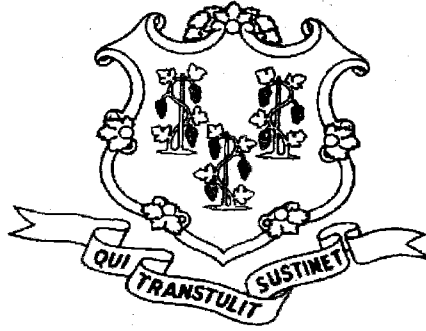


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Stamford Acquisition I, d/b/a Cassena Care at Stamford, LLC	
Address (No. & Street, City, State, Zip Code) 53 Courtland Avenue, Stamford, CT 06902	
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 11/16/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 1084-C	RHNS	(Specify)	Medicare Provider 07-5061
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Medicaid Provider Numbers:	CCNH 000010843	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) Stamford Acquisition I, d/b/a Cassena Care at Stamford	License No. 1084-C	Report for Year Ended 9/30/2016	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Stamford Acquisition I, d/b/a Cassena Care at Stamford, LLC [facility name], for the cost report period beginning November 16, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Stamford Acquisition I, d/b/a Cassena Care at Stamford, LLC	Period Covered:	From #####	To 9/30/2016
Address of Facility 53 Courtland Avenue, Stamford, CT 06902			
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/17/2017	
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid \$			
2. Laundry wages paid \$			
3. Housekeeping wages paid \$			
4. Nursing wages paid \$			
5. All other wages paid \$			
6. Total Wages Paid \$			
7. Total salaries paid \$			
8. Total Wages and Salaries Paid (As per page 10 of Report) \$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-853-0010		Report for Year Ended 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) Stamford Acquisition I, d/b/a Cassena Care at Stamford, LLC		Address (No. & Street, City, State, Zip) 53 Courtland Avenue, Stamford, CT 06902		
License Numbers:	CCNH 1084-C	RHNS	(Specify)	Medicare Provider No. 07-5061
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 checked="" type="radio"/> LLC <input type="radio"/> Partnership <input 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 checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.				
Home Purchased 11/16/15 (f/k/a Regency Heights of Stamford)				
Administrator				
Name of Administrator Nancy Krozner		Nursing Home Administrator's License No.:	001714	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Partners/Members

Name of Facility Stamford Acquisition I, d/b/a Cassena Care at Stamford		License No. 1084-C	Report for Year Ended 9/30/2016	Page 3	of 37
Legal Name of Partnership/LLC Stamford Acquisition I, d/b/a Cassena Care at Stamford, LLC		Business Address 53 Courtland Avenue, Stamford, CT 06902		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title	% Owned		
Gregg Seidner	53 Courtland Avenue, Stamford, CT 06902	Managing Member	0.15		
Pasquale DeBenedictis	53 Courtland Avenue, Stamford, CT 06902	Member	0.35		
Alexander Solovey	53 Courtland Avenue, Stamford, CT 06902	Member	0.35		
Soloman Rutenberg	53 Courtland Avenue, Stamford, CT 06902	Member	0.15		

General Information and Questionnaire
Corporate Owners

Name of Facility Stamford Acquisition I, d/b/a Cassena Care at	License No. 1084-C	Report for Year Ended 9/30/2016	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		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

**General Information and Questionnaire
 Related Parties***

Name of Facility Stamford Acquisition I, d/b/a Cassena Care at Stamford		License No. 1084-C	Report for Year Ended 9/30/2016	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Cassena Care Consulting	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Management Fees	Pg 16 / Line m12	232,080	232,080
Stamford Acquisition II, LLC	53 Courtland Avenue, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Pg 22 / Line 9	1,093,753	454,328
Smartlinx	Edison, NJ, 08837	<input checked="" type="radio"/>	<input type="radio"/>	Workforce Management	Pg 16 / Line m11	22,416	22,416
Stamford Acquisition II, LLC	53 Courtland Avenue, Stamford, CT 06902	<input checked="" type="radio"/>	<input type="radio"/>	Due to Affiliate	Pg 34/ Line B3		
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Stamford Acquisition I, d/b/a Cassena Care at St	License No. 1084-C	Report for Year Ended 9/30/2016	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (See listing page 13)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				

**General Information and Questionnaire
 Leases (Excluding Real Property)**

Operating Leases - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility		License No.		Report for Year Ended			Page	of
Stamford Acquisition I, d/b/a Cassena Care at Stamford, LL		1084-C		9/30/2016			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Wells Fargo/GE Capital	<input type="radio"/>	<input checked="" type="radio"/>	Copier	03/10/14	39 Months	2,303	2,303	
DeLage Landen	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/19/16	48 Months	1,623	1,623	
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meters	03/16/16	63 Months	1,709	1,709	
RICOH	<input type="radio"/>	<input checked="" type="radio"/>	Copier	Var.	Var.	2,681	2,681	
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
							Total ***	8,316

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

* 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.

12



Main-Office
160 FULTON AVENUE
GARDEN CITY PARK, NY 11040
PHONE: (516) 739-0200
FAX: (516) 739-5701

NYC
224 W 85TH STREET #200
NEW YORK, NY 10021
PHONE: (800) 660-0069

SALES ORDER

No. _____
DATE 5/19/2016

BILL TO: NEW CUSTOMER No. _____

SHIP TO: _____ CUSTOMER No. _____

CUSTOMER
Cassena Care of Stamford
Address _____ Suite _____
53 Courtland Ave
City _____ State _____ Zip _____
STAMFORD CT 6902
CONTACT e-mail _____
Anthony DeRosa
PHONE _____
516-422-7817

Customer
Cassena Care of Stamford
Address _____ Suite _____
53 Courtland Ave
City _____ State _____ Zip _____
STAMFORD CT 6902
CONTACT e-mail _____
Anthony DeRosa
PHONE _____
516-422-7817

SALES REP NAME AND NUMBER: Ed mike Anhouse CUSTOMER P.O. NUMBER: _____
SHIP VIA: NYBS UPS PICK UP 20' AMP STAIRS ELEVATOR HR TERM _____ DELIVERY DATE: asap

QTY	UNIT	ITEM NUMBER	DESCRIPTION	SERIAL No.	ID No.	UNIT PRICE	AMOUNT
1			IR A6265				
1		6009B001AA	FINISHER				
1							
1							
1							

INITIAL EXTRACTOR ORDER

PICK UP INFORMATION <input type="checkbox"/> TRADE IN <input type="checkbox"/> RETURN TO LEASING <input type="checkbox"/> SHOP WORK MAKE: _____ MODEL: _____ SERIAL: _____ METER: _____ LEASE CO: _____ LEASE: _____ RETURN DATE: _____ FREIGHT TO RETURN: _____		LEASE INFORMATION MONTHLY PAY: \$ <u>325.00</u> TERM: <u>48</u> MONTH SECURITY DEPOSIT: \$ <u>0</u> FMV _____ LEASE COMPANY: <u>DLL</u>		(2 HOURS) CONNECTIVITY CHARGE _____ SUBTOTAL _____ TAX (percentage) _____ \$ <u>0.00</u> <input type="checkbox"/> TAX EXEMPTION CERTIFICATE TOTAL \$ <u>0.00</u>	
---	--	---	--	--	--

SPECIAL INSTRUCTION _____
A/P Name: _____
A/P e-mail: _____
Service Contact Name: _____
Service Contact e-mail: _____

TONER ALLOWANCE (INCLUDE INITIAL TONER) BLACK _____ COLOR _____ SETS _____ TONER WILL BE SUPPLIED UP TO 140% OF PUBLISHED YIELD OF MANUFACTURE

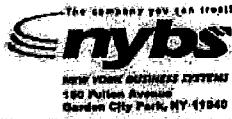
CUSTOMER ACCEPTANCE: SIGNATURE:	NYBS ACCEPTANCE: SALES REP: _____
PRINT NAME: <u>Anthony DeRosa</u>	APPROVED BY: _____
TITLE: <u>V.P. of Finance</u> DATE: <u>5/23/16</u>	TITLE: _____ DATE: _____

This order is not effective until approved in writing by the Main Office.
Title to all merchandise remains with New York Business Systems until paid in full.
This order is not subject to cancellation or modification unless approved in writing by the Main Office.

FOR INTERNAL USE ONLY

CREDIT DEPT.	SHOP	S/G DEPT.	INVOICE #	POSTED BY
--------------	------	-----------	-----------	-----------

(b)



SERVICE AGREEMENT

Date: 5/19/2016

Phone (516) 739-0200 Fax (516) 739-5701

Rep Name: Ed

BILLING ADDRESS

INSTALLATION ADDRESS

Customer: <u>Cassena Care of Stamford</u>	Customer: <u>Cassena Care of Stamford</u>
Address: <u>53 Courtland Ave</u>	Address: <u>53 Courtland Ave 0</u>
City/State: <u>Stamford, CT</u> Zip: <u>06902</u>	City/State: <u>CT</u> Zip: <u>06902</u>
Phone No: <u>516-422-7817</u> Fax: _____	Phone No: <u>516-422-7817</u> Fax: _____
Contact: <u>Anthony DeRosa</u>	Contact: <u>Anthony DeRosa</u>
Email Address: _____	Email Address: _____

Connectivity and Service Agreement Options: *Appropriate categories must be checked in the box*

<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> <u>Initial Connectivity \$250.00</u>	Includes at no additional cost the connectivity installation of 3 work stations. (\$35/per workstation beyond 3 units)
	<input type="checkbox"/> <u>Network Service Agreement \$500.00</u>	Includes 7 hour blocks of connectivity support beyond the initial installation. (\$1,050.00 Value)
	<input type="checkbox"/> <u>Decline Connectivity</u>	Current non agreement per call rate is \$150.00/ hour.
	<input checked="" type="checkbox"/> <u>Decline Maintenance</u>	Current non agreement per call rate is \$150.00/ hour.

Make/Model	Serial Number	Service Information		
		TERM	COPIES/PRINT	AMOUNT
IR A6265		B & W	48 MONTH	384,000
FINISHER		COLOR	NA MONTH	NA
		TERM OR COPIES WHICHEVER OCCURS FIRST		
		B&W Overage		Color Overage
		\$0.0050		
		Per Copy/Print		Per Copy/Print
		The "Shipping" freight charge will be billed to the customer		

TYPE	INCLUSIONS	EXCLUSIONS
<input type="checkbox"/> WARRANTY +	PARTS, LABOR, CONSUMABLES, TONER	PAPER, STAPLE
<input type="checkbox"/> WARRANTY	PARTS, LABOR, CONSUMABLES	TONER, PAPER, STAPLE
<input type="checkbox"/> FAX/PRINTER	PARTS, LABOR	TONER, DRUM CARTRIDGE, FUSER KIT, LASER UNIT, PAPER, STAPLE
<input type="checkbox"/> BASIC	PARTS, LABOR	DRUM, FUSER ROLLER KIT, FM KIT, TONER, TONER BAG, PAPER, STAPLES
<input type="checkbox"/> COST PER COPY +	PARTS, LABOR, CONSUMABLES, TONER	PAPER, STAPLE
<input type="checkbox"/> COST PER COPY	PARTS, LABOR, CONSUMABLES	TONER, PAPER, STAPLE

Start Date: _____ Start Meter _____ B&W: _____ Color: _____

<p align="center">Customer Approval</p> <p><i>Subject to terms and conditions on reverse side of this page.</i></p> <p>By: <u>[Signature]</u> Duly Authorized Signature</p> <p>Printed: <u>Anthony DeRosa</u></p> <p>Title: <u>VP Finance</u></p> <p>Date: <u>5/23/16</u> P.O. # _____</p>	<p align="center">New York Business Systems Approval</p> <p>By: _____ Duly Authorized Signature</p> <p>Printed: _____</p> <p>Title: _____</p> <p>Date: _____</p>
---	---

(D)

25393801

De Lage Lenden Financial Services, Inc.

Lease Agreement

LESSOR Full Legal Name: <u>STANFORD ACQUISITION LLC</u> Billing Address: <u>59 COUNTRAND BLVD STAMFORD CT 06308</u> Send Email Invoice To: _____		LESSEE (Print Name) <u>STANFORD ACQUISITION LLC</u> (Print Address) <u>59 COUNTRAND BLVD STAMFORD CT 06308</u> (Print City/State/Zip) _____	
EQUIPMENT Make: <u>CANON</u> Model Number: <u>TR 6216S</u> Serial Number: _____ Quantity: <u>1</u> Description (Attach Separate Schedule A if Necessary): <u>300DEX BX384</u>		Purchase Order/Requisition Number: _____	
LEASE TERM Number of Lease Payments: <u>48</u> Lease Payment: <u>\$335</u> Plus Applicable Taxes	LEASE TYPE Lease Payment <input type="checkbox"/> Includes / <input checked="" type="checkbox"/> Excludes maintenance/service/updates (check one) * Lease payment may be adjusted for up front sales tax	LEASE TYPE Payment Frequency: <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Other _____ End of Lease Option: <input checked="" type="checkbox"/> Buyout <input type="checkbox"/> None <input type="checkbox"/> Other _____ End of Lease Purchase Option: <input type="checkbox"/> Buyout <input type="checkbox"/> None <input type="checkbox"/> Other _____	LEASE TYPE Security Deposit: _____ Plus Applicable Taxes: _____ First Payment: _____ Other: _____ (EQUALS) _____ Total Payment Estimated: _____

1. Lease: You (the "Lessee") agree to lease from us (the "Lessor") the Equipment listed above and on any attached schedule (the "Lease"). You authorize us to adjust the Lease payments by up to 15% if the cost of the Equipment or Lease differs from the supplier's estimate. You agree to pay us a fee of \$75.00 to reimburse our expenses for preparing financing statements, other documentation costs and all ongoing administrative costs during the term of the Lease. We may increase the Lease Payment on any annual basis, in an amount not to exceed ten percent (10%) of the Lease Payment in effect at the end of the prior annual period. Security deposits are non-refundable. If you are not in default, we will return the deposit to you when the Lease is terminated. If a payment is not made when due, we will pay us a late charge of 5% of the payment or \$10.00, whichever is greater. YOU AGREE THAT YOU ARE AUTHORIZED TO WAIVE OR CHANGE ANY LEASE TERM OR PROVISION.

2. Term: This Lease is effective on the date that it is accepted and signed by us, and the term of this Lease begins on the date or other later date that we designate (the "Commencement Date") and continues thereafter for the number of months indicated above. Lease payments are due at the beginning of each month. As you will have possession of the Equipment from the date of delivery, we will accept and sign the Lease you will pay us lease rent for the period from the date the Equipment is delivered to you until the commencement date as reasonably calculated by us based on the Lease payment, the number of days in that period, and a month of 30 days. Your obligations are absolute, unconditional, and are not subject to cancellation, reduction, setoff or counterclaim.

3. Title: Unless you have a \$1.00 purchase option, we will have title to the Equipment. If you have a \$1.00 purchase option and/or the Lease is deemed to be a security agreement, you grant us a security interest in the Equipment and all proceeds thereof. You authorize us to file Uniform Commercial Code ("UCC") financing statements on the Equipment.

4. Equipment Use, Maintenance and Warranties: We are leasing the Equipment to you "AS-IS" AND MAKE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. We transfer to you any representations or warranties, you are required at your cost to keep the Equipment in good working condition and to pay for all supplies and repairs. The Lease Payments set forth above do not include the cost of maintenance, parts, and/or repairs ("Repairs"), unless indicated in the section "Optional Equipment" or "Additional Services" to this agreement. You agree to maintain the Equipment in good working condition for the duration of the Lease and you will maintain the same in accordance with the manufacturer's ("Manufacturer") recommendations. You agree to pay for the cost of any Repairs or maintenance that are not covered by the Manufacturer's warranty. You agree to pay for the cost of any Repairs or maintenance that are not covered by the Manufacturer's warranty. You agree to pay for the cost of any Repairs or maintenance that are not covered by the Manufacturer's warranty.

5. Assignment: You agree not to transfer, sell, assign, pledge or encumber either the Equipment or any right under this Lease without our prior written consent. You agree that we may sell, assign, or transfer the Lease and the new owner will have the same rights and benefits we now have and will not have to perform any of our obligations and the debts of the new owner will not be subject to any claims, defenses, or rights that you may have against us or any supplier.

6. Risk of Loss and Insurance: You are responsible for all risks of loss or damage to the Equipment and if any loss occurs you are required to satisfy all of your Lease obligations. You will keep the Equipment insured against all risks of loss or damage for an amount equal to its replacement cost. You will let us as the sole loss payor for the insurance and give us written proof of the insurance. If you do not provide such insurance, you agree that we have the right, but not the obligation, to obtain such insurance, and add an insurance fee to the amount due from you, on which we may make a profit. We are not responsible for any losses or claims caused by the Equipment and you will reimburse us and defend us against any such claims. This indemnity will continue after the termination of this Lease. You will obtain and maintain comprehensive public liability insurance naming us as an additional insured with coverage and amounts acceptable to us.

7. Notices: You agree to pay when due, either directly or as a reimbursement to us, all taxes (including, without limitation, sales, use, and personal property) and charges in connection with ownership, lease and use of the Equipment. We may charge you a processing fee for administering property tax filings. You will indemnify us on an after-tax basis against the loss or non-payment of any tax benefits attributable to the lease of the Equipment. You will indemnify us on an after-tax basis against the loss or non-payment of any tax benefits attributable to the lease of the Equipment. You will indemnify us on an after-tax basis against the loss or non-payment of any tax benefits attributable to the lease of the Equipment.

LESSEE AGREEMENT You agree that this is a non-cancelable lease. The Equipment is: <input checked="" type="checkbox"/> NEW <input type="checkbox"/> USED Signature: _____ Date: <u>5/25/16</u> Legal Name of Lessee: <u>Stanford Acquisition LLC</u>	LESSOR No Lease Lenden Financial Services, Inc. Lease Processing Center, 1111 Old Eagle School Road, Wayne, PA 19087 PHONE: (800) 745-3272 • FAX: (610) 779-2529 Commencement Date: <u>5/25/16</u> Lease Number: <u>25393801</u> Accepted by: _____
ACCEPTANCE The Equipment has been received, put in use, is in good working order and is satisfactory and acceptable. Signature: _____ Date: <u>5/25/16</u> Print Name: <u>Dwayne Hubbard</u> Title: <u>DIRECTOR</u>	GUARANTY I understand that prompt payment of all the Lessee's obligations under the Lease, the Lessor is not insured to protect against the Lessee or the Equipment and I hereby indemnify the Lessor and the Lessor's agents and successors against all claims, damages and expenses that may be incurred by the Lessor or the Lessor's agents and successors in connection with the Lease. This guaranty is governed by and construed in accordance with the laws of the Commonwealth of PA and I consent to non-exclusive jurisdiction of any state or federal court in PA and waive trial by jury. Signature: _____ Print Name: <u>Dwayne Hubbard</u> Date: <u>5/25/16</u>



PITNEY BOWES LEASE AGREEMENT

Agreement Number

Your Business Information

CASSENA CARE AT STAMFORD

Full Legal Name of Lessee: 53 COURTLAND AVE, DBA Name of Lessee: STAMFORD, Tax ID # (FEIN/TIN): CT 06902-3401, Billing Address: Street, City, State, Zip+4, Billing Contact Name: Arthur Cooperberg, Billing Contact Phone #: (516) 422 7882 ext, Billing CAN #: 21790157867

Invoice Attention To

Your Business Needs

Table with 2 columns: Qty, Business Solution Description. Includes items like Mail Stream Solution - 1, IntelliLink Interface / PSD for DM125 / DM225, Basic Accounting (25 Dept) Software, 5 lb Integrated Weighing, Professional Installation, Integrated Weighing Platform, pbSmartPostage Free, IntelliLink Subscription, Wi-Fi Device, Digital Access Connection Accepted.

Check additional items to be included in client's payment

- Service Level Agreement (checked), Software Maintenance (additional terms apply) - Provides revision updates & technical assistance, Meter Rental (checked), Purchase Power (checked), Equipment Replacement Program - Protection in case of loss or damage to leased equipment.

If green products are identified on your Order, the equipment covered by this Agreement includes remanufactured products that have gone through our factory certification testing process.

Your Payment Plan

Table with 4 columns: Initial Term (63 months), Number Of Months, Monthly Amount, Billed Quarterly At*. First row: 63, \$129, \$387.

- () Required advance check of \$() received, () Tax Exempt Certificate Attached, () Tax Exempt Certificate Not Required

*Does not include any applicable sales, use, or property taxes which will be billed separately; payment plans begin after any applicable Interim Usage Period.

Your Signature Below

By signing below you agree to be bound by all the terms of this Agreement, including those located in the Pitney Bowes Terms (Version 10/15), which are available at www.pb.com/termsconditions and are incorporated by reference. You acknowledge that you may not cancel the Lease (as defined in Section G1 of the Pitney Bowes Terms) for any reason and that all payment obligations are unconditional.

E-Signed: 03/16/2016 02:02 PM CDT, Arthur Cooperberg, acooperberg@cassenacare.com, Title: Vice Pres of Finance, IP: 65.51.167.178, Print Name, Title, Date

Pitney Bowes Signature, Print Name, Title, Date

Email Address

Sales Information

eter Zegzdryn, 473, Account Rep Name, District Office

See Pitney Bowes Terms for additional terms and conditions



PITNEY BOWES LEASE AGREEMENT

Agreement Number

Your Business Information

REGENCY HEIGHTS OF STAMFORD

Full Legal Name of Lessee, DBA Name of Lessee, Tax ID # (FEIN/TIN), Billing Address: Street, City, State, Zip+4, Billing Contact Name, Billing Contact Phone #, Billing CAN #, Installation Address (if different from billing address): Street, City, State, Zip+4, Installation Contact Name, Installation Contact Phone #, Installation CAN #

Invoice Attention To, Lessee PO #, Your Business Needs

Table with columns: Qty, Business Solution Description. Rows include Mail Stream Solution - 1, DM225 Digital Mailing System, IntelliLink Interfacs / PSD for DM125 / DM225, Basic Accounting (25 Dept) Software, 5 lb Weights and Measures Approved Option, Disable Manual Weight Feature, Professional Installation, 5/10 lb Weights & Measure Approved Option, Remote Display Sales Kit, pbSmartPostage Free.

Check additional items to be included in client's payment. Includes checkboxes for Service Level Agreement, Software Maintenance, Meter Rental, Purchase Power, and Equipment Replacement Program.

If green products are identified on your Order, the equipment covered by this Agreement includes remanufactured products that have gone through our factory certification testing process.

Your Payment Plan

Table with columns: Initial Term, Number Of Months, Monthly Amount, Billed Quarterly At*. Shows 63 months, 63 months, \$129, \$387.

Required advance check of \$, Tax Exempt Certificate Attached, Tax Exempt Certificate Not Required

*Does not include any applicable sales, use, or property taxes which will be billed separately; payment plans begin after any applicable Interim Usage Period.

Your Signature Below

By signing below you agree to be bound by all the terms of this Agreement, including those located in the Pitney Bowes Terms (Version 10/15), which are available at www.pb.com/termsconditions and are incorporated by reference.

Lessee Signature, Print Name, Title, Date, Email Address. Includes handwritten signature of Arthur Cooperberg, Title of VP of Training, Date 3/16/16, Email Address A.Cooperberg@calssic-care.com

Pitney Bowes Signature, Print Name, Title, Date

Account Rep Name, District Office



PITNEY BOWES LEASE AGREEMENT

Agreement Number									

Your Business Information

REGENCY HEIGHTS OF STAMFORD

Full Legal Name of Lessee	DBA Name of Lessee	Tax ID # (FEIN/TIN)
53 COURTLAND AVE	STAMFORD	CT 06902-3401
Billing Address: Street	City	State Zip+4
	() ext	21790157867
Billing Contact Name	Billing Contact Phone #	Billing CAN #
53 COURTLAND AVE	STAMFORD	CT 06902-3401
Installation Address (if different from billing address): Street	City	State Zip+4
Gregg Seidner	(203) 853 0010 ext	21790157867
Installation Contact Name	Installation Contact Phone #	Installation CAN #

Invoice Attention To	Lessee PO #
Your Business Needs	

1	IntelliLink Subscription
1	Wi-Fi Device
1	Digital Access Connection Accepted
	Standalone Products
1	DF100 Letter Perfect Folder

See Pitney Bowes Terms for additional terms and conditions

**General Information and Questionnaire
 Accounting Basis**

Name of Facility Stamford Acquisition I, d/b/a Casse	License No. 1084-C	Report for Year Ended 9/30/2016	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis: <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm 1 Marcum LLP 2 3 4		Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT		
Services Provided by This Firm (<i>describe fully</i>)				
1	Auditing/Cost Report Preparation		\$	25,552
2			\$	
3			\$	
4			\$	
			Charge for Services Provided	\$ 25,552
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 See Attached 2 3 4 5			Telephone Number See Attached	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 See Attached 2 3 4 5				
Services Provided by This Firm (<i>describe fully</i>)				
1	See Attached		\$	37,746
2			\$	
3			\$	
4			\$	
5			\$	
			Charge for Services Provided	\$ 37,746
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

General Information and Questionnaire
Legal Firm Continued

Name of Facility Stamford Acquisition I, LLC, d/b/a Cassena Care at Stamford	License No. 1084-C	Report for Year Ended 9/30/2016	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Murtha Cullina LLP			203-240-6000	
2 Colby Attorneys Service Co., Inc.			800-832-1220	
3 Zimmet Healthcare Services			732-970-0733	
4 Treasurer, State of Connecticut				
5 Garfunkel Wild P.C. Attorneys At Law			516-393-2200	
6 Jackson Lewis P.C.			860-522-0404	
7 Marshal State of Connecticut				
8 Goldman Gruder & Woods LLC			203-899-8900	
9 Certilman Balin Alder & Hyman Llp			631-979-3000	
10 Wilson, Elser, Mokowitz, Edelman & Dicker			203-388-9100	
Address (No. & Street, City, State, Zip Code)				
1 185 Asylum Street, Hartford, CT 06103				
2 111 Washington Ave Ste 703, Albany, NY 12210				
3 4006 Us Highway 9, Morganville, NJ 07751				
4				
5 111 Great Neck Rd Ste 600, Great Neck, NY 11021				
6 90 State House Square, 8th Floor, Hartford, CT 06103				
7				
8 200 Connecticut Ave, Norwalk, CT 06854				
9 1393 Veterans Hwy, Hauppauge, NY 11788				
10 1010 Washington Blvd, Stamford, CT 06901				
Services Provided by This Firm (<i>describe fully</i>)				
1 Acquisition (Disallowed on Pg. 28)			1,073	
2 Acquisition (Disallowed on Pg. 28)			1,634	
3 Medicare Audit			1,500	
4 Conservatorship (Disallowed on Pg. 28)			225	
5 Acquisition (Disallowed on Pg. 28)			2,969	
6 Acquisition (Disallowed on Pg. 28)			24,886	
7 State Marshall Fee (Disallowed on Pg. 28)			60	
8 Acquisition (Disallowed on Pg. 28)			818	
9 General Legal			3,420	
10 Labor Lawyer			1,162	
			Charge for Services Provided	
			\$ 37,746	

Schedule of Resident Statistics

Name of Facility Stamford Acquisition I, d/b/a Cassena Care at Stamford, LLC	Total All Levels	Total CCNH Level	Total RHNS Level	License No. 1084-C	Report for Year Ended 9/30/2016						Page 8	of 37		
					Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	CCNH			RHNS	RHNS (Specify)
					Total	CCNH	Total	CCNH						
1. Certified Bed Capacity														
A. On last day of PREVIOUS report period	156	156			156	156		156	156					
B. On last day of THIS report period	156	156			156	156		156	156					
2. Number of Residents														
A. As of midnight of PREVIOUS report period								148	148					
B. As of midnight of THIS report period	139	139			148	148		139	139					
3. Total Number of Days Care Provided During Period														
A. Medicare	9,371	9,371			6,954	6,954		2,417	2,417					
B. Medicaid (Conn.)	32,564	32,564			23,542	23,542		9,022	9,022					
C. Medicaid (other states)														
D. Private Pay	3,432	3,432			2,370	2,370		1,062	1,062					
E. State SSI for RCH														
F. Other (Specify) VA	649	649			384	384		265	265					
G. Total Care Days During Period (3A thru F)	46,016	46,016			33,250	33,250		12,766	12,766					
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. Total Resident Days (3G + 4A + 4B)	46,016	46,016			33,250	33,250		12,766	12,766					

Schedule of Resident Statistics (Cont'd)

Name of Facility Stamford Acquisition I, d/b/a Cassena Care at			License No. 1084-C			Report for Year Ended 9/30/2016			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No										If "YES", provide the following information:			
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days										CCNH	RHNS	(Specify)	
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH		CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	28		99		12								
Per Diem Rate													
a. One bed rm.	677.00		263.23		500.00								
b. Two bed rms.	N/A		263.23		465.00								
c. Three or more bed rms.	N/A		N/A		N/A								
7. Total Number of Physical Therapy Treatments										TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B										1,428	1,428		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments										771	771		
C. Other										25,816	25,816		
D. Total Physical Therapy Treatments										28,015	28,015		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B										426	426		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments										90	90		
C. Other										2,867	2,867		
D. Total Speech Therapy Treatments										3,383	3,383		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B										2,139	2,139		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments										918	918		
C. Other										27,721	27,721		
D. Total Occupational Therapy Treatments										30,778	30,778		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Stamford Acquisition I, d/b/a Cassena Care at Stamford, LLC	1084-C	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	55,488	636				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	123,992	1,686				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	336,528	10,594				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	183,755	9,237				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	69,578	5,919				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	73,542	3,639				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	28,941	2,441				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	142,308	2,262				
b. RN						
1. Direct Care	595,086	14,854				
2. Administrative**	746,580	18,806				
c. LPN						
1. Direct Care	1,306,850	39,987				
2. Administrative**						
d. Aides and Attendants	2,237,213	123,490				
e. Physical Therapists	539,945	12,221				
f. Speech Therapists	118,542	2,014				
g. Occupational Therapists	423,200	9,271				
h. Recreation Workers	140,808	6,397				
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	108,046	3,191				
n. Marketing						
o. Other (Specify) See Attached Schedule	21,938	1,470				
<i>A-13. Total Salary Expenditures</i>	7,252,340	268,115				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Medical Records	\$ 21,938	1,470				
Total	\$ 21,938	1,470	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Total	\$ -	-	\$ -	-	\$ -	-

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

Name of Facility	License No.	Report for Year Ended	Page	of					
					Stamford Acquisition I, d/b/a Cassena Care at Stamford, LLC	1084-C	9/30/2016	11	37
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RENS (Specify)							
Section I - Operators/Owners									
Gregg Seidner	55,488				636	Pg. 10 line A1			
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

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

Name of Facility (as licensed) Stamford Acquisition I, d/b/a Cassena Care at Stamford, LLC	License No. 1084-C		Report for Year Ended 9/30/2016			Page 12	of 37		
	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
Name	CCNH	RHNS (Specify)							
Section III - Administrators***									
Sec Attached	123,992		Non-Descri.	Facility Administrator	1,686	Pg. 10 line A			
Section IV - Assistant Administrators									

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include **all** other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

Section III-
Administrators

CCNH	RUINS (Specify)	Total Hours Worked	Line Where Claimed on Page 10	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Name and Address of All Other Employment ^{4,6}	Total Hours Worked	Compensation Received
40,417		670	Pg. 10 line A2	Non-Descrip.	Facility Administrator			
8,769		752	Pg. 10 line A2	Non-Descrip.	Facility Administrator			
58,749		680	Pg. 10 line A2	Non-Descrip.	Facility Administrator			
16,057		784	Pg. 10 line A2	N/A	Facility Administrator			

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Stamford Acquisition I, d/b/a Cassena Care at Stamford	1084-C	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	5,550	Monthly Fee				
3. Pharmacist	21,279	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	33,750	Monthly Fee				
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)						
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	251,521	5,774				
2. Administrative***	40,825	452				
b. LPN						
1. Direct Care	155,335	4,511				
2. Administrative***						
c. Aides	91,598	5,199				
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	599,858	15,936				

* 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 Stamford Acquisition I, d/b/a Cassena Care at Stamford,		License No. 1084-C		Report for Year Ended 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Jeffrey Cahn, D.M.D	Dental	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Guardian Consulting Services, Inc.	Pharmacy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Charles Miner	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Santi Neuberger M.D.	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network, LLC	RN/LPN/CNA Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Triton Staffing Group, LLC	RN/RN Admin/LPN/CNA Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Universal Medical Records	RN Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procare	RN Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Access Capital, Inc	LPN Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RJV Consulting Services Inc.	RN/RN Admin Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Canil Healthcare Consulting, Stamford, CT	RN Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
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		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Stamford Acquisition I, d/b/a Cassena Care at Sta	1084-C	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 374,355	374,355			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 128,288	128,288			
4. Social Security (F.I.C.A.)	\$ 532,241	532,241			
5. Health Insurance	\$ 775,049	775,049			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 229,516	229,516			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 25,999	25,999			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 25,552	25,552			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 37,746	37,746			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 36,074	36,074			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 30,644	30,644			
2. Cellular Phones	\$ 623	623			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 6,941	6,941			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$ 39,221	39,221			
3. Resident Day User Fee	\$ 769,542	769,542			
Subtotal	\$ 3,011,791	3,011,791			

* 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**

Stamford Acquisition I, d/b/a Cassena Care at Stamford, LLC
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Activities- Other Benefits	\$ 424		
Admissions- Other Benefits	\$ 130		
Union Education	\$ 25,445		
Total	\$ 25,999	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Admin - Sales Tax	\$ 39,221		
Total	\$ 39,221	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Stamford Acquisition I, d/b/a Cassena Care at Stamford	1084-C	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	3,011,791	3,011,791			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 5,863	5,863			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 1,941	1,941			
5. Education Expenses Related to Seminars and Conventions	\$ 3,953	3,953			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 112	112			
7. Other (<i>Specify</i>) See Attached Schedule	\$ 6,399	6,399			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 2,108	2,108			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 21,947	21,947			
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	\$ 9,237	9,237			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 8,278	8,278			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 5,132	5,132			
10. Contributions*** See Attached Schedule	\$ 1,812	1,812			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 119,794	119,794			
12. Administrative Management Services**	\$ 232,080	232,080			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 33,377	33,377			
C-14 Total Administrative & General Expenditures	\$ 3,463,824	3,463,824			

* 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)
	0		
Admin - Meals and Entertainment (Disallowed)	\$ 6,399		
Total Other Travel and Entertainment	\$ 6,399	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Marketing (Disallowed)	\$ 21,947		
Total Other Advertising	\$ 21,947	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ 8,278		
Total Dues	\$ 8,278	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Scholarship Contributions	\$ 1,812		
Total Contributions	\$ 1,812	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Admin - Recruiting Fees	\$ 6,500		
Social Services- Contracted Services	\$ 632		
Dietary- Books and Periodicals	\$ 180		
Admin - Recruiting Fees	\$ 5,000		
Admin - Licenses	\$ 1,263		
Admin- Bank Charges	\$ 16,708		
Admin- Books and Periodicals	\$ 16		
Admin - Penalties	\$ 39		
Employee Fingerprinting	\$ 3,039		
Total Other Administrative and General	\$ 33,377	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Stamford Acquisition I, d/b/a Cassena Ca	License No. 1084-C	Report for Year Ended 9/30/2016	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Cassena Care Consulting	232,080	Managerial & Financial Oversight	Pg 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
Stamford Acquisition I, d/b/a Cassena Care at Stamford	1084-C	9/30/2016	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 83,244	83,244		
2. Non-Food Supplies	\$ 28,782	28,782		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 863,168	863,168		
c. Management Services**	\$ _____			
d. Other (Specify) _____	\$ _____			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 975,194	975,194		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Stamford Acquisition I, d/b/a Cassena Care at Stamford,		1084-C	9/30/2016		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
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)		\$	320,112	320,112		
c. Management Services**		\$				
d. Other (Specify) Daipers, Undergarments, Supplies		\$	81,186	81,186		
3E. Total Laundry Expenditures (3a + b + c + d)		\$	401,298	401,298		
3F. Laundry Questionnaire						
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

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

All allocations should add to total recorded in 3E.

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Stamford Acquisition I, d/b/a Cassena Care at S	1084-C	9/30/2016	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt. \$	330,923	330,923		
c. Management Services*		\$			
d. Other (<i>Specify</i>) Housekeeping Supplies		\$ 20,271	20,271		
4E. Total Housekeeping Expenditures (4a + b + c + d)		\$ 351,194	351,194		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Guardian Consulting Services, Inc.	\$	412,220	412,220		
b. Medicine Cabinet Drugs	\$	31,803	31,803		
c. Medical and Therapeutic Supplies	\$				
d. Ambulance/Limousine***	\$	3,200	3,200		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	12,786	12,786		
f. X-rays and Related Radiological Procedures***	\$	28,105	28,105		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	39,856	39,856		
i. Recreation	\$	30,229	30,229		
j. Other (<i>Specify</i>)**** See Attached Schedule	\$	210,043	210,043		
5K. Total Resident Care Expenditures (5a - 5j)		\$ 768,242	768,242		

* 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)
	0		
Central Supply- Gloves	\$ 16,244		
Central Supply- Other Medical Supplies	\$ 110,159		
Central Supply- Office Supplies	\$ 255		
Central Supply- Wipes	\$ 3,577		
Central Supply- Other Supplies	\$ 33,644		
Central Supply- Rental Expense	\$ 44,888		
Medical Records- Office Supplies	\$ 1,276		
Total Other Resident Care	\$ 210,043	\$ -	\$ -

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

Name of Facility Stamford Acquisition I, d/b/a Cassena Care at Stamford, LLC	Address	Related ** to Owners, Operators, Officers		License No. 1084-C	Report for Year Ended 9/30/2016	Total Cost/Page Ref.***			Page of 21 37	
		Yes	No			CCNH	RHNS	(Specify)		Pg
PointClickCare	Suite 155 Bloomington, Minnesota, 55431	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Software	29,297			16	m11
Tirton Staffing	North Billerica, MA 01862	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Reception	56,343			16	m11
HealthCare Services Group	30 Hyde Ave # 110, Vernon, CT 06066	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Services	863,168			18	2b
HealthCare Services Group	30 Hyde Ave # 110, Vernon, CT 06066	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	320,112			19	4b
HealthCare Services Group	30 Hyde Ave # 110, Vernon, CT 06066	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping	330,923			20	4b
All American Waste, LLC	19 Wheeler St, New Haven, CT 06512	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Removal	28,851			22	6f
City Carting & Recycling	39 Woodland Ave, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Recycling	16,643			22	6f
Optimum	3710 Main St, Bridgeport, CT 06606	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Cable/Internet	23,072			20	5i
Brian Capone Land Services	27 Diamondcrest Ln, Stamford, CT 06903	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Land Services	10,653			22	6f
Smartlinx	Floor, Edison, NJ, 08837	<input checked="" type="radio"/>	<input type="radio"/>	N/A	Workforce Management	22,416			16	m11
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

* 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
Stamford Acquisition I, d/b/a Cassena Care at	1084-C	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 99,243	99,243				
b. Heat	\$ 218,593	218,593				
c. Light & Power	\$ 16,368	16,368				
d. Water	\$ 62,599	62,599				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 8,316	8,316				
f. Other (<i>itemize</i>)	\$ 101,419	101,419				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 506,538	506,538				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 945	945				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 10,650	10,650				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 11,595	11,595				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 1,147	1,147				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 1,147	1,147				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,093,753	1,093,753				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 109,016	109,016				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,215,511	1,215,511				

* 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)
	0		
Plant- Consulting Services	\$ 11,554		
Plant- Purchased Services	\$ 28,328		
Plant- Contracted Services	\$ 61,057		
Elevator Certificates	\$ 480		
Total Other Repairs and Maintenance	\$ 101,419	\$ -	\$ -

Depreciation Schedule

Name of Facility Stamford Acquisition I, d/b/a Cassena Care at Stamford, LLC	License No. 1084-C	Report for Year Ended 9/30/2016				Page 23	of 37
		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations		
A. Land Improvements							
1. Acquired prior to this report period							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)							
A-4. Subtotal							
B. Building and Building Improvements							
1. Acquired prior to this report period							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)		165,795		165,795	S/L	Var.	945
B-4. Subtotal							945
C. Non-Movable Equipment							
1. Acquired prior to this report period							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)							
C-4. Subtotal							
D. Movable Equipment							
1. Motor Vehicles (Specify name, model and year of each vehicle)							
a.							
b.							
c.							
d.							
2. Movable Equipment							
a. Acquired prior to this report period							
b. Disposals (attach schedule)							
c. Acquired during this report period (attach schedule)							
D-3. Subtotal		98,157		98,157	S/L	Var.	10,650
E. Total Depreciation							10,650
							11,595

SEE RATE COMPUTATION REPORT FOR HISTORICAL ASSET VALUES

Stamford Acquisition I, d/b/a Cassena Care at Stamford, LLC
 9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3
 **Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Var.	See Attached	\$ 165,795	Var.	\$ 945
Total additions for Building Improvement		\$ 165,795		\$ 945 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3
 **Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3
 **Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Var.	See Attached	\$ 98,157	Var.	\$ 10,650
Total additions for Movable Equipmen		\$ 98,157		\$ 10,650 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Stamford Acquisition SNFF
Depreciation Schedule
9/30/16

Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	(in months)	2016 Depr	2016 Acum	Net Book Value
Land								
Land	Land							
Total								
Building Improvements								
2016 Acquisitions								
Walk in freezer	Building Improvements	9/30/2016	9,363	9,363	360.00	26	26	9,337
Furnishing and installing new partition with 42" doors and safety glass	Building Improvements	9/30/2016	12,793	12,793	360.00	36	36	12,758
Zoning analysis	Building Improvements	9/30/2016	1,400	1,400	360.00	4	4	1,396
Environmental Testing	Building Improvements	5/31/2016	7,975	7,975	360.00	111	111	7,864
Electrical Wiring and Lighting	Building Improvements	9/18/2016	16,000	16,000	360.00	44	44	15,956
Automated Doors	Building Improvements	1/15/2016	2,478	2,478	360.00	62	62	2,416
Permit re: renovation	Building Improvements	8/16/2016	200	200	360.00	1	1	199
Permit re: renovation	Building Improvements	9/16/2016	168	168	360.00	0	0	167
Wood Panes, reception & nursing stations, cabinets, picture boards	Building Improvements	9/23/2016	18,300	18,300	360.00	51	51	18,249
Architect	Building Improvements	10/7/2015	170	170	360.00	5	5	164
installation of cold water faucet	Building Improvements	12/8/2015	495	495	360.00	14	14	481
Kitchen sink drain replacement	Building Improvements	12/8/2015	495	495	360.00	14	14	481
Installation of shut off and supply line for kitchen faucet	Building Improvements	12/9/2015	385	385	360.00	11	11	374
Installation of new drainage pipe	Building Improvements	12/17/2015	895	895	360.00	25	25	870
Installation of boiler room copper line	Building Improvements	12/17/2015	650	650	360.00	18	18	632
Construction Supplies	Building Improvements	7/25/2016	7,643	7,643	360.00	64	64	7,579
Patio	Building Improvements	9/18/2016	15,000	15,000	360.00	42	42	14,958
Patio	Building Improvements	9/27/2016	15,000	15,000	360.00	42	42	14,958
Environmental Testing	Building Improvements	3/21/2016	7,975	7,975	360.00	155	155	7,820
construction Supplies - Tiles, wood	Building Improvements	8/6/2016	24,426	24,426	360.00	136	136	24,290
Crate and Barrel	Building Improvements	9/1/2016	487	487	360.00	1	1	486
Building Supplies - 2x2 NDF Sq Edge 64, SC Fiber Skimcoat	Building Improvements	9/1/2016	1,006	1,006	360.00	3	3	1,003
Building Supplies - Self leveling underlady, paint primer	Building Improvements	9/1/2016	2,777	2,777	360.00	8	8	2,769
Building Supplies - Wall angle	Building Improvements	9/1/2016	1,559	1,559	360.00	4	4	1,554
Building Supplies - silouette main, 10' track	Building Improvements	9/1/2016	2,596	2,596	360.00	7	7	2,589
Furniture	Building Improvements	9/1/2016	1,239	1,239	360.00	3	3	1,235
Building Supplies - Wall angle	Building Improvements	9/1/2016	1,329	1,329	360.00	4	4	1,325
Building Supplies - beige tile	Building Improvements	9/1/2016	679	679	360.00	2	2	677
Building Supplies - Marjan	Building Improvements	9/1/2016	8,053	8,053	360.00	22	22	8,031
Building Supplies - Marjan	Building Improvements	9/1/2016	1,771	1,771	360.00	5	5	1,766
Building Supplies Tile	Building Improvements	9/1/2016	905	905	360.00	3	3	903
Building Supplies - Cement	Building Improvements	9/1/2016	202	202	360.00	1	1	202
Building Supplies - Prime	Building Improvements	9/1/2016	69	69	360.00	0	0	69
Building Supplies - Marjan	Building Improvements	9/1/2016	562	562	360.00	2	2	561
Total 2016 Acquisitions			165,795	165,795		945	945	164,851
TOTAL BUILDING IMPROVEMENTS			165,795	165,795		945	945	164,851
Movable Equipment								
2016 Acquisitions								
Telephone System	Movable Equipment	1/11/2016	1,260	1,260	36.00	315	315	945
Telephone System	Movable Equipment	2/16/2016	1,058	1,058	36.00	235	235	823
Telephone System	Movable Equipment	2/19/2016	1,095	1,095	36.00	243	243	852
Video Surveillance	Movable Equipment	4/14/2016	10,848	10,848	36.00	1,808	1,808	9,040
Video Surveillance	Movable Equipment	4/14/2016	10,848	10,848	36.00	1,808	1,808	9,040
Computers	Movable Equipment	1/7/2016	5,850	5,850	36.00	1,462	1,462	4,387
Computers	Movable Equipment	1/8/2016	4,317	4,317	60.00	648	648	3,669
Installation of cold water faucet	Movable Equipment	2/5/2016	711	711	60.00	95	95	616
Installation of shut off and supply line for kitchen faucet	Movable Equipment	12/1/2015	495	495	60.00	83	83	413
Installation of boiler room copper line	Movable Equipment	12/1/2015	385	385	60.00	64	64	321
Therapy Equipment	Movable Equipment	12/1/2015	650	650	60.00	108	108	542
Wandergard	Movable Equipment	9/20/2016	3,250	3,250	60.00	54	54	3,196
Wandergard	Movable Equipment	12/1/2016	857	857	60.00	129	129	728
Wandergard	Movable Equipment	1/25/2016	1,414	1,414	60.00	212	212	1,202
Beds	Movable Equipment	6/27/2016	928	928	60.00	62	62	866
Mattresses	Movable Equipment	12/9/2015	2,223	2,223	60.00	371	371	1,853
Beds	Movable Equipment	12/14/2015	974	974	60.00	162	162	811
Mattresses	Movable Equipment	12/14/2015	398	398	60.00	66	66	331
Construction - opening with fascia for dining room, hallway, rehab various murals	Movable Equipment	9/30/2016	3,981	3,981	60.00	66	66	3,914
Best buy - Computer	Movable Equipment	9/30/2016	12,749	12,749	60.00	212	212	12,537
HDTV - High Def 16 Channel DVR hard drive or outside camera	Movable Equipment	5/6/2016	1,618	1,618	60.00	135	135	1,483
40" LED tv with mount and install, transmitter/receiver	Movable Equipment	6/20/2016	838	838	60.00	56	56	782
Video Surveillance	Movable Equipment	8/2/2016	1,384	1,384	60.00	46	46	1,337
Video Surveillance	Movable Equipment	9/8/2016	225	225	60.00	4	4	222
Air Curtain Heater	Movable Equipment	1/22/2016	1,602	1,602	60.00	240	240	1,362
Wayfar	Movable Equipment	3/8/2016	350	350	60.00	41	41	309
Computers	Movable Equipment	3/8/2016	11,975	11,975	60.00	1,397	1,397	10,578
Walmart - equipment	Movable Equipment	4/7/2016	3,153	3,153	60.00	315	315	2,837
clinton training stairs	Movable Equipment	9/1/2016	1,286	1,286	60.00	21	21	1,265
mirron	Movable Equipment	9/1/2016	467	467	60.00	8	8	459
Computers	Movable Equipment	9/1/2016	992	992	60.00	17	17	976
wall décor	Movable Equipment	9/1/2016	266	266	60.00	4	4	261
14 swivel chaus	Movable Equipment	9/1/2016	1,741	1,741	60.00	29	29	1,712
Movable Equipment	Movable Equipment	9/1/2016	1,596	1,596	60.00	27	27	1,569
12 chairs	Movable Equipment	9/1/2016	1,490	1,490	60.00	25	25	1,465
mirron	Movable Equipment	9/1/2016	455	455	60.00	8	8	447
plants	Movable Equipment	9/1/2016	2,531	2,531	60.00	42	42	2,489
megasonic glue and stone carvas	Movable Equipment	9/1/2016	3,157	3,157	60.00	53	53	3,104
Therapy Equipment	Movable Equipment	9/1/2016	313	313	60.00	5	5	308
Movable Equipment	Movable Equipment	9/1/2016	(1,573)	(1,573)	60.00	(26)	(26)	(1,547)
Total 2016 Acquisitions			98,157	98,157		10,650	10,650	87,506
Total Movable Equipment			98,157	98,157		10,650	10,650	87,506
Building Improvements			165,795	165,795		945	945	164,851
Movable Equipment			98,157	98,157		10,650	10,650	87,506
TOTAL			263,952	263,952		11,595	11,595	252,357
Financial Statement								
Cost Report Values								
				(c)		(27,087)		(c)
			263,952	263,952		(15,492)	11,595	252,357
						(b)		

Ties to corresponding pages of Medicaid Cost Report

F/S vs CR Depreciation (Page 36, Line F1)	15,492 (b)
F/S vs CR Variance (Page 31, Line B9)	(15,492) (b)
Rounding Variance (Page 31, Line B9)	- (c)

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Stamford Acquisition I, d/b/a Cassena Care at Stamford, LLC	Date of Acquisition		License No. 1084-C	Report for Year Ended 9/30/2016			Page 24	of 37		
	Month	Year		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %
A. Organization Expense										
1. Organization Expense	11	15		10,145		S/L			1,147	
2.										
3.										
A-4. Subtotal										1,147
B. Mortgage Expense										
1.										
2.										
3.										
B-4. Subtotal										
C. Leasehold Improvements and Other										
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
C-4. Subtotal										
D. Total Amortization										1,147

* 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.

SEE RATE COMPUTATION REPORT FOR HISTORICAL ASSET VALUES

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

Name of Facility Stamford Acquisition I, d/b/a Cassena	License No. 1084-C	Report for Year Ended 9/30/2016	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input 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	11/16/15			
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase	11/16/15			
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	156			
6. Square Footage	45,146			
7. Acquisition Cost				
a. Land	905,000			
b. Building	8,145,000			
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed	Fixed		
b. Date Mortgage Obtained	11/16/15	11/16/15		
c. Interest Rate for the Cost Year	4.00%	4.50%		
d. Term of Mortgage (number of years)	10	7		
e. Amount of Principal Borrowed	905,000	8,145,000		
f. Principal balance outstanding as of 09/30/2016	92,000	7,139,200		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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
Stamford Acquisition I, d/b/a Cassena		1084-C	9/30/2016			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Stamford Acquisition I, d/b/a Casse		1084-C		9/30/2016			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify) Working Capital Interest				\$	22,129	22,129		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	22,129	22,129		
14. Insurance								
a. Insurance on Property (buildings only)				\$	15,201	15,201		
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	75,383	75,383		
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. Total Insurance Expenditures (14a + b + c)				\$	90,584	90,584		
15. Total All Expenditures (A-13 thru C-14)				\$	15,646,712	15,646,712		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Stamford Acquisition I, d/b/a Cassena Care at Stamford, LLC			1084-C	9/30/2016	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 423,200	423,200		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1e	Accounting & Legal	\$ 31,665	31,665		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
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 *	\$ 24,055	24,055		
19.	15	j	Income Tax / Corporate Business Tax	\$ 6,691	6,691		
20.	16	m10	Fund Raising / Contributions	\$ 1,812	1,812		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 6,992	6,992		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 494,415	494,415		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Activities- Other Benefits	\$ 424		
15	1a9	Admissions- Other Benefits	\$ 130		
16	l7	Admin - Meals and Entertainment (Disallowed)	\$ 6,399		
16	m13	Admin - Penalties	\$ 39		
Total Other A&G Adjustments			\$ 6,992	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Stamford Acquisition I, d/b/a Cassena Care at Stamford, LLC			1084-C	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 494,415	494,415		
Page 20 - Resident Care Supplies***							
27.	20	5a1/2	Prescription Drugs	\$ 412,220	412,220		
28.	20	5d	Ambulance/Limousine	\$ 3,200	3,200		
29.	20	5f	X-rays, etc	\$ 28,105	28,105		
30.	20	5h	Laboratory	\$ 39,856	39,856		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 12,786	12,786		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 17,580	17,580		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 1,147	1,147		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 1,233	1,233		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 1,010,542	1,010,542		

*** 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.

Stamford Acquisition I, d/b/a Cassena Care at Stamford, LLC
 9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Excess Cable Expense (See attachment)	\$ 17,580		
Total Other Ancillary Costs			\$ 17,580	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
24	A1	Amortization	\$ 1,147		
Total Other Property Adjustments			\$ 1,147	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	I V 8	Other Miscellaneous Income (Disallowed)	\$ 262		
30	I V 8	Medical Records Income (Disallowed)	\$ 290		
30	I V 8	Rebates and Refunds (Disallowed)	\$ 681		
Total Other Adjustments			\$ 1,233	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Cassena care of Norwalk
Disallowance Schedule for Cable TV
9/30/2016**

Pg. 29b

	<u>Amount</u>	
Total Cable TV Expense reclassified to Marcum 105	\$ 20,726	C TB Linked
Annual Allowable Amount	\$ 3,600	A
Days in Cost Report Year	319	
319/365	0.8740	B
Total Allowable Cost (A x B)	\$ 3,146	D
Disallowed Cable TV (C - D)	<u>\$ 17,580</u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Stamford Acquisition I, d/b/a Cassena Car 1084-C		9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 15,115,707	15,115,707				
b. Medicaid Room and Board Contractual Allowance **	\$ (6,746,063)	(6,746,063)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 4,499,183	4,499,183				
b. Medicare Room and Board Contractual Allowance **	\$ 1,280,154	1,280,154				
4. a. Private-Pay Residents and Other	\$ 2,144,115	2,144,115				
b. Private-Pay Room and Board Contractual Allowance **	\$ (300,800)	(300,800)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 857,724	857,724				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 225,161	225,161				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 229,702	229,702				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 67,757	67,757				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 988,157	988,157				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 268,263	268,263				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$ (2,021,716)	(2,021,716)				
b. Other (Specify) - Non-Medicare	\$ (543,844)	(543,844)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 16,063,500	16,063,500				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 1,233	1,233				
V. Total Other Revenue (1 thru 8)	\$ 1,233	1,233				
VI. Total All Revenue (III +V)	\$ 16,064,733	16,064,733				

* 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)
		0		
30 II 6a	Laboratory - Part A	\$ 378,646		
30 II 6a	Radiology - Diagnostic Part A	\$ 25,210		
30 II 6a	Pharmacy - Medicare Part A	\$ 290,628		
30 II 6a	Medicare 2% Reduction	\$ (87,982)		
30 II 6a	Ancillary Allowance - Part A	\$ (2,585,400)		
30 II 6a	Ancillary Allowance - Part B	\$ (38,481)		
30 II 6a	Ancillary Allow - ISNIP Pt B	\$ (4,337)		
Total Other Resident Revenue - Medicare		\$ (2,021,716)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Laboratory - Private	\$ 7,148		
30 II 6b	Laboratory - Medicaid	\$ 7,094		
30 II 6b	Laboratory - 3rd Party Insuran	\$ 382		
30 II 6b	Pharmacy - Private	\$ 5,452		
30 II 6b	Pharmacy - Medicaid	\$ 3,519		
30 II 6b	Pharmacy -3rd Party Insurance	\$ 6,688		
30 II 6b	Ancillary Allowance - Medicaid	\$ (132,957)		
30 II 6b	Ancillary Allowance - 3rd Party	\$ (441,170)		
Total Other Resident Revenue		\$ (543,844)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Medical Records Income (Disallowed)	\$ 290		
30 IV 8	Rebates and Refunds (Disallowed)	\$ 681		
30 IV 8	Other Miscellaneous Income (Disallowed)	\$ 262		
Total Other Revenue		\$ 1,233	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, d/b/a Cassena C	1084-C	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	326,974
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,909,665
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	110,109
a. Prepaid Expenses	1,604			
b. Prepaid Insurance	108,505			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	5,324
Exchange	5,324			
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,352,072
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 165,795		\$	164,851
	Accum. Depreciation 945	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost 98,157		\$	87,506
	Accum. Depreciation 10,650	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(15,492)
F/S to C/R Variance	(15,492)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	236,865

* 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
Stamford Acquisition I, d/b/a Cassena C	1084-C	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	3,588,937
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 _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost <u>10,145</u>	
			Accum. Depreciation <u>1,147</u>	Net
			\$	8,998
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (itemize)			\$	
6. Loans to Owners or Related Parties (itemize)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (itemize)			\$	60,259
Due to Prior Owner			60,259	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	69,257
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,658,194

* 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
Stamford Acquisition I, d/b/a Cassena Care at		1084-C	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	689,644
2. Notes Payable (<i>itemize</i>)				\$	

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>)				\$	334,639
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	12,964
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>)				\$	802,093
Accrued Vacation/Sick Time		412,863	Accrued Expenses	171,762	
Garnishee Payable		(55)	Accrued User Fee	217,788	
401K Payable		(124)			
Child Support Payable		(141)			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,839,340

* 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 Stamford Acquisition I, d/b/a Cassena Care	License No. 1084-C	Report for Year Ended 9/30/2016	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,839,340	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)			\$	
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable			\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)			\$ 711,324	
Name and Address of Lender	Amount	Loan Date		
Stamford Acquisition II, LLC	711,324	Various		
4. Other Long-Term Liabilities (<i>itemize</i>)			\$ 705,000	
Line of Credit		705,000		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$ 1,416,324	
C. Total All Liabilities (Lines A-13 + B-5)			\$ 3,255,664	

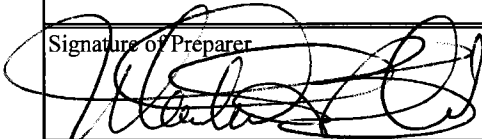
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, d/b/a Cassena	1084-C	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
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			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	402,530
7. Total Net Worth			\$	402,530
C. Total Reserves and Net Worth			\$	402,530
D. Total Liabilities, Reserves, and Net Worth			\$	3,658,194

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, d/b/a Cassena Ca	1084-C	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	
B. Total Revenue (From Statement of Revenue Page 30)			\$	16,064,733
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	15,662,203
D. Net Income or Deficit			\$	402,530
E. Balance			\$	402,530
F. Additions				
1. Additional Capital Contributed (itemize)				
Expenses per Page 27			15,646,712	
F/S to C/R Variance			15,492	
Rounding			(1)	
Expenses Page 36 Ln C			15,662,203	
2. Other (itemize)				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners (Specify)			\$	
Name and Address (No., City, State, Zip)		Title	Amount	
2. Other Withdrawings (Specify)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period		09/30/16	\$	402,530

I. Preparer's/Reviewer's Certification

Name of Facility Stamford Acquisition I, d/b/a Cassena Care	License No. 1084-C	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/13/17		
Printed Name of Preparer Matthew S. Bivolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Cassena Care at Stamford, LLC for the year ended September 30, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Cassena Care at Stamford, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 11, 2017

Error Check

Level	Item	Reported as	
CCH	Page 27 - Total Expenses	15,646,712	is inconsistent with balance of 15,646,712
-	Page 35 - Total Liabilities, Reserves and Net Worth	3,658,194	Total Assets 3,658,194

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

Stamford Acquisition I, d/b/a Cassena Care at Stamford, LLC

Facility Name _____

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

- Yes No
 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

- Yes No
 2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.

Explanation: _____

- Yes No
 3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

- Yes No
 4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

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

Explanation:

Yes No

6. During cost year 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Cassena Care of Stamford**
 Engagement: **Medicaid - Cassena Care of Stamford**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
1011.000	Cash - Operating Account	324,184.00			324,184.00
1012.000	Cash - Payroll Checking	(210.00)			(210.00)
1014.000	Petty Cash	3,000.00			3,000.00
1031.000	A/R Medicare Part A	551,029.00			551,029.00
1031.200	A/R Medicare Part B Snf	58,314.00			58,314.00
1032.000	A/R Medicaid Snf	1,214,241.00			1,214,241.00
1032.300	A/R Nami	41,305.00			41,305.00
1032.400	A/R Pending Medicaid	57,823.00			57,823.00
1033.000	A/R Private	126,976.00			126,976.00
1034.000	A/R Hospice	20,790.00			20,790.00
1034.500	A/R-3Rd Party Ins/Co-Ins	791,283.00			791,283.00
1034.501	A/R MANAGED MEDICARE	(4,050.00)			(4,050.00)
1034.600	A/R VA	51,954.00			51,954.00
1083.200	Patient Refund Exchange	3,795.00			3,795.00
1083.300	Exchange - Other	1,635.00			1,635.00
1083.400	Exchanges - Patient Funds	(106.00)			(106.00)
1086.000	Due to/from Prior Operator	60,259.00			60,259.00
1120.000	Prepaid Expenses	35,285.00			35,285.00
1121.000	Prepaid Insurance	28,996.00			28,996.00
1127.000	Prepaid Insurance - W.C.	45,828.00			45,828.00
1170.000	Leasehold Imp. - 15 Year	189,789.00			189,789.00
1190.100	Mme - 5 Year	70,182.00			70,182.00
1190.110	Mme 10 Year	3,981.00			3,981.00
1270.000	Leasehold Improv.-Acc Amort.	(12,653.00)			(12,653.00)
1290.000	Mme - Accum Dep - General	(14,434.00)			(14,434.00)
1361.100	Start Up Costs	10,145.00			10,145.00
1365.000	Amortization Of Start Up Costs	(1,147.00)			(1,147.00)
2012.040	Line Of Credit	(705,000.00)			(705,000.00)
2021.000	Accounts Payable - Trade	(689,644.00)			(689,644.00)
2031.000	Accrued Payroll	(334,639.00)			(334,639.00)
2032.000	Accrued Sick And Vacation	(412,863.00)			(412,863.00)
2036.000	Fica Payable	(8,582.00)			(8,582.00)
2041.010	Sui Payable	(4,077.00)			(4,077.00)
2041.020	Futa Payable	(305.00)			(305.00)
2049.000	Garnishee Payable	55.00			55.00
2049.010	401K Payable	124.00			124.00
2049.030	Child Support Payable	141.00			141.00
2056.000	Accrued Expenses	(389,550.00)			(389,550.00)
2116.000	Due To Related Party -Landlord	(711,324.00)			(711,324.00)
3020.000	Room and Board - Private	(1,208,250.00)			(1,208,250.00)
3020.100	R & B - Medicare Part A	(3,688,488.00)			(3,688,488.00)
3020.300	R & B - Medicaid	(15,115,707.00)			(15,115,707.00)
3020.400	R & B - Hospice	(147,465.00)			(147,465.00)
3020.500	R & B - 3rd Party Insurance	(396,365.00)			(396,365.00)
3020.501	Room and Board - Mgd Medicare	(810,695.00)			(810,695.00)
3020.600	R & B - VA	(343,005.00)			(343,005.00)
4210.000	Laboratory - Private	(7,148.00)			(7,148.00)
4210.100	Laboratory - Part A	(378,646.00)			(378,646.00)
4210.300	Laboratory - Medicaid	(7,094.00)			(7,094.00)
4210.500	Laboratory - 3rd Party Insuran	(382.00)			(382.00)
4240.100	Radiology - Diagnostic Part A	(25,210.00)			(25,210.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
4270.000	Pharmacy - Private	(5,452.00)			(5,452.00)
4270.100	Pharmacy - Medicare Part A	(290,628.00)			(290,628.00)
4270.300	Pharmacy - Medicaid	(3,519.00)			(3,519.00)
4270.500	Pharmacy -3rd Party Insurance	(6,688.00)			(6,688.00)
4330.000	P.T. Income - Private	(543.00)			(543.00)
4330.100	P.T. Income - Medicare Part A	(802,765.00)			(802,765.00)
4330.200	P.T. Income - Medicare Part B	(54,959.00)			(54,959.00)
4330.300	P.T. Income - Medicaid	(49,541.00)			(49,541.00)
4330.500	P.T. Income - 3rd Party Ins.	(175,077.00)			(175,077.00)
4340.000	O.T. Income - Private	(1,178.00)			(1,178.00)
4340.100	O.T. Income - Medicare Part A	(899,828.00)			(899,828.00)
4340.200	O.T. Income - Medicare Part B	(88,329.00)			(88,329.00)
4340.300	O.T. Income - Medicaid	(59,724.00)			(59,724.00)
4340.500	O.T. Income - 3rd Party Ins.	(207,361.00)			(207,361.00)
4350.000	S.T. - Private	(2,086.00)			(2,086.00)
4350.100	S.T. - Medicare Part A	(188,323.00)			(188,323.00)
4350.200	S.T. - Medicare Part B	(41,379.00)			(41,379.00)
4350.300	S.T. Income - Medicaid	(13,079.00)			(13,079.00)
4350.500	S.T. Income - 3rd Party Ins.	(52,592.00)			(52,592.00)
5085.000	Medical Records Income	(290.00)			(290.00)
5175.000	Rebates and Refunds	(681.00)			(681.00)
5179.000	Other Miscellaneous Income	(262.00)			(262.00)
5521.000	R & B Allowance - Private	7,605.00			7,605.00
5521.100	R & B Allowance - Medicare A	(1,419,594.00)			(1,419,594.00)
5521.101	Medicare 2% Reduction	87,982.00			87,982.00
5521.300	R & B Allowance - Medicaid	6,758,716.00			6,758,716.00
5521.400	R & B Allowance- Hospice	65,125.00			65,125.00
5521.500	R & B Allowance -3rd Party Ins	110,221.00			110,221.00
5521.501	R & B Allowance - Mgd Medicare	139,440.00			139,440.00
5521.505	Capitation Revenue	(49,030.00)			(49,030.00)
5521.600	R & B Allowance - VA	117,849.00			117,849.00
5525.300	Medicaid Retros - Prior Year	(12,653.00)			(12,653.00)
5527.100	Ancillary Allowance - Part A	2,585,400.00			2,585,400.00
5527.200	Ancillary Allowance - Part B	38,481.00			38,481.00
5527.201	Ancillary Allow -ISNIP Pt B	4,337.00			4,337.00
5527.300	Ancillary Allowance - Medicaid	132,957.00			132,957.00
5527.500	Ancillary Allowance - 3rd Party	441,170.00			441,170.00
6011.010	Nsg Admin- Supervisor Wages	35,648.00			35,648.00
6011.011	Nsg Admin - ADON Wages	106,660.00			106,660.00
6011.014	Nsg Admin - Insvc Coord Wages	47,385.00			47,385.00
6011.030	Nsg Admin- RN Wages	354,096.00			354,096.00
6011.060	Nsg Admin- Clerical Wages	73,548.00			73,548.00
6011.160	Nsg Admin- FICA	43,471.00			43,471.00
6011.170	Nsg Admin- SUI	4,776.00			4,776.00
6011.171	Nsg Admin- FUJ	841.00			841.00
6011.280	Nsg Admin- Nursing Sup Agency	1,757.00			1,757.00
6011.285	Msg Admin - Recruiting Fees	6,500.00			6,500.00
6011.290	Nsg Admin- Consulting Services	28,437.00			28,437.00
6011.299	Nsg Admin - Other Consulting	14,100.00			14,100.00
6011.680	Nsg Admin- Contracted Services	217.00			217.00
6011.883	Nsg Admin- Conferences and Sem	525.00			525.00
6020.030	SNF- RN Wages	595,086.00			595,086.00
6020.040	SNF- LPN Wages	1,306,850.00			1,306,850.00
6020.050	SNF- Aides Wages	2,237,213.00			2,237,213.00
6020.160	SNF- FICA	299,547.00			299,547.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
6020.170	SNF- SUI	38,225.00			38,225.00
6020.171	SNF- FUI	7,764.00			7,764.00
6020.340	SNF- Agency - RN's	251,521.00			251,521.00
6020.350	SNF- Agency - LPN's	155,335.00			155,335.00
6020.360	SNF- Agency - CNA's	91,598.00			91,598.00
7200.410	Central Supply- Oxygen	12,786.00			12,786.00
7200.430	Central Supply- Nutritional S	6,963.00			6,963.00
7200.460	Central Supply- Gloves	16,244.00			16,244.00
7200.490	Central Supply- Other Medical	110,159.00			110,159.00
7200.550	Central Supply- Office Suppli	255.00			255.00
7200.570	Central Supply- Wipes	3,577.00			3,577.00
7200.590	Central Supply- Other Supplies	33,644.00			33,644.00
7200.730	Central Supply- Rental Expense	44,888.00			44,888.00
7200.883	Central Supply- Conferences a	1,170.00			1,170.00
7210.680	Lab- Contracted Services	39,856.00			39,856.00
7240.680	X Ray- Contracted Services	28,105.00			28,105.00
7260.010	Activities- Supervisor Wages	52,030.00		1,263.00	53,293.00
7260.020	Activities- Tech Wages	6,611.00		(5,890.50)	720.50
7260.050	Activities- Aides Wages	86,349.00		(1,263.00)	85,086.00
7260.070	Activities- Environmental Wa	1,708.00			1,708.00
7260.160	Activities- FICA	9,768.00			9,768.00
7260.170	Activities- SUI	1,558.00			1,558.00
7260.171	Activities- FUI	335.00			335.00
7260.250	Activities- Other Benefits	424.00			424.00
7260.590	Activities- Other Supplies	454.00			454.00
7260.670	Activities- Purchased Services	3,359.00			3,359.00
7260.882	Activities- Travel	25.00			25.00
7260.890	Activities- Books and Periodi	100.00			100.00
7270.290	Pharmacy- Consulting Services	10,350.00		10,929.00	21,279.00
7270.440	Pharmacy- Drugs - Medicare Pa	324,119.00			324,119.00
7270.441	Pharmacy- Drugs - Medicaid	(17,624.00)			(17,624.00)
7270.444	Pharmacy- Drugs - HMO	105,269.00			105,269.00
7270.445	Pharmacy - Drugs - Hospice	456.00			456.00
7270.450	Pharmacy- Medicine Cabinet Dr	31,803.00			31,803.00
7290.290	Dental- Consulting Services	5,550.00			5,550.00
7330.010	PT- Supervisor Wages	142,797.00		(8,623.00)	134,174.00
7330.020	PT- Tech Wages	243,504.00			243,504.00
7330.050	PT- Aides Wages	166,107.00		(3,840.00)	162,267.00
7330.160	PT- FICA	37,736.00			37,736.00
7330.170	PT- SUI	3,566.00			3,566.00
7330.171	PT- FUI	662.00			662.00
7330.299	PT - Other Consulting	7,500.00			7,500.00
7340.020	OT- Tech Wages	63,473.00		(797.13)	62,675.87
7340.050	OT- Aides Wages	349,991.00		10,533.13	360,524.13
7340.160	OT- FICA	28,761.00			28,761.00
7340.170	OT- SUI	2,936.00			2,936.00
7340.171	OT- FUI	551.00			551.00
7350.020	ST - Wages	115,815.00		2,727.00	118,542.00
7350.160	ST - FICA	7,824.00			7,824.00
7350.170	ST - SUI	573.00			573.00
7350.171	ST - FUI	128.00			128.00
7381.010	Social Services- Supervisor W	55,544.00			55,544.00
7381.020	Social Services- Tech Wages	52,502.00			52,502.00
7381.160	Social Services- FICA	7,739.00			7,739.00
7381.170	Social Services- SUI	1,134.00			1,134.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
7381.171	Social Services- FUI	174.00			174.00
7381.299	Social Services - Other Consul	3,800.00			3,800.00
7381.680	Social Services- Contracted S	632.00			632.00
7390.060	Medical Records- Clerical Wag	21,938.00			21,938.00
7390.160	Medical Records- FICA	1,784.00			1,784.00
7390.170	Medical Records- SUI	375.00			375.00
7390.171	Medical Records- FUI	70.00			70.00
7390.550	Medical Records- Office Suppl	1,276.00			1,276.00
7420.270	Physician Fees	12,552.00		(11,891.00)	661.00
7420.290	Medical Director- Consulting	33,750.00			33,750.00
7430.012	Utilization Review - QA Wages	4,902.00			4,902.00
7430.020	Utilization Review- Tech Wages	260,758.00		5,890.50	266,648.50
7430.160	Utilization Review- FICA	19,857.00			19,857.00
7430.170	Utilization Review- SUI	2,126.00			2,126.00
7430.171	Utilization Review- FUI	435.00			435.00
7430.290	Utilization Review- Consultin	9,753.00			9,753.00
8212.010	Dietary- Dept Head Wages	13,285.00			13,285.00
8212.011	Dietary - Supervisors Wages	730.00			730.00
8212.020	Dietary- Tech Wages	27,621.00			27,621.00
8212.021	Dietary - Dietitian Wages	71,280.00			71,280.00
8212.070	Dietary- Environmental Wages	70,839.00			70,839.00
8212.160	Dietary- FICA	14,634.00			14,634.00
8212.170	Dietary- SUI	863.00			863.00
8212.171	Dietary- FUI	851.00			851.00
8212.290	Dietary- Consulting Services	854,149.00			854,149.00
8212.299	Dietary - Other Consulting	2,100.00			2,100.00
8212.460	Dietary - Gloves	644.00			644.00
8212.501	Dietary- Groceries	43,700.00			43,700.00
8212.502	Dietary- Dairy	15,739.00			15,739.00
8212.503	Dietary- Meat and Fish	15,853.00			15,853.00
8212.504	Dietary- Bakery	4,362.00			4,362.00
8212.505	Dietary- Produce	3,590.00			3,590.00
8212.510	Dietary- Tabeware	1,961.00			1,961.00
8212.540	Dietary- Cleaning Supplies	664.00			664.00
8212.590	Dietary- Other Supplies	10,183.00			10,183.00
8212.670	Dietary- Purchased Services	483.00			483.00
8212.680	Dietary- Contracted Services	8,536.00			8,536.00
8212.730	Dietary- Rental Expense	8,367.00			8,367.00
8212.890	Dietary- Books and Periodicals	180.00			180.00
8220.010	Plant- Supervisor Wages	(2,762.00)			(2,762.00)
8220.070	Plant- Environmental Wages	76,304.00			76,304.00
8220.160	Plant- FICA	5,732.00			5,732.00
8220.170	Plant- SUI	750.00			750.00
8220.171	Plant- FUI	159.00			159.00
8220.290	Plant- Consulting Services	11,554.00			11,554.00
8220.590	Plant- Other Supplies	22,518.00			22,518.00
8220.630	Plant- Repairs and Maintenance	76,725.00			76,725.00
8220.670	Plant- Purchased Services	43,162.00		(14,834.00)	28,328.00
8220.680	Plant- Contracted Services	61,057.00			61,057.00
8220.690	Plant - Amort. Leasehold Imp.	12,653.00			12,653.00
8220.691	Plant - Depreciation -MME	14,434.00			14,434.00
8220.695	Plant - Mortgage Costs	1,147.00			1,147.00
8220.710	Plant - Building Rent	478,116.00			478,116.00
8220.713	Plant- Building Rent Escalator	615,637.00			615,637.00
8220.740	Plant - Electricity	16,368.00			16,368.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
8220.750	Plant - Gas	179,378.00			179,378.00
8220.760	Plant - Water and Sewer	62,599.00			62,599.00
8220.770	Plant - Oil	39,215.00			39,215.00
8220.810	Plant - Property Insurance	15,201.00			15,201.00
8220.830	Plant - Real Estate Taxes	109,016.00			109,016.00
8220.850	Plant- Dues and Subscriptions	480.00			480.00
8240.010	Housekeeping- Supervisor Wages	7,060.00			7,060.00
8240.070	Housekeeping- Environmental	62,518.00			62,518.00
8240.160	Housekeeping- FICA	7,123.00			7,123.00
8240.170	Housekeeping- SUI	232.00			232.00
8240.171	Housekeeping- FUI	559.00			559.00
8240.290	Housekeeping- Consulting Serv	330,923.00			330,923.00
8240.460	Housekeeping- Gloves	2,507.00			2,507.00
8240.540	Housekeeping- Cleaning Suppli	9,056.00			9,056.00
8240.570	Housekeeping- Wipes	2,890.00			2,890.00
8240.590	Housekeeping- Other Supplies	5,818.00			5,818.00
8250.070	Laundry- Environmental Wages	28,941.00			28,941.00
8250.160	Laundry- FICA	2,692.00			2,692.00
8250.170	Laundry- SUI	82.00			82.00
8250.171	Laundry- FUI	211.00			211.00
8250.290	Laundry- Consulting Services	320,112.00			320,112.00
8250.380	Laundry - Diapers	44,141.00			44,141.00
8250.381	Laundry - Undergarments	24,180.00			24,180.00
8250.530	Laundry - Linen and Bedding	12,865.00			12,865.00
8270.670	Ambulance	3,200.00			3,200.00
8311.060	Fiscal- Clerical Wages	72,475.00			72,475.00
8311.160	Fiscal- FICA	4,891.00			4,891.00
8311.170	Fiscal- SUI	375.00			375.00
8311.171	Fiscal- FUI	84.00			84.00
8311.290	Fiscal- Consulting Services	2,077.00			2,077.00
8311.299	Fiscal - Other Consulting	145,780.00			145,780.00
8311.310	Fiscal- Audit Fees	31,460.00		(7,985.00)	23,475.00
8311.680	Fiscal- Contracted Services	26,681.00		(3,925.36)	22,755.64
8311.730	Fiscal- Rental Expense	35,490.00		(2,681.30)	32,808.70
8311.882	Fiscal- Travel	24.00			24.00
8321.010	Admissions - Dept Head Wages	123,657.00			123,657.00
8321.060	Admissions - Clerk Wages	81,549.00			81,549.00
8321.160	Admissions - FICA Expense	13,935.00			13,935.00
8321.170	Admissions - SUI	1,688.00			1,688.00
8321.171	Admissions - FUI	280.00			280.00
8321.250	Admissions- Other Benefits	130.00			130.00
8321.299	Admissions - Other Consulting	7,500.00			7,500.00
8321.670	Admissions- Purchased Services	3,650.00			3,650.00
8351.010	Admin- Supervisor Wages	107,935.00		16,057.00	123,992.00
8351.012	Admin - Human Resources	1,842.00		896.00	2,738.00
8351.060	Admin- Clerical Wages	56,109.00			56,109.00
8351.160	Admin- FICA	11,542.00			11,542.00
8351.170	Admin- SUI	1,556.00			1,556.00
8351.171	Admin- FUI	302.00			302.00
8351.285	Admin - Recruiting Fees	5,000.00			5,000.00
8351.290	Admin- Consulting Services	3,281.00			3,281.00
8351.293	Admin - Legal Consulting	21,100.00			21,100.00
8351.295	Admin - Member Fees	72,441.00		(16,953.00)	55,488.00
8351.299	Admin - Other Consulting	30,200.00			30,200.00
8351.300	Admin- Legal Fees	29,761.00		7,985.00	37,746.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
8351.550	Admin- Office Supplies	12,521.00			12,521.00
8351.552	Admin - Paper	1,750.00			1,750.00
8351.590	Admin- Other Supplies	20,577.00			20,577.00
8351.591	Admin - Other Supp. Residents	558.00			558.00
8351.670	Admin- Purchased Services	956.00			956.00
8351.680	Admin- Contracted Services	11,482.00		(5,892.00)	5,590.00
8351.730	Admin- Rental Expense	1,709.00		(1,709.48)	(0.48)
8351.810	Admin - General Insurance	75,383.00			75,383.00
8351.820	Admin - Working Capital Int.	22,129.00			22,129.00
8351.830	Admin - Licenses and Taxes	1,263.00			1,263.00
8351.835	Admin - Sales Tax	39,221.00			39,221.00
8351.841	Admin - Telephone	31,267.00		(623.00)	30,644.00
8351.842	Admin - LLC Tax	6,941.00			6,941.00
8351.850	Admin- Dues and Subscriptions	13,507.00		(8,375.00)	5,132.00
8351.860	Admin- Printing and Duplicati	668.00			668.00
8351.880	Admin - Travel	1,892.00			1,892.00
8351.881	Admin - Auto Expense	112.00			112.00
8351.882	Admin- Bank Charges	16,611.00		97.00	16,708.00
8351.883	Admin- Conferences and Worksh	2,258.00			2,258.00
8351.890	Admin- Books and Periodicals	16.00			16.00
8351.911	Admin - Postage	9,237.00			9,237.00
8351.912	Admin - Marketing	21,947.00			21,947.00
8351.914	Admin - Charitable Contrib	1,812.00			1,812.00
8351.916	Admin - Advertising Yellow Pgs	2,108.00			2,108.00
8351.917	Admin - Meals and Entertain	6,399.00			6,399.00
8351.919	Admin - Parties and Gifts	5,863.00			5,863.00
8351.920	Admin - Penalties	39.00			39.00
8381.680	Reception- Contracted Services	56,343.00			56,343.00
8460.160	FICA Expense	15,205.00			15,205.00
8460.170	SUI Expense	35,600.00			35,600.00
8460.171	FUI Expense	18,467.00			18,467.00
8460.180	Health Insurance	194,442.00			194,442.00
8460.200	Workers Compensation Expense	374,355.00			374,355.00
8460.210	Union Pension Expense	229,516.00			229,516.00
8460.240	Union Welare and Legal	570,652.00			570,652.00
8460.245	Union Education	24,483.00		962.00	25,445.00
8460.246	Dental Insurance	9,955.00			9,955.00
8460.249	Employee Fingerprinting	3,039.00			3,039.00
9009.000	NYS Assessment	769,542.00			769,542.00
Macum 112	Leases	0.00		8,316.14	8,316.14
Marcum 101	Chamber of Commerce Dues	0.00			0.00
Marcum 102	CAHCF Dues	0.00		8,278.00	8,278.00
Marcum 105	Cable TV	0.00		20,726.00	20,726.00
Marcum 111	Cell Phone Expense	0.00		623.00	623.00
Total		0.00			0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **Cassena Care of Stamford**
 Engagement: **Medicaid - Cassena Care of Stamford**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	FINAL 9/30/2016
Group : [10-A]	Salaries and Wages	
Subgroup : [1]	Operators/Owners	
8351.295	Admin - Member Fees	55,488.00
Subtotal [1]	Operators/Owners	<u>55,488.00</u>
Subgroup : [2]	Administrators	
8351.010	Admin- Supervisor Wages	123,992.00
Subtotal [2]	Administrators	<u>123,992.00</u>
Subgroup : [4]	Other Administrative Salaries	
8311.060	Fiscal- Clerical Wages	72,475.00
8321.010	Admissions - Dept Head Wages	123,657.00
8321.060	Admissions - Clerk Wages	81,549.00
8351.012	Admin - Human Resources	2,738.00
8351.060	Admin- Clerical Wages	56,109.00
Subtotal [4]	Other Administrative Salaries	<u>336,528.00</u>
Subgroup : [5C]	Dietary Workers	
8212.010	Dietary- Dept Head Wages	13,285.00
8212.011	Dietary - Supervisors Wages	730.00
8212.020	Dietary- Tech Wages	27,621.00
8212.021	Dietary - Dietitian Wages	71,280.00
8212.070	Dietary- Environmental Wages	70,839.00
Subtotal [5C]	Dietary Workers	<u>183,755.00</u>
Subgroup : [6B]	Other Housekeeping Workers	
8240.010	Housekeeping- Supervisor Wages	7,060.00
8240.070	Housekeeping- Environmental	62,518.00
Subtotal [6B]	Other Housekeeping Workers	<u>69,578.00</u>
Subgroup : [7B]	Other Maintenance Workers	
8220.010	Plant- Supervisor Wages	(2,762.00)
8220.070	Plant- Environmental Wages	76,304.00
Subtotal [7B]	Other Maintenance Workers	<u>73,542.00</u>
Subgroup : [8B]	Other Laundry Workers	

8250.070	Laundry- Environmental Wages	28,941.00
Subtotal [8B]	Other Laundry Workers	<u>28,941.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director	
6011.010	Nsg Admin- Supervisor Wages	35,648.00
6011.011	Nsg Admin - ADON Wages	106,660.00
Subtotal [12A]	Director of Nurses/Assistant Director	<u>142,308.00</u>
Subgroup : [12B1]	RNs - Direct Care	
6020.030	SNF- RN Wages	595,086.00
Subtotal [12B1]	RNs - Direct Care	<u>595,086.00</u>
Subgroup : [12B2]	RNs - Administrative	
6011.014	Nsg Admin - Insvc Coord Wages	47,385.00
6011.030	Nsg Admin- RN Wages	354,096.00
6011.060	Nsg Admin- Clerical Wages	73,548.00
7430.012	Utilization Review - QA Wages	4,902.00
7430.020	Utilization Review- Tech Wages	266,648.50
Subtotal [12B2]	RNs - Administrative	<u>746,579.50</u>
Subgroup : [12C1]	LPNs - Direct Care	
6020.040	SNF- LPN Wages	1,306,850.00
Subtotal [12C1]	LPNs - Direct Care	<u>1,306,850.00</u>
Subgroup : [12D]	Aides and Attendants	
6020.050	SNF- Aides Wages	2,237,213.00
Subtotal [12D]	Aides and Attendants	<u>2,237,213.00</u>
Subgroup : [12E]	Physical Therapists	
7330.010	PT- Supervisor Wages	134,174.00
7330.020	PT- Tech Wages	243,504.00
7330.050	PT- Aides Wages	162,267.00
Subtotal [12E]	Physical Therapists	<u>539,945.00</u>
Subgroup : [12F]	Speech Therapists	
7350.020	ST - Wages	118,542.00
Subtotal [12F]	Speech Therapists	<u>118,542.00</u>
Subgroup : [12G]	Occupational Therapists	
7340.020	OT- Tech Wages	62,675.87
7340.050	OT- Aides Wages	360,524.13
Subtotal [12G]	Occupational Therapists	<u>423,200.00</u>
Subgroup : [12H]	Recreation Workers	

7260.010	Activities- Supervisor Wages	53,293.00
7260.020	Activities- Tech Wages	720.50
7260.050	Activities- Aides Wages	85,086.00
7260.070	Activities- Environmental Wa	1,708.00
Subtotal [12H]	Recreation Workers	<u>140,807.50</u>
Subgroup : [12M]	Social Workers/Case Management	
7381.010	Social Services- Supervisor W	55,544.00
7381.020	Social Services- Tech Wages	52,502.00
Subtotal [12M]	Social Workers/Case Management	<u>108,046.00</u>
Subgroup : [12O]	Other	
7390.060	Medical Records- Clerical Wag	21,938.00
Subtotal [12O]	Other	<u>21,938.00</u>
Total [10-A]	Salaries and Wages	<u><u>7,252,339.00</u></u>
Group : [13-B]	Professional Fees	
Subgroup : [2]	Dentist	
7290.290	Dental- Consulting Services	5,550.00
Subtotal [2]	Dentist	<u>5,550.00</u>
Subgroup : [3]	Pharmacist	
7270.290	Pharmacy- Consulting Services	21,279.00
Subtotal [3]	Pharmacist	<u>21,279.00</u>
Subgroup : [8A]	Medical Director	
7420.290	Medical Director- Consulting	33,750.00
Subtotal [8A]	Medical Director	<u>33,750.00</u>
Subgroup : [11A1]	RN's - Direct Care	
6020.340	SNF- Agency - RN's	251,521.00
Subtotal [11A1]	RN's - Direct Care	<u>251,521.00</u>
Subgroup : [11A2]	RN's - Administrative	
6011.280	Nsg Admin- Nursing Sup Agency	1,757.00
6011.290	Nsg Admin- Consulting Services	28,437.00
6011.680	Nsg Admin- Contracted Services	217.00
7420.270	Physician Fees	661.00
7430.290	Utilization Review- Consultin	9,753.00
Subtotal [11A2]	RN's - Administrative	<u>40,825.00</u>
Subgroup : [11B1]	LPN's - Direct Care	
6020.350	SNF- Agency - LPN's	155,335.00

Subtotal [11B1]	LPN's - Direct Care	<u><u>155,335.00</u></u>
Subgroup : [11C]	Aides	
6020.360	SNF- Agency - CNA's	<u>91,598.00</u>
Subtotal [11C]	Aides	<u><u>91,598.00</u></u>
Total [13-B]	Professional Fees	<u><u>599,858.00</u></u>
Group : [15]	Expenditures Other than Salaries	
Subgroup : [1A1]	Workmen's Compensation	
8460.200	Workers Compensation Expense	<u>374,355.00</u>
Subtotal [1A1]	Workmen's Compensation	<u><u>374,355.00</u></u>
Subgroup : [1A3]	Unemployment Insurance	
6011.170	Nsg Admin- SUI	4,776.00
6011.171	Nsg Admin- FUI	841.00
6020.170	SNF- SUI	38,225.00
6020.171	SNF- FUI	7,764.00
7260.170	Activities- SUI	1,558.00
7260.171	Activities- FUI	335.00
7330.170	PT- SUI	3,566.00
7330.171	PT- FUI	662.00
7340.170	OT- SUI	2,936.00
7340.171	OT- FUI	551.00
7350.170	ST - SUI	573.00
7350.171	ST - FUI	128.00
7381.170	Social Services- SUI	1,134.00
7381.171	Social Services- FUI	174.00
7390.170	Medical Records- SUI	375.00
7390.171	Medical Records- FUI	70.00
7430.170	Utilization Review- SUI	2,126.00
7430.171	Utilization Review- FUI	435.00
8212.170	Dietary- SUI	863.00
8212.171	Dietary- FUI	851.00
8220.170	Plant- SUI	750.00
8220.171	Plant- FUI	159.00
8240.170	Housekeeping- SUI	232.00
8240.171	Housekeeping- FUI	559.00
8250.170	Laundry- SUI	82.00
8250.171	Laundry- FUI	211.00
8311.170	Fiscal- SUI	375.00
8311.171	Fiscal- FUI	84.00
8321.170	Admissions - SUI	1,688.00
8321.171	Admissions - FUI	280.00

8351.170	Admin- SUI	1,556.00
8351.171	Admin- FUI	302.00
8460.170	SUI Expense	35,600.00
8460.171	FUI Expense	18,467.00
Subtotal [1A3]	Unemployment Insurance	128,288.00

Subgroup : [1A4]	Social Security (FICA)	
6011.160	Nsg Admin- FICA	43,471.00
6020.160	SNF- FICA	299,547.00
7260.160	Activities- FICA	9,768.00
7330.160	PT- FICA	37,736.00
7340.160	OT- FICA	28,761.00
7350.160	ST - FICA	7,824.00
7381.160	Social Services- FICA	7,739.00
7390.160	Medical Records- FICA	1,784.00
7430.160	Utilization Review- FICA	19,857.00
8212.160	Dietary- FICA	14,634.00
8220.160	Plant- FICA	5,732.00
8240.160	Housekeeping- FICA	7,123.00
8250.160	Laundry- FICA	2,692.00
8311.160	Fiscal- FICA	4,891.00
8321.160	Admissions - FICA Expense	13,935.00
8351.160	Admin- FICA	11,542.00
8460.160	FICA Expense	15,205.00
Subtotal [1A4]	Social Security (FICA)	532,241.00

Subgroup : [1A5]	Health Insurance	
8460.180	Health Insurance	194,442.00
8460.240	Union Welare and Legal	570,652.00
8460.246	Dental Insurance	9,955.00
Subtotal [1A5]	Health Insurance	775,049.00

Subgroup : [1A7]	Pensions	
8460.210	Union Pension Expense	229,516.00
Subtotal [1A7]	Pensions	229,516.00

Subgroup : [1A9]	Other	
7260.250	Activities- Other Benefits	424.00
8321.250	Admissions- Other Benefits	130.00
8460.245	Union Education	25,445.00
Subtotal [1A9]	Other	25,999.00

Subgroup : [1D]	Accounting and Auditing	
8311.290	Fiscal- Consulting Services	2,077.00

8311.310	Fiscal- Audit Fees	23,475.00
Subtotal [1D]	Accounting and Auditing	<u>25,552.00</u>
Subgroup : [1E]	Legal	
8351.300	Admin- Legal Fees	37,746.00
Subtotal [1E]	Legal	<u>37,746.00</u>
Subgroup : [1G]	Office Supplies	
8351.550	Admin- Office Supplies	12,521.00
8351.552	Admin - Paper	1,750.00
8351.590	Admin- Other Supplies	20,577.00
8351.591	Admin - Other Supp. Residents	558.00
8351.860	Admin- Printing and Duplicati	668.00
Subtotal [1G]	Office Supplies	<u>36,074.00</u>
Subgroup : [1H1]	Telephone and Telegraph	
8351.841	Admin - Telephone	30,644.00
Subtotal [1H1]	Telephone and Telegraph	<u>30,644.00</u>
Subgroup : [1H2]	Cellular Phones and Beepers	
Marcum 111	Cell Phone Expense	623.00
Subtotal [1H2]	Cellular Phones and Beepers	<u>623.00</u>
Subgroup : [1J]	Corporation Business Taxes	
8351.842	Admin - LLC Tax	6,941.00
Subtotal [1J]	Corporation Business Taxes	<u>6,941.00</u>
Subgroup : [1K2]	Other	
8351.835	Admin - Sales Tax	39,221.00
Subtotal [1K2]	Other	<u>39,221.00</u>
Subgroup : [1K3]	Resident Day User Fee	
9009.000	NYS Assessment	769,542.00
Subtotal [1K3]	Resident Day User Fee	<u>769,542.00</u>
Total [15]	Expenditures Other than Salaries	<u><u>3,011,791.00</u></u>
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	
Subgroup : [2]	Holiday Parties for Staff	
8351.919	Admin - Parties and Gifts	5,863.00
Subtotal [2]	Holiday Parties for Staff	<u>5,863.00</u>
Subgroup : [4]	Employee Travel	
7260.882	Activities- Travel	25.00

8311.882	Fiscal- Travel	24.00
8351.880	Admin - Travel	1,892.00
Subtotal [4]	Employee Travel	<u>1,941.00</u>
Subgroup : [5]	Education Expense	
6011.883	Nsg Admin- Conferences and Sem	525.00
7200.883	Central Supply- Conferences a	1,170.00
8351.883	Admin- Conferences and Worksh	2,258.00
Subtotal [5]	Education Expense	<u>3,953.00</u>
Subgroup : [6]	Automobile Expense	
8351.881	Admin - Auto Expense	112.00
Subtotal [6]	Automobile Expense	<u>112.00</u>
Subgroup : [7]	Other	
8351.917	Admin - Meals and Entertain	6,399.00
Subtotal [7]	Other	<u>6,399.00</u>
Subgroup : [M2]	Advertising Telephone Directory	
8351.916	Admin - Advertising Yellow Pgs	2,108.00
Subtotal [M2]	Advertising Telephone Directory	<u>2,108.00</u>
Subgroup : [M3]	Advertising Other	
8351.912	Admin - Marketing	21,947.00
Subtotal [M3]	Advertising Other	<u>21,947.00</u>
Subgroup : [M7]	Postage	
8351.730	Admin- Rental Expense	(0.48)
8351.911	Admin - Postage	9,237.00
Subtotal [M7]	Postage	<u>9,236.52</u>
Subgroup : [M8]	Dues and Membership Fees to Professional Associations	
Marcum 102	CAHCF Dues	8,278.00
Subtotal [M8]	Dues and Membership Fees to Profess	<u>8,278.00</u>
Subgroup : [M9]	Subscriptions	
8351.850	Admin- Dues and Subscriptions	5,132.00
Subtotal [M9]	Subscriptions	<u>5,132.00</u>
Subgroup : [M10]	Contributions	
8351.914	Admin - Charitable Contrib	1,812.00
Subtotal [M10]	Contributions	<u>1,812.00</u>
Subgroup : [M11]	Services Provided by Contract	

8311.680	Fiscal- Contracted Services	22,755.64
8311.730	Fiscal- Rental Expense	32,808.70
8321.670	Admissions- Purchased Services	3,650.00
8351.290	Admin- Consulting Services	3,281.00
8351.670	Admin- Purchased Services	956.00
8381.680	Reception- Contracted Services	56,343.00
Subtotal [M11]	Services Provided by Contract	119,794.34

Subgroup : [M12]	Administrative Management Services	
6011.299	Nsg Admin - Other Consulting	14,100.00
7330.299	PT - Other Consulting	7,500.00
7381.299	Social Services - Other Consul	3,800.00
8212.299	Dietary - Other Consulting	2,100.00
8311.299	Fiscal - Other Consulting	145,780.00
8321.299	Admissions - Other Consulting	7,500.00
8351.293	Admin - Legal Consulting	21,100.00
8351.299	Admin - Other Consulting	30,200.00
Subtotal [M12]	Administrative Management Services	232,080.00

Subgroup : [M13]	Other	
6011.285	Msg Admin - Recruiting Fees	6,500.00
7381.680	Social Services- Contracted S	632.00
8212.890	Dietary- Books and Periodicals	180.00
8351.285	Admin - Recruiting Fees	5,000.00
8351.830	Admin - Licenses and Taxes	1,263.00
8351.882	Admin- Bank Charges	16,708.00
8351.890	Admin- Books and Periodicals	16.00
8351.920	Admin - Penalties	39.00
8460.249	Employee Fingerprinting	3,039.00
Subtotal [M13]	Other	33,377.00

Total [16]	Expenditures Other than Salaries (cont)	452,032.86
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Group : [18]	Dietary Basis for Allocation of Costs	
Subgroup : [2A1]	Raw Food	
8212.501	Dietary- Groceries	43,700.00
8212.502	Dietary- Dairy	15,739.00
8212.503	Dietary- Meat and Fish	15,853.00
8212.504	Dietary- Bakery	4,362.00
8212.505	Dietary- Produce	3,590.00
Subtotal [2A1]	Raw Food	83,244.00

Subgroup : [2A2]	Non-Food Supplies	
7200.430	Central Supply- Nutritional S	6,963.00

8212.460	Dietary - Gloves	644.00
8212.510	Dietary- Tabeware	1,961.00
8212.540	Dietary- Cleaning Supplies	664.00
8212.590	Dietary- Other Supplies	10,183.00
8212.730	Dietary- Rental Expense	8,367.00
Subtotal [2A2]	Non-Food Supplies	<u>28,782.00</u>
Subgroup : [2B]	Purchased Services	
8212.290	Dietary- Consulting Services	854,149.00
8212.670	Dietary- Purchased Services	483.00
8212.680	Dietary- Contracted Services	8,536.00
Subtotal [2B]	Purchased Services	<u>863,168.00</u>
Total [18]	Dietary Basis for Allocation of Costs	<u><u>975,194.00</u></u>
Group : [19]	Laundry-Basis for Allocation of Costs	
Subgroup : [3B]	Purchased Services	
8250.290	Laundry- Consulting Services	320,112.00
Subtotal [3B]	Purchased Services	<u>320,112.00</u>
Subgroup : [3D]	Other	
8250.380	Laundry - Diapers	44,141.00
8250.381	Laundry - Undergarments	24,180.00
8250.530	Laundry - Linen and Bedding	12,865.00
Subtotal [3D]	Other	<u>81,186.00</u>
Total [19]	Laundry-Basis for Allocation of Costs	<u><u>401,298.00</u></u>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs	
Subgroup : [4B]	Purchased Services	
8240.290	Housekeeping- Consulting Serv	330,923.00
Subtotal [4B]	Purchased Services	<u>330,923.00</u>
Subgroup : [4D]	Other	
8240.460	Housekeeping- Gloves	2,507.00
8240.540	Housekeeping- Cleaning Suppli	9,056.00
8240.570	Housekeeping- Wipes	2,890.00
8240.590	Housekeeping- Other Supplies	5,818.00
Subtotal [4D]	Other	<u>20,271.00</u>
Subgroup : [5A2]	Purchased from	
7270.440	Pharmacy- Drugs - Medicare Pa	324,119.00
7270.441	Pharmacy- Drugs - Medicaid	(17,624.00)
7270.444	Pharmacy- Drugs - HMO	105,269.00

7270.445	Pharmacy - Drugs - Hospice	456.00
Subtotal [5A2]	Purchased from	<u>412,220.00</u>
Subgroup : [5B]	Medicine Cabinet Drugs	
7270.450	Pharmacy- Medicine Cabinet Dr	31,803.00
Subtotal [5B]	Medicine Cabinet Drugs	<u>31,803.00</u>
Subgroup : [5D]	Ambulance/Limousine	
8270.670	Ambulance	3,200.00
Subtotal [5D]	Ambulance/Limousine	<u>3,200.00</u>
Subgroup : [5E2]	Oxygen - Other	
7200.410	Central Supply- Oxygen	12,786.00
Subtotal [5E2]	Oxygen - Other	<u>12,786.00</u>
Subgroup : [5F]	X-Rays and related radiological	
7240.680	X Ray- Contracted Services	28,105.00
Subtotal [5F]	X-Rays and related radiological	<u>28,105.00</u>
Subgroup : [5H]	Laboratory	
7210.680	Lab- Contracted Services	39,856.00
Subtotal [5H]	Laboratory	<u>39,856.00</u>
Subgroup : [5I]	Recreation	
7260.590	Activities- Other Supplies	454.00
7260.670	Activities- Purchased Services	3,359.00
7260.890	Activities- Books and Periodi	100.00
8351.680	Admin- Contracted Services	5,590.00
Marcum 105	Cable TV	20,726.00
Subtotal [5I]	Recreation	<u>30,229.00</u>
Subgroup : [5J]	Other	
7200.460	Central Supply- Gloves	16,244.00
7200.490	Central Supply- Other Medical	110,159.00
7200.550	Central Supply- Office Suppli	255.00
7200.570	Central Supply- Wipes	3,577.00
7200.590	Central Supply- Other Supplies	33,644.00
7200.730	Central Supply- Rental Expense	44,888.00
7390.550	Medical Records- Office Suppl	1,276.00
Subtotal [5J]	Other	<u>210,043.00</u>
Total [20]	Housekeeping and Resident Care Basi	<u><u>1,119,436.00</u></u>
Group : [22]	Maintenance and Property	

Subgroup : [6A]	Repairs and Maintenance	
8220.590	Plant- Other Supplies	22,518.00
8220.630	Plant- Repairs and Maintenance	76,725.00
Subtotal [6A]	Repairs and Maintenance	99,243.00
Subgroup : [6B]	Heat	
8220.750	Plant - Gas	179,378.00
8220.770	Plant - Oil	39,215.00
Subtotal [6B]	Heat	218,593.00
Subgroup : [6C]	Light & Power	
8220.740	Plant - Electricity	16,368.00
Subtotal [6C]	Light & Power	16,368.00
Subgroup : [6D]	Water	
8220.760	Plant - Water and Sewer	62,599.00
Subtotal [6D]	Water	62,599.00
Subgroup : [6E]	Equipment Lease	
Macum 112	Leases	8,316.14
Subtotal [6E]	Equipment Lease	8,316.14
Subgroup : [6F]	Other	
8220.290	Plant- Consulting Services	11,554.00
8220.670	Plant- Purchased Services	28,328.00
8220.680	Plant- Contracted Services	61,057.00
8220.850	Plant- Dues and Subscriptions	480.00
Subtotal [6F]	Other	101,419.00
Subgroup : [7B]	Building & Building Improvements	
8220.690	Plant - Amort. Leasehold Imp.	12,653.00
Subtotal [7B]	Building & Building Improvements	12,653.00
Subgroup : [7D]	Movable Equipment	
8220.691	Plant - Depreciation -MME	14,434.00
Subtotal [7D]	Movable Equipment	14,434.00
Subgroup : [8A]	Organization Expense	
8220.695	Plant - Mortgage Costs	1,147.00
Subtotal [8A]	Organization Expense	1,147.00
Subgroup : [9]	Rental Payments	
8220.710	Plant - Building Rent	478,116.00
8220.713	Plant- Building Rent Escalator	615,637.00

Subtotal [9]	Rental Payments	<u><u>1,093,753.00</u></u>
Subgroup : [10B]	Real estate taxes paid by lessor	
8220.830	Plant - Real Estate Taxes	109,016.00
Subtotal [10B]	Real estate taxes paid by lessor	<u>109,016.00</u>
Total [22]	Maintenance and Property	<u><u>1,737,541.14</u></u>
Group : [27]	Interest and Insurance	
Subgroup : [12D]	Other Interest Expense	
8351.820	Admin - Working Capital Int.	22,129.00
Subtotal [12D]	Other Interest Expense	<u>22,129.00</u>
Subgroup : [14A]	Insurance on Property	
8220.810	Plant - Property Insurance	15,201.00
Subtotal [14A]	Insurance on Property	<u>15,201.00</u>
Subgroup : [14C1]	Umbrella	
8351.810	Admin - General Insurance	75,383.00
Subtotal [14C1]	Umbrella	<u>75,383.00</u>
Total [27]	Interest and Insurance	<u><u>112,713.00</u></u>
Group : [30]	Statement of Revenue	
Subgroup : [1A]	Medicaid Residents (CT only)	
3020.300	R & B - Medicaid	(15,115,707.00)
Subtotal [1A]	Medicaid Residents (CT only)	<u>(15,115,707.00)</u>
Subgroup : [1B]	Medicaid room and board contractual allowance	
5521.300	R & B Allowance - Medicaid	6,758,716.00
5525.300	Medicaid Retros - Prior Year	(12,653.00)
Subtotal [1B]	Medicaid room and board contractual allowance	<u>6,746,063.00</u>
Subgroup : [3A]	Medicare Residents (All inclusive)	
3020.100	R & B - Medicare Part A	(3,688,488.00)
3020.501	Room and Board - Mgd Medicare	(810,695.00)
Subtotal [3A]	Medicare Residents (All inclusive)	<u>(4,499,183.00)</u>
Subgroup : [3B]	Medicare room and board contractual allowance	
5521.100	R & B Allowance - Medicare A	(1,419,594.00)
5521.501	R & B Allowance - Mgd Medicare	139,440.00
Subtotal [3B]	Medicare room and board contractual allowance	<u>(1,280,154.00)</u>
Subgroup : [4A]	Private-pay residents and other	

3020.000	Room and Board - Private	(1,208,250.00)
3020.400	R & B - Hospice	(147,465.00)
3020.500	R & B - 3rd Party Insurance	(396,365.00)
3020.600	R & B - VA	(343,005.00)
5521.505	Capitation Revenue	(49,030.00)
Subtotal [4A]	Private-pay residents and other	<u>(2,144,115.00)</u>

Subgroup : [4B]	Private-pay room and board contractual allowance	
5521.000	R & B Allowance - Private	7,605.00
5521.400	R & B Allowance- Hospice	65,125.00
5521.500	R & B Allowance -3rd Party Ins	110,221.00
5521.600	R & B Allowance - VA	117,849.00
Subtotal [4B]	Private-pay room and board contractual	<u>300,800.00</u>

Subgroup : [7A]	Physical Therapy - Medicare	
4330.100	P.T. Income - Medicare Part A	(802,765.00)
4330.200	P.T. Income - Medicare Part B	(54,959.00)
Subtotal [7A]	Physical Therapy - Medicare	<u>(857,724.00)</u>

Subgroup : [7C]	Physical Therapy - Non-medicare	
4330.000	P.T. Income - Private	(543.00)
4330.300	P.T. Income - Medicaid	(49,541.00)
4330.500	P.T. Income - 3rd Party Ins.	(175,077.00)
Subtotal [7C]	Physical Therapy - Non-medicare	<u>(225,161.00)</u>

Subgroup : [8A]	Speech Therapy - Medicare	
4350.100	S.T. - Medicare Part A	(188,323.00)
4350.200	S.T. - Medicare Part B	(41,379.00)
Subtotal [8A]	Speech Therapy - Medicare	<u>(229,702.00)</u>

Subgroup : [8C]	Speech Therapy - Non-medicare	
4350.000	S.T. - Private	(2,086.00)
4350.300	S.T. Income - Medicaid	(13,079.00)
4350.500	S.T. Income - 3rd Party Ins.	(52,592.00)
Subtotal [8C]	Speech Therapy - Non-medicare	<u>(67,757.00)</u>

Subgroup : [9A]	Occupational Therapy - Medicare	
4340.100	O.T. Income - Medicare Part A	(899,828.00)
4340.200	O.T. Income - Medicare Part B	(88,329.00)
Subtotal [9A]	Occupational Therapy - Medicare	<u>(988,157.00)</u>

Subgroup : [9C]	Occupational Therapy - Non-medicare	
4340.000	O.T. Income - Private	(1,178.00)
4340.300	O.T. Income - Medicaid	(59,724.00)

4340.500	O.T. Income - 3rd Party Ins.	(207,361.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(268,263.00)

Subgroup : [10A]	Other - Medicare	
4210.100	Laboratory - Part A	(378,646.00)
4240.100	Radiology - Diagnostic Part A	(25,210.00)
4270.100	Pharmacy - Medicare Part A	(290,628.00)
5521.101	Medicare 2% Reduction	87,982.00
5527.100	Ancillary Allowance - Part A	2,585,400.00
5527.200	Ancillary Allowance - Part B	38,481.00
5527.201	Ancillary Allow - ISNIP Pt B	4,337.00
Subtotal [10A]	Other - Medicare	2,021,716.00

Subgroup : [10B]	Other - Non-medicare	
4210.000	Laboratory - Private	(7,148.00)
4210.300	Laboratory - Medicaid	(7,094.00)
4210.500	Laboratory - 3rd Party Insuran	(382.00)
4270.000	Pharmacy - Private	(5,452.00)
4270.300	Pharmacy - Medicaid	(3,519.00)
4270.500	Pharmacy -3rd Party Insurance	(6,688.00)
5527.300	Ancillary Allowance - Medicaid	132,957.00
5527.500	Ancillary Allowance - 3rd Party	441,170.00
Subtotal [10B]	Other - Non-medicare	543,844.00

Subgroup : [18]	Other Revenue	
5085.000	Medical Records Income	(290.00)
5175.000	Rebates and Refunds	(681.00)
5179.000	Other Miscellaneous Income	(262.00)
Subtotal [18]	Other Revenue	(1,233.00)

Total [30]	Statement of Revenue	(16,064,733.00)
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Group : [31-32]	Assets	
Subgroup : [A1]	Cash	
1011.000	Cash - Operating Account	324,184.00
1012.000	Cash - Payroll Checking	(210.00)
1014.000	Petty Cash	3,000.00
Subtotal [A1]	Cash	326,974.00

Subgroup : [A2]	Resident Accounts Receivable	
1031.000	A/R Medicare Part A	551,029.00
1031.200	A/R Medicare Part B Snf	58,314.00
1032.000	A/R Medicaid Snf	1,214,241.00
1032.300	A/R Nami	41,305.00

1032.400	A/R Pending Medicaid	57,823.00
1033.000	A/R Private	126,976.00
1034.000	A/R Hospice	20,790.00
1034.500	A/R-3Rd Party Ins/Co-Ins	791,283.00
1034.501	A/R MANAGED MEDICARE	(4,050.00)
1034.600	A/R VA	51,954.00
Subtotal [A2]	Resident Accounts Receivable	<u>2,909,665.00</u>
Subgroup : [A5]	Prepaid Expenses	
1120.000	Prepaid Expenses	35,285.00
1121.000	Prepaid Insurance	28,996.00
1127.000	Prepaid Insurance - W.C.	45,828.00
Subtotal [A5]	Prepaid Expenses	<u>110,109.00</u>
Subgroup : [A8]	Other Current Assets	
1083.200	Patient Refund Exchange	3,795.00
1083.300	Exchange - Other	1,635.00
1083.400	Exchanges - Patient Funds	(106.00)
Subtotal [A8]	Other Current Assets	<u>5,324.00</u>
Subgroup : [B4]	Leasehold Improvements	
1170.000	Leasehold Imp. - 15 Year	189,789.00
1270.000	Leasehold Improv.-Acc Amort.	(12,653.00)
Subtotal [B4]	Leasehold Improvements	<u>177,136.00</u>
Subgroup : [B6]	Movable Equipment	
1190.100	Mme - 5 Year	70,182.00
1190.110	Mme 10 Year	3,981.00
1290.000	Mme - Accum Dep - General	(14,434.00)
Subtotal [B6]	Movable Equipment	<u>59,729.00</u>
Subgroup : [D3]	Organization Expense	
1361.100	Start Up Costs	10,145.00
1365.000	Amortization Of Start Up Costs	(1,147.00)
Subtotal [D3]	Organization Expense	<u>8,998.00</u>
Subgroup : [D6]	Loans to Owners or Related Parties	
1086.000	Due to/from Prior Operator	60,259.00
Subtotal [D6]	Loans to Owners or Related Parties	<u>60,259.00</u>
Total [31-32]	Assets	<u><u>3,658,194.00</u></u>
Group : [33-34]	Liabilities	
Subgroup : [A1]	Trade Accounts Payable	

2021.000	Accounts Payable - Trade	(689,644.00)
Subtotal [A1]	Trade Accounts Payable	(689,644.00)
Subgroup : [A4]	Accrued Payroll	
2031.000	Accrued Payroll	(334,639.00)
2032.000	Accrued Sick And Vacation	(412,863.00)
Subtotal [A4]	Accrued Payroll	(747,502.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable	
2036.000	Fica Payable	(8,582.00)
2041.010	Sui Payable	(4,077.00)
2041.020	Futa Payable	(305.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(12,964.00)
Subgroup : [A12]	Other Current Liabilities	
2049.000	Garnishee Payable	55.00
2049.010	401K Payable	124.00
2049.030	Child Support Payable	141.00
2056.000	Accrued Expenses	(389,550.00)
Subtotal [A12]	Other Current Liabilities	(389,230.00)
Subgroup : [B3]	Loans from Owners or Related Parties	
2116.000	Due To Related Party -Landlord	(711,324.00)
Subtotal [B3]	Loans from Owners or Related Parties	(711,324.00)
Subgroup : [B4]	Other Long-Term Liabilities	
2012.040	Line Of Credit	(705,000.00)
Subtotal [B4]	Other Long-Term Liabilities	(705,000.00)
Total [33-34]	Liabilities	(3,255,664.00)
	NET (INCOME) LOSS	0.00
	Sum of Account Groups	0.00

Client: **Cassena Care of Stamford**
 Engagement: **Medicaid - Cassena Care of Stamford**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.00 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass dues/bank fees from subscriptions				
8351.882	Admin- Bank Charges		97.00	
Marcum 102	CA/HCF Dues		8,278.00	
8351.850	Admin- Dues and Subscriptions			8,375.00
Marcum 101	Chamber of Commerce Dues			
Total			8,376.00	8,375.00
Reclassifying Journal Entries JE # 3				
To reclass cable/internet from 8220.670 to 8351.670 and then reclass just cable from account 8351.680 to Marcum 105				
8351.680	Admin- Contracted Services		14,834.00	
Marcum 105	Cable TV		20,726.00	
8220.670	Plant- Purchased Services			14,834.00
8351.680	Admin- Contracted Services			20,726.00
Total			36,560.00	36,560.00
Reclassifying Journal Entries JE # 4				
To reclass cell phone expense to the appropriate line				
Marcum 111	Cell Phone Expense		623.00	
8351.841	Admin - Telephone			623.00
Total			623.00	623.00
Reclassifying Journal Entries JE # 5				
To reclass Legal from Accounting				
8351.300	Admin- Legal Fees		7,985.00	
8311.310	Fiscal- Audit Fees			7,985.00
Total			7,985.00	7,985.00
Reclassifying Journal Entries JE # 6				
To allocate Director of Rehab				
7340.020	OT- Tech Wages		9,736.00	
7350.020	ST - Wages		2,727.00	
7330.010	PT- Supervisor Wages			12,463.00
Total			12,463.00	12,463.00
Reclassifying Journal Entries JE # 7				
Reclass Mispostings to 7420.270				
7270.290	Pharmacy- Consulting Services		10,929.00	
8460.245	Union Education		962.00	
7420.270	Physician Fees			11,891.00
Total			11,891.00	11,891.00
Reclassifying Journal Entries JE # 8				
To Reclass Leases				
Marcum 112	Leases		8,316.14	
8311.680	Fiscal- Contracted Services			2,302.76
8311.680	Fiscal- Contracted Services			1,622.60
8311.730	Fiscal- Rental Expense			2,681.30
8351.730	Admin- Rental Expense			1,709.48
Total			8,316.14	8,316.14
Reclassifying Journal Entries JE # 9				
Salary Reclasses per Client				
7260.010	Activities- Supervisor Wages		1,263.00	
7330.010	PT- Supervisor Wages		3,840.00	
7340.050	OT- Aides Wages		10,533.13	
7430.020	Utilization Review- Tech Wages		5,890.50	
8351.012	Admin - Human Resources		896.00	
7260.020	Activities- Tech Wages			5,890.50
7260.050	Activities- Aides Wages			1,263.00
7330.050	PT- Aides Wages			3,840.00
7340.020	OT- Tech Wages			10,533.13
8351.295	Admin - Member Fees			896.00
Total			22,422.63	22,422.63
Reclassifying Journal Entries JE # 10				
To allocate Seidner to Administrator				
8351.010	Admin- Supervisor Wages		16,057.00	
8351.295	Admin - Member Fees			16,057.00
Total			16,057.00	16,057.00
Total Reclassifying Journal Entries			123,692.77	123,692.77

Total All Journal Entries

123,692.77

123,692.77



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2

Prepared By:

Reviewed By:

Workpaper Date: 2/13/2017

Run Date: 2/13/2017

Provider Name: Stamford Acquisition I, LLC, d/b/a Cassena Care at Stamford, LLC

Provider Number: 10843

Period Ended: 9/30/16

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: