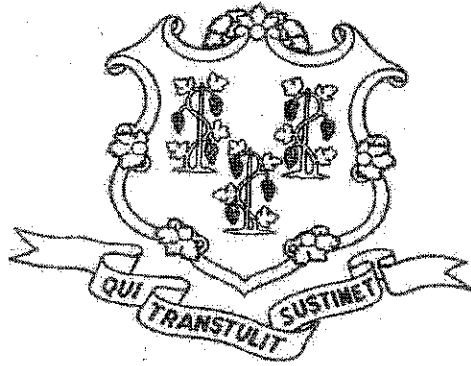


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	
Address (No. & Street, City, State, Zip Code) 53 Courtland Avenue, Stamford, CT 06902	
Type of Facility Chronic and Convalescent                      Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH)    (RHNS)	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

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

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

**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Sta	1084-C	9/30/2019	1	37

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

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, 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. ①

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.

① Subject to Desk Audit Review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford		Period Covered:	From 10/1/2018	To 9/30/2019
Address of Facility 53 Courtland Avenue, Stamford, CT 06902				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/9/2020	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 203-853-0010	Report for Year Ended 9/30/2019	Page 2	of 37
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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	RHNS	(Specify)	Medicare Provider No. 07-5061
----------------------------	------	------	-----------	----------------------------------

Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)	

Type of Ownership (Check appropriate box)			
<input type="radio"/> Proprietorship	<input checked="" type="radio"/> LLC	<input type="radio"/> Partnership	<input type="radio"/> Profit Corp.
<input type="radio"/> Non-Profit Corp.	<input type="radio"/> Government	<input type="radio"/> Trust	

If this facility opened or closed during report year provide:	Date Opened	Date Closed

Has there been any change in ownership or operation during this report year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
---	---------------------------	-------------------------------------	--------------------------

N/A

**Administrator**

Name of Administrator Rita Lynch	Nursing Home Administrator's License No.:	001514
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Other Operators/Owners who are assistant administrators (full or part time) of this facility.

Name N/A	License No.:	



**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena C	License No. 1084-C	Report for Year Ended 9/30/2019	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
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	Business Address	Title	No. Shares Held by Each
N/A			






## General Information and Questionnaire Related Parties\*

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	License No. 1084-C	Report for Year Ended 9/30/2019	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No

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

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Cassena Care Consulting	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Management Fees	Var/Var	30,486	30,486
Stamford Acquisition II, LLC	53 Courtland Avenue, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Pg 22 / Line 9	1,313,505	850,611
LI Script	333 Crossways Park Dr, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Prescriptions	Var/Var	230,901	230,901
Theradynamics Rehab Management, LLC	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	PT, OT, ST Contracted Services	Pg 13 / Line B5,9,10	982,648	982,648
Medd Max	360 Industrial Loop, Staten Island, NY, 10309-1162	<input type="radio"/>	<input checked="" type="radio"/>	Supplies	Var/Var	285,548	285,548
Lighthouse Indemnity	10 Main Street Suite 202, Ballston Lake, NY 12019	<input type="radio"/>	<input checked="" type="radio"/>	Workers Compensation Insurance	15/A1	132,703	132,703
Related Party Notes Payable	53 Courtland Avenue, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	Related Party Interest	27 / 12D	89,729	89,729
Priority Care Staffing	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Administrative Purchased Services	16 / m11	259,165	259,165

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Car	License No. 1084-C	Report for Year Ended 9/30/2019	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist <i>(See listing page 13)</i>			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				

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

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

Name of Facility		License No.		Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford		1084-C		9/30/2019		6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
DeLage Landen	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/19/16	48 Months	5,026	5,026
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	03/16/16	63 Months	1,787	1,787
Base Technologies	<input type="radio"/>	<input checked="" type="radio"/>	Copier	04/09/14	Renews Annually	640	640
Toyota Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Facility leased vehicle (see attached)	04/03/17	36 Months	5,446	5,446
	<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"/>					
						<b>Total ***</b>	12,899

Is a Mileage Log Book Maintained for All Leased Vehicles ?  Yes  No

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

\*\* Attach copies of newly acquired leases.

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

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Stamford Acquisition I, LLC d/b/a	License No. 1084-C	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

N/A

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT
2 POVOL & COMPANY, CPA, PC	1981 Marcus Av, New Hyde Park, NY
3	
4	

**Services Provided by This Firm (describe fully)**

1 Auditing / Cost Report Preparation	\$ 46,814
2 Tax Returns	\$ 4,500
3	\$
4	\$
	<b>Charge for Services Provided</b>
	\$ 51,314

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

- Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 Wilson, Elser, Moskowitz, Edelman & Dicker, LLP	212-490-3000
2 Murtha Cullina, LLP	203-772-7700
3 Jackson Lewis	212-545-4000
4 Abrams, Fensterman	516-328-2300
5 See Attachment 7a	See Attachment 7a

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

1 150 East 42nd St, New York, NY 10017
2 265 Church St., New Haven, CT 06510
3 666 Third Ave., 29th Floor, New York, NY 10017
4 3 Dakota Drive, St 100, Lake Success, NY 11042
5 See Attachment 7a

**Services Provided by This Firm (describe fully)**

1 Lawsuit against old owems - Regency Heights	\$ 25,647
2 General Healthcare Regulatory/Sale of facility (Disallow)	\$ 4,745
3 Employee Relations / Union Negotiations	\$ 21,650
4 Sale of Facility (Disallow)	\$ 8,863
5 See Attachment 7a	\$ 26,097
	<b>Charge for Services Provided</b>
	\$ 87,002

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

- Yes     No    Page 15, Line 1e

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

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	License No. 1084-C	Report for Year Ended 9/30/2019	Page 7a	of 37
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**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 Martin F. Scheinman, ESQ	516-944-1700
2 Colby Attorneys Service Co., Inc	518-463-4426
3 Goldman, Gruder, & Woods	203-899-8900
4 American Arbitration Association	972-702-8222
5 Stamford Probate	
7 Constable Connecticut State	
8	
10	

Address ( <i>No. &amp; Street, City, State, Zip Code</i> )
1 322 Main Street, Port Washington, NY 11050
2 PO Box 737, Albany, NY 12201-0737
3 200 Connecticut Ave, Norwalk, CT 06854
4 120 Broadway, 21st Fl, New York, NY 10271
5
7
8
10

<b>Services Provided by This Firm (<i>describe fully</i>)</b>	
1 Annual Retainer (Disallow)	6,150
2 Registered Agent Annual Fee	289
3 General Legal Council	19,098
4 Admin Fee for Case with Union 1199	275
5 Probate Court Hearing (Disallow)	225
7	60
8	
9	
10	
	<b>Charge for Services Provided</b>
	\$ 26,097

**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 9/30/2019				Page 8	of 37						
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30									
		Total CCNH Level	Total RHNS Level	Total CCNH	Total RHNS			Total	CCNH	RHNS	(Specify)		
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	156	156			156	156			156	156			
B. On last day of THIS report period	156	156			156	156			156	156			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	141	141			141	141			141	141			
B. As of midnight of THIS report period	138	138			141	141			138	138			
3. Total Number of Days Care Provided During Period													
A. Medicare	6,755	6,755			5,216	5,216			1,539	1,539			
B. Medicaid (Conn.)	33,101	33,101			24,528	24,528			8,573	8,573			
C. Medicaid (other states)													
D. Private Pay	2,050	2,050			1,473	1,473			577	577			
E. State SSI for RCH													
F. Other (Specify)	6,645	6,645			4,794	4,794			1,851	1,851			
G. Total Care Days During Period (3A thru F)	48,551	48,551			36,011	36,011			12,540	12,540			
Total Number of Days Not Included in Figures in 3G													
4. 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)	48,551	48,551			36,011	36,011			12,540	12,540			

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

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena C			License No. 1084-C			Report for Year Ended 9/30/2019			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span>													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	19		92			27							
Per Diem Rate													
a. One bed rm.	Various		272.00			555.00							
b. Two bed rms.	Various		272.00			520.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								1,790	1,790				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,068	1,068				
2. Restorative Treatments													
C. Other								22,061	22,061				
D. <b>Total Physical Therapy Treatments</b>								24,919	24,919				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								543	543				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								328	328				
2. Restorative Treatments													
C. Other								2,778	2,778				
D. <b>Total Speech Therapy Treatments</b>								3,649	3,649				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,258	1,258				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								747	747				
2. Restorative Treatments													
C. Other								19,265	19,265				
D. <b>Total Occupational Therapy Treatments</b>								21,270	21,270				

### 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	9/30/2019	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	135,550	2,688				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	29,717	563				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	238,709	9,431				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	597,670	30,985				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	377,370	24,794				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	136,280	6,319				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	37,263	2,188				
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	254,339	3,954				
b. RN						
1. Direct Care	255,743	8,514				
2. Administrative**	916,645	15,525				
c. LPN						
1. Direct Care	1,026,761	31,087				
2. Administrative**						
d. Aides and Attendants	1,999,434	112,288				
e. Physical Therapists	39,663	1,987				
f. Speech Therapists						
g. Occupational Therapists	9					
h. Recreation Workers	159,741	6,851				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	184,222	5,092				
n. Marketing						
o. Other (Specify) See Attached Schedule	177,556	6,705				
<i>A-13. Total Salary Expenditures</i>	<i>6,566,672</i>	<i>268,971</i>				

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



Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
		0				
Medical Records - Clerical Wages	\$ 31,956	2,102				
Admissions - Dept Head Wages	\$ 49,394	1,562				
Admissions - Clerk Wages	\$ 96,206	3,041				
<b>Total</b>	<b>\$ 177,556</b>	<b>6,705</b>	<b>\$</b>		<b>\$</b>	

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Medical Consulting Services	\$ 5,000	N/A				
<b>Total</b>	<b>\$ 5,000</b>		<b>\$</b>		<b>\$</b>	

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford		1084-C		9/30/2019		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section I - Operators/Owners</b>									
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

\* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include all employment worked during the cost year.

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

Name of Facility (as licensed) Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	License No. 1084-C	Report for Year Ended 9/30/2019		Page 12	of 37					
		Total Hours Worked	Line Where Claimed on Page 10							
Name	CCNH	RHNS	(Specify)	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
<b>Section III - Administrators***</b>										
Rita Lynch (6/4/18-1/13/19)	37,776					670	A2			
Jason Mervin (12/28/18-3/3/19)	29,240					383	A2			
Michael Chiappinelli (3/4/19-7/31/19)	58,154					810	A2			
<b>Section IV - Assistant Administrators</b>										
Ojeaga Russel (4/22/19-9/30/19) * Administrator Section 3	10,380					825	A2			
Cris Antipuesto (6/15/19-9/30/19)	29,717					563	A3			

\*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.

Annual Report of Long-Term Care Facility

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Stamford Acquisition I, LLC d/b/a Cassena Care at S	1084-C	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	75,868	3,669				
2. Dentist	8,000	924				
3. Pharmacist	30,267	159				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	411,603	7,821				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	47,492	Monthly				
b. Utilization Review (Title 18 and 19 only) monthly meeting	4,145	Monthly				
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Physician Fees	1,958	Contract				
9. Speech Therapist						
a. Resident Care	213,659	2,991				
b. Other						
10. Occupational Therapist						
a. Resident Care	337,520	6,514				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	172,193	3,498				
2. Administrative***	118,464	1,963				
b. LPN						
1. Direct Care	461,350	12,126				
2. Administrative***						
c. Aides	142,858	6,940				
d. Other						
12. Other (Specify) See Attached Schedule	5,000					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>2,030,377</b>	<b>46,605</b>				

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

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

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

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

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stan		License No. 1084-C	Report for Year Ended 9/30/2019	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, RNs, LPNs, Housekeeping, Security, Aides,	<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"/>	Pasquale DeBenedictis, Alex Solovey	
AAA Nursing Care, LLC, 3303 Main Street, Stratford, CT 06614	RN/LPN/Aides Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
RN Staff, Inc.	RN Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Perfect Choice Staffing, 225 Crossways Park Drive, Suite 2, Woodbury, NY 11797	RN Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC 405 Park Avenue, New York, NY 10022	RN/LPN/Aides Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Vertical Staffing Corporation, 708 3rd Avenue 5th Floor, New York, NY 10017	RN/LPN/Aides Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Hartford Hospital/HHCMG P.O. Box 417645, Boston, MA 02241	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	
OptiQuest Resources, LLC, 278 1st Ave, Apt Me, New York, NY 10009	RN Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Total Healthcare Staffing of LI, Inc.	RN/LPN/Aides Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Worldwide Staffing	LPN/Aides Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Zimmet Healthcare Services, 4006 Highway 9 South, Morganville, NJ 07751	Medicare Reimb Compliance Audit	<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	
CareQuest Health Solutions, 564 Black Rock Tpke Ste C, Fairfield, CT 06825	Security, Reception	<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"/>		

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

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care	1084-C	9/30/2019		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 221,072	221,072			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 74,137	74,137			
4. Social Security (F.I.C.A.)	\$ 488,973	488,973			
5. Health Insurance	\$ 895,352	895,352			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 320,483	320,483			
8. Uniform Allowance	\$ 22,064	22,064			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 30,564	30,564			
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 913,260	913,260			
<b>d. Accounting and Auditing</b>	\$ 51,314	51,314			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 87,002	87,002			
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 45,207	45,207			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 50,925	50,925			
2. Cellular Phones	\$ 236	236			
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$ 41,278	41,278			
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$ (110,715)	(110,715)			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$ 134	134			
3. Resident Day User Fee	\$ 832,539	832,539			
<b>Subtotal</b>	\$ 3,963,825	3,963,825			

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

(Carry Subtotals forward to next page)

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

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	0		
Union Education	\$ 30,564		
<b>Total</b>	\$ 30,564	\$ -	\$ -

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	0		
Admin - Sales Tax	\$ 134		
<b>Total</b>	\$ 134	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Sta	1084-C	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		3,963,825	3,963,825		
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 4,428	4,428			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 891	891			
5. Education Expenses Related to Seminars and Conventions	\$ 542	542			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 11,008	11,008			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$ 6,638	6,638			
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 21,000	21,000			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$ 3,189	3,189			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 50,430	50,430			
4. Fund-Raising***	\$				
5. Medical Records	\$ 651	651			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 58,328	58,328			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 8,995	8,995			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 7,113	7,113			
10. Contributions*** See Attached Schedule	\$ 215	215			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 253,528	253,528			
12. Administrative Management Services**	\$ 19,292	19,292			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 45,356	45,356			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 4,455,429	4,455,429			

\* 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)
	0		
Meals and Entertainment	\$ 6,638		
<b>Total Other Travel and Entertainment</b>	<b>\$ 6,638</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Admin - Marketing	\$ 50,430		
<b>Total Other Advertising</b>	<b>\$ 50,430</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF Dues	\$ 8,995		
<b>Total Dues</b>	<b>\$ 8,995</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Charitable Contributions	215		
<b>Total Contributions</b>	<b>\$ 215</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Nsg Admin - Phys Credential Fees	\$ 110		
Fiscal - Licenses	\$ 720		
Admin - Minor Non-Medical Equipment	\$ 24		
Admin - Licenses and Taxes	\$ 9,007		
Admin - Bank Charges	\$ 17,113		
Admin - Other Direct	\$ 1,227		
Admin - Penalties	\$ 11,000		
Employee Fingerprinting	\$ 6,155		
<b>Total Other Administrative and General</b>	<b>\$ 45,356</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Stamford Acquisition I, LLC d/b/a Casser	License No. 1084-C	Report for Year Ended 9/30/2019	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Cassena Care Consulting	19,292	A&G - Management Fees	Line 16 / Line m12
Cassena Care Consulting	3,454	Direct - Management Fees	Line 20 / Line 5j
Cassena Care Consulting	3,893	Indirect - Management Fees	Line 20 / Line 5k

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Sta		1084-C	9/30/2019	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 344,850	344,850			
2. Non-Food Supplies	\$ 54,734	54,734			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 1,037	1,037			
c. Other (Specify) _____ Other Dietary Supplies	\$ _____				
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 400,621</b>	<b>400,621</b>			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Stan	1084-C	9/30/2019	19	37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
	Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
	Amt. \$			
4. Repair and/or purchase of linens.***	Lbs.			
	Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	191,095	191,095	
c. Other (Specify)	\$	86,696	86,696	
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	\$	<b>277,791</b>	<b>277,791</b>	
3E. Laundry Questionnaire				
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a Cassena Car		1084-C	9/30/2019		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel Amt. \$	19,269	19,269		
c.	Other ( <i>Specify</i> )	\$	64,373	64,373		
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>			\$ 83,642	83,642		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	386,899	386,899		
b.	Medicine Cabinet Drugs	\$	38,605	38,605		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	32,954	32,954		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	5,627	5,627		
f.	X-rays and Related Radiological Procedures***	\$	34,126	34,126		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	33,614	33,614		
i.	Recreation	\$	44,719	44,719		
j.	Direct Management Services*	\$	3,454	3,454		
k.	Indirect Management Services*	\$	3,893	3,893		
l.	Other (Specify)**** See Attached Schedule	\$	292,001	292,001		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>			\$ 875,892	875,892		

\* 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.



**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 9/30/2019	Page of 21   37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg	Line
		Yes	No						
Brian Capone Land Services	104 Lincoln Ave, Stamford, CT 06902	O	O	None	Landscaping	18,813			22 6f
City Carting & Recycling	8 Viaduct Rd, Stamford, CT 06907	O	O	None	Garbage	60,537			22 6f
Clarity Water Technologies	404 E Rte 59, Nanuet, NY 10954	O	O	None	Water	12,018			22 6d
Connecticut Handivan Inc.	208 Quimpiac Ave, North Haven, CT 06473	O	O	None	Ambulance	16,810			20 5d
J.C. Ehrlich Co, Inc.	22 S. Smith Street, Norwalk, CT 06855	O	O	None	Pest Control	13,132			22 6f
OPTIMUM	PO Box 742698, Cincinnati OH 45274	O	O	None	Cable TV/Internet	30,736			20 5l
Patient Care Associates	141 Halstead Ave, Mamaroneck, NY 10543	O	O	None	Contracted Services - X-Ray	30,902			20 5f
Priority Care Staffing	42 W 38th Street, New York, NY 10018	O	O	Common Ownership	Administrative Purchased Services	259,165			16 m11
SKMP Enterprises, INC.	NORTH HAVEN, CT 06473	O	O	None	Ambulance	15,069			20 5d
Stamford Hospital	1 Hospital Plaza, Stamford, CT 06902	O	O	None	Plant - Contracted Services	19,983			22 6f
Unitex Textile Rental Services	100 Turnpike Drive, Middlebury, CT 06762	O	O	None	Dietary Purchased Service	191,095		Var.	Var.
		O	O						
		O	O						
		O	O						

\* List all contracted services over \$10,000. Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.  
 \*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a Cassena Ca	1084-C	9/30/2019		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 111,839	111,839			
b. Heat	\$ 100,686	100,686			
c. Light & Power	\$ 187,466	187,466			
d. Water	\$ 76,757	76,757			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 12,899	12,899			
f. Other ( <i>itemize</i> )	\$ 164,117	164,117			
See Attached Schedule					
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 653,764	653,764			
7. Depreciation ( <i>complete schedule page 23*</i> )					
a. Land Improvements	\$				
b. Building & Building Improvements	\$ 37,641	37,641			
c. Non-Movable Equipment	\$				
d. Movable Equipment	\$ 101,712	101,712			
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 139,353	139,353			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other ( <i>Specify</i> )	\$				
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,313,505	1,313,505			
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$ 163,837	163,837			
c. Personal property taxes	\$				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 1,616,695	1,616,695			

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





**Depreciation Schedule**

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	License No. 1084-C		Report for Year Ended 9/30/2019				Page 23	of 37			
	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
<b>A. Land Improvements</b>											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
A-4. Subtotal											
<b>B. Building and Building Improvements</b>											
1. Acquired prior to this report period	941,329		941,329	54,165	S/L	Various	35,663				
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)	77,203		77,203		S/L	Various	1,978	37,641			
B-4. Subtotal											
<b>C. Non-Movable Equipment</b>											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
C-4. Subtotal											
<b>D. Movable Equipment</b>											
1. Motor Vehicles (Specify name, model and year of each vehicle)	Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No								
a.											
b.											
c.											
d.											
2. Movable Equipment											
a. Acquired prior to this report period				436,925		436,925	179,921	S/L	Various	85,268	
b. Disposals (attach schedule)											
c. Acquired during this report period (attach schedule)						79,762		S/L	Various	16,444	101,712
D-3. Subtotal											139,353
<b>E. Total Depreciation</b>											

Stamford Acquisition SNFF  
Depreciation Schedule  
9/30/19

2016 Acquisitions	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum				2018 Accum				2019 Accum				Net Book Value
							2017 Depr	2017 Accum	2018 Depr	2018 Accum	2019 Depr	2019 Accum	2019 Depr	2019 Accum					
Walk in freezer		Building Improvements	9/30/2016	9,363	9,363	360.00	338	312	650	312	962	312	962	312	962	312	962	8,401	
Furnishing and installing new partition with 42" doors and safety		Building Improvements	9/30/2016	12,793	12,793	360.00	462	426	888	426	1,314	426	1,314	426	1,314	426	1,314	1,480	
Zoning analysis		Building Improvements	9/30/2016	1,400	1,400	360.00	51	47	98	47	145	47	145	47	145	47	145	1,255	
Environmental Testing		Building Improvements	5/31/2016	7,975	7,975	360.00	377	266	643	266	909	266	909	266	909	266	909	7,066	
Electrical Wiring and Lighting		Building Improvements	9/18/2016	16,000	16,000	360.00	577	533	1,110	533	1,643	533	1,643	533	1,643	533	1,643	14,357	
Automated Doors		Building Improvements	1/15/2016	2,478	2,478	360.00	145	83	228	83	311	83	311	83	311	83	311	2,178	
Permit re: renovation		Building Improvements	8/16/2016	200	200	360.00	8	7	15	7	22	7	22	7	22	7	22	178	
Permit re: renovation		Building Improvements	9/16/2016	168	168	360.00	6	6	12	6	18	6	18	6	18	6	18	149	
Wood Panels, reception & nursing stations, cabinets, picture board		Building Improvements	9/23/2016	18,300	18,300	360.00	661	610	1,271	610	1,881	610	1,881	610	1,881	610	1,881	16,419	
Architect		Building Improvements	10/7/2015	170	170	360.00	12	6	18	6	24	6	24	6	24	6	24	146	
Installation of cold water faucet		Building Improvements	12/8/2015	495	495	360.00	31	17	48	17	65	17	65	17	65	17	65	430	
Installation of cold water faucet		Building Improvements	12/8/2015	495	495	360.00	31	17	48	17	65	17	65	17	65	17	65	430	
Kitchen sink drain replacement		Building Improvements	12/8/2015	750	750	360.00	46	25	71	25	96	25	96	25	96	25	96	654	
Installation of shut off and supply line for kitchen faucet		Building Improvements	12/9/2015	385	385	360.00	24	13	37	13	50	13	50	13	50	13	50	335	
Installation of new drainage pipe		Building Improvements	12/17/2015	895	895	360.00	55	30	85	30	115	30	115	30	115	30	115	780	
Installation of boiler room copper line		Building Improvements	12/17/2015	650	650	360.00	40	22	62	22	84	22	84	22	84	22	84	566	
Construction Supplies		Building Improvements	7/25/2016	7,643	7,643	360.00	319	255	574	255	829	255	829	255	829	255	829	6,814	
Patio		Building Improvements	9/18/2016	15,000	15,000	360.00	542	500	1,042	500	1,542	500	1,542	500	1,542	500	1,542	13,458	
Patio		Building Improvements	9/27/2016	15,000	15,000	360.00	542	500	1,042	500	1,542	500	1,542	500	1,542	500	1,542	13,458	
Environmental Testing		Building Improvements	3/21/2016	7,975	7,975	360.00	421	266	687	266	953	266	953	266	953	266	953	7,022	
Construction Supplies - Tiles, wood		Building Improvements	8/6/2016	24,426	24,426	360.00	950	814	1,764	814	2,578	814	2,578	814	2,578	814	2,578	21,848	
Crate and Barrel		Building Improvements	9/1/2016	487	487	360.00	17	16	33	16	49	16	49	16	49	16	49	438	
Building Supplies - 2x2 NDF Sq Edge 54, SC Fiber Skimcoat		Building Improvements	9/1/2016	1,006	1,006	360.00	37	34	71	34	105	34	105	34	105	34	105	901	
Building Supplies - Self leveling underlay, paint primer		Building Improvements	9/1/2016	2,777	2,777	360.00	101	93	194	93	287	93	287	93	287	93	287	2,490	
Building Supplies - Wall angle		Building Improvements	9/1/2016	1,559	1,559	360.00	56	52	108	52	160	52	160	52	160	52	160	1,398	
Building Supplies - siltouette main, 10' track		Building Improvements	9/1/2016	2,596	2,596	360.00	94	87	181	87	268	87	268	87	268	87	268	2,328	
Furniture		Building Improvements	9/1/2016	1,239	1,239	360.00	44	41	85	41	126	41	126	41	126	41	126	1,112	
Building Supplies - Wall angle		Building Improvements	9/1/2016	1,329	1,329	360.00	48	44	92	44	136	44	136	44	136	44	136	1,193	
Building Supplies - beige tile		Building Improvements	9/1/2016	679	679	360.00	25	23	48	23	71	23	71	23	71	23	71	608	
Building Supplies - Marjam		Building Improvements	9/1/2016	8,053	8,053	360.00	290	268	558	268	826	268	826	268	826	268	826	7,227	
Building Supplies - Marjam		Building Improvements	9/1/2016	1,771	1,771	360.00	64	59	123	59	182	59	182	59	182	59	182	1,589	
Building Supplies Tile		Building Improvements	9/1/2016	905	905	360.00	33	30	63	30	93	30	93	30	93	30	93	813	
Building Supplies - Cement		Building Improvements	9/1/2016	202	202	360.00	8	7	15	7	22	7	22	7	22	7	22	181	
Building Supplies - Prime		Building Improvements	9/1/2016	69	69	360.00	2	2	4	2	6	2	6	2	6	2	6	63	
Building Supplies - Marjam		Building Improvements	9/1/2016	562	562	360.00	21	19	40	19	59	19	59	19	59	19	59	504	

Total 2016 Acquisitions

165,795 165,795 6,475 5,530 12,005 5,530 17,535 148,261



Stamford Acquisition SNFF  
 Depreciation Schedule  
 9/30/19

Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	2019 Depr	2019 Accum	Net Book Value
Change Order #1 to above Major Elevator Repairs Project	Building Improvements	8/1/2019	8,275	8,275	468	-	-	-	212	212	8,063
Change Order #2 to above Major Elevator Repairs Project	Building Improvements	9/4/2019	3,993	3,993	468	-	-	-	102	102	3,891
Outdoor 3 Phase Panel and breakers and wiring of new elevator	Building Improvements	8/23/2019	14,435	14,435	468	-	-	-	370	370	14,065
Total 2019 Acquisitions/Disposals			77,203	77,203		-	-	-	1,978	1,978	75,225
<b>TOTAL BUILDING IMPROVEMENTS</b>						18,874	35,663	54,165	37,641	91,806	926,726

Stamford Acquisition SNFF  
Depreciation Schedule  
9/20/19

2016 Acquisitions	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	2019 Depr	2019 Accum	Net Book Value
	Telephone System	Movable Equipment	12/1/2015	1,260	1,260	36.00	735	420	1,155	105	1,260	0
	Telephone System	Movable Equipment	12/1/2015	1,058	1,058	36.00	588	353	941	117	1,058	0
	Telephone System	Movable Equipment	12/1/2015	1,095	1,095	36.00	608	365	973	122	1,095	(0)
	Video Surveillance	Movable Equipment	12/1/2015	10,848	10,848	36.00	5,424	3,616	9,040	1,808	10,848	0
	Video Surveillance	Movable Equipment	12/1/2015	10,848	10,848	36.00	5,424	3,616	9,040	1,808	10,848	0
	Computers	Movable Equipment	9/20/2016	5,850	5,850	36.00	3,412	1,950	5,362	487	5,849	0
	Computers	Movable Equipment	1/21/2016	4,317	4,317	60.00	1,511	863	2,374	863	3,237	1,080
	Computers	Movable Equipment	1/25/2016	711	711	60.00	237	142	379	142	521	190
	Installation of cold water faucet	Movable Equipment	6/27/2016	495	495	60.00	182	99	281	99	380	116
	Installation of shut off and supply line for kitchen faucet	Movable Equipment	12/3/2015	385	385	60.00	141	77	218	77	295	90
	Installation of boiler room copper line	Movable Equipment	12/14/2015	650	650	60.00	238	130	368	130	498	152
	Therapy Equipment	Movable Equipment	12/14/2015	3,250	3,250	60.00	764	650	1,354	650	2,004	1,246
	Wandergard	Movable Equipment	9/30/2016	857	857	60.00	300	171	471	171	642	215
	Wandergard	Movable Equipment	9/30/2016	1,414	1,414	60.00	495	283	778	283	1,061	353
	Beds	Movable Equipment	5/6/2016	928	928	60.00	248	186	434	186	620	308
	Mattresses	Movable Equipment	6/20/2016	2,223	2,223	60.00	816	445	1,261	445	1,706	518
	Mattresses	Movable Equipment	8/2/2016	974	974	60.00	357	195	552	195	747	226
	Construction - opening with fascia for dining room, hallway, rehab	Movable Equipment	9/8/2016	398	398	60.00	146	80	226	80	306	91
	Construction - opening with fascia for dining room, hallway, rehab	Movable Equipment	1/22/2016	3,981	3,981	60.00	862	796	1,638	796	2,454	1,526
	Construction - opening with fascia for dining room, hallway, rehab	Movable Equipment	3/8/2016	12,749	12,749	60.00	2,762	2,550	5,312	2,550	7,862	4,887
	Best buy - Computer	Movable Equipment	3/8/2016	1,618	1,618	60.00	459	324	783	324	1,107	511
	HDTV High Def 16 Channel DVR hard drive or outside camera	Movable Equipment	4/7/2016	838	838	60.00	224	168	392	168	560	278
	40" LED tv with mount and install, transmitter/receiver	Movable Equipment	9/7/2016	1,384	1,384	60.00	323	277	600	277	877	506
	Video Surveillance	Movable Equipment	9/7/2016	225	225	60.00	49	45	94	45	139	87
	Air Curtain Heater	Movable Equipment	9/7/2016	1,692	1,692	60.00	560	320	880	320	1,200	402
	Wagfar	Movable Equipment	9/7/2016	350	350	60.00	111	70	181	70	251	99
	Computers	Movable Equipment	9/7/2016	11,975	11,975	60.00	3,792	2,395	6,187	2,395	8,582	3,393
	Walmart - equipment	Movable Equipment	9/7/2016	3,153	3,153	60.00	946	631	1,577	631	2,208	944
	clinton training stairs	Movable Equipment	9/1/2016	1,286	1,286	60.00	278	257	535	257	792	494
	mirrors	Movable Equipment	9/1/2016	467	467	60.00	101	93	194	93	287	180
	Computers	Movable Equipment	9/1/2016	992	992	60.00	215	198	413	198	611	382
	wall décor	Movable Equipment	9/1/2016	266	266	60.00	57	53	110	53	163	102
	14 swivel chairs	Movable Equipment	9/1/2016	1,741	1,741	60.00	377	348	725	348	1,073	668
	Movable Equipment	Movable Equipment	9/1/2016	1,596	1,596	60.00	346	319	665	319	984	612
	12 chairs	Movable Equipment	9/1/2016	1,490	1,490	60.00	323	298	621	298	919	571
	mirrors	Movable Equipment	9/1/2016	455	455	60.00	99	91	190	91	281	174
	plants	Movable Equipment	9/1/2016	2,531	2,531	60.00	548	506	1,054	506	1,560	971
	meganite glue and stone canvas	Movable Equipment	9/1/2016	3,157	3,157	60.00	684	631	1,315	631	1,946	1,211
	Therapy Equipment	Movable Equipment	9/1/2016	313	313	60.00	68	63	131	63	194	119
	Movable Equipment	Movable Equipment	9/1/2016	(1,573)	(1,573)	60.00	(341)	(1,232)	(1,573)	-	(1,573)	-
	<b>Total 2016 Acquisitions</b>			<b>98,157</b>	<b>98,157</b>		<b>34,409</b>	<b>22,842</b>	<b>57,251</b>	<b>18,201</b>	<b>75,452</b>	<b>22,704</b>



Stamford Acquisition SNEY  
Depreciation Schedule  
9/30/19

Total 2018 Acquisitions/Disposals		2017 Accum		2018 Depr		2018 Accum		2019 Depr		2019 Accum		Net Book Value	
Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	2019 Depr	2019 Accum	2019 Depr	2019 Accum	Net Book Value
<b>2019 Acquisitions/Disposals</b>													
Aldrian Arm Chair	Fixed Equipment	10/10/2018	5,580	5,580	60	-	-	-	1,116	1,116	-	1,116	4,464
Quadbridge - Kiosk	Computers & Equipment	11/9/2018	1,432	1,432	36	-	-	-	477	477	-	477	955
Staples - Printer	Computers & Equipment	11/9/2018	425	425	36	-	-	-	142	142	-	142	283
Wireless access point	Computers & Equipment	11/9/2018	78	78	36	-	-	-	26	26	-	26	52
Ipod and Apple Care and lead Pro Floor Stand	Computers & Equipment	12/1/2018	1,327	1,327	36	-	-	-	442	442	-	442	885
Install LED lights for signs, install LED high output post light	Furniture & Fixture	7/4/2019	4,736	4,736	60	-	-	-	947	947	-	947	3,789
Staples - Printer	Computers & Equipment	2/28/2019	425	425	36	-	-	-	142	142	-	142	283
Ice Machine	Furniture & Fixture	3/28/2019	3,908	3,908	60	-	-	-	782	782	-	782	3,126
Amazon.com Laptop Stands	Furniture & Fixture	3/11/2019	1,276	1,276	60	-	-	-	255	255	-	255	1,021
Quadbridge - 1 Yr Business AV Managed 60 Computers	Furniture & Fixture	6/10/2019	1,830	1,830	60	-	-	-	366	366	-	366	1,464
8 TVs	Furniture & Fixture	7/3/2019	1,143	1,143	60	-	-	-	229	229	-	229	914
5 - Avondale 4 drawer chest and 8 - two door wardrobe cabinet	Furniture & Fixture	6/24/2019	6,595	6,595	60	-	-	-	1,319	1,319	-	1,319	5,276
Flex MO Dispensing Station, Flex unit dose module	Furniture & Fixture	7/18/2019	26,458	26,458	60	-	-	-	5,292	5,292	-	5,292	21,166
Johnstone Supply - Refrigerator	Furniture & Fixture	7/3/2019	417	417	60	-	-	-	83	83	-	83	334
23 Amelia Arm Chairs	Furniture & Fixture	2/26/2019	4,073	4,073	60	-	-	-	815	815	-	815	3,258
20 Cubicle Curtains	Furniture & Fixture	9/25/2018	3,781	3,781	60	-	-	-	756	756	-	756	3,025
Quadbridge - 18 Laptops	Furniture & Fixture	3/6/2019	15,206	15,206	60	-	-	-	3,041	3,041	-	3,041	12,165
Quadbridge - Computer	Furniture & Fixture	3/22/2019	1,072	1,072	60	-	-	-	214	214	-	214	858
<b>Total 2019 Acquisitions/Disposals</b>													
			79,762	79,762	-	-	-	-	16,444	16,444	-	16,444	63,318
<b>Total Moveable Equipment</b>													
			516,686	516,686	-	92,532	89,909	179,921	101,712	281,633	-	235,053	235,053
<b>Building Improvements</b>													
			1,018,532	1,018,532	-	18,874	35,663	54,165	37,641	91,806	-	91,806	926,726
<b>Moveable Equipment</b>													
			516,686	516,686	-	92,532	89,909	179,921	101,712	281,633	-	235,053	235,053
<b>TOTAL</b>													
			1,535,218	1,535,218	-	111,405	125,572	234,086	139,353	373,439	-	373,439	1,161,780
<b>Financial Statement Rounding/Variance</b>													
			1,535,220	1,535,220	-	-	-	-	118,550	307,025	-	307,025	1,228,195
<b>E/S vs C/R</b>													
			(2)	(2)	-	-	-	-	111,405	234,086	-	234,086	66,414
			(2)	(2)	-	-	-	-	20,803	66,414	-	66,414	(66,415)

Ties to corresponding pages of Medicaid Cost Report

- F/S vs C/R Depreciation (Page 36, Line F1) (20,803)
- F/S vs C/R Variance (Page 31, Line B9) 66,415
- Rounding Variance (Page 31, Line B9) 307,025
- Historic Cost Per Schedule A boye 1,535,220
- Historic Cost Per Trial Balance 1,535,220





Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
See Attached	See Attached	\$ 79,762	Various	\$ 16,444
<b>Total additions for Movable Equipment</b>				
		\$ 79,762		\$ 16,444 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>				
		\$		\$ **

\*Ties to Page 23, Line D2c  
\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3  
\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford	Date of Acquisition		License No. 1084-C	Report for Year Ended 9/30/2019			Page 24	of 37
	Month	Year		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %		
<b>A. Organization Expense</b>								
1.								
2.								
3.								
A-4. Subtotal								
<b>B. Mortgage Expense</b>								
1.								
2.								
3.								
B-4. Subtotal								
<b>C. Leasehold Improvements and Other</b>								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								
<b>D. Total Amortization</b>								

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

### 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 9/30/2019	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased	11/16/15				
2. Date Structure Completed					
3. If <b>NOT</b> Original Owner, Date of Purchase	11/16/15				
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	156				
6. Square Footage	45,146				
7. Acquisition Cost					
a. Land	905,000				
b. Building	8,145,000				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)	Fixed	Fixed			
b. Date Mortgage Obtained	11/16/15	11/16/15			
c. Interest Rate for the Cost Year	4.00%	4.50%			
d. Term of Mortgage (number of years)	10	7			
e. Amount of Principal Borrowed	920,000	8,145,000			
f. Principal balance outstanding as of 9/30/19	920,000	6,256,000			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a Ca		1084-C	9/30/2019		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a		1084-C		9/30/2019		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Working Capital Interest				\$	89,729	89,729	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	89,729	89,729	
14. Insurance							
a. Insurance on Property (buildings only)				\$	17,955	17,955	
b. Insurance on Automobiles				\$	2,784	2,784	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	76,388	76,388	
2. Fire and Extended Coverage				\$			
3. Other (Specify) Liability Insurance				\$	11,964	11,964	
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	109,091	109,091	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	17,159,703	17,159,703	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford				1084-C	9/30/2019	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$ 9	9		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.	13	B8e	Resident Care Physicians **	\$ 1,958	1,958		
6.	13	B10a	Occupational Therapy	\$ 337,520	337,520		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 913,260	913,260		
10.			Accounting	\$			
10a.			Legal	\$ 19,818	19,818		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
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)	\$ 8,865	8,865		
18.	16	m2/3	Unallowable Advertising *	\$ 53,619	53,619		
19.	15	1j/1k	Income Tax / Corporate Business Tax	\$ 41,028	41,028		
20.	16	m10	Fund Raising / Contributions	\$ 215	215		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 24,563	24,563		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				\$ 1,400,855	1,400,855		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

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

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	l7	Meals & Entertainment (Owner's Meals)	\$ 6,638		
16	m13	Nsg Admin - Phys Credential Fees	\$ 110		
16	m13	Non Routine Bank Charges	\$ 5,664		
16	m13	Minor Non Medical Equipment	\$ 24		
16	m13	Admin - Other Direct	\$ 1,127		
16	m13	Penalties	\$ 11,000		
<b>Total Other A&amp;G Adjustments</b>			\$ 24,563	\$ -	\$ -



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

Name of Facility				License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford				1084-C	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,400,855	1,400,855		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 386,899	386,899		
28.	20	5d	Ambulance/Limousine	\$ 32,954	32,954		
29.	20	5f	X-rays, etc	\$ 34,126	34,126		
30.	20	5h	Laboratory	\$ 33,614	33,614		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 5,627	5,627		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 55,616	55,616		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$ 20,886	20,886		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,970,577	1,970,577		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Cable TV Disallowance	\$ 27,136		
20	51	Central Supply - IV Solutions	\$ 7,461		
20	51	Central Supply - Rental Expense	\$ 21,019		
Total Other Ancillary Costs			\$ 55,616	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV-8	Medical Records Income	\$ 1,481		
30	IV-8	Cash Discounts on Purchase	\$ 1,874		
30	IV-8	Rebates and Refunds	\$ 14,312		
30	IV-8	Other Miscellaneous Income	\$ 2,894		
30	IV-8	RT Agency	\$ 325		

<b>Total Other Adjustments</b>		\$ 20,886	\$ -	\$ -
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Schedule of Other - Miscellaneous Administrative Adjustments

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



**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
Stamford Acquisition I, LLC d/b/a Casser 1084-C		9/30/2019		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents <i>(CT only)</i>	\$ 17,070,530	17,070,530			
b. Medicaid Room and Board Contractual Allowance **	\$ (8,337,081)	(8,337,081)			
2. a. Medicaid <i>(All other states)</i>	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents <i>(all inclusive)</i>	\$ 4,467,416	4,467,416			
b. Medicare Room and Board Contractual Allowance **	\$ 652,007	652,007			
4. a. Private-Pay Residents and Other	\$ 3,036,805	3,036,805			
b. Private-Pay Room and Board Contractual Allowance **	\$ (546,976)	(546,976)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$				
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 750,938	750,938			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 228,611	228,611			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 301,222	301,222			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 70,902	70,902			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 698,335	698,335			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 180,629	180,629			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other <i>(Specify)</i> - Medicare	\$ (1,662,585)	(1,662,585)			
b. Other <i>(Specify)</i> - Non-Medicare	\$ (462,476)	(462,476)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 16,448,277	16,448,277			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income <i>(Specify)</i>	\$ 5,664	5,664			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other <i>(Specify)</i>	\$ 21,910	21,910			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 27,574	27,574			
<b>VI. Total All Revenue</b> (III+V)	\$ 16,475,851	16,475,851			

\* 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)
		0		
30-II-6a	Medical Supplies - Part A	\$ (36)		
30-II-6a	Laboratory - Part A	\$ 210,838		
30-II-6a	Radiology - Diagnostic Part A	\$ 21,395		
30-II-6a	Pharmacy - Medicare Part A	\$ 216,120		
30-II-6a	Medicare 2% Reduction	\$ (72,685)		
30-II-6a	Ancillary Allowance - Part A	\$ (1,992,441)		
30-II-6a	Ancillary Allowance - Part B	\$ (35,463)		
30-II-6a	Ancillary Allow - ISNIP Pt B	\$ (10,313)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (1,662,585)</b>	<b>\$</b>	<b>\$</b>

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30-II-6b	Laboratory - Medicaid	\$ 811		
30-II-6b	Laboratory - 3rd Party Insurance	\$ 175		
30-II-6b	Radiology - Medicaid	\$ (25)		
30-II-6b	Radiology - 3rd Party Insurance	\$ 9,796		
30-II-6b	Pharmacy - Private	\$ 4		
30-II-6b	Pharmacy - Medicaid	\$ 18,948		
30-II-6b	Pharmacy - 3rd Party Insurance	\$ 113,266		
30-II-6b	Pharmacy Income - Pneumococcal	\$ 995		
30-II-6b	Pharmacy Income - Flu Shots	\$ 4,739		
30-II-6b	Ancillary Allowance - Medicaid	\$ (139,329)		
30-II-6b	Ancillary Allowance - 3rd Party	\$ (471,350)		
<b>Total Other Resident Revenue</b>		<b>\$ (467,476)</b>	<b>\$</b>	<b>\$</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30-IV-5	Money Market Account	777,624	\$ 1,507		
30-IV-5	Interest through AR	3,768,978	\$ 1,157		
<b>Total Interest Income</b>			<b>\$ 2,664</b>	<b>\$</b>	<b>\$</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30-IV-8	Medical Records Income	\$ 1,481		
30-IV-8	Cash Discounts on Purchases	\$ 1,874		
30-IV-8	Rebates and Refunds	\$ 14,311		
30-IV-8	Physician Credential Income	\$ 700		
30-IV-8	Other Miscellaneous Income	\$ 2,894		
30-IV-8	RT - Agency	\$ 630		
<b>Total Other Revenue</b>		<b>\$ 21,910</b>	<b>\$</b>	<b>\$</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cass	1084-C	9/30/2019	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash (on hand and in banks)			\$	777,624
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,768,978
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	125,293
a. Prepaid Insurance	6,634			
b. Prepaid R/E Taxes	47,673			
c. Prepaid Insurance - W.C.	70,986			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (itemize)			\$	(4,842)
Patient Refund Exchange	3,921			
Exchange - Other	(8,763)			
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	4,667,053
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	1,018,532	\$	926,726
	Accum. Depreciation	91,806 Net		
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation	Net		
6. Movable Equipment	*Historical Cost	516,687	\$	235,054
	Accum. Depreciation	281,633 Net		
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (itemize)			\$	66,415
F/S vs C/R Depreciation	66,415			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	1,228,195

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

(Carry Total forward to next page)





**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	9/30/2019	32	37
Account				Amount	
Total Brought Forward:				\$	5,895,248
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	<b>Total Leasehold or Like Properties</b> (C1 thru 7)				\$
D.	Investment and Other Assets				
1.	Deferred Deposits				\$
2.	Escrow Deposits				\$
3.	Organization Expense	*Historical Cost _____	Accum. Depreciation _____ Net	\$	
4.	Goodwill (Purchased Only)				\$
5.	Investments Related to Resident Care ( <i>itemize</i> )				\$
6.	Loans to Owners or Related Parties ( <i>itemize</i> )				\$
	Name and Address	Amount	Loan Date		
7.	Other Assets ( <i>itemize</i> )				\$
	Due to/from Prior Operator	98,238			98,238
	See Schedule				
D-8.	<b>Total Investments and Other Assets</b> (Lines D1 thru 7)				\$
D-9.	<b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)				\$
					5,993,486

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

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

CSP-33 Rev. 6/95

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

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena Ca		License No. 1084-C	Report for Year Ended 9/30/2019	Page 33	of 37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	954,588
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
_____		_____	_____	_____	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	836,888
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	21,187
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	736,972
Garnishee Payable		45			
Accrued Expenses		666,852			
Accrued Pensions		36,206			
Patient Fund Liability		33,869	See Schedule		
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>2,549,635</b>

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

(Carry Total forward to next page)

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

Name of Facility Stamford Acquisition I, LLC d/b/a Cassena		License No. 1084-C	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,549,635	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 3,356,524	
Name and Address of Lender	Amount	Loan Date			
Due to Landlord	1,586,524				
Due to Members	1,770,000				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 250,000	
Line of Credit		250,000			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 3,606,524	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 6,156,159	

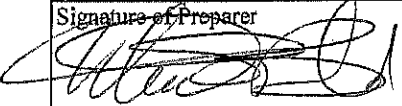
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Acquisition I, LLC d/b/a Cas	1084-C	9/30/2019	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	500,373
6. Gain or Loss for Period			\$	(663,046)
	10/1/2018	thru 9/30/2019		
7. Total Net Worth			\$	(162,673)
<b>C. Total Reserves and Net Worth</b>			\$	(162,673)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	5,993,486

### 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	9/30/2019	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	500,373
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	16,475,851
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	17,138,897
D. Net Income or Deficit			\$	(663,046)
E. Balance			\$	(162,673)
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Expenses Per Page 27	\$17,159,703			
F/S vs C/R Variance	(\$20,803)			
Rounding	(\$3)			
Expenses Per F/S	\$17,138,897			
2. Other ( <i>itemize</i> )				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount	
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>	09/30/19		\$	(162,673)

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

Name of Facility Stamford Acquisition I, LLC d/b/a	License No. 1084-C	Report for Year Ended 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/1/20		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Anthony DeRosa		Phone Number 516-422-7817		
Contact Email Address aderosa@cassenacare.com				

## **ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Stamford Acquisition I, LLC d/b/a Cassena Care at Stamford for the year ended September 30, 2019, 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 30, 2020

# Annual Report of Long-Term Care Facility Cost Year 2019 Checklist

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

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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



Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

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

Yes No

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

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

Yes No

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

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

Yes No

18. Were all discrepancies on the Error Page addressed?

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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