

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	
Address (No. & Street, City, State, Zip Code) 53 Courtland Avenue, Stamford, CT 06902	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

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

Medicaid Provider Numbers:	CCNH 10843	RHNS	ICF-IID
----------------------------	---------------	------	---------

For Department Use Only

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

General Information

Name of Facility (as licensed) Stamford Acquisition I, LLC d/b/a Cassena Care at Sta	License No. 1084-C	Report for Year Ended 9/30/2020	Page 1	of 37
---	-----------------------	------------------------------------	-----------	----------

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, 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.

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

{a} Subject to Desk Audit

Signed (Administrator)		Date	Signed (Owner)	Date
Printed Name (Administrator) Cris Antipuesto			Printed Name (Owner) Pasquale DeBenedictis	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public				

(Notary Seal)

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	Period Covered:		From 10/1/2019	To 9/30/2020
Address of Facility 53 Courtland Avenue, Stamford, CT 06902				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/9/2020		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

	Phone No. of Facility 203-853-0010	Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford		Address (No. & Street, City, State, Zip) 53 Courtland Avenue, Stamford, CT 06902		
License Numbers:	CCNH 1084-C	RHNS	(Specify)	Medicare Provider No. 07-5061
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully. N/A				
Administrator Name of Administrator Cris Antipuesto Nursing Home Administrator's License No.: 2105				
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name License No.: N/A				

General Information and Questionnaire

Partners/Members

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at St	License No. 1084-C	Report for Year Ended 9/30/2020	Page of 3 37
Legal Name of Partnership/LLC		Business Address	State(s) and/or Town(s) in Which Registered
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford		53 Courtland Avenue, Stamford, CT 06902	CT
Name of Partners/Members	Business Address	Title	% Owned
Pasquale DeBenedictis	53 Courtland Avenue, Stamford, CT 06902	Managing Member	40
Alexander Solovey	53 Courtland Avenue, Stamford, CT 06902	Managing Member	40
Soloman Rutenberg	53 Courtland Avenue, Stamford, CT 06902	Managing Member	20

General Information and Questionnaire
Corporate Owners

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena C	License No. 1084-C	Report for Year Ended 9/30/2020	Page of 3A 37
---	-----------------------	------------------------------------	--------------------

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

Legal Name of Corporation N/A	Business Address	State(s) in Which Incorporated	
Name of Directors, Officers N/A	Business Address	Title	No. Shares Held by Each
Names of Stockholders Owning at Least 10% of Shares N/A			

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3B Rev. 10/2005

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at	1084-C	9/30/2020	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire

Related Parties*

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Sta	License No. 1084-C	Report for Year Ended 9/30/2020			Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?			<input type="radio"/> Yes <input checked="" type="radio"/> No		If "Yes," provide the Name/Address and complete the information on Page 11 of the report.			
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?			<input checked="" type="radio"/> Yes <input type="radio"/> No		If "Yes," provide the following information:			
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**				Description of Goods/Services Provided
Cassena Care Consulting	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Management Fees	Var/Var	182,014	182,014
Stamford Acquisition II, LLC	53 Courtland Avenue, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 22 / Line 9	691,620	787,153
LI Script	333 Crossways Park Dr, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Prescriptions	Var/Var	466,884	466,884
Theradynamics Rehab Management, LLC	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Contracted Services	Pg 13 / Line B5,9,10	715,822	715,822
Medd Max	360 Industrial Loop, Staten Island, NY, 10309-1162	<input type="radio"/>	<input checked="" type="radio"/>		Supplies	Var/Var	304,328	304,328
Lighthouse Indemnity	10 Main Street Suite 202, Ballston Lake, NY 12019	<input type="radio"/>	<input checked="" type="radio"/>		Workers Compensation Insurance	15/A1	120,596	120,596
Various Related Party Notes Payable	Various	<input type="radio"/>	<input checked="" type="radio"/>		Related Party Interest	27 / 12D	56,050	56,050
Smartlinx Solutions LLC	333 Thomall Street 4th floor, Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Software	Pg 16 / m11	12,509	12,509
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care	License No. 1084-C	Report for Year Ended 9/30/2020	Page 5	of 37
--	-----------------------	------------------------------------	-----------	----------

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

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

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

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

N/A

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

N/A

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

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

N/A

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-6 Rev. 9/2002

**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 6	of 37	
Name and Address of Lessor		Related * to Owners, Operators, Officers		Description of Items Leased		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
Name and Address of Lessor		Yes	No						
DeLage Landen		<input type="radio"/>	<input checked="" type="radio"/>	Copier		05/19/16	48 Months	4,521	4,521
Pitney Bowes		<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine		03/16/16	63 Months	1,787	1,787
Wells Fargo		<input type="radio"/>	<input checked="" type="radio"/>	Copier		03/10/14	Ongoing	3,382	3,382
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?		<input type="radio"/>		Yes		<input type="radio"/>		No	
						Total ***		9,690	

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire

Accounting Basis

Name of Facility Stamford Acquisition I, LLC d/b/a	License No. 1084-C	Report for Year Ended 9/30/2020	Page 7	of 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?

If "No," explain.

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 Povol & Company, CPA, PC 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 1981 Marcus Ave, Ste C100, Lake Success, NY 11042
---	---

Services Provided by This Firm (*describe fully*)

1	Auditing / Cost Report Preparation	\$	47,245
2	Tax Preparation	\$	5,000
3		\$	
4		\$	
			Charge for Services Provided
			\$ 52,245

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 Wilson, Elser, Moskowitz, Edelman & Dicker, LLP	212-490-3000
2 Murtha Cullina LLP.	203-772-7700
3 Jackson Lewis	212-545-4000
4 Martin F. Scheinman, ESQ	516-944-1700
5 Various - See Attached	Var

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

- 1 150 East 42nd St, New York, NY 10017
- 2 265 Church St., New Haven, CT 06510
- 3 666 Third Ave., 29th Floor, New York, NY 10017
- 4 322 Main Street, Port Washington, NY 11050
- 5 Var

Services Provided by This Firm (*describe fully*)

1	Lawsuit against old owners - Regency Heights (Disallowed on Pg 28)	\$	40,274
2	General Healthcare Regulatory/Sale of Facility (\$2,144 Disallowed on Pg 28)	\$	3,967
3	Employee Relations / Union Negotiations	\$	35,316
4	Annual Retainer (Disallowed on Pg 28)	\$	6,300
5	Various - See Attached (\$1,700 Disallowed on Pg 28)	\$	27,368
		Charge for Services Provided	
		\$	113,225

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

Page 15, Line 1e

Yes No

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-7 Rev. 6/95

General Information and Questionnaire
Legal Firm Continued

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	License No. 1084-C	Report for Year Ended 9/30/2020	Page 7a	of 37
--	-----------------------	------------------------------------	------------	----------

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Goldman, Gruder & Woods	516-944-1700
2 CSC	518-463-4426
3 Constable Connecticut State	203-899-8900
4 Treasurer, State of Connecticut	972-702-8222
Address (No. & Street, City, State, Zip Code)	
1 200 Connecticut Ave, Norwalk, CT 06854	
2 251 Little Falls Drive, Wilmington, DE 19808	
3 N/A	
4 55 Elm St, Hartford, CT 06106	
Services Provided by This Firm (describe fully)	
1 General Legal Matters	24,896
2 Document Retrieval Work in Delaware	772
3 Probate Court Hearing (Disallowed on Pg 28)	60
4 Conservatorship (Disallowed on Pg 28)	1,640
	Charge for Services Provided \$ 27,368

Schedule of Resident Statistics

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford			License No. 1084-C				Report for Year Ended 9/30/2020				Page 8	of 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					156	156						
A. On last day of PREVIOUS report period	156	156										
B. On last day of THIS report period	156	156							156	156		
2. Number of Residents					138	138						
A. As of midnight of PREVIOUS report period	138	138										
B. As of midnight of THIS report period	114	114							114	114		
3. Total Number of Days Care Provided During Period					6,196	6,196			1,777	1,777		
A. Medicare	7,973	7,973										
B. Medicaid (Conn.)	28,647	28,647			21,718	21,718			6,929	6,929		
C. Medicaid (other states)												
D. Private Pay	2,897	2,897			2,001	2,001			896	896		
E. State SSI for RCH												
F. Other (Specify) Insurance / Other	6,688	6,688			5,397	5,397			1,291	1,291		
G. Total Care Days During Period (3A thru F)	46,205	46,205			35,312	35,312			10,893	10,893		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	46,205	46,205			35,312	35,312			10,893	10,893		

Schedule of Resident Statistics (Cont'd)

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Ca	License No. 1084-C	Report for Year Ended 9/30/2020	Page 9	of 37
--	-----------------------	------------------------------------	-----------	----------

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			CCNH	RHNS	(Specify)		
				(1)	(2)	(3)	(1)	(2)	(3)					
N/A														

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.

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)
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	15	81		18				
Per Diem Rate								
a. One bed rm.	Various	271.59		580.00				
b. Two bed rms.	Various	271.59		545.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

TOTAL CCNH RHNS (Specify)

A. Medicare - Part B		1,498	1,498	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments		1,653	1,653	
2. Restorative Treatments				
C. Other		12,583	12,583	
D. Total Physical Therapy Treatments		15,734	15,734	

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		351	351	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments		292	292	
2. Restorative Treatments				
C. Other		2,600	2,600	
D. Total Speech Therapy Treatments		3,243	3,243	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		655	655	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments		893	893	
2. Restorative Treatments				
C. Other		12,336	12,336	
D. Total Occupational Therapy Treatments		13,884	13,884	

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		1084-C	9/30/2020	10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Item	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)	129,294	2,070			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	393,595	12,569			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor					
c. Dietary Workers	636,679	31,680			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers	472,461	27,263			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance					
b. Other Maintenance Workers	130,069	6,765			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	39,028	2,201			
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	297,085	4,927			
b. RN					
1. Direct Care	336,983	9,348			
2. Administrative**	537,769	10,187			
c. LPN					
1. Direct Care	1,342,019	42,033			
2. Administrative**					
d. Aides and Attendants	2,168,157	117,684			
e. Physical Therapists	38,660	2,043			
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	169,508	6,305			
i. Physicians					
1. Medical Director					
2. Utilization Review	311,169	5,220			
3. Resident Care***					
j. Dentists					
k. Pharmacists					
l. Podiatrists					
m. Social Workers/Case Management	178,627	5,748			
n. Marketing					
o. Other (Specify) See Attached Schedule	184,437	6,558			
A-13. Total Salary Expenditures	7,365,540	292,601			

* 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)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford			License No. 1084-C		Report for Year Ended 9/30/2020			Page 11	of 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).										
Ojeaga Russel	115,432			Non Discriminatory	Regional Administrator	1,950	A4			

* 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.

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford				1084-C		9/30/2020			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***										
Cris Antipuesto	129,294			Non Discriminatory	Administrator	2,070	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		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	66,452	3,285			
2. Dentist	4,500	Monthly			
3. Pharmacist	29,030	160			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	262,122	4,864			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	40,548	Monthly			
b. Utilization Review (Title 18 and 19 only) monthly meeting	5,240	Monthly			
c. Resident Care**					
d. Administrative Services facility					
1. Infection Control Committee (Quarterly meetings)					
2. Pharmaceutical Committee (Quarterly meetings)					
3. Staff Development Committee (Once annually)					
e. Other (Specify) Physician Fees (Disallowed)	662	No Hours			
9. Speech Therapist					
a. Resident Care	238,808	3,200			
b. Other					
10. Occupational Therapist					
a. Resident Care	214,892	4,191			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	226,969	5,365			
2. Administrative***	32,016	237			
b. LPN					
1. Direct Care	203,767	5,705			
2. Administrative***					
c. Aides	29,922	1,396			
d. Other					
12. Other (Specify) See Attached Schedule	6,191				
B-13 Total Fees Paid in Lieu of Salaries	1,361,119	28,403			

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

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

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

Report of Expenditures

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Jeffrey Cahn, D.M.D., 1435 Bedford St Ste 1P, Stamford, CT 06905	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Guardian Consulting Services, 263 Tresser Boulevard 9th Floor, Stamford, CT 06901	Pharmacy Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Theradynamics Rehab Mgmt., LLC, 225 Crossways Park Dr, Woodbury, NY 11797	PT/ST/OT Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Pasquale DeBenidictis, Alex Solovey	
AAA Nursing Care, LLC, 3303 Main Street, Stratford, CT 06614	RN/LPN/Aides Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
RN Staff, Inc.	RN Supervisors / RN Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC 405 Park Avenue, New York, NY 10022	RN Supervisors/RN/LPN/Aides Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Vertical Staffing Corporation, 708 3rd Avenue 5th Floor, New York, NY 10017	RN Supervisors / RN/LPN/Aides Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
RJV Consulting, 3361 Maplewood Dr N Wantagh, NY 11793	Utilization Review Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Perfect Choice Staffing, 225 Crossways Park Drive, Suite 2, Woodbury, NY 11797	RN Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Clinical Staffing Resources	RN Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Priority Care Staffing, 42 W 38th Street, New York, NY 10018	Dietary Consulting, RNs, LPNs, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Total Healthcare Staffing of LI, Inc.	RN/LPN/Aides Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Worldwide Staffing	Aides Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Jeffrey D. Wessler, MD, PC	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Global Care Management 999A Rutland Road Brooklyn, NY 11212	Mock Survey/Offsite Chart Review	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Santi Neuberger M.D.	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Stamford Hospital	Physician Fee	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Yale Medicine	Physician Fee	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care	1084-C	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 120,596	120,596		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 82,568	82,568		
4. Social Security (F.I.C.A.)	\$ 545,800	545,800		
5. Health Insurance	\$ 910,300	910,300		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 348,207	348,207		
8. Uniform Allowance	\$ 24,869	24,869		
9. Other (Specify) See Attached Schedule	\$ 36,657	36,657		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 204,728	204,728		
d. Accounting and Auditing	\$ 52,245	52,245		
e. Legal (Services should be fully described on Page 7)	\$ 113,225	113,225		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 43,665	43,665		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 37,266	37,266		
2. Cellular Phones	\$ 14,684	14,684		
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$ 13,207	13,207		
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$ 124,000	124,000		
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 762,730	762,730		
Subtotal	\$ 3,434,747	3,434,747		

* 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**

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		16	37
Item		Total	CCNH	RHNS	(Specify)
	<i>Subtotals Brought Forward:</i>	3,434,747	3,434,747		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	5,704	5,704		
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	1,111	1,111		
5. Education Expenses Related to Seminars and Conventions	\$	2,330	2,330		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	5,706	5,706		
7. Other (<i>Specify</i>) See Attached Schedule	\$	4,606	4,606		
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	40,000	40,000		
4. Fund-Raising***	\$				
5. Medical Records	\$	552	552		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	49,755	49,755		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	10,571	10,571		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	20,799	20,799		
10. Contributions*** See Attached Schedule	\$	107	107		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	173,766	173,766		
12. Administrative Management Services**	\$	149,367	149,367		
13. Other (<i>Specify</i>) See Attached Schedule	\$	16,912	16,912		
<i>C-14 Total Administrative & General Expenditures</i>	\$	3,916,033	3,916,033		

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
Meals and Entertainment (Disallowed on Pg 28a)	\$ 4,606		
Total Other Travel and Entertainment	\$ 4,606	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional Advertising (Disallowed on Pg 28)	\$ 40,000		
Total Other Advertising	\$ 40,000	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF Dues	\$ 10,571		
Total Dues	\$ 10,571	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Charitable Contributions (Disallowed on Pg 28)	\$ 107		
Total Contributions	\$ 107	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Phys Credential Fees (Disallowed on Pg 28a)	\$ 4		
Admin - Member Fees	131		
Admin - Licenses and Taxes	907		
Admin- Bank Charges	9,542		
Admin - Penalties (Disallowed on Pg 28a)	4,311		
Employee Fingerprinting	2,017		
Total Other Administrative and General	\$ 16,912	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Stamford Acquisition I, LLC d/b/a Cassen	License No. 1084-C	Report for Year Ended 9/30/2020	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Cassena Care Consulting	149,367	A&G - Management Fees	Line 16 / Line m12
Cassena Care Consulting	11,869	Direct - Management Fees	Line 20 / Line 5j
Cassena Care Consulting	20,778	Indirect - Management Fees	Line 20 / Line 5k

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

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

Name of Facility	License No.	Report for Year Ended		Page of
		9/30/2020		18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 319,140	319,140		
2. Non-Food Supplies	\$ 56,554	56,554		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ 3,602	3,602		
c. Other (Specify) _____	\$ _____			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 379,296	379,296		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stam	License No. 1084-C	Report for Year Ended 9/30/2020	Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
	Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
	Amt. \$			
4. Repair and/or purchase of linens.***	Lbs.			
	Amt. \$			
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$ 190,084	190,084		
c. Other (Specify) Other Laundry Supplies	\$ 72,172	72,172		
3D. Total Laundry Expenditures (3a + b + c)	\$ 262,256	262,256		
3E. Laundry Questionnaire				
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?			(Page/Line Item)	
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. 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 3D.

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced				
a. In-House Care	by Personnel				
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel				
	Amt. \$	12,333	12,333		
C. Other (<i>Specify</i>)	\$	73,791	73,791		
Other Housekeeping Supplies					
4D. Total Housekeeping Expenditures (4a + b + c)	\$	86,124	86,124		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from LI Scripts	\$	338,162	338,162		
b. Medicine Cabinet Drugs	\$	36,610	36,610		
c. Medical and Therapeutic Supplies	\$				
d. Ambulance/Limousine***	\$	27,233	27,233		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	30,102	30,102		
f. X-rays and Related Radiological Procedures***	\$	23,088	23,088		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	82,991	82,991		
i. Recreation	\$	39,561	39,561		
j. Direct Management Services*	\$	11,869	11,869		
k. Indirect Management Services*	\$	20,778	20,778		
l. Other (<i>Specify</i>)**** See Attached Schedule	\$	305,275	305,275		
5M. Total Resident Care Expenditures (5a - 5j)	\$	915,669	915,669		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
Central Supply- IV Solutions (Disallowed on Pg 29a)	\$ 15,990		
Central Supply- Gloves	12,823		
Central Supply- Other Medical	115,921		
Central Supply- Wipes	10,704		
Central Supply- Other Supplies	41,518		
Central Supply- Rental Expense (Disallowed on Pg 29a)	36,550		
PT - Medical Supplies	159		
PT- Other Supplies	5,706		
PT- Rental Expense	5,942		
COVID-19 Supplies	59,962		
Total Other Resident Care	\$ 305,275	\$ -	\$ -

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

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford				License No. 1084-C	Report for Year Ended 9/30/2020				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
BioDiagnostic Labs	2380 E 22nd St, Brooklyn, NY 11229	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lab Contracted Services	54,000			20	5h
Brian Capone Land Services	104 Lincoln Ave, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	17,550			22	6f
City Carting & Recycling	8 Viaduct Rd, Stamford, CT 06907	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage	62,163			22	6f
Clarity Water Technologies	404 E Rte 59, Nanuet, NY 10954	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Water	22,600			22	6d
Connecticut Handivan Inc.	208 Quinnipiac Ave, North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Ambulance	27,233			20	5d
OPTIMUM	PO Box 742698, Cincinnati OH 45274	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Cable TV/Internet	30,597			20	5I
Patient Care Associates	141 Halstead Ave, Mamaroneck, NY 10543	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Contracted Services - X-Ray	21,416			20	5f
Priority Care Staffing	42 W 38th Street, New York, NY 10018	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Security/Housekeeping/Dietary Purchased Service	175,513			var	var
stamford Electric LLC	12 Austin Ave, Stamford, CT 06905	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Plant - Contracted Services	12,466			22	6f
Stamford Hospital	1 Hospital Plaza, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lab - Contracted Services	22,153			20	5h
THYSSENKRUPP ELEVATOR CORP.	5420 Broadway, Woodside, NY 11377	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Plant - Contracted Services	16,558			22	6f
Unitex Textile Rental Services	100 Turnpike Drive, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Purchased Services	190,084			19	3b
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Ca	License No. 1084-C	Report for Year Ended 9/30/2020			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	120,795	120,795			
b. Heat	\$	65,414	65,414			
c. Light & Power	\$	195,716	195,716			
d. Water	\$	81,259	81,259			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$	9,690	9,690			
f. Other <i>(itemize)</i>	\$	155,715	155,715			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	628,589	628,589			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	38,454	38,454			
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	122,412	122,412			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	160,866	160,866			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	691,620	691,620			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	168,461	168,461			
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	1,020,947	1,020,947			

* 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)
Plant- Minor Non Medical Equi	\$ 312		
Plant- Purchased Services	23,059		
Plant- Contracted Services	132,344		
Total Other Repairs and Maintenance	\$ 155,715	\$ -	\$ -

Depreciation Schedule

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford				License No. 1084-C			Report for Year Ended 9/30/2020				Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements														
1. Acquired prior to this report period														
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)														
A-4. Subtotal														
B. Building and Building Improvements				1,018,532		1,018,532	91,806	S/L	Various	37,641				
1. Acquired prior to this report period														
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)				31,721		31,721		S/L	Various	813	38,454			
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				
		Yes	No											
	D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)														
a.														
b.														
c.														
d.														
2. Movable Equipment														
a. Acquired prior to this report period														
b. Disposals (attach schedule)														
c. Acquired during this report period (attach schedule)														
D-3. Subtotal										122,412				
E. Total Depreciation										160,866				

Schedule of Land Improvements Acquired during this report period

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

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford			License No. 1084-C		Report for Year Ended 9/30/2020			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

Stamford Acquisition SNFF
Depreciation Schedule
9/30/20

Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2018 Accum	2019 Depr	2019 Accum	2020 Depr	2020 Accum	Net Book Value
Building Improvements											
2016 Acquisitions											
Walk in freezer	Building Improvements	9/30/2016	9,363	9,363	360.00	650	312	962	312	1,274	8,089
Furnishing and installing new partition with 42" doors and safety glass	Building Improvements	9/30/2016	12,793	12,793	360.00	888	426	1,314	426	1,740	11,054
Zoning analysis	Building Improvements	9/30/2016	1,400	1,400	360.00	98	47	145	47	192	1,208
Environmental Testing	Building Improvements	5/31/2016	7,975	7,975	360.00	643	266	909	266	1,175	6,800
Electrical Wiring and Lighting	Building Improvements	9/18/2016	16,000	16,000	360.00	1,110	533	1,643	533	2,176	13,824
Automated Doors	Building Improvements	1/15/2016	2,478	2,478	360.00	228	83	311	83	394	2,084
Permit re: renovation	Building Improvements	8/16/2016	200	200	360.00	15	7	22	7	29	171
Permit re: renovation	Building Improvements	9/16/2016	168	168	360.00	12	6	18	6	24	143
Wood Panels, reception & nursing stations, cabinets, picture boards	Building Improvements	9/23/2016	18,300	18,300	360.00	1,271	610	1,881	610	2,491	15,809
Architect	Building Improvements	10/7/2015	170	170	360.00	18	6	24	6	30	140
installation of cold water faucet	Building Improvements	12/8/2015	495	495	360.00	48	17	65	17	82	413
installation of cold water faucet	Building Improvements	12/8/2015	495	495	360.00	48	17	65	17	82	413
Kitchen sink drain replacement	Building Improvements	12/8/2015	750	750	360.00	71	25	96	25	121	629
Installation of shut off and supply line for kitchen faucet	Building Improvements	12/9/2015	385	385	360.00	37	13	50	13	63	322
installation of new drainage pipe	Building Improvements	12/17/2015	895	895	360.00	85	30	115	30	145	750
Installation of boiler room copper line	Building Improvements	12/17/2015	650	650	360.00	62	22	84	22	106	544
Construction Supplies	Building Improvements	7/25/2016	7,643	7,643	360.00	574	255	829	255	1,084	6,559
Patio	Building Improvements	9/18/2016	15,000	15,000	360.00	1,042	500	1,542	500	2,042	12,958
Patio	Building Improvements	9/27/2016	15,000	15,000	360.00	1,042	500	1,542	500	2,042	12,958
Environmental Testing	Building Improvements	3/21/2016	7,975	7,975	360.00	687	266	953	266	1,219	6,756
construction Supplies - Tiles, wood	Building Improvements	8/6/2016	24,426	24,426	360.00	1,764	814	2,578	814	3,392	21,034
Crate and Barrel	Building Improvements	9/1/2016	487	487	360.00	33	16	49	16	65	422
Building Supplies - 2x2 NDF Sq Edge 64, SC Fiber Skimcoat	Building Improvements	9/1/2016	1,006	1,006	360.00	71	34	105	34	139	867
Building Supplies - Self leveling underlay, paint primer	Building Improvements	9/1/2016	2,777	2,777	360.00	194	93	287	93	380	2,397
Building Supplies - Wall angle	Building Improvements	9/1/2016	1,559	1,559	360.00	108	52	160	52	212	1,346
Building Supplies - silhouette main, 10' track	Building Improvements	9/1/2016	2,596	2,596	360.00	181	87	268	87	355	2,241
Furniture	Building Improvements	9/1/2016	1,239	1,239	360.00	85	41	126	41	167	1,071
Building Supplies - Wall angle	Building Improvements	9/1/2016	1,329	1,329	360.00	92	44	136	44	180	1,149
Building Supplies - beige tile	Building Improvements	9/1/2016	679	679	360.00	48	23	71	23	94	585
Building Supplies - Marjam	Building Improvements	9/1/2016	8,053	8,053	360.00	558	268	826	268	1,094	6,959
Building Supplies - Marjam	Building Improvements	9/1/2016	1,771	1,771	360.00	123	59	182	59	241	1,530
Building Supplies Tile	Building Improvements	9/1/2016	905	905	360.00	63	30	93	30	123	783
Building Supplies - Cement	Building Improvements	9/1/2016	202	202	360.00	15	7	22	7	29	174
Building Supplies - Prime	Building Improvements	9/1/2016	69	69	360.00	4	2	6	2	8	61
Building Supplies - Marjam	Building Improvements	9/1/2016	562	562	360.00	40	19	59	19	78	485
Total 2016 Acquisitions			165,795	165,795		12,005	5,530	17,535	5,530	23,065	142,731

Stamford Acquisition SNFF
Depreciation Schedule
9/30/20

	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2018 Accum	2019 Depr	2019 Accum	2020 Depr	2020 Accum	Net Book Value
2017 Acquisitions												
Electrical Wiring and Lighting	Building Improvements	9/30/2016	16,008	16,008	360.00	944	534	1,478	534	2,012	13,996	
Window Treatments	Building Improvements	10/1/2016	3,981	3,981	360.00	235	133	368	133	501	3,480	
Construction - Demo walls, install doors, framing, drop ceiling	Building Improvements	10/3/2016	50,000	50,000	360.00	2,949	1,667	4,616	1,667	6,283	43,717	
Construction - Demo walls, install doors, framing, drop ceiling	Building Improvements	10/3/2016	33,500	33,500	360.00	1,976	1,117	3,093	1,117	4,210	29,290	
Construction - Demo walls, install doors, framing, drop ceiling	Building Improvements	10/3/2016	40,000	40,000	360.00	2,359	1,333	3,692	1,333	5,025	34,975	
Window Treatments	Building Improvements	10/5/2016	371	371	360.00	22	12	34	12	46	325	
Window Treatments	Building Improvements	10/5/2016	219	219	360.00	13	7	20	7	27	192	
Air Conditioners	Building Improvements	10/21/2016	7,817	7,817	360.00	461	261	722	261	983	6,833	
Patio and Walkway redone	Building Improvements	10/21/2016	12,500	12,500	360.00	738	417	1,155	417	1,572	10,928	
Brick wall entrance/Landscaping - Planted trees/flowers	Building Improvements	10/22/2016	16,277	16,277	360.00	960	543	1,503	543	2,046	14,231	
Building Supplies - Marjam	Building Improvements	10/24/2016	14,973	14,973	360.00	883	499	1,382	499	1,881	13,092	
Double Doors	Building Improvements	10/26/2016	7,200	7,200	360.00	425	240	665	240	905	6,295	
Fixed broken stucco/installated concrete	Building Improvements	11/1/2016	3,500	3,500	360.00	207	117	324	117	441	3,059	
Window Treatments	Building Improvements	11/3/2016	13,439	13,439	360.00	764	448	1,212	448	1,660	11,779	
Construction - New Ceiling, Paint, Flooring	Building Improvements	11/4/2016	50,500	50,500	360.00	2,870	1,683	4,553	1,683	6,236	44,264	
Construction - New Ceiling, Paint, Flooring	Building Improvements	11/4/2016	48,000	48,000	360.00	2,728	1,600	4,328	1,600	5,928	42,072	
Patio and Walkway redone	Building Improvements	11/11/2016	11,000	11,000	360.00	626	367	993	367	1,360	9,640	
Door	Building Improvements	12/23/2016	2,200	2,200	360.00	120	73	193	73	266	1,934	
Install new controls/thermostat/wiring service AC System	Building Improvements	12/31/2016	2,831	2,831	360.00	154	94	248	94	342	2,488	
Construction - New Ceiling, Floor Tiles, Electrical Wiring	Building Improvements	1/4/2017	44,500	44,500	360.00	2,339	1,483	3,822	1,483	5,305	39,195	
Construction - New Ceiling, Floor Tiles, Electrical Wiring	Building Improvements	1/4/2017	30,000	30,000	360.00	1,577	1,000	2,577	1,000	3,577	26,423	
Replaced Mixing Valve and Pressure Gauge	Building Improvements	1/6/2017	1,492	1,492	360.00	79	50	129	50	179	1,314	
Building Supplies - Marjam and Exterior/Interior Doors - Autom	Building Improvements	1/6/2017	5,576	5,576	360.00	293	186	479	186	665	4,911	
Various supplies for building	Building Improvements	1/12/2017	22,320	22,320	360.00	1,173	744	1,917	744	2,661	19,658	
25FT and 30FT Waste Containers for construction work	Building Improvements	1/31/2017	6,277	6,277	360.00	330	209	539	209	748	5,529	
Building Supplies - Home Depot and Walmart	Building Improvements	2/6/2017	1,639	1,639	360.00	83	55	138	55	193	1,446	
Roof Repaired	Building Improvements	2/23/2017	3,500	3,500	360.00	177	117	294	117	411	3,089	
Roof Repaired	Building Improvements	2/23/2017	3,500	3,500	360.00	177	117	294	117	411	3,089	
Construction - Install Outlets/Door/Wiring,Painting	Building Improvements	3/6/2017	21,750	21,750	360.00	1,050	725	1,775	725	2,500	19,250	
Construction - Install Outlets/Door/Wiring,Painting	Building Improvements	3/6/2017	21,750	21,750	360.00	1,050	725	1,775	725	2,500	19,250	
Plumbing	Building Improvements	3/15/2017	7,700	7,700	360.00	372	257	629	257	886	6,814	
Plumbing	Building Improvements	3/15/2017	8,000	8,000	360.00	387	267	654	267	921	7,079	
Cubical Curtains	Building Improvements	3/20/2017	1,018	1,018	360.00	49	34	83	34	117	901	
Marjam - Building Supplies	Building Improvements	4/27/2017	7,803	7,803	360.00	360	260	620	260	880	6,922	
Construction - Paint, Install Outlets and Tile, Cut Doors	Building Improvements	5/3/2017	21,900	21,900	360.00	964	730	1,694	730	2,424	19,476	
Construction - Paint, Install Outlets and Tile, Cut Doors	Building Improvements	5/3/2017	21,900	21,900	360.00	964	730	1,694	730	2,424	19,476	
Hazardous Waste Permit	Building Improvements	5/5/2017	200	200	360.00	9	7	16	7	23	177	
Patched Roof	Building Improvements	6/1/2017	900	900	360.00	38	30	68	30	98	802	
Patched Roof	Building Improvements	6/1/2017	1,014	1,014	360.00	43	34	77	34	111	904	
Order equipment, Oversee kitchen operation, Consulting during nc	Building Improvements	6/11/2017	5,000	5,000	360.00	210	167	377	167	544	4,456	
Order equipment, Oversee kitchen operation, Consulting during nc	Building Improvements	6/11/2017	5,000	5,000	360.00	210	167	377	167	544	4,456	
Order equipment, Oversee kitchen operation, Consulting during nc	Building Improvements	6/11/2017	5,000	5,000	360.00	210	167	377	167	544	4,456	
Patched Roof	Building Improvements	6/23/2017	1,014	1,014	360.00	43	34	77	34	111	904	
Re route roof drainage	Building Improvements	7/19/2017	1,200	1,200	360.00	48	40	88	40	128	1,072	
Rebuilt dining room ceiling/Carpet removal and installed floor	Building Improvements	8/23/2017	7,200	7,200	360.00	271	240	511	240	751	6,449	
Various supplies for building	Building Improvements	8/31/2017	15,073	15,073	360.00	566	502	1,068	502	1,570	13,503	
Replaced condensing unit for AC System	Building Improvements	9/20/2017	9,254	9,254	360.00	328	308	636	308	944	8,311	
Paint, Repair doors and cabinets, Install ceramic tiles	Building Improvements	9/20/2017	22,250	22,250	360.00	790	742	1,532	742	2,274	19,976	
Paint, Repair doors and cabinets, Install ceramic tiles	Building Improvements	9/20/2017	22,250	22,250	360.00	790	742	1,532	742	2,274	19,976	
New hot water circulator motor and pump	Building Improvements	9/22/2017	1,233	1,233	360.00	44	41	85	41	126	1,108	
Total 2017 Acquisitions				661,530	661,530		34,454	22,055	56,509	22,055	78,564	582,966
2018 Acquisitions/Disposals												
Reversal of Invoice from last cost report period	Building Improvements	3/15/2017	(7,700)	(7,700)	360	(372)		(372)	-	(372)		(7,328)
Sand and Clean Hand Rails, Install new sing, touch up pain	Building Improvements	11/15/2017	11,500	11,500	180	767	767	1,534	767	2,301	9,199	
Thyssenkrupp Elevator one new pump motor	Building Improvements	8/9/2018	10,252	10,252	240	513	513	1,026	513	1,539	8,713	
New Fence	Building Improvements	6/8/2018	9,146	9,146	120	915	915	1,830	915	2,745	6,401	
Various supplies for building	Building Improvements	12/12/2017	3,839	3,839	60	768	768	1,536	768	2,304	1,535	
Fabricate and install 1 shed style metal canopy	Building Improvements	1/30/2018	15,326	15,326	120	1,533	1,533	3,066	1,533	4,599	10,727	
Installed 208V electrical line in the kitchen, replacement of power	Building Improvements	5/3/2018	2,513	2,513	240	126	126	252	126	378	2,135	
Major Elevator Repairs	Building Improvements	8/7/2018	69,128	69,128	240	3,456	3,456	6,912	3,456	10,368	58,760	
Total 2018 Acquisitions/Disposals				114,004	114,004		7,706	8,078	15,784	8,078	23,862	90,142
2019 Acquisitions/Disposals												
Painting, Install floor tiles, run new electric	Building Improvements	5/20/2019	17,920	17,920	468	-	459	459	459	918	17,002	
Demo Kitchen and 4 bathrooms - redo	Building Improvements	5/14/2019	32,580	32,580	468	-	835	835	835	1,670	30,910	

Stamford Acquisition SNFF
Depreciation Schedule
9/30/20

Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2018 Accum	2019 Depr	2019 Accum	2020 Depr	2020 Accum	Net Book Value
Change Order #1 to above Major Elevator Repairs Project	Building Improvements	8/1/2019	8,275	8,275	468	-	212	212	212	424	7,851
Change Order #2 to above Major Elevator Repairs Project	Building Improvements	9/4/2019	3,993	3,993	468	-	102	102	102	204	3,789
Outdoor 3 Phase Panel and breakers and wiring of new elevator	Building Improvements	8/23/2019	14,435	14,435	468	-	370	370	370	740	13,695
Total 2019 Acquisitions/Disposals			77,203	77,203		-	1,978	1,978	1,978	3,956	73,247
Prepare and Provide Property/Boundary Survey and ALTA/NSPS L	Building Improvements	9/17/2020	5,000	5,000	468				128	128	4,872
Sales Tax - Prepare and Provide Property/Boundary Survey and AL	Building Improvements	9/30/2020	318	318	468				8	8	310
Replacement of one 500K BTU Commercial Hot Water Heater in t	Building Improvements	2/25/2020	17,964	17,964	468				461	461	17,503
Home Depot - Various Supplies - Drywall makes up most of the c	Building Improvements	5/5/2020	2,999	2,999	468				77	77	2,922
Repair of rear parking lot damaged post light. Replacement of Re	Building Improvements	6/11/2020	5,115	5,115	468				131	131	4,984
Sales Tax - Repair of rear parking lot damaged post light. Replace	Building Improvements	7/31/2020	325	325	468				8	8	317
Total 2020 Acquisitions/Disposals			31,721	31,721		-	-	-	813	813	30,908
TOTAL BUILDING IMPROVEMENTS			1,050,253	1,050,253		54,165	37,641	91,806	38,454	130,260	919,993

Stamford Acquisition SNFF
Depreciation Schedule
9/30/20

	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2018 Accum	2019 Depr	2019 Accum	2020 Depr	2020 Accum	Net Book Value
Moveable Equipment												
2016 Acquisitions												
	Telephone System	Movable Equipment	12/1/2015	1,260	1,260	36.00	1,155	105	1,260	-	1,260	0
	Telephone System	Movable Equipment	12/1/2015	1,058	1,058	36.00	941	117	1,058	-	1,058	0
	Telephone System	Movable Equipment	12/1/2015	1,095	1,095	36.00	973	122	1,095	-	1,095	(0)
	Video Surveillance	Movable Equipment	12/1/2015	10,848	10,848	36.00	9,040	1,808	10,848	-	10,848	0
	Video Surveillance	Movable Equipment	12/1/2015	10,848	10,848	36.00	9,040	1,808	10,848	-	10,848	0
	Computers	Movable Equipment	9/20/2016	5,850	5,850	36.00	5,362	487	5,849	-	5,849	0
	Computers	Movable Equipment	1/21/2016	4,317	4,317	60.00	2,374	863	3,237	863	4,100	217
	Computers	Movable Equipment	1/25/2016	711	711	60.00	379	142	521	142	663	48
	installation of cold water faucet	Movable Equipment	6/27/2016	495	495	60.00	281	99	380	99	479	17
	Installation of shut off and supply line for kitchen faucet	Movable Equipment	12/3/2015	385	385	60.00	218	77	295	77	372	13
	Installation of boiler room copper line	Movable Equipment	12/14/2015	650	650	60.00	368	130	498	130	628	22
	Therapy Equipment	Movable Equipment	12/14/2015	3,250	3,250	60.00	1,354	650	2,004	650	2,654	596
	Wandergard	Movable Equipment	9/30/2016	857	857	60.00	471	171	642	171	813	44
	Wandergard	Movable Equipment	9/30/2016	1,414	1,414	60.00	778	283	1,061	283	1,344	70
	Beds	Movable Equipment	5/6/2016	928	928	60.00	434	186	620	186	806	122
	Mattresses	Movable Equipment	6/20/2016	2,223	2,223	60.00	1,261	445	1,706	445	2,151	73
	Beds	Movable Equipment	8/2/2016	974	974	60.00	552	195	747	195	942	31
	Mattresses	Movable Equipment	9/8/2016	398	398	60.00	226	80	306	80	386	11
	Construction - opening with facia for dining room, hallway, rehab various murals	Movable Equipment	1/22/2016	3,981	3,981	60.00	1,658	796	2,454	796	3,250	730
	Best buy - Computer	Movable Equipment	3/8/2016	12,749	12,749	60.00	5,312	2,550	7,862	2,550	10,412	2,337
	HDTV1 High Def 16 Channel DVR hard drive or outside cameras	Movable Equipment	4/7/2016	1,618	1,618	60.00	783	324	1,107	324	1,431	187
	40" LED tv with mount and install, transmitter/receiver	Movable Equipment	9/1/2016	838	838	60.00	392	168	560	168	728	110
	Video Surveillance	Movable Equipment	9/1/2016	1,384	1,384	60.00	600	277	877	277	1,154	229
	Air Curtain Heater	Movable Equipment	9/1/2016	225	225	60.00	94	45	139	45	184	42
	Wayfair	Movable Equipment	9/1/2016	1,602	1,602	60.00	880	320	1,200	320	1,520	82
	Computers	Movable Equipment	9/1/2016	350	350	60.00	181	70	251	70	321	29
	Walmart - equipment	Movable Equipment	9/1/2016	11,975	11,975	60.00	6,187	2,395	8,582	2,395	10,977	998
	clinton training stairs	Movable Equipment	9/1/2016	3,153	3,153	60.00	1,577	631	2,208	631	2,839	313
	mirrors	Movable Equipment	9/1/2016	1,286	1,286	60.00	535	257	792	257	1,049	237
	Computers	Movable Equipment	9/1/2016	467	467	60.00	194	93	287	93	380	87
	wall décor	Movable Equipment	9/1/2016	992	992	60.00	413	198	611	198	809	184
	14 swivel chairs	Movable Equipment	9/1/2016	266	266	60.00	110	53	163	53	216	49
	Movable Equipment	Movable Equipment	9/1/2016	1,741	1,741	60.00	725	348	1,073	348	1,421	320
	12 chairs	Movable Equipment	9/1/2016	1,596	1,596	60.00	665	319	984	319	1,303	293
	mirrors	Movable Equipment	9/1/2016	1,490	1,490	60.00	621	298	919	298	1,217	273
	plants	Movable Equipment	9/1/2016	455	455	60.00	190	91	281	91	372	83
	meganite glue and stone canvas	Movable Equipment	9/1/2016	2,531	2,531	60.00	1,054	506	1,560	506	2,066	465
	Therapy Equipment	Movable Equipment	9/1/2016	3,157	3,157	60.00	1,315	631	1,946	631	2,577	580
	Movable Equipment	Movable Equipment	9/1/2016	313	313	60.00	131	63	194	63	257	56
Total 2016 Acquisitions				(1,573)	(1,573)	60.00	(1,573)	-	(1,573)	-	(1,573)	-
				98,157	98,157		57,251	18,201	75,452	13,754	89,206	8,950

Stamford Acquisition SNFF
Depreciation Schedule
9/30/20

	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2018 Accum	2019 Depr	2019 Accum	2020 Depr	2020 Accum	Net Book Value
2017 Acquisitions												
Relocation of multiple extensions - Telephone system	Movable Equipment	10/31/2016	1,580	1,580	60	843	316	1,159	316	1,475	105	
Dishwasher/Dolly/Beverage Carrier/Display Case	Movable Equipment	12/31/2016	2,276	2,276	60	1,087	455	1,542	455	1,997	279	
Steamtable, Serving Overshelf, Food Pan Cart	Movable Equipment	12/31/2016	28,090	28,090	60	13,421	5,618	19,039	5,618	24,657	3,433	
Diagnostic Station/Mobile Stand	Movable Equipment	9/30/2017	9,306	9,306	60	2,119	1,861	3,980	1,861	5,841	3,464	
Printer/Scanner, Laptop Carts and Mouse for Carts	Movable Equipment	10/4/2016	5,565	5,565	60	2,968	1,113	4,081	1,113	5,194	371	
New Telephone System	Movable Equipment	11/2/2016	9,934	9,934	60	5,022	1,987	7,009	1,987	8,996	937	
New Telephone System	Movable Equipment	11/2/2016	9,934	9,934	60	5,022	1,987	7,009	1,987	8,996	938	
New Telephone System	Movable Equipment	12/1/2016	8,338	8,338	60	3,984	1,668	5,652	1,668	7,320	1,018	
Cafeteria Tray Rack	Movable Equipment	11/11/2016	4,002	4,002	60	2,023	800	2,823	800	3,623	379	
Rehab Equip - Upper Body Ergometer	Movable Equipment	11/28/2016	4,523	4,523	60	2,287	905	3,192	905	4,097	426	
Stepper - rehab equipment	Movable Equipment	1/20/2017	4,420	4,420	60	1,989	884	2,873	884	3,757	663	
Computers & Equipment	Movable Equipment	11/5/2016	2,415	2,415	60	1,221	483	1,704	483	2,187	228	
Computers & Equipment	Movable Equipment	12/27/2016	14,128	14,128	60	7,143	2,826	9,969	2,826	12,795	1,333	
Copiers/Printers - Staples, Computers - Quadbridge	Movable Equipment	10/24/2016	9,706	9,706	60	5,176	1,941	7,117	1,941	9,058	648	
Blue tooth and tablet - Best Buy/Computer - Quadbridge	Movable Equipment	1/6/2017	1,173	1,173	60	528	235	763	235	998	175	
Printer - Staples, Computer - Quadbridge	Movable Equipment	2/6/2017	1,296	1,296	60	547	259	806	259	1,065	231	
Quadbridge - Computers and Equipment	Movable Equipment	6/27/2017	551	551	60	171	110	281	110	391	159	
Quadbridge - Computers and Equipment	Movable Equipment	9/7/2017	2,476	2,476	60	564	495	1,059	495	1,554	922	
Televisions	Movable Equipment	11/29/2016	3,190	3,190	60	1,223	638	1,861	638	2,499	691	
Work Table	Movable Equipment	8/21/2017	1,065	1,065	60	249	213	462	213	675	391	
Cabinets	Movable Equipment	3/27/2017	8,600	8,600	60	2,723	1,720	4,443	1,720	6,163	2,437	
Cabinets	Movable Equipment	3/27/2017	4,790	4,790	60	1,517	958	2,475	958	3,433	1,357	
Conference Table and TV Cabinet	Movable Equipment	10/15/2016	5,610	5,610	60	2,244	1,122	3,366	1,122	4,488	1,122	
Counter Tops/Plywood	Movable Equipment	10/15/2016	7,485	7,485	60	2,994	1,497	4,491	1,497	5,988	1,497	
Conference Table and TV Cabinet	Movable Equipment	10/15/2016	5,610	5,610	60	2,244	1,122	3,366	1,122	4,488	1,122	
Cabinets, Refrigerator, Closet and Night Stands	Movable Equipment	11/22/2016	7,650	7,650	60	2,933	1,530	4,463	1,530	5,993	1,658	
Counter Tops/Reception Desk/Nurses Station/Picture Boards	Movable Equipment	10/1/2016	12,390	12,390	60	4,956	2,478	7,434	2,478	9,912	2,478	
Counter Tops/Plywood	Movable Equipment	1/3/2017	7,200	7,200	60	2,520	1,440	3,960	1,440	5,400	1,800	
Cabinets	Movable Equipment	3/27/2017	8,600	8,600	60	2,723	1,720	4,443	1,720	6,163	2,437	
Picture Board	Movable Equipment	4/1/2017	1,852	1,852	60	555	370	925	370	1,295	557	
Best Buy - Televisions	Movable Equipment	6/28/2017	691	691	60	184	138	322	138	460	231	
PC Richard & Son - Televisions	Movable Equipment	10/11/2016	2,105	2,105	60	842	421	1,263	421	1,684	421	
Bed	Movable Equipment	12/13/2016	1,190	1,190	60	436	238	674	238	912	278	
Murals	Movable Equipment	1/20/2017	2,815	2,815	60	985	563	1,548	563	2,111	704	
Murals	Movable Equipment	3/5/2017	5,000	5,000	60	1,583	1,000	2,583	1,000	3,583	1,417	
Murals	Movable Equipment	4/18/2017	13,906	13,906	60	4,172	2,781	6,953	2,781	9,734	4,172	
Murals	Movable Equipment	5/10/2017	16,000	16,000	60	4,533	3,200	7,733	3,200	10,933	5,067	
Desks and Filing Cabinets	Movable Equipment	10/6/2016	5,468	5,468	60	2,188	1,094	3,282	1,094	4,376	1,092	
Sofa Chair, Dining Room Chair	Movable Equipment	11/29/2016	11,986	11,986	60	4,595	2,397	6,992	2,397	9,389	2,598	
Bedside Tables, Dressers	Movable Equipment	12/1/2016	7,352	7,352	60	2,695	1,470	4,165	1,470	5,635	1,717	
Bedside Tables, Dressers	Movable Equipment	11/25/2016	7,352	7,352	60	2,818	1,470	4,288	1,470	5,758	1,594	
Ice Machine/Dispenser	Movable Equipment	10/1/2016	3,663	3,663	60	1,466	733	2,199	733	2,932	732	
Installed new kitchen equipment to gas and Sink	Movable Equipment	12/27/2016	5,999	5,999	60	2,200	1,200	3,400	1,200	4,600	1,399	
Electrical Heater/Thermostat	Movable Equipment	12/31/2016	5,008	5,008	60	1,837	1,002	2,839	1,002	3,841	1,168	
Dish Washer	Movable Equipment	5/1/2017	1,011	1,011	60	286	202	488	202	690	320	
IMPERIAL BAG & PAPER CO.	Movable Equipment	3/28/2017	4,596	4,596	60	1,123	919	2,042	919	2,961	1,635	
Mr.Sign	Movable Equipment	2/16/2017	5,716	5,716	60	1,524	1,143	2,667	1,143	3,810	1,906	
Mr.Sign	Movable Equipment	2/16/2017	5,716	5,716	60	1,524	1,143	2,667	1,143	3,810	1,906	
Total 2017 Acquisitions				299,330	299,330		117,988	59,865	177,853	59,865	237,718	61,612
2018 Acquisitions/Disposals												
Ice and Water Dispenser and water filter assembly	Fixed Equipment	6/22/2018	7,805	7,805	120	781	781	1,562	781	2,343	5,462	
Reconditioned washer extractor	Fixed Equipment	2/9/2018	9,727	9,727	120	973	973	1,946	973	2,919	6,808	
AC Units	Fixed Equipment	2/26/2018	3,876	3,876	60	775	775	1,550	775	2,325	1,551	
Supply six motors for A/C	Fixed Equipment	8/23/2018	2,477	2,477	60	495	495	990	495	1,485	992	
Bed frames, mattress, sheets, table, TV stand, towels, dresser,chai	Furniture & Fixture	11/30/2017	2,905	2,905	60	581	581	1,162	581	1,743	1,162	
Bathroom Faucet, Fax Machine	Furniture & Fixture	11/9/2017	841	841	60	168	168	336	168	504	337	
Cabinets - Paid for last cost report period (see above) dated 3/27/1	Furniture & Fixture	3/27/2017	(8,600)	(8,600)	60	(2,520)	-	(2,520)	-	(2,520)	(6,080)	
30 New Resident chairs	Furniture & Fixture	9/14/2018	5,073	5,073	120	507	507	1,014	507	1,521	3,552	
125 Towel Dispensers	Furniture & Fixture	7/19/2018	3,766	3,766	60	753	753	1,506	753	2,259	1,507	
Banner including installation	Furniture & Fixture	11/30/2017	1,550	1,550	60	310	310	620	310	930	620	
3 new signs	Furniture & Fixture	8/7/2018	1,451	1,451	120	145	145	290	145	435	1,016	
Quadbridge - Computers and Equipment	Computers & Equipment	5/9/2018	823	823	60	165	165	330	165	495	328	
Quadbridge - Computers and Equipment	Computers & Equipment	6/11/2018	3,489	3,489	60	698	698	1,396	698	2,094	1,395	
Quadbridge - Computers and Equipment	Computers & Equipment	7/9/2018	892	892	60	178	178	356	178	534	358	
Quadbridge - Computers and Equipment/Copier	Computers & Equipment	9/10/2018	3,363	3,363	60	673	673	1,346	673	2,019	1,344	

Stamford Acquisition SNFF
Depreciation Schedule
9/30/20

Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2018					Net Book Value
						2018 Accum	2019 Depr	2019 Accum	2020 Depr	2020 Accum	
Total 2018 Acquisitions/Disposals			39,438	39,438		4,682	7,202	11,884	7,202	19,086	20,352
2019 Acquisitions/Disposals											
Aidrian Arm Chair	Fixed Equipment	10/10/2018	5,580	5,580	60	-	1,116	1,116	1,116	2,232	3,348
Quadbridge - Kiosk	Computers & Equipment	11/9/2018	1,432	1,432	36	-	477	477	477	954	478
Staples - Printer	Computers & Equipment	11/9/2018	425	425	36	-	142	142	142	284	141
Wireless access point	Computers & Equipment	11/9/2018	78	78	36	-	26	26	26	52	26
Ipad and Apple Care and Ipad Pro Floor Stand	Computers & Equipment	12/1/2018	1,327	1,327	36	-	442	442	442	884	443
Install LED lights for signs, Install LED high output post light	Furniture & Fixture	7/4/2019	4,736	4,736	60	-	947	947	947	1,894	2,842
Staples - Printer	Computers & Equipment	2/28/2019	425	425	36	-	142	142	142	284	141
Ice Machine	Furniture & Fixture	3/28/2019	3,908	3,908	60	-	782	782	782	1,564	2,344
Amazon.com Laptop Stands	Furniture & Fixture	3/11/2019	1,276	1,276	60	-	255	255	255	510	766
Quadbridge - 1 Yr Business AV Managed 60 Computers	Furniture & Fixture	6/10/2019	1,830	1,830	60	-	366	366	366	732	1,098
8 TV's	Furniture & Fixture	7/3/2019	1,143	1,143	60	-	229	229	229	458	685
5 - Avondale 4 drawer chest and 8 - two door wardrobe cabinet	Furniture & Fixture	6/24/2019	6,595	6,595	60	-	1,319	1,319	1,319	2,638	3,957
Flex MO Dispensing Station, Flex unit dose module	Furniture & Fixture	7/18/2019	26,458	26,458	60	-	5,292	5,292	5,292	10,584	15,874
Johnstone Supply - Refrigerator	Furniture & Fixture	7/3/2019	417	417	60	-	83	83	83	166	251
23 Amelia Arm Chairs	Furniture & Fixture	2/26/2019	4,073	4,073	60	-	815	815	815	1,630	2,443
20 Cubicle Curtains	Furniture & Fixture	9/25/2018	3,781	3,781	60	-	756	756	756	1,512	2,269
Quadbridge - 18 Laptops	Furniture & Fixture	3/6/2019	15,206	15,206	60	-	3,041	3,041	3,041	6,082	9,124
Quadbridge - Computer	Furniture & Fixture	3/22/2019	1,072	1,072	60	-	214	214	214	428	644
Total 2019 Acquisitions/Disposals			79,762	79,762		-	16,444	16,444	16,444	32,888	46,874
FFE Addition (Description Unavailable)	Furniture & Fixture	11/29/2019	2,940	2,940	60	-	-	-	588	588	2,352
Custom Computer Specialists - Dell computers, harddrives	Computers & Equipment	1/9/2020	6,693	6,693	36	-	-	-	2,231	2,231	4,462
Quadbridge - All in One Kiosk and Lenovo Thinkpad	Computers & Equipment	2/10/2020	4,941	4,941	36	-	-	-	1,647	1,647	3,294
Dell Computers and Windows 10 Pro	Computers & Equipment	2/10/2020	6,166	6,166	36	-	-	-	2,055	2,055	4,111
FFE Addition (Description Unavailable)	Furniture & Fixture	4/9/2020	902	902	60	-	-	-	180	180	722
FFE Addition (Description Unavailable)	Furniture & Fixture	4/9/2020	1,722	1,722	60	-	-	-	344	344	1,378
FFE Addition (Description Unavailable)	Furniture & Fixture	4/9/2020	1,745	1,745	60	-	-	-	349	349	1,396
Computers	Computers & Equipment	12/30/2019	10,743	10,743	36	-	-	-	3,581	3,581	7,162
Reconditioned Milnor Rigid 80Lb Washer	Furniture & Fixture	6/2/2020	7,774	7,774	60	-	-	-	1,555	1,555	6,219
Concentrator - Oxygen	Furniture & Fixture	5/11/2020	1,102	1,102	60	-	-	-	220	220	882
LG and Vizio Smart TV's - Quantity - 7	Computers & Equipment	5/12/2020	1,156	1,156	36	-	-	-	385	385	771
Bladder Scanners	Furniture & Fixture	1/21/2020	4,992	4,992	60	-	-	-	998	998	3,994
30 Ton Cold Generator (Chiller) Repair	Furniture & Fixture	8/17/2020	31,465	31,465	60	-	-	-	6,293	6,293	25,172
Purchased Toyota Sienna we were leasing	Motor Vehicle	6/29/2020	23,605	23,605	60	-	-	-	4,721	4,721	18,884
Total 2020 Acquisitions/Disposals			105,946	105,946		-	-	-	25,147	25,147	80,799
Total Movable Equipment			622,632	622,632	-	179,921	101,712	281,633	122,412	404,045	218,587
Building Improvements			1,050,253	1,050,253		54,165	37,641	91,806	38,454	130,260	919,993
Movable Equipment			622,632	622,632		179,921	101,712	281,633	122,412	404,045	218,587
TOTAL			1,672,885	1,672,885	-	234,086	139,353	373,439	160,866	534,305	1,138,581
Financial Statement Rounding/Variance			1,672,887	1,672,887					167,304	474,329	1,198,558
F/S vs C/R			(2)	(2)	-	234,086	139,353	373,439	(6,438)	59,976	(59,977)

Ties to corresponding pages of Medicaid Cost Report

F/S vs C/R Depreciation (Page 36, Line F1)	6,438
F/S vs C/R Variance (Page 31, Line B9)	59,977
Rounding Variance (Page 31, Line B9)	-
Historic Cost Per Schedule Above	1,672,887
Historic Cost Per Trial Balance	1,672,887
	-

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

Name of Facility Stamford Acquisition I, LLC d/b/a Cas	License No. 1084-C	Report for Year Ended 9/30/2020	Page 25	of 37
---	-----------------------	------------------------------------	------------	----------

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	11/16/15			
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase	11/16/15			
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	156			
6. Square Footage	45,146			
7. Acquisition Cost				
a. Land	905,000			
b. Building	8,145,000			

Part B - Owner and Related Parties

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed	Fixed		
b. Date Mortgage Obtained	11/16/15	11/16/15		
c. Interest Rate for the Cost Year	4.00%	4.50%		
d. Term of Mortgage (number of years)	10	7		
e. Amount of Principal Borrowed	920,000	8,145,000		
f. Principal balance outstanding as of 9/30/20	920,000	5,961,600		

Complete if Mortgage was Refinanced

During Current Cost Year

g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

Part C - Arms-Length Leases for Real Property Improvements Only

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
2. Second Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
3. Third Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
4. Fourth Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount		\$				
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$				

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 27	of 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)		\$	56,817	56,817		
Working Capital / Related Party Interest						
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	56,817	56,817		
14. Insurance						
a. Insurance on Property (buildings only)		\$	18,530	18,530		
b. Insurance on Automobiles		\$	2,893	2,893		
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$	130,225	130,225		
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	835	835		
Liability Insurance						
14d. Total Insurance Expenditures (14a + b + c)		\$	152,483	152,483		
15. Total All Expenditures (A-13 thru C-14)		\$	16,144,873	16,144,873		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page of	
Item No.	Page No.	Line No.		1084-C	9/30/2020	28 37	
			Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<i>Page 10 - Salaries and Wages</i>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<i>Page 13 - Professional Fees</i>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$	214,892	214,892	
7.			Other - See attached Schedule	\$	662	662	
<i>Pages 15 & 16 - Administrative and General</i>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$	204,728	204,728	
10.			Accounting	\$			
10a.			Legal	\$	50,418	50,418	
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$	13,964	13,964	
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L2	Gifts, flowers and coffee shops	\$	4,704	4,704	
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$	1,111	1,111	
17.	16	L6	Automobile Expense (e.g. personal use)	\$	5,706	5,706	
18.	16	m2/3	Unallowable Advertising *	\$	40,000	40,000	
19.	15	1j/1k	Income Tax / Corporate Business Tax	\$	136,957	136,957	
20.	16	m10	Fund Raising / Contributions	\$	107	107	
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$	8,921	8,921	
<i>Page 18 - Dietary Expenditures</i>							
24.			Meals to employees, guests and others who are not residents	\$			
<i>Page 19 - Laundry Expenditures</i>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<i>Page 20 - Housekeeping Expenditures</i>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$	682,170	682,170		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	L7	Meals and Entertainment	\$ 4,606		
16	m13	Physician Credential Fee	4		
16	m13	Admin - Penalties	4,311		
Total Other A&G Adjustments			\$ 8,921	\$ -	\$ -

Cassena Care at Stamford

Cell Phone Disallowance

September 30, 2020

Pg. 28c

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

Cell Phone Expense \$ 14,684 [TB Linked](#)
Amount Allowable 720

Disallowed Cell Phone Expense **\$ 13,964** Page 28, Line 12

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-29 Rev. 9/2018

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

Name of Facility			License No.	Report for Year Ended		Page of	
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford			1084-C	9/30/2020		29 37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 682,170	682,170		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 338,162	338,162		
28.	20	5d	Ambulance/Limousine	\$ 27,233	27,233		
29.	20	5f	X-rays, etc	\$ 23,088	23,088		
30.	20	5h	Laboratory	\$ 82,991	82,991		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 30,102	30,102		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 79,537	79,537		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation				
			See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 91,156	91,156		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation				
			Unallowable Building Interest -				
			See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,354,439	1,354,439		

*** 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.

Schedule of Other Ancillary Costs

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Miscellaneous Income	\$ 565		
30	IV 8	Medical Records Income	291		
30	IV 8	Rebates and Refunds	10,395		
30	IV 8	Recovery of Bad Debts	78,462		
30	IV 8	Medicare Missing Retraction (Disallowed on Pg 29a)	1,443		
Total Other Adjustments			\$ 91,156	\$ -	\$ -

Schedule of Unallowable Building Interest

**Cassena care of Stamford
Disallowance Schedule for Cable TV
9/30/2020**

Pg. 29b

	<u>Amount</u>
Total Cable TV Expense reclassified to Marcum 105	\$ 30,597 C TB Linked
Annual Allowable Amount	\$ 3,600 A
Days in Cost Report Year	365
Total Allowable Cost (A x B)	\$ 3,600 D
Disallowed Cable TV (C - D)	<u>\$ 26,997</u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 30 of 37
Item		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 15,379,005	15,379,005			
b. Medicaid Room and Board Contractual Allowance **	\$ (7,474,817)	(7,474,817)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 5,337,400	5,337,400			
b. Medicare Room and Board Contractual Allowance **	\$ 2,919,160	2,919,160			
4. a. Private-Pay Residents and Other	\$ 3,715,530	3,715,530			
b. Private-Pay Room and Board Contractual Allowance **	\$ (775,059)	(775,059)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$				
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 440,854	440,854			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 190,200	190,200			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 249,936	249,936			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 84,898	84,898			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 412,566	412,566			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 175,085	175,085			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,036,197)	(1,036,197)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (436,621)	(436,621)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 19,181,940	19,181,940			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 1,833	1,833			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 1,320,509	1,320,509			
V. Total Other Revenue (1 thru 8)	\$ 1,322,342	1,322,342			
VI. Total All Revenue (III +V)	\$ 20,504,282	20,504,282			

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

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

Schedule of Other Resident Revenue - Medicare**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Laboratory - Part A	\$ 16,355		
30 II 6a	Radiology - Diagnostic Part A	21,472		
30 II 6a	Pharmacy - Medicare Part A	236,089		
30 II 6a	Medicare 2% Reduction	(56,909)		
30 II 6a	Ancillary Allowance - Part A	(1,229,315)		
30 II 6a	Ancillary Allowance - Part B	(17,309)		
30 II 6a	Ancillary Allow -ISNIP Pt B	(6,580)		
Total Other Resident Revenue - Medicare		\$ (1,036,197)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Laboratory - Medicaid	\$ 454		
30 II 6b	Radiology - Medicaid	381		
30 II 6b	Radiology - 3rd Party Insuranc	8,792		
30 II 6b	Pharmacy - Medicaid	27,208		
30 II 6b	Pharmacy - Hospice	(116)		
30 II 6b	Pharmacy -3rd Party Insurance	118,686		
30 II 6b	Pharmacy Income - Pneumoccal	929		
30 II 6b	Pharmacy Income - Flu Shots	675		
30 II 6b	Ancillary Allowance - Medicaid	(140,254)		
30 II 6b	Ancillary Allowance - Hospice	116		
30 II 6b	Ancillary Allowance - 3rd Party	(453,492)		
Total Other Resident Revenue		\$ (436,621)	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest booked through A/R	N/A	\$ 129		
30 IV 5	Interest on Money Market Acct	623,123	1,704		
Total Interest Income		\$ 1,833	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Write off of Due to Landlord	\$ 1,318,144		
30 IV 8	Medicare Missing Retraction (Disallowed on Pg 29a)	1,443		
30 IV 8	Miscellaneous Income (Disallowed on Pg 29a)	565		
30 IV 8	Medical Records Income (Disallowed on Pg 29a)	291		
30 IV 8	Cash Discount on Purchases	(88,800)		
30 IV 8	Rebates and Refunds (Disallowed on Pg 29a)	10,395		
30 IV 8	Recovery of Bad Debts (Disallowed on Pg 29a)	78,462		
30 IV 8	Reversal of PY Aide Wages Expense (No CY Expense)	9		
Total Other Revenue		\$ 1,320,509	\$ -	\$ -

G. Balance Sheet

Name of Facility Stamford Acquisition I, LLC d/b/a Cass	License No. 1084-C	Report for Year Ended 9/30/2020	Page 31 37
Account		Amount	
Assets			
A. Current Assets			
1. Cash (<i>on hand and in banks</i>)		\$ 3,719,091	
2. Resident Accounts Receivable (Less Allowance for Bad Debts)		\$ 4,052,049	
3. Other Accounts Receivable (Excluding Owners or Related Parties)		\$	
4. Inventories		\$	
5. Prepaid Expenses		\$ 152,780	
a. Prepaid Insurance	5,920		
b. Prepaid RE Taxes	47,902		
c. Prepaid Insurance - W.C.	98,958		
d. See Schedule			
6. Interest Receivable		\$	
7. Medicare Final Settlement Receivable		\$	
8. Other Current Assets (<i>itemize</i>)		\$ 8,729	
Patient Refund Exchange	729		
Due from Dialysis	8,000		
See Schedule			
A-9. Total Current Assets (Lines A1 thru 8)		\$ 7,932,649	
B. Fixed Assets			
1. Land		\$	
2. Land Improvements	*Historical Cost Accum. Depreciation	Net	\$
3. Buildings	*Historical Cost Accum. Depreciation	1,050,253 130,260 Net	\$ 919,993
4. Leasehold Improvements	*Historical Cost Accum. Depreciation	Net	\$
5. Non-Movable Equipment	*Historical Cost Accum. Depreciation	Net	\$
6. Movable Equipment	*Historical Cost Accum. Depreciation	622,633 404,045 Net	\$ 218,588
7. Motor Vehicles	*Historical Cost Accum. Depreciation	Net	\$
8. Minor Equipment-Not Depreciable		\$	
9. Other Fixed Assets (<i>itemize</i>)		\$ 59,977	
F/S vs C/R NBV	59,977		
See Schedule			
B-10. Total Fixed Assets (Lines B1 thru 9)		\$ 1,198,558	

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref Line Ref Description

Total Prepaid Expenses		\$ -

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

Page Ref Line Ref Description

Total Other Current Assets (Itemize)		\$ -

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

Page Ref Line Ref Description

Total Other Other Fixed Assets (Itemize)		\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref Line Ref Description

Total Other Assets		\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref Line Ref Description

Total Notes Payable		\$ -

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

Page Ref Line Ref Description

Total Other Current Liabilities (Itemize)		\$ -

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

Page Ref Line Ref Description

Total Other Current Liabilities (Itemize)		\$ -

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
Stamford Acquisition I, LLC d/b/a Cass	1084-C	9/30/2020	32 37
Account			Amount
Total Brought Forward:			\$ 9,131,207
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)			\$ 75,650
Due from Prior Operator	75,650		
See Schedule			
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 75,650
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 9,206,857

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

G. Balance Sheet (cont'd)

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Ca	License No. 1084-C	Report for Year Ended 9/30/2020	Page 33	of 37
Account				Amount
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 675,575
2. Notes Payable (<i>itemize</i>)				\$
See Schedule				
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$
Name of Lender		Purpose	Amount	Date Due
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$ 898,875
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$
6. Accrued Payroll Taxes Payable				\$ 220,823
7. Medicare Final Settlement Payable				\$
8. Medicare Current Financing Payable				\$
9. Mortgage Payable (<i>Current Portion</i>)				\$
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$
11. Accrued Income Taxes*				\$
12. Other Current Liabilities (<i>itemize</i>)				\$ 1,343,580
Exchange - Other		10,228	Due to Medicaid - Rate C	501,002
Garnishee Payable		(639)	Patient Fund Liability	64,249
Accrued Expenses		728,993		
Accrued Pension		39,747	See Schedule	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 3,138,853

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

G. Balance Sheet (cont'd)

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena	License No. 1084-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			3,138,853	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,138,853

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

Name of Facility Stamford Acquisition I, LLC d/b/a Cas	License No. 1084-C	Report for Year Ended 9/30/2020	Page 35	of 37
Account				Amount
A. Reserves				
1. Reserve for value of leased land				\$
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized				\$
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)				\$
4. Reserve for leasehold real properties on which fair rental value is based				\$
5. Reserve for funds set aside as donor restricted				\$
6. Total Reserves				\$
B. Net Worth				
1. Owner's Capital				\$ 1,980,710
2. Capital Stock				\$
3. Paid-in Surplus				\$
4. Treasury Stock				\$
5. Cumulated Earnings				\$ (265,677)
6. Gain or Loss for Period	10/1/2019	thru	9/30/2020	\$ 4,352,971
7. Total Net Worth				\$ 6,068,004
C. Total Reserves and Net Worth				\$ 6,068,004
D. Total Liabilities, Reserves, and Net Worth				\$ 9,206,857

H. Changes in Total Net Worth

Name of Facility Stamford Acquisition I, LLC d/b/a Casse	License No. 1084-C	Report for Year Ended 9/30/2020	Page 36	of 37
Account				Amount
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	(162,673)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	20,504,282
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	16,151,311
D. Net Income or Deficit			\$	4,352,971
E. Balance			\$	4,190,298
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Page 27	\$16,144,873			
F/S vs C/R Depreciation	6,438			
Total Expenses Per FS	\$16,151,311			
2. Other <i>(itemize)</i>				
Prior Period Adjustments		1,877,706		
F-3. Total Additions			\$	1,877,706
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawals <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period		09/30/20	\$	6,068,004

I. Preparer's/Reviewer's Certification

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena	License No. 1084-C	Report for Year Ended 9/30/2020	Page of 37 37
<i>Check appropriate category</i>			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)	

Preparer/Reviewer Certification

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer	Title	Date Signed
Printed Name of Preparer		
Matthew S. Bavolack		
Address		Phone Number
555 Long Wharf Drive, New Haven, CT 06511		203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report		Phone Number
Anthony DeRosa		516-422-7817
Contact Email Address		
aderosa@cassenacare.com		

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the “Cost Report”) for Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford for the year ended September 30, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants’ Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 11, 2021

Annual Report of Long-Term Care Facility Cost Year 2020 Checklist

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

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

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

Yes No

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

Explanation: _____

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

Explanation: _____

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: _____

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Client: **Cassena Care at Stamford**
 Engagement: **Medicaid - Cassena Care of Stamford**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	WPRef >	ADJ	WPRef >	JE Ref #	RJE	FINAL	< WPRef
						9/30/2020		
1011.000	Cash - Operating Account		3,031,438.00				3,031,438.00	
1012.000	Cash - Payroll Checking		(1,219.00)				(1,219.00)	
1014.000	Petty Cash		1,500.00				1,500.00	
1015.000	Cash - Money Market		623,123.00				623,123.00	
1031.000	A/R Medicare Part A		536,610.00				536,610.00	
1031.200	A/R Medicare Part B Snf		18,118.00				18,118.00	
1032.000	A/R Medicaid Snf		1,741,120.00				1,741,120.00	
1032.300	A/R Nami		54,891.00				54,891.00	
1032.400	A/R Pending Medicaid		472,339.00				472,339.00	
1033.000	A/R Private		1,169,151.00				1,169,151.00	
1034.000	A/R Hospice		67,968.00				67,968.00	
1034.500	A/R-3Rd Party Ins/Co-Ins		321,993.00				321,993.00	
1034.501	A/R MANAGED MEDICARE		282,353.00				282,353.00	
1034.600	A/R VA		50,829.00				50,829.00	
1061.000	Allowance For Bad Debts		(663,323.00)				(663,323.00)	
1083.200	Patient Refund Exchange		729.00				729.00	
1083.300	Exchange - Other		(10,228.00)				(10,228.00)	
1085.000	Due From Dialysis		8,000.00				8,000.00	
1086.000	Due to/from Prior Operator		75,650.00				75,650.00	
1121.000	Prepaid Insurance		5,920.00				5,920.00	
1125.000	Prepaid R/E Taxes		47,902.00				47,902.00	
1127.000	Prepaid Insurance - W.C.		98,958.00				98,958.00	
1170.000	Leasehold Imp. - 15 Year		1,218,619.00				1,218,619.00	
1190.100	Mme - 5 Year		364,234.00				(23,605.00)	340,629.00
						RJE - 6	(23,605.00)	
1190.110	Mme 10 Year		90,034.00				90,034.00	
1270.000	Leasehold Improv.-Acc Amort.		(274,426.00)				(274,426.00)	
1290.000	Mme - Accum Dep - General		(199,903.00)				(199,903.00)	
1320.000	Patient Savings Account		64,249.00				64,249.00	
2021.000	Accounts Payable - Trade		(675,575.00)				(675,575.00)	
2031.000	Accrued Payroll		(193,411.00)				(193,411.00)	
2032.000	Accrued Sick And Vacation		(705,464.00)				(705,464.00)	
2036.000	Fica Payable		(217,407.00)				(217,407.00)	
2041.010	Sui Payable		(3,172.00)				(3,172.00)	
2041.020	Futa Payable		(244.00)				(244.00)	
2049.000	Garnishee Payable		639.00				639.00	
2056.000	Accrued Expenses		(728,993.00)				(728,993.00)	
2056.020	Accrued Pension		(39,747.00)				(39,747.00)	
2072.000	Due To Medicaid - Rate Changes		(501,002.00)				(501,002.00)	
2161.000	Patient Fund Liability		(64,249.00)				(64,249.00)	
2361.000	Member Capital		(1,980,710.00)				(1,980,710.00)	
2362.000	Member Draw		105,000.00				105,000.00	
2363.000	Retained Earnings		160,677.00				160,677.00	
3020.000	Room and Board - Private		(1,509,255.00)				(1,509,255.00)	
3020.001	Room and Board - Other Private		(14,100.00)				(14,100.00)	
3020.100	R & B - Medicare Part A		(4,412,880.00)				(4,412,880.00)	
3020.300	R & B - Medicaid		(15,379,005.00)				(15,379,005.00)	
3020.400	R & B - Hospice		(1,378,040.00)				(1,378,040.00)	
3020.500	R & B - 3rd Party Insurance		(324,210.00)				(324,210.00)	
3020.501	Room and Board - Mgd Medicare		(924,520.00)				(924,520.00)	
3020.600	R & B - VA		(366,931.00)				(366,931.00)	
4210.100	Laboratory - Part A		(16,355.00)				(16,355.00)	
4210.300	Laboratory - Medicaid		(454.00)				(454.00)	
4240.100	Radiology - Diagnostic Part A		(21,472.00)				(21,472.00)	
4240.300	Radiology - Medicaid		(381.00)				(381.00)	
4240.500	Radiology - 3rd Party Insuranc		(8,792.00)				(8,792.00)	
4270.100	Pharmacy - Medicare Part A		(236,089.00)				(236,089.00)	
4270.300	Pharmacy - Medicaid		(27,208.00)				(27,208.00)	
4270.400	Pharmacy - Hospice		116.00				116.00	
4270.500	Pharmacy -3rd Party Insurance		(118,686.00)				(118,686.00)	
4270.950	Pharmacy Income - Pneumoccal		(929.00)				(929.00)	
4270.951	Pharmacy Income - Flu Shots		(675.00)				(675.00)	
4330.000	P.T. Income - Private		(1,196.00)				(1,196.00)	
4330.100	P.T. Income - Medicare Part A		(366,549.00)				(366,549.00)	
4330.200	P.T. Income - Medicare Part B		(74,305.00)				(74,305.00)	
4330.300	P.T. Income - Medicaid		(48,746.00)				(48,746.00)	
4330.500	P.T. Income - 3rd Party Ins.		(140,258.00)				(140,258.00)	
4340.000	O.T. Income - Private		(925.00)				(925.00)	
4340.100	O.T. Income - Medicare Part A		(380,307.00)				(380,307.00)	
4340.200	O.T. Income - Medicare Part B		(32,305.00)				(32,305.00)	
4340.300	O.T. Income - Medicaid		(36,089.00)				(36,089.00)	
4340.500	O.T. Income - 3rd Party Ins.		(138,071.00)				(138,071.00)	

Account	Description	WPRef >	ADJ	WPRef >	JE Ref #	RJE	FINAL	< WPRef
			9/30/2020				9/30/2020	
4340.501	O.T. Income - Mgd Medicare		46.00				46.00	
4350.000	S.T. - Private		(1,813.00)				(1,813.00)	
4350.100	S.T. - Medicare Part A		(208,542.00)				(208,542.00)	
4350.200	S.T. - Medicare Part B		(41,394.00)				(41,394.00)	
4350.300	S.T. Income - Medicaid		(27,375.00)				(27,375.00)	
4350.500	S.T. Income - 3rd Party Ins.		(55,710.00)				(55,710.00)	
5085.000	Medical Records Income		(291.00)				(291.00)	
5171.000	Cash Discounts On Purchases		88,800.00				88,800.00	
5175.000	Rebates and Refunds		(4,286.00)				(4,286.00)	
5177.000	Interest Income		(1,833.00)				(1,833.00)	
5179.000	Other Miscellaneous Income		(1,326,261.00)				(1,326,261.00)	
5515.000	Recovery Of Bad Debts		(78,462.00)				(78,462.00)	
5521.000	R & B Allowance - Private		(1,449.00)				(1,449.00)	
5521.100	R & B Allowance - Medicare A		(1,869,092.00)				(1,869,092.00)	
5521.101	Medicare 2% Reduction		56,909.00				56,909.00	
5521.300	R & B Allowance - Medicaid		7,476,092.00				7,476,092.00	
5521.400	R & B Allowance- Hospice		677,243.00				677,243.00	
5521.500	R & B Allowance -3rd Party Ins		99,265.00				99,265.00	
5521.501	R & B Allowance - Mgd Medicare		(45,642.00)				(45,642.00)	
5521.505	Capitation Revenue		(122,994.00)				(122,994.00)	
5525.100	Medicare Part A - Prior Year		(1,004,426.00)				(1,004,426.00)	
5525.300	Medicaid Retros - Prior Year		(1,275.00)				(1,275.00)	
5527.100	Ancillary Allowance - Part A		1,229,315.00				1,229,315.00	
5527.200	Ancillary Allowance - Part B		17,309.00				17,309.00	
5527.201	Ancillary Allow -SNIP Pt B		6,580.00				6,580.00	
5527.300	Ancillary Allowance - Medicaid		140,254.00				140,254.00	
5527.400	Ancillary Allowance - Hospice		(116.00)				(116.00)	
5527.500	Ancillary Allowance - 3rd Party		453,492.00				453,492.00	
5535.010	Bad Debt Expense		204,728.00				204,728.00	
6011.010	Nsg Admin- Supervisor Wages		201,817.00			1,047.00	202,864.00	
6011.011	Nsg Admin - ADON Wages		91,820.00		RJE - 9	1,047.00	2,401.00	94,221.00
6011.014	Nsg Admin - Insvc Coord Wages		14,427.00		RJE - 9	2,401.00	343.00	14,770.00
6011.030	Nsg Admin- RN Wages		499,253.00		RJE - 9	343.00	11,888.00	511,141.00
6011.060	Nsg Admin- Clerical Wages		47,385.00		RJE - 9	1,242.00	1,242.00	48,627.00
6011.150	Nsg Admin- Uniform Allowance		250.00					250.00
6011.160	Nsg Admin- FICA		60,484.00					60,484.00
6011.170	Nsg Admin- SUI		5,373.00					5,373.00
6011.171	Nsg Admin- FUI		546.00					546.00
6011.280	Nsg Admin- Nursing Sup Agency		11,825.00					11,825.00
6011.299	Nsg Admin - Other Consulting		11,869.00					11,869.00
6011.670	Nsg Admin- Purchased Services		10,125.00					10,125.00
6011.887	Nsg Admin-Phys Credential Fees		4.00					4.00
6020.030	SNF- RN Wages		327,315.00			9,668.00	9,668.00	336,983.00
6020.040	SNF- LPN Wages		1,306,147.00		RJE - 9	35,872.00	35,872.00	1,342,019.00
6020.050	SNF- Aides Wages		2,077,303.00		RJE - 9	90,854.00	90,854.00	2,168,157.00
6020.150	SNF- Uniform Allowance		18,319.00					18,319.00
6020.160	SNF- FICA		292,309.00					292,309.00
6020.170	SNF- SUI		43,637.00					43,637.00
6020.171	SNF- FUI		4,430.00					4,430.00
6020.340	SNF- Agency - RN's		224,087.00					224,087.00
6020.350	SNF- Agency - LPN's		202,740.00					202,740.00
6020.360	SNF- Agency - CNA's		27,066.00					27,066.00
7200.410	Central Supply- Oxygen		24,102.00					24,102.00
7200.430	Central Supply- Nutritional S		4,923.00					4,923.00
7200.435	Central Supply- IV Solutions		15,990.00					15,990.00
7200.460	Central Supply- Gloves		12,823.00					12,823.00
7200.490	Central Supply- Other Medical		115,921.00					115,921.00
7200.570	Central Supply- Wipes		10,704.00					10,704.00
7200.590	Central Supply- Other Supplies		41,518.00					41,518.00
7200.630	Central Supply- Repairs and M		1,403.00					1,403.00
7200.730	Central Supply- Rental Expense		36,550.00					36,550.00
7210.680	Lab- Contracted Services		28,991.00					28,991.00
7220.680	EKG - Contracted Services		155.00					155.00
7240.680	X Ray- Contracted Services		22,933.00					22,933.00
7260.010	Activities- Supervisor Wages		74,065.00			3,760.00	3,760.00	77,825.00
7260.020	Activities- Tech Wages		44,628.00		RJE - 9	1,515.00	1,515.00	46,143.00

Account	Description	WPRef >	ADJ	WPRef >	JE Ref #	RJE	FINAL	< WPRef
							9/30/2020	9/30/2020
7260.050	Activities- Aides Wages		44,140.00			1,400.00	45,540.00	
7260.160	Activities- FICA		12,821.00			1,400.00	12,821.00	
7260.170	Activities- SUI		1,387.00				1,387.00	
7260.171	Activities- FUI		143.00				143.00	
7260.590	Activities- Other Supplies		1,678.00				1,678.00	
7260.670	Activities- Purchased Services		7,242.00				7,242.00	
7260.680	Activities- Contracted Servic		44.00				44.00	
7270.290	Pharmacy- Consulting Services		29,030.00				29,030.00	
7270.440	Pharmacy- Drugs - Medicare Pa		184,170.00				184,170.00	
7270.441	Pharmacy- Drugs - Medicaid		13,304.00				13,304.00	
7270.444	Pharmacy- Drugs - HMO		118,359.00				118,359.00	
7270.445	Pharmacy - Drugs - Hospice		96.00				96.00	
7270.449	Pharmacy- Flu Shots		22,233.00				22,233.00	
7270.450	Pharmacy- Medicine Cabinet Dr		36,610.00				36,610.00	
7290.290	Dental- Consulting Services		4,500.00				4,500.00	
7330.050	PT- Aides Wages		37,501.00			1,159.00	38,660.00	
7330.160	PT- FICA		3,007.00				3,007.00	
7330.170	PT- SUI		435.00				435.00	
7330.171	PT- FUI		42.00				42.00	
7330.280	PT- Agency		262,122.00				262,122.00	
7330.299	PT - Other Consulting		2,374.00				2,374.00	
7330.490	PT - Medical Supplies		159.00				159.00	
7330.590	PT- Other Supplies		5,706.00				5,706.00	
7330.730	PT- Rental Expense		5,942.00				5,942.00	
7340.050	OT- Aides Wages		(9.00)				(9.00)	
7340.280	OT- Agency		214,892.00				214,892.00	
7350.280	ST - Agency		238,808.00				238,808.00	
7381.010	Social Services- Supervisor W		112,986.00			1,550.00	114,536.00	
7381.020	Social Services- Tech Wages		62,942.00			1,149.00	64,091.00	
7381.160	Social Services- FICA		13,873.00				13,873.00	
7381.170	Social Services- SUI		1,475.00				1,475.00	
7381.171	Social Services- FUI		161.00				161.00	
7381.299	Social Services - Other Consul		10,880.00				10,880.00	
7390.060	Medical Records- Clerical Wag		33,038.00			1,209.00	34,247.00	
7390.160	Medical Records- FICA		2,583.00				2,583.00	
7390.170	Medical Records- SUI		435.00				435.00	
7390.171	Medical Records- FUI		42.00				42.00	
7390.550	Medical Records- Office Suppl		552.00				552.00	
7410.280	Medical Consulting Services		12,239.00			1,209.00	6,191.00	
7420.270	Physician Fees		662.00				662.00	
7420.290	Medical Director- Consulting		34,500.00			6,048.00	40,548.00	
7430.020	Utilization Review- Tech Wages		303,808.00			7,361.00	311,169.00	
7430.160	Utilization Review- FICA		20,698.00				20,698.00	
7430.170	Utilization Review- SUI		1,305.00				1,305.00	
7430.171	Utilization Review- FUI		126.00				126.00	
7430.290	Utilization Review- Consultin		5,240.00				5,240.00	
8212.010	Dietary- Dept Head Wages		34,288.00				34,288.00	
8212.011	Dietary - Supervisors Wages		55,375.00			1,261.00	56,636.00	
8212.020	Dietary- Tech Wages		136,049.00			4,819.00	140,868.00	
8212.021	Dietary - Dietitian Wages		88,435.00			4,819.00	89,591.00	
8212.070	Dietary- Environmental Wages		304,791.00			1,156.00	315,296.00	
8212.150	Dietary- Uniform Allowance		2,700.00				2,700.00	
8212.160	Dietary- FICA		46,972.00				46,972.00	
8212.170	Dietary- SUI		7,469.00				7,469.00	
8212.171	Dietary- FUI		767.00				767.00	
8212.299	Dietary - Other Consulting		2,974.00				2,974.00	
8212.430	Dietary- Nutritional Supplemen		14,488.00				14,488.00	
8212.500	Dietary- Food		492.00				492.00	
8212.501	Dietary- Groceries		181,614.00				181,614.00	
8212.502	Dietary- Dairy		69,446.00				69,446.00	
8212.503	Dietary- Meat and Fish		38,582.00				38,582.00	
8212.504	Dietary- Bakery		12,683.00				12,683.00	
8212.505	Dietary- Produce		16,323.00				16,323.00	
8212.510	Dietary- Tabeware		8,159.00				8,159.00	

Account	Description	WPRef >	ADJ	WPRef >	JE Ref #	RJE	FINAL	< WPRef
			9/30/2020				9/30/2020	
8212.540	Dietary- Cleaning Supplies		1,254.00				1,254.00	
8212.550	Dietary- Office Supplies		163.00				163.00	
8212.590	Dietary- Other Supplies		27,567.00				27,567.00	
8212.630	Dietary- Repairs and Maintena		2,273.00				2,273.00	
8212.670	Dietary- Purchased Services		3,602.00				3,602.00	
8212.680	Dietary- Contracted Services		66,452.00				66,452.00	
8220.010	Plant- Supervisor Wages		5,342.00				5,342.00	
8220.070	Plant- Environmental Wages		81,692.00				84,257.00	
						RJE - 9	2,565.00	
							2,565.00	
8220.150	Plant- Uniform Allowance		500.00				500.00	
8220.160	Plant- FICA		6,601.00				6,601.00	
8220.170	Plant- SUI		911.00				911.00	
8220.171	Plant- FUI		84.00				84.00	
8220.580	Plant- Minor Non Medical Equi		312.00				312.00	
8220.590	Plant- Other Supplies		31,438.00				31,438.00	
8220.630	Plant- Repairs and Maintenance		80,825.00				80,825.00	
8220.670	Plant- Purchased Services		53,656.00				(30,597.00)	23,059.00
						RJE - 5	(30,597.00)	
8220.680	Plant- Contracted Services		132,344.00				132,344.00	
8220.690	Plant - Amort. Leasehold Imp.		94,041.00				94,041.00	
8220.691	Plant - Depreciation -MME		73,263.00				73,263.00	
8220.710	Plant - Building Rent		624,960.00				624,960.00	
8220.713	Plant- Building Rent Escalator		66,660.00				66,660.00	
8220.740	Plant - Electricity		195,716.00				195,716.00	
8220.750	Plant - Gas		26,637.00				26,637.00	
8220.760	Plant - Water and Sewer		81,259.00				81,259.00	
8220.770	Plant - Oil		38,777.00				38,777.00	
8220.810	Plant - Property Insurance		18,530.00				18,530.00	
8220.815	Plant - Auto Insurance		2,893.00				2,893.00	
8220.830	Plant - Real Estate Taxes		168,461.00				168,461.00	
8220.850	Plant- Dues and Subscriptions		480.00				480.00	
8240.010	Housekeeping- Supervisor Wages		60,630.00				1,460.00	62,090.00
						RJE - 9	1,460.00	
8240.070	Housekeeping- Environmental		391,698.00				18,673.00	410,371.00
						RJE - 9	18,673.00	
8240.150	Housekeeping- Uniform Allowan		2,850.00					2,850.00
8240.160	Housekeeping- FICA		35,096.00					35,096.00
8240.170	Housekeeping- SUI		6,712.00					6,712.00
8240.171	Housekeeping- FUI		655.00					655.00
8240.540	Housekeeping- Cleaning Suppli		39,180.00					39,180.00
8240.550	Housekeeping- Office Supplies		472.00					472.00
8240.570	Housekeeping- Wipes		5,125.00					5,125.00
8240.590	Housekeeping- Other Supplies		29,014.00					29,014.00
8240.630	Housekeeping- Repairs and Mai		4,578.00					4,578.00
8240.680	Housekeeping- Contracted Serv		12,333.00					12,333.00
8250.070	Laundry- Environmental Wages		37,644.00					1,384.00
						RJE - 9	1,384.00	39,028.00
8250.150	Laundry- Uniform Allowance		250.00					250.00
8250.160	Laundry- FICA		2,836.00					2,836.00
8250.170	Laundry- SUI		435.00					435.00
8250.171	Laundry- FUI		42.00					42.00
8250.380	Laundry - Diapers		53,382.00					53,382.00
8250.381	Laundry - Undergarments		6,643.00					6,643.00
8250.530	Laundry - Linen and Bedding		65.00					65.00
8250.540	Laundry- Cleaning Supplies		11,598.00					11,598.00
8250.590	Laundry- Other Supplies		484.00					484.00
8250.680	Laundry- Contracted Services		190,084.00					190,084.00
8260.070	Security Officer		39,406.00					1,064.00
						RJE - 9	1,064.00	40,470.00
8260.160	Security Officer - FICA		2,851.00					2,851.00
8260.170	Security Officer - SUI		726.00					726.00
8260.171	Security Officer - FUTA		95.00					95.00
8260.670	Security - Purchased Services		98,699.00					98,699.00
8260.680	Security - Contract Services		2,682.00					2,682.00
8270.670	Ambulance		27,233.00					27,233.00
8311.060	Fiscal- Clerical Wages		88,897.00					116,808.00
						RJE - 2	115,432.00	205,705.00
						RJE - 9	1,376.00	
8311.160	Fiscal- FICA		6,776.00					6,776.00
8311.170	Fiscal- SUI		435.00					435.00
8311.171	Fiscal- FUI		42.00					42.00
8311.299	Fiscal - Other Consulting		104,482.00					345.00
						RJE - 8	345.00	104,827.00
8311.310	Fiscal- Audit Fees		52,245.00					52,245.00
8311.590	Fiscal- Other Supplies		181.00					181.00
8311.680	Fiscal- Contracted Services		2,157.00					2,157.00

Account	Description	WPRef >	ADJ	WPRef >	JE Ref #	RJE	FINAL	< WPRef
							9/30/2020	9/30/2020
8311.730	Fiscal- Rental Expense		58,103.00		RJE - 3	0.00		
					RJE - 3	(4,866.00)	53,237.00	
					RJE - 8	(4,521.00)		
						(345.00)		
8321.010	Admissions - Dept Head Wages		27,477.00			971.00	28,448.00	
					RJE - 9	971.00		
8321.060	Admissions - Clerk Wages		120,215.00			1,527.00	121,742.00	
					RJE - 9	1,527.00		
8321.160	Admissions - FICA Expense		10,224.00				10,224.00	
8321.170	Admissions - SUI		1,676.00				1,676.00	
8321.171	Admissions - FUI		203.00				203.00	
8321.299	Admissions - Other Consulting		4,550.00				4,550.00	
8321.670	Admissions- Purchased Services		4,866.00				4,866.00	
8351.010	Admin- Supervisor Wages		189,593.00				(100,082.00)	89,511.00
					RJE - 2	(115,432.00)		
					RJE - 9	15,350.00		
8351.011	Admin - Executive Directors		39,783.00				39,783.00	
8351.012	Admin - Human Resources		76,357.00				1,619.00	77,976.00
					RJE - 9	1,619.00		
8351.060	Admin- Clerical Wages		6,981.00				729.00	7,710.00
					RJE - 9	729.00		
8351.160	Admin- FICA		24,340.00				24,340.00	
8351.170	Admin- SUI		1,528.00				1,528.00	
8351.171	Admin- FUI		168.00				168.00	
8351.252	Admin - Member Fees		131.00				131.00	
8351.290	Admin- Consulting Services		3,753.00				3,753.00	
8351.293	Admin - Legal Consulting		20,777.00				20,777.00	
8351.299	Admin - Other Consulting		23,763.00				23,763.00	
8351.300	Admin- Legal Fees		113,225.00				113,225.00	
8351.550	Admin- Office Supplies		26,581.00				26,581.00	
8351.552	Admin - Paper		207.00				207.00	
8351.590	Admin- Other Supplies		15,042.00				15,042.00	
8351.591	Admin - Other Supp. Residents		1,654.00				1,654.00	
8351.630	Admin- Repairs and Maintenance		278.00				278.00	
8351.670	Admin- Purchased Services		100.00				100.00	
					RJE - 3	0.00		
8351.680	Admin- Contracted Services		8,272.00				8,272.00	
					RJE - 3	0.00		
8351.730	Admin- Rental Expense		35,844.00				(5,169.00)	30,675.00
					RJE - 3	(5,169.00)		
8351.810	Admin - General Insurance		130,225.00				130,225.00	
8351.813	Admin - GL/PL Settlements		835.00				835.00	
8351.820	Admin - Working Capital Int.		767.00				767.00	
8351.824	Admin - Related Party Interest		56,050.00				56,050.00	
8351.830	Admin - Licenses and Taxes		907.00				907.00	
8351.841	Admin - Telephone		51,950.00				(14,684.00)	37,266.00
					RJE - 4	(14,684.00)		
8351.842	Admin - LLC Tax		13,207.00				13,207.00	
8351.850	Admin- Dues and Subscriptions		30,890.00				(10,571.00)	20,319.00
					RJE - 1	(10,571.00)		
8351.880	Admin - Travel		1,111.00				1,111.00	
8351.881	Admin - Auto Expense		5,706.00				5,706.00	
8351.882	Admin- Bank Charges		9,542.00				9,542.00	
8351.883	Admin- Conferences and Worksh		2,330.00				2,330.00	
8351.911	Admin - Postage		19,080.00				19,080.00	
8351.912	Admin - Marketing		40,000.00				40,000.00	
8351.914	Admin - Charitable Contrib		107.00				107.00	
8351.917	Admin - Meals and Entertain		4,606.00				4,606.00	
8351.919	Admin - Parties and Gifts		5,704.00				5,704.00	
8351.920	Admin - Penalties		4,311.00				4,311.00	
8352.031	COVID-Nurse Liasion		9,469.00				2,389.00	11,858.00
					RJE - 9	2,389.00		
8352.099	COVID-19 Wages		241,952.00				(241,952.00)	0.00
					RJE - 9	(241,952.00)		
8352.259	COVID-19 Benefits		18,509.00				(18,509.00)	0.00
					RJE - 9	(18,509.00)		
8352.280	COVID-19 Nursing Sup Agency		10,066.00				10,066.00	
8352.340	COVID-19 Agency RN's		2,882.00				2,882.00	
8352.350	COVID-19 Agency LPN's		1,027.00				1,027.00	
8352.360	COVID-19 Agency CNA's		2,856.00				2,856.00	
8352.410	COVID-19 Oxygen		6,000.00				6,000.00	
8352.590	COVID-19 Supplies		59,962.00				59,962.00	
8352.680	COVID-19 Lab- Contracted Svc		54,000.00				54,000.00	
8381.060	Reception- Clerical Wages		50,891.00				2,686.00	53,577.00
					RJE - 9	2,686.00		
8381.160	Reception- FICA		4,209.00				4,209.00	

Account	Description	WPRef > 9/30/2020	ADJ	WPRef > 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	< WPRef
8381.170	Reception- SUI		978.00				978.00	
8381.171	Reception- FUI		106.00				106.00	
8460.160	FICA Expense		(18,389.00)			18,509.00	120.00	
					RJE - 9	18,509.00		
8460.170	SUI Expense		(1.00)				(1.00)	
8460.180	Health Insurance		163,488.00				163,488.00	
8460.190	Non Union Pension Expense		63,162.00				63,162.00	
8460.200	Workers Compensation Expense		120,596.00				120,596.00	
8460.210	Union Pension Expense		285,045.00				285,045.00	
8460.240	Union Welare and Legal		747,735.00				747,735.00	
8460.245	Union Education		36,657.00				36,657.00	
8460.246	Dental Insurance		(923.00)				(923.00)	
8460.249	Employee Fingerprinting		2,017.00				2,017.00	
9009.000	NYS Assessment		762,730.00				762,730.00	
9027.000	Unincorporated Business Tax		124,000.00				124,000.00	
Marcum 102	Dues		0.00			10,571.00	10,571.00	
Marcum 105	Cable TV		0.00		RJE - 1	10,571.00		
Marcum 111	Cell Phone Expense		0.00		RJE - 5	30,597.00	30,597.00	
Marcum 112	Leases		0.00		RJE - 4	30,597.00		
Marcum 123	Motor Vehicle		0.00		RJE - 3	14,684.00	14,684.00	
					RJE - 6	9,690.00	9,690.00	
Total			0.00			0.00	0.00	
Net (Income) Loss			0.00			0.00	0.00	

Client: **Cassena Care at Stamford**
 Engagement: **Medicaid - Cassena Care of Stamford**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE 9/30/2020	FINAL 9/30/2020
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
8351.010	Admin- Supervisor Wages	189,593.00		(100,082.00) RJE - 2 (115,432.00) RJE - 9 15,350.00	89,511.00
8351.011	Admin - Executive Directors	39,783.00		0.00	39,783.00
Subtotal [2]	Administrators	229,376.00		(100,082.00)	129,294.00
Subgroup : [4]	Other Administrative Salaries				
6011.060	Nsg Admin- Clerical Wages	47,385.00		1,242.00 RJE - 9 1,242.00	48,627.00
8311.060	Fiscal- Clerical Wages	88,897.00		116,808.00 RJE - 2 115,432.00 RJE - 9 1,376.00	205,705.00
8351.012	Admin - Human Resources	76,357.00		1,619.00 RJE - 9 1,619.00	77,976.00
8351.060	Admin- Clerical Wages	6,981.00		729.00 RJE - 9 729.00	7,710.00
8381.060	Reception- Clerical Wages	50,891.00		2,686.00 RJE - 9 2,686.00	53,577.00
Subtotal [4]	Other Administrative Salaries	270,511.00		123,084.00	393,595.00
Subgroup : [5C]	Dietary Workers				
8212.010	Dietary- Dept Head Wages	34,288.00		0.00	34,288.00
8212.011	Dietary - Supervisors Wages	55,375.00		1,261.00 RJE - 9 1,261.00	56,636.00
8212.020	Dietary- Tech Wages	136,049.00		4,819.00 RJE - 9 4,819.00	140,868.00
8212.021	Dietary - Dietitian Wages	88,435.00		1,156.00 RJE - 9 1,156.00	89,591.00
8212.070	Dietary- Environmental Wages	304,791.00		10,505.00 RJE - 9 10,505.00	315,296.00
Subtotal [5C]	Dietary Workers	618,938.00		17,741.00	636,679.00
Subgroup : [6B]	Other Housekeeping Workers				
8240.010	Housekeeping- Supervisor Wages	60,630.00		1,460.00 RJE - 9 1,460.00	62,090.00
8240.070	Housekeeping- Environmental	391,698.00		18,673.00 RJE - 9 18,673.00	410,371.00
Subtotal [6B]	Other Housekeeping Workers	452,328.00		20,133.00	472,461.00
Subgroup : [7B]	Other Maintenance Workers				
8220.010	Plant- Supervisor Wages	5,342.00		0.00	5,342.00
8220.070	Plant- Environmental Wages	81,692.00		2,565.00 RJE - 9 2,565.00	84,257.00
8260.070	Security Officer	39,406.00		1,064.00 RJE - 9 1,064.00	40,470.00
Subtotal [7B]	Other Maintenance Workers	126,440.00		3,629.00	130,069.00
Subgroup : [8B]	Other Laundry Workers				
8250.070	Laundry- Environmental Wages	37,644.00		1,384.00 RJE - 9 1,384.00	39,028.00
Subtotal [8B]	Other Laundry Workers	37,644.00		1,384.00	39,028.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
6011.010	Nsg Admin- Supervisor Wages	201,817.00		1,047.00 RJE - 9 1,047.00	202,864.00
6011.011	Nsg Admin - ADON Wages	91,820.00		2,401.00 RJE - 9 2,401.00	94,221.00
Subtotal [12A]	Director of Nurses/Assistant Director	293,637.00		3,448.00	297,085.00
Subgroup : [12B1]	RNs - Direct Care				

6020.030	SNF- RN Wages	327,315.00	RJE - 9	9,668.00 9,668.00	336,983.00
8352.099	COVID-19 Wages	241,952.00	RJE - 9	(241,952.00) (241,952.00)	0.00
Subtotal [12B1]	RNs - Direct Care	569,267.00		(232,284.00)	336,983.00
Subgroup : [12B2]	RNs - Administrative				
6011.014	Nsg Admin - Insvc Coord Wages	14,427.00	RJE - 9	343.00 343.00	14,770.00
6011.030	Nsg Admin- RN Wages	499,253.00	RJE - 9	11,888.00 11,888.00	511,141.00
8352.031	COVID-Nurse Liasion	9,469.00	RJE - 9	2,389.00 2,389.00	11,858.00
Subtotal [12B2]	RNs - Administrative	523,149.00		14,620.00	537,769.00
Subgroup : [12C1]	LPNs - Direct Care				
6020.040	SNF- LPN Wages	1,306,147.00	RJE - 9	35,872.00 35,872.00	1,342,019.00
Subtotal [12C1]	LPNs - Direct Care	1,306,147.00		35,872.00	1,342,019.00
Subgroup : [12D]	Aides and Attendants				
6020.050	SNF- Aides Wages	2,077,303.00	RJE - 9	90,854.00 90,854.00	2,168,157.00
Subtotal [12D]	Aides and Attendants	2,077,303.00		90,854.00	2,168,157.00
Subgroup : [12E]	Physical Therapists				
7330.050	PT- Aides Wages	37,501.00	RJE - 9	1,159.00 1,159.00	38,660.00
Subtotal [12E]	Physical Therapists	37,501.00		1,159.00	38,660.00
Subgroup : [12H]	Recreation Workers				
7260.010	Activities- Supervisor Wages	74,065.00	RJE - 9	3,760.00 3,760.00	77,825.00
7260.020	Activities- Tech Wages	44,628.00	RJE - 9	1,515.00 1,515.00	46,143.00
7260.050	Activities- Aides Wages	44,140.00	RJE - 9	1,400.00 1,400.00	45,540.00
Subtotal [12H]	Recreation Workers	162,833.00		6,675.00	169,508.00
Subgroup : [12I2]	Utilization Review				
7430.020	Utilization Review- Tech Wages	303,808.00	RJE - 9	7,361.00 7,361.00	311,169.00
Subtotal [12I2]	Utilization Review	303,808.00		7,361.00	311,169.00
Subgroup : [12M]	Social Workers/Case Management				
7381.010	Social Services- Supervisor W	112,986.00	RJE - 9	1,550.00 1,550.00	114,536.00
7381.020	Social Services- Tech Wages	62,942.00	RJE - 9	1,149.00 1,149.00	64,091.00
Subtotal [12M]	Social Workers/Case Management	175,928.00		2,699.00	178,627.00
Subgroup : [12O]	Other				
7390.060	Medical Records- Clerical Wag	33,038.00	RJE - 9	1,209.00 1,209.00	34,247.00
8321.010	Admissions - Dept Head Wages	27,477.00	RJE - 9	971.00 971.00	28,448.00
8321.060	Admissions - Clerk Wages	120,215.00	RJE - 9	1,527.00 1,527.00	121,742.00
Subtotal [12O]	Other	180,730.00		3,707.00	184,437.00
Total [10-A]	Salaries and Wages	7,365,540.00		0.00	7,365,540.00
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
8212.680	Dietary- Contracted Services	66,452.00		0.00	66,452.00
Subtotal [1]	Dietitian	66,452.00		0.00	66,452.00
Subgroup : [2]	Dentist				
7290.290	Dental- Consulting Services	4,500.00		0.00	4,500.00
Subtotal [2]	Dentist	4,500.00		0.00	4,500.00

Subgroup : [3]	Pharmacist			
7270.290	Pharmacy- Consulting Services	29,030.00	0.00	29,030.00
Subtotal [3]	Pharmacist	29,030.00	0.00	29,030.00
Subgroup : [5A]	PT - Resident Care			
7330.280	PT- Agency	262,122.00	0.00	262,122.00
Subtotal [5A]	PT - Resident Care	262,122.00	0.00	262,122.00
Subgroup : [8A]	Medical Director			
7420.290	Medical Director- Consulting	34,500.00	6,048.00	40,548.00
Subtotal [8A]	Medical Director	34,500.00	6,048.00	40,548.00
Subgroup : [8B]	Utilization Review			
7430.290	Utilization Review- Consultin	5,240.00	0.00	5,240.00
Subtotal [8B]	Utilization Review	5,240.00	0.00	5,240.00
Subgroup : [8E]	Other			
7420.270	Physician Fees	662.00	0.00	662.00
Subtotal [8E]	Other	662.00	0.00	662.00
Subgroup : [9A]	ST - Resident Care			
7350.280	ST - Agency	238,808.00	0.00	238,808.00
Subtotal [9A]	ST - Resident Care	238,808.00	0.00	238,808.00
Subgroup : [10A]	OT - Resident Care			
7340.280	OT- Agency	214,892.00	0.00	214,892.00
Subtotal [10A]	OT - Resident Care	214,892.00	0.00	214,892.00
Subgroup : [11A1]	RN's - Direct Care			
6020.340	SNF- Agency - RN's	224,087.00	0.00	224,087.00
8352.340	COVID-19 Agency RN's	2,882.00	0.00	2,882.00
Subtotal [11A1]	RN's - Direct Care	226,969.00	0.00	226,969.00
Subgroup : [11A2]	RN's - Administrative			
6011.280	Nsg Admin- Nursing Sup Agency	11,825.00	0.00	11,825.00
6011.670	Nsg Admin- Purchased Services	10,125.00	0.00	10,125.00
8352.280	COVID-19 Nursing Sup Agency	10,066.00	0.00	10,066.00
Subtotal [11A2]	RN's - Administrative	32,016.00	0.00	32,016.00
Subgroup : [11B1]	LPN's - Direct Care			
6020.350	SNF- Agency - LPN's	202,740.00	0.00	202,740.00
8352.350	COVID-19 Agency LPN's	1,027.00	0.00	1,027.00
Subtotal [11B1]	LPN's - Direct Care	203,767.00	0.00	203,767.00
Subgroup : [11C]	Aides			
6020.360	SNF- Agency - CNA's	27,066.00	0.00	27,066.00
8352.360	COVID-19 Agency CNA's	2,856.00	0.00	2,856.00
Subtotal [11C]	Aides	29,922.00	0.00	29,922.00
Subgroup : [12]	Other			
7410.280	Medical Consulting Services	12,239.00	(6,048.00)	6,191.00
Subtotal [12]	Other	12,239.00	(6,048.00)	6,191.00
Total [13-B]	Professional Fees	1,361,119.00	0.00	1,361,119.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
8460.200	Workers Compensation Expense	120,596.00	0.00	120,596.00
Subtotal [1A1]	Workmen's Compensation	120,596.00	0.00	120,596.00
Subgroup : [1A3]	Unemployment Insurance			
6011.170	Nsg Admin- SUI	5,373.00	0.00	5,373.00
6011.171	Nsg Admin- FUI	546.00	0.00	546.00
6020.170	SNF- SUI	43,637.00	0.00	43,637.00
6020.171	SNF- FUI	4,430.00	0.00	4,430.00
7260.170	Activities- SUI	1,387.00	0.00	1,387.00
7260.171	Activities- FUI	143.00	0.00	143.00

7330.170	PT- SUI	435.00	0.00	435.00
7330.171	PT- FUI	42.00	0.00	42.00
7381.170	Social Services- SUI	1,475.00	0.00	1,475.00
7381.171	Social Services- FUI	161.00	0.00	161.00
7390.170	Medical Records- SUI	435.00	0.00	435.00
7390.171	Medical Records- FUI	42.00	0.00	42.00
7430.170	Utilization Review- SUI	1,305.00	0.00	1,305.00
7430.171	Utilization Review- FUI	126.00	0.00	126.00
8212.170	Dietary- SUI	7,469.00	0.00	7,469.00
8212.171	Dietary- FUI	767.00	0.00	767.00
8220.170	Plant- SUI	911.00	0.00	911.00
8220.171	Plant- FUI	84.00	0.00	84.00
8240.170	Housekeeping- SUI	6,712.00	0.00	6,712.00
8240.171	Housekeeping- FUI	655.00	0.00	655.00
8250.170	Laundry- SUI	435.00	0.00	435.00
8250.171	Laundry- FUI	42.00	0.00	42.00
8260.170	Security Officer - SUI	726.00	0.00	726.00
8260.171	Security Officer - FUTA	95.00	0.00	95.00
8311.170	Fiscal- SUI	435.00	0.00	435.00
8311.171	Fiscal- FUI	42.00	0.00	42.00
8321.170	Admissions - SUI	1,676.00	0.00	1,676.00
8321.171	Admissions - FUI	203.00	0.00	203.00
8351.170	Admin- SUI	1,528.00	0.00	1,528.00
8351.171	Admin- FUI	168.00	0.00	168.00
8381.170	Reception- SUI	978.00	0.00	978.00
8381.171	Reception- FUI	106.00	0.00	106.00
8460.170	SUI Expense	(1.00)	0.00	(1.00)
Subtotal [1A3]	Unemployment Insurance	82,568.00	0.00	82,568.00
Subgroup : [1A4]	Social Security (FICA)			
6011.160	Nsg Admin- FICA	60,484.00	0.00	60,484.00
6020.160	SNF- FICA	292,309.00	0.00	292,309.00
7260.160	Activities- FICA	12,821.00	0.00	12,821.00
7330.160	PT- FICA	3,007.00	0.00	3,007.00
7381.160	Social Services- FICA	13,873.00	0.00	13,873.00
7390.160	Medical Records- FICA	2,583.00	0.00	2,583.00
7430.160	Utilization Review- FICA	20,698.00	0.00	20,698.00
8212.160	Dietary- FICA	46,972.00	0.00	46,972.00
8220.160	Plant- FICA	6,601.00	0.00	6,601.00
8240.160	Housekeeping- FICA	35,096.00	0.00	35,096.00
8250.160	Laundry- FICA	2,836.00	0.00	2,836.00
8260.160	Security Officer - FICA	2,851.00	0.00	2,851.00
8311.160	Fiscal- FICA	6,776.00	0.00	6,776.00
8321.160	Admissions - FICA Expense	10,224.00	0.00	10,224.00
8351.160	Admin- FICA	24,340.00	0.00	24,340.00
8381.160	Reception- FICA	4,209.00	0.00	4,209.00
8460.160	FICA Expense	(18,389.00)	18,509.00	120.00
Subtotal [1A4]	Social Security (FICA)	527,291.00	18,509.00	545,800.00
Subgroup : [1A5]	Health Insurance			
8460.180	Health Insurance	163,488.00	0.00	163,488.00
8460.240	Union Welfare and Legal	747,735.00	0.00	747,735.00
8460.246	Dental Insurance	(923.00)	0.00	(923.00)
Subtotal [1A5]	Health Insurance	910,300.00	0.00	910,300.00
Subgroup : [1A7]	Pensions			
8460.190	Non Union Pension Expense	63,162.00	0.00	63,162.00
8460.210	Union Pension Expense	285,045.00	0.00	285,045.00
Subtotal [1A7]	Pensions	348,207.00	0.00	348,207.00
Subgroup : [1A8]	Uniform Allowance			
6011.150	Nsg Admin- Uniform Allowance	250.00	0.00	250.00
6020.150	SNF- Uniform Allowance	18,319.00	0.00	18,319.00
8212.150	Dietary- Uniform Allowance	2,700.00	0.00	2,700.00
8220.150	Plant- Uniform Allowance	500.00	0.00	500.00
8240.150	Housekeeping- Uniform Allowance	2,850.00	0.00	2,850.00
8250.150	Laundry- Uniform Allowance	250.00	0.00	250.00
Subtotal [1A8]	Uniform Allowance	24,869.00	0.00	24,869.00

Subgroup : [1A9]	Other				
8352.259	COVID-19 Benefits	18,509.00	(18,509.00)	0.00	
8460.245	Union Education	36,657.00	0.00	36,657.00	
Subtotal [1A9]	Other	55,166.00	(18,509.00)	36,657.00	
Subgroup : [1C]	Bad Debts				
5535.010	Bad Debt Expense	204,728.00	0.00	204,728.00	
Subtotal [1C]	Bad Debts	204,728.00	0.00	204,728.00	
Subgroup : [1D]	Accounting and Auditing				
8311.310	Fiscal- Audit Fees	52,245.00	0.00	52,245.00	
Subtotal [1D]	Accounting and Auditing	52,245.00	0.00	52,245.00	
Subgroup : [1E]	Legal				
8351.300	Admin- Legal Fees	113,225.00	0.00	113,225.00	
Subtotal [1E]	Legal	113,225.00	0.00	113,225.00	
Subgroup : [1G]	Office Supplies				
8311.590	Fiscal- Other Supplies	181.00	0.00	181.00	
8351.550	Admin- Office Supplies	26,581.00	0.00	26,581.00	
8351.552	Admin - Paper	207.00	0.00	207.00	
8351.590	Admin- Other Supplies	15,042.00	0.00	15,042.00	
8351.591	Admin - Other Supp. Residents	1,654.00	0.00	1,654.00	
Subtotal [1G]	Office Supplies	43,665.00	0.00	43,665.00	
Subgroup : [1H1]	Telephone and Telegraph				
8351.841	Admin - Telephone	51,950.00	(14,684.00)	37,266.00	
Subtotal [1H1]	Telephone and Telegraph	51,950.00	(14,684.00)	37,266.00	
Subgroup : [1H2]	Cellular Phones and Beepers				
Marcum 111	Cell Phone Expense	0.00	14,684.00	14,684.00	
Subtotal [1H2]	Cellular Phones and Beepers	0.00	14,684.00	14,684.00	
Subgroup : [1J]	Corporation Business Taxes				
8351.842	Admin - LLC Tax	13,207.00	0.00	13,207.00	
Subtotal [1J]	Corporation Business Taxes	13,207.00	0.00	13,207.00	
Subgroup : [1K1]	Other Taxes - Income				
9027.000	Unincorporated Business Tax	124,000.00	0.00	124,000.00	
Subtotal [1K1]	Other Taxes - Income	124,000.00	0.00	124,000.00	
Subgroup : [1K3]	Resident Day User Fee				
9009.000	NYS Assessment	762,730.00	0.00	762,730.00	
Subtotal [1K3]	Resident Day User Fee	762,730.00	0.00	762,730.00	
Total [15]	Expenditures Other than Salaries	3,434,747.00	0.00	3,434,747.00	
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
8351.919	Admin - Parties and Gifts	5,704.00	0.00	5,704.00	
Subtotal [2]	Holiday Parties for Staff	5,704.00	0.00	5,704.00	
Subgroup : [4]	Employee Travel				
8351.880	Admin - Travel	1,111.00	0.00	1,111.00	
Subtotal [4]	Employee Travel	1,111.00	0.00	1,111.00	
Subgroup : [5]	Education Expense				
8351.883	Admin- Conferences and Worksh	2,330.00	0.00	2,330.00	
Subtotal [5]	Education Expense	2,330.00	0.00	2,330.00	
Subgroup : [6]	Automobile Expense				
8351.881	Admin - Auto Expense	5,706.00	0.00	5,706.00	
Subtotal [6]	Automobile Expense	5,706.00	0.00	5,706.00	
Subgroup : [7]	Other				
8351.917	Admin - Meals and Entertain	4,606.00	0.00	4,606.00	
Subtotal [7]	Other	4,606.00	0.00	4,606.00	

Subgroup : [M3]	Advertising Other			
8351.912	Admin - Marketing	40,000.00	0.00	40,000.00
Subtotal [M3]	Advertising Other	40,000.00	0.00	40,000.00
Subgroup : [M5]	Medical Records			
7390.550	Medical Records- Office Suppl	552.00	0.00	552.00
Subtotal [M5]	Medical Records	552.00	0.00	552.00
Subgroup : [M7]	Postage			
8351.730	Admin- Rental Expense	35,844.00	(5,169.00)	30,675.00
RJE - 3			(5,169.00)	
8351.911	Admin - Postage	19,080.00	0.00	19,080.00
Subtotal [M7]	Postage	54,924.00	(5,169.00)	49,755.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations			
Marcum 102	Dues	0.00	10,571.00	10,571.00
RJE - 1			10,571.00	
Subtotal [M8]	Dues and Membership Fees to Professional Associations	0.00	10,571.00	10,571.00
Subgroup : [M9]	Subscriptions			
8220.850	Plant- Dues and Subscriptions	480.00	0.00	480.00
8351.850	Admin- Dues and Subscriptions	30,890.00	(10,571.00)	20,319.00
RJE - 1			(10,571.00)	
Subtotal [M9]	Subscriptions	31,370.00	(10,571.00)	20,799.00
Subgroup : [M10]	Contributions			
8351.914	Admin - Charitable Contrib	107.00	0.00	107.00
Subtotal [M10]	Contributions	107.00	0.00	107.00
Subgroup : [M11]	Services Provided by Contract			
8260.670	Security - Purchased Services	98,699.00	0.00	98,699.00
8260.680	Security - Contract Services	2,682.00	0.00	2,682.00
8311.680	Fiscal- Contracted Services	2,157.00	0.00	2,157.00
RJE - 3			0.00	
8311.730	Fiscal- Rental Expense	58,103.00	(4,866.00)	53,237.00
RJE - 3			(4,521.00)	
RJE - 8			(345.00)	
8321.670	Admissions- Purchased Services	4,866.00	0.00	4,866.00
8351.290	Admin- Consulting Services	3,753.00	0.00	3,753.00
8351.670	Admin- Purchased Services	100.00	0.00	100.00
RJE - 3			0.00	
8351.680	Admin- Contracted Services	8,272.00	0.00	8,272.00
RJE - 3			0.00	
Subtotal [M11]	Services Provided by Contract	178,632.00	(4,866.00)	173,766.00
Subgroup : [M12]	Administrative Management Services			
8311.299	Fiscal - Other Consulting	104,482.00	345.00	104,827.00
RJE - 8			345.00	
8351.293	Admin - Legal Consulting	20,777.00	0.00	20,777.00
8351.299	Admin - Other Consulting	23,763.00	0.00	23,763.00
Subtotal [M12]	Administrative Management Services	149,022.00	345.00	149,367.00
Subgroup : [M13]	Other			
6011.887	Nsg Admin-Phys Credential Fees	4.00	0.00	4.00
8351.252	Admin - Member Fees	131.00	0.00	131.00
8351.830	Admin - Licenses and Taxes	907.00	0.00	907.00
8351.882	Admin- Bank Charges	9,542.00	0.00	9,542.00
8351.920	Admin - Penalties	4,311.00	0.00	4,311.00
8460.249	Employee Fingerprinting	2,017.00	0.00	2,017.00
Subtotal [M13]	Other	16,912.00	0.00	16,912.00
Total [16]	Expenditures Other than Salaries (cont'd) - Ad	490,976.00	(9,690.00)	481,286.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
8212.500	Dietary- Food	492.00	0.00	492.00
8212.501	Dietary- Groceries	181,614.00	0.00	181,614.00
8212.502	Dietary- Dairy	69,446.00	0.00	69,446.00
8212.503	Dietary- Meat and Fish	38,582.00	0.00	38,582.00

8212.504	Dietary- Bakery	12,683.00	0.00	12,683.00
8212.505	Dietary- Produce	16,323.00	0.00	16,323.00
Subtotal [2A1]	Raw Food	319,140.00	0.00	319,140.00
Subgroup : [2A2]	Non-Food Supplies			
7200.430	Central Supply- Nutritional S	4,923.00	0.00	4,923.00
8212.430	Dietary- Nutritional Supplemen	14,488.00	0.00	14,488.00
8212.510	Dietary- Tabeware	8,159.00	0.00	8,159.00
8212.540	Dietary- Cleaning Supplies	1,254.00	0.00	1,254.00
8212.550	Dietary- Office Supplies	163.00	0.00	163.00
8212.590	Dietary- Other Supplies	27,567.00	0.00	27,567.00
Subtotal [2A2]	Non-Food Supplies	56,554.00	0.00	56,554.00
Subgroup : [2B]	Purchased Services			
8212.670	Dietary- Purchased Services	3,602.00	0.00	3,602.00
Subtotal [2B]	Purchased Services	3,602.00	0.00	3,602.00
Total [18]	Dietary Basis for Allocation of Costs	379,296.00	0.00	379,296.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3B]	Purchased Services			
8250.680	Laundry- Contracted Services	190,084.00	0.00	190,084.00
Subtotal [3B]	Purchased Services	190,084.00	0.00	190,084.00
Subgroup : [3C]	Other			
8250.380	Laundry - Diapers	53,382.00	0.00	53,382.00
8250.381	Laundry - Undergarments	6,643.00	0.00	6,643.00
8250.530	Laundry - Linen and Bedding	65.00	0.00	65.00
8250.540	Laundry- Cleaning Supplies	11,598.00	0.00	11,598.00
8250.590	Laundry- Other Supplies	484.00	0.00	484.00
Subtotal [3C]	Other	72,172.00	0.00	72,172.00
Total [19]	Laundry-Basis for Allocation of Costs	262,256.00	0.00	262,256.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4B]	Purchased Services			
8240.680	Housekeeping- Contracted Serv	12,333.00	0.00	12,333.00
Subtotal [4B]	Purchased Services	12,333.00	0.00	12,333.00
Subgroup : [4C]	Other			
8240.540	Housekeeping- Cleaning Suppli	39,180.00	0.00	39,180.00
8240.550	Housekeeping- Office Supplies	472.00	0.00	472.00
8240.570	Housekeeping- Wipes	5,125.00	0.00	5,125.00
8240.590	Housekeeping- Other Supplies	29,014.00	0.00	29,014.00
Subtotal [4C]	Other	73,791.00	0.00	73,791.00
Subgroup : [5A2]	Purchased from			
7270.440	Pharmacy- Drugs - Medicare Pa	184,170.00	0.00	184,170.00
7270.441	Pharmacy- Drugs - Medicaid	13,304.00	0.00	13,304.00
7270.444	Pharmacy- Drugs - HMO	118,359.00	0.00	118,359.00
7270.445	Pharmacy - Drugs - Hospice	96.00	0.00	96.00
7270.449	Pharmacy- Flu Shots	22,233.00	0.00	22,233.00
Subtotal [5A2]	Purchased from	338,162.00	0.00	338,162.00
Subgroup : [5B]	Medicine Cabinet Drugs			
7270.450	Pharmacy- Medicine Cabinet Dr	36,610.00	0.00	36,610.00
Subtotal [5B]	Medicine Cabinet Drugs	36,610.00	0.00	36,610.00
Subgroup : [5D]	Ambulance/Limousine			
8270.670	Ambulance	27,233.00	0.00	27,233.00
Subtotal [5D]	Ambulance/Limousine	27,233.00	0.00	27,233.00
Subgroup : [5E2]	Oxygen - Other			
7200.410	Central Supply- Oxygen	24,102.00	0.00	24,102.00
8352.410	COVID-19 Oxygen	6,000.00	0.00	6,000.00
Subtotal [5E2]	Oxygen - Other	30,102.00	0.00	30,102.00
Subgroup : [5F]	X-Rays and related radiological			
7220.680	EKG - Contracted Services	155.00	0.00	155.00
7240.680	X Ray- Contracted Services	22,933.00	0.00	22,933.00

Subtotal [5F]	X-Rays and related radiological	23,088.00	0.00	23,088.00
Subgroup : [5H]	Laboratory			
7210.680	Lab- Contracted Services	28,991.00	0.00	28,991.00
8352.680	COVID-19 Lab- Contracted Svc	54,000.00	0.00	54,000.00
Subtotal [5H]	Laboratory	82,991.00	0.00	82,991.00
Subgroup : [5I]	Recreation			
7260.590	Activities- Other Supplies	1,678.00	0.00	1,678.00
7260.670	Activities- Purchased Services	7,242.00	0.00	7,242.00
7260.680	Activities- Contracted Servic	44.00	0.00	44.00
Marcum 105	Cable TV	0.00	30,597.00	30,597.00
Subtotal [5I]	Recreation	8,964.00	30,597.00	39,561.00
Subgroup : [5J]	Management fee direct			
6011.299	Nsg Admin - Other Consulting	11,869.00	0.00	11,869.00
Subtotal [5J]	Management fee direct	11,869.00	0.00	11,869.00
Subgroup : [5K]	Management fee indirect			
7330.299	PT - Other Consulting	2,374.00	0.00	2,374.00
7381.299	Social Services - Other Consul	10,880.00	0.00	10,880.00
8212.299	Dietary - Other Consulting	2,974.00	0.00	2,974.00
8321.299	Admissions - Other Consulting	4,550.00	0.00	4,550.00
Subtotal [5K]	Management fee indirect	20,778.00	0.00	20,778.00
Subgroup : [5L]	Other			
7200.435	Central Supply- IV Solutions	15,990.00	0.00	15,990.00
7200.460	Central Supply- Gloves	12,823.00	0.00	12,823.00
7200.490	Central Supply- Other Medical	115,921.00	0.00	115,921.00
7200.570	Central Supply- Wipes	10,704.00	0.00	10,704.00
7200.590	Central Supply- Other Supplies	41,518.00	0.00	41,518.00
7200.730	Central Supply- Rental Expense	36,550.00	0.00	36,550.00
7330.490	PT - Medical Supplies	159.00	0.00	159.00
7330.590	PT- Other Supplies	5,706.00	0.00	5,706.00
7330.730	PT- Rental Expense	5,942.00	0.00	5,942.00
8352.590	COVID-19 Supplies	59,962.00	0.00	59,962.00
Subtotal [5L]	Other	305,275.00	0.00	305,275.00
Total [20]	Housekeeping and Resident Care Basis for All	971,196.00	30,597.00	1,001,793.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
7200.630	Central Supply- Repairs and M	1,403.00	0.00	1,403.00
8212.630	Dietary- Repairs and Maintena	2,273.00	0.00	2,273.00
8220.590	Plant- Other Supplies	31,438.00	0.00	31,438.00
8220.630	Plant- Repairs and Maintenance	80,825.00	0.00	80,825.00
8240.630	Housekeeping- Repairs and Mai	4,578.00	0.00	4,578.00
8351.630	Admin- Repairs and Maintenance	278.00	0.00	278.00
Subtotal [6A]	Repairs and Maintenance	120,795.00	0.00	120,795.00
Subgroup : [6B]	Heat			
8220.750	Plant - Gas	26,637.00	0.00	26,637.00
8220.770	Plant - Oil	38,777.00	0.00	38,777.00
Subtotal [6B]	Heat	65,414.00	0.00	65,414.00
Subgroup : [6C]	Light & Power			
8220.740	Plant - Electricity	195,716.00	0.00	195,716.00
Subtotal [6C]	Light & Power	195,716.00	0.00	195,716.00
Subgroup : [6D]	Water			
8220.760	Plant - Water and Sewer	81,259.00	0.00	81,259.00
Subtotal [6D]	Water	81,259.00	0.00	81,259.00
Subgroup : [6E]	Equipment Lease			
Marcum 112	Leases	0.00	9,690.00	9,690.00
Subtotal [6E]	Equipment Lease	0.00	9,690.00	9,690.00
Subgroup : [6F]	Other			
RJE - 3				

8220.580	Plant- Minor Non Medical Equi	312.00	0.00	312.00
8220.670	Plant- Purchased Services	53,656.00	(30,597.00)	23,059.00
8220.680	Plant- Contracted Services	132,344.00	0.00	132,344.00
Subtotal [6F]	Other	186,312.00	(30,597.00)	155,715.00
Subgroup : [7B]	Building & Building Improvements			
8220.690	Plant - Amort. Leasehold Imp.	94,041.00	0.00	94,041.00
Subtotal [7B]	Building & Building Improvements	94,041.00	0.00	94,041.00
Subgroup : [7D]	Movable Equipment			
8220.691	Plant - Depreciation -MME	73,263.00	0.00	73,263.00
Subtotal [7D]	Movable Equipment	73,263.00	0.00	73,263.00
Subgroup : [9]	Rental Payments			
8220.710	Plant - Building Rent	624,960.00	0.00	624,960.00
8220.713	Plant- Building Rent Escalator	66,660.00	0.00	66,660.00
Subtotal [9]	Rental Payments	691,620.00	0.00	691,620.00
Subgroup : [10B]	Real estate taxes paid by lessor			
8220.830	Plant - Real Estate Taxes	168,461.00	0.00	168,461.00
Subtotal [10B]	Real estate taxes paid by lessor	168,461.00	0.00	168,461.00
Total [22]	Maintenance and Property	1,676,881.00	(20,907.00)	1,655,974.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
8351.820	Admin - Working Capital Int.	767.00	0.00	767.00
8351.824	Admin - Related Party Interest	56,050.00	0.00	56,050.00
Subtotal [12D]	Other Interest Expense	56,817.00	0.00	56,817.00
Subgroup : [14A]	Insurance on Property			
8220.810	Plant - Property Insurance	18,530.00	0.00	18,530.00
Subtotal [14A]	Insurance on Property	18,530.00	0.00	18,530.00
Subgroup : [14B]	Insurance of Automobiles			
8220.815	Plant - Auto Insurance	2,893.00	0.00	2,893.00
Subtotal [14B]	Insurance of Automobiles	2,893.00	0.00	2,893.00
Subgroup : [14C1]	Umbrella			
8351.810	Admin - General Insurance	130,225.00	0.00	130,225.00
Subtotal [14C1]	Umbrella	130,225.00	0.00	130,225.00
Subgroup : [14C3]	Other			
8351.813	Admin - GL/PL Settlements	835.00	0.00	835.00
Subtotal [14C3]	Other	835.00	0.00	835.00
Total [27]	Interest and Insurance	209,300.00	0.00	209,300.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
3020.300	R & B - Medicaid	(15,379,005.00)	0.00	(15,379,005.00)
Subtotal [1A]	Medicaid Residents (CT only)	(15,379,005.00)	0.00	(15,379,005.00)
Subgroup : [1B]	Medicaid room and board contractual allowance			
5521.300	R & B Allowance - Medicaid	7,476,092.00	0.00	7,476,092.00
5525.300	Medicaid Retros - Prior Year	(1,275.00)	0.00	(1,275.00)
Subtotal [1B]	Medicaid room and board contractual allowance	7,474,817.00	0.00	7,474,817.00
Subgroup : [3A]	Medicare Residents (All inclusive)			
3020.100	R & B - Medicare Part A	(4,412,880.00)	0.00	(4,412,880.00)
3020.501	Room and Board - Mgd Medicare	(924,520.00)	0.00	(924,520.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(5,337,400.00)	0.00	(5,337,400.00)
Subgroup : [3B]	Medicare room and board contractual allowance			
5521.100	R & B Allowance - Medicare A	(1,869,092.00)	0.00	(1,869,092.00)
5521.501	R & B Allowance - Mgd Medicare	(45,642.00)	0.00	(45,642.00)
5525.100	Medicare Part A - Prior Year	(1,004,426.00)	0.00	(1,004,426.00)
Subtotal [3B]	Medicare room and board contractual allowance	(2,919,160.00)	0.00	(2,919,160.00)

Subgroup : [4A]	Private-pay residents and other			
3020.000	Room and Board - Private	(1,509,255.00)	0.00	(1,509,255.00)
3020.001	Room and Board - Other Private	(14,100.00)	0.00	(14,100.00)
3020.400	R & B - Hospice	(1,378,040.00)	0.00	(1,378,040.00)
3020.500	R & B - 3rd Party Insurance	(324,210.00)	0.00	(324,210.00)
3020.600	R & B - VA	(366,931.00)	0.00	(366,931.00)
5521.505	Capitation Revenue	(122,994.00)	0.00	(122,994.00)
Subtotal [4A]	Private-pay residents and other	(3,715,530.00)	0.00	(3,715,530.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
5521.000	R & B Allowance - Private	(1,449.00)	0.00	(1,449.00)
5521.400	R & B Allowance- Hospice	677,243.00	0.00	677,243.00
5521.500	R & B Allowance -3rd Party Ins	99,265.00	0.00	99,265.00
Subtotal [4B]	Private-pay room and board contractual allowe	775,059.00	0.00	775,059.00
Subgroup : [7A]	Physical Therapy - Medicare			
4330.100	P.T. Income - Medicare Part A	(366,549.00)	0.00	(366,549.00)
4330.200	P.T. Income - Medicare Part B	(74,305.00)	0.00	(74,305.00)
Subtotal [7A]	Physical Therapy - Medicare	(440,854.00)	0.00	(440,854.00)
Subgroup : [7C]	Physical Therapy - Non-medicare			
4330.000	P.T. Income - Private	(1,196.00)	0.00	(1,196.00)
4330.300	P.T. Income - Medicaid	(48,746.00)	0.00	(48,746.00)
4330.500	P.T. Income - 3rd Party Ins.	(140,258.00)	0.00	(140,258.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(190,200.00)	0.00	(190,200.00)
Subgroup : [8A]	Speech Therapy - Medicare			
4350.100	S.T. - Medicare Part A	(208,542.00)	0.00	(208,542.00)
4350.200	S.T. - Medicare Part B	(41,394.00)	0.00	(41,394.00)
Subtotal [8A]	Speech Therapy - Medicare	(249,936.00)	0.00	(249,936.00)
Subgroup : [8C]	Speech Therapy - Non-medicare			
4350.000	S.T. - Private	(1,813.00)	0.00	(1,813.00)
4350.300	S.T. Income - Medicaid	(27,375.00)	0.00	(27,375.00)
4350.500	S.T. Income - 3rd Party Ins.	(55,710.00)	0.00	(55,710.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(84,898.00)	0.00	(84,898.00)
Subgroup : [9A]	Occupational Therapy - Medicare			
4340.100	O.T. Income - Medicare Part A	(380,307.00)	0.00	(380,307.00)
4340.200	O.T. Income - Medicare Part B	(32,305.00)	0.00	(32,305.00)
4340.501	O.T. Income - Mgd Medicare	46.00	0.00	46.00
Subtotal [9A]	Occupational Therapy - Medicare	(412,566.00)	0.00	(412,566.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare			
4340.000	O.T. Income - Private	(925.00)	0.00	(925.00)
4340.300	O.T. Income - Medicaid	(36,089.00)	0.00	(36,089.00)
4340.500	O.T. Income - 3rd Party Ins.	(138,071.00)	0.00	(138,071.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(175,085.00)	0.00	(175,085.00)
Subgroup : [10A]	Other - Medicare			
4210.100	Laboratory - Part A	(16,355.00)	0.00	(16,355.00)
4240.100	Radiology - Diagnostic Part A	(21,472.00)	0.00	(21,472.00)
4270.100	Pharmacy - Medicare Part A	(236,089.00)	0.00	(236,089.00)
5521.101	Medicare 2% Reduction	56,909.00	0.00	56,909.00
5527.100	Ancillary Allowance - Part A	1,229,315.00	0.00	1,229,315.00
5527.200	Ancillary Allowance - Part B	17,309.00	0.00	17,309.00
5527.201	Ancillary Allow -ISNIP Pt B	6,580.00	0.00	6,580.00
Subtotal [10A]	Other - Medicare	1,036,197.00	0.00	1,036,197.00
Subgroup : [10B]	Other - Non-medicare			
4210.300	Laboratory - Medicaid	(454.00)	0.00	(454.00)
4240.300	Radiology - Medicaid	(381.00)	0.00	(381.00)
4240.500	Radiology - 3rd Party Insuranc	(8,792.00)	0.00	(8,792.00)
4270.300	Pharmacy - Medicaid	(27,208.00)	0.00	(27,208.00)
4270.400	Pharmacy - Hospice	116.00	0.00	116.00
4270.500	Pharmacy -3rd Party Insurance	(118,686.00)	0.00	(118,686.00)
4270.950	Pharmacy Income - Pneumoccal	(929.00)	0.00	(929.00)
4270.951	Pharmacy Income - Flu Shots	(675.00)	0.00	(675.00)
5527.300	Ancillary Allowance - Medicaid	140,254.00	0.00	140,254.00
5527.400	Ancillary Allowance - Hospice	(116.00)	0.00	(116.00)

5527.500	Ancillary Allowance - 3rd Party	453,492.00	0.00	453,492.00
Subtotal [10B]	Other - Non-medicare	436,621.00	0.00	436,621.00
Subgroup : [15]	Interest Income			
5177.000	Interest Income	(1,833.00)	0.00	(1,833.00)
Subtotal [15]	Interest Income	(1,833.00)	0.00	(1,833.00)
Subgroup : [18]	Other Revenue			
5085.000	Medical Records Income	(291.00)	0.00	(291.00)
5171.000	Cash Discounts On Purchases	88,800.00	0.00	88,800.00
5175.000	Rebates and Refunds	(4,286.00)	0.00	(4,286.00)
5179.000	Other Miscellaneous Income	(1,326,261.00)	0.00	(1,326,261.00)
5515.000	Recovery Of Bad Debts	(78,462.00)	0.00	(78,462.00)
7340.050	OT- Aides Wages	(9.00)	0.00	(9.00)
Subtotal [18]	Other Revenue	(1,320,509.00)	0.00	(1,320,509.00)
Total [30]	Statement of Revenue	(20,504,282.00)	0.00	(20,504,282.00)
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
1011.000	Cash - Operating Account	3,031,438.00	0.00	3,031,438.00
1012.000	Cash - Payroll Checking	(1,219.00)	0.00	(1,219.00)
1014.000	Petty Cash	1,500.00	0.00	1,500.00
1015.000	Cash - Money Market	623,123.00	0.00	623,123.00
1320.000	Patient Savings Account	64,249.00	0.00	64,249.00
Subtotal [A1]	Cash	3,719,091.00	0.00	3,719,091.00
Subgroup : [A2]	Resident Accounts Receivable			
1031.000	A/R Medicare Part A	536,610.00	0.00	536,610.00
1031.200	A/R Medicare Part B Snf	18,118.00	0.00	18,118.00
1032.000	A/R Medicaid Snf	1,741,120.00	0.00	1,741,120.00
1032.300	A/R Nami	54,891.00	0.00	54,891.00
1032.400	A/R Pending Medicaid	472,339.00	0.00	472,339.00
1033.000	A/R Private	1,169,151.00	0.00	1,169,151.00
1034.000	A/R Hospice	67,968.00	0.00	67,968.00
1034.500	A/R-3Rd Party Ins/Co-Ins	321,993.00	0.00	321,993.00
1034.501	A/R MANAGED MEDICARE	282,353.00	0.00	282,353.00
1034.600	A/R VA	50,829.00	0.00	50,829.00
1061.000	Allowance For Bad Debts	(663,323.00)	0.00	(663,323.00)
Subtotal [A2]	Resident Accounts Receivable	4,052,049.00	0.00	4,052,049.00
Subgroup : [A5]	Prepaid Expenses			
1121.000	Prepaid Insurance	5,920.00	0.00	5,920.00
1125.000	Prepaid R/E Taxes	47,902.00	0.00	47,902.00
1127.000	Prepaid Insurance - W.C.	98,958.00	0.00	98,958.00
Subtotal [A5]	Prepaid Expenses	152,780.00	0.00	152,780.00
Subgroup : [A8]	Other Current Assets			
1083.200	Patient Refund Exchange	729.00	0.00	729.00
1085.000	Due From Dialysis	8,000.00	0.00	8,000.00
Subtotal [A8]	Other Current Assets	8,729.00	0.00	8,729.00
Subgroup : [B4]	Leasehold Improvements			
1170.000	Leasehold Imp. - 15 Year	1,218,619.00	0.00	1,218,619.00
1270.000	Leasehold Improv.-Acc Amort.	(274,426.00)	0.00	(274,426.00)
Subtotal [B4]	Leasehold Improvements	944,193.00	0.00	944,193.00
Subgroup : [B6]	Movable Equipment			
1190.100	Mme - 5 Year	364,234.00	(23,605.00)	340,629.00
1190.110	Mme 10 Year	90,034.00	(23,605.00)	90,034.00
1290.000	Mme - Accum Dep - General	(199,903.00)	0.00	(199,903.00)
Subtotal [B6]	Movable Equipment	254,365.00	(23,605.00)	230,760.00
Subgroup : [B7]	Motor Vehicles			
Marcum 123	Motor Vehicle	0.00	23,605.00	23,605.00
Subtotal [B7]	Motor Vehicles	0.00	23,605.00	23,605.00
Subgroup : [D7]	Other Assets			
RJE - 6				

1086.000	Due to/from Prior Operator	75,650.00	0.00	75,650.00
Subtotal [D7]	Other Assets	75,650.00	0.00	75,650.00
Total [31-32]	Assets	9,206,857.00	0.00	9,206,857.00
Group : [33-34]	Liabilities			
Subgroup : [A1]	Trade Accounts Payable			
2021.000	Accounts Payable - Trade	(675,575.00)	0.00	(675,575.00)
Subtotal [A1]	Trade Accounts Payable	(675,575.00)	0.00	(675,575.00)
Subgroup : [A4]	Accrued Payroll			
2031.000	Accrued Payroll	(193,411.00)	0.00	(193,411.00)
2032.000	Accrued Sick And Vacation	(705,464.00)	0.00	(705,464.00)
Subtotal [A4]	Accrued Payroll	(898,875.00)	0.00	(898,875.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable			
2036.000	Fica Payable	(217,407.00)	0.00	(217,407.00)
2041.010	Sui Payable	(3,172.00)	0.00	(3,172.00)
2041.020	Futa Payable	(244.00)	0.00	(244.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(220,823.00)	0.00	(220,823.00)
Subgroup : [A12]	Other Current Liabilities			
1083.300	Exchange - Other	(10,228.00)	0.00	(10,228.00)
2049.000	Garnishee Payable	639.00	0.00	639.00
2056.000	Accrued Expenses	(728,993.00)	0.00	(728,993.00)
2056.020	Accrued Pension	(39,747.00)	0.00	(39,747.00)
2072.000	Due To Medicaid - Rate Changes	(501,002.00)	0.00	(501,002.00)
2161.000	Patient Fund Liability	(64,249.00)	0.00	(64,249.00)
Subtotal [A12]	Other Current Liabilities	(1,343,580.00)	0.00	(1,343,580.00)
Total [33-34]	Liabilities	(3,138,853.00)	0.00	(3,138,853.00)
Group : [35]	Equity			
Subgroup : [B1]	Owners' Capital			
2361.000	Member Capital	(1,980,710.00)	0.00	(1,980,710.00)
Subtotal [B1]	Owners' Capital	(1,980,710.00)	0.00	(1,980,710.00)
Subgroup : [B5]	Cumulated Earnings			
2362.000	Member Draw	105,000.00	0.00	105,000.00
2363.000	Retained Earnings	160,677.00	0.00	160,677.00
Subtotal [B5]	Cumulated Earnings	265,677.00	0.00	265,677.00
Total [35]	Equity	(1,715,033.00)	0.00	(1,715,033.00)
	NET (INCOME) LOSS	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00

Client: **Cassena Care at Stamford**
 Engagement: **Medicaid - Cassena Care of Stamford**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass Dues from Subscriptions				
Marcum 102	Dues		10,571.00	
8351.850	Admin- Dues and Subscriptions			10,571.00
Total			10,571.00	10,571.00
Reclassifying Journal Entries JE # 2				
To reclass Ojeaga Russel's salary into correct line of cost report				
8311.060	Fiscal- Clerical Wages		115,432.00	
8351.010	Admin- Supervisor Wages			115,432.00
Total			115,432.00	115,432.00
Reclassifying Journal Entries JE # 3				
To Reclass Leases to correct line of Cost Report				
Marcum 112	Leases		9,690.00	
8311.730	Fiscal- Rental Expense			4,521.00
8351.730	Admin- Rental Expense			5,169.00
8311.680	Fiscal- Contracted Services			
8351.670	Admin- Purchased Services			
8351.680	Admin- Contracted Services			
Total			9,690.00	9,690.00
Reclassifying Journal Entries JE # 4				
To reclass cell phone expense to the appropriate line				
Marcum 111	Cell Phone Expense		14,684.00	
8351.841	Admin - Telephone			14,684.00
Total			14,684.00	14,684.00
Reclassifying Journal Entries JE # 5				
To reclass cable TV expense				
Marcum 105	Cable TV		30,597.00	
8220.670	Plant- Purchased Services			30,597.00
Total			30,597.00	30,597.00
Reclassifying Journal Entries JE # 6				
To reclass motor vehicle expenses into correct line of cost report				
Marcum 123	Motor Vehicle		23,605.00	
1190.100	Mme - 5 Year			23,605.00
Total			23,605.00	23,605.00
Reclassifying Journal Entries JE # 7				
To reclass Medical Director fees into correct line of cost report				
7420.290	Medical Director- Consulting		6,048.00	
7410.280	Medical Consulting Services			6,048.00
Total			6,048.00	6,048.00
Reclassifying Journal Entries JE # 8				
To reclass Mgt Fees into correct line of cost report				
8311.299	Fiscal - Other Consulting		345.00	
8311.730	Fiscal- Rental Expense			345.00
Total			345.00	345.00
Reclassifying Journal Entries JE # 9				
To reclass COVID Wages and benefits into correct lines of the cost report				
6011.010	Nsg Admin- Supervisor Wages		1,047.00	
6011.011	Nsg Admin - ADON Wages			2,401.00
6011.014	Nsg Admin - Insvc Coord Wages			343.00
6011.030	Nsg Admin- RN Wages			11,888.00
6011.060	Nsg Admin- Clerical Wages			1,242.00
6020.030	SNF- RN Wages			9,668.00
6020.040	SNF- LPN Wages			35,872.00
6020.050	SNF- Aides Wages			90,854.00
7260.010	Activities- Supervisor Wages			3,760.00
7260.020	Activities- Tech Wages			1,515.00
7260.050	Activities- Aides Wages			1,400.00

7330.050	PT- Aides Wages	1,159.00
7381.010	Social Services- Supervisor W	1,550.00
7381.020	Social Services- Tech Wages	1,149.00
7390.060	Medical Records- Clerical Wag	1,209.00
7430.020	Utilization Review- Tech Wages	7,361.00
8212.011	Dietary - Supervisors Wages	1,261.00
8212.020	Dietary- Tech Wages	4,819.00
8212.021	Dietary - Dietitian Wages	1,156.00
8212.070	Dietary- Environmental Wages	10,505.00
8220.070	Plant- Environmental Wages	2,565.00
8240.010	Housekeeping- Supervisor Wages	1,460.00
8240.070	Housekeeping- Environmental	18,673.00
8250.070	Laundry- Environmental Wages	1,384.00
8260.070	Security Officer	1,064.00
8311.060	Fiscal- Clerical Wages	1,376.00
8321.010	Admissions - Dept Head Wages	971.00
8321.060	Admissions - Clerk Wages	1,527.00
8351.010	Admin- Supervisor Wages	15,350.00
8351.012	Admin - Human Resources	1,619.00
8351.060	Admin- Clerical Wages	729.00
8352.031	COVID-Nurse Liasion	2,389.00
8381.060	Reception- Clerical Wages	2,686.00
8460.160	FICA Expense	18,509.00
8352.099	COVID-19 Wages	241,952.00
8352.259	COVID-19 Benefits	18,509.00
Total		260,461.00
		260,461.00
		471,433.00

Total Reclassifying Journal Entries

Total All Journal Entries



Workpaper Index: 400.2
Prepared By:
Reviewed By:
Workpaper Date: 2/10/2021
Run Date: 2/10/2021
Name of Workpaper: VHCL CKLST

Provider Name: Stamford Acquisition I, LLC, d/b/a Cassena Care at Stamford
Provider Number: 10843
Period Ended: 9/30/20

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: