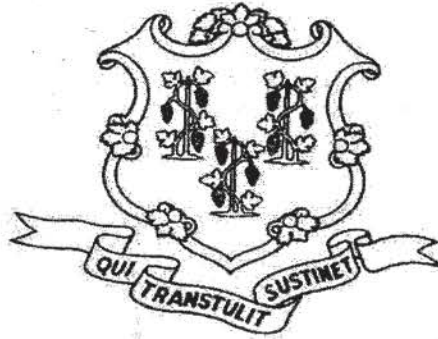


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center	
Address (No. & Street, City, State, Zip Code) 107 Osborne St. Danbury, CT 06810	
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 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 2409	RHNS	(Specify)	Medicare Provider 075274
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Medicaid Provider Numbers:	CCNH 10389	RHNS	ICF-IID
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**For Department Use Only**

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

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**General Information**

Name of Facility (as licensed) Senior Philanthropy of Danbury, LLC dba Western Re	License No. 2409	Report for Year Ended 9/30/2018	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>		Page 1A	of 37
Name of Facility Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center		Period Covered: From 10/1/2017	To 9/30/2018
Address of Facility 107 Osborne St. Danbury, CT 06810			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 11/12/2018
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. <b>Total Wages Paid</b>	<b>\$</b>		
7. Total salaries paid	\$		
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	<b>\$</b>		

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**



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

Phone No. of Facility 203-792-8102		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Danbury, LLC dba Western Rehab Car		Address (No. & Street, City, State, Zip ) 107 Osborne St. Danbury, CT 06810		
License Numbers:	CCNH 2409	RHNS (Specify)	Medicare Provider No. 075274	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No           If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator David Ostermayer		Nursing Home Administrator's License No.:	2030	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		



**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility Senior Philanthropy of Danbury, LLC dba We	License No. 2409	Report for Year Ended 9/30/2018	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center	107 Osborne St. Danbury, CT 06810	Florida		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Ben Atkins	24641 US Highway 19 N Clearwater FL 33763	Chairman		
Joseph A Garff	24641 US Highway 19 N Clearwater FL 33763	VP, Director		
Gene Rensch	24641 US Highway 19 N Clearwater FL 33763	VP, Secretary		
Chris Pape	24641 US Highway 19 N Clearwater FL 33763	CFO		
RB Bridges	24641 US Highway 19 N Clearwater FL 33763	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 Danbury, LLC dba Western	2409	9/30/2018	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 Danbury, LLC dba Western Rel	License No. 2409	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  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?  Yes  No If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Eagle Lake Foundation, Inc.	24641 US Hwy 19 N., Clearwater, FL 33763-5007	<input type="radio"/>	<input checked="" type="radio"/>		AHT Fees, Health Insurance, Accounting Fe	Various	151,324	151,324
Cheshire LLC, dba Cheshire Regional Rehab Center	745 Highland Ave, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Regional Liason	Various	14,206	14,206
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	192	192
Traditions Senior Management	24641 US Highway, 19 North, Clearwater, FL 33763	<input type="radio"/>	<input checked="" type="radio"/>		Internet, recruitment, IT support	Various	116,115	116,115
Newington LLC, dba Newington Rapid Recovery	240 Church St, Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>		Loan Interest, MDS Shared Staff, Bank Fees	Various	2,676,433	2,676,433
Milford O LLC, dba West River Rehab Center	245 Orange Ave, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>		Shared Admin & Nursing Staff	Various	16,637	16,637
Milford B, LLC dba Golden Hill Rehab	2028 Bridgeport Ave, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Shared Staff - Respiratory Therapist	Various	7,961	7,961
Traditions Senior Management	24641 US Highway, 19 North, Clearwater, FL 33763	<input type="radio"/>	<input checked="" type="radio"/>		Management Fees	Page 16/ Line m12	395,236	401,955
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.

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





**General Information and Questionnaire  
 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 Senior Philanthropy of Danbury, LLC dba Western Rehab C			License No. 2409	Report for Year Ended 9/30/2018			Page 6	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
Canon Financial Services, 14904 Collections Center Dr, Chicago, IL 60693	<input type="radio"/>	<input checked="" type="radio"/>	Copier	06/15/16	60 months	7,740	7,740		
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	<b>Total ***</b>	7,740

\* 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 Danbury, LI	License No. 2409	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

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

Services Provided by This Firm (*describe fully*)

1 Pharmacy Bill Audits	\$
2 403b (EE 401k) Audit	\$
3 Accrued Accounting Expense	\$
4	\$
	Charge for Services Provided
	\$

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 Page 7a	
2	
3	
4	
5	

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

Services Provided by This Firm (*describe fully*)

1	\$	43,261
2	\$	
3	\$	
4	\$	
5	\$	
	Charge for Services Provided	
	\$	43,261

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 Eagle Lake Foundation	24641 US HWY 19, Clearwater, FL 33763	
2 CT Corporation	PO Box 4349, Carol Stream, IL 60197	
3 Murtha Cullina, LLP	265 Church Street, New Haven, CT 06510	
4 Goldman Gruder & Woods	200 Connecticut Ave, Norwalk, CT 06854	
5 MedEquities	3100 West End Ave, Suite 1000, Nashville, TN 37203	
6 N/A	N/A	
7 State of Connecticut		

Services Provided by This Firm	Charge for Service Provided
1 Loan Renewal Legal Fees (Self-disallow)	85
2 Domestic Representation (Self-disallow)	235
3 Regulatory consulting	333
4 Debt Collection (Self-disallow)	19,238
5 Legal Services assoc with loan	4,470
6 Accrued Legal Expense (provider will provide detail during audit)	15,150
7 Conservator Fees (Self-disallow)	1,620
Total	<u>41,130</u>

### Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page	of			
Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center		2409			9/30/2018				8	37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	180	180			180	180			150	150			
B. On last day of THIS report period	150	150			150	150			150	150			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	129	129			129	129			133	133			
B. As of midnight of THIS report period	137	137			133	133			137	137			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,373	3,373			2,572	2,572			801	801			
B. Medicaid (Conn.)	43,331	43,331			32,254	32,254			11,077	11,077			
C. Medicaid (other states)	302	302			290	290			12	12			
D. Private Pay	1,147	1,147			935	935			212	212			
E. State SSI for RCH													
F. Other (Specify)	1,877	1,877			1,491	1,491			386	386			
G. Total Care Days During Period (3A thru F)	50,030	50,030			37,542	37,542			12,488	12,488			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. <b>Total Resident Days (3G + 4A + 4B)</b>	50,030	50,030			37,542	37,542			12,488	12,488			



**Schedule of Resident Statistics (Cont'd)**

Name of Facility Senior Philanthropy of Danbury, LLC dba We		License No. 2409		Report for Year Ended 9/30/2018		Page 9	of 37					
4. Were there any changes in the certified bed capacity during the report year? <input checked="" type="radio"/> Yes <input type="radio"/> No If "YES", provide the following information:												
Date of Change	Place of Change			Change in Beds			Capacity After Change			Reason for Change		
	CCNH	RHNS	(Specify)	Lost		Gained		CCNH	RHNS		(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)		CCNH	RHNS
7/25/2018	X			30						150		
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						12,488						
2nd change												
3rd change												
4th change												
6. Number of Residents and Rates on September 30 of Cost Year												
Item	Medicare		Medicaid		Self-Pay		Other State Assisted					
	CCNH		CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H. ICF-MR				
No. of Residents	8		116		13							
Per Diem Rate												
a. One bed rm.	Various		266.00		692.11							
b. Two bed rms.	Various		266.00		518.75							
c. Three or more bed rms.												
7. Total Number of Physical Therapy Treatments						TOTAL	CCNH	RHNS (Specify)				
A. Medicare - Part B						2,836	2,836					
B. Medicaid (Exclusive of Part B)												
1. Maintenance Treatments						3,293	3,293					
2. Restorative Treatments												
C. Other						11,386	11,386					
D. Total Physical Therapy Treatments						17,515	17,515					
8. Total Number of Speech Therapy Treatments												
A. Medicare - Part B						388	388					
B. Medicaid (Exclusive of Part B)												
1. Maintenance Treatments						425	425					
2. Restorative Treatments												
C. Other						1,375	1,375					
D. Total Speech Therapy Treatments						2,188	2,188					
9. Total Number of Occupational Therapy Treatments												
A. Medicare - Part B						1,391	1,391					
B. Medicaid (Exclusive of Part B)												
1. Maintenance Treatments						2,026	2,026					
2. Restorative Treatments												
C. Other						9,594	9,594					
D. Total Occupational Therapy Treatments						13,011	13,011					

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Danbury, LLC dba Western Rehab Ca	2409	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	111,672	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	193,931	6,476				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	582,573	27,533				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	328,830	19,662				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	85,959	4,151				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	171,658	9,701				
9. Barber and Beautician Services						
10. Protective Services	86,060	4,671				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	189,851	4,146				
b. RN						
1. Direct Care	903,076	17,798				
2. Administrative**	173,595	4,132				
c. LPN						
1. Direct Care	1,126,557	41,085				
2. Administrative**						
d. Aides and Attendants	1,894,565	115,143				
e. Physical Therapists	213,311	5,850				
f. Speech Therapists	86,376	2,191				
g. Occupational Therapists	221,039	5,919				
h. Recreation Workers	166,441	8,168				
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	77,414	3,149				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	122,235	3,475				
<i>A-13. Total Salary Expenditures</i>	6,735,143	285,330				

\* 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 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 Danbury, LLC dba Western Rehab Care Center				2409		9/30/2018			11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center				2409	9/30/2018			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
David Ostermayer	111,672			Non-Discrim	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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



**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Danbury, LLC dba Western	2409	9/30/2018	13	37		
* Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	16,620	83				
3. Pharmacist	20,850	180				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	163,378	4,379	Estimate			
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	42,115	240				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Podiatrist	23,542	93				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	4,840	89				
2. Administrative***	39,542	527				
b. LPN						
1. Direct Care	14,926	368				
2. Administrative***						
c. Aides	2,973	126				
d. Other						
12. Other (Specify) See Attached Schedule	14,678	496				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>343,464</b>	<b>6,581</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.  
 \*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Danbury, LLC dba Western Reha		2409	9/30/2018		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
IPC Hospitalists of New England PC, PO Box 844929, Los Angeles, CA 90084	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Samuel Antwi-Boasiako, 38 East Hayestown Road Unit 3, Danbury, CT 06811	PHY Consulting	<input type="radio"/>	<input checked="" type="radio"/>			
Partners Pharmacy of CT PO Box 9689 Uniondale NY 11555-9689	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
Health Drive Dental Group, 888 Worcester Street, Suite 130, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
Richard Mileto, 53 Federal Rd Unit 1A, Danbury, CT 06810	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>			
Ready Nurse Staffing Services, Po Box 301076, Dallas, TX 75303	RN, LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>			
All American Healthcare Service, Inc., PO Box 7445, Jamesburg, NJ 08831	RN, LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>			
The Rehab Dept, 24761 US HWY 19 N, Clearwater, FL 33763	PT, ST & OT	<input type="radio"/>	<input checked="" type="radio"/>			
Urology Associates of Danbury, 51-53 Kenosia Ave, Danbury, CT 06810	Purchased Services - Urology	<input type="radio"/>	<input checked="" type="radio"/>			
Associated Neurologists PC, 69 Sandpit Road, Suite 300, Danbury, CT 06810	Purchased Services - Neurology	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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



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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC dba Weste	2409	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 500,632	500,632		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 192,383	192,383		
4. Social Security (F.I.C.A.)	\$ 504,501	504,501		
5. Health Insurance	\$ 987,257	987,257		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 5,017	5,017		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 419,122	419,122		
8. Uniform Allowance	\$ 16,915	16,915		
9. Other (Specify) See Attached Schedule	\$ 12,580	12,580		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 165,078	165,078		
d. Accounting and Auditing	\$ 54,902	54,902		
e. Legal (Services should be fully described on Page 7)	\$ 41,130	41,130		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 19,087	19,087		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 42,456	42,456		
2. Cellular Phones	\$ 3,974	3,974		
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 955,633	955,633		
<b>Subtotal</b>	\$ 3,920,667	3,920,667		

\* 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 Danbury, LLC dba Western Rehab Care Center  
9/30/2018

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Holiday Funds (Self-disallow)	\$ 1,163		
Employee Food (Self-disallow)	\$ 853		
Employee Appreciation Awards/EOM (Self-disallow)	\$ 256		
Health Insurance Grievances (Self-disallow)	\$ 8,004		
Employee Physicals	\$ 470		
Reimburse Employee Licenses	\$ 65		
Employee Drug Testing	\$ 709		
Employee Assistance Care Program	\$ 927		
Petty cash (Self-disallow)	\$ 133		
<b>Total</b>	\$ 12,580	\$ -	\$ -

**Schedule of Other Taxes**

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



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

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Danbury, LLC dba Western Re	2409	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	3,920,667	3,920,667			
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 165	165			
3. Gifts to Staff and Residents	\$ 22	22			
4. Employee Travel	\$ 3,398	3,398			
5. Education Expenses Related to Seminars and Conventions	\$ 1,920	1,920			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 1,138	1,138			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 15,947	15,947			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 2,771	2,771			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,390	2,390			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 18,216	18,216			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 7,775	7,775			
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> )	\$ 203,738	203,738			
12. Administrative Management Services**	\$ 395,236	395,236			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 145,896	145,896			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 4,719,279	4,719,279			

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

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

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



**Schedule of Other Travel and Entertainment**

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

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
	-		
Special Events-Mkt	\$ 2,314		
Promo Items-Mkt	\$ 457		
<b>Total Other Advertising</b>	<b>\$ 2,771</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care Facilities	\$ 12,855		
CT Long Term Care Aid Program	\$ 233		
Traditions Senior Management	\$ 425		
Dues/Subscriptions-Mkt (Self-disallow)	\$ 333		
Dues/Subscriptions-Admin	\$ 4,370		
<b>Total Dues</b>	<b>\$ 18,216</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Contributions**

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

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
	-		
Software Expense - Nursing Adm	\$ 17,509		
Licenses/Permits-Nursing Adm	\$ 672		
Background Checks-Nursing	\$ 2,380		
Background Checks- Social Services	\$ 184		
Background Checks-Therapy	\$ 210		
Background Checks-Dietary	\$ 210		
Licenses/Permits-Dietary	\$ 800		
Licenses/Permits-Maint	\$ 660		
Licenses & Permits-Trans	\$ 223		
Background Checks-Admin	\$ 184		
Licenses/Permits	\$ 300		
Patient Trust Bond	\$ 701		
Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 263		
Equipment Minor-Adm	\$ 1,592		
Internet Access-Adm	\$ 17,815		
Records Storage - Adm	\$ 4,003		
Parking Space - Adm	\$ 37,800		
Equipment Rental-Adm	\$ 4,735		
Misc Decor-Adm (Self-disallow)	\$ 186		
Collection Fees/Credit Card Fees (Self-disallow)	\$ 2,101		
Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 3,567		
Bank Service Charges-Adm	\$ 48,097		
Employee/Guest meals (Self-disallow)	\$ 1,651		
Champion Awards of Milford (Self-disallow)	\$ 53		
<b>Total Other Administrative and General</b>	<b>\$ 145,896</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Senior Philanthropy of Danbury, LLC dba	License No. 2409	Report for Year Ended 9/30/2018	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Traditions Senior Management, 24641 US Highway, 19 North, Clearwater, FL 33763	395,236	Handles all operational and financial functions directly 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 Danbury, LLC dba Western Re		2409	9/30/2018		18	37
Item	Total	CCNH	RHNS	(Specify)		
<b>2. Dietary</b>						
<b>a. In-House Preparation &amp; Service</b>						
1. Raw Food	\$ 441,257	441,257				
2. Non-Food Supplies	\$ 36,257	36,257				
3. Other (Specify) _____ Equipment Rental	\$ 2,375	2,375				
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>	\$ 110,454	110,454				
<b>c. Other (Specify) _____</b>	\$					
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	\$ 590,343	590,343				
<b>2F. Dietary Questionnaire</b>						
<b>G. Resident Meals:</b>	Total no. of meals served per day:*					
<b>H. Is cost of employee meals included in 2E?</b>	<input type="radio"/> Yes <input checked="" type="radio"/> No					
<b>I. Did you receive revenue from employees?</b>	<input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.
<b>J. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						
<b>K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?</b>	<input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify cost.
<b>L. Is any revenue collected from these people?</b>	<input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.
<b>M. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						
<b>N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?</b>	<input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify cost.
<b>O. Is any revenue collected from employees?</b>	<input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.
<b>P. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						

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



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

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC dba Western Reha		2409	9/30/2018	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	121	121	
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)		\$	59,349	59,349	
c. Other (Specify) Lundry supplies & chemicals		\$	1,280	1,280	
3D. Total Laundry Expenditures (3a + b + c)		\$	60,750	60,750	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3E.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Danbury, LLC dba Wes		2409	9/30/2018		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$	87,102	87,102		
C.	Other ( <i>Specify</i> ) Cleaning Supplies		2,189	2,189		
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c)		\$ 89,291	89,291		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	152,618	152,618		
b.	Medicine Cabinet Drugs	\$	31,406	31,406		
c.	Medical and Therapeutic Supplies	\$	179,933	179,933		
d.	Ambulance/Limousine***	\$	6,152	6,152		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	10,392	10,392		
f.	X-rays and Related Radiological Procedures***	\$	4,761	4,761		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	23,997	23,997		
i.	Recreation	\$	50,807	50,807		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other ( <i>Specify</i> )**** See Attached Schedule	\$	107,028	107,028		
5M.	<b>Total Resident Care Expenditures</b> (5a - 5j)		\$ 567,094	567,094		

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

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

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

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





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

Name of Facility			License No.	Report for Year Ended	Page of						
Senior Philanthropy of Danbury, LLC dba Western Rehab Care Center			2409	9/30/2018	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"/>		Laundry	59,349				19	3b
Healthcare Service Group	Suite 300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping	87,102				20	4b
Winter Bros Hauling of CT	307 White St, Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	37,719				22	6f
Healthcare Service Group	Suite 300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Services	110,454				18	3b
White Birch Landscaping, Inc.	PO Box 680, Brewster, NY 10509	<input type="radio"/>	<input checked="" type="radio"/>		Ground Maintenance	11,273				22	6f
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								

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



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

Name of Facility	License No.	Report for Year Ended			Page	of
Senior Philanthropy of Danbury, LLC dba We	2409	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 61,745	61,745				
b. Heat	\$ 42,152	42,152				
c. Light & Power	\$ 113,014	113,014				
d. Water	\$ 122,192	122,192				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 7,740	7,740				
f. Other ( <i>itemize</i> )	\$ 117,047	117,047				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 463,890	463,890				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 42,011	42,011				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 110,375	110,375				
*7e. <b>Total Depreciation Costs (7a + b + c + d)</b>	\$ 152,386	152,386				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs (8a + b + c + d)</b>	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 2,099,729	2,099,729				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 60,362	60,362				
c. Personal property taxes	\$ 9,612	9,612				
11. <b>Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 2,322,089	2,322,089				

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

**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
	-		
Interco Contracted Services-Maint	\$ (6,184)		
Electrical-Maint	\$ 5,045		
Plumbing-Maint	\$ 6,166		
HVAC/Boiler Maint	\$ 7,667		
Paint-Maint	\$ 506		
Alarm Monitoring-Maint	\$ 450		
Alarm Inspection-Maint	\$ 4,902		
Alarm Repairs-Maint	\$ 6,170		
Grounds Maintenance-Maint	\$ 23,495		
Elevator-Maint	\$ 16,307		
Pest Control-Maint	\$ 2,364		
Maint Contracts- Generator	\$ 5,133		
Waste Disposal -Grease/Trash	\$ 39,152		
Copier- Maintenance Agreement	\$ 5,874		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 117,047</b>	<b>\$ -</b>	<b>\$ -</b>











Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
11/17/2017	Nurse Call Station	\$ 5,621	5	\$ 1,124
5/30/2018	Telephone Wiring	\$ 7,393	15	\$ 493
6/18/2018	Unimac Washer	13079.4	5	2616
<b>Total additions for Movable Equipmen</b>		<b>\$ 26,093</b>		<b>\$ 4,233 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

	Date Acquired	Life	Method	Historical Cost	9/30/2017 Expense	9/30/2017 Accum Deprec.	9/30/2018 Expense	9/30/2018 Accum Deprec.	Net Book Value
<b>Building Improvements</b>									
Asset Additions 10/1/2014-3/31/2015			S/L	<b>4,936</b>	<b>164</b>	<b>574</b>	<b>164</b>	<b>738</b>	<b>4,198</b>
<i>2015 Additions</i>									
Elevator repair	6/1/2015	20	S/L	6,842	342	855	342	1,197	5,645
Renovations	8/25/2015	20	S/L	414,577	20,729	51,822	20,729	72,551	342,026
Renovations	9/23/2015	20	S/L	35,000	1,750	4,375	1,750	6,125	28,875
<b>Total 2015 Additions</b>				<b>456,419</b>	<b>22,821</b>	<b>57,052</b>	<b>22,821</b>	<b>79,873</b>	<b>376,546</b>
<i>2016 Additions</i>									
Wandergard*	1/27/2016	20	S/L	3,378	169	338	169	507	2,871
Floor Renovation		20	S/L	(2,442)	(122)	(244)	(122)	(366)	(2,076)
Patio Cover*	3/14/2016	20	S/L	3,852	193	385	193	578	3,274
Mag Locks*	3/16/2016	20	S/L	2,403	120	240	120	360	2,042
Door/Mag IV Control*	3/18/2016	20	S/L	827	41	83	41	124	703
Front Door*	3/18/2016	20	S/L	930	47	93	47	140	790
Laundry Floor plumbing	6/9/2015	20	S/L	9,097	455	910	455	1,365	7,732
Kitchen Door	5/20/2016	20	S/L	2,408	120	241	120	361	2,047
AC Unit	6/13/2016	20	S/L	10,538	527	1,054	527	1,581	8,957
Elevator Car	7/19/2016	20	S/L	15,479	774	1,548	774	2,322	13,157
Gas Shutoff to Dryers in Laundry Rm	8/4/2016	20	S/L	1,500	75	150	75	225	1,275
Conduit Raceway through Walls	8/17/2016	20	S/L	3,450	173	345	173	518	2,932
AC Condensor Oil	8/24/2016	20	S/L	4,650	233	465	233	698	3,952
Elevator Controller	8/23/2016	20	S/L	1,454	73	145	73	218	1,236
AC Unit	6/13/2016	20	S/L	358	18	36	18	54	304
Controller in Elevator	8/16/2016	20	S/L	8,373	419	837	419	1,256	7,116
<b>Total 2016 Additions</b>				<b>66,253</b>	<b>3,313</b>	<b>6,625</b>	<b>3,315</b>	<b>9,940</b>	<b>56,313</b>
<i>2017 Additions</i>									
Door Repair	12/16/2016	20	S/L	10,099	505	505	505	1,010	9,089
Building Renovation	10/1/2016	20	S/L	101,673	5,084	5,084	5,084	10,168	91,505
Facility Lighting	1/1/2017	15	S/L	89,661	5,977	5,977	5,977	11,954	77,707
Wandergard*	1/27/2016	20	S/L	(3,378)	(169)	(338)	(169)	(507)	(2,871)
Patio Cover*	3/14/2016	20	S/L	(3,852)	(193)	(385)	(193)	(578)	(3,274)
Mag Locks*	3/16/2016	20	S/L	(2,403)	(120)	(240)	(120)	(360)	(2,042)
Door/Mag IV Control*	3/18/2016	20	S/L	(827)	(41)	(83)	(41)	(124)	(703)
Front Door*	3/18/2016	20	S/L	(930)	(47)	(93)	(47)	(140)	(790)

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

	Date Acquired	Life	Method	Historical Cost	9/30/2017 Expense	9/30/2017 Accum Deprec.	9/30/2018 Expense	9/30/2018 Accum Deprec.	Net Book Value
Elevator Controller	8/23/2016	20	S/L	(1,454)	(73)	(145)	(73)	(218)	(1,236)
<i>Total 2017 Additions</i>				<b>188,590</b>	<b>10,924</b>	<b>10,282</b>	<b>10,923</b>	<b>21,205</b>	<b>167,385</b>
<i>2018 Additions</i>									
Retaining Wall	4/25/2018	20	S/L	15,075	-	-	754	754	14,321
Facility Lighting	12/31/2017	15	S/L	45,100	-	-	3,007	3,007	42,093
Elevator Upgrade	1/8/2018	20	S/L	20,540	-	-	1,027	1,027	19,513
<i>Total 2018 Additions</i>				<b>80,715</b>	<b>-</b>	<b>-</b>	<b>4,787</b>	<b>4,787</b>	<b>75,927</b>
* Due to change in capitalization policy these assets were reclassified and expensed.									
<b>Total Building Improvements</b>				<b>796,913</b>	<b>37,221</b>	<b>74,533</b>	<b>42,010</b>	<b>116,543</b>	<b>680,370</b>
<b>Vehicles</b>									
<i>2015 Additions</i>									
2015 Ford Transit 250 -10 Passenger Wagon	5/1/2015	5	S/L	40,257	8,051	20,129	8,051	28,180	12,077
<i>2016 Additions</i>									
Van- Taxable	6/16/2016	5	S/L	1,110	222	444	222	666	444
<i>2017 Additions</i>									
Van- Taxable	4/1/2017	5	S/L	1,693	339	339	339	678	1,015
<b>Total Vehicles</b>				<b>43,060</b>	<b>8,612</b>	<b>20,912</b>	<b>8,612</b>	<b>29,524</b>	<b>13,537</b>
<b>Moveable Equipment</b>									
Prior Owners Moveable Equipment (Fully Depreciation Assets Removed)	Various	Various	S/L	784,194	34,561	630,934	27,770	658,704	125,490
<b>Asset Additions 10/1/2014-3/31/2015</b>	Various	Various	S/L	33,291	2,282	7,987	2,282	10,269	23,022
<i>2015 Additions</i>									
Sonic Wall	4/30/2015	15	S/L	3,609	241	601	241	842	2,766
Canon Copiers @2	5/30/2015	5	S/L	28,624	5,725	14,311	5,725	20,036	8,587
Slings	5/28/2015	5	S/L	27,817	5,563	13,909	5,563	19,472	8,345
Slings	6/1/2015	5	S/L	15,279	3,056	7,640	3,056	10,696	4,583
New Dryer	6/2/2015	10	S/L	7,175	718	1,794	718	2,512	4,663



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

	Date Acquired	Life	Method	Historical Cost	9/30/2017 Expense	9/30/2017 Accum Deprec.	9/30/2018 Expense	9/30/2018 Accum Deprec.	Net Book Value
AHT Software	7/1/2015	3	S/L	3,022	1,007	2,519	503	3,022	0
<i>Total 2015 Additions</i>				<b>85,525</b>	<b>16,309</b>	<b>40,774</b>	<b>15,806</b>	<b>56,580</b>	<b>28,946</b>
<i>2016 Additions</i>									
Plastic Card Printer	2/1/2015	5	S/L	1,142	228	457	228	685	457
Sonic Wall & Comp Equip	2/1/2015	15	S/L	3,109	207	415	207	622	2,487
Computer	2/1/2015	5	S/L	996	199	398	199	597	399
Chair Scale	3/1/2015	5	S/L	722	144	289	144	433	289
Computer Server	3/1/2015	5	S/L	575	115	230	115	345	230
Nurse Call System Installation	11/18/2015	5	S/L	22,975	4,595	9,190	4,595	13,785	9,190
Misc Equipment	10/1/2015	5	S/L	18,770	3,754	7,508	3,754	11,262	7,508
Washer	5/1/2015	10	S/L	(7,175)	(718)	(1,435)	(718)	(2,153)	(5,022)
Washer	5/1/2015	10	S/L	7,437	744	1,487	744	2,231	5,206
Refrigerator	6/8/2015	10	S/L	465	46	93	46	139	326
Pressure Relieving Mattress	6/12/2015	5	S/L	506	101	202	101	303	203
Printer	6/12/2015	5	S/L	898	180	359	180	539	359
Computer	6/30/2015	5	S/L	777	155	311	155	466	311
Digital Transmitter	7/7/2015	5	S/L	2,109	422	844	422	1,266	843
Channel Hardware	7/27/2015	5	S/L	465	93	186	93	279	186
Projector	4/6/2015	5	S/L	423	85	169	85	254	169
Stethoscope & Thermometers	4/13/2015	5	S/L	461	92	184	92	276	184
TV	5/6/2015	5	S/L	679	136	272	136	408	271
Floor Machine	5/11/2015	5	S/L	984	197	393	197	590	393
Anti Rollback Device	8/26/2015	5	S/L	306	61	122	61	183	123
TV & Wreaths	9/15/2015	5	S/L	1,170	234	468	234	702	468
Thermometer	9/28/2015	5	S/L	882	176	353	176	529	353
Lifts/ Slings	10/1/2015	10	S/L	2,816	282	563	282	845	1,971
Office Drawer Desk	9/23/2015	5	S/L	1,079	216	432	216	648	431
Computer & Hardware	10/19/2015	5	S/L	995	199	398	199	597	398
Laptop Computer Cart	11/12/2015	5	S/L	2,048	410	819	410	1,229	819
Chair Folding Pad	11/12/2015	5	S/L	432	86	173	86	259	173
Wheelchair	11/18/2015	10	S/L	366	37	73	37	110	256
Digital Transmitter	12/21/2015	5	S/L	499	100	200	100	300	199
Refrigerator	12/16/2015	10	S/L	1,147	115	229	115	344	803
Desk & Chair	12/24/2015	5	S/L	1,635	327	654	327	981	654
Canon	5/30/2015	5	S/L	2,974	595	1,190	595	1,785	1,189
Ice Maker	9/8/2015	5	S/L	3,685	737	1,474	737	2,211	1,474

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

	Date Acquired	Life	Method	Historical Cost	9/30/2017 Expense	9/30/2017 Accum Deprec.	9/30/2018 Expense	9/30/2018 Accum Deprec.	Net Book Value
Defibrillator	1/1/2016	5	S/L	1,845	369	738	369	1,107	738
Med Equip	1/25/2016	5	S/L	14,680	2,936	5,872	2,936	8,808	5,872
OXY Concentrators	2/5/2016	5	S/L	1,622	324	649	324	973	649
Furniture	2/2/2016	5	S/L	59,818	11,964	23,927	11,964	35,891	23,927
Kiosks	2/9/2016	5	S/L	1,984	397	794	397	1,191	793
Carts & OXY Tank Holders	2/23/2016	10	S/L	5,189	519	1,038	519	1,557	3,632
Mattresses	3/1/2016	5	S/L	1,350	270	540	270	810	540
Transmitters	3/7/2016	5	S/L	1,886	377	754	377	1,131	754
Wheelchair	3/10/2016	10	S/L	931	93	186	93	279	652
Digital Scales	6/5/2015	5	S/L	3,300	660	1,320	660	1,980	1,320
Beds	9/11/2015	5	S/L	2,803	561	1,121	561	1,682	1,121
Mattresses	9/18/2015	5	S/L	1,644	329	658	329	987	657
OXY Concentrators	2/8/2016	10	S/L	1,209	121	242	121	363	846
Sentra	3/8/2016	5	S/L	864	173	346	173	519	345
Multi Layer Mattress	11/19/2015	5	S/L	2,714	543	1,086	543	1,629	1,086
Multi Layer Mattress	9/15/2015	5	S/L	2,717	543	1,087	543	1,630	1,087
Multi Layer Mattress	9/1/2015	5	S/L	2,725	545	1,090	545	1,635	1,090
Cubicle Curtains	12/1/2015	5	S/L	4,552	910	1,821	910	2,731	1,821
Cement Boring & Wire Snaking	4/6/2016	10	S/L	3,250	325	650	325	975	2,275
Telephone Equipment & Set Up	3/31/2016	5	S/L	5,191	1,038	2,076	1,038	3,114	2,076
Telephone Equipment	6/23/2016	5	S/L	5,598	1,120	2,239	1,120	3,359	2,239
Nurse Station Annunicator Panel	6/10/2016	5	S/L	2,907	581	1,163	581	1,744	1,163
Cords/ Lifts	6/23/2016	10	S/L	1,421	142	284	142	426	995
AC Cleaner	6/24/2016	10	S/L	1,135	113	227	113	340	795
Water Solenoid	6/30/2016	10	S/L	783	78	157	78	235	549
Ceiling Tile	2/18/2016	15	S/L	509	34	68	34	102	407
Ceiling Tile	2/22/2016	15	S/L	751	50	100	50	150	601
Actuator/Battery	9/1/2016	10	S/L	542	54	108	54	162	380
Ice Machine	9/14/2016	5	S/L	1,211	242	484	242	726	484
Fluid Monitor	9/16/2016	5	S/L	2,278	456	911	456	1,367	911
<b>Total 2016 Additions</b>				<b>213,758</b>	<b>40,217</b>	<b>80,435</b>	<b>40,217</b>	<b>120,652</b>	<b>93,106</b>
<b>2017 Additions</b>									
Mattress BuyOut	11/16/2016	5	S/L	15,568	3,114	3,114	3,114	6,228	9,340
Resident Room Chairs	9/16/2016	5	S/L	34,561	6,912	6,912	6,912	13,824	20,737
Bladder Scanner	2/3/2017	5	S/L	7,147	1,429	1,429	1,429	2,858	4,289
<b>Total 2017 Additions</b>				<b>57,276</b>	<b>11,455</b>	<b>11,455</b>	<b>11,455</b>	<b>22,910</b>	<b>34,366</b>

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

	Date Acquired	Life	Method	Historical Cost	9/30/2017 Expense	9/30/2017 Accum Deprec.	9/30/2018 Expense	9/30/2018 Accum Deprec.	Net Book Value
<i>2018 Additions</i>									
Nurse Call Station	11/17/2017	5	S/L	5,621	-	-	1,124	1,124	4,496
Telephone Wiring	5/30/2018	15	S/L	7,393	-	-	493	493	6,901
Unimac Washer	6/18/2018	5	S/L	13,079	-	-	2,616	2,616	10,464
<i>Total 2018 Additions</i>				26,093	-	-	4,233	4,233	21,861
<b>Total Moveable Equipment</b>				<b>1,200,138</b>	<b>104,825</b>	<b>771,585</b>	<b>101,762</b>	<b>873,348</b>	<b>326,791</b>
<b>Total for 2018</b>				<b>2,040,112</b>	<b>150,658</b>	<b>867,030</b>	<b>152,385</b>	<b>1,019,414</b>	<b>1,020,697</b>

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Senior Philanthropy of Danbury, LLC dba Western Rehab Ca			2409		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* Straight-line method must be used.

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

A. Minimum of 5 years or 60 months.

B. Life of mortgage; OR

C. Remaining Life of Lease; OR

D. Actual Life if owned by Related Party.



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

Name of Facility Senior Philanthropy of Danbury, LLC	License No. 2409	Report for Year Ended 9/30/2018	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	150			
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
<b>Part B - Owner and Related Parties</b>	<b>1st Mortgage</b>	<b>2nd Mortgage</b>	<b>3rd Mortgage</b>	<b>4th Mortgage</b>
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
107 Osborne Street LLC	Building	04/01/15	120 mo.	2,099,729

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 Danbury, LLC		2409	9/30/2018		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (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 Danbury, LI		2409		9/30/2018			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify) Interest on line of credit & other interest				\$	156,539	156,539		
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	156,539	156,539		
14. Insurance								
a. Insurance on Property (buildings only)				\$	12,744	12,744		
b. Insurance on Automobiles				\$	2,784	2,784		
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	76,593	76,593		
2. Fire and Extended Coverage				\$				
3. Other (Specify) D&O and Crime Insurance & Other Insurance				\$	9,716	9,716		
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	101,837	101,837		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	16,149,719	16,149,719		



**D. Adjustments to Statement of Expenditures**

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC dba Western Rehab Care				2409	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 221,039	221,039		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 165,078	165,078		
10.	15	1d	Accounting	\$			
10a.			Legal	\$ 21,177	21,177		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,534	2,534		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 22	22		
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 *	\$ 2,771	2,771		
19.	15	1j	Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 58,141	58,141		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 18,564	18,564		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 489,326	489,326		

\* 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)
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
See	Attached	Marketing Disallowances	\$ 1		
16	m8	Dues/Subscriptions-Mkt (Self-disallow)	\$ 333		
16	m13	Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 263		
16	m13	Misc Decor-Adm (Self-disallow)	\$ 186		
16	m13	Collection Fees/Credit Card Fees (Self-disallow)	\$ 2,101		
16	m13	Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 3,567		
16	m13	Employee/Guest meals (Self-disallow)	\$ 1,651		
16	m13	Champion Awards of Milford (Self-disallow)	\$ 53		
15	1a9	Holiday Funds (Self-disallow)	\$ 1,163		
15	1a9	Employee Food (Self-disallow)	\$ 853		
15	1a9	Employee Appreciation Awards/EOM (Self-disallow)	\$ 256		
15	1a9	Health Insurance Grievances (Self-disallow)	\$ 8,004		
15	1a9	Petty cash (Self-disallow)	\$ 133		
<b>Total Other A&amp;G Adjustments</b>			\$ 18,564	\$ -	\$ -



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

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

Total Bed Capacity	140
# of Allowable Cell Phones	4

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

Page 15 Line 1h2	<u>Amount</u>
Cell Phone expense per TB	\$ 3,974
Allowable Cell Phone expense	\$ 1,440
<b>Disallowed Cell Phone expense</b>	<b><u>\$ 2,534</u></b> Page 28 Line 12

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

<u>Description</u>	<u>Amount</u>
Management fees Charged	401,955 **
Patient Days	50,030 Page 8 of C/R
<b>Amount Per Patient Day</b>	<b>\$ 8.0343</b>
PPD Allowance Per Rate Agreement	6.67
2018 CPI Increase	0.07
PPD Allowance 9/30/2018	6.74
<b>Amount over (Under)</b>	<b>\$ 1.2964</b>
Total Days	50,030 Page 8 of C/R
<b>Part 1 Disallowed Management Fee</b>	<b>\$ 64,860</b>
Management fees Charged (Pg. 16 / Line m12)	395,236
Actual Costs to the Related Party - Allowable Expense	401,955
<b>Part 2 Disallowed Management Fee</b>	<b>\$ (6,719)</b>
<b>Total Disallowed Mangement Fee</b>	<b>\$ 58,141</b> Pg. 28 / line 21

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

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

<u>Page</u>	<u>Line</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>
15	1.a.1	490123	Workers Comp-Mkt	-
15	1.a.3	490122	Payroll Taxes-Mkt-FICA	1
15	1.g	490901	Office Supplies-Mkt	-
15	1.g	490910	Computer Supplies-Mkt	-
15	1.g	490920	Forms/Printing-Mkt	-
<b>Total Page 15 Marketing Disallowance</b>				<b>1</b>
16	1.5	490133	Training/Seminars/Courses-Mkt	-
<b>Total Page 16 Marketing Disallowance</b>				<b>-</b>
<b>Disallowed Marketing Department Expenses</b>				<b>\$ 1</b>



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

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC dba Western Rehab C				2409	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 489,326	489,326		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 152,618	152,618		
28.	20	5d	Ambulance/Limousine	\$ 6,152	6,152		
29.	20	5f	X-rays, etc	\$ 4,761	4,761		
30.	20	5h	Laboratory	\$ 23,997	23,997		
31.	30	II2a/c	Medical Supplies	\$ 3,990	3,990		
32.	20	5e2	Oxygen (non emergency)	\$ 10,392	10,392		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 43,299	43,299		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 1,479	1,479		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 736,014	736,014		

\*\*\* 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 Danbury, LLC dba Western Rehab Care Center  
9/30/2018

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV in Excess (See attached pg. 29b)	\$ 33,091		
20	5j	IV Drugs - Medicare (Self-disallow)	\$ 4,508		
20	5j	IV Drugs - Managed Care (Self-disallow)	\$ 5,700		
<b>Total Other Ancillary Costs</b>			\$ 43,299	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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



Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14c3	D&O Life Insurance (Self-disallow)	\$ 1,479		
<b>Total Other Adjustments</b>			\$ 1,479	\$ -	\$ -

Schedule of Unallowable Building Interest

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



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

Total Cable TV Expense acct #560717 Amount  
\$ 36,691 TB Linked

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

**Disallowed Cable TV** \$ 33,091

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Danbury, LLC dba 2409		9/30/2018		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents (CT only)	\$ 20,582,761	20,582,761			
b. Medicaid Room and Board Contractual Allowance **	\$ (9,371,642)	(9,371,642)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 1,527,432	1,527,432			
b. Medicare Room and Board Contractual Allowance **	\$ 556,010	556,010			
4. a. Private-Pay Residents and Other	\$ 1,457,323	1,457,323			
b. Private-Pay Room and Board Contractual Allowance **	\$ (205,536)	(205,536)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 135,347	135,347			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 73,968	73,968			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$ 1,750	1,750			
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$ 2,240	2,240			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 694,173	694,173			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 426,505	426,505			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 188,365	188,365			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 193,825	193,825			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 525,668	525,668			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 326,250	326,250			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$ (1,386,138)	(1,386,138)			
b. Other (Specify) - Non-Medicare	\$ (920,257)	(920,257)			
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 14,808,044	14,808,044			
<b>IV. Other Revenue*</b>					
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 (Specify)	\$ 1	1			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 61,934	61,934			
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 61,935	61,935			
<b>VI. Total All Revenue (III +V)</b>	\$ 14,869,979	14,869,979			

\* 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	\$ 22,007		
30II6a	IV Therapy-MCR A-SNF	\$ 6,987		
30II6a	XRay MRA	\$ 3,324		
30II6a	Contractual Adj- Ancill-MCR A-SNF	\$ (1,233,801)		
30II6a	Sequestration - MCR B	\$ (2,596)		
30II6a	Contractual Adj- Ancill- MCR B-SNF	\$ (182,059)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (1,386,138)</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30II6b	Routine Revenue Adjustment-SNF PVT	\$ (15,309)		
30II6b	Laboratory- MCD- SNF	\$ 2,886		
30II6b	IV Therapy-MCD-SNF	\$ 22,999		
30II6b	Other Service- MCD-SNF	\$ 198		
30II6b	Contractual Adj- Ancillaries- MCD-SNF	\$ (487,591)		
30II6b	Laboratory-Hospice-SNF	\$ 27		
30II6b	Contractual Adj- Ancill- Hospice-SNF	\$ (977)		
30II6b	Contractual Allowance-Ins R/S	\$ 68		
30II6b	Contractual Allowance Ancillary INS	\$ (5,784)		
30II6b	Lab HMO	\$ 10,293		
30II6b	IV THERAPY	\$ 8,370		
30II6b	Radiology HMO	\$ 1,769		
30II6b	Contractual Adj Ancillary HMO	\$ (457,206)		
<b>Total Other Resident Revenue</b>		<b>\$ (920,257)</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30IV5	Interest Income		\$ 1		
<b>Total Interest Income</b>			<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30IV8	Evercare Revenue - A	\$ 4,365		
30IV8	Lighting Income - no associated expense	\$ 57,569		
<b>Total Other Revenue</b>		<b>\$ 61,934</b>	<b>\$ -</b>	<b>\$ -</b>



### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC d	2409	9/30/2018	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	260,157
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,196,812
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	43,923
a. Prepaid Insurance	3,772			
b. Prepaid Uniforms	19,253			
c. Prepaid Other	20,898			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	779,326
_____ _____ _____ See Schedule	   779,326			
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	3,280,218
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
3. Buildings	*Historical Cost <u>796,913</u> Accum. Depreciation <u>116,544</u>	Net	\$	680,369
4. Leasehold Improvements	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
5. Non-Movable Equipment	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
6. Movable Equipment	*Historical Cost <u>415,944</u> Accum. Depreciation <u>214,644</u>	Net	\$	201,300
7. Motor Vehicles	*Historical Cost <u>43,060</u> Accum. Depreciation <u>29,524</u>	Net	\$	13,536
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(263)
F/S vs. C/R Cost Basis Adjustment	(265)			
See Schedule	2			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	894,943

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

(Carry Total forward to next page)

**G. Balance Sheet (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC d		2409	9/30/2018	32	37
Account				Amount	
Total Brought Forward:				\$	4,175,161
<b>C. Leasehold or like property recorded for Equity Purposes.</b>					
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	784,194		
		Accum. Depreciation	658,704	Net	\$ 125,490
6. Motor Vehicles					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable					
\$					
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>				\$	125,490
<b>D. Investment and Other Assets</b>					
1. Deferred Deposits					
\$					
2. Escrow Deposits					
\$					
3. Organization Expense					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)					
\$					
5. Investments Related to Resident Care ( <i>itemize</i> )					
\$					
_____					
_____					
6. Loans to Owners or Related Parties ( <i>itemize</i> )					
\$					
Name and Address		Amount	Loan Date		
_____		_____	_____		
_____		_____	_____		
7. Other Assets ( <i>itemize</i> )					
\$					
_____					
_____					
See Schedule					
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				\$	
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				\$	4,300,651

\* 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 Danbury, LLC dba We		2409	9/30/2018	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,569,663
2. Notes Payable ( <i>itemize</i> )				\$	57,727
Notes Payable - Current			21,336		
Note Payable - HSG			19,762		
Notes Payable			16,629		
See Schedule					
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> )				\$	152,226
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	43,280
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	2,819,655
See Schedule			2,819,655		
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>4,642,550</b>

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

(Carry Total forward to next page)



**G. Balance Sheet (cont'd)**

Name of Facility Senior Philanthropy of Danbury, LLC dba W		License No. 2409	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,642,550	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties ( <i>itemize</i> )					
\$					
Name and Address of Lender		Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )					
\$ 4,958,228					
_____ _____ _____ See Schedule					
			4,958,228		
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$	4,958,228
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$	9,600,779

**Schedule of Prepaid Expenses Page 31 Line A5**

**Page Ref Line Ref Description**

Page Ref	Line Ref	Description	
<b>Total Prepaid Expenses</b>			\$ -

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

**Page Ref Line Ref Description**

31	A8	Due from Eagle	\$ 489,756
31	A8	Due from Cheshire	\$ 47,570
31	A8	Due from Newington	\$ 224,000
31	A8	Deposits on Utilities	\$ 9,000
31	A8	Deposits on Professional Services	\$ 9,000
<b>Total Other Current Assets (Itemize)</b>			\$ 779,326

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

**Page Ref Line Ref Description**

31	B9	Rounding	\$ 2
<b>Total Other Other Fixed Assets (Itemize)</b>			\$ 2

**Schedule of Other Assets Page 32 Line D7**

**Page Ref Line Ref Description**

<b>Total Other Assets</b>			\$ -



Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref Line Ref Description

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ -

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

Page Ref Line Ref Description

33	A12	Medicaid Remittance Adjustment	\$ (2,514)
33	A12	Medicare Remittance Adjustment	\$ 79,008
33	A12	Employee Deductions	\$ 13,318
33	A12	Resident Trust	\$ 40,865
33	A12	Uncleared Checks	\$ 294,514
33	A12	Accrued Workers Comp	\$ 200,287
33	A12	Accrued Legal Fees	\$ 18,347
33	A12	Accrued Accounting/Audit Fees	\$ 18,350
33	A12	Accrued Personal Property Taxes	\$ 3,738
33	A12	Accrued Other	\$ 35,898
33	A12	Due to Medicaid - Bed Fees	\$ 238,009
33	A12	Deferred Rent	\$ 1,879,835
<b>Total Other Current Liabilities (Itemize)</b>			\$ 2,819,655

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

Page Ref Line Ref Description

34	B4	Long Term Capital Lease - Current	\$ 12,615
34	B4	Deferred Rent - Current	\$ 1,035,055
34	B4	Unclaimed Property	\$ 195
34	B4	Due to Triumph	\$ 2,091,492
34	B4	Due to Long Ridge	\$ 291,667
34	B4	Due to Westport	\$ 6,667
34	B4	Due to Traditions Senior Management	\$ 1,386,023
34	B4	Note Payable - TSM	\$ 111,548
34	B4	Long Term Capital Lease	\$ 22,967
<b>Total Other Current Liabilities (Itemize)</b>			\$ 4,958,228



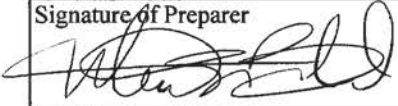
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC	2409	9/30/2018	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	125,490
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			\$	125,490
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(4,150,381)
6. Gain or Loss for Period			\$	(1,275,237)
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	(5,425,618)
<b>C. Total Reserves and Net Worth</b>			\$	(5,300,128)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	4,300,651

### H. Changes in Total Net Worth

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC db		2409	9/30/2018	36	37
Account				Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(3,900,070)
B.	Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	14,869,979
C.	Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	16,145,216
D.	Net Income or Deficit			\$	(1,275,237)
E.	Balance			\$	(5,175,307)
F.	Additions				
	1. Additional Capital Contributed <i>(itemize)</i>				
	Total Expenditures page 27	16,149,719			
	Depreciation Adjustment	(4,503)			
	Total Expenditures Line C	16,145,216			
	2. Other <i>(itemize)</i>				
	Prior Period Adjustment		(250,311)		
F-3.	Total Additions			\$	(250,311)
G.	Deductions				
	1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
	Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
	2. Other Withdrawings <i>(Specify)</i>			\$	
	Purpose		Amount		
	3. Total Deductions			\$	
H.	<b>Balance at End of Period</b>		09/30/18	\$	(5,425,618)

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

Name of Facility Senior Philanthropy of Danbury, LLC dba	License No. 2409	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/8/19		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
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**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Senior Philanthropy of Danbury, LLC for the year ended September 30, 2018, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Senior Philanthropy of Danbury, 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 Danbury, 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  
January 25, 2019