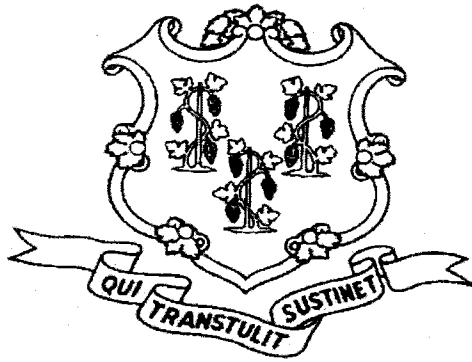


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	
Address (No. & Street, City, State, Zip Code) 53 Courtland Avenue, Stamford, CT 06902	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

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 I, LLC d/b/a Cassena Care at Sta	1084-C	9/30/2018	1	37

Administrator's/Owner's Certification

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

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

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Rita Lynch			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 I, LLC d/b/a Cassena Care at Stamford		Period Covered: From 10/1/2017 To 9/30/2018	
Address of Facility 53 Courtland Avenue, Stamford, CT 06902			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	
		Date 1/9/2018	
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 9/30/2018	Page 2	of 37
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Name of Facility (as shown on license) Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	Address (No. & Street, City, State, Zip) 53 Courtland Avenue, Stamford, CT 06902
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License Numbers:	CCNH 1084-C	RHNS	(Specify)	Medicare Provider No. 07-5061
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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 type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
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N/A

Administrator		
Name of Administrator Rita Lynch	Nursing Home Administrator's License No.:	001514

Other Operators/Owners who are assistant administrators (full or part time) of this facility.	
Name	License No.:
N/A	

General Information and Questionnaire
Corporate Owners

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena C	License No. 1084-C	Report for Year Ended 9/30/2018	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 Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care a	1084-C	9/30/2018	3B	37

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

Owner(s) of Facility

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Sta		License No. 1084-C	Report for Year Ended 9/30/2018	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Cassena Care Consulting	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Management Fees	Var / Var	347,907	347,907
Stamford Acquisition II, LLC	53 Courtland Avenue, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Pg 22 / Line 9	1,287,751	740,522
Smartlinx	Edison, NJ, 08837	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Software	Pg 16 / Line m11	13,809	13,809
CV Staffing	P.O. Box 419621, Boston, MA 02241	<input type="radio"/>	<input checked="" type="radio"/>	RNs, LPNs, CNAs Purchased Services	Pg. 13 / 11a,b,c	8,259	8,259
CV Staffing	P.O. Box 419621, Boston, MA 02241	<input type="radio"/>	<input checked="" type="radio"/>	Dietary Consulting/Purchased Services	Pg. 18 / Line 2b	19,139	19,139
CV Staffing	P.O. Box 419621, Boston, MA 02241	<input type="radio"/>	<input checked="" type="radio"/>	Housekeeping Contracted Services	Pg. 20 / Line 4b	21,164	21,164
CV Staffing	P.O. Box 419621, Boston, MA 02241	<input type="radio"/>	<input checked="" type="radio"/>	Admin Purchased/Contracted Services	Pg. 16 / Line m11	79,915	79,915
CV Staffing	P.O. Box 419621, Boston, MA 02241	<input type="radio"/>	<input checked="" type="radio"/>	Reception Services	Pg. 16 / Line m11	7,803	7,803
Theradynamics Rehab Mgmt., LLC	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	PT, OT, ST Contracted Services	Pg. 13 / Line B5,9,10	477,787	477,787

* Use additional sheets if necessary.

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

**General Information and Questionnaire
 Related Parties***

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	Business Address	License No. 2414		Report for Year Ended 9/30/2018		Indicate Where Costs are Included in Annual Report Page # / Line #	Page 4a	of 37
		Also Provides Goods/Services to Non-Related Parties	%**	Description of Goods/Services Provided	Cost Reported			
Name of Related Individual or Company		Yes	No			Var / Var		
Medd Max	360 Industrial Loop, Staten Island, NY 10309	<input type="radio"/>	<input type="radio"/>	0%	Supplies		194,626	194,626
Lighthouse Indemnity	23 Prospect Ave, Norwalk, CT 06830	<input type="radio"/>	<input type="radio"/>	0%	Workers Compensation	Pg. 15 / Line 1a1	262,057	264,334
Related Party Notes Payable		<input type="radio"/>	<input type="radio"/>	0%	Related Party Interest	Pg. 27 / Line 12D	38,506	38,506
		<input type="radio"/>	<input type="radio"/>	0%				
		<input type="radio"/>	<input type="radio"/>	0%				
		<input type="radio"/>	<input type="radio"/>	0%				
		<input type="radio"/>	<input type="radio"/>	0%				
		<input type="radio"/>	<input type="radio"/>	0%				
		<input type="radio"/>	<input type="radio"/>	0%				

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Car	License No. 1084-C	Report for Year Ended 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

N/A

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

N/A

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes No If "No," explain fully why such allocation was not made.

N/A

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford		License No. 1084-C	Report for Year Ended 9/30/2018		Page 6	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No					
Wells Fargo/GE Capital	<input type="radio"/>	<input checked="" type="radio"/>	03/10/14	39 Months	3,685	3,685	
DeLage Landen	<input type="radio"/>	<input checked="" type="radio"/>	05/19/16	48 Months	5,026	5,026	
Pinney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	03/16/16	63 Months	1,787	1,787	
The Waypointe	<input type="radio"/>	<input checked="" type="radio"/>	07/01/17	12 Months	32,974	32,974	
Base Technologies	<input type="radio"/>	<input checked="" type="radio"/>	04/09/14	Renews Annually	640	640	
Toyota Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	04/03/17	36 months	5,446	5,446	
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?					<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***
							49,558

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

1. Parties
LESSOR (DEALER) NAME AND ADDRESS: ADVANTAGE TOYOTA SCION
LESSEE AND CO-LESSEE NAME AND ADDRESS: STANFORD ADQUISITION I LLC
VEHICLE CUSTOMER ADDRESS, IF DIFFERENT FROM LESSEE'S BILLING ADDRESS: R/A

This is a Lease for the Vehicle described below. The words "you," "your" and "yours" refer to the Lessee and any Co-Lessee. The words "we," "us" and "our" refer to the Lessor, and after assignment, to the Toyota Motor Credit Corporation ("TMCC") or any subsequent assignee. Toyota Motor Credit Corporation ("TMCC") will be servicing this Lease on behalf of T.L.T. By signing this Lease, you agree to lease the Vehicle described below from us under the terms of this Lease, to pay all amounts due and to perform all of your obligations under this Lease.

2. Description of Leased Vehicle
You are leasing from us, and received in satisfactory condition, the following Vehicle:
Year: 2017, Make: TOYOTA, Model: SIENNA, Body Style: VAN, Vehicle Identification No.: STD12307MS163401, Odometer Mileage: 10

3. Amount Due at Lease Signing or Delivery
4. Monthly Payments
5. Other Charges (not part of your Monthly Payment)
6. Total of Payments

7. Amount Due at Lease Signing or Delivery
8. Net Trade-In Allowance
9. Lease Payments. The number of payments in your Lease

10. Excessive Wear and Tear
11. Purchasing Option at End of Lease Term
12. Other Important Terms

13. Description of Gross Capitalized Cost
14. Lease Term and Scheduled Maturity Date
15. Required Insurance

16. Charges for Late/Unlabeled Payments
17. Defaulted Official Fees and Taxes
18. If the Vehicle is a new or demo Vehicle, the Vehicle is subject to the standard new warranty from the manufacturer.

19. Complete Agreement or Modification
20. Agreement to Arbitrate
21. CAPS/ALD Cost
22. Adjusted Capitalized Cost
23. Estimated Residual Value

PLEASE READ ALL PAGES FOR ADDITIONAL TERMS AND CONDITIONS
WARNING: Important consumer protections may not apply if this agreement indicates that you are leasing the Vehicle primarily for agricultural, business or commercial use.
NOTICE TO LESSEE AND CO-LESSEE: (1) DO NOT SIGN THIS LEASE BEFORE YOU READ ALL PAGES OR IF THIS LEASE CONTAINS ANY BLANK SPACES; (2) YOU ARE ENTITLED TO A COMPLETELY FILLED-IN COPY OF THE LEASE WHEN YOU SIGN IT.

LESSOR SIGNATURE: [Signature] DATE: 4/3/17
CO-LESSEE SIGNATURE: [Signature] DATE: 4/3/17
LESSEE SIGNATURE: [Signature] DATE: 4/3/17
Page 1 of 3

YOUR OBLIGATIONS DURING THE LEASE

- 25. **Maintenance and Repairs.** You are responsible for all maintenance, repair, service, and parts on the Vehicle. You agree to keep the Vehicle in the same condition as when you received it, except for reasonable wear. The Vehicle or any accessories or other equipment remain effective and so that it passes all inspections required by law, to comply with the owner's manual and maintenance schedules, to provide us with written proof of such maintenance. You agree to make the Vehicle available to us for inspection at the time and place at any reasonable time and place that we request.
- 26. **Prohibited Uses of the Vehicle.** You agree that you will not:
 - a. Use the Vehicle in any illegal manner, in violation of your insurance policy, or without the written consent of the Lessor.
 - b. Alter or install any equipment on or in the Vehicle without our written consent. Any accessories to the Vehicle become our property.
 - c. Use the Vehicle in any way that causes the cancellation or suspension of any warranty or other similar protection specifically for the Vehicle.
 - d. Allow anyone else to regularly use the Vehicle without our written consent.
- 27. **Physical Damage or Liability Insurance Coverage.** You agree to maintain the Vehicle in the same condition as when you received it, except for reasonable wear. You must promptly pay all bills, registration and license fees.
- 28. **Required Insurance.** The terms required under state law may not be sufficient for your needs. See Your Insurance Provider for more information. You may obtain the required coverage through any insurance carrier, agent, or broker you choose which is reasonably acceptable to us and authorized by us to business in the state where the Vehicle is located. This insurance may be provided through existing policies that you own or control if a "lessee named" or "named lessee" endorsement is added to the policy. You must provide us with written proof of such insurance, including a copy of the insurance policy, at any time during the term of the Lease at our request. You agree to release us to all claims and other persons who receive the damages or loss to the Vehicle (including any personal injuries) on the required insurance up to the amount of the coverage.

- 29. **Physical Damage or Liability Insurance Coverage (continued).** Notice: Physical damage or liability insurance coverage for bodily injury and property damage caused to others is not included in this Lease.
- 30. **Registration and License Fees.** You may not change or stop your Monthly Payment by any means, even if the Vehicle is inoperable, experiences any mechanical problem, or does not receive scheduled maintenance. We will apply each Monthly Payment and each other payment we receive (including such payments, current payments, interest charges, and other amounts) to the Lease in any order that we choose to be applied as permitted by law.
- 31. **Change in Address.** You must notify us in writing within 30 days of any change in your address or the address where the Vehicle is garaged.

ENDING YOUR LEASE

- 32. **Early Termination Fee (ETF).** We may terminate this Lease at any time if you are in default. If you do, you must return the Vehicle to us at any reasonable location we specify. In addition, you must pay us, upon demand, the amount set forth in Section 26(a) and the total of the following:
 - 1. all Monthly Payments that have become due and are unpaid at termination; plus
 - 2. all of the other costs paid by us for the sale of the Vehicle, including costs for transporting, storing, preparing for sale, and advertising the Vehicle; plus
 - 3. the amount, if any, by which the "Adjusted Lease Balance" exceeds the "Fair Market Value" (as such terms are defined below); plus
 - 4. all other amounts then due under this Lease, but not including charges for Excessive Wear and Use and excess mileage (Sections 10 and 30); minus:
 - 1. any amounts for Vehicle Security Deposit (Section 37) to refund we receive from Optional Insurance or Other Products (Section 38).
- 33. **The "Adjusted Lease Balance"** is calculated by adding the Lease Monthly Payments scheduled due dates and the due date of termination and the Residual Value, then subtracting the unearned portion of the Next Charge of the Lease. The "Fair Market Value" is the fair market value of the Vehicle at the time of the lease termination. The "Fair Market Value" is not established by agreement or appraisal. If no agreement or appraisal is reached, it shall be the fair market value of the Vehicle at the time of the lease termination, as determined by our retail department or an appraiser of the wholesale value of the Vehicle, which you may obtain, at your own expense, from a professional independent appraiser to be used by us. If you obtain such an appraisal and the appraisal is accepted to us, we will not pay the amount of the "Adjusted Lease Balance" that exceeds the appraisal value. If you do not obtain such an appraisal, we will use the amount of the "Adjusted Lease Balance" as determined by our retail department. The "Fair Market Value" will be the amount of the "Adjusted Lease Balance" as determined by our retail department. If there are no insurance proceeds the Fair Market Value will be zero.
- 34. **Physical Damage or Liability Insurance Coverage.** If you are not in default, you may terminate the Lease at any time prior to the end of this Lease. If you terminate this Lease early and do not elect to purchase the Vehicle in accordance with Section 35, you must return the Vehicle to us at any reasonable location we specify, and you must pay to us the total of the following amounts, whichever is less:
 - a. all Monthly Payments that have become due and are unpaid at termination; plus
 - b. all unpaid Monthly Payments from the date of termination to the scheduled end of the Lease, unless Section 30 is applicable to this Lease; plus
 - c. all of the other costs paid by us for the sale of the Vehicle, including costs for transporting, storing, preparing for sale, and advertising the Vehicle; plus
 - d. all other amounts then due under this Lease, including charges for Excessive Wear and Use and excess mileage (Sections 10 and 30); minus:
 - 1. any amounts for Vehicle Security Deposit (Section 37) to refund we receive from Optional Insurance or Other Products (Section 38).
- 35. **Physical Damage or Liability Insurance Coverage (continued).** If the Vehicle is subject to physical damage, contamination, or theft resulting in a total loss, and you have purchased and received Guaranteed Automobile Protection in connection with this Lease, you have the coverage set forth in the Guaranteed Automobile

- 36. **Pass Taxes and Fines.** You must promptly pay all official fees or taxes related to the Vehicle and the Lease, including the license and registration fees, and sales, use, excise and personal property taxes. These amounts may change from time to time based on changes to your address and changes in tax rates. You must also promptly pay all other fees, assessments, charges, costs and penalties incurred by you or the Vehicle, including those assessed by the Vehicle Manufacturer. Other bills may be paid using your bank bill (without billings) you are amount billed to us. If you fail to pay these amounts when billed to us or if you fail to pay to us, you will reimburse us for the amount paid plus a \$10 administrative fee. You must provide us with written proof in connection with these bills. You give us permission to provide information regarding you and this Lease to the extent needed to process these bills. You must pay all fees, assessments, charges, costs and penalties assessed on the Vehicle during the Lease Term, even if they are assessed and billed after the Lease has ended. We may charge you an estimated amount for any remaining bills at the time this Lease ends. You are responsible for any amounts in this estimate, and we will refund you any excess.
- 37. **Waiver of Subrogation.** Because we, the Lessor, own the Vehicle, we may be subrogated to the rights of any other insurer or insurer of the Vehicle. We agree to waive our right to subrogate against you or any other person or entity for any loss or damage to the Vehicle or any accessories or other equipment on or in the Vehicle during the Lease Term, even if we are not an insured party under the Lease. We will not sue you or any other person or entity for any loss or damage to the Vehicle or any accessories or other equipment on or in the Vehicle during the Lease Term, even if we are not an insured party under the Lease.
- 38. **Bankruptcy and Insolvency.** You agree to notify us immediately if you become a party to a bankruptcy or insolvency proceeding.
- 39. **Vehicle in Default.** If the Vehicle is lost, stolen, salvaged, abandoned, repossessed, or damaged beyond reasonable repair, you must notify us immediately. If you do not return the Vehicle by the Scheduled Maturity Date and do not contact our written consent to extend the Lease Term, you are in default. We may do any or all of the following, as permitted by law, after giving any legally required notice, and we may not be liable for any loss or damage to the Vehicle or any accessories or other equipment on or in the Vehicle during the Lease Term, even if we are not an insured party under the Lease. We may:
 - a. terminate this Lease and your right to use the Vehicle;
 - b. require you to return the Vehicle by changing the title and the Vehicle or making it available to us at any reasonable time and place we specify;
 - c. take possession of the Vehicle by legal process or by self-help in any manner not prohibited by law;
 - d. require you to pay the amount set forth in Section 30;
 - e. take any reasonable action to correct your default or to prevent our loss;
 - f. pursue any other remedy allowed by law; and
 - g. require you to pay all of our expenses for taking these actions and add to the amount you owe us under this Lease, including reasonable attorney's fees not to exceed 10% of the amount of the claim and payable and paid to an attorney-in-fact, not our salaried employee, and court costs, as allowed by applicable law.
- 40. **Assignment of Lease.** We or our agent may take possession of personal property left in or on the Vehicle, subject to your right to recover such property if any. We or our agent may store for you and you will be responsible to pay for the storage. If you do not take possession of the personal property, we or our agent may dispose of it as permitted by law.

ADDITIONAL INFORMATION

- 41. **Communication Consent.** You agree that we, TMCC, and any affiliates, agents and service providers of the foregoing (individually and collectively, as applicable in the Communication Consent section, "we," "us" or "TMCC") may use your name, address, contact information or other information in any form, including but not limited to, direct mail, e-mail, telephone, facsimile, or other electronic message for any purpose related to your Account with us, our products and services, or to provide research-based information to our customers and conduct a Contact Center. We may include your personal information in a Communication Consent and contact a Contact Center using an automated dialing system and any contact information we have for you, including but not limited to, your phone number, if you do not object. We may contact you for your contact information for any other purpose we may do so, you understand and agree, we may always communicate with you in any manner permitted by law that does not require your consent.
- 42. **Refundable Security Deposit.** Your security deposit may be used by us to pay amounts that you owe under the Lease. If you need to use your security deposit, you must notify us in writing to the amount you owe to purchase your Vehicle. Any unused security deposit will be returned to you at the end of the Lease Term. No interest, finance or profits will be paid to you on the security deposit, unless required by law.
- 43. **Assignment.** We can assign our interest in this Lease and in the Vehicle without your consent. After you sign this Lease, we will assign this TLT and you agree to make all payments to TMCC, as set forth in TLT.
- 44. **Return of Optional Insurance or Other Products.** If any optional insurance or product included in the Lease is provided by a third party, you must return the product to the provider for a requested optional insurance or product, we will credit any refund to your account.
- 45. **Indemnify.** You agree to indemnify us from, and pay on our behalf, any claim of loss (including damages, costs, expenses and fees) which arise from or is related to the possession, control, use, maintenance or operation of the Vehicle. Any insurance we provide is secondary to the Required Insurance.
- 46. **Default Information.** You authorize us, at any time, to investigate any information provided on your credit application in order to obtain, maintain and collect on the Lease account, including to verify or correct credit records, to communicate with automobile, financing or collecting this Lease account, including to verify or correct credit records, to investigate any information provided on your credit application in order to obtain, maintain and collect on the Lease account, including to verify or correct credit records, to communicate with automobile, financing or collecting this Lease account, including to verify or correct credit records.

- 41. **Communication Consent (continued).** Send your written notice describing the specific procedure to us at the following address: P.O. Box 8736, Center Point, IA 52808-8736.
- 42. **Liability, Lessee and Co-Lessee are Jointly and Severally Liable.** If there are both a Lessee and Co-Lessee signing this Lease, we can sue either or both of you, jointly or severally, for the full amount of the Lease, unless you agree to the contrary in writing.
- 43. **Notice.** All Lessee and Co-Lessee correspondence and notices will be sent to the Lessee's Billing Address shown on this Lease, unless you give us a different address. All correspondence and notices will be given solely in TMCC's name as sender and will be given on behalf of TLT.
- 44. **Choice of Law and Jurisdiction.** You agree that the law of the state in which this Lease is signed applies to this Lease unless prohibited by law. If certain provisions of this Lease violate the law, those provisions will be void, and the rest of the Lease will be enforceable.
- 45. **Waiver of Lien.** If we delay or refrain from exercising our rights or remedies under this lease, we do not lose those rights or remedies. We accept the lien of the Vehicle and we do not waive our right to receive full and timely payments. We may accept payments with "Payment in Full" or other language or other restrictive agreements without being bound by such language or making our rights or remedies.
- 46. **Consumer Disclosure Statement.** Federal law requires that you disclose the Vehicle's odometer reading to us upon termination of this Lease or transfer of ownership. Failure to complete an Odometer Disclosure Statement, failure to return it to us, or making a false statement therein, may result in fines and imprisonment. We will not terminate an Odometer Disclosure Statement to complete prior to the termination of the Lease.
- 47. **Three Lease, Security Interest.** You and we intend that this Lease or all or part of this Lease constitute a "true lease" of the Vehicle, and not a "financed lease" or a "second transaction under the lease of any kind." However, if for some reason a court or arbitrator determines that this Lease constitutes a "financed lease" or a "second transaction," you grant us a security interest in the Vehicle, as permitted by law. In the Vehicle including any property now or later attached to the Vehicle, in a security interest. In the event of a default, we have a security interest. In the event of a default, we have a security interest in the Vehicle, including any property now or later attached to the Vehicle, in a security interest. In the event of a default, we have a security interest in the Vehicle, including any property now or later attached to the Vehicle, in a security interest.

General Information and Questionnaire
Accounting Basis

Name of Facility Stamford Acquisition I, LLC d/b/a	License No. 1084-C	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 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 (*describe fully*)

1 Auditing / Cost Report Preparation	\$ 57,252
2 Tax Returns	\$ 3,000
3	\$
4	\$
	Charge for Services Provided
	\$ 60,252

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Jackson Lewis P.C.	860-522-0404
2 Goldman Gruder & Woods LLC	203-899-8900
3 Wilson, Elser, Moskowitz, Edelman & Dicker LLP	203-388-9100
4 Murtha Cullina LLP	203-240-6000
5 See Attachment Pg 7a	Various

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

1 90 State House Square, 8th Floor, Hartford, CT 06103

2 200 Connecticut Ave, Norwalk, CT 06854

3 1010 Washington Blvd, Stamford, CT 06901

4 185 Asylum Street, Hartford, CT 06103

5 Various

Services Provided by This Firm (*describe fully*)

1 Arbitration Matters / General Employee Matters	\$ 36,926
2 General Employee Matters	\$ 13,527
3 Case vs ProCare LTC (Settled - Disallowed \$14,178 on Pg. 28)	\$ 28,356
4 General Healthcare Regulatory	\$ 27,832
5 See Attachment Pg 7a (Disallowed \$187 on page 28)	\$ 6,187
	Charge for Services Provided
	\$ 112,828

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

- Yes No Page 15, Line 1e

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 9/30/2018	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Martin F. Scheinman, Esq	516-944-1700		
2	The Waypointe	203-838-8881		
3				
4				
5				
6				
7				
8				
9				
10				
Address (No. & Street, City, State, Zip Code)				
1	322 Main Street, Port Washington, NY 11050			
2	515 West Ave., Norwalk CT 06850			
3				
4				
5				
6				
7				
8				
9				
10				
Services Provided by This Firm (describe fully)				
1	General Matters		\$	6,000
2	Eviction Notice / Legal Fee (Disallowed on Pg 28)			187
3				
4				
5				
6				
7				
8				
9				
10				
			Charge for Services Provided	
			\$	6,187

Schedule of Resident Statistics

Name of Facility	License No. 1084-C	Report for Year Ended 9/30/2018				Report for Year Ended 9/30/2018				Page 8	of 37			
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30						
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS (Specify)	Total			CCNH	RHNS (Specify)	
1. Certified Bed Capacity														
A. On last day of PREVIOUS report period		156	156		156	156		156	156	156		156	156	
B. On last day of THIS report period		156	156		156	156		156	156	156		156	156	
2. Number of Residents														
A. As of midnight of PREVIOUS report period		142	142		142	142		142	142	142		142	142	
B. As of midnight of THIS report period		141	141		142	142		141	141	141		141	141	
3. Total Number of Days Care Provided During Period														
A. Medicare		6,616	6,616		4,903	4,903		4,903	4,903	4,903		1,713	1,713	
B. Medicaid (Conn.)		36,195	36,195		27,350	27,350		27,350	27,350	27,350		8,845	8,845	
C. Medicaid (other states)														
D. Private Pay		2,430	2,430		1,798	1,798		1,798	1,798	1,798		632	632	
E. State SSI for RCH														
F. Other (Specify) Insurance, V.A., Other		6,307	6,307		4,722	4,722		4,722	4,722	4,722		1,585	1,585	
G. Total Care Days During Period (3A thru F)		51,548	51,548		38,773	38,773		38,773	38,773	38,773		12,775	12,775	
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)		51,548	51,548		38,773	38,773		38,773	38,773	38,773		12,775	12,775	

Schedule of Resident Statistics (Cont'd)

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena C	License No. 1084-C	Report for Year Ended 9/30/2018	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	21		104		16				
Per Diem Rate									
a. One bed rm.	Various		260.81		530.00				
b. Two bed rms.	Various		260.81		495.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,264	2,264		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	857	857		
2. Restorative Treatments				
C. Other	26,390	26,390		
D. Total Physical Therapy Treatments	29,511	29,511		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	476	476		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	254	254		
2. Restorative Treatments				
C. Other	2,601	2,601		
D. Total Speech Therapy Treatments	3,331	3,331		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,937	1,937		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	752	752		
2. Restorative Treatments				
C. Other	21,697	21,697		
D. Total Occupational Therapy Treatments	24,386	24,386		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	1084-C	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	3,531					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	156,027	2,478				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	32,884	712				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	158,511	3,900				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	591,173	30,672				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	355,241	23,083				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	113,135	5,292				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	41,220	3,402				
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	362,438	5,071				
b. RN						
1. Direct Care	556,541	14,964				
2. Administrative**	759,636	16,589				
c. LPN						
1. Direct Care	967,021	30,054				
2. Administrative**						
d. Aides and Attendants	2,050,793	120,301				
e. Physical Therapists	282,121	8,517				
f. Speech Therapists	71,333	1,424				
g. Occupational Therapists	220,916	5,132				
h. Recreation Workers	162,374	6,644				
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	185,631	4,828				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	232,562	6,199				
<i>A-13. Total Salary Expenditures</i>	7,303,088	289,262				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Records - Clerical Wages	\$ 15,354	877				
Admissions - Dept. Head Wages	160,050	3,368				
Admissions - Clerk Wages	57,158	1,954				
Total	\$ 232,562	6,199	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Eye / Medical Exams (Patient specific)	\$ 6,094	N/A				
Total	\$ 6,094	-	\$ -	-	\$ -	-

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford		1084-C		9/30/2018		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Gregg Seidner	3,531			Managing Partner		A1	Cassena Care at Norwalk		5,088
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)		License No.		Report for Year Ended		Page	of					
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford		1084-C		9/30/2018		12	37					
Name	Salary Paid		CCNH	RHNS	(Specify)	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										
Section III - Administrators***												
Gregory Shahum (10/1/17-5/1/18)	88,347					Non Discrim	Administrator	1,248	A2			
Jason Mervin (4/24/18-6/4/18)	29,414					Non Discrim	Administrator	630	A2			
Rita Lynch (6/4/18-9/30/18)	38,266					Non Discrim	Administrator	600	A2			
Section IV - Assistant Administrators												
Vladislav Fomenko	32,884					Non Discrim	Assistant Administrator	712	A2			

*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.

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Stamford Acquisition I, LLC d/b/a Cassena Care at	1084-C	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	5,222	64				
3. Pharmacist	30,992	144				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	231,075	3,564				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	49,025	250				
b. Utilization Review (Title 18 and 19 only) monthly meeting	5,603	Monthly				
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	87,856	1,151				
b. Other						
10. Occupational Therapist						
a. Resident Care	159,511	2,758				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	340,287	6,142				
2. Administrative***	312,419	5,302				
b. LPN						
1. Direct Care	311,064	8,521				
2. Administrative***						
c. Aides	168,939	7,928				
d. Other						
12. Other (Specify) See Attached Schedule	6,094					
B-13 Total Fees Paid in Lieu of Salaries	1,708,087	35,824				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Stam		1084-C	9/30/2018		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Jeffrey Cahn, D.M.D., 1435 Bedford St Ste 1P, Stamford, CT 06905	Dentist	<input type="radio"/>	<input checked="" 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		
Santi Neuberger M.D., 1290 Summer St Ste 2400, Stamford, CT 06905	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Soundview Medical Associates, 716 Main Ave, Norwalk, CT 06851	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RJV Consulting, 3361 Maplewood Dr N Wantagh, NY 11793	Utilization Review Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Universal Medical Records, 22 The Cross Road, Cortlandt Manor, New York 10567	Utilization Review Consulting / RN / RN Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Vertical Staffing Corporation, 708 3rd Avenue 5th Floor, New York, NY 10017	RN / LPN / CNAs / RN Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Towne Staffing, 1003-B Birchfield Drive, Mount Laurel, NJ 08054	CNAs Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Total Healthcare Staffing of LI, Inc., 2527 Merrick Rd, Bellmore, NY 11710	LPN / CNAs Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Priority Care Staffing, 42 W 38th Street, New York, NY 10018	RN / LPN / CNAs Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Oasis Professional Management Group, LTD, 555 Long Wharf Drive, 11th Floor, New Haven, CT	CNAs Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Perfect Choice Staffing, 225 Crossways Park Drive, Suite 2, Woodbury, NY 11797	RN / CNAs Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
CV Staffing Solutions, 330 Boston Rd, Billerica, MA 01821	RN / LPN / CNAs Staffing	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
CareQuest Health Solutions, 564 Black Rock Tpke Ste C, Fairfield, CT 06825	LPN / CNAs Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
AAA Nursing Care, LLC, 3303 Main Street, Stratford, CT 06614	RN / LPN / CNAs / RN Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network, LLC, 653 Main St, Plantsville, CT 06479	LPN Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Meridian Nurse Recruiters, 471 North Broadway Suite 349, Jericho, NY 11753	RN / LPN Staffing	<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		
OptiQuest Resources, LLC, 278 1st Ave, Apt Me, New York, NY 10009	RN Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Therodynamics Rehab Mgmt., LLC, 225 Crossways Park Dr, Woodbury, NY 11797	PT, OT and ST	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Greenwich Ophthalmology, 2046 W Main St, Stamford, CT 06902	Optometry	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care a	1084-C	9/30/2018		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 262,057	262,057			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 86,686	86,686			
4. Social Security (F.I.C.A.)	\$ 543,203	543,203			
5. Health Insurance	\$ 938,420	938,420			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 351,488	351,488			
8. Uniform Allowance	\$ 23,875	23,875			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 30,336	30,336			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 722,403	722,403			
d. Accounting and Auditing	\$ 60,252	60,252			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 112,828	112,828			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 27,648	27,648			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 45,417	45,417			
2. Cellular Phones	\$ 1,824	1,824			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 786	786			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$ 119,000	119,000			
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 909,746	909,746			
Subtotal	\$ 4,235,969	4,235,969			

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

(Carry Subtotals forward to next page)

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

Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford
 9/30/2018

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Union Education	\$ 30,336		
Total	\$ 30,336	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Star	1084-C	9/30/2018	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	4,235,969	4,235,969		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$ 880	880		
2. Holiday Parties for Staff	\$ 2,903	2,903		
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 2,729	2,729		
5. Education Expenses Related to Seminars and Conventions	\$ 775	775		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 6,301	6,301		
7. Other (<i>Specify</i>) See Attached Schedule	\$ 9,534	9,534		
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 11,699	11,699		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 13,923	13,923		
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 13,628	13,628		
4. Fund-Raising***	\$			
5. Medical Records	\$ 334	334		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 16,415	16,415		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 11,421	11,421		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 6,493	6,493		
10. Contributions*** See Attached Schedule	\$ 1,000	1,000		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 218,214	218,214		
12. Administrative Management Services**	\$ 270,205	270,205		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 35,455	35,455		
C-14 Total Administrative & General Expenditures	\$ 4,857,878	4,857,878		

* 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)
	-		
Meals and Entertainment	\$ 9,534		
Total Other Travel and Entertainment	\$ 9,534	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising	\$ 13,628		
Total Other Advertising	\$ 13,628	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 10,921		
AANAC Dues	500		
Total Dues	\$ 11,421	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Charitable Contributions	\$ 1,000		
Total Contributions	\$ 1,000	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Phys Credential Fees	\$ 2		
Minor Non Medical Equipment	153		
Licenses and Taxes	4,517		
Bank Charges	25,373		
Reconciling of accounts	(4,058)		
Penalties	3,074		
Employee Fingerprinting	1,494		
Legal Settlement Fee	4,900		
Total Other Administrative and General	\$ 35,455	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Stamford Acquisition I, LLC d/b/a Cassen	1084-C	9/30/2018	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Cassena Care Consulting	270,205	A&G - Management Fees	Line 16 / Line m12
Cassena Care Consulting	23,569	Direct - Management Fees	Line 20 / Line 5j
Cassena Care Consulting	54,133	Indirect - Management Fees	Line 20 / Line 5k

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Sta	1084-C	9/30/2018	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 341,216	341,216		
2. Non-Food Supplies	\$ 54,311	54,311		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 54,664	54,664		
c. Other (Specify) _____	\$			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 450,191	450,191		
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.

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

Name of Facility		License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Stam		1084-C	9/30/2018	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	187,151	187,151		
c. Other (Specify) Laundry Supplies	\$	55,641	55,641		
3D. Total Laundry Expenditures (3a + b + c)	\$	242,792	242,792		
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3E.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care		1084-C	9/30/2018		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care	Amt. \$				
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	35,108	35,108		
C. Other (<i>Specify</i>)		\$	78,654	78,654		
Housekeeping Supplies						
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	113,762	113,762		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Specialty Rx, Inc. / LI Script	\$	374,339	374,339		
b.	Medicine Cabinet Drugs	\$	16,003	16,003		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	7,770	7,770		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	20,713	20,713		
f.	X-rays and Related Radiological Procedures***	\$	50,828	50,828		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	28,661	28,661		
i.	Recreation	\$	42,121	42,121		
j.	Direct Management Services*	\$	23,569	23,569		
k.	Indirect Management Services*	\$	54,133	54,133		
l.	Other (Specify)**** See Attached Schedule	\$	235,648	235,648		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	853,785	853,785		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Central Supply - IV Solutions	\$ 2,381		
Central Supply - Gloves	8,716		
Central Supply - Other Medical	89,096		
Central Supply - Office Supplies	75		
Central Supply - Wipes	4,286		
Central Supply - Minor Non Med	54		
Central Supply - Other Supplies	88,560		
Central Supply - Purchased Serv	310		
Central Supply - Rental Expense	19,219		
PT - Medical Supplies	1,162		
PT - Other Supplies	10,875		
PT - Rental Expense	5,635		
Social Services - Other Supplies	164		
Patient Specific Services	2,020		
Wound Care	3,095		
Total Other Resident Care	\$ 235,648	\$ -	\$ -

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

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford		License No. 1084-C	Report for Year Ended 9/30/2018	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No						
CV Staffing	P.O. Box 419621, Boston, MA 02241	⊙	○	Dietary Purchased Service	19,139				18 2b
Towne Staffing	1003-B Birchfield Drive, Mount Laurel, NJ 08054	○	⊙	Dietary Purchased Service	16,667				18 2b
Unitex Textile Rental Services	100 Turnpike Drive, Middlebury, CT 06762	○	⊙	Laundry Purchased Service	186,068				19 3b
CV Staffing	P.O. Box 419621, Boston, MA 02241	⊙	○	Housekeeping Purchased Service	21,164				20 4b
Priority Care Staffing	42 W 38th Street, New York, NY 10018	○	⊙	Housekeeping Purchased Service	13,846				20 4b
CV Staffing	P.O. Box 419621, Boston, MA 02241	⊙	○	Administrative Purchased Service	87,718				16 m11
PointClickCare	Suite 155, Bloomington, Minnesota 55431	○	⊙	G/L / Billing Software	38,476				16 m11
Iron Mountain	Windsor, CT	○	⊙	Shredding	13,366				16 m11
Smartlimx	Edison, NJ, 08837	⊙	○	Payroll Software	13,809				16 m11
Specialty RX Inc.	18 W Laurel Rd, Stratford, NJ 08084	○	⊙	Drugs Purchased	373,139				20 5A2
City Carting & Recycling	8 Viaduct Rd, Stamford, CT 06907	○	⊙	Garbage	62,505				22 6f
OPTIMUM	PO Box 742698, Cincinnati OH 45274	○	⊙	Cable TV/Internet	28,619				20 51
J.C. Ehrlich Co, Inc.	22 S. Smith Street, Norwalk, CT 06855	○	⊙	Pest Control	10,545				22 6f

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Stamford Acquisition I, LLC d/b/a Cassena Ca	1084-C	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 93,408	93,408				
b. Heat	\$ 110,044	110,044				
c. Light & Power	\$ 154,200	154,200				
d. Water	\$ 65,191	65,191				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 49,558	49,558				
f. Other (<i>itemize</i>)	\$ 170,429	170,429				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 642,830	642,830				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 35,663	35,663				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 89,909	89,909				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 125,572	125,572				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,287,751	1,287,751				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 144,305	144,305				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,557,628	1,557,628				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Minor Non Medical Equip	\$ 610		
Purchased Services	81,312		
Contracted Services	87,842		
Rental Expense	665		
Total Other Repairs and Maintenance	\$ 170,429	\$ -	\$ -

Depreciation Schedule

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford		License No. 1084-C	Report for Year Ended 9/30/2018				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	827,325		827,325	18,874	S/L	Various	27,585	
2. Disposals (attach schedule)	(7,700)		(7,700)	(372)	S/L	30 Yrs		
3. Acquired during this report period (attach schedule)	121,704		121,704		S/L	Various	8,078	
B-4. Subtotal								35,663
C. Non-Movable Equipment								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								
D. Movable Equipment								
1. Motor Vehicles (Specify name, model and year of each vehicle)								
a.								
b.								
c.								
d.								
2. Movable Equipment								
a. Acquired prior to this report period								
b. Disposals (attach schedule)								
c. Acquired during this report period (attach schedule)								
D-3. Subtotal								
E. Total Depreciation								89,909
								125,572

Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford
9/30/2018

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:				
11/15/2017	Sand and Clean Hand Rails, Install new sing, touch up pain	\$ 11,500	15	\$ 767
8/9/2018	Thyssenkrupp Elevator one new pump motor	10,252	20	513
6/8/2018	New Fence	9,146	10	915
12/12/2017	Various supplies for building	3,839	5	768
1/30/2018	Fabricate and install 1 shed style metal canopy	15,326	10	1,533
5/3/2018	Installed 208V electrical line in the kitchen, replacement of power supply for n	2,513	20	126
8/7/2018	Major Elevator Repairs	69,128	20	3,456
Total additions for Building Improvements		\$ 121,704		\$ 8,078 *
Deletions:				
3/15/2017	Reversal of Invoice from last cost report period	\$ (7,700)	30	\$ -
Total deletions for Building Improvements		\$ (7,700)		\$ - **

*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:				
6/22/2018	Ice and Water Dispenser and water filter assembly	\$ 7,805	10	\$ 781
2/9/2018	Reconditioned washer extractor	9,727	10	973
2/26/2018	AC Units	3,876	5	775
8/23/2018	Supply six motors for A/C	2,477	5	495
11/30/2017	Bed frames, mattress, sheets, table, TV stand, towels, dresser, chair, couch etc	2,905	5	581
11/9/2017	Bathroom Faucet, Fax Machine	841	5	168
9/14/2018	30 New Resident chairs	5,073	10	507
7/19/2018	125 Towel Dispensers	3,766	5	753
11/30/2017	Banner including installation	1,550	5	310
8/7/2018	3 new signs	1,451	10	145
5/9/2018	Quadbridge - Computers and Equipment	823	5	165
6/11/2018	Quadbridge - Computers and Equipment	3,489	5	698
7/9/2018	Quadbridge - Computers and Equipment	892	5	178
9/10/2018	Quadbridge - Computers and Equipment/Copier	3,363	5	673
Total additions for Movable Equipment		\$ 48,038		\$ 7,202 *
Deletions:				
3/27/2017	Cabinets - Paid for last cost report period (see above) dated 3/27/17 (11/30/17)	\$ (8,600)	5	\$ -
Total deletions for Movable Equipment		\$ (8,600)		\$ - **

*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

Stamford Acquisition SNFF
Depreciation Schedule
9/30/18

Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	Net Book Value
Walk in freezer	Building Improvements	9/30/2016	9,363	9,363	360.00	338	312	650	8,713
Furnishing and installing new partition with 42" doors and safety	Building Improvements	9/30/2016	12,793	12,793	360.00	462	426	888	11,906
Zoning analysis	Building Improvements	9/30/2016	1,400	1,400	360.00	51	47	98	1,302
Environmental Testing	Building Improvements	5/31/2016	7,975	7,975	360.00	377	266	643	7,332
Electrical Wiring and Lighting	Building Improvements	9/18/2016	16,000	16,000	360.00	577	533	1,110	14,890
Automated Doors	Building Improvements	1/15/2016	2,478	2,478	360.00	145	83	228	2,250
Permit re: renovation	Building Improvements	8/16/2016	200	200	360.00	8	7	15	185
Wood Panels, reception & nursing stations, cabinets, picture board	Building Improvements	9/16/2016	168	168	360.00	6	6	12	155
Architect	Building Improvements	9/23/2016	18,300	18,300	360.00	661	610	1,271	17,029
Installation of cold water faucet	Building Improvements	10/7/2015	170	170	360.00	12	6	18	152
Installation of cold water faucet	Building Improvements	12/8/2015	495	495	360.00	31	17	48	447
Kitchen sink drain replacement	Building Improvements	12/8/2015	495	495	360.00	31	17	48	447
Installation of shut off and supply line for kitchen faucet	Building Improvements	12/8/2015	750	750	360.00	46	25	71	679
Installation of new drainage pipe	Building Improvements	12/9/2015	385	385	360.00	24	13	37	348
Installation of boiler room copper line	Building Improvements	12/17/2015	895	895	360.00	55	30	85	810
Construction Supplies	Building Improvements	7/25/2016	650	650	360.00	40	22	62	588
Patio	Building Improvements	9/18/2016	7,643	7,643	360.00	319	255	574	7,069
Environmental Testing	Building Improvements	9/18/2016	15,000	15,000	360.00	542	500	1,042	13,958
Construction Supplies - Tiles, wood	Building Improvements	9/27/2016	15,000	15,000	360.00	542	500	1,042	13,958
Crane and Barrel	Building Improvements	3/21/2016	7,975	7,975	360.00	421	266	687	7,288
Building Supplies - 2x2 NDF Sq Edge 64, SC Fiber Skimcoat	Building Improvements	8/6/2016	24,426	24,426	360.00	950	814	1,764	22,662
Building Supplies - Self leveling underlay, paint primer	Building Improvements	9/1/2016	487	487	360.00	17	16	33	454
Building Supplies - Wall angle	Building Improvements	9/1/2016	1,006	1,006	360.00	37	34	71	935
Building Supplies - silhouette main, 10' track	Building Improvements	9/1/2016	2,777	2,777	360.00	101	93	194	2,583
Furniture	Building Improvements	9/1/2016	1,559	1,559	360.00	56	52	108	1,450
Building Supplies - beige tile	Building Improvements	9/1/2016	2,596	2,596	360.00	94	87	181	2,415
Building Supplies - Marjam	Building Improvements	9/1/2016	1,239	1,239	360.00	44	41	85	1,153
Building Supplies - Cement	Building Improvements	9/1/2016	1,329	1,329	360.00	48	44	92	1,237
Building Supplies - Frme	Building Improvements	9/1/2016	679	679	360.00	25	23	48	631
Building Supplies - Marjam	Building Improvements	9/1/2016	8,053	8,053	360.00	290	268	558	7,495
Building Supplies Tile	Building Improvements	9/1/2016	1,771	1,771	360.00	64	59	123	1,648
Building Supplies - Cement	Building Improvements	9/1/2016	905	905	360.00	33	30	63	843
Building Supplies - Frme	Building Improvements	9/1/2016	202	202	360.00	8	7	15	188
Building Supplies - Marjam	Building Improvements	9/1/2016	69	69	360.00	2	2	4	65
Building Supplies - Marjam	Building Improvements	9/1/2016	562	562	360.00	21	19	40	523
Total 2016 Acquisitions			165,795	165,795		6,475	5,530	12,005	153,791

Stanford Acquisition SNFF
Depreciation Schedule
9/30/18

Classification	Date of Acquisition	Description	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	Net Book Value	
						2017 Accum	2018 Depr	2018 Accum	Value	
Movable Equipment	12/1/2015	Telephone System	1,260	1,260	36.00	735	420	1,155	105	
Movable Equipment	12/1/2015	Telephone System	1,058	1,058	36.00	588	353	941	117	
Movable Equipment	12/1/2015	Telephone System	1,095	1,095	36.00	608	365	973	122	
Movable Equipment	12/1/2015	Video Surveillance	10,848	10,848	36.00	5,424	3,616	9,040	1,808	
Movable Equipment	12/1/2015	Video Surveillance	10,848	10,848	36.00	5,424	3,616	9,040	1,808	
Computers	9/20/2016	Computers	5,850	5,850	36.00	3,412	1,950	5,362	487	
Movable Equipment	1/21/2016	Movable Equipment	4,317	4,317	60.00	1,511	863	2,374	1,943	
Movable Equipment	1/25/2016	Computers	711	711	60.00	237	142	379	332	
Movable Equipment	6/27/2016	Computers	495	495	60.00	182	99	281	215	
Movable Equipment	12/3/2015	Installation of cold water faucet	385	385	60.00	141	77	218	167	
Movable Equipment	12/14/2015	Installation of shut off and supply line for kitchen faucet	650	650	60.00	238	130	368	282	
Movable Equipment	12/14/2015	Installation of boiler room copper line	3,250	3,250	60.00	704	650	1,354	1,896	
Movable Equipment	9/30/2016	Therapy Equipment	857	857	60.00	300	171	471	386	
Movable Equipment	9/30/2016	Wandergard	1,414	1,414	60.00	495	283	778	636	
Movable Equipment	9/30/2016	Wandergard	928	928	60.00	248	186	434	494	
Movable Equipment	5/6/2016	Beds	2,223	2,223	60.00	816	445	1,261	963	
Movable Equipment	6/20/2016	Mattresses	974	974	60.00	357	195	552	421	
Movable Equipment	8/2/2016	Beds	398	398	60.00	146	80	226	171	
Movable Equipment	9/8/2016	Mattresses	3,981	3,981	60.00	862	796	1,658	2,322	
Movable Equipment	1/22/2016	Construction - opening with fascia for dining room, hallway, rehab	12,749	12,749	60.00	2,762	2,550	5,312	7,437	
Movable Equipment	3/8/2016	various murals	1,618	1,618	60.00	459	324	783	835	
Movable Equipment	4/7/2016	Best buy - Computer	838	838	60.00	224	168	392	446	
Movable Equipment	9/1/2016	HDTV 1 High Def 16 Channel DVR hard drive or outside camera	1,384	1,384	60.00	323	277	600	783	
Movable Equipment	9/1/2016	40" LED tv with mount and install, transmitter/receiver	225	225	60.00	49	45	94	132	
Movable Equipment	9/1/2016	Video Surveillance	1,602	1,602	60.00	560	320	880	722	
Movable Equipment	9/1/2016	Air Curtain Heater	350	350	60.00	111	70	181	169	
Movable Equipment	9/1/2016	Wayfair	11,975	11,975	60.00	3,792	2,395	6,187	5,788	
Computers	9/1/2016	Computers	3,153	3,153	60.00	946	631	1,577	1,575	
Movable Equipment	9/1/2016	Walmart - equipment	1,286	1,286	60.00	278	257	535	751	
Movable Equipment	9/1/2016	clinton training stairs	467	467	60.00	101	93	194	273	
Movable Equipment	9/1/2016	mirrors	992	992	60.00	215	198	413	580	
Movable Equipment	9/1/2016	Computers	266	266	60.00	57	53	110	155	
Movable Equipment	9/1/2016	wall décor	1,741	1,741	60.00	377	348	725	1,016	
Movable Equipment	9/1/2016	14 swivel chairs	1,596	1,596	60.00	346	319	665	931	
Movable Equipment	9/1/2016	Movable Equipment	1,490	1,490	60.00	323	298	621	869	
Movable Equipment	9/1/2016	12 chairs	455	455	60.00	99	91	190	265	
Movable Equipment	9/1/2016	mirrors	2,531	2,531	60.00	548	506	1,054	1,477	
Movable Equipment	9/1/2016	plants	3,157	3,157	60.00	684	631	1,315	1,842	
Movable Equipment	9/1/2016	meganite glue and stone canvas	313	313	60.00	68	63	131	182	
Movable Equipment	9/1/2016	Therapy Equipment	(1,573)	(1,573)	60.00	(341)	(1,232)	(1,573)	-	
Movable Equipment	9/1/2016	Movable Equipment	(1,573)	(1,573)	60.00	(341)	(1,232)	(1,573)	-	
Total 2016 Acquisitions						98,157	22,842	34,409	57,251	40,905

Stamford Acquisition/SNFF
Depreciation Schedule
9/30/18

2017 Acquisitions	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	Net Book Value
							527	316	843	
	Relocation of multiple extensions - Telephone system	Movable Equipment	10/31/2016	1,580	1,580	60				737
	Dishwasher/Dolly/Beverage Carrier/Display Case	Movable Equipment	12/31/2016	2,276	2,276	60		455	1,087	1,189
	Steamable, Serving Overshelf, Food Pan Cart	Movable Equipment	12/31/2016	28,090	28,090	60	7,803	5,618	13,421	14,669
	Diagnostic Station/Mobile Stand	Movable Equipment	9/30/2017	9,306	9,306	60	238	1,861	2,119	7,186
	Printer/Scanner, Laptop Cans and Mouse for Cans	Movable Equipment	10/4/2016	5,565	5,565	60	1,855	1,113	2,968	2,597
	New Telephone System	Movable Equipment	11/2/2016	9,934	9,934	60	3,035	1,987	5,022	4,911
	New Telephone System	Movable Equipment	11/2/2016	9,934	9,934	60	3,035	1,987	5,022	4,912
	New Telephone System	Movable Equipment	12/1/2016	8,338	8,338	60	2,316	1,668	3,984	4,354
	Cadeleria Tray Rack	Movable Equipment	11/11/2016	4,002	4,002	60	1,382	905	2,287	2,236
	Rehab Equip - Upper Body Ergometer	Movable Equipment	11/28/2016	4,523	4,523	60	1,105	884	1,989	2,431
	Sleeper - rehab equipment	Movable Equipment	12/9/2017	4,420	4,420	60	738	483	1,221	1,194
	Computers & Equipment	Movable Equipment	11/5/2016	2,415	2,415	60	4,317	2,826	7,143	6,985
	Computers & Equipment	Movable Equipment	12/27/2016	14,128	14,128	60	3,235	1,941	5,176	4,530
	Computers & Equipment	Movable Equipment	10/24/2016	9,706	9,706	60	293	235	528	645
	Copiers/Printers - Staples, Computers - Quadbridge	Movable Equipment	1/6/2017	1,173	1,173	60	288	259	547	749
	Blue tooth and tablet - Best Buy/Computer - Quadbridge	Movable Equipment	2/6/2017	1,296	1,296	60	61	110	171	379
	Printer - Staples, Computer - Quadbridge	Movable Equipment	6/27/2017	551	551	60	69	495	564	1,912
	Quadbridge - Computers and Equipment	Movable Equipment	9/7/2017	2,476	2,476	60	585	638	1,223	1,967
	Quadbridge - Computers and Equipment	Movable Equipment	11/29/2016	3,190	3,190	60	36	213	249	817
	Televisions	Movable Equipment	8/21/2017	1,065	1,065	60	1,003	1,720	2,723	5,877
	Work Table	Movable Equipment	3/27/2017	8,600	8,600	60	559	958	1,517	3,273
	Cabinets	Movable Equipment	3/27/2017	4,790	4,790	60	1,122	1,122	2,244	3,366
	Cabinets	Movable Equipment	10/15/2016	5,610	5,610	60	1,497	1,497	2,994	4,491
	Conference Table and TV Cabinet	Movable Equipment	10/15/2016	7,485	7,485	60	1,122	1,122	2,244	3,366
	Counter Tops/Plywood	Movable Equipment	10/15/2016	5,610	5,610	60	1,403	1,530	2,933	4,718
	Conference Table and TV Cabinet	Movable Equipment	10/15/2016	7,650	7,650	60	2,478	2,478	4,956	7,434
	Cabinets, Refrigerator, Closer and Night Stands	Movable Equipment	11/22/2016	12,390	12,390	60	1,080	1,440	2,520	4,680
	Counter Tops/Reception Desk/Nurses Station/Picture Boards	Movable Equipment	10/1/2016	7,200	7,200	60	1,003	1,720	2,723	5,877
	Counter Tops/Plywood	Movable Equipment	1/3/2017	8,600	8,600	60	185	370	555	1,297
	Cabinets	Movable Equipment	3/27/2017	1,852	1,852	60	46	138	184	507
	Picture Board	Movable Equipment	4/1/2017	691	691	60	421	421	842	1,263
	Best Buy - Televisions	Movable Equipment	10/11/2016	2,105	2,105	60	198	238	436	734
	PC Richard & Son - Televisions	Movable Equipment	12/13/2016	1,190	1,190	60	422	563	985	1,830
	Bed	Movable Equipment	12/0/2017	2,815	2,815	60	583	1,000	1,583	3,417
	Murals	Movable Equipment	3/5/2017	5,000	5,000	60	1,391	2,781	4,172	9,734
	Murals	Movable Equipment	4/18/2017	13,906	13,906	60	1,333	3,200	4,533	11,467
	Murals	Movable Equipment	5/10/2017	16,000	16,000	60	1,094	1,094	2,188	3,280
	Desks and Filing Cabinets	Movable Equipment	10/6/2016	5,468	5,468	60	2,397	2,397	4,595	7,392
	Sofa Chair, Dining Room Chair	Movable Equipment	11/29/2016	11,986	11,986	60	1,225	1,470	2,695	4,657
	Bedside Tables, Dressers	Movable Equipment	12/1/2016	7,352	7,352	60	1,348	1,470	2,818	4,534
	Bedside Tables, Dressers	Movable Equipment	11/25/2016	7,352	7,352	60	733	733	1,466	2,198
	Ice Machine/Dispenser	Movable Equipment	10/1/2016	3,663	3,663	60	1,000	1,200	2,200	3,799
	Installed new kitchen equipment to gas and Sink	Movable Equipment	12/27/2016	5,999	5,999	60	835	1,002	1,837	3,172
	Electrical Heater/Thermostat	Movable Equipment	12/31/2016	5,008	5,008	60	84	202	286	724
	Dish Washer	Movable Equipment	5/1/2017	1,011	1,011	60	204	919	1,123	3,473
	IMPERIAL BAG & PAPER CO.	Movable Equipment	3/28/2017	4,596	4,596	60	381	1,143	1,524	4,192
	Mr. Sign	Movable Equipment	2/16/2017	5,716	5,716	60	381	1,143	1,524	4,192
	Mr. Sign	Movable Equipment	2/16/2017	5,716	5,716	60	381	1,143	1,524	4,192
				299,330	299,330		58,123	59,865	117,988	181,342
				7,805	7,805	120	-	781	781	7,024
	Ice and Water Dispenser and water filter assembly	Fixed Equipment	6/22/2018	9,727	9,727	120	-	973	973	8,754
	Reconditioned washer extractor	Fixed Equipment	2/9/2018	3,876	3,876	60	-	775	775	3,101
	AC Units	Fixed Equipment	2/26/2018	2,477	2,477	60	-	495	495	1,982
	Supply six motors for A/C	Fixed Equipment	8/23/2018	2,905	2,905	60	-	581	581	2,324
	Bed frames, mattress, sheets, table, TV stand, towels, dresser, chair	Furniture & Fixture	11/30/2017	841	841	60	-	168	168	673
	Bathroom Faucet, Fax Machine	Furniture & Fixture	1/9/2017	(8,600)	(8,600)	60	-	-	(2,520)	(6,080)
	Cabinets - Paid for last cost report period (see above) dated 3/27/17	Furniture & Fixture	3/27/2017	5,073	5,073	120	-	507	507	4,566
	30 New Resident chairs	Furniture & Fixture	9/14/2018	3,766	3,766	60	-	753	753	3,013
	125 Towel Dispensers	Furniture & Fixture	7/19/2018	1,550	1,550	60	-	310	310	1,240
	Banner including installation	Furniture & Fixture	11/30/2017	1,451	1,451	120	-	145	145	1,306
	3 new signs	Computers & Equipment	8/7/2018	823	823	60	-	165	165	658
	Quadbridge - Computers and Equipment	Computers & Equipment	5/9/2018	3,489	3,489	60	-	698	698	2,791
	Quadbridge - Computers and Equipment	Computers & Equipment	6/11/2018	892	892	60	-	178	178	714
	Quadbridge - Computers and Equipment	Computers & Equipment	7/9/2018	3,363	3,363	60	-	673	673	2,690
	Quadbridge - Computers and Equipment/Copier	Computers & Equipment	9/10/2018	3,363	3,363	60	-	673	673	2,690

Total 2017 Acquisitions

2018 Acquisitions/Disposals

Stamford Acquisition SNFF
Depreciation Schedule
9/30/18

Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	Net Book Value
Total 2018 Acquisitions/Disposals			39,438	39,438			7,202	4,682	34,756
Total Movable Equipment			436,925	436,925	92,532	89,909	179,921	257,004	
Building Improvements			941,329	941,329	18,874	35,663	54,165	887,164	
Movable Equipment			436,925	436,925	92,532	89,909	179,921	257,004	
TOTAL			1,378,254	1,378,254	111,405	125,572	234,086	1,144,168	
Financial Statement Rounding/Variance			1,378,254	1,378,254		96,838	188,475	1,189,779	
F/S vs C/R			(0)	(0)		111,405	28,734	45,611	(45,611)

Ties to corresponding pages of Medicaid Cost Report

F/S vs C/R Depreciation (Page 36, Line F1) (28,734)
 F/S vs C/R Variance (Page 31, Line B9) 45,611
 Rounding Variance (Page 31, Line B9) 188,475
 Historic Cost Per Schedule Above (0)
 Historic Cost Per Trial Balance 1,378,254
 (1,378,254)

Amortization Schedule*

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	Date of Acquisition		License No. 1084-C	Report for Year Ended 9/30/2018	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Page 24	of 37
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

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

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

Name of Facility Stamford Acquisition I, LLC d/b/a Cas	License No. 1084-C	Report for Year Ended 9/30/2018	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	920,000	8,145,000			
f. Principal balance outstanding as of 9/30/18	920,000	6,550,400			
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a Cas		1084-C	9/30/2018		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a C		1084-C		9/30/2018		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	81,917	81,917	
LOC = \$43,411 / Related Party = \$38,506							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	81,917	81,917	
14. Insurance							
a. Insurance on Property (buildings only)				\$	14,966	14,966	
b. Insurance on Automobiles				\$	8,469	8,469	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	114,697	114,697	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	133,558	133,558	
EPLI Settlements / GL/PL Insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$	271,690	271,690	
15. Total All Expenditures (A-13 thru C-14)				\$	18,083,648	18,083,648	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford				1084-C	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 220,916	220,916		
4.			Other - See attached Schedule	\$ 3,531	3,531		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 159,511	159,511		
7.			Other - See attached Schedule	\$ 6,094	6,094		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 722,403	722,403		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 14,365	14,365		
11.	15	1h1	Telephone	\$ 1,338	1,338		
12.	15	1h2	Cellular Telephone	\$ 1,104	1,104		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L2	Gifts, flowers and coffee shops	\$ 2,558	2,558		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 2,545	2,545		
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 4,443	4,443		
18.	16	m2/3	Unallowable Advertising *	\$ 27,551	27,551		
19.	15	1j/1k	Income Tax / Corporate Business Tax	\$ 119,536	119,536		
20.	16	m10	Fund Raising / Contributions	\$ 1,000	1,000		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 13,485	13,485		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,300,380	1,300,380		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A1	Owner's Salary	\$ 3,531		
Total Other Salaries Adjustment			\$ 3,531	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Eye / Medical Exams (Patient specific)	\$ 6,094		
Total Other Fees Adjustments			\$ 6,094	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	L7	Meals & Entertainment	\$ 1,609		
16	m13	Non Routine Bank Charges	3,902		
16	m13	Penalties	3,074		
16	m13	Legal Settlement Fee	4,900		
Total Other A&G Adjustments			\$ 13,485	\$ -	\$ -

**Norwalk Acquisition I, LLC d/b/a Cassena Care of Norwalk
 Calculation of Allowable Management Fee
 September 30, 2018**

<u>Description</u>	<u>Amount</u>	
Management fees Charged (Pg. 16 / Line m12)	270,205	
Management fees Charged (Pg. 20 / Line 5j)	23,569	
Management fees Charged (Pg. 20 / Line 5k)	54,133	
Total Management fees Charged	<u>347,907</u>	TB Linked
Patient Days	51,548	Page 8 of C/R
Imputed Days - 90% Occupancy	<u>51,246</u>	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 6.7492	
PPD Allowance Per Rate Agreement (PY Report)	7.27	
2018 CPI Increase of 1.0178%	<u>1.0178%</u>	J.01a
PPD Allowance 9/30/2018	<u>7.34</u>	
Amount over (Under)	\$ (0.5948)	
Total Days	<u>51,548</u>	Greater of Actual or 90%
Disallowed Management Fee	<u><u>\$ -</u></u>	

**Cassena Care of Stamford
 Cell Phone Disallowance
 September 30, 2018**

<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 \$ 1,824 TB Linked
 Amount Allowable 720

Disallowed Cell Phone Expense \$ 1,104 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 I, LLC d/b/a Cassena Care at Stamford				1084-C	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,300,380	1,300,380		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 374,339	374,339		
28.	20	5d	Ambulance/Limousine	\$ 7,770	7,770		
29.	20	5f	X-rays, etc	\$ 50,828	50,828		
30.	20	5h	Laboratory	\$ 28,661	28,661		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 20,713	20,713		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 46,128	46,128		
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	\$ 32,974	32,974		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 104,619	104,619		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,966,412	1,966,412		

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

Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance	\$ 25,019		
20	5l	Central Supply- IV Solutions	2,381		
20	5l	Central Supply- Rental Expense	13,613		
20	5l	Patient Specific Services	2,020		
20	5l	Wound Care	3,095		
Total Other Ancillary Costs			\$ 46,128	\$ -	\$ -

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	\$ 32,974		
Total Other Property Adjustments			\$ 32,974	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Income	55		
30	IV 8	Cash Discounts on Purchases	96,843		
30	IV 8	Rebates and Refunds	1,379		
30	IV 8	Physician Credential Income	100		
30	IV 8	Other Miscellaneous Income	6,242		
Total Other Adjustments			\$ 104,619	\$ -	\$ -

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
9/30/2018**

	<u>Amount</u>	
Total Cable TV Expense reclassified to Marcum 105	\$ 28,619	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>\$ 25,019</u>	

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a Casse		1084-C		9/30/2018		30	37
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (<i>CT only</i>)				\$ 17,950,019	17,950,019		
b. Medicaid Room and Board Contractual Allowance **				\$ (8,689,632)	(8,689,632)		
2. a. Medicaid (<i>All other states</i>)				\$			
b. Other States Room and Board Contractual Allowance **				\$			
3. a. Medicare Residents (<i>all inclusive</i>)				\$ 4,258,090	4,258,090		
b. Medicare Room and Board Contractual Allowance **				\$ 677,206	677,206		
4. a. Private-Pay Residents and Other				\$ 3,429,408	3,429,408		
b. Private-Pay Room and Board Contractual Allowance **				\$ (690,589)	(690,589)		
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				\$ 838,072	838,072		
b. Physical Therapy - Medicare Contractual Allowance **				\$			
c. Physical Therapy - Non-Medicare				\$ 317,891	317,891		
d. Physical Therapy - Non-Medicare Contractual Allowance **				\$			
4. a. Speech Therapy - Medicare				\$ 234,047	234,047		
b. Speech Therapy - Medicare Contractual Allowance **				\$			
c. Speech Therapy - Non-Medicare				\$ 97,408	97,408		
d. Speech Therapy - Non-Medicare Contractual Allowance **				\$			
5. a. Occupational Therapy - Medicare				\$ 734,426	734,426		
b. Occupational Therapy - Medicare Contractual Allowance **				\$			
c. Occupational Therapy - Non-Medicare				\$ 273,636	273,636		
d. Occupational Therapy - Non-Medicare Contractual Allowance **				\$			
6. a. Other (<i>Specify</i>) - Medicare				\$ (1,666,731)	(1,666,731)		
b. Other (<i>Specify</i>) - Non-Medicare				\$ (676,356)	(676,356)		
III. Total Resident Revenue (Section I. thru Section II.)				\$ 17,086,895	17,086,895		
IV. Other Revenue*							
1. Meals sold to guests, employees & others				\$			
2. Rental of rooms to non-residents				\$			
3. Telephone				\$			
4. Rental of Television and Cable Services				\$			
5. Interest Income (<i>Specify</i>)				\$ 163	163		
6. Private Duty Nurses' Fees				\$			
7. Barber, Coffee, Beauty and Gift shops				\$			
8. Other (<i>Specify</i>)				\$ 104,619	104,619		
V. Total Other Revenue (1 thru 8)				\$ 104,782	104,782		
VI. Total All Revenue (III + V)				\$ 17,191,677	17,191,677		

* 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)
		-		
30 II 6a	Laboratory - Part A	\$ 326,654		
30 II 6a	Radiology - Diagnostic Part A	52,505		
30 II 6a	Pharmacy - Medicare Part A	251,092		
30 II 6a	Medicare 2% Reduction	(74,398)		
30 II 6a	Ancillary Allowance - Part A	(2,185,194)		
30 II 6a	Ancillary Allowance - Part B	(33,976)		
30 II 6a	Ancillary Allowance - ISNIP Part B	(3,414)		
Total Other Resident Revenue - Medicare		\$ (1,666,731)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Laboratory - Medicaid	\$ 342		
30 II 6b	Radiology - Medicaid	1,388		
30 II 6b	Radiology - 3rd Party Insurance	5,154		
30 II 6b	Pharmacy - Private	(2,291)		
30 II 6b	Pharmacy - Medicaid	1,861		
30 II 6b	Pharmacy - 3rd Party Insurance	31,246		
30 II 6b	Ancillary Allowance - Medicaid	(201,427)		
30 II 6b	Ancillary Allowance - 3rd Party	(512,629)		
Total Other Resident Revenue		\$ (676,356)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income - Money Market	6,587	\$ 37		
30 IV 5	Interest Income - PMT's for Residents	N/A	126		
Total Interest Income			\$ 163	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Medical Records Income	\$ 55		
30 IV 8	Cash Discount on Purchases	96,843		
30 IV 8	Rebates and Refunds	1,379		
30 IV 8	Physician Credential Income	100		
30 IV 8	Other Miscellaneous Income	6,242		
Total Other Revenue		\$ 104,619	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cass	1084-C	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	725,364
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	4,177,698
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	154,108
a. Prepaid Insurance	6,078			
b. Prepaid R/E Taxes	45,546			
c. Prepaid Insurance - W.C.	102,484			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	2,222
Patient Refund Exchange	2,222			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	5,059,392
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	941,329	\$	887,164
	Accum. Depreciation	54,165 Net		
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation	Net		
6. Movable Equipment	*Historical Cost	436,925	\$	257,004
	Accum. Depreciation	179,921 Net		
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	45,611
F/S vs C/R NBV	45,611			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,189,779

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cass	1084-C	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	6,249,171
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	

7. Other Assets (<i>itemize</i>)			\$	274,941
Due From Prior Operator			274,941	
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	274,941
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	6,524,112

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Ca		1084-C	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,497,486
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	720,701
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	14,760
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>)				\$	695,773
Garnishee Payable		(55) Patient Fund Liability	46,859		
401k Payable			1,442		
Child Support Payable			784		
Accrued Expenses			646,743	See Schedule	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,928,720

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena		License No. 1084-C	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,928,720	
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>)				\$ 3,095,019	
Name and Address of Lender	Amount	Loan Date			
Due To Landlord	1,325,019				
Due to Members	1,770,000				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,095,019	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 6,023,739	

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

Schedule of Other Current Assets (Itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
Total Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
Total Other Long-Term Liabilities (Itemize)			\$ -

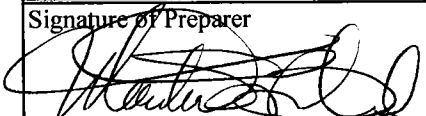
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cas	1084-C	9/30/2018	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			\$	1,363,610
6. Gain or Loss for Period			\$	(863,237)
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	500,373
C. Total Reserves and Net Worth			\$	500,373
D. Total Liabilities, Reserves, and Net Worth			\$	6,524,112

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Casser	1084-C	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	1,383,610
B. Total Revenue (From Statement of Revenue Page 30)			\$	17,191,677
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	18,054,914
D. Net Income or Deficit			\$	(863,237)
E. Balance			\$	520,373
F. Additions				
1. Additional Capital Contributed (itemize)				
Expenses Per Page 27			\$18,083,648	
F/S vs C/R Variance			(28,734)	
Expenses Per F/S			\$18,054,914	
2. Other (itemize)				
Payout to Gregg Seidner			(20,000)	
F-3. Total Additions			\$	(20,000)
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		09/30/18	\$	500,373

I. Preparer's/Reviewer's Certification

Name of Facility Stamford Acquisition I, LLC d/b/a	License No. 1084-C	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
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 1/30/19		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Annual Report Contact Anthony DeRosa		Phone Number 516-422-7817		
Annual Report Contact Email Address aderosa@cassenacare.com				

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 Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford for the year ended September 30, 2018, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford. 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 Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
January 30, 2019

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

This checklist is not required to be submitted with the Annual Report

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

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 prior year? 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, 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 the prior cost year?

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

Were all discrepancies on the Error Page addressed?

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: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	WPref >	ADJ	WPref >	JE Ref #	RJE	FINAL	< WPref
			9/30/2018				9/30/2018	
1011.000	Cash - Operating Account		673,056.00				673,056.00	
1012.000	Cash - Payroll Checking		(2,746.00)				(2,746.00)	
1014.000	Petty Cash		1,608.00				1,608.00	
1015.000	Cash - Money Market		6,587.00				6,587.00	
1031.000	A/R Medicare Part A		334,026.00				334,026.00	
1031.200	A/R Medicare Part B Snf		38,086.00				38,086.00	
1032.000	A/R Medicaid Snf		1,941,633.00				1,941,633.00	
1032.300	A/R Nami		17,745.00				17,745.00	
1032.400	A/R Pending Medicaid		532,207.00				532,207.00	
1033.000	A/R Private		852,203.00				852,203.00	
1034.000	A/R Hospice		225,264.00				225,264.00	
1034.500	A/R-3Rd Party Ins/Co-Ins		527,225.00				527,225.00	
1034.501	A/R MANAGED MEDICARE		117,540.00				117,540.00	
1034.600	A/R VA		55,092.00				55,092.00	
1061.000	Allowance For Bad Debts		(463,323.00)				(463,323.00)	
1083.200	Patient Refund Exchange		2,222.00				2,222.00	
1086.000	Due to/from Prior Operator		274,941.00				274,941.00	
1121.000	Prepaid Insurance		6,078.00				6,078.00	
1125.000	Prepaid R/E Taxes		45,546.00				45,546.00	
1127.000	Prepaid Insurance - W.C.		102,484.00				102,484.00	
1170.000	Leasehold Imp. - 15 Year		1,104,959.00				1,104,959.00	
1190.100	Mme - 5 Year		235,997.00				235,997.00	
1190.110	Mme 10 Year		37,298.00				37,298.00	
1270.000	Leasehold Improv.-Acc Amort.		(109,682.00)				(109,682.00)	
1290.000	Mme - Accum Dep - General		(78,793.00)				(78,793.00)	
1320.000	Patient Savings Account		46,859.00				46,859.00	
2021.000	Accounts Payable - Trade		(1,497,486.00)				(1,497,486.00)	
2031.000	Accrued Payroll		(133,413.00)				(133,413.00)	
2032.000	Accrued Sick And Vacation		(587,288.00)				(587,288.00)	
2036.000	Fica Payable		(10,206.00)				(10,206.00)	
2041.010	Sui Payable		(4,185.00)				(4,185.00)	
2041.020	Futa Payable		(369.00)				(369.00)	
2049.000	Garnishee Payable		55.00				55.00	
2049.010	401K Payable		(1,442.00)				(1,442.00)	
2049.030	Child Support Payable		(784.00)				(784.00)	
2056.000	Accrued Expenses		(646,743.00)				(646,743.00)	
2116.000	Due To Related Party -Landlord		(1,325,019.00)				(1,325,019.00)	
2116.020	Due to Members		(1,770,000.00)				(1,770,000.00)	
2161.000	Patient Fund Liability		(46,859.00)				(46,859.00)	
2363.000	Retained Earnings		(1,363,610.00)				(1,363,610.00)	
3020.000	Room and Board - Private		(1,215,124.00)				(1,215,124.00)	
3020.100	R & B - Medicare Part A		(3,436,101.00)				(3,436,101.00)	
3020.300	R & B - Medicaid		(17,950,019.00)				(17,950,019.00)	
3020.400	R & B - Hospice		(733,115.00)				(733,115.00)	
3020.500	R & B - 3rd Party Insurance		(370,914.00)				(370,914.00)	
3020.501	Room and Board - Mgd Medicare		(821,989.00)				(821,989.00)	
3020.600	R & B - VA		(964,395.00)				(964,395.00)	
4210.100	Laboratory - Part A		(326,654.00)				(326,654.00)	
4210.300	Laboratory - Medicaid		(342.00)				(342.00)	
4240.100	Radiology - Diagnostic Part A		(52,505.00)				(52,505.00)	
4240.300	Radiology - Medicaid		(1,388.00)				(1,388.00)	
4240.500	Radiology - 3rd Party Insuranc		(5,154.00)				(5,154.00)	
4270.000	Pharmacy - Private		2,291.00				2,291.00	
4270.100	Pharmacy - Medicare Part A		(251,092.00)				(251,092.00)	
4270.300	Pharmacy - Medicaid		(1,861.00)				(1,861.00)	
4270.500	Pharmacy -3rd Party Insurance		(31,246.00)				(31,246.00)	
4330.000	P.T. Income - Private		(2,421.00)				(2,421.00)	
4330.100	P.T. Income - Medicare Part A		(735,249.00)				(735,249.00)	
4330.200	P.T. Income - Medicare Part B		(102,823.00)				(102,823.00)	
4330.300	P.T. Income - Medicaid		(88,272.00)				(88,272.00)	
4330.500	P.T. Income - 3rd Party Ins.		(227,198.00)				(227,198.00)	
4340.000	O.T. Income - Private		(2,155.00)				(2,155.00)	
4340.100	O.T. Income - Medicare Part A		(644,495.00)				(644,495.00)	
4340.200	O.T. Income - Medicare Part B		(90,095.00)				(90,095.00)	
4340.300	O.T. Income - Medicaid		(79,226.00)				(79,226.00)	
4340.500	O.T. Income - 3rd Party Ins.		(192,255.00)				(192,255.00)	
4340.501	O.T. Income - Mgd Medicare		164.00				164.00	
4350.000	S.T. - Private		(3,619.00)				(3,619.00)	
4350.100	S.T. - Medicare Part A		(175,199.00)				(175,199.00)	
4350.200	S.T. - Medicare Part B		(58,848.00)				(58,848.00)	
4350.300	S.T. Income - Medicaid		(30,374.00)				(30,374.00)	

Account	Description	WPref >	ADJ	WPref >	JE Ref #	RJE	FINAL	< WPref
			9/30/2018				9/30/2018	
4350.500	S.T. Income - 3rd Party Ins.		(63,415.00)				(63,415.00)	
5085.000	Medical Records Income		(55.00)				(55.00)	
5171.000	Cash Discounts On Purchases		(96,843.00)				(96,843.00)	
5175.000	Rebates and Refunds		(1,379.00)				(1,379.00)	
5177.000	Interest Income		(163.00)				(163.00)	
5178.010	Physician Credential Income		(100.00)				(100.00)	
5179.000	Other Miscellaneous Income		(6,242.00)				(6,242.00)	
5521.000	R & B Allowance - Private		2,015.00				2,015.00	
5521.100	R & B Allowance - Medicare A		(844,548.00)				(844,548.00)	
5521.101	Medicare 2% Reduction		74,398.00				74,398.00	
5521.300	R & B Allowance - Medicaid		8,604,698.00				8,604,698.00	
5521.400	R & B Allowance- Hospice		338,851.00				338,851.00	
5521.500	R & B Allowance -3rd Party Ins		121,510.00				121,510.00	
5521.501	R & B Allowance - Mgd Medicare		167,342.00				167,342.00	
5521.503	R & B Allowance - Mgd Medicaid		40.00				40.00	
5521.505	Capitation Revenue		(145,860.00)				(145,860.00)	
5521.600	R & B Allowance - VA		228,213.00				228,213.00	
5525.300	Medicaid Retros - Prior Year		84,894.00				84,894.00	
5527.100	Ancillary Allowance - Part A		2,185,194.00				2,185,194.00	
5527.200	Ancillary Allowance - Part B		33,976.00				33,976.00	
5527.201	Ancillary Allow -ISNIP Pt B		3,414.00				3,414.00	
5527.300	Ancillary Allowance - Medicaid		201,427.00				201,427.00	
5527.500	Ancillary Allowance - 3rd Party		512,629.00				512,629.00	
5535.010	Bad Debt Expense		722,403.00				722,403.00	
6011.010	Nsg Admin- Supervisor Wages		263,581.00				263,581.00	
6011.011	Nsg Admin - ADON Wages		98,857.00				98,857.00	
6011.014	Nsg Admin - Insvc Coord Wages		64,756.00				64,756.00	
6011.030	Nsg Admin- RN Wages		309,389.00				309,389.00	
6011.060	Nsg Admin- Clerical Wages		50,928.00				50,928.00	
6011.150	Nsg Admin- Uniform Allowance		250.00				250.00	
6011.160	Nsg Admin- FICA		56,793.00				56,793.00	
6011.170	Nsg Admin- SU1		6,055.00				6,055.00	
6011.171	Nsg Admin- FUI		717.00				717.00	
6011.280	Nsg Admin- Nursing Sup Agency		312,419.00				312,419.00	
6011.299	Nsg Admin - Other Consulting		23,569.00				23,569.00	
6011.887	Nsg Admin-Phys Credential Fees		2.00				2.00	
6020.030	SNF- RN Wages		556,541.00				556,541.00	
6020.040	SNF- LPN Wages		967,021.00				967,021.00	
6020.050	SNF- Aides Wages		2,050,793.00				2,050,793.00	
6020.150	SNF- Uniform Allowance		17,925.00				17,925.00	
6020.160	SNF- FICA		269,572.00				269,572.00	
6020.170	SNF- SU1		40,055.00				40,055.00	
6020.171	SNF- FUI		4,240.00				4,240.00	
6020.340	SNF- Agency - RN's		340,287.00				340,287.00	
6020.350	SNF- Agency - LPN's		311,064.00				311,064.00	
6020.360	SNF- Agency - CNA's		168,939.00				168,939.00	
7200.410	Central Supply- Oxygen		20,713.00				20,713.00	
7200.430	Central Supply- Nutritional S		14,288.00				14,288.00	
7200.435	Central Supply- IV Solutions		2,381.00				2,381.00	
7200.460	Central Supply- Gloves		8,716.00				8,716.00	
7200.490	Central Supply- Other Medical		89,096.00				89,096.00	
7200.540	Central Supply- Cleaning Supp		515.00				515.00	
7200.550	Central Supply- Office Suppli		75.00				75.00	
7200.570	Central Supply- Wipes		4,286.00				4,286.00	
7200.580	Central Supply- Minor Non Med		54.00				54.00	
7200.590	Central Supply- Other Supplies		88,560.00				88,560.00	
7200.630	Central Supply- Repairs and M		84.00				84.00	
7200.670	Central Supply- Purchased Ser		310.00				310.00	
7200.730	Central Supply- Rental Expense		19,219.00				19,219.00	
7200.850	Central Supply- Dues and Subs		64.00				64.00	
7210.680	Lab- Contracted Services		25,464.00				25,464.00	
7220.680	EKG - Contracted Services		660.00				660.00	
7230.680	EEG - Contracted Services		130.00				130.00	
7240.680	X Ray- Contracted Services		50,041.00				50,041.00	
7260.010	Activities- Supervisor Wages		67,818.00				67,818.00	
7260.020	Activities- Tech Wages		52,325.00				52,325.00	
7260.050	Activities- Aides Wages		42,231.00				42,231.00	
7260.160	Activities- FICA		11,509.00				11,509.00	
7260.170	Activities- SU1		1,460.00				1,460.00	
7260.171	Activities- FUI		150.00				150.00	
7260.590	Activities- Other Supplies		169.00				169.00	
7260.670	Activities- Purchased Services		12,859.00				12,859.00	
7260.890	Activities- Books and Periodi		474.00				474.00	
7270.290	Pharmacy- Consulting Services		30,992.00				30,992.00	
7270.440	Pharmacy- Drugs - Medicare Pa		221,083.00				221,083.00	

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			9/30/2018				9/30/2018	
7270.441	Pharmacy- Drugs - Medicaid		13,078.00				13,078.00	
7270.444	Pharmacy- Drugs - HMO		140,178.00				140,178.00	
7270.450	Pharmacy- Medicine Cabinet Dr		16,003.00				16,003.00	
7270.680	Pharmacy- Contracted Services		1,987.00			(1,987.00)	0.00	
					RJE - 7	(1,987.00)		
7290.290	Dental- Consulting Services		5,222.00				5,222.00	
7330.010	PT- Supervisor Wages		36,890.00			(17,867.00)	19,023.00	
					RJE - 5	(17,867.00)		
7330.020	PT- Tech Wages		163,050.00				163,050.00	
7330.050	PT- Aides Wages		100,048.00				100,048.00	
7330.160	PT- FICA		25,529.00				25,529.00	
7330.170	PT- SUI		3,149.00				3,149.00	
7330.171	PT- FUI		328.00				328.00	
7330.280	PT- Agency		204,632.00				204,632.00	
7330.290	PT- Consulting Services		23,989.00			2,454.00	26,443.00	
					RJE - 8	2,454.00		
7330.299	PT - Other Consulting		11,167.00				11,167.00	
7330.490	PT - Medical Supplies		1,162.00				1,162.00	
7330.590	PT- Other Supplies		10,875.00				10,875.00	
7330.680	PT - Contracted Services		2,454.00			(2,454.00)	0.00	
					RJE - 8	(2,454.00)		
7330.730	PT- Rental Expense		5,635.00				5,635.00	
7340.020	OT- Tech Wages		106,526.00			15,720.00	122,246.00	
					RJE - 5	15,720.00		
7340.050	OT- Aides Wages		98,670.00				98,670.00	
7340.160	OT- FICA		16,622.00				16,622.00	
7340.170	OT- SUI		2,071.00				2,071.00	
7340.171	OT- FUI		228.00				228.00	
7340.280	OT- Agency		159,511.00				159,511.00	
7350.020	ST - Wages		69,186.00			2,147.00	71,333.00	
					RJE - 5	2,147.00		
7350.160	ST - FICA		5,793.00				5,793.00	
7350.170	ST - SUI		452.00				452.00	
7350.171	ST - FUI		49.00				49.00	
7350.280	ST - Agency		87,856.00				87,856.00	
7381.010	Social Services- Supervisor W		128,550.00				128,550.00	
7381.020	Social Services- Tech Wages		57,081.00				57,081.00	
7381.160	Social Services- FICA		13,137.00				13,137.00	
7381.170	Social Services- SUI		2,060.00				2,060.00	
7381.171	Social Services- FUI		240.00				240.00	
7381.299	Social Services - Other Consul		25,099.00				25,099.00	
7381.590	Social Services- Other Suppli		164.00				164.00	
7381.850	Social Services- Dues and Sub		30.00				30.00	
7390.060	Medical Records- Clerical Wag		15,354.00				15,354.00	
7390.160	Medical Records- FICA		1,008.00				1,008.00	
7390.170	Medical Records- SUI		369.00				369.00	
7390.171	Medical Records- FUI		42.00				42.00	
7390.550	Medical Records- Office Suppl		334.00				334.00	
7420.270	Physician Fees		13,061.00			(13,061.00)	0.00	
					RJE - 14	(13,061.00)		
7420.290	Medical Director- Consulting		49,025.00				49,025.00	
7430.020	Utilization Review- Tech Wages		334,563.00				334,563.00	
7430.160	Utilization Review- FICA		22,664.00				22,664.00	
7430.170	Utilization Review- SUI		2,311.00				2,311.00	
7430.171	Utilization Review- FUI		252.00				252.00	
7430.290	Utilization Review- Consultin		5,603.00				5,603.00	
8212.010	Dietary- Dept Head Wages		26,661.00				26,661.00	
8212.011	Dietary - Supervisors Wages		35,047.00				35,047.00	
8212.020	Dietary- Tech Wages		139,281.00				139,281.00	
8212.021	Dietary - Dietitian Wages		88,976.00				88,976.00	
8212.070	Dietary- Environmental Wages		301,208.00				301,208.00	
8212.150	Dietary- Uniform Allowance		2,600.00				2,600.00	
8212.160	Dietary- FICA		43,678.00				43,678.00	
8212.170	Dietary- SUI		7,206.00				7,206.00	
8212.171	Dietary- FUI		791.00				791.00	
8212.290	Dietary- Consulting Services		9,520.00				9,520.00	
8212.299	Dietary - Other Consulting		10,529.00				10,529.00	
8212.430	Dietary- Nutritional Supplemen		8,404.00				8,404.00	
8212.460	Dietary - Gloves		170.00				170.00	
8212.500	Dietary- Food		45.00				45.00	
8212.501	Dietary- Groceries		178,967.00				178,967.00	
8212.502	Dietary- Dairy		61,400.00				61,400.00	
8212.503	Dietary- Meat and Fish		57,253.00				57,253.00	
8212.504	Dietary- Bakery		17,814.00				17,814.00	
8212.505	Dietary- Produce		25,737.00				25,737.00	

Account	Description	WPref >	ADJ	WPref >	JE Ref #	RJE	FINAL	< WPref
			9/30/2018				9/30/2018	
8212.510	Dietary- Tabeware		3,377.00				3,377.00	
8212.540	Dietary- Cleaning Supplies		4,194.00				4,194.00	
8212.570	Dietary- Wipes		50.00				50.00	
8212.590	Dietary- Other Supplies		23,068.00				23,068.00	
8212.630	Dietary- Repairs and Maintena		1,281.00				1,281.00	
8212.670	Dietary- Purchased Services		473.00				473.00	
8212.680	Dietary- Contracted Services		44,671.00				44,671.00	
8212.730	Dietary- Rental Expense		760.00				760.00	
8220.010	Plant- Supervisor Wages		35,462.00				35,462.00	
8220.070	Plant- Environmental Wages		77,673.00				77,673.00	
8220.150	Plant- Uniform Allowance		500.00				500.00	
8220.160	Plant- FICA		8,009.00				8,009.00	
8220.170	Plant- SU1		1,260.00				1,260.00	
8220.171	Plant- FU1		126.00				126.00	
8220.580	Plant- Minor Non Medical Equi		610.00				610.00	
8220.590	Plant- Other Supplies		33,763.00			(876.00)	32,887.00	
					RJE - 10	(876.00)		
8220.630	Plant- Repairs and Maintenance		58,291.00				58,291.00	
8220.670	Plant- Purchased Services		109,931.00			(28,619.00)	81,312.00	
					RJE - 12	(28,619.00)		
8220.680	Plant- Contracted Services		95,189.00			(7,347.00)	87,842.00	
					RJE - 10	(7,347.00)		
8220.690	Plant - Amort. Leasehold Imp.		59,171.00				59,171.00	
8220.691	Plant - Depreciation -MME		37,667.00				37,667.00	
8220.710	Plant - Building Rent		663,094.00				663,094.00	
8220.713	Plant- Building Rent Escalator		624,657.00				624,657.00	
8220.730	Plant- Rental Expense		665.00				665.00	
8220.740	Plant - Electricity		301,025.00			(146,825.00)	154,200.00	
					RJE - 13	(133,792.00)		
					RJE - 13	(13,033.00)		
8220.750	Plant - Gas		(73,327.00)			146,825.00	73,498.00	
					RJE - 13	133,792.00		
					RJE - 13	13,033.00		
8220.760	Plant - Water and Sewer		65,191.00				65,191.00	
8220.770	Plant - Oil		28,323.00			8,223.00	36,546.00	
					RJE - 10	8,223.00		
8220.810	Plant - Property Insurance		14,966.00				14,966.00	
8220.815	Plant - Auto Insurance		8,469.00				8,469.00	
8220.830	Plant - Real Estate Taxes		144,305.00				144,305.00	
8220.850	Plant- Dues and Subscriptions		480.00				480.00	
8240.010	Housekeeping- Supervisor Wages		12,194.00				12,194.00	
8240.070	Housekeeping- Environmental		343,047.00				343,047.00	
8240.150	Housekeeping- Uniform Allowan		2,000.00				2,000.00	
8240.160	Housekeeping- FICA		26,574.00				26,574.00	
8240.170	Housekeeping- SU1		5,259.00				5,259.00	
8240.171	Housekeeping- FU1		537.00				537.00	
8240.290	Housekeeping- Consulting Serv		(1,159.00)				(1,159.00)	
8240.460	Housekeeping- Gloves		10,080.00				10,080.00	
8240.540	Housekeeping- Cleaning Suppli		25,635.00				25,635.00	
8240.550	Housekeeping- Office Supplies		50.00				50.00	
8240.570	Housekeeping- Wipes		6,893.00				6,893.00	
8240.590	Housekeeping- Other Supplies		35,481.00				35,481.00	
8240.680	Housekeeping- Contracted Serv		36,267.00				36,267.00	
8250.070	Laundry- Environmental Wages		41,220.00				41,220.00	
8250.150	Laundry- Uniform Allowance		600.00				600.00	
8250.160	Laundry- FICA		3,889.00				3,889.00	
8250.170	Laundry- SU1		564.00				564.00	
8250.171	Laundry- FU1		73.00				73.00	
8250.380	Laundry - Diapers		44,212.00				44,212.00	
8250.381	Laundry - Undergarments		9,843.00				9,843.00	
8250.540	Laundry- Cleaning Supplies		(1,271.00)				(1,271.00)	
8250.570	Laundry- Wipes		904.00				904.00	
8250.590	Laundry- Other Supplies		1,953.00				1,953.00	
8250.680	Laundry- Contracted Services		187,151.00				187,151.00	
8260.670	Security - Purchased Services		134,286.00				134,286.00	
8270.670	Ambulance		7,770.00				7,770.00	
8311.060	Fiscal- Clerical Wages		87,979.00				87,979.00	
8311.160	Fiscal- FICA		5,765.00				5,765.00	
8311.170	Fiscal- SU1		420.00				420.00	
8311.171	Fiscal- FU1		42.00				42.00	
8311.290	Fiscal- Consulting Services		7,386.00				7,386.00	
8311.299	Fiscal - Other Consulting		225,037.00				225,037.00	
8311.310	Fiscal- Audit Fees		52,866.00				52,866.00	
8311.590	Fiscal- Other Supplies		14.00				14.00	
8311.680	Fiscal- Contracted Services		1,100.00			(1,100.00)	0.00	

Account	Description	WPref >	ADJ	WPref >	JE Ref #	RJE	FINAL	< WPref
			9/30/2018				9/30/2018	
8311.730	Fiscal- Rental Expense		55,347.00		RJE - 3	(1,100.00)	51,421.00	
					RJE - 3	(3,926.00)		
8321.010	Admissions - Dept Head Wages		160,050.00				160,050.00	
8321.060	Admissions - Clerk Wages		57,158.00				57,158.00	
8321.160	Admissions - FICA Expense		15,596.00				15,596.00	
8321.170	Admissions - SUI		1,934.00				1,934.00	
8321.171	Admissions - FUI		210.00				210.00	
8321.299	Admissions - Other Consulting		7,338.00				7,338.00	
8321.670	Admissions- Purchased Services		4,150.00				4,150.00	
8351.010	Admin- Supervisor Wages		188,911.00			(32,884.00)	156,027.00	
					RJE - 2	(32,884.00)		
8351.012	Admin - Human Resources		82,076.00				82,076.00	
8351.060	Admin- Clerical Wages		(11,544.00)				(11,544.00)	
8351.160	Admin- FICA		18,224.00				18,224.00	
8351.170	Admin- SUI		2,148.00				2,148.00	
8351.171	Admin- FUI		220.00				220.00	
8351.285	Admin - Recruiting Fees		11,699.00				11,699.00	
8351.290	Admin- Consulting Services		6,190.00			1,128.00	7,318.00	
					RJE - 6	1,128.00		
8351.293	Admin - Legal Consulting		37,689.00				37,689.00	
8351.295	Admin - Member Fees		3,531.00				3,531.00	
8351.299	Admin - Other Consulting		7,479.00				7,479.00	
8351.300	Admin- Legal Fees		117,728.00			(4,900.00)	112,828.00	
					RJE - 4	(4,900.00)		
8351.550	Admin- Office Supplies		21,554.00				21,554.00	
8351.552	Admin - Paper		732.00				732.00	
8351.580	Admin- Minor Non Medical Equi		153.00				153.00	
8351.590	Admin- Other Supplies		4,514.00				4,514.00	
8351.591	Admin - Other Supp. Residents		834.00				834.00	
8351.630	Admin- Repairs and Maintenance		220.00				220.00	
8351.670	Admin- Purchased Services		1,639.00			13,366.00	15,005.00	
					RJE - 3	13,366.00		
8351.680	Admin- Contracted Services		8,609.00			(4,325.00)	4,284.00	
					RJE - 3	(4,325.00)		
8351.730	Admin- Rental Expense		56,052.00			(48,127.00)	7,925.00	
					RJE - 3	(48,127.00)		
8351.810	Admin - General Insurance		114,697.00				114,697.00	
8351.811	Admin - Captive Insurance		132,842.00				132,842.00	
8351.812	Admin - EPLI Settlements		716.00				716.00	
8351.820	Admin - Working Capital Int.		43,411.00				43,411.00	
8351.824	Admin - Related Party Interest		38,506.00				38,506.00	
8351.830	Admin - Licenses and Taxes		4,517.00				4,517.00	
8351.841	Admin - Telephone		47,241.00			(1,824.00)	45,417.00	
					RJE - 11	(1,824.00)		
8351.842	Admin - LLC Tax		786.00				786.00	
8351.850	Admin- Dues and Subscriptions		17,968.00			(12,049.00)	5,919.00	
					RJE - 1	(12,049.00)		
					RJE - 6	(1,128.00)		
8351.880	Admin - Travel		4,109.00			(1,380.00)	2,729.00	
					RJE - 9	(1,380.00)		
8351.881	Admin - Auto Expense		11,747.00			(5,446.00)	6,301.00	
					RJE - 15	(5,446.00)		
8351.882	Admin- Bank Charges		25,373.00				25,373.00	
8351.883	Admin- Conferences and Worksh		775.00				775.00	
8351.910	Admin- Other Direct		(4,058.00)				(4,058.00)	
8351.911	Admin - Postage		8,490.00				8,490.00	
8351.912	Admin - Marketing		13,628.00				13,628.00	
8351.914	Admin - Charitable Contrib		1,000.00				1,000.00	
8351.916	Admin - Advertising Yellow Pgs		13,923.00				13,923.00	
8351.917	Admin - Meals and Entertain		9,534.00				9,534.00	
8351.919	Admin - Parties and Gifts		2,903.00				2,903.00	
8351.920	Admin - Penalties		3,074.00				3,074.00	
8381.680	Reception- Contracted Services		1,750.00				1,750.00	
8460.160	FICA Expense		(1,159.00)				(1,159.00)	
8460.170	SUI Expense		1,488.00				1,488.00	
8460.171	FUI Expense		180.00				180.00	
8460.180	Health Insurance		163,319.00				163,319.00	
8460.190	Non Union Pension Expense		68,282.00				68,282.00	
8460.200	Workers Compensation Expense		262,057.00				262,057.00	
8460.210	Union Pension Expense		283,206.00				283,206.00	
8460.240	Union Welfare and Legal		774,406.00				774,406.00	
8460.245	Union Education		30,336.00				30,336.00	
8460.246	Dental Insurance		695.00				695.00	
8460.249	Employee Fingerprinting		1,494.00				1,494.00	

Account	Description	WPref >	ADJ	WPref >	JE Ref #	RJE	FINAL	< WPref
			9/30/2018				9/30/2018	
8460.250	Other Benefits		(4,193.00)				(4,193.00)	
8460.260	Other Benefits		4,193.00				4,193.00	
9009.000	NYS Assessment		909,746.00				909,746.00	
9027.000	Unincorporated Business Tax		119,000.00				119,000.00	
Marcum 102	Dues		0.00			11,421.00	11,421.00	
					RJE - 1	10,921.00		
					RJE - 9	500.00		
Marcum 105	Cable TV		0.00			28,619.00	28,619.00	
					RJE - 12	28,619.00		
Marcum 111	Cell Phone Expense		0.00			1,824.00	1,824.00	
					RJE - 11	1,824.00		
Marcum 112	Leases		0.00			49,558.00	49,558.00	
					RJE - 3	44,112.00		
					RJE - 15	5,446.00		
Marcum 114	Legal Settlement Fee		0.00			4,900.00	4,900.00	
					RJE - 4	4,900.00		
Marcum 115	Assistant Administrator		0.00			32,884.00	32,884.00	
					RJE - 2	32,884.00		
Marcum 116	Resident Transportation		0.00			880.00	880.00	
					RJE - 9	880.00		
Marcum 117	Physician Fees - Patient Specific Svcs		0.00			2,020.00	2,020.00	
					RJE - 14	2,020.00		
Marcum 118	Physician Fees - Medical Equipment Maintenance		0.00			645.00	645.00	
					RJE - 14	645.00		
Marcum 119	Physician Fees - Eye / Medical Exams		0.00			6,094.00	6,094.00	
					RJE - 14	6,094.00		
Marcum 120	Physician Fees - X-Ray		0.00			(3.00)	(3.00)	
					RJE - 14	(3.00)		
Marcum 121	Physician Fees - Lab		0.00			3,197.00	3,197.00	
					RJE - 14	3,197.00		
Marcum 122	Physician Fees - Wound Care		0.00			3,095.00	3,095.00	
					RJE - 7	1,987.00		
					RJE - 14	1,108.00		
Total			0.00			0.00	0.00	
Net (Income) Loss			0.00			0.00	0.00	

Client: **Cassena Care of Stamford**
 Engagement: **Medical - Cassena Care of Stamford**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE 9/30/2018	FINAL 9/30/2018
Group : [10-A]	Salaries and Wages				
Subgroup : [1]	Operators/Owners				
8351.295	Admin - Member Fees	3,531.00		0.00	3,531.00
Subtotal [1]	Operators/Owners	<u>3,531.00</u>		<u>0.00</u>	<u>3,531.00</u>
Subgroup : [2]	Administrators				
8351.010	Admin- Supervisor Wages	188,911.00		(32,884.00)	156,027.00
			RJE - 2	(32,884.00)	
Subtotal [2]	Administrators	<u>188,911.00</u>		<u>(32,884.00)</u>	<u>156,027.00</u>
Subgroup : [3]	Assistant Administrator				
Marcum 115	Assistant Administrator	0.00		32,884.00	32,884.00
			RJE - 2	32,884.00	
Subtotal [3]	Assistant Administrator	<u>0.00</u>		<u>32,884.00</u>	<u>32,884.00</u>
Subgroup : [4]	Other Administrative Salaries				
8311.060	Fiscal- Clerical Wages	87,979.00		0.00	87,979.00
8351.012	Admin - Human Resources	82,076.00		0.00	82,076.00
8351.060	Admin- Clerical Wages	(11,544.00)		0.00	(11,544.00)
Subtotal [4]	Other Administrative Salaries	<u>158,511.00</u>		<u>0.00</u>	<u>158,511.00</u>
Subgroup : [5C]	Dietary Workers				
8212.010	Dietary- Dept Head Wages	26,661.00		0.00	26,661.00
8212.011	Dietary - Supervisors Wages	35,047.00		0.00	35,047.00
8212.020	Dietary- Tech Wages	139,281.00		0.00	139,281.00
8212.021	Dietary - Dietitian Wages	88,976.00		0.00	88,976.00
8212.070	Dietary- Environmental Wages	301,208.00		0.00	301,208.00
Subtotal [5C]	Dietary Workers	<u>591,173.00</u>		<u>0.00</u>	<u>591,173.00</u>
Subgroup : [6B]	Other Housekeeping Workers				
8240.010	Housekeeping- Supervisor Wages	12,194.00		0.00	12,194.00
8240.070	Housekeeping- Environmental	343,047.00		0.00	343,047.00
Subtotal [6B]	Other Housekeeping Workers	<u>355,241.00</u>		<u>0.00</u>	<u>355,241.00</u>
Subgroup : [7B]	Other Maintenance Workers				
8220.010	Plant- Supervisor Wages	35,462.00		0.00	35,462.00
8220.070	Plant- Environmental Wages	77,673.00		0.00	77,673.00
Subtotal [7B]	Other Maintenance Workers	<u>113,135.00</u>		<u>0.00</u>	<u>113,135.00</u>
Subgroup : [8B]	Other Laundry Workers				
8250.070	Laundry- Environmental Wages	41,220.00		0.00	41,220.00
Subtotal [8B]	Other Laundry Workers	<u>41,220.00</u>		<u>0.00</u>	<u>41,220.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director				
6011.010	Nsg Admin- Supervisor Wages	263,581.00		0.00	263,581.00
6011.011	Nsg Admin - ADON Wages	98,857.00		0.00	98,857.00
Subtotal [12A]	Director of Nurses/Assistant Director	<u>362,438.00</u>		<u>0.00</u>	<u>362,438.00</u>
Subgroup : [12B1]	RNs - Direct Care				
6020.030	SNF- RN Wages	556,541.00		0.00	556,541.00
Subtotal [12B1]	RNs - Direct Care	<u>556,541.00</u>		<u>0.00</u>	<u>556,541.00</u>
Subgroup : [12B2]	RNs - Administrative				
6011.014	Nsg Admin - Insvc Coord Wages	64,756.00		0.00	64,756.00
6011.030	Nsg Admin- RN Wages	309,389.00		0.00	309,389.00
6011.060	Nsg Admin- Clerical Wages	50,928.00		0.00	50,928.00
7430.020	Utilization Review- Tech Wages	334,563.00		0.00	334,563.00
Subtotal [12B2]	RNs - Administrative	<u>759,636.00</u>		<u>0.00</u>	<u>759,636.00</u>
Subgroup : [12C1]	LPNs - Direct Care				
6020.040	SNF- LPN Wages	967,021.00		0.00	967,021.00
Subtotal [12C1]	LPNs - Direct Care	<u>967,021.00</u>		<u>0.00</u>	<u>967,021.00</u>

Subgroup : [12D]	Aides and Attendants			
6020.050	SNF- Aides Wages	2,050,793.00	0.00	2,050,793.00
Subtotal [12D]	Aides and Attendants	<u>2,050,793.00</u>	<u>0.00</u>	<u>2,050,793.00</u>
Subgroup : [12E]	Physical Therapists			
7330.010	PT- Supervisor Wages	36,890.00	(17,867.00)	19,023.00
			RJE - 5 (17,867.00)	
7330.020	PT- Tech Wages	163,050.00	0.00	163,050.00
7330.050	PT- Aides Wages	100,048.00	0.00	100,048.00
Subtotal [12E]	Physical Therapists	<u>299,988.00</u>	<u>(17,867.00)</u>	<u>282,121.00</u>
Subgroup : [12F]	Speech Therapists			
7350.020	ST - Wages	69,186.00	2,147.00	71,333.00
			RJE - 5 2,147.00	
Subtotal [12F]	Speech Therapists	<u>69,186.00</u>	<u>2,147.00</u>	<u>71,333.00</u>
Subgroup : [12G]	Occupational Therapists			
7340.020	OT- Tech Wages	106,526.00	15,720.00	122,246.00
			RJE - 5 15,720.00	
7340.050	OT- Aides Wages	98,670.00	0.00	98,670.00
Subtotal [12G]	Occupational Therapists	<u>205,196.00</u>	<u>15,720.00</u>	<u>220,916.00</u>
Subgroup : [12H]	Recreation Workers			
7260.010	Activities- Supervisor Wages	67,818.00	0.00	67,818.00
7260.020	Activities- Tech Wages	52,325.00	0.00	52,325.00
7260.050	Activities- Aides Wages	42,231.00	0.00	42,231.00
Subtotal [12H]	Recreation Workers	<u>162,374.00</u>	<u>0.00</u>	<u>162,374.00</u>
Subgroup : [12M]	Social Workers/Case Management			
7381.010	Social Services- Supervisor W	128,550.00	0.00	128,550.00
7381.020	Social Services- Tech Wages	57,081.00	0.00	57,081.00
Subtotal [12M]	Social Workers/Case Management	<u>185,631.00</u>	<u>0.00</u>	<u>185,631.00</u>
Subgroup : [12O]	Other			
7390.060	Medical Records- Clerical Wag	15,354.00	0.00	15,354.00
8321.010	Admissions - Dept Head Wages	160,050.00	0.00	160,050.00
8321.060	Admissions - Clerk Wages	57,158.00	0.00	57,158.00
Subtotal [12O]	Other	<u>232,562.00</u>	<u>0.00</u>	<u>232,562.00</u>
Total [10-A]	Salaries and Wages	<u>7,303,088.00</u>	<u>0.00</u>	<u>7,303,088.00</u>
Group : [13-B]	Professional Fees			
Subgroup : [2]	Dentist			
7290.290	Dental- Consulting Services	5,222.00	0.00	5,222.00
Subtotal [2]	Dentist	<u>5,222.00</u>	<u>0.00</u>	<u>5,222.00</u>
Subgroup : [3]	Pharmacist			
7270.290	Pharmacy- Consulting Services	30,992.00	0.00	30,992.00
7270.680	Pharmacy- Contracted Services	1,987.00	(1,987.00)	0.00
			RJE - 7 (1,987.00)	
Subtotal [3]	Pharmacist	<u>32,979.00</u>	<u>(1,987.00)</u>	<u>30,992.00</u>
Subgroup : [5A]	PT - Resident Care			
7330.280	PT- Agency	204,632.00	0.00	204,632.00
7330.290	PT- Consulting Services	23,989.00	2,454.00	26,443.00
			RJE - 8 2,454.00	
7330.680	PT - Contracted Services	2,454.00	(2,454.00)	0.00
			RJE - 8 (2,454.00)	
Subtotal [5A]	PT - Resident Care	<u>231,075.00</u>	<u>0.00</u>	<u>231,075.00</u>
Subgroup : [8A]	Medical Director			
7420.290	Medical Director- Consulting	49,025.00	0.00	49,025.00
Subtotal [8A]	Medical Director	<u>49,025.00</u>	<u>0.00</u>	<u>49,025.00</u>
Subgroup : [8B]	Utilization Review			
7430.290	Utilization Review- Consultin	5,603.00	0.00	5,603.00
Subtotal [8B]	Utilization Review	<u>5,603.00</u>	<u>0.00</u>	<u>5,603.00</u>
Subgroup : [8E]	Other			
7420.270	Physician Fees	13,061.00	(13,061.00)	0.00
			RJE - 14 (13,061.00)	

Subtotal [8E]	Other	<u>13,061.00</u>	<u>(13,061.00)</u>	<u>0.00</u>
Subgroup : [9A]	ST - Resident Care			
7350.280	ST - Agency	<u>87,856.00</u>	<u>0.00</u>	<u>87,856.00</u>
Subtotal [9A]	ST - Resident Care	<u>87,856.00</u>	<u>0.00</u>	<u>87,856.00</u>
Subgroup : [10A]	OT - Resident Care			
7340.280	OT- Agency	<u>159,511.00</u>	<u>0.00</u>	<u>159,511.00</u>
Subtotal [10A]	OT - Resident Care	<u>159,511.00</u>	<u>0.00</u>	<u>159,511.00</u>
Subgroup : [11A1]	RN's - Direct Care			
6020.340	SNF- Agency - RN's	<u>340,287.00</u>	<u>0.00</u>	<u>340,287.00</u>
Subtotal [11A1]	RN's - Direct Care	<u>340,287.00</u>	<u>0.00</u>	<u>340,287.00</u>
Subgroup : [11A2]	RN's - Administrative			
6011.280	Nsg Admin- Nursing Sup Agency	<u>312,419.00</u>	<u>0.00</u>	<u>312,419.00</u>
Subtotal [11A2]	RN's - Administrative	<u>312,419.00</u>	<u>0.00</u>	<u>312,419.00</u>
Subgroup : [11B1]	LPN's - Direct Care			
6020.350	SNF- Agency - LPN's	<u>311,064.00</u>	<u>0.00</u>	<u>311,064.00</u>
Subtotal [11B1]	LPN's - Direct Care	<u>311,064.00</u>	<u>0.00</u>	<u>311,064.00</u>
Subgroup : [11C]	Aides			
6020.360	SNF- Agency - CNA's	<u>168,939.00</u>	<u>0.00</u>	<u>168,939.00</u>
Subtotal [11C]	Aides	<u>168,939.00</u>	<u>0.00</u>	<u>168,939.00</u>
Subgroup : [12]	Other			
Marcum 119	Physician Fees - Eye / Medical Exams	<u>0.00</u>	<u>6,094.00</u>	<u>6,094.00</u>
Subtotal [12]	Other	<u>0.00</u>	<u>6,094.00</u>	<u>6,094.00</u>
Total [13-B]	Professional Fees	<u>1,717,041.00</u>	<u>(8,954.00)</u>	<u>1,708,087.00</u>
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
8460.200	Workers Compensation Expense	<u>262,057.00</u>	<u>0.00</u>	<u>262,057.00</u>
Subtotal [1A1]	Workmen's Compensation	<u>262,057.00</u>	<u>0.00</u>	<u>262,057.00</u>
Subgroup : [1A3]	Unemployment Insurance			
6011.170	Nsg Admin- SUI	<u>6,055.00</u>	<u>0.00</u>	<u>6,055.00</u>
6011.171	Nsg Admin- FUI	<u>717.00</u>	<u>0.00</u>	<u>717.00</u>
6020.170	SNF- SUI	<u>40,055.00</u>	<u>0.00</u>	<u>40,055.00</u>
6020.171	SNF- FUI	<u>4,240.00</u>	<u>0.00</u>	<u>4,240.00</u>
7260.170	Activities- SUI	<u>1,460.00</u>	<u>0.00</u>	<u>1,460.00</u>
7260.171	Activities- FUI	<u>150.00</u>	<u>0.00</u>	<u>150.00</u>
7330.170	PT- SUI	<u>3,149.00</u>	<u>0.00</u>	<u>3,149.00</u>
7330.171	PT- FUI	<u>328.00</u>	<u>0.00</u>	<u>328.00</u>
7340.170	OT- SUI	<u>2,071.00</u>	<u>0.00</u>	<u>2,071.00</u>
7340.171	OT- FUI	<u>228.00</u>	<u>0.00</u>	<u>228.00</u>
7350.170	ST - SUI	<u>452.00</u>	<u>0.00</u>	<u>452.00</u>
7350.171	ST - FUI	<u>49.00</u>	<u>0.00</u>	<u>49.00</u>
7381.170	Social Services- SUI	<u>2,060.00</u>	<u>0.00</u>	<u>2,060.00</u>
7381.171	Social Services- FUI	<u>240.00</u>	<u>0.00</u>	<u>240.00</u>
7390.170	Medical Records- SUI	<u>369.00</u>	<u>0.00</u>	<u>369.00</u>
7390.171	Medical Records- FUI	<u>42.00</u>	<u>0.00</u>	<u>42.00</u>
7430.170	Utilization Review- SUI	<u>2,311.00</u>	<u>0.00</u>	<u>2,311.00</u>
7430.171	Utilization Review- FUI	<u>252.00</u>	<u>0.00</u>	<u>252.00</u>
8212.170	Dietary- SUI	<u>7,206.00</u>	<u>0.00</u>	<u>7,206.00</u>
8212.171	Dietary- FUI	<u>791.00</u>	<u>0.00</u>	<u>791.00</u>
8220.170	Plant- SUI	<u>1,260.00</u>	<u>0.00</u>	<u>1,260.00</u>
8220.171	Plant- FUI	<u>126.00</u>	<u>0.00</u>	<u>126.00</u>
8240.170	Housekeeping- SUI	<u>5,259.00</u>	<u>0.00</u>	<u>5,259.00</u>
8240.171	Housekeeping- FUI	<u>537.00</u>	<u>0.00</u>	<u>537.00</u>
8250.170	Laundry- SUI	<u>564.00</u>	<u>0.00</u>	<u>564.00</u>
8250.171	Laundry- FUI	<u>73.00</u>	<u>0.00</u>	<u>73.00</u>
8311.170	Fiscal- SUI	<u>420.00</u>	<u>0.00</u>	<u>420.00</u>
8311.171	Fiscal- FUI	<u>42.00</u>	<u>0.00</u>	<u>42.00</u>
8321.170	Admissions - SUI	<u>1,934.00</u>	<u>0.00</u>	<u>1,934.00</u>
8321.171	Admissions - FUI	<u>210.00</u>	<u>0.00</u>	<u>210.00</u>
8351.170	Admin- SUI	<u>2,148.00</u>	<u>0.00</u>	<u>2,148.00</u>
8351.171	Admin- FUI	<u>220.00</u>	<u>0.00</u>	<u>220.00</u>

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8460.170	SUI Expense	1,488.00	0.00	1,488.00
8460.171	FUI Expense	180.00	0.00	180.00
Subtotal [1A3]	Unemployment Insurance	86,686.00	0.00	86,686.00
Subgroup : [1A4] Social Security (FICA)				
6011.160	Nsg Admin- FICA	56,793.00	0.00	56,793.00
6020.160	SNF- FICA	269,572.00	0.00	269,572.00
7260.160	Activities- FICA	11,509.00	0.00	11,509.00
7330.160	PT- FICA	25,529.00	0.00	25,529.00
7340.160	OT- FICA	16,622.00	0.00	16,622.00
7350.160	ST - FICA	5,793.00	0.00	5,793.00
7381.160	Social Services- FICA	13,137.00	0.00	13,137.00
7390.160	Medical Records- FICA	1,008.00	0.00	1,008.00
7430.160	Utilization Review- FICA	22,664.00	0.00	22,664.00
8212.160	Dietary- FICA	43,678.00	0.00	43,678.00
8220.160	Plant- FICA	8,009.00	0.00	8,009.00
8240.160	Housekeeping- FICA	26,574.00	0.00	26,574.00
8250.160	Laundry- FICA	3,889.00	0.00	3,889.00
8311.160	Fiscal- FICA	5,765.00	0.00	5,765.00
8321.160	Admissions - FICA Expense	15,596.00	0.00	15,596.00
8351.160	Admin- FICA	18,224.00	0.00	18,224.00
8460.160	FICA Expense	(1,159.00)	0.00	(1,159.00)
Subtotal [1A4]	Social Security (FICA)	543,203.00	0.00	543,203.00
Subgroup : [1A5] Health Insurance				
8460.180	Health Insurance	163,319.00	0.00	163,319.00
8460.240	Union Welfare and Legal	774,406.00	0.00	774,406.00
8460.246	Dental Insurance	695.00	0.00	695.00
Subtotal [1A5]	Health Insurance	938,420.00	0.00	938,420.00
Subgroup : [1A7] Pensions				
8460.190	Non Union Pension Expense	68,282.00	0.00	68,282.00
8460.210	Union Pension Expense	283,206.00	0.00	283,206.00
Subtotal [1A7]	Pensions	351,488.00	0.00	351,488.00
Subgroup : [1A8] Uniform Allowance				
6011.150	Nsg Admin- Uniform Allowance	250.00	0.00	250.00
6020.150	SNF- Uniform Allowance	17,925.00	0.00	17,925.00
8212.150	Dietary- Uniform Allowance	2,600.00	0.00	2,600.00
8220.150	Plant- Uniform Allowance	500.00	0.00	500.00
8240.150	Housekeeping- Uniform Allowan	2,000.00	0.00	2,000.00
8250.150	Laundry- Uniform Allowance	600.00	0.00	600.00
Subtotal [1A8]	Uniform Allowance	23,875.00	0.00	23,875.00
Subgroup : [1A9] Other				
8460.245	Union Education	30,336.00	0.00	30,336.00
8460.250	Other Benefits	(4,193.00)	0.00	(4,193.00)
8460.260	Other Benefits	4,193.00	0.00	4,193.00
Subtotal [1A9]	Other	30,336.00	0.00	30,336.00
Subgroup : [1C] Bad Debts				
5535.010	Bad Debt Expense	722,403.00	0.00	722,403.00
Subtotal [1C]	Bad Debts	722,403.00	0.00	722,403.00
Subgroup : [1D] Accounting and Auditing				
8311.290	Fiscal- Consulting Services	7,386.00	0.00	7,386.00
8311.310	Fiscal- Audit Fees	52,866.00	0.00	52,866.00
Subtotal [1D]	Accounting and Auditing	60,252.00	0.00	60,252.00
Subgroup : [1E] Legal				
8351.300	Admin- Legal Fees	117,728.00	(4,900.00)	112,828.00
Subtotal [1E]	Legal	117,728.00	(4,900.00)	112,828.00
			RJE - 4	
			(4,900.00)	
			(4,900.00)	
Subgroup : [1G] Office Supplies				
8311.590	Fiscal- Other Supplies	14.00	0.00	14.00
8351.550	Admin- Office Supplies	21,554.00	0.00	21,554.00
8351.552	Admin - Paper	732.00	0.00	732.00
8351.590	Admin- Other Supplies	4,514.00	0.00	4,514.00
8351.591	Admin - Other Supp. Residents	834.00	0.00	834.00
Subtotal [1G]	Office Supplies	27,648.00	0.00	27,648.00

Subgroup : [1H1]	Telephone and Telegraph			
8351.841	Admin - Telephone	47,241.00	(1,824.00)	45,417.00
			RJE - 11	(1,824.00)
Subtotal [1H1]	Telephone and Telegraph	47,241.00	(1,824.00)	45,417.00
Subgroup : [1H2]	Cellular Phones and Beepers			
Marcum 111	Cell Phone Expense	0.00	1,824.00	1,824.00
			RJE - 11	1,824.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	1,824.00	1,824.00
Subgroup : [1J]	Corporation Business Taxes			
8351.842	Admin - LLC Tax	786.00	0.00	786.00
Subtotal [1J]	Corporation Business Taxes	786.00	0.00	786.00
Subgroup : [1K1]	Other Taxes - Income			
9027.000	Unincorporated Business Tax	119,000.00	0.00	119,000.00
Subtotal [1K1]	Other Taxes - Income	119,000.00	0.00	119,000.00
Subgroup : [1K3]	Resident Day User Fee			
9009.000	NYS Assessment	909,746.00	0.00	909,746.00
Subtotal [1K3]	Resident Day User Fee	909,746.00	0.00	909,746.00
Total [15]	Expenditures Other than Salaries	4,240,869.00	(4,900.00)	4,235,969.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [1]	Resident Travel and Entertainment			
Marcum 116	Resident Transportation	0.00	880.00	880.00
			RJE - 9	880.00
Subtotal [1]	Resident Travel and Entertainment	0.00	880.00	880.00
Subgroup : [2]	Holiday Parties for Staff			
8351.919	Admin - Parties and Gifts	2,903.00	0.00	2,903.00
Subtotal [2]	Holiday Parties for Staff	2,903.00	0.00	2,903.00
Subgroup : [4]	Employee Travel			
8351.880	Admin - Travel	4,109.00	(1,380.00)	2,729.00
			RJE - 9	(1,380.00)
Subtotal [4]	Employee Travel	4,109.00	(1,380.00)	2,729.00
Subgroup : [5]	Education Expense			
8351.883	Admin- Conferences and Worksh	775.00	0.00	775.00
Subtotal [5]	Education Expense	775.00	0.00	775.00
Subgroup : [6]	Automobile Expense			
8351.881	Admin - Auto Expense	11,747.00	(5,446.00)	6,301.00
			RJE - 15	(5,446.00)
Subtotal [6]	Automobile Expense	11,747.00	(5,446.00)	6,301.00
Subgroup : [7]	Other			
8351.917	Admin - Meals and Entertain	9,534.00	0.00	9,534.00
Subtotal [7]	Other	9,534.00	0.00	9,534.00
Subgroup : [M1]	Advertising Help Wanted			
8351.285	Admin - Recruiting Fees	11,699.00	0.00	11,699.00
Subtotal [M1]	Advertising Help Wanted	11,699.00	0.00	11,699.00
Subgroup : [M2]	Advertising Telephone Directory			
8351.916	Admin - Advertising Yellow Pgs	13,923.00	0.00	13,923.00
Subtotal [M2]	Advertising Telephone Directory	13,923.00	0.00	13,923.00
Subgroup : [M3]	Advertising Other			
8351.912	Admin - Marketing	13,628.00	0.00	13,628.00
Subtotal [M3]	Advertising Other	13,628.00	0.00	13,628.00
Subgroup : [M5]	Medical Records			
7390.550	Medical Records- Office Suppl	334.00	0.00	334.00
Subtotal [M5]	Medical Records	334.00	0.00	334.00
Subgroup : [M7]	Postage			
8351.730	Admin- Rental Expense	56,052.00	(48,127.00)	7,925.00

8351.911	Admin - Postage	8,490.00	RJE - 3	(48,127.00)	8,490.00
Subtotal [M7]	Postage	64,542.00		0.00	16,415.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
Marcum 102	Dues	0.00		11,421.00	11,421.00
Subtotal [M8]	Dues and Membership Fees to Professional As:	0.00	RJE - 1	10,921.00	
			RJE - 9	500.00	
				11,421.00	11,421.00
Subgroup : [M9]	Subscriptions				
7200.850	Central Supply- Dues and Subs	64.00		0.00	64.00
7381.850	Social Services- Dues and Sub	30.00		0.00	30.00
8220.850	Plant- Dues and Subscriptions	480.00		0.00	480.00
8351.850	Admin- Dues and Subscriptions	17,968.00		(12,049.00)	5,919.00
Subtotal [M9]	Subscriptions	18,542.00	RJE - 1	(10,921.00)	
			RJE - 6	(1,128.00)	
				(12,049.00)	6,493.00
Subgroup : [M10]	Contributions				
8351.914	Admin - Charitable Contrib	1,000.00		0.00	1,000.00
Subtotal [M10]	Contributions	1,000.00		0.00	1,000.00
Subgroup : [M11]	Services Provided by Contract				
8260.670	Security - Purchased Services	134,286.00		0.00	134,286.00
8311.680	Fiscal- Contracted Services	1,100.00		(1,100.00)	0.00
8311.730	Fiscal- Rental Expense	55,347.00	RJE - 3	(1,100.00)	51,421.00
8321.670	Admissions- Purchased Services	4,150.00	RJE - 3	(3,926.00)	4,150.00
8351.290	Admin- Consulting Services	6,190.00		0.00	7,318.00
8351.670	Admin- Purchased Services	1,639.00	RJE - 6	1,128.00	15,005.00
8351.680	Admin- Contracted Services	8,609.00	RJE - 3	13,366.00	4,284.00
8381.680	Reception- Contracted Services	1,750.00	RJE - 3	(4,325.00)	1,750.00
Subtotal [M11]	Services Provided by Contract	213,071.00		0.00	218,214.00
				5,143.00	
Subgroup : [M12]	Administrative Management Services				
8311.299	Fiscal - Other Consulting	225,037.00		0.00	225,037.00
8351.293	Admin - Legal Consulting	37,689.00		0.00	37,689.00
8351.299	Admin - Other Consulting	7,479.00		0.00	7,479.00
Subtotal [M12]	Administrative Management Services	270,205.00		0.00	270,205.00
Subgroup : [M13]	Other				
6011.887	Nsg Admin-Phys Credential Fees	2.00		0.00	2.00
8351.560	Admin- Minor Non Medical Equi	153.00		0.00	153.00
8351.830	Admin - Licenses and Taxes	4,517.00		0.00	4,517.00
8351.882	Admin- Bank Charges	25,373.00		0.00	25,373.00
8351.910	Admin- Other Direct	(4,058.00)		0.00	(4,058.00)
8351.920	Admin - Penalties	3,074.00		0.00	3,074.00
8460.249	Employee Fingerprinting	1,494.00		0.00	1,494.00
Marcum 114	Legal Settlement Fee	0.00		4,900.00	4,900.00
Subtotal [M13]	Other	30,555.00	RJE - 4	4,900.00	35,455.00
Total [16]	Expenditures Other than Salaries (cont'd) - Adm	666,567.00		(44,658.00)	621,909.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
8212.500	Dietary- Food	45.00		0.00	45.00
8212.501	Dietary- Groceries	178,967.00		0.00	178,967.00
8212.502	Dietary- Dairy	61,400.00		0.00	61,400.00
8212.503	Dietary- Meat and Fish	57,253.00		0.00	57,253.00
8212.504	Dietary- Bakery	17,814.00		0.00	17,814.00
8212.505	Dietary- Produce	25,737.00		0.00	25,737.00
Subtotal [2A1]	Raw Food	341,216.00		0.00	341,216.00
Subgroup : [2A2]	Non-Food Supplies				
7200.430	Central Supply- Nutritional S	14,288.00		0.00	14,288.00

8212.430	Dietary- Nutritional Supplemen	8,404.00	0.00	8,404.00
8212.460	Dietary - Gloves	170.00	0.00	170.00
8212.510	Dietary- Tabeware	3,377.00	0.00	3,377.00
8212.540	Dietary- Cleaning Supplies	4,194.00	0.00	4,194.00
8212.570	Dietary- Wipes	50.00	0.00	50.00
8212.590	Dietary- Other Supplies	23,068.00	0.00	23,068.00
8212.730	Dietary- Rental Expense	760.00	0.00	760.00
Subtotal [2A2]	Non-Food Supplies	54,311.00	0.00	54,311.00
Subgroup : [2B] Purchased Services				
8212.290	Dietary- Consulting Services	9,520.00	0.00	9,520.00
8212.670	Dietary- Purchased Services	473.00	0.00	473.00
8212.680	Dietary- Contracted Services	44,671.00	0.00	44,671.00
Subtotal [2B]	Purchased Services	54,664.00	0.00	54,664.00
Total [18]	Dietary Basis for Allocation of Costs	450,191.00	0.00	450,191.00
Group : [19] Laundry-Basis for Allocation of Costs				
Subgroup : [3B] Purchased Services				
8250.680	Laundry- Contracted Services	187,151.00	0.00	187,151.00
Subtotal [3B]	Purchased Services	187,151.00	0.00	187,151.00
Subgroup : [3C] Other				
8250.380	Laundry - Diapers	44,212.00	0.00	44,212.00
8250.381	Laundry - Undergarments	9,843.00	0.00	9,843.00
8250.540	Laundry- Cleaning Supplies	(1,271.00)	0.00	(1,271.00)
8250.570	Laundry- Wipes	904.00	0.00	904.00
8250.590	Laundry- Other Supplies	1,953.00	0.00	1,953.00
Subtotal [3C]	Other	55,641.00	0.00	55,641.00
Total [19]	Laundry-Basis for Allocation of Costs	242,792.00	0.00	242,792.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4B] Purchased Services				
8240.290	Housekeeping- Consulting Serv	(1,159.00)	0.00	(1,159.00)
8240.680	Housekeeping- Contracted Serv	36,267.00	0.00	36,267.00
Subtotal [4B]	Purchased Services	35,108.00	0.00	35,108.00
Subgroup : [4C] Other				
7200.540	Central Supply- Cleaning Supp	515.00	0.00	515.00
8240.460	Housekeeping- Gloves	10,080.00	0.00	10,080.00
8240.540	Housekeeping- Cleaning Suppli	25,635.00	0.00	25,635.00
8240.550	Housekeeping- Office Supplies	50.00	0.00	50.00
8240.570	Housekeeping- Wipes	6,893.00	0.00	6,893.00
8240.590	Housekeeping- Other Supplies	35,481.00	0.00	35,481.00
Subtotal [4C]	Other	78,654.00	0.00	78,654.00
Subgroup : [5A2] Purchased from				
7270.440	Pharmacy- Drugs - Medicare Pa	221,083.00	0.00	221,083.00
7270.441	Pharmacy- Drugs - Medicaid	13,078.00	0.00	13,078.00
7270.444	Pharmacy- Drugs - HMO	140,178.00	0.00	140,178.00
Subtotal [5A2]	Purchased from	374,339.00	0.00	374,339.00
Subgroup : [5B] Medicine Cabinet Drugs				
7270.450	Pharmacy- Medicine Cabinet Dr	16,003.00	0.00	16,003.00
Subtotal [5B]	Medicine Cabinet Drugs	16,003.00	0.00	16,003.00
Subgroup : [5D] Ambulance/Limousine				
8270.670	Ambulance	7,770.00	0.00	7,770.00
Subtotal [5D]	Ambulance/Limousine	7,770.00	0.00	7,770.00
Subgroup : [5E2] Oxygen - Other				
7200.410	Central Supply- Oxygen	20,713.00	0.00	20,713.00
Subtotal [5E2]	Oxygen - Other	20,713.00	0.00	20,713.00
Subgroup : [5F] X-Rays and related radiological				
7220.680	EKG - Contracted Services	660.00	0.00	660.00
7230.680	EEG - Contracted Services	130.00	0.00	130.00
7240.680	X Ray- Contracted Services	50,041.00	0.00	50,041.00
Marcum 120	Physician Fees - X-Ray	0.00	(3.00)	(3.00)

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Subtotal [5F]	X-Rays and related radiological	50,831.00	(3.00)	50,828.00
Subgroup : [5H]	Laboratory			
7210.680	Lab- Contracted Services	25,464.00	0.00	25,464.00
Marcum 121	Physician Fees - Lab	0.00	3,197.00	3,197.00
			RJE - 14	3,197.00
Subtotal [5H]	Laboratory	25,464.00	3,197.00	28,661.00
Subgroup : [5I]	Recreation			
7260.590	Activities- Other Supplies	169.00	0.00	169.00
7260.670	Activities- Purchased Services	12,859.00	0.00	12,859.00
7260.890	Activities- Books and Periodi	474.00	0.00	474.00
Marcum 105	Cable TV	0.00	28,619.00	28,619.00
			RJE - 12	28,619.00
Subtotal [5I]	Recreation	13,502.00	28,619.00	42,121.00
Subgroup : [5J]	Management fee direct			
6011.299	Nsg Admin - Other Consulting	23,569.00	0.00	23,569.00
Subtotal [5J]	Management fee direct	23,569.00	0.00	23,569.00
Subgroup : [5K]	Management fee indirect			
7330.299	PT - Other Consulting	11,167.00	0.00	11,167.00
7381.299	Social Services - Other Consul	25,099.00	0.00	25,099.00
8212.299	Dietary - Other Consulting	10,529.00	0.00	10,529.00
8321.299	Admissions - Other Consulting	7,338.00	0.00	7,338.00
Subtotal [5K]	Management fee indirect	54,133.00	0.00	54,133.00
Subgroup : [5L]	Other			
7200.435	Central Supply- IV Solutions	2,381.00	0.00	2,381.00
7200.460	Central Supply- Gloves	8,716.00	0.00	8,716.00
7200.490	Central Supply- Other Medical	89,096.00	0.00	89,096.00
7200.550	Central Supply- Office Suppli	75.00	0.00	75.00
7200.570	Central Supply- Wipes	4,286.00	0.00	4,286.00
7200.580	Central Supply- Minor Non Med	54.00	0.00	54.00
7200.590	Central Supply- Other Supplies	88,560.00	0.00	88,560.00
7200.670	Central Supply- Purchased Ser	310.00	0.00	310.00
7200.730	Central Supply- Rental Expense	19,219.00	0.00	19,219.00
7330.490	PT - Medical Supplies	1,162.00	0.00	1,162.00
7330.590	PT- Other Supplies	10,875.00	0.00	10,875.00
7330.730	PT- Rental Expense	5,635.00	0.00	5,635.00
7381.590	Social Services- Other Suppli	164.00	0.00	164.00
Marcum 117	Physician Fees - Patient Specific Svcs	0.00	2,020.00	2,020.00
			RJE - 14	2,020.00
Marcum 122	Physician Fees - Wound Care	0.00	3,095.00	3,095.00
			RJE - 7	1,987.00
			RJE - 14	1,108.00
Subtotal [5L]	Other	230,533.00	5,115.00	235,648.00
Total [20]	Housekeeping and Resident Care Basis for Allo	930,619.00	36,928.00	967,547.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
7200.630	Central Supply- Repairs and M	84.00	0.00	84.00
8212.630	Dietary- Repairs and Maintena	1,281.00	0.00	1,281.00
8220.590	Plant- Other Supplies	33,763.00	(876.00)	32,887.00
			RJE - 10	(876.00)
8220.630	Plant- Repairs and Maintenance	58,291.00	0.00	58,291.00
8351.630	Admin- Repairs and Maintenance	220.00	0.00	220.00
Marcum 118	Physician Fees - Medical Equipment Maintenance	0.00	645.00	645.00
			RJE - 14	645.00
Subtotal [6A]	Repairs and Maintenance	93,639.00	(231.00)	93,408.00
Subgroup : [6B]	Heat			
8220.750	Plant - Gas	(73,327.00)	146,825.00	73,498.00
			RJE - 13	133,792.00
			RJE - 13	13,033.00
8220.770	Plant - Oil	28,323.00	8,223.00	36,546.00
			RJE - 10	8,223.00
Subtotal [6B]	Heat	(45,004.00)	155,048.00	110,044.00
Subgroup : [6C]	Light & Power			

8220.740	Plant - Electricity	301,025.00	(146,825.00)	154,200.00
			RJE - 13 (133,792.00)	
			RJE - 13 (13,033.00)	
Subtotal [6C]	Light & Power	301,025.00	(146,825.00)	154,200.00
Subgroup : [6D]	Water			
8220.760	Plant - Water and Sewer	65,191.00	0.00	65,191.00
Subtotal [6D]	Water	65,191.00	0.00	65,191.00
Subgroup : [6E]	Equipment Lease			
Marcum 112	Leases	0.00	49,558.00	49,558.00
			RJE - 3 44,112.00	
			RJE - 15 5,446.00	
Subtotal [6E]	Equipment Lease	0.00	49,558.00	49,558.00
Subgroup : [6F]	Other			
8220.580	Plant- Minor Non Medical Equi	610.00	0.00	610.00
8220.670	Plant- Purchased Services	109,931.00	(28,619.00)	81,312.00
			RJE - 12 (28,619.00)	
8220.680	Plant- Contracted Services	95,189.00	(7,347.00)	87,842.00
			RJE - 10 (7,347.00)	
8220.730	Plant- Rental Expense	665.00	0.00	665.00
Subtotal [6F]	Other	206,395.00	(35,966.00)	170,429.00
Subgroup : [7B]	Building & Building Improvements			
8220.690	Plant - Amort. Leasehold Imp.	59,171.00	0.00	59,171.00
Subtotal [7B]	Building & Building Improvements	59,171.00	0.00	59,171.00
Subgroup : [7D]	Movable Equipment			
8220.691	Plant - Depreciation -MME	37,667.00	0.00	37,667.00
Subtotal [7D]	Movable Equipment	37,667.00	0.00	37,667.00
Subgroup : [9]	Rental Payments			
8220.710	Plant - Building Rent	663,094.00	0.00	663,094.00
8220.713	Plant- Building Rent Escalator	624,657.00	0.00	624,657.00
Subtotal [9]	Rental Payments	1,287,751.00	0.00	1,287,751.00
Subgroup : [10B]	Real estate taxes paid by lessor			
8220.830	Plant - Real Estate Taxes	144,305.00	0.00	144,305.00
Subtotal [10B]	Real estate taxes paid by lessor	144,305.00	0.00	144,305.00
Total [22]	Maintenance and Property	2,150,140.00	21,584.00	2,171,724.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
8351.820	Admin - Working Capital Int.	43,411.00	0.00	43,411.00
8351.824	Admin - Related Party Interest	38,506.00	0.00	38,506.00
Subtotal [12D]	Other Interest Expense	81,917.00	0.00	81,917.00
Subgroup : [14A]	Insurance on Property			
8220.810	Plant - Property Insurance	14,966.00	0.00	14,966.00
Subtotal [14A]	Insurance on Property	14,966.00	0.00	14,966.00
Subgroup : [14B]	Insurance of Automobiles			
8220.815	Plant - Auto Insurance	8,469.00	0.00	8,469.00
Subtotal [14B]	Insurance of Automobiles	8,469.00	0.00	8,469.00
Subgroup : [14C1]	Umbrella			
8351.810	Admin - General Insurance	114,697.00	0.00	114,697.00
Subtotal [14C1]	Umbrella	114,697.00	0.00	114,697.00
Subgroup : [14C3]	Other			
8351.811	Admin - Captive Insurance	132,842.00	0.00	132,842.00
8351.812	Admin - EPLI Settlements	716.00	0.00	716.00
Subtotal [14C3]	Other	133,558.00	0.00	133,558.00
Total [27]	Interest and Insurance	353,607.00	0.00	353,607.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
3020.300	R & B - Medicaid	(17,950,019.00)	0.00	(17,950,019.00)

Subtotal [1A]	Medicaid Residents (CT only)	(17,950,019.00)	0.00	(17,950,019.00)
Subgroup : [1B]	Medicaid room and board contractual allowance			
5521.300	R & B Allowance - Medicaid	8,604,698.00	0.00	8,604,698.00
5521.503	R & B Allowance - Mgd Medicaid	40.00	0.00	40.00
5525.300	Medicaid Retros - Prior Year	84,894.00	0.00	84,894.00
Subtotal [1B]	Medicaid room and board contractual allowance	8,689,632.00	0.00	8,689,632.00
Subgroup : [3A]	Medicare Residents (All inclusive)			
3020.100	R & B - Medicare Part A	(3,436,101.00)	0.00	(3,436,101.00)
3020.501	Room and Board - Mgd Medicare	(821,989.00)	0.00	(821,989.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(4,258,090.00)	0.00	(4,258,090.00)
Subgroup : [3B]	Medicare room and board contractual allowance			
5521.100	R & B Allowance - Medicare A	(844,548.00)	0.00	(844,548.00)
5521.501	R & B Allowance - Mgd Medicare	167,342.00	0.00	167,342.00
Subtotal [3B]	Medicare room and board contractual allowance	(677,206.00)	0.00	(677,206.00)
Subgroup : [4A]	Private-pay residents and other			
3020.000	Room and Board - Private	(1,215,124.00)	0.00	(1,215,124.00)
3020.400	R & B - Hospice	(733,115.00)	0.00	(733,115.00)
3020.500	R & B - 3rd Party Insurance	(370,914.00)	0.00	(370,914.00)
3020.600	R & B - VA	(964,395.00)	0.00	(964,395.00)
5521.505	Capitation Revenue	(145,860.00)	0.00	(145,860.00)
Subtotal [4A]	Private-pay residents and other	(3,429,408.00)	0.00	(3,429,408.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
5521.000	R & B Allowance - Private	2,015.00	0.00	2,015.00
5521.400	R & B Allowance - Hospice	338,851.00	0.00	338,851.00
5521.500	R & B Allowance -3rd Party Ins	121,510.00	0.00	121,510.00
5521.600	R & B Allowance - VA	228,213.00	0.00	228,213.00
Subtotal [4B]	Private-pay room and board contractual allowance	690,589.00	0.00	690,589.00
Subgroup : [7A]	Physical Therapy - Medicare			
4330.100	P.T. Income - Medicare Part A	(735,249.00)	0.00	(735,249.00)
4330.200	P.T. Income - Medicare Part B	(102,823.00)	0.00	(102,823.00)
Subtotal [7A]	Physical Therapy - Medicare	(838,072.00)	0.00	(838,072.00)
Subgroup : [7C]	Physical Therapy - Non-medicare			
4330.000	P.T. Income - Private	(2,421.00)	0.00	(2,421.00)
4330.300	P.T. Income - Medicaid	(88,272.00)	0.00	(88,272.00)
4330.500	P.T. Income - 3rd Party Ins.	(227,198.00)	0.00	(227,198.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(317,891.00)	0.00	(317,891.00)
Subgroup : [8A]	Speech Therapy - Medicare			
4350.100	S.T. - Medicare Part A	(175,199.00)	0.00	(175,199.00)
4350.200	S.T. - Medicare Part B	(58,848.00)	0.00	(58,848.00)
Subtotal [8A]	Speech Therapy - Medicare	(234,047.00)	0.00	(234,047.00)
Subgroup : [8C]	Speech Therapy - Non-medicare			
4350.000	S.T. - Private	(3,619.00)	0.00	(3,619.00)
4350.300	S.T. Income - Medicaid	(30,374.00)	0.00	(30,374.00)
4350.500	S.T. Income - 3rd Party Ins.	(63,415.00)	0.00	(63,415.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(97,408.00)	0.00	(97,408.00)
Subgroup : [9A]	Occupational Therapy - Medicare			
4340.100	O.T. Income - Medicare Part A	(644,495.00)	0.00	(644,495.00)
4340.200	O.T. Income - Medicare Part B	(90,095.00)	0.00	(90,095.00)
4340.501	O.T. Income - Mgd Medicare	164.00	0.00	164.00
Subtotal [9A]	Occupational Therapy - Medicare	(734,426.00)	0.00	(734,426.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare			
4340.000	O.T. Income - Private	(2,155.00)	0.00	(2,155.00)
4340.300	O.T. Income - Medicaid	(79,226.00)	0.00	(79,226.00)
4340.500	O.T. Income - 3rd Party Ins.	(192,255.00)	0.00	(192,255.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(273,636.00)	0.00	(273,636.00)
Subgroup : [10A]	Other - Medicare			
4210.100	Laboratory - Part A	(326,654.00)	0.00	(326,654.00)
4240.100	Radiology - Diagnostic Part A	(52,505.00)	0.00	(52,505.00)
4270.100	Pharmacy - Medicare Part A	(251,092.00)	0.00	(251,092.00)

5521.101	Medicare 2% Reduction	74,398.00	0.00	74,398.00
5527.100	Ancillary Allowance - Part A	2,185,194.00	0.00	2,185,194.00
5527.200	Ancillary Allowance - Part B	33,976.00	0.00	33,976.00
5527.201	Ancillary Allow - ISNIP Pt B	3,414.00	0.00	3,414.00
Subtotal [10A]	Other - Medicare	1,666,731.00	0.00	1,666,731.00
Subgroup : [10B]	Other - Non-medicare			
4210.300	Laboratory - Medicaid	(342.00)	0.00	(342.00)
4240.300	Radiology - Medicaid	(1,388.00)	0.00	(1,388.00)
4240.500	Radiology - 3rd Party Insuranc	(5,154.00)	0.00	(5,154.00)
4270.000	Pharmacy - Private	2,291.00	0.00	2,291.00
4270.300	Pharmacy - Medicaid	(1,861.00)	0.00	(1,861.00)
4270.500	Pharmacy -3rd Party Insurance	(31,246.00)	0.00	(31,246.00)
5527.300	Ancillary Allowance - Medicaid	201,427.00	0.00	201,427.00
5527.500	Ancillary Allowance - 3rd Party	512,629.00	0.00	512,629.00
Subtotal [10B]	Other - Non-medicare	676,356.00	0.00	676,356.00
Subgroup : [15]	Interest Income			
5177.000	Interest Income	(163.00)	0.00	(163.00)
Subtotal [15]	Interest Income	(163.00)	0.00	(163.00)
Subgroup : [18]	Other Revenue			
5085.000	Medical Records Income	(55.00)	0.00	(55.00)
5171.000	Cash Discounts On Purchases	(96,843.00)	0.00	(96,843.00)
5175.000	Rebates and Refunds	(1,379.00)	0.00	(1,379.00)
5178.010	Physician Credential Income	(100.00)	0.00	(100.00)
5179.000	Other Miscellaneous Income	(6,242.00)	0.00	(6,242.00)
Subtotal [18]	Other Revenue	(104,619.00)	0.00	(104,619.00)
Total [30]	Statement of Revenue	(17,191,677.00)	0.00	(17,191,677.00)
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
1011.000	Cash - Operating Account	673,056.00	0.00	673,056.00
1012.000	Cash - Payroll Checking	(2,746.00)	0.00	(2,746.00)
1014.000	Petty Cash	1,608.00	0.00	1,608.00
1015.000	Cash - Money Market	6,587.00	0.00	6,587.00
1320.000	Patient Savings Account	46,859.00	0.00	46,859.00
Subtotal [A1]	Cash	725,364.00	0.00	725,364.00
Subgroup : [A2]	Resident Accounts Receivable			
1031.000	A/R Medicare Part A	334,026.00	0.00	334,026.00
1031.200	A/R Medicare Part B Snf	38,086.00	0.00	38,086.00
1032.000	A/R Medicaid Snf	1,941,633.00	0.00	1,941,633.00
1032.300	A/R Nami	17,745.00	0.00	17,745.00
1032.400	A/R Pending Medicaid	532,207.00	0.00	532,207.00
1033.000	A/R Private	852,203.00	0.00	852,203.00
1034.000	A/R Hospice	225,264.00	0.00	225,264.00
1034.500	A/R-3Rd Party Ins/Co-Ins	527,225.00	0.00	527,225.00
1034.501	A/R MANAGED MEDICARE	117,540.00	0.00	117,540.00
1034.600	A/R VA	55,092.00	0.00	55,092.00
1061.000	Allowance For Bad Debts	(463,323.00)	0.00	(463,323.00)
Subtotal [A2]	Resident Accounts Receivable	4,177,698.00	0.00	4,177,698.00
Subgroup : [A5]	Prepaid Expenses			
1121.000	Prepaid Insurance	6,078.00	0.00	6,078.00
1125.000	Prepaid R/E Taxes	45,546.00	0.00	45,546.00
1127.000	Prepaid Insurance - W.C.	102,484.00	0.00	102,484.00
Subtotal [A5]	Prepaid Expenses	154,108.00	0.00	154,108.00
Subgroup : [A8]	Other Current Assets			
1083.200	Patient Refund Exchange	2,222.00	0.00	2,222.00
Subtotal [A8]	Other Current Assets	2,222.00	0.00	2,222.00
Subgroup : [B4]	Leasehold Improvements			
1170.000	Leasehold Imp. - 15 Year	1,104,959.00	0.00	1,104,959.00
1270.000	Leasehold Improv.-Acc Amort.	(109,682.00)	0.00	(109,682.00)
Subtotal [B4]	Leasehold Improvements	995,277.00	0.00	995,277.00
Subgroup : [B6]	Movable Equipment			
1190.100	Mme - 5 Year	235,997.00	0.00	235,997.00

1190.110	Mme 10 Year	37,298.00	0.00	37,298.00
1290.000	Mme - Accum Dep - General	<u>(78,793.00)</u>	<u>0.00</u>	<u>(78,793.00)</u>
Subtotal [B6]	Movable Equipment	<u>194,502.00</u>	<u>0.00</u>	<u>194,502.00</u>
Subgroup : [D7] Other Assets				
1086.000	Due to/from Prior Operator	<u>274,941.00</u>	<u>0.00</u>	<u>274,941.00</u>
Subtotal [D7]	Other Assets	<u>274,941.00</u>	<u>0.00</u>	<u>274,941.00</u>
Total [31-32]	Assets	<u>6,524,112.00</u>	<u>0.00</u>	<u>6,524,112.00</u>
Group : [33-34] Liabilities				
Subgroup : [A1] Trade Accounts Payable				
2021.000	Accounts Payable - Trade	<u>(1,497,486.00)</u>	<u>0.00</u>	<u>(1,497,486.00)</u>
Subtotal [A1]	Trade Accounts Payable	<u>(1,497,486.00)</u>	<u>0.00</u>	<u>(1,497,486.00)</u>
Subgroup : [A4] Accrued Payroll				
2031.000	Accrued Payroll	<u>(133,413.00)</u>	<u>0.00</u>	<u>(133,413.00)</u>
2032.000	Accrued Sick And Vacation	<u>(587,288.00)</u>	<u>0.00</u>	<u>(587,288.00)</u>
Subtotal [A4]	Accrued Payroll	<u>(720,701.00)</u>	<u>0.00</u>	<u>(720,701.00)</u>
Subgroup : [A6] Accrued Payroll Taxes Payable				
2036.000	Fica Payable	<u>(10,206.00)</u>	<u>0.00</u>	<u>(10,206.00)</u>
2041.010	Sui Payable	<u>(4,185.00)</u>	<u>0.00</u>	<u>(4,185.00)</u>
2041.020	Futa Payable	<u>(369.00)</u>	<u>0.00</u>	<u>(369.00)</u>
Subtotal [A6]	Accrued Payroll Taxes Payable	<u>(14,760.00)</u>	<u>0.00</u>	<u>(14,760.00)</u>
Subgroup : [A12] Other Current Liabilities				
2049.000	Gamishee Payable	<u>55.00</u>	<u>0.00</u>	<u>55.00</u>
2049.010	401K Payable	<u>(1,442.00)</u>	<u>0.00</u>	<u>(1,442.00)</u>
2049.030	Child Support Payable	<u>(784.00)</u>	<u>0.00</u>	<u>(784.00)</u>
2056.000	Accrued Expenses	<u>(646,743.00)</u>	<u>0.00</u>	<u>(646,743.00)</u>
2161.000	Patient Fund Liability	<u>(46,859.00)</u>	<u>0.00</u>	<u>(46,859.00)</u>
Subtotal [A12]	Other Current Liabilities	<u>(695,773.00)</u>	<u>0.00</u>	<u>(695,773.00)</u>
Subgroup : [B3] Loans from Owners or Related Parties				
2116.000	Due To Related Party -Landlord	<u>(1,325,019.00)</u>	<u>0.00</u>	<u>(1,325,019.00)</u>
2116.020	Due to Members	<u>(1,770,000.00)</u>	<u>0.00</u>	<u>(1,770,000.00)</u>
Subtotal [B3]	Loans from Owners or Related Parties	<u>(3,095,019.00)</u>	<u>0.00</u>	<u>(3,095,019.00)</u>
Total [33-34]	Liabilities	<u>(6,023,739.00)</u>	<u>0.00</u>	<u>(6,023,739.00)</u>
Group : [35] Equity				
Subgroup : [B5] Cumulated Earnings				
2363.000	Retained Earnings	<u>(1,363,610.00)</u>	<u>0.00</u>	<u>(1,363,610.00)</u>
Subtotal [B5]	Cumulated Earnings	<u>(1,363,610.00)</u>	<u>0.00</u>	<u>(1,363,610.00)</u>
Total [35]	Equity	<u>(1,363,610.00)</u>	<u>0.00</u>	<u>(1,363,610.00)</u>
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sum of Account Groups	0.00	0.00	0.00

Client: **Cassena Care of Stamford**
 Engagement: **Medical - Cassena Care of Stamford**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - 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	Dues		10,921.00	
8351.850	Admin- Dues and Subscriptions			10,921.00
Total			10,921.00	10,921.00
Reclassifying Journal Entries JE # 2				
Reclass the assistant administrator form the administrator line of the cost report				
Marcum 115	Assistant Administrator		32,884.00	
8351.010	Admin- Supervisor Wages			32,884.00
Total			32,884.00	32,884.00
Reclassifying Journal Entries JE # 3				
To Reclass Leases to correct line of Cost Report				
8351.670	Admin- Purchased Services		13,366.00	
Marcum 112	Leases		44,112.00	
8311.680	Fiscal- Contracted Services			1,100.00
8311.730	Fiscal- Rental Expense			3,926.00
8351.680	Admin- Contracted Services			4,325.00
8351.730	Admin- Rental Expense			48,127.00
Total			67,478.00	57,478.00
Reclassifying Journal Entries JE # 4				
To reclass Legal from Accounting				
Marcum 114	Legal Settlement Fee		4,900.00	
8351.300	Admin- Legal Fees			4,900.00
Total			4,900.00	4,900.00
Reclassifying Journal Entries JE # 5				
To allocate Director of Rehab				
7340.020	OT- Tech Wages		15,720.00	
7350.020	ST - Wages		2,147.00	
7330.010	PT- Supervisor Wages			17,867.00
Total			17,867.00	17,867.00
Reclassifying Journal Entries JE # 6				
To reclass Unemployment Insurance Consulting from Dues & Subscriptions				
8351.290	Admin- Consulting Services		1,128.00	
8351.850	Admin- Dues and Subscriptions			1,128.00
Total			1,128.00	1,128.00
Reclassifying Journal Entries JE # 7				
To reclass expense based on client responses				
Marcum 122	Physician Fees - Wound Care		1,987.00	
7270.680	Pharmacy- Contracted Services			1,987.00
Total			1,987.00	1,987.00
Reclassifying Journal Entries JE # 8				
To reclass expenses per client response				
7330.290	PT- Consulting Services		2,454.00	
7330.680	PT - Contracted Services			2,454.00
Total			2,454.00	2,454.00
Reclassifying Journal Entries JE # 9				
To reclass expenses from the employee travel line				
Marcum 102	Dues		500.00	
Marcum 116	Resident Transportation		880.00	
8351.880	Admin - Travel			1,380.00
Total			1,380.00	1,380.00
Reclassifying Journal Entries JE # 10				
To reclass expenses based on info PBC				
8220.770	Plant - Oil		8,223.00	
8220.590	Plant- Other Supplies			876.00
8220.680	Plant- Contracted Services			7,347.00
Total			8,223.00	8,223.00
Reclassifying Journal Entries JE # 11				
To reclass cell phone expense to the appropriate line				
Marcum 111	Cell Phone Expense		1,824.00	
8351.841	Admin - Telephone			1,824.00
Total			1,824.00	1,824.00

Reclassifying Journal Entries JE # 12

To reclass cable TV expense

Marcum 105	Cable TV
8220.670	Plant- Purchased Services
Total	

E.07

28,619.00	28,619.00
<u>28,619.00</u>	<u>28,619.00</u>

Reclassifying Journal Entries JE # 13

To reclass utilities to the proper liens of the cost report

8220.750	Plant - Gas
8220.750	Plant - Gas
8220.740	Plant - Electricity
8220.740	Plant - Electricity
Total	

N.02

133,792.00	
13,033.00	
	133,792.00
	<u>13,033.00</u>
<u>146,825.00</u>	<u>146,825.00</u>

Reclassifying Journal Entries JE # 14

To reclass physician fees account to the proper lines of the cost report

Marcum 117	Physician Fees - Patient Specific Svcs
Marcum 118	Physician Fees - Medical Equipment Maintenance
Marcum 119	Physician Fees - Eye / Medical Exams
Marcum 121	Physician Fees - Lab
Marcum 122	Physician Fees - Wound Care
7420.270	Physician Fees
Marcum 120	Physician Fees - X-Ray
Total	

E.09

2,020.00	
645.00	
6,094.00	
3,197.00	
1,108.00	
	13,061.00
	<u>3.00</u>
<u>13,064.00</u>	<u>13,064.00</u>

Reclassifying Journal Entries JE # 15

To reclass facility Toyota lease

Marcum 112	Leases
8351.881	Admin - Auto Expense
Total	

E.04

5,446.00	
	5,446.00
<u>5,446.00</u>	<u>5,446.00</u>

Total Reclassifying Journal Entries

<u>335,000.00</u>	<u>335,000.00</u>
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Total All Journal Entries

<u>335,000.00</u>	<u>335,000.00</u>
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Provider Name: Stamford Acquisition I, LLC, d/b/a Cassena Care at Stamford
 Provider Number: 10843
 Period Ended: 9/30/18

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: