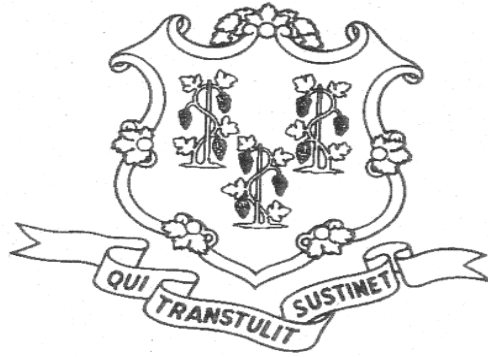


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Filosa For Nursing and Rehabilitation	
Address (No. & Street, City, State, Zip Code) 13 Hakim Street, Danbury, CT 06810	
Type of Facility <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;">                     Chronic and Convalescent  <input checked="" type="checkbox"/> Nursing Home only (CCNH)                 </div> <div style="width: 30%;">                     Rest Home with Nursing  <input type="checkbox"/> Supervision only (RHNS)                 </div> <div style="width: 30%;"> <input type="checkbox"/> (Specify)                 </div> </div>	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 461-C	RHNS	(Specify)	Medicare Provider 07-5074
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Medicaid Provider Numbers:	CCNH 4614	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) Filosa For Nursing and Rehabilitation	License No. 461-C	Report for Year Ended 9/30/2022	Page 1	of 37
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**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 Filosa For Nursing and Rehabilitation [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, 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.

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Jennifer A Malone-Seixas			Printed Name (Owner) Barbara A. Malone		
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 Filosa For Nursing and Rehabilitation		Period Covered:	From 10/1/2021	To 9/30/2022
Address of Facility 13 Hakim Street, Danbury, CT 06810				
Report Prepared By Benjamin Chianese, CPA		Phone Number 203-794-9466	Date 2/15/2023	
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 203-794-9466	Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Filosa For Nursing and Rehabilitation		Address (No. & Street, City, State, Zip) 13 Hakim Street, Danbury, CT 06810		
License Numbers:	CCNH 461-C	RHNS	(Specify)	Medicare Provider No. 07-5074
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 type="radio"/> LLC <input type="radio"/> Partnership <input checked="" 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.				
<b>Administrator</b>				
Name of Administrator Ann Callahan		Nursing Home Administrator's License No.:	001865	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		



**General Information and Questionnaire  
 Corporate Owners**

Name of Facility Filosa For Nursing and Rehabilitation	License No. 461-C	Report for Year Ended 9/30/2022	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated
Filosa Convalescent Home, Inc	13 Hakim Street, Danbury, CT 06810	Connecticut

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
Frank D. Malone	105 Middle River Road, Danbury, CT 06811	Treasurer	122
Barbara A. Malone	105 Middle River Road, Danbury, CT 06811	Secretary	491
Jennifer Malone-Seixas	592 Manville Road, Pleasantville, NY 10570	President	125
Michael D. Malone	197 Guinea Road, Monroe, CT 06468	Vice-President	129
John M. Malone	22 North Dutcher Street, Irvington, NY 10533	Director	119
Names of Stockholders Owning at Least 10% of Shares			
Frank D. Malone	105 Middle River Road, Danbury, CT 06811	Treasurer	122
Barbara A. Malone	105 Middle River Road, Danbury, CT 06811	Secretary	491
Jennifer Malone-Seixas	592 Manville Road, Pleasantville, NY 10570	President	125
Michael D. Malone	197 Guinea Road, Monroe, CT 06468	Vice-President	129
John M. Malone	22 North Dutcher Street, Irvington, NY 10533	Director	119





**General Information and Questionnaire  
Related Parties\***

Name of Facility Filosa For Nursing and Rehabilitation	License No. 461-C	Report for Year Ended 9/30/2022	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Filosa Care Center DBA Hancock Hall	31 Staples St., Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	See Attached	See Attached	See Attached
Barbara A. Malone (Bamco, LLC)	105 Middle River Road, Danbury, CT 06811	<input type="radio"/>	<input checked="" type="radio"/>		Building Rental/Depreciation/Real Estate Tax	22/9 22/7b	780,000	780,000
Space Pants, LLC	197 Guinea Road, Monroe, CT 06468	<input type="radio"/>	<input checked="" type="radio"/>		Parking Lot Rental	22/9	8,400	8,400
Michael Malone	197 Guinea Road, Monroe, CT 06468	<input type="radio"/>	<input checked="" type="radio"/>		Corporation Counsel	10A1	10,234	10,234
Filosa Care Center DBA Hancock Hall	31 Staples St., Danbury, CT 06810	<input type="radio"/>	<input checked="" type="radio"/>		Advanced Funds From	34/B3	(242,345)	(242,345)
Space Pants, LLC	197 Guinea Road, Monroe, CT 06468	<input type="radio"/>	<input checked="" type="radio"/>		Off Site Storage	22/9	6,720	6,720
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.

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

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Filosa For Nursing and Rehabilitation	License No. 461-C	Report for Year Ended 9/30/2022	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

See Attached

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

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

### 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	
Filosa For Nursing and Rehabilitation		461-C		9/30/2022			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							
Wells Fargo/Ricoh Usa , PO Box 41554, Philadelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Copier Machine	08/01/18	60 Month Lease	8,161		8,161	
	<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"/>							
	<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>	8,161

\* 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 Filosa For Nursing and Rehabilitati	License No. 461-C	Report for Year Ended 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Clifton Larson Allen, LLP	300 Crown Colony Drive, Ste 310, Quincy MA 02169
2 Clifton Larson Allen, LLP	300 Crown Colony Drive, Ste 310, Quincy MA 02169
3	
4	

Services Provided by This Firm (*describe fully*)

1 Compilation Financial Statement	\$ 8,975
2 Covid Consulting And Reporting	\$ 1,341
3	\$
4	\$
<b>Charge for Services Provided</b>	
\$ 10,316	

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    15 1D, 16 M13

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 Murtha & Cullina, LP	203-772-7728
2 Murtha & Cullina, LP	203-772-7728
3 Murtha & Cullina, LP	203-772-7728
4	
5	

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

1 265 Church Street, New Haven CT 06510
2 265 Church Street, New Haven CT 06510
3 265 Church Street, New Haven CT 06510
4
5

Services Provided by This Firm (*describe fully*)

1 General Labor And Employment	\$ 4,605
2 Litigation Issues	\$ 7,504
3 General Health Care Regulatory	\$ 412
4	\$
5	\$
<b>Charge for Services Provided</b>	
\$ 12,521	

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    15 1E, 16 M13

### Schedule of Resident Statistics

Name of Facility Filosa For Nursing and Rehabilitation			License No. 461-C		Report for Year Ended 9/30/2022				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	64	64			64	64						
B. On last day of THIS report period	64	64							64	64		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	48	48			48	48						
B. As of midnight of THIS report period	49	49							49	49		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,898	2,898			2,192	2,192			706	706		
B. Medicaid (Conn.)	11,190	11,190			8,432	8,432			2,758	2,758		
C. Medicaid (other states)												
D. Private Pay	2,712	2,712			1,885	1,885			827	827		
E. State SSI for RCH												
F. Other (Specify) Medicare Advantage and Hospi	382	382			259	259			123	123		
G. Total Care Days During Period (3A thru F)	17,182	17,182			12,768	12,768			4,414	4,414		
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	33	33			26	26			7	7		
5. <b>Total Resident Days (3G + 4A + 4B)</b>	17,215	17,215			12,794	12,794			4,421	4,421		

### Schedule of Resident Statistics (Cont'd)

Name of Facility Filosa For Nursing and Rehabilitation			License No. 461-C			Report for Year Ended 9/30/2022			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	6		30		13								
Per Diem Rate													
a. One bed rm.					535.00								
b. Two bed rms.	707.00		304.00		505.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								2,727	2,727				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								6,566	6,566				
D. <b>Total Physical Therapy Treatments</b>								9,293	9,293				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								209	209				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								705	705				
D. <b>Total Speech Therapy Treatments</b>								914	914				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								3,065	3,065				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								7,167	7,167				
D. <b>Total Occupational Therapy Treatments</b>								10,232	10,232				

### Report of Expenditures - Salaries & Wages

Name of Facility Filosa For Nursing and Rehabilitation	License No. 461-C	Report for Year Ended 9/30/2022	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)	10,234	6				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	91,747	1,754				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	219,907	8,474				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	29,622	766				
c. Dietary Workers	373,318	18,056				
6. Housekeeping Service						
a. Head Housekeeper	35,314	800				
b. Other Housekeeping Workers	256,975	15,958				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	47,970	830				
b. Other Maintenance Workers	79,408	2,427				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	37,063	2,141				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	53,643	832				
b. Other Accountants	65,700	2,131				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	153,965	3,070				
b. RN						
1. Direct Care	583,870	13,081				
2. Administrative**	142,084	3,390				
c. LPN						
1. Direct Care	604,855	18,422				
2. Administrative**	40,149	1,194				
d. Aides and Attendants	1,035,969	50,012				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	116,393	4,656				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	74,287	1,774				
n. Marketing						
o. Other (Specify) See Attached Schedule	188,824	1,774				
<i>A-13. Total Salary Expenditures</i>	4,241,297	151,549				

\* 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
Covid Incentive Wages, Bonuses and Shift Coach	\$ 188,824	1,774				
<b>Total</b>	\$ 188,824	1,774	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

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



**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	
Filosa For Nursing and Rehabilitation				461-C	9/30/2022			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>										
Michael D. Malone	10,234			Same as Other Employees	Corporation Counsel	6	A1	Hancock Hall 31 Staples Street, Danbury, CT 06810	36	33,952
<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>										

\* 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	
Filosa For Nursing and Rehabilitation				461-C	9/30/2022			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>										
Stephanie Vitko-Aniolek	27,953			Same as Other Employees		560	A2			
Ann Callahan	63,794			Same as Other Employees		1,194	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		
Filosa For Nursing and Rehabilitation	461-C	9/30/2022	13	37		
Total Cost and Hours						
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	34,088	758				
2. Dentist	6,887	9				
3. Pharmacist	10,109	103				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	179,776	3,057				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	13,200	34				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)	525	3				
2. Pharmaceutical Committee (Quarterly meetings)	525	3				
3. Staff Development Committee (Once annually)	175	1				
e. Other (Specify) Psychiatric Evaluations	9,600	48				
9. Speech Therapist						
a. Resident Care	60,740	672				
b. Other						
10. Occupational Therapist						
a. Resident Care	195,332	3,055				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	5,121	60				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	11,670	292				
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>527,748</b>	<b>8,095</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 Filosa For Nursing and Rehabilitation		License No. 461-C	Report for Year Ended 9/30/2022	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
HealthDrive Dental Group, 100 Crossing Boulevard, Suite 300, Framingham, MA 01702-	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>		
Symbria Rehab, 28100 Torch Parkway, Warrenville, IL 60555	PT, OT And Speech Evaluations And Treatment	<input type="radio"/>	<input checked="" type="radio"/>		
Orestes J. Arcuni, 4 Bartram Drive, West Redding, CT 06896	Psychiatric Evaluations And Services	<input type="radio"/>	<input checked="" type="radio"/>		
Onmicare, PO Box 78000, Detroit, MI 48278-1668	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
SincereOne Nursing Care, LLC, 487 Federal Road #C3, Brookfield, CT 06804	Nursing Employment Agency	<input type="radio"/>	<input checked="" type="radio"/>		
Members Of Organized Medical Staff (Robert Ruxin, Md/ Jeanine Famiglietti, Md/Frederick	Infection Control Review, Pharmaceutical Review, Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Laurie A. Figliola RDN, 12 Grays Farm Road, Weston, CT 06883	Dietitian	<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"/>		
		<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"/>		

\* 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
Filosa For Nursing and Rehabilitation	461-C	9/30/2022		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 35,825	35,825			
2. Disability Insurance	\$ 1,688	1,688			
3. Unemployment Insurance	\$ 43,187	43,187			
4. Social Security (F.I.C.A.)	\$ 316,445	316,445			
5. Health Insurance	\$ 306,936	306,936			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 14,146	14,146			
8. Uniform Allowance	\$ 3,555	3,555			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 8,568	8,568			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 24,000	24,000			
d. Accounting and Auditing	\$ 8,975	8,975			
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 12,520	12,520			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$ 27,011	27,011			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 3,061	3,061			
2. Cellular Phones	\$ 1,522	1,522			
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$				
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 2,700	2,700			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 292,914	292,914			
<b>Subtotal</b>	\$ 1,103,053	1,103,053			

\* 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)
Pre-Employment Expenses	\$ 8,568		
<b>Total</b>	\$ 8,568	\$ -	\$ -

**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
Filosa For Nursing and Rehabilitation	461-C	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		1,103,053	1,103,053		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 3,560	3,560			
2. Holiday Parties for Staff	\$ 915	915			
3. Gifts to Staff and Residents	\$ 15,270	15,270			
4. Employee Travel	\$ 28	28			
5. Education Expenses Related to Seminars and Conventions	\$ 5,079	5,079			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 2,072	2,072			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 23,545	23,545			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 17,399	17,399			
4. Fund-Raising***	\$				
5. Medical Records	\$ 5,787	5,787			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$ 27	27			
7. Postage	\$ 1,926	1,926			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 5,063	5,063			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 1,016	1,016			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 3,327	3,327			
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 130,019	130,019			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 1,318,086	1,318,086			

\* 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)
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotion-Public Relations	\$ 17,399		
<b>Total Other Advertising</b>	\$ 17,399	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 4,319		
NCCDP	\$ 108		
AAPACN	\$ 584		
	\$ 52		
<b>Total Dues</b>	\$ 5,063	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Equipment Rental-Admin	617		
Small Equipment Administration	2,826		
Maint Supplies - Small Equip	1,425		
Cable Tv Expense	15,764		
Office Expense - Internet	8,929		
Office Expense - Software	47,708		
Computer Expense - Hosting	8,572		
Computer Expense - Service	5,523		
Payroll Service	14,706		
Miscellaneous Expense	(1,238)		
Professional Dues/License/Fees	3,555		
Merchant Fees and Bank Service Charges	4,080		
Resident Related Misc Exp	292		
Other Covid Related Cost	17,260		
<b>Total Other Administrative and General</b>	\$ 130,019	\$ -	\$ -



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

Name of Facility Filosa For Nursing and Rehabilitation	License No. 461-C	Report for Year Ended 9/30/2022	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

**\* 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 Filosa For Nursing and Rehabilitation		License No. 461-C	Report for Year Ended 9/30/2022	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 148,449	148,449		
2.	Non-Food Supplies	\$ 19,255	19,255		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) _____ Dietary Equipment Repair And Small Equip Dietary Equipment Rental		\$ 1,396	1,396		
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$ 169,100	169,100		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F.	Resident Meals: Total no. of meals served per day:*	141	141		
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
Filosa For Nursing and Rehabilitation		461-C	9/30/2022		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. \$	9,882	9,882		
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. \$	7,401	7,401		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) Equipment Rental		\$	8,295	8,295		
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	25,578	25,578		
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
Filosa For Nursing and Rehabilitation		461-C	9/30/2022		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel	39,605	39,605		
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	32,090	32,090		
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. \$				
C.	Other ( <i>Specify</i> )	\$				
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c)	\$	32,090	32,090		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Omnicare	\$	67,975	67,975		
b.	Medicine Cabinet Drugs	\$	1,437	1,437		
c.	Medical and Therapeutic Supplies	\$	120,249	120,249		
d.	Ambulance/Limousine***	\$	884	884		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	5,139	5,139		
f.	X-rays and Related Radiological Procedures***	\$	4,859	4,859		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	3,121	3,121		
i.	Recreation	\$	3,501	3,501		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	7,308	7,308		
5M.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	214,473	214,473		

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

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

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

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

## Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
Small Equipment Nursing	\$ 3,248		
Maint Supply - Resident Aid	\$ 1,289		
PPE Related Expense	\$ 2,570		
Podiatry Charges Med A	\$ 201		
<b>Total Other Resident Care</b>	\$ 7,308	\$ -	\$ -

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

Name of Facility Filosa For Nursing and Rehabilitation			License No. 461-C		Report for Year Ended 9/30/2022			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
Orestes J. Arcuni	4 Bartram Drive, West Redding, Ct 06896	<input type="radio"/>	<input checked="" type="radio"/>		Psychiatric Evaluations And Services	9,600			13	B8DE
Laurie A Figliola Rdn	12 Grays Farm Road, Weston, Ct 06883	<input type="radio"/>	<input checked="" type="radio"/>		Dietician - Dietary Needs And Reports	34,088			13	B1
Symbria Rehab	28100 Torch Parkway, Warrenville, Il 60555	<input type="radio"/>	<input checked="" type="radio"/>		Evaluations And Treatment	435,848			13	Vario
Center For Comprehensive Care, LLC	580 Long Hill Ave, Shelton, Ct 06474	<input type="radio"/>	<input checked="" type="radio"/>		Medical Director	13,200			13	B8A
Clifton Larson Allen LLP	Drive, Ste 310, Quincy Ma 02169	<input type="radio"/>	<input checked="" type="radio"/>		Accounting Services	10,316			15 16	1D, N
Onmicare	Po Box 78000, Detroit, Mi 48278-1668	<input type="radio"/>	<input checked="" type="radio"/>		Pharmacist	10,109			13	B3
SincereOne Nursing Care, LLC	487 Federal Road #C3, Brookfield, CT 06804	<input type="radio"/>	<input checked="" type="radio"/>		Nursing Employment Agency	16,791			13	Vario
HealthDrive Dental Group	Suite 300, Framingham, MA 01702-5555	<input type="radio"/>	<input checked="" type="radio"/>		Dental Services	6,887			13	B2
		<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"/>							

\* 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
Filosa For Nursing and Rehabilitation	461-C	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 87,108	87,108				
b. Heat	\$ 39,288	39,288				
c. Light & Power	\$ 60,188	60,188				
d. Water	\$ 23,283	23,283				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 8,161	8,161				
f. Other ( <i>itemize</i> )	\$ 30,763	30,763				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 248,791	248,791				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 120,877	120,877				
c. Non-Movable Equipment	\$ 10,337	10,337				
d. Movable Equipment	\$ 34,817	34,817				
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 166,031	166,031				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 43,430	43,430				
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 43,430	43,430				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 617,498	617,498				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 56,745	56,745				
c. Personal property taxes	\$ 8,468	8,468				
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 892,172	892,172				

\* 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)
Refuse Removal	\$ 25,649		
Exterminating	\$ 2,334		
Bed/Chair Alarms	\$ 609		
Interior Decor Maint/Supply	\$ 2,171		
<b>Total Other Repairs and Maintenance</b>	\$ 30,763	\$ -	\$ -

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### Depreciation Schedule

Name of Facility Filosa For Nursing and Rehabilitation			License No. 461-C		Report for Year Ended 9/30/2022			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			4,835,483		4,835,483	3,407,227	SL	40	120,877			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal										120,877		
<b>C. Non-Movable Equipment</b>												
1. Acquired prior to this report period			160,751		160,751	22,602	SL	Various	8,701			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)			43,412		43,412		SL	Various	1,636			
C-4. Subtotal										10,337		
		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. 2015 Ford F250 Pickup			x		10	2015	44,463	44,463	44,463			
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period							620,494	620,494	407,752	SL	Various	33,737
b. Disposals (attach schedule)							42,101		42,093	SL	Various	
Acquired during this report period (attach schedule):												
c. Administrative							15,473					686
d. Standard Resident							16,120					394
e. Specialized Resident												
Total Acquired during this report period							31,593					1,080
D-3. Subtotal												34,817
<b>E. Total Depreciation</b>												166,031

## 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 Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Land Improvements</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>				
<b>Total additions for Building Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</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>				
10/1/2021	Elevator Doors - Add'l	\$ 5,251	20	263
6/3/2021	Sprinkler System	\$ 25,542	20	426
12/22/2021	Air Conditioner	\$ 12,619	10	947
<b>Total additions for Non-Movable Equipment</b>		\$ 43,412		\$ 1,636 *
<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	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
12/30/2021	American Gas Range	Administrative	\$ 6,710	10	\$ 503
5/1/2022	Lounge Chairs With Removable Seat	Standard Resident	\$ 11,834	10	\$ 394
9/21/2022	Lounge Charis	Standard Resident	\$ 4,286	15	\$ -
9/1/2022	Art Work For Walls	Administrative	\$ 7,758	15	\$ 43
4/1/2022	Hp Probook 450 G8 15.6 Notebook	Administrative	\$ 1,005	3	\$ 140
		PICK A CATEGORY			
<b>Total additions for Movable Equipment</b>			\$ 31,593		\$ 1,080*
<b>Deletions:</b>					
11/12/2009	26"Lcd Tv Insignia(19)		\$ 5,998		\$ -
1/12/2011	18" Drawer Base Cabinet		\$ 216		\$ -
5/1/2008	Mdi Software-Financial & Clinical		\$ 22,524		\$ -
7/19/2011	Id Card Custom Jetpack(40%)		\$ 861		\$ -
5/24/2013	Workstation/Laptops For Sigmacare		\$ 3,052		\$ -
6/7/2013	Insite Setup Of Sigmacare Equipmen		\$ 1,717		\$ -
9/20/2013	Server/Loperating License Upgrades		\$ 4,727		\$ -
3/11/2014	Rebuild Website		\$ 1,075		\$ -
6/9/2017	Hp Deskpro 400 All-In-One Computer		\$ 1,931		\$ -
<b>Total deletions for Movable Equipment</b>			\$ 42,101		\$ -**

\*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>				
12/1/2021	Dumpster Fencing	\$ 3,297	15	165
2/1/2022	VCT Flooring	\$ 18,108	10	1,056
5/1/2022	Drypendant Heads - Sprinklers	\$ 21,008	25	280
7/1/2022	Prime, Paint And Materials	\$ 27,347	5	1,367
7/1/2022	Sprinkler System	\$ 5,447	25	54
8/1/2022	Painting Staircase Project	\$ 15,682	5	261
<b>Total additions for Leasehold Improvement</b>		\$ 90,889		\$ 3,183*
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ -**

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

### Amortization Schedule\*

Name of Facility Filosa For Nursing and Rehabilitation			License No. 461-C		Report for Year Ended 9/30/2022			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<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				868,050	617,592	868,050	Variou	40,247	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				90,889		90,889	Variou	3,183	
C-4. Subtotal									43,430
<b>D. Total Amortization</b>									43,430

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

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

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

Name of Facility Filosa For Nursing and Rehabilitation	License No. 461-C	Report for Year Ended 9/30/2022	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				
2. Date Structure Completed		1995 Major Renovation		
3. If <b>NOT</b> Original Owner, Date of Purchase		#REF!		
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		64		
6. Square Footage		39,605		
7. Acquisition Cost				
a. Land		398,123		
b. Building		4,835,483		
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		12/22/16		
c. Interest Rate for the Cost Year		3.31%		
d. Term of Mortgage (number of years)		10		
e. Amount of Principal Borrowed		2,476,000		
f. Principal balance outstanding as of 9/30/2022		869,092		
<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
Filosa For Nursing and Rehabilitation		461-C	9/30/2022			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
Filosa For Nursing and Rehabilitati		461-C		9/30/2022		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)				\$	258	258	
A. Item		Rate	Amount				
Energy Efficient Lighting Upgr		5.00%	177				
Lender							
Eversource							
Address of Lender							
PO Box 650032Dallas, TX, 75265-0032							
B. Item		Rate	Amount				
Telephone System		5.00%	81				
Lender							
Carousel Industries							
Address of Lender							
PO Box 790488ST Louis, MO 63179							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$	258	258	
12. D. Other Interest Expense (Specify)				\$	3,820	3,820	
Vendor interest							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	4,078	4,078	
14. Insurance							
a. Insurance on Property (buildings only)				\$	1,857	1,857	
b. Insurance on Automobiles				\$	3,316	3,316	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	12,792	12,792	
2. Fire and Extended Coverage				\$	53,471	53,471	
3. Other (Specify)				\$	13,813	13,813	
See Attached							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	85,249	85,249	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	7,758,662	7,758,662	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Filosa For Nursing and Rehabilitation				461-C	9/30/2022	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	\$ 19,805	19,805		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1C	Bad Debts	\$ 24,000	24,000		
10.	15	1E	Accounting	\$			
10a.			Legal	\$ 7,504	7,504		
11.			Telephone	\$			
12.			Cellular Telephone	\$ 82	82		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 12,795	12,795		
15.	16	L5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 2,764	2,764		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 684	684		
18.	16	M3	Unallowable Advertising *	\$ 17,399	17,399		
19.	15	9 J K	Income Tax / Corporate Business Tax	\$ 2,450	2,450		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$ 27	27		
23.			Other - See attached Schedule	\$ 4,357	4,357		
<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	\$			
Subtotal (Items 1 - 26)				\$ 91,867	91,867		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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



## Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A2	Excess Wages on Administrators	\$ 9,571		
10	1	Officer Related Salary	\$ 10,234		
<b>Total Other Salaries Adjustment</b>			\$ 19,805	\$ -	\$ -

## Schedule of Fees Adjustments

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

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1A4	FICA portion of Disallowed Salaries	\$ 1,515		
16	M13	Miscellaneous Exp	\$ (1,238)		
16	M13	Merchant Fees and Bank Service Charges	\$ 4,080		
<b>Total Other A&amp;G Adjustments</b>			\$ 4,357	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Filosa For Nursing and Rehabilitation				461-C	9/30/2022	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 91,867	91,867		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5A2	Prescription Drugs	\$ 67,975	67,975		
28.	20	5D	Ambulance/Limousine	\$ 884	884		
29.	20	5F	X-rays, etc	\$ 4,859	4,859		
30.	20	5H	Laboratory	\$ 3,121	3,121		
31.	20	5C	Medical Supplies	\$ 11,812	11,812		
32.	20	5E2	Oxygen (non emergency)	\$ 5,139	5,139		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 201	201		
<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	\$ 3,820	3,820		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.	27	14C3	Property Insurance	\$ 9,685	9,685		
<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	\$			
<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>				\$ 199,363	199,363		

\*\*\* 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	5L	Podiatry Charges Med A	\$ 201		
<b>Total Other Ancillary Costs</b>			\$ 201	\$ -	\$ -

## 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)
27	13	Interest Expense (Late Fees)	\$ 3,820		
<b>Total Other Property Adjustments</b>			\$ 3,820	\$ -	\$ -

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)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Filosa For Nursing and Rehabilitation	461-C	9/30/2022			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> )	\$ 5,633,790	5,633,790				
b. Medicaid Room and Board Contractual Allowance **	\$ (2,247,616)	(2,247,616)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,543,592	1,543,592				
b. Medicare Room and Board Contractual Allowance **	\$ 407,274	407,274				
4. a. Private-Pay Residents and Other	\$ 1,651,345	1,651,345				
b. Private-Pay Room and Board Contractual Allowance **	\$ (22,419)	(22,419)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 157,577	157,577				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (153,037)	(153,037)				
c. Prescription Drugs - Non-Medicare	\$ 21,614	21,614				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (21,614)	(21,614)				
2. a. Medical Supplies - Medicare	\$ 18,606	18,606				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (18,606)	(18,606)				
c. Medical Supplies - Non-Medicare	\$ 1,843	1,843				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (1,843)	(1,843)				
3. a. Physical Therapy - Medicare	\$ 285,611	285,611				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (220,581)	(220,581)				
c. Physical Therapy - Non-Medicare	\$ 29,949	29,949				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (29,949)	(29,949)				
4. a. Speech Therapy - Medicare	\$ 70,813	70,813				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (52,175)	(52,175)				
c. Speech Therapy - Non-Medicare	\$ 12,837	12,837				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (12,837)	(12,837)				
5. a. Occupational Therapy - Medicare	\$ 348,636	348,636				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (260,184)	(260,184)				
c. Occupational Therapy - Non-Medicare	\$ 35,101	35,101				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (35,101)	(35,101)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (3,208)	(3,208)				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (4,135)	(4,135)				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 7,135,283	7,135,283				
<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> )	\$ 185	185				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 196,437	196,437				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 196,622	196,622				
<b>VI. Total All Revenue</b> (III +V)	\$ 7,331,905	7,331,905				

\* 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)
	Sequester Reduction Part B	\$ (3,208)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (3,208)</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
	Prior Year Related Adjustments	\$ (2,092)		
	Current Year Related Adjustments	\$ (2,043)		
<b>Total Other Resident Revenue</b>		<b>\$ (4,135)</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
31/A1	Operating Account	268,919	\$ 185		
<b>Total Interest Income</b>			<b>\$ 185</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
	HHS Care Act Allocation	\$ 167,537		
	Medicaid Stimulus Payments	\$ 28,900		
<b>Total Other Revenue</b>		<b>\$ 196,437</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Filosa For Nursing and Rehabilitation	461-C	9/30/2022	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	406,648
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	491,790
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	224,919
a. Insurance	135,614			
b. Federal tax Refund	55,000			
c. _____				
d. See Schedule	34,305			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	1,123,357
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>958,939</u>		\$	297,917
	Accum. Depreciation <u>661,022</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>609,988</u>		\$	167,419
	Accum. Depreciation <u>442,569</u>	Net		
7. Motor Vehicles	*Historical Cost <u>44,463</u>		\$	
	Accum. Depreciation <u>44,463</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	
_____				
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	465,336

\* 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	
22	6A	Maintenance Contracts	\$ 8,621
15	1A5	Health Insurance	\$ 8,276
16	M6	Postage	\$ 154
16	M13	Software	\$ 4,003
16	M13	Computer Exp	\$ 1,543
22	6A	Water	\$ 833
22	6F	Refuse	\$ 1,574
22	10C	Property Tax	\$ 5,171
23		Equipment Downpayment	\$ 4,130
<b>Total Prepaid Expenses</b>			<b>\$ 34,305</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Fixed Assets (Itemize)</b>			<b>\$ -</b>

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			<b>\$ -</b>

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Long-Term Liabilities (Itemize)</b>			<b>\$ -</b>



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

Name of Facility	License No.	Report for Year Ended	Page	of
Filosa For Nursing and Rehabilitation	461-C	9/30/2022	32	37
<b>Account</b>			<b>Amount</b>	
Total Brought Forward:			\$	1,588,693
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	4,835,483		
	Accum. Depreciation	3,528,104	Net	\$ 1,307,379
4. Non-Movable Equipment				
	*Historical Cost	204,163		
	Accum. Depreciation	32,939	Net	\$ 171,224
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	1,478,603
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> )			\$	67,401
	Deferred Taxes	19,400		
	Bed Licenses	48,001		
	See Schedule			
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	67,401
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	3,134,697

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Filosa For Nursing and Rehabilitation	461-C	9/30/2022	33	37
Account			Amount	
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable			\$	352,923
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> )			\$	209,326
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )			\$	1,059
6. Accrued Payroll Taxes Payable			\$	16,310
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*			\$	1,717
12. Other Current Liabilities ( <i>itemize</i> )			\$	26,979
Accrued Expenses				26,979
_____				
_____				
See Schedule				
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>			<b>\$</b>	<b>608,314</b>

\* 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 Filosa For Nursing and Rehabilitation	License No. 461-C	Report for Year Ended 9/30/2022		Page 34	of 37
Account				Amount	
Total Brought Forward:				608,314	
<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> )				\$ 242,345	
Name and Address of Lender	Amount	Loan Date			
Hancock/Bamco 31 Staples St Danbury,CT 06810	242,345	Various			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 242,345	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 850,659	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Filosa For Nursing and Rehabilitation	461-C	9/30/2022	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			\$	1,307,379
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			\$	181,561
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	1,488,940
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	90,310
3. Paid-in Surplus			\$	183,510
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	948,035
6. Gain or Loss for Period			\$	(426,757)
	10/1/2021	thru	9/30/2022	
7. Total Net Worth			\$	795,098
<b>C. Total Reserves and Net Worth</b>			\$	2,284,038
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,134,697

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of	
Filosa For Nursing and Rehabilitation	461-C	9/30/2022	36	37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	1,213,455	
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	7,331,905	
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	7,758,662	
D. Net Income or Deficit			\$	(426,757)	
E. Balance			\$	786,698	
F. Additions					
1. Additional Capital Contributed ( <i>itemize</i> )					
2. Other ( <i>itemize</i> ) <div style="margin-left: 20px;">Bamco, LLC Depreciation <span style="float: right;">8,400</span></div>					
F-3. Total Additions			\$	8,400	
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>			\$	795,098	
				09/30/22	

### I. Preparer's/Reviewer's Certification

Name of Facility Filosa For Nursing and Rehabilitation	License No. 461-C	Report for Year Ended 9/30/2022	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 Benjamin Chianese, CPA				
Address Address 31 Staples Street, Danbury, CT 06810			Phone Number 203-794-9466	
Contacted Person Regarding Additional Information Needed Regarding This Report Benjamin Chianese, CPA			Phone Number 203-794-9466, ext 417	
Contact Email Address Bchianese@filosa.com				