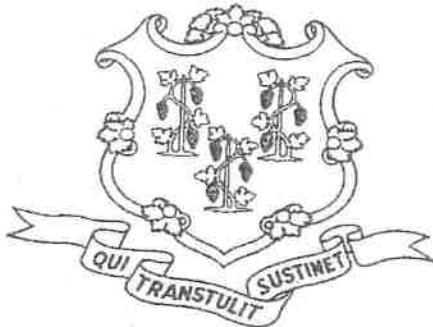


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

| | | | | | |
|----------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------|--|------------------------------------|--|
| 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) | | Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) | | <input type="checkbox"/> (Specify) | |
| Report for Year Beginning 10/1/2021 | | Report for Year Ending 9/30/2022 | | | |

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

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

For Department Use Only

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

General Information

| | | | | |
|-----------------------------------------------------------------------------------------|-----------------------|------------------------------------|-----------|----------|
| Name of Facility (as licensed) Stamford Acquisition I, LLC d/b/a Cassena Care at Sta | License No. 1084-C | Report for Year Ended 9/30/2022 | Page 1 | of 37 |
|-----------------------------------------------------------------------------------------|-----------------------|------------------------------------|-----------|----------|

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above.

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

(a) Subject to Desk Audit review

| | | | | |
|-------------------------------------------------|----------|------|-------------------------------|----------------------|
| Signed (Administrator) | | Date | Signed | Date |
| Printed Name (Administrator) Cris Antipuesto | | | Printed Name Ojeaga Russel | |
| Subscribed and Sworn to before me: | State of | Date | Signed (Notary Public) | Comm. Expires / / |
| Address of Notary Public | | | | |

(Notary Seal)

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

| Data Required for Real Wage Adjustment | | | | Page 1A | of 37 |
|--------------------------------------------------------------------------------|------------------------------|-------------------|-----------------|------------|----------|
| Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford | Period Covered: | From 10/1/2021 | To 9/30/2022 | | |
| Address of Facility 53 Courtland Avenue, Stamford, CT 06902 | | | | | |
| Report Prepared By Marcum LLP | Phone Number 203-781-9600 | Date 1/17/2023 | | | |
| Item | Total | CCNH | RHNS | (Specify) | |
| 1. Dietary wages paid | \$ | | | | |
| 2. Laundry wages paid | \$ | | | | |
| 3. Housekeeping wages paid | \$ | | | | |
| 4. Nursing wages paid | \$ | | | | |
| 5. All other wages paid | \$ | | | | |
| 6. 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.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-2 Rev. 10/2005

General Information and Questionnaire

Type of Facility - Organization Structure

| | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| Phone No. of Facility 203-853-0010 | Report for Year Ended 9/30/2022 | 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: 1084-C | CCNH 1084-C | RHNS | (Specify) |
| Medicare Provider No. 07-5061 | | | |
| Type of Facility (Check appropriate box(es)) | | | |
| <input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing 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 N/A | License No.: | | |
| | | | |
| | | | |
| | | | |

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3 Rev. 10/2005

General Information and Questionnaire
Partners/Members

| Name of Facility | License No. | Report for Year Ended | Page of |
|------------------------------------------------------------|--------------------------------------------|---------------------------------------------|---------|
| Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford | 1084-C | 9/30/2022 | 3 37 |
| Legal Name of Partnership/LLC | Business Address | State(s) and/or Town(s) in Which Registered | |
| Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford | 53 Courtland Avenue, Stamford, CT 06902 | CT | |
| Name of Partners/Members | Business Address | Title | % Owned |
| Pasquale DeBenedictis | 53 Courtland Avenue, Stamford, CT 06902 | Managing Member | 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 |
| | | | |
| | | | |
| | | | |
| | | | |

State of Connecticut

Annual Report of Long-Term Care Facility

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General Information and Questionnaire
Corporate Owners

| | | | | |
|---------------------------------------------|-------------|-----------------------|------|----|
| Name of Facility | License No. | Report for Year Ended | Page | of |
| Stamford Acquisition I, LLC d/b/a Cassena C | 1084-C | 9/30/2022 | 3A | 37 |

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

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3B Rev. 10/2005

General Information and Questionnaire
Individual Proprietorship

| | | | | |
|---------------------------------------------------|-------------|-----------------------|------|----|
| Name of Facility | License No. | Report for Year Ended | Page | of |
| Stamford Acquisition I, LLC d/b/a Cassena Care at | 1084-C | 9/30/2022 | 3B | 37 |

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

Owner(s) of Facility

N/A

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-4 Rev. 10/2005

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 9/30/2022 | Page 4 | of 37 |
|---------------------------------------------------------------------------|-----------------------|------------------------------------|-----------|----------|

| | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------|-------------------------------------------------------------------------------------------|
| Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If "Yes," provide the Name/Address and complete the information on Page 11 of the report. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------|-------------------------------------------------------------------------------------------|

| | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------|----------------------------------------------|
| Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If "Yes," provide the following information: |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------|----------------------------------------------|

| Name of Related Individual or Company | Business Address | Also Provides Goods/Services to Non-Related Parties | | | 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 | 213,525 | 213,525 |
| Advanced Promo & Printing | Baychester Station, PO Box 657, Bronx NY 10469 | <input type="radio"/> | <input checked="" type="radio"/> | | Advertising | Pg 16 / Line M3 | 7,816 | 7,816 |
| LI Script | 333 Crossways Park Dr, Woodbury, NY 11797 | <input type="radio"/> | <input checked="" type="radio"/> | | Pharmacy | Var/Var | 430,277 | 430,277 |
| Stamford Acquisition II, LLC | 53 Courtland Avenue, Stamford, CT 06902 | <input type="radio"/> | <input checked="" type="radio"/> | | Rent | Pg 22 / Line 9 | 960,000 | 370,902 |
| Medd Max | 360 Industrial Loop, Staten Island, NY, 10309-1162 | <input type="radio"/> | <input checked="" type="radio"/> | | Consulting Services | Var/Var | 413,697 | 413,697 |
| Lighthouse Indemnity | 10 Main Street Suite 202, Ballston Lake, NY 12019 | <input type="radio"/> | <input checked="" type="radio"/> | | Consulting Services | 16 / M11 | 208,183 | 208,183 |
| Perfect Choice Staffing | 225 Crossways Park Drive, Suite 2, Woodbury, NY 11797 | <input type="radio"/> | <input checked="" type="radio"/> | | Staffing | Var / Var | 84,955 | 84,955 |
| Smartlinx Solutions LLC | 333 Thomall Street 4th floor, Edison, NJ 08837 | <input type="radio"/> | <input checked="" type="radio"/> | | Web Based Payroll | Pg 16 / m11 | 18,002 | 18,002 |
| Various - See Attached | Various | <input type="radio"/> | <input checked="" type="radio"/> | | Various | var/var | 931,226 | 931,226 |

* Use additional sheets if necessary.

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-4 Rev. 10/2005

General Information and Questionnaire
Related Parties*

| Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford | | License No. 1084-C | | | Report for Year Ended 9/30/2021 | | | Page 4a | of 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 | %** | | | | | |
| Theradynamics Rehab Management | 225 Crossways, Park Drive, Woodbury, NY 11797 | <input type="checkbox"/> | <input checked="" type="checkbox"/> | 0% | Therapy Software | Var/ Var | 776,400 | 776,400 | |
| We Staff LLC | 225 Crossways, Park Drive, Woodbury, NY 11797 | <input type="checkbox"/> | <input checked="" type="checkbox"/> | 0% | Staffing | Var / Var | 154,825 | 154,825 | |
| | | <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.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-5 Rev. 9/2002

General Information and Questionnaire
Basis for Allocation of Costs

| | | | | |
|--------------------------------------------------------------------|-----------------------|------------------------------------|-----------|----------|
| Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care | License No. 1084-C | Report for Year Ended 9/30/2022 | Page 5 | of 37 |
|--------------------------------------------------------------------|-----------------------|------------------------------------|-----------|----------|

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

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

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

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

N/A

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

N/A

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

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

N/A

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.

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

① No

Total ***

10.388

* 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 9/30/2022 | Page 7 | of 37 |
|-------------------------------------------------------|-----------------------|------------------------------------|-----------|----------|

The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

| | |
|--------------------------------------|-------------------------------------------|
| 1 Auditing / Cost Report Preparation | \$ 29,882 |
| 2 Tax Preparation | \$ 8,000 |
| 3 | \$ |
| 4 | \$ |
| | Charge for Services Provided \$ 37,882 |

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

Yes No | Page 15, Line 1d

Legal Services Information

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| Name of Legal Firm or Independent Attorney 1 Wilson, Elser, Moskowitz, Edelman & Dicker, LLP 2 Goldman, Gruder, & Woods 3 Jackson Lewis 4 Scheinman Arbitration & Mediation 5 Various - See Attached | Telephone Number 212-490-3000 203-899-8900 212-545-4000 516-944-1700 Var |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|

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

| | |
|--------------------------------------------------|--|
| 1 150 East 42nd St, New York, NY 10017 | |
| 2 200 Connecticut Ave, Norwalk, CT 06854 | |
| 3 666 Third Ave., 29th Floor, New York, NY 10017 | |
| 4 322 Main Street, Port Washington, NY 11050 | |
| 5 Var | |

Services Provided by This Firm (*describe fully*)

| | |
|----------------------------------------------------------------------|-------------------------------------------|
| 1 Lawsuit against old owners - Regency Heights (Disallowed on Pg 28) | \$ 8,323 |
| 2 General Legal Matters | \$ 10,304 |
| 3 Employee Relations / Union Negotiations | \$ 15,457 |
| 4 Annual Retainer (Disallowed on Pg 28) | \$ 6,450 |
| 5 Various - See Attached (\$1,676 Disallowed on Pg 28) | \$ 3,727 |
| | Charge for Services Provided \$ 44,261 |

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 9/30/2022 | Page 7a | of 37 |
| Legal Services Information | | | | |
| Name of Legal Firm or Independent Attorney | | Telephone Number | | |
| 1 | Certilman Balin Adler & Hyman LLP | 516-296-7000 | | |
| 2 | Constable Connecticut State | 203-899-8900 | | |
| 3 | Treasurer, State of Connecticut | 972-702-8222 | | |
| 4 | Stamford Probate | 203-323-2149 | | |
| 5 | Perfect Choice Staffing | 516-422-7803 | | |
| 6 | Colby Attorneys Service Co | 800-832-1220 | | |
| Address (No. & Street, City, State, Zip Code) | | | | |
| 1 | 90 Merrick Ave 9th Floor, East Meadow, NY 11554 | | | |
| 2 | N/A | | | |
| 3 | 55 Elm St, Hartford, CT 06106 | | | |
| 4 | 888 Washington Blvd 5th Floor, Stamford, CT 06901 | | | |
| 5 | 225 Crossways Park Dr, Woodbury, NY 11797 | | | |
| 6 | PO Box 737, Albany, NY 12201 | | | |
| Services Provided by This Firm (describe fully) | | | | |
| 1 | Signature Bank Documents | \$ 1,750 | | |
| 2 | Probate Court Hearing (Disallowed on Pg 28) | 120 | | |
| 3 | Probate Court Hearing (Disallowed on Pg 28) | 250 | | |
| 4 | Probate Court Hearing (Disallowed on Pg 28) | 1,250 | | |
| 5 | Lawyer(Disallowed on Page 28) | 57 | | |
| 6 | Registered Agent | 300 | | |
| | | Charge for Services Provided \$ 3,727 | | |

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 9/30/2022 | | | | Page 8 of 37 | | |
|--------------------------------------------------------------------------------------------------------------|---------------------|------------------------|------------------------|--------------------|-----------------------|------------------------------------|------|-----------|----------------------|--------------------|------|-----------|
| | Total All Levels | Total CCNH Level | Total RHNS Level | Total (Specify) | Period 10/1 Thru 6/30 | | | | Period 7/1 Thru 9/30 | | | |
| | | | | | Total | CCNH | RHNS | (Specify) | Total | CCNH | RHNS | (Specify) |
| 1. Certified Bed Capacity | | | | | 156 | 156 | | | | | | |
| A. On last day of PREVIOUS report period | 156 | 156 | | | | | | | | | | |
| B. On last day of THIS report period | 156 | 156 | | | | | | | 156 | 156 | | |
| 2. Number of Residents | | | | | 126 | 126 | | | | | | |
| A. As of midnight of PREVIOUS report period | 126 | 126 | | | | | | | | | | |
| B. As of midnight of THIS report period | 114 | 114 | | | | | | | 114 | 114 | | |
| 3. Total Number of Days Care Provided During Period | | | | | 4,651 | 4,651 | | | | | | |
| A. Medicare | 5,769 | 5,769 | | | | | | | 1,118 | 1,118 | | |
| B. Medicaid (Conn.) | 30,438 | 30,438 | | | 22,050 | 22,050 | | | 8,388 | 8,388 | | |
| C. Medicaid (other states) | | | | | | | | | | | | |
| D. Private Pay | 1,375 | 1,375 | | | 1,109 | 1,109 | | | 266 | 266 | | |
| E. State SSI for RCH | | | | | | | | | | | | |
| F. Other (Specify) | 3,998 | 3,998 | | | 3,998 | 3,998 | | | | | | |
| G. Total Care Days During Period (3A thru F) | 41,580 | 41,580 | | | 31,808 | 31,808 | | | 9,772 | 9,772 | | |
| 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) | 41,580 | 41,580 | | | 31,808 | 31,808 | | | 9,772 | 9,772 | | |

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

| | | | | |
|--------------------------------------------------------------------|-----------------------|------------------------------------|-----------|----------|
| Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care | License No. 1084-C | Report for Year Ended 9/30/2022 | Page 9 | of 37 |
|--------------------------------------------------------------------|-----------------------|------------------------------------|-----------|----------|

4. Were there any changes in the certified bed capacity during the report year? Yes 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 (1) | RHNS (2) | (Specify) (3) | | |
| | | | | (1) | (2) | (3) | (1) | (2) | (3) | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

| 1st change | Change in Resident Days | | | CCNH | RHNS | (Specify) |
|------------|-------------------------|--|--|------|------|-----------|
| | | | | | | |
| 2nd change | | | | | | |
| 3rd change | | | | | | |
| 4th change | | | | | | |

6. Number of Residents and Rates on September 30 of Cost Year

| Item | Medicare | Medicaid | Self-Pay | | | Other State Assisted | | |
|---------------------------|----------|----------|----------|--------|------|----------------------|--------|--------|
| | CCNH | CCNH | RHNS | CCNH | RHNS | (Specify) | R.C.H. | ICF-MR |
| No. of Residents | 9 | 93 | | 12 | | | | |
| Per Diem Rate | | | | | | | | |
| a. One bed rm. | Var | 311.37 | | 630.00 | | | | |
| b. Two bed rms. | Var | 311.37 | | 595.00 | | | | |
| c. Three or more bed rms. | | | | | | | | |

7. Total Number of Physical Therapy Treatments

| | | | | | |
|-----------------------------------|--|-------|-------|------|-----------|
| A. Medicare - Part B | | TOTAL | CCNH | RHNS | (Specify) |
| | | 1,333 | 1,333 | | |
| B. Medicaid (Exclusive of Part B) | | | | | |
| 1. Maintenance Treatments | | 1,678 | 1,678 | | |
| 2. Restorative Treatments | | | | | |

C. Other

D. **Total Physical Therapy Treatments**

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B

B. Medicaid (Exclusive of Part B)

 1. Maintenance Treatments

 2. Restorative Treatments

C. Other

D. **Total Speech Therapy Treatments**

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B

B. Medicaid (Exclusive of Part B)

 1. Maintenance Treatments

 2. Restorative Treatments

C. Other

D. **Total Occupational Therapy Treatments**

11,202 11,202

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

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 | 9/30/2022 | | 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) | | |
| A. Salaries and Wages* | | | | | | | |
| 1. Operators/Owners (Complete also Sec. I of Schedule A1) | | | | | | | |
| 2. Administrator(s) (Complete also Sec. III of Schedule A1) | 155,896 | 2,240 | | | | | |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) | | | | | | | |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) | 354,236 | 10,111 | | | | | |
| 5. Dietary Service | | | | | | | |
| a. Head Dietitian | | | | | | | |
| b. Food Service Supervisor | | | | | | | |
| c. Dietary Workers | 648,076 | 32,497 | | | | | |
| 6. Housekeeping Service | | | | | | | |
| a. Head Housekeeper | | | | | | | |
| b. Other Housekeeping Workers | 353,814 | 22,073 | | | | | |
| 7. Repairs & Maintenance Services | | | | | | | |
| a. Engineer or Chief of Maintenance | | | | | | | |
| b. Other Maintenance Workers | 198,182 | 9,994 | | | | | |
| 8. Laundry Service | | | | | | | |
| a. Supervisor | | | | | | | |
| b. Other Laundry Workers | 24,978 | 1,484 | | | | | |
| 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 | 274,784 | 4,254 | | | | | |
| b. RN | | | | | | | |
| 1. Direct Care | 593,876 | 12,767 | | | | | |
| 2. Administrative** | 186,672 | 3,415 | | | | | |
| c. LPN | | | | | | | |
| 1. Direct Care | 1,136,814 | 36,071 | | | | | |
| 2. Administrative** | | | | | | | |
| d. Aides and Attendants | 2,106,561 | 111,777 | | | | | |
| e. Physical Therapists | 39,279 | 1,997 | | | | | |
| f. Speech Therapists | | | | | | | |
| g. Occupational Therapists | | | | | | | |
| h. Recreation Workers | 182,647 | 7,303 | | | | | |
| i. Physicians | | | | | | | |
| 1. Medical Director | | | | | | | |
| 2. Utilization Review | 315,465 | 4,947 | | | | | |
| 3. Resident Care*** | | | | | | | |
| 4. Other (Specify) | | | | | | | |
| j. Dentists | | | | | | | |
| k. Pharmacists | | | | | | | |
| l. Podiatrists | | | | | | | |
| m. Social Workers/Case Management | 169,464 | 6,590 | | | | | |
| n. Marketing | | | | | | | |
| o. Other (Specify) | | | | | | | |
| See Attached Schedule | 310,072 | 9,660 | | | | | |
| <i>A-13. Total Salary Expenditures</i> | 7,050,816 | 277,180 | | | | | |

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

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

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

Schedule of Other Salaries and Wages (Page 10)

Schedule of Other Fees (Page 13)

State of Connecticut

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CSP-11 Rev. 10/2005

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

| Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford | | | | License No. 1084-C | | Report for Year Ended 9/30/2022 | | | Page 11 | of 37 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------|-----------|-----------------------------------------------------------------|------------------------------------------|------------------------------------|-------------------------------------|-----------------------------------------------|--------------------------|--------------------------|
| Name | Salary Paid | | | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received |
| | CCNH | RHNS | (Specify) | | | | | | | |
| Section I - Operators/Owners | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12). | | | | | | | | | | |
| Ojeaga Russel | 133,878 | | | Non Discriminatory | Regional Administrator | 994 | A4 | Cassena Care at Norwalk | 133,878 | 994 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

* 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.

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CSP-12 Rev. 10/2005

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

| Name of Facility (as licensed) | | | | License No. | | Report for Year Ended | | | Page | of |
|------------------------------------------------------------|-------------|------|-----------|--------------------------------------------------------|---------------------------------------|-----------------------|-------------------------------|--------------------------------------------|--------------------|-----------------------|
| Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford | | | | 1084-C | | 9/30/2022 | | | 12 | 37 |
| Name | Salary Paid | | | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received |
| | CCNH | RHNS | (Specify) | | | | | | | |
| Section III - Administrators*** | | | | | | | | | | |
| Cris Antipuesto | 155,896 | | | Non Discriminatory | Administrator | 2,240 | 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.

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CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

| Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at | License No. 1084-C | Report for Year Ended 9/30/2022 | | Page 13 | of 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 | 2,848 | 27 | | | |
| 2. Dentist | 5,500 | Monthly | | | |
| 3. Pharmacist | 31,905 | Monthly | | | |
| 4. Podiatrist | | | | | |
| 5. Physical Therapy | | | | | |
| a. Resident Care | 215,269 | 4,097 | | | |
| 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 | 7,140 | 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 | 229,373 | 3,227 | | | |
| b. Other | | | | | |
| 10. Occupational Therapist | | | | | |
| a. Resident Care | 202,549 | 3,693 | | | |
| b. Other | | | | | |
| 11. Nurses and aides and attendants | | | | | |
| a. RN | | | | | |
| 1. Direct Care | 226,366 | 3,906 | | | |
| 2. Administrative*** | 41,822 | Monthly | | | |
| b. LPN | | | | | |
| 1. Direct Care | 2,508 | 57 | | | |
| 2. Administrative*** | | | | | |
| c. Aides | 88,139 | 3,237 | | | |
| d. Other | | | | | |
| 12. Other (Specify) | | | | | |
| See Attached Schedule | 20,009 | | | | |
| B-13 Total Fees Paid in Lieu of Salaries | 1,121,428 | 18,244 | | | |

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

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

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

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

| Name of Facility | | License No. | Report for Year Ended 9/30/2022 | | Page 14 | of 37 |
|-----------------------------------------------------------------------------------|----------------------------------|---------------------------------------------|------------------------------------|-----------------------------|------------|----------|
| Name & Address of Individual | Full Explanation of Service | Related** to Owners, Operators, Officers | | Explanation of Relationship | | |
| | | Yes | No | | | |
| Priority Care Staffing, 42 W 38th Street, New York, NY 10018 | Dietary Consulting | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Jeffrey Cahn, D.M.D., 1435 Bedford St Ste 1P, Stamford, CT 06905 | Dentist | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Guardian Consulting Services, 263 Tresser Boulevard 9th Floor, Stamford, CT 06901 | Pharmacy Consulting | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Theradynamics Rehab Mgmt., LLC, 225 Crossways Park Dr, Woodbury, NY 11797 | PT/ST/OT Therapy | <input checked="" type="radio"/> | <input type="radio"/> | Common ownership | | |
| Santi Neuberger M.D. | Medical Director | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| RJV Consulting, 3361 Maplewood Dr N Wantagh, NY 11793 | Utilization Review Consulting | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Perfect Choice Staffing, 225 Crossways Park Drive, Suite 2, Woodbury, NY 11797 | RN Supervisors | <input checked="" type="radio"/> | <input type="radio"/> | Common ownership | | |
| Vertical Staffing Corporation, 708 3rd Avenue 5th Floor, New York, NY 10017 | RN/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"/> | | | |

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

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C. Expenditures Other Than Salaries - Administrative and General

| Name of Facility | License No. | Report for Year Ended | | Page | of |
|-------------------------------------------------------------------------------------------------------------------|--------------|-----------------------|------|------|-----------|
| | | 9/30/2022 | | 15 | 37 |
| Item | | Total | CCNH | RHNS | (Specify) |
| 1. Administrative and General | | | | | |
| a. Employee Health & Welfare Benefits | | | | | |
| 1. Workmen's Compensation | \$ 209,153 | 209,153 | | | |
| 2. Disability Insurance | \$ | | | | |
| 3. Unemployment Insurance | \$ 69,755 | 69,755 | | | |
| 4. Social Security (F.I.C.A.) | \$ 518,220 | 518,220 | | | |
| 5. Health Insurance | \$ 1,024,862 | 1,024,862 | | | |
| 6. Life Insurance (employees only) (not-owners and not-operators) | \$ | | | | |
| 7. Pensions (Non-Discriminatory) (not-owners and not-operators) | \$ 390,560 | 390,560 | | | |
| 8. Uniform Allowance | \$ 23,625 | 23,625 | | | |
| 9. Other (Specify) See Attached Schedule | \$ 34,797 | 34,797 | | | |
| b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)* | \$ | | | | |
| c. Bad Debts* | \$ 1,290,406 | 1,290,406 | | | |
| d. Accounting and Auditing | \$ 37,882 | 37,882 | | | |
| e. Legal (Services should be fully described on Page 7) | \$ 44,261 | 44,261 | | | |
| f. Insurance on Lives of Owners and Operators (Specify)* | \$ | | | | |
| g. Office Supplies | \$ 34,212 | 34,212 | | | |
| h. Telephone and Cellular Phones | | | | | |
| 1. Telephone & Pagers | \$ 7,757 | 7,757 | | | |
| 2. Cellular Phones | \$ 480 | 480 | | | |
| i. Appraisal (Specify purpose and attach copy)* | \$ | | | | |
| j. Corporation Business Taxes (franchise tax) | \$ | | | | |
| k. Other Taxes (Not related to property - See Page 22) | | | | | |
| 1. Income* | \$ 132,796 | 132,796 | | | |
| 2. Other (Specify) See Attached Schedule | \$ 5,758 | 5,758 | | | |
| 3. Resident Day User Fee | \$ 717,624 | 717,624 | | | |
| Subtotal | \$ 4,542,148 | 4,542,148 | | | |

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

(Carry Subtotals forward to next page)

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

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

| Description | CCNH | RHNS | (Specify) |
|--------------|----------|------|-----------|
| | 0 | | |
| Sales Tax | \$ 5,758 | | |
| | | | |
| | | | |
| Total | \$ 5,758 | \$ - | \$ - |

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

| Name of Facility | License No. | Report for Year Ended | | Page | of |
|-------------------------------------------------------------------------------------------------------------------------|--------------|-----------------------|-----------|------|-----------|
| | | 9/30/2022 | | 16 | 37 |
| Item | | Total | CCNH | RHNS | (Specify) |
| <i>Subtotals Brought Forward:</i> | | 4,542,148 | 4,542,148 | | |
| l. Travel and Entertainment | | | | | |
| 1. Resident Travel and Entertainment | \$ 133 | 133 | | | |
| 2. Holiday Parties for Staff | \$ 2,375 | 2,375 | | | |
| 3. Gifts to Staff and Residents | \$ 66,039 | 66,039 | | | |
| 4. Employee Travel | \$ 6,353 | 6,353 | | | |
| 5. Education Expenses Related to Seminars and Conventions | \$ 3,505 | 3,505 | | | |
| 6. Automobile Expense (<i>not purchase or depreciation</i>) | \$ 2,550 | 2,550 | | | |
| 7. Other (<i>Specify</i>) See Attached Schedule | \$ 7,050 | 7,050 | | | |
| m. Other Administrative and General Expenses | | | | | |
| 1. Advertising Help Wanted (<i>all such expenses</i>) | \$ 1,945 | 1,945 | | | |
| 2. Advertising Telephone Directory (<i>all such expenses</i>)*** | \$ | | | | |
| 3. Advertising Other (<i>Specify</i>)*** See Attached Schedule | \$ 61,861 | 61,861 | | | |
| 4. Fund-Raising*** | \$ | | | | |
| 5. Medical Records | \$ 101 | 101 | | | |
| 6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** | \$ | | | | |
| 7. Postage | \$ 26,909 | 26,909 | | | |
| * 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule | \$ 16,906 | 16,906 | | | |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** | \$ | | | | |
| 9. Subscriptions | \$ 1,267 | 1,267 | | | |
| 10. Contributions*** See Attached Schedule | \$ 650 | 650 | | | |
| 11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>) | \$ 193,737 | 193,737 | | | |
| 12. Administrative Management Services** | \$ 146,797 | 146,797 | | | |
| 13. Other (<i>Specify</i>) See Attached Schedule | \$ 35,806 | 35,806 | | | |
| C-14 Total Administrative & General Expenditures | \$ 5,116,132 | 5,116,132 | | | |

* 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 & Entertainment(Disallowed on Page 28a) | 0 | | |
| | \$ 7,050 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Other Travel and Entertainment | \$ 7,050 | \$ - | \$ - |

Schedule of Other Advertising

| Description | CCNH | RHNS | (Specify) |
|------------------------------------------------|------------------|-------------|-------------|
| Promotional Advertising(Disallowed on Page 28) | 0 | | |
| | \$ 61,861 | | |
| Total Other Advertising | \$ 61,861 | \$ - | \$ - |

Schedule of Dues

| Description | CCNH | RHNS | (Specify) |
|-------------------|------------------|-------------|-------------|
| CAHCF Dues | 0 | | |
| | \$ 16,906 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Dues | \$ 16,906 | \$ - | \$ - |

Schedule of Contributions

| Description | CCNH | RHNS | (Specify) |
|-----------------------------------------------|---------------|-------------|-------------|
| Charitable Contributions(Disallowed on Pg 28) | 0 | | |
| | \$ 650 | | |
| Total Contributions | \$ 650 | \$ - | \$ - |

Schedule of Other Administrative and General

| Description | CCNH | RHNS | (Specify) |
|-------------------------------------------------|------------------|-------------|-------------|
| Physician Credential Fees(Disallowed on Pg 28a) | 0 | | |
| | \$ 3 | | |
| Fiscal - Licenses | \$ 640 | | |
| Member Fees | \$ (131) | | |
| Admin - License and Taxes | \$ 1,220 | | |
| Bank Charges(\$20,998 Disallowed on Pg 28a) | \$ 29,784 | | |
| Other Direct | \$ (639) | | |
| Penalties(Disallowed on Pg 28a) | \$ 1,105 | | |
| Employee Fingerprinting | \$ 3,824 | | |
| | | | |
| | | | |
| Total Other Administrative and General | \$ 35,806 | \$ - | \$ - |

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CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

| Name of Facility | License No. | Report for Year Ended | Page of |
|-----------------------------------------------------------|----------------------------|--------------------------------------------|------------------------------------------------------------------|
| Stamford Acquisition I, LLC d/b/a Casser | 1084-C | 9/30/2022 | 17 37 |
| Name & Address of Individual or Company Supplying Service | Cost of Management Service | Full Description of Mgmt. Service Provided | Indicate Where Costs are Included in Annual Report Page #/Line # |
| Cassena Care Consulting | 146,797 | A&G - Management Fees | Line 16 / Line m12 |
| Cassena Care Consulting | 11,692 | Direct - Management Fees | Line 20 / Line 5j |
| Cassena Care Consulting | 20,466 | Indirect - Management Fees | Line 20 / Line 5k |
| | | | |
| | | | |
| | | | |

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

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

| Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Sta | License No. 1084-C | Report for Year Ended 9/30/2022 | | Page of 18 37 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------------------|------|-----------------------|
| Item | Total | CCNH | RHNS | (Specify) |
| 2. Dietary | | | | |
| a. In-House Preparation & Service | | | | |
| 1. Raw Food | \$ 397,002 | 397,002 | | |
| 2. Non-Food Supplies | \$ 73,999 | 73,999 | | |
| 3. Other (Specify) _____ | \$ _____ | | | |
| b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i> | \$ 961 | 961 | | |
| c. Other (Specify) _____ | \$ _____ | | | |
| 2D. Total Dietary Expenditures (2a + b + c + d) | \$ 471,962 | 471,962 | | |
| 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 |
|-----------------------------------------------------------------------------------------------------------------------------|---------------------------|-------------------------------------|--------------------------|-----------|
| | | 9/30/2022 | | 19 37 |
| Item | Total | CCNH | RHNS | (Specify) |
| 3. Laundry | | | | |
| a. In-House Processing* | Lbs. | | | |
| 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.*** | Amt. \$ | | | |
| 2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.*** | Lbs. | | | |
| | Amt. \$ | | | |
| 3. Personal clothing of residents washed, ironed, and/or processed.*** | Lbs. | | | |
| | Amt. \$ | | | |
| 4. Repair and/or purchase of linens.*** | Lbs. | | | |
| | Amt. \$ | | | |
| b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21) | \$ | 197,372 | 197,372 | |
| c. Other (Specify) Other Laundry Supplies | \$ | 66,537 | 66,537 | |
| 3D. Total Laundry Expenditures (3a + b + c) | \$ | 263,909 | 263,909 | |
| 3E. Laundry Questionnaire | | | | |
| F. Is cost of employee laundry included in 3D? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. | |
| G. Did you receive revenue from employees? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt. | |
| H. Where is the revenue received reported in the Cost Report? | (Page/Line Item) | | | |
| I. Is Cost of laundry provided to persons other than employees or residents included in 3D? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. | |
| J. Did you receive revenue from these people? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt. | |
| K. Where is the revenue received reported in the Cost Report? | (Page/Line Item) | | | |

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

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

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

| Name of Facility | License No. | Report for Year Ended | | Page | of |
|------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------|---------|------|-----------|
| | | 9/30/2022 | | 20 | 37 |
| Item | | Total | CCNH | RHNS | (Specify) |
| 4. Housekeeping | Sq. Ft. Serviced by Personnel | | | | |
| a. In-House Care | Amt. | \$ | | | |
| 1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>) | | | | | |
| 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. | \$ | 339 | 339 | |
| C. Other (Specify) Other Housekeeping Supplies | | \$ 55,649 | 55,649 | | |
| 4D. Total Housekeeping Expenditures (4a + b + c) | | \$ 55,988 | 55,988 | | |
| 5. Resident Care (Supplies)** | | | | | |
| a. Prescription Drugs*** | | | | | |
| 1. Own Pharmacy | | \$ | | | |
| 2. Purchased from LI Scripts | | \$ 312,101 | 312,101 | | |
| b. Medicine Cabinet Drugs | | \$ 52,820 | 52,820 | | |
| c. Medical and Therapeutic Supplies | | \$ | | | |
| d. Ambulance/Limousine*** | | \$ 15,196 | 15,196 | | |
| e. Oxygen | | | | | |
| 1. For Emergency Use | | \$ | | | |
| 2. Other*** | | \$ 8,123 | 8,123 | | |
| f. X-rays and Related Radiological Procedures*** | | \$ 15,123 | 15,123 | | |
| g. Dental (<i>Not dentists who should be included under salaries or fees</i>) | | | | | |
| h. Laboratory*** | | \$ 27,142 | 27,142 | | |
| i. Recreation | | \$ 46,775 | 46,775 | | |
| j. Direct Management Services* | | \$ 11,692 | 11,692 | | |
| k. Indirect Management Services* | | \$ 20,466 | 20,466 | | |
| l. Other (Specify)**** | | \$ 420,869 | 420,869 | | |
| See Attached Schedule | | | | | |
| 5M. Total Resident Care Expenditures (5a - 5j) | | \$ 930,307 | 930,307 | | |

* 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) |
|-----------------------------------------------------------------|-------------------|-------------|-------------|
| | 0 | | |
| Nsg Admin-Rental Expense | \$ 298 | | |
| SNF- Other Supplies | \$ 75 | | |
| SNF - Rental Expense | \$ 32,651 | | |
| Central Supply- IV Solutions(Disallowed on Page 29a) | \$ 22,994 | | |
| Central Supply- Gloves | \$ 6,699 | | |
| Central Supply- Other Medical | \$ 84,485 | | |
| Central Supply- Wipes | \$ 5,337 | | |
| Central Supply- Other Supplies | \$ 53,914 | | |
| Central Supply- Rental Expense(\$88,395 Disallowed on Page 29a) | \$ 107,654 | | |
| PT - Medical Supplies | \$ 2,239 | | |
| PT- Other Supplies | \$ 2,366 | | |
| PT- Rental Expense | \$ 4,546 | | |
| Utilization Review- Rental Ex | \$ 1,436 | | |
| COVID-19 Supplies | \$ 96,175 | | |
| | | | |
| | | | |
| Total Other Resident Care | \$ 420,869 | \$ - | \$ - |

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

| Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford | | | | License No. 1084-C | Report for Year Ended 9/30/2022 | | | | Page of 21 37 | |
|--------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------|--------------------------------|-------------------------------------------------|-------------------------|------|-----------|--------------------|------|
| Name of Individual or Company | Address | Related ** to Owners, Operators, Officers | | Explanation of Relationship | Full Explanation of Service Provided* | Total Cost/Page Ref.*** | | | | |
| | | Yes | No | | | CCNH | RHNS | (Specify) | Pg | Line |
| AplusVoIP, LLC | 1128 Stratford Ave, Stratford, CT 06615 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Cable TV | 10,297 | | | 20 | 5i |
| Nelson Ambulance | 64 Magee Ave, Stamford, CT 06902 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Ambulance | 11,662 | | | 20 | 5d |
| City Carting & Recycling | 8 Viaduct Rd, Stamford, CT 06907 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Garbage | 55,729 | | | 22 | 6f |
| Clarity Water Tech., LLC | 1704 Boone Ave, The Bronx, NY 10460 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Water Testing | 11,433 | | | 22 | 6f |
| CT Telecommunications Services, LLC | 1128 Stratford Ave, Stratford, CT 06615 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Phones | 13,222 | | | 15 | 1h |
| JC Ramos Landscaping | 83 Glenbrook Ave, Hamden, CT 06514 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Landscaping | 39,994 | | | 22 | 6f |
| OPTIMUM | PO Box 742698, Cincinnati, OH 45274 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Cable TV/Internet | 33,394 | | | 20 | 5i |
| Patient Care Associates, Inc. | 141 Halstead Ave, Mamaroneck, NY 10543 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Contracted Service - Lab | 15,123 | | | 20 | 5h |
| Priority Care Staffing | 42 W 38th Street, New York, NY 10018 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Security/Housekeeping/Dietary Purchased Service | 64,203 | | | Var | Var |
| Stamford Hospital | 1 Hospital Plaza, Stamford, CT 06902 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Contracted Service - Lab | 26,855 | | | 20 | 5h |
| Unitex Textile Rental Services | 100 Turnpike Drive, Middlebury, CT 06762 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Laundry Purchased Services | 197,372 | | | 20 | 5h |
| Westaff | 639 Research Pkwy, Meriden, CT 06450 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Staffing | 13,774 | | | Var | Var |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |

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

** Refer to Page 4 for definition of related.

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

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

| Name of Facility | License No. | Report for Year Ended | | Page of |
|-------------------------------------------------------------------------------------------|-------------|-----------------------|-----------|---------|
| | | 9/30/2022 | | 22 37 |
| Item | | Total | CCNH | RHNS |
| 6. Maintenance & Operation of Plant | | | | |
| a. Repairs & Maintenance | \$ | 151,913 | 151,913 | |
| b. Heat | \$ | 128,717 | 128,717 | |
| c. Light & Power | \$ | 174,903 | 174,903 | |
| d. Water | \$ | 42,883 | 42,883 | |
| e. Equipment Lease <i>(Provide detail on page 6)</i> | \$ | 10,388 | 10,388 | |
| f. Other <i>(itemize)</i> | \$ | 161,559 | 161,559 | |
| See Attached Schedule | | | | |
| 6g. Total Maint. & Operating Expense (6a - 6f) | \$ | 670,363 | 670,363 | |
| 7. Depreciation <i>(complete schedule page 23*)</i> | | | | |
| a. Land Improvements | \$ | | | |
| b. Building & Building Improvements | \$ | 45,539 | 45,539 | |
| c. Non-Movable Equipment | \$ | | | |
| d. Movable Equipment | \$ | 78,948 | 78,948 | |
| *7e. Total Depreciation Costs (7a + b + c + d) | \$ | 124,487 | 124,487 | |
| 8. Amortization <i>(Complete att. Schedule Page 24*)</i> | | | | |
| a. Organization Expense | \$ | | | |
| b. Mortgage Expense | \$ | | | |
| c. Leasehold Improvements | \$ | | | |
| d. Other <i>(Specify)</i> | \$ | | | |
| *8e. Total Amortization Costs (8a + b + c + d) | \$ | | | |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | \$ | 960,000 | 960,000 | |
| 10. Property Taxes | | | | |
| a. Real estate taxes paid by owner | \$ | | | |
| b. Real estate taxes paid by lessor | \$ | 175,089 | 175,089 | |
| c. Personal property taxes | \$ | | | |
| 11. Total Property Expenses (7e + 8e + 9 + 10) | \$ | 1,259,576 | 1,259,576 | |

* 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

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Depreciation Schedule

| Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford | | | | License No. 1084-C | | | Report for Year Ended 9/30/2022 | | | | Page 23 | of 37 | |
|--------------------------------------------------------------------------------|----------------------------------------|----|---------------------|-----------------------------------------|-----------------------|---------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|----------------------------------------|-------------------------------|-------------------------------|----------|--|
| Property Item | | | | Historical Cost Exclusive of Land | Less Salvage Value | Cost to Be Depreciated | Accumulated Depreciation to Beginning of Year's Operations | Method of Computing Depreciation | Useful Life | Depreciation for This Year | Totals | | |
| 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 | | | | 1,123,605 | | 1,123,605 | 172,771 | S/L | Various | 42,511 | | | |
| 2. Disposals (attach schedule) | | | | | | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | | | | 45,418 | | 45,418 | | S/L | Various | 3,028 | | | |
| B-4. Subtotal | | | | | | | | | | | 45,539 | | |
| 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 | | | | | | | | | | | | | |
| D. Movable Equipment | Is a mileage logbook maintained? | | Date of Acquisition | | Historical Cost | 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 | Exclusive of Land | | | | | | | | |
| 1. Motor Vehicles (Specify name, model and year of each vehicle) | | | | | | | | | | | | | |
| a. Toyota Sienna | X | | 6 | 2020 | 23,605 | | 23,605 | 9,442 | S/L | 5 | 4,721 | | |
| b. | | | | | | | | | | | | | |
| c. | | | | | | | | | | | | | |
| d. | | | | | | | | | | | | | |
| 2. Movable Equipment | | | | | | | | | | | | | |
| a. Acquired prior to this report period | | | | | | | | | | | | | |
| b. Disposals (attach schedule) | | | | | | | | | | | | | |
| Acquired during this report period (attach schedule): | | | | | | | | | | | | | |
| c. Administrative | | | | | | | | | | | | | |
| d. Standard Resident | | | | | | | | | | | | | |
| e. Specialized Resident | | | | | | | | | | | | | |
| Total Acquired during this report period | | | | | 28,757 | | 28,757 | | S/L | Var | 7,587 | | |
| D-3. Subtotal | | | | | 28,757 | | 28,757 | | | | 7,587 | | |
| E. Total Depreciation | | | | | | | | | | | 78,948 | | |
| | | | | | | | | | | | 124,487 | | |

Schedule of Land Improvements Acquired during this report period

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|-------------------------------------------------|---------------------|-----------|-------------|--------------|
| Additions: | | | | |
| Var | See Attached | \$ 45,418 | Var | \$ 3,028 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total additions for Building Improvement | | \$ 45,418 | | \$ 3,028 |
| Deletions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Building Improvement | | \$ - | | \$ - |

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

| Acquisition Date | Description of Item | Pick One | Useful Life | | Depreciation |
|----------------------------------------------|---------------------|------------------|------------------|-----|-----------------|
| | | Movable Category | Cost | Var | |
| Additions: | | | | | |
| Var | See Attached | Administrative | \$ 28,757 | Var | \$ 7,587 |
| | | PICK A CATEGORY | | | |
| | | PICK A CATEGORY | | | |
| | | PICK A CATEGORY | | | |
| | | PICK A CATEGORY | | | |
| | | PICK A CATEGORY | | | |
| Total additions for Movable Equipment | | | \$ 28,757 | | \$ 7,587 |
| Deletions: | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total deletions for Movable Equipment | | | \$ - | | \$ - |

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

State of Connecticut

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CSP-24 Rev. 10/2006

Amortization Schedule*

| Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford | | | License No. 1084-C | | Report for Year Ended 9/30/2022 | | | Page 24 | of 37 |
|--------------------------------------------------------------------------------|------------------------|------|---------------------------|-------------------------|------------------------------------------------------------------|------------------------------------------|-----------|-------------------------------|----------|
| Item | Date of Acquisition | | Length of Amortization | Cost to Be Amortized | Accumulated Amort. to Beginning of Year's Operations | Basis for Computing Amortization** | Rate % | Amortization for This Year | Totals |
| | Month | Year | | | | | | | |
| A. Organization Expense | | | | | | | | | |
| 1. | | | | | | | | | |
| 2. | | | | | | | | | |
| 3. | | | | | | | | | |
| A-4. Subtotal | | | | | | | | | |
| B. Mortgage Expense | | | | | | | | | |
| 1. | | | | | | | | | |
| 2. | | | | | | | | | |
| 3. | | | | | | | | | |
| B-4. Subtotal | | | | | | | | | |
| C. Leasehold Improvements and Other | | | | | | | | | |
| 1. Acquired prior to this report period | | | | | | | | | |
| 2. Disposals (attach schedule) | | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | | | | | | | | | |
| C-4. Subtotal | | | | | | | | | |
| D. Total Amortization | | | | | | | | | |

* Straight-line method must be used.

** Specify which of the following bases were used:

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

Stamford Acquisition SNFF

Depreciation Schedule

9/30/22

| Description | Classification | Date of Acquisition | Historical Cost | Cost to be Depreciated | Useful Life (in months) | 2021 Depr | 2021 Accum | 2022 Depr | 2022 Accum | Net Book Value |
|---------------------------------------------------------------------|-----------------------|---------------------|-----------------|------------------------|-------------------------|--------------|---------------|--------------|---------------|----------------|
| Building Improvements | | | | | | | | | | |
| 2016 Acquisitions | | | | | | | | | | |
| Walk in freezer | Building Improvements | 9/30/2016 | 9,363 | 9,363 | 360 | 312 | 1,586 | 312 | 1,898 | 7,465 |
| Furnishing and installing new partition with 42" doors and safety 1 | Building Improvements | 9/30/2016 | 12,793 | 12,793 | 360 | 426 | 2,166 | 426 | 2,592 | 10,202 |
| Zoning analysis | Building Improvements | 9/30/2016 | 1,400 | 1,400 | 360 | 47 | 239 | 47 | 286 | 1,114 |
| Environmental Testing | Building Improvements | 5/31/2016 | 7,975 | 7,975 | 360 | 266 | 1,441 | 266 | 1,707 | 6,268 |
| Electrical Wiring and Lighting | Building Improvements | 9/18/2016 | 16,000 | 16,000 | 360 | 533 | 2,709 | 533 | 3,242 | 12,758 |
| Automated Doors | Building Improvements | 1/15/2016 | 2,478 | 2,478 | 360 | 83 | 477 | 83 | 560 | 1,918 |
| Permit re: renovation | Building Improvements | 8/16/2016 | 200 | 200 | 360 | 7 | 36 | 7 | 43 | 157 |
| Permit re: renovation | Building Improvements | 9/16/2016 | 168 | 168 | 360 | 6 | 30 | 6 | 36 | 131 |
| Wood Panels, reception & nursing stations, cabinets, picture board | Building Improvements | 9/23/2016 | 18,300 | 18,300 | 360 | 610 | 3,101 | 610 | 3,711 | 14,589 |
| Architect | Building Improvements | 10/7/2015 | 170 | 170 | 360 | 6 | 36 | 6 | 42 | 128 |
| Installation of cold water faucet | Building Improvements | 12/8/2015 | 495 | 495 | 360 | 17 | 99 | 17 | 116 | 379 |
| Installation of cold water faucet | Building Improvements | 12/8/2015 | 495 | 495 | 360 | 17 | 99 | 17 | 116 | 379 |
| Kitchen sink drain replacement | Building Improvements | 12/8/2015 | 750 | 750 | 360 | 25 | 146 | 25 | 171 | 579 |
| Installation of shut off and supply line for kitchen faucet | Building Improvements | 12/9/2015 | 385 | 385 | 360 | 13 | 76 | 13 | 89 | 296 |
| Installation of new drainage pipe | Building Improvements | 12/17/2015 | 895 | 895 | 360 | 30 | 175 | 30 | 205 | 690 |
| Installation of boiler room copper line | Building Improvements | 12/17/2015 | 650 | 650 | 360 | 22 | 128 | 22 | 150 | 500 |
| Construction Supplies | Building Improvements | 7/25/2016 | 7,643 | 7,643 | 360 | 255 | 1,339 | 255 | 1,594 | 6,049 |
| Patio | Building Improvements | 9/18/2016 | 15,000 | 15,000 | 360 | 500 | 2,542 | 500 | 3,042 | 11,958 |
| Patio | Building Improvements | 9/27/2016 | 15,000 | 15,000 | 360 | 500 | 2,542 | 500 | 3,042 | 11,958 |
| Environmental Testing | Building Improvements | 5/21/2016 | 7,975 | 7,975 | 360 | 266 | 1,485 | 266 | 1,751 | 6,224 |
| Construction Supplies - Tiles, wood | Building Improvements | 8/6/2016 | 24,426 | 24,426 | 360 | 814 | 4,206 | 814 | 5,020 | 19,406 |
| Crate and Barrel | Building Improvements | 9/1/2016 | 487 | 487 | 360 | 16 | 81 | 16 | 97 | 390 |
| Building Supplies - 2x2 NDF Sq Edge 64, SC Fibcr Skimcoat | Building Improvements | 9/1/2016 | 1,006 | 1,006 | 360 | 34 | 173 | 34 | 207 | 799 |
| Building Supplies - Self leveling underlayment, paint primer | Building Improvements | 9/1/2016 | 2,777 | 2,777 | 360 | 93 | 473 | 93 | 566 | 2,211 |
| Building Supplies - Wall angle | Building Improvements | 9/1/2016 | 1,559 | 1,559 | 360 | 52 | 264 | 52 | 316 | 1,242 |
| Building Supplies - silhouette main, 10' track | Building Improvements | 9/1/2016 | 2,596 | 2,596 | 360 | 87 | 442 | 87 | 529 | 2,067 |
| Furniture | Building Improvements | 9/1/2016 | 1,239 | 1,239 | 360 | 41 | 208 | 41 | 249 | 989 |
| Building Supplies - Wall angle | Building Improvements | 9/1/2016 | 1,329 | 1,329 | 360 | 44 | 224 | 44 | 268 | 1,061 |
| Building Supplies - beige tile | Building Improvements | 9/1/2016 | 679 | 679 | 360 | 23 | 117 | 23 | 140 | 539 |
| Building Supplies - Marjam | Building Improvements | 9/1/2016 | 8,053 | 8,053 | 360 | 268 | 1,362 | 268 | 1,630 | 6,423 |
| Building Supplies - Marjam | Building Improvements | 9/1/2016 | 1,771 | 1,771 | 360 | 59 | 300 | 59 | 359 | 1,412 |
| Building Supplies Tile | Building Improvements | 9/1/2016 | 905 | 905 | 360 | 30 | 153 | 30 | 183 | 723 |
| Building Supplies - Cement | Building Improvements | 9/1/2016 | 202 | 202 | 360 | 7 | 36 | 7 | 43 | 160 |
| Building Supplies - Prime | Building Improvements | 9/1/2016 | 69 | 69 | 360 | 2 | 10 | 2 | 12 | 57 |
| Building Supplies - Marjam | Building Improvements | 9/1/2016 | 562 | 562 | 360 | 19 | 97 | 19 | 116 | 447 |
| Total 2016 Acquisitions | | | 165,795 | 165,795 | | 5,530 | 28,595 | 5,530 | 34,125 | 131,671 |
| 2017 Acquisitions | | | | | | | | | | |
| Electrical Wiring and Lighting | Building Improvements | 9/30/2016 | 16,008 | 16,008 | 360 | 534 | 2,546 | 534 | 3,080 | 12,928 |
| Window Treatments | Building Improvements | 10/1/2016 | 3,981 | 3,981 | 360 | 133 | 634 | 133 | 767 | 3,214 |
| Construction - Demo walls, install doors, framing, drop ceiling | Building Improvements | 10/3/2016 | 50,000 | 50,000 | 360 | 1,667 | 7,950 | 1,667 | 9,617 | 40,383 |
| Construction - Demo walls, install doors, framing, drop ceiling | Building Improvements | 10/3/2016 | 33,500 | 33,500 | 360 | 1,117 | 5,327 | 1,117 | 6,444 | 27,056 |
| Construction - Demo walls, install doors, framing, drop ceiling | Building Improvements | 10/3/2016 | 40,000 | 40,000 | 360 | 1,333 | 6,358 | 1,333 | 7,691 | 32,309 |
| Window Treatments | Building Improvements | 10/5/2016 | 371 | 371 | 360 | 12 | 58 | 12 | 70 | 301 |
| Window Treatments | Building Improvements | 10/5/2016 | 219 | 219 | 360 | 7 | 34 | 7 | 41 | 178 |
| Air Conditioners | Building Improvements | 10/21/2016 | 7,817 | 7,817 | 360 | 261 | 1,244 | 261 | 1,505 | 6,311 |
| Patio and Walkway redone | Building Improvements | 10/21/2016 | 12,500 | 12,500 | 360 | 417 | 1,989 | 417 | 2,406 | 10,094 |
| Brick wall entrance/Landscaping - Planted trees/flowers | Building Improvements | 10/22/2016 | 16,277 | 16,277 | 360 | 543 | 2,580 | 543 | 3,132 | 13,145 |
| Building Supplies - Marjam | Building Improvements | 10/24/2016 | 14,973 | 14,973 | 360 | 499 | 2,380 | 499 | 2,879 | 12,094 |
| Double Doors | Building Improvements | 10/26/2016 | 7,200 | 7,200 | 360 | 240 | 1,145 | 240 | 1,385 | 5,815 |
| Fixed broken stucco/installed concrete | Building Improvements | 11/1/2016 | 3,500 | 3,500 | 360 | 117 | 558 | 117 | 675 | 2,825 |
| Window Treatments | Building Improvements | 11/3/2016 | 13,439 | 13,439 | 360 | 448 | 2,108 | 448 | 2,556 | 10,883 |
| Construction - New Ceiling, Paint, Flooring | Building Improvements | 11/4/2016 | 50,500 | 50,500 | 360 | 1,683 | 7,919 | 1,683 | 9,602 | 40,898 |
| Construction - New Ceiling, Paint, Flooring | Building Improvements | 11/4/2016 | 48,000 | 48,000 | 360 | 1,600 | 7,528 | 1,600 | 9,128 | 38,872 |
| Patio and Walkway redone | Building Improvements | 11/11/2016 | 11,000 | 11,000 | 360 | 367 | 1,727 | 367 | 2,094 | 8,916 |
| Door | Building Improvements | 12/23/2016 | 2,200 | 2,200 | 360 | 73 | 339 | 73 | 412 | 1,788 |
| Install new controls/thermostat/wiring service AC System | Building Improvements | 12/31/2016 | 2,831 | 2,831 | 360 | 94 | 436 | 94 | 530 | 2,300 |
| Construction - New Ceiling, Floor Tiles, Electrical Wiring | Building Improvements | 1/4/2017 | 44,500 | 44,500 | 360 | 1,483 | 6,788 | 1,483 | 8,271 | 36,229 |
| Construction - New Ceiling, Floor Tiles, Electrical Wiring | Building Improvements | 1/4/2017 | 30,000 | 30,000 | 360 | 1,000 | 4,577 | 1,000 | 5,577 | 24,423 |
| Replaced Mixing Valve and Pressure Gauge | Building Improvements | 1/6/2017 | 1,492 | 1,492 | 360 | 50 | 229 | 50 | 279 | 1,214 |
| Building Supplies - Marjam and Exterior/Interior Doors - Autom | Building Improvements | 1/6/2017 | 5,576 | 5,576 | 360 | 186 | 851 | 186 | 1,037 | 4,539 |
| Various supplies for building | Building Improvements | 1/12/2017 | 22,320 | 22,320 | 360 | 744 | 3,405 | 744 | 4,149 | 18,170 |
| 25FT and 30FT Waste Containers for construction work | Building Improvements | 1/31/2017 | 6,277 | 6,277 | 360 | 209 | 957 | 209 | 1,166 | 5,111 |
| Building Supplies - Home Depot and Walmart | Building Improvements | 2/6/2017 | 1,639 | 1,639 | 360 | 55 | 248 | 55 | 303 | 1,336 |

Stamford Acquisition SNFF

Depreciation Schedule

9/30/22

| Description | Classification | Date of Acquisition | Historical Cost | Cost to be Depreciated | Useful Life (in months) | 2021 Depr | 2021 Accum | 2022 Depr | 2022 Accum | Net Book Value |
|---------------------------------------------------------------------|-----------------------|---------------------|-----------------|------------------------|-------------------------|---------------|----------------|---------------|----------------|----------------|
| Roof Repaired | Building Improvements | 2/23/2017 | 3,500 | 3,500 | 360 | 117 | 528 | 117 | 645 | 2,855 |
| Roof Repaired | Building Improvements | 2/23/2017 | 3,500 | 3,500 | 360 | 117 | 528 | 117 | 645 | 2,855 |
| Construction - Install Outlets/Door/Wiring,Painting | Building Improvements | 3/6/2017 | 21,750 | 21,750 | 360 | 725 | 3,225 | 725 | 3,950 | 17,800 |
| Construction - Install Outlets/Door/Wiring,Painting | Building Improvements | 3/6/2017 | 21,750 | 21,750 | 360 | 725 | 3,225 | 725 | 3,950 | 17,800 |
| Plumbing | Building Improvements | 3/15/2017 | 7,700 | 7,700 | 360 | 257 | 1,143 | 257 | 1,400 | 6,300 |
| Plumbing | Building Improvements | 3/15/2017 | 8,000 | 8,000 | 360 | 267 | 1,188 | 267 | 1,455 | 6,545 |
| Cubical Curtains | Building Improvements | 3/20/2017 | 1,018 | 1,018 | 360 | 34 | 151 | 34 | 185 | 833 |
| Mazjam - Building Supplies | Building Improvements | 4/27/2017 | 7,803 | 7,803 | 360 | 260 | 1,400 | 260 | 1,400 | 6,402 |
| Construction - Paint, Install Outlets and Tile, Cut Doors | Building Improvements | 5/3/2017 | 21,900 | 21,900 | 360 | 730 | 3,154 | 730 | 3,884 | 18,016 |
| Construction - Paint, Install Outlets and Tile, Cut Doors | Building Improvements | 5/3/2017 | 21,900 | 21,900 | 360 | 730 | 3,154 | 730 | 3,884 | 18,016 |
| Hazardous Waste Permit | Building Improvements | 5/5/2017 | 200 | 200 | 360 | 7 | 30 | 7 | 37 | 163 |
| Patched Roof | Building Improvements | 6/1/2017 | 900 | 900 | 360 | 30 | 128 | 30 | 158 | 742 |
| Patched Roof | Building Improvements | 6/1/2017 | 1,014 | 1,014 | 360 | 34 | 145 | 34 | 179 | 836 |
| Order equipment, Oversec kitchen operation, Consulting during no | Building Improvements | 6/11/2017 | 5,000 | 5,000 | 360 | 167 | 711 | 167 | 878 | 4,122 |
| Order equipment, Oversec kitchen operation, Consulting during no | Building Improvements | 6/11/2017 | 5,000 | 5,000 | 360 | 167 | 711 | 167 | 878 | 4,122 |
| Order equipment, Oversec kitchen operation, Consulting during no | Building Improvements | 6/11/2017 | 5,000 | 5,000 | 360 | 167 | 711 | 167 | 878 | 4,122 |
| Patched Roof | Building Improvements | 6/23/2017 | 1,014 | 1,014 | 360 | 34 | 145 | 34 | 179 | 836 |
| Re route roof drainage | Building Improvements | 7/19/2017 | 1,200 | 1,200 | 360 | 40 | 168 | 40 | 208 | 992 |
| Rebuilt dining room ceiling/Carpet removal and installed floor | Building Improvements | 8/23/2017 | 7,200 | 7,200 | 360 | 240 | 991 | 240 | 1,231 | 5,969 |
| Various supplies for building | Building Improvements | 8/31/2017 | 15,073 | 15,073 | 360 | 502 | 2,072 | 502 | 2,574 | 12,499 |
| Replaced condensing unit for AC System | Building Improvements | 9/20/2017 | 9,254 | 9,254 | 360 | 308 | 1,252 | 308 | 1,560 | 7,695 |
| Paint, Repair doors and cabinets, Install ceramic tiles | Building Improvements | 9/20/2017 | 22,250 | 22,250 | 360 | 742 | 3,016 | 742 | 3,758 | 18,492 |
| Paint, Repair doors and cabinets, Install ceramic tiles | Building Improvements | 9/20/2017 | 22,250 | 22,250 | 360 | 742 | 3,016 | 742 | 3,758 | 18,492 |
| New hot water circulator motor and pump | Building Improvements | 9/22/2017 | 1,233 | 1,233 | 360 | 41 | 167 | 41 | 208 | 1,026 |
| Total 2017 Acquisitions | | | 661,530 | 661,530 | | 22,055 | 100,619 | 22,055 | 122,674 | 538,856 |
| 2018 Acquisitions/Disposals | | | | | | | | | | |
| Reversal of Invoice from last cost report period | Building Improvements | 3/15/2017 | (7,700) | (7,700) | 360 | (771) | (1,143) | (771) | (1,914) | (5,786) |
| Sand and Clean Hand Rails, Install new sing, touch up pain | Building Improvements | 11/15/2017 | 11,500 | 11,500 | 180 | 767 | 3,068 | 767 | 3,835 | 7,665 |
| Thyssenkrupp Elevator one new pump motor | Building Improvements | 8/9/2018 | 10,252 | 10,252 | 240 | 513 | 2,052 | 513 | 2,565 | 7,687 |
| New Fence | Building Improvements | 6/8/2018 | 9,146 | 9,146 | 120 | 915 | 3,660 | 915 | 4,575 | 4,571 |
| Various supplies for building | Building Improvements | 12/12/2017 | 3,839 | 3,839 | 60 | 768 | 3,072 | 768 | 3,840 | (1) |
| Fabricate and install 1 shed style metal canopy | Building Improvements | 1/30/2018 | 15,326 | 15,326 | 120 | 1,533 | 6,132 | 1,533 | 7,665 | 7,661 |
| Installed 208V electrical line in the kitchen, replacement of power | Building Improvements | 5/3/2018 | 2,513 | 2,513 | 240 | 126 | 504 | 126 | 630 | 1,883 |
| Major Elevator Repairs | Building Improvements | 8/7/2018 | 69,128 | 69,128 | 240 | 3,456 | 13,824 | 3,456 | 17,280 | 51,848 |
| Total 2018 Acquisitions/Disposals | | | 114,004 | 114,004 | | 7,307 | 31,169 | 7,307 | 38,476 | 75,528 |
| 2019 Acquisitions/Disposals | | | | | | | | | | |
| Painting, Install floor tiles, run new electric | Building Improvements | 5/20/2019 | 17,920 | 17,920 | 468 | 459 | 1,377 | 459 | 1,836 | 16,084 |
| Demo Kitchen and 4 bathrooms - redo | Building Improvements | 5/14/2019 | 32,580 | 32,580 | 468 | 835 | 2,505 | 835 | 3,340 | 29,240 |
| Change Order #1 to above Major Elevator Repairs Project | Building Improvements | 8/1/2019 | 8,275 | 8,275 | 468 | 212 | 636 | 212 | 948 | 7,427 |
| Change Order #2 to above Major Elevator Repairs Project | Building Improvements | 9/4/2019 | 3,993 | 3,993 | 468 | 102 | 306 | 102 | 408 | 3,585 |
| Outdoor 3 Phase Panel and breakers and wiring of new elevator | Building Improvements | 8/23/2019 | 14,435 | 14,435 | 468 | 370 | 1,110 | 370 | 1,480 | 12,955 |
| Total 2019 Acquisitions/Disposals | | | 77,203 | 77,203 | | 1,978 | 5,934 | 1,978 | 7,912 | 69,291 |
| Prepare and Provide Property/Boundary Survey and ALTA/NSPS | Building Improvements | 9/17/2020 | 5,000 | 5,000 | 468 | 128 | 256 | 128 | 384 | 4,616 |
| Sales Tax - Prepare and Provide Property/Boundary Survey and A | Building Improvements | 9/30/2020 | 318 | 318 | 468 | 8 | 16 | 8 | 24 | 294 |
| Replacement of one 500K BTU Commercial Hot Water Heater in | Building Improvements | 2/25/2020 | 17,964 | 17,964 | 468 | 461 | 922 | 461 | 1,383 | 16,581 |
| Home Depot - Various Supplies - Drywall makes up most of the i | Building Improvements | 5/5/2020 | 2,999 | 2,999 | 468 | 77 | 154 | 77 | 231 | 2,768 |
| Repair of rear parking lot damaged post light, Replacement of R | Building Improvements | 6/11/2020 | 5,115 | 5,115 | 468 | 131 | 262 | 131 | 393 | 4,722 |
| Sales Tax - Repair of rear parking lot damaged post light, Replace | Building Improvements | 7/31/2020 | 325 | 325 | 468 | 8 | 16 | 8 | 24 | 301 |
| Total 2020 Acquisitions/Disposals | | | 31,721 | 31,721 | | 813 | 1,626 | 813 | 2,439 | 29,282 |
| Split Case Pump for Main Recirculating Heating Line | Building Improvements | 3/4/2021 | 5,018 | 5,018 | 180 | 335 | 335 | 335 | 670 | 4,348 |
| Boiler - New Burner controller, Fire eye, and Spark cables | Building Improvements | 3/2/2021 | 3,705 | 3,705 | 240 | 185 | 185 | 185 | 370 | 3,355 |
| Install one 500K BTU Commercial Hot Water Heater | Building Improvements | 7/26/2021 | 23,990 | 23,990 | 180 | 1,599 | 1,599 | 1,599 | 3,198 | 20,792 |
| 2015 - 2018 Sales Tax Audit Adjustment on Fixed Assets | Building Improvements | 9/30/2021 | 40,639 | 40,639 | 180 | 2,709 | 2,709 | 2,709 | 5,418 | 35,221 |
| Total 2021 Acquisitions/Disposals | | | 73,352 | 73,352 | | 4,828 | 4,828 | 4,828 | 9,656 | 63,696 |
| Install one 500K BTU Commercial Hot Water Heater | Building Improvements | 3/31/2021 | 19,723 | 19,723 | 180 | - | - | 1,315 | 1,315 | 18,408 |
| Install one 500K BTU Commercial Hot Water Heater | Building Improvements | 4/5/2022 | 25,695 | 25,695 | 180 | - | - | 1,713 | 1,713 | 23,982 |
| Total 2022 Acquisitions/Disposals | | | 45,418 | 45,418 | | - | - | 3,028 | 3,028 | 42,390 |

Stamford Acquisition SNFF
Depreciation Schedule
9/30/22

| Description | Classification | Date of Acquisition | Historical Cost | Cost to be Depreciated | Useful Life (in months) | 2021 Depr | 2021 Accum | 2022 Depr | 2022 Accum | Net Book Value |
|-----------------------------|----------------|---------------------|-----------------|------------------------|-------------------------|-----------|------------|-----------|------------|----------------|
| TOTAL BUILDING IMPROVEMENTS | | | 1,169,023 | 1,169,023 | | 42,511 | 172,771 | 45,539 | 218,310 | 950,713 |

Stamford Acquisition SNFR

Depreciation Schedule

9/30/22

| Moveable Equipment | Description | Classification | Date of Acquisition | Historical Cost | Cost to be Depreciated | Useful Life (in months) | 2021 Depr | 2021 Accum | 2022 Depr | 2022 Accum | Net Book Value |
|-----------------------------------------------------------------------------------|-------------------|----------------|---------------------|-----------------|------------------------|-------------------------|--------------|---------------|-----------|---------------|----------------|
| 2016 Acquisitions | | | | | | | | | | | |
| | | | | | | | | | | | |
| Telephone System | Movable Equipment | 12/1/2015 | 1,260 | 1,260 | 36 | 0 | 1,260 | - | 1,260 | - | |
| Telephone System | Movable Equipment | 12/1/2015 | 1,058 | 1,058 | 36 | 0 | 1,058 | - | 1,058 | - | |
| Telephone System | Movable Equipment | 12/1/2015 | 1,095 | 1,095 | 36 | (0) | 1,095 | - | 1,095 | - | |
| Video Surveillance | Movable Equipment | 12/1/2015 | 10,848 | 10,848 | 36 | 0 | 10,848 | - | 10,848 | - | |
| Video Surveillance | Movable Equipment | 12/1/2015 | 10,848 | 10,848 | 36 | 0 | 10,848 | - | 10,848 | - | |
| Computers | Movable Equipment | 9/20/2016 | 5,850 | 5,850 | 36 | 0 | 5,850 | - | 5,850 | - | |
| Computers | Movable Equipment | 1/2/2016 | 4,317 | 4,317 | 60 | 217 | 4,317 | - | 4,317 | - | |
| Computers | Movable Equipment | 1/23/2016 | 711 | 711 | 60 | 48 | 711 | - | 711 | - | |
| Installation of cold water faucet | Movable Equipment | 6/27/2016 | 495 | 495 | 60 | 17 | 495 | - | 495 | - | |
| Installation of shut off and supply line for kitchen faucet | Movable Equipment | 12/3/2015 | 385 | 385 | 60 | 13 | 385 | - | 385 | - | |
| Installation of boiler room copper line | Movable Equipment | 12/14/2015 | 650 | 650 | 60 | 22 | 650 | - | 650 | - | |
| Therapy Equipment | Movable Equipment | 12/14/2015 | 3,250 | 3,250 | 60 | 596 | 3,250 | - | 3,250 | - | |
| Wandergard | Movable Equipment | 9/30/2016 | 857 | 857 | 60 | 44 | 857 | - | 857 | - | |
| Wandergard | Movable Equipment | 9/30/2016 | 1,414 | 1,414 | 60 | 70 | 1,414 | - | 1,414 | - | |
| Beds | Movable Equipment | 5/6/2016 | 928 | 928 | 60 | 122 | 928 | - | 928 | - | |
| Matresses | Movable Equipment | 6/20/2016 | 2,223 | 2,223 | 60 | 73 | 2,223 | - | 2,223 | - | |
| Beds | Movable Equipment | 8/2/2016 | 974 | 974 | 60 | 31 | 974 | - | 974 | - | |
| Matresses | Movable Equipment | 9/8/2016 | 398 | 398 | 60 | 11 | 398 | - | 398 | - | |
| Construction - opening with fascia for dining room, hallway, rehab various murals | Movable Equipment | 1/22/2016 | 3,981 | 3,981 | 60 | 730 | 3,981 | - | 3,981 | - | |
| Best buy - Computer | Movable Equipment | 3/8/2016 | 12,749 | 12,749 | 60 | 2,337 | 12,749 | - | 12,749 | - | |
| HDTV1 High Def 16 Channel DVR hard drive or outside camera | Movable Equipment | 3/8/2016 | 1,618 | 1,618 | 60 | 187 | 1,618 | - | 1,618 | - | |
| 40" LED tv with mount and install, transmitter/receiver | Movable Equipment | 4/7/2016 | 838 | 838 | 60 | 110 | 838 | - | 838 | - | |
| Video Surveillance | Movable Equipment | 9/1/2016 | 1,384 | 1,384 | 60 | 229 | 1,384 | - | 1,384 | - | |
| Air Curtain Heater | Movable Equipment | 9/1/2016 | 225 | 225 | 60 | 42 | 225 | - | 225 | - | |
| Wayfair | Movable Equipment | 9/1/2016 | 1,602 | 1,602 | 60 | 82 | 1,602 | - | 1,602 | - | |
| Computers | Movable Equipment | 9/1/2016 | 350 | 350 | 60 | 29 | 350 | - | 350 | - | |
| Walmart - equipment | Movable Equipment | 9/1/2016 | 11,975 | 11,975 | 60 | 998 | 11,975 | - | 11,975 | - | |
| clinton training stairs | Movable Equipment | 9/1/2016 | 3,153 | 3,153 | 60 | 313 | 3,153 | - | 3,153 | - | |
| mirrors | Movable Equipment | 9/1/2016 | 1,286 | 1,286 | 60 | 237 | 1,286 | - | 1,286 | - | |
| Computers | Movable Equipment | 9/1/2016 | 467 | 467 | 60 | 87 | 467 | - | 467 | - | |
| wall décor | Movable Equipment | 9/1/2016 | 992 | 992 | 60 | 184 | 992 | - | 992 | - | |
| 14 swivel chairs | Movable Equipment | 9/1/2016 | 266 | 266 | 60 | 49 | 266 | - | 266 | - | |
| Movable Equipment | Movable Equipment | 9/1/2016 | 1,741 | 1,741 | 60 | 320 | 1,741 | - | 1,741 | - | |
| 12 chairs | Movable Equipment | 9/1/2016 | 1,596 | 1,596 | 60 | 293 | 1,596 | - | 1,596 | - | |
| mirrors | Movable Equipment | 9/1/2016 | 1,490 | 1,490 | 60 | 273 | 1,490 | - | 1,490 | - | |
| plants | Movable Equipment | 9/1/2016 | 455 | 455 | 60 | 83 | 455 | - | 455 | - | |
| marble glue and stone canvas | Movable Equipment | 9/1/2016 | 2,531 | 2,531 | 60 | 465 | 2,531 | - | 2,531 | - | |
| Therapy Equipment | Movable Equipment | 9/1/2016 | 313 | 313 | 60 | 56 | 313 | - | 313 | - | |
| Movable Equipment | Movable Equipment | 9/1/2016 | (1,573) | (1,573) | 60 | - | (1,573) | - | (1,573) | - | |
| Total 2016 Acquisitions | | | | 98,157 | 98,157 | | 8,950 | 98,157 | - | 98,157 | - |
| 2017 Acquisitions | | | | | | | | | | | |
| Relocation of multiple extensions - Telephone system | Movable Equipment | 10/31/2016 | 1,580 | 1,580 | 60 | 105 | 1,580 | - | 1,580 | - | |
| Dishwasher/Dolly/Beverage Carrier/Display Case | Movable Equipment | 12/31/2016 | 2,276 | 2,276 | 60 | 279 | 2,276 | - | 2,276 | - | |
| Scamtable, Serving Overshell, Food Pan Cart | Movable Equipment | 12/31/2016 | 28,090 | 28,090 | 60 | 3,433 | 28,090 | - | 28,090 | - | |
| Diagnostic Station/Mobile Stand | Movable Equipment | 9/30/2017 | 9,306 | 9,306 | 60 | 1,861 | 7,702 | 1,603 | 9,305 | 0 | |
| Printer/Scanner, Laptop Cards and Mouse for Cards | Movable Equipment | 10/4/2016 | 5,565 | 5,565 | 60 | 371 | 5,565 | - | 5,565 | - | |
| New Telephone System | Movable Equipment | 11/2/2016 | 9,934 | 9,934 | 60 | 937 | 9,934 | - | 9,934 | - | |
| New Telephone System | Movable Equipment | 11/2/2016 | 9,934 | 9,934 | 60 | 938 | 9,934 | - | 9,934 | - | |
| New Telephone System | Movable Equipment | 12/1/2016 | 8,338 | 8,338 | 60 | 1,018 | 8,338 | - | 8,338 | - | |
| Cafeteria Tray Rack | Movable Equipment | 11/1/2016 | 4,002 | 4,002 | 60 | 379 | 4,002 | - | 4,002 | - | |
| Rehab Equip - Upper Body Ergometer | Movable Equipment | 11/28/2016 | 4,523 | 4,523 | 60 | 426 | 4,523 | - | 4,523 | - | |
| Stepper - rehab equipment | Movable Equipment | 1/20/2017 | 4,420 | 4,420 | 60 | 663 | 4,420 | - | 4,420 | - | |
| Computers & Equipment | Movable Equipment | 11/5/2016 | 2,415 | 2,415 | 60 | 228 | 2,415 | - | 2,415 | - | |
| Computers & Equipment | Movable Equipment | 12/27/2016 | 14,128 | 14,128 | 60 | 1,333 | 14,128 | - | 14,128 | - | |
| Copiers/Printers - Staples, Computers - Quadbridge | Movable Equipment | 10/24/2016 | 9,706 | 9,706 | 60 | 648 | 9,706 | - | 9,706 | - | |
| Blue tooth and tablet - Best Buy/Computer - Quadbridge | Movable Equipment | 1/6/2017 | 1,173 | 1,173 | 60 | 175 | 1,173 | - | 1,173 | - | |
| Printer - Staples, Computer - Quadbridge | Movable Equipment | 2/6/2017 | 1,296 | 1,296 | 60 | 231 | 1,296 | - | 1,296 | - | |
| Quadbridge - Computers and Equipment | Movable Equipment | 6/27/2017 | 551 | 551 | 60 | 110 | 501 | 49 | 550 | 0 | |
| Quadbridge - Computers and Equipment | Movable Equipment | 9/7/2017 | 2,476 | 2,476 | 60 | 495 | 2,049 | 427 | 2,476 | (0) | |
| Televisions | Movable Equipment | 11/29/2016 | 3,190 | 3,190 | 60 | 638 | 3,137 | 53 | 3,190 | 0 | |
| Work Table | Movable Equipment | 8/21/2017 | 1,065 | 1,065 | 60 | 213 | 888 | 178 | 1,066 | (0) | |
| Cabinets | Movable Equipment | 3/27/2017 | 8,600 | 8,600 | 60 | 1,720 | 7,883 | 717 | 8,600 | (0) | |
| Cabinets | Movable Equipment | 3/27/2017 | 4,790 | 4,790 | 60 | 958 | 4,391 | 399 | 4,790 | 0 | |

Stamford Acquisition SNFF

Depreciation Schedule

9/30/22

| Description | Classification | Date of Acquisition | Historical Cost | Cost to be Depreciated | Useful Life (in months) | 2021 Depr | 2021 Accum | 2022 Depr | 2022 Accum | Net Book Value |
|---------------------------------------------------------------------|-----------------------|---------------------|-----------------|------------------------|-------------------------|---------------|----------------|---------------|----------------|----------------|
| Conference Table and TV Cabinet | Movable Equipment | 10/15/2016 | 5,610 | 5,610 | 60 | 1,122 | 5,610 | - | 5,610 | + |
| Counter Tops/Plywood | Movable Equipment | 10/15/2016 | 7,485 | 7,485 | 60 | 1,497 | 7,485 | - | 7,485 | + |
| Conference Table and TV Cabinet | Movable Equipment | 10/15/2016 | 5,610 | 5,610 | 60 | 1,122 | 5,610 | - | 5,610 | + |
| Cabinets, Refrigerator, Closet and Night Stands | Movable Equipment | 11/22/2016 | 7,650 | 7,650 | 60 | 1,530 | 7,523 | 128 | 7,651 | (1) |
| Counter Tops/Reception Desk/Nurses Station/Picture Boards | Movable Equipment | 10/1/2016 | 12,390 | 12,390 | 60 | 2,478 | 12,390 | - | 12,390 | + |
| Counter Tops/Plywood | Movable Equipment | 1/3/2017 | 7,200 | 7,200 | 60 | 1,440 | 6,840 | 360 | 7,200 | + |
| Cabinets | Movable Equipment | 3/27/2017 | 8,600 | 8,600 | 60 | 1,720 | 7,883 | 717 | 8,600 | (0) |
| Picture Board | Movable Equipment | 4/1/2017 | 1,852 | 1,852 | 60 | 370 | 1,665 | 187 | 1,852 | (0) |
| Best Buy - Televisions | Movable Equipment | 6/28/2017 | 691 | 691 | 60 | 138 | 598 | 93 | 691 | 0 |
| PC Richard & Son - Televisions | Movable Equipment | 10/11/2016 | 2,105 | 2,105 | 60 | 421 | 2,105 | - | 2,105 | + |
| Bed | Movable Equipment | 12/13/2016 | 1,190 | 1,190 | 60 | 238 | 1,150 | 40 | 1,190 | (0) |
| Murals | Movable Equipment | 1/20/2017 | 2,815 | 2,815 | 60 | 563 | 2,674 | 141 | 2,815 | (0) |
| Murals | Movable Equipment | 3/5/2017 | 5,000 | 5,000 | 60 | 1,000 | 4,583 | 417 | 5,000 | (0) |
| Murals | Movable Equipment | 4/18/2017 | 13,906 | 13,906 | 60 | 2,781 | 12,515 | 1,391 | 13,906 | 0 |
| Desks and Filing Cabinets | Movable Equipment | 5/10/2017 | 16,000 | 16,000 | 60 | 3,200 | 14,133 | 1,867 | 16,000 | (0) |
| Sofa Chair, Dining Room Chair | Movable Equipment | 10/6/2016 | 5,468 | 5,468 | 60 | 1,092 | 5,468 | - | 5,468 | + |
| Bedsides Tables, Dressers | Movable Equipment | 11/29/2016 | 11,986 | 11,986 | 60 | 2,397 | 11,786 | 201 | 11,987 | (0) |
| Bedsides Tables, Dressers | Movable Equipment | 12/1/2016 | 7,352 | 7,352 | 60 | 1,470 | 7,105 | 247 | 7,352 | (0) |
| Ice Machine/Dispenser | Movable Equipment | 11/25/2016 | 7,352 | 7,352 | 60 | 1,470 | 7,228 | 124 | 7,352 | 0 |
| Installed new kitchen equipment to gas and Sink | Movable Equipment | 10/1/2016 | 3,663 | 3,663 | 60 | 732 | 3,663 | - | 3,663 | + |
| Electrical Heater/Thermoslat | Movable Equipment | 12/27/2016 | 5,999 | 5,999 | 60 | 1,200 | 5,800 | 199 | 5,999 | 0 |
| Dish Washer | Movable Equipment | 12/31/2016 | 5,008 | 5,008 | 60 | 1,002 | 4,843 | 166 | 5,009 | (0) |
| IMPERIAL BAG & PAPER CO. | Movable Equipment | 3/28/2017 | 4,596 | 4,596 | 60 | 919 | 3,880 | 716 | 4,596 | (0) |
| Mr.Sign | Movable Equipment | 2/16/2017 | 5,716 | 5,716 | 60 | 1,143 | 4,953 | 763 | 5,716 | 0 |
| Mr.Sign | Movable Equipment | 2/16/2017 | 5,716 | 5,716 | 60 | 1,143 | 4,953 | 763 | 5,716 | 0 |
| Total 2017 Acquisitions | | | 299,330 | 299,330 | | 49,549 | 287,267 | 12,064 | 299,331 | (1) |
| 2018 Acquisitions/Disposals | | | | | | | | | | |
| Ice and Water Dispenser and water filter assembly | Fixed Equipment | 6/22/2018 | 7,805 | 7,805 | 120 | 781 | 3,124 | 781 | 3,905 | 3,900 |
| Reconditioned washer extractor | Fixed Equipment | 2/9/2018 | 9,727 | 9,727 | 120 | 973 | 3,892 | 973 | 4,865 | 4,862 |
| AC Units | Fixed Equipment | 2/26/2018 | 3,876 | 3,876 | 60 | 775 | 3,100 | 775 | 3,875 | 1 |
| Supply six motors for A/C | Fixed Equipment | 8/23/2018 | 2,477 | 2,477 | 60 | 495 | 1,980 | 495 | 2,475 | 2 |
| Bed frames, mattress, sheets, table, TV stand, lowels, dresser,cha | Furniture & Fixture | 11/30/2017 | 2,905 | 2,905 | 60 | 581 | 2,324 | 581 | 2,905 | + |
| Bathroom Faucet, Fax Machine | Furniture & Fixture | 11/9/2017 | 841 | 841 | 60 | 168 | 672 | 168 | 840 | 1 |
| Cabinets - Paid for last cost report period (see above) dated 3/27/ | Furniture & Fixture | 3/27/2017 | (8,600) | (8,600) | 60 | (1,720) | (4,240) | (1,720) | (5,960) | (2,640) |
| 30 New Resident chairs | Furniture & Fixture | 9/14/2018 | 5,073 | 5,073 | 120 | 307 | 2,028 | 507 | 2,535 | 2,538 |
| 125 Towel Dispensers | Furniture & Fixture | 7/19/2018 | 3,766 | 3,766 | 60 | 753 | 3,012 | 753 | 3,765 | 1 |
| Banner including installation | Furniture & Fixture | 11/30/2017 | 1,550 | 1,550 | 60 | 310 | 1,240 | 310 | 1,550 | + |
| 3 new signs | Furniture & Fixture | 8/7/2018 | 1,451 | 1,451 | 120 | 145 | 580 | 145 | 725 | 726 |
| Quadbridge - Computers and Equipment | Computers & Equipment | 5/9/2018 | 823 | 823 | 60 | 165 | 660 | 163 | 823 | + |
| Quadbridge - Computers and Equipment | Computers & Equipment | 6/11/2018 | 3,489 | 3,489 | 60 | 698 | 2,792 | 697 | 3,489 | + |
| Quadbridge - Computers and Equipment | Computers & Equipment | 7/9/2018 | 892 | 892 | 60 | 178 | 712 | 178 | 890 | 2 |
| Quadbridge - Computers and Equipment/Copier | Computers & Equipment | 9/10/2018 | 3,363 | 3,363 | 60 | 673 | 2,692 | 671 | 3,363 | + |
| Total 2018 Acquisitions/Disposals | | | 39,438 | 39,438 | | 5,482 | 24,568 | 5,477 | 30,045 | 9,393 |
| 2019 Acquisitions/Disposals | | | | | | | | | | |
| Aidrian Arm Chair | Fixed Equipment | 10/10/2018 | 5,580 | 5,580 | 60 | 1,116 | 3,348 | 1,116 | 4,464 | 1,116 |
| Quadbridge - Kiosk | Computers & Equipment | 1/19/2018 | 1,432 | 1,432 | 36 | 478 | 1,452 | - | 1,432 | - |
| Staples - Printer | Computers & Equipment | 1/19/2018 | 425 | 425 | 36 | 141 | 425 | - | 425 | - |
| Wireless access point | Computers & Equipment | 1/19/2018 | 78 | 78 | 36 | 26 | 78 | - | 78 | - |
| Ipad and Apple Care and Ipad Pro Floor Stand | Computers & Equipment | 12/1/2018 | 1,327 | 1,327 | 36 | 443 | 1,327 | - | 1,327 | - |
| Install LED lights for signs, Install LED high output post light | Furniture & Fixture | 7/4/2019 | 4,736 | 4,736 | 60 | 947 | 2,841 | 947 | 3,788 | 948 |
| Staples - Printer | Computers & Equipment | 2/28/2019 | 425 | 425 | 36 | 141 | 425 | - | 425 | - |
| Ice Machine | Furniture & Fixture | 3/28/2019 | 3,908 | 3,908 | 60 | 782 | 2,346 | 782 | 3,128 | 780 |
| Amazon.com Laptop Stands | Furniture & Fixture | 3/11/2019 | 1,276 | 1,276 | 60 | 255 | 765 | 255 | 1,020 | 256 |
| Quadbridge - 1 Yr Business AV Managed 60 Computers | Furniture & Fixture | 6/10/2019 | 1,830 | 1,830 | 60 | 366 | 1,098 | 366 | 1,464 | 366 |
| 8 TV's | Furniture & Fixture | 7/3/2019 | 1,143 | 1,143 | 60 | 229 | 687 | 229 | 916 | 227 |
| 5 - Avondale 4 drawer chest and 8 - two door wardrobe cabinet | Furniture & Fixture | 6/24/2019 | 6,595 | 6,595 | 60 | 1,319 | 3,957 | 1,319 | 5,276 | 1,319 |
| Flex MO Dispensing Station, Flex unit dose module | Furniture & Fixture | 7/18/2019 | 26,458 | 26,458 | 60 | 5,292 | 15,876 | 5,292 | 21,168 | 5,290 |
| Johnstone Supply - Refrigerator | Furniture & Fixture | 7/3/2019 | 417 | 417 | 60 | 83 | 249 | 83 | 332 | 85 |
| 23 Amelia Arm Chairs | Furniture & Fixture | 2/26/2019 | 4,073 | 4,073 | 60 | 815 | 2,445 | 815 | 3,260 | 813 |
| 20 Cubicle Curtains | Furniture & Fixture | 9/25/2018 | 3,781 | 3,781 | 60 | 756 | 2,268 | 756 | 3,024 | 757 |
| Quadbridge - 18 Laptops | Furniture & Fixture | 3/6/2019 | 15,206 | 15,206 | 60 | 3,041 | 9,123 | 3,041 | 12,164 | 3,042 |
| Quadbridge - Computer | Furniture & Fixture | 3/22/2019 | 1,072 | 1,072 | 60 | 214 | 642 | 214 | 856 | 216 |

Stamford Acquisition SNFR

Depreciation Schedule

9/30/22

| Description | Classification | Date of Acquisition | Historical Cost | Cost to be Depreciated | Useful Life (in months) | 2021 Depr | 2021 Accum | 2022 Depr | 2022 Accum | Net Book Value |
|----------------------------------------------------------|-----------------------|---------------------|------------------|------------------------|-------------------------|----------------|-----------------|-----------------|----------------|------------------|
| Total 2019 Acquisitions/Disposals | | | 79,762 | 79,762 | | 16,444 | 49,332 | 15,215 | 64,547 | 15,215 |
| FFE Addition (Description Unavailable) | Furniture & Fixture | 11/29/2019 | 2,940 | 2,940 | 60 | 588 | 1,176 | 588 | 1,764 | 1,176 |
| Custom Computer Specialists - Dell computers, harddrives | Computers & Equipment | 1/9/2020 | 6,693 | 6,693 | 36 | 2,231 | 4,462 | 2,231 | 6,693 | - |
| Quadbridge - All in One Kiosk and Lenovo Thinkpad | Computers & Equipment | 2/10/2020 | 4,941 | 4,941 | 36 | 1,647 | 3,294 | 1,647 | 4,941 | - |
| Dell Computers and Windows 10 Pro | Computers & Equipment | 2/10/2020 | 6,166 | 6,166 | 36 | 2,055 | 4,110 | 2,055 | 6,165 | 1 |
| FFE Addition (Description Unavailable) | Furniture & Fixture | 4/9/2020 | 902 | 902 | 60 | 180 | 360 | 180 | 540 | 362 |
| FFE Addition (Description Unavailable) | Furniture & Fixture | 4/9/2020 | 1,722 | 1,722 | 60 | 344 | 688 | 344 | 1,032 | 690 |
| FFE Addition (Description Unavailable) | Furniture & Fixture | 4/9/2020 | 1,745 | 1,745 | 60 | 349 | 698 | 349 | 1,047 | 698 |
| Computers | Computers & Equipment | 12/30/2019 | 10,743 | 10,743 | 36 | 3,581 | 7,162 | 3,581 | 10,743 | - |
| Reconditioned Milnor Rigid 80Lb Washer | Furniture & Fixture | 6/2/2020 | 7,774 | 7,774 | 60 | 1,555 | 3,110 | 1,555 | 4,665 | 3,109 |
| Concentrator - Oxygen | Furniture & Fixture | 5/1/2020 | 1,102 | 1,102 | 60 | 220 | 440 | 220 | 660 | 442 |
| LG and Vizio Smart TV's - Quantity - 7 | Computers & Equipment | 5/12/2020 | 1,156 | 1,156 | 36 | 385 | 770 | 385 | 1,155 | 1 |
| Bladder Scanners | Furniture & Fixture | 1/21/2020 | 4,992 | 4,992 | 60 | 998 | 1,996 | 998 | 2,094 | 1,998 |
| 30 Ton Cold Generator (Chiller) Repair | Furniture & Fixture | 8/1/2020 | 31,465 | 31,465 | 60 | 6,293 | 12,586 | 6,293 | 18,879 | 12,586 |
| Purchased Toyota Sienna we were leasing | Motor Vehicle | 6/29/2020 | 23,605 | 23,605 | 60 | 4,721 | 9,442 | 4,721 | 14,163 | 9,442 |
| Total 2020 Acquisitions/Disposals | | | 105,946 | 105,946 | | 25,147 | 50,294 | 25,147 | 75,441 | 30,505 |
| Cisco Firewall | Computers & Equipment | 3/14/2021 | 2,420 | 2,420 | 36 | 817 | 807 | 807 | 1,614 | 806 |
| Phone/Call System | Computers & Equipment | 2/15/2021 | 28,294 | 28,294 | 120 | 2,829 | 2,829 | 2,829 | 5,658 | 22,636 |
| Dining/Resident room chairs - (10) | Furniture & Fixture | 12/31/2020 | 2,161 | 2,161 | 120 | 216 | 216 | 216 | 432 | 1,729 |
| Sono | Computers & Equipment | 3/1/2021 | 4,993 | 4,993 | 60 | 999 | 999 | 999 | 1,998 | 2,995 |
| Dell Optiplex computer | Computers & Equipment | 4/28/2021 | 802 | 802 | 60 | 160 | 160 | 160 | 320 | 482 |
| Lenovo Think Pad (6) | Computers & Equipment | 6/1/2021 | 5,606 | 5,606 | 36 | 1,869 | 1,869 | 1,869 | 3,738 | 1,868 |
| All in one Kiosk | Computers & Equipment | 5/9/2021 | 2,084 | 2,084 | 60 | 5,002 | 5,002 | (4,168) | 834 | 1,250 |
| 2015 - 2018 Sales Tax Audit Adjustment on Fixed Assets | Computers & Equipment | 9/30/2021 | 11,623 | 11,623 | 84 | 19,925 | 19,925 | (16,605) | 3,320 | 8,303 |
| Concentrator - Oxygen - Disposal | Computers & Equipment | 3/1/2020 | (1,102) | (1,102) | 60 | (220) | (220) | (220) | (440) | (662) |
| Total 2021 Acquisitions/Disposals | | | 56,881 | 56,881 | | 31,587 | 31,587 | (14,113) | 17,474 | 39,407 |
| Lenovo Think Pad | Computers & Equipment | 1/10/2022 | 1,019 | 1,019 | 36 | - | - | 340 | 340 | 679 |
| Lenovo Think Pad(18) | Computers & Equipment | 4/1/2022 | 18,323 | 18,323 | 36 | - | - | 6,108 | 6,108 | 12,215 |
| Printer | Computers & Equipment | 5/9/2022 | 923 | 923 | 60 | - | - | 185 | 185 | 738 |
| 5 LG & Samsung TV's | Computers & Equipment | 1/1/2021 | 888 | 888 | 60 | - | - | 178 | 178 | 710 |
| LG TV | Computers & Equipment | 1/1/2021 | 149 | 149 | 60 | - | - | 30 | 30 | 119 |
| 3 New Signs | Furniture & Fixture | 7/25/2022 | 7,455 | 7,455 | 120 | - | - | 746 | 746 | 6,709 |
| Total 2022 Acquisitions/Disposals | | | 28,757 | 28,757 | | - | - | 7,587 | 7,587 | 21,170 |
| Total Movable Equipment | | | 708,270 | 708,270 | | 137,159 | 541,204 | 51,377 | 592,581 | 115,689 |
| Building Improvements | | | 1,169,023 | 1,169,023 | | 42,511 | 172,771 | 45,539 | 218,310 | 950,713 |
| Movable Equipment | | | 708,270 | 708,270 | | 137,159 | 541,204 | 51,377 | 592,581 | 115,689 |
| TOTAL | | | 1,877,293 | 1,877,293 | | 179,670 | 713,975 | 96,916 | 810,891 | 1,066,402 |
| Financial Statement Rounding/Variance | | | 1,877,292 | 1,877,292 | | 156,674 | 803,468 | 156,674 | 803,468 | 1,073,824 |
| F/S vs C/R | | | 1 | 1 | | 22,996 | (89,493) | (59,758) | 7,423 | (7,422) |
| | | | | | | {a} | | | {b} | |

Ties to corresponding pages of Medicaid Cost Report

| | |
|--------------------------------------------|------------|
| F/S vs C/R Depreciation (Page 36, Line F1) | 59,758 {a} |
| F/S vs C/R Variance (Page 31, Line B9) | 7,422 {b} |
| Rounding Variance (Page 31, Line B9) | - |
| Historic Cost Per Schedule Above | 1,877,292 |
| Historic Cost Per Trial Balance | 1,877,292 |

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 9/30/2022 | Page 25 of 37 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|----------------------------------------------|---------------|------------------------|----------------------------|-----------------------------|------------------------|--------------------------------------------|------------------------|------------------------------|--|----------------------------------------------|------------|-------------------|--------|---------------------|---------------------------------------|----------|----------|-------------|-----------|------------------------------------|-------|-------|--|--|-------------------------------------------|----|---|--|--|---------------------------------|-----------|-----------|--|--|--------------------------------------------------|-----------|---------|--|--|
| 11. Property Questionnaire | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Part A <p>Is the property either owned by the Facility or leased from a Related Party?* <input checked="" type="radio"/> Yes <input type="radio"/> No</p> <p>*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.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>Description</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>1. Date Land Purchased</td> <td>11/16/15</td> </tr> <tr> <td>2. Date Structure Completed</td> <td></td> </tr> <tr> <td>3. If NOT Original Owner, Date of Purchase</td> <td>11/16/15</td> </tr> <tr> <td>4. Date of Initial Licensure</td> <td></td> </tr> <tr> <td>5. Total Licensed Bed Capacity</td> <td>156</td> </tr> <tr> <td>6. Square Footage</td> <td>45,146</td> </tr> <tr> <td>7. Acquisition Cost</td> <td></td> </tr> <tr> <td> a. Land</td> <td>905,000</td> </tr> <tr> <td> b. Building</td> <td>8,145,000</td> </tr> </tbody> </table> | | 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 | | | | | | | | | | | | | | | | | | | | |
| 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 <table border="1"> <thead> <tr> <th></th> <th>1st Mortgage</th> <th>2nd Mortgage</th> <th>3rd Mortgage</th> <th>4th Mortgage</th> </tr> </thead> <tbody> <tr> <td>1. Financing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> a. Type of Financing (e.g., fixed, variable)</td> <td>Prime Rate</td> <td>Prime Rate</td> <td></td> <td></td> </tr> <tr> <td> b. Date Mortgage Obtained</td> <td>11/20/20</td> <td>11/20/20</td> <td></td> <td></td> </tr> <tr> <td> c. Interest Rate for the Cost Year</td> <td>3.25%</td> <td>3.25%</td> <td></td> <td></td> </tr> <tr> <td> d. Term of Mortgage (number of years)</td> <td>10</td> <td>5</td> <td></td> <td></td> </tr> <tr> <td> e. Amount of Principal Borrowed</td> <td>8,191,939</td> <td>1,330,038</td> <td></td> <td></td> </tr> <tr> <td> f. Principal balance outstanding as of 9/30/2022</td> <td>7,618,503</td> <td>864,525</td> <td></td> <td></td> </tr> </tbody> </table> | | | 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 9/30/2022 | 7,618,503 | 864,525 | | |
| | 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 9/30/2022 | 7,618,503 | 864,525 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Complete if Mortgage was Refinanced During Current Cost Year <table border="1"> <tbody> <tr> <td>g. Type of Financing (e.g., fixed, variable)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>h. Date of Refinancing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>i. New Interest Rate</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>j. Term of Mortgage (number of years)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>k. Amount of Principal Borrowed</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>l. Principal Outstanding on Note Paid-Off</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | | 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 | | | | | | | | | | | | | | |
| 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 <table border="1"> <thead> <tr> <th>Name and Address of Lessor</th> <th>Property Leased</th> <th>Date of Lease</th> <th>Term of Lease</th> <th>Annual Amount of Lease</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table> | | | | | Name and Address of Lessor | Property Leased | Date of Lease | Term of Lease | Annual Amount of Lease | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-26 Rev. 6/95

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

| Name of Facility | License No. | Report for Year Ended 9/30/2022 | | | Page 26 | of 37 |
|--------------------------------------------------------------|-------------|------------------------------------|------|------|------------|----------|
| Item | | Total | CCNH | RHNS | (Specify) | |
| 12. Interest | | | | | | |
| A. Building, Land Improvement & Non-Movable Equipment | | | | | | |
| 1. First Mortgage | \$ | | | | | |
| Name of Lender | Rate | | | | | |
| Address of Lender | | | | | | |
| 2. Second Mortgage | \$ | | | | | |
| Name of Lender | Rate | | | | | |
| Address of Lender | | | | | | |
| 3. Third Mortgage | \$ | | | | | |
| Name of Lender | Rate | | | | | |
| Address of Lender | | | | | | |
| 4. Fourth Mortgage | \$ | | | | | |
| Name of Lender | Rate | | | | | |
| Address of Lender | | | | | | |
| B. CHEFA Loan Information | | | | | | |
| 1. Original Loan Amount | \$ | | | | | |
| 2. Loan Origination Date | | | | | | |
| 3. Interest Rate % | | | | | | |
| 4. Term | | | | | | |
| 5. CHEFA Interest Expense | | | | | | |
| 12 B7. Total Building Interest Expense (A1 - A4 + B5) | \$ | | | | | |

(Carry Subtotals forward to next page)

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

| Name of Facility | License No. | Report for Year Ended 9/30/2022 | | | Page of 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) | | \$ | | | |
| 13. Total All Interest Expense (12B7 + 12C3 + 12D) | | \$ | | | |
| 14. Insurance | | | | | |
| a. Insurance on Property (buildings only) | | \$ 24,240 | 24,240 | | |
| b. Insurance on Automobiles | | \$ 2,840 | 2,840 | | |
| c. Insurance other than Property (as specified above) | | | | | |
| 1. Umbrella (Blanket Coverage) | | \$ 226,624 | 226,624 | | |
| 2. Fire and Extended Coverage | | \$ | | | |
| 3. Other (Specify) | | \$ | | | |
| 14d. Total Insurance Expenditures (14a + b + c) | | \$ 253,704 | 253,704 | | |
| 15. Total All Expenditures (A-13 thru C-14) | | \$ 17,194,185 | 17,194,185 | | |

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D. Adjustments to Statement of Expenditures

| Name of Facility | | | License No. | Report for Year Ended | | Page of | |
|-------------------------------------------------------|----------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------|-----------|-----------|
| Item No. | Page No. | Line No. | 1084-C | 9/30/2022 | | 28 37 | |
| 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 | \$ | 202,549 | 202,549 | |
| 7. | | | Other - See attached Schedule | \$ | 12,755 | 12,755 | |
| Pages 15 & 16 - Administrative and General | | | | | | | |
| 8. | | | Discriminatory Benefits | \$ | | | |
| 9. | 15 | 1c | Bad Debts | \$ | 1,290,406 | 1,290,406 | |
| 10. | | | Accounting | \$ | | | |
| 10a. | | | Legal | \$ | 16,449 | 16,449 | |
| 11. | | | Telephone | \$ | | | |
| 12. | | | Cellular Telephone | \$ | | | |
| 13. | | | Life insurance premiums on the life of Owners, Partners, Operators | \$ | | | |
| 14. | 16 | L3 | Gifts, flowers and coffee shops | \$ | 66,039 | 66,039 | |
| 15. | | | Education expenditures to colleges or universities for tuition and related costs for owners and employees | \$ | | | |
| 16. | | | Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative | \$ | | | |
| 17. | 16 | L6 | Automobile Expense (e.g. personal use) | \$ | 2,550 | 2,550 | |
| 18. | 16 | m2/3 | Unallowable Advertising * | \$ | 61,861 | 61,861 | |
| 19. | 15 | 1j/1k | Income Tax / Corporate Business Tax | \$ | 132,796 | 132,796 | |
| 20. | 16 | m10 | Fund Raising / Contributions | \$ | 650 | 650 | |
| 21. | | | Unallowable Management Fees | \$ | | | |
| 22. | | | Barber and Beauty | \$ | | | |
| 23. | | | Other - See attached Schedule | \$ | 29,156 | 29,156 | |
| 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) | | | | \$ 1,815,211 | 1,815,211 | | |

* All except "Help Wanted"

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Schedule of Fees Adjustments

Schedule of Other A&G Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|----------------------------------------|----------|----------------------------|-----------|------|-----------|
| 16 | L7 | Meals & Entertainment | \$ 7,050 | | |
| 16 | m13 | Physician Credential Fee | \$ 3 | | |
| 16 | m13 | Non-Allowable Bank Charges | \$ 20,998 | | |
| 16 | m13 | Penalties | \$ 1,105 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other A&G Adjustments | | | \$ 29,156 | \$ - | \$ - |

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

| Name of Facility | | | License No. | Report for Year Ended | | Page of |
|----------------------------------------------------|----------|----------|-------------------------------------------------------|--------------------------|-----------|---------|
| Item No. | Page No. | Line No. | | 1084-C | 9/30/2022 | 29 37 |
| | | | | Total Amount of Decrease | CCNH | RHNS |
| | | | | | (Specify) | |
| Subtotals Brought Forward | | | \$ 1,815,211 | 1,815,211 | | |
| Page 20 - Resident Care Supplies *** | | | | | | |
| 27. | 20 | 5a2 | Prescription Drugs | \$ 312,101 | 312,101 | |
| 28. | 20 | 5d | Ambulance/Limousine | \$ 15,196 | 15,196 | |
| 29. | 20 | 5f | X-rays, etc | \$ 15,123 | 15,123 | |
| 30. | 20 | 5h | Laboratory | \$ 27,142 | 27,142 | |
| 31. | | | Medical Supplies | \$ | | |
| 32. | 20 | 5e2 | Oxygen (non emergency) | \$ 8,123 | 8,123 | |
| 33. | | | Occupational Therapy | \$ | | |
| 34. | | | Other - See Attached Schedule | \$ 151,480 | 151,480 | |
| 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 | \$ 24,985 | 24,985 | |
| 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) | | | \$ 2,369,361 | 2,369,361 | | |

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

Schedule of Other Ancillary Costs

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

Cassena Care at Stamford
Disallowance Schedule for Cable TV
9/30/2022

Pg. 29b

| | <u>Amount</u> |
|------------------------------------------------------|-------------------------|
| Total Cable TV Expense reclassified to Marcum 105 | \$ 43,691 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>\$ 40,091</u> |

F. Statement of Revenue

| Name of Facility | License No. | Report for Year Ended 9/30/2022 | | | Page 30 | of 37 |
|------------------------------------------------------------------|----------------|------------------------------------|------|------|------------|----------|
| Item | | Total | CCNH | RHNS | (Specify) | |
| I. Resident Room, Board & Routine Care Revenue | | | | | | |
| 1. a. Medicaid Residents (CT only) | \$ 17,821,668 | 17,821,668 | | | | |
| b. Medicaid Room and Board Contractual Allowance ** | \$ (8,530,121) | (8,530,121) | | | | |
| 2. a. Medicaid (All other states) | \$ | | | | | |
| b. Other States Room and Board Contractual Allowance ** | \$ | | | | | |
| 3. a. Medicare Residents (all inclusive) | \$ 3,463,495 | 3,463,495 | | | | |
| b. Medicare Room and Board Contractual Allowance ** | \$ 1,349,384 | 1,349,384 | | | | |
| 4. a. Private-Pay Residents and Other | \$ 3,012,068 | 3,012,068 | | | | |
| b. Private-Pay Room and Board Contractual Allowance ** | \$ (277,412) | (277,412) | | | | |
| 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 | \$ 251,735 | 251,735 | | | | |
| b. Physical Therapy - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Physical Therapy - Non-Medicare | \$ 268,483 | 268,483 | | | | |
| d. Physical Therapy - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 4. a. Speech Therapy - Medicare | \$ 105,813 | 105,813 | | | | |
| b. Speech Therapy - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Speech Therapy - Non-Medicare | \$ 81,856 | 81,856 | | | | |
| d. Speech Therapy - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 5. a. Occupational Therapy - Medicare | \$ 251,018 | 251,018 | | | | |
| b. Occupational Therapy - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Occupational Therapy - Non-Medicare | \$ 226,394 | 226,394 | | | | |
| d. Occupational Therapy - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 6. a. Other (Specify) - Medicare | \$ (591,893) | (591,893) | | | | |
| b. Other (Specify) - Non-Medicare | \$ (575,085) | (575,085) | | | | |
| III. Total Resident Revenue (Section I. thru Section II.) | \$ 16,857,403 | 16,857,403 | | | | |
| IV. Other Revenue* | | | | | | |
| 1. Meals sold to guests, employees & others | \$ | | | | | |
| 2. Rental of rooms to non-residents | \$ | | | | | |
| 3. Telephone | \$ 57 | 57 | | | | |
| 4. Rental of Television and Cable Services | \$ | | | | | |
| 5. Interest Income (Specify) | \$ 2,679 | 2,679 | | | | |
| 6. Private Duty Nurses' Fees | \$ | | | | | |
| 7. Barber, Coffee, Beauty and Gift shops | \$ | | | | | |
| 8. Other (Specify) | \$ 609,243 | 609,243 | | | | |
| V. Total Other Revenue (1 thru 8) | \$ 611,979 | 611,979 | | | | |
| VI. Total All Revenue (III +V) | \$ 17,469,382 | 17,469,382 | | | | |

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

| Page Ref | Description | CCNH | RHNS | (Specify) |
|------------------------------------------------|-------------------------------|---------------------|-------------|-------------|
| 30 II 6a | Laboratory - Part A | \$ 9,803 | | |
| 30 II 6a | Radiology - Diagnostic Part A | \$ 10,699 | | |
| 30 II 6a | Pharmacy - Medicare Part A | \$ 164,860 | | |
| 30 II 6a | Medicare 2% Reduction | \$ (20,951) | | |
| 30 II 6a | Ancillary Allowance - Part A | \$ (737,154) | | |
| 30 II 6a | Ancillary Allowance - Part B | \$ (19,150) | | |
| Total Other Resident Revenue - Medicare | | \$ (591,893) | \$ - | \$ - |

Schedule of Other Non-Medicare Resident Revenue

Related Exp

| Page Ref | Description | CCNH | RHNS | (Specify) |
|-------------------------------------|---------------------------------|---------------------|-------------|-------------|
| 30 II 6b | Laboratory - Medicaid | \$ 572 | | |
| 30 II 6b | Radiology - Medicaid | \$ 109 | | |
| 30 II 6b | Radiology - 3rd Party Insurance | \$ 6,956 | | |
| 30 II 6b | Pharmacy - Medicaid | \$ 12,443 | | |
| 30 II 6b | Pharmacy - Hospice | \$ 203 | | |
| 30 II 6b | Pharmacy - 3rd Party Insurance | \$ 122,998 | | |
| 30 II 6b | Ancillary Allowance - Medicaid | \$ (128,262) | | |
| 30 II 6b | Ancillary Allowance - Hospice | \$ (203) | | |
| 30 II 6b | Ancillary Allowance - 3rd Party | \$ (581,168) | | |
| 30 II 6b | AA - Mgd Medicare | \$ (8,733) | | |
| Total Other Resident Revenue | | \$ (575,085) | \$ - | \$ - |

Interest Income

Account

| Page Ref | Account | Balance | CCNH | RHNS | (Specify) |
|------------------------------|--------------------------------|-----------------|-------------|-------------|-----------|
| 30 IV 5 | Interest booked through A/R | N/A | \$ 201 | | |
| 30 IV 5 | Interest on Money Market Acct. | 157.796 | \$ 2,384 | | |
| 30 IV 5 | Interest Income | N/A | \$ 94 | | |
| Total Interest Income | | \$ 2,679 | \$ - | \$ - | |

Schedule of Other Revenue

| Page Ref | Description | CCNH | RHNS | (Specify) |
|----------------------------|---------------------------------------------------|-------------------|-------------|-------------|
| 30 IV 8 | Medical Records Income(Disallowed on Pg 29a) | \$ 1,100 | | |
| 30 IV 8 | Cash Discounts on Purchases(Disallowed on Pg 29a) | \$ 30 | | |
| 30 IV 8 | Rebates & Refunds(Disallowed on Pg 29a) | \$ 23,798 | | |
| 30 IV 8 | Misc. A/R Adjustments(No Related expense) | \$ (4,658) | | |
| 30 IV 8 | Recovery of Bad Debts | \$ 37,217 | | |
| 30 IV 8 | Stimulus Funds | \$ 513,789 | | |
| 30 IV 8 | Reversal of PY Expenses(No CY Expense) | \$ 37,967 | | |
| | | | | |
| | | | | |
| | | | | |
| Total Other Revenue | | \$ 609,243 | \$ - | \$ - |

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G. Balance Sheet

| Name of Facility | License No. | Report for Year Ended | Page of |
|--------------------------------------------------------------------|-----------------------------------------|--------------------------|------------|
| | | 9/30/2022 | 31 37 |
| | | Account | Amount |
| Assets | | | |
| A. Current Assets | | | |
| 1. Cash (<i>on hand and in banks</i>) | | \$ 2,089,354 | |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts) | | \$ 2,586,057 | |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) | | \$ | |
| 4. Inventories | | \$ | |
| 5. Prepaid Expenses | | \$ 201,165 | |
| a. Insurance | 46,435 | | |
| b. R/E Taxes | 51,737 | | |
| c. Insurance - W.C. | 102,993 | | |
| 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) | | \$ 4,876,576 | |
| B. Fixed Assets | | | |
| 1. Land | | \$ | |
| 2. Land Improvements | *Historical Cost Accum. Depreciation | Net | \$ |
| 3. Buildings | *Historical Cost Accum. Depreciation | 1,169,023 218,310 Net | \$ 950,713 |
| 4. Leasehold Improvements | *Historical Cost Accum. Depreciation | Net | \$ |
| 5. Non-Movable Equipment | *Historical Cost Accum. Depreciation | Net | \$ |
| 6. Movable Equipment | *Historical Cost Accum. Depreciation | 684,666 605,989 Net | \$ 78,677 |
| 7. Motor Vehicles | *Historical Cost Accum. Depreciation | 23,605 14,163 Net | \$ 9,442 |
| 8. Minor Equipment-Not Depreciable | | \$ | |
| 9. Other Fixed Assets (<i>itemize</i>) | | \$ 7,422 | |
| F/S vs C/R Variance | | | |
| See Schedule | | | |
| B-10. Total Fixed Assets (Lines B1 thru 9) | | \$ 1,046,254 | |

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

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

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

Schedule of Other Assets Page 32 Line D7

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

| Page Ref | Line Ref | Description | |
|--------------------------------------------------|----------|--------------------------------|-------------------|
| 33 | A12 | Union Dues W/H | \$ 9,598 |
| 33 | A12 | 401K Payable | \$ 3,270 |
| 33 | A12 | (Union Deductions Payable | \$ 521 |
| 33 | A12 | Accrued Expenses | \$ 433,815 |
| 33 | A12 | Accrued Pensions | \$ 53,115 |
| 33 | A12 | Due to Medicaid - Rate Changes | \$ 16,353 |
| 33 | A12 | Due to Third Parties | \$ 140,592 |
| 33 | A12 | Patient Fund Liability | \$ 68,923 |
| Total Other Current Liabilities (Itemize) | | | \$ 726,187 |

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

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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 | 9/30/2022 | 32 | 37 |
| Account | | Amount | | |
| | | Total Brought Forward: | \$ | 5,922,830 |
| C. Leasehold or like property recorded for Equity Purposes. | | | | |
| 1. Land | | | \$ | |
| 2. Land Improvements | *Historical Cost | | | |
| | Accum. Depreciation | Net | \$ | |
| 3. Buildings | *Historical Cost | | | |
| | Accum. Depreciation | Net | \$ | |
| 4. Non-Movable Equipment | *Historical Cost | | | |
| | Accum. Depreciation | Net | \$ | |
| 5. Movable Equipment | *Historical Cost | | | |
| | Accum. Depreciation | Net | \$ | |
| 6. Motor Vehicles | *Historical Cost | | | |
| | Accum. Depreciation | Net | \$ | |
| 7. Minor Equipment-Not Depreciable | | | \$ | |
| C-8 Total Leasehold or Like Properties (C1 thru 7) | | | \$ | |
| D. Investment and Other Assets | | | | |
| 1. Deferred Deposits | | | \$ | |
| 2. Escrow Deposits | | | \$ | |
| 3. Organization Expense | *Historical Cost | | | |
| | Accum. Depreciation | Net | \$ | |
| 4. Goodwill (Purchased Only) | | | \$ | |
| 5. Investments Related to Resident Care (itemize) | | | \$ | |
| | | | | |
| 6. Loans to Owners or Related Parties (itemize) | | | \$ | |
| Name and Address | Amount | Loan Date | | |
| | | | | |
| 7. Other Assets (itemize) | | | \$ | 75,650 |
| Due to/from Prior Operator | 75,650 | | | |
| | | | | |
| See Schedule | | | | |
| D-8. Total Investments and Other Assets (Lines D1 thru 7) | | | \$ | 75,650 |
| D-9. Total All Assets (Lines A9 + B10 + C8 + D8) | | | \$ | 5,998,480 |

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

G. Balance Sheet (cont'd)

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

(Carry Total forward to next page)

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G. Balance Sheet (cont'd)

| | | | | |
|---------------------------------------------------------------|-----------------------|------------------------------------|------------|--------------|
| Name of Facility Stamford Acquisition I, LLC d/b/a Cassena | License No. 1084-C | Report for Year Ended 9/30/2022 | Page 34 | of 37 |
| Account | | | | Amount |
| Total Brought Forward: | | | | 2,254,549 |
| 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>) | | | | \$ |
| <hr/> <hr/> <hr/> | | | | |
| See Schedule | | | | |
| B-5. Total Long-Term Liabilities (Lines B1 thru 4) | | | | \$ |
| C. Total All Liabilities (Lines A-13 + B-5) | | | | \$ 2,254,549 |

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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 | 9/30/2022 | 35 | 37 |
| Account | | | | Amount |
| A. Reserves | | | | |
| 1. Reserve for value of leased land | | | \$ | |
| 2. Reserve for depreciation value of leased buildings and appurtenances to be amortized | | | \$ | |
| 3. Reserve for depreciation value of leased personal property (<i>Equity</i>) | | | \$ | |
| 4. Reserve for leasehold real properties on which fair rental value is based | | | \$ | |
| 5. Reserve for funds set aside as donor restricted | | | \$ | |
| 6. Total Reserves | | | \$ | |
| B. Net Worth | | | | |
| 1. Owner's Capital | | | \$ | |
| 2. Capital Stock | | | \$ | |
| 3. Paid-in Surplus | | | \$ | |
| 4. Treasury Stock | | | \$ | |
| 5. Cumulated Earnings | | | \$ | 3,528,491 |
| 6. Gain or Loss for Period | 10/1/2021 | thru | 9/30/2022 | \$ 215,440 |
| 7. Total Net Worth | | | \$ | 3,743,931 |
| C. Total Reserves and Net Worth | | | | \$ 3,743,931 |
| D. Total Liabilities, Reserves, and Net Worth | | | | \$ 5,998,480 |

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H. Changes in Total Net Worth

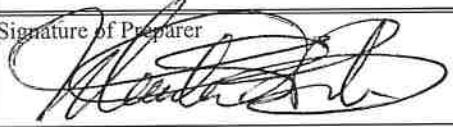
| Name of Facility | License No. | Report for Year Ended | Page | of |
|-------------------------------------------------------------------------|-------------|-----------------------|------|----------------|
| Stamford Acquisition I, LLC d/b/a Casse | 1084-C | 9/30/2022 | 36 | 37 |
| Account | | | | Amount |
| A. Balance at End of Prior Period as shown on Report of 09/30/2021 | | | | \$ 4,808,450 |
| B. Total Revenue (<i>From Statement of Revenue Page 30</i>) | | | | \$ 17,469,382 |
| C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>) | | | | \$ 17,253,942 |
| D. Net Income or Deficit | | | | \$ 215,440 |
| E. Balance | | | | \$ 5,023,890 |
| F. Additions | | | | |
| 1. Additional Capital Contributed (<i>itemize</i>) | | | | |
| Total Expenses Per Page 27 \$17,194,185 | | | | |
| F/S vs C/R Depreciation \$59,758 | | | | |
| Total Expenses Per FS \$17,253,943 | | | | |
| Rounding \$(1) | | | | |
| 2. Other (<i>itemize</i>) | | | | |
| Prior Period Adjustment | | | | (1,279,959) |
| F-3. Total Additions | | | | \$ (1,279,959) |
| G. Deductions | | | | |
| 1. Drawings of Owners/Operators/Partners (<i>Specify</i>) | | | | \$ |
| Name and Address (<i>No., City, State, Zip</i>) | | | | |
| | | | | |
| 2. Other Withdrawings (<i>Specify</i>) | | | | \$ |
| Purpose | | | | Amount |
| | | | | |
| 3. Total Deductions | | | | \$ |
| H. Balance at End of Period | | | | \$ 3,743,931 |

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 9/30/2022 | Page of 37 37 |
| <i>Check appropriate category</i> | | | |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) | <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) | <input type="checkbox"/> (Specify) | |

Preparer/Reviewer Certification

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

| | | |
|-------------------------------------------------------------------------------------------------------------|--------------------|------------------------------|
| Signature of Preparer  | Title PRINCIPAL | Date Signed 1/19/23 |
| Printed Name of Preparer | | |
| Matthew S. Bavolack | | |
| Address 555 Long Wharf Drive, New Haven, CT 06511 | | Phone Number 203-781-9600 |
| Contacted Person Regarding Additional Information Needed Regarding This Report Jackie Sierra | | Phone Number 516-224-5395 |
| Contact Email Address jsierra@cassenacare.com | | |

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford for the year ended September 30, 2022, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
January 17, 2023