

# State of Connecticut



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

Name of Facility (as licensed) Senior Philanthropy of Milford O LLC, dba West River Rehab Center	
Address (No. & Street, City, State, Zip Code) 245 Orange Ave, Milford, CT 06461	
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 2404	RHNS	(Specify)	Medicare Provider 075377
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Medicaid Provider Numbers:	CCNH 20925	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 Milford O LLC, dba West Rive	2404	9/30/2018	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 Milford O LLC, dba West River Rehab 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) T. Kevin Cleary			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 Milford O LLC, dba West River Rehab Center		Period Covered:	From 10/1/2017	To 9/30/2018
Address of Facility 245 Orange Ave, Milford, CT 06461				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 10/23/2018	
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>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**



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

Phone No. of Facility 203-876-5123		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Milford O LLC, dba West River Rehab		Address (No. & Street, City, State, Zip ) 245 Orange Ave, Milford, CT 06461		
License Numbers:	CCNH 2404	RHNS (Specify)	Medicare Provider No. 075377	
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.				
<b>Administrator</b>				
Name of Administrator T. Kevin Cleary		Nursing Home Administrator's License No.:	1401	
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 Milford O LLC, dba W	License No. 2404	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 Milford O LLC, dba West River Rehab Center	245 Orange Ave, Milford, CT 06461	Florida		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Ben Atkins	24641 US Hwy 19 N., Clearwater, FL 33763-5007	Chairman		
Joseph A Garff	24641 US Hwy 19 N., Clearwater, FL 33763-5007	VP, Director		
Gene Rensch	24641 US Hwy 19 N., Clearwater, FL 33763-5007	VP, Secretary		
Chris Pape	24641 US Hwy 19 N., Clearwater, FL 33763-5007	CFO		
RB Bridges	24641 US Hwy 19 N., Clearwater, FL 33763-5007	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 Milford O LLC, dba West F	2404	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 Milford O LLC, dba West River		License No. 2404	Report for Year Ended 9/30/2018		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"/>		AHT Fees, Health Ins, Acctg Fees	Various	95,760	95,760
Cheshire, LLC dba Cheshire Regional Rehab Center	745 Highland Ave, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Shared Staff - Regional Admissions	Various	14,180	14,180
Stamford, LLC dba Long Ridge Post-Acute Care	710 Long Ridge Rd, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>		Zirmed Billing Software	Various	184	184
Milford B, LLC dba Golden Hill Rehab	245 Orange Ave, Milford, CT 06461	<input type="radio"/>	<input checked="" type="radio"/>		Shared Staff - Respiratory Therapist	Various	20,549	20,549
Traditions Senior Management	24641 US Highway 19 North - Clearwater FL, 33763	<input type="radio"/>	<input checked="" type="radio"/>		Internet, IT support, recruitment	Various	118,043	118,043
Danbury, LLC dba Western Rehab Care Center	107 Osborne st, Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>		Shared Consultin Fees	Various	166	166
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	2,382,676	2,382,676
Traditions Senior Management	24641 US Highway 19 North - Clearwater FL, 33763	<input type="radio"/>	<input checked="" type="radio"/>		Management fees	Page 16 / Line m12	325,023	311,698
		<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**  
**Basis for Allocation of Costs**

Name of Facility Senior Philanthropy of Milford O LLC, dba Wes	License No. 2404	Report for Year Ended 9/30/2018	Page 5	of 37
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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?       Yes       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.)

Yes       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 Senior Philanthropy of Milford O LLC, dba West River Reh			License No. 2404	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, PO Box 5008, Mt. Laurel, NJ 08054	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	12/05/15	60 months	8,556	8,556	
	<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>	8,556

\* 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 Milford O L	License No. 2404	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 1 RX Audit 2 3 4	Address (No. & Street, City, State, Zip Code) 6001 SW County Road 141, Jasper, FL 32052
------------------------------------------------------	--------------------------------------------------------------------------------------------

Services Provided by This Firm (describe fully)	
1 Pharmacy Bill Audits	\$ 400
2 Accrued Accounting Fees (provider will provide detail during audit)	\$ 44,066
3	\$
4	\$
	Charge for Services Provided
	\$ 44,466

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 See Attached Pg. 7a 2 3 4 5	Telephone Number
-----------------------------------------------------------------------------------------	------------------

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

Services Provided by This Firm (describe fully)	
1	\$ 15,710
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 15,710

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 William Stuart	State Marshall PO Box 551, Milford, CT 06460	
3 American Arbitration Association	13727 Noeal Rd, Ste 700, Dallas, TX 75240	
4 CT Corporation	PO Box 4349, Carol Stream, IL 60197	
5 Goldman Gruder & Woods	200 Connecticut Ave, Norwalk, CT 06854	
6 Eagle Lake Foundation	24641 US HWY 19, Clearwater, FL 33763	
7 N/A	N/A	
8 State of Connecticut		

Services Provided by This Firm	Charge for Service Provided
1 FMLA/Pension Plan Case	1,166
2 Conserv/Anderson (Self-disallow)	54
3 Annual Union Fees	825
4 Domestic Representation (Self-disallow)	235
5 Anderson/Carrasco - Collections (Self-disallow)	6,938
6 Loan Renewal Legal Fees (Self-disallow)	85
7 Year End True Up to 0 Out Account (Self-disallow)	4,800
8 Conservator fees (Self-disallow)	1,608
Total	15,710

### Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page	of			
Senior Philanthropy of Milford O LLC, dba West River Rehab Center		2404			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	120	120			120	120			120	120			
B. On last day of THIS report period	120	120			120	120			120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	114	114			114	114			115	115			
B. As of midnight of THIS report period	117	117			115	115			117	117			
3. Total Number of Days Care Provided During Period													
A. Medicare	5,649	5,649			4,348	4,348			1,301	1,301			
B. Medicaid (Conn.)	29,545	29,545			21,941	21,941			7,604	7,604			
C. Medicaid (other states)													
D. Private Pay	2,208	2,208			1,659	1,659			549	549			
E. State SSI for RCH													
F. Other (Specify)	3,739	3,739			2,715	2,715			1,024	1,024			
G. Total Care Days During Period (3A thru F)	41,141	41,141			30,663	30,663			10,478	10,478			
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>	41,141	41,141			30,663	30,663			10,478	10,478			

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

Name of Facility Senior Philanthropy of Milford O LLC, dba W		License No. 2404		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? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> 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						
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)		CCNH	RHNS	(Specify)
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	21		77		19								
Per Diem Rate													
a. One bed rm.	Various		273.00		634.72								
b. Two bed rms.	Various		273.00		557.83								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments						TOTAL	CCNH	RHNS	(Specify)				
A. Medicare - Part B						3,498	3,498						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						565	565						
2. Restorative Treatments													
C. Other						21,778	21,778						
D. <i>Total Physical Therapy Treatments</i>						25,841	25,841						
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B						349	349						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						44	44						
2. Restorative Treatments													
C. Other						2,837	2,837						
D. <i>Total Speech Therapy Treatments</i>						3,230	3,230						
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B						3,980	3,980						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						876	876						
2. Restorative Treatments													
C. Other						24,895	24,895						
D. <i>Total Occupational Therapy Treatments</i>						29,751	29,751						



**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Milford O LLC, dba West River Reha	2404	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input type="radio"/> Yes <input checked="" 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)	150,890	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	175,433	6,707				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	411,527	22,894				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	312,523	18,509				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	82,748	3,725				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	120,729	6,920				
9. Barber and Beautician Services						
10. Protective Services	60,169	4,204				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	148,213	2,994				
b. RN						
1. Direct Care	1,259,946	27,745				
2. Administrative**	181,901	7,290				
c. LPN						
1. Direct Care	978,940	34,644				
2. Administrative**						
d. Aides and Attendants	1,527,522	93,582				
e. Physical Therapists	17,443	974				
f. Speech Therapists	2,180	122				
g. Occupational Therapists	28,429	1,129				
h. Recreation Workers	156,087	7,488				
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	109,345	4,135				
n. Marketing	3,255	320				
o. Other (Specify)						
See Attached Schedule	65,535	2,283				
<i>A-13. Total Salary Expenditures</i>	5,792,815	247,744				

\* 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 Milford O LLC, dba West River Rehab Center				2404		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 Milford O LLC, dba West River Rehab Center				2404	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>										
T. Kevin Cleary	150,890			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 Milford O LLC, dba West R	2404	9/30/2018	13	37		
<b>Total Cost and Hours</b>						
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	107,276	1,788				
2. Dentist	11,628	58				
3. Pharmacist	38,289	180				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	451,179	6,460				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	72,627	600				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	628	4				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Physician Consultant	12,250	49				
9. Speech Therapist						
a. Resident Care	121,505	808				
b. Other						
10. Occupational Therapist						
a. Resident Care	521,279	7,438				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care	828	175				
2. Administrative***						
c. Aides	3,360	104				
d. Other						
12. Other (Specify) See Attached Schedule	859	68				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,341,708</b>	<b>17,731</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 Milford O LLC, dba West River		2404	9/30/2018		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Anu Walaliyadda, MD 12 Cooke Road, Wallingford, CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Partners Pharmacy, PO Box 9689, Uniondale, NY 11555	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
Health Drive Dental, 888 Worcester Street Suite 130, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
Partners Pharmacy of CT PO Box 9689 Uniondale NY 11555-9689	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>			
Ready Nurse Staffing Services, PO Box 301076, Dallas, TX 74303	LPN, & Aides	<input type="radio"/>	<input checked="" type="radio"/>			
Joseph Balsamo, 687 Campbell Avenue, West Haven, CT 06516	Medical Director, PHY Consulting	<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"/>			
Healthcare Services Group, 3220 Tillman Drive Suite 300, Bensalem, PA 19020	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>			
Certified Languages International LLC, 4800 SW Macadam Ave Suite 400, Portland, OR 97239	Purchased Services - Interpreter	<input type="radio"/>	<input checked="" type="radio"/>			
Urological Associates of Bridgeport, PO Box 11901, Belfast, ME 04915	Purchased Services - Urology	<input type="radio"/>	<input checked="" type="radio"/>			
Affiliated Foot and Ankle Surgeons PC, 580 Blake Street New Haven, CT 06515	Purchased Services - Podiatry	<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 Milford O LLC, dba West	2404	9/30/2018		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 423,704	423,704			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 162,873	162,873			
4. Social Security (F.I.C.A.)	\$ 449,697	449,697			
5. Health Insurance	\$ 708,784	708,784			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 4,398	4,398			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 207,763	207,763			
8. Uniform Allowance	\$ 15,067	15,067			
9. Other (Specify) See Attached Schedule	\$ 8,511	8,511			
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 148,338	148,338			
<b>d. Accounting and Auditing</b>	\$ 44,466	44,466			
<b>e. Legal (Services should be fully described on Page 7)</b>	\$ 15,710	15,710			
<b>f. Insurance on Lives of Owners and        Operators (Specify)*</b>	\$				
<b>g. Office Supplies</b>	\$ 12,513	12,513			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 53,609	53,609			
2. Cellular Phones	\$ 1,842	1,842			
<b>i. Appraisal (Specify purpose and        attach copy)*</b>	\$				
<b>j. Corporation Business Taxes (franchise tax)</b>	\$				
<b>k. Other Taxes (Not related to property - See Page 22)</b>					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 697,086	697,086			
<b>Subtotal</b>	\$ 2,954,361	2,954,361			

\* 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 Milford O LLC, dba West River Rehab Center  
9/30/2018

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Employee Food (Self-disallow)	\$ 2,642		
EOM/Employee Appreciation (Self-disallow)	\$ 1,381		
Holiday Funds (Self-disallow)	\$ 1,140		
Marketing Expense (Self-disallow)	\$ 10		
Employee Physicals	\$ 787		
Employee Drug Testing	\$ 933		
Employee Assistance Program - Carebridge	\$ 773		
Petty cash (Self-disallow)	\$ 845		
<b>Total</b>	<b>\$ 8,511</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Taxes**

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



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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC, dba West Rive	2404	9/30/2018	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	2,954,361	2,954,361		
<b>l. Travel and Entertainment</b>				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 3,274	3,274		
5. Education Expenses Related to Seminars and Conventions	\$ 3,285	3,285		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 55	55		
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> )	\$ 7,030	7,030		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 4,355	4,355		
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	\$ 3,123	3,123		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 9,616	9,616		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 3,663	3,663		
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> )	\$ 158,771	158,771		
12. Administrative Management Services**	\$ 325,023	325,023		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 63,693	63,693		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,536,249	3,536,249		

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

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

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

**Schedule of Other Travel and Entertainment**

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

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
	-		
Media Advertising-Mkt	109		
Special Events-Mkt	\$ 3,770		
Promo Items-Mkt	\$ 476		
<b>Total Other Advertising</b>	<b>\$ 4,355</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care Membership Dues	\$ 8,184		
Long Term Care Mutual Aid dues	\$ 350		
Annual LTC Aid	\$ 350		
Traditions Management Membership trademark (Self-disallow)	\$ 338		
CT Long Term Care Aid Program mutual aid dues	\$ 61		
Dues/Subscriptions-Mkt (Self-disallow)	\$ 333		
<b>Total Dues</b>	<b>\$ 9,616</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	\$ 9,070		
Licenses/Permits-Nursing Adms	\$ 1,616		
Background Checks-Nursing	\$ 763		
Background Checks- Social Service	\$ 15		
Background Checks-Dietary	\$ 210		
Licenses/Permits-Dietary	\$ 300		
Background Checks-Hisp	\$ 105		
Background Checks-Maint	\$ 105		
Dues/Subscriptions-Maint	\$ 7,500		
Licenses/Permits-Maint	\$ 640		
Alarm Monitoring-Maint	\$ 610		
Background Checks-Trans	\$ 15		
Licenses & Permits-Trans	\$ 735		
Background Checks-Activities SNF	\$ 332		
Holiday Decorations-Activities-SNF (Self-disallow)	\$ 140		
Licenses/Permits	\$ 70		
Patient Trust Bond	\$ 828		
Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 1,331		
Equipment Minor-Adm	\$ 2,492		
Internet Access-Adm	\$ 16,714		
Records Storage - Adm	\$ 7,748		
Equipment Rental-Adm	\$ 1,641		
Misc Decor-Adm (Self-disallow)	\$ 61		
Collection Fees/Credit Card Fees (Self-disallow)	\$ 1,824		
Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 4,893		
Bank Service Charges-Adm	\$ 3,935		
<b>Total Other Administrative and General</b>	<b>\$ 63,693</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Milford O LLC, d	2404	9/30/2018	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	325,023	All operations and financial 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 Milford O LLC, dba West River		2404	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	\$ 361,745	361,745				
2. Non-Food Supplies	\$ 21,573	21,573				
3. Other (Specify) _____	\$					
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>						
	\$ 86,960	86,960				
<b>c. Other (Specify) _____</b>						
Other Dietary Supplies	\$ 2,770	2,770				
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 473,048</b>	<b>473,048</b>				
<b>2F. Dietary Questionnaire</b>						
<b>G. Resident Meals: Total no. of meals served per day:*</b>		Total	CCNH	RHNS	(Specify)	
<b>H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No</b>						
<b>I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No</b> 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? <input type="radio"/> Yes <input checked="" type="radio"/> No</b> If yes, specify cost.						
<b>L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No</b> 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? <input type="radio"/> Yes <input checked="" type="radio"/> No</b> If yes, specify cost.						
<b>O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No</b> 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 Milford O LLC, dba West River		2404	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. \$			
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)		\$	92,822	92,822	
c. Other (Specify)		\$			
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	92,822	92,822	
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 Milford O LLC, dba We		2404	9/30/2018		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care	Amt. \$				
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )					
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$	66,507	66,507		
C.	Other ( <i>Specify</i> ) Carpet & cleaning supplies & Equipment rental	\$	6,505	6,505		
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c)	\$	73,012	73,012		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	258,609	258,609		
b.	Medicine Cabinet Drugs	\$	40,450	40,450		
c.	Medical and Therapeutic Supplies	\$	184,081	184,081		
d.	Ambulance/Limousine***	\$	433	433		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	29,387	29,387		
f.	X-rays and Related Radiological Procedures***	\$	17,729	17,729		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	47,140	47,140		
i.	Recreation	\$	16,335	16,335		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	178,130	178,130		
5M.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	772,294	772,294		

\* 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	\$ 4,666		
IV Therapy	\$ (1,592)		
IV Supplies - Other (Self-disallow)	\$ (358)		
IV Supplies - Medicaid	\$ 9,095		
IV Drugs - Medicare (Self-disallow)	\$ 58,592		
Medical Equipment Rental	\$ 62,828		
Minor Equipment - Nursing	\$ 21,126		
IV Drugs - Managed Care (Self-disallow)	\$ 20,449		
IV Drugs - Medicaid	\$ 17		
Medical Waste Disposal	\$ 3,307		
<b>Total Other Resident Care</b>	\$ 178,130	\$ -	\$ -

**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 Milford O LLC, dba West River Rehab Center			2404	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"/>		Dietary Services	86,960			18	2b
Healthcare Service Group	Suite 300, Bensalem PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping	66,507			20	4b
Healthcare Service Group	Suite 300, Bensalem PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Laundry	92,822			19	4b
Total Lawn Care & More	15 Clark St., Apt 1, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Grounds Maintenance	24,540			22	6f
CWPM, LLC	25 Norton Pl, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal Services	24,090			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 Milford O LLC, dba W	2404	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 47,744	47,744				
b. Heat	\$ 39,212	39,212				
c. Light & Power	\$ 122,891	122,891				
d. Water	\$ 17,184	17,184				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 8,556	8,556				
f. Other ( <i>itemize</i> )	\$ 153,722	153,722				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 389,309</b>	<b>389,309</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 23,789	23,789				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 110,854	110,854				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 134,643</b>	<b>134,643</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$</b>					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 933,349	933,349				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 147,244	147,244				
c. Personal property taxes	\$ 8,635	8,635				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 1,223,871</b>	<b>1,223,871</b>				

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



**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
	-		
Interco Contracted Services-Maint	\$ (7,313)		
Electrical-Maint	\$ 2,365		
Plumbing-Maint	\$ 9,617		
HVAC/Boiler Maint	\$ 35,190		
Paint-Maint	\$ 984		
Alarm Inspection-Maint	\$ 2,487		
Alarm Repairs-Maint	\$ 2,444		
Grounds Maintenance-Maint	\$ 39,818		
Sprinklers-Maint	\$ 728		
Elevator-Maint	\$ 3,105		
Pest Control-Maint	\$ 1,895		
Maint Contracts- Generator	\$ 1,006		
Equipment Rental-Maint	\$ 18,086		
Waste Disposal -Grease/Trash	\$ 36,464		
Copier- Maintenance Agreement	\$ 6,846		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 153,722</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>				
11/6/2017	Nursing Kiosk Bundle	\$ 5,452	5	\$ 1,090
9/11/2018	Boiler & 2 Taco Pumps	\$ 163,579	5	\$ 32,716
<b>Total additions for Movable Equipmen</b>		<b>\$ 169,031</b>		<b>\$ 33,806</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 Improvemex</b>		<b>\$ -</b>		<b>\$ -</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemex</b>		<b>\$ -</b>		<b>\$ -</b>

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2



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

	Date Acquired	Method	Life	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>									
<i>2015 Additions</i>									
Sprinkler System	5/13/2015	S/L	25	34,800	1,392	3,480	1,392	4,872	29,928
60 Ton Carrier Chiller	4/1/2015	S/L	15	54,500	3,633	9,084	3,633	12,717	41,783
Fire Alarm	6/11/2015	S/L	10	7,570	757	1,893	757	2,650	4,920
Wantder Guard	6/12/2015	S/L	15	3,572	238	595	238	833	2,738
Elevator repair	7/31/2015	S/L	20	10,093	505	1,261	505	1,766	8,326
				<b>110,534</b>	<b>6,525</b>	<b>16,313</b>	<b>6,525</b>	<b>22,838</b>	<b>87,696</b>
<i>2016 Additions</i>									
Mag Locks	6/29/2015	S/L	10	16,698	1,670	3,340	1,670	5,010	11,688
Remove Oil	10/8/2015	S/L	10	10,093	1,009	2,019	1,009	3,028	7,065
Paving/ Concrete work	11/9/2015	S/L	15	12,944	863	1,726	863	2,589	10,355
Install Starter & Motor	11/27/2015	S/L	15	10,383	692	1,384	692	2,076	8,307
Elevator Repair	2/4/2016	S/L	20	2,173	109	217	109	326	1,847
Elevator Repair	2/17/2016	S/L	20	2,173	109	217	109	326	1,847
Building Awning	6/21/2016	S/L	20	1,600	80	160	80	240	1,360
Boiler Hot Water System	8/16/2016	S/L	10	35,709	3,571	7,142	3,571	10,713	24,996
New Facility Lighting	7/16/2016	S/L	15	84,241	5,616	11,232	5,616	16,848	67,393
Doors	6/2/2016	S/L	15	6,388	426	852	426	1,278	5,111
Jack Hammer Floor	9/30/2016	S/L	15	2,090	139	279	139	418	1,672
				<b>184,492</b>	<b>14,284</b>	<b>28,567</b>	<b>14,284</b>	<b>42,851</b>	<b>141,640</b>
<i>2017 Additions</i>									
Jack Hammer Floor	10/14/2016	S/L	15	5,991	399	399	399	798	5,193
Travel Cable Car Elevator	12/19/2016	S/L	20	10,635	532	532	532	1,064	9,571
2 Fire Doors	12/19/2016	S/L	15	5,600	373	373	373	746	4,854
Boiler Hot Water System Credit	8/16/2016	S/L	10	(774)	(77)	(155)	(77)	(232)	(542)
				<b>21,452</b>	<b>1,227</b>	<b>1,150</b>	<b>1,227</b>	<b>2,377</b>	<b>19,076</b>
<i>2018 Additions</i>									
New Facility Lighting	12/1/2017	S/L	15	26,302	-	-	1,753	1,753	24,549
				<b>26,302</b>	<b>-</b>	<b>-</b>	<b>1,753</b>	<b>1,753</b>	<b>24,549</b>
<b>Total Building Improvements</b>				<b>342,780</b>	<b>22,036</b>	<b>46,030</b>	<b>23,789</b>	<b>69,819</b>	<b>272,961</b>
<b>Vehicles</b>									
<i>2015 Additions</i>									
2015 Ford Transit 250 -10 Passenger Wagon	5/1/2015	S/L	5	40,257	8,051	20,129	8,051	28,180	12,077

2016 Additions

Corporate Fleet taxable value 5/16/2016 S/L 5 1,110 222 444 222 666 444

2017 Additions

Corporate Fleet taxable value 4/1/2017 S/L 5 1,693 339 339 339 678 1,015

**Total Vehicles** 43,060 8,612 20,911 8,612 29,523 13,536

**Moveable Equipment**

**Prior Owners Moveable Equipment (Fully Depreciation Assets Removed)** Various S/L Various 412,906 27,696 338,454 21,388 359,842 53,064

**Asset Additions 10/1/2014-3/31/2015** Various S/L Various 22,581 2,722 9,527 2,722 12,249 10,332

2015 Additions

Sonic Wall 4/30/2015 S/L 15 3,609 241 601 241 842 2,767

Canon Copiers @2 5/30/2015 S/L 5 27,180 5,436 13,590 5,436 19,026 8,154

Shields	4/20/2015	S/L	15	3,181	212	530	212	742	2,439
Slings	6/1/2015	S/L	5	9,647	1,929	4,824	1,929	6,753	2,894
Chairs	5/4/2015	S/L	5	14,494	2,899	7,246	2,899	10,145	4,348
Elevator Repair	5/6/2015	S/L	20	17,392	870	2,174	870	3,044	14,348
Generator	7/27/2015	S/L	15	9,171	611	1,529	611	2,140	7,031
AHT Software	7/1/2015	S/L	3	3,022	1,007	2,519	503	3,022	0
Dietary Equipment	8/10/2015	S/L	5	5,765	1,153	2,883	1,153	4,036	1,729
Blixer	8/14/2015	S/L	5	4,237	847	2,119	847	2,966	1,271
				<u>97,698</u>	<u>15,206</u>	<u>38,015</u>	<u>14,701</u>	<u>52,716</u>	<u>44,982</u>
<i>2016 Additions</i>									
Lifts/Slings	9/15/2015	S/L	5	6,708	1,342	2,683	1,342	4,025	2,683
Bladder Scanner	10/14/2015	S/L	5	6,670	1,334	2,668	1,334	4,002	2,668
Rooftop Unit	10/13/2015	S/L	20	28,900	1,445	2,890	1,445	4,335	24,565
Fire Suppression Upgrade	11/17/2015	S/L	5	3,320	664	1,328	664	1,992	1,328
Misc Furniture	12/2/2015	S/L	5	6,349	1,270	2,540	1,270	3,810	2,540
Bariatric Bed	12/8/2015	S/L	10	3,609	361	722	361	1,083	2,526
32" TV	6/18/2015	S/L	5	650	130	260	130	390	260
32' TV	7/14/2015	S/L	5	650	130	260	130	390	260
LaserJet Printer	7/24/2015	S/L	5	921	184	369	184	553	369
Computers	1/14/2015	S/L	5	1,275	255	510	255	765	510
Laptop Computer Cart	11/12/2015	S/L	5	1,536	307	614	307	921	615
Ear Thermometer	8/24/2015	S/L	5	538	108	215	108	323	215
Protector Bedside Mat	5/5/2015	S/L	10	551	55	110	55	165	386
Adjustable Linen Cart	3/24/2015	S/L	5	658	132	263	132	395	263
Adjustable Linen Cart	8/14/2015	S/L	5	658	132	263	132	395	263
Shower Gurney	5/19/2015	S/L	10	791	79	158	79	237	554
Mattress	1/27/2015	S/L	5	1,005	201	402	201	603	402
VAC Freedom	3/31/2015	S/L	10	1,508	151	302	151	453	1,056
Battery Pack	10/1/2015	S/L	5	1,795	359	718	359	1,077	718
Pressure Release Foam Mat	11/1/2015	S/L	5	2,891	578	1,156	578	1,734	1,157
Mattresses & Accessories	10/1/2015	S/L	5	19,140	3,828	7,656	3,828	11,484	7,656
Computers	5/15/2015	S/L	5	2,807	561	1,123	561	1,684	1,123
2 Defibrillators	1/1/2016	S/L	5	3,649	730	1,460	730	2,190	1,459
Wheel Chair Scale	1/8/2016	S/L	10	650	65	130	65	195	455
Linen Hampers	1/1/2016	S/L	5	2,954	591	1,182	591	1,773	1,181
Therapy Equipment	1/25/2016	S/L	5	14,680	2,936	5,872	2,936	8,808	5,872
4 Probook Computers	2/17/2016	S/L	5	1,519	304	608	304	912	607
Machine to Clean Drains	12/4/2015	S/L	10	557	56	111	56	167	390
Mattress	2/4/2016	S/L	5	895	179	358	179	537	358
Body Lift Scale	9/2/2015	S/L	10	10,482	1,048	2,096	1,048	3,144	7,338
Scale	6/1/2015	S/L	10	550	55	110	55	165	385
Tax on 4 Probook Comp	2/17/2016	S/L	5	106	21	43	21	64	43
Wheelchair	5/1/2016	S/L	10	1,438	144	288	144	432	1,007
Wheelchair/Commode	5/12/2016	S/L	10	727	73	145	73	218	509



HP Probook	5/31/2016	S/L	5	790	158	316	158	474	316
Chiller Maintenance	6/7/2016	S/L	15	3,499	233	467	233	700	2,799
Telephone Set Up & Equip	3/31/2016	S/L	5	5,191	1,038	2,076	1,038	3,114	2,076
Telephone Set Up & Equip	6/23/2016	S/L	5	3,318	664	1,327	664	1,991	1,327

Lock with Keypad	8/13/2015	S/L	10	800	80	160	80	240	560
Lock with Keypad	10/27/2015	S/L	10	527	53	105	53	158	369
Side Hinged Door	9/18/2015	S/L	10	777	78	155	78	233	544
Surface Mount Kit for Door	7/23/2015	S/L	10	2,132	213	426	213	639	1,493
Surface Mount Kit for Door w/ Lock	7/27/2015	S/L	10	2,372	237	474	237	711	1,661
Generator Emergency Stop w enclosure	7/9/2015	S/L	15	2,235	149	298	149	447	1,788
Window Screen Fabrication	6/25/2015	S/L	10	1,040	104	208	104	312	728
Kickplate	8/4/2015	S/L	5	2,146	429	858	429	1,287	859
Amplifier	5/29/2015	S/L	10	1,079	108	216	108	324	756
Steam Table Infinite Switch	2/5/2015	S/L	10	565	57	113	57	170	395
Double Sided Sign	4/7/2015	S/L	5	2,000	400	800	400	1,200	800
Kiosk System	6/14/2016	S/L	5	2,366	473	946	473	1,419	946
Patient Stand/Lift Sara 3000	7/8/2016	S/L	10	1,320	132	264	132	396	924
3 Blower Motors for HVAC in Rooms	7/26/2016	S/L	10	1,329	133	266	133	399	930
Computers	8/26/2016	S/L	5	861	172	345	172	517	345
				165,483	24,717	49,434	24,719	74,153	91,331
<i>2017 Additions</i>									
Resident Room Furniture	10/1/2016	S/L	5	13,703	2,741	2,741	2,741	5,482	8,221
Tax on BSD Furniture Lease 2016	10/1/2016	S/L	5	126	25	25	25	50	76
Upgrade/Expansion to Generator	5/22/2017	S/L	5	5,684	1,137	1,137	1,137	2,274	3,410
Upgrade/Expansion to Generator	7/7/2017	S/L	5	5,013	1,003	1,003	1,003	2,006	3,007
				24,526	4,905	4,905	4,906	9,811	14,715
<i>2018 Additions</i>									
Nursing Kiosk Bundle	11/6/2017	S/L	5	5,452	-	-	1,090	1,090	4,362
Boiler & 2 Taco Pumps	9/11/2018	S/L	5	163,579	-	-	32,716	32,716	130,863
				169,031	-	-	33,806	33,806	135,225
<b>Total Moveable Equipment</b>				892,225	75,245	440,335	102,242	542,577	349,648
<b>Total for 2018</b>				1,278,065	105,893	507,276	134,643	641,919	636,146

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Senior Philanthropy of Milford O LLC, dba West River Reha			2404		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 Milford O LLC	License No. 2404	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		120		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
245 Orange Ave LLC	Building	04/01/15	123 months	933,349

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 Milford O LLC		2404	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 Milford O L			2404	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				\$	135,933	135,933		
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	135,933	135,933		
14. Insurance								
a. Insurance on Property (buildings only)				\$	13,560	13,560		
b. Insurance on Automobiles				\$	3,648	3,648		
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	51,057	51,057		
2. Fire and Extended Coverage				\$				
3. Other (Specify) D&O and Crime Policy				\$	9,012	9,012		
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	77,277	77,277		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	13,908,338	13,908,338		



### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC, dba West River Rehab				2404	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	\$ 28,429	28,429		
4.			Other - See attached Schedule	\$ 3,255	3,255		
<b>Page 13 - Professional Fees</b>							
5.	13	B8c	Resident Care Physicians **	\$ 628	628		
6.	13	B10a	Occupational Therapy	\$ 521,279	521,279		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 148,338	148,338		
10.	15	1d	Accounting	\$			
10a.			Legal	\$ 13,719	13,719		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 402	402		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 4,355	4,355		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 47,818	47,818		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 15,342	15,342		
<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)				\$ 783,565	783,565		

\* 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	\$ 3,255		
<b>Total Other Salaries Adjustment</b>			<b>\$ 3,255</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
See	Attached	Marketing Disallowances	\$ 404		
16	m13	Holiday Decorations-Activities-SNF (Self-disallow)	\$ 140		
16	m13	Resident Reimburse on Lost/Stolen Items (Self-disallow)	\$ 1,331		
16	m13	Misc Decor-Adm (Self-disallow)	\$ 61		
16	m13	Collection Fees/Credit Card Fees (Self-disallow)	\$ 1,824		
16	m13	Late fees/Fines/Finance Charges-Adm (Self-disallow)	\$ 4,893		
16	m8	Dues/Subscriptions-Mkt (Self-disallow)	\$ 333		
16	m8	Traditions Management Membership trademark (Self-disallow)	\$ 338		
15	1a9	Employee Food (Self-disallow)	\$ 2,642		
15	1a9	EOM/Employee Appreciation (Self-disallow)	\$ 1,381		
15	1a9	Holiday Funds (Self-disallow)	\$ 1,140		
15	1a9	Marketing Expense (Self-disallow)	\$ 10		
15	1a9	Petty cash (Self-disallow)	\$ 845		
<b>Total Other A&amp;G Adjustments</b>			<b>\$ 15,342</b>	<b>\$ -</b>	<b>\$ -</b>

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

<u>Description</u>	<u>Amount</u>
Management fees Charged	311,698 **
Patient Days	41,141 Page 8 of C/R
<b>Amount Per Patient Day</b>	<b>\$ 7.5763</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>\$ 0.8384</b>
Total Days	41,141 Page 8 of C/R
<b>Part 1 Disallowed Management Fee</b>	<b>\$ 34,493</b>
Management fees Charged (Pg. 16 / Line m12)	325,023
Actual Costs to the Related Party - Allowable Expense	311,698
<b>Part 2 Disallowed Management Fee</b>	<b>\$ 13,325</b>
<b>Total Disallowed Mangement Fee</b>	<b>\$ 47,818</b> Pg. 28 / line 21

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



Senior Philanthropy of Milford O, 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	120
# 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	\$ 1,842
Allowable Cell Phone expense	\$ 1,440
Disallowed Cell Phone expense	<u>\$ 402</u> Page 28 Line 12

Senior Philanthropy of Milford O, 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	16
15	1.a.3	490122	Payroll Taxes-Mkt-SUI	-
15	1.a.3	490124	Payroll Tax-Marketing Staff-FUTA	-
15	1.a.4	490121	Payroll Taxes-Mkt-FICA	375
15	1.a.6	490126	Employee Life Insurance-Mkt	13
15	1.g	490901	Office Supplies-Mkt	-
15	1.g	490920	Forms/Printing-Mkt	-
<b>Total Page 15 Marketing Disallowance</b>				<b>404</b>
16	1.4	490950	Mileage Reimbursement-Mkt	-
16	1.5	490133	Training/Seminars/Courses-Mkt	-
16	m.7	490930	Postage-Mkt	-
<b>Total Page 16 Marketing Disallowance</b>				<b>-</b>
<b>Disallowed Marketing Department Expenses</b>				<b>\$ 404</b>

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

Name of Facility				License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC, dba West River Reha				2404	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 783,565	783,565		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 258,609	258,609		
28.	20	5d	Ambulance/Limousine	\$ 433	433		
29.	20	5f	X-rays, etc	\$ 17,729	17,729		
30.	20	5h	Laboratory	\$ 47,140	47,140		
31.	30	II2a/c	Medical Supplies	\$ 3,220	3,220		
32.	20	5e2	Oxygen (non emergency)	\$ 29,387	29,387		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 83,917	83,917		
<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	\$ 8,143	8,143		
<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>				\$ 1,232,143	1,232,143		

\*\*\* 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 Milford O LLC, dba West River Rehab Center  
9/30/2018

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV in Excess	\$ 5,234		
20	5i	IV Supplies - Other (Self-disallow)	\$ (358)		
20	5i	IV Drugs - Medicare (Self-disallow)	\$ 58,592		
20	5i	IV Drugs - Managed Care (Self-disallow)	\$ 20,449		
<b>Total Other Ancillary Costs</b>			<b>\$ 83,917</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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



Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14C3	D&O Insurance	\$ 1,321		
30	IV8	Donations (Self-disallow)	\$ 2,935		
30	IV8	Vending Machine Revenue (Self-disallow)	\$ 362		
30	IV8	Interco Contracted Services Revenue - Mkt (Self-disallow)	\$ 3,525		
<b>Total Other Adjustments</b>			\$ 8,143	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Senior Philanthropy of Milford O, LLC  
Disallowance Schedule for Cable TV  
September 30, 2018**

Total Cable TV Expense acct #560717 Amount  
\$ 8,834 TB Linked

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

**Disallowed Cable TV** \$ 5,234



**F. Statement of Revenue**

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Milford O LLC, dl 2404			9/30/2018		30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 15,197,700	15,197,700				
b. Medicaid Room and Board Contractual Allowance **	\$ (7,054,396)	(7,054,396)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 3,000,387	3,000,387				
b. Medicare Room and Board Contractual Allowance **	\$ 551,828	551,828				
4. a. Private-Pay Residents and Other	\$ 2,712,791	2,712,791				
b. Private-Pay Room and Board Contractual Allowance **	\$ (597,753)	(597,753)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 247,637	247,637				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 139,487	139,487				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 1,540	1,540				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 1,680	1,680				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 1,153,460	1,153,460				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 491,925	491,925				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 794,733	794,733				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 302,511	302,511				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 1,321,241	1,321,241				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 602,934	602,934				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (3,252,786)	(3,252,786)				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (1,039,025)	(1,039,025)				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 14,575,894	14,575,894				
<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 ( <i>Specify</i> )	\$ 70	70				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ (68,284)	(68,284)				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ (68,214)	(68,214)				
<b>VI. Total All Revenue</b> (III +V)	\$ 14,507,680	14,507,680				

\* 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.





### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC,	2404	9/30/2018	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	110,404
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,825,197
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	61,159
a. _____				
b. _____				
c. _____				
d. See Schedule	61,159			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	1,965,113
_____				
_____				
See Schedule	1,965,113			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>3,961,873</b>
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>342,780</u>		\$	272,960
	Accum. Depreciation <u>69,820</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>479,319</u>		\$	296,584
	Accum. Depreciation <u>182,735</u>	Net		
7. Motor Vehicles	*Historical Cost <u>43,060</u>		\$	13,537
	Accum. Depreciation <u>29,523</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	8,401
F/S vs. C/R Cost Basis Adjustment	8,400			
See Schedule	1			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>591,482</b>

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

(Carry Total forward to next page)



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

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC,		2404	9/30/2018	32	37
Account				Amount	
Total Brought Forward:				\$	4,553,355
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	412,906		
		Accum. Depreciation	359,842	Net	\$ 53,064
6. Motor Vehicles					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable					
\$					
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)				\$	53,064
D. Investment and Other Assets					
1. Deferred Deposits					
\$					
2. Escrow Deposits					
\$ 405,053					
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					
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)				\$	405,053
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)				\$	5,011,472

\* 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 Milford O LLC, dba W		2404	9/30/2018	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,865,298
2. Notes Payable ( <i>itemize</i> )				\$	21,786
Notes Payable - Current					5,671
Note Payable - HSG					16,115
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> )				\$	146,707
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	41,543
7. Medicare Final Settlement Payable				\$	14,374
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> )				\$	1,670,686
See Schedule					1,670,686
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>3,760,394</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 Milford O LLC, dba		License No. 2404	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,760,394	
<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> )					
			697,719	\$ 708,580	
Note Payable - TSM					
Long Term Capital Lease			10,861		
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 708,580
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 4,468,974



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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC	2404	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> )			\$	53,064
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			\$	53,064
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(158,419)
6. Gain or Loss for Period			\$	647,853
	10/1/2017	thru 9/30/2018		
7. Total Net Worth			\$	489,434
<b>C. Total Reserves and Net Worth</b>			\$	542,498
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	5,011,472

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O LLC, c	2404	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	443,947
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	14,507,680
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,859,827
D. Net Income or Deficit			\$	647,853
E. Balance			\$	1,091,800
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenditures PG 27			13,908,338	
Depreciation Adjustment			(48,511)	
Total Expenditures Line C			13,859,827	
2. Other <i>(itemize)</i>				
Prior Period Adjustment			(602,366)	
F-3. Total Additions			\$	(602,366)
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>			\$	489,434
				09/30/18

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

Name of Facility Senior Philanthropy of Milford O LLC,	License No. 2404	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 2/3/19		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Annual Report Contact Manuel Lemus		Phone Number 727-210-0781		
Annual Report Contact Email Address mlemus@Traditionsmanagement.net				



**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Senior Philanthropy of Milford O, 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 Milford O, 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 Milford O, 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 4, 2019



MARCUMGROUP  
MEMBER