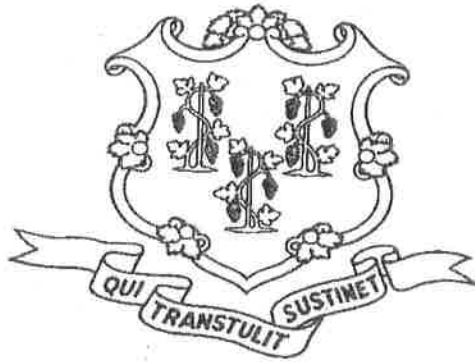


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	
Address (No. & Street, City, State, Zip Code) 53 Courtland Avenue, Stamford, CT 06902	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 1084-C	RHNS	(Specify)	Medicare Provider 07-5061
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Medicaid Provider Numbers:	CCNH 10843	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Sta	1084-C	9/30/2021	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, 2020 and ending September 30, 2021, 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. {a}

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

(Notary Seal)

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

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 10/1/2020	To 9/30/2021
Address of Facility 53 Courtland Avenue, Stamford, CT 06902					
Report Prepared By Marcum LLP		Phone Number 203-781-9600		Date 1/13/2022	
Item	Total	CCNH	RHNS	(Specify)	
1. Dietary wages paid	\$				
2. Laundry wages paid	\$				
3. Housekeeping wages paid	\$				
4. Nursing wages paid	\$				
5. All other wages paid	\$				
6. Total Wages Paid	\$				
7. Total salaries paid	\$				
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-853-0010		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford		Address (No. & Street, City, State, Zip) 53 Courtland Avenue, Stamford, CT 06902		
License Numbers:	CCNH 1084-C	RHNS (Specify)	Medicare Provider No. 07-5061	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.		
N/A				
Administrator				
Name of Administrator Cris Antipuesto		Nursing Home Administrator's License No.:	2105	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

General Information and Questionnaire
Partners/Members

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Sta		License No. 1084-C	Report for Year Ended 9/30/2021	Page 3	of 37
Legal Name of Partnership/LLC		Business Address		State(s) and/or Town(s) in Which Registered	
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford		53 Courtland Avenue, Stamford, CT 06902		CT	
Name of Partners/Members	Business Address	Title	% Owned		
Pasquale DeBenedictis	53 Courtland Avenue, Stamford, CT 06902	Managing Member	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
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care a	1084-C	9/30/2021	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire
Related Parties*

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Sta	License No. 1084-C	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Cassena Care, LLC	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Management Fees	Var/Var	181,498	181,498
Stamford Acquisition II, LLC	53 Courtland Avenue, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 22 / Line 9	960,000	610,612
LI Script	333 Crossways Park Dr, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Prescriptions	Var/Var	378,387	378,387
Theradynamics Rehab Management, LLC	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Contracted Services	Pg 13 / Line B5,9,10	753,039	753,039
Medd Max	360 Industrial Loop, Staten Island, NY, 10309-1162	<input type="radio"/>	<input checked="" type="radio"/>		Supplies	Var/Var	305,798	305,798
Lighthouse Indemnity	10 Main Street Suite 202, Ballston Lake, NY 12019	<input type="radio"/>	<input checked="" type="radio"/>		Workers Compensation Insurance	15/A1	204,610	204,610
Perfect Choice Staffing	225 Crossways Park Drive, Suite 2, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Staffing	Var / Var	70,346	70,346
Smartlinx Solutions LLC	333 Thomall Street 4th floor, Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Software	Pg 16 / m11	11,903	11,903
Various - See Attached	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	var/var	15,514	15,514

* Use additional sheets if necessary.

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

General Information and Questionnaire
Related Parties*

Name of Facility		License No.	Report for Year Ended			Page	of	
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford		1084-C	9/30/2021			4a	37	
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Advanced Promo & Printing	Baychester Station, PO Box 657, Bronx NY 10469	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0%	Advertising	Pg. 16 / Line m3	8,678	8,678
GreenEx	238 St Nicholas Ave, South Plainfield NJ 07080	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0%	Cleaning	Var / Var	6,836	6,836
		<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 Basis for Allocation of Costs

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Car	License No. 1084-C	Report for Year Ended 9/30/2021	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist <i>(See listing page 13)</i>			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford			1084-C	9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
De Lage Landen, 1111 Old Eagle School Rd, Wayne, PA 19087	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/19/16	Ongoing	4,066		4,066
Pitney Bowes, 3001 Summer St, Stamford, CT 06905	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	03/16/16	Ongoing	1,340		1,340
Wells Fargo	<input type="radio"/>	<input checked="" type="radio"/>	Copier	03/10/14	Ongoing	3,443		3,443
	<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"/>						
							Total ***	8,849

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes No

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Stamford Acquisition I, LLC d/b/a	License No. 1084-C	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Auditing / Cost Report Preparation	\$ 48,114
2 Tax Preparation	\$ 5,000
3	\$
4	\$
	Charge for Services Provided
	\$ 53,114

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

Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Wilson, Elser, Moskowitz, Edelman & Dicker, LLP	212-490-3000
2 Murtha Cullina LLP.	203-772-7700
3 Jackson Lewis	212-545-4000
4 Scheinman Arbitration & Mediation	516-944-1700
5 Various - See Attached	Var

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

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

Services Provided by This Firm (*describe fully*)

1 Lawsuit against old owners - Regency Heights (Disallowed on Pg 28)	\$ 17,076
2 General Healthcare Regulatory	\$ 4,973
3 Employee Relations / Union Negotiations	\$ 14,181
4 Annual Retainer (Disallowed on Pg 28)	\$ 6,300
5 Various - See Attached (\$1,199 Disallowed on Pg 28)	\$ 28,472
	Charge for Services Provided
	\$ 71,002

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

Yes No Page 15, Line 1e

General Information and Questionnaire
Legal Firm Continued

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	License No. 1084-C	Report for Year Ended 9/30/2021	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Goldman, Gruder & Woods		516-944-1700	
2	CSC		518-463-4426	
3	Constable Connecticut State		203-899-8900	
4	Treasurer, State of Connecticut		972-702-8222	
5	Michelman & Robinson		212-730-7700	
6	Garfunkel Wild Attorneys at Law		203-316-0483	
7	Colby Attorneys Service Co		800-832-1220	
8	Abrams, Fensterman		546-328-2300	
Address (No. & Street, City, State, Zip Code)				
1	200 Connecticut Ave, Norwalk, CT 06854			
2	251 Little Falls Drive, Wilmington, DE 19808			
3	N/A			
4	55 Elm St, Hartford, CT 06106			
5	800 3rd Ave 24th fl, New York, NY 10022			
6	350 Bedford St # 406A, Stamford, CT 06901			
7	PO Box 737, Albany, NY 12201			
8	3 Dakota Drive, Ste 300, Lake Success, NY 11042			
Services Provided by This Firm (<i>describe fully</i>)				
1	General Legal Matters		\$	17,246
2	Document Retrieval Work in Delaware			321
3	Probate Court Hearing (Disallowed on Pg 28)			240
4	Conservatorship (Disallowed on Pg 28)			750
5	Refinance (Disallowed Pg 28)			209
6	General Legal Matters			2,991
7	Annual fee			450
8	Subpoena - Outcome pending on case			6,265
			Charge for Services Provided	
			\$	28,472

Schedule of Resident Statistics

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford			License No. 1084-C		Report for Year Ended 9/30/2021				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	156	156			156	156							
B. On last day of THIS report period	156	156							156	156			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	114	114			114	114							
B. As of midnight of THIS report period	126	126							126	126			
3. Total Number of Days Care Provided During Period													
A. Medicare	7,146	7,146			5,352	5,352			1,794	1,794			
B. Medicaid (Conn.)	29,467	29,467			22,219	22,219			7,248	7,248			
C. Medicaid (other states)													
D. Private Pay	1,541	1,541			970	970			571	571			
E. State SSI for RCH													
F. Other (Specify) Insurance / Other / Hospice	4,940	4,940			3,832	3,832			1,108	1,108			
G. Total Care Days During Period (3A thru F)	43,094	43,094			32,373	32,373			10,721	10,721			
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)	43,094	43,094			32,373	32,373			10,721	10,721			

Schedule of Resident Statistics (Cont'd)

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena C		License No. 1084-C		Report for Year Ended 9/30/2021		Page 9	of 37						
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
N/A				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days						CCNH	RHNS	(Specify)					
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents	17	86		23									
Per Diem Rate													
a. One bed rm.	Various	317.34		605.00									
b. Two bed rms.	Various	317.34		570.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments						TOTAL	CCNH	RHNS	(Specify)				
A. Medicare - Part B						1,442	1,442						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						1,532	1,532						
2. Restorative Treatments													
C. Other						12,853	12,853						
D. Total Physical Therapy Treatments						15,827	15,827						
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B						570	570						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						350	350						
2. Restorative Treatments													
C. Other						2,104	2,104						
D. Total Speech Therapy Treatments						3,024	3,024						
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B						722	722						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						1,281	1,281						
2. Restorative Treatments													
C. Other						13,456	13,456						
D. Total Occupational Therapy Treatments						15,459	15,459						

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	9/30/2021	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	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	155,743	2,362				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	385,759	10,545				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	622,367	30,319				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	398,857	23,790				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	145,688	7,953				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	37,667	2,181				
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	313,065	4,416				
b. RN						
1. Direct Care	269,840	8,580				
2. Administrative**	531,380	13,676				
c. LPN						
1. Direct Care	1,255,069	39,284				
2. Administrative**						
d. Aides and Attendants	1,989,064	108,716				
e. Physical Therapists	39,044	1,971				
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	192,596	7,867				
i. Physicians						
1. Medical Director						
2. Utilization Review	338,359	1,259				
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	150,234	6,179				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	221,242	6,298				
A-13. Total Salary Expenditures	7,045,974	275,396				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	\$ 184,492	4,220				
Medical Records	36,750	2,078				
Total	\$ 221,242	6,298	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Mock Surveys / Chart review	\$ 11,663	Monthly Fee				
Respiratory Therapist	28,575	Monthly Fee				
Total	\$ 40,238	-	\$ -	-	\$ -	-

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

Name of Facility			License No.		Report for Year Ended			Page	of	
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford			1084-C		9/30/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
Ojeaga Russel	116,702			Non Discriminatory	Regional Administrator	991	A4	Cassena Care at Norwalk	987	125,822

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

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

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

Name of Facility (as licensed)			License No.	Report for Year Ended				Page	of	
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford			1084-C	9/30/2021				12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Cris Antipuesto	155,743			Non Discriminatory	Administrator	2,362	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	1084-C	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	22,526	994				
2. Dentist	9,712	Monthly				
3. Pharmacist	33,959	160				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	259,533	5,175				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	48,000	Monthly				
b. Utilization Review (Title 18 and 19 only) monthly meeting	8,007	Monthly				
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	252,421	3,606				
b. Other						
10. Occupational Therapist						
a. Resident Care	241,085	4,834				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	220,723	5,051				
2. Administrative***						
b. LPN						
1. Direct Care	50,551	1,336				
2. Administrative***						
c. Aides	122,125	1,610				
d. Other						
12. Other (Specify) See Attached Schedule	40,238					
B-13 Total Fees Paid in Lieu of Salaries	1,308,880	22,766				

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

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

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

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

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stam		License No. 1084-C	Report for Year Ended 9/30/2021	Page 14	of 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 checked="" type="radio"/>	<input 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/LPN/Aides Staffing	<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	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care a	1084-C	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 204,610	204,610		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 246,629	246,629		
4. Social Security (F.I.C.A.)	\$ 523,028	523,028		
5. Health Insurance	\$ 734,900	734,900		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 281,483	281,483		
8. Uniform Allowance	\$ 28,750	28,750		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 26,972	26,972		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 1,353,140	1,353,140		
d. Accounting and Auditing	\$ 53,114	53,114		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 71,002	71,002		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 23,206	23,206		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 34,369	34,369		
2. Cellular Phones	\$ 268	268		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 300	300		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$ 105,961	105,961		
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 702,677	702,677		
Subtotal	\$ 4,390,409	4,390,409		

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

(Carry Subtotals forward to next page)

***** DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Union Education	26,972		
Total	\$ 26,972	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Stamford Acquisition I, LLC d/b/a Cassena Care at Sta	1084-C	9/30/2021	16	37	
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:		4,390,409	4,390,409		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$	657	657		
2. Holiday Parties for Staff	\$	638	638		
3. Gifts to Staff and Residents	\$	5,853	5,853		
4. Employee Travel	\$	2,581	2,581		
5. Education Expenses Related to Seminars and Conventions	\$	1,126	1,126		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	1,596	1,596		
7. Other (<i>Specify</i>) See Attached Schedule	\$	5,219	5,219		
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	3,015	3,015		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	108,115	108,115		
4. Fund-Raising***	\$				
5. Medical Records	\$	1,099	1,099		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	50,786	50,786		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	7,397	7,397		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	9,952	9,952		
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	182,047	182,047		
12. Administrative Management Services**	\$	148,496	148,496		
13. Other (<i>Specify</i>) See Attached Schedule	\$	101,509	101,509		
C-14 Total Administrative & General Expenditures		\$ 5,020,495	5,020,495		

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
Meals and Entertainment (Disallowed on Pg 28a)	\$ 5,219		
Total Other Travel and Entertainment	\$ 5,219	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed on Pg 28)	\$ 108,115		
Total Other Advertising	\$ 108,115	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 7,397		
Total Dues	\$ 7,397	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Phys Credential Fees (Disallowed on Pg 28a)	\$ 6		
Admin - Licenses and Taxes	863		
Routine Bank Charges	22,656		
Non-routine Bank Charges (Disallowed on Pg 28a)	10,356		
Admin - Other Direct (Disallowed on Pg 28a)	13		
Admin - Penalties (Disallowed on Pg 28a)	47,686		
Employee Fingerprinting	1,914		
Prior Years Sales Tax Audit Expenses (Disallowed on Pg 28a)	1,605		
Non-allowable Expenses (Disallowed on Pg 28a)	4,410		
Prior Year Expenses (Disallowed on Pg 28a)	12,000		
Total Other Administrative and General	\$ 101,509	\$ -	\$ -

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	9/30/2021	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	148,496	A&G - Management Fees	Line 16 / Line m12
Cassena Care Consulting	11,809	Direct - Management Fees	Line 20 / Line 5j
Cassena Care Consulting	21,193	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 Sta	1084-C	9/30/2021	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 338,309	338,309		
2. Non-Food Supplies	\$ 82,515	82,515		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 1,104	1,104		
c. Other (Specify) _____	\$ _____			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 421,928	421,928		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Stan		1084-C	9/30/2021		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	202,220	202,220		
c. Other (Specify) Other Laundry Supplies		\$	62,284	62,284		
3D. Total Laundry Expenditures (3a + b + c)		\$	264,504	264,504		
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	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	3,976	3,976		
C. Other (<i>Specify</i>)			\$ 44,817	44,817		
Other Housekeeping Supplies						
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 48,793	48,793		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from LI Scripts	\$	338,230	338,230		
b.	Medicine Cabinet Drugs	\$	42,782	42,782		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	41,099	41,099		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	(4,817)	(4,817)		
f.	X-rays and Related Radiological Procedures***	\$	27,192	27,192		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	50,356	50,356		
i.	Recreation	\$	35,409	35,409		
j.	Direct Management Services*	\$	11,809	11,809		
k.	Indirect Management Services*	\$	21,193	21,193		
l.	Other (Specify)**** See Attached Schedule	\$	392,663	392,663		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 955,916	955,916		

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 ** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.
 *** Facility should self-disallow the expense on Page 29 of the Cost Report.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
SNF - Rental Expense	\$ 26,521		
Central Supply- IV Solutions (Disallowed on Pg 29a)	14,769		
Central Supply- Gloves	5,246		
Central Supply- Other Medical	79,282		
Central Supply- Supplies	1,627		
Central Supply- Wipes	3,045		
Central Supply- Other Supplies	33,174		
Central Supply- Rental Expense (Disallowed on Pg 29a)	58,405		
PT - Medical Supplies	978		
PT- Other Supplies	8,944		
PT- Rental Expense	4,089		
COVID-19 Supplies	156,583		
Total Other Resident Care	\$ 392,663	\$ -	\$ -

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

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford				License No. 1084-C	Report for Year Ended 9/30/2021	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line	
Unitex Textile Rental Services	100 Turnpike Drive, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Purchased Services	180,266				20	5h
JC Ramos Landscaping	83 Glenbrook Ave, Hamden, CT 06514	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	37,775				22	6f
City Carting & Recycling	8 Viaduct Rd, Stamford, CT 06907	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage	42,489				22	6f
J.C. Ehlrich Co, Inc.	130 Old Gate Ln, Milford, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Pest Control	11,115				22	6f
Connecticut Handivan Inc.	208 Quinnipiac Ave, North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Ambulance	28,874				20	5d
OPTIMUM	PO Box 742698, Cincinnati OH 45274	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Cable TV/Internet	31,995				20	5i
Patient Care Associates	141 Halstead Ave, Mamaroneck, NY 10543	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Contracted Services - X-Ray	25,771				20	5f
Priority Care Staffing	42 W 38th Street, New York, NY 10018	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Security/Housekeeping/Dietary Purchased Service	110,276				var	var
The Reliable Oil & Heat Co	351 Courtland Ave, Stamford, CT 06906	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Gas	35,018				22	6b
Stamford Hospital	1 Hospital Plaza, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lab - Contracted Services	39,705				20	5h
PointClickCare	Mississauga, ON L4W 0C4, Canada	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Billing, A/R, Med Rec software	43,524				Var	Var
New England Healthcare Services LLC	PO Box 227 Princeton, MA 01541	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Medicaid revenue / AR management	35,000				16	m11
Smartlinx Solutions	333 Thomall Street 4th floor, Edison, NJ 08837	<input checked="" type="radio"/>	<input type="radio"/>	Related party	Payroll Software	11,903				16	m11
		<input type="radio"/>	<input checked="" type="radio"/>								

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Ca	1084-C	9/30/2021	22	37
Item	Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$ 108,119	108,119		
b. Heat	\$ 58,556	58,556		
c. Light & Power	\$ 179,693	179,693		
d. Water	\$ 74,064	74,064		
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$ 8,849	8,849		
f. Other <i>(itemize)</i>	\$ 166,496	166,496		
See Attached Schedule				
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 595,777	595,777		
7. Depreciation (complete schedule page 23*)				
a. Land Improvements	\$			
b. Building & Building Improvements	\$ 42,511	42,511		
c. Non-Movable Equipment	\$			
d. Movable Equipment	\$ 137,159	137,159		
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 179,670	179,670		
8. Amortization (Complete att. Schedule Page 24*)				
a. Organization Expense	\$			
b. Mortgage Expense	\$			
c. Leasehold Improvements	\$			
d. Other <i>(Specify)</i>	\$			
*8e. Total Amortization Costs (8a + b + c + d)	\$			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 960,000	960,000		
10. Property Taxes				
a. Real estate taxes paid by owner	\$			
b. Real estate taxes paid by lessor	\$ 169,622	169,622		
c. Personal property taxes	\$			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,309,292	1,309,292		

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Plant- Minor Non Medical Equi	\$ 115		
Plant- Purchased Services	45,113		
Plant- Contracted Services	120,572		
Plant- Rental Expense	696		
Total Other Repairs and Maintenance	\$ 166,496	\$ -	\$ -

Depreciation Schedule

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford			License No. 1084-C			Report for Year Ended 9/30/2021			Page 23	of 37		
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period	1,050,253		1,050,253	130,260	S/L	Various	37,683					
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)	73,352		73,352		S/L	Various	4,828					
B-4. Subtotal								42,511				
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. Toyota Sienna	X		6	2020	23,605		23,605	4,721	SL	5	4,721	
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period			Var	Var	599,028		599,028	399,324	S/L	Various	100,851	
b. Disposals (attach schedule)			5	2020	(1,102)		(1,102)		S/L	5	(220)	
c. Acquired during this report period (attach schedule)			Var	Var	57,983		57,983		S/L	Various	31,807	
D-3. Subtotal												137,159
E. Total Depreciation											179,670	

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:				
Various	Various - See Attached Schedule	\$ 73,352	Var.	\$ 4,828
Total additions for Building Improvements		\$ 73,352		\$ 4,828 *
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	Cost	Useful Life	Depreciation
Additions:				
Various	Various - See Attached Schedule	\$ 57,983	Var.	\$ 31,807
Total additions for Movable Equipment		\$ 57,983		\$ 31,807 *
Deletions:				
See Attached	See Attached Schedule	\$ (1,102)	5	\$ (220)
Total deletions for Movable Equipment		\$ (1,102)		\$ (220) **

*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

**Stamford Acquisition SNFF
Depreciation Schedule
9/30/21**

Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2020 Accum	2021 Depr	2021 Accum	Net Book Value
Building Improvements									
2016 Acquisitions									
Walk in freezer	Building Improvements	9/30/2016	9,363	9,363	360	1,274	312	1,586	7,777
Furnishing and installing new partition with 42" doors and safety gl	Building Improvements	9/30/2016	12,793	12,793	360	1,740	426	2,166	10,628
Zoning analysis	Building Improvements	9/30/2016	1,400	1,400	360	192	47	239	1,161
Environmental Testing	Building Improvements	5/31/2016	7,975	7,975	360	1,175	266	1,441	6,534
Electrical Wiring and Lighting	Building Improvements	9/18/2016	16,000	16,000	360	2,176	533	2,709	13,291
Automated Doors	Building Improvements	1/15/2016	2,478	2,478	360	394	83	477	2,001
Permit re: renovation	Building Improvements	8/16/2016	200	200	360	29	7	36	164
Permit re: renovation	Building Improvements	9/16/2016	168	168	360	24	6	30	137
Wood Panels, reception & nursing stations, cabinets, picture board	Building Improvements	9/23/2016	18,300	18,300	360	2,491	610	3,101	15,199
Architect	Building Improvements	10/7/2015	170	170	360	30	6	36	134
installation of cold water faucet	Building Improvements	12/8/2015	495	495	360	82	17	99	396
installation of cold water faucet	Building Improvements	12/8/2015	495	495	360	82	17	99	396
Kitchen sink drain replacement	Building Improvements	12/8/2015	750	750	360	121	25	146	604
Installation of shut off and supply line for kitchen faucet	Building Improvements	12/9/2015	385	385	360	63	13	76	309
installation of new drainage pipe	Building Improvements	12/17/2015	895	895	360	145	30	175	720
Installation of boiler room copper line	Building Improvements	12/17/2015	650	650	360	106	22	128	522
Construction Supplies	Building Improvements	7/25/2016	7,643	7,643	360	1,084	255	1,339	6,304
Patio	Building Improvements	9/18/2016	15,000	15,000	360	2,042	500	2,542	12,458
Patio	Building Improvements	9/27/2016	15,000	15,000	360	2,042	500	2,542	12,458
Environmental Testing	Building Improvements	3/21/2016	7,975	7,975	360	1,219	266	1,485	6,490
construction Supplies - Tiles, wood	Building Improvements	8/6/2016	24,426	24,426	360	3,392	814	4,206	20,220
Crate and Barrel	Building Improvements	9/1/2016	487	487	360	65	16	81	406
Building Supplies - 2x2 NDF Sq Edge 64, SC Fiber Skimcoat	Building Improvements	9/1/2016	1,006	1,006	360	139	34	173	833
Building Supplies - Self leveling underlay, paint primer	Building Improvements	9/1/2016	2,777	2,777	360	380	93	473	2,304
Building Supplies - Wall angle	Building Improvements	9/1/2016	1,559	1,559	360	212	52	264	1,294
Building Supplies - silhouette main, 10' track	Building Improvements	9/1/2016	2,596	2,596	360	355	87	442	2,154
Furniture	Building Improvements	9/1/2016	1,239	1,239	360	167	41	208	1,030
Building Supplies - Wall angle	Building Improvements	9/1/2016	1,329	1,329	360	180	44	224	1,105
Building Supplies - beige tile	Building Improvements	9/1/2016	679	679	360	94	23	117	562
Building Supplies - Marjam	Building Improvements	9/1/2016	8,053	8,053	360	1,094	268	1,362	6,691
Building Supplies - Marjam	Building Improvements	9/1/2016	1,771	1,771	360	241	59	300	1,471
Building Supplies Tile	Building Improvements	9/1/2016	905	905	360	123	30	153	753
Building Supplies - Cement	Building Improvements	9/1/2016	202	202	360	29	7	36	167
Building Supplies - Prime	Building Improvements	9/1/2016	69	69	360	8	2	10	59
Building Supplies - Marjam	Building Improvements	9/1/2016	562	562	360	78	19	97	466
Total 2016 Acquisitions			165,795	165,795		23,065	5,530	28,595	137,201
2017 Acquisitions									
Electrical Wiring and Lighting	Building Improvements	9/30/2016	16,008	16,008	360	2,012	534	2,546	13,462
Window Treatments	Building Improvements	10/1/2016	3,981	3,981	360	501	133	634	3,347
Construction - Demo walls, install doors, framing, drop ceiling	Building Improvements	10/3/2016	50,000	50,000	360	6,283	1,667	7,950	42,050
Construction - Demo walls, install doors, framing, drop ceiling	Building Improvements	10/3/2016	33,500	33,500	360	4,210	1,117	5,327	28,173
Construction - Demo walls, install doors, framing, drop ceiling	Building Improvements	10/3/2016	40,000	40,000	360	5,025	1,333	6,358	33,642
Window Treatments	Building Improvements	10/5/2016	371	371	360	46	12	58	313
Window Treatments	Building Improvements	10/5/2016	219	219	360	27	7	34	185
Air Conditioners	Building Improvements	10/21/2016	7,817	7,817	360	983	261	1,244	6,572
Patio and Walkway redone	Building Improvements	10/21/2016	12,500	12,500	360	1,572	417	1,989	10,511
Brick wall entrance/Landscaping - Planted trees/flowers	Building Improvements	10/22/2016	16,277	16,277	360	2,046	543	2,589	13,688
Building Supplies - Marjam	Building Improvements	10/24/2016	14,973	14,973	360	1,881	499	2,380	12,593
Double Doors	Building Improvements	10/26/2016	7,200	7,200	360	905	240	1,145	6,055
Fixed broken stucco/installed concrete	Building Improvements	11/1/2016	3,500	3,500	360	441	117	558	2,942
Window Treatments	Building Improvements	11/3/2016	13,439	13,439	360	1,660	448	2,108	11,331
Construction - New Ceiling, Paint, Flooring	Building Improvements	11/4/2016	50,500	50,500	360	6,236	1,683	7,919	42,581
Construction - New Ceiling, Paint, Flooring	Building Improvements	11/4/2016	48,000	48,000	360	5,928	1,600	7,528	40,472
Patio and Walkway redone	Building Improvements	11/11/2016	11,000	11,000	360	1,360	367	1,727	9,273
Door	Building Improvements	12/23/2016	2,200	2,200	360	266	73	339	1,861
Install new controls/thermostat/wiring service AC System	Building Improvements	12/31/2016	2,831	2,831	360	342	94	436	2,394
Construction - New Ceiling, Floor Tiles, Electrical Wiring	Building Improvements	1/4/2017	44,500	44,500	360	5,305	1,483	6,788	37,712
Construction - New Ceiling, Floor Tiles, Electrical Wiring	Building Improvements	1/4/2017	30,000	30,000	360	3,577	1,000	4,577	25,423
Replaced Mixing Valve and Pressure Gauge	Building Improvements	1/6/2017	1,492	1,492	360	179	50	229	1,264
Building Supplies - Marjam and Exterior/Interior Doors - Automat	Building Improvements	1/6/2017	5,576	5,576	360	665	186	851	4,725
Various supplies for building	Building Improvements	1/12/2017	22,320	22,320	360	2,661	744	3,405	18,914
25FT and 30FT Waste Containers for construction work	Building Improvements	1/31/2017	6,277	6,277	360	748	209	957	5,320
Building Supplies - Home Depot and Walmart	Building Improvements	2/6/2017	1,639	1,639	360	193	55	248	1,391

**Stamford Acquisition SNFF
Depreciation Schedule
9/30/21**

Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2020 Accum	2021 Depr	2021 Accum	Net Book Value
Roof Repaired	Building Improvements	2/23/2017	3,500	3,500	360	411	117	528	2,972
Roof Repaired	Building Improvements	2/23/2017	3,500	3,500	360	411	117	528	2,972
Construction - Install Outlets/Door/Wiring,Painting	Building Improvements	3/6/2017	21,750	21,750	360	2,500	725	3,225	18,525
Construction - Install Outlets/Door/Wiring,Painting	Building Improvements	3/6/2017	21,750	21,750	360	2,500	725	3,225	18,525
Plumbing	Building Improvements	3/15/2017	7,700	7,700	360	886	257	1,143	6,557
Plumbing	Building Improvements	3/15/2017	8,000	8,000	360	921	267	1,188	6,812
Cubical Curtains	Building Improvements	3/20/2017	1,018	1,018	360	117	34	151	867
Marjam - Building Supplies	Building Improvements	4/27/2017	7,803	7,803	360	880	260	1,140	6,662
Construction - Paint, Install Outlets and Tile, Cut Doors	Building Improvements	5/3/2017	21,900	21,900	360	2,424	730	3,154	18,746
Construction - Paint, Install Outlets and Tile, Cut Doors	Building Improvements	5/3/2017	21,900	21,900	360	2,424	730	3,154	18,746
Hazardous Waste Permit	Building Improvements	5/5/2017	200	200	360	23	7	30	170
Patched Roof	Building Improvements	6/1/2017	900	900	360	98	30	128	772
Patched Roof	Building Improvements	6/1/2017	1,014	1,014	360	111	34	145	870
Order equipment, Oversee kitchen operation, Consulting during ne	Building Improvements	6/11/2017	5,000	5,000	360	544	167	711	4,289
Order equipment, Oversee kitchen operation, Consulting during ne	Building Improvements	6/11/2017	5,000	5,000	360	544	167	711	4,289
Order equipment, Oversee kitchen operation, Consulting during ne	Building Improvements	6/11/2017	5,000	5,000	360	544	167	711	4,289
Patched Roof	Building Improvements	6/23/2017	1,014	1,014	360	111	34	145	870
Re route roof drainage	Building Improvements	7/19/2017	1,200	1,200	360	128	40	168	1,032
Rebuilt dining room ceiling/Carpet removal and installed floor	Building Improvements	8/23/2017	7,200	7,200	360	751	240	991	6,209
Various supplies for building	Building Improvements	8/31/2017	15,073	15,073	360	1,570	502	2,072	13,001
Replaced condensing unit for AC System	Building Improvements	9/20/2017	9,254	9,254	360	944	308	1,252	8,003
Paint, Repair doors and cabinets, Install ceramic tiles	Building Improvements	9/20/2017	22,250	22,250	360	2,274	742	3,016	19,234
Paint, Repair doors and cabinets, Install ceramic tiles	Building Improvements	9/20/2017	22,250	22,250	360	2,274	742	3,016	19,234
New hot water circulator motor and pump	Building Improvements	9/22/2017	1,233	1,233	360	126	41	167	1,067
Total 2017 Acquisitions			661,530	661,530		78,564	22,055	100,619	560,911
2018 Acquisitions/Disposals									
Reversal of Invoice from last cost report period	Building Improvements	3/15/2017	(7,700)	(7,700)	360	(372)	(771)	(1,143)	(6,557)
Sand and Clean Hand Rails, Install new sing, touch up pain	Building Improvements	11/15/2017	11,500	11,500	180	2,301	767	3,068	8,432
Thyssenkrupp Elevator one new pump motor	Building Improvements	8/9/2018	10,252	10,252	240	1,539	513	2,052	8,200
New Fence	Building Improvements	6/8/2018	9,146	9,146	120	2,745	915	3,660	5,486
Various supplies for building	Building Improvements	12/12/2017	3,839	3,839	60	2,304	768	3,072	767
Fabricate and install 1 shed style metal canopy	Building Improvements	1/30/2018	15,326	15,326	120	4,599	1,533	6,132	9,194
Installed 208V electrical line in the kitchen, replacement of power :	Building Improvements	5/3/2018	2,513	2,513	240	378	126	504	2,009
Major Elevator Repairs	Building Improvements	8/7/2018	69,128	69,128	240	10,368	3,456	13,824	55,304
Total 2018 Acquisitions/Disposals			114,004	114,004		23,862	7,307	31,169	82,835
2019 Acquisitions/Disposals									
Painting, Install floor tiles, run new electric	Building Improvements	5/20/2019	17,920	17,920	468	918	459	1,377	16,543
Demo Kitchen and 4 bathrooms - redo	Building Improvements	5/14/2019	32,580	32,580	468	1,670	835	2,505	30,075
Change Order #1 to above Major Elevator Repairs Project	Building Improvements	8/1/2019	8,275	8,275	468	424	212	636	7,639
Change Order #2 to above Major Elevator Repairs Project	Building Improvements	9/4/2019	3,993	3,993	468	204	102	306	3,687
Outdoor 3 Phase Panel and breakers and wiring of new elevator	Building Improvements	8/23/2019	14,435	14,435	468	740	370	1,110	13,325
Total 2019 Acquisitions/Disposals			77,203	77,203		3,956	1,978	5,934	71,269
2020 Acquisitions/Disposals									
Prepare and Provide Poperty/Boundary Survey and ALTA/NSPS L	Building Improvements	9/17/2020	5,000	5,000	468	128	128	256	4,744
Sales Tax - Prepare and Provide Poperty/Boundary Survey and Al	Building Improvements	9/30/2020	318	318	468	8	8	16	302
Replacement of one 500K BTU Commercial Hot Water Heater in 1	Building Improvements	2/25/2020	17,964	17,964	468	461	461	922	17,042
Home Depot - Various Supplies - Drywall makes up most of the c	Building Improvements	5/5/2020	2,999	2,999	468	77	77	154	2,845
Repair of rear parking lot damaged post light. Replacement of Re	Building Improvements	6/11/2020	5,115	5,115	468	131	131	262	4,853
Sales Tax - Repair of rear parking lot damaged post light. Replace	Building Improvements	7/31/2020	325	325	468	8	8	16	309
Total 2020 Acquisitions/Disposals			31,721	31,721		813	813	1,626	30,095
2021 Acquisitions/Disposals									
Split Case Pump for Main Recirculating Heating Line	Building Improvements	3/4/2021	5,018	5,018	180	-	335	335	4,683
Boiler - New Burner controller, Fire eye, and Spark cables	Building Improvements	3/2/2021	3,705	3,705	240	-	185	185	3,520
Install one 500K BTU Commercial Hot Water Heater	Building Improvements	7/26/2021	23,990	23,990	180	-	1,599	1,599	22,391
2015 - 2018 Sales Tax Audit Adjustment on Fixed Assets	Building Improvements	9/30/2021	40,639	40,639	180	-	2,709	2,709	37,930
Total 2021 Acquisitions/Disposals			73,352	73,352		-	4,828	4,828	68,524
TOTAL BUILDING IMPROVEMENTS			1,123,605	1,123,605		130,260	42,511	172,771	950,834

**Stamford Acquisition SNFF
Depreciation Schedule
9/30/21**

Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2020 Accum	2021 Depr	2021 Accum	Net Book Value
Moveable Equipment									
2016 Acquisitions									
Telephone System	Movable Equipment	12/1/2015	1,260	1,260	36	1,260	0	1,260	-
Telephone System	Movable Equipment	12/1/2015	1,058	1,058	36	1,058	0	1,058	-
Telephone System	Movable Equipment	12/1/2015	1,095	1,095	36	1,095	(0)	1,095	-
Video Surveillance	Movable Equipment	12/1/2015	10,848	10,848	36	10,848	0	10,848	-
Video Surveillance	Movable Equipment	12/1/2015	10,848	10,848	36	10,848	0	10,848	-
Computers	Movable Equipment	9/20/2016	5,850	5,850	36	5,849	0	5,850	-
Computers	Movable Equipment	1/21/2016	4,317	4,317	60	4,100	217	4,317	-
Computers	Movable Equipment	1/25/2016	711	711	60	663	48	711	-
Installation of cold water faucet	Movable Equipment	6/27/2016	495	495	60	479	17	495	-
Installation of shut off and supply line for kitchen faucet	Movable Equipment	12/3/2015	385	385	60	372	13	385	-
Installation of boiler room copper line	Movable Equipment	12/14/2015	650	650	60	628	22	650	-
Therapy Equipment	Movable Equipment	12/14/2015	3,250	3,250	60	2,654	596	3,250	-
Wandergard	Movable Equipment	9/30/2016	857	857	60	813	44	857	-
Wandergard	Movable Equipment	9/30/2016	1,414	1,414	60	1,344	70	1,414	-
Beds	Movable Equipment	5/6/2016	928	928	60	806	122	928	-
Mattresses	Movable Equipment	6/20/2016	2,223	2,223	60	2,151	73	2,223	-
Beds	Movable Equipment	8/2/2016	974	974	60	942	31	974	-
Mattresses	Movable Equipment	9/8/2016	398	398	60	386	11	398	-
Construction - opening with fascia for dining room, hallway, rehab various murals	Movable Equipment	1/22/2016	3,981	3,981	60	3,250	730	3,981	-
Construction - opening with fascia for dining room, hallway, rehab various murals	Movable Equipment	3/8/2016	12,749	12,749	60	10,412	2,337	12,749	-
Best buy - Computer	Movable Equipment	3/8/2016	1,618	1,618	60	1,431	187	1,618	-
HDTV1 High Def 16 Channel DVR hard drive or outside cameras	Movable Equipment	4/7/2016	838	838	60	728	110	838	-
40" LED tv with mount and install, transmitter/receiver	Movable Equipment	9/1/2016	1,384	1,384	60	1,154	229	1,384	-
Video Surveillance	Movable Equipment	9/1/2016	225	225	60	184	42	225	-
Air Curtain Heater	Movable Equipment	9/1/2016	1,602	1,602	60	1,520	82	1,602	-
Wayfair	Movable Equipment	9/1/2016	350	350	60	321	29	350	-
Computers	Movable Equipment	9/1/2016	11,975	11,975	60	10,977	998	11,975	-
Walmart - equipment	Movable Equipment	9/1/2016	3,153	3,153	60	2,839	313	3,153	-
clinton training stairs	Movable Equipment	9/1/2016	1,286	1,286	60	1,049	237	1,286	-
mirrors	Movable Equipment	9/1/2016	467	467	60	380	87	467	-
Computers	Movable Equipment	9/1/2016	992	992	60	809	184	992	-
wall décor	Movable Equipment	9/1/2016	266	266	60	216	49	266	-
14 swivel chairs	Movable Equipment	9/1/2016	1,741	1,741	60	1,421	320	1,741	-
Movable Equipment	Movable Equipment	9/1/2016	1,596	1,596	60	1,303	293	1,596	-
12 chairs	Movable Equipment	9/1/2016	1,490	1,490	60	1,217	273	1,490	-
mirrors	Movable Equipment	9/1/2016	455	455	60	372	83	455	-
plants	Movable Equipment	9/1/2016	2,531	2,531	60	2,066	465	2,531	-
meganite glue and stone canvas	Movable Equipment	9/1/2016	3,157	3,157	60	2,577	580	3,157	-
Therapy Equipment	Movable Equipment	9/1/2016	313	313	60	257	56	313	-
Movable Equipment	Movable Equipment	9/1/2016	(1,573)	(1,573)	60	(1,573)	-	(1,573)	-
Total 2016 Acquisitions			98,157	98,157		89,206	8,950	98,157	-
2017 Acquisitions									
Relocation of multiple extensions - Telephone system	Movable Equipment	10/31/2016	1,580	1,580	60	1,475	105	1,580	-
Dishwasher/Dolly/Beverage Carrier/Display Case	Movable Equipment	12/31/2016	2,276	2,276	60	1,997	279	2,276	-
Steamtable, Serving Overshelf, Food Pan Cart	Movable Equipment	12/31/2016	28,090	28,090	60	24,657	3,433	28,090	-
Diagnostic Station/Mobile Stand	Movable Equipment	9/30/2017	9,306	9,306	60	5,841	1,861	7,702	1,603
Printer/Scanner, Laptop Carts and Mouse for Carts	Movable Equipment	10/4/2016	5,565	5,565	60	5,194	371	5,565	-
New Telephone System	Movable Equipment	11/2/2016	9,934	9,934	60	8,996	937	9,934	-
New Telephone System	Movable Equipment	11/2/2016	9,934	9,934	60	8,996	938	9,934	-
New Telephone System	Movable Equipment	12/1/2016	8,338	8,338	60	7,320	1,018	8,338	-
Cafeteria Tray Rack	Movable Equipment	11/1/2016	4,002	4,002	60	3,623	379	4,002	-
Rehab Equip - Upper Body Ergometer	Movable Equipment	11/28/2016	4,523	4,523	60	4,097	426	4,523	-
Stepper - rehab equipment	Movable Equipment	1/20/2017	4,420	4,420	60	3,757	663	4,420	-
Computers & Equipment	Movable Equipment	11/5/2016	2,415	2,415	60	2,187	228	2,415	-
Computers & Equipment	Movable Equipment	12/27/2016	14,128	14,128	60	12,795	1,333	14,128	-
Copiers/Printers - Staples, Computers - Quadbridge	Movable Equipment	10/24/2016	9,706	9,706	60	9,058	648	9,706	-
Blue tooth and tablet - Best Buy/Computer - Quadbridge	Movable Equipment	1/6/2017	1,173	1,173	60	998	175	1,173	-
Printer - Staples, Computer - Quadbridge	Movable Equipment	2/6/2017	1,296	1,296	60	1,065	231	1,296	-
Quadbridge - Computers and Equipment	Movable Equipment	6/27/2017	551	551	60	391	110	501	49
Quadbridge - Computers and Equipment	Movable Equipment	9/7/2017	2,476	2,476	60	1,554	495	2,049	427
Televisions	Movable Equipment	11/29/2016	3,190	3,190	60	2,499	688	3,137	53
Work Table	Movable Equipment	8/21/2017	1,065	1,065	60	675	213	888	178
Cabinets	Movable Equipment	3/27/2017	8,600	8,600	60	6,163	1,720	7,883	717
Cabinets	Movable Equipment	3/27/2017	4,790	4,790	60	3,433	958	4,391	399

Stamford Acquisition SNFF
Depreciation Schedule
9/30/21

Description	Classification	Date of Acquisition	Cost to be		Useful Life (in months)	Net Book			
			Historical Cost	Depreciated		2020 Accum	2021 Depr	2021 Accum	Value
Conference Table and TV Cabinet	Movable Equipment	10/15/2016	5,610	5,610	60	4,488	1,122	5,610	-
Counter Tops/Plywood	Movable Equipment	10/15/2016	7,485	7,485	60	5,988	1,497	7,485	-
Conference Table and TV Cabinet	Movable Equipment	10/15/2016	5,610	5,610	60	4,488	1,122	5,610	-
Cabinets, Refridgerator, Closet and Night Stands	Movable Equipment	11/22/2016	7,650	7,650	60	5,993	1,530	7,523	128
Counter Tops/Reception Desk/Nurses Station/Picture Boards	Movable Equipment	10/1/2016	12,390	12,390	60	9,912	2,478	12,390	-
Counter Tops/Plywood	Movable Equipment	1/3/2017	7,200	7,200	60	5,400	1,440	6,840	360
Cabinets	Movable Equipment	3/27/2017	8,600	8,600	60	6,163	1,720	7,883	717
Picture Board	Movable Equipment	4/1/2017	1,852	1,852	60	1,295	370	1,665	187
Best Buy - Televisions	Movable Equipment	6/28/2017	691	691	60	460	138	598	93
PC Richard & Son - Televisions	Movable Equipment	10/11/2016	2,105	2,105	60	1,684	421	2,105	-
Bed	Movable Equipment	12/13/2016	1,190	1,190	60	912	238	1,150	40
Murals	Movable Equipment	1/20/2017	2,815	2,815	60	2,111	563	2,674	141
Murals	Movable Equipment	3/5/2017	5,000	5,000	60	3,583	1,000	4,583	417
Murals	Movable Equipment	4/18/2017	13,906	13,906	60	9,734	2,781	12,515	1,391
Murals	Movable Equipment	5/10/2017	16,000	16,000	60	10,933	3,200	14,133	1,867
Desks and Filing Cabinets	Movable Equipment	10/6/2016	5,468	5,468	60	4,376	1,092	5,468	-
Sofa Chair, Dining Room Chair	Movable Equipment	11/29/2016	11,986	11,986	60	9,389	2,397	11,786	201
Bedside Tables, Dressers	Movable Equipment	12/1/2016	7,352	7,352	60	5,635	1,470	7,105	247
Bedside Tables, Dressers	Movable Equipment	11/25/2016	7,352	7,352	60	5,758	1,470	7,228	124
Ice Machine/Dispenser	Movable Equipment	10/1/2016	3,663	3,663	60	2,932	732	3,663	-
Installed new kitchen equipment to gas and Sink	Movable Equipment	12/27/2016	5,999	5,999	60	4,600	1,200	5,800	199
Electrical Heater/Thermostat	Movable Equipment	12/31/2016	5,008	5,008	60	3,841	1,002	4,843	166
Dish Washer	Movable Equipment	5/1/2017	1,011	1,011	60	690	202	892	118
IMPERIAL BAG & PAPER CO.	Movable Equipment	3/28/2017	4,596	4,596	60	2,961	919	3,880	716
Mr.Sign	Movable Equipment	2/16/2017	5,716	5,716	60	3,810	1,143	4,953	763
Mr.Sign	Movable Equipment	2/16/2017	5,716	5,716	60	3,810	1,143	4,953	763
Total 2017 Acquisitions			299,330	299,330		237,718	49,549	287,267	12,063
2018 Acquisitions/Disposals									
Ice and Water Dispenser and water filter assembly	Fixed Equipment	6/22/2018	7,805	7,805	120	2,343	781	3,124	4,681
Reconditioned washer extractor	Fixed Equipment	2/9/2018	9,727	9,727	120	2,919	973	3,892	5,835
AC Units	Fixed Equipment	2/26/2018	3,876	3,876	60	2,325	775	3,100	776
Supply six motors for A/C	Fixed Equipment	8/23/2018	2,477	2,477	60	1,485	495	1,980	497
Bed frames, mattress, sheets, table, TV stand, towels, dresser, chair	Furniture & Fixture	11/30/2017	2,905	2,905	60	1,743	581	2,324	581
Bathroom Faucet, Fax Machine	Furniture & Fixture	11/9/2017	841	841	60	504	168	672	169
Cabinets - Paid for last cost report period (see above) dated 3/27/17	Furniture & Fixture	3/27/2017	(8,600)	(8,600)	60	(2,520)	(1,720)	(4,240)	(4,360)
30 New Resident chairs	Furniture & Fixture	9/14/2018	5,073	5,073	120	1,521	507	2,028	3,045
125 Towel Dispensers	Furniture & Fixture	7/19/2018	3,766	3,766	60	2,259	753	3,012	754
Banner including installation	Furniture & Fixture	11/30/2017	1,550	1,550	60	930	310	1,240	310
3 new signs	Furniture & Fixture	8/7/2018	1,451	1,451	120	435	145	580	871
Quadbridge - Computers and Equipment	Computers & Equipment	5/9/2018	823	823	60	495	165	660	163
Quadbridge - Computers and Equipment	Computers & Equipment	6/11/2018	3,489	3,489	60	2,094	698	2,792	697
Quadbridge - Computers and Equipment	Computers & Equipment	7/9/2018	892	892	60	534	178	712	180
Quadbridge - Computers and Equipment/Copier	Computers & Equipment	9/10/2018	3,363	3,363	60	2,019	673	2,692	671
Total 2018 Acquisitions/Disposals			39,438	39,438		19,086	5,482	24,568	14,870
2019 Acquisitions/Disposals									
Aidrian Arm Chair	Fixed Equipment	10/10/2018	5,580	5,580	60	2,232	1,116	3,348	2,232
Quadbridge - Kiosk	Computers & Equipment	11/9/2018	1,432	1,432	36	954	478	1,432	-
Staples - Printer	Computers & Equipment	11/9/2018	425	425	36	284	141	425	-
Wireless access point	Computers & Equipment	11/9/2018	78	78	36	52	26	78	-
Ipad and Apple Care and Ipad Pro Floor Stand	Computers & Equipment	12/1/2018	1,327	1,327	36	884	443	1,327	-
Install LED lights for signs, Install LED high output post light	Furniture & Fixture	7/4/2019	4,736	4,736	60	1,894	947	2,841	1,895
Staples - Printer	Computers & Equipment	2/28/2019	425	425	36	284	141	425	-
Ice Machine	Furniture & Fixture	3/28/2019	3,908	3,908	60	1,564	782	2,346	1,562
Amazon.com Laptop Stands	Furniture & Fixture	3/11/2019	1,276	1,276	60	510	255	765	511
Quadbridge - 1 Yr Business AV Managed 60 Computers	Furniture & Fixture	6/10/2019	1,830	1,830	60	732	366	1,098	732
8 TV's	Furniture & Fixture	7/3/2019	1,143	1,143	60	458	229	687	456
5 - Avondale 4 drawer chest and 8 - two door wardrobe cabinet	Furniture & Fixture	6/24/2019	6,595	6,595	60	2,638	1,319	3,957	2,638
Flex MO Dispensing Station, Flex unit dose module	Furniture & Fixture	7/18/2019	26,458	26,458	60	10,584	5,292	15,876	10,582
Johnstone Supply - Refrigerator	Furniture & Fixture	7/3/2019	417	417	60	166	83	249	168
23 Amelia Arm Chairs	Furniture & Fixture	2/26/2019	4,073	4,073	60	1,630	815	2,445	1,628
20 Cubicle Curtains	Furniture & Fixture	9/25/2018	3,781	3,781	60	1,512	756	2,268	1,513
Quadbridge - 18 Laptops	Furniture & Fixture	3/6/2019	15,206	15,206	60	6,082	3,041	9,123	6,083
Quadbridge - Computer	Furniture & Fixture	3/22/2019	1,072	1,072	60	428	214	642	430

**Stamford Acquisition SNFF
Depreciation Schedule
9/30/21**

Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2020 Accum	2021 Depr	2021 Accum	Net Book Value
Total 2019 Acquisitions/Disposals			79,762	79,762		32,888	16,444	49,332	30,430
FFE Addition (Description Unavailable)	Furniture & Fixture	11/29/2019	2,940	2,940	60	588	588	1,176	1,764
Custom Computer Specialists - Dell computers, harddrives	Computers & Equipment	1/9/2020	6,693	6,693	36	2,231	2,231	4,462	2,231
Quadbridge - All in One Kiosk and Lenovo Thinkpad	Computers & Equipment	2/10/2020	4,941	4,941	36	1,647	1,647	3,294	1,647
Dell Computers and Windows 10 Pro	Computers & Equipment	2/10/2020	6,166	6,166	36	2,055	2,055	4,110	2,056
FFE Addition (Description Unavailable)	Furniture & Fixture	4/9/2020	902	902	60	180	180	360	542
FFE Addition (Description Unavailable)	Furniture & Fixture	4/9/2020	1,722	1,722	60	344	344	688	1,034
FFE Addition (Description Unavailable)	Furniture & Fixture	4/9/2020	1,745	1,745	60	349	349	698	1,047
Computers	Computers & Equipment	12/30/2019	10,743	10,743	36	3,581	3,581	7,162	3,581
Reconditioned Milnor Rigid 80Lb Washer	Furniture & Fixture	6/2/2020	7,774	7,774	60	1,555	1,555	3,110	4,664
Concentrator - Oxygen	Furniture & Fixture	5/11/2020	1,102	1,102	60	220	220	440	662
LG and Vizio Smart TV's - Quantity - 7	Computers & Equipment	5/12/2020	1,156	1,156	36	385	385	770	386
Bladder Scanners	Furniture & Fixture	1/21/2020	4,992	4,992	60	998	998	1,996	2,996
30 Ton Cold Generator (Chiller) Repair	Furniture & Fixture	8/17/2020	31,465	31,465	60	6,293	6,293	12,586	18,879
Purchased Toyota Sienna we were leasing	Motor Vehicle	6/29/2020	23,605	23,605	60	4,721	4,721	9,442	14,163
Total 2020 Acquisitions/Disposals			105,946	105,946		25,147	25,147	50,294	55,652
Cisco Firewall	Computers & Equipment	3/14/2021	2,420	2,420	36	-	807	807	1,613
Phone/Call System	Computers & Equipment	2/15/2021	28,294	28,294	120	-	2,829	2,829	25,465
Dining/Resident room chairs - (10)	Furniture & Fixture	12/31/2020	2,161	2,161	120	-	216	216	1,945
Sono	Computers & Equipment	3/1/2021	4,993	4,993	60	-	999	999	3,994
Dell Optiplex computer	Computers & Equipment	4/28/2021	802	802	60	-	160	160	642
Lenovo Think Pad (6)	Computers & Equipment	6/18/2021	5,606	5,606	36	-	1,869	1,869	3,737
All in one Kiosk	Computers & Equipment	5/9/2021	2,084	2,084	5	-	5,002	5,002	(2,918)
2015 - 2018 Sales Tax Audit Adjustment on Fixed Assets	Computers & Equipment	9/30/2021	11,623	11,623	7	-	19,925	19,925	(8,302)
Concentrator - Oxygen - Disposal	Computers & Equipment	5/11/2020	(1,102)	(1,102)	60	-	(220)	(220)	(882)
Total 2021 Acquisitions/Disposals			56,881	56,881		-	31,587	31,587	25,294
Total Movable Equipment			679,513	679,513		404,045	137,159	541,204	138,309
Building Improvements			1,123,605	1,123,605		130,260	42,511	172,771	950,834
Movable Equipment			679,513	679,513		404,045	137,159	541,204	138,309
TOTAL			1,803,118	1,803,118		534,305	179,670	713,975	1,089,143
Financial Statement Rounding/Variance F/S vs C/R			1,803,118	1,803,118			172,467	646,795	1,156,323
								1	(1)
			0	0			7,203	67,179	(67,179)
							{a}		{b}

Ties to corresponding pages of Medicaid Cost Report

F/S vs C/R Depreciation (Page 36, Line F1)	(7,203) (a)
F/S vs C/R Variance (Page 31, Line B9)	67,179 (b)
Rounding Variance (Page 31, Line B9)	-
Historic Cost Per Schedule Above	1,803,118
Historic Cost Per Trial Balance	1,803,118
	-

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford			1084-C		9/30/2021			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
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.

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 9/30/2021	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 9/30/21		7,946,181	1,130,532		
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	9/30/2021		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. 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 C		1084-C		9/30/2021			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify)				\$				
Working Capital / Related Party Interest								
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$				
14. Insurance								
a. Insurance on Property (buildings only)				\$	22,491	22,491		
b. Insurance on Automobiles				\$	2,849	2,849		
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	143,839	143,839		
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. Total Insurance Expenditures (14a + b + c)				\$	169,179	169,179		
15. Total All Expenditures (A-13 thru C-14)				\$	17,136,017	17,136,017		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford				1084-C	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 241,085	241,085		
7.			Other - See attached Schedule	\$ 28,575	28,575		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 1,353,140	1,353,140		
10.			Accounting	\$			
10a.			Legal	\$ 24,575	24,575		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 1,924	1,924		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 2,581	2,581		
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 1,206	1,206		
18.	16	m3	Unallowable Advertising *	\$ 108,115	108,115		
19.	15	1j/1k	Income Tax / Corporate Business Tax	\$ 106,011	106,011		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 81,295	81,295		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,948,507	1,948,507		

(Carry Subtotal forward to next page)

* All except "Help Wanted".

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Respiratory Therapist	\$ 28,575		
Total Other Fees Adjustments			\$ 28,575	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	L7	Meals and Entertainment	\$ 5,219		
16	m13	Physician Credential Fee	6		
16	m13	Non-routine Bank Charges	10,356		
16	m13	Admin - Other Direct	13		
16	m13	Admin - Penalties	47,686		
16	m13	Prior Years Sales Tax Audit Expenses	1,605		
16	m13	Non-allowable Expenses	4,410		
16	m13	Prior Year Expenses	12,000		
Total Other A&G Adjustments			\$ 81,295	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford				1084-C	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,948,507	1,948,507		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 338,230	338,230		
28.	20	5d	Ambulance/Limousine	\$ 41,099	41,099		
29.	20	5f	X-rays, etc	\$ 27,192	27,192		
30.	20	5h	Laboratory	\$ 50,356	50,356		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ (4,817)	(4,817)		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 101,569	101,569		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 33,992	33,992		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 2,536,128	2,536,128		

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 28,395		
20	5i	Central Supply- IV Solutions	14,769		
20	5i	Central Supply- Rental Expense	58,405		
Total Other Ancillary Costs			\$ 101,569	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Income	\$ 1,274		
30	IV 8	Rebates and Refunds	5,154		
30	IV 8	Physician Credential Income	300		
30	IV 8	COVID-19 Payroll Credits	27,264		
Total Other Adjustments			\$ 33,992	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

**Cassena Care at Stamford
Disallowance Schedule for Cable TV
9/30/2021**

		<u>Amount</u>	
Total Cable TV Expense reclassified to Marcum 105		\$ 31,995	C TB Linked
Annual Allowable Amount		\$ 3,600	A
Days in Cost Report Year		365	
Total Allowable Cost	(A x B)	\$ 3,600	D
Disallowed Cable TV	(C - D)	<u><u>\$ 28,395</u></u>	

F. Statement of Revenue

Name of Facility		License No.	Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a Casse		1084-C	9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents <i>(CT only)</i>	\$ 16,670,085	16,670,085				
b. Medicaid Room and Board Contractual Allowance **	\$ (7,990,038)	(7,990,038)				
2. a. Medicaid <i>(All other states)</i>	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents <i>(all inclusive)</i>	\$ 4,136,419	4,136,419				
b. Medicare Room and Board Contractual Allowance **	\$ 314,163	314,163				
4. a. Private-Pay Residents and Other	\$ 3,013,780	3,013,780				
b. Private-Pay Room and Board Contractual Allowance **	\$ (227,130)	(227,130)				
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	\$ 384,751	384,751				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 260,275	260,275				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 208,854	208,854				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 97,954	97,954				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 407,639	407,639				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 252,435	252,435				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other <i>(Specify)</i> - Medicare	\$ (883,183)	(883,183)				
b. Other <i>(Specify)</i> - Non-Medicare	\$ (596,595)	(596,595)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 16,049,409	16,049,409				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income <i>(Specify)</i>	\$ 6,750	6,750				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other <i>(Specify)</i>	\$ 1,122,866	1,122,866				
V. Total Other Revenue (1 thru 8)	\$ 1,129,616	1,129,616				
VI. Total All Revenue (III + V)	\$ 17,179,025	17,179,025				

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.
 ** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Medical Supplies - Part A	\$ 18,521		
30 II 6a	Radiology - Diagnostic Part A	18,749		
30 II 6a	Pharmacy - Medicare Part A	194,219		
30 II 6a	Medicare 2% Reduction	330		
30 II 6a	Ancillary Allowance - Part A	(1,095,180)		
30 II 6a	Ancillary Allowance - Part B	(19,822)		
	Total Other Resident Revenue - Medicare	\$ (883,183)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Laboratory - Private	\$ 991		
30 II 6b	Laboratory - 3rd Party Insuran	32		
30 II 6b	Radiology - 3rd Party Insuran	8,897		
30 II 6b	Pharmacy - Medicaid	15,733		
30 II 6b	Pharmacy - Hospice	112		
30 II 6b	Pharmacy -3rd Party Insurance	121,426		
30 II 6b	Pharmacy Income - Pneumoccal	400		
30 II 6b	Pharmacy Income - Flu Shots	1,492		
30 II 6b	Ancillary Allow -ISNIP Pt B	(4,770)		
30 II 6b	Ancillary Allowance - Medicaid	(124,736)		
30 II 6b	Ancillary Allowance - Hospice	(112)		
30 II 6b	Ancillary Allowance - 3rd Party	(605,752)		
30 II 6b	AA - Mgd Medicare	(10,308)		
	Total Other Resident Revenue	\$ (596,595)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest booked through A/R	N/A	\$ 3,400		
30 IV 5	Interest on Money Market Acct	1,321,877	2,929		
30 IV 5	Interest on IRS Refunds	N/A	421		
	Total Interest Income		\$ 6,750	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Medical Records Income (Disallowed on Pg 29a)	\$ 1,274		
30 IV 8	Cash Discount on Purchases (No disallowance necessary)	(277)		
30 IV 8	Rebates and Refunds (Disallowed on Pg 29a)	5,154		
30 IV 8	Physician Credential Income (Disallowed on Pg 29a)	300		
30 IV 8	Sales tax Audit Credit Overpayment (Prior years - no disallowance)	104,276		
30 IV 8	Misc. A/R Adjustments (No related expense)	13,901		
30 IV 8	Recovery of Bad Debts (Expense disallowed)	37,342		
30 IV 8	HHS PRF / DSS CRF income (No disallowance necessary)	894,091		
30 IV 8	Reversal of PY Expense (No CY Expense)	2,889		
30 IV 8	COVID-19 PY Payroll Credits (No disallowance necessary)	36,652		
30 IV 8	COVID-19 CY Payroll Credits (Disallowed on Pg. 29a)	27,264		
	Total Other Revenue	\$ 1,122,866	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cass	1084-C	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	3,648,630
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,416,865
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	159,768
a. Prepaid Insurance	6,972			
b. Prepaid RE Taxes	48,834			
c. Prepaid Insurance - W.C.	103,962			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	7,225,263
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>1,123,605</u>		\$	950,834
	Accum. Depreciation <u>172,771</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>655,909</u>		\$	124,147
	Accum. Depreciation <u>531,762</u>	Net		
7. Motor Vehicles	*Historical Cost <u>23,605</u>		\$	14,163
	Accum. Depreciation <u>9,442</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	67,179
F/S vs C/R NBV	67,179			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,156,323

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
Total Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cass		1084-C	9/30/2021	32	37
Account				Amount	
Total Brought Forward:				\$	8,381,586
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 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)			\$	8,457,236

* 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	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	699,810
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>)				\$	973,093
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	324,994
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,640,846
Garnishee Payable		153 Due to Third Parties	708,458		
Child Support Payable		440 Patient Fund Liability	69,554		
Accrued Expenses		560,634			
Due to Medicaid - Rate Changes		301,607 See Schedule			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,638,743

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena		License No. 1084-C	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,638,743	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$
C. Total All Liabilities (Lines A-13 + B-5)					\$ 3,638,743


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	9/30/2021	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			\$	4,773,003
6. Gain or Loss for Period			\$	45,490
7. Total Net Worth			\$	4,818,493
C. Total Reserves and Net Worth			\$	4,818,493
D. Total Liabilities, Reserves, and Net Worth			\$	8,457,236

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassel	1084-C	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	6,068,004
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	17,179,025
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	17,133,535
D. Net Income or Deficit			\$	45,490
E. Balance			\$	6,113,494
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Page 27			\$	17,140,738
F/S vs C/R Depreciation				(7,203)
Total Expenss Per FS			\$	17,133,535
2. Other <i>(itemize)</i>				
Rounding Variance				(1)
F-3. Total Additions			\$	(1)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	1,295,000
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
Member Draw		Owners	1,295,000	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	1,295,000
H. Balance at End of Period			\$	4,818,493
				09/30/21

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 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
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 2/7/22		
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 Anthony DeRosa		Phone Number 516-422-7817		
Contact Email Address aderosa@cassenacare.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford for the year ended September 30, 2021, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 7, 2022

Annual Report of Long-Term Care Facility Cost Year 2021 Checklist

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

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

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

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Cassena Care at Stamford**
 Engagement: **Medicaid - Cassena Care of Stamford**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	WPreRef >	ADJ	WPreRef >	JE Ref #	RJE	FINAL	< WPreRef
		9/30/2021				9/30/2021		
1011.000	Cash - Operating Account		2,258,675.00				2,258,675.00	
1012.000	Cash - Payroll Checking		(2,976.00)				(2,976.00)	
1014.000	Petty Cash		1,500.00				1,500.00	
1015.000	Cash - Money Market		1,321,877.00				1,321,877.00	
1031.000	A/R Medicare Part A		374,152.00				374,152.00	
1031.200	A/R Medicare Part B Snf		11,386.00				11,386.00	
1032.000	A/R Medicaid Snf		1,528,470.00				1,528,470.00	
1032.300	A/R Nami		(171,624.00)				(171,624.00)	
1032.400	A/R Pending Medicaid		719,229.00				719,229.00	
1033.000	A/R Private		744,669.00				744,669.00	
1034.000	A/R Hospice		(29,362.00)				(29,362.00)	
1034.500	A/R-3Rd Party Ins/Co-Ins		171,771.00				171,771.00	
1034.501	A/R MANAGED MEDICARE		235,152.00				235,152.00	
1034.600	A/R VA		41,154.00				41,154.00	
1061.000	Allowance For Bad Debts		(200,000.00)				(200,000.00)	
1083.200	Patient Refund Exchange		2,378.00				2,378.00	
1083.300	Exchange - Other		(10,510.00)				(10,510.00)	
1086.000	Due to/from Prior Operator		75,650.00				75,650.00	
1121.000	Prepaid Insurance		6,972.00				6,972.00	
1125.000	Prepaid R/E Taxes		48,834.00				48,834.00	
1127.000	Prepaid Insurance - W.C.		103,962.00				103,962.00	
1170.000	Leasehold Imp. - 15 Year		1,291,970.00				1,291,970.00	
1190.100	Mme - 5 Year		421,114.00				421,114.00	
					RJE - 6	(23,605.00)	(23,605.00)	
1190.110	Mme 10 Year		90,034.00				90,034.00	
1270.000	Leasehold Improv.-Acc Amort.		(357,919.00)				(357,919.00)	
1290.000	Mme - Accum Dep - General		(288,876.00)				(288,876.00)	
1320.000	Patient Savings Account		69,554.00				69,554.00	
2021.000	Accounts Payable - Trade		(699,810.00)				(699,810.00)	
2031.000	Accrued Payroll		(224,228.00)				(224,228.00)	
2032.000	Accrued Sick And Vacation		(748,865.00)				(748,865.00)	
2036.000	Fica Payable		(321,679.00)				(321,679.00)	
2041.010	Sui Payable		(2,991.00)				(2,991.00)	
2041.020	Futa Payable		(324.00)				(324.00)	
2049.000	Garnishee Payable		(153.00)				(153.00)	
2049.030	Child Support Payable		(440.00)				(440.00)	
2056.000	Accrued Expenses		(560,634.00)				(560,634.00)	
2072.000	Due To Medicaid - Rate Changes		(301,607.00)				(301,607.00)	
2072.010	Due To Third Parties		(708,458.00)				(708,458.00)	
2161.000	Patient Fund Liability		(69,554.00)				(69,554.00)	
2362.000	Member Draw		1,295,000.00				1,295,000.00	
2363.000	Retained Earnings		(6,068,003.00)				(6,068,003.00)	
3020.000	Room and Board - Private		(713,795.00)				(713,795.00)	
3020.001	Room and Board - Other Private		(83,700.00)				(83,700.00)	
3020.100	R & B - Medicare Part A		(4,136,419.00)				(4,136,419.00)	
3020.300	R & B - Medicaid		(16,670,085.00)				(16,670,085.00)	
3020.400	R & B - Hospice		(585,035.00)				(585,035.00)	
3020.500	R & B - 3rd Party Insurance		(258,295.00)				(258,295.00)	
3020.501	Room and Board - Mgd Medicare		(1,056,680.00)				(1,056,680.00)	
3020.600	R & B - VA		(216,540.00)				(216,540.00)	
4200.100	Medical Supplies - Part A		(18,521.00)				(18,521.00)	
4210.000	Laboratory - Private		(991.00)				(991.00)	
4210.500	Laboratory - 3rd Party Insuran		(32.00)				(32.00)	
4240.100	Radiology - Diagnostic Part A		(18,749.00)				(18,749.00)	
4240.500	Radiology - 3rd Party Insuranc		(8,897.00)				(8,897.00)	
4270.100	Pharmacy - Medicare Part A		(194,219.00)				(194,219.00)	
4270.300	Pharmacy - Medicaid		(15,733.00)				(15,733.00)	
4270.400	Pharmacy - Hospice		(112.00)				(112.00)	
4270.500	Pharmacy -3rd Party Insurance		(121,426.00)				(121,426.00)	
4270.950	Pharmacy Income - Pneumoccal		(400.00)				(400.00)	
4270.951	Pharmacy Income - Flu Shots		(1,492.00)				(1,492.00)	
4330.000	P.T. Income - Private		(2,247.00)				(2,247.00)	
4330.100	P.T. Income - Medicare Part A		(327,434.00)				(327,434.00)	
4330.200	P.T. Income - Medicare Part B		(57,317.00)				(57,317.00)	
4330.300	P.T. Income - Medicaid		(45,085.00)				(45,085.00)	
4330.500	P.T. Income - 3rd Party Ins.		(205,049.00)				(205,049.00)	
4330.501	P.T. Income - Mgd Medicare		(7,894.00)				(7,894.00)	
4340.000	O.T. Income - Private		(3,067.00)				(3,067.00)	
4340.100	O.T. Income - Medicare Part A		(378,464.00)				(378,464.00)	
4340.200	O.T. Income - Medicare Part B		(29,175.00)				(29,175.00)	
4340.300	O.T. Income - Medicaid		(41,775.00)				(41,775.00)	

Account	Description	WPreF >	ADJ	WPreF >	JE Ref #	RJE	FINAL	< WPreF
			9/30/2021				9/30/2021	
4340.500	O.T. Income - 3rd Party Ins.		(204,391.00)				(204,391.00)	
4340.501	O.T. Income - Mgd Medicare		(3,202.00)				(3,202.00)	
4350.000	S.T. - Private		(3,373.00)				(3,373.00)	
4350.100	S.T. - Medicare Part A		(157,794.00)				(157,794.00)	
4350.200	S.T. - Medicare Part B		(51,060.00)				(51,060.00)	
4350.300	S.T. Income - Medicaid		(21,151.00)				(21,151.00)	
4350.500	S.T. Income - 3rd Party Ins.		(67,915.00)				(67,915.00)	
4350.501	S.T. Income - Mgd Medicare		(5,515.00)				(5,515.00)	
5085.000	Medical Records Income		(1,274.00)				(1,274.00)	
5171.000	Cash Discounts On Purchases		277.00				277.00	
5175.000	Rebates and Refunds		(5,154.00)				(5,154.00)	
5177.000	Interest Income		(6,750.00)				(6,750.00)	
5178.010	Physician Credential Income		(300.00)				(300.00)	
5179.000	Other Miscellaneous Income		(118,177.00)				(118,177.00)	
5179.020	COVID-19 Payroll Credits		(63,916.00)				(63,916.00)	
5515.000	Recovery Of Bad Debts		(37,342.00)				(37,342.00)	
5521.100	R & B Allowance - Medicare A		(1,315,821.00)				(1,315,821.00)	
5521.101	Medicare 2% Reduction		(330.00)				(330.00)	
5521.300	R & B Allowance - Medicaid		7,979,134.00				7,979,134.00	
5521.400	R & B Allowance- Hospice		273,216.00				273,216.00	
5521.500	R & B Allowance -3rd Party Ins		60,205.00				60,205.00	
5521.501	R & B Allowance - Mgd Medicare		(106,291.00)				(106,291.00)	
5521.505	Capitation Revenue		(99,735.00)				(99,735.00)	
5525.100	Medicare Part A - Prior Year		1,001,658.00				1,001,658.00	
5525.101	Stimulus Funds		(894,091.00)				(894,091.00)	
5525.300	Medicaid Retros - Prior Year		10,904.00				10,904.00	
5527.100	Ancillary Allowance - Part A		1,095,180.00				1,095,180.00	
5527.200	Ancillary Allowance - Part B		19,822.00				19,822.00	
5527.201	Ancillary Allow -ISNIP Pt B		4,770.00				4,770.00	
5527.300	Ancillary Allowance - Medicaid		124,736.00				124,736.00	
5527.400	Ancillary Allowance - Hospice		112.00				112.00	
5527.500	Ancillary Allowance - 3rd Party		605,752.00				605,752.00	
5527.501	AA - Mgd Medicare		10,308.00				10,308.00	
5535.010	Bad Debt Expense		1,353,140.00				1,353,140.00	
6011.010	Nsg Admin- Supervisor Wages		214,314.00			6,047.00	220,361.00	
				RJE - 10		6,047.00		
6011.011	Nsg Admin - ADON Wages		92,204.00			500.00	92,704.00	
				RJE - 9		500.00		
6011.014	Nsg Admin - Insvc Coord Wages		3,026.00				3,026.00	
6011.020	Nsg Admin- Tech Wage		1,132.00				1,132.00	
6011.030	Nsg Admin- RN Wages		525,472.00			1,750.00	527,222.00	
				RJE - 9		1,750.00		
6011.060	Nsg Admin- Clerical Wages		45,379.00			500.00	45,879.00	
				RJE - 9		500.00		
6011.150	Nsg Admin- Uniform Allowance		250.00				250.00	
6011.160	Nsg Admin- FICA		58,592.00				58,592.00	
6011.170	Nsg Admin- SUI		4,869.00				4,869.00	
6011.171	Nsg Admin- FUI		489.00				489.00	
6011.280	Nsg Admin- Nursing Sup Agency		76,880.00				76,880.00	
6011.299	Nsg Admin - Other Consulting		11,809.00				11,809.00	
6011.670	Nsg Admin- Purchased Services		4,700.00			(4,700.00)	0.00	
				RJE - 14		(4,700.00)		
6011.680	Nsg Admin- Contracted Services		14.00			(14.00)	0.00	
				RJE - 12		(14.00)		
6011.883	Nsg Admin- Conferences and Sem		563.00				563.00	
6011.887	Nsg Admin-Phys Credential Fees		6.00				6.00	
6020.030	SNF- RN Wages		266,974.00			2,866.00	269,840.00	
				RJE - 9		1,750.00		
				RJE - 10		1,116.00		
6020.040	SNF- LPN Wages		1,242,961.00			12,108.00	1,255,069.00	
				RJE - 9		8,500.00		
				RJE - 10		3,608.00		
6020.050	SNF- Aides Wages		1,950,599.00			38,465.00	1,989,064.00	
				RJE - 9		26,250.00		
				RJE - 10		12,215.00		
6020.150	SNF- Uniform Allowance		22,050.00				22,050.00	
6020.160	SNF- FICA		267,906.00				267,906.00	
6020.170	SNF- SUI		34,504.00				34,504.00	
6020.171	SNF- FUI		3,537.00				3,537.00	
6020.340	SNF- Agency - RN's		220,723.00				220,723.00	
6020.350	SNF- Agency - LPN's		50,551.00				50,551.00	
6020.360	SNF- Agency - CNA's		45,245.00				45,245.00	
6020.730	SNF - Rental Expense		26,521.00				26,521.00	
7200.410	Central Supply- Oxygen		(4,817.00)				(4,817.00)	
7200.430	Central Supply- Nutritional S		4,035.00				4,035.00	

Account	Description	WPreRef >	ADJ	WPreRef >	JE Ref #	RJE	FINAL	< WPreRef
			9/30/2021				9/30/2021	
7200.435	Central Supply- IV Solutions		14,769.00				14,769.00	
7200.460	Central Supply- Gloves		5,246.00				5,246.00	
7200.490	Central Supply- Other Medical		79,282.00				79,282.00	
7200.540	Central Supply- Cleaning Supp		201.00				201.00	
7200.550	Central Supply- Office Suppli		1,627.00				1,627.00	
7200.570	Central Supply- Wipes		3,045.00				3,045.00	
7200.590	Central Supply- Other Supplies		33,174.00				33,174.00	
7200.630	Central Supply- Repairs and M		181.00				181.00	
7200.730	Central Supply- Rental Expense		58,405.00				58,405.00	
7210.680	Lab- Contracted Services		40,545.00				40,545.00	
7230.680	EEG - Contracted Services		519.00				519.00	
7240.680	X Ray- Contracted Services		26,673.00				26,673.00	
7250.68	Respiratory Therapy - Contr S		2,500.00			4,700.00	7,200.00	
					RJE - 14	4,700.00		
7260.010	Activities- Supervisor Wages		72,774.00			500.00	73,274.00	
					RJE - 9	500.00		
7260.020	Activities- Tech Wages		36,177.00			250.00	36,427.00	
					RJE - 9	250.00		
7260.050	Activities- Aides Wages		81,015.00			1,880.00	82,895.00	
					RJE - 9	750.00		
					RJE - 10	1,130.00		
7260.150	Activities- Uniform Allowance		500.00				500.00	
7260.160	Activities- FICA		14,768.00				14,768.00	
7260.170	Activities- SUI		1,945.00				1,945.00	
7260.171	Activities- FUI		210.00				210.00	
7260.590	Activities- Other Supplies		1,864.00				1,864.00	
7260.670	Activities- Purchased Services		1,075.00				1,075.00	
7260.890	Activities- Books and Periodi		475.00				475.00	
7270.290	Pharmacy- Consulting Services		33,959.00				33,959.00	
7270.440	Pharmacy- Drugs - Medicare Pa		193,276.00				193,276.00	
7270.441	Pharmacy- Drugs - Medicaid		9,179.00				9,179.00	
7270.444	Pharmacy- Drugs - HMO		135,624.00				135,624.00	
7270.445	Pharmacy - Drugs - Hospice		151.00				151.00	
7270.450	Pharmacy- Medicine Cabinet Dr		42,782.00				42,782.00	
7290.290	Dental- Consulting Services		9,712.00				9,712.00	
7330.050	PT- Aides Wages		37,966.00			1,078.00	39,044.00	
					RJE - 9	500.00		
					RJE - 10	578.00		
7330.160	PT- FICA		2,884.00				2,884.00	
7330.170	PT- SUI		435.00				435.00	
7330.171	PT- FUI		42.00				42.00	
7330.280	PT- Agency		259,533.00				259,533.00	
7330.299	PT - Other Consulting		2,362.00				2,362.00	
7330.490	PT - Medical Supplies		978.00				978.00	
7330.590	PT- Other Supplies		8,944.00				8,944.00	
7330.730	PT- Rental Expense		4,089.00				4,089.00	
7340.280	OT- Agency		241,085.00				241,085.00	
7350.280	ST - Agency		252,421.00				252,421.00	
7360.280	RT - Agency		21,375.00				21,375.00	
7381.010	Social Services- Supervisor W		34,338.00			500.00	34,838.00	
					RJE - 9	500.00		
7381.020	Social Services- Tech Wages		114,646.00			750.00	115,396.00	
					RJE - 9	750.00		
7381.160	Social Services- FICA		12,117.00				12,117.00	
7381.170	Social Services- SUI		1,719.00				1,719.00	
7381.171	Social Services- FUI		168.00				168.00	
7381.299	Social Services - Other Consul		11,809.00				11,809.00	
7381.680	Social Services- Contracted S		40.00			(40.00)	0.00	
					RJE - 12	(40.00)		
7390.060	Medical Records- Clerical Wag		36,250.00			500.00	36,750.00	
					RJE - 9	500.00		
7390.160	Medical Records- FICA		2,801.00				2,801.00	
7390.170	Medical Records- SUI		435.00				435.00	
7390.171	Medical Records- FUI		42.00				42.00	
7390.550	Medical Records- Office Suppl		1,099.00				1,099.00	
7410.280	Medical Consulting Services		11,663.00				11,663.00	
7420.270	Physician Fees		(2,795.00)			2,795.00	0.00	
					RJE - 11	2,795.00		
7420.290	Medical Director- Consulting		64,000.00			(16,000.00)	48,000.00	
					RJE - 13	(16,000.00)		
7430.020	Utilization Review- Tech Wages		337,109.00			1,250.00	338,359.00	
					RJE - 9	1,250.00		
7430.160	Utilization Review- FICA		22,837.00				22,837.00	
7430.170	Utilization Review- SUI		1,305.00				1,305.00	
7430.171	Utilization Review- FUI		126.00				126.00	

Account	Description	WPreRef >	ADJ	WPreRef >	JE Ref #	RJE	FINAL	< WPreRef
			9/30/2021				9/30/2021	
7430.290	Utilization Review- Consultin		8,007.00				8,007.00	
8212.010	Dietary- Dept Head Wages		22,311.00				22,311.00	
8212.011	Dietary - Supervisors Wages		57,826.00			500.00	58,326.00	
8212.020	Dietary- Tech Wages		145,877.00		RJE - 9	500.00	151,327.00	
					RJE - 9	1,750.00		
					RJE - 10	3,700.00		
8212.021	Dietary - Dietitian Wages		93,156.00			500.00	93,656.00	
					RJE - 9	500.00		
8212.070	Dietary- Environmental Wages		292,997.00			3,750.00	296,747.00	
					RJE - 9	3,750.00		
8212.150	Dietary- Uniform Allowance		2,600.00				2,600.00	
8212.160	Dietary- FICA		45,677.00				45,677.00	
8212.170	Dietary- SUI		7,191.00				7,191.00	
8212.171	Dietary- FUJ		762.00				762.00	
8212.290	Dietary- Consulting Services		1,055.00			(1,055.00)	0.00	
					RJE - 12	(1,055.00)		
8212.299	Dietary - Other Consulting		2,959.00				2,959.00	
8212.430	Dietary- Nutritional Supplemen		19,580.00				19,580.00	
8212.460	Dietary - Gloves		4,961.00				4,961.00	
8212.501	Dietary- Groceries		174,541.00				174,541.00	
8212.502	Dietary- Dairy		70,608.00				70,608.00	
8212.503	Dietary- Meat and Fish		59,653.00				59,653.00	
8212.504	Dietary- Bakery		15,272.00				15,272.00	
8212.505	Dietary- Produce		18,235.00				18,235.00	
8212.510	Dietary- Tabeware		10,525.00				10,525.00	
8212.540	Dietary- Cleaning Supplies		7,892.00				7,892.00	
8212.550	Dietary- Office Supplies		54.00				54.00	
8212.570	Dietary- Wipes		1,264.00				1,264.00	
8212.590	Dietary- Other Supplies		30,748.00				30,748.00	
8212.630	Dietary- Repairs and Maintena		4,596.00				4,596.00	
8212.670	Dietary- Purchased Services		1,104.00				1,104.00	
8212.680	Dietary- Contracted Services		22,526.00				22,526.00	
8212.730	Dietary- Rental Expense		3,456.00				3,456.00	
8220.010	Plant- Supervisor Wages		11,538.00				11,538.00	
8220.070	Plant- Environmental Wages		81,745.00			1,589.00	83,334.00	
					RJE - 9	1,000.00		
					RJE - 10	589.00		
8220.150	Plant- Uniform Allowance		500.00				500.00	
8220.160	Plant- FICA		7,034.00				7,034.00	
8220.170	Plant- SUI		1,205.00				1,205.00	
8220.171	Plant- FUJ		126.00				126.00	
8220.580	Plant- Minor Non Medical Equi		115.00				115.00	
8220.590	Plant- Other Supplies		22,479.00				22,479.00	
8220.630	Plant- Repairs and Maintenance		80,188.00				80,188.00	
8220.670	Plant- Purchased Services		77,108.00			(31,995.00)	45,113.00	
					RJE - 5	(31,995.00)		
8220.680	Plant- Contracted Services		120,572.00				120,572.00	
8220.690	Plant - Amort. Leasehold Imp.		83,494.00				83,494.00	
8220.691	Plant - Depreciation -MME		88,973.00				88,973.00	
8220.710	Plant - Building Rent		825,080.00				825,080.00	
8220.713	Plant- Building Rent Escalator		134,920.00				134,920.00	
8220.730	Plant- Rental Expense		696.00				696.00	
8220.740	Plant - Electricity		179,693.00				179,693.00	
8220.750	Plant - Gas		36,424.00				36,424.00	
8220.760	Plant - Water and Sewer		74,064.00				74,064.00	
8220.770	Plant - Oil		22,132.00				22,132.00	
8220.810	Plant - Property Insurance		22,491.00				22,491.00	
8220.815	Plant - Auto Insurance		2,849.00				2,849.00	
8220.830	Plant - Real Estate Taxes		169,622.00				169,622.00	
8240.010	Housekeeping- Supervisor Wages		42,252.00			500.00	42,752.00	
					RJE - 9	500.00		
8240.070	Housekeeping- Environmental		348,400.00			7,705.00	356,105.00	
					RJE - 9	5,000.00		
					RJE - 10	2,705.00		
8240.150	Housekeeping- Uniform Allowan		2,350.00				2,350.00	
8240.160	Housekeeping- FICA		30,776.00				30,776.00	
8240.170	Housekeeping- SUI		5,404.00				5,404.00	
8240.171	Housekeeping- FUJ		542.00				542.00	
8240.460	Housekeeping- Gloves		3,027.00				3,027.00	
8240.540	Housekeeping- Cleaning Suppli		23,705.00				23,705.00	
8240.550	Housekeeping- Office Supplies		441.00				441.00	
8240.570	Housekeeping- Wipes		1,677.00				1,677.00	
8240.590	Housekeeping- Other Supplies		15,766.00				15,766.00	
8240.630	Housekeeping- Repairs and Mai		493.00				493.00	

Account	Description	WPreF >	ADJ	WPreF >	JE Ref #	RJE	FINAL	< WPreF
			9/30/2021				9/30/2021	
8240.670	Housekeeping- Purchased Servi		1,933.00				1,933.00	
8240.680	Housekeeping- Contracted Serv		2,043.00				2,043.00	
8250.070	Laundry- Environmental Wages		37,167.00			500.00	37,667.00	
					RJE - 9	500.00		
8250.150	Laundry- Uniform Allowance		250.00				250.00	
8250.160	Laundry- FICA		2,792.00				2,792.00	
8250.170	Laundry- SUI		435.00				435.00	
8250.171	Laundry- FUI		42.00				42.00	
8250.290	Laundry- Consulting Services		21,954.00				21,954.00	
8250.380	Laundry - Diapers		55,062.00				55,062.00	
8250.381	Laundry - Undergarments		2,323.00				2,323.00	
8250.540	Laundry- Cleaning Supplies		4,366.00				4,366.00	
8250.590	Laundry- Other Supplies		533.00				533.00	
8250.680	Laundry- Contracted Services		180,266.00				180,266.00	
8260.070	Security Officer		49,359.00			1,457.00	50,816.00	
					RJE - 9	750.00		
					RJE - 10	707.00		
8260.160	Security Officer - FICA		3,984.00				3,984.00	
8260.170	Security Officer - SUI		1,159.00				1,159.00	
8260.171	Security Officer - FUTA		148.00				148.00	
8260.670	Security - Purchased Services		56,829.00				56,829.00	
8260.680	Security - Contract Services		27,566.00				27,566.00	
8270.670	Ambulance		41,099.00				41,099.00	
8311.060	Fiscal- Clerical Wages		94,198.00			117,202.00	211,400.00	
					RJE - 2	116,702.00		
					RJE - 9	500.00		
8311.160	Fiscal- FICA		6,500.00				6,500.00	
8311.170	Fiscal- SUI		435.00				435.00	
8311.171	Fiscal- FUI		42.00				42.00	
8311.290	Fiscal- Consulting Services		35,000.00				35,000.00	
8311.299	Fiscal - Other Consulting		104,030.00				104,030.00	
8311.310	Fiscal- Audit Fees		53,114.00				53,114.00	
8311.680	Fiscal- Contracted Services		5,794.00				5,794.00	
8311.730	Fiscal- Rental Expense		33,673.00			(7,509.00)	26,164.00	
					RJE - 3	(7,509.00)		
8321.010	Admissions - Dept Head Wages		116,951.00			500.00	117,451.00	
					RJE - 9	500.00		
8321.060	Admissions - Clerk Wages		66,541.00			500.00	67,041.00	
					RJE - 9	500.00		
8321.160	Admissions - FICA Expense		13,061.00				13,061.00	
8321.170	Admissions - SUI		1,305.00				1,305.00	
8321.171	Admissions - FUI		126.00				126.00	
8321.299	Admissions - Other Consulting		4,063.00				4,063.00	
8321.670	Admissions- Purchased Services		4,866.00				4,866.00	
8321.730	Admissions- Rental Expense		2,300.00				2,300.00	
8351.010	Admin- Supervisor Wages		267,046.00			(111,303.00)	155,743.00	
					RJE - 2	(116,702.00)		
					RJE - 9	1,000.00		
					RJE - 10	4,399.00		
8351.012	Admin - Human Resources		83,225.00			500.00	83,725.00	
					RJE - 9	500.00		
8351.060	Admin- Clerical Wages		7,899.00			250.00	8,149.00	
					RJE - 9	250.00		
8351.160	Admin- FICA		26,093.00				26,093.00	
8351.170	Admin- SUI		1,541.00				1,541.00	
8351.171	Admin- FUI		169.00				169.00	
8351.200	Admin- Workers Comp		719.00				719.00	
8351.290	Admin- Consulting Services		8,545.00				8,545.00	
8351.293	Admin - Legal Consulting		20,822.00				20,822.00	
8351.299	Admin - Other Consulting		23,644.00				23,644.00	
8351.300	Admin- Legal Fees		71,002.00				71,002.00	
8351.550	Admin- Office Supplies		17,515.00				17,515.00	
8351.552	Admin - Paper		955.00				955.00	
8351.590	Admin- Other Supplies		4,382.00				4,382.00	
8351.591	Admin - Other Supp. Residents		354.00				354.00	
8351.630	Admin- Repairs and Maintenance		182.00				182.00	
8351.670	Admin- Purchased Services		582.00				582.00	
8351.680	Admin- Contracted Services		7,717.00				7,717.00	
8351.730	Admin- Rental Expense		35,556.00			(1,340.00)	34,216.00	
					RJE - 3	(1,340.00)		
8351.810	Admin - General Insurance		143,839.00				143,839.00	
8351.830	Admin - Licenses and Taxes		863.00				863.00	
8351.835	Admin - Sales Tax		(94.00)			94.00	0.00	
					RJE - 11	94.00		
8351.841	Admin - Telephone		34,637.00			(268.00)	34,369.00	

Account	Description	WPreF >	ADJ	WPreF >	JE Ref #	RJE	FINAL	< WPreF
			9/30/2021				9/30/2021	
8351.842	Admin - LLC Tax		300.00		RJE - 4	(268.00)	300.00	
8351.850	Admin- Dues and Subscriptions		17,349.00			(7,397.00)	9,952.00	
8351.880	Admin - Travel		3,238.00		RJE - 1	(7,397.00)	2,581.00	
					RJE - 7	(657.00)		
8351.881	Admin - Auto Expense		1,596.00				1,596.00	
8351.882	Admin- Bank Charges		33,012.00				33,012.00	
8351.883	Admin- Conferences and Worksh		563.00				563.00	
8351.910	Admin- Other Direct		13.00				13.00	
8351.911	Admin - Postage		16,570.00				16,570.00	
8351.912	Admin - Marketing		108,115.00				108,115.00	
8351.915	Admin - Advertising Help Wanted		3,015.00				3,015.00	
8351.917	Admin - Meals and Entertain		5,219.00				5,219.00	
8351.919	Admin - Parties and Gifts		7,397.00			(6,759.00)	638.00	
					RJE - 15	(6,759.00)		
8351.920	Admin - Penalties		47,686.00				47,686.00	
8352.031	COVID-Nurse Liasion		0.00				0.00	
8352.099	COVID-19 Wages		97,486.00		RJE - 9	0.00		
						(97,486.00)	0.00	
					RJE - 9	(62,250.00)		
					RJE - 9	0.00		
					RJE - 10	(35,236.00)		
8352.259	COVID-19 Benefits		9,134.00			(9,134.00)	0.00	
					RJE - 8	(2,814.00)		
					RJE - 9	(4,762.00)		
					RJE - 9	0.00		
					RJE - 10	(1,558.00)		
8352.590	COVID-19 Supplies		156,583.00				156,583.00	
8352.680	COVID-19 Lab- Contracted Svc		9,811.00				9,811.00	
8381.060	Reception- Clerical Wages		36,106.00			500.00	36,606.00	
					RJE - 9	500.00		
					RJE - 9	0.00		
8381.150	Reception- Uniform Allowance		250.00				250.00	
8381.160	Reception- FICA		2,755.00				2,755.00	
8381.170	Reception- SUI		435.00				435.00	
8381.171	Reception- FUI		42.00				42.00	
8381.680	Reception- Contracted Services		6,684.00				6,684.00	
8460.160	FICA Expense		(5,125.00)			7,576.00	2,451.00	
					RJE - 8	2,814.00		
					RJE - 9	4,762.00		
8460.170	SUI Expense		(15,477.00)				(15,477.00)	
8460.171	FUI Expense		191,171.00				191,171.00	
8460.190	Non Union Pension Expense		4,272.00				4,272.00	
8460.200	Workers Compensation Expense		203,891.00				203,891.00	
8460.210	Union Pension Expense		277,211.00				277,211.00	
8460.240	Union Welare and Legal		735,832.00				735,832.00	
8460.245	Union Education		26,972.00				26,972.00	
8460.246	Dental Insurance		(932.00)				(932.00)	
8460.249	Employee Fingerprinting		1,914.00				1,914.00	
9009.000	NYS Assessment		702,677.00				702,677.00	
9027.000	Unincorporated Business Tax		105,961.00				105,961.00	
Marcum 102	Dues		0.00			7,397.00	7,397.00	
					RJE - 1	7,397.00		
Marcum 105	Cable TV		0.00			31,995.00	31,995.00	
					RJE - 5	31,995.00		
Marcum 111	Cell Phone Expense		0.00			268.00	268.00	
					RJE - 4	268.00		
Marcum 112	Leases		0.00			8,849.00	8,849.00	
					RJE - 3	8,849.00		
Marcum 116	Resident Transportation		0.00			657.00	657.00	
					RJE - 7	657.00		
Marcum 123	Motor Vehicle		0.00			23,605.00	23,605.00	
					RJE - 6	23,605.00		
Marcum 125	Reversal of PY Expenses		0.00			(2,889.00)	(2,889.00)	
					RJE - 11	(2,889.00)		
Marcum 126	Prior Years Sales Tax Audit Expenses		0.00			1,605.00	1,605.00	
					RJE - 12	1,109.00		
					RJE - 15	496.00		
Marcum 127	Non-allowable expenses		0.00			4,410.00	4,410.00	
					RJE - 13	4,000.00		
					RJE - 15	410.00		
Marcum 128	PY Expenses		0.00			12,000.00	12,000.00	
					RJE - 13	12,000.00		
Marcum 129	Gifts		0.00			5,853.00	5,853.00	

Account	Description	WPreRef >	ADJ	WPreRef >	JE Ref #	RJE	FINAL	< WPreRef
			9/30/2021				9/30/2021	
					RJE - 15	5,853.00		
Total			0.00			0.00		0.00
	Net (Income) Loss		0.00			0.00		0.00

Client: **Cassena Care at Stamford**
 Engagement: **Medicaid - Cassena Care of Stamford**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE 9/30/2021	FINAL 9/30/2021
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
8351.010	Admin- Supervisor Wages	267,046.00		(111,303.00)	155,743.00
			RJE - 2	(116,702.00)	
			RJE - 9	1,000.00	
			RJE - 10	4,399.00	
Subtotal [2]	Administrators	<u>267,046.00</u>		<u>(111,303.00)</u>	<u>155,743.00</u>
Subgroup : [4]	Other Administrative Salaries				
6011.060	Nsg Admin- Clerical Wages	45,379.00		500.00	45,879.00
			RJE - 9	500.00	
8311.060	Fiscal- Clerical Wages	94,198.00		117,202.00	211,400.00
			RJE - 2	116,702.00	
			RJE - 9	500.00	
8351.012	Admin - Human Resources	83,225.00		500.00	83,725.00
			RJE - 9	500.00	
8351.060	Admin- Clerical Wages	7,899.00		250.00	8,149.00
			RJE - 9	250.00	
8381.060	Reception- Clerical Wages	36,106.00		500.00	36,606.00
			RJE - 9	500.00	
			RJE - 9	0.00	
Subtotal [4]	Other Administrative Salaries	<u>266,807.00</u>		<u>118,952.00</u>	<u>385,759.00</u>
Subgroup : [5C]	Dietary Workers				
8212.010	Dietary- Dept Head Wages	22,311.00		0.00	22,311.00
8212.011	Dietary - Supervisors Wages	57,826.00		500.00	58,326.00
			RJE - 9	500.00	
8212.020	Dietary- Tech Wages	145,877.00		5,450.00	151,327.00
			RJE - 9	1,750.00	
			RJE - 10	3,700.00	
8212.021	Dietary - Dietitian Wages	93,156.00		500.00	93,656.00
			RJE - 9	500.00	
8212.070	Dietary- Environmental Wages	292,997.00		3,750.00	296,747.00
			RJE - 9	3,750.00	
Subtotal [5C]	Dietary Workers	<u>612,167.00</u>		<u>10,200.00</u>	<u>622,367.00</u>
Subgroup : [6B]	Other Housekeeping Workers				
8240.010	Housekeeping- Supervisor Wages	42,252.00		500.00	42,752.00
			RJE - 9	500.00	
8240.070	Housekeeping- Environmental	348,400.00		7,705.00	356,105.00
			RJE - 9	5,000.00	
			RJE - 10	2,705.00	
Subtotal [6B]	Other Housekeeping Workers	<u>390,652.00</u>		<u>8,205.00</u>	<u>398,857.00</u>
Subgroup : [7B]	Other Maintenance Workers				
8220.010	Plant- Supervisor Wages	11,538.00		0.00	11,538.00
8220.070	Plant- Environmental Wages	81,745.00		1,589.00	83,334.00
			RJE - 9	1,000.00	
			RJE - 10	589.00	
8260.070	Security Officer	49,359.00		1,457.00	50,816.00
			RJE - 9	750.00	
			RJE - 10	707.00	
Subtotal [7B]	Other Maintenance Workers	<u>142,642.00</u>		<u>3,046.00</u>	<u>145,688.00</u>
Subgroup : [8B]	Other Laundry Workers				
8250.070	Laundry- Environmental Wages	37,167.00		500.00	37,667.00
			RJE - 9	500.00	
Subtotal [8B]	Other Laundry Workers	<u>37,167.00</u>		<u>500.00</u>	<u>37,667.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director				
6011.010	Nsg Admin- Supervisor Wages	214,314.00		6,047.00	220,361.00
			RJE - 10	6,047.00	
6011.011	Nsg Admin - ADON Wages	92,204.00		500.00	92,704.00

Subtotal [12A]	Director of Nurses/Assistant Director	<u>306,518.00</u>	RJE - 9	500.00	<u>6,547.00</u>	<u>313,065.00</u>
Subgroup : [12B1]	RNs - Direct Care					
6020.030	SNF- RN Wages	266,974.00	RJE - 9	2,866.00		269,840.00
			RJE - 10	1,750.00		
Subtotal [12B1]	RNs - Direct Care	<u>266,974.00</u>		<u>2,866.00</u>		<u>269,840.00</u>
Subgroup : [12B2]	RNs - Administrative					
6011.014	Nsg Admin - Insvc Coord Wages	3,026.00		0.00		3,026.00
6011.020	Nsg Admin- Tech Wage	1,132.00		0.00		1,132.00
6011.030	Nsg Admin- RN Wages	525,472.00		1,750.00		527,222.00
			RJE - 9	1,750.00		
Subtotal [12B2]	RNs - Administrative	<u>529,630.00</u>		<u>1,750.00</u>		<u>531,380.00</u>
Subgroup : [12C1]	LPNs - Direct Care					
6020.040	SNF- LPN Wages	1,242,961.00		12,108.00		1,255,069.00
			RJE - 9	8,500.00		
Subtotal [12C1]	LPNs - Direct Care	<u>1,242,961.00</u>		<u>12,108.00</u>		<u>1,255,069.00</u>
Subgroup : [12D]	Aides and Attendants					
6020.050	SNF- Aides Wages	1,950,599.00		38,465.00		1,989,064.00
			RJE - 9	26,250.00		
			RJE - 10	12,215.00		
Subtotal [12D]	Aides and Attendants	<u>1,950,599.00</u>		<u>38,465.00</u>		<u>1,989,064.00</u>
Subgroup : [12E]	Physical Therapists					
7330.050	PT- Aides Wages	37,966.00		1,078.00		39,044.00
			RJE - 9	500.00		
			RJE - 10	578.00		
Subtotal [12E]	Physical Therapists	<u>37,966.00</u>		<u>1,078.00</u>		<u>39,044.00</u>
Subgroup : [12H]	Recreation Workers					
7260.010	Activities- Supervisor Wages	72,774.00		500.00		73,274.00
7260.020	Activities- Tech Wages	36,177.00	RJE - 9	500.00		36,427.00
7260.050	Activities- Aides Wages	81,015.00	RJE - 9	250.00		82,895.00
			RJE - 9	250.00		
			RJE - 9	1,880.00		
			RJE - 9	750.00		
			RJE - 10	1,130.00		
Subtotal [12H]	Recreation Workers	<u>189,966.00</u>		<u>2,630.00</u>		<u>192,596.00</u>
Subgroup : [12I2]	Utilization Review					
7430.020	Utilization Review- Tech Wages	337,109.00		1,250.00		338,359.00
			RJE - 9	1,250.00		
Subtotal [12I2]	Utilization Review	<u>337,109.00</u>		<u>1,250.00</u>		<u>338,359.00</u>
Subgroup : [12M]	Social Workers/Case Management					
7381.010	Social Services- Supervisor W	34,338.00		500.00		34,838.00
7381.020	Social Services- Tech Wages	114,646.00	RJE - 9	500.00		115,396.00
			RJE - 9	750.00		
			RJE - 9	750.00		
Subtotal [12M]	Social Workers/Case Management	<u>148,984.00</u>		<u>1,250.00</u>		<u>150,234.00</u>
Subgroup : [12O]	Other					
7390.060	Medical Records- Clerical Wag	36,250.00		500.00		36,750.00
8321.010	Admissions - Dept Head Wages	116,951.00	RJE - 9	500.00		117,451.00
8321.060	Admissions - Clerk Wages	66,541.00	RJE - 9	500.00		67,041.00
8352.099	COVID-19 Wages	97,486.00	RJE - 9	500.00		
			RJE - 9	(97,486.00)		0.00
			RJE - 9	(62,250.00)		
			RJE - 9	0.00		
			RJE - 10	(35,236.00)		
Subtotal [12O]	Other	<u>317,228.00</u>		<u>(95,986.00)</u>		<u>221,242.00</u>
Total [10-A]	Salaries and Wages	<u>7,044,416.00</u>		<u>1,558.00</u>		<u>7,045,974.00</u>

Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
8212.290	Dietary- Consulting Services	1,055.00	(1,055.00)		0.00
			RJE - 12	(1,055.00)	
8212.680	Dietary- Contracted Services	22,526.00		0.00	22,526.00
Subtotal [1]	Dietitian	23,581.00		(1,055.00)	22,526.00
Subgroup : [2]	Dentist				
7290.290	Dental- Consulting Services	9,712.00		0.00	9,712.00
Subtotal [2]	Dentist	9,712.00		0.00	9,712.00
Subgroup : [3]	Pharmacist				
7270.290	Pharmacy- Consulting Services	33,959.00		0.00	33,959.00
Subtotal [3]	Pharmacist	33,959.00		0.00	33,959.00
Subgroup : [5A]	PT - Resident Care				
7330.280	PT- Agency	259,533.00		0.00	259,533.00
Subtotal [5A]	PT - Resident Care	259,533.00		0.00	259,533.00
Subgroup : [6]	Social Worker				
7381.680	Social Services- Contracted S	40.00		(40.00)	0.00
			RJE - 12	(40.00)	
Subtotal [6]	Social Worker	40.00		(40.00)	0.00
Subgroup : [8A]	Medical Director				
7420.290	Medical Director- Consulting	64,000.00		(16,000.00)	48,000.00
			RJE - 13	(16,000.00)	
Subtotal [8A]	Medical Director	64,000.00		(16,000.00)	48,000.00
Subgroup : [8B]	Utilization Review				
7430.290	Utilization Review- Consullin	8,007.00		0.00	8,007.00
Subtotal [8B]	Utilization Review	8,007.00		0.00	8,007.00
Subgroup : [8E]	Other				
7420.270	Physician Fees	(2,795.00)		2,795.00	0.00
			RJE - 11	2,795.00	
Subtotal [8E]	Other	(2,795.00)		2,795.00	0.00
Subgroup : [9A]	ST - Resident Care				
7350.280	ST - Agency	252,421.00		0.00	252,421.00
Subtotal [9A]	ST - Resident Care	252,421.00		0.00	252,421.00
Subgroup : [10A]	OT - Resident Care				
7340.280	OT- Agency	241,085.00		0.00	241,085.00
Subtotal [10A]	OT - Resident Care	241,085.00		0.00	241,085.00
Subgroup : [11A1]	RN's - Direct Care				
6020.340	SNF- Agency - RN's	220,723.00		0.00	220,723.00
Subtotal [11A1]	RN's - Direct Care	220,723.00		0.00	220,723.00
Subgroup : [11A2]	RN's - Administrative				
6011.670	Nsg Admin- Purchased Services	4,700.00		(4,700.00)	0.00
			RJE - 14	(4,700.00)	
6011.680	Nsg Admin- Contracted Services	14.00		(14.00)	0.00
			RJE - 12	(14.00)	
Subtotal [11A2]	RN's - Administrative	4,714.00		(4,714.00)	0.00
Subgroup : [11B1]	LPN's - Direct Care				
6020.350	SNF- Agency - LPN's	50,551.00		0.00	50,551.00
Subtotal [11B1]	LPN's - Direct Care	50,551.00		0.00	50,551.00
Subgroup : [11C]	Aides				
6011.280	Nsg Admin- Nursing Sup Agency	76,880.00		0.00	76,880.00
6020.360	SNF- Agency - CNA's	45,245.00		0.00	45,245.00
Subtotal [11C]	Aides	122,125.00		0.00	122,125.00
Subgroup : [12]	Other				
7250.68	Respiratory Therapy - Contr S	2,500.00		4,700.00	7,200.00
			RJE - 14	4,700.00	
7360.280	RT - Agency	21,375.00		0.00	21,375.00
7410.280	Medical Consulting Services	11,663.00		0.00	11,663.00

Subtotal [12]	Other	35,538.00	4,700.00	40,238.00
Total [13-B]	Professional Fees	1,323,194.00	(14,314.00)	1,308,880.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
8351.200	Admin- Workers Comp	719.00	0.00	719.00
8460.200	Workers Compensation Expense	203,891.00	0.00	203,891.00
Subtotal [1A1]	Workmen's Compensation	204,610.00	0.00	204,610.00
Subgroup : [1A3]	Unemployment Insurance			
6011.170	Nsg Admin- SUI	4,869.00	0.00	4,869.00
6011.171	Nsg Admin- FUI	489.00	0.00	489.00
6020.170	SNF- SUI	34,504.00	0.00	34,504.00
6020.171	SNF- FUI	3,537.00	0.00	3,537.00
7260.170	Activities- SUI	1,945.00	0.00	1,945.00
7260.171	Activities- FUI	210.00	0.00	210.00
7330.170	PT- SUI	435.00	0.00	435.00
7330.171	PT- FUI	42.00	0.00	42.00
7381.170	Social Services- SUI	1,719.00	0.00	1,719.00
7381.171	Social Services- FUI	168.00	0.00	168.00
7390.170	Medical Records- SUI	435.00	0.00	435.00
7390.171	Medical Records- FUI	42.00	0.00	42.00
7430.170	Utilization Review- SUI	1,305.00	0.00	1,305.00
7430.171	Utilization Review- FUI	126.00	0.00	126.00
8212.170	Dietary- SUI	7,191.00	0.00	7,191.00
8212.171	Dietary- FUI	762.00	0.00	762.00
8220.170	Plant- SUI	1,205.00	0.00	1,205.00
8220.171	Plant- FUI	126.00	0.00	126.00
8240.170	Housekeeping- SUI	5,404.00	0.00	5,404.00
8240.171	Housekeeping- FUI	542.00	0.00	542.00
8250.170	Laundry- SUI	435.00	0.00	435.00
8250.171	Laundry- FUI	42.00	0.00	42.00
8260.170	Security Officer - SUI	1,159.00	0.00	1,159.00
8260.171	Security Officer - FUTA	148.00	0.00	148.00
8311.170	Fiscal- SUI	435.00	0.00	435.00
8311.171	Fiscal- FUI	42.00	0.00	42.00
8321.170	Admissions - SUI	1,305.00	0.00	1,305.00
8321.171	Admissions - FUI	126.00	0.00	126.00
8351.170	Admin- SUI	1,541.00	0.00	1,541.00
8351.171	Admin- FUI	169.00	0.00	169.00
8381.170	Reception- SUI	435.00	0.00	435.00
8381.171	Reception- FUI	42.00	0.00	42.00
8460.170	SUI Expense	(15,477.00)	0.00	(15,477.00)
8460.171	FUI Expense	191,171.00	0.00	191,171.00
Subtotal [1A3]	Unemployment Insurance	246,629.00	0.00	246,629.00
Subgroup : [1A4]	Social Security (FICA)			
6011.160	Nsg Admin- FICA	58,592.00	0.00	58,592.00
6020.160	SNF- FICA	267,906.00	0.00	267,906.00
7260.160	Activities- FICA	14,768.00	0.00	14,768.00
7330.160	PT- FICA	2,884.00	0.00	2,884.00
7381.160	Social Services- FICA	12,117.00	0.00	12,117.00
7390.160	Medical Records- FICA	2,801.00	0.00	2,801.00
7430.160	Utilization Review- FICA	22,837.00	0.00	22,837.00
8212.160	Dietary- FICA	45,677.00	0.00	45,677.00
8220.160	Plant- FICA	7,034.00	0.00	7,034.00
8240.160	Housekeeping- FICA	30,776.00	0.00	30,776.00
8250.160	Laundry- FICA	2,792.00	0.00	2,792.00
8260.160	Security Officer - FICA	3,984.00	0.00	3,984.00
8311.160	Fiscal- FICA	6,500.00	0.00	6,500.00
8321.160	Admissions - FICA Expense	13,061.00	0.00	13,061.00
8351.160	Admin- FICA	26,093.00	0.00	26,093.00
8381.160	Reception- FICA	2,755.00	0.00	2,755.00
8460.160	FICA Expense	(5,125.00)	7,576.00	2,451.00
			RJE - 8	2,814.00
			RJE - 9	4,762.00
Subtotal [1A4]	Social Security (FICA)	515,452.00	7,576.00	523,028.00
Subgroup : [1A5]	Health Insurance			
8460.240	Unlon Welare and Legal	735,832.00	0.00	735,832.00

8460.246	Dental Insurance	(932.00)	0.00	(932.00)
Subtotal [1A5]	Health Insurance	734,900.00	0.00	734,900.00
Subgroup : [1A7] Pensions				
8460.190	Non Union Pension Expense	4,272.00	0.00	4,272.00
8460.210	Union Pension Expense	277,211.00	0.00	277,211.00
Subtotal [1A7]	Pensions	281,483.00	0.00	281,483.00
Subgroup : [1A8] Uniform Allowance				
6011.150	Nsg Admin- Uniform Allowance	250.00	0.00	250.00
6020.150	SNF- Uniform Allowance	22,050.00	0.00	22,050.00
7260.150	Activities- Uniform Allowance	500.00	0.00	500.00
8212.150	Dietary- Uniform Allowance	2,600.00	0.00	2,600.00
8220.150	Plant- Uniform Allowance	500.00	0.00	500.00
8240.150	Housekeeping- Uniform Allowan	2,350.00	0.00	2,350.00
8250.150	Laundry- Uniform Allowance	250.00	0.00	250.00
8381.150	Reception- Uniform Allowance	250.00	0.00	250.00
Subtotal [1A8]	Uniform Allowance	28,750.00	0.00	28,750.00
Subgroup : [1A9] Other				
8352.259	COVID-19 Benefits	9,134.00	(9,134.00)	0.00
			RJE - 8 (2,814.00)	
			RJE - 9 0.00	
			RJE - 9 (4,762.00)	
			RJE - 10 (1,558.00)	
			0.00	26,972.00
8460.245	Union Education	26,972.00		26,972.00
Subtotal [1A9]	Other	36,106.00	(9,134.00)	26,972.00
Subgroup : [1C] Bad Debts				
5535.010	Bad Debt Expense	1,353,140.00	0.00	1,353,140.00
Subtotal [1C]	Bad Debts	1,353,140.00	0.00	1,353,140.00
Subgroup : [1D] Accounting and Auditing				
8311.310	Fiscal- Audit Fees	53,114.00	0.00	53,114.00
Subtotal [1D]	Accounting and Auditing	53,114.00	0.00	53,114.00
Subgroup : [1E] Legal				
8351.300	Admin- Legal Fees	71,002.00	0.00	71,002.00
Subtotal [1E]	Legal	71,002.00	0.00	71,002.00
Subgroup : [1G] Office Supplies				
8351.550	Admin- Office Supplies	17,515.00	0.00	17,515.00
8351.552	Admin - Paper	955.00	0.00	955.00
8351.590	Admin- Other Supplies	4,382.00	0.00	4,382.00
8351.591	Admin - Other Supp. Residents	354.00	0.00	354.00
Subtotal [1G]	Office Supplies	23,206.00	0.00	23,206.00
Subgroup : [1H1] Telephone and Telegraph				
8351.841	Admin - Telephone	34,637.00	(268.00)	34,369.00
			RJE - 4 (268.00)	
Subtotal [1H1]	Telephone and Telegraph	34,637.00	(268.00)	34,369.00
Subgroup : [1H2] Cellular Phones and Beepers				
Marcum 111	Cell Phone Expense	0.00	268.00	268.00
			RJE - 4 268.00	
Subtotal [1H2]	Cellular Phones and Beepers	0.00	268.00	268.00
Subgroup : [1J] Corporation Business Taxes				
8351.842	Admin - LLC Tax	300.00	0.00	300.00
Subtotal [1J]	Corporation Business Taxes	300.00	0.00	300.00
Subgroup : [1K1] Other Taxes - Income				
9027.000	Unincorporated Business Tax	105,961.00	0.00	105,961.00
Subtotal [1K1]	Other Taxes - Income	105,961.00	0.00	105,961.00
Subgroup : [1K2] Other				
8351.835	Admin - Sales Tax	(94.00)	94.00	0.00
			RJE - 11 94.00	
Subtotal [1K2]	Other	(94.00)	94.00	0.00
Subgroup : [1K3] Resident Day User Fee				

9009.000	NYS Assessment	702,677.00	0.00	702,677.00
Subtotal [1K3]	Resident Day User Fee	702,677.00	0.00	702,677.00
Total [15]	Expenditures Other than Salaries	4,391,873.00	(1,464.00)	4,390,409.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [1]	Resident Travel and Entertainment			
Marcum 116	Resident Transportation	0.00	657.00	657.00
			RJE - 7	657.00
Subtotal [1]	Resident Travel and Entertainment	0.00	657.00	657.00
Subgroup : [2]	Holiday Parties for Staff			
8351.919	Admin - Parties and Gifts	7,397.00	(6,759.00)	638.00
			RJE - 15	(6,759.00)
Subtotal [2]	Holiday Parties for Staff	7,397.00	(6,759.00)	638.00
Subgroup : [3]	Gifts to Staff and Residents			
Marcum 129	Gifts	0.00	5,853.00	5,853.00
			RJE - 15	5,853.00
Subtotal [3]	Gifts to Staff and Residents	0.00	5,853.00	5,853.00
Subgroup : [4]	Employee Travel			
8351.880	Admin - Travel	3,238.00	(657.00)	2,581.00
			RJE - 7	(657.00)
Subtotal [4]	Employee Travel	3,238.00	(657.00)	2,581.00
Subgroup : [5]	Education Expense			
6011.883	Nsg Admin- Conferences and Sem	563.00	0.00	563.00
8351.883	Admin- Conferences and Worksh	563.00	0.00	563.00
Subtotal [5]	Education Expense	1,126.00	0.00	1,126.00
Subgroup : [6]	Automobile Expense			
8351.881	Admin - Auto Expense	1,596.00	0.00	1,596.00
Subtotal [6]	Automobile Expense	1,596.00	0.00	1,596.00
Subgroup : [7]	Other			
8351.917	Admin - Meals and Entertain	5,219.00	0.00	5,219.00
Subtotal [7]	Other	5,219.00	0.00	5,219.00
Subgroup : [M1]	Advertising Help Wanted			
8351.915	Admin - Advertising Help Wanted	3,015.00	0.00	3,015.00
Subtotal [M1]	Advertising Help Wanted	3,015.00	0.00	3,015.00
Subgroup : [M3]	Advertising Other			
8351.912	Admin - Marketing	108,115.00	0.00	108,115.00
Subtotal [M3]	Advertising Other	108,115.00	0.00	108,115.00
Subgroup : [M5]	Medical Records			
7390.550	Medical Records- Office Suppl	1,099.00	0.00	1,099.00
Subtotal [M5]	Medical Records	1,099.00	0.00	1,099.00
Subgroup : [M7]	Postage			
8351.730	Admin- Rental Expense	35,556.00	(1,340.00)	34,216.00
			RJE - 3	(1,340.00)
8351.911	Admin - Postage	16,570.00	0.00	16,570.00
Subtotal [M7]	Postage	52,126.00	(1,340.00)	50,786.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations			
Marcum 102	Dues	0.00	7,397.00	7,397.00
			RJE - 1	7,397.00
Subtotal [M8]	Dues and Membership Fees to Professional As:	0.00	7,397.00	7,397.00
Subgroup : [M9]	Subscriptions			
8351.850	Admin- Dues and Subscriptions	17,349.00	(7,397.00)	9,952.00
			RJE - 1	(7,397.00)
Subtotal [M9]	Subscriptions	17,349.00	(7,397.00)	9,952.00
Subgroup : [M11]	Services Provided by Contract			
8260.670	Security - Purchased Services	56,829.00	0.00	56,829.00
8260.680	Security - Contract Services	27,566.00	0.00	27,566.00
8311.290	Fiscal- Consulting Services	35,000.00	0.00	35,000.00

8311.680	Fiscal- Contracted Services	5,794.00	0.00	5,794.00
8311.730	Fiscal- Rental Expense	33,673.00	(7,509.00)	26,164.00
			RJE - 3 (7,509.00)	
8321.670	Admissions- Purchased Services	4,866.00	0.00	4,866.00
8321.730	Admissions- Rental Expense	2,300.00	0.00	2,300.00
8351.290	Admin- Consulting Services	8,545.00	0.00	8,545.00
8351.670	Admin- Purchased Services	582.00	0.00	582.00
8351.680	Admin- Contracted Services	7,717.00	0.00	7,717.00
8381.680	Reception- Contracted Services	6,684.00	0.00	6,684.00
Subtotal [M11]	Services Provided by Contract	189,556.00	(7,509.00)	182,047.00
Subgroup : [M12]	Administrative Management Services			
8311.299	Fiscal - Other Consulting	104,030.00	0.00	104,030.00
8351.293	Admin - Legal Consulting	20,822.00	0.00	20,822.00
8351.299	Admin - Other Consulting	23,644.00	0.00	23,644.00
Subtotal [M12]	Administrative Management Services	148,496.00	0.00	148,496.00
Subgroup : [M13]	Other			
6011.887	Nsg Admin-Phys Credential Fees	6.00	0.00	6.00
8351.830	Admin - Licenses and Taxes	863.00	0.00	863.00
8351.882	Admin- Bank Charges	33,012.00	0.00	33,012.00
8351.910	Admin- Other Direct	13.00	0.00	13.00
8351.920	Admin - Penalties	47,686.00	0.00	47,686.00
8460.249	Employee Fingerprinting	1,914.00	0.00	1,914.00
Marcum 126	Prior Years Sales Tax Audit Expenses	0.00	1,605.00	1,605.00
			RJE - 12 1,109.00	
			RJE - 15 496.00	
Marcum 127	Non-allowable expenses	0.00	4,410.00	4,410.00
			RJE - 13 4,000.00	
			RJE - 15 410.00	
Marcum 128	PY Expenses	0.00	12,000.00	12,000.00
			RJE - 13 12,000.00	
Subtotal [M13]	Other	83,494.00	18,015.00	101,509.00
Total [16]	Expenditures Other than Salaries (cont'd) - Adr	621,826.00	8,260.00	630,086.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
8212.501	Dietary- Groceries	174,541.00	0.00	174,541.00
8212.502	Dietary- Dairy	70,608.00	0.00	70,608.00
8212.503	Dietary- Meat and Fish	59,653.00	0.00	59,653.00
8212.504	Dietary- Bakery	15,272.00	0.00	15,272.00
8212.505	Dietary- Produce	18,235.00	0.00	18,235.00
Subtotal [2A1]	Raw Food	338,309.00	0.00	338,309.00
Subgroup : [2A2]	Non-Food Supplies			
7200.430	Central Supply- Nutritional S	4,035.00	0.00	4,035.00
8212.430	Dietary- Nutritional Supplemen	19,580.00	0.00	19,580.00
8212.460	Dietary - Gloves	4,961.00	0.00	4,961.00
8212.510	Dietary- Tabeware	10,525.00	0.00	10,525.00
8212.540	Dietary- Cleaning Supplies	7,892.00	0.00	7,892.00
8212.550	Dietary- Office Supplies	54.00	0.00	54.00
8212.570	Dietary- Wipes	1,264.00	0.00	1,264.00
8212.590	Dietary- Other Supplies	30,748.00	0.00	30,748.00
8212.730	Dietary- Rental Expense	3,456.00	0.00	3,456.00
Subtotal [2A2]	Non-Food Supplies	82,515.00	0.00	82,515.00
Subgroup : [2B]	Purchased Services			
8212.670	Dietary- Purchased Services	1,104.00	0.00	1,104.00
Subtotal [2B]	Purchased Services	1,104.00	0.00	1,104.00
Total [18]	Dietary Basis for Allocation of Costs	421,928.00	0.00	421,928.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3B]	Purchased Services			
8250.290	Laundry- Consulting Services	21,954.00	0.00	21,954.00
8250.680	Laundry- Contracted Services	180,266.00	0.00	180,266.00
Subtotal [3B]	Purchased Services	202,220.00	0.00	202,220.00
Subgroup : [3C]	Other			
8250.380	Laundry - Diapers	55,062.00	0.00	55,062.00

8250.381	Laundry - Undergarments	2,323.00	0.00	2,323.00
8250.540	Laundry- Cleaning Supplies	4,366.00	0.00	4,366.00
8250.590	Laundry- Other Supplies	533.00	0.00	533.00
Subtotal [3C]	Other	62,284.00	0.00	62,284.00
Total [19]	Laundry-Basis for Allocation of Costs	264,504.00	0.00	264,504.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4B]	Purchased Services			
8240.670	Housekeeping- Purchased Servi	1,933.00	0.00	1,933.00
8240.680	Housekeeping- Contracted Serv	2,043.00	0.00	2,043.00
Subtotal [4B]	Purchased Services	3,976.00	0.00	3,976.00
Subgroup : [4C]	Other			
7200.540	Central Supply- Cleaning Supp	201.00	0.00	201.00
8240.480	Housekeeping- Gloves	3,027.00	0.00	3,027.00
8240.540	Housekeeping- Cleaning Suppli	23,705.00	0.00	23,705.00
8240.550	Housekeeping- Office Supplies	441.00	0.00	441.00
8240.570	Housekeeping- Wipes	1,677.00	0.00	1,677.00
8240.590	Housekeeping- Other Supplies	15,766.00	0.00	15,766.00
Subtotal [4C]	Other	44,817.00	0.00	44,817.00
Subgroup : [5A2]	Purchased from			
7270.440	Pharmacy- Drugs - Medicare Pa	193,276.00	0.00	193,276.00
7270.441	Pharmacy- Drugs - Medicaid	9,179.00	0.00	9,179.00
7270.444	Pharmacy- Drugs - HMO	135,624.00	0.00	135,624.00
7270.445	Pharmacy - Drugs - Hospice	151.00	0.00	151.00
Subtotal [5A2]	Purchased from	338,230.00	0.00	338,230.00
Subgroup : [5B]	Medicine Cabinet Drugs			
7270.450	Pharmacy- Medicine Cabinet Dr	42,782.00	0.00	42,782.00
Subtotal [5B]	Medicine Cabinet Drugs	42,782.00	0.00	42,782.00
Subgroup : [5D]	Ambulance/Limousine			
8270.670	Ambulance	41,099.00	0.00	41,099.00
Subtotal [5D]	Ambulance/Limousine	41,099.00	0.00	41,099.00
Subgroup : [5E2]	Oxygen - Other			
7200.410	Central Supply- Oxygen	(4,817.00)	0.00	(4,817.00)
Subtotal [5E2]	Oxygen - Other	(4,817.00)	0.00	(4,817.00)
Subgroup : [5F]	X-Rays and related radiological			
7230.680	EEG - Contracted Services	519.00	0.00	519.00
7240.680	X Ray- Contracted Services	26,673.00	0.00	26,673.00
Subtotal [5F]	X-Rays and related radiological	27,192.00	0.00	27,192.00
Subgroup : [5H]	Laboratory			
7210.680	Lab- Contracted Services	40,545.00	0.00	40,545.00
8352.680	COVID-19 Lab- Contracted Svc	9,811.00	0.00	9,811.00
Subtotal [5H]	Laboratory	50,356.00	0.00	50,356.00
Subgroup : [5I]	Recreation			
7260.590	Activities- Other Supplies	1,864.00	0.00	1,864.00
7260.670	Activities- Purchased Services	1,075.00	0.00	1,075.00
7260.890	Activities- Books and Periodi	475.00	0.00	475.00
Marcum 105	Cable TV	0.00	31,995.00	31,995.00
Subtotal [5I]	Recreation	3,414.00	31,995.00	35,409.00
Subgroup : [5J]	Management fee direct			
6011.299	Nsg Admin - Other Consulting	11,809.00	0.00	11,809.00
Subtotal [5J]	Management fee direct	11,809.00	0.00	11,809.00
Subgroup : [5K]	Management fee indirect			
7330.299	PT - Other Consulting	2,362.00	0.00	2,362.00
7381.299	Social Services - Other Consul	11,809.00	0.00	11,809.00
8212.299	Dietary - Other Consulting	2,959.00	0.00	2,959.00
8321.299	Admissions - Other Consulting	4,063.00	0.00	4,063.00
Subtotal [5K]	Management fee indirect	21,193.00	0.00	21,193.00
Subgroup : [5L]	Other			

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6020.730	SNF - Rental Expense	26,521.00	0.00	26,521.00
7200.435	Central Supply- IV Solutions	14,769.00	0.00	14,769.00
7200.460	Central Supply- Gloves	5,246.00	0.00	5,246.00
7200.490	Central Supply- Other Medical	79,282.00	0.00	79,282.00
7200.550	Central Supply- Office Suppli	1,627.00	0.00	1,627.00
7200.570	Central Supply- Wipes	3,045.00	0.00	3,045.00
7200.590	Central Supply- Other Supplies	33,174.00	0.00	33,174.00
7200.730	Central Supply- Rental Expense	58,405.00	0.00	58,405.00
7330.490	PT - Medical Supplies	978.00	0.00	978.00
7330.590	PT- Other Supplies	8,944.00	0.00	8,944.00
7330.730	PT- Rental Expense	4,089.00	0.00	4,089.00
8352.590	COVID-19 Supplies	156,583.00	0.00	156,583.00
Subtotal [5L]	Other	392,663.00	0.00	392,663.00
Total [20]	Housekeeping and Resident Care Basis for Allo	972,714.00	31,995.00	1,004,709.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
7200.630	Central Supply- Repairs and M	181.00	0.00	181.00
8212.630	Dietary- Repairs and Maintena	4,596.00	0.00	4,596.00
8220.590	Plant- Other Supplies	22,479.00	0.00	22,479.00
8220.630	Plant- Repairs and Maintenance	80,188.00	0.00	80,188.00
8240.630	Housekeeping- Repairs and Mai	493.00	0.00	493.00
8351.630	Admin- Repairs and Maintenance	182.00	0.00	182.00
Subtotal [6A]	Repairs and Maintenance	108,119.00	0.00	108,119.00
Subgroup : [6B]	Heat			
8220.750	Plant - Gas	36,424.00	0.00	36,424.00
8220.770	Plant - Oil	22,132.00	0.00	22,132.00
Subtotal [6B]	Heat	58,556.00	0.00	58,556.00
Subgroup : [6C]	Light & Power			
8220.740	Plant - Electricity	179,693.00	0.00	179,693.00
Subtotal [6C]	Light & Power	179,693.00	0.00	179,693.00
Subgroup : [6D]	Water			
8220.760	Plant - Water and Sewer	74,064.00	0.00	74,064.00
Subtotal [6D]	Water	74,064.00	0.00	74,064.00
Subgroup : [6E]	Equipment Lease			
Marcum 112	Leases	0.00	8,849.00	8,849.00
			RJE - 3	8,849.00
Subtotal [6E]	Equipment Lease	0.00	8,849.00	8,849.00
Subgroup : [6F]	Other			
8220.580	Plant- Minor Non Medical Equi	115.00	0.00	115.00
8220.670	Plant- Purchased Services	77,108.00	(31,995.00)	45,113.00
			RJE - 5	(31,995.00)
8220.680	Plant- Contracted Services	120,572.00	0.00	120,572.00
8220.730	Plant- Rental Expense	696.00	0.00	696.00
Subtotal [6F]	Other	198,491.00	(31,995.00)	166,496.00
Subgroup : [7B]	Building & Building Improvements			
8220.690	Plant - Amort. Leasehold Imp.	83,494.00	0.00	83,494.00
Subtotal [7B]	Building & Building Improvements	83,494.00	0.00	83,494.00
Subgroup : [7D]	Movable Equipment			
8220.691	Plant - Depreciation -MME	88,973.00	0.00	88,973.00
Subtotal [7D]	Movable Equipment	88,973.00	0.00	88,973.00
Subgroup : [9]	Rental Payments			
8220.710	Plant - Building Rent	825,080.00	0.00	825,080.00
8220.713	Plant- Building Rent Escalator	134,920.00	0.00	134,920.00
Subtotal [9]	Rental Payments	960,000.00	0.00	960,000.00
Subgroup : [10B]	Real estate taxes paid by lessor			
8220.830	Plant - Real Estate Taxes	169,622.00	0.00	169,622.00
Subtotal [10B]	Real estate taxes paid by lessor	169,622.00	0.00	169,622.00
Total [22]	Maintenance and Property	1,921,012.00	(23,146.00)	1,897,866.00

Group : [27]	Interest and Insurance			
Subgroup : [14A]	Insurance on Property			
8220.810	Plant - Property Insurance	22,491.00	0.00	22,491.00
Subtotal [14A]	Insurance on Property	22,491.00	0.00	22,491.00
Subgroup : [14B]	Insurance of Automobiles			
8220.815	Plant - Auto Insurance	2,849.00	0.00	2,849.00
Subtotal [14B]	Insurance of Automobiles	2,849.00	0.00	2,849.00
Subgroup : [14C1]	Umbrella			
8351.810	Admin - General Insurance	143,839.00	0.00	143,839.00
Subtotal [14C1]	Umbrella	143,839.00	0.00	143,839.00
Total [27]	Interest and Insurance	169,179.00	0.00	169,179.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
3020.300	R & B - Medicaid	(16,670,085.00)	0.00	(16,670,085.00)
Subtotal [1A]	Medicaid Residents (CT only)	(16,670,085.00)	0.00	(16,670,085.00)
Subgroup : [1B]	Medicaid room and board contractual allowance			
5521.300	R & B Allowance - Medicaid	7,979,134.00	0.00	7,979,134.00
5525.300	Medicaid Relros - Prior Year	10,904.00	0.00	10,904.00
Subtotal [1B]	Medicaid room and board contractual allowanc	7,990,038.00	0.00	7,990,038.00
Subgroup : [3A]	Medicare Residents (All Inclusive)			
3020.100	R & B - Medicare Part A	(4,136,419.00)	0.00	(4,136,419.00)
Subtotal [3A]	Medicare Residents (All Inclusive)	(4,136,419.00)	0.00	(4,136,419.00)
Subgroup : [3B]	Medicare room and board contractual allowance			
5521.100	R & B Allowance - Medicare A	(1,315,821.00)	0.00	(1,315,821.00)
5525.100	Medicare Part A - Prior Year	1,001,658.00	0.00	1,001,658.00
Subtotal [3B]	Medicare room and board contractual allowanc	(314,163.00)	0.00	(314,163.00)
Subgroup : [4A]	Private-pay residents and other			
3020.000	Room and Board - Private	(713,795.00)	0.00	(713,795.00)
3020.001	Room and Board - Other Private	(83,700.00)	0.00	(83,700.00)
3020.400	R & B - Hospice	(585,035.00)	0.00	(585,035.00)
3020.500	R & B - 3rd Party Insurance	(258,295.00)	0.00	(258,295.00)
3020.501	Room and Board - Mgd Medicare	(1,056,680.00)	0.00	(1,056,680.00)
3020.600	R & B - VA	(216,540.00)	0.00	(216,540.00)
5521.505	Capitation Revenue	(99,735.00)	0.00	(99,735.00)
Subtotal [4A]	Private-pay residents and other	(3,013,780.00)	0.00	(3,013,780.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
5521.400	R & B Allowance- Hospice	273,216.00	0.00	273,216.00
5521.500	R & B Allowance -3rd Party Ins	60,205.00	0.00	60,205.00
5521.501	R & B Allowance - Mgd Medicare	(106,291.00)	0.00	(106,291.00)
Subtotal [4B]	Private-pay room and board contractual allowa	227,130.00	0.00	227,130.00
Subgroup : [7A]	Physical Therapy - Medicare			
4330.100	P.T. Income - Medicare Part A	(327,434.00)	0.00	(327,434.00)
4330.200	P.T. Income - Medicare Part B	(57,317.00)	0.00	(57,317.00)
Subtotal [7A]	Physical Therapy - Medicare	(384,751.00)	0.00	(384,751.00)
Subgroup : [7C]	Physical Therapy - Non-medicare			
4330.000	P.T. Income - Private	(2,247.00)	0.00	(2,247.00)
4330.300	P.T. Income - Medicaid	(45,085.00)	0.00	(45,085.00)
4330.500	P.T. Income - 3rd Party Ins.	(205,049.00)	0.00	(205,049.00)
4330.501	P.T. Income - Mgd Medicare	(7,894.00)	0.00	(7,894.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(260,275.00)	0.00	(260,275.00)
Subgroup : [8A]	Speech Therapy - Medicare			
4350.100	S.T. - Medicare Part A	(157,794.00)	0.00	(157,794.00)
4350.200	S.T. - Medicare Part B	(51,060.00)	0.00	(51,060.00)
Subtotal [8A]	Speech Therapy - Medicare	(208,854.00)	0.00	(208,854.00)
Subgroup : [8C]	Speech Therapy - Non-medicare			
4350.000	S.T. - Private	(3,373.00)	0.00	(3,373.00)
4350.300	S.T. Income - Medicaid	(21,151.00)	0.00	(21,151.00)
4350.500	S.T. Income - 3rd Party Ins.	(67,915.00)	0.00	(67,915.00)

4350.501	S.T. Income - Mgd Medicare	(5,515.00)	0.00	(5,515.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(97,954.00)	0.00	(97,954.00)
Subgroup : [9A]	Occupational Therapy - Medicare			
4340.100	O.T. Income - Medicare Part A	(378,464.00)	0.00	(378,464.00)
4340.200	O.T. Income - Medicare Part B	(29,175.00)	0.00	(29,175.00)
Subtotal [9A]	Occupational Therapy - Medicare	(407,639.00)	0.00	(407,639.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare			
4340.000	O.T. Income - Private	(3,067.00)	0.00	(3,067.00)
4340.300	O.T. Income - Medicaid	(41,775.00)	0.00	(41,775.00)
4340.500	O.T. Income - 3rd Party Ins.	(204,391.00)	0.00	(204,391.00)
4340.501	O.T. Income - Mgd Medicare	(3,202.00)	0.00	(3,202.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(252,435.00)	0.00	(252,435.00)
Subgroup : [10A]	Other - Medicare			
4200.100	Medical Supplies - Part A	(18,521.00)	0.00	(18,521.00)
4240.100	Radiology - Diagnostic Part A	(18,749.00)	0.00	(18,749.00)
4270.100	Pharmacy - Medicare Part A	(194,219.00)	0.00	(194,219.00)
5521.101	Medicare 2% Reduction	(330.00)	0.00	(330.00)
5527.100	Ancillary Allowance - Part A	1,095,180.00	0.00	1,095,180.00
5527.200	Ancillary Allowance - Part B	19,822.00	0.00	19,822.00
Subtotal [10A]	Other - Medicare	883,183.00	0.00	883,183.00
Subgroup : [10B]	Other - Non-medicare			
4210.000	Laboratory - Private	(991.00)	0.00	(991.00)
4210.500	Laboratory - 3rd Party Insuran	(32.00)	0.00	(32.00)
4240.500	Radiology - 3rd Party Insuranc	(8,897.00)	0.00	(8,897.00)
4270.300	Pharmacy - Medicaid	(15,733.00)	0.00	(15,733.00)
4270.400	Pharmacy - Hospice	(112.00)	0.00	(112.00)
4270.500	Pharmacy -3rd Party Insurance	(121,426.00)	0.00	(121,426.00)
4270.950	Pharmacy Income - Pneumoccal	(400.00)	0.00	(400.00)
4270.951	Pharmacy Income - Flu Shots	(1,492.00)	0.00	(1,492.00)
5527.201	Ancillary Allow -ISNIP Pt B	4,770.00	0.00	4,770.00
5527.300	Ancillary Allowance - Medicaid	124,736.00	0.00	124,736.00
5527.400	Ancillary Allowance - Hospice	112.00	0.00	112.00
5527.500	Ancillary Allowance - 3rd Party	605,752.00	0.00	605,752.00
5527.501	AA - Mgd Medicare	10,308.00	0.00	10,308.00
Subtotal [10B]	Other - Non-medicare	596,595.00	0.00	596,595.00
Subgroup : [15]	Interest Income			
5177.000	Interest Income	(6,750.00)	0.00	(6,750.00)
Subtotal [15]	Interest Income	(6,750.00)	0.00	(6,750.00)
Subgroup : [18]	Other Revenue			
5085.000	Medical Records Income	(1,274.00)	0.00	(1,274.00)
5171.000	Cash Discounts On Purchases	277.00	0.00	277.00
5175.000	Rebates and Refunds	(5,154.00)	0.00	(5,154.00)
5178.010	Physician Credential Income	(300.00)	0.00	(300.00)
5179.000	Other Miscellaneous Income	(118,177.00)	0.00	(118,177.00)
5179.020	COVID-19 Payroll Credits	(63,916.00)	0.00	(63,916.00)
5515.000	Recovery Of Bad Debts	(37,342.00)	0.00	(37,342.00)
5525.101	Stimulus Funds	(894,091.00)	0.00	(894,091.00)
Marcum 125	Reversal of PY Expenses	0.00	(2,889.00)	(2,889.00)
Subtotal [18]	Other Revenue	(1,119,977.00)	(2,889.00)	(1,122,866.00)
Total [30]	Statement of Revenue	(17,176,136.00)	(2,889.00)	(17,179,025.00)
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
1011.000	Cash - Operating Account	2,258,675.00	0.00	2,258,675.00
1012.000	Cash - Payroll Checking	(2,976.00)	0.00	(2,976.00)
1014.000	Pelty Cash	1,500.00	0.00	1,500.00
1015.000	Cash - Money Market	1,321,877.00	0.00	1,321,877.00
1320.000	Patient Savings Account	69,554.00	0.00	69,554.00
Subtotal [A1]	Cash	3,648,630.00	0.00	3,648,630.00
Subgroup : [A2]	Resident Accounts Receivable			
1031.000	A/R Medicare Part A	374,152.00	0.00	374,152.00
1031.200	A/R Medicare Part B Snf	11,386.00	0.00	11,386.00

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1032.000	A/R Medicaid Snf	1,528,470.00	0.00	1,528,470.00
1032.300	A/R Nami	(171,624.00)	0.00	(171,624.00)
1032.400	A/R Pending Medicaid	719,229.00	0.00	719,229.00
1033.000	A/R Private	744,669.00	0.00	744,669.00
1034.000	A/R Hospice	(29,362.00)	0.00	(29,362.00)
1034.500	A/R-3Rd Party Ins/Co-Ins	171,771.00	0.00	171,771.00
1034.501	A/R MANAGED MEDICARE	235,152.00	0.00	235,152.00
1034.600	A/R VA	41,154.00	0.00	41,154.00
1061.000	Allowance For Bad Debts	(200,000.00)	0.00	(200,000.00)
1083.200	Patient Refund Exchange	2,378.00	0.00	2,378.00
1083.300	Exchange - Other	(10,510.00)	0.00	(10,510.00)
Subtotal [A2]	Resident Accounts Receivable	3,416,865.00	0.00	3,416,865.00
Subgroup : [A5]	Prepaid Expenses			
1121.000	Prepaid Insurance	6,972.00	0.00	6,972.00
1125.000	Prepaid R/E Taxes	48,834.00	0.00	48,834.00
1127.000	Prepaid Insurance - W.C.	103,962.00	0.00	103,962.00
Subtotal [A5]	Prepaid Expenses	159,768.00	0.00	159,768.00
Subgroup : [B4]	Leasehold Improvements			
1170.000	Leasehold Imp. - 15 Year	1,291,970.00	0.00	1,291,970.00
1270.000	Leasehold Improv.-Acc Amort.	(357,919.00)	0.00	(357,919.00)
Subtotal [B4]	Leasehold Improvements	934,051.00	0.00	934,051.00
Subgroup : [B6]	Movable Equipment			
1190.100	Mme - 5 Year	421,114.00	(23,605.00)	397,509.00
			RJE - 6 (23,605.00)	
1190.110	Mme 10 Year	90,034.00	0.00	90,034.00
1290.000	Mme - Accum Dep - General	(288,876.00)	0.00	(288,876.00)
Subtotal [B6]	Movable Equipment	222,272.00	(23,605.00)	198,667.00
Subgroup : [B7]	Motor Vehicles			
Marcum 123	Motor Vehicle	0.00	23,605.00	23,605.00
			RJE - 6 (23,605.00)	
Subtotal [B7]	Motor Vehicles	0.00	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
Subtotal [D7]	Other Assets	75,650.00	0.00	75,650.00
Total [31-32]	Assets	8,457,236.00	0.00	8,457,236.00
Group : [33-34]	Liabilities			
Subgroup : [A1]	Trade Accounts Payable			
2021.000	Accounts Payable - Trade	(699,810.00)	0.00	(699,810.00)
Subtotal [A1]	Trade Accounts Payable	(699,810.00)	0.00	(699,810.00)
Subgroup : [A4]	Accrued Payroll			
2031.000	Accrued Payroll	(224,228.00)	0.00	(224,228.00)
2032.000	Accrued Sick And Vacation	(748,865.00)	0.00	(748,865.00)
Subtotal [A4]	Accrued Payroll	(973,093.00)	0.00	(973,093.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable			
2036.000	Fica Payable	(321,679.00)	0.00	(321,679.00)
2041.010	Sui Payable	(2,991.00)	0.00	(2,991.00)
2041.020	Fula Payable	(324.00)	0.00	(324.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(324,994.00)	0.00	(324,994.00)
Subgroup : [A12]	Other Current Liabilities			
2049.000	Garnishee Payable	(153.00)	0.00	(153.00)
2049.030	Child Support Payable	(440.00)	0.00	(440.00)
2056.000	Accrued Expenses	(560,634.00)	0.00	(560,634.00)
2072.000	Due To Medicaid - Rate Changes	(301,607.00)	0.00	(301,607.00)
2072.010	Due To Thrd Parties	(708,458.00)	0.00	(708,458.00)
2161.000	Patient Fund Liability	(69,554.00)	0.00	(69,554.00)
Subtotal [A12]	Other Current Liabilities	(1,640,846.00)	0.00	(1,640,846.00)
Total [33-34]	Liabilities	(3,638,743.00)	0.00	(3,638,743.00)
Group : [35]	Equity			
Subgroup : [B5]	Cumulated Earnings			

2362.000	Member Draw	1,295,000.00	0.00	1,295,000.00
2363.000	Retained Earnings	(6,068,003.00)	0.00	(6,068,003.00)
Subtotal [B5]	Cumulated Earnings	<u>(4,773,003.00)</u>	<u>0.00</u>	<u>(4,773,003.00)</u>
Total [35]	Equity	<u>(4,773,003.00)</u>	<u>0.00</u>	<u>(4,773,003.00)</u>
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sum of Account Groups	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Client: **Cassena Care at Stamford**
 Engagement: **Medicaid - Cassena Care of Stamford**
 Period Ending: **9/30/2021**
 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		7,397.00	
8351.850	Admin- Dues and Subscriptions			7,397.00
Total			7,397.00	7,397.00
Reclassifying Journal Entries JE # 2				
To reclass Ojeaga Russel's salary into correct line of cost report				
8311.060	Fiscal- Clerical Wages		116,702.00	
8351.010	Admin- Supervisor Wages			116,702.00
Total			116,702.00	116,702.00
Reclassifying Journal Entries JE # 3				
To Reclass Leases to correct line of Cost Report				
Marcum 112	Leases		8,849.00	
8311.730	Fiscal- Rental Expense			7,509.00
8351.730	Admin- Rental Expense			1,340.00
Total			8,849.00	8,849.00
Reclassifying Journal Entries JE # 4				
To reclass cell phone expense to the appropriate line				
Marcum 111	Cell Phone Expense		268.00	
8351.841	Admin - Telephone			268.00
Total			268.00	268.00
Reclassifying Journal Entries JE # 5				
To reclass cable TV expense				
Marcum 105	Cable TV		31,995.00	
8220.670	Plant- Purchased Services			31,995.00
Total			31,995.00	31,995.00
Reclassifying Journal Entries JE # 6				
To reclass motor vehicle expenses into correct line of cost report				
Marcum 123	Motor Vehicle		23,605.00	
1190.100	Mrne - 5 Year			23,605.00
Total			23,605.00	23,605.00
Reclassifying Journal Entries JE # 7				
To reclass resident travel				
Marcum 116	Resident Transportation		657.00	
8351.880	Admin - Travel			657.00
Total			657.00	657.00
Reclassifying Journal Entries JE # 8				
To reclass remaining COVID-19 benefits				
8460.160	FICA Expense		2,814.00	
8352.259	COVID-19 Benefits			2,814.00
Total			2,814.00	2,814.00
Reclassifying Journal Entries JE # 9				
To reclass COVID Wages and benefits into correct lines of the cost report				
6011.011	Nsg Admin - ADON Wages		500.00	
6011.030	Nsg Admin- RN Wages		1,750.00	
6011.060	Nsg Admin- Clerical Wages		500.00	
6020.030	SNF- RN Wages		1,750.00	
6020.040	SNF- LPN Wages		6,500.00	
6020.050	SNF- Aides Wages		26,250.00	
7260.010	Activities- Supervisor Wages		500.00	
7260.020	Activities- Tech Wages		250.00	
7260.050	Activities- Aides Wages		750.00	
7330.050	PT- Aides Wages		500.00	
7381.010	Social Services- Supervisor W		500.00	
7381.020	Social Services- Tech Wages		750.00	
7390.060	Medical Records- Clerical Wag		500.00	
7430.020	Utilization Review- Tech Wages		1,250.00	
8212.011	Dietary - Supervisors Wages		500.00	

8212.020	Dietary- Tech Wages	1,750.00	
8212.021	Dietary - Dieltian Wages	500.00	
8212.070	Dietary- Environmental Wages	3,750.00	
8220.070	Plant- Environmental Wages	1,000.00	
8240.010	Housekeeping- Supervisor Wages	500.00	
8240.070	Housekeeping- Environmental	5,000.00	
8250.070	Laundry- Environmental Wages	500.00	
8260.070	Security Officer	750.00	
8311.060	Fiscal- Clerical Wages	500.00	
8321.010	Admissions - Dept Head Wages	500.00	
8321.060	Admissions - Clerk Wages	500.00	
8351.010	Admin- Supervisor Wages	1,000.00	
8351.012	Admin - Human Resources	500.00	
8351.060	Admin- Clerical Wages	250.00	
8381.060	Reception- Clerical Wages	500.00	
8460.160	FICA Expense	4,762.00	
8352.099	COVID-19 Wages		62,250.00
8352.259	COVID-19 Benefits		4,762.00
Total		67,012.00	67,012.00
Reclassifying Journal Entries JE # 10			
Additional COVID-19 bonus reclass		1.01	
6011.010	Nsg Admin- Supervisor Wages	6,047.00	
6020.030	SNF- RN Wages	1,116.00	
6020.040	SNF- LPN Wages	3,608.00	
6020.050	SNF- Aides Wages	12,215.00	
7260.050	Activities- Aides Wages	1,130.00	
7330.050	PT- Aides Wages	578.00	
8212.020	Dietary- Tech Wages	3,700.00	
8220.070	Plant- Environmental Wages	589.00	
8240.070	Housekeeping- Environmental	2,705.00	
8260.070	Security Officer	707.00	
8351.010	Admin- Supervisor Wages	4,399.00	
8352.099	COVID-19 Wages		35,236.00
8352.259	COVID-19 Benefits		1,558.00
Total		36,794.00	36,794.00
Reclassifying Journal Entries JE # 11			
To reclass PY reversal of expenses		A.03	
7420.270	Physician Fees	2,795.00	
8351.835	Admin - Sales Tax	94.00	
Marcum 125	Reversal of PY Expenses		2,889.00
Total		2,889.00	2,889.00
Reclassifying Journal Entries JE # 12			
To reclass sales tax expense related to prior years		N.01	
Marcum 126	Prior Years Sales Tax Audit Expenses	1,109.00	
6011.680	Nsg Admin- Contracted Services		14.00
7381.680	Social Services- Contracted S		40.00
8212.290	Dietary- Consulting Services		1,055.00
Total		1,109.00	1,109.00
Reclassifying Journal Entries JE # 13			
To reclass non-allowable Medical Director expenses		N.01	
Marcum 127	Non-allowable expenses	4,000.00	
Marcum 128	PY Expenses	12,000.00	
7420.290	Medical Director- Consulting		16,000.00
Total		16,000.00	16,000.00
Reclassifying Journal Entries JE # 14			
To reclass O2 expenses		N.01	
7250.68	Respiratory Therapy - Contr S	4,700.00	
6011.670	Nsg Admin- Purchased Services		4,700.00
Total		4,700.00	4,700.00
Reclassifying Journal Entries JE # 15			
To reclass parties, gifts and other expenses		E.03	
Marcum 126	Prior Years Sales Tax Audit Expenses	496.00	
Marcum 127	Non-allowable expenses	410.00	
Marcum 129	Gifts	5,853.00	
8351.919	Admin - Parties and Gifts		6,759.00
Total		6,759.00	6,759.00
Total Reclassifying Journal Entries		327,550.00	327,550.00

Total All Journal Entries

327,550.00

327,550.00



Provider Name: Stamford Acquisition I, LLC, d/b/a Cassena Care at Stamford
Provider Number: 10843
Period Ended: 9/30/21

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: