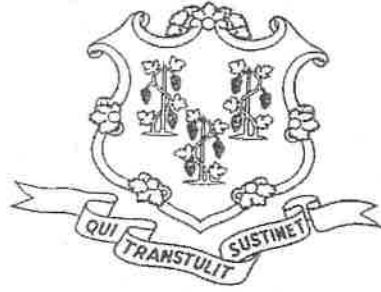


State of Connecticut



**Annual Report of Long-Term Care Facility
Cost Year 2023**

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 Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 1084-C	(Specify)	Other	Medicare Provider 07-5061
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Medicaid Provider Numbers:	CCNH / RHNS 10843	(Specify)	Other
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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	1084-C	9/30/2023	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, 2022 and ending September 30, 2023, 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 review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Ojeaga Russel			Printed Name (Owner) Ojeaga Russel		
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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 53 Courtland Avenue, Stamford, CT 06902				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/24/2024		
Item	Total	CCNH / RHNS	(Specify)	Other
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-853-0010		Report for Year Ended 9/30/2023	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 / RHNS 1084-C	(Specify)	Other	Medicare Provider No. 07-5061
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input checked="" type="radio"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> 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.				
Administrator				
Name of Administrator Ojeaga Russel		Nursing Home Administrator's License No.:	5937	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Partners/Members

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Sta		License No. 1084-C	Report for Year Ended 9/30/2023	Page of 3 37
Legal Name of Partnership/LLC Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford		Business Address 53 Courtland Avenue, Stamford, CT 06902		State(s) and/or Town(s) in Which Registered CT
Name of Partners/Members	Business Address	Title	% Owned	
Pasquale DeBenedictis	53 Courtland Avenue, Stamford, CT 06902	Managing Member	0.34	
Alexander Solovey	53 Courtland Avenue, Stamford, CT 06902	Managing Member	0.34	
Soloman Rutenberg	53 Courtland Avenue, Stamford, CT 06902	Managing Member	0.17	
Ojeaga Russel	53 Courtland Avenue, Stamford, CT 06902	Managing Member	0.15	

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 9/30/2023	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 Stamford	License No. 1084-C	Report for Year Ended 9/30/2023	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No			
Cassena Care, LLC	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Management Fees	178,955	178,955
Advanced Promo & Printing	Baychester Station, PO Box 657, Bronx NY 10469	<input type="radio"/>	<input checked="" type="radio"/>	Advertising	11,547	11,547
LI Script	333 Crossways Park Dr, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Pharmacy/Central Supply	430,010	430,010
Stamford Acquisition II, LLC	53 Courtland Avenue, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	Rent	1,140,000	951,359
Medd Max	360 Industrial Loop, Staten Island, NY, 10309-1162	<input type="radio"/>	<input checked="" type="radio"/>	Consulting Services	285,164	285,164
Lighthouse Indemnity	10 Main Street Suite 202, Ballston Lake, NY 12019	<input type="radio"/>	<input checked="" type="radio"/>	Consulting Services	198,802	198,802
Perfect Choice Staffing	225 Crossways Park Drive, Suite 2, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Staffing	1,447	1,447
Smartlinx Solutions LLC	333 Thomall Street 4th floor, Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	Web Based Payroll	14,798	14,798
Various - See Attached	Various	<input type="radio"/>	<input checked="" type="radio"/>	Various	1,514,208	1,514,208

* Use additional sheets if necessary.

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

**General Information and Questionnaire
 Related Parties***

Name of Related Individual or Company	Business Address	License No. 1084-C	Report for Year Ended 9/30/2023		Indicate Where Costs are Included in Annual Report Page # / Line #	Page 4a	of 37
			Also Provides Goods/Services to Non- Related Parties	Description of Goods/Services Provided			
		Yes	No	%**		Cost Reported	Actual Cost to the Related Party
Theradynamics Rehab Management	225 Crossways, Park Drive, Woodbury, NY 11797	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0%	Therapy Software	622,705	622,705
We Staff LLC	225 Crossways, Park Drive, Woodbury, NY 11797	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0%	Staffing	891,503	891,503
		<input type="checkbox"/>	<input type="checkbox"/>	0%			
		<input type="checkbox"/>	<input type="checkbox"/>	0%			
		<input type="checkbox"/>	<input type="checkbox"/>	0%			
		<input type="checkbox"/>	<input type="checkbox"/>	0%			
		<input type="checkbox"/>	<input type="checkbox"/>	0%			
		<input type="checkbox"/>	<input type="checkbox"/>	0%			
		<input type="checkbox"/>	<input type="checkbox"/>	0%			

* Use additional sheets if necessary.

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

**General Information and Questionnaire
 Other Lines of Business**

Name of Facility Stamford Acquisition I, LLC d/b/a C	License No. 1084-C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		45,146		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Stamford Acquisition	License No. 1084-C	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	Total All Levels		Total CCNH / RHNS Level		License No. 1084-C	Report for Year Ended 9/30/2023			Page 8	of 37
	Total All Levels	Total CCNH / RHNS Level	Period 10/1 Thru 6/30			Period 7/1 Thru 9/30				
			Total	Other		Total	Other (Specify)	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								
2. Number of Residents										
A. As of midnight of PREVIOUS report period	114	114			114	114				
B. As of midnight of THIS report period	126	126								
3. Total Number of Days Care Provided During Period										
A. Medicare	4,489	4,489			3,556	3,556			933	933
B. Medicaid (Conn.)	34,108	34,108			25,286	25,286			8,822	8,822
C. Medicaid (other states)										
D. Private Pay	2,252	2,252			1,099	1,099			1,153	1,153
E. State SSI for RCH										
F. Other (Specify) Private Ins, Managed Care, Hosp	4,357	4,357			3,745	3,745			612	612
G. Total Care Days During Period (3A thru F)	45,206	45,206			33,686	33,686			11,520	11,520
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds										
A. Medicaid Bed Reserve Days										
B. Other Bed Reserve Days										
5. Total Resident Days (3G + 4A + 4B)	45,206	45,206			53,686	53,686			11,520	11,520

Schedule of Resident Statistics (Cont'd)

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at	License No. 1084-C	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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)	Other
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	(Specify)	CCNH / RHNS	(Specify)	Other	R.C.H.	ICF-MR
No. of Residents	9	98		19				
Per Diem Rate								
a. One bed rm.	Var	#####		655.00				
b. Two bed rms.	Var	#####		620.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	Other
A. Medicare - Part B	1,345	1,345			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	1,431	1,431			
2. Restorative Treatments					
C. Other	9,704	9,704			
D. Total Physical Therapy Treatments	12,480	12,480			
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B	181	181			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	273	273			
2. Restorative Treatments					
C. Other	812	812			
D. Total Speech Therapy Treatments	1,266	1,266			
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	977	977			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	1,418	1,418			
2. Restorative Treatments					
C. Other	9,590	9,590			
D. Total Occupational Therapy Treatments	11,985	11,985			

Report of Expenditures - Salaries & Wages

Name of Facility		License No	Report for Year Ended		Page	of			
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford		1084-C	9/30/2023		10	37			
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No									
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	144,915		1,696						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	371,698		10,064						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	654,630		30,944						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	387,286		22,407						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance									
b. Other Maintenance Workers	242,085		11,722						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	30,999		1,392						
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	207,021		3,672						
b. RN									
1. Direct Care	1,407,328		25,000						
2. Administrative**	162,433		4,294						
c. LPN									
1. Direct Care	994,808		25,594						
2. Administrative**									
d. Aides and Attendants	2,049,428		97,274						
e. Physical Therapists	31,310		1,484						
f. Speech Therapists	3,176		150						
g. Occupational Therapists	30,068	(30,068)	1,425						
h. Recreation Workers	196,940		7,363						
i. Physicians									
1. Medical Director									
2. Utilization Review	269,054		4,066						
3. Resident Care***									
4. Other (Specify)									
j. Dentists									
k. Pharmacists									
l. Podiatrists									
m. Social Workers/Case Management	176,027		6,633						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	236,653		6,540						
A-13. Total Salary Expenditures	7,595,859	(30,068)	261,720						

* 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 in the Adjustment column.

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-11 Rev. 10/2005

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

Name of Facility	License No.	Report for Year Ended		Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received	
		9/30/2023	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	Other (Specify)							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									
Ojeaga Russel(10/1/22 to 6/9/2023)	1084-C	90,936	Non Discriminatory	Regional Administrator	1,280	A4	Cassena Care at Norwalk	112,351	1,600

* 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) Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	License No. 1084-C	Report for Year Ended 9/30/2023		Page 12	of 37									
		CCNH / RHNS (Specify)	Other			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		
Section III - Administrators***														
Chris Antipuestro (10/1/22 to 6/9/2023)		104,499		Non Discriminatory	Administrator	1,306	A2							
Ojeaga Russel (6/10/23 to 9/30/23)		40,416		Non Discriminatory	Administrator	390	A2							
Section IV - Assistant Administrators														

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of					
Stamford Acquisition I, LLC d/b/a Cassena Care at S	1084-C	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian	20,274		722						
2. Dentist	6,500		Monthly						
3. Pharmacist	32,783		Monthly						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	227,785		4,128						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	44,000		Monthly						
b. Utilization Review (Title 18 and 19 only) monthly meeting	123,446		1,797						
c. Resident Care**									
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care	175,245		2,485						
b. Other									
10. Occupational Therapist									
a. Resident Care	219,675	(219,675)	3,948						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	370,811		5,667						
2. Administrative***	42,506		695						
b. LPN									
1. Direct Care	265,387		5,066						
2. Administrative***									
c. Aides	379,273		12,083						
d. Other									
12. Other (Specify)									
See Attached Schedule	48,351	(33,970)							
B-13 Total Fees Paid in Lieu of Salaries	1,956,036	(253,645)	36,591						

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford		1084-C	9/30/2023		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Priority Care Staffing, 42 W 38th Street, New York, NY 10018	Dietary Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
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"/>	Common ownership		
Santi Neuberger M.D.	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RJV Consulting, 3361 Maplewood Dr N Wantagh, NY 11793	Utilization Review Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Perfect Choice Staffing, 225 Crossways Park Drive, Suite 2, Woodbury, NY 11797	RN Supervisors	<input checked="" type="radio"/>	<input type="radio"/>	Common ownership		
Vertical Staffing Corporation, 708 3rd Avenue 5th Floor, New York, NY 10017	RN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
We Staff LLC 337 Crossways Park Dr Woodbury, NY 11797	Aides Staffing	<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		
O2 Safe Respiratory Services	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dimapilis Dauz Business Group LLC.	RN	<input checked="" type="radio"/>	<input 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"/>			
		<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
Stamford Acquisition I, LLC d/b/a Cassena Care	1084-C	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 198,802	198,802						
2. Disability Insurance	\$ 4,267	4,267						
3. Unemployment Insurance	\$ 51,035	51,035						
4. Social Security (F.I.C.A.)	\$ 546,822	546,822						
5. Health Insurance	\$ 1,087,151	1,087,151						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 405,544	405,544						
8. Uniform Allowance	\$ 23,025	23,025						
9. Other (Specify) See Attached Schedule	\$ 33,043	33,043						
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	284,273	(284,273)					
d. Accounting and Auditing	\$ 62,398	62,398						
e. Legal (Services should be fully described on Page 15b)	\$ 29,080	53,035	(23,955)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 32,102	32,102						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 221	221						
2. Cellular Phones	\$							
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$							
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$	2,823	(2,823)					
2. Other (Specify) See Attached Schedule	\$ 5,256	5,256						
3. Resident Day User Fee	\$ 801,033	801,033						
Subtotal	\$ 3,279,779	3,590,830	(311,051)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

General Information and Questionnaire
Accounting Basis

Name of Facility Stamford Acquisition I, LLC d/b/a	License No. 1084-C	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> 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 (<i>describe fully</i>)				
1	Auditing / Cost Report Preparation		\$	58,398
2	Tax Preparation		\$	4,000
3			\$	
4			\$	
			Charge for Services Provided	
			\$	62,398
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 Wilson, Elser, Moskowitz, Edelman & Dicker, LLP 2 Goldman, Gruder, & Woods 3 Jackson Lewis 4 Scheinman Arbitration & Mediation 5 Various - See Attached			Telephone Number 212-490-3000 203-899-8900 212-545-4000 516-944-1700 Var	
Address (No. & Street, City, State, Zip Code) 1 150 East 42nd St, New York, NY 10017 2 200 Connecticut Ave, Norwalk, CT 06854 3 666 Third Ave., 29th Floor, New York, NY 10017 4 322 Main Street, Port Washington, NY 11050 5 Var				
Services Provided by This Firm (<i>describe fully</i>)				
1	Lawsuit against old owners - Regency Heights(Disallowed on Page 15)		\$	1,440
2	General Legal Matters		\$	6,681
3	General Legal Matters		\$	20,307
4	Annual Retainer(Disallowed on Page 15)		\$	6,650
5	Various - See Attached(\$15,865 Disallowed on Page 15)		\$	17,957
			Charge for Services Provided	
			\$	53,035
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> 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 9/30/2023	Page 15a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Certilman Balin Adler & Hyman LLP		516-296-7000	
2	Constable Connecticut State		203-899-8900	
3	Brown, Paindiris & Scott, LLP		860-659-0700	
4	Stamford Probate		203-323-2149	
5	Perfect Choice Staffing		516-422-7803	
6	Colby Attorneys Service Co		800-832-1220	
7	Murtha Cullina LLP		203-772-7700	
Address (No. & Street, City, State, Zip Code)				
1	90 Merrick Ave 9th Floor, East Meadow, NY 11554			
2	N/A			
3	2252 Main Street, Glastonbury CT 06033			
4	888 Washington Blvd 5th Floor, Stamford, CT 06901			
5	225 Crossways Park Dr, Woodbury, NY 11797			
6	PO Box 737, Albany, NY 12201			
7	265 Church St., New Haven, CT 06510			
Services Provided by This Firm (describe fully)				
1	Signature Bank Documents		\$	1,550
2	Probate Court Hearing (Disallowed on Pg 15)			180
3	Lawsuit against old owners - Regency Heights(Disallowed on Page 15)			14,090
4	Probate Court Hearing (Disallowed on Pg 15)			750
5	Lawyer(Disallowed on Page 15)			95
6	Registered Agent			542
7	General healthcare Regulatory/Sale of Facility(Disallowed on Page 15)			750
			Charge for Services Provided	
			\$	17,957

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	9/30/2023					16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
Subtotals Brought Forward:	3,279,779	3,590,830	(311,051)					
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$ 144,551	144,551						
4. Employee Travel	\$ 944	944						
5. Education Expenses Related to Seminars and Conventions	\$ 3,889	3,889						
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 2,654	2,654						
7. Other (<i>Specify</i>) See Attached Schedule	\$	7,062	(7,062)					
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 3,562	3,562						
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$							
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	29,559	(29,559)					
4. Fund-Raising***	\$							
5. Medical Records	\$ (277)		(277)					
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 33,668	33,668						
* 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	\$ 7,542	7,542						
10. Contributions*** See Attached Schedule	\$	5,090	(5,090)					
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 114,580	114,580						
12. Administrative Management Services**	\$ 146,797	146,797						
13. Other (<i>Specify</i>) See Attached Schedule	\$ 20,580	46,419	(25,839)					
C-14 Total Administrative & General Expenditures	\$ 3,768,840	4,147,718	(378,878)					

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

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

*** Facility should self-disallow the expense in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Meals & Entertainment	\$ 7,062	\$ (7,062)				
Total Other Travel and Entertainment	\$ 7,062	\$ (7,062)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Admissions-Marketing	\$ 27,173	\$ (27,173)				
Admin - Marketing	\$ 2,386	\$ (2,386)				
Total Other Advertising	\$ 29,559	\$ (29,559)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
CAHCF Dues	\$ 10,571					
Total Dues	\$ 10,571	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Charitable Contributions	\$ 5,090	\$ (5,090)				
Total Contributions	\$ 5,090	\$ (5,090)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Admin - Licenses and Taxes	\$ 2,095					
Admin- Bank Charges	\$ 35,405	\$ (21,003)				
Admin- Other Direct	\$ (1,511)					
Admin - Penalties	\$ 4,176	\$ (4,176)				
Employee Fingerprinting	\$ 5,634					
Prior Period Legal Expense	\$ 620	\$ (620)				
Cash Discounts On Purchases		\$ (8)				
Rebates and Refunds		\$ (32)				
Total Other Administrative and General	\$ 46,419	\$ (25,839)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Stamford Acquisition I, LLC d/b/a Cassen	1084-C	9/30/2023	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	146,797	A&G - Management Fees	Line 16 / Line m12
Cassena Care Consulting	11,692	Direct - Management Fees	Line 20 / Line 5j
Cassena Care Consulting	20,466	Indirect - Management Fees	Line 20 / Line 5k

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Stam		1084-C	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 412,189	412,189						
2. Non-Food Supplies	\$ 105,139	105,139						
3. Other (Specify) _____	\$ _____							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 1,483	1,483						
c. Other (Specify) _____	\$ _____							
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 518,811	518,811						
2E. Dietary Questionnaire	Total	CCNH / RHNS	(Specify)		Other			
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 Stamford		1084-C	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$						
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	205,780	205,780				
c. Other (Specify) Other Laundry Supplies		\$	73,665	73,665				
3D Total Laundry Expenditures (3a + b + c)		\$	279,445	279,445				
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 Care		1084-C	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
4.	Housekeeping							
a.	In-House Care							
	1. Supplies - Cleaning (Mops, pails, brooms, etc.)	Sq Ft Serviced by Personnel Amt. \$						
	b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	Sq Ft Serviced by Personnel Amt. \$						
	c. Other (Specify) Other Housekeeping Supplies(Gloves/Wipes/Cleaning)	\$ 56,511	56,511					
4D.	Total Housekeeping Expenditures (4a + b + c)	\$ 56,511	56,511					
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from LI Scripts	\$	355,005	(355,005)				
	b. Medicine Cabinet Drugs	\$ 70,255	70,255					
	c. Medical and Therapeutic Supplies	\$						
	d. Ambulance/Limousine***	\$	9,076	(9,076)				
	e. Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$	20,345	(20,345)				
	f. X-rays and Related Radiological Procedures***	\$	14,010	(14,010)				
	g. Dental (Not dentists who should be included under salaries or fees)	\$						
	h. Laboratory***	\$	21,835	(21,835)				
	i. Recreation	\$ 10,457	10,457					
	j. Direct Management Services*	\$ 11,692	11,692					
	k. Indirect Management Services*	\$ 20,466	20,466					
	l. Cable TV	\$ 7,200	27,878	(20,678)				
	m. Other (Specify)**** See Attached Schedule	\$ 290,707	358,238	(67,531)				
	n. Physical Therapy Expense	\$ 12,762	12,762					
	o. Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$ 423,539	932,019	(508,480)				

* 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 in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

**Cassena Care at Stamford
Disallowance Schedule for Cable TV
9/30/2023**

		<u>Amount</u>	
Total Cable TV Expense reclassified to Marcum 105		\$ 27,878	C TB Linked
Annual Allowable Amount		\$ 7,200	A
Days in Cost Report Year		365	
Total Allowable Cost	(A x B)	\$ 7,200	D
Disallowed Cable TV	(C - D)	<u><u>\$ 20,678</u></u>	

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

Name of Facility	License No.	Report for Year Ended	Page of								
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	1084-C	9/30/2023	21 37								
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH / RHNS	Total Cost/Page Ref.***				
		Yes	No				(Specify)	Other	Pg	Line	
AplusVolP, LLC	1128 Stratford Ave, Stratford, CT 06615	O	O	N/A	Cable TV	13,022				20	51
Cablevision Lighthouse Inc.	1111 Stewart Avenue, Bethpage, NY 11714	O	O	N/A	Cable TV	14,856				20	51
City Carting & Recycling	8 Viaduct Rd, Stamford, CT 06907	O	O	N/A	Garbage	59,083				22	6f
Clarity Water Tech., LLC	1704 Boone Ave, The Bronx, NY 10460	O	O	N/A	Water Testing	14,092				22	6f
Griffin Hospital	130 Division St, Derby, CT 06418	O	O	N/A	Lab	21,779				20	5h
Optimum	PO Box 742698, Cincinnati, OH 45274	O	O	N/A	Internet	39,157				22	6f
Orkin LLC	200 Main St Ste C, Monroe, CT 06468	O	O	N/A	Pest Control & Treatment Services	14,695				22	6f
Patient Care Associates, Inc	141 Halstead Ave, Mamronck, NY 10543	O	O	N/A	X-Ray	14,010				20	5f
Unitex Textile Rental Services	100 Turnpike Drive, Middlebury, CT 06762	O	O	N/A	Laundry	205,780				19	3b
Iron Mountain	New Haven, CT 06510	O	O	N/A	Postage Service	15,646				16	m7
H&R Healthcare	1750 Oak Street, Lakewood, NJ 08701	O	O	N/A	Central Supply	53,473				20	5m
Technical Gas Products, Inc.	66 Leonardo Dr, North Haven, CT 06473	O	O	N/A	Oxygen	17,662				20	500
PointClickCare Tech. Inc.	PO Box 674802, Detroit, MI 48267	O	O	N/A	Management Software	51,150				Var	Var
KCI USA	180 Cassia Way #510, Henderson, NV 89014	O	O	N/A	Central Supply	52,908				20	5m

* 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 Care	1084-C	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 220,905	220,905						
b. Heat	\$ 144,045	144,045						
c. Light & Power	\$ 230,910	230,910						
d. Water	\$ 64,099	64,099						
e. Equipment Lease (Provide detail on page 22b)	\$ 8,764	8,764						
f. Other (itemize)	\$ 216,430	216,430						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 885,153	885,153						
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 55,609	55,609						
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 58,740	58,740						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 114,349	114,349						
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$							
d. Other (Specify)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$							
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,140,000	1,140,000						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 174,218	174,218						
c. Personal property taxes	\$							
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,428,567	1,428,567						

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

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Var	Various(See Attached)	\$ 162,599	Var	\$ 10,839
Total additions for Building Improvements		\$ 162,599		\$ 10,839 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
Var	Various(See Attached)	Administrative	\$ 60,046	Var	\$ 11,268
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 60,046		\$ 11,268 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	Date of Acquisition		License No. 1084-C	Report for Year Ended 9/30/2023			Page 24	of 37		
	Month	Year		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %
A. Organization Expense										
1.										
2.										
3.										
A-4. Subtotal										
B. Mortgage Expense										
1.										
2.										
3.										
B-4. Subtotal										
C. Leasehold Improvements and Other										
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
C-4. Subtotal										
D. Total Amortization										

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

Stamford Acquisition SNFF
Depreciation Schedule
9/30/23

Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Life (in months)	2021		2022		2023		Net Book Value
						Depr.	Accum.	Depr.	Accum.	Depr.	Accum.	
Walk in freezer	Building Improvements	9/30/2016	9,363	9,363	360	312	1,586	312	1,898	312	2,210	7,153
Furnishing and installing new partition with 42" doors and safety glass	Building Improvements	9/30/2016	12,793	12,793	360	426	2,166	426	2,592	426	3,018	9,776
Zoning analysis	Building Improvements	9/30/2016	1,400	1,400	360	47	239	47	286	47	333	1,067
Environmental Testing	Building Improvements	5/31/2016	7,975	7,975	360	266	1,707	266	1,973	266	2,239	6,002
Electrical Wiring and Lighting	Building Improvements	9/18/2016	16,000	16,000	360	533	2,709	533	3,242	533	3,775	12,223
Automated Doors	Building Improvements	1/15/2016	2,478	2,478	360	83	477	83	560	83	643	1,835
Permit re: renovation	Building Improvements	8/16/2016	200	200	360	7	36	7	43	7	50	150
Wood Panels, reception & nursing stations, cabinets, picture board	Building Improvements	9/16/2016	168	168	360	6	30	6	36	6	42	125
Airellect	Building Improvements	9/23/2016	18,300	18,300	360	610	3,101	610	3,711	610	4,321	13,979
Installation of cold water faucet	Building Improvements	10/17/2015	170	170	360	6	36	6	42	6	48	122
Installation of cold water faucet	Building Improvements	12/8/2015	495	495	360	17	99	17	116	17	133	362
Kitchen sink drain replacement	Building Improvements	12/8/2015	495	495	360	17	99	17	116	17	133	362
Installation of shut off and supply line for kitchen faucet	Building Improvements	12/8/2015	750	750	360	25	146	25	171	25	196	554
Installation of new drainage pipe	Building Improvements	12/17/2015	895	895	360	13	76	13	89	13	102	283
Installation of boiler room copper line	Building Improvements	12/17/2015	650	650	360	22	128	22	150	22	172	478
Construction Supplies	Building Improvements	7/25/2016	7,643	7,643	360	255	1,339	255	1,594	255	1,849	5,794
Patio	Building Improvements	9/18/2016	15,000	15,000	360	500	2,542	500	3,042	500	3,542	11,458
Environmental Testing	Building Improvements	9/27/2016	7,975	7,975	360	266	1,485	266	1,751	266	2,017	5,958
construction Supplies - Tiles, wood	Building Improvements	8/6/2016	24,426	24,426	360	814	4,206	814	5,020	814	5,834	18,592
Crates and Barrel	Building Improvements	9/1/2016	487	487	360	16	81	16	97	16	113	374
Building Supplies - 2x2 NDF Sq Edge G4, SC Fiber Skimcoat	Building Improvements	9/1/2016	1,006	1,006	360	34	173	34	207	34	241	765
Building Supplies - Self leveling underlay, paint primer	Building Improvements	9/1/2016	2,777	2,777	360	93	473	93	566	93	659	2,118
Building Supplies - Wall angle	Building Improvements	9/1/2016	1,559	1,559	360	52	264	52	316	52	368	1,190
Building Supplies - silhoavette main, 10' track	Building Improvements	9/1/2016	2,596	2,596	360	87	442	87	529	87	616	1,980
Furniture	Building Improvements	9/1/2016	1,239	1,239	360	41	208	41	249	41	290	948
Building Supplies - Wall angle	Building Improvements	9/1/2016	1,329	1,329	360	44	224	44	268	44	312	1,017
Building Supplies - beige tile	Building Improvements	9/1/2016	679	679	360	23	117	23	140	23	163	516
Building Supplies - Marjani	Building Improvements	9/1/2016	8,053	8,053	360	268	1,362	268	1,630	268	1,898	6,155
Building Supplies - Marjani	Building Improvements	9/1/2016	1,771	1,771	360	59	300	59	359	59	418	1,333
Building Supplies Tile	Building Improvements	9/1/2016	905	905	360	30	153	30	183	30	213	693
Building Supplies - Cement	Building Improvements	9/1/2016	302	302	360	7	36	7	43	7	50	153
Building Supplies - Prime	Building Improvements	9/1/2016	69	69	360	2	10	2	12	2	14	55
Building Supplies - Marjani	Building Improvements	9/1/2016	562	562	360	19	97	19	116	19	135	428

Total 2016 Acquisitions

2017 Acquisitions

Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Life (in months)	2021		2022		2023		Net Book Value
						Depr.	Accum.	Depr.	Accum.	Depr.	Accum.	
Electrical Wiring and Lighting	Building Improvements	9/30/2016	16,008	16,008	360	534	2,546	534	3,080	534	3,614	12,394
Window Treatments	Building Improvements	10/1/2016	3,981	3,981	360	133	634	133	767	133	900	3,081
Construction - Demo walls, install doors, framing, drop ceiling	Building Improvements	10/3/2016	50,000	50,000	360	1,667	7,950	1,667	9,617	1,667	11,284	38,716
Construction - Demo walls, install doors, framing, drop ceiling	Building Improvements	10/3/2016	33,500	33,500	360	1,117	5,327	1,117	6,444	1,117	7,561	25,939
Window Treatments	Building Improvements	10/5/2016	371	371	360	12	63	12	79	12	95	30,976
Window Treatments	Building Improvements	10/5/2016	219	219	360	7	34	7	41	7	48	289
Air Conditioners	Building Improvements	10/21/2016	7,817	7,817	360	261	1,244	261	1,505	261	1,766	6,050
Patio and Walkway redone	Building Improvements	10/21/2016	12,500	12,500	360	417	1,989	417	2,406	417	2,823	9,677
Brick wall entrance/landscaping - Planted trees/flowers	Building Improvements	10/22/2016	16,277	16,277	360	543	2,589	543	3,132	543	3,675	12,602
Double Doors	Building Improvements	10/24/2016	14,973	14,973	360	499	2,380	499	2,879	499	3,378	11,595
Fixed broken stucco/installed concrete	Building Improvements	10/26/2016	7,200	7,200	360	240	1,145	240	1,385	240	1,625	5,575
Window Treatments	Building Improvements	11/1/2016	3,500	3,500	360	117	558	117	675	117	792	2,708
Construction - New Ceiling, Paint, Flooring	Building Improvements	11/4/2016	13,439	13,439	360	448	2,108	448	2,556	448	3,004	10,435
Construction - New Ceiling, Paint, Flooring	Building Improvements	11/4/2016	50,500	50,500	360	1,683	7,919	1,683	9,602	1,683	11,285	39,215
Patio and Walkway redone	Building Improvements	11/11/2016	48,000	48,000	360	1,600	7,528	1,600	9,128	1,600	10,728	37,272
Door	Building Improvements	12/23/2016	2,200	2,200	360	73	339	73	412	73	485	1,715
Install new controls/thermostat/wiring service A.C. System	Building Improvements	12/31/2016	2,831	2,831	360	94	436	94	550	94	624	2,206
Construction - New Ceiling, Floor Tiles, Electrical Wiring	Building Improvements	1/4/2017	44,500	44,500	360	1,483	6,788	1,483	8,271	1,483	9,754	34,746
Replaced Mixing Valve and Pressure Gauge	Building Improvements	1/6/2017	1,492	1,492	360	50	229	50	279	50	329	23,423
Building Supplies - Marjani and Exterior/Interior Doors - Automa	Building Improvements	1/6/2017	5,576	5,576	360	186	851	186	1,037	186	1,223	4,353
Various supplies for building	Building Improvements	1/12/2017	22,320	22,320	360	744	3,405	744	4,149	744	4,893	17,436
25FT and 30FT Waste Containers for construction work	Building Improvements	1/31/2017	6,277	6,277	360	209	957	209	1,166	209	1,375	4,902
Building Supplies - Home Depot and Walmart	Building Improvements	2/6/2017	1,639	1,639	360	55	248	55	303	55	358	1,281

Total 2017 Acquisitions

Stamford Acquisition SINFF
Depreciation Schedule
9/30/23

Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Life (in months)	2021		2022		2023		Net Book Value
						Depr	Accum	Depr	Accum	Depr	Accum	
Roof/Repaired	Building Improvements	2/23/2017	3,500	3,500	360	117	528	117	645	117	762	2,738
Roof Replaced	Building Improvements	2/23/2017	3,500	3,500	360	117	528	117	645	117	762	2,738
Construction - Install Outlets/Door/Wiring,Painting	Building Improvements	3/6/2017	21,750	21,750	360	725	3,225	725	3,950	725	4,675	17,075
Construction - Install Outlet/Door/Wiring,Painting	Building Improvements	3/6/2017	21,750	21,750	360	725	3,225	725	3,950	725	4,675	17,075
Plumbing	Building Improvements	3/15/2017	7,700	7,700	360	257	1,143	257	1,400	257	1,657	6,043
Plumbing	Building Improvements	3/15/2017	8,000	8,000	360	267	1,188	267	1,455	267	1,722	6,278
Cubical Curtains	Building Improvements	3/20/2017	1,018	1,018	360	34	151	34	185	34	219	799
Marjiam - Building Supplies	Building Improvements	4/27/2017	7,803	7,803	360	260	1,140	260	1,400	260	1,660	6,142
Construction - Paint, Install Outlets and Tile, Cut Doors	Building Improvements	5/3/2017	21,900	21,900	360	730	3,154	730	3,884	730	4,614	17,286
Construction - Paint, Install Outlets and Tile, Cut Doors	Building Improvements	5/3/2017	21,900	21,900	360	730	3,154	730	3,884	730	4,614	17,286
Hazardous Waste Permit	Building Improvements	5/5/2017	200	200	360	7	30	7	37	7	44	156
Patched Roof	Building Improvements	6/1/2017	900	900	360	30	128	30	158	30	188	712
Patched Roof	Building Improvements	6/1/2017	1,014	1,014	360	34	145	34	179	34	213	802
Order equipment, Oversec kitchen operation, Consulting during n	Building Improvements	6/11/2017	5,000	5,000	360	167	711	167	878	167	1,045	3,955
Order equipment, Oversec kitchen operation, Consulting during n	Building Improvements	6/11/2017	5,000	5,000	360	167	711	167	878	167	1,045	3,955
Order equipment, Oversec kitchen operation, Consulting during n	Building Improvements	6/23/2017	5,000	5,000	360	167	711	167	878	167	1,045	3,955
Patched Roof	Building Improvements	6/23/2017	1,014	1,014	360	34	145	34	179	34	213	802
Re route roof drainags	Building Improvements	7/19/2017	1,200	1,200	360	40	168	40	208	40	248	952
Rebuild dining room ceiling/Carpet removal and installed floor	Building Improvements	8/23/2017	7,200	7,200	360	240	991	240	1,231	240	1,471	5,729
Various supplies for building	Building Improvements	8/31/2017	15,073	15,073	360	502	2,072	502	2,574	502	3,076	11,997
Replaced condensing unit for AC System	Building Improvements	9/20/2017	9,254	9,254	360	308	1,252	308	1,560	308	1,868	7,387
Paint, Repair doors and cabinets, Install ceramic tiles	Building Improvements	9/20/2017	22,250	22,250	360	742	3,016	742	3,758	742	4,500	17,750
Paint, Repair doors and cabinets, Install ceramic tiles	Building Improvements	9/20/2017	22,250	22,250	360	742	3,016	742	3,758	742	4,500	17,750
New hot water circulator motor and pump	Building Improvements	9/22/2017	1,233	1,233	360	41	167	41	208	41	249	985
Total 2017 Acquisitions			661,530	661,530	22,055	100,619	122,074	22,055	144,729	22,055	144,729	516,801
2018 Acquisitions/Disposals												
Reversal of Invoice from last cost report period	Building Improvements	3/15/2017	(7,700)	(7,700)	360	(771)	(1,143)	(771)	(1,914)	(771)	(2,685)	(5,015)
Sand and Clean Hand Rails, Install new smg, touch up pain	Building Improvements	1/15/2017	11,500	11,500	180	767	3,068	767	3,835	767	4,602	6,898
ThyssenKrupp Elevator one new pump motor	Building Improvements	8/9/2018	10,252	10,252	240	513	2,052	513	2,565	513	3,078	7,174
New Fence	Building Improvements	6/8/2018	9,146	9,146	120	915	3,660	915	4,575	915	5,490	3,656
Various supplies for building	Building Improvements	12/12/2017	3,839	3,839	60	768	3,072	768	3,840	768	4,608	-
Fabricate and install 1 shed style metal canopy	Building Improvements	1/5/2018	15,326	15,326	120	1,533	6,132	1,533	7,665	1,533	9,198	6,128
Installed 208V electrical line in the kitchen, replacement of power	Building Improvements	5/3/2018	2,513	2,513	240	126	504	126	630	126	756	1,757
Major Elevator Repairs	Building Improvements	8/7/2018	69,128	69,128	240	3,456	13,824	3,456	17,280	3,456	20,736	48,392
Total 2018 Acquisitions/Disposals			114,004	114,004	7,307	31,169	38,476	7,307	45,014	7,307	45,014	68,990
2019 Acquisitions/Disposals												
Painting, Install floor tiles, run new electric	Building Improvements	5/20/2019	17,920	17,920	468	459	1,377	459	1,836	459	2,295	15,625
Demo Kitchen and 4 bathrooms - redo	Building Improvements	5/14/2019	32,580	32,580	468	835	2,505	835	3,340	835	4,175	28,405
Change Order #1 to above Major Elevator Repairs Project	Building Improvements	8/1/2019	8,275	8,275	468	212	636	212	848	212	1,060	7,215
Change Order #2 to above Major Elevator Repairs Project	Building Improvements	9/4/2019	3,993	3,993	468	102	306	102	408	102	510	3,483
Outdoor 3 Phase Panel and breakers and wiring of new elevator	Building Improvements	8/23/2019	14,435	14,435	468	370	1,110	370	1,480	370	1,850	12,585
Total 2019 Acquisitions/Disposals			77,203	77,203	1,978	5,934	7,912	1,978	9,890	1,978	9,890	67,313
2020 Acquisitions/Disposals												
Prepare and Provide Property/Boundary Survey and ALTA/NSPS	Building Improvements	9/17/2020	5,000	5,000	468	128	256	128	384	128	512	4,488
Sales Tax - Prepare and Provide Property/Boundary Survey and A	Building Improvements	9/30/2020	318	318	468	8	16	8	24	8	32	286
Replacement of one 500K BTU Commercial Hot Water Heater in	Building Improvements	2/25/2020	17,964	17,964	468	461	922	461	1,383	461	1,844	16,120
Home Depot - Various Supplies - Drywall makes up most of the r	Building Improvements	5/5/2020	2,999	2,999	468	77	231	77	254	77	308	2,691
Repair of rear parking lot damaged post light. Replacement of R	Building Improvements	6/11/2020	5,115	5,115	468	131	262	131	393	131	524	4,591
Sales Tax - Repair of rear parking lot damaged post light. Replac	Building Improvements	7/31/2020	325	325	468	8	16	8	24	8	32	293
Total 2020 Acquisitions/Disposals			31,721	31,721	1,113	1,626	2,439	1,113	3,232	1,113	3,232	28,460
2021 Acquisitions/Disposals												
Split Case Pump for Main Recirculating Heating Line	Building Improvements	3/1/2021	5,018	5,018	180	335	335	335	670	335	1,005	4,013
Boiler - New Burner controller, Fire eye, and Spark cables	Building Improvements	3/2/2021	3,705	3,705	240	185	185	185	370	185	555	3,150
Install one 500K BTU Commercial Hot Water Heater	Building Improvements	7/26/2021	23,990	23,990	180	1,599	1,599	1,599	3,198	1,599	4,797	19,193
2015 - 2018 Sales Tax Audit Adjustment on Fixed Assets	Building Improvements	9/5/2021	40,639	40,639	180	2,709	2,709	2,709	5,418	2,709	8,127	32,512
Total 2021 Acquisitions/Disposals			73,352	73,352	4,828	4,828	9,656	4,828	14,484	4,828	14,484	58,868
2022 Acquisitions/Disposals												
Install one 500K BTU Commercial Hot Water Heater	Building Improvements	3/13/2021	19,723	19,723	180	-	-	-	1,315	1,315	2,630	17,093
Install one 500K BTU Commercial Hot Water Heater	Building Improvements	4/5/2022	25,695	25,695	180	-	-	-	1,713	1,713	3,426	22,269
Total 2022 Acquisitions/Disposals			45,418	45,418	-	-	-	-	3,028	3,028	6,056	39,362

Stamford Acquisition SNFF
 Depreciation Schedule
 9/30/23

Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Life (in months)	2021		2022		2023		Net Book Value
						Depr	Accum	Depr	Accum	Depr	Accum	
Provide and replace 3 pumps, pump bodies, New gaskets	Building Improvements	9/22/2022	14,500	14,500	180	-	-	-	-	967	967	13,533
HVAC Replacement	Building Improvements	1/17/2022	98,000	98,000	180	-	-	-	-	6,533	6,533	91,467
Paint walls in residents rooms, New battery packs for emergency	Building Improvements	2/22/2023	12,730	12,730	180	-	-	-	-	849	849	11,881
New main entrance floor	Building Improvements	3/7/2023	4,717	4,717	180	-	-	-	-	314	314	4,403
Exterior single door, leaf of pair	Building Improvements	3/7/2023	3,500	3,500	180	-	-	-	-	233	233	3,267
Paving and new curbs	Building Improvements	6/20/2023	14,155	14,155	180	-	-	-	-	944	944	13,211
Paving and new curbs	Building Improvements	8/8/2023	5,525	5,525	180	-	-	-	-	368	368	5,157
Replacement of the ductless mini split air conditioner system for U	Building Improvements	8/29/2023	9,472	9,472	180	-	-	-	-	631	631	8,841
Total 2023 Acquisitions/Disposals			162,599	162,599		-	-	-	-	10,839	10,839	151,760
TOTAL BUILDING IMPROVEMENTS			1,331,622	1,331,622		42,511	172,771	45,539	319,310	55,609	273,919	1,057,703

Stamford Acquisition SNFF
Depreciation Schedule
9/30/23

Movable Equipment
2016 Acquisitions

Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Life (in months)	2021			2022			2023			Net Book Value
						Depr	Accum	2021	Depr	Accum	2022	Depr	Accum	2023	
Telephone System	Movable Equipment	12/1/2015	1,260	1,260	36	0	1,260	-	1,260	-	1,260	-	1,260	-	-
Telephone System	Movable Equipment	12/1/2015	1,058	1,058	36	0	1,058	-	1,058	-	1,058	-	1,058	-	-
Telephone System	Movable Equipment	12/1/2015	1,095	1,095	36	(0)	1,095	-	1,095	-	1,095	-	1,095	-	-
Video Surveillance	Movable Equipment	12/1/2015	10,848	10,848	36	0	10,848	-	10,848	-	10,848	-	10,848	-	-
Video Surveillance	Movable Equipment	12/1/2015	10,848	10,848	36	0	10,848	-	10,848	-	10,848	-	10,848	-	-
Computers	Movable Equipment	9/20/2016	5,850	5,850	36	0	5,850	-	5,850	-	5,850	-	5,850	-	-
Computers	Movable Equipment	12/1/2016	4,317	4,317	60	217	4,317	-	4,317	-	4,317	-	4,317	-	-
Computers	Movable Equipment	1/25/2016	711	711	60	48	711	-	711	-	711	-	711	-	-
installation of cold water faucet	Movable Equipment	6/27/2016	495	495	60	17	495	-	495	-	495	-	495	-	-
Installation of shut off and supply line for kitchen faucet	Movable Equipment	12/3/2015	385	385	60	13	385	-	385	-	385	-	385	-	-
Installation of boiler room copper line	Movable Equipment	12/14/2015	650	650	60	22	650	-	650	-	650	-	650	-	-
Therapy Equipment	Movable Equipment	12/14/2015	3,250	3,250	60	596	3,250	-	3,250	-	3,250	-	3,250	-	-
Wandergard	Movable Equipment	9/30/2016	857	857	60	44	857	-	857	-	857	-	857	-	-
Wandergard	Movable Equipment	9/30/2016	1,414	1,414	60	70	1,414	-	1,414	-	1,414	-	1,414	-	-
Beds	Movable Equipment	5/6/2016	928	928	60	122	928	-	928	-	928	-	928	-	-
Mattresses	Movable Equipment	6/20/2016	2,223	2,223	60	73	2,223	-	2,223	-	2,223	-	2,223	-	-
Beds	Movable Equipment	8/2/2016	974	974	60	31	974	-	974	-	974	-	974	-	-
Mattresses	Movable Equipment	9/8/2016	398	398	60	11	398	-	398	-	398	-	398	-	-
Construction - opening with fascia for dining room, hallway, rehab	Movable Equipment	1/22/2016	3,981	3,981	60	730	3,981	-	3,981	-	3,981	-	3,981	-	-
various mirrors	Movable Equipment	3/8/2016	12,749	12,749	60	2,337	12,749	-	12,749	-	12,749	-	12,749	-	-
Best buy - Computer	Movable Equipment	3/8/2016	1,618	1,618	60	187	1,618	-	1,618	-	1,618	-	1,618	-	-
HDTV High Def 16 Channel DVR hard drive or outside camera	Movable Equipment	4/7/2016	838	838	60	110	838	-	838	-	838	-	838	-	-
40" LED tv with mount and install, transmitter/receiver	Movable Equipment	9/1/2016	1,384	1,384	60	229	1,384	-	1,384	-	1,384	-	1,384	-	-
Video Surveillance	Movable Equipment	9/1/2016	225	225	60	42	225	-	225	-	225	-	225	-	-
Air Curtain Heater	Movable Equipment	9/1/2016	1,602	1,602	60	82	1,602	-	1,602	-	1,602	-	1,602	-	-
Wayfair	Movable Equipment	9/1/2016	350	350	60	29	350	-	350	-	350	-	350	-	-
Computers	Movable Equipment	9/1/2016	11,975	11,975	60	998	11,975	-	11,975	-	11,975	-	11,975	-	-
Walmar - equipment	Movable Equipment	9/1/2016	3,153	3,153	60	313	3,153	-	3,153	-	3,153	-	3,153	-	-
clinton training stairs	Movable Equipment	9/1/2016	1,286	1,286	60	237	1,286	-	1,286	-	1,286	-	1,286	-	-
mirrors	Movable Equipment	9/1/2016	467	467	60	87	467	-	467	-	467	-	467	-	-
Computers	Movable Equipment	9/1/2016	992	992	60	184	992	-	992	-	992	-	992	-	-
wall decor	Movable Equipment	9/1/2016	266	266	60	49	266	-	266	-	266	-	266	-	-
14 swivel chairs	Movable Equipment	9/1/2016	1,741	1,741	60	320	1,741	-	1,741	-	1,741	-	1,741	-	-
Movable Equipment	Movable Equipment	9/1/2016	1,596	1,596	60	293	1,596	-	1,596	-	1,596	-	1,596	-	-
12 chairs	Movable Equipment	9/1/2016	1,490	1,490	60	273	1,490	-	1,490	-	1,490	-	1,490	-	-
mirrors	Movable Equipment	9/1/2016	455	455	60	83	455	-	455	-	455	-	455	-	-
plants	Movable Equipment	9/1/2016	2,531	2,531	60	465	2,531	-	2,531	-	2,531	-	2,531	-	-
meganite glue and stone canvas	Movable Equipment	9/1/2016	3,157	3,157	60	580	3,157	-	3,157	-	3,157	-	3,157	-	-
Therapy Equipment	Movable Equipment	9/1/2016	313	313	60	56	313	-	313	-	313	-	313	-	-
Movable Equipment	Movable Equipment	9/1/2016	(1,573)	(1,573)	60	-	(1,573)	-	(1,573)	-	(1,573)	-	(1,573)	-	-
							98,157		98,157		98,157		98,157		0

Total 2016 Acquisitions

2017 Acquisitions

Relocation of multiple extensions - Telephone system	Movable Equipment	10/31/2016	1,580	1,580	60	105	1,580	-	1,580	-	1,580	-	1,580	-	-
Dishwasher/Dolly/Beverage Carrier/Display Case	Movable Equipment	12/3/2016	2,276	2,276	60	279	2,276	-	2,276	-	2,276	-	2,276	-	-
Steamable, Serving Overshelf, Food Pan Cart	Movable Equipment	12/3/2016	28,090	28,090	60	3,433	28,090	-	28,090	-	28,090	-	28,090	-	-
Diagnostic Station/Mobile Stand	Movable Equipment	9/30/2017	9,306	9,306	60	1,861	7,702	1,603	7,702	1,603	9,305	0	9,305	0	0
Printer/Scanner, Laptop Carts and Mouse for Carts	Movable Equipment	10/4/2016	5,565	5,565	60	371	5,565	-	5,565	-	5,565	-	5,565	-	-
New Telephone System	Movable Equipment	11/2/2016	9,934	9,934	60	937	9,934	-	9,934	-	9,934	-	9,934	-	-
New Telephone System	Movable Equipment	11/2/2016	9,934	9,934	60	938	9,934	-	9,934	-	9,934	-	9,934	-	-
New Telephone System	Movable Equipment	12/1/2016	8,338	8,338	60	1,018	8,338	-	8,338	-	8,338	-	8,338	-	-
Cafeteria Tray Rack	Movable Equipment	11/1/2016	4,002	4,002	60	379	4,002	-	4,002	-	4,002	-	4,002	-	-
Rehab Equip - Upper Body Ergometer	Movable Equipment	11/28/2016	4,523	4,523	60	426	4,523	-	4,523	-	4,523	-	4,523	-	-
Stepper - rehab equipment	Movable Equipment	1/20/2017	4,420	4,420	60	663	4,420	-	4,420	-	4,420	-	4,420	-	-
Computers & Equipment	Movable Equipment	11/5/2016	2,415	2,415	60	228	2,415	-	2,415	-	2,415	-	2,415	-	-
Computers & Equipment	Movable Equipment	12/27/2016	14,128	14,128	60	1,335	14,128	-	14,128	-	14,128	-	14,128	-	-
Copiers/Printers - Staples, Computers - Quadbridge	Movable Equipment	10/24/2016	9,706	9,706	60	648	9,706	-	9,706	-	9,706	-	9,706	-	-
Blue tooth and tablet - Best Buy/Computer - Quadbridge	Movable Equipment	1/6/2017	1,173	1,173	60	175	1,173	-	1,173	-	1,173	-	1,173	-	-
Printer - Staples, Computer - Quadbridge	Movable Equipment	2/6/2017	1,296	1,296	60	231	1,296	-	1,296	-	1,296	-	1,296	-	-
Quadbridge - Computers and Equipment	Movable Equipment	6/27/2017	551	551	60	110	501	49	501	49	550	0	550	0	0
Quadbridge - Computers and Equipment	Movable Equipment	9/7/2017	2,476	2,476	60	495	2,049	427	2,049	427	2,476	-	2,476	-	-
Televisions	Movable Equipment	11/29/2016	3,190	3,190	60	638	3,137	53	3,137	53	3,190	0	3,190	0	0
Work Table	Movable Equipment	8/21/2017	1,065	1,065	60	213	888	178	888	178	1,066	0	1,066	0	0
Cabinets	Movable Equipment	3/27/2017	8,600	8,600	60	1,720	7,883	717	7,883	717	8,600	0	8,600	0	0
Cabinets	Movable Equipment	3/27/2017	4,790	4,790	60	958	4,391	399	4,391	399	4,790	0	4,790	0	0

Stanford Acquisition SNFF
Depreciation Schedule
9/30/23

Description	Classification	Date of Acquisition	Life (in months)	Cost to be Depreciated	2021					Net Book Value		
					Historical Cost	2021 Depr	2021 Accum	2022 Depr	2022 Accum		2023 Depr	2023 Accum
Conference Table and TV Cabinet	Movable Equipment	10/15/2016	60	5,610	1,122	5,610	-	5,610	-	5,610	-	5,610
Counter Tops/Plywood	Movable Equipment	10/15/2016	60	7,485	1,497	7,485	-	7,485	-	7,485	-	7,485
Conference Table and TV Cabinet	Movable Equipment	10/15/2016	60	5,610	1,122	5,610	-	5,610	-	5,610	-	5,610
Cabinets, Refrigerator, Closet and Night Stands	Movable Equipment	11/22/2016	60	7,650	1,530	7,650	128	7,522	(1)	7,521	(1)	7,520
Counter Tops/Reception Desk/Nurses Station/Picture Boards	Movable Equipment	10/1/2016	60	12,390	2,478	12,390	-	12,390	-	12,390	-	12,390
Counter Tops/Plywood	Movable Equipment	1/3/2017	60	7,200	1,440	7,200	360	6,840	-	7,200	-	7,200
Cabinets	Movable Equipment	3/27/2017	60	8,600	1,720	7,883	717	8,600	-	8,600	-	8,600
Picture Board	Movable Equipment	4/1/2017	60	1,852	370	1,665	187	1,852	-	1,852	-	1,852
Best Buy - Televisions	Movable Equipment	6/28/2017	60	691	138	598	93	691	-	691	-	691
PC Richard & Son - Televisions	Movable Equipment	10/1/2016	60	2,105	421	2,105	-	2,105	-	2,105	-	2,105
Bed	Movable Equipment	12/13/2016	60	1,190	238	1,150	40	1,190	-	1,190	-	1,190
Mirals	Movable Equipment	1/20/2017	60	2,815	563	2,674	141	2,815	-	2,815	-	2,815
Mirals	Movable Equipment	3/5/2017	60	5,000	1,000	4,583	417	5,000	-	5,000	-	5,000
Mirals	Movable Equipment	4/18/2017	60	13,906	2,781	12,515	1,391	13,906	-	13,906	-	13,906
Mirals	Movable Equipment	5/10/2017	60	16,000	3,200	14,133	1,867	16,000	-	16,000	-	16,000
Desks and Filing Cabinets	Movable Equipment	10/6/2016	60	5,468	1,092	5,468	-	5,468	-	5,468	-	5,468
Soft Chair, Dining Room Chair	Movable Equipment	11/29/2016	60	11,986	2,397	11,786	201	11,987	-	11,987	-	11,987
Bedside Tables, Dressers	Movable Equipment	12/1/2016	60	7,352	1,470	7,105	247	7,352	-	7,352	-	7,352
Bedside Tables, Dressers	Movable Equipment	11/25/2016	60	7,352	1,470	7,228	124	7,352	-	7,352	-	7,352
Ice Machine/Dispenser	Movable Equipment	10/1/2016	60	3,663	732	3,663	-	3,663	-	3,663	-	3,663
Installed new kitchen equipment to gas and sink	Movable Equipment	12/27/2016	60	5,999	1,200	5,800	199	5,999	-	5,999	-	5,999
Electrical Heater/Thermostat	Movable Equipment	1/25/2016	60	5,008	1,002	4,843	166	5,009	-	5,009	-	5,009
Dish Washer	Movable Equipment	5/1/2017	60	1,011	202	892	118	1,010	-	1,010	-	1,010
IMPERIAL BAG & PAPER CO.	Movable Equipment	3/28/2017	60	4,596	919	3,880	716	4,596	-	4,596	-	4,596
Mr Sign	Movable Equipment	2/16/2017	60	5,716	1,143	4,953	763	5,716	-	5,716	-	5,716
Mr Sign	Movable Equipment	2/16/2017	60	5,716	1,143	4,953	763	5,716	-	5,716	-	5,716
				299,330	49,549	287,267	12,064	299,331	(1)	299,330	(1)	299,330

Total 2017 Acquisitions

2018 Acquisitions/Disposals

Ice and Water Dispenser and water filter assembly	Fixed Equipment	6/22/2018	7,805	7,805	120	781	3,124	781	3,905	781	4,686	3,119
Reconditioned washer extractor	Fixed Equipment	2/9/2018	9,727	9,727	120	973	3,892	973	4,865	973	5,838	3,889
AC Units	Fixed Equipment	2/26/2018	3,876	3,876	60	775	3,100	775	3,875	1	3,876	-
Supply six motors for A/C	Fixed Equipment	8/23/2018	2,477	2,477	60	495	1,980	495	2,475	2	2,477	-
Bed frames, mattress, sheets, table, TV stand, towels, dresser, chair	Furniture & Fixture	11/30/2017	2,905	2,905	60	581	2,324	581	2,905	581	2,905	-
Bathroom Faucet, Fax Machine	Furniture & Fixture	11/9/2017	841	841	60	168	672	168	840	1	841	-
Cabinets - Paid for last cost report period (see above) dated 3/27/17	Furniture & Fixture	3/27/2017	(8,600)	(8,600)	60	(1,720)	(4,240)	(1,720)	(5,960)	(1,720)	(7,680)	(920)
30 New Resident chairs	Furniture & Fixture	9/14/2018	5,073	5,073	120	507	2,028	507	2,535	507	3,042	2,031
125 Towel Dispensers	Furniture & Fixture	7/19/2018	3,766	3,766	60	753	3,012	753	3,765	1	3,766	-
Banner including installation	Furniture & Fixture	11/30/2017	1,550	1,550	310	310	1,240	310	1,550	-	1,550	-
3 new signs	Furniture & Fixture	8/7/2018	1,451	1,451	120	145	580	145	725	145	870	581
Quadbridge - Computers and Equipment	Computers & Equipment	5/9/2018	823	823	60	165	660	163	823	60	823	-
Quadbridge - Computers and Equipment	Computers & Equipment	6/11/2018	3,489	3,489	60	698	2,792	697	3,489	-	3,489	-
Quadbridge - Computers and Equipment	Computers & Equipment	7/9/2018	892	892	60	178	712	178	890	2	892	-
Quadbridge - Computers and Equipment/Copier	Computers & Equipment	9/10/2018	3,363	3,363	60	673	2,692	671	3,363	-	3,363	-
			39,438	39,438	5,482	24,568	5,477	30,043	693	30,738	-	8,700

Total 2018 Acquisitions/Disposals

2019 Acquisitions/Disposals

Aldrian Arm Chair	Fixed Equipment	10/10/2018	5,580	5,580	60	1,116	3,348	1,116	4,464	1,116	5,580	-
Quadbridge - Kiosk	Computers & Equipment	11/9/2018	1,432	1,432	36	478	1,432	-	1,432	-	1,432	-
Staples - Printer	Computers & Equipment	11/9/2018	425	425	36	141	425	-	425	-	425	-
Wireless access point	Computers & Equipment	11/9/2018	78	78	36	26	78	-	78	-	78	-
Ipad and Apple Care and Ipad Pro Floor Stand	Computers & Equipment	12/1/2018	1,327	1,327	36	443	1,327	-	1,327	-	1,327	-
Install LED lights for signs, install LED high output post light	Furniture & Fixture	7/4/2019	4,736	4,736	60	947	2,841	947	3,788	947	4,735	1
Staples - Printer	Computers & Equipment	2/28/2019	425	425	36	141	425	-	425	-	425	-
Ice Machine	Furniture & Fixture	3/28/2019	3,908	3,908	60	782	2,346	782	3,128	780	3,908	0
Amazon.com Laptop Stands	Furniture & Fixture	3/11/2019	1,276	1,276	60	255	765	255	1,020	255	1,275	1
Quadbridge - 1 Yr Business AV Managed 60 Computers	Furniture & Fixture	6/10/2019	1,830	1,830	60	366	1,098	366	1,464	366	1,830	(0)
8 TVs	Furniture & Fixture	7/3/2019	1,143	1,143	60	229	687	229	916	227	1,143	(0)
5 - Avondale 4 drawer chest and 8 - two door wardrobe cabinet	Furniture & Fixture	6/24/2019	6,595	6,595	60	1,319	3,957	1,319	5,276	1,319	6,595	0
Flex MO Dispensing Station, Flex unit dose module	Furniture & Fixture	7/18/2019	26,458	26,458	60	5,292	15,876	5,292	21,168	5,292	26,458	(0)
Johnstone Supply - Refrigerator	Furniture & Fixture	7/3/2019	417	417	60	83	249	83	332	83	415	2
23 Amelia Arm Chairs	Furniture & Fixture	2/26/2019	4,073	4,073	60	815	2,445	815	3,260	815	4,073	0
20 Chible Curtains	Furniture & Fixture	9/25/2018	3,781	3,781	60	756	2,268	756	3,024	756	3,780	1
Quadbridge - 18 laptops	Furniture & Fixture	3/6/2019	15,206	15,206	60	3,041	9,123	3,041	12,164	3,041	15,205	1
Quadbridge - Computer	Furniture & Fixture	3/22/2019	1,072	1,072	60	214	642	214	856	214	1,070	2

Stamford Acquisition SNFF
Depreciation Schedule
9/30/23

Total 2019 Acquisitions/Disposals	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Life (in months)	2021 Depr	2022 Depr	2023 Depr	2023 Accum	2022 Accum	2021 Accum	2020 Accum	2019 Accum	Net Book Value
	FFE Addition (Description Unavailable)	Furniture & Fixture	1/29/2019	2,940	2,940	60	588	1,176	588	1,764	588	2,352	588		588
	Custom Computer Specialties - Dell computers, hardrives	Computers & Equipment	1/9/2020	6,093	6,093	36	2,231	4,462	6,093	6,093	2,231	4,462	6,093		2,231
	Quadbridge - All in One Kiosk and Lenovo Thinkpad	Computers & Equipment	2/10/2020	4,941	4,941	36	1,647	3,294	4,941	4,941	1,647	3,294	4,941		1,647
	Dell Computers and Windows 10 Pro	Computers & Equipment	2/10/2020	6,166	6,166	36	2,055	4,110	2,055	6,166	2,055	4,110	6,166		2,055
	FFE Addition (Description Unavailable)	Furniture & Fixture	4/9/2020	902	902	60	180	360	180	540	180	360	540		180
	FFE Addition (Description Unavailable)	Furniture & Fixture	4/9/2020	1,722	1,722	60	344	688	344	1,032	344	688	1,032		344
	FFE Addition (Description Unavailable)	Furniture & Fixture	4/9/2020	1,745	1,745	60	349	698	349	1,047	349	698	1,047		349
	FFE Addition (Description Unavailable)	Computers & Equipment	12/30/2019	10,743	10,743	36	3,581	7,162	3,581	10,743	3,581	7,162	10,743		3,581
	Reconditioned Minor Rigid 80Lb Washer	Furniture & Fixture	6/2/2020	7,774	7,774	60	1,555	3,110	1,555	4,665	1,555	3,110	4,665		1,555
	Concentrator - Oxygen	Furniture & Fixture	5/11/2020	1,102	1,102	60	220	440	220	660	220	440	660		220
	LG and Vizto Smart TVs - Quantity - 7	Computers & Equipment	5/12/2020	1,156	1,156	36	385	770	385	1,156	385	770	1,156		385
	Bladder Scanners	Furniture & Fixture	1/21/2020	4,992	4,992	60	998	1,996	998	2,994	998	1,996	2,994		998
	30 Ton Cold Generator (Chiller) Repair	Furniture & Fixture	8/17/2020	31,465	31,465	60	6,293	12,586	6,293	18,879	6,293	12,586	18,879		6,293
	Purchased Toyota Sienna we were leasing	Motor Vehicle	6/29/2020	23,605	23,605	60	4,721	9,442	4,721	14,163	4,721	9,442	14,163		4,721
Total 2020 Acquisitions/Disposals				105,946	105,946	60	25,147	50,294	25,147	75,441	25,147	50,294	75,441	90,691	15,255
	Cisco Firewall	Computers & Equipment	3/14/2021	2,420	2,420	36	807	807	807	1,614	807	807	1,614		807
	Phone/Call System	Computers & Equipment	2/15/2021	28,294	28,294	120	2,829	2,829	2,829	5,658	2,829	2,829	5,658		2,829
	Dining/Resident room chairs - (10)	Furniture & Fixture	1/23/2020	2,161	2,161	120	216	216	216	432	216	216	432		216
	Sono	Computers & Equipment	3/1/2021	4,993	4,993	60	999	999	999	1,998	999	999	1,998		999
	Dell Optiplex computer	Computers & Equipment	4/28/2021	802	802	60	160	160	160	320	160	160	320		160
	Lenovo Think Pad (6)	Computers & Equipment	6/18/2021	5,606	5,606	36	1,869	1,869	1,869	3,738	1,869	1,869	3,738		1,869
	All in one Kiosk	Computers & Equipment	5/9/2021	2,084	2,084	60	5,002	5,002	(4,168)	834	417	1,251	834		834
	2015 - 2018 Sales Tax Audit Adjustment on Fixed Assets	Computers & Equipment	5/9/2021	11,023	11,023	84	19,925	19,925	(16,605)	3,320	1,660	4,980	6,643		6,643
	Concentrator - Oxygen - Disposal	Computers & Equipment	5/1/2020	(1,102)	(1,102)	60	(220)	(220)	(220)	(440)	(440)	(660)	(442)		(442)
Total 2021 Acquisitions/Disposals				56,881	56,881	36	31,587	31,587	(14,113)	17,474	8,735	26,209	30,072	30,072	30,072
	Lenovo Think Pad	Computers & Equipment	1/10/2022	1,019	1,019	36	340	340	340	680	340	680	680		340
	Lenovo Think Pad (18)	Computers & Equipment	4/11/2022	18,323	18,323	36	6,108	6,108	6,108	12,216	6,108	12,216	12,216		6,108
	Printer	Computers & Equipment	5/9/2022	923	923	60	185	185	185	370	185	370	553		185
	5 LG & Samsung TVs	Computers & Equipment	1/1/2021	888	888	60	178	178	178	356	178	356	532		178
	LG TV	Computers & Equipment	1/1/2021	149	149	60	30	30	30	60	30	60	60		30
	3 New Signs	Furniture & Fixture	7/25/2022	7,455	7,455	120	746	746	746	1,492	746	1,492	5,963		5,963
Total 2022 Acquisitions/Disposals				28,757	28,757	60	7,587	7,587	7,587	15,174	7,587	15,174	13,583		13,583
	Lenovo Think Pad (5) - Quadbridge	Computers & Equipment	10/11/2022	5,278	5,278	60	1,056	1,056	1,056	2,112	1,056	2,112	2,112		1,056
	Apple Ipad Air	Computers & Equipment	10/11/2022	595	595	60	119	119	119	238	119	238	238		119
	Lenovo Thinkbook/Thinkpad Power adapter	Computers & Equipment	10/11/2022	448	448	60	90	90	90	180	90	180	180		90
	Mobile Stand, Diagnostic Station with blood pressure/pulse/oxim	Furniture & Fixture	7/15/2022	11,922	11,922	60	2,384	2,384	2,384	4,768	2,384	4,768	4,768		2,384
	Lenovo Think Pad (2) - Quadbridge	Computers & Equipment	1/19/2022	2,153	2,153	60	431	431	431	862	431	862	862		431
	New time clock	Computers & Equipment	1/1/2023	2,409	2,409	60	482	482	482	964	482	964	964		482
	Provide 120V circuits for 3 new installed outdoor signs	Computers & Equipment	2/25/2023	5,950	5,950	60	1,190	1,190	1,190	2,380	1,190	2,380	2,380		1,190
	Quadbridge - All in one Kiosk	Computers & Equipment	4/10/2023	2,783	2,783	60	557	557	557	1,114	557	1,114	1,114		557
	Quadbridge - Lenovo Thinkpad	Computers & Equipment	4/10/2023	1,077	1,077	60	215	215	215	430	215	430	430		215
	Quadbridge - New Brother Printer	Computers & Equipment	4/10/2023	1,114	1,114	60	223	223	223	446	223	446	446		223
	Quadbridge - All in one Kiosk	Computers & Equipment	5/8/2023	2,784	2,784	60	557	557	557	1,114	557	1,114	1,114		557
	Quadbridge - 7 Dell Optiplex Computers	Computers & Equipment	7/10/2023	7,254	7,254	60	1,451	1,451	1,451	2,902	1,451	2,902	2,902		1,451
	Quadbridge - Lenovo Thinkpad	Computers & Equipment	7/10/2023	1,098	1,098	60	220	220	220	440	220	440	440		220
	Quadbridge - Lenovo Thinkpad	Computers & Equipment	8/9/2023	1,098	1,098	60	220	220	220	440	220	440	440		220
	Quadbridge - Lenovo Thinkpad	Computers & Equipment	9/11/2023	1,098	1,098	60	220	220	220	440	220	440	440		220
	Quadbridge - Lenovo Thinkpad	Computers & Equipment	9/11/2023	1,098	1,098	60	220	220	220	440	220	440	440		220
	Quadbridge - New Brother Printer	Computers & Equipment	9/11/2023	1,136	1,136	60	227	227	227	454	227	454	454		227
	Quadbridge - Lenovo Thinkpad	Computers & Equipment	9/11/2023	1,098	1,098	60	220	220	220	440	220	440	440		220
	Quadbridge - (2) Lenovo Thinkpads	Computers & Equipment	9/11/2023	2,198	2,198	60	440	440	440	880	440	880	880		440
	3 New Signs	Furniture & Fixture	3/9/2023	7,455	7,455	120	746	746	746	1,492	746	1,492	5,963		5,963
Total 2023 Acquisitions/Disposals				60,946	60,946	60	11,268	11,268	11,268	22,536	11,268	22,536	22,536	22,536	11,268
Total Movable Equipment				768,316	768,316		137,159	541,204	51,377	592,581	58,740	651,321	651,321	116,995	116,995
Building Improvements				1,331,622	1,331,622		42,511	172,771	45,539	218,310	55,609	273,919	1,057,703		1,057,703
Movable Equipment				768,316	768,316		137,159	541,204	51,377	592,581	58,740	651,321	651,321	116,995	116,995

Stamford Acquisition SNFF
 Depreciation Schedule
 9/30/23

Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Life (in months)	2021		2022		2023		Net Book Value
						Depr	Accum	Depr	Accum	Depr	Accum	
TOTAL			2,099,938	2,099,938		179,670	713,975	96,916	810,891	114,349	925,240	1,174,698
Financial Statement Rounding/Variance			2,099,937	2,099,937		156,674	960,141	156,674	960,141	156,674	960,141	1,139,796
F/S vs C/R						22,996	(246,166)	(59,758)	(149,250)	(42,325)	(34,901)	34,902

Ties to corresponding pages of Medicaid Cost Report

- F/S vs C/R Depreciation (Page 36, Line F1) 42,325 (a)
- Rolling Variance to tie to CR 27,571
- Rounding (1)
- F/S vs C/R Variance (Page 31, Line B9) (7,332) (b)
- Rounding Variance (Page 31, Line B9) -
- Historic Cost Per Schedule Above 2,099,937
- Historic Cost Per Total Balance 2,099,937

(a)

(b)

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 9/30/2023	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased	11/16/15			
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase	11/16/15			
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	156			
6. Square Footage	45,146			
7. Acquisition Cost				
a. Land	905,000			
b. Building	8,145,000			
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Prime Rate	Prime Rate		
b. Date Mortgage Obtained	11/20/20	11/20/20		
c. Interest Rate for the Cost Year	3.25%	3.25%		
d. Term of Mortgage (number of years)	10	5		
e. Amount of Principal Borrowed	8,191,939	1,330,038		
f. Principal balance outstanding as of 9/30/2023	7,290,826	598,517		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Stamford Acquisition I, LLC d/b/a Cas		1084-C	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.	Report for Year Ended				Page	of	
Stamford Acquisition I, LLC d/b/a		1084-C	9/30/2023				27	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
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)			\$						
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$						
14. Insurance									
a. Insurance on Property (buildings only)			\$ 26,161	26,161					
b. Insurance on Automobiles			\$ 2,840	2,840					
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$ 277,350	277,350					
2. Fire and Extended Coverage			\$						
3. Other (Specify)			\$						
14d. Total Insurance Expenditures (14a + b + c)			\$ 306,351	306,351					
15. Total All Expenditures (A-13 thru C-14)			\$ 16,935,399	18,106,470	(1,171,071)				

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a Cassen 1084-C		9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	Other	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 21,076,855	21,076,855			
b. Medicaid Room and Board Contractual Allowance **	\$ (10,428,532)	(10,428,532)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 2,825,095	2,825,095			
b. Medicare Room and Board Contractual Allowance **	\$ 732,875	732,875			
4. a. Private-Pay Residents and Other	\$ 3,237,177	3,237,177			
b. Private-Pay Room and Board Contractual Allowance **	\$ (114,020)	(114,020)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$				
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 224,373	224,373			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 284,686	284,686			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 66,651	66,651			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 61,979	61,979			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 243,452	243,452			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 266,165	266,165			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$ (501,284)	(501,284)			
b. Other (Specify) - Non-Medicare	\$ (579,541)	(579,541)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 17,395,931	17,395,931			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$ 803	803			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 204,388	204,388			
V. Total Other Revenue (1 thru 8)	\$ 205,191	205,191			
VI. Total All Revenue (III +V)	\$ 17,601,122	17,601,122			

* 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)	Other
		0		
30 II 6a	Laboratory - Part A	\$ 5,764		
30 II 6a	Radiology - Diagnostic Part A	\$ 8,764		
30 II 6a	Pharmacy - Medicare Part A	\$ 160,505		
30 II 6a	Medicare 2% Reduction	\$ (60,007)		
30 II 6a	Ancillary Allowance - Part A	\$ (595,636)		
30 II 6a	Ancillary Allowance - Part B	\$ (20,674)		
Total Other Resident Revenue - Medicare		\$ (501,284)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 II 6b	Laboratory - 3rd Party Insuran	\$ 3,892		
30 II 6b	Radiology - Medicaid	\$ 223		
30 II 6b	Radiology - 3rd Party Insuranc	\$ 6,678		
30 II 6b	Pharmacy - Private	\$ 104		
30 II 6b	Pharmacy - Medicaid	\$ 39,759		
30 II 6b	Pharmacy - Hospice	\$ 25		
30 II 6b	Pharmacy -3rd Party Insurance	\$ 136,652		
30 II 6b	Pharmacy Income - Flu Shots	\$ 5,905		
30 II 6b	Ancillary Allow -ISNIP Pt B	\$ (76)		
30 II 6b	Ancillary Allowance - Medicaid	\$ (167,198)		
30 II 6b	Ancillary Allowance - Hospice	\$ (25)		
30 II 6b	Ancillary Allowance -3rd Party	\$ (624,131)		
30 II 6b	AA - Mgd Medicare	\$ 18,651		
Total Other Resident Revenue		\$ (579,541)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	Other
			0		
30 IV 5	Interest book through AR		\$ 215		
30 IV 5	Interest on Money Market		\$ 588		
Total Interest Income			\$ 803	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 IV 8	Medical Records Income(Disallowed on Page 16 Line m5)	\$ 277		
30 IV 8	Cash Discounts On Purchases(Disallowed on Page 16a)	\$ 8		
30 IV 8	Rebates and Refunds(Disallowed on Page 16a)	\$ 32		
30 IV 8	Recovery Of Bad Debts	\$ 64,646		
30 IV 8	Stimulus Funds	\$ 57,774		
30 IV 8	Reversal of PY Expenses(No CY Expense)	\$ 81,651		
Total Other Revenue		\$ 204,388	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassa	1084-C	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (on hand and in banks)			\$	1,755,083
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,525,832
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	288,893
a. _____				
b. _____				
c. _____				
d. See Schedule	288,893			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (itemize)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,569,808
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>1,331,622</u>		\$	1,057,703
	Accum. Depreciation <u>273,919</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>744,712</u>		\$	84,704
	Accum. Depreciation <u>660,008</u>	Net		
7. Motor Vehicles	*Historical Cost <u>23,605</u>		\$	4,721
	Accum. Depreciation <u>18,884</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (itemize)			\$	(7,331)
F/S vs C/R Variance	(7,331)			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,139,797

* 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	
31	A5	Prepaid Expenses	\$ 84,640
31	A5	Prepaid Insurance	\$ 38,225
31	A5	Prepaid R/E Taxes	\$ 47,327
31	A5	Prepaid Insurance - W.C.	\$ 118,701
Total Prepaid Expenses			\$ 288,893

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	
33	A12	Union Due W/H	\$ 3,749
33	A12	401K Payable	\$ 15,363
33	A12	Child Support Payable	\$ (151)
33	A12	Union Deductions Payable	\$ 249
33	A12	Accrued Expenses	\$ 375,456
33	A12	Accrued Pension	\$ 51,260
33	A12	Due To Medicaid - Rate Changes	\$ 153,635
33	A12	Due To Third Parties	\$ -
33	A12	Patient Fund Liability	\$ 75,073
Total Other Current Liabilities (Itemize)			\$ 672,634

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cass	1084-C	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	5,709,605
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8. Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	75,650
Due To/From Prior Operator		75,650		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	75,650
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,785,255

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Ca		1084-C	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	855,163
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>)				\$	1,013,194
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	20,435
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>)				\$	672,634

See Schedule					672,634
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,561,426

* 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)
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	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	3,771,501
6. Gain or Loss for Period			\$	(547,672)
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	3,223,829
C. Total Reserves and Net Worth			\$	3,223,829
D. Total Liabilities, Reserves, and Net Worth			\$	5,785,255

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	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	3,743,931
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	17,601,122
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	18,148,794
D. Net Income or Deficit			\$	(547,672)
E. Balance			\$	3,196,259
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Page 27	\$18,106,470			
F/S vs C/R Depreciation	42,325			
Total Expenses Per FS	\$18,148,795			
Rounding	(1)			
2. Other <i>(itemize)</i>				
Prior Period Adjustment		27,570		
F-3. Total Additions			\$	27,570
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. Balance at End of Period	09/30/23		\$	3,223,829

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 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input checked="" type="checkbox"/> (Specify)	<input checked="" type="checkbox"/> Other		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 1/24/24		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Jackie Sierra		Phone Number 516-224-5395		
Contact Email Address jsierra@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, 2023, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
January 24, 2024



Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/24/2024
 Run Date: 1/24/2024

Provider Name: Stamford Acquisition I, LLC, d/b/a Cassena Care at Stamford
 Provider Number: 10843
 Period Ended: 9/30/23

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:

Client: **Cassena Care at Stamford**
 Engagement: **Medicaid - Cassena Care of Stamford**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass Dues from Subscriptions				
Marcum 102	Dues		10,571.00	
8351.850	Admin- Dues and Subscriptions			10,571.00
Total			10,571.00	10,571.00
Reclassifying Journal Entries JE # 2				
To reclass Ojeaga Russel's & Other Admin salaries to correct line of cost report				
8311.060	Fiscal- Clerical Wages		108,751.00	
8351.010	Admin- Supervisor Wages			108,751.00
Total			108,751.00	108,751.00
Reclassifying Journal Entries JE # 3				
To Reclass Leases to correct line of Cost Report				
Marcum 112	Leases		8,764.00	
8311.730	Fiscal- Rental Expense			6,670.00
8351.730	Admin- Rental Expense			2,094.00
Total			8,764.00	8,764.00
Reclassifying Journal Entries JE # 5				
To reclass cable TV expense				
Marcum 105	Cable TV		27,878.00	
8220.680	Plant- Contracted Services			27,878.00
Total			27,878.00	27,878.00
Reclassifying Journal Entries JE # 6				
To reclass motor vehicle expenses into correct line of cost report				
Marcum 123	Motor Vehicle		23,605.00	
1180.100	Mme - 5 Year			23,605.00
Total			23,605.00	23,605.00
Reclassifying Journal Entries JE # 9				
To reclass COVID Wages to correct lines of the cost report				
6020.010	SNF- Supervisor Wages		3,000.00	
6020.030	SNF- RN Wages		4,740.00	
6020.040	SNF- LPN Wages		1,460.00	
6020.050	SNF- Aides Wages		4,551.00	
7200.060	Central Supply- Clerical Wages		1,635.00	
7260.050	Activities- Aides Wages		605.00	
7381.010	Social Services- Supervisor W		771.00	
7381.020	Social Services- Tech Wages		846.00	
8212.070	Dietary- Environmental Wages		847.00	
8240.070	Housekeeping- Environmental		998.00	
8352.089	COVID-19 Wages			19,453.00
Total			19,453.00	19,453.00
Reclassifying Journal Entries JE # 10				
to perform legal reclass requested by Cassena Care				
Marcum 128	PY Expenses		620.00	
8351.300	Admin- Legal Fees			620.00
Total			620.00	620.00
Reclassifying Journal Entries JE # 11				
to reverse PY wages to the correct line of the cost report				
6011.060	Nsg Admin- Clerical Wages		81,651.00	
Marcum 125	Reversal of PY Expenses			81,651.00
Total			81,651.00	81,651.00
Reclassifying Journal Entries JE # 12				
to reclass help Wanted to the correct line of the cost report				
8351.915	Admin - Advertising Help Wntd		3,562.00	
8321.912	Admissions-Marketing			3,562.00
Total			3,562.00	3,562.00
Reclassifying Journal Entries JE # 13				

to reclass ST & OT out of PT

7340.050	OT- Aides Wages	30,068.00	
7350.020	ST - Wages	3,176.00	
7330.050	PT- Aides Wages		<u>33,244.00</u>
Total		<u><u>33,244.00</u></u>	<u><u>33,244.00</u></u>

Reclassifying Journal Entries JE # 14
to reclass dietary supplies out of dietician

N.02a

8212.590	Dietary- Other Supplies	1,615.00	
8212.880	Dietary- Contracted Services		<u>1,615.00</u>
Total		<u><u>1,615.00</u></u>	<u><u>1,615.00</u></u>
Total Reclassifying Journal Entries		<u><u>319,714.00</u></u>	<u><u>319,714.00</u></u>
Total All Journal Entries		<u><u>319,714.00</u></u>	<u><u>319,714.00</u></u>

Client: *Cassena Care at Stamford*
 Engagement: *Medicaid - Cassena Care of Stamford*
 Period Ending: *9/30/2023*
 Trial Balance: *A.01 - TB-CCNH*

Account	Description	WPRref >	ADJ	WPRref >	JE Ref #	RJE	FINAL	< WPRref	1st PP-FINAL
			9/30/2023				9/30/2023		9/30/2022
1011.000	Cash - Operating Account		1,678,539.00				1,678,539.00		1,863,939.00
1012.000	Cash - Payroll Checking		(29.00)				(29.00)		(2,804.00)
1014.000	Petty Cash		1,500.00				1,500.00		1,500.00
1015.000	Cash - Money Market		0.00				0.00		157,796.00
1031.000	A/R Medicare Part A		165,557.00				165,557.00		259,102.00
1031.200	A/R Medicare Part B Snf		3,847.00				3,847.00		(123.00)
1032.000	A/R Medicaid Snf		1,606,043.00				1,606,043.00		2,085,559.00
1032.300	A/R Nami		(4,687.00)				(4,687.00)		(160,926.00)
1032.400	A/R Pending Medicaid		(875,555.00)				(875,555.00)		(760,822.00)
1033.000	A/R Private		1,197,629.00				1,197,629.00		735,500.00
1034.000	A/R Hospice		(9,942.00)				(9,942.00)		(16,672.00)
1034.500	A/R-3rd Party Ins/Co-Ins		285,190.00				285,190.00		200,700.00
1034.501	A/R MANAGED MEDICARE		297,781.00				297,781.00		257,833.00
1034.600	A/R VA		59,304.00				59,304.00		186,046.00
1061.000	Allowance For Bad Debts		(200,000.00)				(200,000.00)		(200,000.00)
1083.200	Patient Refund Exchange		665.00				665.00		(140.00)
1086.000	Due to/from Prior Operator		75,650.00				75,650.00		75,650.00
1120.000	Prepaid Expenses		84,640.00				84,640.00		0.00
1121.000	Prepaid Insurance		38,225.00				38,225.00		46,435.00
1125.000	Prepaid R/E Taxes		47,327.00				47,327.00		51,737.00
1127.000	Prepaid Insurance - W.C.		118,701.00				118,701.00		102,893.00
1170.000	Leasehold Imp. - 15 Year		1,499,987.00				1,499,987.00		1,337,388.00
1190.100	Mme - 5 Year		495,006.00				471,401.00		418,810.00
					RJE - 6	(23,605.00)	(23,605.00)		
1190.110	Mme 10 Year		104,944.00				104,944.00		97,489.00
1270.000	Leasehold Improv.-Acc Amort.		(518,996.00)				(518,996.00)		(438,458.00)
1290.000	Mme - Accum Dep - General		(441,145.00)				(441,145.00)		(365,010.00)
1320.000	Patient Savings Account		75,073.00				75,073.00		68,923.00
2021.000	Accounts Payable - Trade		(855,163.00)				(855,163.00)		(445,548.00)
2031.000	Accrued Payroll		(135,765.00)				(135,765.00)		(116,146.00)
2032.000	Accrued Sick And Vacation		(877,429.00)				(877,429.00)		(784,096.00)
2036.000	Fica Payable		(10,386.00)				(10,386.00)		(178,508.00)
2037.000	State Withholding		(7,001.00)				(7,001.00)		0.00
2041.010	Sui Payable		(2,563.00)				(2,563.00)		(3,763.00)
2041.020	Futa Payable		(485.00)				(485.00)		(301.00)
2046.000	Union Dues WH		(3,749.00)				(3,749.00)		(9,598.00)
2049.010	401K Payable		(15,363.00)				(15,363.00)		(3,270.00)
2049.030	Child Support Payable		151.00				151.00		0.00
2049.040	Union Deductions Payable		(249.00)				(249.00)		(521.00)
2056.000	Accrued Expenses		(373,456.00)				(373,456.00)		(433,815.00)
2056.020	Accrued Pension		(51,260.00)				(51,260.00)		(53,115.00)
2072.000	Due To Medicaid - Rate Changes		(153,635.00)				(153,635.00)		(16,353.00)
2072.010	Due To Third Parties		0.00				0.00		(140,592.00)
2161.000	Patient Fund Liability		(75,073.00)				(75,073.00)		(68,923.00)
2362.000	Member Draw		0.00				0.00		690,000.00
2363.000	Retained Earnings		(3,771,501.00)				(3,771,501.00)		(4,218,491.00)
3020.000	Room and Board - Private		(1,399,745.00)				(1,399,745.00)		(797,100.00)
3020.100	R & B - Medicare Part A		(2,825,095.00)				(2,825,095.00)		(3,463,495.00)
3020.300	R & B - Medicaid		(21,076,855.00)				(21,076,855.00)		(17,821,668.00)
3020.400	R & B - Hospice		(114,485.00)				(114,485.00)		(597,240.00)
3020.500	R & B - 3rd Party Insurance		(235,800.00)				(235,800.00)		(277,517.00)
3020.501	Room and Board - Mgd Medicare		(1,142,630.00)				(1,142,630.00)		(1,014,100.00)
3020.600	R & B - VA		(239,752.00)				(239,752.00)		(219,822.00)
4210.100	Laboratory - Part A		(5,764.00)				(5,764.00)		(9,803.00)
4210.300	Laboratory - Medicaid		0.00				0.00		(572.00)
4210.500	Laboratory - 3rd Party Insuran		(3,892.00)				(3,892.00)		0.00
4240.100	Radiology - Diagnostic Part A		(8,764.00)				(8,764.00)		(10,699.00)
4240.300	Radiology - Medicaid		(223.00)				(223.00)		(109.00)
4240.500	Radiology - 3rd Party Insuranc		(6,678.00)				(6,678.00)		(6,956.00)
4270.000	Pharmacy - Private		(104.00)				(104.00)		0.00
4270.100	Pharmacy - Medicare Part A		(160,505.00)				(160,505.00)		(164,860.00)
4270.300	Pharmacy - Medicaid		(39,759.00)				(39,759.00)		(12,443.00)
4270.400	Pharmacy - Hospice		(25.00)				(25.00)		(203.00)
4270.500	Pharmacy -3rd Party Insurance		(136,652.00)				(136,652.00)		(122,998.00)
4270.951	Pharmacy Income - Flu Shots		(5,905.00)				(5,905.00)		0.00
4330.000	P.T. Income - Private		(3,668.00)				(3,668.00)		(736.00)
4330.100	P.T. Income - Medicare Part A		(170,424.00)				(170,424.00)		(220,609.00)
4330.200	P.T. Income - Medicare Part B		(53,949.00)				(53,949.00)		(31,128.00)
4330.300	P.T. Income - Medicaid		(52,668.00)				(52,668.00)		(54,654.00)
4330.500	P.T. Income - 3rd Party Ins.		(226,534.00)				(226,534.00)		(205,091.00)
4330.501	P.T. Income - Mgd Medicare		(1,816.00)				(1,816.00)		(8,002.00)
4340.000	O.T. Income - Private		(206.00)				(206.00)		0.00
4340.100	O.T. Income - Medicare Part A		(202,214.00)				(202,214.00)		(237,276.00)
4340.200	O.T. Income - Medicare Part B		(41,238.00)				(41,238.00)		(13,742.00)
4340.300	O.T. Income - Medicaid		(50,234.00)				(50,234.00)		(49,674.00)
4340.500	O.T. Income - 3rd Party Ins.		(213,559.00)				(213,559.00)		(178,261.00)
4340.501	O.T. Income - Mgd Medicare		(2,166.00)				(2,166.00)		(459.00)
4350.000	S.T. - Private		(94.00)				(94.00)		0.00

Account	Description	WPRRef >	ADJ	WPRRef >	JE Ref #	RJE	FINAL	< WPRRef	1st PP-FINAL
			9/30/2023				9/30/2023		9/30/2022
4350.100	S.T. - Medicare Part A		(47,966.00)				(47,966.00)		(93,907.00)
4350.200	S.T. - Medicare Part B		(18,685.00)				(18,685.00)		(11,906.00)
4350.300	S.T. Income - Medicaid		(24,314.00)				(24,314.00)		(10,810.00)
4350.500	S.T. Income - 3rd Party Ins.		(36,961.00)				(36,961.00)		(66,345.00)
4350.501	S.T. Income - Mgd Medicare		(610.00)				(610.00)		(4,701.00)
5071.000	Telephone Income		0.00				0.00		(57.00)
5085.000	Medical Records Income		(277.00)				(277.00)		(1,100.00)
5171.000	Cash Discounts On Purchases		(8.00)				(8.00)		(30.00)
5175.000	Rebates and Refunds		(32.00)				(32.00)		(23,798.00)
5177.000	Interest Income		(803.00)				(803.00)		(2,679.00)
5179.000	Other Miscellaneous Income		0.00				0.00		4,658.00
5515.000	Recovery Of Bad Debts		(64,646.00)				(64,646.00)		(37,217.00)
5521.100	R & B Allowance - Medicare A		(672,533.00)				(672,533.00)		(988,185.00)
5521.101	Medicare 2% Reduction		60,007.00				60,007.00		20,951.00
5521.300	R & B Allowance - Medicaid	10,418,071.00	10,418,071.00				10,418,071.00	8,509,050.00	
5521.400	R & B Allowance- Hospice		61,968.00				61,968.00		282,461.00
5521.500	R & B Allowance -3rd Party Ins		60,420.00				60,420.00		44,200.00
5521.501	R & B Allowance - Mgd Medicare		(4,824.00)				(4,824.00)		(52,988.00)
5521.505	Capitation Revenue		(104,765.00)				(104,765.00)		(106,289.00)
5521.600	R & B Allowance - VA		(3,544.00)				(3,544.00)		3,739.00
5525.100	Medicare Part A - Prior Year		(60,342.00)				(60,342.00)		(361,199.00)
5525.101	Stimulus Funds		(57,774.00)				(57,774.00)		(513,789.00)
5525.300	Medicaid Retros - Prior Year		10,461.00				10,461.00		21,071.00
5527.100	Ancillary Allowance - Part A		595,636.00				595,636.00		737,154.00
5527.200	Ancillary Allowance - Part B		20,674.00				20,674.00		19,150.00
5527.201	Ancillary Allow -SNIP Pt B		76.00				76.00		0.00
5527.300	Ancillary Allowance - Medicaid		167,198.00				167,198.00		128,262.00
5527.400	Ancillary Allowance - Hospice		25.00				25.00		203.00
5527.500	Ancillary Allowance - 3rd Party		624,131.00				624,131.00		581,168.00
5527.501	AA - Mgd Medicare		(18,651.00)				(18,651.00)		8,733.00
5535.010	Bad Debt Expense		284,273.00				284,273.00		1,290,406.00
6011.010	Nsg Admin- Supervisor Wages		96,303.00				96,303.00		188,746.00
6011.011	Nsg Admin - ADON Wages		110,718.00				110,718.00		106,038.00
6011.014	Nsg Admin - Insvc Coord Wages		0.00				0.00		45,951.00
6011.030	Nsg Admin- RN Wages		0.00				0.00		140,721.00
6011.060	Nsg Admin- Clerical Wages		(81,651.00)				(81,651.00)		94,773.00
					RJE - 11	81,651.00			
6011.150	Nsg Admin- Uniform Allowance		0.00				0.00		250.00
6011.160	Nsg Admin- FICA		57,318.00				57,318.00		64,964.00
6011.170	Nsg Admin- SUI		3,214.00				3,214.00		4,934.00
6011.171	Nsg Admin- FUI		391.00				391.00		499.00
6011.280	Nsg Admin- Nursing Sup Agency		36,151.00				36,151.00		39,822.00
6011.290	Nsg Admin- Consulting Services		6,355.00				6,355.00		2,000.00
6011.299	Nsg Admin - Other Consulting		11,692.00				11,692.00		11,692.00
6011.550	Nsg Admin- Office Supplies		0.00				0.00		1,248.00
6011.590	Nsg Admin- Other Supplies		1,746.00				1,746.00		0.00
6011.730	Nsg Admin-Rental Expense		1,846.00				1,846.00		298.00
6011.835	Nsg Admin- Sales Tax		186.00				186.00		272.00
6011.882	Nsg Admin- Travel		490.00				490.00		1,926.00
6011.887	Nsg Admin-Phys Credential Fees		0.00				0.00		3.00
6011.917	Nsg Admin - Meals & Entertmnt		263.00				263.00		0.00
6020.010	SNF- Supervisor Wages		0.00				0.00		0.00
					RJE - 9	3,000.00	3,000.00		
6020.030	SNF- RN Wages		1,399,588.00				4,740.00	1,404,328.00	593,876.00
					RJE - 9	4,740.00			
6020.040	SNF- LPN Wages		993,348.00				1,460.00	994,808.00	1,136,814.00
					RJE - 9	1,460.00			
6020.050	SNF- Aides Wages		2,044,877.00				4,551.00	2,049,428.00	2,106,561.00
					RJE - 9	4,551.00			
6020.150	SNF- Uniform Allowance		15,925.00				15,925.00		17,325.00
6020.160	SNF- FICA		281,382.00				281,382.00		265,926.00
6020.170	SNF- SUI		29,856.00				29,856.00		34,243.00
6020.171	SNF- FUI		3,061.00				3,061.00		3,467.00
6020.210	SNF- Union Pension		312,998.00				312,998.00		69,884.00
6020.240	SNF- Union Welfare and Legal		801,872.00				801,872.00		185,188.00
6020.245	SNF- Union Education		32,073.00				32,073.00		7,239.00
6020.340	SNF- Agency - RN's		370,811.00				370,811.00		226,366.00
6020.350	SNF- Agency - LPN's		265,387.00				265,387.00		2,508.00
6020.360	SNF- Agency - CNA's		379,273.00				379,273.00		88,139.00
6020.550	SNF- Office Supplies		0.00				0.00		1,251.00
6020.590	SNF- Other Supplies		424.00				424.00		75.00
6020.730	SNF - Rental Expense		34,969.00				34,969.00		32,651.00
6020.835	SNF - Sales Tax		164.00				164.00		0.00
6020.880	SNF- Travel		171.00				171.00		0.00
7200.060	Central Supply- Clerical Wages		160,798.00				1,635.00	162,433.00	0.00
					RJE - 9	1,635.00			
7200.150	Central Supply- Uniform Allow		500.00				500.00		0.00
7200.160	Central Supply- FICA		6,355.00				6,355.00		0.00
7200.170	Central Supply- SUI		6,772.00				6,772.00		0.00
7200.171	Central Supply- FUI		164.00				164.00		0.00
7200.210	Central Supply- Union Pension		12,064.00				12,064.00		2,732.00
7200.240	Central Supply- Union Welfare		33,153.00				33,153.00		7,605.00

Account	Description	WPreF >	ADJ	WPreF >	JE Ref #	RJE	FINAL	< WPreF	1st PP-FINAL
			9/30/2023				9/30/2023		9/30/2022
7200.245	Central Supply- Union Educati		1,308.00				1,308.00		297.00
7200.410	Central Supply- Oxygen		0.00				0.00		860.00
7200.430	Central Supply- Nutritional S		5,261.00				5,261.00		8,631.00
7200.435	Central Supply- IV Solutions		12,277.00				12,277.00		22,994.00
7200.460	Central Supply- Gloves		22,986.00				22,986.00		6,699.00
7200.490	Central Supply- Other Medical		106,502.00				106,502.00		84,485.00
7200.570	Central Supply- Wipes		4,852.00				4,852.00		5,337.00
7200.590	Central Supply- Other Supplies		55,749.00				55,749.00		53,914.00
7200.630	Central Supply- Repairs and M		0.00				0.00		700.00
7200.730	Central Supply- Rental Expense		112,202.00				112,202.00		107,654.00
7200.835	Central Supply- Sales Tax		24.00				24.00		68.00
7200.882	Central Supply- Travel		0.00				0.00		320.00
7210.680	Lab- Contracted Services		21,835.00				21,835.00		27,142.00
7240.680	X Ray- Contracted Services		14,010.00				14,010.00		15,123.00
7250.410	Inhalation Therapy - Oxygen		2,683.00				2,683.00		0.00
7250.730	Inhalation Therapy - Rntl Exp		17,662.00				17,662.00		7,263.00
7260.010	Activities- Supervisor Wages		81,848.00				81,848.00		80,707.00
7260.020	Activities- Tech Wages		352.00				352.00		(847.00)
7260.050	Activities- Aides Wages		114,135.00				114,740.00		102,787.00
					RJE - 9	605.00	605.00		
7260.150	Activities- Uniform Allowance		500.00				500.00		350.00
7260.160	Activities- FICA		14,254.00				14,254.00		13,400.00
7260.170	Activities- SUI		1,315.00				1,315.00		1,752.00
7260.171	Activities- FUI		128.00				128.00		170.00
7260.210	Activities- Union Pension		15,139.00				15,139.00		2,917.00
7260.240	Activities- Union Welfare and		41,550.00				41,550.00		8,127.00
7260.245	Activities- Union Education		1,657.00				1,657.00		318.00
7260.590	Activities- Other Supplies		6,982.00				6,982.00		2,399.00
7260.670	Activities- Purchased Services		3,475.00				3,475.00		685.00
7260.850	Activities- Dues and Subscrip		306.00				306.00		0.00
7260.917	Activities - Meals & Entertain		46.00				46.00		0.00
7270.290	Pharmacy- Consulting Services		32,783.00				32,783.00		31,905.00
7270.440	Pharmacy- Drugs - Medicare Pa		157,908.00				157,908.00		162,162.00
7270.441	Pharmacy- Drugs - Medicaid		28,003.00				28,003.00		2,868.00
7270.444	Pharmacy- Drugs - HMO		150,112.00				150,112.00		138,603.00
7270.445	Pharmacy - Drugs - Hospice		0.00				0.00		44.00
7270.448	Pharmacy - Pneumovax		9,595.00				9,595.00		0.00
7270.449	Pharmacy- Flu Shots		9,387.00				9,387.00		8,424.00
7270.450	Pharmacy- Medicine Cabinet Dr		70,255.00				70,255.00		52,820.00
7290.290	Dental- Consulting Services		6,500.00				6,500.00		5,500.00
7330.050	PT- Aides Wages		64,554.00				(33,244.00)		39,279.00
					RJE - 13	(33,244.00)	(33,244.00)		
7330.160	PT- FICA		2,897.00				2,897.00		2,945.00
7330.170	PT- SUI		435.00				435.00		435.00
7330.171	PT- FUI		42.00				42.00		42.00
7330.210	PT- Union Pension		2,072.00				2,072.00		0.00
7330.240	PT- Union Welfare and Legal		5,451.00				5,451.00		0.00
7330.245	PT- Union Education		214.00				214.00		0.00
7330.280	PT- Agency		227,785.00				227,785.00		215,269.00
7330.299	PT - Other Consulting		2,338.00				2,338.00		2,338.00
7330.490	PT - Medical Supplies		5,323.00				5,323.00		2,239.00
7330.590	PT- Other Supplies		2,599.00				2,599.00		2,366.00
7330.730	PT- Rental Expense		4,840.00				4,840.00		4,546.00
7330.835	PT - Sales Tax		61.00				61.00		111.00
7340.050	OT- Aides Wages		0.00				30,068.00		0.00
					RJE - 13	30,068.00	30,068.00		
7340.280	OT- Agency		219,675.00				219,675.00		202,549.00
7350.020	ST - Wages		0.00				3,176.00		0.00
					RJE - 13	3,176.00	3,176.00		
7350.280	ST - Agency		175,245.00				175,245.00		229,373.00
7360.280	RT - Agency		33,970.00				33,970.00		12,755.00
7381.010	Social Services- Supervisor W		47,712.00				48,483.00		31,648.00
					RJE - 9	771.00	771.00		
7381.020	Social Services- Tech Wages		126,698.00				846.00		137,816.00
					RJE - 9	846.00	846.00		
7381.160	Social Services- FICA		13,464.00				13,464.00		12,909.00
7381.170	Social Services- SUI		1,740.00				1,740.00		1,761.00
7381.171	Social Services- FUI		168.00				168.00		168.00
7381.299	Social Services - Other Consul		11,692.00				11,692.00		11,692.00
7381.835	Social Services- Sales Tax		177.00				177.00		177.00
7390.060	Medical Records- Clerical Wag		62,469.00				62,469.00		39,781.00
7390.160	Medical Records- FICA		4,208.00				4,208.00		3,167.00
7390.170	Medical Records- SUI		809.00				809.00		485.00
7390.171	Medical Records- FUI		74.00				74.00		52.00
7390.550	Medical Records- Office Suppl		0.00				0.00		101.00
7410.280	Medical Consulting Services		14,381.00				14,381.00		7,254.00
7420.290	Medical Director- Consulting		44,000.00				44,000.00		48,000.00
7430.020	Utilization Review- Tech Wages		269,054.00				269,054.00		315,465.00
7430.160	Utilization Review- FICA		18,735.00				18,735.00		21,963.00
7430.170	Utilization Review- SUI		922.00				922.00		1,818.00
7430.171	Utilization Review- FUI		94.00				94.00		184.00
7430.290	Utilization Review- Consultin		7,404.00				7,404.00		7,140.00

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7430.687	Utilization Reww - Otr Cnt Svc		116,042.00				116,042.00		0.00
7430.730	Utilization Review- Rental Ex		1,914.00				1,914.00		1,436.00
8212.010	Dietary- Dept Head Wages		80,895.00				80,895.00		58,744.00
8212.011	Dietary - Supervisors Wages		0.00				0.00		13,845.00
8212.020	Dietary- Tech Wages		139,465.00				139,465.00		164,801.00
8212.021	Dietary - Dietitian Wages		89,443.00				89,443.00		90,152.00
8212.070	Dietary- Environmental Wages		343,980.00				344,827.00		320,534.00
					RJE - 9	847.00			
						847.00			
8212.150	Dietary- Uniform Allowance		2,900.00				2,900.00		2,600.00
8212.160	Dietary- FICA		50,118.00				50,118.00		48,944.00
8212.170	Dietary- SUI		7,222.00				7,222.00		6,830.00
8212.171	Dietary- FUI		805.00				805.00		740.00
8212.210	Dietary- Union Pension		63,777.00				63,777.00		14,380.00
8212.240	Dietary- Union Welfare and Le		175,198.00				175,198.00		40,029.00
8212.245	Dietary- Union Education		6,797.00				6,797.00		1,583.00
8212.299	Dietary - Other Consulting		2,929.00				2,929.00		2,929.00
8212.430	Dietary- Nutritional Supplemen		19,487.00				19,487.00		11,497.00
8212.501	Dietary- Groceries		171,341.00				171,341.00		171,544.00
8212.502	Dietary- Dairy		78,933.00				78,933.00		79,864.00
8212.503	Dietary- Meat and Fish		97,781.00				97,781.00		90,393.00
8212.504	Dietary- Bakery		25,485.00				25,485.00		19,150.00
8212.505	Dietary- Produce		38,649.00				38,649.00		36,051.00
8212.510	Dietary- Tabeware		10,849.00				10,849.00		18,751.00
8212.540	Dietary- Cleaning Supplies		16,651.00				16,651.00		6,804.00
8212.550	Dietary- Office Supplies		0.00				0.00		109.00
8212.570	Dietary- Wipes		0.00				0.00		347.00
8212.590	Dietary- Other Supplies		49,435.00				51,050.00		30,190.00
					RJE - 14	1,615.00			
						1,615.00			
8212.630	Dietary- Repairs and Maintena		6,497.00				6,497.00		6,778.00
8212.670	Dietary- Purchased Services		1,483.00				1,483.00		961.00
8212.680	Dietary- Contracted Services		12,507.00				(1,615.00)		2,848.00
					RJE - 14	(1,615.00)			
						(1,615.00)			
8212.687	Dietary - Other Contracted Ser		9,382.00				9,382.00		0.00
8212.730	Dietary- Rental Expense		1,841.00				1,841.00		(2,330.00)
8212.835	Dietary- Sales Tax		685.00				685.00		642.00
8220.010	Plant- Supervisor Wages		73,213.00				73,213.00		46,888.00
8220.070	Plant- Environmental Wages		91,418.00				91,418.00		87,050.00
8220.071	Plant - Security Officer		52,362.00				52,362.00		0.00
8220.150	Plant- Uniform Allowance		500.00				500.00		500.00
8220.160	Plant- FICA		15,790.00				15,790.00		9,610.00
8220.170	Plant- SUI		3,286.00				3,286.00		1,462.00
8220.171	Plant- FUI		442.00				442.00		159.00
8220.210	Plant- Union Pension		12,116.00				12,116.00		2,740.00
8220.240	Plant- Union Welfare and Legal		33,333.00				33,333.00		7,628.00
8220.245	Plant- Union Education		1,466.00				1,466.00		297.00
8220.580	Plant- Minor Non Medical Equi		0.00				0.00		(115.00)
8220.590	Plant- Other Supplies		21,304.00				21,304.00		24,231.00
8220.630	Plant- Repairs and Maintenance		189,146.00				189,146.00		115,679.00
8220.670	Plant- Purchased Services		4,774.00				4,774.00		21,250.00
8220.680	Plant- Contracted Services		182,236.00				(27,876.00)		136,667.00
					RJE - 5	(27,876.00)			
						(27,876.00)			
8220.687	Plant - Other Contracted Serv		46,484.00				46,484.00		0.00
8220.690	Plant - Amort. Leasehold Imp.		80,539.00				80,539.00		80,539.00
8220.691	Plant - Depreciation -MME		76,135.00				76,135.00		76,135.00
8220.710	Plant - Building Rent		1,255,834.00				1,255,834.00		844,166.00
8220.711	Rental - Land		(80,000.00)				(80,000.00)		80,000.00
8220.713	Plant- Building Rent Escalator		(35,834.00)				(35,834.00)		35,834.00
8220.730	Plant- Rental Expense		10,954.00				10,954.00		3,757.00
8220.740	Plant - Electricity		230,910.00				230,910.00		174,903.00
8220.750	Plant - Gas		83,252.00				83,252.00		78,319.00
8220.760	Plant - Water and Sewer		64,099.00				64,099.00		42,883.00
8220.770	Plant - Oil		60,793.00				60,793.00		50,398.00
8220.810	Plant - Property Insurance		26,161.00				26,161.00		24,240.00
8220.815	Plant - Auto Insurance		2,840.00				2,840.00		2,840.00
8220.830	Plant - Real Estate Taxes		174,218.00				174,218.00		175,089.00
8220.835	Plant- Sales Tax		363.00				363.00		58.00
8220.851	Plant - Permits & Fees		2,624.00				2,624.00		0.00
8220.881	Plant - Automobile		487.00				487.00		0.00
8240.010	Housekeeping- Supervisor Wages		0.00				0.00		(823.00)
8240.070	Housekeeping- Environmental		386,288.00				998.00		354,637.00
					RJE - 9	998.00			
						998.00			
8240.150	Housekeeping- Uniform Allowan		2,450.00				2,450.00		2,100.00
8240.160	Housekeeping- FICA		29,491.00				29,491.00		28,064.00
8240.170	Housekeeping- SUI		5,235.00				5,235.00		4,915.00
8240.171	Housekeeping- FUI		545.00				545.00		508.00
8240.210	Housekeeping- Union Pension		51,387.00				51,387.00		11,815.00
8240.240	Housekeeping- Union Welfare a		141,372.00				141,372.00		32,888.00
8240.245	Housekeeping- Union Education		5,551.00				5,551.00		1,285.00
8240.460	Housekeeping- Gloves		633.00				633.00		0.00
8240.540	Housekeeping- Cleaning Suppli		37,011.00				37,011.00		45,654.00
8240.570	Housekeeping- Wipes		6,125.00				6,125.00		2,077.00
8240.590	Housekeeping- Other Supplies		12,742.00				12,742.00		7,918.00

Account	Description	WPreRef >	ADJ	WPreRef >	JE Ref #	RJE	FINAL	< WPreRef	1st PP-FINAL
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8240.680	Housekeeping- Contracted Serv		0.00				0.00		339.00
8240.835	Housekeeping- Sales Tax		0.00				0.00		161.00
8250.070	Laundry- Environmental Wages		30,999.00				30,999.00		24,978.00
8250.150	Laundry- Uniform Allowance		250.00				250.00		250.00
8250.160	Laundry- FICA		1,941.00				1,941.00		1,927.00
8250.170	Laundry- SUI		435.00				435.00		428.00
8250.171	Laundry- FUI		42.00				42.00		42.00
8250.210	Laundry- Union Pension		3,799.00				3,799.00		0.00
8250.240	Laundry- Union Welfare and Le		10,404.00				10,404.00		0.00
8250.245	Laundry- Union Education		419.00				419.00		0.00
8250.380	Laundry - Diapers		58,546.00				58,546.00		60,915.00
8250.381	Laundry - Undergarments		8,281.00				8,281.00		1,114.00
8250.540	Laundry- Cleaning Supplies		4,325.00				4,325.00		4,028.00
8250.570	Laundry- Wipes		891.00				891.00		0.00
8250.590	Laundry- Other Supplies		1,622.00				1,622.00		480.00
8250.630	Laundry- Repairs and Maintena		3,958.00				3,958.00		3,545.00
8250.680	Laundry- Contracted Services		205,780.00				205,780.00		197,372.00
8260.070	Security Officer		25,092.00				25,092.00		64,244.00
8260.160	Security Officer - FICA		1,860.00				1,860.00		4,511.00
8260.170	Security Officer - SUI		238.00				238.00		1,090.00
8260.171	Security Officer - FUTA		49.00				49.00		129.00
8260.670	Security - Purchased Services		975.00				975.00		905.00
8260.680	Security - Contract Services		12,860.00				12,860.00		75,965.00
8260.687	Security - Othr Contracted Svc		(2,764.00)				(2,764.00)		0.00
8260.835	Security Officer- Sales Tax		1,122.00				1,122.00		374.00
8270.670	Ambulance		9,076.00				9,076.00		15,196.00
8270.671	Patient Transportation		0.00				0.00		133.00
8311.060	Fiscal- Clerical Wages		95,928.00			108,751.00	204,679.00		228,525.00
					RJE - 2	108,751.00			
8311.160	Fiscal- FICA		6,818.00				6,818.00		6,665.00
8311.170	Fiscal- SUI		435.00				435.00		435.00
8311.171	Fiscal- FUI		42.00				42.00		42.00
8311.290	Fiscal- Consulting Services		56,588.00				56,588.00		68,750.00
8311.299	Fiscal - Other Consulting		102,923.00				102,923.00		102,923.00
8311.310	Fiscal- Audit Fees		62,398.00				62,398.00		37,882.00
8311.680	Fiscal- Contracted Services		900.00				900.00		5,916.00
8311.730	Fiscal- Rental Expense		30,343.00			(6,670.00)	23,673.00		23,354.00
					RJE - 3	(6,670.00)			
8311.830	Fiscal - Licenses		0.00				0.00		640.00
8311.835	Fiscal - Sales Tax		1,666.00				1,666.00		2,550.00
8321.010	Admissions - Dept Head Wages		113,981.00				113,981.00		110,922.00
8321.060	Admissions - Clerk Wages		60,203.00				60,203.00		64,596.00
8321.160	Admissions - FICA Expense		12,571.00				12,571.00		12,990.00
8321.170	Admissions - SUI		1,636.00				1,636.00		1,460.00
8321.171	Admissions - FUI		162.00				162.00		158.00
8321.299	Admissions - Other Consulting		3,507.00				3,507.00		3,507.00
8321.670	Admissions- Purchased Services		5,571.00				5,571.00		5,207.00
8321.680	Admissions- Contracted Service		9,447.00				9,447.00		1,210.00
8321.730	Admissions- Rental Expense		3,051.00				3,051.00		2,999.00
8321.835	Admissions - Sales Tax		143.00				143.00		103.00
8321.912	Admissions-Marketing		30,735.00			(3,562.00)	27,173.00		23,851.00
					RJE - 12	(3,562.00)			
8321.917	Admissions - Meals & Entertain		365.00				365.00		0.00
8351.010	Admin- Supervisor Wages		253,666.00			(108,751.00)	144,915.00		155,896.00
					RJE - 2	(108,751.00)			
8351.012	Admin - Human Resources		86,875.00				86,875.00		85,947.00
8351.060	Admin- Clerical Wages		31,298.00				31,298.00		7,939.00
8351.160	Admin- FICA		25,865.00				25,865.00		27,876.00
8351.170	Admin- SUI		1,662.00				1,662.00		1,539.00
8351.171	Admin- FUI		168.00				168.00		168.00
8351.252	Admin - Member Fees		0.00				0.00		(131.00)
8351.290	Admin- Consulting Services		0.00				0.00		4,336.00
8351.293	Admin - Legal Consulting		20,466.00				20,466.00		20,466.00
8351.299	Admin - Other Consulting		23,408.00				23,408.00		23,408.00
8351.300	Admin- Legal Fees		53,655.00			(620.00)	53,035.00		44,261.00
					RJE - 10	(620.00)			
8351.550	Admin- Office Supplies		25,384.00				25,384.00		24,250.00
8351.552	Admin - Paper		5,197.00				5,197.00		5,099.00
8351.590	Admin- Other Supplies		1,521.00				1,521.00		2,006.00
8351.591	Admin - Other Supp. Residents		0.00				0.00		360.00
8351.630	Admin- Repairs and Maintenance		0.00				0.00		980.00
8351.670	Admin- Purchased Services		1,264.00				1,264.00		0.00
8351.680	Admin- Contracted Services		251.00				251.00		5,095.00
8351.730	Admin- Rental Expense		24,768.00			(2,094.00)	22,674.00		19,815.00
					RJE - 3	(2,094.00)			
8351.810	Admin - General Insurance		277,350.00				277,350.00		226,624.00
8351.830	Admin - Licenses and Taxes		2,095.00				2,095.00		1,220.00
8351.835	Admin - Sales Tax		665.00				665.00		1,242.00
8351.841	Admin - Telephone		221.00				221.00		7,757.00
8351.850	Admin- Dues and Subscriptions		17,807.00			(10,571.00)	7,236.00		1,267.00
					RJE - 1	(10,571.00)			
8351.880	Admin - Travel		283.00				283.00		4,107.00

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8351.881	Admin - Auto Expense		2,167.00				2,167.00		2,550.00
8351.882	Admin- Bank Charges		35,405.00				35,405.00		29,784.00
8351.883	Admin- Conferences and Worksh		0.00				0.00		2,800.00
8351.910	Admin- Other Direct		(1,511.00)				(1,511.00)		(639.00)
8351.911	Admin - Postage		10,994.00				10,994.00		7,094.00
8351.912	Admin - Marketing		2,386.00				2,386.00		38,010.00
8351.914	Admin - Charitable Contrib		5,090.00				5,090.00		650.00
8351.915	Admin - Advertising Help Wntd		0.00			3,562.00	3,562.00		1,945.00
					RJE - 12	3,562.00			
8351.917	Admin - Meals and Entertain		6,388.00				6,388.00		7,050.00
8351.919	Admin - Parties and Gifts		0.00				0.00		2,375.00
8351.920	Admin - Penalties		4,176.00				4,176.00		1,105.00
8352.099	COVID-19 Wages		19,453.00			(19,453.00)	0.00		0.00
					RJE - 9	(19,453.00)			
8352.259	COVID-19 Benefits		1,488.00				1,488.00		0.00
8352.590	COVID-19 Supplies		2,771.00				2,771.00		96,175.00
8381.060	Reception- Clerical Wages		48,846.00				48,846.00		31,825.00
8381.150	Reception- Uniform Allowance		0.00				0.00		250.00
8381.160	Reception- FICA		3,788.00				3,788.00		2,730.00
8381.170	Reception- SUI		435.00				435.00		435.00
8381.171	Reception- FUJ		42.00				42.00		42.00
8381.210	Reception- Union Pension		6,582.00				6,582.00		813.00
8381.240	Reception- Union Welfare and		17,978.00				17,978.00		2,268.00
8381.245	Reception- Union Education		710.00				710.00		90.00
8460.160	FICA Expense		(33.00)				(33.00)		(10,371.00)
8460.170	SUI Expense		(24,320.00)				(24,320.00)		(837.00)
8460.171	FUI Expense		3,289.00				3,289.00		0.00
8460.180	Health Insurance		202,858.00				202,858.00		166,223.00
8460.190	Non Union Pension Expense		66,493.00				66,493.00		70,820.00
8460.200	Workers Compensation Expense		198,802.00				198,802.00		209,153.00
8460.210	Union Pension Expense		(140,883.00)				(140,883.00)		214,459.00
8460.220	Disability Expense		4,267.00				4,267.00		0.00
8460.240	Union Welfare and Legal		(376,154.00)				(376,154.00)		575,275.00
8460.245	Union Education		(14,751.00)				(14,751.00)		24,393.00
8460.246	Dental Insurance		136.00				136.00		(369.00)
8460.249	Employee Fingerprinting		5,634.00				5,634.00		3,824.00
8460.258	Parties and Gifts		144,551.00				144,551.00		66,039.00
9009.000	NYS Assessment		801,033.00				801,033.00		717,624.00
9027.000	Unincorporated Business Tax		2,823.00				2,823.00		132,796.00
Marcum 102	Dues		0.00			10,571.00	10,571.00		16,906.00
					RJE - 1	10,571.00			
Marcum 105	Cable TV		0.00			27,878.00	27,878.00		43,691.00
					RJE - 5	27,878.00			
Marcum 111	Cell Phone Expense		0.00			8,764.00	8,764.00		480.00
Marcum 112	Leases		0.00			8,764.00	8,764.00		10,388.00
					RJE - 3	8,764.00			
Marcum 123	Motor Vehicle		0.00			23,605.00	23,605.00		23,605.00
					RJE - 6	23,605.00			
Marcum 125	Reversal of PY Expenses		0.00			(81,651.00)	(81,651.00)		(37,967.00)
					RJE - 11	(81,651.00)			
Marcum 128	PY Expenses		0.00			620.00	620.00		0.00
					RJE - 10	620.00			
Total			0.00			0.00	0.00		0.00
Net (Income) Loss			371,000.00			27,878.00	398,878.00		464,560.00

Client: *Cassena Care at Stamford*
Engagement: *Medicaid - Cassena Care of Stamford*
Period Ending: *9/30/2023*
Trial Balance: *A.01 - TB-CCNH*

Account	Description	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
10-A	Salaries and Wages	7,514,208.00	81,651.00	7,595,859.00	7,050,816.00
13-B	Professional Fees	1,957,651.00	(1,615.00)	1,956,036.00	1,121,428.00
15	Expenditures Other than Salaries	3,591,450.00	(620.00)	3,590,830.00	4,542,148.00
16	Expenditures Other than Salaries (cont'd) - Admin. and General	565,032.00	(8,144.00)	556,888.00	573,984.00
18	Dietary Basis for Allocation of Costs	517,196.00	1,615.00	518,811.00	471,962.00
19	Laundry-Basis for Allocation of Costs	279,445.00		279,445.00	263,909.00
20	Housekeeping and Resident Care Basis for Allocation of Costs	960,652.00	27,878.00	988,530.00	986,295.00
22	Maintenance and Property	2,375,159.00	(19,114.00)	2,356,045.00	1,962,126.00
27	Interest and Insurance	306,351.00		306,351.00	253,704.00
30	Statement of Revenue	(17,519,471.00)	(81,651.00)	(17,601,122.00)	(17,469,382.00)
31-32	Assets	5,785,254.00		5,785,254.00	6,026,050.00
33-34	Liabilities	(2,561,426.00)		(2,561,426.00)	(2,254,549.00)
35	Equity	(3,771,501.00)		(3,771,501.00)	(3,528,491.00)
Total		0.00	0.00	0.00	0.00
Net (Income) Loss		371,000.00	27,878.00	398,878.00	464,560.00

Client: Cassena Care at Stamford
 Engagement: Medicaid - Cassena Care of Stamford
 Period Ending: 9/30/2023
 Trial Balance: A.01 - TB-CCNH

Account	Description	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
10-A 2	Administrators	253,666.00	(108,751.00)	144,915.00	155,896.00
10-A 4	Other Administrative Salaries	262,947.00	108,751.00	371,698.00	354,236.00
10-A 5C	Dietary Workers	653,783.00	847.00	654,630.00	648,076.00
10-A 6B	Other Housekeeping Workers	386,288.00	998.00	387,286.00	353,814.00
10-A 7B	Other Maintenance Workers	242,085.00		242,085.00	198,182.00
10-A 8B	Other Laundry Workers	30,999.00		30,999.00	24,978.00
10-A 12A	Director of Nurses/Assistant Director	207,021.00		207,021.00	274,784.00
10-A 12B1	RNs - Direct Care	1,399,588.00	7,740.00	1,407,328.00	593,676.00
10-A 12B2	RNs - Administrative	160,798.00	1,635.00	162,433.00	186,672.00
10-A 12C1	LPNs - Direct Care	993,348.00	1,460.00	994,808.00	1,136,814.00
10-A 12D	Aides and Attendants	2,044,877.00	4,551.00	2,049,428.00	2,106,561.00
10-A 12E	Physical Therapists	64,554.00	(33,244.00)	31,310.00	39,279.00
10-A 12F	Speech Therapists	0.00	3,176.00	3,176.00	0.00
10-A 12G	Occupational Therapists	0.00	30,068.00	30,068.00	0.00
10-A 12H	Recreation Workers	196,335.00	605.00	196,940.00	182,647.00
10-A 12I2	Utilization Review	269,054.00		269,054.00	315,465.00
10-A 12M	Social Workers/Case Management	174,410.00	1,617.00	176,027.00	169,464.00
10-A 12O	Other	174,455.00	62,198.00	236,653.00	310,072.00
13-B 1	Dietitian	21,889.00	(1,615.00)	20,274.00	2,848.00
13-B 2	Dentist	6,500.00		6,500.00	5,500.00
13-B 3	Pharmacist	32,783.00		32,783.00	31,905.00
13-B 5A	PT - Resident Care	227,785.00		227,785.00	215,269.00
13-B 8A	Medical Director	44,000.00		44,000.00	48,000.00
13-B 8B	Utilization Review	123,446.00		123,446.00	7,140.00
13-B 9A	ST - Resident Care	175,245.00		175,245.00	229,373.00
13-B 10A	OT - Resident Care	219,675.00		219,675.00	202,549.00
13-B 11A1	RN's - Direct Care	370,811.00		370,811.00	226,366.00
13-B 11A2	RN's - Administrative	42,506.00		42,506.00	41,822.00
13-B 11B1	LPN's - Direct Care	265,387.00		265,387.00	2,508.00
13-B 11C	Aides	379,273.00		379,273.00	88,139.00
13-B 12	Other	48,351.00		48,351.00	20,009.00
15 1A1	Workmen's Compensation	198,802.00		198,802.00	209,153.00
15 1A2	Disability Insurance	4,267.00		4,267.00	0.00
15 1A3	Unemployment Insurance	51,035.00		51,035.00	69,755.00
15 1A4	Social Security (FICA)	546,822.00		546,822.00	518,220.00
15 1A5	Health Insurance	1,087,151.00		1,087,151.00	1,024,862.00
15 1A7	Pensions	405,544.00		405,544.00	390,560.00
15 1A8	Uniform Allowance	23,025.00		23,025.00	23,625.00
15 1A9	Other	33,043.00		33,043.00	34,797.00
15 1C	Bad Debts	284,273.00		284,273.00	1,290,406.00
15 1D	Accounting and Auditing	62,398.00		62,398.00	37,882.00
15 1E	Legal	53,655.00	(620.00)	53,035.00	44,261.00
15 1G	Office Supplies	32,102.00		32,102.00	34,212.00
15 1H1	Telephone and Telegraph	221.00		221.00	7,757.00
15 1H2	Cellular Phones and Beepers	0.00		0.00	480.00
15 1K1	Other Taxes - Income	2,823.00		2,823.00	132,796.00
15 1K2	Other	5,256.00		5,256.00	5,758.00
15 1K3	Resident Day User Fee	801,033.00		801,033.00	717,624.00
16 1	Resident Travel and Entertainment	0.00		0.00	133.00
16 2	Holiday Parties for Staff	0.00		0.00	2,375.00
16 3	Gifts to Staff and Residents	144,551.00		144,551.00	66,039.00
16 4	Employee Travel	944.00		944.00	6,353.00
16 5	Education Expense	3,889.00		3,889.00	3,505.00
16 6	Automobile Expense	2,654.00		2,654.00	2,550.00
16 7	Other	7,062.00		7,062.00	7,050.00
16 M1	Advertising Help Wanted	0.00	3,562.00	3,562.00	1,945.00
16 M3	Advertising Other	33,121.00	(3,562.00)	29,559.00	61,881.00
16 M5	Medical Records	0.00		0.00	101.00
16 M7	Postage	35,762.00	(2,094.00)	33,668.00	26,909.00
16 M8	Dues and Membership Fees to Professional Associations	0.00	10,571.00	10,571.00	16,906.00
16 M9	Subscriptions	18,113.00	(10,571.00)	7,542.00	1,267.00
16 M10	Contributions	5,090.00		5,090.00	650.00
16 M11	Services Provided by Contract	121,250.00	(6,670.00)	114,580.00	193,737.00
16 M12	Administrative Management Services	146,797.00		146,797.00	146,797.00
16 M13	Other	45,799.00	620.00	46,419.00	35,806.00
18 2A1	Raw Food	412,189.00		412,189.00	397,002.00
18 2A2	Non-Food Supplies	103,524.00	1,615.00	105,139.00	73,999.00
18 2B	Purchased Services	1,483.00		1,483.00	961.00
19 3B	Purchased Services	205,780.00		205,780.00	197,372.00
19 3C	Other	73,665.00		73,665.00	66,537.00
20 4B	Purchased Services	0.00		0.00	339.00
20 4C	Other	56,511.00		56,511.00	55,649.00
20 5A2	Purchased from	355,005.00		355,005.00	312,101.00
20 5B	Medicine Cabinet Drugs	70,255.00		70,255.00	52,820.00

Account	Description	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
20 5D	Ambulance/Limousine	9,076.00		9,076.00	15,196.00
20 5E2	Oxygen - Other	20,345.00		20,345.00	8,123.00
20 5F	X-Rays and related radiological	14,010.00		14,010.00	15,123.00
20 5H	Laboratory	21,835.00		21,835.00	27,142.00
20 5I	Recreation	10,457.00		10,457.00	3,084.00
20 5J	Management fee direct	11,692.00		11,692.00	11,692.00
20 5K	Management fee indirect	20,466.00		20,466.00	20,466.00
20 5L	Cable Television	0.00	27,878.00	27,878.00	43,691.00
20 5M	Other	358,238.00		358,238.00	411,718.00
20 5N	Physical Therapy Expense	12,762.00		12,762.00	9,151.00
22 6A	Repairs and Maintenance	220,905.00		220,905.00	151,913.00
22 6B	Heat	144,045.00		144,045.00	128,717.00
22 6C	Light & Power	230,910.00		230,910.00	174,903.00
22 6D	Water	64,099.00		64,099.00	42,883.00
22 6E	Equipment Lease	0.00	8,764.00	8,764.00	10,388.00
22 6F	Other	244,308.00	(27,878.00)	216,430.00	161,559.00
22 7B	Building & Building Improvements	80,539.00		80,539.00	80,539.00
22 7D	Movable Equipment	76,135.00		76,135.00	76,135.00
22 9	Rental Payments	1,140,000.00		1,140,000.00	960,000.00
22 10B	Real estate taxes paid by lessor	174,218.00		174,218.00	175,089.00
27 14A	Insurance on Property	26,161.00		26,161.00	24,240.00
27 14B	Insurance of Automobiles	2,840.00		2,840.00	2,840.00
27 14C1	Umbrella	277,350.00		277,350.00	226,624.00
30 1A	Medicaid Residents (CT only)	(21,076,855.00)		(21,076,855.00)	(17,821,668.00)
30 1B	Medicaid room and board contractual allowance	10,428,532.00		10,428,532.00	8,530,121.00
30 3A	Medicare Residents (All inclusive)	(2,825,095.00)		(2,825,095.00)	(3,463,495.00)
30 3B	Medicare room and board contractual allowance	(732,875.00)		(732,875.00)	(1,349,384.00)
30 4A	Private-pay residents and other	(3,237,177.00)		(3,237,177.00)	(3,012,068.00)
30 4B	Private-pay room and board contractual allowance	114,020.00		114,020.00	277,412.00
30 7A	Physical Therapy - Medicare	(224,373.00)		(224,373.00)	(251,735.00)
30 7C	Physical Therapy - Non-medicare	(284,686.00)		(284,686.00)	(266,483.00)
30 8A	Speech Therapy - Medicare	(66,651.00)		(66,651.00)	(105,813.00)
30 8C	Speech Therapy - Non-medicare	(61,979.00)		(61,979.00)	(81,856.00)
30 9A	Occupational Therapy - Medicare	(243,452.00)		(243,452.00)	(251,018.00)
30 9C	Occupational Therapy - Non-medicare	(266,165.00)		(266,165.00)	(226,394.00)
30 10A	Other - Medicare	501,284.00		501,284.00	591,893.00
30 10B	Other - Non-medicare	579,541.00		579,541.00	575,085.00
30 13	Telephone and Telegraph	0.00		0.00	(57.00)
30 15	Interest Income	(803.00)		(803.00)	(2,679.00)
30 18	Other Revenue	(122,737.00)	(81,651.00)	(204,388.00)	(609,243.00)
31-32 A1	Cash	1,755,083.00		1,755,083.00	2,089,354.00
31-32 A2	Resident Accounts Receivable	2,525,832.00		2,525,832.00	2,586,057.00
31-32 A5	Prepaid Expenses	288,893.00		288,893.00	201,165.00
31-32 B4	Leasehold Improvements	980,991.00		980,991.00	898,930.00
31-32 B6	Movable Equipment	158,805.00	(23,605.00)	135,200.00	151,289.00
31-32 B7	Motor Vehicles	0.00	23,605.00	23,605.00	23,605.00
31-32 D7	Other Assets	75,650.00		75,650.00	75,650.00
33-34 A1	Trade Accounts Payable	(855,163.00)		(855,163.00)	(445,548.00)
33-34 A4	Accrued Payroll	(1,013,194.00)		(1,013,194.00)	(900,242.00)
33-34 A6	Accrued Payroll Taxes Payable	(20,435.00)		(20,435.00)	(182,572.00)
33-34 A12	Other Current Liabilities	(672,634.00)		(672,634.00)	(726,187.00)
35 B5	Cumulated Earnings	(3,771,501.00)		(3,771,501.00)	(3,528,491.00)
Total		0.00	0.00	0.00	0.00
Net (Income) Loss		371,000.00	27,878.00	398,878.00	464,560.00

Client: **Cassena Care at Stamford**
 Engagement: **Medicaid - Cassena Care of Stamford**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	ADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
8351.010	Admin- Supervisor Wages	253,666.00		(108,751.00)	144,915.00	155,896.00
			RJE - 2	(108,751.00)		
Subtotal [2]	Administrators	253,666.00		(108,751.00)	144,915.00	155,896.00
Subgroup : [4]	Other Administrative Salaries					
8311.060	Fiscal- Clerical Wages	95,928.00		108,751.00	204,679.00	228,525.00
			RJE - 2	108,751.00		
8351.012	Admin - Human Resources	86,875.00		0.00	86,875.00	85,947.00
8351.060	Admin- Clerical Wages	31,298.00		0.00	31,298.00	7,939.00
8381.060	Reception- Clerical Wages	48,846.00		0.00	48,846.00	31,825.00
Subtotal [4]	Other Administrative Salaries	262,947.00		108,751.00	371,696.00	354,236.00
Subgroup : [5C]	Dietary Workers					
8212.010	Dietary- Depl Head Wages	80,895.00		0.00	80,895.00	58,744.00
8212.011	Dietary - Supervisors Wages	0.00		0.00	0.00	13,845.00
8212.020	Dietary- Tech Wages	139,465.00		0.00	139,465.00	164,801.00
8212.021	Dietary - Dietitian Wages	89,443.00		0.00	89,443.00	80,152.00
8212.070	Dietary- Environmental Wages	343,980.00		847.00	344,827.00	320,534.00
Subtotal [5C]	Dietary Workers	653,783.00		847.00	654,630.00	648,076.00
Subgroup : [6B]	Other Housekeeping Workers					
8240.010	Housekeeping- Supervisor Wages	0.00		0.00	0.00	(823.00)
8240.070	Housekeeping- Environmental	386,288.00		998.00	387,286.00	354,637.00
			RJE - 8	998.00		
Subtotal [6B]	Other Housekeeping Workers	386,288.00		998.00	387,286.00	353,814.00
Subgroup : [7B]	Other Maintenance Workers					
8220.010	Plant- Supervisor Wages	73,213.00		0.00	73,213.00	46,888.00
8220.070	Plant- Environmental Wages	91,418.00		0.00	91,418.00	87,050.00
8220.071	Plant - Security Officer	52,362.00		0.00	52,362.00	0.00
8260.070	Security Officer	25,092.00		0.00	25,092.00	64,244.00
Subtotal [7B]	Other Maintenance Workers	242,085.00		0.00	242,085.00	198,182.00
Subgroup : [8B]	Other Laundry Workers					
8250.070	Laundry- Environmental Wages	30,999.00		0.00	30,999.00	24,978.00
Subtotal [8B]	Other Laundry Workers	30,999.00		0.00	30,999.00	24,978.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
6011.010	Nsg Admin- Supervisor Wages	96,303.00		0.00	96,303.00	168,746.00
6011.011	Nsg Admin - ADON Wages	110,718.00		0.00	110,718.00	106,038.00
Subtotal [12A]	Director of Nurses/Assistant Director	207,021.00		0.00	207,021.00	274,784.00
Subgroup : [12B1]	RNs - Direct Care					
6020.010	SNF- Supervisor Wages	0.00		3,000.00	3,000.00	0.00
6020.030	SNF- RN Wages	1,399,588.00		4,740.00	1,404,328.00	593,876.00
			RJE - 9	4,740.00		
Subtotal [12B1]	RNs - Direct Care	1,399,588.00		7,740.00	1,407,328.00	593,876.00
Subgroup : [12B2]	RNs - Administrative					
6011.014	Nsg Admin - Insvc Coord Wages	0.00		0.00	0.00	45,851.00
6011.030	Nsg Admin- RN Wages	0.00		0.00	0.00	140,721.00
7200.060	Central Supply- Clerical Wages	160,798.00		1,635.00	162,433.00	0.00
Subtotal [12B2]	RNs - Administrative	160,798.00		1,635.00	162,433.00	186,572.00
Subgroup : [12C1]	LPNs - Direct Care					
6020.040	SNF- LPN Wages	993,348.00		1,460.00	994,808.00	1,136,814.00
			RJE - 9	1,460.00		
Subtotal [12C1]	LPNs - Direct Care	993,348.00		1,460.00	994,808.00	1,136,814.00
Subgroup : [12D]	Aides and Attendants					
6020.050	SNF- Aides Wages	2,044,877.00		4,551.00	2,049,428.00	2,106,561.00
			RJE - 9	4,551.00		
Subtotal [12D]	Aides and Attendants	2,044,877.00		4,551.00	2,049,428.00	2,106,561.00
Subgroup : [12E]	Physical Therapists					
7330.050	PT- Aides Wages	64,554.00		(33,244.00)	31,310.00	39,279.00
Subtotal [12E]	Physical Therapists	64,554.00		(33,244.00)	31,310.00	39,279.00
Subgroup : [12F]	Speech Therapists					
7350.020	ST - Wages	0.00		3,176.00	3,176.00	0.00
Subtotal [12F]	Speech Therapists	0.00		3,176.00	3,176.00	0.00
Subgroup : [12G]	Occupational Therapists					

7340.050	OT- Aides Wages	0.00	30,068.00	30,068.00	0.00
Subtotal [12G]	Occupational Therapists	0.00	30,068.00	30,068.00	0.00
Subgroup : [12H] Recreation Workers					
7260.010	Activities- Supervisor Wages	81,848.00	0.00	81,848.00	80,707.00
7260.020	Activities- Tech Wages	352.00	0.00	352.00	(847.00)
7260.050	Activities- Aides Wages	114,135.00	605.00	114,740.00	102,787.00
Subtotal [12H]	Recreation Workers	196,335.00	605.00	196,940.00	182,647.00
Subgroup : [12I] Utilization Review					
7430.020	Utilization Review- Tech Wages	269,054.00	0.00	269,054.00	315,465.00
Subtotal [12I]	Utilization Review	269,054.00	0.00	269,054.00	315,465.00
Subgroup : [12M] Social Workers/Case Management					
7381.010	Social Services- Supervisor W	47,712.00	771.00	48,483.00	31,648.00
7381.020	Social Services- Tech Wages	126,698.00	846.00	127,544.00	137,816.00
Subtotal [12M]	Social Workers/Case Management	174,410.00	1,617.00	176,027.00	169,464.00
Subgroup : [12O] Other					
6011.060	Nsg Admin- Clerical Wages	(81,651.00)	81,651.00	0.00	94,773.00
7390.060	Medical Records- Clerical Wg	62,469.00	0.00	62,469.00	39,781.00
8321.010	Admissions - Dept Head Wages	113,981.00	0.00	113,981.00	110,922.00
8321.060	Admissions - Clerk Wages	60,203.00	0.00	60,203.00	64,596.00
8352.099	COVID-19 Wages	19,453.00	(19,453.00)	0.00	0.00
Subtotal [12O]	Other	174,455.00	62,198.00	236,653.00	310,072.00
Total [10-A]	Salaries and Wages	7,514,208.00	81,651.00	7,595,859.00	7,050,816.00
Group : [13-B] Professional Fees					
Subgroup : [1] Dietitian					
8212.680	Dietary- Contracted Services	12,507.00	(1,615.00)	10,892.00	2,848.00
8212.687	Dietary - Other Contracted Ser	9,382.00	0.00	9,382.00	0.00
Subtotal [1]	Dietitian	21,889.00	(1,615.00)	20,274.00	2,848.00
Subgroup : [2] Dentist					
7290.290	Dental- Consulting Services	6,500.00	0.00	6,500.00	5,500.00
Subtotal [2]	Dentist	6,500.00	0.00	6,500.00	5,500.00
Subgroup : [3] Pharmacist					
7270.290	Pharmacy- Consulting Services	32,783.00	0.00	32,783.00	31,905.00
Subtotal [3]	Pharmacist	32,783.00	0.00	32,783.00	31,905.00
Subgroup : [5A] PT - Resident Care					
7330.280	PT- Agency	227,785.00	0.00	227,785.00	215,269.00
Subtotal [5A]	PT - Resident Care	227,785.00	0.00	227,785.00	215,269.00
Subgroup : [8A] Medical Director					
7420.290	Medical Director- Consulting	44,000.00	0.00	44,000.00	48,000.00
Subtotal [8A]	Medical Director	44,000.00	0.00	44,000.00	48,000.00
Subgroup : [8B] Utilization Review					
7430.290	Utilization Review- Consultin	7,404.00	0.00	7,404.00	7,140.00
7430.687	Utilization Rew- Otr Cnt Svc	116,042.00	0.00	116,042.00	0.00
Subtotal [8B]	Utilization Review	123,446.00	0.00	123,446.00	7,140.00
Subgroup : [9A] ST - Resident Care					
7350.280	ST - Agency	175,245.00	0.00	175,245.00	229,373.00
Subtotal [9A]	ST - Resident Care	175,245.00	0.00	175,245.00	229,373.00
Subgroup : [10A] OT - Resident Care					
7340.280	OT- Agency	219,675.00	0.00	219,675.00	202,549.00
Subtotal [10A]	OT - Resident Care	219,675.00	0.00	219,675.00	202,549.00
Subgroup : [11A1] RN's - Direct Care					
6020.340	SNF- Agency - RN's	370,811.00	0.00	370,811.00	226,366.00
Subtotal [11A1]	RN's - Direct Care	370,811.00	0.00	370,811.00	226,366.00
Subgroup : [11A2] RN's - Administrative					
6011.280	Nsg Admin- Nursing Sup Agency	36,151.00	0.00	36,151.00	39,822.00
6011.290	Nsg Admin- Consulting Services	6,355.00	0.00	6,355.00	2,000.00
Subtotal [11A2]	RN's - Administrative	42,506.00	0.00	42,506.00	41,822.00
Subgroup : [11B1] LPN's - Direct Care					
6020.350	SNF- Agency - LPN's	265,387.00	0.00	265,387.00	2,508.00
Subtotal [11B1]	LPN's - Direct Care	265,387.00	0.00	265,387.00	2,508.00
Subgroup : [11C] Aides					
6020.360	SNF- Agency - CNA's	379,273.00	0.00	379,273.00	88,139.00
Subtotal [11C]	Aides	379,273.00	0.00	379,273.00	88,139.00

Subgroup : [12]	Other				
7360.280	RT - Agency	33,970.00	0.00	33,970.00	12,755.00
7410.280	Medical Consulting Services	14,381.00	0.00	14,381.00	7,254.00
Subtotal [12]	Other	48,351.00	0.00	48,351.00	20,009.00
Total [13-B]	Professional Fees	1,957,651.00	(1,615.00)	1,956,036.00	1,121,428.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
8460.200	Workers Compensation Expense	198,802.00	0.00	198,802.00	209,153.00
Subtotal [1A1]	Workmen's Compensation	198,802.00	0.00	198,802.00	209,153.00
Subgroup : [1A2]	Disability Insurance				
8460.220	Disability Expense	4,267.00	0.00	4,267.00	0.00
Subtotal [1A2]	Disability Insurance	4,267.00	0.00	4,267.00	0.00
Subgroup : [1A3]	Unemployment Insurance				
6011.170	Nsg Admin- SUI	3,214.00	0.00	3,214.00	4,834.00
6011.171	Nsg Admin- FUI	391.00	0.00	391.00	499.00
6020.170	SNF- SUI	29,856.00	0.00	29,856.00	34,243.00
6020.171	SNF- FUI	3,061.00	0.00	3,061.00	3,467.00
7200.170	Central Supply- SUI	6,772.00	0.00	6,772.00	0.00
7200.171	Central Supply- FUI	164.00	0.00	164.00	0.00
7260.170	Activities- SUI	1,315.00	0.00	1,315.00	1,752.00
7260.171	Activities- FUI	128.00	0.00	128.00	170.00
7330.170	PT- SUI	435.00	0.00	435.00	435.00
7330.171	PT- FUI	42.00	0.00	42.00	42.00
7381.170	Social Services- SUI	1,740.00	0.00	1,740.00	1,761.00
7381.171	Social Services- FUI	168.00	0.00	168.00	168.00
7390.170	Medical Records- SUI	809.00	0.00	809.00	485.00
7390.171	Medical Records- FUI	74.00	0.00	74.00	52.00
7430.170	Utilization Review- SUI	922.00	0.00	922.00	1,818.00
7430.171	Utilization Review- FUI	94.00	0.00	94.00	184.00
8212.170	Dietary- SUI	7,222.00	0.00	7,222.00	6,830.00
8212.171	Dietary- FUI	805.00	0.00	805.00	740.00
8220.170	Plant- SUI	3,286.00	0.00	3,286.00	1,462.00
8220.171	Plant- FUI	442.00	0.00	442.00	159.00
8240.170	Housekeeping- SUI	5,235.00	0.00	5,235.00	4,915.00
8240.171	Housekeeping- FUI	545.00	0.00	545.00	508.00
8250.170	Laundry- SUI	435.00	0.00	435.00	428.00
8250.171	Laundry- FUI	42.00	0.00	42.00	42.00
8260.170	Security Officer - SUI	238.00	0.00	238.00	1,090.00
8260.171	Security Officer - FUTA	49.00	0.00	49.00	129.00
8311.170	Fiscal- SUI	435.00	0.00	435.00	435.00
8311.171	Fiscal- FUI	42.00	0.00	42.00	42.00
8321.170	Admissions - SUI	1,636.00	0.00	1,636.00	1,460.00
8321.171	Admissions - FUI	162.00	0.00	162.00	158.00
8351.170	Admin- SUI	1,662.00	0.00	1,662.00	1,539.00
8351.171	Admin- FUI	168.00	0.00	168.00	168.00
8381.170	Reception- SUI	435.00	0.00	435.00	435.00
8381.171	Reception- FUI	42.00	0.00	42.00	42.00
8460.170	SUI Expense	(24,320.00)	0.00	(24,320.00)	(837.00)
8460.171	FUI Expense	3,289.00	0.00	3,289.00	0.00
Subtotal [1A3]	Unemployment Insurance	51,035.00	0.00	51,035.00	69,755.00
Subgroup : [1A4]	Social Security (FICA)				
6011.160	Nsg Admin- FICA	57,318.00	0.00	57,318.00	64,864.00
6020.160	SNF- FICA	281,382.00	0.00	281,382.00	265,926.00
7200.160	Central Supply- FICA	6,355.00	0.00	6,355.00	0.00
7260.160	Activities- FICA	14,254.00	0.00	14,254.00	13,400.00
7330.160	PT- FICA	2,897.00	0.00	2,897.00	2,945.00
7381.160	Social Services- FICA	13,464.00	0.00	13,464.00	12,809.00
7390.160	Medical Records- FICA	4,208.00	0.00	4,208.00	3,167.00
7430.160	Utilization Review- FICA	18,735.00	0.00	18,735.00	21,963.00
8212.160	Dietary- FICA	50,118.00	0.00	50,118.00	48,944.00
8220.160	Plant- FICA	15,790.00	0.00	15,790.00	9,610.00
8240.160	Housekeeping- FICA	29,491.00	0.00	29,491.00	28,064.00
8250.160	Laundry- FICA	1,941.00	0.00	1,941.00	1,827.00
8260.160	Security Officer - FICA	1,860.00	0.00	1,860.00	4,511.00
8311.160	Fiscal- FICA	6,818.00	0.00	6,818.00	6,665.00
8321.160	Admissions - FICA Expense	12,571.00	0.00	12,571.00	12,990.00
8351.160	Admin- FICA	25,865.00	0.00	25,865.00	27,876.00
8381.160	Reception- FICA	3,788.00	0.00	3,788.00	2,730.00
8460.160	FICA Expense	(33.00)	0.00	(33.00)	(10,371.00)
Subtotal [1A4]	Social Security (FICA)	546,822.00	0.00	546,822.00	518,220.00
Subgroup : [1A5]	Health Insurance				
6020.240	SNF- Union Welfare and Legal	801,872.00	0.00	801,872.00	185,188.00
7200.240	Central Supply- Union Welfare	33,153.00	0.00	33,153.00	7,605.00
7260.240	Activities- Union Welfare and	41,550.00	0.00	41,550.00	8,127.00
7330.240	PT- Union Welfare and Legal	5,451.00	0.00	5,451.00	0.00
8212.240	Dietary- Union Welfare and Le	175,188.00	0.00	175,188.00	40,029.00

8220.240	Plant- Union Welfare and Legal	33,333.00	0.00	33,333.00	7,628.00
8240.240	Housekeeping- Union Welfare a	141,372.00	0.00	141,372.00	32,888.00
8250.240	Laundry- Union Welfare and Le	10,404.00	0.00	10,404.00	0.00
8381.240	Reception- Union Welfare and	17,978.00	0.00	17,978.00	2,268.00
8460.180	Health Insurance	202,858.00	0.00	202,858.00	166,223.00
8460.240	Union Welfare and Legal	(376,154.00)	0.00	(376,154.00)	575,275.00
8460.246	Dental Insurance	136.00	0.00	136.00	(369.00)
Subtotal [1A5]	Health Insurance	1,087,151.00	0.00	1,087,151.00	1,024,862.00
Subgroup : [1A7] Pensions					
6020.210	SNF- Union Pension	312,998.00	0.00	312,998.00	68,884.00
7200.210	Central Supply- Union Pension	12,064.00	0.00	12,064.00	2,732.00
7260.210	Activities- Union Pension	15,139.00	0.00	15,139.00	2,917.00
7330.210	PT- Union Pension	2,072.00	0.00	2,072.00	0.00
8212.210	Dietary- Union Pension	63,777.00	0.00	63,777.00	14,380.00
8220.210	Plant- Union Pension	12,116.00	0.00	12,116.00	2,740.00
8240.210	Housekeeping- Union Pension	51,387.00	0.00	51,387.00	11,815.00
8250.210	Laundry- Union Pension	3,798.00	0.00	3,798.00	0.00
8381.210	Reception- Union Pension	6,582.00	0.00	6,582.00	813.00
8460.180	Non Union Pension Expense	66,493.00	0.00	66,493.00	70,820.00
8460.210	Union Pension Expense	(140,883.00)	0.00	(140,883.00)	214,459.00
Subtotal [1A7]	Pensions	405,544.00	0.00	405,544.00	390,560.00
Subgroup : [1A8] Uniform Allowance					
6011.150	Nsg Admin- Uniform Allowance	0.00	0.00	0.00	250.00
6020.150	SNF- Uniform Allowance	15,925.00	0.00	15,925.00	17,325.00
7200.150	Central Supply- Uniform Allow	500.00	0.00	500.00	0.00
7260.150	Activities- Uniform Allowance	500.00	0.00	500.00	350.00
8212.150	Dietary- Uniform Allowance	2,900.00	0.00	2,900.00	2,600.00
8220.150	Plant- Uniform Allowance	500.00	0.00	500.00	500.00
8240.150	Housekeeping- Uniform Allowan	2,450.00	0.00	2,450.00	2,100.00
8250.150	Laundry- Uniform Allowance	250.00	0.00	250.00	250.00
8381.150	Reception- Uniform Allowance	0.00	0.00	0.00	250.00
Subtotal [1A8]	Uniform Allowance	23,025.00	0.00	23,025.00	23,625.00
Subgroup : [1A9] Other					
6020.245	SNF- Union Education	32,073.00	0.00	32,073.00	7,239.00
8212.245	Dietary- Union Education	6,797.00	0.00	6,797.00	1,583.00
8220.245	Plant- Union Education	1,466.00	0.00	1,466.00	297.00
8240.245	Housekeeping- Union Education	5,551.00	0.00	5,551.00	1,285.00
8250.245	Laundry- Union Education	419.00	0.00	418.00	0.00
8352.259	COVID-19 Benefits	1,488.00	0.00	1,488.00	0.00
8460.245	Union Education	(14,751.00)	0.00	(14,751.00)	24,393.00
Subtotal [1A9]	Other	33,043.00	0.00	33,043.00	34,797.00
Subgroup : [1C] Bad Debts					
5535.010	Bad Debt Expense	284,273.00	0.00	284,273.00	1,290,406.00
Subtotal [1C]	Bad Debts	284,273.00	0.00	284,273.00	1,290,406.00
Subgroup : [1D] Accounting and Auditing					
8311.310	Fiscal- Audit Fees	62,398.00	0.00	62,398.00	37,882.00
Subtotal [1D]	Accounting and Auditing	62,398.00	0.00	62,398.00	37,882.00
Subgroup : [1E] Legal					
8351.300	Admin- Legal Fees	53,655.00	(620.00)	53,035.00	44,261.00
Subtotal [1E]	Legal	53,655.00	(620.00)	53,035.00	44,261.00
Subgroup : [1G] Office Supplies					
6011.550	Nsg Admin- Office Supplies	0.00	0.00	0.00	1,246.00
6020.550	SNF- Office Supplies	0.00	0.00	0.00	1,251.00
8351.550	Admin- Office Supplies	25,384.00	0.00	25,384.00	24,250.00
8351.552	Admin- Paper	5,197.00	0.00	5,197.00	5,099.00
8351.590	Admin- Other Supplies	1,521.00	0.00	1,521.00	2,006.00
8351.591	Admin - Other Supp. Residents	0.00	0.00	0.00	360.00
Subtotal [1G]	Office Supplies	32,102.00	0.00	32,102.00	34,212.00
Subgroup : [1H1] Telephone and Telegraph					
8351.841	Admin - Telephone	221.00	0.00	221.00	7,757.00
Subtotal [1H1]	Telephone and Telegraph	221.00	0.00	221.00	7,757.00
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 111	Cell Phone Expense	0.00	0.00	0.00	480.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	0.00	0.00	480.00
Subgroup : [1K1] Other Taxes - Income					
9027.000	Unincorporated Business Tax	2,823.00	0.00	2,823.00	132,796.00
Subtotal [1K1]	Other Taxes - Income	2,823.00	0.00	2,823.00	132,796.00
Subgroup : [1K2] Other					
6011.835	Nsg Admin- Sales Tax	186.00	0.00	186.00	272.00
6020.835	SNF - Sales Tax	164.00	0.00	164.00	0.00
7200.835	Central Supply- Sales Tax	24.00	0.00	24.00	68.00
7330.835	PT - Sales Tax	61.00	0.00	61.00	111.00

7381.835	Social Services- Sales Tax	177.00	0.00	177.00	177.00
8212.835	Dietary- Sales Tax	685.00	0.00	685.00	642.00
8220.835	Plant- Sales Tax	363.00	0.00	363.00	58.00
8240.835	Housekeeping- Sales Tax	0.00	0.00	0.00	161.00
8260.835	Security Officer- Sales Tax	1,122.00	0.00	1,122.00	374.00
8311.835	Fiscal - Sales Tax	1,666.00	0.00	1,666.00	2,550.00
8321.835	Admissions - Sales Tax	143.00	0.00	143.00	103.00
8351.835	Admin - Sales Tax	565.00	0.00	565.00	1,242.00
Subtotal [1K2]	Other	5,256.00	0.00	5,256.00	5,758.00
Subgroup : [1K3]	Resident Day User Fee				
9009.000	NYS Assessment	801,033.00	0.00	801,033.00	717,624.00
Subtotal [1K3]	Resident Day User Fee	801,033.00	0.00	801,033.00	717,624.00
Total [15]	Expenditures Other than Salaries	3,591,450.00	(620.00)	3,590,830.00	4,542,148.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin, and General				
Subgroup : [1]	Resident Travel and Entertainment				
8270.871	Patient Transportation	0.00	0.00	0.00	133.00
Subtotal [1]	Resident Travel and Entertainment	0.00	0.00	0.00	133.00
Subgroup : [2]	Holiday Parties for Staff				
8351.919	Admin - Parties and Gifts	0.00	0.00	0.00	2,375.00
Subtotal [2]	Holiday Parties for Staff	0.00	0.00	0.00	2,375.00
Subgroup : [3]	Gifts to Staff and Residents				
8460.258	Parties and Gifts	144,551.00	0.00	144,551.00	66,039.00
Subtotal [3]	Gifts to Staff and Residents	144,551.00	0.00	144,551.00	66,039.00
Subgroup : [4]	Employee Travel				
6011.882	Nsg Admin- Travel	490.00	0.00	490.00	1,926.00
6020.880	SNF- Travel	171.00	0.00	171.00	0.00
7200.882	Central Supply- Travel	0.00	0.00	0.00	320.00
8351.880	Admin - Travel	283.00	0.00	283.00	4,107.00
Subtotal [4]	Employee Travel	944.00	0.00	944.00	6,353.00
Subgroup : [5]	Education Expense				
7200.245	Central Supply- Union Educati	1,308.00	0.00	1,308.00	287.00
7260.245	Activities- Union Education	1,657.00	0.00	1,657.00	318.00
7330.245	PT- Union Education	214.00	0.00	214.00	0.00
8351.883	Admin- Conferences and Worksh	0.00	0.00	0.00	2,800.00
8381.245	Reception- Union Education	710.00	0.00	710.00	80.00
Subtotal [5]	Education Expense	3,889.00	0.00	3,889.00	3,505.00
Subgroup : [6]	Automobile Expense				
8220.881	Plant - Automobile	487.00	0.00	487.00	0.00
8351.881	Admin - Auto Expense	2,167.00	0.00	2,167.00	2,550.00
Subtotal [6]	Automobile Expense	2,654.00	0.00	2,654.00	2,550.00
Subgroup : [7]	Other				
6011.917	Nsg Admin - Meals & Entertmnt	263.00	0.00	263.00	0.00
7260.917	Activities - Meals & Entertain	46.00	0.00	46.00	0.00
8321.917	Admissions - Meals & Entertain	365.00	0.00	365.00	0.00
8351.917	Admin - Meals and Entertain	6,388.00	0.00	6,388.00	7,050.00
Subtotal [7]	Other	7,062.00	0.00	7,062.00	7,050.00
Subgroup : [M1]	Advertising Help Wanted				
8351.915	Admin - Advertising Help Wntd	0.00	3,562.00	3,562.00	1,945.00
Subtotal [M1]	Advertising Help Wanted	0.00	3,562.00	3,562.00	1,945.00
Subgroup : [M3]	Advertising Other				
8321.912	Admissions-Marketing	30,735.00	(3,562.00)	27,173.00	23,851.00
8351.912	Admin - Marketing	2,386.00	0.00	2,386.00	38,010.00
Subtotal [M3]	Advertising Other	33,121.00	(3,562.00)	29,559.00	61,861.00
Subgroup : [M5]	Medical Records				
7380.550	Medical Records- Office Suppl	0.00	0.00	0.00	101.00
Subtotal [M5]	Medical Records	0.00	0.00	0.00	101.00
Subgroup : [M7]	Postage				
8351.730	Admin- Rental Expense	24,768.00	(2,084.00)	22,674.00	19,815.00
8351.911	Admin - Postage	10,994.00	(2,084.00)	10,994.00	7,094.00
Subtotal [M7]	Postage	35,762.00	(2,084.00)	33,668.00	26,909.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
Marcum 102	Dues	0.00	10,571.00	10,571.00	16,906.00
Subtotal [M8]	Dues and Membership Fees to Professional As	0.00	10,571.00	10,571.00	16,906.00
Subgroup : [M9]	Subscriptions				
7260.850	Activities- Dues and Subscrip	306.00	0.00	306.00	0.00
8351.850	Admin- Dues and Subscriptions	17,807.00	(10,571.00)	7,236.00	1,267.00

			RJE - 1	(10,571.00)		
				(10,571.00)	7,542.00	1,267.00
Subtotal [M9]	Subscriptions	18,113.00				
Subgroup : [M10]	Contributions					
8351.914	Admin - Charitable Contrib	5,090.00		0.00	5,090.00	650.00
Subtotal [M10]	Contributions	5,090.00		0.00	5,090.00	650.00
Subgroup : [M11]	Services Provided by Contract					
8260.670	Security - Purchased Services	975.00		0.00	975.00	805.00
8260.680	Security - Contract Services	12,860.00		0.00	12,860.00	75,965.00
8311.290	Fiscal- Consulting Services	56,588.00		0.00	56,588.00	68,750.00
8311.680	Fiscal- Contracted Services	900.00		0.00	900.00	5,916.00
8311.730	Fiscal- Rental Expense	30,343.00		(6,670.00)	23,673.00	23,354.00
			RJE - 3	(6,670.00)		
8321.670	Admissions- Purchased Services	5,571.00		0.00	5,571.00	5,207.00
8321.680	Admissions- Contracted Service	9,447.00		0.00	9,447.00	1,210.00
8321.730	Admissions- Rental Expense	3,051.00		0.00	3,051.00	2,999.00
8351.290	Admin- Consulting Services	0.00		0.00	0.00	4,336.00
8351.670	Admin- Purchased Services	1,264.00		0.00	1,264.00	0.00
8351.680	Admin- Contracted Services	251.00		0.00	251.00	5,095.00
Subtotal [M11]	Services Provided by Contract	121,250.00		(6,670.00)	114,580.00	193,737.00
Subgroup : [M12]	Administrative Management Services					
8311.299	Fiscal - Other Consulting	102,923.00		0.00	102,923.00	102,823.00
8351.293	Admin - Legal Consulting	20,466.00		0.00	20,466.00	20,466.00
8351.299	Admin - Other Consulting	23,408.00		0.00	23,408.00	23,408.00
Subtotal [M12]	Administrative Management Services	146,797.00		0.00	146,797.00	146,797.00
Subgroup : [M13]	Other					
6011.887	Nsg Admin-Phys Credential Fees	0.00		0.00	0.00	3.00
8311.830	Fiscal - Licenses	0.00		0.00	0.00	640.00
8351.252	Admin - Member Fees	0.00		0.00	0.00	(131.00)
8351.830	Admin - Licenses and Taxes	2,095.00		0.00	2,095.00	1,220.00
8351.882	Admin- Bank Charges	35,405.00		0.00	35,405.00	29,784.00
8351.910	Admin- Other Direct	(1,511.00)		0.00	(1,511.00)	(639.00)
8351.920	Admin - Penalties	4,176.00		0.00	4,176.00	1,105.00
8460.249	Employee Fingerprinting	5,634.00		0.00	5,634.00	3,824.00
Marcum 128	PY Expenses	0.00		620.00	620.00	0.00
Subtotal [M13]	Other	45,799.00		620.00	46,419.00	35,806.00
Total [16]	Expenditures Other than Salaries (cont'd) - Adn	565,032.00		(8,144.00)	556,888.00	573,984.00
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1]	Raw Food					
8212.501	Dietary- Groceries	171,341.00		0.00	171,341.00	171,544.00
8212.502	Dietary- Dairy	78,933.00		0.00	78,933.00	78,864.00
8212.503	Dietary- Meal and Fish	97,781.00		0.00	97,781.00	90,393.00
8212.504	Dietary- Bakery	25,485.00		0.00	25,485.00	19,150.00
8212.505	Dietary- Produce	38,649.00		0.00	38,649.00	36,051.00
Subtotal [2A1]	Raw Food	412,189.00		0.00	412,189.00	397,002.00
Subgroup : [2A2]	Non-Food Supplies					
7200.430	Central Supply- Nutritional S	5,261.00		0.00	5,261.00	8,631.00
8212.430	Dietary- Nutritional Supplemen	19,487.00		0.00	19,487.00	11,487.00
8212.510	Dietary- Tabeware	10,849.00		0.00	10,849.00	18,751.00
8212.540	Dietary- Cleaning Supplies	16,651.00		0.00	16,651.00	6,804.00
8212.550	Dietary- Office Supplies	0.00		0.00	0.00	109.00
8212.570	Dietary- Wipes	0.00		0.00	0.00	347.00
8212.590	Dietary- Other Supplies	49,435.00		1,615.00	51,050.00	30,190.00
8212.730	Dietary- Rental Expense	1,841.00		0.00	1,841.00	(2,330.00)
Subtotal [2A2]	Non-Food Supplies	103,524.00		1,615.00	105,139.00	73,999.00
Subgroup : [2B]	Purchased Services					
8212.670	Dietary- Purchased Services	1,483.00		0.00	1,483.00	961.00
Subtotal [2B]	Purchased Services	1,483.00		0.00	1,483.00	961.00
Total [18]	Dietary Basis for Allocation of Costs	517,196.00		1,615.00	518,811.00	471,962.00
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3B]	Purchased Services					
8250.680	Laundry- Contracted Services	205,780.00		0.00	205,780.00	197,372.00
Subtotal [3B]	Purchased Services	205,780.00		0.00	205,780.00	197,372.00
Subgroup : [3C]	Other					
8250.380	Laundry - Diapers	58,546.00		0.00	58,546.00	60,915.00
8250.381	Laundry - Undergarments	8,281.00		0.00	8,281.00	1,114.00
8250.540	Laundry- Cleaning Supplies	4,325.00		0.00	4,325.00	4,028.00
8250.570	Laundry- Wipes	891.00		0.00	891.00	0.00
8250.590	Laundry- Other Supplies	1,622.00		0.00	1,622.00	480.00
Subtotal [3C]	Other	73,665.00		0.00	73,665.00	66,537.00
Total [19]	Laundry-Basis for Allocation of Costs	279,445.00		0.00	279,445.00	263,909.00

Housekeeping and Resident Care Basis for Allocation of Costs				
Group : [20]				
Subgroup : [4B]	Purchased Services			
8240.680	Housekeeping- Contracted Serv	0.00	0.00	339.00
Subtotal [4B]	Purchased Services	0.00	0.00	339.00
Subgroup : [4C]	Other			
8240.460	Housekeeping- Gloves	633.00	0.00	633.00
8240.540	Housekeeping- Cleaning Suppli	37,011.00	0.00	45,654.00
8240.570	Housekeeping- Wipes	6,125.00	0.00	2,077.00
8240.590	Housekeeping- Other Supplies	12,742.00	0.00	7,918.00
Subtotal [4C]	Other	56,511.00	0.00	56,649.00
Subgroup : [5A2]	Purchased from			
7270.440	Pharmacy- Drugs - Medicare Pa	157,908.00	0.00	162,162.00
7270.441	Pharmacy- Drugs - Medicaid	28,003.00	0.00	2,868.00
7270.444	Pharmacy- Drugs - HMO	150,112.00	0.00	138,603.00
7270.445	Pharmacy - Drugs - Hospice	0.00	0.00	44.00
7270.448	Pharmacy - Pneumovax	9,595.00	0.00	0.00
7270.449	Pharmacy- Flu Shots	9,387.00	0.00	8,424.00
Subtotal [5A2]	Purchased from	355,005.00	0.00	312,101.00
Subgroup : [5B]	Medicine Cabinet Drugs			
7270.450	Pharmacy- Medicine Cabinet Dr	70,255.00	0.00	52,820.00
Subtotal [5B]	Medicine Cabinet Drugs	70,255.00	0.00	52,820.00
Subgroup : [5D]	Ambulance/Limousine			
8270.670	Ambulance	9,076.00	0.00	15,196.00
Subtotal [5D]	Ambulance/Limousine	9,076.00	0.00	15,196.00
Subgroup : [5E2]	Oxygen - Other			
7200.410	Central Supply- Oxygen	0.00	0.00	860.00
7250.410	Inhalation Therapy - Oxygen	2,683.00	0.00	0.00
7250.730	Inhalation Therapy - Rnll Exp	17,662.00	0.00	7,263.00
Subtotal [5E2]	Oxygen - Other	20,345.00	0.00	8,123.00
Subgroup : [5F]	X-Rays and related radiological			
7240.680	X Ray- Contracted Services	14,010.00	0.00	15,123.00
Subtotal [5F]	X-Rays and related radiological	14,010.00	0.00	15,123.00
Subgroup : [5H]	Laboratory			
7210.680	Lab- Contracted Services	21,835.00	0.00	27,142.00
Subtotal [5H]	Laboratory	21,835.00	0.00	27,142.00
Subgroup : [5I]	Recreation			
7260.590	Activities- Other Supplies	6,982.00	0.00	2,399.00
7260.670	Activities- Purchased Services	3,475.00	0.00	685.00
Subtotal [5I]	Recreation	10,457.00	0.00	3,084.00
Subgroup : [5J]	Management fee direct			
6011.299	Nsg Admin - Other Consulting	11,692.00	0.00	11,692.00
Subtotal [5J]	Management fee direct	11,692.00	0.00	11,692.00
Subgroup : [5K]	Management fee indirect			
7330.299	PT - Other Consulting	2,338.00	0.00	2,338.00
7381.299	Social Services - Other Consul	11,692.00	0.00	11,692.00
8212.299	Dietary - Other Consulting	2,929.00	0.00	2,929.00
8321.299	Admissions - Other Consulting	3,507.00	0.00	3,507.00
Subtotal [5K]	Management fee indirect	20,466.00	0.00	20,466.00
Subgroup : [5L]	Cable Television			
Marcum 105	Cable TV	0.00	27,878.00	43,691.00
Subtotal [5L]	Cable Television	0.00	27,878.00	43,691.00
Subgroup : [5M]	Other			
6011.590	Nsg Admin- Other Supplies	1,746.00	0.00	0.00
6011.730	Nsg Admin-Rental Expense	1,846.00	0.00	298.00
6020.590	SNF- Other Supplies	424.00	0.00	75.00
6020.730	SNF - Rental Expense	34,969.00	0.00	32,651.00
7200.435	Central Supply- IV Solutions	12,277.00	0.00	22,994.00
7200.460	Central Supply- Gloves	22,986.00	0.00	6,899.00
7200.490	Central Supply- Other Medical	106,502.00	0.00	84,485.00
7200.570	Central Supply- Wipes	4,852.00	0.00	5,337.00
7200.590	Central Supply- Other Supplies	55,749.00	0.00	53,814.00
7200.730	Central Supply- Rental Expense	112,202.00	0.00	107,654.00
7430.730	Utilization Review- Rental Ex	1,914.00	0.00	1,436.00
8352.590	COVID-19 Supplies	2,771.00	0.00	96,175.00
Subtotal [5M]	Other	358,238.00	0.00	411,718.00
Subgroup : [5N]	Physical Therapy Expense			
7330.490	PT - Medical Supplies	5,323.00	0.00	2,239.00
7330.590	PT- Other Supplies	2,599.00	0.00	2,366.00

7330.730	PT- Rental Expense	4,840.00	0.00	4,840.00	4,546.00
Subtotal [5N]	Physical Therapy Expense	12,762.00	0.00	12,762.00	9,151.00
Total [20]	Housekeeping and Resident Care Basis for Allo	960,652.00	27,878.00	988,530.00	986,295.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
7200.630	Central Supply- Repairs and M	0.00	0.00	0.00	700.00
8212.630	Dietary- Repairs and Maintena	6,497.00	0.00	6,497.00	6,778.00
8220.590	Plant- Other Supplies	21,304.00	0.00	21,304.00	24,231.00
8220.630	Plant- Repairs and Maintenance	189,146.00	0.00	189,146.00	115,679.00
8250.630	Laundry- Repairs and Maintena	3,958.00	0.00	3,958.00	3,545.00
8351.630	Admin- Repairs and Maintenance	0.00	0.00	0.00	880.00
Subtotal [6A]	Repairs and Maintenance	220,905.00	0.00	220,905.00	151,913.00
Subgroup : [6B]	Heat				
8220.750	Plant - Gas	83,252.00	0.00	83,252.00	78,319.00
8220.770	Plant - Oil	60,793.00	0.00	60,793.00	50,388.00
Subtotal [6B]	Heat	144,045.00	0.00	144,045.00	128,717.00
Subgroup : [6C]	Light & Power				
8220.740	Plant - Electricity	230,910.00	0.00	230,910.00	174,903.00
Subtotal [6C]	Light & Power	230,910.00	0.00	230,910.00	174,903.00
Subgroup : [6D]	Water				
8220.760	Plant - Water and Sewer	64,099.00	0.00	64,099.00	42,883.00
Subtotal [6D]	Water	64,099.00	0.00	64,099.00	42,883.00
Subgroup : [6E]	Equipment Lease				
Marcum 112	Leases	0.00	8,764.00	8,764.00	10,388.00
Subtotal [6E]	Equipment Lease	0.00	8,764.00	8,764.00	10,388.00
Subgroup : [6F]	Other				
8220.580	Plant- Minor Non Medical Equi	0.00	0.00	0.00	(115.00)
8220.670	Plant- Purchased Services	4,774.00	0.00	4,774.00	21,250.00
8220.680	Plant- Contracted Services	182,236.00	(27,878.00)	154,358.00	136,667.00
8220.687	Plant - Other Contracted Serv	46,484.00	0.00	46,484.00	0.00
8220.730	Plant- Rental Expense	10,954.00	0.00	10,954.00	3,757.00
8220.851	Plant - Permits & Fees	2,624.00	0.00	2,624.00	0.00
8260.687	Security - Othr Contracted Svc	(2,764.00)	0.00	(2,764.00)	0.00
Subtotal [6F]	Other	244,308.00	(27,878.00)	216,430.00	161,559.00
Subgroup : [7B]	Building & Building Improvements				
8220.690	Plant - Amort. Leasehold Imp.	80,539.00	0.00	80,539.00	80,539.00
Subtotal [7B]	Building & Building Improvements	80,539.00	0.00	80,539.00	80,539.00
Subgroup : [7D]	Movable Equipment				
8220.691	Plant - Depreciation -MME	76,135.00	0.00	76,135.00	76,135.00
Subtotal [7D]	Movable Equipment	76,135.00	0.00	76,135.00	76,135.00
Subgroup : [9]	Rental Payments				
8220.710	Plant - Building Rent	1,255,834.00	0.00	1,255,834.00	844,166.00
8220.711	Rental - Land	(80,000.00)	0.00	(80,000.00)	80,000.00
8220.713	Plant- Building Rent Escalator	(35,834.00)	0.00	(35,834.00)	35,834.00
Subtotal [9]	Rental Payments	1,140,000.00	0.00	1,140,000.00	960,000.00
Subgroup : [10B]	Real estate taxes paid by lessor				
8220.830	Plant - Real Estate Taxes	174,218.00	0.00	174,218.00	175,089.00
Subtotal [10B]	Real estate taxes paid by lessor	174,218.00	0.00	174,218.00	175,089.00
Total [22]	Maintenance and Property	2,375,159.00	(19,114.00)	2,356,045.00	1,962,126.00
Group : [27]	Interest and Insurance				
Subgroup : [14A]	Insurance on Property				
8220.810	Plant - Property Insurance	26,161.00	0.00	26,161.00	24,240.00
Subtotal [14A]	Insurance on Property	26,161.00	0.00	26,161.00	24,240.00
Subgroup : [14B]	Insurance of Automobiles				
8220.815	Plant - Auto Insurance	2,840.00	0.00	2,840.00	2,840.00
Subtotal [14B]	Insurance of Automobiles	2,840.00	0.00	2,840.00	2,840.00
Subgroup : [14C1]	Umbrella				
8351.810	Admin - General Insurance	277,350.00	0.00	277,350.00	226,624.00
Subtotal [14C1]	Umbrella	277,350.00	0.00	277,350.00	226,624.00
Total [27]	Interest and Insurance	306,351.00	0.00	306,351.00	253,704.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
3020.300	R & B - Medicaid	(21,076,855.00)	0.00	(21,076,855.00)	(17,821,668.00)
Subtotal [1A]	Medicaid Residents (CT only)	(21,076,855.00)	0.00	(21,076,855.00)	(17,821,668.00)

Subgroup : [1B]				
	Medicaid room and board contractual allowance			
5521.300	R & B Allowance - Medicaid	10,418,071.00	0.00	10,418,071.00
5525.300	Medicaid Retros - Prior Year	10,461.00	0.00	10,461.00
Subtotal [1B]	Medicaid room and board contractual allowance	10,428,532.00	0.00	10,428,532.00
Subgroup : [3A]				
	Medicare Residents (All inclusive)			
3020.100	R & B - Medicare Part A	(2,825,095.00)	0.00	(2,825,095.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(2,825,095.00)	0.00	(2,825,095.00)
Subgroup : [3B]				
	Medicare room and board contractual allowance			
5521.100	R & B Allowance - Medicare A	(672,533.00)	0.00	(672,533.00)
5525.100	Medicare Part A - Prior Year	(60,342.00)	0.00	(60,342.00)
Subtotal [3B]	Medicare room and board contractual allowance	(732,875.00)	0.00	(732,875.00)
Subgroup : [4A]				
	Private-pay residents and other			
3020.000	Room and Board - Private	(1,399,745.00)	0.00	(1,399,745.00)
3020.400	R & B - Hospice	(114,485.00)	0.00	(114,485.00)
3020.500	R & B - 3rd Party Insurance	(235,800.00)	0.00	(235,800.00)
3020.501	Room and Board - Mgd Medicare	(1,142,630.00)	0.00	(1,142,630.00)
3020.600	R & B - VA	(239,752.00)	0.00	(239,752.00)
5521.505	Capitation Revenue	(104,765.00)	0.00	(104,765.00)
Subtotal [4A]	Private-pay residents and other	(3,237,177.00)	0.00	(3,237,177.00)
Subgroup : [4B]				
	Private-pay room and board contractual allowance			
5521.400	R & B Allowance- Hospice	61,868.00	0.00	61,868.00
5521.500	R & B Allowance -3rd Party Ins	60,420.00	0.00	60,420.00
5521.501	R & B Allowance - Mgd Medicare	(4,824.00)	0.00	(4,824.00)
5521.600	R & B Allowance - VA	(3,544.00)	0.00	(3,544.00)
Subtotal [4B]	Private-pay room and board contractual allowance	114,020.00	0.00	114,020.00
Subgroup : [7A]				
	Physical Therapy - Medicare			
4330.100	P.T. Income - Medicare Part A	(170,424.00)	0.00	(170,424.00)
4330.200	P.T. Income - Medicare Part B	(53,948.00)	0.00	(53,948.00)
Subtotal [7A]	Physical Therapy - Medicare	(224,373.00)	0.00	(224,373.00)
Subgroup : [7C]				
	Physical Therapy - Non-medicare			
4330.000	P.T. Income - Private	(3,668.00)	0.00	(3,668.00)
4330.300	P.T. Income - Medicaid	(52,668.00)	0.00	(52,668.00)
4330.500	P.T. Income - 3rd Party Ins.	(226,534.00)	0.00	(226,534.00)
4330.501	P.T. Income - Mgd Medicare	(1,816.00)	0.00	(1,816.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(284,686.00)	0.00	(284,686.00)
Subgroup : [8A]				
	Speech Therapy - Medicare			
4350.100	S.T. - Medicare Part A	(47,966.00)	0.00	(47,966.00)
4350.200	S.T. - Medicare Part B	(18,685.00)	0.00	(18,685.00)
Subtotal [8A]	Speech Therapy - Medicare	(66,651.00)	0.00	(66,651.00)
Subgroup : [8C]				
	Speech Therapy - Non-medicare			
4350.000	S.T. - Private	(94.00)	0.00	(94.00)
4350.300	S.T. Income - Medicaid	(24,314.00)	0.00	(24,314.00)
4350.500	S.T. Income - 3rd Party Ins.	(36,961.00)	0.00	(36,961.00)
4350.501	S.T. Income - Mgd Medicare	(610.00)	0.00	(610.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(61,979.00)	0.00	(61,979.00)
Subgroup : [9A]				
	Occupational Therapy - Medicare			
4340.100	O.T. Income - Medicare Part A	(202,214.00)	0.00	(202,214.00)
4340.200	O.T. Income - Medicare Part B	(41,238.00)	0.00	(41,238.00)
Subtotal [9A]	Occupational Therapy - Medicare	(243,452.00)	0.00	(243,452.00)
Subgroup : [9C]				
	Occupational Therapy - Non-medicare			
4340.000	O.T. Income - Private	(206.00)	0.00	(206.00)
4340.300	O.T. Income - Medicaid	(50,234.00)	0.00	(50,234.00)
4340.500	O.T. Income - 3rd Party Ins.	(213,559.00)	0.00	(213,559.00)
4340.501	O.T. Income - Mgd Medicare	(2,166.00)	0.00	(2,166.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(266,165.00)	0.00	(266,165.00)
Subgroup : [10A]				
	Other - Medicare			
4210.100	Laboratory - Part A	(5,764.00)	0.00	(5,764.00)
4240.100	Radiology - Diagnostic Part A	(8,764.00)	0.00	(8,764.00)
4270.100	Pharmacy - Medicare Part A	(160,505.00)	0.00	(160,505.00)
5521.101	Medicare 2% Reduction	60,007.00	0.00	60,007.00
5527.100	Ancillary Allowance - Part A	595,636.00	0.00	595,636.00
5527.200	Ancillary Allowance - Part B	20,674.00	0.00	20,674.00
Subtotal [10A]	Other - Medicare	501,284.00	0.00	501,284.00
Subgroup : [10B]				
	Other - Non-medicare			
4210.300	Laboratory - Medicaid	0.00	0.00	0.00
4210.500	Laboratory - 3rd Party Insuran	(3,892.00)	0.00	(3,892.00)
4240.300	Radiology - Medicaid	(223.00)	0.00	(223.00)
4240.500	Radiology - 3rd Party Insuranc	(6,678.00)	0.00	(6,678.00)
4270.000	Pharmacy - Private	(104.00)	0.00	(104.00)
4270.300	Pharmacy - Medicaid	(39,759.00)	0.00	(39,759.00)
4270.400	Pharmacy - Hospice	(25.00)	0.00	(25.00)

4270.500	Pharmacy -3rd Party Insurance	(136,652.00)	0.00	(136,652.00)	(122,998.00)
4270.951	Pharmacy Income - Flu Shots	(5,905.00)	0.00	(5,905.00)	0.00
5527.201	Ancillary Allow -ISNIP Pt B	76.00	0.00	76.00	0.00
5527.300	Ancillary Allowance - Medicaid	167,198.00	0.00	167,198.00	128,262.00
5527.400	Ancillary Allowance - Hospice	25.00	0.00	25.00	203.00
5527.500	Ancillary Allowance - 3rd Party	624,131.00	0.00	624,131.00	561,168.00
5527.501	AA - Mgd Medicare	(18,651.00)	0.00	(18,651.00)	8,733.00
Subtotal [10B]	Other - Non-medicare	579,541.00	0.00	579,541.00	575,085.00
Subgroup : [13]	Telephone and Telegraph				
5071.000	Telephone Income	0.00	0.00	0.00	(57.00)
Subtotal [13]	Telephone and Telegraph	0.00	0.00	0.00	(57.00)
Subgroup : [15]	Interest Income				
5177.000	Interest Income	(803.00)	0.00	(803.00)	(2,679.00)
Subtotal [15]	Interest Income	(803.00)	0.00	(803.00)	(2,679.00)
Subgroup : [18]	Other Revenue				
5085.000	Medical Records Income	(277.00)	0.00	(277.00)	(1,100.00)
5171.000	Cash Discounts On Purchases	(8.00)	0.00	(8.00)	(30.00)
5175.000	Rebates and Refunds	(32.00)	0.00	(32.00)	(23,798.00)
5178.000	Other Miscellaneous Income	0.00	0.00	0.00	4,658.00
5515.000	Recovery Of Bad Debts	(64,646.00)	0.00	(64,646.00)	(37,217.00)
5525.101	Slimulus Funds	(57,774.00)	0.00	(57,774.00)	(513,789.00)
Marcum 125	Reversal of PY Expenses	0.00	(81,651.00)	(81,651.00)	(37,867.00)
Subtotal [18]	Other Revenue	(122,737.00)	(81,651.00)	(204,388.00)	(609,243.00)
Total [30]	Statement of Revenue	(17,519,471.00)	(81,651.00)	(17,601,122.00)	(17,469,382.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
1011.000	Cash - Operating Account	1,678,539.00	0.00	1,678,539.00	1,863,939.00
1012.000	Cash - Payroll Checking	(28.00)	0.00	(28.00)	(2,804.00)
1014.000	Petty Cash	1,500.00	0.00	1,500.00	1,500.00
1015.000	Cash - Money Market	0.00	0.00	0.00	157,796.00
1320.000	Patient Savings Account	75,073.00	0.00	75,073.00	68,923.00
Subtotal [A1]	Cash	1,755,083.00	0.00	1,755,083.00	2,089,354.00
Subgroup : [A2]	Resident Accounts Receivable				
1031.000	A/R Medicare Part A	165,557.00	0.00	165,557.00	259,102.00
1031.200	A/R Medicare Part B Snf	3,847.00	0.00	3,847.00	(123.00)
1032.000	A/R Medicaid Snf	1,606,043.00	0.00	1,606,043.00	2,085,558.00
1032.300	A/R Nami	(4,687.00)	0.00	(4,687.00)	(160,928.00)
1032.400	A/R Pending Medicaid	(875,555.00)	0.00	(875,555.00)	(760,822.00)
1033.000	A/R Private	1,197,629.00	0.00	1,197,629.00	735,500.00
1034.000	A/R Hospice	(8,842.00)	0.00	(8,842.00)	(16,672.00)
1034.500	A/R-3Rd Party Ins/Co-Ins	285,190.00	0.00	285,190.00	200,700.00
1034.501	A/R MANAGED MEDICARE	297,781.00	0.00	297,781.00	257,833.00
1034.600	A/R VA	59,304.00	0.00	59,304.00	186,046.00
1061.000	Allowance For Bad Debts	(200,000.00)	0.00	(200,000.00)	(200,000.00)
1083.200	Patient Refund Exchange	665.00	0.00	665.00	(140.00)
Subtotal [A2]	Resident Accounts Receivable	2,525,832.00	0.00	2,525,832.00	2,586,057.00
Subgroup : [A5]	Prepaid Expenses				
1120.000	Prepaid Expenses	84,640.00	0.00	84,640.00	0.00
1121.000	Prepaid Insurance	38,225.00	0.00	38,225.00	46,435.00
1125.000	Prepaid R/E Taxes	47,327.00	0.00	47,327.00	51,737.00
1127.000	Prepaid Insurance - W.C.	118,701.00	0.00	118,701.00	102,893.00
Subtotal [A5]	Prepaid Expenses	288,893.00	0.00	288,893.00	201,165.00
Subgroup : [B4]	Leasehold Improvements				
1170.000	Leasehold Imp. - 15 Year	1,499,987.00	0.00	1,499,987.00	1,337,388.00
1270.000	Leasehold Improv.-Acc Amort.	(518,996.00)	0.00	(518,996.00)	(438,458.00)
Subtotal [B4]	Leasehold Improvements	980,991.00	0.00	980,991.00	898,930.00
Subgroup : [B5]	Movable Equipment				
1190.100	Mme - 5 Year	495,006.00	(23,605.00)	471,401.00	418,810.00
1190.110	Mme 10 Year	104,944.00	0.00	104,944.00	97,489.00
1290.000	Mme - Accum Dep - General	(441,145.00)	0.00	(441,145.00)	(365,010.00)
Subtotal [B6]	Movable Equipment	158,805.00	(23,605.00)	135,200.00	151,289.00
Subgroup : [B7]	Motor Vehicles				
Marcum 123	Motor Vehicle	0.00	23,605.00	23,605.00	23,605.00
Subtotal [B7]	Motor Vehicles	0.00	23,605.00	23,605.00	23,605.00
Subgroup : [D7]	Other Assets				
1086.000	Due to/from Prior Operator	75,650.00	0.00	75,650.00	75,650.00
Subtotal [D7]	Other Assets	75,650.00	0.00	75,650.00	75,650.00
Total [31-32]	Assets	5,785,254.00	0.00	5,785,254.00	6,026,050.00

Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
2021.000	Accounts Payable - Trade	(855,163.00)	0.00	(855,163.00)	(445,548.00)
Subtotal [A1]	Trade Accounts Payable	(855,163.00)	0.00	(855,163.00)	(445,548.00)
Subgroup : [A4]	Accrued Payroll				
2031.000	Accrued Payroll	(135,765.00)	0.00	(135,765.00)	(116,146.00)
2032.000	Accrued Sick And Vacation	(877,429.00)	0.00	(877,429.00)	(784,096.00)
Subtotal [A4]	Accrued Payroll	(1,013,194.00)	0.00	(1,013,194.00)	(900,242.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
2036.000	Fica Payable	(10,386.00)	0.00	(10,386.00)	(178,508.00)
2037.000	State Withholding	(7,001.00)	0.00	(7,001.00)	0.00
2041.010	Sui Payable	(2,563.00)	0.00	(2,563.00)	(3,763.00)
2041.020	Futa Payable	(485.00)	0.00	(485.00)	(301.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(20,435.00)	0.00	(20,435.00)	(182,572.00)
Subgroup : [A12]	Other Current Liabilities				
2045.000	Union Dues WH	(3,749.00)	0.00	(3,749.00)	(9,598.00)
2049.010	401K Payable	(15,363.00)	0.00	(15,363.00)	(3,270.00)
2049.030	Child Support Payable	151.00	0.00	151.00	0.00
2049.040	Union Deductions Payable	(248.00)	0.00	(248.00)	(521.00)
2056.000	Accrued Expenses	(373,456.00)	0.00	(373,456.00)	(433,815.00)
2056.020	Accrued Pension	(51,260.00)	0.00	(51,260.00)	(53,115.00)
2072.000	Due To Medicaid - Rate Changes	(153,635.00)	0.00	(153,635.00)	(16,353.00)
2072.010	Due To Third Parties	0.00	0.00	0.00	(140,592.00)
2161.000	Patient Fund Liability	(75,073.00)	0.00	(75,073.00)	(68,823.00)
Subtotal [A12]	Other Current Liabilities	(672,634.00)	0.00	(672,634.00)	(726,187.00)
Total [33-34]	Liabilities	(2,561,426.00)	0.00	(2,561,426.00)	(2,254,549.00)
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
2362.000	Member Draw	0.00	0.00	0.00	690,000.00
2363.000	Retained Earnings	(3,771,501.00)	0.00	(3,771,501.00)	(4,218,491.00)
Subtotal [B5]	Cumulated Earnings	(3,771,501.00)	0.00	(3,771,501.00)	(3,528,491.00)
Total [35]	Equity	(3,771,501.00)	0.00	(3,771,501.00)	(3,528,491.00)
	NET (INCOME) LOSS	371,000.00	27,878.00	398,878.00	464,560.00
	Sum of Account Groups	0.00	0.00	0.00	0.00