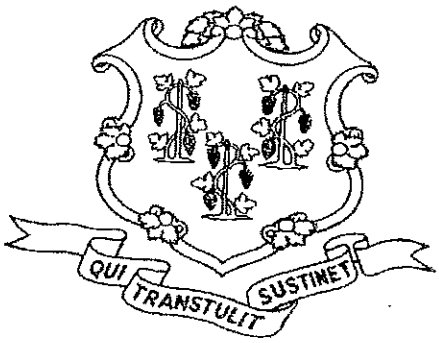
State of Connecticut



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Annual Report of Long-Term Care Facility
Cost Year 2015

RECEIVED
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DEPT. OF SOCIAL SERVICES
OFFICE OF CON AND RATE SETTINGS

Name of Facility (as licensed) Regency Heights of Stamford		
Address (No. & Street, City, State, Zip Code) 53 Courtland Avenue, Stamford CT 06902		
Type of Facility ☑ Chronic and Convalescent Nursing Home only (CCNH)	☐ Rest Home with Nursing Supervision only (RHNS)	☐ (Specify)
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015	

License Numbers:	CCNH	RHNS	(Specify)	Medicare Provider
	1084-C			07-5061

Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
	000010843		

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
Regency Heights of Stamford	1084-C	9/30/2015	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 IMPRISIONMENT 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 Regency Heights of Stamford [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, 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.

(1)

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.

(1) Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)	Date
				2/12/16
Printed Name (Administrator) Dominick Warner			Printed Name (Owner) Anis Khan, CFO	
Subscribed and Sworn to before me:	State of MICHIGAN	Date 2/12/16	Signed (Notary Public)	Comm. Expires 04/11/2019
Address of Notary Public 2600 WOODSBORO ROYAL OAK MI 48067				

(Notary Seal)

SHARON M. MOGAN
NOTARY PUBLIC
OAKLAND COUNTY, MICHIGAN
MY COMMISSION EXPIRES 04-11-2019

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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 Regency Heights of Stamford	Period Covered:		From 10/1/2014	To 9/30/2015
Address of Facility 53 Courtland Avenue, Stamford CT 06902				
Report Prepared By Marcum LLP	Phone Number (203) 781-9600		Date 1/30/2016	

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.

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General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility	Report for Year Ended	Page	of
203-351-8300	9/30/2015	2	37

Name of Facility (as shown on license)	Address (*No. & Street, City, State, Zip*)
Regency Heights of Stamford	53 Courtland Avenue, Stamford CT 06902

License Numbers:	CCNH	RHNS	(Specify)	Medicare Provider No.
	1084-C			07-5061

Type of Facility (Check appropriate box(es))

☑ Chronic and Convalescent Nursing Home only (CCNH) ☐ Rest Home with Nursing Supervision only (RHNS) ☐ (Specify)

Type of Ownership (Check appropriate box)

○ Proprietorship ⊙ LLC ○ Partnership ○ Profit Corp. ○ Non-Profit Corp. ○ Government ○ 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? ○ Yes ⊙ No If "Yes," explain fully.

Administrator

Name of Administrator	Nursing Home Administrator's License No.:
Dominick Warner	001920

Other Operators/Owners who are assistant administrators (full or part time) of this facility.

Name	License No.:

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General Information and Questionnaire
Partners/Members

Name of Facility	License No.	Report for Year Ended	Page of
Regency Heights of Stamford	1084-C	9/30/2015	3 | 37

Legal Name of Partnership/LLC	Business Address	State(s) and/or Town(s) in Which Registered
Regency Heights of Stamford, LLC	53 Courtland Avenue, Stamford CT 06902	CT

Name of Partners/Members	Business Address	Title	% Owned
Mohammad Qazi	4000 Town Center Suite 380, Southfield MI 48075	President and CEO, Ciena H	100

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General Information and Questionnaire
Corporate Owners

Name of Facility	License No.	Report for Year Ended	Page of
Regency Heights of Stamford	1084-C	9/30/2015	3A | 37

If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated
N/A		

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			
Names of Stockholders Owning at Least 10% of Shares			

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General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Regency Heights of Stamford	1084-C	9/30/2015	3B	37

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

Owner(s) of Facility
N/A

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General Information and Questionnaire
Related Parties*

Name of Facility	License No.	Report for Year Ended	Page	of
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? ○ Yes ⊙ No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? ⊙ Yes ○ No

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
MedSupply Corporation	33259 Dequindre Road, Troy MI 48083	⊙	○	20%	Linens	P19 / 3A1	10,888	10,888
MedSupply Corporation	33259 Dequindre Road, Troy MI 48083	⊙	○	20%	FF&E	P23 / D2c & P22 / 6a	1,085	986
MedSupply Corporation	33259 Dequindre Road, Troy MI 48083	⊙	○	20%	Nursing supplies	P20 / 5c and 5e2	10,712	9,739
MedSupply Corporation	33259 Dequindre Road, Troy MI 48083	⊙	○	20%	Minor Medical Equipment Puchase	P20 / 5J	1,755	1,596
Ciena HealthCare Management	4000 Town Center Suite 700, Southfield CT 48075	○	⊙		Note Payable without Interest	P34 / 3		
Regency HealthCare Management	4000 Town Center Suite 700, Southfield CT 48075	○	⊙		Note Payable without Interest	P34 / 3		
		○	○					
		○	○					
		○	○					

* Use additional sheets if necessary.

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

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General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Regency Heights of Stamford	1084-C	9/30/2015	5	37

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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.

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General Information and Questionnaire
Leases (Excluding Real Property)

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

Name of Facility	License No.	Report for Year Ended	Page of
Regency Heights of Stamford	1084-C	9/30/2015	6 of 37

Name and Address of Lessor	Related * to Owners, Operators, Officers Yes	No	Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
Pitney Bowes Global Svc. LLC	O	⊙	Postage meter	04/24/12	51 months	2,125	2,125
GE Capital	O	⊙	Copier	12/16/10	Open Ended	3,772	3,772
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
	O	O					
						Total ***	5,897

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

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
** Attach copies of newly acquired leases.
*** Amount should agree to Page 22, Line 6e.

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General Information and Questionnaire
Accounting Basis

Name of Facility	License No.	Report for Year Ended	Page	of
Regency Heights of Stamford	1084-C	9/30/2015	7	37

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 06511
2 Gerald Duthie	525 Windsor Avenue, Windsor Ontario Canada, N9A 1J4
3	
4	

Services Provided by This Firm (*describe fully*)

1	Medicaid Cost Report Preparation and Reimbursement Advisory Services	$ 6,165
2	Financials Prep	$ 6,300
3		$
4		$
	Charge for Services Provided	$ 12,465

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

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 See Attached	See Attached
2	
3	
4	
5	

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

Services Provided by This Firm (*describe fully*)

1	See Attached	$ 65,544
2		$
3		$
4		$
5		$
	Charge for Services Provided	$ 65,544

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

Legal Expenses

Name of Legal Firm or Independent Attorney	Address	Telephone Number
Chiesa Shahinian & Giantomasi, PC	One Boland Drive, West Orange, NJ 07052	973-325-1500
Finkel Whitefield Selik	32300 Northwestern Highway, Farmington Hills, MI 48334	248-419-4930
Murtha Cullina LLP	177 Broad Street, Stamford CT 06901	203-653-5400
Schettino and Temchin	18 Peck Street, North Haven CT 06473	203-239-6699
Durant, Nichols, Houston, Hodgson & Cortese-Costa, Tota	1057 Broad Street, Bridgeport, CT 06604	203-366-3438
Siegel, O'Connor, O'Donnell & Beck P.C, Total	150 Trumbull Street, Hartford, CT 06103	860-727-8900
Eureka Capital	52 Vanderbilt Ave. New York, NY 10017	646-277-8420
Treasurer, State of Connecticut	55 Elm St Ste 3, Hartford, CT 06106	860-702-3000
	eureka capital	

Services Provided by This Firm	Charge to Service Provided
Sale of Facilities (Disallowed)	26,592
Facility Attorneys (Org. Docs.)	200
General Legal	315
Legal Consulting	2,700
Union Negotiations	18,250
General Legal	2,338
Sale of Facilities (Disallowed)	15,000
Conservator (Disallowed)	150
Total:	**65,544**

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Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended	Page	of
Regency Heights of Stamford	1084-C	9/30/2015	8	37

	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	156	156			156	156			156	156		
B. On last day of THIS report period	156	156			156	156			156	156		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	145	145			145	145			149	149		
B. As of midnight of THIS report period	146	146			149	149			146	146		
3. Total Number of Days Care Provided During Period												
A. Medicare	8,456	8,456			6,617	6,617			1,839	1,839		
B. Medicaid (Conn.)	39,639	39,639			29,734	29,734			9,905	9,905		
C. Medicaid (other states)												
D. Private Pay	4,720	4,720			3,270	3,270			1,450	1,450		
E. State SSI for RCH												
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	52,815	52,815			39,621	39,621			13,194	13,194		
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)**	52,815	52,815			39,621	39,621			13,194	13,194		

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Schedule of Resident Statistics (Cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
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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	RHNS	(Specify)	Lost			Gained						
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	23	101		22				
Per Diem Rate								
a. One bed rm.	N/A	196.82		500.00				
b. Two bed rms.	N/A	196.82		465.00				
c. Three or more bed rms.	N/A	N/A		N/A				

	TOTAL	CCNH	RHNS	(Specify)
7. Total Number of Physical Therapy Treatments				
A. Medicare - Part B	977	977		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	689	689		
2. Restorative Treatments				
C. Other	6,741	6,741		
D. ***Total Physical Therapy Treatments***	8,407	8,407		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	461	461		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	125	125		
C. Other	1,409	1,409		
D. ***Total Speech Therapy Treatments***	1,995	1,995		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	831	831		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	472	472		
C. Other	6,387	6,387		
D. ***Total Occupational Therapy Treatments***	7,690	7,690		

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Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of
Regency Heights of Stamford	1084-C	9/30/2015	10	37

Are time records maintained by all individuals receiving compensation? ⊙ Yes ○ No

Item	Total Cost and Hours					
	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	161,566	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	457,329	18,040				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	69,224	2,164				
c. Dietary Workers	579,716	32,703				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	378,419	25,300				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	66,412	1,967				
b. Other Maintenance Workers	108,899	4,994				
8. Laundry Service						
a. Supervisor	56,615	2,080				
b. Other Laundry Workers	199,612	13,531				
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	244,887	4,155				
b. RN						
1. Direct Care	1,646,577	26,555				
2. Administrative**	427,302	10,595				
c. LPN						
1. Direct Care	1,435,195	50,082				
2. Administrative**						
d. Aides and Attendants	2,339,658	154,140				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	173,851	8,783				
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	152,520	4,160				
n. Marketing						
o. Other (Specify) See Attached Schedule	43,047	2,102				
A-13. Total Salary Expenditures	8,540,829	363,430				

* 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 $	CCNH Hours	RHNS $	RHNS Hours	(Specify) $	(Specify) Hours
	0					
Medical Records	$ 43,047	2,102				
Total	$ 43,047	2,102	$ -	-	$ -	-

Schedule of Other Fees (Page 13)

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

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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
Regency Heights of Stamford	1084-C	9/30/2015	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										
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.

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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
Regency Heights of Stamford	1084-C	9/30/2015	12	37

Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators* **										
Grace Flight (10/01/2014-07/30/15)	155,220			Non-discrim	Oversee facility	1,920	Line A2			
Dominick Warner (08/31/15-09/30/15)	6,346			Non-discrim	Oversee facility	160	Line A2			
Section IV - Assistant Administrators										

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

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

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

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B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of
Regency Heights of Stamford	1084-C	9/30/2015	13	37

	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
***B. Direct care consultants paid on a fee for service basis in lieu of salary** (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	6,775	55				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	480,500	11,066				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	42,000	96				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
Physician Fees	33,292	1,305				
9. Speech Therapist						
a. Resident Care	108,776	1,722				
b. Other						
10. Occupational Therapist						
a. Resident Care	453,190	7,174				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	10,136	116				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	1,134,669	21,533				

* 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.

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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
Regency Heights of Stamford	1084-C	9/30/2015	14	37

Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship
		Yes	No	
Liberty Rehab & Patient Aid Center	Nursing Administrative	○	⊙	
Lippencott	Nursing Administrative	○	⊙	
Technical Gas Products	Nursing Administrative	○	⊙	
Associates Of Otolaryngology	Physician Services	○	⊙	
Coastal Orthopedics ,PC	Physician Services	○	⊙	
Dr. Santi Neuberger	Physician Services	○	⊙	
Greenwich Hospital	Physician Services	○	⊙	
Healthdrive Audiology Group	Physician Services	○	⊙	
IPC Hospitals of New England, PC	Physician Services	○	⊙	
Jefferey Cahn, DMD	Dental	○	⊙	
Michael Lonski	Physician Services	○	⊙	
Orthopedic Associates of Stamford	Physician Services	○	⊙	
Richard M. Mileto	Physician Services	○	⊙	
Southern CT Vascular Center	Physician Services	○	⊙	
Stamford Health and Integrated Practices, Inc.	Physician Services	○	⊙	
Dr. Charles Miner	Medical Director	○	⊙	
Select Rehabilitation Inc.	PT, ST, OT	○	⊙	
Swallowing Diagnostics LLC	ST	○	⊙	
		○	○	
		○	○	
		○	○	
		○	○	

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

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C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Regency Heights of Stamford	1084-C	9/30/2015	15	37

Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	$	106,817	106,817		
2. Disability Insurance	$				
3. Unemployment Insurance	$	125,238	125,238		
4. Social Security (F.I.C.A.)	$	636,608	636,608		
5. Health Insurance	$	1,251,828	1,251,828		
6. Life Insurance (employees only) (not-owners and not-operators)	$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	$	335,327	335,327		
8. Uniform Allowance	$				
9. Other (*Specify*) See Attached Schedule	$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans forOwners and Operators (Discriminatory)*	$				
c. Bad Debts*	$	100,999	100,999		
d. Accounting and Auditing	$	12,465	12,465		
e. Legal (*Services should be fully described on Page 7*)	$	65,544	65,544		
f. Insurance on Lives of Owners and Operators (*Specify*)*	$				
g. Office Supplies	$	47,014	47,014		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	$	36,420	36,420		
2. Cellular Phones	$	6,932	6,932		
i. Appraisal (*Specify purpose and attach copy*)*	$				
j. Corporation Business Taxes (*franchise tax*)	$	75	75		
k. Other Taxes (*Not related to property - See Page 22*)					
1. Income*	$				
2. Other (*Specify*) See Attached Schedule	$				
3. Resident Day User Fee	$	932,763	932,763		
Subtotal	$	3,658,030	3,658,030		

* 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

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Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Total	$ -	$ -	$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Total	$ -	$ -	$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
Regency Heights of Stamford	1084-C	9/30/2015	16	37

Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:		3,658,030	3,658,030		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	$				
2. Holiday Parties for Staff	$				
3. Gifts to Staff and Residents	$				
4. Employee Travel	$	12,772	12,772		
5. Education Expenses Related to Seminars and Conventions	$	23,645	23,645		
6. Automobile Expense (*not purchase or depreciation*)	$				
7. Other (*Specify*) See Attached Schedule	$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (*all such expenses*)	$	13,506	13,506		
2. Advertising Telephone Directory (*all such expenses*)***	$				
3. Advertising Other (*Specify*)*** See Attached Schedule	$	5,244	5,244		
4. Fund-Raising***	$				
5. Medical Records	$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	$				
7. Postage	$	13,732	13,732		
* 8. Dues and Membership Fees to Professional Associations (*Specify*) See Attached Schedule	$	12,439	12,439		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	$				
9. Subscriptions	$	60	60		
10. Contributions*** See Attached Schedule	$				
11. Services Provided by Contract (*Specify and Complete Schedule C-2, Page 21 for each firm or individual*)	$	31,740	31,740		
12. Administrative Management Services**	$	607,279	607,279		
13. Other (*Specify*) See Attached Schedule	$	23,511	23,511		
C-14 Total Administrative & General Expenditures	$	4,401,958	4,401,958		

* Do not include Subscriptions, which should go in item 9.
** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
*** Facility should self-disallow the expense on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Total Other Travel and Entertainment	$ -	$ -	$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising	$ 5,244		
Total Other Advertising	$ 5,244	$ -	$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
ACHCA	$ 868		
CAHCF	$ 10,571		
CT Dept. of Public Safety	$ 800		
CT Dept. of Energy	$ 200		
Total Dues	$ 12,439	$ -	$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Total Contributions	$ -	$ -	$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	(0)		
Routine Bank Fees	$ 6,110		
Licenses	$ 3,127		
Printing	$ 13,924		
Russell Phillips & Associates	$ 350		
Total Other Administrative and General	$ 23,511	$ -	$ -

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Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
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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 #
Ciena HealthCare Management Inc	607,279	Operational and Financial Oversight	Page 16 / Line M12

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

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

Name of Facility	License No.	Report for Year Ended	Page of
Regency Heights of Stamford	1084-C	9/30/2015	18 | 37

Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	$	342,364	342,364		
2. Non-Food Supplies	$	47,277	47,277		
3. Other (*Specify*)_____	$				
b. Purchased Services (*by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)*	$	8,879	8,879		
c. Management Services**	$				
d. Other (*Specify*)_____ Equipment Rental & Small Equipment Purchase	$	4,397	4,397		
2E. ***Total Dietary Expenditures*** (2a + b + c + d)	$	402,917	402,917		

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?	○ Yes	⦿ No	
I.	Did you receive revenue from employees?	○ Yes	⦿ 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?	○ Yes	⦿ No	If yes, specify cost.
L.	Is any revenue collected from these people?	○ Yes	⦿ 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?	○ Yes	⦿ No	If yes, specify cost.
O.	Is any revenue collected from employees?	○ Yes	⦿ No	If yes, specify amt.
P.	Where is the revenue received reported in the Cost Report? (Page/Line Item)			

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.
** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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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
Regency Heights of Stamford	1084-C	9/30/2015	19 | 37

Item		Total	CCNH	RHNS	(Specify)
3. Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Lbs.				
	Amt. $	29,017	29,017		
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)*	$				
c. Management Services**	$				
d. Other (*Specify*)	$				
3E. ***Total Laundry Expenditures*** (3a + b + c + d)	$	29,017	29,017		

3F.	Laundry Questionnaire			
G.	Is cost of employee laundry included in 3E?	O Yes	⦿ No	If yes, specify cost.
H.	Did you receive revenue from employees?	O Yes	⦿ 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?	O Yes	⦿ No	If yes, specify cost.
K.	Did you receive revenue from these people?	O Yes	⦿ No	If yes, specify amt.
L.	Where is the revenue received reported in the Cost Report?		(Page/Line Item)	

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
All allocations should add to total recorded in 3E.

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

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

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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
Regency Heights of Stamford	1084-C	9/30/2015	20	37

Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping a. In-House Care	Sq. Ft. Serviced by Personnel					
1. Supplies - Cleaning (*Mops, pails, brooms, etc.*)	Amt.	$	38,405	38,405		
b. Purchased Services (*by contract other than through Management Services*) (*Complete Schedule C-2 att. Page 21*)	Sq. Ft. Serviced by Personnel					
	Amt.	$	2,773	2,773		
c. Management Services*		$				
d. Other (*Specify*) Small Equipment Purchase		$	1,128	1,128		
4E. ***Total Housekeeping Expenditures*** (4a + b + c + d)		$	42,306	42,306		
5. Resident Care (Supplies)** a. Prescription Drugs***						
1. Own Pharmacy		$				
2. Purchased from		$	421,507	421,507		
b. Medicine Cabinet Drugs		$	67,177	67,177		
c. Medical and Therapeutic Supplies		$	303,255	303,255		
d. Ambulance/Limousine***		$	14,513	14,513		
e. Oxygen						
1. For Emergency Use		$				
2. Other***		$	29,026	29,026		
f. X-rays and Related Radiological Procedures***		$	15,869	15,869		
g. Dental (*Not dentists who should be included under salaries or fees*)		$				
h. Laboratory***		$	53,155	53,155		
i. Recreation		$	32,878	32,878		
j. Other (Specify)**** See Attached Schedule		$	84,362	84,362		
5K. ***Total Resident Care Expenditures*** (5a - 5j)		$	1,021,742	1,021,742		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	(0)		
Tube Feeding	$ 13,838		
Equipment Rental (Non-Medical)	$ 51,388		
Small Equipment Purchased	$ 5,646		
Equipment Rental	$ 57		
Supplies	$ 5,233		
Supplies	$ 1,558		
Tube Feeding	$ 4,853		
Resident Lost Items	$ 1,789		
Total Other Resident Care	$ 84,362	$ -	$ -

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

Name of Facility	License No.	Report for Year Ended	Page of
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Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
City Carting, Inc.	PO Box 17250, Stamford CT 06907	○	⊙	N/A	Garbage Disposal	42,216			22	6f
Bliss Pest Control	185 East Ave, Norwalk, CT 06855	○	⊙	N/A	Pest Control	14,451			22	6f
Brian Capone	181 Victory St; Stamford CT 06902	○	⊙	N/A	Groundskeeping	13,333			22	6f
Crystal Rock Water Co.	1050 Buckingham St, Watertown, CT 06795	○	⊙	N/A	Water/Supplies	11,892			16	m11
H&R Health Care	Rd N, Wallingford, CT 06492	○	⊙	N/A	Equipment Rental	11,780			20	5j
Saucier Mechanical Services	148 Norton Street, Plantsville, CT 06479	○	⊙	N/A	Maintenance	16,909			22	6a
West High Service Sta. Inc.	355 West Main St, Stamford, CT 06902	○	⊙	N/A	Groundskeeping	24,730			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).

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

Name of Facility	License No.	Report for Year Ended	Page of
Regency Heights of Stamford	1084-C	9/30/2015	22 | 37

Item		Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	$	132,456	132,456		
b. Heat	$	170,592	170,592		
c. Light & Power	$	189,642	189,642		
d. Water	$	67,259	67,259		
e. Equipment Lease (*Provide detail on page 6*)	$	5,897	5,897		
f. Other (*itemize*)	$	149,370	149,370		
See Attached Schedule					
6g. ***Total Maint. & Operating Expense*** (6a - 6f)	$	715,216	715,216		
7. Depreciation (*complete schedule page 23**)					
a. Land Improvements	$				
b. Building & Building Improvements	$				
c. Non-Movable Equipment	$				
d. Movable Equipment	$	52,308	52,308		
*7e. ***Total Depreciation Costs*** (7a + b + c + d)	$	52,308	52,308		
8. Amortization (*Complete att. Schedule Page 24**)					
a. Organization Expense	$				
b. Mortgage Expense	$				
c. Leasehold Improvements	$	22,408	22,408		
d. Other (*Specify*)	$				
*8e. ***Total Amortization Costs*** (8a + b + c + d)	$	22,408	22,408		
9. Rental payments on leased real property less real estate taxes included in item 10b	$	480,000	480,000		
10. Property Taxes					
a. Real estate taxes paid by owner	$	3,274	3,274		
b. Real estate taxes paid by lessor	$				
c. Personal property taxes	$				
11. ***Total Property Expenses*** (7e + 8e + 9 + 10)	$	557,990	557,990		

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	(0)		
Trash Removal	$ 51,035		
Service Contracts	$ 42,203		
Grounds Maintenance	$ 24,730		
Grounds Landscaping	$ 13,333		
Equipment Rental	$ 3,888		
Small Equipment Purchase	$ 2,966		
Purchased Services	$ 2,750		
Software Maintenance	$ 8,465		
Total Other Repairs and Maintenance	$ 149,370	$ -	$ -

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Depreciation Schedule

Name of Facility	License No.	Report for Year Ended	Page	of
Regency Heights of Stamford	1084-C	9/30/2015	23	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								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
B-4. Subtotal								
C. **Non-Movable Equipment**								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								

	Is a mileage logbook maintained?		Date of Acquisition		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
	Yes	No	Month	Year								
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			Var.	Var.	328,044		328,044	180,425	200DB	Various	51,722	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)			Var.	Var.	69,336		69,336		200DB	Various	13,713	
D-3. Subtotal												65,435
E. ***Total Depreciation***												65,435

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Schedule of Land Improvements Acquired during this report period

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

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

Schedule of Building Improvements Acquired during this report period

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

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

Schedule of Non-Movable Equipment Acquired during this report peri

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

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

Schedule of Movable Equipment Acquired during this report peri

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation	
Additions:					
10/16/2014	DIRECT SUPPLY, INC.	$ 3,573	7	$ 976	
10/24/2014	RF Technologies Inc.	$ 1,245	7	$ 332	
11/4/2014	Glen Bribitzer Plumbing	$ 4,950	7	$ 1,279	
12/19/2014	Automatic Door Systems	$ 1,313	7	$ 293	
12/1/2014	SAUCIER MECHANICAL SERVICES	$ 1,829	7	$ 434	
1/1/2015	SAUCIER MECHANICAL SERVICES	$ 2,595	7	$ 553	
2/16/2015	Glen Bribitzer Plumbing	$ 2,350	7	$ 416	
2/17/2015	SAUCIER MECHANICAL SERVICES	$ 1,340	7	$ 236	
2/20/2015	SIMPLEXGRINNELL	$ 1,245	7	$ 216	
3/13/2015	DIRECT SUPPLY	$ 10,014	7	$ 1,576	
3/16/2015	RF Technologies Inc.	$ 2,153	7	$ 334	
3/12/2015	SAUCIER MECHANICAL SERVICES	$ 1,361	7	$ 215	
4/7/2015	Floor Covering Warehouse	$ 1,354	7	$ 186	
5/1/2015	Floor Covering Warehouse	$ 1,354	7	$ 161	
5/1/2015	Hobart Service	$ 3,698	7	$ 440	
6/30/2015	MFB Mechanical	$ 1,803	7	$ 130	
7/21/2015	MFB Mechanical	$ 1,152	7	$ 64	
7/31/2015	MEDSUPPLY CORPORATION	$ 931	7	$ 44	
7/31/2015	MEDSUPPLY CORPORATION	$ 741	7	$ 35	
8/1/2015	DIRECT SUPPLY	$ 3,864	7	$ 181	
8/14/2015	MFB Mechanical	$ 1,804	7	$ 66	
9/1/2015	DIRECT SUPPLY	$ 1,936	7	$ 44	
9/30/2015	MEDSUPPLY CORPORATION	$ 2,739	7	$ -	
8/1/2015	Arzo Electronics	$ 1,285	3	$ 503	
11/10/2014	Arzo Electronics	$ 2,970	5	$ 1,757	
1/12/2015	Arzo Electronics	$ 1,420	5	$ 677	
2/2/2015	Arzo Electronics	$ 1,172	5	$ 514	
3/6/2015	Arzo Electronics	$ 4,690	5	$ 1,782	
8/1/2015	Arzo Electronics	$ 2,458	5	$ 269	
Total additions for Movable Equipmen		$ 69,336		$ 13,713	*
Deletions:					
Total deletions for Movable Equipmen		$ -		$ -	**

***Ties to Page 23, Line D2c**
****Ties to Page 23, Line D2b**

Schedule of Leasehold Improvements Acquired during this report peri

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation	
Additions:					
11/25/2014	SIMPLEX GRINNELL LP	$ 2,709	39	$ 59	
			39		
Total additions for Leasehold Improvemer		$ 2,709		$ 59	*
Deletions:					
10/1/2015	Leasehold Improvement	$ (1,071)	39	$ 1,046	
Total deletions for Leasehold Improvemen		$ (1,071)		$ 1,046	**

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

Regency Heights of Stamford, LLC
Fixed Asset Depreciation
September 30, 2015

ASSET	DATE	OPENING	ADDITIONS	DISPOSAL	COST	OPEN DEPRECIATION	DEPRECIABLE BALANCE	METHOD	CURRENT FINANCIAL DEPRECIATION	END FINANCIAL DEPRECIATION	FINANCIAL NBV	CURRENT COST REPORT S/L DEPRECIATION	J/E
16155 - Leasehold Improvements													
Assets at date of Acquisition	1/1/2011	-	-	-	-	-	-	SL-39	-	-	-	-	-
Pilothouse Communications	1/5/2011	5,670.06		-	5,670.06	541.00	5,129.06	SL-39	145.00	686.00	4,984.06	145.39	0.39
NORTHEAST GENERATOR CO. OF CT.	7/17/2012	-		-	-	-	-	SL-39	-	-	-	-	-
PECK PLUMBING & HEATING CO.	7/18/2012	-		-	-	-	-	SL-39	-	-	-	-	-
PILOT HOUSE	8/28/2012	-		-	-	-	-	SL-39	-	-	-	-	-
ANDREW BELOTTI JR DBA YELLOWDAWGSSTRIP	3/24/2012	-		-	-	-	-	SL-39	-	-	-	-	-
ROBERTS UNLIMITED	4/1/2012	1,300.00		-	1,300.00	83.00	1,217.00	SL-39	33.00	116.00	1,184.00	33.33	0.33
RECLASS ARCHITECT EXP TO BLDG EXP	7/31/2012	6,000.00		-	6,000.00	334.00	5,666.00	SL-39	154.00	488.00	5,512.00	153.85	(0.15)
TRADESMEN OF NEW ENGLAND	11/21/2012	5,302.02			5,302.02	253.00	5,049.02	SL-39	136.00	389.00	4,913.02	135.95	(0.05)
RF TECHNOLOGIES INC	4/16/2013	1,288.46			1,288.46	48.00	1,240.46	SL-39	33.00	81.00	1,207.46	33.04	0.04
GLEN BRIBITZER PLUMBING	5/2/2013	1,850.00			1,850.00	67.00	1,783.00	SL-39	47.00	114.00	1,736.00	47.44	0.44
SIMPLEX GRINNELL LP	5/29/2013	1,050.74			1,050.74	36.00	1,014.74	SL-39	27.00	63.00	987.74	26.94	(0.06)
GLEN BRIBITZER PLUMBING	6/10/2013	15,117.00			15,117.00	507.00	14,610.00	SL-39	388.00	895.00	14,222.00	387.62	(0.38)
SAUCIER MECHANICAL SERVICES	8/2/2013	960.00			960.00	29.00	931.00	SL-39	25.00	54.00	906.00	24.62	(0.38)
TROPICAL WOODWORK AND REMODELING CO	5/1/2013	681.26			681.26	23.00	658.26	SL-39	17.00	40.00	641.26	17.47	0.47
TROPICAL WOODWORK AND REMODELING CO	7/31/2013	681.26			681.26	20.00	661.26	SL-39	17.00	37.00	644.26	17.47	0.47
RF TECHNOLOGIES INC	10/5/2012	2,383.59			2,383.59	121.00	2,262.59	SL-39	61.00	182.00	2,201.59	61.12	0.12
SAUCIER MECHANICAL SERVICES	6/18/2012	1,082.91			1,082.91	64.00	1,018.91	SL-39	28.00	92.00	990.91	27.77	(0.23)
SAUCIER MECHANICAL SERVICES	9/13/2013	1,420.00			1,420.00	38.00	1,382.00	SL-39	36.00	74.00	1,346.00	36.41	0.41
PILOTHOUSE	8/4/2014	2,609.73			2,609.73	10.00	2,599.73	SL-39	67.00	77.00	2,532.73	66.92	(0.08)
SIMPLEX GRINNELL LP	11/25/2014		2,709.27		2,709.27		2,709.27		59.00	59.00	2,650.27	58.81	(0.19)
Subtotal		47,397.03	2,709.27	-	50,106.30	2,174.00	47,932.30		1,273.00	3,447.00	46,659.30	1,274.12	1.12
16200 - FURNITURE, FIXTURES & EQUIPMENT													
Assets at date of Acquisition	1/1/2011	-	-	-	-	-	-	200DB-7	-	-	-	-	-
Bill's Air Conditioning and Refrigeration	2/1/2011	2,924.54		-	2,924.54	2,060.00	864.54	200DB-7	247.00	2,307.00	617.54	417.79	170.79
Grace Flights	2/4/2011	1,416.74		-	1,416.74	996.00	420.74	200DB-7	120.00	1,116.00	300.74	202.39	82.39
Direct Supply, Inc.	4/18/2011	1,370.76		-	1,370.76	936.00	434.76	200DB-7	124.00	1,060.00	310.76	195.82	71.82
Direct Supply, Inc.	5/6/2011	2,247.04		-	2,247.04	1,523.00	724.04	200DB-7	207.00	1,730.00	517.04	321.01	114.01
Saucier Mechanical Services	6/15/2011	6,730.00		-	6,730.00	4,483.00	2,247.00	200DB-7	642.00	5,125.00	1,605.00	961.43	319.43
Shared Technologies, Inc.	7/21/2011	2,432.86		-	2,432.86	1,596.00	836.86	200DB-7	239.00	1,835.00	597.86	347.55	108.55
Biodex Medical Systems, Inc.	9/15/2011	12,538.67		-	12,538.67	8,022.00	4,516.67	200DB-7	1,290.00	9,312.00	3,226.67	1,791.24	501.24
Saucier Mechanical Services	9/16/2011	8,220.00		-	8,220.00	5,257.00	2,963.00	200DB-7	847.00	6,104.00	2,116.00	1,174.29	327.29
ACME SIGN CO./ ACME RUBBER STAMP	10/7/2011	4,562.42			4,562.42	2,889.00	1,673.42	200DB-7	478.00	3,367.00	1,195.42	651.77	173.77
DIRECT SUPPLY, INC.	3/16/2012	3,348.20			3,348.20	1,904.00	1,444.20	200DB-7	413.00	2,317.00	1,031.20	476.31	65.31
DIRECT SUPPLY, INC.	5/15/2012	5,162.87			5,162.87	2,814.00	2,348.87	200DB-7	671.00	3,485.00	1,677.87	737.55	66.55
DIRECT SUPPLY, INC.	6/27/2012	1,362.34			1,362.34	719.00	643.34	200DB-7	184.00	903.00	459.34	194.62	10.62
SAUCIER MECHANICAL SERVICES	6/14/2012	3,950.00			3,950.00	2,105.00	1,845.00	200DB-7	527.00	2,632.00	1,318.00	564.29	37.29
DIRECT SUPPLY, INC.	7/25/2012	5,109.05			5,109.05	2,639.00	2,470.05	200DB-7	706.00	3,345.00	1,764.05	729.86	23.86
DIRECT SUPPLY, INC.	8/23/2012	2,588.61			2,588.61	1,307.00	1,281.61	200DB-7	366.00	1,673.00	915.61	369.80	3.80
ALLSTATE FIRE SYSTEMS	3/29/2012	1,095.00			1,095.00	617.00	478.00	200DB-7	137.00	754.00	341.00	156.43	19.43
DIRECT SUPPLY, INC.	9/17/2012	1,277.26			1,277.26	632.00	645.26	200DB-7	184.00	816.00	461.26	182.47	(1.53)
PERRLESS ELECTRIC, INC.	9/26/2012	2,865.00			2,865.00	1,408.00	1,457.00	200DB-7	416.00	1,824.00	1,041.00	409.29	(6.71)
GRACE FLIGHT	10/4/2012	6,000.00			6,000.00	2,925.00	3,075.00	200DB-7	879.00	3,804.00	2,196.00	857.14	(21.86)
MEDSUPPLY CORPORATION	2/28/2013	6,591.58			6,591.58	2,672.00	3,919.58	200DB-7	1,120.00	3,792.00	2,799.58	941.65	(178.35)
ROBERTS UNLIMITED	3/4/2013	2,000.00			2,000.00	806.00	1,194.00	200DB-7	341.00	1,147.00	853.00	285.71	(55.29)
HARTFORD PROVISION COMPANY INC	4/26/2013	4,275.22			4,275.22	1,596.00	2,679.22	200DB-7	765.00	2,361.00	1,914.22	610.75	(154.25)
DIRECT SUPPLY INC	5/31/2013	3,856.25			3,856.25	1,365.00	2,491.25	200DB-7	712.00	2,077.00	1,779.25	550.89	(161.11)
DIRECT SUPPLY INC	6/1/2013	3,502.78			3,502.78	1,238.00	2,264.78	200DB-7	647.00	1,885.00	1,617.78	500.40	(146.60)
DIRECT SUPPLY INC	7/24/2013	4,142.13			4,142.13	1,341.00	2,801.13	200DB-7	800.00	2,141.00	2,001.13	591.73	(208.27)
DIRECT SUPPLY INC	9/29/2013	3,908.39			3,908.39	1,187.00	2,721.39	200DB-7	778.00	1,965.00	1,943.39	558.34	(219.66)
DIRECT SUPPLY INC	9/6/2013	3,027.15			3,027.15	906.00	2,121.15	200DB-7	606.00	1,512.00	1,515.15	432.45	(173.55)
SAUCIER MECHANICAL SERVICES	9/17/2013	500.00			500.00	146.00	354.00	200DB-7	101.00	247.00	253.00	71.43	(29.57)
SAUCIER MECHANICAL SERVICES	10/10/2013	500.00			500.00	139.00	361.00	200DB-7	103.00	242.00	258.00	71.43	(31.57)
SAUCIER MECHANICAL SERVICES	11/20/2013	830.48			830.48	204.00	626.48	200DB-7	178.00	383.00	447.48	118.64	(60.36)
DIRECT SUPPLY INC	12/4/2013	2,514.43			2,514.43	590.00	1,924.43	200DB-7	550.00	1,140.00	1,374.43	359.20	(190.80)
SAUCIER MECHANICAL SERVICES	2/1/2014	2,853.65			2,853.65	538.00	2,315.65	200DB-7	662.00	1,200.00	1,653.65	407.66	(254.34)
DIRECT SUPPLY INC	3/14/2014	6,404.06			6,404.06	1,003.00	5,401.06	200DB-7	1,543.00	2,546.00	3,858.06	914.87	(628.13)
NORTHEAST GENERATOR	4/16/2014	1,738.33			1,738.33	227.00	1,511.33	200DB-7	432.00	659.00	1,079.33	248.33	(183.67)
DIRECT SUPPLY INC	5/16/2014	1,335.92			1,335.92	143.00	1,192.92	200DB-7	341.00	484.00	851.92	190.85	(150.15)
SIMPLEXGRINNELL	6/11/2014	3,330.68			3,330.68	289.00	3,041.68	200DB-7	869.00	1,158.00	2,172.68	475.81	(393.19)

PEERLESS ELECTRIC	7/17/2014	2,537.52			2,537.52	149.00	2,388.52	200DB-7	582.00	831.00	1,706.52	362.50	(319.50)
SIMPLEXGRINNELL	7/15/2014	2,630.04			2,630.04	159.00	2,471.04	200DB-7	706.00	865.00	1,765.04	375.72	(330.28)
DIRECT SUPPLY	9/9/2014	1,344.26			1,344.26	26.00	1,318.26	200DB-7	377.00	403.00	941.26	192.04	(184.96)
NORTHEAST GENERATOR	9/17/2014	1,061.45			1,061.45	11.00	1,050.45	200DB-7	300.00	311.00	750.45	151.64	(148.36)
DIRECT SUPPLY, INC.	10/16/2014		3,573.36		3,573.36		3,573.36	200DB-7	976.00	976.00	2,597.36	488.10	(487.90)
RF Technologies Inc.	10/24/2014		1,245.00		1,245.00		1,245.00	200DB-7	332.00	332.00	913.00	166.16	(165.84)
Glen Bribitzer Plumbing	11/4/2014		4,950.00		4,950.00		4,950.00	200DB-7	1,279.00	1,279.00	3,671.00	639.33	(639.67)
Automatic Door Systems	12/19/2014		1,312.68		1,312.68		1,312.68	200DB-7	293.00	293.00	1,019.68	146.42	(146.58)
SAUCIER MECHANICAL SERVICES	12/1/2014		1,828.94		1,828.94		1,828.94	200DB-7	434.00	434.00	1,394.94	216.90	(217.10)
SAUCIER MECHANICAL SERVICES	1/1/2015		2,595.20		2,595.20		2,595.20	200DB-7	553.00	553.00	2,042.20	276.28	(276.72)
Glen Bribitzer Plumbing	2/16/2015		2,350.00		2,350.00		2,350.00	200DB-7	416.00	416.00	1,934.00	207.87	(208.13)
SAUCIER MECHANICAL SERVICES	2/17/2015		1,340.01		1,340.01		1,340.01	200DB-7	236.00	236.00	1,104.01	118.00	(118.00)
SIMPLEXGRINNELL	2/20/2015		1,245.36		1,245.36		1,245.36	200DB-7	216.00	216.00	1,029.36	108.21	(107.79)
DIRECT SUPPLY	3/13/2015		10,014.36		10,014.36		10,014.36	200DB-7	1,576.00	1,576.00	8,438.36	787.82	(788.18)
RF Technologies Inc.	3/16/2015		2,152.77		2,152.77		2,152.77	200DB-7	334.00	334.00	1,818.77	166.83	(167.17)
SAUCIER MECHANICAL SERVICES	3/12/2015		1,360.75		1,360.75		1,360.75	200DB-7	215.00	215.00	1,145.75	107.58	(107.42)
Floor Covering Warehouse	4/7/2015		1,353.51		1,353.51		1,353.51	200DB-7	186.00	186.00	1,167.51	93.24	(92.76)
Floor Covering Warehouse	5/1/2015		1,353.50		1,353.50		1,353.50	200DB-7	161.00	161.00	1,192.50	80.52	(80.48)
Hobart Service	5/1/2015		3,698.09		3,698.09		3,698.09	200DB-7	440.00	440.00	3,258.09	220.00	(220.00)
MFB Mechanical	6/30/2015		1,802.73		1,802.73		1,802.73	200DB-7	130.00	130.00	1,672.73	64.91	(65.09)
MFB Mechanical	7/21/2015		1,151.56		1,151.56		1,151.56	200DB-7	64.00	64.00	1,087.56	32.00	(32.00)
MEDSUPPLY CORPORATION	7/31/2015		930.57		930.57		930.57	200DB-7	44.00	44.00	886.57	22.22	(21.78)
MEDSUPPLY CORPORATION	7/31/2015		741.09		741.09		741.09	200DB-7	35.00	35.00	706.09	17.69	(17.31)
DIRECT SUPPLY	8/1/2015		3,863.67		3,863.67		3,863.67	200DB-7	181.00	181.00	3,682.67	90.73	(90.27)
MFB Mechanical	8/14/2015		1,803.72		1,803.72		1,803.72	200DB-7	66.00	66.00	1,737.72	33.18	(32.82)
DIRECT SUPPLY	9/1/2015		1,935.57		1,935.57		1,935.57	200DB-7	44.00	44.00	1,891.57	21.97	(22.03)
MEDSUPPLY CORPORATION	9/30/2015		2,738.94		2,738.94		2,738.94	200DB-7	-	-	2,738.94	-	-
Subtotal		134,085.68	55,341.38	-	189,427.06	59,567.00	129,860.06		29,502.00	89,069.00	100,358.06	23,261.07	(6,240.93)
16250 - COMPUTER HARDWARE													
Assets at date of Acquisition	1/1/2011	-	-	-	-	-	-	200DB-5	-	-	-	-	-
Team Financial Lease - Arzo Hardware	1/31/2011	35,705.74		-	35,705.74	29,454.00	6,251.74	200DB-5	2,501.00	31,955.00	3,750.74	7,141.15	4,640.15
Arzo Electronics	2/1/2011	14,598.34		-	14,598.34	12,040.00	2,558.34	200DB-5	1,023.00	13,063.00	1,535.34	2,919.67	1,896.67
Arzo Electronics	3/15/2011	2,193.36		-	2,193.36	1,794.00	399.36	200DB-5	160.00	1,954.00	239.36	438.67	278.67
Arzo Electronics	3/31/2011	3,699.47		-	3,699.47	3,015.00	684.47	200DB-5	274.00	3,289.00	410.47	739.89	465.89
Arzo Electronics	4/18/2011	1,499.51		-	1,499.51	1,217.00	282.51	200DB-5	113.00	1,330.00	169.51	299.90	186.90
Arzo Electronics	7/26/2011	695.50		-	695.50	553.00	142.50	200DB-5	57.00	610.00	85.50	139.10	82.10
ARZO ELECTRONICS INC. USA	1/20/2012	3,169.42			3,169.42	2,346.00	823.42	200DB-5	329.00	2,675.00	494.42	633.88	304.88
ARZO ELECTRONICS INC. USA	5/21/2012	1,922.71			1,922.71	1,331.00	591.71	200DB-5	237.00	1,568.00	354.71	384.54	147.54
ARZO ELECTRONICS INC. USA	8/24/2012	1,504.25			1,504.25	985.00	519.25	200DB-5	208.00	1,193.00	311.25	300.85	92.85
ARZO ELECTRONICS INC. USA	11/12/2012	856.90			856.90	524.00	332.90	200DB-5	133.00	657.00	199.90	171.38	38.38
ARZO ELECTRONICS INC. USA	1/18/2013	1,499.51			1,499.51	851.00	648.51	200DB-5	258.00	1,110.00	389.51	299.90	40.90
ARZO ELECTRONICS INC. USA	2/1/2013	856.90			856.90	478.00	378.90	200DB-5	152.00	630.00	226.90	171.38	19.38
ARZO ELECTRONICS INC. USA	3/11/2013	1,291.75			1,291.75	689.00	602.75	200DB-5	241.00	930.00	361.75	258.35	17.35
ARZO ELECTRONICS INC. USA	5/1/2013	5,591.87			5,591.87	2,795.00	2,796.87	200DB-5	1,119.00	3,914.00	1,677.87	1,118.37	(0.63)
ARZO ELECTRONICS INC. USA	6/7/2013	4,995.16			4,995.16	2,376.00	2,619.16	200DB-5	1,048.00	3,424.00	1,571.16	999.03	(48.97)
ARZO ELECTRONICS INC. USA	8/1/2013	1,263.75			1,263.75	555.00	708.75	200DB-5	284.00	839.00	424.75	252.75	(31.25)
ONE SOURCE TECHNOLOGY SOLUTIONS, LLC	9/30/2013	16,648.16			16,648.16	6,659.00	9,989.16	200DB-5	3,996.00	10,655.00	5,993.16	3,329.63	(666.37)
Team Financial Lease	12/31/2013	52,448.05			52,448.05	15,691.00	36,757.05	200DB-5	14,703.00	30,394.00	22,054.05	10,489.61	(4,213.39)
Arzo Electronics	4/1/2014	934.76			934.76	186.00	748.76	200DB-5	300.00	486.00	448.76	186.95	(113.05)
Arzo Electronics	5/31/2014	934.76			934.76	125.00	809.76	200DB-5	324.00	449.00	485.76	186.95	(137.05)
Arzo Electronics	10/8/2014		1,284.83		1,284.83		1,284.83	200DB-5	503.00	503.00	781.83	251.33	(251.67)
Subtotal		152,309.87	1,284.83	-	153,594.70	83,664.00	69,930.70		27,964.00	111,628.00	41,966.70	30,713.31	2,749.31
16300 - COMPUTER SOFTWARE													
Assets at date of Acquisition	1/1/2011	-	-	-	-	-	-	200DB-3	-	-	-	-	-
Wescom Solutions Inc.	1/27/2011	9,250.00		-	9,250.00	9,061.00	189.00	200DB-3	126.00	9,187.00	63.00	-	(126.00)
Team Financial Lease - MDI Software	1/31/2011	22,922.50		-	22,922.50	22,449.00	473.50	200DB-3	316.00	22,765.00	157.50	-	(316.00)
Arzo Electronics	3/1/2011	1,250.97		-	1,250.97	1,223.00	27.97	200DB-3	18.00	1,242.00	8.97	-	(19.00)
Arzo Electronics	3/31/2011	1,190.64		-	1,190.64	1,161.00	29.64	200DB-3	20.00	1,181.00	9.64	-	(20.00)
MDI ACHIEVE SDS-12-2905	3/1/2012	2,928.06	-		2,928.06	2,729.00	199.06	200DB-3	133.00	2,862.00	66.06	569.57	436.57
Arzo Electronics	7/7/2014	2,933.55			2,933.55	455.00	2,478.55	200DB-3	1,652.00	2,107.00	826.55	977.85	(674.15)
Arzo Electronics	8/7/2014	1,172.45			1,172.45	116.00	1,056.45	200DB-3	704.00	820.00	352.45	390.82	(313.18)
Arzo Electronics	11/10/2014		2,969.70		2,969.70		2,969.70	200DB-3	1,757.00	1,757.00	1,212.70	878.71	(878.29)
Arzo Electronics	01/12/15		1,419.64		1,419.64		1,419.64	200DB-3	677.00	677.00	742.64	338.38	(338.62)
Arzo Electronics	02/02/15		1,172.45		1,172.45		1,172.45	200DB-3	514.00	514.00	658.45	256.98	(257.02)
Arzo Electronics	03/06/15		4,689.80		4,689.80		4,689.80	200DB-3	1,782.00	1,782.00	2,907.80	880.85	(891.15)
Arzo Electronics	08/01/15		2,458.37		2,458.37		2,458.37	200DB-3	269.00	269.00	2,189.37	134.71	(134.29)
Subtotal		41,648.17	12,709.96	-	54,358.13	37,194.00	17,164.13	-	7,969.00	45,163.00	9,195.13	4,437.85	(3,531.15)

18800 - LEASEHOLD IMPROVEMENTS													
Assets at date of Acquisition	1/1/2011	-	-	-	-	-	-	SL-39	-	-	-	-	-
Steel Tech Building Products	2/9/2011	1,516.00		-	1,516.00	142.00	1,374.00	SL-39	39.00	181.00	1,335.00	38.87	(0.13)
Kenyon & Cutler Architects	9/1/2011	10,455.46		-	10,455.46	825.00	9,630.46	SL-39	268.00	1,093.00	9,362.46	268.09	0.09
RECLASS LINK MECHANICAL SERVE TO CAPITAL	10/31/2011	24,315.86			24,315.86	1,818.00	22,497.86	SL-39	623.00	2,441.00	21,874.86	623.48	0.48
RECLASS S&S WIRED SYSTEMS EXP.	4/30/2012	14,131.25			14,131.25	876.00	13,255.25	SL-39	362.00	1,238.00	12,893.25	362.34	0.34
FELLNER ASSOCIATES ARCHITECS LLC	9/1/2012	19,639.45			19,639.45	1,048.00	18,591.45	SL-39	504.00	1,552.00	18,087.45	503.58	(0.42)
FELLNER ASSOCIATES ARCHITECS LLC	12/12/2012	1,200.00			1,200.00	56.00	1,144.00	SL-39	31.00	87.00	1,113.00	30.77	(0.23)
PERRLESS ELECTRIC INC	1/23/2012	17,664.74			17,664.74	1,217.00	16,447.74	SL-39	453.00	1,670.00	15,994.74	452.94	(0.06)
ROBERTS UNLIMITED	2/25/2013	9,500.00			9,500.00	389.00	9,111.00	SL-39	244.00	633.00	8,867.00	243.59	(0.41)
NORTHEAST GENERATOR CO. OF CT	3/13/2013	5,445.00			5,445.00	217.00	5,228.00	SL-39	140.00	357.00	5,088.00	139.62	(0.38)
ROBERTS UNLIMITED	4/9/2013	9,500.00			9,500.00	360.00	9,140.00	SL-39	244.00	604.00	8,896.00	243.59	(0.41)
ROBERTS UNLIMITED	5/4/2013	7,000.00			7,000.00	252.00	6,748.00	SL-39	179.00	431.00	6,569.00	179.49	0.49
ROBERTS UNLIMITED	6/24/2013	3,500.00			3,500.00	114.00	3,386.00	SL-39	90.00	204.00	3,296.00	89.74	(0.26)
CENTIMARK CORPORATION	8/13/2013	218,424.00			218,424.00	6,338.00	212,086.00	SL-39	5,601.00	11,939.00	206,485.00	5,600.62	(0.38)
WRITE OFF COURTLAND GARDENS ACCRUED PHYSICAL PLANT REQUIREMENT	8/13/2013	(150,000.00)			(150,000.00)	(4,352.00)	(145,648.00)	SL-39	(3,846.00)	(8,198.00)	(141,802.00)	(3,846.15)	(0.15)
FELLNER ASSOCIATES ARCHITECS LLC	8/1/2013	7,525.00			7,525.00	225.00	7,300.00	SL-39	193.00	418.00	7,107.00	192.95	(0.05)
NORTHEAST GENERATOR CO. OF CT	9/1/2013	5,445.00			5,445.00	162.00	5,283.00	SL-39	140.00	302.00	5,143.00	139.62	(0.38)
FELLNER ASSOCIATES ARCHITECS LLC	4/18/2014	13,934.74			13,934.74	162.00	13,772.74	SL-39	357.00	519.00	13,415.74	357.30	0.30
CMF Construction	8/1/2014	17,350.00			17,350.00	73.00	17,277.00	SL-39	445.00	518.00	16,832.00	444.87	(0.13)
Reclass	10/1/2014		(1,071.00)		(1,071.00)		-	SL-39	1,046.00	1,046.00	(2,117.00)	(27.46)	(1,073.46)
Subtotal		236,546.50	(1,071.00)	-	235,475.50	9,922.00	226,624.50		7,113.00	17,035.00	218,440.50	6,037.83	(1,075.17)
18900 - LEASEHOLD IMPROVEMENT TENANT													
		-	-	-	-	-	-	SL-39	-	-	-	-	-
DGJ ELECTRICAL PROPERTY MANAGEMENT	7/25/2013	11,343.02		-	11,343.02	344.00	10,999.02	SL-39	291.00	635.00	10,708.02	290.85	(0.15)
ONE SOURCE TECHNOLOGY SOLUTIONS	7/1/2013	16,648.16		-	16,648.16	533.00	16,115.16	SL-39	427.00	960.00	15,688.16	426.68	(0.12)
DGJ ELECTRICAL PROPERTY MANAGEMENT	9/9/2013	1,382.55		-	1,382.55	37.00	1,345.55	SL-39	35.00	72.00	1,310.55	35.45	0.45
DGJ ELECTRICAL PROPERTY MANAGEMENT	10/22/2013	2,080.00			2,080.00	50.00	2,030.00	SL-39	53.00	103.00	1,977.00	53.33	0.33
SAUCIER MECHANICAL SERVICES	11/1/2013	2,139.43			2,139.43	50.00	2,089.43	SL-39	55.00	105.00	2,034.43	54.86	(0.14)
ONE SOURCE TECHNOLOGY SOLUTIONS	3/26/2014	1,314.53			1,314.53	17.00	1,297.53	SL-39	34.00	51.00	1,263.53	33.71	(0.29)
Subtotal		34,907.69	-	-	34,907.69	1,031.00	33,876.69	-	895.00	1,926.00	32,981.69	895.07	0.07
TOTALS		646,894.94	70,974.44	-	717,869.38	193,552.00	525,388.38		74,716.00	268,268.00	449,601.38	66,619.25	(6,096.75)

C:\Pfx Engagement\WM\WorkPapers\{AA74A514-5475-40A0-92FC-3EA6FA32C95B}\{983C17D2-F7D5-4001-9231-7BDBF35E55EB}\{895B5066-70A3-4170-A261-5525E69F068C}.xlsx]Sep 2015

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Amortization Schedule*

Name of Facility	License No.	Report for Year Ended	Page	of
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Item	Date of Acquisition Month	Date of Acquisition Year	Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
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	Var.	Var.	39	318,851	13,127	S/L		8,176	
2. Disposals (attach schedule)	Var.	Var.	39	(1,071)		S/L		1,046	
3. Acquired during this report period (attach schedule)	Var.	Var.	39	2,709		S/L		59	
C-4. Subtotal									9,281
D. ***Total Amortization***									9,281

* 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.

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

Name of Facility	License No.	Report for Year Ended	Page of
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?* ○ Yes ⊙ No

If "Yes," complete Part B.
If "No," complete Part C.

*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total
1. Date Land Purchased	
2. Date Structure Completed	
3. If **NOT** Original Owner, Date of Purchase	12/01/85
4. Date of Initial Licensure	05/17/05
5. Total Licensed Bed Capacity	156
6. Square Footage	45,146
7. Acquisition Cost	
a. Land	N/A
b. Building	N/A

Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
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
Liberty Bank C/O Courtland Gardens Sr. Leasing	53 Courtland Avenue, Stamford, CT 06902	02/28/14	36 mo.	480,000

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.

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

Name of Facility	License No.	Report for Year Ended	Page of
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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)

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

Name of Facility	License No.	Report for Year Ended	Page of
Regency Heights of Stamford	1084-C	9/30/2015	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*) Lease Interest			$	3,231	3,231		
13. ***Total All Interest Expense*** (12B7 + 12C3 + 12D)			$	3,231	3,231		
14. Insurance a. Insurance on Property (buildings only)			$				
b. Insurance on Automobiles			$				
c. Insurance other than Property (as specified above) 1. Umbrella (*Blanket Coverage*)			$	48,338	48,338		
2. Fire and Extended Coverage			$				
3. Other (*Specify*)			$				
14d. ***Total Insurance Expenditures (14a + b + c)***			$	48,338	48,338		
15. ***Total All Expenditures (A-13 thru C-14)***			$	16,898,213	16,898,213		

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D. Adjustments to Statement of Expenditures

Name of Facility	License No.	Report for Year Ended	Page of
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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.			Occupational Therapy	$				
4.			Other - See attached Schedule	$	8,000	8,000		
Page 13 - Professional Fees								
5.			Resident Care Physicians **	$				
6.	13	B10a	Occupational Therapy	$	453,190	453,190		
7.			Other - See attached Schedule	$				
Pages 15 & 16 - Administrative and General								
8.			Discriminatory Benefits	$				
9.	15	1c	Bad Debts	$	100,999	100,999		
10.	15	1e	Accounting & Legal	$	41,742	41,742		
11.			Telephone	$				
12.	15	1h2	Cellular Telephone	$	5,492	5,492		
13.			Life insurance premiums on the life of Owners, Partners, Operators	$				
14.			Gifts, flowers and coffee shops	$				
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	$				
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	$				
17.			Automobile Expense (e.g. personal use)	$				
18.	16	m3	Unallowable Advertising *	$	5,244	5,244		
19.			Income Tax / Corporate Business Tax	$				
20.	16	m10	Fund Raising / Contributions	$	60	60		
21.	16	m12	Unallowable Management Fees	$	386,407	386,407		
22.			Barber and Beauty	$				
23.			Other - See attached Schedule	$				
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)	$	1,001,133	1,001,133		

* 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	A4	Admissions Salary Applicable to Marketing	$ 8,000		
Total Other Salaries Adjustment			$ 8,000	$ -	$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other A&G Adjustments			$ -	$ -	$ -

Regency Heights of Stamford
Calculation of Allowable Management Fee
09/30/15

Page 16 Line M12	**Amount**		
Management fees Charged	$ 607,279		
Patient Days	52,815		
Amount Per Patient Day		**$**	**11.50**
PPD Allowance Per Rate Agreement			7.32 **
Amount over (Under)		**$**	**4.18**
Total Days			52,815
Disallowed Management Fee		**$**	**220,872**
Allowed Management Fee			**386,407**

**** Prior year rate of $7.10 inflated by 3.09% (2015 CPI Inflation factor)**

Regency Heights of Stamford
Cell Phone Disallowance
09/30/15

Page 15, Line 1H2 : Cell Phone Expense

Beds	No. of Phones	Allowable Per Month	Total Allowable
1-100	3	$ 30	$ 1,080
101-200	4	$ 30	$ 1,440
201-300	5	$ 30	$ 1,800
301-400	6	$ 30	$ 2,160
Reported Expense			6,932
Allowable Amount			1,440
Disallowed Amount			**5,492**

Regency Heights of Stamford
Marketing Disallowance
09/30/15

To disallow 10% of the Admission's Salary for Marketing

Total Admissions Salary	$	79,997
Times 10%		10%
Marketing Disallowance	**$**	**8,000**

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

Name of Facility	License No.	Report for Year Ended	Page of
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Item No.	Page No.	Line No.	Item Description		Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	$	1,001,133	1,001,133		
Page 20 - Resident Care Supplies*								
27.	20	5a2	Prescription Drugs	$	421,507	421,507		
28.	20	5d	Ambulance/Limousine	$	14,513	14,513		
29.	20	5f	X-rays, etc	$	15,869	15,869		
30.	20	5h	Laboratory	$	53,155	53,155		
31.			Medical Supplies	$				
32.	20	5e2	Oxygen (non emergency)	$	29,026	29,026		
33.			Occupational Therapy	$				
34.			Other - See Attached Schedule	$	66,622	66,622		
Page 22 - Maintenance and Property								
35.			Excess Movable Equipment Depreciation See Attached Schedule	$	8,097	8,097		
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	$				
Page 27 - Insurance								
40.			Mortgage Insurance	$				
41.			Property Insurance	$				
Other - Miscellaneous								
42.			Research or Experimental Activities	$				
43.			Radio and Television Revenue	$				
44.			Vending Machine Revenue	$				
45.			Purchase Discounts and Allowances	$				
46.			Duplications of functions or services	$				
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	$				
48.			Interest Income on Accounts Rec	$				
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	$	1,882	1,882		
Not For Profit Providers Only								
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	$				
51.			***Total Amount of Decrease (Items 1 - 50)***	$	1,611,804	1,611,804		

*** 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.

Regency Heights of Stamford
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5J	Tube Feeding	$ 13,838		
20	5J	Upcharge on R/P transactions - Small Equipment	$ 209		
20	5J	Small Equipment Purchased	$ 5,646		
20	5c/5e2	Upcharge on R/P transactions - Nursing Supplies	$ 973		
20	5J	Supplies	$ 5,233		
20	5J	Supplies	$ 1,558		
20	5J	Tube Feeding	$ 4,853		
20	5J	Resident Lost Items	$ 1,789		
20	5J	Wound Vac Supplies/Rentals	$ 32,523		
Total Other Ancillary Costs			$ 66,622	$ -	$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Excess Depreciation	$ 8,097		
Total Excess Movable Equipment Depreciation			$ 8,097	$ -	$ -

Schedule of Other Property Adjustments

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

Schedule of Other Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Photocopy Fees	$ 1,240		
30	IV 8	Misc. Income	$ 642		
Total Other Adjustments			$ 1,882	$ -	$ -

Schedule of Unallowable Building Interest

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

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F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended	Page of
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Item		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (*CT only*)	$	11,702,100	11,702,100		
b. Medicaid Room and Board Contractual Allowance **	$	(1,738,956)	(1,738,956)		
2. a. Medicaid (*All other states*)	$				
b. Other States Room and Board Contractual Allowance **	$				
3. a. Medicare Residents *(all inclusive)*	$	2,529,048	2,529,048		
b. Medicare Room and Board Contractual Allowance **	$	2,068,574	2,068,574		
4. a. Private-Pay Residents and Other	$	1,599,891	1,599,891		
b. Private-Pay Room and Board Contractual Allowance **	$	440,049	440,049		
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	$	282,701	282,701		
b. Prescription Drugs - Medicare Contractual Allowance **	$				
c. Prescription Drugs - Non-Medicare	$	1,955	1,955		
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	$	1,145,304	1,145,304		
b. Physical Therapy - Medicare Contractual Allowance **	$				
c. Physical Therapy - Non-Medicare	$	214,051	214,051		
d. Physical Therapy - Non-Medicare Contractual Allowance **	$				
4. a. Speech Therapy - Medicare	$	304,403	304,403		
b. Speech Therapy - Medicare Contractual Allowance **	$				
c. Speech Therapy - Non-Medicare	$	42,250	42,250		
d. Speech Therapy - Non-Medicare Contractual Allowance **	$				
5. a. Occupational Therapy - Medicare	$	1,099,854	1,099,854		
b. Occupational Therapy - Medicare Contractual Allowance **	$				
c. Occupational Therapy - Non-Medicare	$	167,700	167,700		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	$				
6. a. Other *(Specify)* - Medicare	$	(2,531,899)	(2,531,899)		
b. Other *(Specify)* - Non-Medicare	$	(371,570)	(371,570)		
III. *Total Resident Revenue* (Section I. thru Section II.)	$	16,955,455	16,955,455		
IV. Other Revenue*					
1. Meals sold to guests, employees & others	$				
2. Rental of rooms to non-residents	$				
3. Telephone	$				
4. Rental of Television and Cable Services	$				
5. Interest Income *(Specify)*	$				
6. Private Duty Nurses' Fees	$				
7. Barber, Coffee, Beauty and Gift shops	$				
8. Other (*Specify*)	$	126,559	126,559		
V. Total Other Revenue (1 thru 8)	$	126,559	126,559		
VI. Total All Revenue (III +V)	$	17,082,014	17,082,014		

* *Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.*

** *Facility should report all contractual allowances and/or payer discounts.*

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 6a	Laboratory	$ 18,092		
30 6a	X-Ray	$ 7,653		
30 6a	Less: Contractual Adjustment	$ (1,968,672)		
30 6a	Lab	$ 589		
30 6a	Xray	$ 197		
30 6a	Less: Contractual Adjustment	$ (424,610)		
30 6a	Less: Contractual Adjustment	$ (165,148)		
Total Other Resident Revenue - Medicare		$ (2,531,899)	$ -	$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 6b	X-Ray	$ 67		
30 6b	Less: Contractual Adjustment	$ (107,837)		
30 6b	Less: Contractual Adjustment	$ (181,950)		
30 6b	Less: Contractual Adjustment	$ (81,850)		
Total Other Resident Revenue		$ (371,570)	$ -	$ -

Interest Income

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		(0)		
30 IV8	Photocopy Fees	$ 1,240		
30 IV8	Misc. Income	$ 642		
30 IV8	Prior Yr Charges	$ 124,678		
Total Other Revenue		$ 126,559	$ -	$ -

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-31 Rev. 6/95

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page of
Regency Heights of Stamford	1084-C	9/30/2015	31 | 37

Account			Amount
Assets			
A. Current Assets			
1. Cash (*on hand and in banks*)			$ (516,025)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			$ 2,588,305
3. Other Accounts Receivable (Excluding Owners or Related Parties)			$ 76,758
4 Inventories			$
5. Prepaid Expenses			$ 136,595
a. Prepaid Expenses		136,595	
b.			
c.			
d.			
6. Interest Receivable			$
7. Medicare Final Settlement Receivable			$
8. Other Current Assets (*itemize*)			$
A-9. ***Total Current Assets*** (Lines A1 thru 8)			$ 2,285,633
B. Fixed Assets			
1. Land			$
2. Land Improvements	*Historical Cost		$
	Accum. Depreciation	Net	
3. Buildings	*Historical Cost		$
	Accum. Depreciation	Net	
4. Leasehold Improvements	*Historical Cost	320,489	$ 298,081
	Accum. Depreciation	22,408 Net	
5. Non-Movable Equipment	*Historical Cost		$
	Accum. Depreciation	Net	
6. Movable Equipment	*Historical Cost	397,380	$ 151,520
	Accum. Depreciation	245,860 Net	
7. Motor Vehicles	*Historical Cost		$
	Accum. Depreciation	Net	
8. Minor Equipment-Not Depreciable			$
9. Other Fixed Assets (*itemize*)			$ 1,071
Cost report to financial statement			
variance in fixed assets		1,071	
B-10. ***Total Fixed Assets*** (Lines B1 thru 9)			$ 450,672

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

(*Carry Total forward to next page*)

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-32 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
Regency Heights of Stamford	1084-C	9/30/2015	32 | 37

Account			Amount
		Total Brought Forward:	$ 2,736,305
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 (*itemize*)			$
6. Loans to Owners or Related Parties (*itemize*)			$
Name and Address	Amount	Loan Date	
7. Other Assets (*itemize*)			$ 30,635
Security Deposit		30,635	
D-8. ***Total Investments and Other Assets*** (Lines D1 thru 7)			$ 30,635
D-9. ***Total All Assets*** (Lines A9 + B10 + C8 + D8)			$ 2,766,940

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
Regency Heights of Stamford	1084-C	9/30/2015	33 | 37

Account		Amount
Liabilities		
A. Current Liabilities		
1. Trade Accounts Payable		$ 1,093,483
2. Notes Payable (*itemize*)		$ (526,016)
Note Payable - Prior Owner	(134,588)	
Notes Payable - Courtland Gardens	(415,093)	
Lease Payable - Team Financial	23,665	
3. Loans Payable for Equipment (*Current portion*) (*itemize*)		$

Name of Lender	Purpose	Amount	Date Due

4. Accrued Payroll (*Exclusive of Owners and/or Stockholders only*)	$ 205,642
5. Accrued Payroll (*Owners and/or Stockholders only*)	$
6. Accrued Payroll Taxes Payable	$ 48,957
7. Medicare Final Settlement Payable	$
8. Medicare Current Financing Payable	$
9. Mortgage Payable (*Current Portion*)	$
10. Interest Payable (*Exclusive of Owner and/or Related Parties*)	$
11. Accrued Income Taxes*	$
12. Other Current Liabilities (*itemize*)	$ 360,435

Accrued Rent	109,487	Accrued Bed Tax	237,442
Accrued Insurance	(20,119)	Resident Refunds	28,780
Unearned Revenue	(6,338)	Unclaimed Property	4,633
Accrued Expenses	6,550		

A-13. ***Total Current Liabilities*** (Lines A1 thru 12)	$ 1,182,501

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

(Carry Total forward to next page)

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-34 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
Regency Heights of Stamford	1084-C	9/30/2015	34 | 37

Account				Amount
			Total Brought Forward:	1,182,501
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (*itemize*)				$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				$
3. Loans from Owners or Related Parties (*itemize*)				$ 916,853
Name and Address of Lender	Amount	Loan Date		
Ciena Health Care	1,234,280			
Regency Health Center	(317,427)			
4. Other Long-Term Liabilities (*itemize*)				$
B-5. ***Total Long-Term Liabilities*** (Lines B1 thru 4)				$ 916,853
C. ***Total All Liabilities*** (Lines A-13 + B-5)				$ 2,099,354

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-35 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page	of
Regency Heights of Stamford	1084-C	9/30/2015	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 (*Equity*)	$
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	$ 483,784
6. Gain or Loss for Period 10/1/2014 thru 9/30/2015	$ 183,802
7. Total Net Worth	$ 667,586
C. ***Total Reserves and Net Worth***	$ 667,586
D. ***Total Liabilities, Reserves, and Net Worth***	$ 2,766,940

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CSP-36 Rev. 6/95

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Regency Heights of Stamford	1084-C	9/30/2015	36	37

	Account	Amount
A.	Balance at End of Prior Period as shown on Report of 09/30/2014	$ 483,784
B.	Total Revenue (*From Statement of Revenue Page 30*)	$ 17,082,014
C.	Total Expenditures (*From Statement of Expenditures Page 27*)	$ 16,898,213
D.	Net Income or Deficit	$ 183,802
E.	Balance	$ 667,586
F.	Additions	
	1. Additional Capital Contributed (*itemize*)	
	Net Income or Deficit 183,801	
	Rounding 1	
	Final Net Income or Deficit 183,802	
	2. Other (*itemize*)	
F-3.	Total Additions	$
G.	Deductions	
	1. Drawings of Owners/Operators/Partners (*Specify*)	$

Name and Address (*No., City, State, Zip*)	Title	Amount

	2. Other Withdrawings (*Specify*)	$

Purpose	Amount

	3. Total Deductions	$
H.	***Balance at End of Period*** 09/30/15	$ 667,586

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-37 Rev. 9/2002

I. Preparer's/Reviewer's Certification

Name of Facility	License No.	Report for Year Ended	Page	of
Regency Heights of Stamford	1084-C	9/30/2015	37	37

Check appropriate category

☑ Chronic and Convalescent Nursing Home only (CCNH)	☐ Rest Home with Nursing Supervision only (RHNS)	☐ (Specify)

Preparer/Reviewer Certification

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. 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.

Signature of Preparer	Title	Date Signed
	PRINCIPAL	2/1/16

Printed Name of Preparer

Matthew S. Bavolack

Addres Address	Phone Number
555 Long Wharf Drive, New Haven, CT 06511	203-781-9600

Annual Report of Long-Term Care Facility Cost Year 2015 Checklist

Facility Name_____

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

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

Explanation: _____

Yes	No	
X		2. Are the methods of allocating costs consistent with cost year 2014? If not, explain the reporting change.

Explanation: _____

Yes	No	
X		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	
X		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 [X] No [ ]

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

Explanation: _____

Yes [X] No [ ]

6. During cost year 2015, 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 [X] 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 [X] No [ ]

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

Explanation: _____

Yes [X] No [ ]

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

Explanation: _____

Yes [X] 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

[χ] [ ]

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

Explanation: _____

Yes No

[χ] [ ]

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

Explanation: _____

Yes No

[χ] [ ]

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2014?

Explanation: _____

Yes No

[χ] [ ]

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

[χ] [ ]

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

Explanation: _____

Yes No

[χ] [ ]

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

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

[X] [ ] 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

[X] [ ] 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

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

Explanation: _____

Client: *Regency Heights of Stamford*
Engagement: *Medicaid - Regency Heights of Stamford 2015*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	FINAL 9/30/2015
10010.000	Cash - Operating	(658,958.67)			(658,958.67)
10015.000	Cash - Payroll	140,971.31			140,971.31
10020.000	Cash - Petty	1,963.03			1,963.03
10100.000	A/R - Private	467,952.93			467,952.93
10110.000	A/R - Pending Medicaid	2,333.62			2,333.62
10200.000	A/R - Medicaid	854,096.72			854,096.72
10300.000	A/R - Medicare Part A	340,841.90			340,841.90
10400.000	A/R - Medicare Part B	92,219.85			92,219.85
10410.000	A/R - Medicare Advantage B	23,469.76			23,469.76
10500.000	A/R - Co-Insurance Part A	219,960.41			219,960.41
10510.000	A/R - Co-Insurance Medicare Advantage	5,193.49			5,193.49
10600.000	A/R - Co-Insurance Part B	28,789.57			28,789.57
10610.000	A/R - Medicare Advantage B Co-Insurance	833.01			833.01
10700.000	A/R - Commercial Insurance	243,518.69			243,518.69
10701.000	A/R - Medicare Advantage	151,306.26			151,306.26
11000.000	A/R - Hospice	109,403.37			109,403.37
11100.000	A/R - Veterans Admin.	24,171.82			24,171.82
11115.000	A/R - Out Patient Therapy	17,837.53			17,837.53
11300.000	A/R Due From /To Medicaid	(1,868.12)			(1,868.12)
11310.000	A/R Due From/To Medicaid - Rate Adjmt	0.00			0.00
12000.000	A/R - Allowance For Bad Debt	0.00			0.00
12100.000	M/Care A Co - Ins W/O	6,678.62			6,678.62
12200.000	M/Care B Co - Ins W/O	1,563.98			1,563.98
13200.000	A/R - Beauty Shop	(196.50)			(196.50)
13900.000	A/R - Other	8,870.00		68,084.72	76,954.72
			AJE - 1	68,084.72	
15100.000	Prepaid - Expenses	136,594.53			136,594.53
15200.000	Prepaid - Insurance	0.00			0.00
15700.000	Prepaid Workers Comp.	0.00			0.00
16100.000	Building	2,709.27			2,709.27
16155.000	Lease Hold Improvements	47,397.03			47,397.03
16200.000	Furniture, Fixture & Equipment	186,688.12		2,738.94	189,427.06
			AJE - 7	2,738.94	
16250.000	Computer Hardware	153,594.70			153,594.70
16300.000	Computer Software	54,358.17			54,358.17
16500.000	Accum. Dep. - Building	0.00			0.00
16555.000	Accum. Dep. - Leasehold Improvements	0.00			0.00
16600.000	Accum. Dep. - FF&E	(89,069.00)			(89,069.00)
16650.000	Accum. Dep. - Computer Hardware	(111,628.00)			(111,628.00)
16700.000	Accum. Dep. - Computer Software	(45,163.00)			(45,163.00)
18400.000	Building Escrow - Repairs And Replacement	0.00			0.00
18700.000	Security Deposit	30,635.00			30,635.00
18800.000	Lease Hold Improvement - CHOW	235,475.50			235,475.50
18840.000	A/D - Leasehold Improvements	(3,447.00)			(3,447.00)
18850.000	A/D Leasehold Improvements CHOW	(15,891.00)			(15,891.00)
18860.000	A/D Leasehold Improvements Tenant	(1,926.00)			(1,926.00)
18900.000	Lease Hold Improvement - Tenant	34,907.69			34,907.69
20010.000	Accounts Payable	(1,093,483.17)			(1,093,483.17)
20110.000	Federal Withholding	(19,209.75)			(19,209.75)
20120.000	State Withholding	(6,395.34)			(6,395.34)
20130.000	FICA Liability - Social Security	(9,463.18)			(9,463.18)
20135.000	FICA W/H - Social Security	(9,463.18)			(9,463.18)
20140.000	FICA Liability - Medicare	(2,213.12)			(2,213.12)
20145.000	FICA W/H - Medicare	(2,213.12)			(2,213.12)
20151.000	Accrued Rent	(109,486.66)			(109,486.66)
20153.000	Accrued Workers Comp	(10,000.00)			(10,000.00)
20154.000	Accrued Insurance	7,749.81			7,749.81
20200.000	Accrued Wages	(187,994.34)			(187,994.34)
20210.000	Accrued Unemployment Taxes	(6,525.82)			(6,525.82)
20212.000	Accrued Rent	0.00			0.00
20245.000	Accrued Management Fee	0.00			0.00

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	FINAL 9/30/2015
20250.000	Accrued Property Taxes	(0.02)			(0.02)
20270.000	Accrued Expenses	(6,550.10)			(6,550.10)
20300.000	Employee Benefits	(11,142.16)			(11,142.16)
20310.000	Garnishments	20.00			20.00
20350.000	Accrued Bed Tax	(237,442.00)			(237,442.00)
21000.000	Unemployment Liability	0.00			0.00
21200.000	Accrued Kindred PTO Vacation Sick	0.00			0.00
21500.000	Advance Billing	6,338.41			6,338.41
21510.000	Resident Refunds	(28,779.54)			(28,779.54)
21530.000	Resident Trust	22,369.02			22,369.02
21540.000	Note Payable Ciena	(1,234,280.03)			(1,234,280.03)
21560.000	N/P/R - Regency HealthCare Management	317,427.66			317,427.66
21570.000	N/P Prior Owner	134,588.35			134,588.35
21850.000	Unclaimed Property	(4,633.48)			(4,633.48)
25190.000	Lease Payable - Computer H/W Arzo	0.00			0.00
25205.000	Notes Payable Courtland Gardens Sr. Leasing	415,093.17			415,093.17
25250.000	Lease Payable - MDI Software Team Financial	0.00			0.00
25260.000	Lease Payable Team Financial Computer HW	(23,664.87)			(23,664.87)
25300.000	Lease Payable Computer H/W Arzo	0.00			0.00
30800.000	Retained Earnings	(483,856.74)			(483,856.74)
40100.000	Room And Board	(1,938,560.10)			(1,938,560.10)
40110.000	Less: Contractual Adjustment	(2,101,280.75)			(2,101,280.75)
40120.000	Sequestor Take Back	70,034.52			70,034.52
40250.000	Pharmacy	(282,327.02)			(282,327.02)
40400.000	Physical Therapy	(757,400.00)			(757,400.00)
40450.000	Occupational Therapy	(747,650.00)			(747,650.00)
40500.000	Speech Therapy	(155,550.00)			(155,550.00)
40700.000	Laboratory	(18,091.64)			(18,091.64)
40710.000	Medicare Part A - Lab	0.00			0.00
40850.000	X-Ray	(7,653.12)			(7,653.12)
40900.000	Less: Contractual Adjustment	1,968,671.78			1,968,671.78
41100.000	Room And Board	(800,800.00)			(800,800.00)
41105.000	Private Certified - Room Rate Differential	0.00			0.00
41110.000	Less: Contractual Adjustment	(420,190.66)			(420,190.66)
41250.000	Private Certified - Pharmacy	0.00			0.00
41400.000	Physical Therapy	0.00			0.00
41450.000	Occupational Therapy	0.00			0.00
41500.000	Speech Therapy	(0.04)			(0.04)
41700.000	Private Certified - Lab	0.00			0.00
41850.000	X-Ray	0.00			0.00
42100.000	Room And Board	(11,569,200.00)			(11,569,200.00)
42110.000	Less: Contractual Adjustment	1,719,145.08			1,719,145.08
42250.000	Pharmacy	(1,719.52)			(1,719.52)
42400.000	Physical Therapy	(43,600.00)			(43,600.00)
42450.000	Occupational Therapy	(39,900.00)			(39,900.00)
42500.000	Speech Therapy	(22,550.00)			(22,550.00)
42700.000	Lab	0.00			0.00
42850.000	X-Ray	(67.00)			(67.00)
42900.000	Less: Contractual Adjustment	107,836.52			107,836.52
43100.000	Room And Board	(260,150.00)			(260,150.00)
43110.000	Less: Contractual Adjustment	(63,981.84)			(63,981.84)
43250.000	Pharmacy	0.00			0.00
43400.000	Physical Therapy	(83,650.00)			(83,650.00)
43450.000	Occupational Therapy	(82,650.00)			(82,650.00)
43500.000	Speech Therapy	(15,650.00)			(15,650.00)
43700.000	Commercial Insurance - Lab	0.00			0.00
43850.000	Commercial Insurance - X-Ray	0.00			0.00
43900.000	Less: Contractual Adjustment	181,950.00			181,950.00
44100.000	Room And Board	(310,341.45)			(310,341.45)
44110.000	Less: Contractual Adjustment	30,977.08			30,977.08
44250.000	Pharmacy	(235.21)			(235.21)
44400.000	Physical Therapy	(100.00)			(100.00)
44450.000	Occupational Therapy	(100.00)			(100.00)
44850.000	LAB	0.00			0.00
44900.000	Less: Contractual Adjustment	435.21			435.21

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	FINAL 9/30/2015
45100.000	Room And Board	(228,600.00)			(228,600.00)
45110.000	Less: Contractual Adjustment	(4,648.10)			(4,648.10)
45250.000	Pharmacy	0.00			0.00
45400.000	Physical Therapy	(41,500.00)			(41,500.00)
45450.000	Occupational Therapy	(40,350.00)			(40,350.00)
45500.000	Speech Therapy	0.00			0.00
45900.000	Less: Contractual Adjustment	81,850.00			81,850.00
47100.000	Room And Board	(132,900.00)			(132,900.00)
47110.000	Less: Contractual Adjustment	19,810.96			19,810.96
47400.000	Physical Therapy	0.00			0.00
47450.000	Occupational Therapy	0.00			0.00
47900.000	Less: Contractual Adjustment	0.00			0.00
50100.000	Room And Board	(590,488.00)			(590,488.00)
50110.000	Less: Contractual Adjustment	(70,762.02)			(70,762.02)
50125.000	Sequestor Take Back	236.73			236.73
50250.000	Pharmacy	(373.97)			(373.97)
50400.000	Physical Therapy	(199,700.00)			(199,700.00)
50450.000	Occupational Therapy	(180,300.00)			(180,300.00)
50500.000	Speech Therapy	(43,450.00)			(43,450.00)
50700.000	Lab	(588.91)			(588.91)
50850.000	Xray	(197.00)			(197.00)
50900.000	Less: Contractual Adjustment	424,609.88			424,609.88
51100.000	Medicaid HMO - Room And Board	0.00			0.00
51110.000	Medicaid HMO - Less: Contractual Adjustment	0.00			0.00
51400.000	Medicaid HMO - Physical Therapy	0.00			0.00
51450.000	Medicaid HMO - Occupational Therapy	0.00			0.00
51500.000	Medicaid HMO - Speech Therapy	0.00			0.00
51900.000	Medicaid HMO - Less: Contractual Adjustment	0.00			0.00
56400.000	Physical Therapy	(17,800.57)			(17,800.57)
56450.000	Occupational Therapy	(24,650.74)			(24,650.74)
56500.000	Speech Therapy	(32,000.93)			(32,000.93)
56900.000	Less: Contractual Adjustment	28,590.47			28,590.47
56950.000	Sequestor Take Back	615.77			615.77
57400.000	Physical Therapy	(45,200.60)			(45,200.60)
57450.000	Occupational Therapy	(4,700.00)			(4,700.00)
57500.000	Speech Therapy	(4,050.00)			(4,050.00)
57900.000	Less: Contractual Adjustment	17,359.59			17,359.59
58241.000	Medicare Part B - Flu Shots	0.00			0.00
58400.000	Physical Therapy	(170,403.09)			(170,403.09)
58450.000	Occupational Therapy	(147,253.57)			(147,253.57)
58500.000	Speech Therapy	(73,401.94)			(73,401.94)
58900.000	Less: Contractual Adjustment	165,147.97			165,147.97
58950.000	Sequestor Take Back	3,991.41			3,991.41
59100.000	Donations	0.00			0.00
59111.000	Other Revenue - Barber/Beauty	0.00			0.00
59411.000	Other Revenue - Employee/Guest Meals	0.00			0.00
59511.000	Interest Income	0.00			0.00
59712.000	Photocopy Fees	(1,240.05)			(1,240.05)
59911.000	Misc. Income	(276.50)		(364.37)	(640.87)
			AJE - 8	(364.37)	
59991.000	Prior Yr Charges	(124,677.65)			(124,677.65)
61100.000	Wages - Supervisor	56,214.52			56,214.52
61110.000	Wages - Regular	106,017.57			106,017.57
61150.000	Wages - Vacation/Holiday/Sick	11,618.89			11,618.89
61650.000	Supplies	1,745.19			1,745.19
61660.000	Entertainment	4,398.01			4,398.01
61670.000	Film And Development	0.00			0.00
61810.000	Dues & Subscriptions	60.00			60.00
61830.000	Education	1,682.38			1,682.38
61840.000	Activity - Mileage Reimbursement	0.00			0.00
61845.000	Activities-Act Resident Transport	0.00			0.00
61850.000	Purchased Services	26,734.40			26,734.40
61900.000	Activity - Other	0.00			0.00
62100.000	Wages - Supervisor	138,032.15			138,032.15
62110.000	Social Services - Wages - Regular	0.00			0.00

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	FINAL 9/30/2015
62150.000	Wages - Vacation/Holiday/Sick	14,488.08			14,488.08
62810.000	Social Services - Dues & Subscriptions	0.00			0.00
62830.000	Education	0.00			0.00
63120.000	Nursing Medicare Dist. - Wages - Aides	0.00			0.00
63150.000	Nursing Medicare Dist. - Wages - V/H/S	0.00			0.00
63600.000	Nursing Medicare Dist. - Supplies (Non-Medical)	0.00			0.00
63830.000	Education	0.00			0.00
64100.000	Wages - R.N.	971,187.21			971,187.21
64110.000	Wages - L.P.N.	1,435,194.72			1,435,194.72
64120.000	Wages - Aides	2,339,657.80			2,339,657.80
64150.000	Wages - Vacation/Holiday/Sick	675,390.19			675,390.19
64600.000	Nursing Non Distinct - Supplies (Non-Medical)	0.00			0.00
64820.000	Travel & Seminars	0.00			0.00
64830.000	Nursing Non Distinct - Education	0.00			0.00
67100.000	Wages - DON	117,034.71			117,034.71
67101.000	Wages - Staff Develp. Co-ord/Inservice RN Di	77,394.28			77,394.28
67102.000	Wages - Staff Develp. Co-ord/Inservice LPN D	0.00			0.00
67110.000	Wages - ADON	104,306.88			104,306.88
67150.000	Wages - Vacation/Holiday/Sick	23,545.20			23,545.20
67500.000	Tube Feeding	13,837.74			13,837.74
67600.000	Nursing Supplies	303,254.72			303,254.72
67700.000	Equipment Rental (Non-Medical)	51,387.73			51,387.73
67720.000	Small Equipment Purchased	5,645.68			5,645.68
67730.000	Equipment Repair & Maintenance	11,781.40			11,781.40
67810.000	Dues and Subscriptions	105.00			105.00
67820.000	Travel & Seminar	0.00			0.00
67830.000	Education	20,493.15			20,493.15
67850.000	Purchased Services	10,135.62			10,135.62
68100.000	Wages - Central Supply	32,540.94			32,540.94
68150.000	Vacation/Holiday/Sick - Central Supply	8,015.04			8,015.04
69100.000	Wages - Supervisor For Dietary	60,214.28		9,010.21	69,224.49
			AJE - 3	9,010.21	
69110.000	Wages - Regular	504,260.71			504,260.71
69150.000	Wages - Vacation/Holiday/Sick	84,465.66		(9,010.21)	75,455.45
			AJE - 3	(9,010.21)	
69660.000	Chemicals	17,322.84			17,322.84
69670.000	Supplies (Non-Food)	29,953.99			29,953.99
69680.000	Food Supplements	38,733.10			38,733.10
69690.000	Raw Food	303,630.48			303,630.48
69700.000	Equipment Rental	15.45			15.45
69720.000	Small Equipment Purchase	4,381.30			4,381.30
69730.000	Equipment Repair & Maintenance	9,761.01			9,761.01
69820.000	Travel & Seminars	0.00			0.00
69830.000	Education	358.00			358.00
69850.000	Purchased Services	8,879.09			8,879.09
70100.000	Wages - Supervisor	47,232.64		9,382.11	56,614.75
			AJE - 3	9,382.11	
70110.000	Wages - Regular	166,532.93			166,532.93
70150.000	Wages - Vacation/Holiday/Sick	42,461.59		(9,382.11)	33,079.48
			AJE - 3	(9,382.11)	
70500.000	Laundry - Service Contracts	0.00			0.00
70660.000	Chemicals	15,814.06			15,814.06
70670.000	Supplies	6.32			6.32
70690.000	Linen	13,396.58			13,396.58
70700.000	Laundry-Equipment Rental	0.00			0.00
70720.000	Laundry - Small Equipment Purchase	0.00			0.00
70730.000	Equipment Repair & Maintenance	9,494.59			9,494.59
70810.000	Laundry - Dues & Subscriptions	0.00			0.00
70850.000	Laundry - Purchased Services	0.00			0.00
71100.000	Housekeeping - wages - supervisor	0.00			0.00
71110.000	Wages - Regular	323,696.47			323,696.47
71150.000	Wages - Vacation/Holiday/Sick	54,722.40			54,722.40
71660.000	Chemicals	11,103.49			11,103.49
71670.000	Supplies	23.52			23.52
71690.000	Paper/Plastic	27,278.23			27,278.23

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	FINAL 9/30/2015
71700.000	Equipment Rental	57.32			57.32
71720.000	Small Equipment Purchase	1,128.43			1,128.43
71730.000	Equipment Repair & Maintenance	955.34			955.34
71820.000	Travel & Seminars	0.00			0.00
71850.000	Purchased Services	2,772.55			2,772.55
72100	Wages - Chief of Maintenance	0.00			0.00
72100.000	Wages - Supervisor For Maintenance	57,563.59		8,848.49	66,412.08
			AJE - 3	8,848.49	
72110.000	Wages - Regular	94,389.75			94,389.75
72150.000	Vacation/Holiday/Sick For Maintenance	23,357.79		(8,848.49)	14,509.30
			AJE - 3	(8,848.49)	
72500.000	Telephone	43,351.85		(6,932.00)	36,419.85
			AJE - 6	(6,932.00)	
72510.000	Gas	170,591.81			170,591.81
72520.000	Electricity	189,641.60			189,641.60
72525.000	Property Taxes	3,273.81			3,273.81
72530.000	Water	22,441.98			22,441.98
72535.000	Sewer	44,817.51			44,817.51
72540.000	Trash Removal	51,034.59			51,034.59
72545.000	Personal Property Tax - Leases	0.00			0.00
72550.000	Service Contracts	42,202.73			42,202.73
72660.000	Building Repair & Maintenance	66,354.75			66,354.75
72667.000	Plant & Maintenance - Vehicle Repair & Maintenance	0.00			0.00
72670.000	Supplies	27,766.50			27,766.50
72690.000	Grounds Maintenance	24,730.22			24,730.22
72695.000	Grounds Landscaping	13,332.98			13,332.98
72700.000	Equipment Rental	3,888.04			3,888.04
72720.000	Small Equipment Purchase	2,965.87			2,965.87
72730.000	Repair & Maintenance	4,954.84			4,954.84
72740.000	Repair & Maintenance - CHOW	1,191.12			1,191.12
72810.000	Dues & Subscriptions	1,000.00			1,000.00
72820.000	Travel & Seminars	202.15			202.15
72850.000	Purchased Services	2,750.38			2,750.38
73100.000	Wages - Administrator	0.00		161,566.00	161,566.00
			AJE - 2	161,566.00	
73110.000	Wages - Regular	360,310.36			360,310.36
73111.000	Wages - Medical Records Hrly	36,977.51		6,068.99	43,046.50
			AJE - 3	6,068.99	
73150.000	Wages - Vacation/Holiday/Sick	62,531.22		(6,068.99)	56,462.23
			AJE - 3	(6,068.99)	
73200.000	Payroll Taxes	636,608.28			636,608.28
73240.000	General & Admin-Retirement Plan	0.00			0.00
73250.000	Workers Compensation	106,817.33			106,817.33
73280.000	Unemployment	125,238.20			125,238.20
73290.000	Employee Benefits	65,380.50			65,380.50
73300.000	Group Insurance	1,254,532.36		(68,084.72)	1,186,447.64
			AJE - 1	(68,084.72)	
73350.000	Rent	480,000.00			480,000.00
73400.000	Uniform Expense	(274.37)		274.37	0.00
			AJE - 8	274.37	
73420.000	Bank S/C	6,110.04			6,110.04
73430.000	Legal Fees	65,544.15			65,544.15
73440.000	Accounting Fees	12,465.43			12,465.43
73450.000	General Admin. Data Processing Fees	0.00			0.00
73455.000	Medical Director Fee	42,000.00			42,000.00
73460.000	Professional Fees	40,067.43		(6,775.00)	33,292.43
			AJE - 4	(6,775.00)	
73480.000	Pension Plan	335,326.56			335,326.56
73500.000	Bed Tax	932,763.00			932,763.00
73510.000	Advertising	13,505.79			13,505.79
73515.000	Promotional Advertising	5,244.23			5,244.23
73520.000	Software Maintenance	8,465.46			8,465.46
73530.000	Insurance	48,337.73			48,337.73
73540.000	Bad Debt Expense	100,999.00			100,999.00
73550.000	Depreciation	77,454.94		(2,738.94)	74,716.00

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	FINAL 9/30/2015
			AJE - 7	(2,738.94)	
73555.000	Interest - Merrill Lynch	0.00			0.00
73570.000	Transportation	14,513.10			14,513.10
73580.000	Taxes - SBT	75.03			75.03
73650.000	Interest-Dr. Moss	0.00			0.00
73670.000	Office Supplies	27,975.36			27,975.36
73700.000	General Admin. - Equipment Rental	0.00			0.00
73710.000	LEASES	5,897.04			5,897.04
73720.000	Small Equipment Purchase	0.00			0.00
73730.000	Repair & Maintenance	196.75			196.75
73740.000	Copier Equipment	19,038.54			19,038.54
73760.000	General Admin. Vending/Soda Expense	0.00			0.00
73765.000	Interest - Leases	3,230.94			3,230.94
73810.000	Dues & Subscriptions	13,127.46		(1,688.54)	11,438.92
			AJE - 5	(1,338.54)	
			AJE - 9	(350.00)	
73820.000	Travel & Seminar	12,464.84			12,464.84
73830.000	Education	1,111.05			1,111.05
73840.000	Mileage Reimbursement	0.00			0.00
73850.000	Purchased Services	31,739.52			31,739.52
73860.000	Postage	13,731.79			13,731.79
73870.000	Licenses	1,788.00		1,338.54	3,126.54
			AJE - 5	1,338.54	
73880.000	Printing	13,924.29			13,924.29
73900.000	Miscellaneous	(199.57)			(199.57)
73903.000	Penalties/Fines	(90.00)		90.00	0.00
			AJE - 8	90.00	
73950.000	Management Fee	768,844.56		(161,566.00)	607,278.56
			AJE - 2	(161,566.00)	
74100.000	Wages - Infection Control/Inservice	68,906.26			68,906.26
74150.000	Wages - Vacation/Holiday/Sick	24,157.22			24,157.22
74820.000	General Admin-Travel&Seminars	0.00			0.00
75100.000	Wages - MDS/Care Mgmt Co-ord. Supervisor	220,386.77			220,386.77
75110.000	Wages - Vacation/Holiday/Sick	36,457.96			36,457.96
80100.000	Wages PT	0.00			0.00
80150.000	Wages - Vac/ Holiday/ Sick	0.00			0.00
80670.000	Supplies	5,233.33			5,233.33
80810.000	Physical Therapy - Due & Subscriptions	0.00			0.00
80820.000	Physical Therapy - Travel & Seminars	0.00			0.00
80830.000	Education	0.00			0.00
80840.000	Physical Therapy - Mileage Reimbursement	0.00			0.00
80900.000	Physical Therapy - Other	0.00			0.00
80950.000	Purchased Services	480,499.58			480,499.58
81100.000	Wages OT	0.00			0.00
81150.000	Occupational Therapy - Wages - V/H/S	0.00			0.00
81670.000	Supplies	1,558.46			1,558.46
81810.000	Occupational Therapy -Dues & Subscriptions	0.00			0.00
81820.000	Occupational Therapy-Travel & Seminars	0.00			0.00
81830.000	Occupational Therapy - Education	0.00			0.00
81950.000	Purchased Services	453,190.44			453,190.44
82100.000	Wages - ST	0.00			0.00
82150.000	Wages - Vac / Holiday/ Sick	0.00			0.00
82670.000	Speech Therapy - Supplies	0.00			0.00
82820.000	Occupational Therapy - Travel & Seminars	0.00			0.00
82830.000	Speech Therapy-Education	0.00			0.00
82840.000	Speech Therapy-Mileage Reimbursement	0.00			0.00
82950.000	Purchased Services	108,775.50			108,775.50
85050.000	General Admin - Pharmacy Consultant	0.00			0.00
85660.000	Legend Drugs	421,506.66			421,506.66
85670.000	Nursing Admin. - Supplies	0.00			0.00
85680.000	Laboratory	53,154.89			53,154.89
85690.000	Non-Legend Drugs	67,176.89			67,176.89
86670.000	Medical Supplies - Billable Medicare Distinct	0.00			0.00
87000.000	Tube Feeding	4,853.31			4,853.31
87001.000	Oxygen	29,026.40			29,026.40

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	FINAL 9/30/2015
87002.000	X-Ray	15,869.03			15,869.03
89100.000	Resident Lost Items	1,788.65			1,788.65
R0001	Dentist	0.00		6,775.00	6,775.00
			AJE - 4	6,775.00	
R0002	Pharmacist	0.00			0.00
R0003	Podiatrist	0.00			0.00
R0004	Orthopedic	0.00			0.00
R0005	Psychologist	0.00			0.00
R0006	ST - Other	0.00			0.00
R0007	OT - Other	0.00			0.00
R0008	Compliance	0.00			0.00
R0009	Cell Phone	0.00		6,932.00	6,932.00
			AJE - 6	6,932.00	
R0010	Consultants	0.00			0.00
R0011	Misc Medical Services	0.00			0.00
R0012	Leasehold Improvement Tenant: AD	0.00			0.00
R0013	Marketing	0.00			0.00
R0014	Social Worker	0.00			0.00
R0015	Medical Board Meeting	0.00			0.00
R0016	Fire Safety	0.00		350.00	350.00
			AJE - 9	350.00	
Total		**0.00**		**0.00**	**0.00**
	Net (Income) Loss	(112,976.39)		(70,823.66)	(183,302.05)

Client: *Regency Heights of Stamford*
Engagement: *Medicaid - Regency Heights of Stamford 2015*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.02 - TB Combined Detail LS*

Account	Description	UNADJ	JE Ref #	AJE	FINAL
		9/30/2015			9/30/2015
Group : [10-A]	**Salaries and Wages**				
Subgroup : [1]	**Operators/Owners**				
Subtotal [1] Operators/Owners		0.00		0.00	0.00
Subgroup : [2]	**Administrators**				
73100.000	Wages - Administrator	0.00		161,566.00	161,566.00
Subtotal [2] Administrators		0.00		161,566.00	161,566.00
Subgroup : [3]	**Assistant Administrator**				
Subtotal [3] Assistant Administrator		0.00		0.00	0.00
Subgroup : [4]	**Other Administrative Salaries**				
68100.000	Wages - Central Supply	32,540.94		0.00	32,540.94
68150.000	Vacation/Holiday/Sick - Central Supply	8,015.04		0.00	8,015.04
73110.000	Wages - Regular	360,310.36		0.00	360,310.36
73150.000	Wages - Vacation/Holiday/Sick	62,531.22		(6,068.99)	56,462.23
Subtotal [4] Other Administrative Salaries		463,397.56		(6,068.99)	457,328.57
Subgroup : [5A]	**Head Dietitian**				
Subtotal [5A] Head Dietitian		0.00		0.00	0.00
Subgroup : [5B]	**Food Service Supervisor**				
69100.000	Wages - Supervisor For Dietary	60,214.28		9,010.21	69,224.49
Subtotal [5B] Food Service Supervisor		60,214.28		9,010.21	69,224.49
Subgroup : [5C]	**Dietary Workers**				
69110.000	Wages - Regular	504,260.71		0.00	504,260.71
69150.000	Wages - Vacation/Holiday/Sick	84,465.66		(9,010.21)	75,455.45
Subtotal [5C] Dietary Workers		588,726.37		(9,010.21)	579,716.16
Subgroup : [6A]	**Head Housekeeper**				
71100.000	Housekeeping - wages - supervisor	0.00		0.00	0.00
Subtotal [6A] Head Housekeeper		0.00		0.00	0.00
Subgroup : [6B]	**Other Housekeeping Workers**				
71110.000	Wages - Regular	323,696.47		0.00	323,696.47
71150.000	Wages - Vacation/Holiday/Sick	54,722.40		0.00	54,722.40
Subtotal [6B] Other Housekeeping Workers		378,418.87		0.00	378,418.87
Subgroup : [7A]	**Engineer or Chief of Maintenance**				
72100	Wages - Chief of Maintenance	0.00		0.00	0.00
72100.000	Wages - Supervisor For Maintenance	57,563.59		8,848.49	66,412.08
Subtotal [7A] Engineer or Chief of Maintenance		57,563.59		8,848.49	66,412.08
Subgroup : [7B]	**Other Maintenance Workers**				
72110.000	Wages - Regular	94,389.75		0.00	94,389.75
72150.000	Vacation/Holiday/Sick For Maintenance	23,357.79		(8,848.49)	14,509.30
Subtotal [7B] Other Maintenance Workers		117,747.54		(8,848.49)	108,899.05
Subgroup : [8A]	**Laundry Supervisor**				
70100.000	Wages - Supervisor	47,232.64		9,382.11	56,614.75
Subtotal [8A] Laundry Supervisor		47,232.64		9,382.11	56,614.75
Subgroup : [8B]	**Other Laundry Workers**				
70110.000	Wages - Regular	166,532.93		0.00	166,532.93
70150.000	Wages - Vacation/Holiday/Sick	42,461.59		(9,382.11)	33,079.48
Subtotal [8B] Other Laundry Workers		208,994.52		(9,382.11)	199,612.41
Subgroup : [9]	**Barber and Beautician Services**				
Subtotal [9] Barber and Beautician Services		0.00		0.00	0.00
Subgroup : [10]	**Protective Services**				
Subtotal [10] Protective Services		0.00		0.00	0.00
Subgroup : [11A]	**Head Accountant**				
Subtotal [11A] Head Accountant		0.00		0.00	0.00
Subgroup : [11B]	**Other Accountants**				
Subtotal [11B] Other Accountants		0.00		0.00	0.00
Subgroup : [12A]	**Director of Nurses/Assistant Director**				
67100.000	Wages - DON	117,034.71		0.00	117,034.71
67110.000	Wages - ADON	104,306.88		0.00	104,306.88
67150.000	Wages - Vacation/Holiday/Sick	23,545.20		0.00	23,545.20

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Subtotal [12A] Director of Nurses/Assistant Director		244,886.79		0.00	244,886.79
Subgroup : [12B1] RNs - Direct Care					
63150.000	Nursing Medicare Dist. - Wages - V/H/S	0.00		0.00	0.00
64100.000	Wages - R.N.	971,187.21		0.00	971,187.21
64150.000	Wages - Vacation/Holiday/Sick	675,390.19		0.00	675,390.19
Subtotal [12B1] RNs - Direct Care		1,646,577.40		0.00	1,646,577.40
Subgroup : [12B2] RNs - Administrative					
67101.000	Wages - Staff Develp. Co-ord/Inservice RN DI	77,394.28		0.00	77,394.28
67102.000	Wages - Staff Develp. Co-ord/Inservice LPN D	0.00		0.00	0.00
74100.000	Wages - Infection Control/Inservice	68,906.26		0.00	68,906.26
74150.000	Wages - Vacation/Holiday/Sick	24,157.22		0.00	24,157.22
75100.000	Wages - MDS/Care Mgmt Co-ord. Supervisor	220,386.77		0.00	220,386.77
75110.000	Wages - Vacation/Holiday/Sick	36,457.96		0.00	36,457.96
Subtotal [12B2] RNs - Administrative		427,302.49		0.00	427,302.49
Subgroup : [12C2] LPNs - Administrative					
Subtotal [12C2] LPNs - Administrative		0.00		0.00	0.00
Subgroup : [12C1] LPNs - Direct Care					
64110.000	Wages - L.P.N.	1,435,194.72		0.00	1,435,194.72
Subtotal [12C1] LPNs - Direct Care		1,435,194.72		0.00	1,435,194.72
Subgroup : [12E] Physical Therapists					
80100.000	Wages PT	0.00		0.00	0.00
80150.000	Wages - Vac/ Holiday/ Sick	0.00		0.00	0.00
Subtotal [12E] Physical Therapists		0.00		0.00	0.00
Subgroup : [12D] Aides and Attendants					
63120.000	Nursing Medicare Dist. - Wages - Aides	0.00		0.00	0.00
64120.000	Wages - Aides	2,339,657.80		0.00	2,339,657.80
Subtotal [12D] Aides and Attendants		2,339,657.80		0.00	2,339,657.80
Subgroup : [12F] Speech Therapists					
82100.000	Wages - ST	0.00		0.00	0.00
82150.000	Wages - Vac / Holiday/ Sick	0.00		0.00	0.00
Subtotal [12F] Speech Therapists		0.00		0.00	0.00
Subgroup : [12G] Occupational Therapists					
81100.000	Wages OT	0.00		0.00	0.00
81150.000	Occupational Therapy - Wages - V/H/S	0.00		0.00	0.00
Subtotal [12G] Occupational Therapists		0.00		0.00	0.00
Subgroup : [12H] Recreation Workers					
61100.000	Wages - Supervisor	56,214.52		0.00	56,214.52
61110.000	Wages - Regular	106,017.57		0.00	106,017.57
61150.000	Wages - Vacation/Holiday/Sick	11,618.89		0.00	11,618.89
Subtotal [12H] Recreation Workers		173,850.98		0.00	173,850.98
Subgroup : [12I1] Medical Director					
Subtotal [12I1] Medical Director		0.00		0.00	0.00
Subgroup : [12I2] Utilization Review					
Subtotal [12I2] Utilization Review		0.00		0.00	0.00
Subgroup : [12I3] Resident Care					
Subtotal [12I3] Resident Care		0.00		0.00	0.00
Subgroup : [12I4] Other					
Subtotal [12I4] Other		0.00		0.00	0.00
Subgroup : [12J] Dentists					
Subtotal [12J] Dentists		0.00		0.00	0.00
Subgroup : [12K] Pharmacists					
Subtotal [12K] Pharmacists		0.00		0.00	0.00
Subgroup : [12L] Podiatrists					
Subtotal [12L] Podiatrists		0.00		0.00	0.00
Subgroup : [12M] Social Workers/Case Management					
62100.000	Wages - Supervisor	138,032.15		0.00	138,032.15
62110.000	Social Services - Wages - Regular	0.00		0.00	0.00
62150.000	Wages - Vacation/Holiday/Sick	14,488.08		0.00	14,488.08

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Subtotal [12M] Social Workers/Case Management		152,520.23		0.00	152,520.23
Subgroup : [12N]	**Marketing**				
R0013	Marketing	0.00		0.00	0.00
Subtotal [12N] Marketing		0.00		0.00	0.00
Subgroup : [120]	**Other**				
73111.000	Wages - Medical Records Hrly	36,977.51		6,068.99	43,046.50
Subtotal [120] Other		36,977.51		6,068.99	43,046.50
Subgroup : None					
Subtotal : None		0.00		0.00	0.00
Total [10-A] Salaries and Wages		8,379,263.29		161,566.00	8,540,829.29
Group : [13-B]	**Professional Fees**				
Subgroup : [1]	**Dietitian**				
Subtotal [1] Dietitian		0.00		0.00	0.00
Subgroup : [2]	**Dentist**				
R0001	Dentist	0.00		6,775.00	6,775.00
Subtotal [2] Dentist		0.00		6,775.00	6,775.00
Subgroup : [3]	**Pharmacist**				
85050.000	General Admin - Pharmacy Consultant	0.00		0.00	0.00
R0002	Pharmacist	0.00		0.00	0.00
Subtotal [3] Pharmacist		0.00		0.00	0.00
Subgroup : [4]	**Podiatrist**				
R0003	Podiatrist	0.00		0.00	0.00
Subtotal [4] Podiatrist		0.00		0.00	0.00
Subgroup : [5A]	**PT - Resident Care**				
80950.000	Purchased Services	480,499.58		0.00	480,499.58
Subtotal [5A] PT - Resident Care		480,499.58		0.00	480,499.58
Subgroup : [5B]	**PT - Other**				
Subtotal [5B] PT - Other		0.00		0.00	0.00
Subgroup : [6]	**Social Worker**				
R0014	Social Worker	0.00		0.00	0.00
Subtotal [6] Social Worker		0.00		0.00	0.00
Subgroup : [7]	**Recreation Worker**				
Subtotal [7] Recreation Worker		0.00		0.00	0.00
Subgroup : [8A]	**Medical Director**				
73455.000	Medical Director Fee	42,000.00		0.00	42,000.00
Subtotal [8A] Medical Director		42,000.00		0.00	42,000.00
Subgroup : [8B]	**Utilization Review**				
Subtotal [8B] Utilization Review		0.00		0.00	0.00
Subgroup : [8C]	**Resident Care**				
Subtotal [8C] Resident Care		0.00		0.00	0.00
Subgroup : [8D1]	**Infection Control Committee**				
Subtotal [8D1] Infection Control Committee		0.00		0.00	0.00
Subgroup : [8D2]	**Pharmaceutical Committee**				
Subtotal [8D2] Pharmaceutical Committee		0.00		0.00	0.00
Subgroup : [8D3]	**Staff Development Committee**				
Subtotal [8D3] Staff Development Committee		0.00		0.00	0.00
Subgroup : [8E]	**Other**				
73460.000	Professional Fees	40,067.43		(6,775.00)	33,292.43
Subtotal [8E] Other		40,067.43		(6,775.00)	33,292.43
Subgroup : [9A]	**ST - Resident Care**				
82950.000	Purchased Services	108,775.50		0.00	108,775.50
Subtotal [9A] ST - Resident Care		108,775.50		0.00	108,775.50
Subgroup : [9B]	**ST - Other**				
82670.000	Speech Therapy - Supplies	0.00		0.00	0.00
R0006	ST - Other	0.00		0.00	0.00

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Subtotal [9B] ST - Other		0.00		0.00	0.00
Subgroup : [10A]	**OT - Resident Care**				
61950.000	Purchased Services	453,190.44		0.00	453,190.44
Subtotal [10A] OT - Resident Care		453,190.44		0.00	453,190.44
Subgroup : [10B]	**OT - Other**				
R0007	OT - Other	0.00		0.00	0.00
Subtotal [10B] OT - Other		0.00		0.00	0.00
Subgroup : [11A1]	**RN's - Direct Care**				
Subtotal [11A1] RN's - Direct Care		0.00		0.00	0.00
Subgroup : [11A2]	**RN's - Administrative**				
67850.000	Purchased Services	10,135.62		0.00	10,135.62
Subtotal [11A2] RN's - Administrative		10,135.62		0.00	10,135.62
Subgroup : [11B1]	**LPN's - Direct Care**				
Subtotal [11B1] LPN's - Direct Care		0.00		0.00	0.00
Subgroup : [11B2]	**LPN's - Administrative**				
Subtotal [11B2] LPN's - Administrative		0.00		0.00	0.00
Subgroup : [11C]	**Aides**				
Subtotal [11C] Aides		0.00		0.00	0.00
Subgroup : [11D]	**Other**				
Subtotal [11D] Other		0.00		0.00	0.00
Subgroup : [12]	**Other**				
R0004	Orthopedic	0.00		0.00	0.00
R0005	Psychologist	0.00		0.00	0.00
R0008	Compliance	0.00		0.00	0.00
R0010	Consultants	0.00		0.00	0.00
R0011	Misc Medical Services	0.00		0.00	0.00
R0015	Medical Board Meeting	0.00		0.00	0.00
Subtotal [12] Other		0.00		0.00	0.00
Subgroup : None					
Subtotal : None		0.00		0.00	0.00
Total [13-B] Professional Fees		1,134,668.57		0.00	1,134,668.57
Group : [15]	**Expenditures Other than Salaries**				
Subgroup : [1A1]	**Workmen's Compensation**				
73250.000	Workers Compensation	106,817.33		0.00	106,817.33
Subtotal [1A1] Workmen's Compensation		106,817.33		0.00	106,817.33
Subgroup : [1A2]	**Disability Insurance**				
Subtotal [1A2] Disability Insurance		0.00		0.00	0.00
Subgroup : [1A3]	**Unemployment Insurance**				
73280.000	Unemployment	125,238.20		0.00	125,238.20
Subtotal [1A3] Unemployment Insurance		125,238.20		0.00	125,238.20
Subgroup : [1A4]	**Social Security (FICA)**				
73200.000	Payroll Taxes	636,608.28		0.00	636,608.28
Subtotal [1A4] Social Security (FICA)		636,608.28		0.00	636,608.28
Subgroup : [1A5]	**Health Insurance**				
73290.000	Employee Benefits	65,380.50		0.00	65,380.50
73300.000	Group Insurance	1,254,532.36		(68,084.72)	1,186,447.64
Subtotal [1A5] Health Insurance		1,319,912.86		(68,084.72)	1,251,828.14
Subgroup : [1A6]	**Life Insurance**				
Subtotal [1A6] Life Insurance		0.00		0.00	0.00
Subgroup : [1A7]	**Pensions**				
73240.000	General & Admin-Retirement Plan	0.00		0.00	0.00
73480.000	Pension Plan	335,326.56		0.00	335,326.56
Subtotal [1A7] Pensions		335,326.56		0.00	335,326.56
Subgroup : [1A8]	**Uniform Allowance**				
73400.000	Uniform Expense	(274.37)		274.37	0.00
Subtotal [1A8] Uniform Allowance		(274.37)		274.37	0.00

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Subgroup : [1A9]	**Other**				
Subtotal [1A9] Other		0.00		0.00	0.00
Subgroup : [1B]	**Personal Retirement Plans, Pensions**				
Subtotal [1B] Personal Retirement Plans, Pensions		0.00		0.00	0.00
Subgroup : [1C]	**Bad Debts**				
73540.000	Bad Debt Expense	100,999.00		0.00	100,999.00
Subtotal [1C] Bad Debts		100,999.00		0.00	100,999.00
Subgroup : [1D]	**Accounting and Auditing**				
73440.000	Accounting Fees	12,465.43		0.00	12,465.43
Subtotal [1D] Accounting and Auditing		12,465.43		0.00	12,465.43
Subgroup : [1E]	**Legal**				
73430.000	Legal Fees	65,544.15		0.00	65,544.15
Subtotal [1E] Legal		65,544.15		0.00	65,544.15
Subgroup : [1F]	**Insurance of Lives of Owners/Oper.**				
Subtotal [1F] Insurance of Lives of Owners/Oper.		0.00		0.00	0.00
Subgroup : [1G]	**Office Supplies**				
73670.000	Office Supplies	27,975.36		0.00	27,975.36
73740.000	Copier Equipment	19,038.54		0.00	19,038.54
85670.000	Nursing Admin. - Supplies	0.00		0.00	0.00
Subtotal [1G] Office Supplies		47,013.90		0.00	47,013.90
Subgroup : [1H1]	**Telephone and Telegraph**				
72500.000	Telephone	43,351.85		(6,932.00)	36,419.85
Subtotal [1H1] Telephone and Telegraph		43,351.85		(6,932.00)	36,419.85
Subgroup : [1H2]	**Cellular Phones and Beepers**				
R0009	Cell Phone	0.00		6,932.00	6,932.00
Subtotal [1H2] Cellular Phones and Beepers		0.00		6,932.00	6,932.00
Subgroup : [1I]	**Appraisal**				
Subtotal [1I] Appraisal		0.00		0.00	0.00
Subgroup : [1J]	**Corporation Business Taxes**				
73580.000	Taxes - SBT	75.03		0.00	75.03
Subtotal [1J] Corporation Business Taxes		75.03		0.00	75.03
Subgroup : [1K1]	**Other Taxes - Income**				
Subtotal [1K1] Other Taxes - Income		0.00		0.00	0.00
Subgroup : [1K2]	**Other**				
Subtotal [1K2] Other		0.00		0.00	0.00
Subgroup : [1K3]	**Resident Day User Fee**				
73500.000	Bed Tax	932,763.00		0.00	932,763.00
Subtotal [1K3] Resident Day User Fee		932,763.00		0.00	932,763.00
Subgroup : None					
Subtotal : None		0.00		0.00	0.00
Total [15] Expenditures Other than Salaries		3,725,841.22		(67,810.35)	3,658,030.87
Group : [16]	**Expenditures Other than Salaries (cont'd) - Admin. and General**				
Subgroup : [1]	**Resident Travel and Entertainment**				
Subtotal [1] Resident Travel and Entertainment		0.00		0.00	0.00
Subgroup : [2]	**Holiday Parties for Staff**				
Subtotal [2] Holiday Parties for Staff		0.00		0.00	0.00
Subgroup : [3]	**Gifts to Staff and Residents**				
Subtotal [3] Gifts to Staff and Residents		0.00		0.00	0.00
Subgroup : [4]	**Employee Travel**				
61840.000	Activity - Mileage Reimbursement	0.00		0.00	0.00
64820.000	Travel & Seminars	0.00		0.00	0.00
67810.000	Dues and Subscriptions	105.00		0.00	105.00
67820.000	Travel & Seminar	0.00		0.00	0.00
69820.000	Travel & Seminars	0.00		0.00	0.00
71820.000	Travel & Seminars	0.00		0.00	0.00
72820.000	Travel & Seminars	202.15		0.00	202.15
73820.000	Travel & Seminar	12,464.84		0.00	12,464.84

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73840.000	Mileage Reimbursement	0.00		0.00	0.00
74820.000	General Admin-Travel&Seminars	0.00		0.00	0.00
80820.000	Physical Therapy - Travel & Seminars	0.00		0.00	0.00
80840.000	Physical Therapy - Mileage Reimbursement	0.00		0.00	0.00
81820.000	Occupational Therapy-Travel & Seminars	0.00		0.00	0.00
82820.000	Occupational Therapy - Travel & Seminars	0.00		0.00	0.00
82840.000	Speech Therapy-Mileage Reimbursement	0.00		0.00	0.00
Subtotal [4] Employee Travel		**12,771.99**		**0.00**	**12,771.99**
Subgroup : [5]	**Education Expense**				
61830.000	Education	1,682.38		0.00	1,682.38
62830.000	Education	0.00		0.00	0.00
63830.000	Education	0.00		0.00	0.00
64830.000	Nursing Non Distinct - Education	0.00		0.00	0.00
67830.000	Education	20,493.15		0.00	20,493.15
69830.000	Education	358.00		0.00	358.00
73830.000	Education	1,111.05		0.00	1,111.05
80830.000	Education	0.00		0.00	0.00
81830.000	Occupational Therapy - Education	0.00		0.00	0.00
82830.000	Speech Therapy-Education	0.00		0.00	0.00
Subtotal [5] Education Expense		**23,644.58**		**0.00**	**23,644.58**
Subgroup : [6]	**Automobile Expense**				
Subtotal [6] Automobile Expense		**0.00**		**0.00**	**0.00**
Subgroup : [7]	**Other**				
Subtotal [7] Other		**0.00**		**0.00**	**0.00**
Subgroup : [M1]	**Advertising Help Wanted**				
73510.000	Advertising	13,505.79		0.00	13,505.79
Subtotal [M1] Advertising Help Wanted		**13,505.79**		**0.00**	**13,505.79**
Subgroup : [M2]	**Advertising Telephone Directory**				
Subtotal [M2] Advertising Telephone Directory		**0.00**		**0.00**	**0.00**
Subgroup : [M3]	**Advertising Other**				
73515.000	Promotional Advertising	5,244.23		0.00	5,244.23
Subtotal [M3] Advertising Other		**5,244.23**		**0.00**	**5,244.23**
Subgroup : [M4]	**Fund Raising**				
Subtotal [M4] Fund Raising		**0.00**		**0.00**	**0.00**
Subgroup : [M5]	**Medical Records**				
Subtotal [M5] Medical Records		**0.00**		**0.00**	**0.00**
Subgroup : [M6]	**Barber and Beauty Supplies**				
Subtotal [M6] Barber and Beauty Supplies		**0.00**		**0.00**	**0.00**
Subgroup : [M7]	**Postage**				
73860.000	Postage	13,731.79		0.00	13,731.79
Subtotal [M7] Postage		**13,731.79**		**0.00**	**13,731.79**
Subgroup : [M8]	**Dues and Membership Fees to Professional Associations**				
62810.000	Social Services - Dues & Subscriptions	0.00		0.00	0.00
72810.000	Dues & Subscriptions	1,000.00		0.00	1,000.00
73810.000	Dues & Subscriptions	13,127.46		(1,688.54)	11,438.92
80810.000	Physical Therapy - Due & Subscriptions	0.00		0.00	0.00
81810.000	Occupational Therapy -Dues & Subscriptions	0.00		0.00	0.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		**14,127.46**		**(1,688.54)**	**12,438.92**
Subgroup : [M8A]	**Dues to Chamber of Commerce**				
Subtotal [M8A] Dues to Chamber of Commerce		**0.00**		**0.00**	**0.00**
Subgroup : [M9]	**Subscriptions**				
61810.000	Dues & Subscriptions	60.00		0.00	60.00
Subtotal [M9] Subscriptions		**60.00**		**0.00**	**60.00**
Subgroup : [M10]	**Contributions**				
59100.000	Donations	0.00		0.00	0.00
Subtotal [M10] Contributions		**0.00**		**0.00**	**0.00**
Subgroup : [M11]	**Services Provided by Contract**				
73850.000	Purchased Services	31,739.52		0.00	31,739.52
Subtotal [M11] Services Provided by Contract		**31,739.52**		**0.00**	**31,739.52**

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Subgroup : [M12]	**Administrative Management Services**				
73950.000	Management Fee	768,844.56		(161,566.00)	607,278.56
Subtotal [M12] Administrative Management Services		768,844.56		(161,566.00)	607,278.56
Subgroup : [M13]	**Other**				
61670.000	Film And Development	0.00		0.00	0.00
63600.000	Nursing Medicare Dist. - Supplies (Non-Medical)	0.00		0.00	0.00
64600.000	Nursing Non Distinct - Supplies (Non-Medical)	0.00		0.00	0.00
73420.000	Bank S/C	6,110.04		0.00	6,110.04
73450.000	General Admin. Data Processing Fees	0.00		0.00	0.00
73760.000	General Admin. Vending/Soda Expense	0.00		0.00	0.00
73870.000	Licenses	1,788.00		1,338.54	3,126.54
73880.000	Printing	13,924.29		0.00	13,924.29
73903.000	Penalties/Fines	(90.00)		90.00	0.00
R0016	Fire Safety	0.00		350.00	350.00
Subtotal [M13] Other		21,732.33		1,778.54	23,510.87
Subgroup : None					
Subtotal : None		0.00		0.00	0.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		905,402.25		(161,476.00)	743,926.25
Group : [18]	**Dietary Basis for Allocation of Costs**				
Subgroup : [2A1]	**Raw Food**				
69680.000	Food Supplements	38,733.10		0.00	38,733.10
69690.000	Raw Food	303,630.48		0.00	303,630.48
Subtotal [2A1] Raw Food		342,363.58		0.00	342,363.58
Subgroup : [2A2]	**Non-Food Supplies**				
69660.000	Chemicals	17,322.84		0.00	17,322.84
69670.000	Supplies (Non-Food)	29,953.99		0.00	29,953.99
Subtotal [2A2] Non-Food Supplies		47,276.83		0.00	47,276.83
Subgroup : [2A3]	**Other**				
Subtotal [2A3] Other		0.00		0.00	0.00
Subgroup : [2B]	**Purchased Services**				
69850.000	Purchased Services	8,879.09		0.00	8,879.09
Subtotal [2B] Purchased Services		8,879.09		0.00	8,879.09
Subgroup : [2C]	**Management Services**				
Subtotal [2C] Management Services		0.00		0.00	0.00
Subgroup : [2D]	**Other**				
69700.000	Equipment Rental	15.45		0.00	15.45
69720.000	Small Equipment Purchase	4,381.30		0.00	4,381.30
Subtotal [2D] Other		4,396.75		0.00	4,396.75
Subgroup : None					
Subtotal : None		0.00		0.00	0.00
Total [18] Dietary Basis for Allocation of Costs		402,916.25		0.00	402,916.25
Group : [19]	**Laundry-Basis for Allocation of Costs**				
Subgroup : [3A1]	**Bed Linens, etc...washed, ironed..**				
70660.000	Chemicals	15,814.06		0.00	15,814.06
70670.000	Supplies	6.32		0.00	6.32
70690.000	Linen	13,396.58		0.00	13,396.58
73900.000	Miscellaneous	(199.57)		0.00	(199.57)
Subtotal [3A1] Bed Linens, etc...washed, ironed..		29,017.39		0.00	29,017.39
Subgroup : [3A2]	**Employee Items**				
Subtotal [3A2] Employee Items		0.00		0.00	0.00
Subgroup : [3A3]	**Personal clothing - residents washed**				
Subtotal [3A3] Personal clothing - residents washed		0.00		0.00	0.00
Subgroup : [3A4]	**Repair and/or purchased linens**				
Subtotal [3A4] Repair and/or purchased linens		0.00		0.00	0.00
Subgroup : [3B]	**Purchased Services**				
70500.000	Laundry - Service Contracts	0.00		0.00	0.00
70850.000	Laundry - Purchased Services	0.00		0.00	0.00
Subtotal [3B] Purchased Services		0.00		0.00	0.00
Subgroup : [3C]	**Management Services**				
Subtotal [3C] Management Services		0.00		0.00	0.00

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Subgroup : [3D]	**Other**				
70700.000	Laundry-Equipment Rental	0.00		0.00	0.00
70720.000	Laundry - Small Equipment Purchase	0.00		0.00	0.00
70810.000	Laundry - Dues & Subscriptions	0.00		0.00	0.00
Subtotal [3D] Other		0.00		0.00	0.00
Subgroup : None					
Subtotal : None		0.00		0.00	0.00
Total [19] Laundry-Basis for Allocation of Costs		29,017.39		0.00	29,017.39
Group : [20]	**Housekeeping and Resident Care Basis for Allocation of Costs**				
Subgroup : [4A1]	**In-House Care Supplies**				
71660.000	Chemicals	11,103.49		0.00	11,103.49
71670.000	Supplies	23.52		0.00	23.52
71690.000	Paper/Plastic	27,278.23		0.00	27,278.23
Subtotal [4A1] In-House Care Supplies		38,405.24		0.00	38,405.24
Subgroup : [4B]	**Purchased Services**				
71850.000	Purchased Services	2,772.55		0.00	2,772.55
Subtotal [4B] Purchased Services		2,772.55		0.00	2,772.55
Subgroup : [4C]	**Management Services**				
Subtotal [4C] Management Services		0.00		0.00	0.00
Subgroup : [4D]	**Other**				
71720.000	Small Equipment Purchase	1,128.43		0.00	1,128.43
Subtotal [4D] Other		1,128.43		0.00	1,128.43
Subgroup : [5A1]	**Own Pharmacy**				
Subtotal [5A1] Own Pharmacy		0.00		0.00	0.00
Subgroup : [5A2]	**Purchased from**				
85660.000	Legend Drugs	421,506.66		0.00	421,506.66
Subtotal [5A2] Purchased from		421,506.66		0.00	421,506.66
Subgroup : [5B]	**Medicine Cabinet Drugs**				
85690.000	Non-Legend Drugs	67,176.89		0.00	67,176.89
Subtotal [5B] Medicine Cabinet Drugs		67,176.89		0.00	67,176.89
Subgroup : [5C]	**Medical and Therapeutic Supplies**				
67600.000	Nursing Supplies	303,254.72		0.00	303,254.72
Subtotal [5C] Medical and Therapeutic Supplies		303,254.72		0.00	303,254.72
Subgroup : [5D]	**Ambulance/Limousine**				
73570.000	Transportation	14,513.10		0.00	14,513.10
Subtotal [5D] Ambulance/Limousine		14,513.10		0.00	14,513.10
Subgroup : [5E1]	**Oxygen - Emergency Use**				
Subtotal [5E1] Oxygen - Emergency Use		0.00		0.00	0.00
Subgroup : [5E2]	**Oxygen - Other**				
87001.000	Oxygen	29,026.40		0.00	29,026.40
Subtotal [5E2] Oxygen - Other		29,026.40		0.00	29,026.40
Subgroup : [5F]	**X-Rays and related radiological**				
87002.000	X-Ray	15,869.03		0.00	15,869.03
Subtotal [5F] X-Rays and related radiological		15,869.03		0.00	15,869.03
Subgroup : [5G]	**Dental**				
Subtotal [5G] Dental		0.00		0.00	0.00
Subgroup : [5H]	**Laboratory**				
85680.000	Laboratory	53,154.89		0.00	53,154.89
Subtotal [5H] Laboratory		53,154.89		0.00	53,154.89
Subgroup : [5I]	**Recreation**				
61650.000	Supplies	1,745.19		0.00	1,745.19
61660.000	Entertainment	4,398.01		0.00	4,398.01
61845.000	Activities-Act Resident Transport	0.00		0.00	0.00
61850.000	Purchased Services	26,734.40		0.00	26,734.40
61900.000	Activity - Other	0.00		0.00	0.00
Subtotal [5I] Recreation		32,877.60		0.00	32,877.60
Subgroup : [5J]	**Other**				

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Account	Description	UNADJ	JE Ref #	AJE	FINAL
		9/30/2015			9/30/2015
67500.000	Tube Feeding	13,837.74		0.00	13,837.74
67700.000	Equipment Rental (Non-Medical)	51,387.73		0.00	51,387.73
67720.000	Small Equipment Purchased	5,645.68		0.00	5,645.68
71700.000	Equipment Rental	57.32		0.00	57.32
80670.000	Supplies	5,233.33		0.00	5,233.33
81670.000	Supplies	1,558.46		0.00	1,558.46
86670.000	Medical Supplies - Billable Medicare Distinct	0.00		0.00	0.00
87000.000	Tube Feeding	4,853.31		0.00	4,853.31
89100.000	Resident Lost Items	1,788.65		0.00	1,788.65
Subtotal [5J] Other		84,362.22		0.00	84,362.22
Subgroup : None					
Subtotal : None		0.00		0.00	0.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,064,047.73		0.00	1,064,047.73
Group : [22]	**Maintenance and Property**				
Subgroup : [6A]	**Repairs and Maintenance**				
67730.000	Equipment Repair & Maintenance	11,781.40		0.00	11,781.40
69730.000	Equipment Repair & Maintenance	9,761.01		0.00	9,761.01
70730.000	Equipment Repair & Maintenance	9,494.59		0.00	9,494.59
71730.000	Equipment Repair & Maintenance	955.34		0.00	955.34
72660.000	Building Repair & Maintenance	66,354.75		0.00	66,354.75
72667.000	Plant & Maintenance - Vehicle Repair & Maintenance	0.00		0.00	0.00
72670.000	Supplies	27,766.50		0.00	27,766.50
72730.000	Repair & Maintenance	4,954.84		0.00	4,954.84
72740.000	Repair & Maintenance - CHOW	1,191.12		0.00	1,191.12
73720.000	Small Equipment Purchase	0.00		0.00	0.00
73730.000	Repair & Maintenance	196.75		0.00	196.75
80900.000	Physical Therapy - Other	0.00		0.00	0.00
Subtotal [6A] Repairs and Maintenance		132,456.30		0.00	132,456.30
Subgroup : [6B]	**Heat**				
72510.000	Gas	170,591.81		0.00	170,591.81
Subtotal [6B] Heat		170,591.81		0.00	170,591.81
Subgroup : [6C]	**Light & Power**				
72520.000	Electricity	189,641.60		0.00	189,641.60
Subtotal [6C] Light & Power		189,641.60		0.00	189,641.60
Subgroup : [6D]	**Water**				
72530.000	Water	22,441.98		0.00	22,441.98
72535.000	Sewer	44,817.51		0.00	44,817.51
Subtotal [6D] Water		67,259.49		0.00	67,259.49
Subgroup : [6E]	**Equipment Lease**				
73710.000	LEASES	5,897.04		0.00	5,897.04
Subtotal [6E] Equipment Lease		5,897.04		0.00	5,897.04
Subgroup : [6F]	**Other**				
72540.000	Trash Removal	51,034.59		0.00	51,034.59
72550.000	Service Contracts	42,202.73		0.00	42,202.73
72690.000	Grounds Maintenance	24,730.22		0.00	24,730.22
72695.000	Grounds Landscaping	13,332.98		0.00	13,332.98
72700.000	Equipment Rental	3,888.04		0.00	3,888.04
72720.000	Small Equipment Purchase	2,965.87		0.00	2,965.87
72850.000	Purchased Services	2,750.38		0.00	2,750.38
73520.000	Software Maintenance	8,465.46		0.00	8,465.46
73700.000	General Admin. - Equipment Rental	0.00		0.00	0.00
Subtotal [6F] Other		149,370.27		0.00	149,370.27
Subgroup : [7A]	**Land Improvements**				
Subtotal [7A] Land Improvements		0.00		0.00	0.00
Subgroup : [7B]	**Building & Building Improvements**				
Subtotal [7B] Building & Building Improvements		0.00		0.00	0.00
Subgroup : [7C]	**Non-movable Equipment**				
Subtotal [7C] Non-movable Equipment		0.00		0.00	0.00
Subgroup : [7D]	**Movable Equipment**				
73550.000	Depreciation	77,454.94		(2,738.94)	74,716.00
Subtotal [7D] Movable Equipment		77,454.94		(2,738.94)	74,716.00
Subgroup : [8A]	**Organization Expense**				
Subtotal [8A] Organization Expense		0.00		0.00	0.00

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Subgroup : [8B]	**Mortgage Expense**				
Subtotal [8B] Mortgage Expense		0.00		0.00	0.00
Subgroup : [8C]	**Leasehold Improvements**				
Subtotal [8C] Leasehold Improvements		0.00		0.00	0.00
Subgroup : [8D]	**Other**				
Subtotal [8D] Other		0.00		0.00	0.00
Subgroup : [9]	**Rental Payments**				
73350.000	Rent	480,000.00		0.00	480,000.00
Subtotal [9] Rental Payments		480,000.00		0.00	480,000.00
Subgroup : [10A]	**Real estate taxes paid by owner**				
72525.000	Property Taxes	3,273.81		0.00	3,273.81
Subtotal [10A] Real estate taxes paid by owner		3,273.81		0.00	3,273.81
Subgroup : [10B]	**Real estate taxes paid by lessor**				
72545.000	Personal Property Tax - Leases	0.00		0.00	0.00
Subtotal [10B] Real estate taxes paid by lessor		0.00		0.00	0.00
Subgroup : [10C]	**Personal property taxes**				
Subtotal [10C] Personal property taxes		0.00		0.00	0.00
Subgroup : None					
Subtotal : None		0.00		0.00	0.00
Total [22] Maintenance and Property		1,276,945.26		(2,738.94)	1,273,206.32
Group : [26]	**Interest**				
Subgroup : [12A1]	**First Mortgage**				
Subtotal [12A1] First Mortgage		0.00		0.00	0.00
Subgroup : [12A2]	**Second Mortgage**				
Subtotal [12A2] Second Mortgage		0.00		0.00	0.00
Subgroup : [12A3]	**Third Mortgage**				
Subtotal [12A3] Third Mortgage		0.00		0.00	0.00
Subgroup : [12A4]	**Fourth Mortage**				
Subtotal [12A4] Fourth Mortage		0.00		0.00	0.00
Subgroup : [12B1]	**Original Loan Amount**				
Subtotal [12B1] Original Loan Amount		0.00		0.00	0.00
Subgroup : [12B2]	**Loan Origination Date**				
Subtotal [12B2] Loan Origination Date		0.00		0.00	0.00
Subgroup : [12B3]	**Interest Rate %**				
Subtotal [12B3] Interest Rate %		0.00		0.00	0.00
Subgroup : [12B4]	**Term**				
Subtotal [12B4] Term		0.00		0.00	0.00
Subgroup : [12B5]	**CHEFA Interest Expense**				
Subtotal [12B5] CHEFA Interest Expense		0.00		0.00	0.00
Subgroup : None					
Subtotal : None		0.00		0.00	0.00
Total [26] Interest		0.00		0.00	0.00
Group : [27]	**Interest and Insurance**				
Subgroup : [12C1]	**Automotive Equipment**				
Subtotal [12C1] Automotive Equipment		0.00		0.00	0.00
Subgroup : [12C2]	**Other**				
Subtotal [12C2] Other		0.00		0.00	0.00
Subgroup : [12D]	**Other Interest Expense**				
73555.000	Interest - Merrill Lynch	0.00		0.00	0.00
73660.000	Interest-Dr. Moss	0.00		0.00	0.00
73765.000	Interest - Leases	3,230.94		0.00	3,230.94
Subtotal [12D] Other Interest Expense		3,230.94		0.00	3,230.94
Subgroup : [14A]	**Insurance on Property**				

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		9/30/2015			9/30/2015
Subtotal [14A] Insurance on Property		0.00		0.00	0.00
Subgroup : [414B]Insurance of Automobiles					
Subtotal [414B] Insurance of Automobiles		0.00		0.00	0.00
Subgroup : [14C1]Umbrella					
73530.000	Insurance	48,337.73		0.00	48,337.73
Subtotal [14C1] Umbrella		48,337.73		0.00	48,337.73
Subgroup : [14C2]Fire and Extended Coverage					
Subtotal [14C2] Fire and Extended Coverage		0.00		0.00	0.00
Subgroup : [14C3]Other					
Subtotal [14C3] Other		0.00		0.00	0.00
Subgroup : None					
Subtotal : None		0.00		0.00	0.00
Total [27] Interest and Insurance		51,568.67		0.00	51,568.67
Group : [30]	**Statement of Revenue**				
Subgroup : [1A]	**Medicaid Residents (CT only)**				
42100.000	Room And Board	(11,569,200.00)		0.00	(11,569,200.00)
47100.000	Room And Board	(132,900.00)		0.00	(132,900.00)
51100.000	Medicaid HMO - Room And Board	0.00		0.00	0.00
Subtotal [1A] Medicaid Residents (CT only)		(11,702,100.00)		0.00	(11,702,100.00)
Subgroup : [1B]	**Medicaid room and board contractual allowance**				
42110.000	Less: Contractual Adjustment	1,719,145.08		0.00	1,719,145.08
47110.000	Less: Contractual Adjustment	19,810.96		0.00	19,810.96
51110.000	Medicaid HMO - Less: Contractual Adjustment	0.00		0.00	0.00
Subtotal [1B] Medicaid room and board contractual allowance		1,738,956.04		0.00	1,738,956.04
Subgroup : [2A]	**Medicaid (All other states)**				
Subtotal [2A] Medicaid (All other states)		0.00		0.00	0.00
Subgroup : [2B]	**Other states room and board contractual allowance**				
Subtotal [2B] Other states room and board contractual allowance		0.00		0.00	0.00
Subgroup : [3A]	**Medicare Residents (All inclusive)**				
40100.000	Room And Board	(1,938,560.10)		0.00	(1,938,560.10)
50100.000	Room And Board	(590,488.00)		0.00	(590,488.00)
Subtotal [3A] Medicare Residents (All inclusive)		(2,529,048.10)		0.00	(2,529,048.10)
Subgroup : [3B]	**Medicare room and board contractual allowance**				
40110.000	Less: Contractual Adjustment	(2,101,280.75)		0.00	(2,101,280.75)
40120.000	Sequestor Take Back	70,034.52		0.00	70,034.52
50110.000	Less: Contractual Adjustment	(70,762.02)		0.00	(70,762.02)
50125.000	Sequestor Take Back	236.73		0.00	236.73
56900.000	Less: Contractual Adjustment	28,590.47		0.00	28,590.47
56950.000	Sequestor Take Back	615.77		0.00	615.77
58950.000	Sequestor Take Back	3,991.41		0.00	3,991.41
Subtotal [3B] Medicare room and board contractual allowance		(2,068,573.87)		0.00	(2,068,573.87)
Subgroup : [4A]	**Private-pay residents and other**				
41100.000	Room And Board	(800,800.00)		0.00	(800,800.00)
41105.000	Private Certified - Room Rate Differential	0.00		0.00	0.00
43100.000	Room And Board	(260,150.00)		0.00	(260,150.00)
44100.000	Room And Board	(310,341.45)		0.00	(310,341.45)
45100.000	Room And Board	(228,600.00)		0.00	(228,600.00)
Subtotal [4A] Private-pay residents and other		(1,599,891.45)		0.00	(1,599,891.45)
Subgroup : [4B]	**Private-pay room and board contractual allowance**				
41110.000	Less: Contractual Adjustment	(420,190.66)		0.00	(420,190.66)
43110.000	Less: Contractual Adjustment	(63,981.84)		0.00	(63,981.84)
44110.000	Less: Contractual Adjustment	30,977.08		0.00	30,977.08
44900.000	Less: Contractual Adjustment	435.21		0.00	435.21
45110.000	Less: Contractual Adjustment	(4,648.10)		0.00	(4,648.10)
47900.000	Less: Contractual Adjustment	0.00		0.00	0.00
57900.000	Less: Contractual Adjustment	17,359.59		0.00	17,359.59
Subtotal [4B] Private-pay room and board contractual allowance		(440,048.72)		0.00	(440,048.72)
Subgroup : [5A]	**Prescription Drugs - Medicare**				
40250.000	Pharmacy	(282,327.02)		0.00	(282,327.02)
50250.000	Pharmacy	(373.97)		0.00	(373.97)
Subtotal [5A] Prescription Drugs - Medicare		(282,700.99)		0.00	(282,700.99)

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Subgroup : [5B]	**Prescription Drugs - Medicare Contractual Allowance**				
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		0.00		0.00	0.00
Subgroup : [5C]	**Prescription Drugs - Non-medicare**				
41250.000	Private Certified - Pharmacy	0.00		0.00	0.00
42250.000	Pharmacy	(1,719.52)		0.00	(1,719.52)
43250.000	Pharmacy	0.00		0.00	0.00
44250.000	Pharmacy	(235.21)		0.00	(235.21)
45250.000	Pharmacy	0.00		0.00	0.00
Subtotal [5C] Prescription Drugs - Non-medicare		(1,954.73)		0.00	(1,954.73)
Subgroup : [5D]	**Prescription Drugs - Non-medicare Contractual Allowance**				
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		0.00		0.00	0.00
Subgroup : [6A]	**Medical Supplies - Medicare**				
Subtotal [6A] Medical Supplies - Medicare		0.00		0.00	0.00
Subgroup : [6B]	**Medical Supplies - Medicare Contractual Allowance**				
Subtotal [6B] Medical Supplies - Medicare Contractual Allowance		0.00		0.00	0.00
Subgroup : [6C]	**Medical Supplies - Non-medicare**				
Subtotal [6C] Medical Supplies - Non-medicare		0.00		0.00	0.00
Subgroup : [6D]	**Medical Supplies - Non-medicare Contractual Allowance**				
Subtotal [6D] Medical Supplies - Non-medicare Contractual Allowance		0.00		0.00	0.00
Subgroup : [7A]	**Physical Therapy - Medicare**				
40400.000	Physical Therapy	(757,400.00)		0.00	(757,400.00)
50400.000	Physical Therapy	(199,700.00)		0.00	(199,700.00)
56400.000	Physical Therapy	(17,800.57)		0.00	(17,800.57)
58400.000	Physical Therapy	(170,403.09)		0.00	(170,403.09)
Subtotal [7A] Physical Therapy - Medicare		(1,145,303.66)		0.00	(1,145,303.66)
Subgroup : [7B]	**Physical Therapy - Medicare Contractual Allowance**				
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		0.00		0.00	0.00
Subgroup : [7C]	**Physical Therapy - Non-medicare**				
41400.000	Physical Therapy	0.00		0.00	0.00
42400.000	Physical Therapy	(43,600.00)		0.00	(43,600.00)
43400.000	Physical Therapy	(83,650.00)		0.00	(83,650.00)
44400.000	Physical Therapy	(100.00)		0.00	(100.00)
45400.000	Physical Therapy	(41,500.00)		0.00	(41,500.00)
47400.000	Physical Therapy	0.00		0.00	0.00
51400.000	Medicaid HMO - Physical Therapy	0.00		0.00	0.00
57400.000	Physical Therapy	(45,200.60)		0.00	(45,200.60)
Subtotal [7C] Physical Therapy - Non-medicare		(214,050.60)		0.00	(214,050.60)
Subgroup : [7D]	**Physical Therapy - Non-medicare Contractual Allowance**				
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		0.00		0.00	0.00
Subgroup : [8A]	**Speech Therapy - Medicare**				
40500.000	Speech Therapy	(155,550.00)		0.00	(155,550.00)
50500.000	Speech Therapy	(43,450.00)		0.00	(43,450.00)
56500.000	Speech Therapy	(32,000.93)		0.00	(32,000.93)
58500.000	Speech Therapy	(73,401.94)		0.00	(73,401.94)
Subtotal [8A] Speech Therapy - Medicare		(304,402.87)		0.00	(304,402.87)
Subgroup : [8B]	**Speech Therapy - Medicare Contractual Allowance**				
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		0.00		0.00	0.00
Subgroup : [8C]	**Speech Therapy - Non-medicare**				
41500.000	Speech Therapy	(0.04)		0.00	(0.04)
42500.000	Speech Therapy	(22,550.00)		0.00	(22,550.00)
43500.000	Speech Therapy	(15,650.00)		0.00	(15,650.00)
45500.000	Speech Therapy	0.00		0.00	0.00
51500.000	Medicaid HMO - Speech Therapy	0.00		0.00	0.00
57500.000	Speech Therapy	(4,050.00)		0.00	(4,050.00)
Subtotal [8C] Speech Therapy - Non-medicare		(42,250.04)		0.00	(42,250.04)
Subgroup : [8D]	**Speech Therapy - Non-medicare Contractual Allowance**				
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		0.00		0.00	0.00
Subgroup : [9A]	**Occupational Therapy - Medicare**				
40450.000	Occupational Therapy	(747,650.00)		0.00	(747,650.00)

Client: *Regency Heights of Stamford*
Engagement: *Medicaid - Regency Heights of Stamford 2015*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.02 - TB Combined Detail LS*

Account	Description	UNADJ	JE Ref #	AJE	FINAL
		9/30/2015			9/30/2015
50450.000	Occupational Therapy	(180,300.00)		0.00	(180,300.00)
56450.000	Occupational Therapy	(24,650.74)		0.00	(24,650.74)
58450.000	Occupational Therapy	(147,253.57)		0.00	(147,253.57)
Subtotal [9A] Occupational Therapy - Medicare		(1,099,854.31)		0.00	(1,099,854.31)
Subgroup : [9B]	**Occupational Therapy - Medicare Contractual Allowance**				
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		0.00		0.00	0.00
Subgroup : [9C]	**Occupational Therapy - Non-medicare**				
41450.000	Occupational Therapy	0.00		0.00	0.00
42450.000	Occupational Therapy	(39,900.00)		0.00	(39,900.00)
43450.000	Occupational Therapy	(82,650.00)		0.00	(82,650.00)
44450.000	Occupational Therapy	(100.00)		0.00	(100.00)
45450.000	Occupational Therapy	(40,350.00)		0.00	(40,350.00)
47450.000	Occupational Therapy	0.00		0.00	0.00
51450.000	Medicaid HMO - Occupational Therapy	0.00		0.00	0.00
57450.000	Occupational Therapy	(4,700.00)		0.00	(4,700.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(167,700.00)		0.00	(167,700.00)
Subgroup : [9D]	**Occupational Therapy - Non-medicare Contractual Allowance**				
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		0.00		0.00	0.00
					0.00
Subgroup : [10A]	**Other - Medicare**				
40700.000	Laboratory	(18,091.64)		0.00	(18,091.64)
40710.000	Medicare Part A - Lab	0.00		0.00	0.00
40850.000	X-Ray	(7,653.12)		0.00	(7,653.12)
40900.000	Less: Contractual Adjustment	1,968,671.78		0.00	1,968,671.78
50700.000	Lab	(588.91)		0.00	(588.91)
50850.000	Xray	(197.00)		0.00	(197.00)
50900.000	Less: Contractual Adjustment	424,609.88		0.00	424,609.88
58241.000	Medicare Part B - Flu Shots	0.00		0.00	0.00
58900.000	Less: Contractual Adjustment	165,147.97		0.00	165,147.97
Subtotal [10A] Other - Medicare		2,531,898.96		0.00	2,531,898.96
Subgroup : [10B]	**Other - Non-medicare**				
41700.000	Private Certified - Lab	0.00		0.00	0.00
41850.000	X-Ray	0.00		0.00	0.00
42700.000	Lab	0.00		0.00	0.00
42850.000	X-Ray	(67.00)		0.00	(67.00)
42900.000	Less: Contractual Adjustment	107,836.52		0.00	107,836.52
43700.000	Commercial Insurance - Lab	0.00		0.00	0.00
43850.000	Commercial Insurance - X-Ray	0.00		0.00	0.00
43900.000	Less: Contractual Adjustment	181,950.00		0.00	181,950.00
44850.000	LAB	0.00		0.00	0.00
45900.000	Less: Contractual Adjustment	81,850.00		0.00	81,850.00
51900.000	Medicaid HMO - Less: Contractual Adjustment	0.00		0.00	0.00
Subtotal [10B] Other - Non-medicare		371,569.52		0.00	371,569.52
Subgroup : [11]	**Meals sold to guests, employees, and others**				
59411.000	Other Revenue - Employee/Guest Meals	0.00		0.00	0.00
Subtotal [11] Meals sold to guests, employees, and others		0.00		0.00	0.00
Subgroup : [12]	**Rental of rooms to non-residents**				
Subtotal [12] Rental of rooms to non-residents		0.00		0.00	0.00
Subgroup : [13]	**Telephone and Telegraph**				
Subtotal [13] Telephone and Telegraph		0.00		0.00	0.00
Subgroup : [14]	**Rental of Televisions and Cable Services**				
Subtotal [14] Rental of Televisions and Cable Services		0.00		0.00	0.00
Subgroup : [15]	**Interest Income**				
59511.000	Interest Income	0.00		0.00	0.00
Subtotal [15] Interest Income		0.00		0.00	0.00
Subgroup : [16]	**Private Duty Nurses' Fees**				
Subtotal [16] Private Duty Nurses' Fees		0.00		0.00	0.00
Subgroup : [17]	**Barber, Coffee, Beauty & Gift Shops**				
59111.000	Other Revenue - Barber/Beauty	0.00		0.00	0.00
Subtotal [17] Barber, Coffee, Beauty & Gift Shops		0.00		0.00	0.00
Subgroup : [18]	**Other Revenue**				
59712.000	Photocopy Fees	(1,240.05)		0.00	(1,240.05)
59911.000	Misc. Income	(276.50)		(364.37)	(640.87)

Client: *Regency Heights of Stamford*
Engagement: *Medicaid - Regency Heights of Stamford 2015*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.02 - TB Combined Detail LS*

Account	Description	UNADJ	JE Ref #	AJE	FINAL
		9/30/2015			9/30/2015
59991.000	Prior Yr Charges	(124,677.65)		0.00	(124,677.65)
Subtotal [18] Other Revenue		(126,194.20)		(364.37)	(126,558.57)
Subgroup : None					
Subtotal : None		0.00		0.00	0.00
Total [30] Statement of Revenue		(17,081,649.02)		(364.37)	(17,082,013.39)
	Sum of Account Groups	(112,978.39)		(70,823.66)	(183,802.05)
	Net (Income) Loss	(112,978.39)		(70,823.66)	(183,802.05)

Client: *Regency Heights of Stamford*
Engagement: *Medicaid - Regency Heights of Stamford 2015*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.04 - Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		A.07a		
record insurance refunds as per client. (moving the insurance account because the client has the insurance account they used ending with a credit balance)				
13900.000	A/R - Other		68,084.72	
73300.000	Group Insurance			68,084.72
Total			68,084.72	68,084.72
Adjusting Journal Entries JE # 2		D.03		
reclass admin salary from management fee				
73100.000	Wages - Administrator		161,566.00	
73950.000	Management Fee			161,566.00
Total			161,566.00	161,566.00
Adjusting Journal Entries JE # 3		D.04		
allocate sick/vaca/holiday time				
69100.000	Wages - Supervisor For Dietary		9,010.21	
70100.000	Wages - Supervisor		9,382.11	
72100.000	Wages - Supervisor For Maintenance		8,848.49	
73111.000	Wages - Medical Records Hrly		6,068.99	
69150.000	Wages - Vacation/Holiday/Sick			9,010.21
70150.000	Wages - Vacation/Holiday/Sick			9,382.11
72150.000	Vacation/Holiday/Sick For Maintenance			8,848.49
73150.000	Wages - Vacation/Holiday/Sick			6,068.99
Total			33,309.80	33,309.80
Adjusting Journal Entries JE # 4		D.01		
reclass dentist from professional fees				
R0001	Dentist		6,775.00	
73460.000	Professional Fees			6,775.00
Total			6,775.00	6,775.00
Adjusting Journal Entries JE # 5		D.01		
reclass licenses from dues				
73870.000	Licenses		1,338.54	
73810.000	Dues & Subscriptions			1,338.54
Total			1,338.54	1,338.54
Adjusting Journal Entries JE # 6		D.01		
reclass cell phone from telephone				
R0009	Cell Phone		6,932.00	
72500.000	Telephone			6,932.00
Total			6,932.00	6,932.00
Adjusting Journal Entries JE # 7		A.07b		
AJE per Client				
16200.000	Furniture, Fixture & Equipment		2,738.94	
73550.000	Depreciation			2,738.94
Total			2,738.94	2,738.94
Adjusting Journal Entries JE # 8		D.05		
Reclass Credit Balance Uniform Expense				
73400.000	Uniform Expense		274.37	
73903.000	Penalties/Fines		90.00	
59911.000	Misc. Income			364.37
Total			364.37	364.37

Client: *Regency Heights of Stamford*
Engagement: *Medicaid - Regency Heights of Stamford 2015*
Period Ending: *9/30/2015*
Trial Balance: *A.01 - TB-CCNH*
Workpaper: *A.04 - Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 9		D.01		
Reclass fire safety from dues				
R0016	Fire Safety		350.00	
73810.000	Dues & Subscriptions			350.00
Total			350.00	350.00

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		Workpaper Index:	400.2
		Prepared By:	ZH
		Reviewed By:	
		Workpaper Date:	1/20/2016
Provider Name:	Regency Heights of Stamford	Run Date:	1/20/2016
Provider Number:	10843		
Period Ended:	9/30/15	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? *Request insurance cards and current vehicle registration.*				
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 allowablemonthly 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: