

# 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 Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing 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
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Medicaid Provider Numbers:	CCNH 10843	RHNS	ICF-IID
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**For Department Use Only**

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

**General Information**

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

**Administrator's/Owner's Certification**

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

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

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

<b>Data Required for Real Wage Adjustment</b>			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. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (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 Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
<b>Administrator</b>				
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**  
**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 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				





## General Information and Questionnaire Related Parties\*

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Sta	License No. 1084-C	Report for Year Ended 9/30/2020	Page 4	of 37				
<p>Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?    <input type="radio"/> Yes    <input checked="" type="radio"/> No</p> <p style="text-align: right;">If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>								
<p>Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?    <input checked="" type="radio"/> Yes    <input type="radio"/> No</p> <p style="text-align: right;">If "Yes," provide the following information:</p>								
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Cassena Care Consulting	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Management Fees	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 (See listing page 13 )			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				

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

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

Name of Facility			License No.	Report for Year Ended			Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford			1084-C	9/30/2020			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
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"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>							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
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

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

Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 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
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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.  
 Yes     No    Page 15, Line 1e

**General Information and Questionnaire**  
**Legal Firm Continued**

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	License No. 1084-C	Report for Year Ended 9/30/2020	Page 7a	of 37
<b>Legal Services Information</b>				
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 ( <i>No. &amp; Street, City, State, Zip Code</i> )				
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 ( <i>describe fully</i> )				
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												
A. On last day of PREVIOUS report period	156	156			156	156						
B. On last day of THIS report period	156	156							156	156		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	138	138			138	138						
B. As of midnight of THIS report period	114	114							114	114		
3. Total Number of Days Care Provided During Period												
A. Medicare	7,973	7,973			6,196	6,196			1,777	1,777		
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. <b>Total Resident Days (3G + 4A + 4B)</b>	46,205	46,205			35,312	35,312			10,893	10,893		

**Annual Report of Long-Term Care Facility**

**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? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:												
Date of Change	Place of Change			Change in Beds			Capacity After Change			Reason for Change		
	CCNH	RHNS	(Specify)	Lost			Gained					
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)		CCNH	RHNS
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.												
Change in Resident Days						CCNH	RHNS	(Specify)				
1st change												
2nd change												
3rd change												
4th change												
6. Number of Residents and Rates on September 30 of Cost Year												
Item	Medicare		Medicaid		Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	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. <b>Total Physical Therapy Treatments</b>						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. <b>Total Speech Therapy Treatments</b>						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. <b>Total Occupational Therapy Treatments</b>						13,884	13,884					

**Annual Report of Long-Term Care Facility**

CSP-10 Rev. 9/2002

**Report of Expenditures - Salaries & Wages**

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 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
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***						
4. Other (Specify)						
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)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	\$ 150,190	4,432				
Medical Records	34,247	2,126				
<b>Total</b>	\$ 184,437	6,558	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Mock Surveys / Chart review	\$ 6,191	Monthly Fee				
<b>Total</b>	\$ 6,191	-	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford				1084-C	9/30/2020			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
<b>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).</b>										
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.

**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)							
<b>Section III - Administrators***</b>										
Cris Antipuesto	129,294			Non Discriminatory	Administrator	2,070	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Stamford Acquisition I, LLC d/b/a Cassena Care at	1084-C	9/30/2020	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
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>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,361,119</b>	<b>28,403</b>				

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

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

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

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

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford		License No. 1084-C		Report for Year Ended 9/30/2020	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Jeffrey Cahn, D.M.D., 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 DeBenedictis, 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 ( <i>Specify</i> ) 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 ( <i>Services should be fully described on Page 7</i> )	\$ 113,225	113,225			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
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 ( <i>Specify purpose and         attach copy</i> )*	\$				
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 13,207	13,207			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )					
1. Income*	\$ 124,000	124,000			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 762,730	762,730			
<b>Subtotal</b>	\$ 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**

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Union Education	36,657		
<b>Total</b>	\$ 36,657	\$ -	\$ -

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	-		
<b>Total</b>	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Sta	1084-C	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		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			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 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		
<b>Total Other Travel and Entertainment</b>	<b>\$ 4,606</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Advertising

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

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 10,571		
<b>Total Dues</b>	<b>\$ 10,571</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Contributions

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

## 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		
<b>Total Other Administrative and General</b>	<b>\$ 16,912</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule C-1 - Management Services\***

Name of Facility	License No.	Report for Year Ended	Page of
Stamford Acquisition I, LLC d/b/a Casser	1084-C	9/30/2020	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 Stamford Acquisition I, LLC d/b/a Cassena Care at Sta		License No. 1084-C	Report for Year Ended 9/30/2020	Page 18	of 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) (Complete Schedule C-2 att. Page 21)		\$	3,602	3,602	
c. Other (Specify) _____		\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$	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		License No.	Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Stam		1084-C	9/30/2020		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$	190,084	190,084		
c. Other ( <i>Specify</i> ) Other Laundry Supplies		\$	72,172	72,172		
3D. <b>Total Laundry Expenditures</b> (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
Stamford Acquisition I, LLC d/b/a Cassena Car		1084-C	9/30/2020		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
	b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$	12,333	12,333		
	C. Other ( <i>Specify</i> ) Other Housekeeping Supplies		\$ 73,791	73,791		
<b>4D.</b>	<b>Total Housekeeping Expenditures</b> (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 (Specify)**** See Attached Schedule	\$	305,275	305,275		
<b>5M.</b>	<b>Total Resident Care Expenditures</b> (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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
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		
<b>Total Other Resident Care</b>	<b>\$ 305,275</b>	<b>\$ -</b>	<b>\$ -</b>

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**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 Quinipiac 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	License No.	Report for Year Ended			Page	of
Stamford Acquisition I, LLC d/b/a Cassena Ca	1084-C	9/30/2020			22	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						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 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				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 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> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$					
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	\$					
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 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		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 155,715</b>	<b>\$ -</b>	<b>\$ -</b>

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### 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		
<b>A. Land Improvements</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
<b>B. Building and Building Improvements</b>												
1. Acquired prior to this report period			1,018,532		1,018,532	91,806	S/L	Various	37,641			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)			31,721		31,721		S/L	Various	813			
B-4. Subtotal										38,454		
<b>C. Non-Movable Equipment</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
<b>D. Movable Equipment</b>												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
			Var	Var	516,687		516,687	281,633	S/L	Various	97,265	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
			Var	Var	105,946		105,946		S/L	Various	25,147	
D-3. Subtotal												
E. <b>Total Depreciation</b>												
											122,412	
											160,866	

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	Various - See Attached Schedule	\$ 31,721	39 Years	\$ 813
<b>Total additions for Building Improvement</b>		\$ 31,721		\$ 813 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	Various - See Attached Schedule	\$ 105,946	Var	\$ 25,147
<b>Total additions for Movable Equipmen</b>		\$ 105,946		\$ 25,147 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Leasehold Improvemer</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemer</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Annual Report of Long-Term Care Facility**

**Amortization Schedule\***

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			24	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							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* 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
<b>Building Improvements</b>											
<b>2016 Acquisitions</b>											
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 g	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 boarc	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
<b>Total 2016 Acquisitions</b>			<b>165,795</b>	<b>165,795</b>		<b>12,005</b>	<b>5,530</b>	<b>17,535</b>	<b>5,530</b>	<b>23,065</b>	<b>142,731</b>

**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
<b>2017 Acquisitions</b>											
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 redo	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/installed 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 redo	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 - Automa	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 nt	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 nt	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 nt	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
<b>Total 2017 Acquisitions</b>			<b>661,530</b>	<b>661,530</b>		<b>34,454</b>	<b>22,055</b>	<b>56,509</b>	<b>22,055</b>	<b>78,564</b>	<b>582,966</b>
<b>2018 Acquisitions/Disposals</b>											
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
Thysenkrupp 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
<b>Total 2018 Acquisitions/Disposals</b>			<b>114,004</b>	<b>114,004</b>		<b>7,706</b>	<b>8,078</b>	<b>15,784</b>	<b>8,078</b>	<b>23,862</b>	<b>90,142</b>
<b>2019 Acquisitions/Disposals</b>											
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
<b>Total 2019 Acquisitions/Disposals</b>			<b>77,203</b>	<b>77,203</b>		<b>-</b>	<b>1,978</b>	<b>1,978</b>	<b>1,978</b>	<b>3,956</b>	<b>73,247</b>
Prepare and Provide Poperty/Boundary Survey and ALTA/NSPS Li	Building Improvements	9/17/2020	5,000	5,000	468				128	128	4,872
Sales Tax - Prepare and Provide Poperty/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 1	Building Improvements	2/25/2020	17,964	17,964	468				461	461	17,503
Home Depot - Various Supplies - Drywall makes up most of the ci	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
<b>Total 2020 Acquisitions/Disposals</b>			<b>31,721</b>	<b>31,721</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>813</b>	<b>813</b>	<b>30,908</b>
<b>TOTAL BUILDING IMPROVEMENTS</b>			<b>1,050,253</b>	<b>1,050,253</b>		<b>54,165</b>	<b>37,641</b>	<b>91,806</b>	<b>38,454</b>	<b>130,260</b>	<b>919,993</b>



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
<b>Moveable Equipment</b>											
<b>2016 Acquisitions</b>											
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 fascia for dining room, hallway, rehab	Movable Equipment	1/22/2016	3,981	3,981	60.00	1,658	796	2,454	796	3,250	730
various murals	Movable Equipment	3/8/2016	12,749	12,749	60.00	5,312	2,550	7,862	2,550	10,412	2,337
Best buy - Computer	Movable Equipment	3/8/2016	1,618	1,618	60.00	783	324	1,107	324	1,431	187
HDTV1 High Def 16 Channel DVR hard drive or outside cameras	Movable Equipment	4/7/2016	838	838	60.00	392	168	560	168	728	110
40" LED tv with mount and install, transmitter/receiver	Movable Equipment	9/1/2016	1,384	1,384	60.00	600	277	877	277	1,154	229
Video Surveillance	Movable Equipment	9/1/2016	225	225	60.00	94	45	139	45	184	42
Air Curtain Heater	Movable Equipment	9/1/2016	1,602	1,602	60.00	880	320	1,200	320	1,520	82
Wayfair	Movable Equipment	9/1/2016	350	350	60.00	181	70	251	70	321	29
Computers	Movable Equipment	9/1/2016	11,975	11,975	60.00	6,187	2,395	8,582	2,395	10,977	998
Walmart - equipment	Movable Equipment	9/1/2016	3,153	3,153	60.00	1,577	631	2,208	631	2,839	313
clinton training stairs	Movable Equipment	9/1/2016	1,286	1,286	60.00	535	257	792	257	1,049	237
mirrors	Movable Equipment	9/1/2016	467	467	60.00	194	93	287	93	380	87
Computers	Movable Equipment	9/1/2016	992	992	60.00	413	198	611	198	809	184
wall décor	Movable Equipment	9/1/2016	266	266	60.00	110	53	163	53	216	49
14 swivel chairs	Movable Equipment	9/1/2016	1,741	1,741	60.00	725	348	1,073	348	1,421	320
Movable Equipment	Movable Equipment	9/1/2016	1,596	1,596	60.00	665	319	984	319	1,303	293
12 chairs	Movable Equipment	9/1/2016	1,490	1,490	60.00	621	298	919	298	1,217	273
mirrors	Movable Equipment	9/1/2016	455	455	60.00	190	91	281	91	372	83
plants	Movable Equipment	9/1/2016	2,531	2,531	60.00	1,054	506	1,560	506	2,066	465
meganite glue and stone canvas	Movable Equipment	9/1/2016	3,157	3,157	60.00	1,315	631	1,946	631	2,577	580
Therapy Equipment	Movable Equipment	9/1/2016	313	313	60.00	131	63	194	63	257	56
Movable Equipment	Movable Equipment	9/1/2016	(1,573)	(1,573)	60.00	(1,573)	-	(1,573)	-	(1,573)	-
<b>Total 2016 Acquisitions</b>			<b>98,157</b>	<b>98,157</b>		<b>57,251</b>	<b>18,201</b>	<b>75,452</b>	<b>13,754</b>	<b>89,206</b>	<b>8,950</b>

**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
<b>2017 Acquisitions</b>											
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
<b>Total 2017 Acquisitions</b>			<b>299,330</b>	<b>299,330</b>		<b>117,988</b>	<b>59,865</b>	<b>177,853</b>	<b>59,865</b>	<b>237,718</b>	<b>61,612</b>
<b>2018 Acquisitions/Disposals</b>											
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 Accum	2019 Depr	2019 Accum	2020 Depr	2020 Accum	Net Book Value
<b>Total 2018 Acquisitions/Disposals</b>			39,438	39,438		4,682	7,202	11,884	7,202	19,086	20,352
<b>2019 Acquisitions/Disposals</b>											
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
<b>Total 2019 Acquisitions/Disposals</b>			79,762	79,762		-	16,444	16,444	16,444	32,888	46,874
<b>2020 Acquisitions/Disposals</b>											
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
<b>Total 2020 Acquisitions/Disposals</b>			105,946	105,946		-	-	-	25,147	25,147	80,799
<b>Total Movable Equipment</b>			<b>622,632</b>	<b>622,632</b>	<b>-</b>	<b>179,921</b>	<b>101,712</b>	<b>281,633</b>	<b>122,412</b>	<b>404,045</b>	<b>218,587</b>
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
<b>TOTAL</b>			<b>1,672,885</b>	<b>1,672,885</b>	<b>-</b>	<b>234,086</b>	<b>139,353</b>	<b>373,439</b>	<b>160,866</b>	<b>534,305</b>	<b>1,138,581</b>
<b>Financial Statement Rounding/Variance F/S vs C/R</b>			1,672,887	1,672,887					167,304	474,329	1,198,558
			(2)	(2)	-	234,086	139,353	373,439	(6,438)	59,976	(59,977)

**Ties to coresponding 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
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased	11/16/15			
2. Date Structure Completed				
3. If <b>NOT</b> 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			
<b>Part B - Owner and Related Parties</b>	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		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
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				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Stamford Acquisition I, LLC d/b/a Ca		1084-C	9/30/2020			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$					

*(Carry Subtotals forward to next page)*

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

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a C	1084-C	9/30/2020	27	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				
12. C. Movable Equipment				
1. Automotive Equipment	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
2. Other (Specify)	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
B. Item	Rate	Amount		
Lender				
Address of Lender				
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$			
12. D. Other Interest Expense (Specify) Working Capital / Related Party Interest	\$	56,817	56,817	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>	\$	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) Liability Insurance	\$	835	835	
14d. <b>Total Insurance Expenditures (14a + b + c)</b>	\$	152,483	152,483	
15. <b>Total All Expenditures (A-13 thru C-14)</b>	\$	16,144,873	16,144,873	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford				1084-C	9/30/2020	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 214,892	214,892		
7.			Other - See attached Schedule	\$ 662	662		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
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		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				<b>\$ 682,170</b>	<b>682,170</b>		

\* 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)
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B8e	Physician Fees	\$ 662		
<b>Total Other Fees Adjustments</b>			\$ 662	\$ -	\$ -

**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		
<b>Total Other A&amp;G Adjustments</b>			\$ 8,921	\$ -	\$ -



Cassena Care at Stamford  
 Cell Phone Disallowance  
 September 30, 2020

<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

**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		
<b>Page 20 - Resident Care Supplies***</b>							
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		
<b>Page 22 - Maintenance and Property</b>							
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	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
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		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 26,997		
20	51	Central Supply- IV Solutions	15,990		
20	51	Central Supply- Rental Expense	36,550		
<b>Total Other Ancillary Costs</b>			\$ 79,537	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

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

## Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Property Adjustments</b>			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

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		
<b>Total Other Adjustments</b>			\$ 91,156	\$ -	\$ -

Schedule of Unallowable Building Interest

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

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

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

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a Casser 1084-C		9/30/2020		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
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)			
<b>II. Other Resident Revenue</b>					
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)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 19,181,940	19,181,940			
<b>IV. Other Revenue*</b>					
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			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 1,322,342	1,322,342			
<b>VI. Total All Revenue</b> (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)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (1,036,197)</b>	<b>\$ -</b>	<b>\$ -</b>

**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)		
<b>Total Other Resident Revenue</b>		<b>\$ (436,621)</b>	<b>\$ -</b>	<b>\$ -</b>

**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		
<b>Total Interest Income</b>			<b>\$ 1,833</b>	<b>\$ -</b>	<b>\$ -</b>

**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		
<b>Total Other Revenue</b>		<b>\$ 1,320,509</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cass	1084-C	9/30/2020	31	37
Account			Amount	
<b>Assets</b>				
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				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>7,932,649</b>
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>1,050,253</u>		\$	919,993
	Accum. Depreciation <u>130,260</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>622,633</u>		\$	218,588
	Accum. Depreciation <u>404,045</u>	Net		
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>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>1,198,558</b>

\* 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 Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

### G. Balance Sheet (cont'd)

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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$	
_____				
6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	
Name and Address		Amount	Loan Date	
7. Other Assets <i>(itemize)</i>			\$	
Due from Prior Operator		75,650		
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$ 75,650	
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$ 9,206,857	

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

**Annual Report of Long-Term Care Facility**

CSP-33 Rev. 6/95

**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	
<b>Liabilities</b>					
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. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	3,138,853

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

(Carry Total forward to next page)

### G. Balance Sheet (cont'd)

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena C	License No. 1084-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount
Total Brought Forward:				3,138,853
<b>Liabilities (cont'd)</b>				
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. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 3,138,853

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

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cas	1084-C	9/30/2020	35	37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	1,980,710
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	<i>(265,677)</i>
6. Gain or Loss for Period			\$	4,352,971
	10/1/2019	thru 9/30/2020		
7. Total Net Worth			\$	6,068,004
<b>C. Total Reserves and Net Worth</b>			\$	6,068,004
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	9,206,857

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Casse	1084-C	9/30/2020	36	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 Expenss 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 Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>	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 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Matthew S. Bovolack				
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:** \_\_\_\_\_  
\_\_\_\_\_

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

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

Account	Description	WPre >	ADJ	WPre > JE Ref #	RJE	FINAL	< WPre
		9/30/2020				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			340,629.00	
				RJE - 6	(23,605.00)	(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 -ISNIP 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	
					RJE - 9	1,047.00		
6011.011	Nsg Admin - ADON Wages		91,820.00			2,401.00	94,221.00	
					RJE - 9	2,401.00		
6011.014	Nsg Admin - Insvc Coord Wages		14,427.00			343.00	14,770.00	
					RJE - 9	343.00		
6011.030	Nsg Admin- RN Wages		499,253.00			11,888.00	511,141.00	
					RJE - 9	11,888.00		
6011.060	Nsg Admin- Clerical Wages		47,385.00			1,242.00	48,627.00	
					RJE - 9	1,242.00		
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	336,983.00	
					RJE - 9	9,668.00		
6020.040	SNF- LPN Wages		1,306,147.00			35,872.00	1,342,019.00	
					RJE - 9	35,872.00		
6020.050	SNF- Aides Wages		2,077,303.00			90,854.00	2,168,157.00	
					RJE - 9	90,854.00		
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	77,825.00	
					RJE - 9	3,760.00		
7260.020	Activities- Tech Wages		44,628.00			1,515.00	46,143.00	
					RJE - 9	1,515.00		

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	
					RJE - 9	1,400.00		
7260.160	Activities- FICA		12,821.00				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 Serv		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	
					RJE - 9	1,159.00		
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	
					RJE - 9	1,550.00		
7381.020	Social Services- Tech Wages		62,942.00			1,149.00	64,091.00	
					RJE - 9	1,149.00		
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	
					RJE - 9	1,209.00		
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			(6,048.00)	6,191.00	
					RJE - 7	(6,048.00)		
7420.270	Physician Fees		662.00				662.00	
7420.290	Medical Director- Consulting		34,500.00			6,048.00	40,548.00	
					RJE - 7	6,048.00		
7430.020	Utilization Review- Tech Wages		303,808.00			7,361.00	311,169.00	
					RJE - 9	7,361.00		
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	
					RJE - 9	1,261.00		
8212.020	Dietary- Tech Wages		136,049.00			4,819.00	140,868.00	
					RJE - 9	4,819.00		
8212.021	Dietary - Dietitian Wages		88,435.00			1,156.00	89,591.00	
					RJE - 9	1,156.00		
8212.070	Dietary- Environmental Wages		304,791.00			10,505.00	315,296.00	
					RJE - 9	10,505.00		
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			2,565.00	84,257.00	
					RJE - 9	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	39,028.00	
					RJE - 9	1,384.00		
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	40,470.00	
					RJE - 9	1,064.00		
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	205,705.00	
					RJE - 2	116,808.00		
					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	104,827.00	
					RJE - 8	345.00		
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		
						(4,866.00)	53,237.00	
					RJE - 3	(4,521.00)		
8321.010	Admissions - Dept Head Wages		27,477.00		RJE - 8	(345.00)		
						971.00	28,448.00	
8321.060	Admissions - Clerk Wages		120,215.00		RJE - 9	971.00		
					RJE - 9	1,527.00	121,742.00	
8321.160	Admissions - FICA Expense		10,224.00			1,527.00		
8321.170	Admissions - SUI		1,676.00				10,224.00	
8321.171	Admissions - FUI		203.00				1,676.00	
8321.299	Admissions - Other Consulting		4,550.00				203.00	
8321.670	Admissions- Purchased Services		4,866.00				4,550.00	
8351.010	Admin- Supervisor Wages		189,593.00			(100,082.00)	4,866.00	
					RJE - 2	(115,432.00)	89,511.00	
					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 >	ADJ	WPref >	JE Ref #	RJE	FINAL	< WPref
			9/30/2020				9/30/2020	
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 Welfare 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	
					RJE - 1	10,571.00		
Marcum 105	Cable TV		0.00			30,597.00	30,597.00	
					RJE - 5	30,597.00		
Marcum 111	Cell Phone Expense		0.00			14,684.00	14,684.00	
					RJE - 4	14,684.00		
Marcum 112	Leases		0.00			9,690.00	9,690.00	
					RJE - 3	9,690.00		
Marcum 123	Motor Vehicle		0.00			23,605.00	23,605.00	
					RJE - 6	23,605.00		
<b>Total</b>			<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	
	<b>Net (Income) Loss</b>		<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

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
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2]</b>	<b>Administrators</b>				
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		0.00	39,783.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>229,376.00</b>		<b>(100,082.00)</b>	<b>129,294.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
6011.060	Nsg Admin- Clerical Wages	47,385.00		1,242.00	48,627.00
			RJE - 9	1,242.00	
8311.060	Fiscal- Clerical Wages	88,897.00		116,808.00	205,705.00
			RJE - 2	115,432.00	
			RJE - 9	1,376.00	
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	
8381.060	Reception- Clerical Wages	50,891.00		2,686.00	53,577.00
			RJE - 9	2,686.00	
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>270,511.00</b>		<b>123,084.00</b>	<b>393,595.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
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	56,636.00
			RJE - 9	1,261.00	
8212.020	Dietary- Tech Wages	136,049.00		4,819.00	140,868.00
			RJE - 9	4,819.00	
8212.021	Dietary - Dietitian Wages	88,435.00		1,156.00	89,591.00
			RJE - 9	1,156.00	
8212.070	Dietary- Environmental Wages	304,791.00		10,505.00	315,296.00
			RJE - 9	10,505.00	
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>618,938.00</b>		<b>17,741.00</b>	<b>636,679.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>				
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	
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<b>452,328.00</b>		<b>20,133.00</b>	<b>472,461.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
8220.010	Plant- Supervisor Wages	5,342.00		0.00	5,342.00
8220.070	Plant- Environmental Wages	81,692.00		2,565.00	84,257.00
			RJE - 9	2,565.00	
8260.070	Security Officer	39,406.00		1,064.00	40,470.00
			RJE - 9	1,064.00	
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>126,440.00</b>		<b>3,629.00</b>	<b>130,069.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
8250.070	Laundry- Environmental Wages	37,644.00		1,384.00	39,028.00
			RJE - 9	1,384.00	
<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<b>37,644.00</b>		<b>1,384.00</b>	<b>39,028.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>				
6011.010	Nsg Admin- Supervisor Wages	201,817.00		1,047.00	202,864.00
			RJE - 9	1,047.00	
6011.011	Nsg Admin - ADON Wages	91,820.00		2,401.00	94,221.00
			RJE - 9	2,401.00	
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>293,637.00</b>		<b>3,448.00</b>	<b>297,085.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				

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

<b>Subgroup : [3]</b>	<b>Pharmacist</b>			
7270.290	Pharmacy- Consulting Services	29,030.00	0.00	29,030.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>29,030.00</b>	<b>0.00</b>	<b>29,030.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>			
7330.280	PT- Agency	262,122.00	0.00	262,122.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>262,122.00</b>	<b>0.00</b>	<b>262,122.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>			
7420.290	Medical Director- Consulting	34,500.00	6,048.00	40,548.00
			RJE - 7 6,048.00	
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>34,500.00</b>	<b>6,048.00</b>	<b>40,548.00</b>
<b>Subgroup : [8B]</b>	<b>Utilization Review</b>			
7430.290	Utilization Review- Consultin	5,240.00	0.00	5,240.00
<b>Subtotal [8B]</b>	<b>Utilization Review</b>	<b>5,240.00</b>	<b>0.00</b>	<b>5,240.00</b>
<b>Subgroup : [8E]</b>	<b>Other</b>			
7420.270	Physician Fees	662.00	0.00	662.00
<b>Subtotal [8E]</b>	<b>Other</b>	<b>662.00</b>	<b>0.00</b>	<b>662.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>			
7350.280	ST - Agency	238,808.00	0.00	238,808.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>238,808.00</b>	<b>0.00</b>	<b>238,808.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>			
7340.280	OT- Agency	214,892.00	0.00	214,892.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>214,892.00</b>	<b>0.00</b>	<b>214,892.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>			
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
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b>226,969.00</b>	<b>0.00</b>	<b>226,969.00</b>
<b>Subgroup : [11A2]</b>	<b>RN's - Administrative</b>			
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
<b>Subtotal [11A2]</b>	<b>RN's - Administrative</b>	<b>32,016.00</b>	<b>0.00</b>	<b>32,016.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>			
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
<b>Subtotal [11B1]</b>	<b>LPN's - Direct Care</b>	<b>203,767.00</b>	<b>0.00</b>	<b>203,767.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>			
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
<b>Subtotal [11C]</b>	<b>Aides</b>	<b>29,922.00</b>	<b>0.00</b>	<b>29,922.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>			
7410.280	Medical Consulting Services	12,239.00	(6,048.00)	6,191.00
			RJE - 7 (6,048.00)	
<b>Subtotal [12]</b>	<b>Other</b>	<b>12,239.00</b>	<b>(6,048.00)</b>	<b>6,191.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>1,361,119.00</b>	<b>0.00</b>	<b>1,361,119.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>			
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>			
8460.200	Workers Compensation Expense	120,596.00	0.00	120,596.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>120,596.00</b>	<b>0.00</b>	<b>120,596.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>			
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)
<b>Subtotal [1A3]</b>	<b>Unemployment Insurance</b>	<b>82,568.00</b>	<b>0.00</b>	<b>82,568.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>			
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
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>527,291.00</b>	<b>18,509.00</b>	<b>545,800.00</b>
			RJE - 9	
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>			
8460.180	Health Insurance	163,488.00	0.00	163,488.00
8460.240	Union Welare and Legal	747,735.00	0.00	747,735.00
8460.246	Dental Insurance	(923.00)	0.00	(923.00)
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>910,300.00</b>	<b>0.00</b>	<b>910,300.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>			
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
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b>348,207.00</b>	<b>0.00</b>	<b>348,207.00</b>
<b>Subgroup : [1A8]</b>	<b>Uniform Allowance</b>			
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 Allowan	2,850.00	0.00	2,850.00
8250.150	Laundry- Uniform Allowance	250.00	0.00	250.00
<b>Subtotal [1A8]</b>	<b>Uniform Allowance</b>	<b>24,869.00</b>	<b>0.00</b>	<b>24,869.00</b>

<b>Subgroup : [1A9]</b>	<b>Other</b>			
8352.259	COVID-19 Benefits	18,509.00	(18,509.00)	0.00
			RJE - 9 (18,509.00)	
8460.245	Union Education	36,657.00	0.00	36,657.00
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>55,166.00</b>	<b>(18,509.00)</b>	<b>36,657.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>			
5535.010	Bad Debt Expense	204,728.00	0.00	204,728.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>204,728.00</b>	<b>0.00</b>	<b>204,728.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>			
8311.310	Fiscal- Audit Fees	52,245.00	0.00	52,245.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>52,245.00</b>	<b>0.00</b>	<b>52,245.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>			
8351.300	Admin- Legal Fees	113,225.00	0.00	113,225.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>113,225.00</b>	<b>0.00</b>	<b>113,225.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>			
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
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>43,665.00</b>	<b>0.00</b>	<b>43,665.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>			
8351.841	Admin - Telephone	51,950.00	(14,684.00)	37,266.00
			RJE - 4 (14,684.00)	
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>51,950.00</b>	<b>(14,684.00)</b>	<b>37,266.00</b>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>			
Marcum 111	Cell Phone Expense	0.00	14,684.00	14,684.00
			RJE - 4 14,684.00	
<b>Subtotal [1H2]</b>	<b>Cellular Phones and Beepers</b>	<b>0.00</b>	<b>14,684.00</b>	<b>14,684.00</b>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>			
8351.842	Admin - LLC Tax	13,207.00	0.00	13,207.00
<b>Subtotal [1J]</b>	<b>Corporation Business Taxes</b>	<b>13,207.00</b>	<b>0.00</b>	<b>13,207.00</b>
<b>Subgroup : [1K1]</b>	<b>Other Taxes - Income</b>			
9027.000	Unincorporated Business Tax	124,000.00	0.00	124,000.00
<b>Subtotal [1K1]</b>	<b>Other Taxes - Income</b>	<b>124,000.00</b>	<b>0.00</b>	<b>124,000.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>			
9009.000	NYS Assessment	762,730.00	0.00	762,730.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>762,730.00</b>	<b>0.00</b>	<b>762,730.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>3,434,747.00</b>	<b>0.00</b>	<b>3,434,747.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>			
<b>Subgroup : [2]</b>	<b>Holiday Parties for Staff</b>			
8351.919	Admin - Parties and Gifts	5,704.00	0.00	5,704.00
<b>Subtotal [2]</b>	<b>Holiday Parties for Staff</b>	<b>5,704.00</b>	<b>0.00</b>	<b>5,704.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>			
8351.880	Admin - Travel	1,111.00	0.00	1,111.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>1,111.00</b>	<b>0.00</b>	<b>1,111.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>			
8351.883	Admin- Conferences and Worksh	2,330.00	0.00	2,330.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>2,330.00</b>	<b>0.00</b>	<b>2,330.00</b>
<b>Subgroup : [6]</b>	<b>Automobile Expense</b>			
8351.881	Admin - Auto Expense	5,706.00	0.00	5,706.00
<b>Subtotal [6]</b>	<b>Automobile Expense</b>	<b>5,706.00</b>	<b>0.00</b>	<b>5,706.00</b>
<b>Subgroup : [7]</b>	<b>Other</b>			
8351.917	Admin - Meals and Entertain	4,606.00	0.00	4,606.00
<b>Subtotal [7]</b>	<b>Other</b>	<b>4,606.00</b>	<b>0.00</b>	<b>4,606.00</b>

<b>Subgroup : [M3]</b>	<b>Advertising Other</b>			
8351.912	Admin - Marketing	40,000.00	0.00	40,000.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>40,000.00</b>	<b>0.00</b>	<b>40,000.00</b>
<b>Subgroup : [M5]</b>	<b>Medical Records</b>			
7390.550	Medical Records- Office Suppl	552.00	0.00	552.00
<b>Subtotal [M5]</b>	<b>Medical Records</b>	<b>552.00</b>	<b>0.00</b>	<b>552.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>			
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
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>54,924.00</b>	<b>(5,169.00)</b>	<b>49,755.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>			
Marcum 102	Dues	0.00	10,571.00	10,571.00
			RJE - 1 10,571.00	
<b>Subtotal [M8]</b>	<b>Dues and Membership Fees to Professional As</b>	<b>0.00</b>	<b>10,571.00</b>	<b>10,571.00</b>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>			
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)	
<b>Subtotal [M9]</b>	<b>Subscriptions</b>	<b>31,370.00</b>	<b>(10,571.00)</b>	<b>20,799.00</b>
<b>Subgroup : [M10]</b>	<b>Contributions</b>			
8351.914	Admin - Charitable Contrib	107.00	0.00	107.00
<b>Subtotal [M10]</b>	<b>Contributions</b>	<b>107.00</b>	<b>0.00</b>	<b>107.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>			
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	
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>178,632.00</b>	<b>(4,866.00)</b>	<b>173,766.00</b>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>			
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
<b>Subtotal [M12]</b>	<b>Administrative Management Services</b>	<b>149,022.00</b>	<b>345.00</b>	<b>149,367.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>			
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
<b>Subtotal [M13]</b>	<b>Other</b>	<b>16,912.00</b>	<b>0.00</b>	<b>16,912.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Ad</b>	<b>490,976.00</b>	<b>(9,690.00)</b>	<b>481,286.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>			
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>			
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
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>319,140.00</b>	<b>0.00</b>	<b>319,140.00</b>
<b>Subgroup : [2A2] Non-Food Supplies</b>				
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
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>56,554.00</b>	<b>0.00</b>	<b>56,554.00</b>
<b>Subgroup : [2B] Purchased Services</b>				
8212.670	Dietary- Purchased Services	3,602.00	0.00	3,602.00
<b>Subtotal [2B]</b>	<b>Purchased Services</b>	<b>3,602.00</b>	<b>0.00</b>	<b>3,602.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>379,296.00</b>	<b>0.00</b>	<b>379,296.00</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>				
<b>Subgroup : [3B] Purchased Services</b>				
8250.680	Laundry- Contracted Services	190,084.00	0.00	190,084.00
<b>Subtotal [3B]</b>	<b>Purchased Services</b>	<b>190,084.00</b>	<b>0.00</b>	<b>190,084.00</b>
<b>Subgroup : [3C] Other</b>				
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
<b>Subtotal [3C]</b>	<b>Other</b>	<b>72,172.00</b>	<b>0.00</b>	<b>72,172.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>262,256.00</b>	<b>0.00</b>	<b>262,256.00</b>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>				
<b>Subgroup : [4B] Purchased Services</b>				
8240.680	Housekeeping- Contracted Serv	12,333.00	0.00	12,333.00
<b>Subtotal [4B]</b>	<b>Purchased Services</b>	<b>12,333.00</b>	<b>0.00</b>	<b>12,333.00</b>
<b>Subgroup : [4C] Other</b>				
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
<b>Subtotal [4C]</b>	<b>Other</b>	<b>73,791.00</b>	<b>0.00</b>	<b>73,791.00</b>
<b>Subgroup : [5A2] Purchased from</b>				
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
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>338,162.00</b>	<b>0.00</b>	<b>338,162.00</b>
<b>Subgroup : [5B] Medicine Cabinet Drugs</b>				
7270.450	Pharmacy- Medicine Cabinet Dr	36,610.00	0.00	36,610.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>36,610.00</b>	<b>0.00</b>	<b>36,610.00</b>
<b>Subgroup : [5D] Ambulance/Limousine</b>				
8270.670	Ambulance	27,233.00	0.00	27,233.00
<b>Subtotal [5D]</b>	<b>Ambulance/Limousine</b>	<b>27,233.00</b>	<b>0.00</b>	<b>27,233.00</b>
<b>Subgroup : [5E2] Oxygen - Other</b>				
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
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>30,102.00</b>	<b>0.00</b>	<b>30,102.00</b>
<b>Subgroup : [5F] X-Rays and related radiological</b>				
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

<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>23,088.00</b>	<b>0.00</b>	<b>23,088.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>			
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
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>82,991.00</b>	<b>0.00</b>	<b>82,991.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>			
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 Servc	44.00	0.00	44.00
Marcum 105	Cable TV	0.00	30,597.00	30,597.00
			RJE - 5 30,597.00	
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>8,964.00</b>	<b>30,597.00</b>	<b>39,561.00</b>
<b>Subgroup : [5J]</b>	<b>Management fee direct</b>			
6011.299	Nsg Admin - Other Consulting	11,869.00	0.00	11,869.00
<b>Subtotal [5J]</b>	<b>Management fee direct</b>	<b>11,869.00</b>	<b>0.00</b>	<b>11,869.00</b>
<b>Subgroup : [5K]</b>	<b>Management fee indirect</b>			
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
<b>Subtotal [5K]</b>	<b>Management fee indirect</b>	<b>20,778.00</b>	<b>0.00</b>	<b>20,778.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>			
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
<b>Subtotal [5L]</b>	<b>Other</b>	<b>305,275.00</b>	<b>0.00</b>	<b>305,275.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for All</b>	<b>971,196.00</b>	<b>30,597.00</b>	<b>1,001,793.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>			
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>			
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
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>120,795.00</b>	<b>0.00</b>	<b>120,795.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>			
8220.750	Plant - Gas	26,637.00	0.00	26,637.00
8220.770	Plant - Oil	38,777.00	0.00	38,777.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>65,414.00</b>	<b>0.00</b>	<b>65,414.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>			
8220.740	Plant - Electricity	195,716.00	0.00	195,716.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>195,716.00</b>	<b>0.00</b>	<b>195,716.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>			
8220.760	Plant - Water and Sewer	81,259.00	0.00	81,259.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>81,259.00</b>	<b>0.00</b>	<b>81,259.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>			
Marcum 112	Leases	0.00	9,690.00	9,690.00
			RJE - 3 9,690.00	
<b>Subtotal [6E]</b>	<b>Equipment Lease</b>	<b>0.00</b>	<b>9,690.00</b>	<b>9,690.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>			

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
			RJE - 5 (30,597.00)	
8220.680	Plant- Contracted Services	132,344.00	0.00	132,344.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>186,312.00</b>	<b>(30,597.00)</b>	<b>155,715.00</b>
<b>Subgroup : [7B]</b>	<b>Building &amp; Building Improvements</b>			
8220.690	Plant - Amort. Leasehold Imp.	94,041.00	0.00	94,041.00
<b>Subtotal [7B]</b>	<b>Building &amp; Building Improvements</b>	<b>94,041.00</b>	<b>0.00</b>	<b>94,041.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>			
8220.691	Plant - Depreciation -MME	73,263.00	0.00	73,263.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<b>73,263.00</b>	<b>0.00</b>	<b>73,263.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>			
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
<b>Subtotal [9]</b>	<b>Rental Payments</b>	<b>691,620.00</b>	<b>0.00</b>	<b>691,620.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>			
8220.830	Plant - Real Estate Taxes	168,461.00	0.00	168,461.00
<b>Subtotal [10B]</b>	<b>Real estate taxes paid by lessor</b>	<b>168,461.00</b>	<b>0.00</b>	<b>168,461.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>1,676,881.00</b>	<b>(20,907.00)</b>	<b>1,655,974.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>			
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>			
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
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<b>56,817.00</b>	<b>0.00</b>	<b>56,817.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>			
8220.810	Plant - Property Insurance	18,530.00	0.00	18,530.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>18,530.00</b>	<b>0.00</b>	<b>18,530.00</b>
<b>Subgroup : [14B]</b>	<b>Insurance of Automobiles</b>			
8220.815	Plant - Auto Insurance	2,893.00	0.00	2,893.00
<b>Subtotal [14B]</b>	<b>Insurance of Automobiles</b>	<b>2,893.00</b>	<b>0.00</b>	<b>2,893.00</b>
<b>Subgroup : [14C1]</b>	<b>Umbrella</b>			
8351.810	Admin - General Insurance	130,225.00	0.00	130,225.00
<b>Subtotal [14C1]</b>	<b>Umbrella</b>	<b>130,225.00</b>	<b>0.00</b>	<b>130,225.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>			
8351.813	Admin - GL/PL Settlements	835.00	0.00	835.00
<b>Subtotal [14C3]</b>	<b>Other</b>	<b>835.00</b>	<b>0.00</b>	<b>835.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>209,300.00</b>	<b>0.00</b>	<b>209,300.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>			
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>			
3020.300	R & B - Medicaid	(15,379,005.00)	0.00	(15,379,005.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(15,379,005.00)</b>	<b>0.00</b>	<b>(15,379,005.00)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>			
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)
<b>Subtotal [1B]</b>	<b>Medicaid room and board contractual allowanc</b>	<b>7,474,817.00</b>	<b>0.00</b>	<b>7,474,817.00</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>			
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)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(5,337,400.00)</b>	<b>0.00</b>	<b>(5,337,400.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>			
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)
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual allowanc</b>	<b>(2,919,160.00)</b>	<b>0.00</b>	<b>(2,919,160.00)</b>

<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>			
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)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(3,715,530.00)</b>	<b>0.00</b>	<b>(3,715,530.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>			
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
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractual allowe</b>	<b>775,059.00</b>	<b>0.00</b>	<b>775,059.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>			
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)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(440,854.00)</b>	<b>0.00</b>	<b>(440,854.00)</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>			
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)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(190,200.00)</b>	<b>0.00</b>	<b>(190,200.00)</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>			
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)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(249,936.00)</b>	<b>0.00</b>	<b>(249,936.00)</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>			
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)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(84,898.00)</b>	<b>0.00</b>	<b>(84,898.00)</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>			
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
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(412,566.00)</b>	<b>0.00</b>	<b>(412,566.00)</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>			
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)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(175,085.00)</b>	<b>0.00</b>	<b>(175,085.00)</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>			
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
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>1,036,197.00</b>	<b>0.00</b>	<b>1,036,197.00</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>			
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
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>436,621.00</b>	<b>0.00</b>	<b>436,621.00</b>
<b>Subgroup : [15] Interest Income</b>				
5177.000	Interest Income	(1,833.00)	0.00	(1,833.00)
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>(1,833.00)</b>	<b>0.00</b>	<b>(1,833.00)</b>
<b>Subgroup : [18] Other Revenue</b>				
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)
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(1,320,509.00)</b>	<b>0.00</b>	<b>(1,320,509.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(20,504,282.00)</b>	<b>0.00</b>	<b>(20,504,282.00)</b>
<b>Group : [31-32] Assets</b>				
<b>Subgroup : [A1] Cash</b>				
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
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>3,719,091.00</b>	<b>0.00</b>	<b>3,719,091.00</b>
<b>Subgroup : [A2] Resident Accounts Receivable</b>				
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)
<b>Subtotal [A2]</b>	<b>Resident Accounts Receivable</b>	<b>4,052,049.00</b>	<b>0.00</b>	<b>4,052,049.00</b>
<b>Subgroup : [A5] Prepaid Expenses</b>				
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
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>152,780.00</b>	<b>0.00</b>	<b>152,780.00</b>
<b>Subgroup : [A8] Other Current Assets</b>				
1083.200	Patient Refund Exchange	729.00	0.00	729.00
1085.000	Due From Dialysis	8,000.00	0.00	8,000.00
<b>Subtotal [A8]</b>	<b>Other Current Assets</b>	<b>8,729.00</b>	<b>0.00</b>	<b>8,729.00</b>
<b>Subgroup : [B4] Leasehold Improvements</b>				
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)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>944,193.00</b>	<b>0.00</b>	<b>944,193.00</b>
<b>Subgroup : [B6] Movable Equipment</b>				
1190.100	Mme - 5 Year	364,234.00	(23,605.00)	340,629.00
1190.110	Mme 10 Year	90,034.00	0.00	90,034.00
1290.000	Mme - Accum Dep - General	(199,903.00)	0.00	(199,903.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>254,365.00</b>	<b>(23,605.00)</b>	<b>230,760.00</b>
<b>Subgroup : [B7] Motor Vehicles</b>				
Marcum 123	Motor Vehicle	0.00	23,605.00	23,605.00
<b>Subtotal [B7]</b>	<b>Motor Vehicles</b>	<b>0.00</b>	<b>23,605.00</b>	<b>23,605.00</b>
<b>Subgroup : [D7] Other Assets</b>				

1086.000	Due to/from Prior Operator	75,650.00	0.00	75,650.00
<b>Subtotal [D7]</b>	<b>Other Assets</b>	<b>75,650.00</b>	<b>0.00</b>	<b>75,650.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>9,206,857.00</b>	<b>0.00</b>	<b>9,206,857.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>			
<b>Subgroup : [A1]</b>	<b>Trade Accounts Payable</b>			
2021.000	Accounts Payable - Trade	(675,575.00)	0.00	(675,575.00)
<b>Subtotal [A1]</b>	<b>Trade Accounts Payable</b>	<b>(675,575.00)</b>	<b>0.00</b>	<b>(675,575.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>			
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)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(898,875.00)</b>	<b>0.00</b>	<b>(898,875.00)</b>
<b>Subgroup : [A6]</b>	<b>Accrued Payroll Taxes Payable</b>			
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)
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	<b>(220,823.00)</b>	<b>0.00</b>	<b>(220,823.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>			
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)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(1,343,580.00)</b>	<b>0.00</b>	<b>(1,343,580.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(3,138,853.00)</b>	<b>0.00</b>	<b>(3,138,853.00)</b>
<b>Group : [35]</b>	<b>Equity</b>			
<b>Subgroup : [B1]</b>	<b>Owners' Capital</b>			
2361.000	Member Capital	(1,980,710.00)	0.00	(1,980,710.00)
<b>Subtotal [B1]</b>	<b>Owners' Capital</b>	<b>(1,980,710.00)</b>	<b>0.00</b>	<b>(1,980,710.00)</b>
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>			
2362.000	Member Draw	105,000.00	0.00	105,000.00
2363.000	Retained Earnings	160,677.00	0.00	160,677.00
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>265,677.00</b>	<b>0.00</b>	<b>265,677.00</b>
<b>Total [35]</b>	<b>Equity</b>	<b>(1,715,033.00)</b>	<b>0.00</b>	<b>(1,715,033.00)</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 1</b>				
To reclass Dues from Subscriptions				
		<b>D.01 - Dues</b>		
Marcum 102	Dues		10,571.00	
8351.850	Admin- Dues and Subscriptions			10,571.00
<b>Total</b>			<b>10,571.00</b>	<b>10,571.00</b>
<b>Reclassifying Journal Entries JE # 2</b>				
To reclass Ojeaga Russel's salary into correct line of cost report				
		<b>E.08</b>		
8311.060	Fiscal- Clerical Wages		115,432.00	
8351.010	Admin- Supervisor Wages			115,432.00
<b>Total</b>			<b>115,432.00</b>	<b>115,432.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
To Reclass Leases to correct line of Cost Report				
		<b>D.01 - Leases</b>		
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			
<b>Total</b>			<b>9,690.00</b>	<b>9,690.00</b>
<b>Reclassifying Journal Entries JE # 4</b>				
To reclass cell phone expense to the appropriate line				
		<b>E.01</b>		
Marcum 111	Cell Phone Expense		14,684.00	
8351.841	Admin - Telephone			14,684.00
<b>Total</b>			<b>14,684.00</b>	<b>14,684.00</b>
<b>Reclassifying Journal Entries JE # 5</b>				
To reclass cable TV expense				
		<b>E.05</b>		
Marcum 105	Cable TV		30,597.00	
8220.670	Plant- Purchased Services			30,597.00
<b>Total</b>			<b>30,597.00</b>	<b>30,597.00</b>
<b>Reclassifying Journal Entries JE # 6</b>				
To reclass motor vehicle expenses into correct line of cost report				
		<b>K.03</b>		
Marcum 123	Motor Vehicle		23,605.00	
1190.100	Mme - 5 Year			23,605.00
<b>Total</b>			<b>23,605.00</b>	<b>23,605.00</b>
<b>Reclassifying Journal Entries JE # 7</b>				
To reclass Medical Director fees into correct line of cost report				
		<b>D.03</b>		
7420.290	Medical Director- Consulting		6,048.00	
7410.280	Medical Consulting Services			6,048.00
<b>Total</b>			<b>6,048.00</b>	<b>6,048.00</b>
<b>Reclassifying Journal Entries JE # 8</b>				
To reclass Mgt Fees into correct line of cost report				
		<b>G.02</b>		
8311.299	Fiscal - Other Consulting		345.00	
8311.730	Fiscal- Rental Expense			345.00
<b>Total</b>			<b>345.00</b>	<b>345.00</b>
<b>Reclassifying Journal Entries JE # 9</b>				
To reclass COVID Wages and benefits into correct lines of the cost report				
		<b>I.01</b>		
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
<b>Total</b>		<b>260,461.00</b>	<b>260,461.00</b>
	<b>Total Reclassifying Journal Entries</b>	<b>471,433.00</b>	<b>471,433.00</b>
	<b>Total All Journal Entries</b>	<b>471,433.00</b>	<b>471,433.00</b>





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

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

**Conclusion:**