00
120305	Accumulated Depr- Bldg & Improvement	(28,748.00)			(28,748.00)	RJE - 6	68,368.00	(28,748.00)
120306	Furniture, Fixtures & Equipment	542,209.00			542,209.00		(68,368.00)	473,841.00
120307	Accumulated Depr- FFE	(131,589.00)			(131,589.00)	RJE - 6	(68,368.00)	(131,589.00)
120308	Motor Vehicles	43,060.00			43,060.00			43,060.00
120309	Accumulated Depr- Vehicles	(17,009.00)			(17,009.00)			(17,009.00)
120320	Construction-in-Progress	0.00			0.00			0.00
210104	Accounts Payable- Trade	(2,362,856.00)			(2,362,856.00)			(2,362,856.00)
210105	Accounts Payable- Accrued	(776,973.00)			(776,973.00)		312,043.00	(464,930.00)
210107	Medicaid Remittance Adjustment	0.00			0.00	RJE - 10	312,043.00	0.00
210108	Medicare Remittance Adjustment	0.00			0.00			0.00
210109	Employee Deductions- Garnishments	0.00			0.00			0.00
210110	Employee Deductions- HSA	0.00			0.00			0.00
210111	Employee Deductions- 401K	0.00			0.00			0.00
210112	Employee Deductions- FSA	(2,697.00)			(2,697.00)			(2,697.00)
210113	Employee Deductions- ST/LIFE	(6,258.00)			(6,258.00)			(6,258.00)
210114	Employee Deductions- Child Support	(385.00)			(385.00)			(385.00)
210115	SIT Taxes Payable	(5,042.00)			(5,042.00)			(5,042.00)
210116	Employee Deductions - AFLAC	(382.00)			(382.00)			(382.00)
210117	Employee Deductions - Union Dues	(4,570.00)			(4,570.00)			(4,570.00)
210118	Resident Trust	(88,280.00)			(88,280.00)			(88,280.00)
210152	Note Payable - HSG 12/31/15	0.00			0.00			0.00
210160	Uncleared Checks	(145,836.00)			(145,836.00)			(145,836.00)
210201	Accrued Salaries & Wages	(102,323.00)			(102,323.00)			(102,323.00)
210202	Federal Income Tax Withheld	(15,256.00)			(15,256.00)			(15,256.00)
210203	FICA Taxes-ER	0.00			0.00			0.00
210204	FICA Taxes- EE	(20,771.00)			(20,771.00)			(20,771.00)
210205	SUI Taxes Payable	(1,112.00)			(1,112.00)			(1,112.00)
210206	Accrued Workers Comp	(73,331.00)			(73,331.00)			(73,331.00)
210207	Accrued Vacation/Holiday Pay	(241,698.00)			(241,698.00)			(241,698.00)
210208	Accrued Real Estate Taxes	(121,500.00)			(121,500.00)			(121,500.00)
210209	Accrued Insurance	0.00			0.00			0.00
210210	FUTA Taxes	(45.00)			(45.00)			(45.00)

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017			9/30/2017
210211	Sales Tax Payable	0.00			0.00			0.00
210212	Accrued Interest Payable	0.00			0.00			0.00
210214	Accrued Land Lease	0.00			0.00			0.00
210215	Accrued Legal Fees	(161.00)			(161.00)			(161.00)
210216	Accrued Accounting/Audit Fees	(10,667.00)			(10,667.00)			(10,667.00)
210218	Accrued Personal Property Taxes	(12,687.00)			(12,687.00)			(12,687.00)
210222	Accrued Other	(3,471.00)			(3,471.00)			(3,471.00)
210223	Due to Line Capital One	0.00			0.00			0.00
210225	Due to Eagle Lake Foundation	(1,069,020.00)			(1,069,020.00)			(1,069,020.00)
210231	Capital - LA Health Investors LLC	16,399.00			16,399.00			16,399.00
210240	Due to/from - Cheshire	0.00			0.00			0.00
210241	Due from - Golden Hill	0.00			0.00			0.00
210243	Due to - Newington	0.00			0.00			0.00
210245	Due to - West River	(659,068.00)			(659,068.00)			(659,068.00)
210246	Due to Western	(126,395.00)			(126,395.00)			(126,395.00)
210248	Due to Sahara	(400,214.00)			(400,214.00)			(400,214.00)
210249	Due to Traditions Senior Management	(288,286.00)			(288,286.00)			(288,286.00)
210259	Due to Medicaid - Bed Fees	(272,209.00)			(272,209.00)			(272,209.00)
220100	Notes Payable	(40,992.00)			(40,992.00)			(40,992.00)
220101	Long Term Loan Payable	(3,496.00)			(3,496.00)			(3,496.00)
220400	Long Term Capital Lease	(50,532.00)			(50,532.00)			(50,532.00)
250001	Capital - WCCP, LLC	49,197.00			49,197.00			49,197.00
250100	Unrestricted Net Assets	(65,596.00)			(65,596.00)			(65,596.00)
250200	Change in Net Assets	(426,976.00)			(426,976.00)			(426,976.00)
310101	Routine Services-SNF PVT	(1,789,144.00)			(1,789,144.00)			(1,789,144.00)
310102	Medical Supplies- SNF PVT	0.00			0.00			0.00
310103	Pharmacy- SNF PVT	0.00			0.00			0.00
310105	Laboratory	0.00			0.00			0.00
310106	Physical Therapy- SNF PVT	(1,060.00)			(1,060.00)			(1,060.00)
310107	Speech Therapy- SNF PVT	(160.00)			(160.00)			(160.00)
310108	Occupational Therapy- SNF PVT	(565.00)			(565.00)			(565.00)
310112	IV Therapy-SNF PVT	(148.00)			(148.00)			(148.00)
310195	Routine Revenue Adjustment-SNF PVT	68,309.00			68,309.00			68,309.00
310201	Routine Services-MCR A-SNF	(1,914,904.00)			(1,914,904.00)			(1,914,904.00)
310203	Pharmacy-MCR A-SNF	(176,041.00)			(176,041.00)			(176,041.00)
310205	Laboratory- MCR A-SNF	(39,189.00)			(39,189.00)			(39,189.00)
310206	Physical Therapy- MCR A-SNF	(557,820.00)			(557,820.00)			(557,820.00)
310207	Speech Therapy- MCR A-SNF	(177,940.00)			(177,940.00)			(177,940.00)
310208	Occupational Therapy- MCR A-SNF	(553,210.00)			(553,210.00)			(553,210.00)
310212	IV Therapy-MCR A-SNF	(22,926.00)			(22,926.00)			(22,926.00)
310215	XRay MRA	(7,553.00)			(7,553.00)			(7,553.00)
310295	Sequestration - MCR A	40,783.00			40,783.00			40,783.00
310298	Contractual Adj- Room- MCR A-SNF	(485,266.00)			(485,266.00)			(485,266.00)
310299	Contractual Adj-Ancill-MCR A-SNF	1,534,680.00			1,534,680.00			1,534,680.00
310301	Routine Services- MCD-SNF	(19,253,337.00)			(19,253,337.00)			(19,253,337.00)
310302	Medical Supplies- MCD-SNF	(380.00)			(380.00)			(380.00)
310303	Pharmacy- MCD- SNF	(19,987.00)			(19,987.00)			(19,987.00)
310305	Laboratory- MCD- SNF	(3,449.00)			(3,449.00)			(3,449.00)
310306	Physical Therapy- MCD-SNF	(114,550.00)			(114,550.00)			(114,550.00)
310307	Speech Therapy- MCD-SNF	(69,430.00)			(69,430.00)			(69,430.00)
310308	Occupational Therapy- MCD-SNF	(108,060.00)			(108,060.00)			(108,060.00)
310312	IV Therapy-MCD-SNF	(9,803.00)			(9,803.00)			(9,803.00)
310397	Other Service- MCD-SNF	(297.00)			(297.00)			(297.00)
310398	Contractual Adj- Room- MCD-SNF	8,202,330.00			8,202,330.00			8,202,330.00
310399	Contractual Adj- Ancillaries- MCD-SNF	325,886.00			325,886.00			325,886.00
310402	Medical Supplies- MCR B-SNF	(4,060.00)			(4,060.00)			(4,060.00)
310406	Physical Therapy- MCR B-SNF	(202,300.00)			(202,300.00)			(202,300.00)
310407	Speech Therapy-MCR B-SNF	(52,355.00)			(52,355.00)			(52,355.00)
310408	Occupational Therapy-MCR B-SNF	(171,200.00)			(171,200.00)			(171,200.00)
310410	Flu Shots - MCR B - SNF	(2,000.00)			(2,000.00)			(2,000.00)
310498	Sequestration - MCR B	3,471.00			3,471.00			3,471.00
310499	Contractual Adj- Ancill- MCR B-SNF	216,592.00			216,592.00			216,592.00
310501	Routine Services-Hospice-SNF	(388,652.00)			(388,652.00)			(388,652.00)
310503	Pharmacy-Hospice-SNF	(97.00)			(97.00)			(97.00)
310506	Physical Therapy-Hospice-SNF	220.00			220.00			220.00
310507	Speech Therapy-Hospice-SNF	155.00			155.00			155.00
310508	Occupational Therapy-Hospice-SNF	50.00			50.00			50.00
310512	IV Therapy-Hospice-SNF	315.00			315.00			315.00
310598	Contractual Adj-Room-Hospice-SNF	141,737.00			141,737.00			141,737.00
310599	Contractual Adj- Ancill- Hospice-SNF	461.00			461.00			461.00
310601	Routine Serv-Ins.	(50,602.00)			(50,602.00)			(50,602.00)
310602	Medical Supplies-Ins.	(10.00)			(10.00)			(10.00)
310603	Pharmacy-Ins	(174.00)			(174.00)			(174.00)
310605	Lab Rev-Ins	(363.00)			(363.00)			(363.00)
310606	Physical Therapy-Ins.	(1,765.00)			(1,765.00)			(1,765.00)
310607	Speech Therapy-Ins.	0.00			0.00			0.00
310608	Occupational Therapy-Ins.	(1,765.00)			(1,765.00)			(1,765.00)
310610	XRAY - INS	(545.00)			(545.00)			(545.00)
310620	Nursing Supplies INS	0.00			0.00			0.00
310698	Contractual Allowance-Ins. R/S	15,755.00			15,755.00			15,755.00
310699	Contractual Allowance Ancillary INS	54.00			54.00			54.00
310701	Routine Services VA	0.00			0.00			0.00
310703	Pharmacy VA	0.00			0.00			0.00
310706	Physical Therapy VA	0.00			0.00			0.00
310707	Speech Therapy VA	0.00			0.00			0.00
310708	Occupational Therapy VA	0.00			0.00			0.00
310720	Nursing Supplies VA	0.00			0.00			0.00
310798	Contract Adj R&B VA	0.00			0.00			0.00
310799	Cont Adjmt Ancillary VA	0.00			0.00			0.00

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
310801	Routine Services HMO	(1,257,837.00)			(1,257,837.00)			(1,257,837.00)
310802	Medical Supplies HMO	(5,426.00)			(5,426.00)			(5,426.00)
310803	Pharmacy HMO	(105,200.00)			(105,200.00)			(105,200.00)
310805	Lab HMO	(17,924.00)			(17,924.00)			(17,924.00)
310806	PT HMO	(315,690.00)			(315,690.00)			(315,690.00)
310807	ST HMO	(145,105.00)			(145,105.00)			(145,105.00)
310808	OT HMO	(322,065.00)			(322,065.00)			(322,065.00)
310810	IV THERAPY	(20,600.00)			(20,600.00)			(20,600.00)
310815	Radiology HMO	(965.00)			(965.00)			(965.00)
310820	Nursing Supplies HMO	0.00			0.00			0.00
310850	Evercare Revenue - A	0.00			0.00			0.00
310895	Sequestration - HMO	1,970.00			1,970.00			1,970.00
310898	Contractual Adjustment Room HMO	133,886.00			133,886.00			133,886.00
310899	Contractual Adj Ancillary HMO	845,480.00			845,480.00			845,480.00
350104	Tray Service - IL	0.00			0.00			0.00
370125	Guest Meals	0.00			0.00			0.00
380165	Vending Machine Revenue	0.00			0.00			0.00
380913	Contracted Service	0.00			0.00			0.00
389999	Miscellaneous Operating Income-Admin	0.00			0.00			0.00
410101	Salaries-Administrator	120,645.00			120,645.00			136,995.00
						RJE - 5	16,350.00	
410102	Salanes-DON	107,182.00			107,182.00			107,182.00
410103	Salaries-Nurse Liaison/Risk Mgr	31,476.00			31,476.00			31,476.00
410104	Salaries-MDS Coord/MDS Asst	376,513.00			376,513.00			376,513.00
410105	Salaries - Assist Administrator	0.00			0.00			0.00
410106	Inservice Coordinator-Nursing Admin	0.00			0.00			0.00
410107	Salaries - ADON/Unit Mgr	94,224.00			94,224.00			94,224.00
410108	Bonus - Nursing Admin	2,000.00			2,000.00		(2,000.00)	0.00
						RJE - 5	(2,000.00)	
410116	Orientation - Nursing Adm	0.00			0.00			0.00
410117	Salaries - Nursing Infection Control	0.00			0.00			0.00
410120	Vacation/Sick/Holiday-Nursing Admn	93,515.00			93,515.00		(14,350.00)	79,165.00
						RJE - 5	(14,350.00)	
410121	Payroll Taxes-Nursing Admn-FICA	60,692.00			60,692.00			60,692.00
410122	Payroll Taxes-Nursing Admn-SUI	8,988.00			8,988.00			8,988.00
410123	Workers Comp-Nursing Admn	40,745.00			40,745.00		134,082.00	174,827.00
						RJE - 10	134,082.00	
410124	Payroll Nursing Admin-FUTA	405.00			405.00			405.00
410125	Employee Health Insurance-Nurs Admin	96,139.00			96,139.00		(446,125.00)	(349,986.00)
						RJE - 10	(446,125.00)	
410126	Employee Life Insurance-Nursing Admn	1,239.00			1,239.00			1,239.00
410127	Employee Dental Insurance-Nurs Admn	1,282.00			1,282.00			1,282.00
410128	Employee Vision Insurance-Nurs Admin	141.00			141.00			141.00
410130	Recruitment-Nursing Admn	0.00			0.00			0.00
410131	Drug Free Expense-Nursing Admn	0.00			0.00			0.00
410132	Background Checks-Nursing Admn	0.00			0.00			0.00
410133	Training/Seminars/Courses-Nurs Admn	3,089.00			3,089.00			3,089.00
410134	Dues/Subscriptions-Nursing Admn	12,277.00			12,277.00		(118.00)	12,159.00
						RJE - 1	(118.00)	
410135	Employee Expense-Nursing Admn	1,526.00			1,526.00			1,526.00
410136	Contracted Services - Nursing Admin	0.00			0.00			0.00
410137	Software Expense - Nursing Adm	27,375.00			27,375.00			27,375.00
410140	Interco Contracted Services -Nurse Admin	(135,074.00)			(135,074.00)			(135,074.00)
410141	Cell Phones - Nursing Admin	(10,059.00)			(10,059.00)		11,627.00	1,568.00
						RJE - 9	11,627.00	
410176	Equipment Minor	0.00			0.00			0.00
410195	Mileage/Travel Reimburse - Nursing Adm	1,409.00			1,409.00			1,409.00
410199	Licenses/Permits-Nursing Admn	(247.00)			(247.00)			(247.00)
410201	Salaries-RN	790,164.00			790,164.00			790,164.00
410202	Overtime-RN	107,676.00			107,676.00			107,676.00
410203	Orientation-RN	6,797.00			6,797.00			6,797.00
410204	Salaries-LPN	978,518.00			978,518.00			978,518.00
410205	Overtime-LPN	131,542.00			131,542.00			131,542.00
410206	Orientation-LPN	7,485.00			7,485.00			7,485.00
410207	Salaries-CNA	1,911,920.00			1,911,920.00			1,911,920.00
410208	Overtime-CNA	111,014.00			111,014.00			111,014.00
410209	Orientation-CNA	12,848.00			12,848.00			12,848.00
410210	Ward Clerk/Staff Coord-Nursing	83,351.00			83,351.00			83,351.00
410212	Ward Clerk/Staff Coord- OT	62.00			62.00			62.00
410213	Ward Clerk-Nurs Orientation	0.00			0.00			0.00
410216	Orientation - Nurse Assistant	0.00			0.00			0.00
410220	Vacation/Sick/Holiday-Nursing	540,641.00			540,641.00			540,641.00
410221	Payroll Taxes-Nursing-FICA	340,710.00			340,710.00			340,710.00
410222	Payroll Taxes-Nursing-SUI	113,516.00			113,516.00			113,516.00
410223	Workers Comp-Nursing	271,498.00			271,498.00			271,498.00
410224	Payroll Nursing - FUTA	5,680.00			5,680.00			5,680.00
410225	Employee Health Insurance-Nursing	735,540.00			735,540.00		1,512.00	737,052.00
						RJE - 4	1,512.00	
410226	Employee Life Insurance-Nursing	2,620.00			2,620.00			2,620.00
410227	Employee Dental Insurance-Nursing	9,402.00			9,402.00			9,402.00
410228	Travel - Nursing	0.00			0.00		14.00	14.00
						RJE - 2	14.00	
410229	Employee Vision Insurance - Nursing	829.00			829.00			829.00
410230	Recruitment-Nursing	5,442.00			5,442.00			5,442.00
410231	Drug Free Expense-Nursing	1,010.00			1,010.00			1,010.00
410232	Background Checks-Nursing	1,348.00			1,348.00			1,348.00
410233	Training/Seminars/Courses-Nursing	2,678.00			2,678.00			2,678.00
410234	Dues/Subscriptions-Nursing	321.00			321.00			321.00
410235	Employee Expense-Nursing	12,643.00			12,643.00		(1,526.00)	11,117.00

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017			9/30/2017
						RJE - 2	(14.00)	
						RJE - 4	(1,512.00)	
410236	Uniforms-Nursing	47,779.00			47,779.00			47,779.00
410237	Office Supplies - Nursing	2,519.00			2,519.00			2,519.00
410240	Interco Contracted Services - Nursing	373,899.00			373,899.00			373,899.00
410241	Pension-Nursing	331,462.00			331,462.00			331,462.00
410435	Employee Expense - Therapy	0.00			0.00			0.00
410441	Pension - Therapy	1,011.00			1,011.00			1,011.00
410501	Salaries-Med Rec	32,003.00			32,003.00			32,003.00
410502	Overtime-Med Rec	0.00			0.00			0.00
410520	Vacation/Sick/Holiday- Med Recs	6,128.00			6,128.00			6,128.00
410521	Payroll Taxes-Med Recs-FICA	2,792.00			2,792.00			2,792.00
410522	Payroll Taxes-Med Recs-SUI	950.00			950.00			950.00
410523	Workers Comp- Med Recs	86.00			86.00			86.00
410524	Payroll Tax - Medical Record - FUTA	42.00			42.00			42.00
410525	Employee Health Insurance-Med Recs	10,480.00			10,480.00			10,480.00
410526	Employee Life Insurance-Med Recs	28.00			28.00			28.00
410527	Employee Dental Insurance-Med Recs	46.00			46.00			46.00
410528	Employee Vision Insurance - Med Recs	2.00			2.00			2.00
410532	Background Checks-Med Recs	0.00			0.00			0.00
410535	Employee Expense-Med Recs	56.00			56.00		(56.00)	0.00
						RJE - 2	(56.00)	
410536	Supplies Med Rec	56.00			56.00			56.00
410537	Uniform - Med Rec	600.00			600.00			600.00
410540	Interco Contracted Services - Med Rec	0.00			0.00			0.00
410541	Pension Med Rec	3,227.00			3,227.00			3,227.00
410601	Salaries-Social Service	155,819.00			155,819.00			155,819.00
410603	Orientation-Soc Serv	0.00			0.00			0.00
410620	Vacation/Sick/Holiday-Social Service	18,105.00			18,105.00			18,105.00
410621	Payroll Taxes- Social Service-FICA	13,066.00			13,066.00			13,066.00
410622	Payroll Taxes- Social Service-SUI	3,593.00			3,593.00			3,593.00
410623	Workers Comp-Social Service	143.00			143.00			143.00
410624	Payroll Tax - Social Service - FUTA	147.00			147.00			147.00
410625	EE Health Insurance-Social Service	13,071.00			13,071.00			13,071.00
410626	Employee Life Ins-Social Service	302.00			302.00			302.00
410627	Employee Dental Ins-Social Service	17.00			17.00			17.00
410628	Employee Vision Insurance - Social Ser	46.00			46.00			46.00
410632	Background Checks- Social Service	0.00			0.00			0.00
410633	Training/Seminars/Courses-SocService	195.00			195.00			195.00
410635	Employee Expense-Social Service	513.00			513.00		(427.00)	86.00
						RJE - 2	(427.00)	
410640	Interco Contracted Services -Social Serv	(5,308.00)			(5,308.00)			(5,308.00)
410641	Pension-Social Service	0.00			0.00			0.00
410701	Medical Director	55,166.00			55,166.00			55,166.00
410702	Pharmacy Consultant	20,305.00			20,305.00			20,305.00
410706	Physician Consultant	74,875.00			74,875.00			74,875.00
410707	Physician Services	0.00			0.00			0.00
410708	Staffing Agency-RN	39,975.00			39,975.00			39,975.00
410709	Staffing Agency-LPN	28,908.00			28,908.00			28,908.00
410710	Staffing Agency-CNA	1,473.00			1,473.00			1,473.00
410711	Salaries - Director of Rehab	0.00			0.00			0.00
410712	Salaries - Physical Therapy Assistant	0.00			0.00			0.00
410713	Overtime - Physical Therapy Assistant	0.00			0.00			0.00
410716	Salaries - Occupational Therapy Assist	0.00			0.00			0.00
410717	Salaries - OT OTA	0.00			0.00			0.00
410718	Salaries - Therapy - Rehab Tech	17,232.00			17,232.00		(17,232.00)	0.00
						RJE - 7	(17,232.00)	
410719	Therapy - Rehab Tech OT	0.00			0.00			0.00
410724	Vac/Hol/Sick Speech Therapist	0.00			0.00			0.00
410725	Therapy Staffing Services	0.00			0.00			0.00
410726	Salaries Respiratory Therapist	0.00			0.00			0.00
410727	Salaries Respiratory Therapy OT	0.00			0.00			0.00
410728	Background Checks-Therapy	0.00			0.00			0.00
410729	Vacation/Sick/Holiday - RT	0.00			0.00			0.00
410730	Minor Equipment & Supplies - Therapy	10,336.00			10,336.00			10,336.00
410731	IV Therapy	0.00			0.00			0.00
410733	Floor Stock Drugs & Supplies	27,702.00			27,702.00			27,702.00
410734	Pharmacy Supplies	0.00			0.00			0.00
410735	Office Supplies-Therapy	723.00			723.00			723.00
410736	Office Supplies-Soc Service	17.00			17.00			17.00
410738	IV Supplies - Other	0.00			0.00			0.00
410740	Interco Contracted Services - Therapy	0.00			0.00			0.00
410741	Oxygen	12,794.00			12,794.00			12,794.00
410742	Inhalation Supplies	25,073.00			25,073.00			25,073.00
410743	IV Supplies - Medicaid	6,695.00			6,695.00			6,695.00
410750	Resident Transportation	19,982.00			19,982.00			19,982.00
410751	Lab Fees	43,232.00			43,232.00			43,232.00
410752	X-Ray Service	9,173.00			9,173.00			9,173.00
410753	Pharmacy Credits	(255.00)			(255.00)			(255.00)
410754	IV Drugs - Medicare	23,711.00			23,711.00			23,711.00
410755	IV Supplies - Medicare	0.00			0.00			0.00
410756	Pharmacy-RX Medicaid	12,485.00			12,485.00			12,485.00
410757	Pharmacy-RX Medicare	119,602.00			119,602.00			119,602.00
410758	Pharmacy-RX Managed Care	77,770.00			77,770.00			77,770.00
410759	Pharmacy OTC Medicaid	649.00			649.00			649.00
410760	Pharmacy-OTC Medicare	17.00			17.00			17.00
410761	Incontinent Supplies	72,938.00			72,938.00			72,938.00
410762	Medical Supplies	50,410.00			50,410.00			50,410.00
410763	Nursing Supplies	89,920.00			89,920.00			89,920.00

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017			9/30/2017
410784	Nutritional Supplements	44,497.00			44,497.00			44,497.00
410785	Medical Equipment Rental	61,675.00			61,675.00			61,675.00
410787	Equipment Repairs - Nursing	11,832.00			11,832.00			11,832.00
410768	Minor Equipment - Nursing	55,459.00			55,459.00			55,459.00
410769	Pharmacy - RX Other	9.00			9.00			9.00
410770	Pharmacy - OTC Other	499.00			499.00			499.00
410771	IV Drugs - Managed Care	11,549.00			11,549.00			11,549.00
410772	IV Supplies - Managed Care	30.00			30.00			30.00
410773	IV Drugs - Medicaid	167.00			167.00			167.00
410774	Medical Waste Disposal	1,986.00			1,986.00			1,986.00
410775	Salaries - Physical Therapy	0.00			0.00		8,975.00	8,975.00
						RJE - 7	8,134.00	
						RJE - 8	841.00	
410776	Overtime - Physical Therapy	0.00			0.00			0.00
410777	Salaries - Occupational Therapy	0.00			0.00		8,829.00	8,829.00
						RJE - 7	8,001.00	
						RJE - 8	828.00	
410778	Overtime - Occupational Therapy	0.00			0.00			0.00
410779	Salaries - Speech Therapy	0.00			0.00		1,211.00	1,211.00
						RJE - 7	1,097.00	
						RJE - 8	114.00	
410780	Overtime - Speech Therapy	0.00			0.00			0.00
410781	Orientation - All Therapy	0.00			0.00			0.00
410782	Vac/Sick/Hol - Therapy	1,783.00			1,783.00		(1,783.00)	0.00
						RJE - 8	(1,783.00)	
410783	Fica - Therapy	1,450.00			1,450.00			1,450.00
410784	SUI - Therapy	352.00			352.00			352.00
410785	Workers Comp - Therapy	801.00			801.00			801.00
410786	FUTA - Therapy	77.00			77.00			77.00
410787	Employee Health - Therapy	36,310.00			36,310.00			36,310.00
410788	Employee Dental - Therapy	0.00			0.00			0.00
410789	Employee Life - Therapy	7.00			7.00			7.00
410790	Therapy Software Costs	1,400.00			1,400.00			1,400.00
410791	Employee Vision Insurance - Therapy	0.00			0.00			0.00
410792	Physical Therapist - Outside Contr	425,371.00			425,371.00			425,371.00
410793	Occupational Therapist-Outside Contr	415,059.00			415,059.00			415,059.00
410794	Speech Therapist - Outside Contract	119,414.00			119,414.00			119,414.00
410795	Mileage- Therapy	0.00			0.00			0.00
410796	Recruitment - Therapy	303.00			303.00			303.00
410797	Managed Care Consultant Fees	0.00			0.00			0.00
410798	Training/Seminars/Courses-Therapy Dept	0.00			0.00			0.00
410799	Purchased Services-Other	8,363.00			8,363.00			8,363.00
410820	Maintenance & Repairs-SNF	0.00			0.00			0.00
410855	Dental Consultants	17,448.00			17,448.00			17,448.00
410905	Copier-SNF	0.00			0.00			0.00
410906	Copier Lease	0.00			0.00			0.00
410920	Forms/Printing-SNF	0.00			0.00			0.00
410950	Mileage Reimbursement-SNF	0.00			0.00			0.00
410960	Equipment Rental-SNF	0.00			0.00			0.00
410997	Quality Assessment Fee - SNF	1,041,667.00			1,041,667.00			1,041,667.00
410998	Bad Debt Expense-SNF	568,378.00			568,378.00			568,378.00
420972	Contract Serv-Hskp - VIL IA only	0.00			0.00			0.00
420973	Contract Serv-Laund - VIL IL only	0.00			0.00			0.00
440101	Salaries-Dietary Manager/CDM	0.00			0.00			0.00
440104	Salaries- Dietary Supervisor	0.00			0.00			0.00
440107	Salaries-Cooks	146,915.00			146,915.00			146,915.00
440108	Overtime-Cooks	2,081.00			2,081.00			2,081.00
440110	Salaries - Prep Cooks	9,872.00			9,872.00			9,872.00
440111	Overtime - Dietetic Tech	241.00			241.00			241.00
440113	Salaries- Dietary Aides	270,342.00			270,342.00			270,342.00
440114	Overtime-Dietary Aides	2,331.00			2,331.00			2,331.00
440116	Salaries- Dietitian/Dietary Tech	0.00			0.00			0.00
440120	Vacation/Sick/Holiday-Dietary	64,223.00			64,223.00			64,223.00
440121	Payroll Taxes-Dietary-FICA	35,402.00			35,402.00			35,402.00
440122	Payroll Taxes- Dietary-SUI	15,728.00			15,728.00			15,728.00
440123	Workers Comp-Diet	28,048.00			28,048.00			28,048.00
440124	Payroll Taxes-Dietary FUTA	785.00			785.00			785.00
440125	Employee Health Insurance- Dietary	128,155.00			128,155.00			128,155.00
440126	Employee Life Insurance-Dietary	79.00			79.00			79.00
440127	Employee Dental Insurance- Dietary	1,820.00			1,820.00			1,820.00
440128	Employee Vision Insurance - Dietary	160.00			160.00			160.00
440130	Recruitment-Dietary	0.00			0.00			0.00
440132	Background Checks-Dietary	397.00			397.00			397.00
440134	Dues/Subscriptions-Dietary	2,216.00			2,216.00			2,216.00
440135	Employee Expense-Dietary	106.00			106.00			106.00
440136	Uniforms-Dietary	6,861.00			6,861.00			6,861.00
440137	Contract Services - Dietary	88,626.00			88,626.00			88,626.00
440141	Pension-Dietary	36,214.00			36,214.00			36,214.00
440199	Licenses/Permits-Dietary	313.00			313.00			313.00
440788	Supplements - Dietary	0.00			0.00			0.00
440789	Thickened Liquids-Dietary	0.00			0.00			0.00
440803	Raw Food-Dietary	437,764.00			437,764.00			437,764.00
440804	Produce-Dietary	0.00			0.00			0.00
440805	Dairy-Dietary	0.00			0.00			0.00
440807	Dietary Supplies-Dietary	861.00			861.00			861.00
440808	China/Silverware/Glass-Dietary	0.00			0.00			0.00
440809	Utensils/Pots/Pans-Dietary	0.00			0.00			0.00
440811	Chemicals-Dietary	(1,111.00)			(1,111.00)			(1,111.00)
440812	Linen/Terry-Dietary	0.00			0.00			0.00

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
440813	Maintenance & Repairs-Dietary	0.00			0.00			0.00
440815	Consultant-Dietary	105,167.00			105,167.00			105,167.00
440820	Maintenance & Repairs-Diet	8,785.00			8,785.00			8,785.00
440876	Equipment Minor-Dietary	891.00			891.00			891.00
440901	Office Supplies-Dietary	126.00			126.00			126.00
440920	Forms/Printing-Dietary	0.00			0.00			0.00
450101	Salaries- Housekeeping Manager	0.00			0.00			0.00
450104	Salaries- Housekeeping Staff	257,166.00			257,166.00			257,166.00
450105	Overtime- Housekeeping Staff	4,051.00			4,051.00			4,051.00
450106	Orientation- Housekeeping Staff	105.00			105.00			105.00
450107	Salaries - Housekeeping - Porter	26,795.00			26,795.00			26,795.00
450108	Salaries HSKP-Overtime	121.00			121.00			121.00
450110	Contract Services _ Housekeeping	78,597.00			78,597.00			78,597.00
450120	Vacation/Sick/Holiday-Hskp	50,366.00			50,366.00			50,366.00
450121	Payroll Taxes- Hskp-FICA	24,573.00			24,573.00			24,573.00
450122	Payroll Taxes-Hskp-SUI	10,118.00			10,118.00			10,118.00
450123	Workers Comp-Hskp	19,531.00			19,531.00			19,531.00
450124	Payroll Tax Housekeeping FUTA	482.00			482.00			482.00
450125	Employee Health Insurance-Hskp	65,878.00			65,878.00			65,878.00
450126	Employee Life Insurance-Hskp	251.00			251.00			251.00
450127	Employee Dental Insurance-Hskp	843.00			843.00			843.00
450128	Employee Vision Insurance - Hskp	45.00			45.00			45.00
450132	Background Checks-Hskp	159.00			159.00			159.00
450135	Employee Expense-Hskp	50.00			50.00			50.00
450136	Uniforms-Hskp	3,633.00			3,633.00			3,633.00
450141	Pension-Hskp	28,370.00			28,370.00			28,370.00
450871	Cleaning Supplies-Hskp	799.00			799.00			799.00
450873	Carpet Cleaning-Hskp	0.00			0.00			0.00
450875	Maintenance & Repairs-Hskp	0.00			0.00			0.00
450876	Equipment Minor-Hskp	3,860.00			3,860.00			3,860.00
450901	Office Supplies-Hskp	43.00			43.00			43.00
450950	Milleage Reimbursement-Hskp	0.00			0.00			0.00
460104	Salaries-Laundry Staff	147,026.00			147,026.00			147,026.00
460105	Overtime- Laundry Staff	499.00			499.00			499.00
460106	Orientation-Laundry Staff	105.00			105.00			105.00
460107	Contract Services - Laundry	76,126.00			76,126.00			76,126.00
460120	Vacation/Sick/Holiday-Laundry	23,794.00			23,794.00			23,794.00
460121	Payroll Taxes-Laundry-FICA	12,238.00			12,238.00			12,238.00
460122	Payroll Taxes-Laundry-SUI	4,774.00			4,774.00			4,774.00
460123	Workers Comp-Laundry	9,908.00			9,908.00			9,908.00
460124	Payroll Tax Laundry FUTA	232.00			232.00			232.00
460125	Employee Health Insurance-Laundry	36,345.00			36,345.00			36,345.00
460126	Employee Life Insurance-Laundry	112.00			112.00			112.00
460127	Employee Dental Insurance-Laundry	372.00			372.00			372.00
460128	Employee Vision Insurance - Laundry	54.00			54.00			54.00
460132	Background Checks-Laundry	0.00			0.00			0.00
460135	Employee Expense-Laundry	0.00			0.00			0.00
460136	Uniforms-Laundry	4,633.00			4,633.00			4,633.00
460141	Pension-Laundry	12,593.00			12,593.00			12,593.00
460820	Maintenance & Repairs-Laundry	3,821.00			3,821.00			3,821.00
460876	Equipment Minor-Laundry	102.00			102.00			102.00
460881	Chemicals-Laundry	0.00			0.00			0.00
460882	Laundry Supplies-Laundry	0.00			0.00			0.00
460883	Linen/Terry-Laundry	5,722.00			5,722.00			5,722.00
460884	Bed Linens-Laundry	0.00			0.00			0.00
460885	Maintenance & Repairs-Laundry	0.00			0.00			0.00
470101	Salaries-Maintenance Manager	45,255.00			45,255.00			45,255.00
470102	Overtime-Maintenance Manager	1,675.00			1,675.00			1,675.00
470104	Salaries-Maintenance Staff	43,387.00			43,387.00			43,387.00
470105	Overtime-Maintenance Staff	3,748.00			3,748.00			3,748.00
470120	Vacation/Sick/Holiday-Maint	12,842.00			12,842.00			12,842.00
470121	Payroll Taxes-Maint-FICA	7,919.00			7,919.00			7,919.00
470122	Payroll Taxes-Maint-SUI	2,042.00			2,042.00			2,042.00
470123	Workers Comp-Maint	6,400.00			6,400.00			6,400.00
470124	Payroll Maint-FUTA	87.00			87.00			87.00
470125	Employee Health Insurance-Maint	26,410.00			26,410.00			26,410.00
470126	Employee Life Insurance-Maint	56.00			56.00			56.00
470127	Employee Dental Insurance-Maint	205.00			205.00			205.00
470128	Contracted Maintenance	191.00			191.00			191.00
470129	Employee Vision Insurance - Maint	58.00			58.00			58.00
470132	Background Checks-Maint	0.00			0.00			0.00
470134	Dues/Subscriptions-Maint	679.00			679.00			679.00
470135	Employee Expense-Maint	106.00			106.00			106.00
470136	Uniforms-Maint	600.00			600.00			600.00
470140	Interco Contracted Services-Maint	(539.00)			(539.00)			(539.00)
470141	Pension-Maint	4,893.00			4,893.00			4,893.00
470820	Maintenance & Repairs-Maint	44,825.00			44,825.00			44,825.00
470821	Electrical-Maint	10,054.00			10,054.00			10,054.00
470822	Plumbing-Maint	16,424.00			16,424.00			16,424.00
470823	HVAC/Boiler Maint	8,351.00			8,351.00			8,351.00
470824	Paint-Maint	1,662.00			1,662.00			1,662.00
470825	Carpeting-Maint	0.00			0.00			0.00
470826	Small Tools-Maint	1,145.00			1,145.00			1,145.00
470828	Alarm Inspection-Maint	1,125.00			1,125.00			1,125.00
470829	Alarm Repairs-Maint	6,283.00			6,283.00			6,283.00
470830	Grounds Maintenance-Maint	43,533.00			43,533.00			43,533.00
470832	Sprinklers-Maint	0.00			0.00			0.00
470833	Elevator-Maint	6,086.00			6,086.00			6,086.00
470834	Pest Control-Maint	3,434.00			3,434.00			3,434.00

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017			9/30/2017
470836	Maint Contracts- Generator	3,485.00			3,485.00			3,485.00
470876	Equipment Minor-Maint	1,175.00			1,175.00			1,175.00
470901	Office Supplies-Maint	0.00			0.00			0.00
470920	Forms/Printing-Maint	0.00			0.00			0.00
470950	Mileage Reimbursement-Maint	15.00			15.00			15.00
470960	Equipment Rental-Maint	5,143.00			5,143.00			5,143.00
470970	Waste Disposal -Grease/Trash	38,679.00			38,679.00			38,679.00
480101	Salaries-Reception/Security-Supervisor	0.00			0.00			0.00
480104	Salaries-Reception/Security Staff	71,490.00			71,490.00			71,490.00
480105	Overtime-Reception/Security Staff	31.00			31.00			31.00
480120	Vacation/Sick/Holiday-Rec/Sec	6,390.00			6,390.00			6,390.00
480121	Payroll Taxes-Rec/Sec-FICA	5,630.00			5,630.00			5,630.00
480122	Payroll Taxes-Rec/Sec-SUI	3,296.00			3,296.00			3,296.00
480123	Workers Comp-Rec/Sec	175.00			175.00			175.00
480124	Payroll Tax Security FUTA	205.00			205.00			205.00
480125	Employee Health Insurance-Rec/Sec	18,788.00			18,788.00			18,788.00
480126	Employee Life Insurance-Rec/Sec	28.00			28.00			28.00
480127	Employee Dental Insurance-Rec/Sec	272.00			272.00			272.00
480128	Security Expense	0.00			0.00			0.00
480129	Employee Vision Insurance - Rec/Sec	26.00			26.00			26.00
480130	Recruitment-Rec/Sec	33.00			33.00			33.00
480132	Background Checks-Rec/Sec	79.00			79.00			79.00
480135	Employee Expense-Rec/Sec	0.00			0.00			0.00
480136	Uniforms-Reception	2,426.00			2,426.00			2,426.00
480141	Pension-Reception	3,377.00			3,377.00			3,377.00
480876	Equipment Minor-Rec/Sec	0.00			0.00			0.00
480901	Office Supplies-Rec/Sec	151.00			151.00			151.00
480905	Copier-Rec/Sec	0.00			0.00			0.00
490101	Salaries-Marketing Manager	28,179.00			28,179.00			28,179.00
490104	Salaries-Marketing Staff	0.00			0.00			0.00
490120	Vacation/Sick/Holiday-Mkt	818.00			818.00			818.00
490121	Payroll Taxes-Mkt-FICA	2,169.00			2,169.00			2,169.00
490122	Payroll Taxes-Mkt-SUI	1,017.00			1,017.00			1,017.00
490123	Workers Comp-Mkt	91.00			91.00			91.00
490124	Payroll Tax-Marketing Staff-FUTA	42.00			42.00			42.00
490125	Employee Health Insurance-Mkt	2,406.00			2,406.00			2,406.00
490126	Employee Life Insurance-Mkt	22.00			22.00			22.00
490127	Employee Dental Insurance-Mkt	0.00			0.00			0.00
490128	Employee Vision Insurance - Mkt	0.00			0.00			0.00
490132	Background Checks-Mkt	0.00			0.00			0.00
490133	Training/Seminars/Courses-Mkt	0.00			0.00			0.00
490134	Dues/Subscriptions-Mkt	3,819.00			3,819.00			3,819.00
490135	Employee Expense-Mkt	15.00			15.00			15.00
490140	Interco Contracted Services - Marketing	0.00			0.00			0.00
490856	Media Advertising-Mkt	2,530.00			2,530.00			2,530.00
490858	Special Events-Mkt	8,327.00			8,327.00			8,327.00
490859	Collateral Material-Mkt	2,682.00			2,682.00			2,682.00
490862	Promo Items-Mkt	1,495.00			1,495.00			1,495.00
490901	Office Supplies-Mkt	334.00			334.00			334.00
490905	Copier-Mkt	0.00			0.00			0.00
490910	Computer Supplies-Mkt	0.00			0.00			0.00
490920	Forms/Printing-Mkt	1,281.00			1,281.00			1,281.00
490930	Postage-Mkt	0.00			0.00			0.00
490941	Cell Phones-Mkt	0.00			0.00			0.00
490950	Mileage Reimbursement-Mkt	245.00			245.00			245.00
500135	Employee Expense-Trans	106.00			106.00			106.00
500199	Licenses & Permits-Trans	195.00			195.00			195.00
500891	Vehicle Fuel-Trans	76.00			76.00			76.00
500892	Vehicle Maintenance-Trans	(536.00)			(536.00)			(536.00)
500893	Vehicle Loan-Trans	0.00			0.00			0.00
500905	Copier-Trans	0.00			0.00			0.00
510101	Salaries Activities Manager IL	0.00			0.00			0.00
510104	Salaries-Activities Staff IL	0.00			0.00			0.00
510105	Overtime-Activities IL	0.00			0.00			0.00
510106	Orientation-Activities IL	0.00			0.00			0.00
510120	Vacation/Sick/Holiday-Activities IL	0.00			0.00			0.00
510121	Payroll Taxes- Activities IL-FICA	0.00			0.00			0.00
510122	Payroll Taxes- Activities IL-SUI	0.00			0.00			0.00
510123	Workers Comp- Activities IL	0.00			0.00			0.00
510124	Payroll Tax Activities FUTA	0.00			0.00			0.00
510125	Employee Health Insurance- Activities IL	0.00			0.00			0.00
510127	Employee Dental Insurance- Activities IL	0.00			0.00			0.00
510128	Employee Vision Insurance - Act IL	0.00			0.00			0.00
540101	Salaries - Adult Day Care	0.00			0.00			0.00
540120	Vacation/Sick/Holiday-Adult Day	0.00			0.00			0.00
540121	Payroll Taxes-Adult Day Care FICA	0.00			0.00			0.00
540122	Payroll Taxes-Adult Day SUI	0.00			0.00			0.00
540123	Workers Comp-Adult Day Care	0.00			0.00			0.00
540124	Payroll Tax Adult Day Care FUTA	0.00			0.00			0.00
540125	Employee Health Ins - Adult Day Care	0.00			0.00			0.00
540127	Employee Dental Ins-Adult Day Care	0.00			0.00			0.00
540128	Employee Vision Ins - Adult Day Care	0.00			0.00			0.00
550101	Activities SNF MGR	43,463.00			43,463.00			43,463.00
550104	Salaries-Activities-SNF	90,846.00			90,846.00			90,846.00
550105	Overtime- Activities SNF	0.00			0.00			0.00
550106	Orientation-Activities SNF	0.00			0.00			0.00
550120	Vacation/Sick/Holiday-Activities SNF	22,292.00			22,292.00			22,292.00
550121	Payroll Taxes-Activities SNF-FICA	11,362.00			11,362.00			11,362.00
550122	Payroll Taxes-Activities SNF-SUI	4,200.00			4,200.00			4,200.00

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
550123	Workers Comp-Activities SNF	9,290.00			9,290.00			9,290.00
550124	Payroll Tax Activities SNF FUTA	207.00			207.00			207.00
550125	Employee Health Insurance-Activities SNF	21,342.00			21,342.00			21,342.00
550126	Employee Life Insurance-Activities SNF	176.00			176.00			176.00
550127	Employee Dental Insurance-Activities SNF	92.00			92.00			92.00
550128	Employee Vision Insurance - Act SNF	28.00			28.00			28.00
550130	Recruitment-Activities SNF	400.00			400.00			400.00
550132	Background Checks-Activities SNF	79.00			79.00			79.00
550134	Dues/Subscriptions-Activities SNF	494.00			494.00			494.00
550135	Employee Expense-Activities SNF	57.00			57.00			57.00
550137	Uniforms-Activities	1,800.00			1,800.00			1,800.00
550141	Pension - Activities	8,152.00			8,152.00			8,152.00
550850	Activities Supplies-Activities-SNF	3,272.00			3,272.00			3,272.00
550851	Entertainment-Activities-SNF	7,470.00			7,470.00			7,470.00
550852	Activities Events Food-Activities-SNF	1,448.00			1,448.00			1,448.00
550853	Film Processing-Activities-SNF	0.00			0.00			0.00
550901	Office Supplies-Activities SNF	63.00			63.00			63.00
550905	Copier-Activities SNF	0.00			0.00			0.00
550962	Floral-Activities-SNF	213.00			213.00			213.00
550964	Holiday Decorations-Activities-SNF	948.00			948.00			948.00
560102	Salaries-Business Office	52,293.00			52,293.00			52,293.00
560103	Salaries-Human Resources/Payroll	36,178.00			36,178.00			36,178.00
560104	Salaries-Admin Staff	0.00			0.00			0.00
560105	Overtime-Admin	0.00			0.00			0.00
560106	Orientation-Admin	0.00			0.00			0.00
560107	Central Supply Clerk-Admin	0.00			0.00			0.00
560109	Salaries - Admissions Coordinator	58,236.00			58,236.00			58,236.00
560120	Vacation/Sick/Holiday-Adm	14,877.00			14,877.00			14,877.00
560121	Payroll Taxes-Admin-FICA	11,606.00			11,606.00			11,606.00
560122	Payroll Taxes-Admin-SUI	3,038.00			3,038.00			3,038.00
560123	Workers Comp-Admin	336.00			336.00			336.00
560124	Payroll Tax Admin FUTA	124.00			124.00			124.00
560125	Employee Health Insurance-Admin	38,040.00			38,040.00		2,892.00	40,932.00
						RJE - 4	2,892.00	
560126	Employee Life Insurance-Admin	373.00			373.00			373.00
560127	Employee Dental Insurance-Admin	539.00			539.00			539.00
560128	Employee Vision Insurance - Admin	102.00			102.00			102.00
560129	Benefit Plan Fees	0.00			0.00			0.00
560130	Recruitment-Admin	453.00			453.00			453.00
560131	Drug Free Expense-Admin	0.00			0.00			0.00
560132	Background Checks-Admin	0.00			0.00			0.00
560133	Training/Seminars/Courses-Admin	0.00			0.00			0.00
560134	Dues/Subscription-Admin	0.00			0.00			0.00
560135	Employee Benefits/Expense-Admin	8,461.00			8,461.00		(3,510.00)	4,951.00
						RJE - 3	(618.00)	
						RJE - 4	(2,892.00)	
560140	Contracted Services - Business Office	65,820.00			65,820.00			65,820.00
560141	Pension-Admin	0.00			0.00		618.00	618.00
						RJE - 3	618.00	
560198	Bldg Inspection Fees	0.00			0.00			0.00
560199	Licenses/Permits	509.00			509.00			509.00
560711	Utilities-Electric	114,037.00			114,037.00			114,037.00
560712	Utilities-Gas/Oil	43,295.00			43,295.00			43,295.00
560713	Utilities-Water/Sewer/Refuse	95,053.00			95,053.00			95,053.00
560714	Utilities-Telephone Service	31,318.00			31,318.00			31,318.00
560715	Utilities-Telephone Maintenance Contract	20,245.00			20,245.00			20,245.00
560717	Utilities-Cable TV	12,868.00			12,868.00			12,868.00
560730	Association Fees	0.00			0.00			0.00
560731	Real Estate Taxes	200,193.00			200,193.00			200,193.00
560732	Non-Reimbursable Expense	0.00			0.00			0.00
560733	Personal Property Taxes	28,736.00			28,736.00			28,736.00
560734	Professional Liability Insurance	10,536.00			10,536.00			10,536.00
560735	General Liability Insurance	66,269.00			66,269.00			66,269.00
560736	Property Insurance	13,049.00			13,049.00			13,049.00
560738	Auto Insurance	2,825.00			2,825.00			2,825.00
560739	Crime Insurance	483.00			483.00			483.00
560740	Insurance-Other	10,470.00			10,470.00			10,470.00
560742	Patient Trust Bond	2,318.00			2,318.00			2,318.00
560744	Resident Reimburse on Lost/Stolen Items	456.00			456.00			456.00
560745	Taxes Other	1,684.00			1,684.00			1,684.00
560770	Contracted Services-Business Offices	0.00			0.00			0.00
560840	Interco Contracted Services - Admin	15,267.00			15,267.00			15,267.00
560841	Contracted Services - Call System	7,015.00			7,015.00			7,015.00
560842	Conservator Fees	1,719.00			1,719.00			1,719.00
560843	Legal Fees-Adm	61,363.00			61,363.00			61,363.00
560844	Accounting/Audit Fees-Adm	14,523.00			14,523.00			14,523.00
560845	Payroll Processing Fees	27,403.00			27,403.00			27,403.00
560846	Professional Services	150.00			150.00			150.00
560847	Consultant	3,500.00			3,500.00			3,500.00
560852	Contributions	0.00			0.00			0.00
560876	Equipment Minor-Adm	1,406.00			1,406.00			1,406.00
560901	Office Supplies-Adm	11,128.00			11,128.00			11,128.00
560902	Office Supplies Human Resources	31.00			31.00			31.00
560905	Copier- Maintenance Agreement	4,292.00			4,292.00			4,292.00
560906	Copier Lease-Adm	10,485.00			10,485.00			10,485.00
560910	Computer Supplies-Adm	0.00			0.00			0.00
560911	Computer Maintenance-Adm	14,924.00			14,924.00			14,924.00
560912	Software Maintenance Contract-Adm	43,928.00			43,928.00			43,928.00
560913	Internet Access-Adm	15,157.00			15,157.00			15,157.00

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017			9/30/2017
560914	Software Expense - Adm	0.00			0.00			0.00
560915	Timeclock Software	15,736.00			15,736.00			15,736.00
560920	Forms/Printing-Adm	1,953.00			1,953.00			1,953.00
560925	Records Storage - Adm	2,839.00			2,839.00			2,839.00
560926	Parking Space - Adm	0.00			0.00			0.00
560930	Postage-Adm	4,174.00			4,174.00			4,174.00
560931	Overnight Service-Adm	2,120.00			2,120.00			2,120.00
560941	Cell Phones-Adm	1,233.00			1,233.00			1,233.00
560950	Mileage Reimbursement-Adm	734.00			734.00			734.00
560960	Equipment Rental-Adm	1,012.00			1,012.00			1,012.00
560961	Floral-Adm	49.00			49.00			49.00
560963	Misc Decor-Adm	265.00			265.00			265.00
560964	Eagle Lake Foundation- Vision Term Fees	0.00			0.00			0.00
560995	Collection Fees/Credit Card Fees	2,623.00			2,623.00			2,623.00
560996	Late fees/Fines/Finance Charges-Adm	38,185.00			38,185.00			38,185.00
560997	Bank Service Charges-Adm	1,898.00			1,898.00			1,898.00
560998	Russell Phillips Fees- Annual fee for CT Region 4 LTC-MAP	0.00			0.00			0.00
560999	Eagle Lake Foundation Fees	0.00			0.00			0.00
580001	Interest Income	(394.00)			(394.00)			(394.00)
580002	Employee/Guest meals	10,053.00			10,053.00			10,053.00
590002	Management Fees	481,638.00			481,638.00			481,638.00
590004	Interest Expense	69,617.00			69,617.00			69,617.00
590005	Rent Expense	1,140,217.00			1,140,217.00			1,140,217.00
590006	Depreciation-Bldgs & Improvements	18,229.00			18,229.00			18,229.00
590007	Depreciation-FFE	71,517.00			71,517.00			71,517.00
590008	Depreciation-Vehicles	7,411.00			7,411.00			7,411.00
590009	Amortization	0.00			0.00			0.00
960951	Mileage-Heather Hitchcock	0.00			0.00			0.00
R0001	Interest expense on line of credit	0.00			0.00			0.00
R0002	Champion Awards-Employee of the month	0.00			0.00			0.00
R0003	Mileage Reimbursement	0.00			0.00		483.00	483.00
						RJE - 2	483.00	
R0004	Dues to Chamber of Commerce	0.00			0.00		118.00	118.00
						RJE - 1	118.00	
R0005	Prior period adjustment	0.00			0.00		(11,627.00)	(11,627.00)
						RJE - 9	(11,627.00)	
Total		0.00		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00		0.00	0.00

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Newington, 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	120,645.00		16,350.00	136,995.00
			RJE - 5	<u>16,350.00</u>	
Subtotal [2] Administrators		<u>120,645.00</u>		<u>16,350.00</u>	<u>136,995.00</u>
Subgroup : [4] Other Administrative Salaries					
410501	Salaries-Med Rec	32,003.00		0.00	32,003.00
410520	Vacation/Sick/Holiday- Med Recs	6,128.00		0.00	6,128.00
560102	Salaries-Business Office	52,293.00		0.00	52,293.00
560103	Salaries-Human Resources/Payroll	36,178.00		0.00	36,178.00
560120	Vacation/Sick/Holiday-Adm	14,877.00		0.00	14,877.00
560840	Interco Contracted Services - Admin	15,267.00		0.00	15,267.00
Subtotal [4] Other Administrative Salaries		<u>156,746.00</u>		<u>0.00</u>	<u>156,746.00</u>
Subgroup : [5A] Head Dietitian					
440110	Salaries - Prep Cooks	9,872.00		0.00	9,872.00
Subtotal [5A] Head Dietitian		<u>9,872.00</u>		<u>0.00</u>	<u>9,872.00</u>
Subgroup : [5C] Dietary Workers					
440107	Salaries-Cooks	146,915.00		0.00	146,915.00
440108	Overtime-Cooks	2,081.00		0.00	2,081.00
440111	Overtime - Dietetic Tech	241.00		0.00	241.00
440113	Salaries- Dietary Aides	270,342.00		0.00	270,342.00
440114	Overtime-Dietary Aides	2,331.00		0.00	2,331.00
440120	Vacation/Sick/Holiday-Dietary	64,223.00		0.00	64,223.00
Subtotal [5C] Dietary Workers		<u>486,133.00</u>		<u>0.00</u>	<u>486,133.00</u>
Subgroup : [6B] Other Housekeeping Workers					
450104	Salaries- Housekeeping Staff	257,166.00		0.00	257,166.00
450105	Overtime- Housekeeping Staff	4,051.00		0.00	4,051.00
450106	Orientation- Housekeeping Staff	105.00		0.00	105.00
450107	Salaries - Housekeeping - Porter	26,795.00		0.00	26,795.00
450108	Salaries HSKP-Overtime	121.00		0.00	121.00
450120	Vacation/Sick/Holiday-Hskp	50,366.00		0.00	50,366.00
Subtotal [6B] Other Housekeeping Workers		<u>338,604.00</u>		<u>0.00</u>	<u>338,604.00</u>
Subgroup : [7B] Other Maintenance Workers					
470101	Salaries-Maintenance Manager	45,255.00		0.00	45,255.00
470102	Overtime-Maintenance Manager	1,675.00		0.00	1,675.00
470104	Salaries-Maintenance Staff	43,387.00		0.00	43,387.00
470105	Overtime-Maintenance Staff	3,748.00		0.00	3,748.00
470120	Vacation/Sick/Holiday-Maint	12,842.00		0.00	12,842.00
Subtotal [7B] Other Maintenance Workers		<u>106,907.00</u>		<u>0.00</u>	<u>106,907.00</u>
Subgroup : [8B] Other Laundry Workers					
460104	Salaries-Laundry Staff	147,026.00		0.00	147,026.00
460105	Overtime- Laundry Staff	499.00		0.00	499.00
460106	Orientation-Laundry Staff	105.00		0.00	105.00
460120	Vacation/Sick/Holiday-Laundry	23,794.00		0.00	23,794.00
Subtotal [8B] Other Laundry Workers		<u>171,424.00</u>		<u>0.00</u>	<u>171,424.00</u>
Subgroup : [10] Protective Services					
480104	Salaries-Reception/Security Staff	71,490.00		0.00	71,490.00
480105	Overtime-Reception/Security Staff	31.00		0.00	31.00
480120	Vacation/Sick/Holiday-Rec/Sec	6,390.00		0.00	6,390.00
Subtotal [10] Protective Services		<u>77,911.00</u>		<u>0.00</u>	<u>77,911.00</u>
Subgroup : [12A] Director of Nurses/Assistant Director					
410102	Salaries-DON	107,182.00		0.00	107,182.00
410107	Salaries - ADON/Unit Mgr	94,224.00		0.00	94,224.00
Subtotal [12A] Director of Nurses/Assistant Director		<u>201,406.00</u>		<u>0.00</u>	<u>201,406.00</u>
Subgroup : [12B1] RNs - Direct Care					
410201	Salaries-RN	790,164.00		0.00	790,164.00
410202	Overtime-RN	107,676.00		0.00	107,676.00
410203	Orientation-RN	6,797.00		0.00	6,797.00
410220	Vacation/Sick/Holiday-Nursing	540,641.00		0.00	540,641.00
Subtotal [12B1] RNs - Direct Care		<u>1,445,278.00</u>		<u>0.00</u>	<u>1,445,278.00</u>
Subgroup : [12B2] RNs - Administrative					
410103	Salaries-Nurse Liaison/Risk Mgr	31,476.00		0.00	31,476.00
410104	Salaries-MDS Coord/MDS Asst	376,513.00		0.00	376,513.00
410108	Bonus - Nursing Admin	2,000.00		(2,000.00)	0.00
410120	Vacation/Sick/Holiday-Nursing Admn	93,515.00		(14,350.00)	79,165.00
			RJE - 5	(14,350.00)	
Subtotal [12B2] RNs - Administrative		<u>503,504.00</u>		<u>(16,350.00)</u>	<u>487,154.00</u>

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Newington, 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 : [12C1] LPNs - Direct Care					
410204	Salaries-LPN	978,518.00		0.00	978,518.00
410205	Overtime-LPN	131,542.00		0.00	131,542.00
410206	Orientation-LPN	7,485.00		0.00	7,485.00
410240	Interco Contracted Services - Nursing	373,899.00		0.00	373,899.00
Subtotal [12C1] LPNs - Direct Care		1,491,444.00		0.00	1,491,444.00
Subgroup : [12D] Aides and Attendants					
410207	Salaries-CNA	1,911,920.00		0.00	1,911,920.00
410208	Overtime-CNA	111,014.00		0.00	111,014.00
410209	Orientation-CNA	12,848.00		0.00	12,848.00
410210	Ward Clerk/Staff Coord-Nursing	83,351.00		0.00	83,351.00
410212	Ward Clerk/Staff Coord- OT	62.00		0.00	62.00
Subtotal [12D] Aides and Attendants		2,119,195.00		0.00	2,119,195.00
Subgroup : [12E] Physical Therapists					
410775	Salaries - Physical Therapy	0.00		8,975.00	8,975.00
			RJE - 7	8,134.00	
			RJE - 8	841.00	
410782	Vac/Sick/Hol - Therapy	1,783.00		(1,783.00)	0.00
			RJE - 8	(1,783.00)	
Subtotal [12E] Physical Therapists		1,783.00		7,192.00	8,975.00
Subgroup : [12F] Speech Therapists					
410718	Salaries - Therapy - Rehab Tech	17,232.00		(17,232.00)	0.00
			RJE - 7	(17,232.00)	
410779	Salaries - Speech Therapy	0.00		1,211.00	1,211.00
			RJE - 7	1,097.00	
			RJE - 8	114.00	
Subtotal [12F] Speech Therapists		17,232.00		(16,021.00)	1,211.00
Subgroup : [12G] Occupational Therapists					
410777	Salaries - Occupational Therapy	0.00		8,829.00	8,829.00
			RJE - 7	8,001.00	
			RJE - 8	828.00	
Subtotal [12G] Occupational Therapists		0.00		8,829.00	8,829.00
Subgroup : [12H] Recreation Workers					
550101	Activities SNF MGR	43,463.00		0.00	43,463.00
550104	Salaries-Activities-SNF	90,846.00		0.00	90,846.00
550120	Vacation/Sick/Holiday-Activities SNF	22,292.00		0.00	22,292.00
Subtotal [12H] Recreation Workers		156,601.00		0.00	156,601.00
Subgroup : [12M] Social Workers/Case Management					
410601	Salaries-Social Service	155,819.00		0.00	155,819.00
410620	Vacation/Sick/Holiday-Social Service	18,105.00		0.00	18,105.00
410640	Interco Contracted Services - Social Serv	(5,308.00)		0.00	(5,308.00)
Subtotal [12M] Social Workers/Case Management		168,616.00		0.00	168,616.00
Subgroup : [12N] Marketing					
490101	Salaries-Marketing Manager	28,179.00		0.00	28,179.00
490120	Vacation/Sick/Holiday-Mkt	818.00		0.00	818.00
Subtotal [12N] Marketing		28,997.00		0.00	28,997.00
Subgroup : [12O] Other					
560109	Salaries - Admissions Coordinator	58,236.00		0.00	58,236.00
Subtotal [12O] Other		58,236.00		0.00	58,236.00
Total [10-A] Salaries and Wages		7,660,534.00		0.00	7,660,534.00
Group : [13-B] Professional Fees					
Subgroup : [1] Dietitian					
440815	Consultant-Dietary	105,167.00		0.00	105,167.00
Subtotal [1] Dietitian		105,167.00		0.00	105,167.00
Subgroup : [2] Dentist					
410855	Dental Consultants	17,448.00		0.00	17,448.00
Subtotal [2] Dentist		17,448.00		0.00	17,448.00
Subgroup : [3] Pharmacist					
410702	Pharmacy Consultant	20,305.00		0.00	20,305.00
Subtotal [3] Pharmacist		20,305.00		0.00	20,305.00
Subgroup : [5A] PT - Resident Care					
410792	Physical Therapist - Outside Contr	425,371.00		0.00	425,371.00
Subtotal [5A] PT - Resident Care		425,371.00		0.00	425,371.00
Subgroup : [8A] Medical Director					
410701	Medical Director	55,166.00		0.00	55,166.00

Client: **Traditions Senior Management**
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 Workpaper: **A.03 - Grouped Trial Balance**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subtotal [8A] Medical Director		55,166.00		0.00	55,166.00
Subgroup : [8C] Resident Care					
410706 Physician Consultant		74,875.00		0.00	74,875.00
Subtotal [8C] Resident Care		74,875.00		0.00	74,875.00
Subgroup : [9A] ST - Resident Care					
410794 Speech Therapist - Outside Contract		119,414.00		0.00	119,414.00
Subtotal [9A] ST - Resident Care		119,414.00		0.00	119,414.00
Subgroup : [10A] OT - Resident Care					
410793 Occupational Therapist-Outside Cont		415,059.00		0.00	415,059.00
Subtotal [10A] OT - Resident Care		415,059.00		0.00	415,059.00
Subgroup : [11A1] RN's - Direct Care					
410708 Staffing Agency-RN		39,975.00		0.00	39,975.00
Subtotal [11A1] RN's - Direct Care		39,975.00		0.00	39,975.00
Subgroup : [11B1] LPN's - Direct Care					
410709 Staffing Agency-LPN		28,908.00		0.00	28,908.00
Subtotal [11B1] LPN's - Direct Care		28,908.00		0.00	28,908.00
Subgroup : [11C] Aides					
410710 Staffing Agency-CNA		1,473.00		0.00	1,473.00
Subtotal [11C] Aides		1,473.00		0.00	1,473.00
Total [13-B] Professional Fees		1,303,161.00		0.00	1,303,161.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
410123 Workers Comp-Nursing Admn		40,745.00		134,082.00	174,827.00
			RJE - 10	134,082.00	
410223 Workers Comp-Nursing		271,498.00		0.00	271,498.00
410523 Workers Comp- Med Recs		86.00		0.00	86.00
410623 Workers Comp-Social Service		143.00		0.00	143.00
410785 Workers Comp - Therapy		801.00		0.00	801.00
440123 Workers Comp-Diet		28,048.00		0.00	28,048.00
450123 Workers Comp-Hskp		19,531.00		0.00	19,531.00
460123 Workers Comp-Laundry		9,908.00		0.00	9,908.00
470123 Workers Comp-Maint		6,400.00		0.00	6,400.00
480123 Workers Comp-Rec/Sec		175.00		0.00	175.00
490123 Workers Comp-Mkt		91.00		0.00	91.00
550123 Workers Comp-Activities SNF		9,290.00		0.00	9,290.00
560123 Workers Comp-Admin		336.00		0.00	336.00
Subtotal [1A1] Workmen's Compensation		387,052.00		134,082.00	521,134.00
Subgroup : [1A3] Unemployment Insurance					
410122 Payroll Taxes-Nursing Admn-SUI		8,988.00		0.00	8,988.00
410124 Payroll Nursing Admin-FUTA		405.00		0.00	405.00
410222 Payroll Taxes-Nursing-SUI		113,516.00		0.00	113,516.00
410224 Payroll Nursing - FUTA		5,680.00		0.00	5,680.00
410522 Payroll Taxes-Med Recs-SUI		950.00		0.00	950.00
410524 Payroll Tax - Medical Record - FUTA		42.00		0.00	42.00
410622 Payroll Taxes- Social Service-SUI		3,593.00		0.00	3,593.00
410624 Payroll Tax - Social Service - FUTA		147.00		0.00	147.00
410784 SUI - Therapy		352.00		0.00	352.00
410786 FUTA - Therapy		77.00		0.00	77.00
440122 Payroll Taxes- Dietary-SUI		15,728.00		0.00	15,728.00
440124 Payroll Taxes-Dietary FUTA		785.00		0.00	785.00
450122 Payroll Taxes-Hskp-SUI		10,118.00		0.00	10,118.00
450124 Payroll Tax Housekeeping FUTA		482.00		0.00	482.00
460122 Payroll Taxes-Laundry-SUI		4,774.00		0.00	4,774.00
460124 Payroll Tax Laundry FUTA		232.00		0.00	232.00
470122 Payroll Taxes-Maint-SUI		2,042.00		0.00	2,042.00
470124 Payroll Maint-FUTA		87.00		0.00	87.00
480122 Payroll Taxes-Rec/Sec-SUI		3,296.00		0.00	3,296.00
480124 Payroll Tax Security FUTA		205.00		0.00	205.00
490122 Payroll Taxes-Mkt-SUI		1,017.00		0.00	1,017.00
490124 Payroll Tax-Marketing Staff-FUTA		42.00		0.00	42.00
550122 Payroll Taxes-Activities SNF-SUI		4,200.00		0.00	4,200.00
550124 Payroll Tax Activities SNF FUTA		207.00		0.00	207.00
560122 Payroll Taxes-Admin-SUI		3,038.00		0.00	3,038.00
560124 Payroll Tax Admin FUTA		124.00		0.00	124.00
Subtotal [1A3] Unemployment Insurance		180,127.00		0.00	180,127.00
Subgroup : [1A4] Social Security (FICA)					
410121 Payroll Taxes-Nursing Admn-FICA		60,692.00		0.00	60,692.00
410221 Payroll Taxes-Nursing-FICA		340,710.00		0.00	340,710.00
410521 Payroll Taxes-Med Recs-FICA		2,792.00		0.00	2,792.00
410621 Payroll Taxes- Social Service-FICA		13,066.00		0.00	13,066.00

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 Workpaper: **A.03 - Grouped Trial Balance**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
410783	Fica - Therapy	1,450.00		0.00	1,450.00
440121	Payroll Taxes-Dietary-FICA	35,402.00		0.00	35,402.00
450121	Payroll Taxes- Hskp-FICA	24,573.00		0.00	24,573.00
460121	Payroll Taxes-Laundry-FICA	12,238.00		0.00	12,238.00
470121	Payroll Taxes-Maint-FICA	7,919.00		0.00	7,919.00
480121	Payroll Taxes-Rec/Sec-FICA	5,630.00		0.00	5,630.00
490121	Payroll Taxes-Mkt-FICA	2,169.00		0.00	2,169.00
550121	Payroll Taxes-Activities SNF-FICA	11,362.00		0.00	11,362.00
560121	Payroll Taxes-Admin-FICA	11,606.00		0.00	11,606.00
Subtotal [1A4] Social Security (FICA)		529,609.00		0.00	529,609.00
Subgroup : [1A5] Health Insurance					
410125	Employee Health Insurance-Nurs Admin	96,139.00		(446,125.00)	(349,986.00)
			RJE - 10	(446,125.00)	
410127	Employee Dental Insurance-Nurs Admn	1,282.00		0.00	1,282.00
410128	Employee Vision Insurance-Nurs Admin	141.00		0.00	141.00
410225	Employee Health Insurance-Nursing	735,540.00		1,512.00	737,052.00
			RJE - 4	1,512.00	
410227	Employee Dental Insurance-Nursing	9,402.00		0.00	9,402.00
410229	Employee Vision Insurance - Nursing	829.00		0.00	829.00
410525	Employee Health Insurance-Med Recs	10,480.00		0.00	10,480.00
410527	Employee Dental Insurance-Med Recs	46.00		0.00	46.00
410528	Employee Vision Insurance - Med Recs	2.00		0.00	2.00
410625	EE Health Insurance-Social Service	13,071.00		0.00	13,071.00
410627	Employee Dental Ins-Social Service	17.00		0.00	17.00
410628	Employee Vision Insurance - Social Ser	46.00		0.00	46.00
410787	Employee Health - Therapy	36,310.00		0.00	36,310.00
440125	Employee Health Insurance- Dietary	128,155.00		0.00	128,155.00
440127	Employee Dental Insurance- Dietary	1,820.00		0.00	1,820.00
440128	Employee Vision Insurance - Dietary	160.00		0.00	160.00
450125	Employee Health Insurance-Hskp	65,878.00		0.00	65,878.00
450127	Employee Dental Insurance-Hskp	843.00		0.00	843.00
450128	Employee Vision Insurance - Hskp	45.00		0.00	45.00
460125	Employee Health Insurance-Laundry	36,345.00		0.00	36,345.00
460127	Employee Dental Insurance-Laundry	372.00		0.00	372.00
460128	Employee Vision Insurance - Laundry	54.00		0.00	54.00
470125	Employee Health Insurance-Maint	26,410.00		0.00	26,410.00
470127	Employee Dental Insurance-Maint	205.00		0.00	205.00
470129	Employee Vision Insurance - Maint	58.00		0.00	58.00
480125	Employee Health Insurance-Rec/Sec	18,788.00		0.00	18,788.00
480127	Employee Dental Insurance-Rec/Sec	272.00		0.00	272.00
480129	Employee Vision Insurance - Rec/Sec	26.00		0.00	26.00
490125	Employee Health Insurance-Mkt	2,406.00		0.00	2,406.00
550125	Employee Health Insurance-Activities SNF	21,342.00		0.00	21,342.00
550127	Employee Dental Insurance-Activities SNF	92.00		0.00	92.00
550128	Employee Vision Insurance - Act SNF	28.00		0.00	28.00
560125	Employee Health Insurance-Admin	38,040.00		2,892.00	40,932.00
			RJE - 4	2,892.00	
560127	Employee Dental Insurance-Admin	539.00		0.00	539.00
560128	Employee Vision Insurance - Admin	102.00		0.00	102.00
Subtotal [1A5] Health Insurance		1,245,285.00		(441,721.00)	803,564.00
Subgroup : [1A6] Life Insurance					
410126	Employee Life Insurance-Nursing Admn	1,239.00		0.00	1,239.00
410226	Employee Life Insurance-Nursing	2,620.00		0.00	2,620.00
410526	Employee Life Insurance-Med Recs	28.00		0.00	28.00
410626	Employee Life Ins-Social Service	302.00		0.00	302.00
410789	Employee Life - Therapy	7.00		0.00	7.00
440126	Employee Life Insurance-Dietary	79.00		0.00	79.00
450126	Employee Life Insurance-Hskp	251.00		0.00	251.00
460126	Employee Life Insurance-Laundry	112.00		0.00	112.00
470126	Employee Life Insurance-Maint	56.00		0.00	56.00
480126	Employee Life Insurance-Rec/Sec	28.00		0.00	28.00
490126	Employee Life Insurance-Mkt	22.00		0.00	22.00
550126	Employee Life Insurance-Activities SNF	176.00		0.00	176.00
560126	Employee Life Insurance-Admin	373.00		0.00	373.00
Subtotal [1A6] Life Insurance		5,293.00		0.00	5,293.00
Subgroup : [1A7] Pensions					
410241	Pension-Nursing	331,462.00		0.00	331,462.00
410441	Pension - Therapy	1,011.00		0.00	1,011.00
410541	Pension Med Rec	3,227.00		0.00	3,227.00
440141	Pension-Dietary	36,214.00		0.00	36,214.00
450141	Pension-Hskp	28,370.00		0.00	28,370.00
460141	Pension-Laundry	12,593.00		0.00	12,593.00
470141	Pension-Maint	4,893.00		0.00	4,893.00
480141	Pension-Reception	3,377.00		0.00	3,377.00
550141	Pension - Activities	8,152.00		0.00	8,152.00
560141	Pension-Admin	0.00		618.00	618.00

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 Engagement: **Medicaid - Senior Philanthropy of Newington, 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
Subtotal [1A7] Pensions		<u>429,299.00</u>	RJE - 3	<u>618.00</u>	<u>429,917.00</u>
Subgroup : [1A8] Uniform Allowance					
410236	Uniforms-Nursing	47,779.00		0.00	47,779.00
410537	Uniform - Med Rec	600.00		0.00	600.00
440136	Uniforms-Dietary	6,861.00		0.00	6,861.00
450136	Uniforms-Hskp	3,633.00		0.00	3,633.00
460136	Uniforms-Laundry	4,633.00		0.00	4,633.00
470136	Uniforms-Maint	600.00		0.00	600.00
480136	Uniforms-Reception	2,426.00		0.00	2,426.00
550137	Uniforms-Activities	1,800.00		0.00	1,800.00
Subtotal [1A8] Uniform Allowance		<u>68,332.00</u>		<u>0.00</u>	<u>68,332.00</u>
Subgroup : [1A9] Other					
410135	Employee Expense-Nursing Admn	1,526.00		0.00	1,526.00
410231	Drug Free Expense-Nursing	1,010.00		0.00	1,010.00
410235	Employee Expense-Nursing	12,643.00		(1,526.00)	11,117.00
				(14.00)	
				(1,512.00)	
410535	Employee Expense-Med Recs	56.00		(56.00)	0.00
				(56.00)	
410635	Employee Expense-Social Service	513.00		(427.00)	86.00
				(427.00)	
440135	Employee Expense-Dietary	106.00		0.00	106.00
450135	Employee Expense-Hskp	50.00		0.00	50.00
470135	Employee Expense-Maint	106.00		0.00	106.00
490135	Employee Expense-Mkt	15.00		0.00	15.00
500135	Employee Expense-Trans	106.00		0.00	106.00
550135	Employee Expense-Activities SNF	57.00		0.00	57.00
560135	Employee Benefits/Expense-Admin	8,461.00		(3,510.00)	4,951.00
				(618.00)	
				(2,892.00)	
Subtotal [1A9] Other		<u>24,649.00</u>		<u>(5,519.00)</u>	<u>19,130.00</u>
Subgroup : [1C] Bad Debts					
410998	Bad Debt Expense-SNF	568,378.00		0.00	568,378.00
Subtotal [1C] Bad Debts		<u>568,378.00</u>		<u>0.00</u>	<u>568,378.00</u>
Subgroup : [1D] Accounting and Auditing					
560844	Accounting/Audit Fees-Adm	14,523.00		0.00	14,523.00
Subtotal [1D] Accounting and Auditing		<u>14,523.00</u>		<u>0.00</u>	<u>14,523.00</u>
Subgroup : [1E] Legal					
560842	Conservator Fees	1,719.00		0.00	1,719.00
560843	Legal Fees-Adm	61,363.00		0.00	61,363.00
Subtotal [1E] Legal		<u>63,082.00</u>		<u>0.00</u>	<u>63,082.00</u>
Subgroup : [1G] Office Supplies					
410237	Office Supplies - Nursing	2,519.00		0.00	2,519.00
410735	Office Supplies-Therapy	723.00		0.00	723.00
410736	Office Supplies-Soc Service	17.00		0.00	17.00
440901	Office Supplies-Dietary	126.00		0.00	126.00
450901	Office Supplies-Hskp	43.00		0.00	43.00
480901	Office Supplies-Rec/Sec	151.00		0.00	151.00
490901	Office Supplies-Mkt	334.00		0.00	334.00
490920	Forms/Printing-Mkt	1,281.00		0.00	1,281.00
550901	Office Supplies-Activities SNF	63.00		0.00	63.00
560901	Office Supplies-Adm	11,128.00		0.00	11,128.00
560902	Office Supplies Human Resources	31.00		0.00	31.00
560920	Forms/Printing-Adm	1,953.00		0.00	1,953.00
Subtotal [1G] Office Supplies		<u>18,369.00</u>		<u>0.00</u>	<u>18,369.00</u>
Subgroup : [1H1] Telephone and Telegraph					
560714	Utilities-Telephone Service	31,318.00		0.00	31,318.00
560715	Utilities-Telephone Maintenance Contract	20,245.00		0.00	20,245.00
Subtotal [1H1] Telephone and Telegraph		<u>51,563.00</u>		<u>0.00</u>	<u>51,563.00</u>
Subgroup : [1H2] Cellular Phones and Beepers					
410141	Cell Phones - Nursing Admin	(10,059.00)		11,627.00	1,568.00
				11,627.00	
560941	Cell Phones-Adm	1,233.00		0.00	1,233.00
Subtotal [1H2] Cellular Phones and Beepers		<u>(8,826.00)</u>		<u>11,627.00</u>	<u>2,801.00</u>
Subgroup : [1J] Corporation Business Taxes					
560745	Taxes Other	1,684.00		0.00	1,684.00
Subtotal [1J] Corporation Business Taxes		<u>1,684.00</u>		<u>0.00</u>	<u>1,684.00</u>
Subgroup : [1K3] Resident Day User Fee					

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		9/30/2017			9/30/2017
410997	Quality Assessment Fee - SNF	1,041,667.00		0.00	1,041,667.00
Subtotal [1K3] Resident Day User Fee		1,041,667.00		0.00	1,041,667.00
Total [15] Expenditures Other than Salaries		4,620,086.00		(300,913.00)	4,319,173.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [3] Gifts to Staff and Residents					
560961	Floral-Adm	49.00		0.00	49.00
Subtotal [3] Gifts to Staff and Residents		49.00		0.00	49.00
Subgroup : [4] Employee Travel					
410195	Mileage/Travel Reimburse - Nursing Adm	1,409.00		0.00	1,409.00
410228	Travel - Nursing	0.00		14.00	14.00
			RJE - 2	14.00	
470950	Mileage Reimbursement-Maint	15.00		0.00	15.00
490950	Mileage Reimbursement-Mkt	245.00		0.00	245.00
560950	Mileage Reimbursement-Adm	734.00		0.00	734.00
R0003	Mileage Reimbursement	0.00		483.00	483.00
			RJE - 2	483.00	
Subtotal [4] Employee Travel		2,403.00		497.00	2,900.00
Subgroup : [5] Education Expense					
410133	Training/Seminars/Courses-Nurs Admn	3,089.00		0.00	3,089.00
410233	Training/Seminars/Courses-Nursing	2,678.00		0.00	2,678.00
410633	Training/Seminars/Courses-SocService	195.00		0.00	195.00
Subtotal [5] Education Expense		5,962.00		0.00	5,962.00
Subgroup : [6] Automobile Expense					
500891	Vehicle Fuel-Trans	76.00		0.00	76.00
500892	Vehicle Maintenance-Trans	(536.00)		0.00	(536.00)
Subtotal [6] Automobile Expense		(460.00)		0.00	(460.00)
Subgroup : [M1] Advertising Help Wanted					
410230	Recruitment-Nursing	5,442.00		0.00	5,442.00
410796	Recruitment - Therapy	303.00		0.00	303.00
480130	Recruitment-Rec/Sec	33.00		0.00	33.00
550130	Recruitment-Activities SNF	400.00		0.00	400.00
560130	Recruitment-Admin	453.00		0.00	453.00
Subtotal [M1] Advertising Help Wanted		6,631.00		0.00	6,631.00
Subgroup : [M3] Advertising Other					
490856	Media Advertising-Mkt	2,530.00		0.00	2,530.00
490858	Special Events-Mkt	8,327.00		0.00	8,327.00
490859	Collateral Material-Mkt	2,682.00		0.00	2,682.00
490862	Promo Items-Mkt	1,495.00		0.00	1,495.00
Subtotal [M3] Advertising Other		15,034.00		0.00	15,034.00
Subgroup : [M5] Medical Records					
410536	Supplies Med Rec	56.00		0.00	56.00
Subtotal [M5] Medical Records		56.00		0.00	56.00
Subgroup : [M7] Postage					
560930	Postage-Adm	4,174.00		0.00	4,174.00
560931	Overnight Service-Adm	2,120.00		0.00	2,120.00
Subtotal [M7] Postage		6,294.00		0.00	6,294.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
410134	Dues/Subscriptions-Nursing Admn	12,277.00		(118.00)	12,159.00
			RJE - 1	(118.00)	
410234	Dues/Subscriptions-Nursing	321.00		0.00	321.00
490134	Dues/Subscriptions-Mkt	3,819.00		0.00	3,819.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		16,417.00		(118.00)	16,299.00
Subgroup : [M8A] Dues to Chamber of Commerce					
R0004	Dues to Chamber of Commerce	0.00		118.00	118.00
			RJE - 1	118.00	
Subtotal [M8A] Dues to Chamber of Commerce		0.00		118.00	118.00
Subgroup : [M9] Subscriptions					
550134	Dues/Subscriptions-Activities SNF	494.00		0.00	494.00
Subtotal [M9] Subscriptions		494.00		0.00	494.00
Subgroup : [M11] Services Provided by Contract					
410799	Purchased Services-Other	8,363.00		0.00	8,363.00
560140	Contracted Services - Business Office	65,820.00		0.00	65,820.00
560841	Contracted Services - Call System	7,015.00		0.00	7,015.00
560845	Payroll Processing Fees	27,403.00		0.00	27,403.00
560846	Professional Services	150.00		0.00	150.00
560847	Consultant	3,500.00		0.00	3,500.00
560911	Computer Maintenance-Adm	14,924.00		0.00	14,924.00

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		9/30/2017			9/30/2017
560912	Software Maintenance Contract-Adm	43,928.00		0.00	43,928.00
560915	Timeclock Software	15,736.00		0.00	15,736.00
Subtotal [M11] Services Provided by Contract		186,839.00		0.00	186,839.00
Subgroup : [M12] Administrative Management Services					
590002	Management Fees	481,638.00		0.00	481,638.00
Subtotal [M12] Administrative Management Services		481,638.00		0.00	481,638.00
Subgroup : [M13] Other					
410137	Software Expense - Nursing Adm	27,375.00		0.00	27,375.00
410199	Licenses/Permits-Nursing Admn	(247.00)		0.00	(247.00)
410232	Background Checks-Nursing	1,348.00		0.00	1,348.00
440132	Background Checks-Dietary	397.00		0.00	397.00
440134	Dues/Subscriptions-Dietary	2,216.00		0.00	2,216.00
440199	Licenses/Permits-Dietary	313.00		0.00	313.00
450132	Background Checks-Hskp	159.00		0.00	159.00
470134	Dues/Subscriptions-Maint	679.00		0.00	679.00
480132	Background Checks-Rec/Sec	79.00		0.00	79.00
500199	Licenses & Permits-Trans	195.00		0.00	195.00
550132	Background Checks-Activities SNF	79.00		0.00	79.00
550962	Floral-Activities-SNF	213.00		0.00	213.00
550964	Holiday Decorations-Activities-SNF	948.00		0.00	948.00
560199	Licenses/Permits	509.00		0.00	509.00
560742	Patient Trust Bond	2,318.00		0.00	2,318.00
560744	Resident Reimburse on Lost/Stolen Items	456.00		0.00	456.00
560876	Equipment Minor-Adm	1,406.00		0.00	1,406.00
560913	Internet Access-Adm	15,157.00		0.00	15,157.00
560925	Records Storage - Adm	2,839.00		0.00	2,839.00
560960	Equipment Rental-Adm	1,012.00		0.00	1,012.00
560963	Misc Decor-Adm	265.00		0.00	265.00
560995	Collection Fees/Credit Card Fees	2,623.00		0.00	2,623.00
560996	Late fees/Fines/Finance Charges-Adm	38,185.00		0.00	38,185.00
560997	Bank Service Charges-Adm	1,898.00		0.00	1,898.00
580002	Employee/Guest meals	10,053.00		0.00	10,053.00
Subtotal [M13] Other		110,475.00		0.00	110,475.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		831,832.00		497.00	832,329.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
440803	Raw Food-Dietary	437,764.00		0.00	437,764.00
Subtotal [2A1] Raw Food		437,764.00		0.00	437,764.00
Subgroup : [2A2] Non-Food Supplies					
410764	Nutritional Supplements	44,497.00		0.00	44,497.00
440807	Dietary Supplies-Dietary	861.00		0.00	861.00
440811	Chemicals-Dietary	(1,111.00)		0.00	(1,111.00)
440876	Equipment Minor-Dietary	891.00		0.00	891.00
Subtotal [2A2] Non-Food Supplies		45,138.00		0.00	45,138.00
Subgroup : [2B] Purchased Services					
440137	Contract Services - Dietary	88,626.00		0.00	88,626.00
Subtotal [2B] Purchased Services		88,626.00		0.00	88,626.00
Total [18] Dietary Basis for Allocation of Costs		571,528.00		0.00	571,528.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
460883	Linen/Terry-Laundry	5,722.00		0.00	5,722.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		5,722.00		0.00	5,722.00
Subgroup : [3B] Purchased Services					
460107	Contract Services - Laundry	76,126.00		0.00	76,126.00
Subtotal [3B] Purchased Services		76,126.00		0.00	76,126.00
Subgroup : [3D] Other					
460876	Equipment Minor-Laundry	102.00		0.00	102.00
Subtotal [3D] Other		102.00		0.00	102.00
Total [19] Laundry-Basis for Allocation of Costs		81,950.00		0.00	81,950.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4B] Purchased Services					
450110	Contract Services _ Housekeeping	78,597.00		0.00	78,597.00
Subtotal [4B] Purchased Services		78,597.00		0.00	78,597.00
Subgroup : [4D] Other					
450871	Cleaning Supplies-Hskp	799.00		0.00	799.00
450876	Equipment Minor-Hskp	3,860.00		0.00	3,860.00
Subtotal [4D] Other		4,659.00		0.00	4,659.00
Subgroup : [5A2] Purchased from					

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		9/30/2017			9/30/2017
410753	Pharmacy Credits	(255.00)		0.00	(255.00)
410756	Pharmacy-RX Medicaid	12,485.00		0.00	12,485.00
410757	Pharmacy-RX Medicare	119,602.00		0.00	119,602.00
410758	Pharmacy-RX Managed Care	77,770.00		0.00	77,770.00
410769	Pharmacy - RX Other	9.00		0.00	9.00
Subtotal [5A2] Purchased from		209,611.00		0.00	209,611.00
Subgroup : [5B] Medicine Cabinet Drugs					
410733	Floor Stock Drugs & Supplies	27,702.00		0.00	27,702.00
410759	Pharmacy OTC Medicaid	649.00		0.00	649.00
410760	Pharmacy-OTC Medicare	17.00		0.00	17.00
410770	Pharmacy - OTC Other	499.00		0.00	499.00
Subtotal [5B] Medicine Cabinet Drugs		28,867.00		0.00	28,867.00
Subgroup : [5C] Medical and Therapeutic Supplies					
410761	Incontinent Supplies	72,938.00		0.00	72,938.00
410762	Medical Supplies	50,410.00		0.00	50,410.00
410763	Nursing Supplies	89,920.00		0.00	89,920.00
Subtotal [5C] Medical and Therapeutic Supplies		213,268.00		0.00	213,268.00
Subgroup : [5D] Ambulance/Limousine					
410750	Resident Transportation	19,982.00		0.00	19,982.00
Subtotal [5D] Ambulance/Limousine		19,982.00		0.00	19,982.00
Subgroup : [5E2] Oxygen - Other					
410741	Oxygen	12,794.00		0.00	12,794.00
410742	Inhalation Supplies	25,073.00		0.00	25,073.00
Subtotal [5E2] Oxygen - Other		37,867.00		0.00	37,867.00
Subgroup : [5F] X-Rays and related radiological					
410752	X-Ray Service	9,173.00		0.00	9,173.00
Subtotal [5F] X-Rays and related radiological		9,173.00		0.00	9,173.00
Subgroup : [5H] Laboratory					
410751	Lab Fees	43,232.00		0.00	43,232.00
Subtotal [5H] Laboratory		43,232.00		0.00	43,232.00
Subgroup : [5I] Recreation					
550850	Activities Supplies-Activities-SNF	3,272.00		0.00	3,272.00
550851	Entertainment-Activities-SNF	7,470.00		0.00	7,470.00
550852	Activities Events Food-Activities-SNF	1,448.00		0.00	1,448.00
560717	Utilities-Cable TV	12,868.00		0.00	12,868.00
Subtotal [5I] Recreation		25,058.00		0.00	25,058.00
Subgroup : [5J] Other					
410730	Minor Equipment & Supplies - Therapy	10,336.00		0.00	10,336.00
410743	IV Supplies - Medicaid	6,695.00		0.00	6,695.00
410754	IV Drugs - Medicare	23,711.00		0.00	23,711.00
410765	Medical Equipment Rental	61,675.00		0.00	61,675.00
410768	Minor Equipment - Nursing	55,459.00		0.00	55,459.00
410771	IV Drugs - Managed Care	11,549.00		0.00	11,549.00
410772	IV Supplies - Managed Care	30.00		0.00	30.00
410773	IV Drugs - Medicaid	167.00		0.00	167.00
410774	Medical Waste Disposal	1,986.00		0.00	1,986.00
410790	Therapy Software Costs	1,400.00		0.00	1,400.00
Subtotal [5J] Other		173,008.00		0.00	173,008.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		843,322.00		0.00	843,322.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
410767	Equipment Repairs - Nursing	11,832.00		0.00	11,832.00
440820	Maintenance & Repairs-Diet	8,785.00		0.00	8,785.00
460820	Maintenance & Repairs-Laundry	3,821.00		0.00	3,821.00
470820	Maintenance & Repairs-Maint	44,825.00		0.00	44,825.00
470826	Small Tools-Maint	1,145.00		0.00	1,145.00
470876	Equipment Minor-Maint	1,175.00		0.00	1,175.00
470960	Equipment Rental-Maint	5,143.00		0.00	5,143.00
Subtotal [6A] Repairs and Maintenance		76,726.00		0.00	76,726.00
Subgroup : [6B] Heat					
560712	Utilities-Gas/Oil	43,295.00		0.00	43,295.00
Subtotal [6B] Heat		43,295.00		0.00	43,295.00
Subgroup : [6C] Light & Power					
560711	Utilities-Electric	114,037.00		0.00	114,037.00
Subtotal [6C] Light & Power		114,037.00		0.00	114,037.00
Subgroup : [6D] Water					
560713	Utilities-Water/Sewer/Refuse	95,053.00		0.00	95,053.00

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Subtotal [6D] Water		95,053.00		0.00	95,053.00
Subgroup : [6E] Equipment Lease					
560906 Copier Lease-Adm		10,485.00		0.00	10,485.00
Subtotal [6E] Equipment Lease		10,485.00		0.00	10,485.00
Subgroup : [6F] Other					
470128 Contracted Maintenance		191.00		0.00	191.00
470140 Interco Contracted Services-Maint		(539.00)		0.00	(539.00)
470821 Electrical-Maint		10,054.00		0.00	10,054.00
470822 Plumbing-Maint		16,424.00		0.00	16,424.00
470823 HVAC/Boiler Maint		8,351.00		0.00	8,351.00
470824 Paint-Maint		1,662.00		0.00	1,662.00
470828 Alarm Inspection-Maint		1,125.00		0.00	1,125.00
470829 Alarm Repairs-Maint		6,283.00		0.00	6,283.00
470830 Grounds Maintenance-Maint		43,533.00		0.00	43,533.00
470833 Elevator-Maint		6,086.00		0.00	6,086.00
470834 Pest Control-Maint		3,434.00		0.00	3,434.00
470836 Maint Contracts- Generator		3,485.00		0.00	3,485.00
470970 Waste Disposal -Grease/Trash		38,679.00		0.00	38,679.00
560905 Copier- Maintenance Agreement		4,292.00		0.00	4,292.00
Subtotal [6F] Other		143,060.00		0.00	143,060.00
Subgroup : [7B] Building & Building Improvements					
590006 Depreciation-Bldgs & Improvements		18,229.00		0.00	18,229.00
Subtotal [7B] Building & Building Improvements		18,229.00		0.00	18,229.00
Subgroup : [7D] Movable Equipment					
590007 Depreciation-FFE		71,517.00		0.00	71,517.00
590008 Depreciation-Vehicles		7,411.00		0.00	7,411.00
Subtotal [7D] Movable Equipment		78,928.00		0.00	78,928.00
Subgroup : [9] Rental Payments					
590005 Rent Expense		1,140,217.00		0.00	1,140,217.00
Subtotal [9] Rental Payments		1,140,217.00		0.00	1,140,217.00
Subgroup : [10B] Real estate taxes paid by lessor					
560731 Real Estate Taxes		200,193.00		0.00	200,193.00
Subtotal [10B] Real estate taxes paid by lessor		200,193.00		0.00	200,193.00
Subgroup : [10C] Personal property taxes					
560733 Personal Property Taxes		28,736.00		0.00	28,736.00
Subtotal [10C] Personal property taxes		28,736.00		0.00	28,736.00
Total [22] Maintenance and Property		1,948,959.00		0.00	1,948,959.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
590004 Interest Expense		69,617.00		0.00	69,617.00
Subtotal [12D] Other Interest Expense		69,617.00		0.00	69,617.00
Subgroup : [14A] Insurance on Property					
560736 Property Insurance		13,049.00		0.00	13,049.00
Subtotal [14A] Insurance on Property		13,049.00		0.00	13,049.00
Subgroup : [14B] Insurance of Automobiles					
560738 Auto Insurance		2,825.00		0.00	2,825.00
Subtotal [14B] Insurance of Automobiles		2,825.00		0.00	2,825.00
Subgroup : [14C] Umbrella					
560734 Professional Liability Insurance		10,536.00		0.00	10,536.00
560735 General Liability Insurance		66,269.00		0.00	66,269.00
Subtotal [14C] Umbrella		76,805.00		0.00	76,805.00
Subgroup : [14C] Other					
560739 Crime Insurance		483.00		0.00	483.00
560740 Insurance-Other		10,470.00		0.00	10,470.00
Subtotal [14C] Other		10,953.00		0.00	10,953.00
Total [27] Interest and Insurance		173,249.00		0.00	173,249.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
310301 Routine Services- MCD-SNF		(19,253,337.00)		0.00	(19,253,337.00)
Subtotal [1A] Medicaid Residents (CT only)		(19,253,337.00)		0.00	(19,253,337.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
310398 Contractual Adj- Room- MCD-SNF		8,202,330.00		0.00	8,202,330.00
Subtotal [1B] Medicaid room and board contractual allowance		8,202,330.00		0.00	8,202,330.00
Subgroup : [3A] Medicare Residents (All Inclusive)					

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Newington, 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
310201	Routine Services-MCR A-SNF	(1,914,904.00)		0.00	(1,914,904.00)
310295	Sequestration - MCR A	40,783.00		0.00	40,783.00
Subtotal [3A] Medicare Residents (All Inclusive)		(1,874,121.00)		0.00	(1,874,121.00)
Subgroup : [3B] Medicare room and board contractual allowance					
310298	Contractual Adj- Room- MCR A-SNF	(485,266.00)		0.00	(485,266.00)
Subtotal [3B] Medicare room and board contractual allowance		(485,266.00)		0.00	(485,266.00)
Subgroup : [4A] Private-pay residents and other					
310101	Routine Services-SNF PVT	(1,789,144.00)		0.00	(1,789,144.00)
310501	Routine Services-Hospice-SNF	(388,652.00)		0.00	(388,652.00)
310601	Routine Serv-Ins.	(50,602.00)		0.00	(50,602.00)
310801	Routine Services HMO	(1,257,837.00)		0.00	(1,257,837.00)
Subtotal [4A] Private-pay residents and other		(3,486,235.00)		0.00	(3,486,235.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
310195	Routine Revenue Adjustment-SNF PVT	68,309.00		0.00	68,309.00
310598	Contractual Adj-Room-Hospice-SNF	141,737.00		0.00	141,737.00
310898	Contractual Adjustment Room HMO	133,886.00		0.00	133,886.00
Subtotal [4B] Private-pay room and board contractual allowance		343,932.00		0.00	343,932.00
Subgroup : [5A] Prescription Drugs - Medicare					
310203	Pharmacy-MCR A-SNF	(176,041.00)		0.00	(176,041.00)
Subtotal [5A] Prescription Drugs - Medicare		(176,041.00)		0.00	(176,041.00)
Subgroup : [5C] Prescription Drugs - Non-medicare					
310303	Pharmacy- MCD- SNF	(19,987.00)		0.00	(19,987.00)
310503	Pharmacy-Hospice-SNF	(97.00)		0.00	(97.00)
310603	Pharmacy-Ins	(174.00)		0.00	(174.00)
310803	Pharmacy HMO	(105,200.00)		0.00	(105,200.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(125,458.00)		0.00	(125,458.00)
Subgroup : [6A] Medical Supplies - Medicare					
310402	Medical Supplies- MCR B-SNF	(4,060.00)		0.00	(4,060.00)
Subtotal [6A] Medical Supplies - Medicare		(4,060.00)		0.00	(4,060.00)
Subgroup : [6C] Medical Supplies - Non-medicare					
310302	Medical Supplies- MCD-SNF	(380.00)		0.00	(380.00)
310602	Medical Supplies-Ins.	(10.00)		0.00	(10.00)
310802	Medical Supplies HMO	(5,426.00)		0.00	(5,426.00)
Subtotal [6C] Medical Supplies - Non-medicare		(5,816.00)		0.00	(5,816.00)
Subgroup : [7A] Physical Therapy - Medicare					
310206	Physical Therapy- MCR A-SNF	(557,820.00)		0.00	(557,820.00)
310406	Physical Therapy- MCR B-SNF	(202,300.00)		0.00	(202,300.00)
Subtotal [7A] Physical Therapy - Medicare		(760,120.00)		0.00	(760,120.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
310106	Physical Therapy- SNF PVT	(1,060.00)		0.00	(1,060.00)
310306	Physical Therapy- MCD-SNF	(114,550.00)		0.00	(114,550.00)
310506	Physical Therapy-Hospice-SNF	220.00		0.00	220.00
310606	Physical Therapy-Ins.	(1,765.00)		0.00	(1,765.00)
310806	PT HMO	(315,690.00)		0.00	(315,690.00)
Subtotal [7C] Physical Therapy - Non-medicare		(432,845.00)		0.00	(432,845.00)
Subgroup : [8A] Speech Therapy - Medicare					
310207	Speech Therapy- MCR A-SNF	(177,940.00)		0.00	(177,940.00)
310407	Speech Therapy-MCR B-SNF	(52,355.00)		0.00	(52,355.00)
Subtotal [8A] Speech Therapy - Medicare		(230,295.00)		0.00	(230,295.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
310107	Speech Therapy- SNF PVT	(160.00)		0.00	(160.00)
310307	Speech Therapy- MCD-SNF	(69,430.00)		0.00	(69,430.00)
310507	Speech Therapy-Hospice-SNF	155.00		0.00	155.00
310807	ST HMO	(145,105.00)		0.00	(145,105.00)
Subtotal [8C] Speech Therapy - Non-medicare		(214,540.00)		0.00	(214,540.00)
Subgroup : [9A] Occupational Therapy - Medicare					
310208	Occupational Therapy- MCR A-SNF	(553,210.00)		0.00	(553,210.00)
310408	Occupational Therapy-MCR B-SNF	(171,200.00)		0.00	(171,200.00)
Subtotal [9A] Occupational Therapy - Medicare		(724,410.00)		0.00	(724,410.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
310108	Occupational Therapy- SNF PVT	(565.00)		0.00	(565.00)
310308	Occupational Therapy- MCD-SNF	(108,060.00)		0.00	(108,060.00)
310508	Occupational Therapy-Hospice-SNF	50.00		0.00	50.00
310608	Occupational Therapy-Ins.	(1,765.00)		0.00	(1,765.00)
310808	OT HMO	(322,065.00)		0.00	(322,065.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(432,405.00)		0.00	(432,405.00)

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Newington, 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 : [10A] Other - Medicare					
310205	Laboratory- MCR A-SNF	(39,189.00)		0.00	(39,189.00)
310212	IV Therapy-MCR A-SNF	(22,926.00)		0.00	(22,926.00)
310215	XRay MRA	(7,553.00)		0.00	(7,553.00)
310299	Contractual Adj-Ancill-MCR A-SNF	1,534,680.00		0.00	1,534,680.00
310498	Sequestration - MCR B	3,471.00		0.00	3,471.00
310499	Contractual Adj- Ancill- MCR B-SNF	216,592.00		0.00	216,592.00
Subtotal [10A] Other - Medicare		1,685,075.00		0.00	1,685,075.00
Subgroup : [10B] Other - Non-medicare					
310112	IV Therapy-SNF PVT	(148.00)		0.00	(148.00)
310305	Laboratory- MCD- SNF	(3,449.00)		0.00	(3,449.00)
310312	IV Therapy-MCD-SNF	(9,803.00)		0.00	(9,803.00)
310399	Contractual Adj- Ancillaries- MCD-SNF	325,886.00		0.00	325,886.00
310512	IV Therapy-Hospice-SNF	315.00		0.00	315.00
310599	Contractual Adj- Ancill- Hospice-SNF	461.00		0.00	461.00
310605	Lab Rev-Ins	(363.00)		0.00	(363.00)
310610	XRAY - INS	(545.00)		0.00	(545.00)
310698	Contractual Allowance-Ins. R/S	15,755.00		0.00	15,755.00
310699	Contractual Allowance Ancillary INS	54.00		0.00	54.00
310805	Lab HMO	(17,924.00)		0.00	(17,924.00)
310810	IV THERAPY	(20,600.00)		0.00	(20,600.00)
310815	Radiology HMO	(965.00)		0.00	(965.00)
310895	Sequestration - HMO	1,970.00		0.00	1,970.00
310899	Contractual Adj Ancillary HMO	845,480.00		0.00	845,480.00
410140	Interco Contracted Services -Nurse Admin	(135,074.00)		0.00	(135,074.00)
Subtotal [10B] Other - Non-medicare		1,001,050.00		0.00	1,001,050.00
Subgroup : [15] Interest Income					
580001	Interest Income	(394.00)		0.00	(394.00)
Subtotal [15] Interest Income		(394.00)		0.00	(394.00)
Subgroup : [18] Other Revenue					
310397	Other Service- MCD-SNF	(297.00)		0.00	(297.00)
310410	Flu Shots - MCR B - SNF	(2,000.00)		0.00	(2,000.00)
R0005	Prior period adjustment	0.00		(11,627.00)	(11,627.00)
			RJE - 9	(11,627.00)	
Subtotal [18] Other Revenue		(2,297.00)		(11,627.00)	(13,924.00)
Total [30] Statement of Revenue		(16,976,253.00)		(11,627.00)	(16,986,880.00)
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Newington, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Balance Sheet**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE 9/30/2017	FINAL 9/30/2017
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
110102	Petty Cash	1,000.00		0.00	1,000.00
110103	BOA Operating Account	1,868.00		0.00	1,868.00
110110	Resident Trust	88,280.00		0.00	88,280.00
110113	Operating Account	250,405.00		0.00	250,405.00
120205	Cash - Security Deposit	750.00		0.00	750.00
Subtotal [A1]	Cash	342,303.00		0.00	342,303.00
Subgroup : [A2]	Resident Accounts Receivable				
110204	Accts Receivable-PVT	(31,309.00)		0.00	(31,309.00)
110205	Accts Receivable-Caid Res Responsibility	48,686.00		0.00	48,686.00
110206	Accts Receivable-SNF Medicare Part A	107,808.00		0.00	107,808.00
110207	Accts Receivable-SNF Medicare Part B	33,506.00		0.00	33,506.00
110208	Accts Receivable-Caid Cross-Over Part A	8,743.00		0.00	8,743.00
110209	Accts Receivable-Caid Cross-Over Part B	53.00		0.00	53.00
110210	Accts Receivable-SNF Medicaid	994,128.00		0.00	994,128.00
110211	Accts Receivable-Hospice	18,899.00		0.00	18,899.00
110212	Accts Receivable-Pvt Co Insurance Part A	63,320.00		0.00	63,320.00
110213	Accts Receivable-Pvt Co Insurance Part B	7,518.00		0.00	7,518.00
110215	Allowance for Uncollectible-SNF/ILAL	(638,879.00)		0.00	(638,879.00)
110217	Accts Receivable - Other	4,418.00		0.00	4,418.00
110218	Accts Receivable - HMO B	17,924.00		0.00	17,924.00
110221	Accounts Receivable - HMO	144,858.00		0.00	144,858.00
110223	Accts Receivable - PO	734,642.00		0.00	734,642.00
Subtotal [A2]	Resident Accounts Receivable	1,514,315.00		0.00	1,514,315.00
Subgroup : [A5]	Prepaid Expenses				
110401	Prepaid Insurance	4,853.00		0.00	4,853.00
110406	Prepaid Other	9,272.00		0.00	9,272.00
Subtotal [A5]	Prepaid Expenses	14,125.00		0.00	14,125.00
Subgroup : [A8]	Other Current Assets				
110220	Due from Members	38,000.00		0.00	38,000.00
110240	Due from Cheshire	1,266,130.00		0.00	1,266,130.00
110241	Due from Golden Hill	1,552,422.00		0.00	1,552,422.00
110242	Due from Long Ridge	86,457.00		0.00	86,457.00
110247	Due from Westport	75,897.00		0.00	75,897.00
110249	Due from Buildings - General	22,358.00		0.00	22,358.00
Subtotal [A8]	Other Current Assets	3,041,264.00		0.00	3,041,264.00
Subgroup : [B3]	Buildings				
120304	Building & Improvements	558,621.00		68,368.00	626,989.00
120305	Accumulated Depr- Bldg & Improvement	(28,748.00)		0.00	(28,748.00)
Subtotal [B3]	Buildings	529,873.00		68,368.00	598,241.00
Subgroup : [B6]	Movable Equipment				
120306	Furniture, Fixtures & Equipment	542,209.00		(68,368.00)	473,841.00
120307	Accumulated Depr- FFE	(131,589.00)		0.00	(131,589.00)
Subtotal [B6]	Movable Equipment	410,620.00		(68,368.00)	342,252.00
Subgroup : [B7]	Motor Vehicles				
120308	Motor Vehicles	43,060.00		0.00	43,060.00
120309	Accumulated Depr- Vehicles	(17,009.00)		0.00	(17,009.00)
Subtotal [B7]	Motor Vehicles	26,051.00		0.00	26,051.00
Subgroup : [D2]	Escrow Deposits				
120201	Cash - Replacement Reserve	307,989.00		0.00	307,989.00
120202	Cash - Tax Escrow	69,201.00		0.00	69,201.00
120203	Cash - Insurance Escrow	18,380.00		0.00	18,380.00
Subtotal [D2]	Escrow Deposits	395,570.00		0.00	395,570.00
Total [31-32]	Assets	6,274,121.00		0.00	6,274,121.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
210104	Accounts Payable- Trade	(2,362,856.00)		0.00	(2,362,856.00)
210105	Accounts Payable- Accrued	(776,973.00)		312,043.00	(464,930.00)
Subtotal [A1]	Trade Accounts Payable	(3,139,829.00)		312,043.00	(2,827,786.00)
			RJE - 10	312,043.00	

Subgroup : [A2]	Note Payable			
220100	Notes Payable	(40,992.00)	0.00	(40,992.00)
Subtotal [A2]	Note Payable	<u>(40,992.00)</u>	<u>0.00</u>	<u>(40,992.00)</u>
Subgroup : [A4]	Accrued Payroll			
210201	Accrued Salaries & Wages	(102,323.00)	0.00	(102,323.00)
210207	Accrued Vacation/Holiday Pay	(241,698.00)	0.00	(241,698.00)
Subtotal [A4]	Accrued Payroll	<u>(344,021.00)</u>	<u>0.00</u>	<u>(344,021.00)</u>
Subgroup : [A6]	Accrued Payroll Taxes Payable			
210115	SIT Taxes Payable	(5,042.00)	0.00	(5,042.00)
210202	Federal Income Tax Withheld	(15,256.00)	0.00	(15,256.00)
210204	FICA Taxes- EE	(20,771.00)	0.00	(20,771.00)
210205	SUI Taxes Payable	(1,112.00)	0.00	(1,112.00)
210210	FUTA Taxes	(45.00)	0.00	(45.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	<u>(42,226.00)</u>	<u>0.00</u>	<u>(42,226.00)</u>
Subgroup : [A12]	Other Current Liabilities			
210112	Employee Deductions- FSA	(2,697.00)	0.00	(2,697.00)
210113	Employee Deductions- ST/LIFE	(6,258.00)	0.00	(6,258.00)
210114	Employee Deductions- Child Support	(385.00)	0.00	(385.00)
210116	Employee Deductions - AFLAC	(382.00)	0.00	(382.00)
210117	Employee Deductions - Union Dues	(4,570.00)	0.00	(4,570.00)
210118	Resident Trust	(88,280.00)	0.00	(88,280.00)
210160	Uncleared Checks	(145,836.00)	0.00	(145,836.00)
210206	Accrued Workers Comp	(73,331.00)	0.00	(73,331.00)
210208	Accrued Real Estate Taxes	(121,500.00)	0.00	(121,500.00)
210215	Accrued Legal Fees	(161.00)	0.00	(161.00)
210216	Accrued Accounting/Audit Fees	(10,667.00)	0.00	(10,667.00)
210218	Accrued Personal Property Taxes	(12,687.00)	0.00	(12,687.00)
210222	Accrued Other	(3,471.00)	0.00	(3,471.00)
210225	Due to Eagle Lake Foundation	(1,069,020.00)	0.00	(1,069,020.00)
210245	Due to - West River	(659,068.00)	0.00	(659,068.00)
210246	Due to Western	(126,395.00)	0.00	(126,395.00)
210248	Due to Sahara	(400,214.00)	0.00	(400,214.00)
210249	Due to Traditions Senior Management	(288,286.00)	0.00	(288,286.00)
210259	Due to Medicaid - Bed Fees	(272,209.00)	0.00	(272,209.00)
220400	Long Term Capital Lease	(50,532.00)	0.00	(50,532.00)
Subtotal [A12]	Other Current Liabilities	<u>(3,335,949.00)</u>	<u>0.00</u>	<u>(3,335,949.00)</u>
Subgroup : [B4]	Other Long-Term Liabilities			
220101	Long Term Loan Payable	(3,496.00)	0.00	(3,496.00)
Subtotal [B4]	Other Long-Term Liabilities	<u>(3,496.00)</u>	<u>0.00</u>	<u>(3,496.00)</u>
Total [33-34]	Liabilities	<u>(6,906,513.00)</u>	<u>312,043.00</u>	<u>(6,594,470.00)</u>
Group : [35]	Equity			
Subgroup : [B5]	Cumulated Earnings			
210231	Capital - LA Health Investors LLC	16,399.00	0.00	16,399.00
250001	Capital - WCCP, LLC	49,197.00	0.00	49,197.00
250100	Unrestricted Net Assets	(65,596.00)	0.00	(65,596.00)
250200	Change in Net Assets	(426,976.00)	0.00	(426,976.00)
Subtotal [B5]	Cumulated Earnings	<u>(426,976.00)</u>	<u>0.00</u>	<u>(426,976.00)</u>
Total [35]	Equity	<u>(426,976.00)</u>	<u>0.00</u>	<u>(426,976.00)</u>
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sum of Account Groups	<u>(1,059,368.00)</u>	<u>312,043.00</u>	<u>(747,325.00)</u>

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Newington, 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.08		
To reclass Dues to Chamber of Commerce				
R0004	Dues to Chamber of Commerce		118.00	
410134	Dues/Subscriptions-Nursing Admn			118.00
Total			118.00	118.00
Reclassifying Journal Entries JE # 2		E.01b		
Reclass Employee Travel				
410228	Travel - Nursing		14.00	
R0003	Mileage Reimbursement		483.00	
410235	Employee Expense-Nursing			14.00
410535	Employee Expense-Med Recs			56.00
410635	Employee Expense-Social Service			427.00
Total			497.00	497.00
Reclassifying Journal Entries JE # 3		E.01b		
Reclass Pension expense				
560141	Pension-Admin		618.00	
560135	Employee Benefits/Expense-Admin			618.00
Total			618.00	618.00
Reclassifying Journal Entries JE # 4		E.01b		
Reclass Health Insurance				
410225	Employee Health Insurance-Nursing		1,512.00	
560125	Employee Health Insurance-Admin		2,892.00	
410235	Employee Expense-Nursing			1,512.00
560135	Employee Benefits/Expense-Admin			2,892.00
Total			4,404.00	4,404.00
Reclassifying Journal Entries JE # 5		D.06b		
To reclass Administrator portion of Bonus & Vac/Sick/Holiday				
410101	Salaries-Administrator		16,350.00	
410108	Bonus - Nursing Admin			2,000.00
410120	Vacation/Sick/Holiday-Nursing Admn			14,350.00
Total			16,350.00	16,350.00
Reclassifying Journal Entries JE # 6		K.02		
Reclass Building Improvements out of Movable Equipment				
120304	Building & Improvements		68,368.00	
120306	Furniture, Fixtures & Equipment			68,368.00
Total			68,368.00	68,368.00
Reclassifying Journal Entries JE # 7		I.01a		
To Allocate Rehab Tech salaries to PT, OT, ST				
410775	Salaries - Physical Therapy		8,134.00	
410777	Salaries - Occupational Therapy		8,001.00	
410779	Salaries - Speech Therapy		1,097.00	
410718	Salaries - Therapy - Rehab Tech			17,232.00
Total			17,232.00	17,232.00
Reclassifying Journal Entries JE # 8		I.01b		

Client: **Traditions Senior Management**
 Engagement: **Medicaid - Senior Philanthropy of Newington, 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
To allocate Vac/Sick/Hol				
410775	Salaries - Physical Therapy		841.00	
410777	Salaries - Occupational Therapy		828.00	
410779	Salaries - Speech Therapy		114.00	
410782	Vac/Sick/Hol - Therapy			1,783.00
Total			1,783.00	1,783.00
Reclassifying Journal Entries JE # 9				
To reclass prior period adjustment out of current cell phone expense				
		N.01b		
410141	Cell Phones - Nursing Admin		11,627.00	
R0005	Prior period adjustment			11,627.00
Total			11,627.00	11,627.00
Reclassifying Journal Entries JE # 10				
To reverse prior year WC & health ins entry recorded in the current year				
		H.02a		
210105	Accounts Payable- Accrued		312,043.00	
410123	Workers Comp-Nursing Admn		134,082.00	
410125	Employee Health Insurance-Nurs Admin			446,125.00
Total			446,125.00	446,125.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2

Prepared By:

Reviewed By:

Workpaper Date: 2/9/2018

Run Date: 2/9/2018

Provider Name: Senior Philanthropy of Newington, LLC

Provider Number: 10397

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: