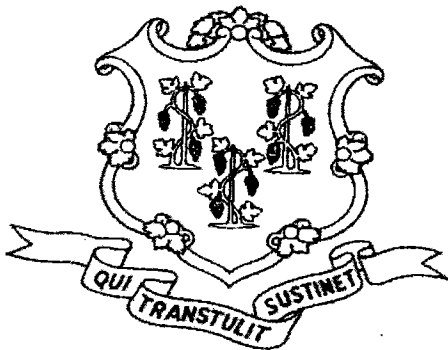


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Stamford Acquisition III, d/b/a Cassena Care at Stamford, LLC	
Address (No. & Street, City, State, Zip Code) 53 Courtland Avenue, Stamford, CT 06902	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 1084-C	RHNS	(Specify)	Medicare Provider 07-5061
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Medicaid Provider Numbers:	CCNH 10843	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Stamford Acquisition III, d/b/a Cassena Care at Stamford, LLC	1084-C	9/30/2017	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Stamford Acquisition III, d/b/a Cassena Care at Stamford, LLC [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Gregory Shahum			Printed Name (Owner) Pasquale DeBenedictis		
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 III, d/b/a Cassena Care at Stamford, LLC		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 53 Courtland Avenue, Stamford, CT 06902				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/18/2018	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-853-0010		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Stamford Acquisition III, d/b/a Cassena Care at Stamford, LL		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.
Administrator				
Name of Administrator Gregory Shahum		Nursing Home Administrator's License No.:	001929	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Stamford Acquisition III, d/b/a Cassena Care	License No. 1084-C	Report for Year Ended 9/30/2017	Page 3A	of 37
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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	Business Address	Title	No. Shares Held by Each
N/A			

**General Information and Questionnaire
 Related Parties***

Name of Facility Stamford Acquisition III, d/b/a Cassena Care at Stamford		License No. 1084-C	Report for Year Ended 9/30/2017	Page 4	of 37		
<p>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</p> <p>If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>							
<p>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</p> <p>If "Yes," provide the following information:</p>							
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	300,846	300,846
Stamford Acquisition II, LLC	53 Courtland Avenue, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Pg 22 / Line 9	1,262,501	807,474
Smartlinx	Edison, NJ, 08837	<input checked="" type="radio"/>	<input type="radio"/>	Workforce Management	Pg 16 / Line m11	8,779	8,779
Stamford Acquisition II, LLC	53 Courtland Avenue, Stamford, CT 06902	<input checked="" type="radio"/>	<input type="radio"/>	Due to Affiliate (Related Party Loan)	Pg 34 / Line B3		
CV Staffing	P.O. Box 419621, Boston, MA 02241	<input checked="" type="radio"/>	<input type="radio"/>	Various Staffing Services	Various	270,957	274,913
		<input checked="" type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

* Use additional sheets if necessary.

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

*Scanned to Kim
2/2/17*



23 Francis J. Clarke Circle
Bethel, Connecticut 06801
Tel: (203) 830-2400 Fax: (203) 797-2676

Service Agreement

Copier Fax Printer

Customer Bill – To Information				Customer Bill – Installation Location			
Parent Company <u>Cassena Care of Stamford</u>				Customer Name <u>SAME</u>			
Dept. Name _____				Dept. Name _____			
Street/P.O. Box <u>53 Courtland Avenue</u>				Street/P.O. Box _____			
Bldg. _____	Room _____	Suite _____		Bldg. _____	Room _____	Suite _____	
City <u>Stamford</u>	State <u>CT</u>	Zip <u>06902</u>		City: _____	State: _____	Zip: _____	
Billing Contact Name: <u>Grace Lenox Flight</u>				Shipping Contact Name: _____			
Bill -To Phone #: <u>(203) 351-8300</u>				Customer Phone #: <u>()</u>			
Bill -To Fax #: <u>()</u>				Customer Fax #: <u>()</u>			
Bill -To Email: _____				Customer Email: _____			

PLEASE CHECK ONE: <input checked="" type="checkbox"/> Per Machine Minimum <input type="checkbox"/> Consolidated Minimum						
ID #	Equipment/Description	Per Scan Charge	Per Copy Charge	Guaranteed Minimum Copies	Total Cost Per Term	Excess Per Copy Charge
23025	CS-5501i B/W MFP		.01032	Per Click	\$.01032
	Includes all parts, labor & toner				\$	
	Billed monthly per use				\$	
	<i>Start 4/9/2014</i>				\$	
	<i>Auto Reprints Annually</i>				\$	
Term Charges (5% for Quarterly, 10% for Monthly)					\$	
TOTAL					\$	

All rates are exclusive of sales and use tax
 Sales/Use Tax Exempt No Yes (Attach Tax Exemption Certificate)
 Term: 12 Months
 Meter Reading Frequency: Monthly Quarterly

Supplemental equipment Schedule Attached
 Billing Preference: Each unit invoiced separately
 All units on one invoice
 All units added to current contract
 Do the customer's purchases require a purchase order?
 No Yes P.O. # _____

ACCEPTED BY:	PROPOSED BY:
OWNER: BASE Technologies 23 Francis J. Clarke Circle, Bethel, CT 06801	CUSTOMER: _____ (Legal Name)
BY: <u><i>Stephen Fontaine</i></u> (Signature of Authorized BASE Official)	BY: X _____ (Signature of Authorized Official)
TITLE: <u>Stephen Fontaine - Service Manager</u> (Print Name and Title)	TITLE: _____ (Print Name and Title)
DATE: _____	DATE: _____ Fed Tax ID#: _____

Service Agreement - TERMS & CONDITIONS - Page 2 (Revised 3/14/2013)

1 COST PER COPY AGREEMENT. Customer agrees to provide the Equipment from BASE Technologies upon the terms and conditions of this Cost Per Copy Agreement ("Agreement"). Once an authorized official of BASE Technologies accepts this Agreement, the Customer may not cancel this Agreement at any time during the Term. This Agreement is with the customer mentioned on the front of this contract and it can not be sold, assigned or transferred to any other company or customer without the written consent of BASE Technologies. No refunds will be issued against this contract. Customer authorizes BASE Technologies to insert or correct missing information on this Agreement, including Customer's official name, serial numbers and any other information describing the Equipment. BASE Technologies will send Customer copies of such changes. BASE Technologies will automatically renew this contract unless notified in writing by the customer within 30 days of the renewal. BASE Technologies reserves the right to cancel this contract at any time during the contracted period upon 30 days written notice. This agreement shall not apply to repairs made necessary by accident, misuse, abuse, neglect, theft, vandalism, electrical power failure, surges and spikes, fire, water or other casualty or to repairs performed by personnel other than BASE Technologies. Written comments, exceptions or additions on this contract are not authorized and are not considered legally binding. **NO MODIFICATIONS CAN BE MADE TO THIS CONTRACT.**

2 SERVICE AGREEMENT OVERVIEW. This service agreement assures that the equipment listed on this contract will be serviced at your request, or periodically as applicable to the product maintenance requirements. BASE Technologies will, without any additional charge, make on-site service calls during regular business hours which are: 8:00am - 6:00pm EST Monday through Friday (except major holidays). In addition, BASE will replace parts, which have become broken or worn through normal use and will make all adjustments as necessary. Exceptions are as follows; color and copy control systems, glass platen, operator failures and damage due to power spikes/surges, adverse environmental problems, supply problems which were not purchased through BASE Technologies and paper issues.

3 USE, MAINTENANCE AND REPAIR OF EQUIPMENT. Customer will not move the Equipment without BASE Technologies advance written consent. If BASE Technologies grants Customer written permission to relocate the Equipment to a new location, any maintenance, service and supply costs which may be included in the Minimum Payment or any Excess Per Copy Charges, may be increased by BASE Technologies at its sole discretion. Customer will give BASE Technologies reasonable access to the Equipment so that BASE Technologies can check the Equipment's existence, condition and proper maintenance. Customer will use the Equipment in the manner for which it was intended, as required by all applicable manuals and instructions and keep it eligible for any manufacturer's certification. At Customer's own cost and expense, Customer will keep the Equipment in good repair, condition and working order, ordinary wear and tear excepted. All replacement parts and repairs will become BASE Technologies property. Customer will not make any permanent alterations to the Equipment.

4 COPY CHARGES. Customer agrees to unconditionally remit to BASE Technologies, when due, an amount equal to the Per Copy Charge multiplied by the Guaranteed Minimum Copies (plus applicable taxes) for each machine (the "Minimum Payment") and all other amounts due under this Agreement, without any right of setoff or deduction. In return for the Minimum Payment, Customer shall be entitled to use the Guaranteed Minimum Copies each month. Customer also agrees to remit to BASE Technologies the Excess Per Copy Charge for each metered copy, which exceeds the Guaranteed Minimum Copies (plus applicable taxes). BASE Technologies may estimate the number of copies used if Customer does not provide BASE Technologies with meter readings within seven (7) days of request. BASE Technologies will adjust the estimated charge for excess copies upon receipt of actual meter readings. Notwithstanding any adjustments, Customer shall never remit to BASE Technologies less than the Minimum Payment each month. Customer agrees that BASE Technologies may increase the Minimum Payment and/or the Excess Per Copy Charge each year during the Term of this Agreement at a rate which is commensurate with increases for product procured from the manufacturer. At BASE Technologies option, Customer shall (a) provide BASE Technologies by telephone or facsimile the actual meter readings when requested by BASE Technologies, (b) allow BASE Technologies access to the Equipment to obtain meter readings, or (c) allow BASE Technologies to attach an automatic meter reading device to the Equipment. BASE Technologies may audit the automatic meter reading device periodically. BASE Technologies will advise Customer as to (a) the due date of each Minimum Payment, and (b) the address to which Customer must send such Minimum Payment. Minimum Payments are due whether or not Customer receives an invoice from BASE Technologies. Customer will pay BASE Technologies any Advance Payment upon execution of this Agreement. If BASE Technologies collects more than one Advance Payment, BASE Technologies may apply such Advance Payment to the last Minimum Payment due under this Agreement. Customer authorizes BASE Technologies to change the amount of each Minimum Payment by not more than 16% due to changes in the Equipment configuration which may occur prior to BASE Technologies' acceptance of this Agreement. Restrictive endorsements on checks Customer sends to BASE Technologies will not reduce Customer's obligations to BASE Technologies. Unless a proper exemption certificate is provided, applicable sales and use taxes will be added to each Minimum Payment and each Excess Per Copy Charge. BASE Technologies may charge Customer a late charge to cover BASE Technologies' collection costs equal to the highest of 10% of any late payment, but not more than the highest legal rate. To the extent allowed by law, any late payment or non-payment of any past due amount will accrue interest at the lower of 1.5% per month or the highest legal rate from the due date until paid. If Customer requests an early termination and BASE Technologies permits the early termination of this Agreement, Customer agrees to pay a fee for such privilege. BASE Technologies has calculated the CPC rate based on standard density yields of 6% on mono (black & white) printing and 5% per color (20% total) on color printing. If at any point during this contract it is determined that the average density (coverage) exceeds the standard yields, BASE reserves the right to increase the CPC rate accordingly to reflect actual or estimated toner coverage.

5 SUPPLIES. All supplies (Toner, Developer, transfer kits, etc.) are included in the Cost Per Copy rate, but shipping/handling cost are the responsibility of the customer. Cost Per Copy rates are calculated using current part and supply cost as well as the manufacturer's suggested yields. The yield of toner is based on industry standard documents, which contain 5% toner density per page. BASE Technologies reserves the right to notify the customer if they have exceeded the maximum toner consumption based on the 5% page density and 80% of the manufacturer's suggest toner yield. In such event the BASE Technologies will evaluate the excessive toner consumption and; (a) if the machine is found to have mechanical faults causing the excessive toner consumption, adjustments will be made to the machine and the customer will be notified of the corrective remedies. (b) if the inspection reveals copy requirements that have a greater toner density requirement than 5%, the customer will be invoiced for all toner cartridges in excess of the calculated expectancy through the duration of the term of the maintenance contract.

6 SCANNING. Limited scanning is covered with the Cost per Copy Plan. All scanning clicks after 20% of the committed copies/prints are subject to Cost per Scan charges. I.e., if a customer contracts for 100,000 copies they would be allotted 20,000 scan clicks before the Cost per Scan charges would apply. Unused scan clicks cannot be carried over to renewal.

7 NETWORK COVERAGE. Network support is not covered by any BASE Technologies copier/fax/printer maintenance contract. BASE Technologies does offer hourly on-site network support as well as phone/remote support at competitive prices. BASE Technologies reserves the right to charge for any on-site service call that is a result of a network issue or problem.

8 INSPECTIONS. Inspections may be necessary if any of the following apply; (a) the copier is not new, (b) The BASE Technologies maintenance contract has expired longer than 30 days. Because of the high standards that BASE Technologies requires, it will be necessary for all used copiers to be inspected to ensure that meets the standard requirements. In the event the machine is inspected and it does not meet the standard requirements, the customer will be notified of the repairs and costs necessary to be performed before a maintenance contract will be offered. The cost of the inspection and repairs are the responsibility of the customer.

9 PAYMENT TERMS. BASE Technologies offers monthly, quarterly and annual payment options. If quarterly invoicing is required, the total amount of the contract must exceed \$1,000 and is subject to a 5% increase to administer the additional invoices and reconciliation. If monthly invoicing is required, the total amount of the contract must exceed \$1,800 and is subject to a 10% increase to administer the additional invoices and reconciliation. All invoices are payable net 30 days.

10 RECONCILIATION. BASE Technologies reconciles coverage at each billing cycle. If the maintenance contract is invoiced quarterly, then the coverage will be reconciled quarterly. If the maintenance contract is invoiced monthly, then the coverage will be reconciled monthly.

11 DEFAULT. Customer will be in default under this Agreement if any of the following happens: (a) BASE Technologies does not receive any Minimum Payment, Excess per Copy Charge or other payment due hereunder within 20 days after its due date, or (b) Customer becomes insolvent, is liquidated or dissolved, merges, transfers substantially all of its stock or assets, stops doing business, or assigns rights or property for the benefit of creditors, or (c) a petition is filed by or against Customer under any bankruptcy or insolvency law, or (d) any representation made by Customer in this Agreement shall prove to have been false or misleading in any material respect, or (e) Customer fails to meet any of its obligations in this Agreement and does not correct such default within 10 days after BASE Technologies sends Customer written notice of such default, or (f) Customer defaults on any other agreement between Customer and BASE Technologies. Time is of the essence in this Agreement.

12 REMEDIES. Upon the occurrence of a default, BASE Technologies may, in BASE Technologies' sole discretion, do any or all of the following: (a) provide written notice to Customer of default; (b) as liquidated damages for loss of a bargain and not as a penalty, declare due and payable, the present value of (i) any and all amounts which may be then due and payable by Customer to BASE Technologies under this Agreement, plus (ii) all Minimum Payments remaining through the end of the Term of this Agreement.

13 CUSTOMER'S REPRESENTATIONS. Customer hereby represents and warrants that (a) Customer has the lawful power and authority to enter into this Agreement, (b) the individuals signing this Agreement have been duly authorized to do so on Customer's behalf, (c) Customer will provide to BASE Technologies such financial information as BASE Technologies may reasonably request from time to time, (d) all financial information provided (or to be provided) is (or will be) true and accurate, (e) Customer will promptly notify BASE Technologies in writing if Customer moves its principal place of business, changes its name, or there is a change in ownership, and (f) Customer will take any action BASE Technologies reasonably requests to protect BASE Technologies' rights in the Equipment.

14 LIMITED WARRANTIES. EXCEPT AS SET FORTH IN THE MANUFACTURERS PUBLISHED WARRANTY, BASE TECHNOLOGIES HAS NOT MADE AND DOES NOT MAKE ANY EXPRESS OR IMPLIED REPRESENTATIONS OR WARRANTIES WHATSOEVER, NO INDIVIDUAL IS AUTHORIZED TO CHANGE ANY PROVISION OF THIS AGREEMENT.

15 SERVICE PLAN DEFINITIONS. Cost Per Copy (CPC) plans include all parts, labor and supplies (except staples, paper & network support). Standard plans include all parts and labor with the exception of drums, rollers, developer, toner, staples, paper & network support.

Plain Paper Fax plans include all parts and labor with the exception of consumable items (image units, fuser units, transfer belts, waste toner tanks, toner & network support. Cost Per Scan (CPS) will be charged after the customer has exceeded the 20% allotted usage as described in Guaranteed Minimum Copies on front

5936

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Issued: 6/25/2017



Welcome to The Waypointe

Frances Ferraiolo, we are excited that you have decided to make The Waypointe your new home!

Pending approval of your application, your new address will be:



Apartment Number: 202
 Mailbox Number: Mailroom 1 Box #82
 Elevator Reserved For:
 Scheduled Move-In Date: 7/1/2017
 Lease Expiration: 7/31/2018

Scheduled Lease Term (Months): 13
 (Days): 0

The following is a breakdown of your monthly rental charges, deposits, and move-in fees:

MONTHLY CHARGES	
RENT	\$2,495.00
TRASH FEE	\$25.00
PARKING FEE	\$50.00
AMENITY FEE	\$60.00
PET RENT	N/A
OTHER	N/A
TOTAL	\$ 2,630.00

DEPOSITS	
SECURITY	\$500.00
OTHER	N/A
TOTAL	\$500.00

FEES	
ADMIN APPLICATION (S)	N/A
PET	\$100.00
INSPECTION	N/A
OTHER	N/A
OTHER	N/A
TOTAL	\$ 100.00

SUMMARY OF MOVE IN TOTAL:	
PRORATE FROM 7/1/2017 to 7/31/2017:	\$2,630.00
MOVE IN AT/AFTER 20TH, NEXT MONTH RENT:	N/A
TOTAL REFUNDABLE DEPOSITS DUE:	\$500.00
TOTAL NON REFUNDABLE FEES DUE:	\$100.00
SUBTOTAL OF MOVE IN CHARGES:	\$3,230.00
LESS RECURRING CONCESSION (IF APPLICABLE)	\$0.00
LESS MOVE-IN UPFRONT CONCESSION (IF APPLICABLE)	\$0.00
LESS PAID ON 6/12	(\$600.00)
TOTAL DUE AT MOVE IN,	\$2,630.00
IN THE FORM OF CHECK, MONEY ORDER, CREDIT, OR DEBIT:	

DocuSigned by:

 717E808273894B2...

Please Make Checks Payable To: The Waypointe
 Payments may also be made online at:
www.TheWaypointe.com

The following items are to be paid by Frances Ferraiolo:

ELECTRICITY:	Eversource	800-286-2000
GAS:	Eversource	800-989-0900
CABLE/INTERNET/PHONE:	Frontier - Kenneth	203-215-4925
RENTERS INSURANCE:	eRenterPlan.com or company of your choice	888-906-5865

Please Initial each line:

- _____ If the Move-in Date is adjusted, monthly rent amount is subject to change
- _____ Security deposit is refundable if notice is received within 48 hours. Money order refunds take up to 14 days.
- _____ Application fee is non-refundable.
- _____ Original signatures of all responsible parties are required on lease agreement prior to move-in.
- _____ I have received and signed a copy of the Qualification Acknowledgment.
- _____ Proof of electric & gas account numbers is due on move-in.
- _____ Proof of renters Insurance is due on move-in.

I have read and agree to the above information:

Frances Ferraiolo	Applicant Signature	Date
Applicant Name	Applicant Signature	Date
N/A	Applicant Signature	Date
Applicant Name	Applicant Signature	Date
N/A	Applicant Signature	Date
Applicant Name	Applicant Signature	Date
N/A	Applicant Signature	Date

100.00 after
prepayment

Leasing Consultant _____ Date _____ Manager _____ Date _____



Total Leasing Manager
 8351.730
 203 838-8881

515 West Ave
 Leasing office
 1105 Wall St CT 06850



Billing Inquiry Phone: 1-866-732-2556



Invoice #: 8804084008

Regency Heights of Stamford
Attn: Boris Gindin
53 Courtland Gardens
Stamford CT 06902

3,449

Invoice Date: 8/20/2016
Account No: 8804008787
Cust. Billing No: 10056900
Page Number: 1 of 2

SUMMARY		
TOTAL CHARGES	\$	1,154.97
TAX	\$	70.71
INVOICE TOTAL	\$	1,225.68

Service Period: 07/22/2016 - 08/18/2016

Premise ID#									
Date	FA#	Cost Center	PO#	Dept Name	Property Manager	Service Details	Qty	Unit Price	Total Price

Admin Compliance and Tech Fee \$41.39

Service Charge	\$	41.39
Tax	\$	0.00
Sub-Total	\$	41.39

Total of Fuel Surcharges	\$	0.00
Total of Special Trip Charges	\$	0.00
Total of Minimum Charges	\$	0.00
Total of Service Charges	\$	0.00
Total Taxes	\$	0.00
Grand Total - PREMISE ID#	\$	41.39

Premise ID# 1424008787 53 COURTLAND AVE, STAMFORD CT									
Date	FA#	Cost Center	PO#	Dept Name	Property Manager	Service Details	Qty	Unit Price	Total Price
7/27/2016	8787054719			BRANCH		SDS 7 95 Gal @ \$158.44	7	\$158.44	\$1,109.08

REMITTANCE ADVICE

CERTIFICATION OF DESTRUCTION:
IRON MOUNTAIN CERTIFIES THAT THE MATERIALS RELATED TO SHREDDING SERVICES ON THIS INVOICE HAVE ENTERED THE DESTRUCTION PROCESS IN ACCORDANCE WITH OUR SECURE SHREDDING WORKFLOW SO THAT THE INFORMATION CANNOT BE RECONSTRUCTED.

Detach and return this section payable:

Invoice No
8804084008

Amount
\$1,225.68

CUST. BILLING NO
10056900

PAYMENT DUE BY
Payment Terms

Iron Mountain
15311 Collection Center Drive
Chicago, IL 60693-0100

[Handwritten signatures and initials]

Invoice

Invoice #: 8804084008

Billing Inquiry Phone: 1-866-732-2556

Invoice Date: 8/20/2016
 Account No: 8804008787
 Cust. Billing No: 10056900
 Page Number: 2 of 2



Premise ID# 1424008787						53 COURTLAND AVE, STAMFORD CT			
Date	FA#	Cost Center	PO#	Dept Name	Property Manager	Service Details	Qty	Unit Price	Total Price
						Fuel Surcharge	1	\$4.50	\$4.50

Total of Service Charges \$1,113.58
 Connecticut Sales Tax \$70.71

Service Charge	\$	1,113.58
Tax	\$	70.71
Sub-Total	\$	1,184.29

Total of Fuel Surcharges	\$	4.50
Total of Special Trip Charges	\$	0.00
Total of Minimum Charges	\$	0.00
Total of Service Charges	\$	1,109.08
Total Taxes	\$	70.71
Grand Total - PREMISE ID# 1424008787	\$	1,184.29

General Information and Questionnaire
Accounting Basis

Name of Facility Stamford Acquisition III, d/b/a Cas	License No. 1084-C	Report for Year Ended 9/30/2017	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm			Address (No. & Street, City, State, Zip Code)	
1 Marcum LLP			555 Long Wharf Drive, New Haven, CT	
2 POVOL & COMPANY, CPA, PC			1981 Marcus Av, New Hyde Park, NY	
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1	Auditing/Cost Report Preparation (Disallowed \$1,063.50 (2016 Cost) on Pg 28)			\$ 32,203
2	2015 Tax Return			\$ 3,098
3				\$
4				\$
				Charge for Services Provided
				\$ 35,300
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Garfunkel Wild P.C. Attorneys At Law			516-393-2200	
2 Goldman Gruder & Woods LLC			203-899-8900	
3 Jackson Lewis P.C.			860-522-0404	
4 Wilson, Elser, Moskowitz, Edelman & Dicker LLP			203-388-9100	
5 See Attachment				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 111 Great Neck Rd Ste 600, Great Neck, NY 11021				
2 200 Connecticut Ave, Norwalk, CT 06854				
3 90 State House Square, 8th Floor, Hartford, CT 06103				
4 1010 Washington Blvd, Stamford, CT 06901				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1	General Employee Matters			\$ 1,306
2	General Employee Matters			\$ 1,540
3	General Employee Matters (Disallowed \$217.44 on pg 28).			\$ 38,699
4	Cassena Care at Stamford v. Donna Palmer & C.C. at Stamford v. Marie Palmer			\$ 10,699
5	See Attachment 7a			\$ 14,349
				Charge for Services Provided
				\$ 66,593
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 9/30/2017	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 Certilman Balin Alder & Hyman LLP			631-979-3000	
4 Perfect Choice Staffing				
5				
6				
7				
8				
9				
10				
Address (No. & Street, City, State, Zip Code)				
1 185 Asylum Street, Hartford, CT 06103				
2 111 Washington Ave Ste 703, Albany, NY 12210				
3 90 Merrick Ave, East Meadow, NY 11554				
4 225 Crossways Park Drive Ste 2, Woodbury, NY 11797				
5				
6				
7				
8				
9				
10				
Services Provided by This Firm (describe fully)				
1 General Legal Consulting			13,457	
2 General Employee Matters			152	
3 General Employee Matters			706	
4 Company Lawyer			34	
5				
6				
7				
8				
9				
10				
			Charge for Services Provided	
			\$ 14,349	

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Schedule of Resident Statistics

Name of Facility	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Report for Year Ended			Page	of		
					1084-C					8	37
					Period 10/1 Thru 6/30	Period 7/1 Thru 9/30	Period 9/30/2017				
Stamford Acquisition III, d/b/a Cassena Care at Stamford, LLC					Total	CCNH	RHNS	Total	CCNH	RHNS	(Specify)
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	139	139			139	139		139	139		
B. As of midnight of THIS report period	142	142			139	139		142	142		
3. Total Number of Days Care Provided During Period											
A. Medicare	10,814	10,814			8,029	8,029		2,785	2,785		
B. Medicaid (Conn.)	35,769	35,769			26,699	26,699		9,070	9,070		
C. Medicaid (other states)											
D. Private Pay	2,525	2,525			1,980	1,980		545	545		
E. State SSI for RCH											
F. Other (Specify) Insurance, V.A., Other	2,131	2,131			1,455	1,455		676	676		
G. Total Care Days During Period (3A thru F)	51,239	51,239			38,163	38,163		13,076	13,076		
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)	51,239	51,239			38,163	38,163		13,076	13,076		

Schedule of Resident Statistics (Cont'd)

Name of Facility Stamford Acquisition III, d/b/a Cassena Care			License No. 1084-C			Report for Year Ended 9/30/2017			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	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	18		104		29								
Per Diem Rate													
a. One bed rm.	Various		262.41		515.00								
b. Two bed rms.	Various		263.41		480.00								
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								860	860				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								453	453				
2. Restorative Treatments													
C. Other								8,156	8,156				
D. Total Physical Therapy Treatments								9,469	9,469				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								300	300				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								136	136				
2. Restorative Treatments													
C. Other								2,027	2,027				
D. Total Speech Therapy Treatments								2,463	2,463				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								730	730				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								360	360				
2. Restorative Treatments													
C. Other								7,460	7,460				
D. Total Occupational Therapy Treatments								8,550	8,550				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Stamford Acquisition III, d/b/a Cassena Care at Stamford, LI	1084-C	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	83,491					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	99,363	1,243				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	143,297	3,910				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	614,504	29,926				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	318,604	19,276				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	130,489	5,839				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	113,493	7,316				
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	209,121	2,827				
b. RN						
1. Direct Care	342,117	9,320				
2. Administrative**	687,688	16,275				
c. LPN						
1. Direct Care	1,155,305	37,609				
2. Administrative**						
d. Aides and Attendants	2,187,639	123,625				
e. Physical Therapists	456,517	10,876				
f. Speech Therapists	120,236	2,224				
g. Occupational Therapists	430,483	9,798				
h. Recreation Workers	163,495	6,906				
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	119,432	3,452				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	261,147	6,523				
<i>A-13. Total Salary Expenditures</i>	7,636,421	296,944				

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

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

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

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Stamford Acquisition III, d/b/a Cassena Care at Stamford, LLC		1084-C		9/30/2017		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Gregg Seidner	83,491			Managing Partner		Pg 10 / 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 III, d/b/a Cassena Care at Stamford, LLC	License No. 1084-C		Report for Year Ended 9/30/2017		Page 12	of 37		
	CCNH	RHNS (Specify)	Full Description of Services Rendered	Total Hours Worked			Name and Address of All Other Employment**	Total Hours Worked
Section III - Administrators***								
Nancy Kroszner (Oct. 2016-Dec. 2016)	33,307		401(k), Dental, Medical	455 Pg 10 / A2				
Gregory Shahum (May 2017-Sept. 2017)	66,056		401(k)	788 Pg 10 / A2				
Section IV - Assistant Administrators								

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Stamford Acquisition III, d/b/a Cassena Care at Star	1084-C	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	6,137	Monthly				
3. Pharmacist	30,529	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	567	Monthly				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	51,850	Monthly				
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	557,032	17,456				
2. Administrative***	349,174	6,021				
b. LPN						
1. Direct Care	69,945	1,897				
2. Administrative***						
c. Aides	202,155	1,897				
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	1,267,389	27,271				

* 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 III, d/b/a Cassena Care at Stamford		License No. 1084-C	Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
CV Staffing Solutions, 330 Boston Rd, Billerica, MA 01821	RN Staffing	<input checked="" type="radio"/>	<input type="radio"/>	N/A	
Guardian Consulting Services, 263 Tresser Boulevard 9th Floor, Stamford, CT 06901	Pharmacy Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Anna Shender, 66 Glenbrook Rd Ste 400, Stamford, CT 06902	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
IPC The Hospitalist Company, 365 Montauk Ave, New London, CT 06320	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Jeffrey Cahn, D.M.D., 1435 Bedford St Ste 1P, Stamford, CT 06905	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
ProCare, LTC, 1492 Highland Ave, Cheshire, CT 06410	RN Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
RJV Consulting, 3361 Maplewood Dr N Wantagh, NY 11793	RN/RN Admin Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Santi Neuberger M.D., 1290 Summer St Ste 2400, Stamford, CT 06905	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC, 653 Main St, Plantsville, CT 06479	RN/LPN/CAN Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Triton Staffing Group, LLC, 330 Boston Road Ste 15, Billerica, MA 01862	RN/RN Admin/LPN/CAN Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Universal Medical Records, 22 The Cross Road, Cortlandt Manor, New York 10567	RN Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Vertical Staffing Corporation, 708 3rd Avenue 5th Floor, New York, NY 10017	RN/LPN Staffing	<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"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

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C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition III, d/b/a Cassena Care at S	1084-C	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 225,525	225,525		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 87,240	87,240		
4. Social Security (F.I.C.A.)	\$ 565,617	565,617		
5. Health Insurance	\$ 994,911	994,911		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 333,616	333,616		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 30,789	30,789		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 200,000	200,000		
d. Accounting and Auditing	\$ 35,300	35,300		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 66,593	66,593		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 39,050	39,050		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 23,774	23,774		
2. Cellular Phones	\$ 15,721	15,721		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 550	550		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 27,974	27,974		
3. Resident Day User Fee	\$ 897,358	897,358		
Subtotal	\$ 3,544,018	3,544,018		

* 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 III, d/b/a Cassena Care at Stamford, LLC
9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Union Education	\$ 30,789		
Total	\$ 30,789	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	(0)		
Admin - Sales Tax	\$ 27,974		
Total	\$ 27,974	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Stamford Acquisition III, d/b/a Cassena Care at Stam	1084-C	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		3,544,018	3,544,018		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 2,610	2,610			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 12,210	12,210			
5. Education Expenses Related to Seminars and Conventions	\$				
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 8,470	8,470			
7. Other (<i>Specify</i>) See Attached Schedule	\$ 8,052	8,052			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 1,029	1,029			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 53,236	53,236			
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	\$ 24,346	24,346			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 11,203	11,203			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 9,215	9,215			
10. Contributions*** See Attached Schedule	\$ 3,625	3,625			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 167,178	167,178			
12. Administrative Management Services**	\$ 300,864	300,864			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 36,133	36,133			
C-14 Total Administrative & General Expenditures	\$ 4,182,189	4,182,189			

* 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	\$ 8,052		
Total Other Travel and Entertainment	\$ 8,052	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Admin - Marketing	\$ 53,236		
Total Other Advertising	\$ 53,236	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF Dues	\$ 11,203		
Total Dues	\$ 11,203	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Admin - Charitable Contributions	\$ 3,625		
Total Contributions	\$ 3,625	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	(0)		
Nsg Admin - Phys Credential Fees	\$ 12		
Fiscal - Licenses	\$ 720		
Admin - Wipes	\$ 604		
Admin - Licenses and Taxes	\$ 4,938		
Admin - Bank Charges	\$ 26,346		
Admin - Books and Periodicals	\$ 49		
Employee Fingerprinting	\$ 3,334		
Misc. Expense - Bon Venture Services (Disallowed Pg 28a)	\$ 130		
Total Other Administrative and General	\$ 36,133	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Stamford Acquisition III, d/b/a Cassena C	1084-C	9/30/2017	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	300,864	Managerial & Financial Oversight	Line 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 III, d/b/a Cassena Care at Stamford	1084-C	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 297,144	297,144		
2. Non-Food Supplies	\$ 49,856	49,856		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 125,614	125,614		
c. Management Services**	\$ _____			
d. Other (Specify) _____	\$ _____			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 472,614	472,614		
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 III, d/b/a Cassena Care at Stamford		1084-C	9/30/2017	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
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)		\$	96,650	96,650	
c. Management Services**		\$			
d. Other (Specify) Diapers, Undergarments, Linen, Wipes, Supplies		\$	102,966	102,966	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	199,616	199,616	
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 III, d/b/a Cassena Care at		1084-C	9/30/2017		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	37,415	37,415		
c.	Management Services*	\$				
d.	Other (<i>Specify</i>) Supplies, Gloves, Cleaning Supplies, Wipes	\$	67,516	67,516		
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	104,931	104,931		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Specialty RX, Inc & ProCare LTC Pharmacy of CT, LLC	\$	502,492	502,492		
b.	Medicine Cabinet Drugs	\$	21,161	21,161		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	18,343	18,343		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	18,397	18,397		
f.	X-rays and Related Radiological Procedures***	\$	37,626	37,626		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	33,328	33,328		
i.	Recreation	\$	44,018	44,018		
j.	Other (<i>Specify</i>)**** See Attached Schedule	\$	197,293	197,293		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	872,658	872,658		

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

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

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

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

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

Name of Facility Stamford Acquisition III, d/b/a Cassena Care at Stamford, LLC		License No. 1084-C	Report for Year Ended 9/30/2017	Total Cost/Page Ref.***			Page 21	of 37
Name of Individual or Company	Address	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
HealthCare Service Group	Suite 300, Bensalem PA 19020	None	Dietary Purchases	116,447			18	2b
HealthCare Service Group	Suite 300, Bensalem PA 19020	None	Laundry Purchases	29,030			19	3b
ProCare LTC Pharmacy	1492 Highland Ave, Cheshire, CT 06410	None	Pharmaceutical Purchases (Exclusively)	312,426			20	5A2
Specialty RX Inc.	18 W Laurel Rd, Stratford, NJ 08084	None	Pharmaceutical Purchases (Exclusively)	190,066			20	5A2
City Carting & Recycling	8 Viaduct Rd, Stamford, CT 06907	None	Garbage (Plant Purchases)	53,063			22	6f
OPTIMUM	PO Box 742698, Cincinnati OH 45274	None	Cable TV/Internet	29,874			20	5f
All American Waste, LLC	600 Nutmeg Rd N, South Windsor, CT 06074	None	Garbage (Plant Purchases)	24,615			22	6f
Eagle Medical	7 Sunrise Drive, Columbia, CT 06237	None	Management (Plant Purchases)	10,522			22	6f
ALPA Laundry Services, LLC	Road, West Babylon, NY 11704	Related Organization	Laundry Purchases	67,620			19	3B

* 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 III, d/b/a Cassena Care	1084-C	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 112,446	112,446				
b. Heat	\$ 279,347	279,347				
c. Light & Power	\$ 117	117				
d. Water	\$ 54,455	54,455				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 34,112	34,112				
f. Other (<i>itemize</i>)	\$ 165,057	165,057				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 645,534	645,534				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 17,929	17,929				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 81,882	81,882				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 99,811	99,811				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 8,998	8,998				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 8,998	8,998				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,262,501	1,262,501				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 126,500	126,500				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,497,810	1,497,810				

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

Depreciation Schedule

Name of Facility Stamford Acquisition III, d/b/a Cassena Care at Stamford, LLC		License No. 1084-C		Report for Year Ended 9/30/2017				Page 23	of 37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
A. Land Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period	165,795		165,795	945	S/L	Var.	5,530		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	661,530		661,530		S/L	Var.	12,399	17,929	
B-4. Subtotal									
C. Non-Movable Equipment									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a.									
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)	98,157		98,157	10,650	S/L	Var.	23,759		
D-3. Subtotal	299,330		299,330		S/L	Var.	58,123	81,882	
E. Total Depreciation								99,811	

Sumford Acquisition SNFF
Depreciation Schedule
9/30/17

Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2016 Accum	2017 Depr	2017 Accum	Net Book Value	
Walk in freezer	Building Improvements	9/30/2016	9,363	9,363	360.00	26	312	338	9,025	
Furnishing and installing new partition with 42" doors and safety glass	Building Improvements	9/30/2016	12,793	12,793	360.00	36	426	462	12,332	
Zoning analysis	Building Improvements	9/30/2016	1,400	1,400	360.00	4	47	51	1,349	
Environmental Testing	Building Improvements	5/31/2016	7,975	7,975	360.00	111	266	377	7,598	
Electrical Wiring and Lighting	Building Improvements	9/18/2016	16,000	16,000	360.00	44	533	577	15,423	
Automated Doors	Building Improvements	1/15/2016	2,478	2,478	360.00	62	83	145	2,333	
Permit re: renovation	Building Improvements	8/16/2016	200	200	360.00	1	7	8	192	
Wood Panels, reception & nursing stations, cabinets, picture boards	Building Improvements	9/16/2016	168	168	360.00	0	6	6	161	
Architect	Building Improvements	9/23/2016	18,300	18,300	360.00	51	610	661	17,639	
installation of cold water faucet	Building Improvements	10/7/2015	170	170	360.00	6	6	12	158	
installation of cold water faucet	Building Improvements	12/8/2015	495	495	360.00	14	17	31	464	
Kitchen sink drain replacement	Building Improvements	12/8/2015	495	495	360.00	14	17	31	464	
Installation of shut off and supply line for kitchen faucet	Building Improvements	12/9/2015	750	750	360.00	21	25	46	704	
Installation of new drainage pipe	Building Improvements	12/9/2015	385	385	360.00	11	13	24	361	
Installation of boiler room copper line	Building Improvements	12/17/2015	895	895	360.00	25	30	55	840	
Construction Supplies	Building Improvements	12/17/2015	650	650	360.00	18	22	40	610	
Patio	Building Improvements	7/25/2016	7,643	7,643	360.00	64	255	319	7,324	
Environmental Testing	Building Improvements	9/18/2016	15,000	15,000	360.00	42	500	542	14,458	
construction Supplies - Tiles, wood	Building Improvements	9/18/2016	15,000	15,000	360.00	42	500	542	14,458	
Crate and Barrel	Building Improvements	3/21/2016	7,975	7,975	360.00	155	266	421	7,334	
Building Supplies - 2x2 NDF Sq Edge 64, SC Fiber Skimcoat	Building Improvements	8/6/2016	24,426	24,426	360.00	136	814	950	23,476	
Building Supplies - Self leveling underlay, paint primer	Building Improvements	9/1/2016	487	487	360.00	1	16	17	470	
Building Supplies - Wall angle	Building Improvements	9/1/2016	1,006	1,006	360.00	3	34	37	969	
Building Supplies - silhouete main, 10' track	Building Improvements	9/1/2016	2,777	2,777	360.00	8	93	101	2,676	
Furniture	Building Improvements	9/1/2016	1,559	1,559	360.00	4	52	56	1,502	
Building Supplies - beige tile	Building Improvements	9/1/2016	2,596	2,596	360.00	7	87	94	2,502	
Building Supplies - Marjan	Building Improvements	9/1/2016	1,239	1,239	360.00	3	41	44	1,194	
Building Supplies - Marjan	Building Improvements	9/1/2016	1,329	1,329	360.00	4	44	48	1,281	
Building Supplies - Cement	Building Improvements	9/1/2016	679	679	360.00	2	23	25	654	
Building Supplies - Prime	Building Improvements	9/1/2016	8,053	8,053	360.00	22	268	290	7,763	
Building Supplies - Marjan	Building Improvements	9/1/2016	1,771	1,771	360.00	5	59	64	1,707	
Building Supplies - Cement	Building Improvements	9/1/2016	905	905	360.00	3	30	33	873	
Building Supplies - Prime	Building Improvements	9/1/2016	202	202	360.00	1	7	8	195	
Building Supplies - Marjan	Building Improvements	9/1/2016	69	69	360.00	0	2	2	67	
Building Improvements	Building Improvements	9/1/2016	562	562	360.00	2	19	21	542	
						945	5,330	6,475	159,321	
Total 2016 Acquisitions						165,795	165,795	945	5,330	159,321

Stanford Acquisition SNFF
Depreciation Schedule
9/30/17

2017 Acquisitions	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2016 Acum	2017 Depr	2017 Acum	Net Book Value
							-	-	-	-
	Electrical Wiring and Lighting	Building Improvements	9/30/2016	16,008	16,008	360.00	-	410	410	15,598
	Window Treatments	Building Improvements	10/1/2016	3,981	3,981	360.00	-	102	102	3,879
	Construction - Demo walls, install doors, framing, drop ceiling	Building Improvements	10/3/2016	30,000	30,000	360.00	-	1,282	1,282	48,718
	Construction - Demo walls, install doors, framing, drop ceiling	Building Improvements	10/3/2016	33,500	33,500	360.00	-	859	859	32,641
	Construction - Demo walls, install doors, framing, drop ceiling	Building Improvements	10/3/2016	40,000	40,000	360.00	-	1,026	1,026	38,974
	Window Treatments	Building Improvements	10/5/2016	371	371	360.00	-	10	10	361
	Window Treatments	Building Improvements	10/5/2016	219	219	360.00	-	6	6	213
	Air Conditioners	Building Improvements	10/21/2016	7,817	7,817	360.00	-	200	200	7,616
	Patio and Walkway redone	Building Improvements	10/21/2016	12,500	12,500	360.00	-	321	321	12,179
	Brick wall entrance/Landscaping - Planted trees/flowers	Building Improvements	10/22/2016	16,277	16,277	360.00	-	417	417	15,860
	Building Supplies - Manjani	Building Improvements	10/24/2016	14,973	14,973	360.00	-	384	384	14,589
	Double Doors	Building Improvements	10/26/2016	7,200	7,200	360.00	-	185	185	7,015
	Fixed broken stucco/installed concrete	Building Improvements	11/1/2016	3,500	3,500	360.00	-	90	90	3,410
	Window Treatments	Building Improvements	11/3/2016	13,439	13,439	360.00	-	316	316	13,123
	Construction - New Ceiling, Paint, Flooring	Building Improvements	11/4/2016	50,500	50,500	360.00	-	1,187	1,187	49,313
	Construction - New Ceiling, Paint, Flooring	Building Improvements	11/4/2016	48,000	48,000	360.00	-	1,128	1,128	46,872
	Patio and Walkway redone	Building Improvements	11/11/2016	11,000	11,000	360.00	-	259	259	10,741
	Door	Building Improvements	12/23/2016	2,200	2,200	360.00	-	47	47	2,153
	Install new controls/thermostat/wiring service AC System	Building Improvements	12/31/2016	2,831	2,831	360.00	-	60	60	2,770
	Construction - New Ceiling, Floor Tiles, Electrical Wiring	Building Improvements	1/4/2017	44,500	44,500	360.00	-	856	856	43,644
	Construction - New Ceiling, Floor Tiles, Electrical Wiring	Building Improvements	1/4/2017	30,000	30,000	360.00	-	577	577	29,423
	Replaced Mixing Valve and Pressure Gauge	Building Improvements	1/6/2017	1,492	1,492	360.00	-	29	29	1,464
	Building Supplies - Manjani and Exterior/Interior Doors - Automatic Doc	Building Improvements	1/6/2017	5,576	5,576	360.00	-	107	107	5,469
	Various supplies for building	Building Improvements	1/12/2017	22,320	22,320	360.00	-	429	429	21,890
	25FT and 30FT Waste Containers for construction work	Building Improvements	1/31/2017	6,277	6,277	360.00	-	121	121	6,156
	Building Supplies - Home Depot and Walmart	Building Improvements	2/6/2017	1,639	1,639	360.00	-	28	28	1,611
	Roof Repaired	Building Improvements	2/23/2017	3,500	3,500	360.00	-	60	60	3,440
	Roof Repaired	Building Improvements	2/23/2017	3,500	3,500	360.00	-	60	60	3,440
	Construction - Install Outlets/Door/Wiring, Painting	Building Improvements	3/6/2017	21,750	21,750	360.00	-	325	325	21,425
	Construction - Install Outlets/Door/Wiring, Painting	Building Improvements	3/6/2017	21,750	21,750	360.00	-	325	325	21,425
	Plumbing	Building Improvements	3/15/2017	7,700	7,700	360.00	-	115	115	7,585
	Plumbing	Building Improvements	3/15/2017	8,000	8,000	360.00	-	120	120	7,880
	Cubical Curtains	Building Improvements	3/20/2017	1,018	1,018	360.00	-	15	15	1,003
	Manjani - Building Supplies	Building Improvements	4/27/2017	7,803	7,803	360.00	-	100	100	7,702
	Construction - Paint, Install Outlets and Tile, Cut Doors	Building Improvements	5/9/2017	21,900	21,900	360.00	-	234	234	21,666
	Construction - Paint, Install Outlets and Tile, Cut Doors	Building Improvements	5/9/2017	21,900	21,900	360.00	-	234	234	21,666
	Hazardous Waste Permit	Building Improvements	5/9/2017	200	200	360.00	-	2	2	198
	Patched Roof	Building Improvements	6/1/2017	900	900	360.00	-	8	8	892
	Patched Roof	Building Improvements	6/1/2017	1,014	1,014	360.00	-	9	9	1,006
	Order equipment, Oversee kitchen operation, Consulting during new sys	Building Improvements	6/11/2017	5,000	5,000	360.00	-	43	43	4,957
	Order equipment, Oversee kitchen operation, Consulting during new sys	Building Improvements	6/11/2017	5,000	5,000	360.00	-	43	43	4,957
	Order equipment, Oversee kitchen operation, Consulting during new sys	Building Improvements	6/23/2017	1,014	1,014	360.00	-	9	9	1,006
	Patched Roof	Building Improvements	7/19/2017	1,200	1,200	360.00	-	8	8	1,192
	Re route roof drainage	Building Improvements	8/23/2017	7,200	7,200	360.00	-	31	31	7,169
	Rebuilt dining room ceiling/Carpet removal and installed floor	Building Improvements	8/31/2017	15,073	15,073	360.00	-	64	64	15,009
	Various supplies for building	Building Improvements	9/20/2017	9,254	9,254	360.00	-	20	20	9,235
	Replaced condensing unit for AC System	Building Improvements	9/20/2017	22,250	22,250	360.00	-	48	48	22,202
	Paint, Repair doors and cabinets, Install ceramic tiles	Building Improvements	9/20/2017	22,250	22,250	360.00	-	48	48	22,202
	Paint, Repair doors and cabinets, Install ceramic tiles	Building Improvements	9/20/2017	22,250	22,250	360.00	-	48	48	22,202
	New hot water circulator motor and pump	Building Improvements	9/22/2017	1,233	1,233	360.00	-	3	3	1,231
				661,530	661,530			12,399	12,399	649,131

Total 2017 Acquisitions

TOTAL BUILDING IMPROVEMENTS

827,325 827,325 945 17,929 18,874 808,451

Stamford Acquisition SNFF
Depreciation Schedule
9/30/17

2016 Acquisitions	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2016 Acum	2017 Depr	2017 Acum	Net Book Value
	Telephone System	Movable Equipment	12/1/2015	1,260	1,260	36.00	315	420	735	525
	Telephone System	Movable Equipment	12/1/2015	1,058	1,058	36.00	235	353	588	470
	Telephone System	Movable Equipment	12/1/2015	1,095	1,095	36.00	243	365	608	487
	Video Surveillance	Movable Equipment	12/1/2015	10,848	10,848	36.00	1,808	3,616	5,424	5,424
	Video Surveillance	Movable Equipment	12/1/2015	10,848	10,848	36.00	1,808	3,616	5,424	5,424
	Computers	Movable Equipment	9/20/2016	5,850	5,850	36.00	1,462	1,950	3,412	2,437
	Computers	Movable Equipment	12/21/2016	4,317	4,317	60.00	648	863	1,511	2,806
	Computers	Movable Equipment	1/25/2016	711	711	60.00	95	142	237	474
	installation of cold water faucet	Movable Equipment	6/27/2016	495	495	60.00	83	99	182	314
	installation of shut off and supply line for kitchen faucet	Movable Equipment	12/3/2015	385	385	60.00	64	77	141	244
	installation of boiler room copper line	Movable Equipment	12/14/2015	650	650	60.00	108	130	238	412
	Therapy Equipment	Movable Equipment	12/14/2015	3,250	3,250	60.00	54	650	704	2,546
	Wander guard	Movable Equipment	9/30/2016	857	857	60.00	129	171	300	557
	Wander guard	Movable Equipment	9/30/2016	1,414	1,414	60.00	212	283	495	919
	Beds	Movable Equipment	5/6/2016	928	928	60.00	62	186	248	680
	Beds	Movable Equipment	6/20/2016	2,223	2,223	60.00	371	445	816	1,408
	Mattresses	Movable Equipment	8/2/2016	974	974	60.00	162	195	357	616
	Mattresses	Movable Equipment	9/8/2016	398	398	60.00	66	80	146	251
	Mattresses	Movable Equipment	1/22/2016	3,981	3,981	60.00	66	796	862	3,118
	Construction - opening with fascia for dining room, hallway, rehab	Movable Equipment	3/8/2016	12,749	12,749	60.00	212	2,550	2,762	9,987
	various mirrors	Movable Equipment	3/8/2016	1,618	1,618	60.00	135	324	459	1,159
	Best buy - Computer	Movable Equipment	4/7/2016	838	838	60.00	56	168	224	614
	FDTV1 High Def 16 Channel DVR hard drive or outside cameras	Movable Equipment	9/1/2016	1,384	1,384	60.00	46	277	323	1,060
	40" LED tv with mount and install, transmitter/receiver	Movable Equipment	9/1/2016	225	225	60.00	4	45	49	177
	Air Curtain Heater	Movable Equipment	9/1/2016	1,602	1,602	60.00	240	320	560	1,042
	Wayfair	Movable Equipment	9/1/2016	350	350	60.00	41	70	111	239
	Computers	Movable Equipment	9/1/2016	11,975	11,975	60.00	1,397	2,395	3,792	8,183
	Wal-Mart - equipment	Movable Equipment	9/1/2016	3,153	3,153	60.00	315	631	946	2,206
	dining training chairs	Movable Equipment	9/1/2016	1,286	1,286	60.00	21	257	278	1,008
	mirrors	Movable Equipment	9/1/2016	467	467	60.00	8	93	101	366
	Computers	Movable Equipment	9/1/2016	992	992	60.00	17	198	215	778
	wall decor	Movable Equipment	9/1/2016	266	266	60.00	4	53	57	208
	14 swivel chairs	Movable Equipment	9/1/2016	1,741	1,741	60.00	29	348	377	1,364
	Movable Equipment	Movable Equipment	9/1/2016	1,596	1,596	60.00	27	319	346	1,250
	12 chairs	Movable Equipment	9/1/2016	1,490	1,490	60.00	25	298	323	1,167
	mirrors	Movable Equipment	9/1/2016	455	455	60.00	8	91	99	356
	plants	Movable Equipment	9/1/2016	2,531	2,531	60.00	42	506	548	1,983
	inexpensive glue and stone canvas	Movable Equipment	9/1/2016	3,157	3,157	60.00	53	631	684	2,473
	Therapy Equipment	Movable Equipment	9/1/2016	313	313	60.00	5	63	68	245
	Movable Equipment	Movable Equipment	9/1/2016	(1,573)	(1,573)	60.00	(26)	(315)	(341)	(1,232)
				98,157	98,157		10,650	23,759	34,409	63,747

Total 2016 Acquisitions

Samford Acquisition SNFF
Depreciation Schedule
9/30/17

2017 Acquisitions		Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2016 Acum	2017 Depr	2017 Acum	Net Book Value
		Relocation of multiple extensions - Telephone system	Movable Equipment	10/31/2016	1,580	1,580	60	-	527	527	1,053
		Dishwasher/Dolly/Beverage Carrier/Display Case	Movable Equipment	12/31/2016	2,276	2,276	60	-	632	632	1,644
		Steamable, Servicing Overshelf, Food Pan Cart	Movable Equipment	12/31/2016	28,090	28,090	60	-	7,803	7,803	20,287
		Diagnostic Station/Mobile Stand	Movable Equipment	9/30/2017	9,306	9,306	60	-	258	258	9,047
		Printer/Scanner, Laptop Cans and Mouse for Cans	Movable Equipment	10/4/2016	5,565	5,565	60	-	1,855	1,855	3,710
		New Telephone System	Movable Equipment	11/22/2016	9,934	9,934	60	-	3,035	3,035	6,899
		New Telephone System	Movable Equipment	12/1/2016	8,338	8,338	60	-	2,316	2,316	6,022
		New Telephone System	Movable Equipment	11/11/2016	4,002	4,002	60	-	1,223	1,223	2,779
		Cafeteria Tray Rack	Movable Equipment	11/28/2016	4,523	4,523	60	-	1,382	1,382	3,141
		Rehab Equip - Upper Body Ergometer	Movable Equipment	11/20/2017	4,420	4,420	60	-	1,105	1,105	3,315
		Stepper - rehab equipment	Movable Equipment	11/5/2016	738	738	60	-	738	738	1,677
		Computers & Equipment	Movable Equipment	12/27/2016	14,128	14,128	60	-	4,317	4,317	9,811
		Computers & Equipment	Movable Equipment	10/24/2016	9,706	9,706	60	-	3,235	3,235	6,471
		Copies/Printers - Staples, Computers - Quadbridge	Movable Equipment	11/6/2017	1,173	1,173	60	-	293	293	880
		Blue tooth and tablet - Best Buy/Computer - Quadbridge	Movable Equipment	2/6/2017	1,296	1,296	60	-	288	288	1,008
		Printer - Staples, Computer - Quadbridge	Movable Equipment	6/27/2017	551	551	60	-	61	61	489
		Quadbridge - Computers and Equipment	Movable Equipment	9/7/2017	2,476	2,476	60	-	69	69	2,407
		Quadbridge - Computers and Equipment	Movable Equipment	11/29/2016	3,190	3,190	60	-	585	585	2,605
		Televisions	Movable Equipment	8/21/2017	1,065	1,065	60	-	36	36	1,030
		Work Table	Movable Equipment	3/27/2017	8,600	8,600	60	-	1,003	1,003	7,597
		Cabinets	Movable Equipment	3/27/2017	4,790	4,790	60	-	559	559	4,231
		Cabinets	Movable Equipment	10/15/2016	5,610	5,610	60	-	1,122	1,122	4,488
		Conference Table and TV Cabinet	Movable Equipment	10/15/2016	7,485	7,485	60	-	1,497	1,497	5,988
		Conference Table and TV Cabinet	Movable Equipment	10/15/2016	5,610	5,610	60	-	1,122	1,122	4,488
		Cabinets, Refrigerator, Closet and Night Stands	Movable Equipment	10/15/2016	5,610	5,610	60	-	1,122	1,122	4,488
		Counter Tops/Reception Desk/Nurses Station/Picture Boards	Movable Equipment	11/22/2016	7,650	7,650	60	-	1,403	1,403	6,248
		Cabinets	Movable Equipment	10/1/2016	12,390	12,390	60	-	2,478	2,478	9,912
		Picture Board	Movable Equipment	1/3/2017	7,200	7,200	60	-	1,080	1,080	6,120
		Best Buy - Televisions	Movable Equipment	4/1/2017	1,852	1,852	60	-	1,003	1,003	7,597
		PC Richard & Son - Televisions	Movable Equipment	6/28/2017	691	691	60	-	185	185	1,667
		Bed	Movable Equipment	10/11/2016	2,105	2,105	60	-	46	46	645
		Bed	Movable Equipment	12/13/2016	1,190	1,190	60	-	421	421	1,684
		Murals	Movable Equipment	1/20/2017	2,815	2,815	60	-	198	198	992
		Murals	Movable Equipment	3/5/2017	5,000	5,000	60	-	422	422	2,393
		Murals	Movable Equipment	4/18/2017	13,906	13,906	60	-	583	583	4,417
		Murals	Movable Equipment	5/10/2017	16,000	16,000	60	-	1,391	1,391	12,515
		Desks and Filing Cabinets	Movable Equipment	10/6/2016	5,468	5,468	60	-	1,333	1,333	14,667
		Sofa Chair, Dining Room Chair	Movable Equipment	11/29/2016	11,986	11,986	60	-	1,094	1,094	4,374
		Bedside Tables, Dressers	Movable Equipment	12/1/2016	7,352	7,352	60	-	2,198	2,198	9,789
		Ice Machine/Dispenser	Movable Equipment	11/25/2016	3,663	3,663	60	-	1,225	1,225	6,127
		Installed new biochem equipment to gas and sink	Movable Equipment	10/1/2016	3,663	3,663	60	-	1,348	1,348	6,004
		Electrical Heater/Thermostat	Movable Equipment	12/27/2016	5,999	5,999	60	-	733	733	2,931
		Dish Washer	Movable Equipment	5/1/2017	1,011	1,011	60	-	1,000	1,000	4,999
		IMPERIAL BAG & PAPER CO.	Movable Equipment	3/28/2017	4,596	4,596	60	-	84	84	926
		Mr. Sign	Movable Equipment	2/16/2017	5,716	5,716	60	-	204	204	4,392
		Mr. Sign	Movable Equipment	2/16/2017	5,716	5,716	60	-	381	381	5,335
									381	381	5,335
									58,123	58,123	241,207

Total 2017 Acquisitions

Stamford Acquisition SNFF
Depreciation Schedule
9/30/17

Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2016 Accum	2017 Depr	2017 Accum	Net Book Value
Total Movable Equipment			397,487	397,487		10,650	81,882	92,532	304,955
Building Improvements			827,325	827,325	945	945	17,929	18,874	808,451
Movable Equipment			397,487	397,487		10,650	81,882	92,532	304,955
TOTAL			1,224,812	1,224,812		11,595	99,810	111,405	1,113,406
Financial Statement Cost Report Values			1,224,812	1,224,812		11,595	99,810	111,405	1,113,406

T/B NBV 1,127,725
(14,319)

Ties to corresponding pages of Medicaid Cost Report

F/S vs C/R Depreciation (Page 36, Line F1) (29,810)
 F/S vs C/R Variance (Page 31, Line B9) 14,319
 Rounding Variance (Page 31, Line B9) -
 Historic Cost Per Schedule Above 1,224,812
 Historic Cost Per Trial Balance 1,224,812
 (0)

Stamford Acquisition III, d/b/a Cassena Care at Stamford, LLC
 9/30/2017

Schedule of Land Improvements Acquired during this report period

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

*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:				
Various	See Attached	\$ 661,530	Various	\$ 12,399
Total additions for Building Improvements		\$ 661,530		\$ 12,399 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	Please see attached	\$ 299,330	Various	\$ 58,123
Total additions for Movable Equipment		\$ 299,330		\$ 58,123 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

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

*Ties to Page 24, Line C3
**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Stamford Acquisition III, d/b/a Cassena Care at Stamford, LI	Date of Acquisition		License No. 1084-C	Report for Year Ended 9/30/2017	Page 24	of 37
	Month	Year				
A. Organization Expense						
1. Organization Expense	11	15	10,145	1,147 S/L	8,998	
2.						
3.						
A-4. Subtotal						8,998
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						8,998

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

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

Name of Facility Stamford Acquisition III, d/b/a Casser	License No. 1084-C	Report for Year Ended 9/30/2017	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*			<input 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 09/30/2017		905,000	6,844,800		
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 III, d/b/a Casse		1084-C	9/30/2017		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Stamford Acquisition III, d/b/a Ca		1084-C		9/30/2017		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	86,619	86,619	
Interest Expense (Disallowed)							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	86,619	86,619	
14. Insurance							
a. Insurance on Property (buildings only)				\$	19,673	19,673	
b. Insurance on Automobiles				\$	1,441	1,441	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	112,832	112,832	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	133,946	133,946	
15. Total All Expenditures (A-13 thru C-14)				\$	17,099,727	17,099,727	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Stamford Acquisition III, d/b/a Cassena Care at Stamford, LLC				1084-C	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	AG	Occupational Therapy	\$ 430,483	430,483		
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.	15	1c	Bad Debts	\$ 200,000	200,000		
10.	15	1e	Accounting & Legal	\$ 1,281	1,281		
11.			Telephone	\$			
12.	15	1H2	Cellular Telephone	\$ 15,001	15,001		
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 *	\$ 54,265	54,265		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 300	300		
20.	16	m10	Fund Raising / Contributions	\$ 3,625	3,625		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 130	130		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$ 652	652		
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)				\$ 705,737	705,737		

* 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)
16	M13	Misc. Expense - Bon Venture Services (Disallowed Pg 28a)	\$ 130		
Total Other A&G Adjustments			\$ 130	\$ -	\$ -

**Cassena Care of Stamford
 Calculation of Allowable Management Fee
 9/30/2017**

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	300,864 TB Linked
Patient Days	51,239 Page 8 of C/R
Amount Per Patient Day	\$ 5.8718
PPD Allowance per CHOW Rate Agreement	7.10
2017 CPI Increase of 1.0245	<u>0.02</u>
PPD Allowance 9/30/2017	<u>7.27</u>
Amount over (Under)	\$ (1.3982)
Total Days	51,239 Page 8 of C/R
Disallowed Management Fee	<u>\$ -</u>

Cassena Care of Stamford
 Cell Phone Disallowance
 September 30, 2017

<u>Beds</u>	<u>No. of Phones</u>	<u>Allowable Per Month</u>	<u>Total Allowable</u>
1-100	3	\$ 30	\$ 1,080
101-200	2	\$ 30	\$ 720
201-300	5	\$ 30	\$ 1,800
301-400	6	\$ 30	\$ 2,160

Cell Phone Expense
 Amount Allowable

\$ 15,721 TB Linked
 720

Disallowed Cell Phone Expense

\$ 15,001 Page 28, Line 12

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

Name of Facility				License No.	Report for Year Ended	Page	of
Stamford Acquisition III, d/b/a Cassena Care at Stamford, L				1084-C	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 705,737	705,737		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 502,492	502,492		
28.	20	5d	Ambulance/Limousine	\$ 18,343	18,343		
29.	20	5f	X-rays, etc	\$ 37,626	37,626		
30.	20	5h	Laboratory	\$ 33,328	33,328		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 18,397	18,397		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 54,973	54,973		
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	\$ 10,520	10,520		
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	\$ 139,862	139,862		
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)				\$ 1,521,278	1,521,278		

*** 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 III, d/b/a Cassena Care at Stamford, LLC
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5J	Central Supply - IV Solutions	\$ 2,454		
20	5J	Central Supply - Rental Expense	\$ 31,101		
20	5I	Cable TV Disallowance	\$ 21,418		
Total Other Ancillary Costs			\$ 54,973	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6e	Apartment lease for nurse	\$ 10,520		
Total Other Property Adjustments			\$ 10,520	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Income	\$ 374		
30	IV 8	Cash Discounts on Purchases	\$ 19,339		
30	IV 8	Rebates and Refunds	\$ 24,731		
30	IV 8	Other Miscellaneous Income	\$ 8,799		
27	12D	Interest Expense (Disallowed)	\$ 86,619		
Total Other Adjustments			\$ 139,862	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Cassena care of Stamford
Disallowance Schedule for Cable TV
9/30/2017**

		<u>Amount</u>	
Total Cable TV Expense reclassified to Marcum 105		\$ 25,018	C TB Linked
Annual Allowable Amount		\$ 3,600	A
Days in Cost Report Year		365	
Total Allowable Cost	(A x B)	\$ 3,600	D
Disallowed Cable TV	(C - D)	<u>\$ 21,418</u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Stamford Acquisition III, d/b/a Cassena C 1084-C		9/30/2017		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 16,853,984	16,853,984			
b. Medicaid Room and Board Contractual Allowance **	\$ (7,509,384)	(7,509,384)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 5,429,994	5,429,994			
b. Medicare Room and Board Contractual Allowance **	\$ 945,066	945,066			
4. a. Private-Pay Residents and Other	\$ 2,607,641	2,607,641			
b. Private-Pay Room and Board Contractual Allowance **	\$ (393,982)	(393,982)			
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	\$ 865,273	865,273			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 298,493	298,493			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 218,090	218,090			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 92,654	92,654			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 907,365	907,365			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 279,853	279,853			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$ (1,927,441)	(1,927,441)			
b. Other (Specify) - Non-Medicare	\$ (668,767)	(668,767)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 17,998,839	17,998,839			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 652	652			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$ 48	48			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 53,243	53,243			
V. Total Other Revenue (1 thru 8)	\$ 53,943	53,943			
VI. Total All Revenue (III + V)	\$ 18,052,782	18,052,782			

* 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	\$ 427,143		
30 II 6a	Radiology - Diagnostic Part A	\$ 41,037		
30 II 6a	Pharmacy - Medicare Part A	\$ 335,206		
30 II 6a	Medicare 2% Reduction	\$ (90,610)		
30 II 6a	Ancillary Allowance - Part A	\$ (2,615,378)		
30 II 6a	Ancillary Allowance - Part B	\$ (23,422)		
30 II 6a	Ancillary Allowance - ISNIP Part B	\$ (1,417)		
Total Other Resident Revenue - Medicare		\$ (1,927,441)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Laboratory - Private	1,429		
30 II 6b	Laboratory - Medicaid	7,616		
30 II 6b	Laboratory - 3rd Party Insurance	1,239		
30 II 6b	Radiology - 3rd Party Insurance	680		
30 II 6b	Pharmacy - Medicaid	\$ 329		
30 II 6b	Pharmacy - 3rd Party Insurance	\$ 5,416		
30 II 6b	Ancillary Allowance - Medicaid	\$ (179,027)		
30 II 6b	Ancillary Allowance - 3rd Party	\$ (506,451)		
Total Other Resident Revenue		\$ (668,767)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			(0)		
30 IV 5	Interest Income - Money Market Account	6,548	\$ 48		
Total Interest Income			\$ 48	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		(0)		
30 IV 8	Medical Records Income	\$ 374		
30 IV 8	Cash Discounts on Purchases	\$ 19,339		
30 IV 8	Rebates and Refunds	\$ 24,731		
30 IV 8	Other Miscellaneous Income	\$ 8,799		
Total Other Revenue		\$ 53,243	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition III, d/b/a Cassena	1084-C	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	615,179
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	4,175,299
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	101,113
a. Prepaid Expenses	28,995			
b. Prepaid Insurance	5,366			
c. Prepaid R/E Taxes	34,497			
d. Prepaid Insurance - W.C.	32,255			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	84,000
Patient Refund Exchange	3,265			
Due From Dialysis	80,735			
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,975,591
B. Fixed Assets				
1. Land			\$	
2. Land Improvements			\$	
	*Historical Cost			
	Accum. Depreciation			Net
3. Buildings	*Historical Cost	827,325	\$	808,451
	Accum. Depreciation	18,874		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation			Net
6. Movable Equipment	*Historical Cost	397,487	\$	304,955
	Accum. Depreciation	92,532		Net
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation			Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	14,319
F/S vs C/R Variance		14,319		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,127,725

* 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 III, d/b/a Cassena		1084-C	9/30/2017	32	37
Account				Amount	
Total Brought Forward:				\$	6,103,316
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 _____					
Accum. Depreciation _____				Net	\$
4. Goodwill (Purchased Only)					
5. Investments Related to Resident Care (<i>itemize</i>)					

6. Loans to Owners or Related Parties (<i>itemize</i>)					
Name and Address		Amount	Loan Date		
Due from Prior Owner		74,436			
7. Other Assets (<i>itemize</i>)					

D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	74,436
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	6,177,752

* 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 Stamford Acquisition III, d/b/a Cassena Care		License No. 1084-C	Report for Year Ended 9/30/2017	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,274,847
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>)				\$	599,717
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	16,943
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>)				\$	627,515
Garnishee Payable		(55) Accrued Expenses	586,150		
401k Payable		1,648 Patient Fund Liability	38,838		
Child Support Payable		784			
Union Deductions Payable		150			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,519,021

* 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 III, d/b/a Cassena Car	License No. 1084-C	Report for Year Ended 9/30/2017	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,519,021	
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>)			\$ 920,121	
Name and Address of Lender	Amount	Loan Date		
Landlord	920,121			
4. Other Long-Term Liabilities (<i>itemize</i>)			\$ 1,355,000	
Line of Credit		855,000		
Due to Members		500,000		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$ 2,275,121	
C. Total All Liabilities (Lines A-13 + B-5)			\$ 4,794,142	

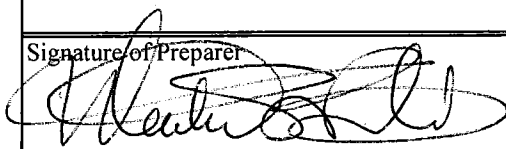
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition III, d/b/a Casser	1084-C	9/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
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			\$	402,530
6. Gain or Loss for Period			\$	981,080
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	1,383,610
C. Total Reserves and Net Worth			\$	1,383,610
D. Total Liabilities, Reserves, and Net Worth			\$	6,177,752

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Stamford Acquisition III, d/b/a Cassena C	1084-C	9/30/2017	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	402,530		
B. Total Revenue (From Statement of Revenue Page 30)			\$	18,052,782		
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	17,071,702		
D. Net Income or Deficit			\$	981,080		
E. Balance			\$	1,383,610		
F. Additions						
1. Additional Capital Contributed (itemize)						
Expenses Per Page 27	\$17,099,727					
F/S to C/R Variance	(29,810)					
F/S vs C/R Amort. & Rounding	\$1,785					
Expenses Page 36 Ln C	\$17,071,702					
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		09/30/17	\$	1,383,610		

I. Preparer's/Reviewer's Certification

Name of Facility Stamford Acquisition III, d/b/a Cassena		License No. 1084-C	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/14/18	
Printed Name of Preparer Matthew S. Bovolack					
Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	

Subject to the attached accountants' consulting report



ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Cassena Care at Stamford, LLC for the year ended September 30, 2017, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of 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 13, 2018



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

Facility Name Stamford Acquisition III, d/b/a Cassena Care at Stamford, LLC

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

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Cassena Care of Stamford**
 Engagement: **Medicaid - Cassena Care of Stamford**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	RJE	AJE	FINAL
		9/30/2017			9/30/2017
10-A	Salaries and Wages	7,636,421.84		(472.19)	7,636,421.84
13-B	Professional Fees	1,267,388.51		3,734.91	1,267,388.51
15	Expenditures Other than Salaries	3,544,019.16		125,611.15	3,544,019.16
16	Expenditures Other than Salaries (cont'd) - Admin. and General	672,283.32	(34,112.00)	(3,782.72)	638,171.32
18	Dietary Basis for Allocation of Costs	472,612.79			472,612.79
19	Laundry-Basis for Allocation of Costs	199,615.83		1,083.15	199,615.83
20	Housekeeping and Resident Care Basis for Allocation of Costs	950,224.29	27,363.42		977,587.71
22	Maintenance and Property	2,108,570.53	6,748.58	4,372.65	2,115,319.11
27	Interest and Insurance	220,564.99		31,816.84	220,564.99
30	Statement of Revenue	(18,052,781.49)			(18,052,781.49)
31-32	Assets	6,177,752.29		(4,372.65)	6,177,752.29
33-34	Liabilities	(4,794,141.92)		(157,991.14)	(4,794,141.92)
35	Equity	(402,530.14)			(402,530.14)
Total		0.00	0.00	0.00	0.00
Net (Income) Loss		0.00	0.00	0.00	0.00

Client: **Cassena Care of Stamford**
 Engagement: **Medicaid - Cassena Care of Stamford**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	FINAL 9/30/2017
Group : [10-A]	Salaries and Wages	
Subgroup : [1]	Operators/Owners	
8351.295	Admin - Member Fees	83,491.44
Subtotal [1]	Operators/Owners	<u>83,491.44</u>
Subgroup : [2]	Administrators	
8351.010	Admin- Supervisor Wages	99,363.42
Subtotal [2]	Administrators	<u>99,363.42</u>
Subgroup : [4]	Other Administrative Salaries	
8311.060	Fiscal- Clerical Wages	84,534.60
8351.012	Admin - Human Resources	54,560.50
8351.060	Admin- Clerical Wages	4,202.00
Subtotal [4]	Other Administrative Salaries	<u>143,297.10</u>
Subgroup : [5C]	Dietary Workers	
8212.010	Dietary- Dept Head Wages	66,466.00
8212.011	Dietary - Supervisors Wages	(1,573.71)
8212.020	Dietary- Tech Wages	164,055.30
8212.021	Dietary - Dietitian Wages	77,926.06
8212.050	Dietary- Aides Wages	403.86
8212.070	Dietary- Environmental Wages	307,226.80
Subtotal [5C]	Dietary Workers	<u>614,504.31</u>
Subgroup : [6B]	Other Housekeeping Workers	
8240.010	Housekeeping- Supervisor Wages	4,882.75
8240.070	Housekeeping- Environmental	313,721.44
Subtotal [6B]	Other Housekeeping Workers	<u>318,604.19</u>
Subgroup : [7B]	Other Maintenance Workers	
8220.010	Plant- Supervisor Wages	42,307.76
8220.070	Plant- Environmental Wages	88,181.01
Subtotal [7B]	Other Maintenance Workers	<u>130,488.77</u>
Subgroup : [8B]	Other Laundry Workers	
8250.070	Laundry- Environmental Wages	113,493.16

Subtotal [8B]	Other Laundry Workers	<u>113,493.16</u>
Subgroup : [12A]	Director of Nurses/Assistant Director	
6011.010	Nsg Admin- Supervisor Wages	166,821.96
6011.011	Nsg Admin - ADON Wages	<u>42,298.78</u>
Subtotal [12A]	Director of Nurses/Assistant Director	<u>209,120.74</u>
Subgroup : [12B1]	RNs - Direct Care	
6020.030	SNF- RN Wages	<u>342,116.70</u>
Subtotal [12B1]	RNs - Direct Care	<u>342,116.70</u>
Subgroup : [12B2]	RNs - Administrative	
6011.014	Nsg Admin - Insvc Coord Wages	26,351.00
6011.030	Nsg Admin- RN Wages	284,334.57
6011.060	Nsg Admin- Clerical Wages	56,007.01
7430.020	Utilization Review- Tech Wages	<u>320,994.97</u>
Subtotal [12B2]	RNs - Administrative	<u>687,687.55</u>
Subgroup : [12C1]	LPNs - Direct Care	
6020.040	SNF- LPN Wages	<u>1,155,304.54</u>
Subtotal [12C1]	LPNs - Direct Care	<u>1,155,304.54</u>
Subgroup : [12D]	Aides and Attendants	
6020.050	SNF- Aides Wages	<u>2,187,638.57</u>
Subtotal [12D]	Aides and Attendants	<u>2,187,638.57</u>
Subgroup : [12E]	Physical Therapists	
7330.010	PT- Supervisor Wages	26,208.11
7330.020	PT- Tech Wages	258,709.62
7330.050	PT- Aides Wages	<u>171,599.62</u>
Subtotal [12E]	Physical Therapists	<u>456,517.35</u>
Subgroup : [12F]	Speech Therapists	
7350.020	ST - Wages	<u>120,236.21</u>
Subtotal [12F]	Speech Therapists	<u>120,236.21</u>
Subgroup : [12G]	Occupational Therapists	
7340.020	OT- Tech Wages	169,187.48
7340.050	OT- Aides Wages	<u>261,295.89</u>
Subtotal [12G]	Occupational Therapists	<u>430,483.37</u>
Subgroup : [12H]	Recreation Workers	
7260.010	Activities- Supervisor Wages	66,869.00
7260.020	Activities- Tech Wages	<u>47,379.90</u>

7260.050	Activities- Aides Wages	50,954.01
7260.070	Activities- Environmental Wa	(1,708.00)
Subtotal [12H]	Recreation Workers	<u>163,494.91</u>
Subgroup : [12M]	Social Workers/Case Management	
7381.010	Social Services- Supervisor W	78,358.17
7381.020	Social Services- Tech Wages	41,074.00
Subtotal [12M]	Social Workers/Case Management	<u>119,432.17</u>
Subgroup : [12O]	Other	
7390.060	Medical Records- Clerical Wag	(1,441.00)
8321.010	Admissions - Dept Head Wages	190,098.57
8321.060	Admissions - Clerk Wages	72,489.77
Subtotal [12O]	Other	<u>261,147.34</u>
Total [10-A]	Salaries and Wages	<u><u>7,636,421.84</u></u>
Group : [13-B]	Professional Fees	
Subgroup : [2]	Dentist	
7290.290	Dental- Consulting Services	6,136.56
Subtotal [2]	Dentist	<u>6,136.56</u>
Subgroup : [3]	Pharmacist	
7270.290	Pharmacy- Consulting Services	30,529.00
Subtotal [3]	Pharmacist	<u>30,529.00</u>
Subgroup : [5A]	PT - Resident Care	
7330.680	PT - Contracted Services	566.92
Subtotal [5A]	PT - Resident Care	<u>566.92</u>
Subgroup : [8A]	Medical Director	
7420.290	Medical Director- Consulting	51,850.15
Subtotal [8A]	Medical Director	<u>51,850.15</u>
Subgroup : [11A1]	RN's - Direct Care	
6020.340	SNF- Agency - RN's	557,032.02
Subtotal [11A1]	RN's - Direct Care	<u>557,032.02</u>
Subgroup : [11A2]	RN's - Administrative	
6011.280	Nsg Admin- Nursing Sup Agency	338,110.01
7420.270	Physician Fees	1,617.51
7430.290	Utilization Review- Consultin	9,446.26
Subtotal [11A2]	RN's - Administrative	<u>349,173.78</u>

Subgroup : [11B1]	LPN's - Direct Care	
6020.350	SNF- Agency - LPN's	69,945.06
Subtotal [11B1]	LPN's - Direct Care	<u>69,945.06</u>
Subgroup : [11C]	Aides	
6020.360	SNF- Agency - CNA's	202,155.02
Subtotal [11C]	Aides	<u>202,155.02</u>
Total [13-B]	Professional Fees	<u><u>1,267,388.51</u></u>
Group : [15]	Expenditures Other than Salaries	
Subgroup : [1A1]	Workmen's Compensation	
8460.200	Workers Compensation Expense	225,525.41
Subtotal [1A1]	Workmen's Compensation	<u>225,525.41</u>
Subgroup : [1A3]	Unemployment Insurance	
6011.170	Nsg Admin- SUI	3,936.63
6011.171	Nsg Admin- FUI	480.15
6020.170	SNF- SUI	34,241.03
6020.171	SNF- FUI	4,058.45
7260.170	Activities- SUI	1,497.14
7260.171	Activities- FUI	168.01
7330.170	PT- SUI	3,400.84
7330.171	PT- FUI	423.24
7340.170	OT- SUI	2,708.31
7340.171	OT- FUI	362.95
7350.170	ST - SUI	466.13
7350.171	ST - FUI	61.50
7381.170	Social Services- SUI	1,212.24
7381.171	Social Services- FUI	153.35
7430.170	Utilization Review- SUI	1,843.37
7430.171	Utilization Review- FUI	215.93
8212.170	Dietary- SUI	8,969.52
8212.171	Dietary- FUI	1,056.54
8220.170	Plant- SUI	1,365.40
8220.171	Plant- FUI	168.00
8240.170	Housekeeping- SUI	5,879.77
8240.171	Housekeeping- FUI	794.34
8250.170	Laundry- SUI	2,224.86
8250.171	Laundry- FUI	283.97
8311.170	Fiscal- SUI	375.00
8311.171	Fiscal- FUI	42.00
8321.170	Admissions - SUI	2,184.58
8321.171	Admissions - FUI	274.62

8351.170	Admin- SUI	750.00
8351.171	Admin- FUI	84.00
8460.170	SUI Expense	6,568.06
8460.171	FUI Expense	990.15
Subtotal [1A3]	Unemployment Insurance	<u>87,240.08</u>
Subgroup : [1A4]	Social Security (FICA)	
6011.160	Nsg Admin- FICA	42,595.17
6020.160	SNF- FICA	286,567.33
7260.160	Activities- FICA	11,834.47
7330.160	PT- FICA	37,572.20
7340.160	OT- FICA	29,810.93
7350.160	ST - FICA	8,570.86
7381.160	Social Services- FICA	8,371.60
7430.160	Utilization Review- FICA	23,168.55
8212.160	Dietary- FICA	43,500.13
8220.160	Plant- FICA	9,681.22
8240.160	Housekeeping- FICA	23,004.13
8250.160	Laundry- FICA	8,654.86
8311.160	Fiscal- FICA	5,639.98
8321.160	Admissions - FICA Expense	18,958.66
8351.160	Admin- FICA	11,634.57
8460.160	FICA Expense	(3,947.88)
Subtotal [1A4]	Social Security (FICA)	<u>565,616.78</u>
Subgroup : [1A5]	Health Insurance	
8460.180	Health Insurance	173,743.00
8460.240	Union Welare and Legal	807,014.99
8460.246	Dental Insurance	14,153.33
Subtotal [1A5]	Health Insurance	<u>994,911.32</u>
Subgroup : [1A7]	Pensions	
8460.190	Non Union Pension Expense	50,427.37
8460.210	Union Pension Expense	283,188.74
Subtotal [1A7]	Pensions	<u>333,616.11</u>
Subgroup : [1A9]	Other	
8460.245	Union Education	30,788.82
Subtotal [1A9]	Other	<u>30,788.82</u>
Subgroup : [1C]	Bad Debts	
5535.010	Bad Debt Expense	200,000.00
Subtotal [1C]	Bad Debts	<u>200,000.00</u>

Subgroup : [1D]	Accounting and Auditing	
8311.290	Fiscal- Consulting Services	1,698.50
8311.310	Fiscal- Audit Fees	33,601.96
Subtotal [1D]	Accounting and Auditing	<u><u>35,300.46</u></u>
Subgroup : [1E]	Legal	
8351.300	Admin- Legal Fees	66,592.83
Subtotal [1E]	Legal	<u><u>66,592.83</u></u>
Subgroup : [1G]	Office Supplies	
8311.590	Fiscal- Other Supplies	26.65
8351.550	Admin- Office Supplies	7,108.46
8351.552	Admin - Paper	2,399.95
8351.590	Admin- Other Supplies	26,871.70
8351.591	Admin - Other Supp. Residents	1,559.81
8351.860	Admin- Printing and Duplicati	1,083.48
Subtotal [1G]	Office Supplies	<u><u>39,050.05</u></u>
Subgroup : [1H1]	Telephone and Telegraph	
8351.841	Admin - Telephone	23,773.95
Subtotal [1H1]	Telephone and Telegraph	<u><u>23,773.95</u></u>
Subgroup : [1H2]	Cellular Phones and Beepers	
Marcum 111	Cell Phone Expense	15,720.97
Subtotal [1H2]	Cellular Phones and Beepers	<u><u>15,720.97</u></u>
Subgroup : [1J]	Corporation Business Taxes	
8351.842	Admin - LLC Tax	550.00
Subtotal [1J]	Corporation Business Taxes	<u><u>550.00</u></u>
Subgroup : [1K2]	Other	
8351.835	Admin - Sales Tax	27,974.44
Subtotal [1K2]	Other	<u><u>27,974.44</u></u>
Subgroup : [1K3]	Resident Day User Fee	
9009.000	NYS Assessment	897,357.94
Subtotal [1K3]	Resident Day User Fee	<u><u>897,357.94</u></u>
Total [15]	Expenditures Other than Salaries	<u><u>3,544,019.16</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	2,609.90
Subtotal [2]	Holiday Parties for Staff	<u><u>2,609.90</u></u>

Subgroup : [4]	Employee Travel	
8220.882	Plant- Travel	120.00
8351.880	Admin - Travel	12,089.66
Subtotal [4]	Employee Travel	<u>12,209.66</u>
Subgroup : [6]	Automobile Expense	
8351.881	Admin - Auto Expense	8,469.55
Subtotal [6]	Automobile Expense	<u>8,469.55</u>
Subgroup : [7]	Other	
8351.917	Admin - Meals and Entertain	8,052.05
Subtotal [7]	Other	<u>8,052.05</u>
Subgroup : [M2]	Advertising Telephone Directory	
8351.916	Admin - Advertising Yellow Pgs	1,029.48
Subtotal [M2]	Advertising Telephone Directory	<u>1,029.48</u>
Subgroup : [M3]	Advertising Other	
8351.912	Admin - Marketing	53,235.87
Subtotal [M3]	Advertising Other	<u>53,235.87</u>
Subgroup : [M7]	Postage	
8351.730	Admin- Rental Expense	16,294.55
8351.911	Admin - Postage	8,051.63
Subtotal [M7]	Postage	<u>24,346.18</u>
Subgroup : [M8]	Dues and Membership Fees to Professional Associations	
Marcum 102	CAHCF Dues	11,202.95
Subtotal [M8]	Dues and Membership Fees to Professional As:	<u>11,202.95</u>
Subgroup : [M9]	Subscriptions	
8351.850	Admin- Dues and Subscriptions	9,214.97
Subtotal [M9]	Subscriptions	<u>9,214.97</u>
Subgroup : [M10]	Contributions	
8351.914	Admin - Charitable Contrib	3,625.00
Subtotal [M10]	Contributions	<u>3,625.00</u>
Subgroup : [M11]	Services Provided by Contract	
8311.680	Fiscal- Contracted Services	7,364.75
8311.730	Fiscal- Rental Expense	21,860.04
8321.670	Admissions- Purchased Services	4,147.65
8351.290	Admin- Consulting Services	6,879.27

8351.670	Admin- Purchased Services	3,456.94
8381.680	Reception- Contracted Services	123,469.52
Subtotal [M11]	Services Provided by Contract	<u>167,178.17</u>
Subgroup : [M12]	Administrative Management Services	
6011.299	Nsg Admin - Other Consulting	21,281.10
7330.299	PT - Other Consulting	10,422.30
7381.299	Social Services - Other Consul	10,422.30
8212.299	Dietary - Other Consulting	1,488.90
8311.299	Fiscal - Other Consulting	180,392.81
8321.299	Admissions - Other Consulting	4,679.40
8351.293	Admin - Legal Consulting	29,990.70
8351.299	Admin - Other Consulting	42,186.55
Subtotal [M12]	Administrative Management Services	<u>300,864.06</u>
Subgroup : [M13]	Other	
6011.887	Nsg Admin-Phys Credential Fees	12.00
8311.830	Fiscal - Licenses	720.00
8351.570	Admin- Wipes	604.10
8351.830	Admin - Licenses and Taxes	4,938.02
8351.882	Admin- Bank Charges	26,346.23
8351.890	Admin- Books and Periodicals	48.78
8460.249	Employee Fingerprinting	3,334.35
Marcum 113	Misc. Expenses - Bon Venture Services	130.00
Subtotal [M13]	Other	<u>36,133.48</u>
Total [16]	Expenditures Other than Salaries (cont'd) - Adn	<u><u>638,171.32</u></u>
Group : [18]	Dietary Basis for Allocation of Costs	
Subgroup : [2A1]	Raw Food	
8212.501	Dietary- Groceries	149,103.29
8212.502	Dietary- Dairy	53,452.15
8212.503	Dietary- Meat and Fish	62,981.01
8212.504	Dietary- Bakery	19,829.78
8212.505	Dietary- Produce	11,777.31
Subtotal [2A1]	Raw Food	<u>297,143.54</u>
Subgroup : [2A2]	Non-Food Supplies	
7200.430	Central Supply- Nutritional S	17,732.61
8212.460	Dietary - Gloves	678.00
8212.509	Dietary - Cafe Food	274.46
8212.510	Dietary- Tabeware	7,363.47
8212.540	Dietary- Cleaning Supplies	913.05
8212.550	Dietary- Office Supplies	567.51

8212.570	Dietary- Wipes	214.49
8212.590	Dietary- Other Supplies	20,734.46
8212.730	Dietary- Rental Expense	1,377.67
Subtotal [2A2]	Non-Food Supplies	<u>49,855.72</u>
Subgroup : [2B]	Purchased Services	
8212.290	Dietary- Consulting Services	116,447.22
8212.670	Dietary- Purchased Services	599.89
8212.680	Dietary- Contracted Services	8,566.42
Subtotal [2B]	Purchased Services	<u>125,613.53</u>
Total [18]	Dietary Basis for Allocation of Costs	<u><u>472,612.79</u></u>
Group : [19]	Laundry-Basis for Allocation of Costs	
Subgroup : [3B]	Purchased Services	
8250.290	Laundry- Consulting Services	29,029.96
8250.680	Laundry- Contracted Services	67,620.22
Subtotal [3B]	Purchased Services	<u>96,650.18</u>
Subgroup : [3D]	Other	
8250.380	Laundry - Diapers	29,106.18
8250.381	Laundry - Undergarments	9,017.70
8250.530	Laundry - Linen and Bedding	47,108.23
8250.540	Laundry- Cleaning Supplies	7,424.51
8250.570	Laundry- Wipes	590.82
8250.590	Laundry- Other Supplies	8,166.68
8250.670	Laundry- Purchased Services	1,551.53
Subtotal [3D]	Other	<u>102,965.65</u>
Total [19]	Laundry-Basis for Allocation of Costs	<u><u>199,615.83</u></u>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs	
Subgroup : [4B]	Purchased Services	
8240.290	Housekeeping- Consulting Serv	29,070.97
8240.670	Housekeeping- Purchased Servi	1,530.44
8240.680	Housekeeping- Contracted Serv	6,813.34
Subtotal [4B]	Purchased Services	<u>37,414.75</u>
Subgroup : [4D]	Other	
8220.540	Plant- Cleaning Supplies	328.03
8240.460	Housekeeping- Gloves	12,463.75
8240.540	Housekeeping- Cleaning Suppli	24,652.72
8240.570	Housekeeping- Wipes	7,628.47
8240.590	Housekeeping- Other Supplies	22,442.61

Subtotal [4D]	Other	<u>67,515.58</u>
Subgroup : [5A2]	Purchased from	
7270.440	Pharmacy- Drugs - Medicare Pa	346,642.17
7270.441	Pharmacy- Drugs - Medicaid	28,262.41
7270.444	Pharmacy- Drugs - HMO	126,404.13
7270.445	Pharmacy - Drugs - Hospice	1,183.02
Subtotal [5A2]	Purchased from	<u>502,491.73</u>
Subgroup : [5B]	Medicine Cabinet Drugs	
7270.450	Pharmacy- Medicine Cabinet Dr	21,160.76
Subtotal [5B]	Medicine Cabinet Drugs	<u>21,160.76</u>
Subgroup : [5D]	Ambulance/Limousine	
8270.670	Ambulance	18,343.19
Subtotal [5D]	Ambulance/Limousine	<u>18,343.19</u>
Subgroup : [5E2]	Oxygen - Other	
7200.410	Central Supply- Oxygen	18,396.63
Subtotal [5E2]	Oxygen - Other	<u>18,396.63</u>
Subgroup : [5F]	X-Rays and related radiological	
7240.680	X Ray- Contracted Services	37,625.69
Subtotal [5F]	X-Rays and related radiological	<u>37,625.69</u>
Subgroup : [5H]	Laboratory	
7210.680	Lab- Contracted Services	33,328.04
Subtotal [5H]	Laboratory	<u>33,328.04</u>
Subgroup : [5I]	Recreation	
7260.590	Activities- Other Supplies	1,021.98
7260.670	Activities- Purchased Services	11,791.78
8351.680	Admin- Contracted Services	6,186.05
Marcum 105	Cable TV	25,018.38
Subtotal [5I]	Recreation	<u>44,018.19</u>
Subgroup : [5J]	Other	
7200.435	Central Supply- IV Solutions	2,454.40
7200.460	Central Supply- Gloves	4,949.45
7200.490	Central Supply- Other Medical	101,666.53
7200.570	Central Supply- Wipes	2,040.24
7200.590	Central Supply- Other Supplies	35,143.94
7200.730	Central Supply- Rental Expense	31,101.09
7330.590	PT- Other Supplies	12,956.23

7330.730	PT- Rental Expense	5,317.50
7390.550	Medical Records- Office Suppl	1,663.77
Subtotal [5J]	Other	197,293.15
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Total [20]	Housekeeping and Resident Care Basis for Allo	977,587.71
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Group : [22]	Maintenance and Property	
Subgroup : [6A]	Repairs and Maintenance	
8212.630	Dietary- Repairs and Maintena	925.52
8220.590	Plant- Other Supplies	34,266.19
8220.630	Plant- Repairs and Maintenance	77,254.05
Subtotal [6A]	Repairs and Maintenance	112,445.76
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Subgroup : [6B]	Heat	
8220.750	Plant - Gas	219,081.33
8220.770	Plant - Oil	60,266.06
Subtotal [6B]	Heat	279,347.39
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Subgroup : [6C]	Light & Power	
8220.740	Plant - Electricity	116.99
Subtotal [6C]	Light & Power	116.99
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Subgroup : [6D]	Water	
8220.760	Plant - Water and Sewer	54,455.06
Subtotal [6D]	Water	54,455.06
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Subgroup : [6E]	Equipment Lease	
Macum 112	Leases	34,112.00
Subtotal [6E]	Equipment Lease	34,112.00
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Subgroup : [6F]	Other	
8220.290	Plant- Consulting Services	1,800.00
8220.670	Plant- Purchased Services	71,451.99
8220.680	Plant- Contracted Services	91,030.44
8220.730	Plant- Rental Expense	774.77
Subtotal [6F]	Other	165,057.20
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Subgroup : [7B]	Building & Building Improvements	
8220.690	Plant - Amort. Leasehold Imp.	40,000.33
Subtotal [7B]	Building & Building Improvements	40,000.33
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Subgroup : [7D]	Movable Equipment	
8220.691	Plant - Depreciation -MME	30,000.00
Subtotal [7D]	Movable Equipment	30,000.00
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Subgroup : [8A]	Organization Expense	
8220.695	Plant - Mortgage Costs	10,783.00
Subtotal [8A]	Organization Expense	<u>10,783.00</u>
Subgroup : [9]	Rental Payments	
8220.710	Plant - Building Rent	630,910.30
8220.713	Plant- Building Rent Escalator	631,590.70
Subtotal [9]	Rental Payments	<u>1,262,501.00</u>
Subgroup : [10B]	Real estate taxes paid by lessor	
8220.830	Plant - Real Estate Taxes	126,500.38
Subtotal [10B]	Real estate taxes paid by lessor	<u>126,500.38</u>
Total [22]	Maintenance and Property	<u>2,115,319.11</u>
Group : [27]	Interest and Insurance	
Subgroup : [12D]	Other Interest Expense	
8351.820	Admin - Working Capital Int.	60,194.19
8351.824	Admin - Related Party Interest	26,425.00
Subtotal [12D]	Other Interest Expense	<u>86,619.19</u>
Subgroup : [14A]	Insurance on Property	
8220.810	Plant - Property Insurance	19,673.11
Subtotal [14A]	Insurance on Property	<u>19,673.11</u>
Subgroup : [14B]	Insurance of Automobiles	
8220.815	Plant - Auto Insurance	1,440.79
Subtotal [14B]	Insurance of Automobiles	<u>1,440.79</u>
Subgroup : [14C1]	Umbrella	
8351.810	Admin - General Insurance	112,831.90
Subtotal [14C1]	Umbrella	<u>112,831.90</u>
Total [27]	Interest and Insurance	<u>220,564.99</u>
Group : [30]	Statement of Revenue	
Subgroup : [1A]	Medicaid Residents (CT only)	
3020.300	R & B - Medicaid	(16,853,984.00)
Subtotal [1A]	Medicaid Residents (CT only)	<u>(16,853,984.00)</u>
Subgroup : [1B]	Medicaid room and board contractual allowance	
5521.300	R & B Allowance - Medicaid	7,517,659.66
5525.300	Medicaid Retros - Prior Year	(8,276.00)

Subtotal [1B]	Medicaid room and board contractual allowance	<u>7,509,383.66</u>
Subgroup : [3A]	Medicare Residents (All inclusive)	
3020.100	R & B - Medicare Part A	(4,160,990.00)
3020.501	Room and Board - Mgd Medicare	<u>(1,269,003.92)</u>
Subtotal [3A]	Medicare Residents (All inclusive)	<u>(5,429,993.92)</u>
Subgroup : [3B]	Medicare room and board contractual allowance	
5521.100	R & B Allowance - Medicare A	(1,218,970.83)
5521.501	R & B Allowance - Mgd Medicare	<u>273,905.00</u>
Subtotal [3B]	Medicare room and board contractual allowance	<u>(945,065.83)</u>
Subgroup : [4A]	Private-pay residents and other	
3020.000	Room and Board - Private	(1,445,690.00)
3020.400	R & B - Hospice	(169,430.00)
3020.500	R & B - 3rd Party Insurance	(172,015.00)
3020.600	R & B - VA	(687,255.00)
5521.505	Capitation Revenue	<u>(133,251.00)</u>
Subtotal [4A]	Private-pay residents and other	<u>(2,607,641.00)</u>
Subgroup : [4B]	Private-pay room and board contractual allowance	
5521.000	R & B Allowance - Private	18,114.35
5521.400	R & B Allowance- Hospice	76,662.24
5521.500	R & B Allowance -3rd Party Ins	67,494.11
5521.600	R & B Allowance - VA	<u>231,711.16</u>
Subtotal [4B]	Private-pay room and board contractual allowance	<u>393,981.86</u>
Subgroup : [7A]	Physical Therapy - Medicare	
4330.100	P.T. Income - Medicare Part A	(791,066.96)
4330.200	P.T. Income - Medicare Part B	<u>(74,206.14)</u>
Subtotal [7A]	Physical Therapy - Medicare	<u>(865,273.10)</u>
Subgroup : [7C]	Physical Therapy - Non-medicare	
4330.300	P.T. Income - Medicaid	(75,044.59)
4330.500	P.T. Income - 3rd Party Ins.	<u>(223,448.41)</u>
Subtotal [7C]	Physical Therapy - Non-medicare	<u>(298,493.00)</u>
Subgroup : [8A]	Speech Therapy - Medicare	
4350.100	S.T. - Medicare Part A	(180,251.65)
4350.200	S.T. - Medicare Part B	<u>(37,838.03)</u>
Subtotal [8A]	Speech Therapy - Medicare	<u>(218,089.68)</u>
Subgroup : [8C]	Speech Therapy - Non-medicare	
4350.300	S.T. Income - Medicaid	(31,292.73)

4350.500	S.T. Income - 3rd Party Ins.	(61,361.56)
Subtotal [8C]	Speech Therapy - Non-medicare	(92,654.29)
Subgroup : [9A]	Occupational Therapy - Medicare	
4340.100	O.T. Income - Medicare Part A	(840,673.73)
4340.200	O.T. Income - Medicare Part B	(66,716.33)
4340.501	O.T. Income - Mgd Medicare	25.54
Subtotal [9A]	Occupational Therapy - Medicare	(907,364.52)
Subgroup : [9C]	Occupational Therapy - Non-medicare	
4340.000	O.T. Income - Private	(156.21)
4340.300	O.T. Income - Medicaid	(64,743.56)
4340.500	O.T. Income - 3rd Party Ins.	(214,953.13)
Subtotal [9C]	Occupational Therapy - Non-medicare	(279,852.90)
Subgroup : [10A]	Other - Medicare	
4210.100	Laboratory - Part A	(427,143.00)
4240.100	Radiology - Diagnostic Part A	(41,037.35)
4270.100	Pharmacy - Medicare Part A	(335,205.54)
5521.101	Medicare 2% Reduction	90,610.30
5527.100	Ancillary Allowance - Part A	2,615,378.23
5527.200	Ancillary Allowance - Part B	23,421.50
5527.201	Ancillary Allow -ISNIP Pt B	1,417.24
Subtotal [10A]	Other - Medicare	1,927,441.38
Subgroup : [10B]	Other - Non-medicare	
4210.000	Laboratory - Private	(1,429.39)
4210.300	Laboratory - Medicaid	(7,616.29)
4210.500	Laboratory - 3rd Party Insuran	(1,238.77)
4240.500	Radiology - 3rd Party Insuranc	(679.85)
4270.300	Pharmacy - Medicaid	(329.35)
4270.500	Pharmacy -3rd Party Insurance	(5,416.40)
5527.300	Ancillary Allowance - Medicaid	179,026.52
5527.500	Ancillary Allowance - 3rd Party	506,450.80
Subtotal [10B]	Other - Non-medicare	668,767.27
Subgroup : [11]	Meals sold to guests, employees, and others	
5061.000	Meals Income	(652.00)
Subtotal [11]	Meals sold to guests, employees, and others	(652.00)
Subgroup : [15]	Interest Income	
5177.000	Interest Income	(48.35)
Subtotal [15]	Interest Income	(48.35)

Subgroup : [18]	Other Revenue	
5085.000	Medical Records Income	(373.61)
5171.000	Cash Discounts On Purchases	(19,339.23)
5175.000	Rebates and Refunds	(24,731.02)
5179.000	Other Miscellaneous Income	(8,799.21)
Subtotal [18]	Other Revenue	<u>(53,243.07)</u>
Total [30]	Statement of Revenue	<u><u>(18,052,781.49)</u></u>

Group : [31-32]	Assets	
Subgroup : [A1]	Cash	
1011.000	Cash - Operating Account	566,732.45
1012.000	Cash - Payroll Checking	60.77
1014.000	Petty Cash	3,000.00
1015.000	Cash - Money Market	6,548.35
1320.000	Patient Savings Account	38,837.59
Subtotal [A1]	Cash	<u>615,179.16</u>

Subgroup : [A2]	Resident Accounts Receivable	
1031.000	A/R Medicare Part A	670,823.43
1031.200	A/R Medicare Part B Snf	83,769.70
1032.000	A/R Medicaid Snf	1,616,261.30
1032.300	A/R Nami	12,096.97
1032.400	A/R Pending Medicaid	336,655.14
1033.000	A/R Private	376,599.78
1034.000	A/R Hospice	49,626.53
1034.500	A/R-3Rd Party Ins/Co-Ins	1,155,171.08
1034.501	A/R MANAGED MEDICARE	(4,050.00)
1034.600	A/R VA	78,344.85
1061.000	Allowance For Bad Debts	(200,000.00)
Subtotal [A2]	Resident Accounts Receivable	<u>4,175,298.78</u>

Subgroup : [A5]	Prepaid Expenses	
1120.000	Prepaid Expenses	28,995.00
1121.000	Prepaid Insurance	5,365.97
1125.000	Prepaid R/E Taxes	34,497.24
1127.000	Prepaid Insurance - W.C.	32,255.17
Subtotal [A5]	Prepaid Expenses	<u>101,113.38</u>

Subgroup : [A8]	Other Current Assets	
1083.200	Patient Refund Exchange	3,265.00
1085.000	Due From Dialysis	80,735.00
Subtotal [A8]	Other Current Assets	<u>84,000.00</u>

Subgroup : [B4]	Leasehold Improvements	
1170.000	Leasehold Imp. - 15 Year	999,591.06
1270.000	Leasehold Improv.-Acc Amort.	(52,652.62)
Subtotal [B4]	Leasehold Improvements	<u>946,938.44</u>
Subgroup : [B6]	Movable Equipment	
1190.100	Mme - 5 Year	187,922.70
1190.110	Mme 10 Year	37,298.49
1290.000	Mme - Accum Dep - General	(44,434.49)
Subtotal [B6]	Movable Equipment	<u>180,786.70</u>
Subgroup : [D6]	Loans to Owners or Related Parties	
1086.000	Due to/from Prior Operator	74,435.83
Subtotal [D6]	Loans to Owners or Related Parties	<u>74,435.83</u>
Total [31-32]	Assets	<u><u>6,177,752.29</u></u>
Group : [33-34]	Liabilities	
Subgroup : [A1]	Trade Accounts Payable	
2021.000	Accounts Payable - Trade	(1,274,846.97)
Subtotal [A1]	Trade Accounts Payable	<u>(1,274,846.97)</u>
Subgroup : [A4]	Accrued Payroll	
2031.000	Accrued Payroll	(154,432.99)
2032.000	Accrued Sick And Vacation	(445,283.65)
Subtotal [A4]	Accrued Payroll	<u>(599,716.64)</u>
Subgroup : [A6]	Accrued Payroll Taxes Payable	
2036.000	Fica Payable	(11,814.00)
2041.010	Sui Payable	(4,672.00)
2041.020	Futa Payable	(456.76)
Subtotal [A6]	Accrued Payroll Taxes Payable	<u>(16,942.76)</u>
Subgroup : [A12]	Other Current Liabilities	
2049.000	Garnishee Payable	55.44
2049.010	401K Payable	(1,648.40)
2049.030	Child Support Payable	(784.00)
2049.040	Union Deductions Payable	(150.00)
2056.000	Accrued Expenses	(586,150.07)
2161.000	Patient Fund Liability	(38,837.59)
Subtotal [A12]	Other Current Liabilities	<u>(627,514.62)</u>
Subgroup : [B3]	Loans from Owners or Related Parties	
2116.000	Due To Related Party -Landlord	(920,120.93)

Subtotal [B3]	Loans from Owners or Related Parties	<u>(920,120.93)</u>
Subgroup : [B4]	Other Long-Term Liabilities	
2012.040	Line Of Credit	(855,000.00)
2116.020	Due to Members	(500,000.00)
Subtotal [B4]	Other Long-Term Liabilities	<u>(1,355,000.00)</u>
Total [33-34]	Liabilities	<u>(4,794,141.92)</u>
Group : [35]	Equity	
Subgroup : [B5]	Cumulated Earnings	
2363.000	Retained Earnings	(402,530.14)
Subtotal [B5]	Cumulated Earnings	<u>(402,530.14)</u>
Total [35]	Equity	<u>(402,530.14)</u>
	NET (INCOME) LOSS	<u>0.00</u>
	Sum of Account Groups	0.00

Client: **Cassena Care of Stamford**
 Engagement: **Medicald - Cassena Care of Stamford**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 9				
Per Client - To move voided invoice - moved in January voided in Feb				
8220.680	Plant- Contracted Services	O.07	4,372.65	
1170.000	Leasehold Imp. - 15 Year			4,372.65
Total			<u>4,372.65</u>	<u>4,372.65</u>
Adjusting Journal Entries JE # 10				
AJE per client				
8351.300	Admin- Legal Fees	O.07	975.00	
8351.882	Admin- Bank Charges			975.00
Total			<u>975.00</u>	<u>975.00</u>
Adjusting Journal Entries JE # 12				
Per Client - To move misposted Universal Medical Invoice				
6011.280	Nsg Admin- Nursing Sup Agency	O.07	472.19	
6020.010	SNF- Supervisor Wages			472.19
Total			<u>472.19</u>	<u>472.19</u>
Adjusting Journal Entries JE # 13				
Per Client - To reclass CV Staffing and Specialty RX Invoice misposted				
6020.360	SNF- Agency - CNA's	O.07	1,255.50	
7270.290	Pharmacy- Consulting Services		450.00	
8381.680	Reception- Contracted Services		967.28	
7330.280	PT- Agency			2,672.78
Total			<u>2,672.78</u>	<u>2,672.78</u>
Adjusting Journal Entries JE # 14				
Per Client: To accrue ALPA Laundry invoice for 9.17				
8250.680	Laundry- Contracted Services		1,083.15	
2056.000	Accrued Expenses			1,083.15
Total			<u>1,083.15</u>	<u>1,083.15</u>
Adjusting Journal Entries JE # 15				
Per Client: Accrued invoice dated 8/31/17				
7270.290	Pharmacy- Consulting Services		4,230.00	
2056.000	Accrued Expenses			4,230.00
Total			<u>4,230.00</u>	<u>4,230.00</u>
Adjusting Journal Entries JE # 17				
To adjust benefits per client				
8351.820	Admin - Working Capital Int.	D.06	28,041.84	
8460.200	Workers Compensation Expense		4,193.10	
8460.210	Union Pension Expense		31,500.49	
8460.240	Union Welfare and Legal		88,942.56	
2056.000	Accrued Expenses			152,677.99
Total			<u>152,677.99</u>	<u>152,677.99</u>
Adjusting Journal Entries JE # 18				
Per Client: Misposted payments towards line of credit interest.				
8351.820	Admin - Working Capital Int.		3,775.00	
8351.882	Admin- Bank Charges			3,775.00
Total			<u>3,775.00</u>	<u>3,775.00</u>
Total Adjusting Journal Entries			<u>170,258.76</u>	<u>170,258.76</u>
Total All Journal Entries			<u>170,258.76</u>	<u>170,258.76</u>

Client: **Cassena Care of Stamford**
 Engagement: **Medicaid - Cassena Care of Stamford**
 Period Ending: **9/30/2017**
 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 from Subscriptions				
Marcum 102	CAHCF Dues	E.06	11,202.95	
8351.850	Admin- Dues and Subscriptions			11,202.95
Total			11,202.95	11,202.95
Reclassifying Journal Entries JE # 2				
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	E.11	2,345.04	
Marcum 105	Cable TV		25,018.38	
8220.670	Plant- Purchased Services			27,363.42
Total			27,363.42	27,363.42
Reclassifying Journal Entries JE # 3				
To reclass cell phone expense to the appropriate line				
Marcum 111	Cell Phone Expense	N.01	15,720.97	
8351.841	Admin - Telephone			15,720.97
Total			15,720.97	15,720.97
Reclassifying Journal Entries JE # 4				
To reclass Legal from Accounting				
8311.310	Fiscal- Audit Fees	E.01		
8351.300	Admin- Legal Fees			
Total			0.00	0.00
Reclassifying Journal Entries JE # 5				
To allocate Director of Rehab				
7340.020	OT- Tech Wages	H.01	24,714.00	
7350.020	ST - Wages		6,903.00	
7330.010	PT- Supervisor Wages			31,617.00
Total			31,617.00	31,617.00
Reclassifying Journal Entries JE # 6				
Reclass Bon Venture Services from Subscriptions to Misc. Expenses - Bon Venture Services				
Marcum 113	Misc. Expenses - Bon Venture Services	D.01 & E.00	130.00	
8351.850	Admin- Dues and Subscriptions			130.00
Total			130.00	130.00
Reclassifying Journal Entries JE # 7				
To Reclassify unemployment insurance consulting from subscriptions and dues to Consulting Services				
8351.290	Admin- Consulting Services	D.01 & E.00	564.00	
8351.850	Admin- Dues and Subscriptions			564.00
Total			564.00	564.00
Reclassifying Journal Entries JE # 8				
Reclassify regular advertising out of YP account				
8351.912	Admin - Marketing	E.01	10,858.54	
8351.916	Admin - Advertising Yellow Pgs			10,858.54
Total			10,858.54	10,858.54
Reclassifying Journal Entries JE # 16				
Reclassify leases out of rental equipment				
Marcum 112	Leases	D.01	34,112.00	
8311.730	Fiscal- Rental Expense			23,592.00
8351.730	Admin- Rental Expense			10,520.00
Total			34,112.00	34,112.00
Total Reclassifying Journal Entries			131,568.88	131,568.88
Total All Journal Entries			131,568.88	131,568.88



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/13/2018
 Run Date: 2/13/2018

Provider Name: Stamford Acquisition I, LLC, d/b/a Cassena Care at Stamford, LLC
 Provider Number: 10843
 Period Ended: 9/30/17

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: