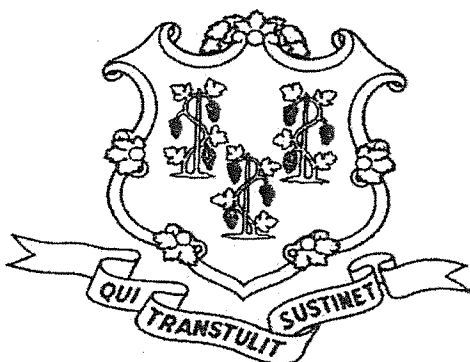


# State of Connecticut



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

Name of Facility (as licensed) Stafford Springs CT SNF LLC d/b/a Evergreen Health Care Center	
Address (No. & Street, City, State, Zip Code) 205 Chestnut Hill Road, Stafford Springs, CT 06076	
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 2081C	RHNS	(Specify)	Medicare Provider 075326
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Medicaid Provider Numbers:	CCNH 2081C	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

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**General Information**

Name of Facility (as licensed) Stafford Springs CT SNF LLC d/b/a Evergreen Health Care Center	License No. 2081C	Report for Year Ended 9/30/2019	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Stafford Springs CT SNF LLC d/b/a Evergreen Health Care Center [facility name] for the cost report period beginning October 01, 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.

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

Signed (Administrator) <i>Christine M. McKinney</i>		Date 9/17/2020	Signed (Owner) <i>Lawrence Santilli</i>		Date 9/17/2020
Printed Name (Administrator) Christine M. McKinney			Printed Name (Owner) Lawrence Santilli		
Subscribed and Sworn to before me:	State of CT	Date 9/17/2020	Signed (Notary Public) <i>[Signature]</i>	Comm. Expires 8/1/2020	
Address of Notary Public 38 Linda Dr. Plainville CT 06062					

(Notary Seal)

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 Stafford Springs CT SNF LLC d/b/a Evergreen Health Care Center	Period Covered:	From 10/1/2018	To 9/30/2019	
Address of Facility 205 Chestnut Hill Road, Stafford Springs, CT 06076				
Report Prepared By Athena Health Care Associates, Inc.	Phone Number 860-751-3900	Date 2/10/2020		
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 860-684-6341		Report for Year Ended 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) Stafford Springs CT SNF LLC d/b/a Evergreen Health Care C		Address (No. & Street, City, State, Zip) 205 Chestnut Hill Road, Stafford Springs, CT 06076		
License Numbers: 2081C	CCNH	RHNS	(Specify)	Medicare Provider No. 075326
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.				
<b>Administrator</b>				
Name of Administrator Christine M. McKinney		Nursing Home Administrator's License No.:	001627	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		









## General Information and Questionnaire Related Parties\*

Name of Facility Stafford Springs CT SNF LLC d/b/a Evergreen Health	License No. 2081C	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

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

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Athena Stafford Springs Landlord LLC	135 South Rd, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>	Lease of Property	Pg 22 Line 9	1,220,000	1,220,000
Athena Health Care Assoc. 401K Plan	135 South Rd, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>	Facility participates in common 401k plan			
Athena Health Care Systems	135 South Rd, Farmington, CT 06032	<input checked="" type="radio"/>	<input type="radio"/>	See attached			
Misc. Facilities	Various Addresses	<input checked="" type="radio"/>	<input type="radio"/>	Interfacility Loans	Pg 33 A2		
Athena Health Insurance	135 South Rd, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>	Health Insurance	Pg 15, 1a5	1,296,445	1,296,445
Procure Pharmacy	111 Executive Blvd, Farmingdale, NY 11735	<input checked="" type="radio"/>	<input type="radio"/>	Pharmacy Services	Pg 20 5a2,5b	555,652	555,652
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

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

Report for FYE 9/30/2019

Evergreen Health Care  
RELATED PARTIES QUESTIONNAIRE  
PAGE 4

FACILITY NAME	ADDRESS	Also Provided Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Costs Reported	Actual Cost to the Related Party
		Yes	No	%**				
Athena Health Care	135 South Rd Farmington, CT 06032	X		<50%	Management Fees Promotion Postage Payroll Processing Software Fees Cyber Security insurance	Pg 17 Pg 16, M3 Pg 16, M7 Pg 16, M13 Pg 16, M13 Pg 27, 14a	\$878,859 \$2,037 \$595 \$38,736 \$663 \$1,625	\$389,571 \$2,037 \$595 \$38,736 \$663 \$1,625

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Stafford Springs CT SNF LLC d/b/a Evergreen	License No. 2081C	Report for Year Ended 9/30/2019	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

Not Applicable

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

Not Applicable

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

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

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

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

Name of Facility		License No.		Report for Year Ended		Page	of	
Stafford Springs CT SNF LLC d/b/a Evergreen Health Care		2081C		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						
Leaf Capital, P.O. Box 742647 Cincinnati, OH 45274	<input type="radio"/>	<input checked="" type="radio"/>	Copier	12/30/15	48 Months	10,809	4,504	
Pitney Bowes, P.O. Box 371887, Pittsburgh, PA 15250	<input type="radio"/>	<input checked="" type="radio"/>	Mail Machine	01/04/16	63 Months	804	804	
Leaf Capital, P.O. Box 742647 Cincinnati, OH 45274	<input type="radio"/>	<input checked="" type="radio"/>	Copier	02/21/19	48 Months	14,134	9,419	
Leaf Capital, P.O. Box 742647 Cincinnati, OH 45274	<input type="radio"/>	<input checked="" type="radio"/>	Copier	11/05/18	19 Months	3,913	1,956	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input checked="" type="radio"/> No	<b>Total ***</b>
								16,683

\* 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 Stafford Springs CT SNF LLC d/b/	License No. 2081C	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.

**Independent Accounting Firm**

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 12th Floor, New Haven, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Audit Year end Financials, tax return	\$	27,125
2 Medicare Cost Report	\$	27,000
3	\$	
4	\$	
		<b>Charge for Services Provided</b>
		\$ 54,125

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

- Yes     No    Pg 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Murtha Cullina 2 Goldman, Gruder & Woods, LLP 3 4 5	Telephone Number 860-240-6000 203-899-8900
---	--

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

- 1 185 Asylum St. Hartford, CT 06103  
 2 200 Connecticut Ave, Norwalk, CT 06854  
 3  
 4  
 5

Services Provided by This Firm (*describe fully*)

1 Misc. Issues: Disallow (2205): Audit Letter (570) Allow	\$	2,775
2 A/R: Disallow	\$	597
3 Conservatorship/Probate Fees/ Medicaid apps: Disallow	\$	94
4	\$	
5	\$	
		<b>Charge for Services Provided</b>
		\$ 3,466

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

- Yes     No    Pg 15, Line 1e

Schedule of Resident Statistics

Name of Facility Stafford Springs CT SNF LLC d/b/a Evergreen Health Care Center	License No. 2081C		Report for Year Ended 9/30/2019				Page 8	of 37
			Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	180	180		180	180	180		
B. On last day of THIS report period	180	180		180	180	180		
2. Number of Residents								
A. As of midnight of PREVIOUS report period	176	176		176	176	177		
B. As of midnight of THIS report period	165	165		177	177	165		
3. Total Number of Days Care Provided During Period								
A. Medicare	9,778	9,778		7,255	7,255	2,523		
B. Medicaid (Conn.)	44,505	44,505		33,338	33,338	11,167		
C. Medicaid (other states)								
D. Private Pay	7,882	7,882		5,986	5,986	1,896		
E. State SSI for RCH								
F. Other (Specify) Managed Care	800	800		615	615	185		
G. Total Care Days During Period (3A thru F)	62,965	62,965		47,194	47,194	15,771		
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	177	177		147	147	30		
B. Other Bed Reserve Days	64	64		58	58	6		
5. Total Resident Days (3G + 4A + 4B)	63,206	63,206		47,399	47,399	15,807		

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

Name of Facility Stafford Springs CT SNF LLC d/b/a Evergreen			License No. 2081C			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	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	8		121		20		16						
Per Diem Rate													
a. One bed rm.	597.33		256.29		532.00		267.60						
b. Two bed rms.	597.33		256.29		514.00		267.60						
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								6,344	6,344				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,003	1,003				
2. Restorative Treatments													
C. Other								20,611	20,611				
D. <b>Total Physical Therapy Treatments</b>								27,958	27,958				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								684	684				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								47	47				
2. Restorative Treatments													
C. Other								2,453	2,453				
D. <b>Total Speech Therapy Treatments</b>								3,184	3,184				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								2,864	2,864				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								578	578				
2. Restorative Treatments													
C. Other								17,468	17,468				
D. <b>Total Occupational Therapy Treatments</b>								20,910	20,910				

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Stafford Springs CT SNF LLC d/b/a Evergreen Health Care	2081C	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)	146,959	2,099				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	263,936	11,473				
5. Dietary Service						
a. Head Dietitian	64,767	2,043				
b. Food Service Supervisor	53,830	1,984				
c. Dietary Workers	453,305	25,935				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	155,104	10,959				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	90,045	1,979				
b. Other Maintenance Workers	159,333	4,925				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	130,805	7,262				
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	210,158	3,749				
b. RN						
1. Direct Care	787,640	16,631				
2. Administrative**	474,848	15,480				
c. LPN						
1. Direct Care	1,858,532	60,950				
2. Administrative**						
d. Aides and Attendants	2,819,963	143,786				
e. Physical Therapists	527,794	13,318				
f. Speech Therapists	96,499	2,121				
g. Occupational Therapists	308,877	8,127				
h. Recreation Workers	302,671	12,999				
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	236,070	8,234				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	9,141,136	354,054				

\* 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
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

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

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

Name of Facility Stafford Springs CT SNF LLC d/b/a Evergreen Health Care Center	License No. 2081C		Report for Year Ended 9/30/2019		Page 11	of 37						
	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 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)		License No.		Report for Year Ended		Page	of		
Stafford Springs CT SNF LLC d/b/a Evergreen Health Care Center		2081C		9/30/2019		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section III - Administrators***</b>									
Christine M. McKinney 10/1/18-9/30/2019	146,959		Health & Life insurance, payroll taxes	Day to day operations of the nursing home facility	2,099				
<b>Section IV - Assistant Administrators</b>									

\*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include all other employment worked during the cost year.  
 \*\*\* If more than one Administrator is reported, include dates of employment for each.

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Stafford Springs CT SNF LLC d/b/a Evergreen Hea	2081C	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						
2. Dentist	20,587	144				
3. Pharmacist	15,620	96				
4. Podiatrist	393	144				
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	42,000	1,111				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	467	8				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>79,067</b>	<b>1,503</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 Stafford Springs CT SNF LLC d/b/a Evergreen Health C		License No. 2081C	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		
HealthDrive Dental Group, 888 Worcester St, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Procare LTC, 110 Bi-County Blvd. Suite 121, Farmingdale, NY 11735	Pharmacy Consulting/Nursing Consultants	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners:Minority Interest	
Bay State Family Podiatry, 74 Palomba Drive, Enfield, CT 06082	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>		
Athena Health Care 135 South Rd., Farmington, CT 06032	MDS fill-in	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners	
Dushyant Parikh, 146 Hazard Ave., Enfield, CT 06082	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Younus Masih 15 Palomba Dr., Enfield, CT 06082	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Robert Tatoiank 74 Palomba Dr, Enfield, CT 06082	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>		
HHC Physicians Care Inc., P.O. Box 417695, Boston, MA 02241	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

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

CSP-15 Rev. 9/2018

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

Name of Facility	License No.	Report for Year Ended	Page	of
Stafford Springs CT SNF LLC d/b/a Evergreen H	2081C	9/30/2019	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 366,759	366,759		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 96,852	96,852		
4. Social Security (F.I.C.A.)	\$ 670,340	670,340		
5. Health Insurance	\$ 1,188,333	1,188,333		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 45,422	45,422		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 75,564	75,564		
d. Accounting and Auditing	\$ 29,825	29,825		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 3,466	3,466		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 75,084	75,084		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 18,953	18,953		
2. Cellular Phones	\$ 2,903	2,903		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 120,300	120,300		
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 1,123,058	1,123,058		
<b>Subtotal</b>	\$ 3,816,859	3,816,859		

\* 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)
<b>Total</b>	\$ -	\$ -	\$ -

**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Stafford Springs CT SNF LLC d/b/a Evergreen Health	2081C	9/30/2019	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	3,816,859	3,816,859		
<b>l. Travel and Entertainment</b>				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 7,470	7,470		
3. Gifts to Staff and Residents	\$ 19,347	19,347		
4. Employee Travel	\$ 12,208	12,208		
5. Education Expenses Related to Seminars and Conventions	\$ 6,273	6,273		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 9,675	9,675		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 25,529	25,529		
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 20,028	20,028		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 10,612	10,612		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 892	892		
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$			
12. Administrative Management Services**	\$ 573,652	573,652		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 97,502	97,502		
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$ 4,600,047</b>	<b>4,600,047</b>		

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

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

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



Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional	\$ 25,529		
<b>Total Other Advertising</b>	\$ 25,529	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF Dues	\$ 10,612		
<b>Total Dues</b>	\$ 10,612	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Licenses	\$ 2,720		
Bank Charges	\$ 15,462		
Payroll Processing Fees	\$ 21,967		
Employee Physicals/Background checks	\$ 14,338		
Data processing/Software Maint. Fees	\$ 43,015		
<b>Total Other Administrative and General</b>	\$ 97,502	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page of
Stafford Springs CT SNF LLC d/b/a Ever	2081C	9/30/2019	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 #
Athena Health Care Assoc., Inc. 135 South Rd. Farmington, CT 06032	810,479	Contract Attached to a Prior year	See Below
Allocation of the Above	129,677,\$145,886	Admin/Gen 66%, Indirect 16%, Direct 18%	Pg 16, Line 12; Pg 18, I
Athena Health Care Assoc., Inc. 135 South Rd. Farmington, CT 06032	38,736	Admin/Gen -Other Exp	Pg 16, Line 12

\* 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
Stafford Springs CT SNF LLC d/b/a Evergreen Health		2081C	9/30/2019	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 416,331	416,331			
2. Non-Food Supplies	\$ 43,183	43,183			
3. Other (Specify) _____ Dishes=\$3,602	\$ 3,602	3,602			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) _____ Management Services	\$ 129,677	129,677			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 592,793</b>	<b>592,793</b>			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*	518	518			
G. Is cost of employee meals included in 2D?	<input checked="" type="radio"/> Yes <input 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 checked="" type="radio"/> Yes <input 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
Stafford Springs CT SNF LLC d/b/a Evergreen Health C		2081C	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. \$	193,876	193,876	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) Supplies=\$4,208		\$	4,208	4,208	
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	<b>198,084</b>	<b>198,084</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
Stafford Springs CT SNF LLC d/b/a Evergreen		2081C	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. \$	44,787	44,787		
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$				
	C. Other ( <i>Specify</i> )		\$			
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c)		\$ 44,787	44,787		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy		\$			
	2. Purchased from Partners Pharmacy and Procare Pharmacy		\$ 517,133	517,133		
b.	Medicine Cabinet Drugs		\$ 20,826	20,826		
c.	Medical and Therapeutic Supplies		\$ 354,392	354,392		
d.	Ambulance/Limousine***		\$ 4,302	4,302		
e.	Oxygen					
	1. For Emergency Use		\$			
	2. Other***		\$ 55,406	55,406		
f.	X-rays and Related Radiological Procedures***		\$ 25,308	25,308		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$			
h.	Laboratory***		\$ 34,024	34,024		
i.	Recreation		\$ 12,687	12,687		
j.	Direct Management Services*		\$			
k.	Indirect Management Services*		\$			
l.	Other (Specify)**** See Attached Schedule		\$ 251,782	251,782		
5M.	<b>Total Resident Care Expenditures</b> (5a - 5j)		\$ 1,275,860	1,275,860		

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

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

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

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

**Schedule of Other Resident Care**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Management Fee Direct	\$ 145,886		
Cable TV	\$ 28,381		
Medical Equip rentals-Medicaid	\$ 41,306		
Physical Therapy supplies	\$ 10,750		
Occupational Therapy Supplies	\$ 651		
Oxygen Equipment Rentals	\$ 5,231		
Medical Equip rentals - Other	\$ 19,577		
<b>Total Other Resident Care</b>	\$ 251,782	\$ -	\$ -

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

Name of Facility Stafford Springs CT SNF LLC d/b/a Evergreen Health Care Center		License No. 2081C	Report for Year Ended 9/30/2019	Page of 21   37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg	Line
		Yes	No					
Procure LTC Pharmacy	111 Executive Blvd, Farmingdale, NY 11735	<input checked="" type="radio"/>	<input type="radio"/>	Pharmacy Services	555,652			20 5b an
ADP	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Processing	19,604			16 m13
Vasseur Landscaping	156 Broad Brook Rd, Enfield, CT 06082	<input type="radio"/>	<input checked="" type="radio"/>	Landscaping and snow removal services	50,530			22 6f
USA Hauling & Recycling	P.O. Box 808, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	Rubbish Removal	35,030			22 6f
Unitex Textile Services	Pwy, Mt Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	Laundry Services	173,515			19 3A4
		<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"/>					
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		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Stafford Springs CT SNF LLC d/b/a Evergree	2081C	9/30/2019		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 196,728	196,728			
b. Heat	\$ 129,753	129,753			
c. Light & Power	\$ 182,963	182,963			
d. Water	\$ 20,983	20,983			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 16,683	16,683			
f. Other ( <i>itemize</i> )	\$ 139,786	139,786			
See Attached Schedule					
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 686,896	686,896			
7. Depreciation ( <i>complete schedule page 23*</i> )					
a. Land Improvements	\$				
b. Building & Building Improvements	\$				
c. Non-Movable Equipment	\$				
d. Movable Equipment	\$ 181,892	181,892			
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 181,892	181,892			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$ 114,771	114,771			
d. Other ( <i>Specify</i> )	\$				
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 114,771	114,771			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,292,475	1,292,475			
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$ 200,432	200,432			
c. Personal property taxes	\$ 20,308	20,308			
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 1,809,878	1,809,878			

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



**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
Groundskeeping	\$ 32,965		
Rubbish Removal	\$ 39,104		
Snow Removal	\$ 15,121		
Supplies	\$ 52,596		
<b>Total Other Repairs and Maintenance</b>	\$ 139,786	\$ -	\$ -

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### Depreciation Schedule

Name of Facility Stafford Springs CT SNF LLC d/b/a Evergreen Health Care Center		License No. 2081C		Report for Year Ended 9/30/2019				Page 23	of 37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
									Is a mileage logbook maintained?
Yes	No	Month	Year						
<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									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
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)									
a.									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
<b>E. Total Depreciation</b>									
							169,086	181,892	
							12,806	181,892	
							337,418	181,892	
							SL	181,892	
							Various	181,892	
							SL	181,892	
							Various	181,892	

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	See Attached	\$ 58,167	5	\$ 5,816
		\$ 122,046	15	\$ 4,069
		70096	12	2921
<b>Total additions for Movable Equipment</b>		<b>\$ 250,309</b>		<b>\$ 12,806 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		<b>\$ -</b>		<b>\$ - **</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>				
Various	See attached	\$ 31,586	5	\$ 3,159
		\$ 439,586	10	\$ 21,979
		41429	15	1381
<b>Total additions for Leasehold Improvement</b>		<b>\$ 512,601</b>		<b>\$ 26,519 *</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

# Evergreen Moveable Equipment Carryforward Schedule

Cost Year	Original Disallow Adjustme nt	TVs	Purchase	TVs Patient	TVs Patient	Totals
		Patient Rooms 2016	Price adjmt 2016	Rooms 2018	Rooms 2019	
	Cost	\$ 3,139	\$ 500,000	\$ 56,332	\$ 110	
	Term	5	5	5	5	
2016	Deprec	\$ 314	\$ 50,000			\$ 50,314
2016	Book Value	\$ 2,825	\$ 450,000			\$ 452,825
2017	Deprec	\$ 628	\$ 100,000			\$ 100,628
2017	Book Value	\$ 2,197	\$ 350,000			\$ 352,197
2018	Deprec	\$ 628	\$ 100,000	\$ 5,633		\$ 106,261
2018	Book Value	\$ 1,569	\$ 250,000	\$ 50,699		\$ 302,268
2019	Deprec	\$ 628	\$ 100,000	\$ 11,266	\$ 11	\$ 111,905
2019	Book Value	\$ 941	\$ 150,000	\$ 39,433	\$ 99	\$ 190,473
		\$ 628	\$ 100,000	\$ 11,266	\$ 22	\$ 111,916
		\$ 313	\$ 50,000	\$ 28,167	\$ 77	\$ 78,557
		\$ 313.00	\$ 50,000.00	\$ 11,266	\$ 22	\$ 61,601
		\$ -	\$ -	\$ 16,901	\$ 55	\$ 16,956
				\$ 11,266	\$ 22	\$ 11,288
				\$ 5,635	\$ 33	\$ 5,668
				\$ 5,635.00	\$ 22	\$ 5,657
				\$ -	\$ 11	\$ 11
					\$ 11.00	\$ 11
					\$ -	\$ -

**Amortization Schedule\***

Name of Facility		License No.		Report for Year Ended		Page		of	
Stafford Springs CT SNF LLC d/b/a Evergreen Health Care C		2081C		9/30/2019		24		37	
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1. Finance Fees	12	15	10 years	51,000	8,925				
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	9	2018	Various	1,145,308	100,581		Var	88,252	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	9	2019	Various	512,601		SL	Var	26,519	
C-4. Subtotal									114,771
<b>D. Total Amortization</b>									114,771

\* 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 Stafford Springs CT SNF LLC d/b/a E	License No. 2081C	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					
2. Date Structure Completed					
3. If <b>NOT</b> Original Owner, Date of Purchase		12/29/15			
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		180			
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
<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)		Conventional			
b. Date Mortgage Obtained		12/29/15			
c. Interest Rate for the Cost Year		618.00%			
d. Term of Mortgage (number of years)		4			
e. Amount of Principal Borrowed		1,575,000			
f. Principal balance outstanding as of		15,493,800			
<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
Stafford Springs CT SNF LLC d/b/a		2081C	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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

*(Carry Subtotals forward to next page)*



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

Name of Facility		License No.		Report for Year Ended		Page	of
Stafford Springs CT SNF LLC d/b/		2081C		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 ( <i>Specify</i> )				\$			
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 ( <i>Specify</i> )				\$	16,663	16,663	
Vender Interest							
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$	16,663	16,663	
14. Insurance							
a. Insurance on Property (buildings only)				\$	71,381	71,381	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella ( <i>Blanket Coverage</i> )				\$			
2. Fire and Extended Coverage				\$			
3. Other ( <i>Specify</i> )				\$			
14d. <b>Total Insurance Expenditures</b> (14a + b + c)				\$	71,381	71,381	
15. <b>Total All Expenditures</b> (A-13 thru C-14)				\$	18,516,592	18,516,592	

**D. Adjustments to Statement of Expenditures**

Name of Facility			License No.	Report for Year Ended	Page	of	
Stafford Springs CT SNF LLC d/b/a Evergreen Health Care Ce			2081C	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	\$ 308,877	308,877		
4.			Other - See attached Schedule	\$ 4,411	4,411		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$ 75,564	75,564		
10.			Accounting	\$			
10a.			Legal	\$ 2,896	2,896		
11.			Telephone	\$			
12.			Cellular Telephone	\$ 393	393		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$ 19,347	19,347		
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.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$ 25,529	25,529		
19.			Income Tax / Corporate Business Tax	\$ 120,050	120,050		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$ 378,694	378,694		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 15,462	15,462		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$ 271	271		
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 951,494	951,494		

\* 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)
Pg10	12m	Marketing Activities	\$ 4,411		
<b>Total Other Salaries Adjustment</b>			<b>\$ 4,411</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Bank Charges	\$ 15,462		
<b>Total Other A&amp;G Adjustments</b>			<b>\$ 15,462</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Stafford Springs CT SNF LLC d/b/a Evergreen Health Care			2081C	9/30/2019	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 951,494	951,494		
<b>Page 20 - Resident Care Supplies***</b>							
27.			Prescription Drugs	\$ 517,133	517,133		
28.			Ambulance/Limousine	\$ 4,302	4,302		
29.			X-rays, etc	\$ 25,308	25,308		
30.			Laboratory	\$ 34,024	34,024		
31.			Medical Supplies	\$ 24,200	24,200		
32.			Oxygen (non emergency)	\$ 55,406	55,406		
33.			Occupational Therapy	\$ 651	651		
34.			Other - See Attached Schedule	\$ 61,748	61,748		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 111,905	111,905		
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	\$			
43.			Interest Income on Account Rec.	\$ 18	18		
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$ 103,280	103,280		
46.			Management Fees Indirect	\$ 91,804	91,804		
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>				\$ 1,981,273	1,981,273		

\*\*\* 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.

ATHENA HEALTH CARE  
9/30/2019

Additional Cap Disallowances

Additional Disallowance	ALLOWABLE FEE	TOTAL DISALLOWANCE	DISALLOWANCE ALLOCATION			
			DIRECT	INDIRECT	A&G	
301 ROPE FERRY RD/BAYVI	\$0	(\$390,383)	(\$390,383)	(\$70,269)	(\$62,461)	(\$257,653)
ABBOTT TERRACE	\$0	\$416,388	\$416,388	\$74,950	\$66,622	\$274,816
BEACON BROOK	\$0	\$249,863	\$249,863	\$44,975	\$39,978	\$164,910
CHERRY BROOK	\$0	\$0	\$0	\$0	\$0	\$0
COUNTRYSIDE	\$0	\$179,366	\$179,366	\$32,286	\$28,698	\$118,381
CRESTFIELD	\$0	\$175,539	\$175,539	\$31,597	\$28,086	\$115,856
<del>EVERGREEN</del>	<del>(\$84,490)</del>	<del>(\$489,288)</del>	<del>(\$573,778)</del>	<del>(\$103,280)</del>	<del>(\$91,804)</del>	<del>(\$378,694)</del>
GLASTONBURY	\$0	(\$345,138)	(\$345,138)	(\$62,125)	(\$55,222)	(\$227,791)
LAUREL RIDGE	\$0	(\$425,562)	(\$425,562)	(\$76,601)	(\$68,090)	(\$280,871)
LITCHFIELD WOODS	\$0	(\$496,468)	(\$496,468)	(\$89,364)	(\$79,435)	(\$327,669)
MAEFAIR	\$0	(\$379,802)	(\$379,802)	(\$68,364)	(\$60,768)	(\$250,670)
MEADOW BROOK	\$0	(\$43,949)	(\$43,949)	(\$7,911)	(\$7,032)	(\$29,006)
MIDDLESEX	\$0	\$385,227	\$385,227	\$69,341	\$61,636	\$254,250
MONTOWESE	\$0	(\$288,874)	(\$288,874)	(\$51,997)	(\$46,220)	(\$190,657)
NEWTOWN	\$0	(\$225,018)	(\$225,018)	(\$40,503)	(\$36,003)	(\$148,512)
NORTHBRIDGE	\$0	(\$382,347)	(\$382,347)	(\$68,823)	(\$61,176)	(\$252,349)
SHADY KNOLL	\$0	(\$362,112)	(\$362,112)	(\$65,180)	(\$57,938)	(\$238,994)
SHARON	\$0	(\$132,703)	(\$132,703)	(\$23,887)	(\$21,232)	(\$87,584)
SHERIDEN WOODS	\$0	(\$344,292)	(\$344,292)	(\$61,973)	(\$55,087)	(\$227,233)
SUMMIT	\$0	(\$384,247)	(\$384,247)	(\$69,164)	(\$61,479)	(\$253,603)
VALERIE MANOR	\$0	(\$437,419)	(\$437,419)	(\$78,735)	(\$69,987)	(\$288,696)
WADSWORTH GLEN	\$0	(\$268,468)	(\$268,468)	(\$48,324)	(\$42,955)	(\$177,189)
<b>TOTAL</b>	<b>(\$84,490)</b>	<b>(\$3,989,688)</b>	<b>(\$4,074,178)</b>	<b>(\$733,352)</b>	<b>(\$651,868)</b>	<b>(\$2,688,957)</b>
CHK TO ALLOWABLE	(\$84,490)	(\$3,989,688)	(\$4,074,178)			
( ) = DISALLOWANCE, POSITIVE # IS AN ADD BACK.		Chk #	(\$4,074,178)			

positive #'s go in parenthesis on  
pg 28/29



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

Schedule of Other - Miscellaneous Administrative Adjustments

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

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

Schedule of Unallowable Building Interest

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



**F. Statement of Revenue**

Name of Facility Stafford Springs CT SNF LLC d/b/a Ever 2081C		License No.		Report for Year Ended 9/30/2019		Page of 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> )		\$ 22,071,336	22,071,336				
b. Medicaid Room and Board Contractual Allowance **		\$ (10,778,045)	(10,778,045)				
2. a. Medicaid ( <i>All other states</i> )		\$					
b. Other States Room and Board Contractual Allowance **		\$					
3. a. Medicare Residents ( <i>all inclusive</i> )		\$ 2,116,942	2,116,942				
b. Medicare Room and Board Contractual Allowance **		\$ 394,834	394,834				
4. a. Private-Pay Residents and Other		\$ 7,276,798	7,276,798				
b. Private-Pay Room and Board Contractual Allowance **		\$ (599,185)	(599,185)				
<b>II. Other Resident Revenue</b>							
1. a. Prescription Drugs - Medicare		\$ 231,050	231,050				
b. Prescription Drugs - Medicare Contractual Allowance **		\$ (231,050)	(231,050)				
c. Prescription Drugs - Non-Medicare		\$ 299,144	299,144				
d. Prescription Drugs - Non-Medicare Contractual Allowance **		\$ (299,144)	(299,144)				
2. a. Medical Supplies - Medicare		\$ 6,800	6,800				
b. Medical Supplies - Medicare Contractual Allowance **		\$					
c. Medical Supplies - Non-Medicare		\$ 3,574	3,574				
d. Medical Supplies - Non-Medicare Contractual Allowance **		\$ (3,574)	(3,574)				
3. a. Physical Therapy - Medicare		\$ 861,948	861,948				
b. Physical Therapy - Medicare Contractual Allowance **		\$ (716,752)	(716,752)				
c. Physical Therapy - Non-Medicare		\$ 693,925	693,925				
d. Physical Therapy - Non-Medicare Contractual Allowance **		\$ (693,925)	(693,925)				
4. a. Speech Therapy - Medicare		\$ 176,945	176,945				
b. Speech Therapy - Medicare Contractual Allowance **		\$ (150,666)	(150,666)				
c. Speech Therapy - Non-Medicare		\$ 150,505	150,505				
d. Speech Therapy - Non-Medicare Contractual Allowance **		\$ (150,505)	(150,505)				
5. a. Occupational Therapy - Medicare		\$ 682,570	682,570				
b. Occupational Therapy - Medicare Contractual Allowance **		\$ (612,849)	(612,849)				
c. Occupational Therapy - Non-Medicare		\$ 540,500	540,500				
d. Occupational Therapy - Non-Medicare Contractual Allowance **		\$ (540,500)	(540,500)				
6. a. Other ( <i>Specify</i> ) - Medicare		\$					
b. Other ( <i>Specify</i> ) - Non-Medicare		\$ (226,141)	(226,141)				
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>		\$ 20,504,535	20,504,535				
<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> )		\$ 5,722	5,722				
6. Private Duty Nurses' Fees		\$					
7. Barber, Coffee, Beauty and Gift shops		\$					
8. Other ( <i>Specify</i> )		\$ 26,197	26,197				
<b>V. Total Other Revenue (1 thru 8)</b>		\$ 31,919	31,919				
<b>VI. Total All Revenue (III +V)</b>		\$ 20,536,454	20,536,454				

\* 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)
<b>Total Other Resident Revenue - Medicare</b>		\$ -	\$ -	\$ -

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

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
n/a	Retroactives	\$ (226,141)		
<b>Total Other Resident Revenue</b>		\$ (226,141)	\$ -	\$ -

**Interest Income**

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30/IV5	Interest on A/R		\$ 18		
31, A8	Interest on Renovation Account	3,257,966	\$ 5,704		
<b>Total Interest Income</b>			\$ 5,722	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
	Bad Debt Recoveries	\$ 26,197		
<b>Total Other Revenue</b>		\$ 26,197	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Stafford Springs CT SNF LLC d/b/a Ev	2081C	9/30/2019	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	428,987
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,280,418
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	27,129
5. Prepaid Expenses			\$	347,288
a. Prepaid Insurance	345,607			
b. Prepaid Subscription	1,681			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	2,368,368
Working Capital Reserve	2,368,368			
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>5,452,190</b>
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>1,657,910</u>		\$	1,442,558
	Accum. Depreciation <u>215,352</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,132,501</u>		\$	613,191
	Accum. Depreciation <u>519,310</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	1,238,068
Movable Equipment Carryforward	190,473			
See Schedule	1,047,595			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>3,293,817</b>

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

(Carry Total forward to next page)

EVERGREEN  
PREPAID EXPENSES  
September 30, 2019

ACCT. # 1580

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Office supplies

\$1,680.90

Balance per General Ledger

\$1,680.90

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
<b>Total Prepaid Expenses</b>			<b>\$ -</b>

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

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

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

Page Ref	Line Ref	Description	
		Project Development	\$ 1,047,595
<b>Total Other Other Fixed Assets (Itemize)</b>			<b>\$ 1,047,595</b>

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Deposit - Taxes, utilities	\$ 185,165
		Goodwill	\$ 1,954,600
		Finance Fees	\$ 112,330
<b>Total Other Assets</b>			<b>\$ 2,252,095</b>

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

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

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

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

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

Name of Facility Stafford Springs CT SNF LLC d/b/a Ev		License No. 2081C	Report for Year Ended 9/30/2019	Page 32	of 37
Account				Amount	
Total Brought Forward:				\$ 8,746,007	
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)					
\$ 261,070					
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> )					
\$ 2,252,095					
_____					
_____					
See Schedule				2,252,095	
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)					
\$ 2,513,165					
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)					
\$ 11,259,172					

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Stafford Springs CT SNF LLC d/b/a Evergree		2081C	9/30/2019	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	3,796,316
2. Notes Payable ( <i>itemize</i> )				\$	(6,806,078)
Due From Related Party (6,806,078)					
_____ _____ 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> )				\$	247,405
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	10,036
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> )				\$	517,633
Acc'd Operation Expenses		238,139			
Acc'd Expenses - Sales Tax		264			
Provider Taxes Due		279,230			
See Schedule					
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	(2,234,688)

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

(Carry Total forward to next page)

**EVERGREEN  
ACCRUED EXPENSES-OPERATIONS  
September 30, 2019**

**ACCT. #      2170**

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Audit	(22,500.00)
Trash	(1,184.19)
Health Insurance	(102,380.45)
Management Fee	(82,685.59)
Land Lease	(\$22,300.00)
Food	(7,088.58)

**Balance 9/30/19**

**(238,138.81)**



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

Name of Facility Stafford Springs CT SNF LLC d/b/a Evergr		License No. 2081C	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				(2,234,688)	
<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> )					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$ 8,572,421
Notes Payable Related Landlord		8,524,050			
Mckesson Note		48,371			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 8,572,421
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 6,337,733

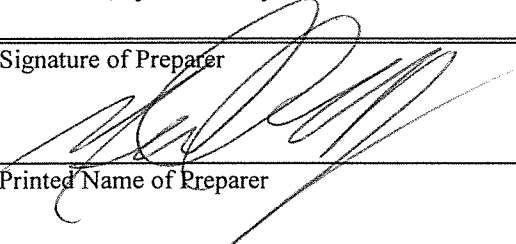
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Stafford Springs CT SNF LLC d/b/a E	2081C	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			\$	2,901,577
6. Gain or Loss for Period			\$	2,019,862
	10/1/2018	thru 9/30/2019		
7. Total Net Worth			\$	4,921,439
<b>C. Total Reserves and Net Worth</b>			\$	4,921,439
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	11,259,172

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Stafford Springs CT SNF LLC d/b/a Eve	2081C	9/30/2019	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2018		\$	2,879,360
B.	Total Revenue ( <i>From Statement of Revenue Page 30</i> )		\$	20,536,454
C.	Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )		\$	18,516,592
D.	Net Income or Deficit		\$	2,019,862
E.	Balance		\$	4,899,222
F.	Additions			
	1. Additional Capital Contributed ( <i>itemize</i> )			
	Swap adjustment	193		
	2018 AJE - Health Insurance	22,024		
	2. Other ( <i>itemize</i> )			
F-3.	Total Additions		\$	22,217
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>		\$	4,921,439
		09/30/19		

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

Name of Facility Stafford Springs CT SNF LLC d/b/a	License No. 2081C	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 CFE	Date Signed 2/17/2020		
Printed Name of Preparer Athena Health Care Associates, Inc.				
Address Address 135 South Road, Farmington, CT 06032		Phone Number 860-751-3900		
Contacted Person Regarding Additional Information Needed Regarding This Report Lynn Rinaldi		Phone Number		
Contact Email Address lrinaldi@athenahhealthcare.com				