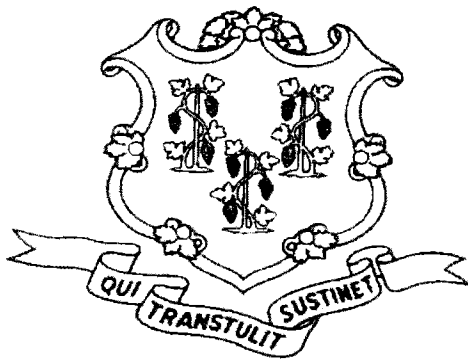


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk	
Address (No. & Street, City, State, Zip Code) 23 Prospect Street, Norwalk, CT 06850-3705	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 2391	RHNS	(Specify)	Medicare Provider 07-5159
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Medicaid Provider Numbers:	CCNH 20016	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)	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care of No	2391	9/30/2018	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 Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Jason Mervin			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)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 23 Prospect Street, Norwalk, CT 06850-3705				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/9/2019		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-853-0010	Report for Year Ended 9/30/2018	Page 2	of 37
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Name of Facility (as shown on license) Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk	Address (No. & Street, City, State, Zip) 23 Prospect Street, Norwalk, CT 06850-3705
---	--

License Numbers:	CCNH 2391	RHNS (Specify)	Medicare Provider No. 07-5159
------------------	--------------	-------------------	----------------------------------

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.
--	---------------------------	-------------------------------------	--------------------------

Administrator		
Name of Administrator Jason Mervin	Nursing Home Administrator's License No.:	002041

Other Operators/Owners who are assistant administrators (full or part time) of this facility.	
Name N/A	License No.:

General Information and Questionnaire
Partners/Members

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care of No		License No. 2391	Report for Year Ended 9/30/2018	Page 3	of 37
Legal Name of Partnership/LLC		Business Address		State(s) and/or Town(s) in Which Registered	
Name of Partners/Members	Business Address	Title	% Owned		
Pasquale DeBenedictis	23 Prospect Street, Norwalk, CT 06850-3705	Member	38.34		
Alexander Solovey	23 Prospect Street, Norwalk, CT 06850-3705	Member	38.33		
Soloman Rutenberg	23 Prospect Street, Norwalk, CT 06850-3705	Member	18.33		
Yong Lee	23 Prospect Street, Norwalk, CT 06850-3705	Member	5		

General Information and Questionnaire
Corporate Owners

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena C	License No. 2391	Report for Year Ended 9/30/2018	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care o	2391	9/30/2018	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care of No	License No. 2391	Report for Year Ended 9/30/2018	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Cassena Care Consulting Services	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Management Fees	Var / Var	409,342	409,342
Norwalk SNFF Acquisition	23 Prospect Street, Norwalk, CT 06850-3705	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Pg. 22 / Line 9	762,412	651,714
Norwalk SNFF Acquisition	23 Prospect Street, Norwalk, CT 06850-3705	<input type="radio"/>	<input checked="" type="radio"/>	Depreciation Expense	Pg. 22 / Line 7e	74,872	74,872
Norwalk SNFF Acquisition	23 Prospect Street, Norwalk, CT 06850-3705	<input type="radio"/>	<input checked="" type="radio"/>	Due to Related Party (Related Party Loan)	Pg. 34 / Line B3		
ALPA Laundry Services	134 Great East Neck Road, West Babylon, NY 11787	<input type="radio"/>	<input checked="" type="radio"/>	Laundry	Pg. 19 / Line 3b	131,368	131,368
Perfect Choice Staffing	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Staffing	Pg. 13 / Line B11a1	91,577	91,577
Perfect Choice Staffing	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Postage	Pg. 16 / Line m7	584	584
Smartlinx Solutions, LLC	333 Thornall Street 4th Floor, Edison NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	Web Based Payroll	Pg. 16 / Line m11	19,111	19,111
Theradynamics Rehab Management	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Therapy P/S	Pg. 13 / B5, B9, B10	293,625	293,625

* Use additional sheets if necessary.

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

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-4 Rev. 10/2005

General Information and Questionnaire
Related Parties*

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk	Business Address	License No. 2391		Report for Year Ended 9/30/2018		Indicate Where Costs are Included in Annual Report Page # / Line #	Page 4a	of 37
		Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided				
Name of Related Individual or Company		Yes	No	%**				
Lighthouse Indemnity	23 Prospect Ave, Norwalk, CT 06850	<input type="radio"/>	<input checked="" type="radio"/>	0%	Consulting Services	Pg. 15 / Line 1a1	249,529	249,529
Medd Max	360 Industrial Loop, Staten Island, NY 10309	<input checked="" type="radio"/>	<input type="radio"/>	0%	Consulting Services	Pg. 31 / Line B6	25,260	25,260
Medd Max	360 Industrial Loop, Staten Island, NY 10309	<input checked="" type="radio"/>	<input type="radio"/>	0%	Consulting Services	Pg. 16 / Line m3	9,014	9,014
Medd Max	360 Industrial Loop, Staten Island, NY 10309	<input checked="" type="radio"/>	<input type="radio"/>	0%	Consulting Services	Pg. 18 / Line 2a1	3,574	3,574
Medd Max	360 Industrial Loop, Staten Island, NY 10309	<input checked="" type="radio"/>	<input type="radio"/>	0%	Consulting Services	Pg. 18 / Line 2a2	14,218	14,218
Medd Max	360 Industrial Loop, Staten Island, NY 10309	<input checked="" type="radio"/>	<input type="radio"/>	0%	Consulting Services	Pg. 19 / Line 3c	10,478	10,478
Medd Max	360 Industrial Loop, Staten Island, NY 10309	<input checked="" type="radio"/>	<input type="radio"/>	0%	Consulting Services	Pg. 20 / Line 4c	47,129	47,129
Medd Max	360 Industrial Loop, Staten Island, NY 10309	<input checked="" type="radio"/>	<input type="radio"/>	0%	Consulting Services	Pg. 20 / Line 4c	16,794	16,794
Medd Max	360 Industrial Loop, Staten Island, NY 10309	<input checked="" type="radio"/>	<input type="radio"/>	0%	Consulting Services	Pg. 20 / Line 5L	76,255	76,255
Medd Max	360 Industrial Loop, Staten Island, NY 10309	<input checked="" type="radio"/>	<input type="radio"/>	0%	Consulting Services	Pg. 22 / Line 6a	2,526	2,526
Crossways Park Insurance Company	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input type="radio"/>	0%	Captive Insurance	Pg. 27 / Line 14c3	108,552	108,552

* 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 Norwalk Acquisition I, LLC, d/b/a Cassena Car	License No. 2391	Report for Year Ended 9/30/2018	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.

N/A

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

N/A

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

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

N/A

General Information and Questionnaire
Accounting Basis

Name of Facility Norwalk Acquisition I, LLC, d/b/a	License No. 2391	Report for Year Ended 9/30/2018	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	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
2 POVOL & Company, CPA, PC	1981 Marcus Ave, New Hyde Park, NY 11042
3	
4	

Services Provided by This Firm (*describe fully*)

1 Cost Reports, Annual Financial Statements	\$ 35,661
2 Tax Returns	\$ 6,000
3	\$
4	\$
	Charge for Services Provided
	\$ 41,661

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 Garfunkel Wild P.C. Attorneys At Law	516-393-2200
2 Goldman Gruder & Woods LLC	203-899-8900
3 Jackson Lewis P.C.	212-545-4000
4 Martin F. Scheinman, Esq.	516-944-1700
5 See Attachment Page 7a	

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

1 111 Great Neck Rd, Great Neck, NY 11021
2 200 Connecticut Ave, Norwalk, CT 06854
3 666 Third Ave, 29th Floor, New York, NY 10017
4 322 Main St, Port Washington, NY 11050
5

Services Provided by This Firm (*describe fully*)

1 General Matters	\$ 555
2 General Matters and Various Court Cases (Disallowed \$5,170 on pg. 28)	\$ 9,714
3 General Matters, Facility Matters, Violation (Disallowed \$5,223 on Pg. 28)	\$ 39,942
4 General Matters	\$ 12,000
5 See Attachment Page 7a (Disallowed \$15,836 on Pg. 28)	\$ 43,064
	Charge for Services Provided
	\$ 105,275

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	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk	2391	9/30/2018	7a	37
Legal Services Information				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Michelman & Robinson, Llp	310-564-2670		
2	Murtha Cullina LLP	860-240-6000		
3	Norwalk Probat Court	203-854-7737		
4	Wilson, Elser, Moskowitz, Edelman & Dicker LLP	212-490-3000		
5	Karrie McAllister P.C.			
6	Corporation Service Company	860-927-9800		
7	Thomas A Larlin, Attorney at Law			
Address (No. & Street, City, State, Zip Code)				
1	10880 Wilshire Blvd, 19th Floor, Los Angeles, CA 90024			
2	185 Asylum St, 29th Floor, Hartford, CT 06103			
3	125 East Ave, Norwalk, CT 06851			
4	150 E 42nd St, New York, NY 10017			
5				
6	PO Box 13397, Philadelphia, PA 19101			
7				
Services Provided by This Firm (describe fully)				
1	Purchase of Marathon Healthcare Center of NW (Disallowed on Pg. 28)			137
2	General Matters and Facility Matters (Disallowed \$5,558 on Pg. 28)			23,239
3	Probate court (Disallowed on Pg. 28)			2,050
4	Procure vs. Norwalk - Settlement (Disallowed \$8,091 on Pg. 28)			16,182
5	General Matters			150
6	Svc Fees for Certificate of Status; Statutory representation			1,052
7	General Matters			254
			Charge for Services Provided	
			\$	43,064

Schedule of Resident Statistics

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk	License No. 2391		Report for Year Ended 9/30/2018				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	CCNH	RHNS (Specify)
				Total	CCNH	RHNS (Specify)	Total			
1. Certified Bed Capacity										
A. On last day of PREVIOUS report period	150	150		150	150		150	150		
B. On last day of THIS report period	150	150		150	150		150	150		
2. Number of Residents										
A. As of midnight of PREVIOUS report period	136	136		136	136		132	132		
B. As of midnight of THIS report period	130	130		132	132		130	130		
3. Total Number of Days Care Provided During Period										
A. Medicare	3,023	3,023		1,969	1,969		1,054	1,054		
B. Medicaid (Conn.)	40,812	40,812		30,608	30,608		10,204	10,204		
C. Medicaid (other states)										
D. Private Pay	1,845	1,845		1,382	1,382		463	463		
E. State SSI for RCH										
F. Other (Specify) Insurance / Other	1,658	1,658		1,390	1,390		268	268		
G. Total Care Days During Period (3A thru F)	47,338	47,338		35,349	35,349		11,989	11,989		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds										
A. Medicaid Bed Reserve Days										
B. Other Bed Reserve Days										
5. Total Resident Days (3G + 4A + 4B)	47,338	47,338		35,349	35,349		11,989	11,989		

Schedule of Resident Statistics (Cont'd)

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena C	License No. 2391	Report for Year Ended 9/30/2018	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	7	111		12				
Per Diem Rate								
a. One bed rm.	Various	271.03		520.00				
b. Two bed rms.	Various	271.03		480.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,283	1,283		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,075	2,075		
2. Restorative Treatments				
C. Other	11,805	11,805		
D. Total Physical Therapy Treatments	15,163	15,163		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	287	287		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	262	262		
2. Restorative Treatments				
C. Other	685	685		
D. Total Speech Therapy Treatments	1,234	1,234		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	1,049	1,049		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,156	2,156		
2. Restorative Treatments				
C. Other	10,109	10,109		
D. Total Occupational Therapy Treatments	13,314	13,314		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk	2391	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	5,088					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	149,751	2,822				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	220,858	9,361				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	681,289	37,677				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	399,547	23,777				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	46,125	2,041				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	24,351	1,331				
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	282,430	4,766				
b. RN						
1. Direct Care	455,605	15,149				
2. Administrative**	564,728	12,730				
c. LPN						
1. Direct Care	796,457	32,458				
2. Administrative**						
d. Aides and Attendants	1,934,343	144,439				
e. Physical Therapists	152,712	4,780				
f. Speech Therapists	32,322	585				
g. Occupational Therapists	150,762	3,842				
h. Recreation Workers	143,745	6,760				
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	111,175	3,647				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	162,792	4,986				
A-13. Total Salary Expenditures	6,314,080	311,151				

* 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
	-					
Central Supply Wages	\$ 6,805	881				
Medical Records Wages	11,632	469				
Admissions Wages	144,355	3,636				
Total	\$ 162,792	4,986	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Total	\$ -	-	\$ -	-	\$ -	-

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

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

Name of Facility	License No.	Report for Year Ended		Page	of				
		9/30/2018	37						
Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk		2391							
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Gregg Seidner (10/1/2017 - 12/31/2017)	5,088		None	Managing Member		Pg 10 / A1	Cassena Care at Stamford		3,531
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).									

* 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) Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk	License No. 2391		Report for Year Ended 9/30/2018		Page 12	of 37	
	Salary Paid		Full Description of Services Rendered	Line Where Claimed on Page 10			Name and Address of All Other Employment**
Name	CCNH	RHNS (Specify)			Fringe Benefits and/or Other Payments (describe fully)	Total Hours Worked	
Section III - Administrators***							
Nicotra Redd (10/1/2017 - 11/4/2017)	51,443		Non Discrim	724 A2			
Vitaly Polikoff (10/23/2017 - 3/29/2018)	10,362		Non Discrim	749 A2			
See attached	87,946			1,349			
Section IV - Assistant Administrators							

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

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

Name of Facility (as licensed) Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk		License No. 2391		Report for Year Ended 9/30/2018		Page 12a	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensati on Received
	CCNH	RHNS Other							
Section III - Administrators***									
Mary Tobin (3/12/2018 - 8/13/2018)	64,525		Non Discrim	Administrator	899	A2			
Jason Mervin (8/14/2018 - 9/30/2018)	23,421		Non Discrim	Administrator	450	A2			

*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

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Norwalk Acquisition I, LLC, d/b/a Cassena Care of	2391	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	11,576	Monthly				
3. Pharmacist	26,879	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	272,038	4,353				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	35,000	Monthly				
b. Utilization Review (Title 18 and 19 only) monthly meeting	3,793	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	35,000	Monthly				
9. Speech Therapist						
a. Resident Care	57,080	754				
b. Other						
10. Occupational Therapist						
a. Resident Care	100,591	1,775				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	255,138	4,301				
2. Administrative***	289,668	4,579				
b. LPN						
1. Direct Care	747,999	18,836				
2. Administrative***						
c. Aides	323,671	15,121				
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	2,158,433	49,719				

* 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 Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norw		License No. 2391	Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LTC Management, 174 Scott Rd, Prospect, CT 06712	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Guardian Consulting Services, LLC, 1979 Marcus Ave, New Hyde Park, NY 11042	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Grandison Management, 1413 38th St, Brooklyn, NY 11218	Physical, Speech and Occupational Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
TheraDynamics Rehab Management, LLC 225 Crossways Park Dr Woodbury, NY 11797	Physical Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Related Organization	
Drs. Goldfarb, Ranno and Associates, LLC 1305 Post Rd, Ste 102 Fairfield, CT 06824	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
RJV Consulting Services Inc. 6 Ridge Ct Hauppauge, NY 1178	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX Dysphagia Experts 21 Waterville Rd Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AAA Nursing Care, LLC 3303 Main St Stratford, CT 06614	RNs, LPNs, CNAs, RN Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
CV Staffing Solutions PO Box 419621 Boston, MA 02241	RNs, LPNs, CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Related Organization	
Oasis Professional Management Group	RN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Perfect Choice Staffing 225 Crossways Park Dr Woodbury, NY 11797	RN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC 653 Main St Plantsville, CT 06479	RNs, LPNs, CNAs, RN Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Universal Medical Records 22 The Cross Rd Corlandt Manor, NY 10567	RN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Vertical Staffing Corporation 708 3rd Ave, 5th Floor New York, NY 10017	RNs, CNAs, RN Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
CareQuest Health Solutions PO Box 320241 Fairfield, CT 06825	LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Priority Care Staffing 1274 49th St, Ste 539 Brooklyn, NY 11219	LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Total Healthcare Staffing of LI, Inc PO Box 823461 Philadelphia, PA 19182	LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Towne 1413 38th St Bridgeport, CT 06610	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Drs. Goldfarb, Ranno and Associates, LLC, 1305 Post Road, Suite 102, Fairfield, CT 06824	Physician	<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"/>		

* 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
Norwalk Acquisition I, LLC, d/b/a Cassena Care c	2391	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 249,529	249,529		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 121,748	121,748		
4. Social Security (F.I.C.A.)	\$ 475,486	475,486		
5. Health Insurance	\$ 1,437,559	1,437,559		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 492,626	492,626		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 41,677	41,677		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 1,417,627	1,417,627		
d. Accounting and Auditing	\$ 41,661	41,661		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 105,275	105,275		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 33,886	33,886		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 26,278	26,278		
2. Cellular Phones	\$ 6,389	6,389		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 9,934	9,934		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 52,440	52,440		
3. Resident Day User Fee	\$ 911,931	911,931		
Subtotal	\$ 5,424,046	5,424,046		

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care of Nor	2391	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		5,424,046	5,424,046		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 819	819			
2. Holiday Parties for Staff	\$ 3,764	3,764			
3. Gifts to Staff and Residents	\$ 2,325	2,325			
4. Employee Travel	\$ 7,717	7,717			
5. Education Expenses Related to Seminars and Conventions	\$ 11,501	11,501			
6. Automobile Expense (not purchase or depreciation)	\$ 1,894	1,894			
7. Other (Specify) See Attached Schedule	\$ 8,285	8,285			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (all such expenses)	\$ 19,318	19,318			
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)*** See Attached Schedule	\$ 11,674	11,674			
4. Fund-Raising***	\$				
5. Medical Records	\$ 80	80			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 30,993	30,993			
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 13,426	13,426			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 223	223			
10. Contributions*** See Attached Schedule	\$ 2,064	2,064			
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 121,700	121,700			
12. Administrative Management Services**	\$ 336,702	336,702			
13. Other (Specify) See Attached Schedule	\$ 81,916	81,916			
C-14 Total Administrative & General Expenditures	\$ 6,078,447	6,078,447			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
Meals & Entertainment	\$ 8,285		
Total Other Travel and Entertainment	\$ 8,285	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Admin - Marketing	\$ 11,674		
Total Other Advertising	\$ 11,674	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Healthcare Facilities	\$ 13,426		
Total Dues	\$ 13,426	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Admin - Charitable Contrib	\$ 2,064		
Total Contributions	\$ 2,064	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Nsg Admin-Phys Credential Fees	\$ (18)		
Coffee Shop Supplies	180		
Dietary- Books and Periodicals	3,020		
Admin - Licenses and Taxes	690		
Admin- Bank Charges	19,737		
Admin- Fraud Claims	2,705		
Admin - Penalties	42,862		
Employee Fingerprinting	6,128		
Union Payment Settlement	6,612		
Total Other Administrative and General	\$ 81,916	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Norwalk Acquisition I, LLC, d/b/a Cassen	2391	9/30/2018	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 Services, 225 Crossways Park Drive, Woodbury, NY 11797	336,702	Management Fees	Page 16 / Line m12
Cassena Care Consulting Services, 225 Crossways Park Drive, Woodbury, NY 11797	22,001	Management Fees	Page 20 / Line 5j
Cassena Care Consulting Services, 225 Crossways Park Drive, Woodbury, NY 11797	50,639	Management Fees	Page 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
Norwalk Acquisition I, LLC, d/b/a Cassena Care of No		2391	9/30/2018	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 351,970	351,970			
2. Non-Food Supplies	\$ 87,621	87,621			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 24,644	24,644			
c. Other (Specify) _____	\$ _____				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 464,235	464,235			
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G. Resident Meals:	Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees?	<input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
L. Is any revenue collected from these people?	<input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
O. Is any revenue collected from employees?	<input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
P. 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
Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norw		2391	9/30/2018	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)		\$	131,368	131,368	
c. Other (Specify) Laundry Supplies		\$	123,634	123,634	
3D. Total Laundry Expenditures (3a + b + c)		\$	255,002	255,002	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
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 laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue 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)			

* 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 3E.

*** 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
Norwalk Acquisition I, LLC, d/b/a Cassena Care		2391	9/30/2018		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. \$	73,924	73,924		
C.	Other (<i>Specify</i>) Housekeeping Supplies		\$ 55,455	55,455		
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 129,379	129,379		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Housekeeping Supplies	\$	218,689	218,689		
b.	Medicine Cabinet Drugs	\$	17,618	17,618		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	4,060	4,060		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	6,381	6,381		
f.	X-rays and Related Radiological Procedures***	\$	8,219	8,219		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	9,076	9,076		
i.	Recreation	\$	47,821	47,821		
j.	Direct Management Services*	\$	22,001	22,001		
k.	Indirect Management Services*	\$	50,639	50,639		
l.	Other (Specify)**** See Attached Schedule	\$	305,141	305,141		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 689,645	689,645		

* 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 Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk	License No. 2391	Report for Year Ended 9/30/2018		Page 21	of 37		
		Address	Full Explanation of Service Provided*			CCNH	RHNS (Specify)
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Total Cost/Page Ref.***			
		Yes	No	CCNH	RHNS (Specify)	Pg	Line
Priority Care Staffing	42 W 38th Street, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	16,303		16	m11
PointClickCare	Suite 155, Bloomington, Minnesota 55431	<input type="radio"/>	<input checked="" type="radio"/>	37,323		16	m11
Smartlinx Solutions, LLC	333 Thornhall Street 4th Floor, Edison NJ 08837	<input checked="" type="radio"/>	<input type="radio"/>	19,111		16	m11
CV Staffing Solutions	P.O. Box 419621, Boston, MA, 02241	<input checked="" type="radio"/>	<input type="radio"/>	11,810		16	m11
Priority Care Staffing	42 W 38th Street, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	12,183		16	m11
Towne Staffing	1003-B Birchfield Drive, Mount Laurel, NJ 08054	<input type="radio"/>	<input checked="" type="radio"/>	13,336		18	2b
Unitex Textile Rental Services	100 Turnpike Drive, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	129,227		19	3b
CV Staffing Solutions	P.O. Box 419621, Boston, MA, 02241	<input checked="" type="radio"/>	<input type="radio"/>	10,596		20	4b
Priority Care Staffing	42 W 38th Street, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	63,328		20	4b
Otis Elevator	Palm Beach Gardens, FL 33418	<input type="radio"/>	<input checked="" type="radio"/>	52,878		22	6a/f
City Carting & Recycling	8 Viaduct Rd, Stamford, CT 06907	<input type="radio"/>	<input checked="" type="radio"/>	46,569		22	6f
JC Ramos Landscaping, LLC	104 Dean Street Apt. 1, Stamford, CT, 06902	<input type="radio"/>	<input checked="" type="radio"/>	22,999		22	6f
Priority Care Staffing	42 W 38th Street, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	21,643		22	6f
Digital Media		<input type="radio"/>	<input checked="" type="radio"/>	15,647		20	5i

* 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
Norwalk Acquisition I, LLC, d/b/a Cassena Ca	2391	9/30/2018		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 147,231	147,231			
b. Heat	\$ 82,263	82,263			
c. Light & Power	\$ 200,386	200,386			
d. Water	\$ 36,145	36,145			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 12,376	12,376			
f. Other (<i>itemize</i>)	\$ 147,004	147,004			
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 625,405	625,405			
7. Depreciation (<i>complete schedule page 23*</i>)					
a. Land Improvements	\$ 744	744			
b. Building & Building Improvements	\$ 46,847	46,847			
c. Non-Movable Equipment	\$ 25,370	25,370			
d. Movable Equipment	\$ 26,054	26,054			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 99,015	99,015			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other (<i>Specify</i>)	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 762,412	762,412			
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$ 143,040	143,040			
c. Personal property taxes	\$				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,004,467	1,004,467			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Plant- Minor Non Medical Equi	\$ 398		
Plant- Purchased Services	70,118		
Plant- Contracted Services	76,243		
Plant- Rental Expense	245		
Total Other Repairs and Maintenance	\$ 147,004	\$ -	\$ -

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See Attached	See Attached	\$ 56,089	Various	\$ 10,753
Total additions for Movable Equipment		\$ 56,089		\$ 10,753 *
Deletions:				
See Attached	See Attached	\$ (17,497)	15 Yrs	\$ -
Total deletions for Movable Equipment		\$ (17,497)		\$ - **

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

Schedule of Leasehold Improvements Acquired during this report period

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

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

Norwalk Acquisition
Depreciation Schedule
9/30/18

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	Net Book Value
	Land	Land								
	Land	Land								
	Total									
Land Improvements										
2014 Acquisitions										
T & D Tree Service	New landscaping	Building Improvements	10/30/2013	3,137	3,137	463.00	324	81	405	2,732
Matera & Sons	Trimming and mulching of new landscaping	Building Improvements	11/6/2013	3,242	3,242	462.00	336	84	420	2,822
M&T Bank Credit Card	Landscaping	Building Improvements	11/30/2013	3,348	3,348	462.00	348	87	435	2,913
Driveway Sealing Call Frank	Driveway work	Building Improvements	8/14/2014	3,403	3,403	453.00	360	90	450	2,953
Total 2014 Acquisitions				13,131	13,131		1,368	342	1,710	11,420
2015 Acquisitions										
Drenckbahn Excavating	Parking lot renovation	Building Improvements	7/23/2015	4,200	4,200	443	342	114	456	3,744
Total 2015 Acquisitions				4,200	4,200		342	114	456	3,744
2016 Acquisitions										
Orange Fence & Supply	Fence	Building Improvements	11/30/2015	10,635	10,635	443	552	288	840	9,795
Total 2016 Acquisitions				10,635	10,635		552	288	840	9,795
TOTAL LAND IMPROVEMENTS				27,966	27,966		2,262	744	3,006	24,959
Building										
Building										
Total										
	Building	Building								
	Building	Building								
	Total									
Building Improvements										
2013 Acquisitions										
Pikon Group	Exterior front entrance renovations - new door, awning, concrete	Building Improvements	11/30/2013	33,800	33,800	462.00	3,512	878	4,390	29,410
MA Nationwide Construction	New roof installation	Building Improvements	10/31/2013	65,000	65,000	461.00	6,768	1,692	8,460	56,540
Pikon Group	Renovation of center wing - see contract	Building Improvements	11/30/2013	240,000	240,000	462.00	24,936	6,234	31,170	208,830
Brother Corp	Front lobby renovation	Building Improvements	11/30/2013	11,881	11,881	462.00	1,236	309	1,545	10,336
M&T Credit Card (Impr, etc)	Construction supplies, fitness equipment for rehab	Building Improvements	11/30/2013	9,111	9,111	462.00	948	237	1,185	7,926
Mila Renovation	Basement, resident room, shower renovation	Building Improvements	11/30/2013	6,487	6,487	462.00	672	168	840	5,647
Mila Renovation	Renovation of day room, conference room, and corridor	Building Improvements	11/30/2013	37,500	37,500	462.00	3,896	974	4,870	32,630
MA Nationwide Construction	Parking lot renovation	Building Improvements	11/30/2013	23,000	23,000	462.00	2,388	597	2,985	20,015
Industrial Glass & Mirror	Front entrance door	Building Improvements	11/30/2013	6,750	6,750	462.00	700	175	875	5,875
Wings Testing & Balancing	Required testing of wing renovation	Building Improvements	9/4/2013	8,721	8,721	464.00	904	226	1,130	7,591
Fellner Associates Architects LLC	Center wing plans, laundry, & dietary flow plan	Building Improvements	9/8/2013	4,921	4,921	464.00	508	127	635	4,286
Fellner Associates Architects LLC	New entry design	Building Improvements	9/22/2013	300	300	464.00	32	8	40	260
Fellner Associates Architects LLC	Studies for ADA compliance and health code compliance	Building Improvements	9/22/2013	15,000	15,000	464.00	1,552	388	1,940	13,060
Fellner Associates Architects LLC	Structural engineer report	Building Improvements	9/22/2013	575	575	464.00	60	15	75	500
Daniel Turck	New pipes in elevator oil tank and mechanical room	Building Improvements	9/22/2013	3,400	3,400	464.00	352	88	440	2,960
BV&G Mechanical	Ductless a/c system installation	Building Improvements	9/26/2013	14,154	14,154	464.00	1,464	366	1,830	12,324
BV&G Mechanical	Electrical work for ductless a/c installation	Building Improvements	9/27/2013	631	631	464.00	64	16	80	551
City of Norwalk	Construction permit	Building Improvements	6/19/2013	3,596	3,596	467.00	391	92	483	3,113
Hygenix Inc.	Asbestos survey	Building Improvements	7/31/2013	1,127	1,127	466.00	121	29	150	977
Fellner Associates Architects LLC	Plan for center wing renovation	Building Improvements	7/31/2013	5,932	5,932	466.00	637	153	790	5,142
Fellner Associates Architects LLC	Plan for new entry of center wing	Building Improvements	7/31/2013	3,208	3,208	466.00	346	83	429	2,779
Fellner Associates Architects LLC	Design modifications for entry and east wing	Building Improvements	8/5/2013	3,426	3,426	465.00	359	88	447	2,978
Mila Renovation	Concrete and gravel work in patio area	Building Improvements	8/10/2013	12,551	12,551	465.00	1,323	324	1,647	10,904
Mila Renovation	Demo of rec office and installation of new tile and walls	Building Improvements	8/10/2013	4,283	4,283	465.00	453	111	564	3,719
Mila Renovation	Remove old lights and install new	Building Improvements	8/13/2013	2,967	2,967	465.00	314	77	391	2,576
Fellner Associates Architects LLC	CAD drawings	Building Improvements	8/13/2013	3,000	3,000	465.00	314	77	391	2,609
Mila Renovation	Install new outlets, patio work, tile installation, drop ceiling, install li	Building Improvements	8/19/2013	11,347	11,347	465.00	1,196	293	1,489	9,858
Mila Renovation	Remove glass wall, new wall installation, first floor demo, paint	Building Improvements	8/26/2013	8,087	8,087	465.00	853	209	1,062	7,025
All American Waste, LLC	Dumpster rental for renovation	Building Improvements	8/31/2013	1,101	1,101	465.00	114	28	142	959
Total 2013 Acquisitions				541,857	541,857		56,416	14,062	20,478	471,379
2014 Acquisitions										
All American Waste, LLC	Dumpster	Building Improvements	10/1/2013	32	32	463.00	4	1	5	27
All American Waste, LLC	Dumpster	Building Improvements	10/1/2013	37	37	463.00	4	1	5	32
All American Waste, LLC	Dumpster	Building Improvements	10/1/2013	5,797	5,797	463.00	600	150	750	5,047

Norwalk Acquisition
Depreciation Schedule
9/30/18

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	Net Book Value
Tyco Simplex Grinnell	Center wing sprinkler repairs	Building Improvements	10/1/2013	2,257	2,257	463.00	236	59	295	1,962
All American Waste, LLC	Dumpster	Building Improvements	10/4/2013	43	43	463.00	4	1	5	38
Materia & Sons	Landscaping	Building Improvements	10/9/2013	11,167	11,167	463.00	1,156	289	1,445	9,722
Tyco Simplex Grinnell	Fire panel rewiring	Building Improvements	10/10/2013	776	776	463.00	80	20	100	676
All American Waste, LLC	Dumpster	Building Improvements	10/11/2013	74	74	463.00	8	2	10	64
RP Construction	Aluminum panel leak repairs	Building Improvements	10/14/2013	600	600	463.00	208	16	80	520
All American Waste, LLC	Dumpster	Building Improvements	10/18/2013	2,004	2,004	463.00	292	52	260	1,744
All American Waste, LLC	Dumpster	Building Improvements	10/21/2013	2,815	2,815	463.00	292	73	365	2,450
K & R Renovation	Door hardware	Building Improvements	10/21/2013	986	986	463.00	104	26	130	856
Tyco Simplex Grinnell	Sprinkler replacement in middle wing	Building Improvements	10/24/2013	835	835	463.00	88	22	110	725
All American Waste, LLC	Sprinkler work in middle wing	Building Improvements	10/24/2013	4,964	4,964	463.00	516	129	645	4,319
Lagatta Electric Services	Front entrance heating/cooling	Building Improvements	10/30/2013	1,750	1,750	463.00	180	45	225	1,525
Albert Mislow	Paint	Building Improvements	11/1/2013	457	457	462.00	108	12	60	397
All American Waste, LLC	Dumpster	Building Improvements	11/1/2013	1,050	1,050	462.00	140	37	135	915
All American Waste, LLC	Dumpster	Building Improvements	11/1/2013	1,336	1,336	462.00	140	35	175	1,161
All American Waste, LLC	Dumpster	Building Improvements	11/1/2013	767	767	462.00	80	20	100	667
Fellner Associates Architects LLC	Design Phase 2	Building Improvements	11/1/2013	6,500	6,500	462.00	676	169	845	5,655
Archgrafix	Signage for exterior and reception	Building Improvements	11/6/2013	6,914	6,914	462.00	720	180	900	6,014
Tyco Simplex Grinnell	Fire panel rewiring	Building Improvements	11/8/2013	4,768	4,768	462.00	496	124	620	4,148
All American Waste, LLC	Dumpster	Building Improvements	11/8/2013	752	752	462.00	80	20	100	652
All American Waste, LLC	Lighting, paint, construction supplies	Building Improvements	11/30/2013	3,233	3,233	462.00	336	84	420	2,813
M&T Bank Credit Card	Double door installations, counter top installation, thermo units	Building Improvements	11/30/2013	6,333	6,333	462.00	680	170	850	5,683
Industrial Glass & Mirror	Outlets throughout center wing unit, parking lot lights	Building Improvements	11/30/2013	5,625	5,625	462.00	584	146	730	4,895
Lagatta Electric Services	Stucco work on exterior of building	Building Improvements	11/30/2013	43,000	43,000	462.00	4,468	1,117	5,585	37,415
MA Nationwide Construction	Stucco work on exterior of building	Building Improvements	11/30/2013	8,750	8,750	462.00	908	227	1,135	7,615
MA Nationwide Construction	Stucco work on exterior of building	Building Improvements	11/30/2013	17,729	17,729	462.00	1,840	460	2,300	15,429
MA Nationwide Construction	Stucco work on exterior of building	Building Improvements	11/30/2013	48,700	48,700	462.00	5,060	1,265	6,325	42,375
Mila Renovation	North wing and two patient room renovation	Building Improvements	11/30/2013	79,700	79,700	462.00	8,280	2,070	10,350	69,350
Mila Renovation	Renew center wing corridor, patient rooms, outside	Building Improvements	11/30/2013	56,100	56,100	462.00	5,828	1,457	7,285	48,815
Mila Renovation	Renovation of day room in basement	Building Improvements	11/30/2013	41,600	41,600	462.00	4,324	1,081	5,405	36,195
Mila Renovation	Basement corridor renovation, patient room & bathroom renovation	Building Improvements	11/30/2013	44,800	44,800	462.00	4,656	1,164	5,820	38,980
Pikon Group	Renovation of center wing - see contract	Building Improvements	11/30/2013	400	400	462.00	40	10	50	350
All American Waste, LLC	Dumpster	Building Improvements	12/1/2013	21	21	461.00	4	1	5	16
BY&GG Mechanical	Heated air curtains for front door	Building Improvements	12/1/2013	5,389	5,389	461.00	560	140	700	4,689
Point RF Solutions	Elopement Prevention System	Building Improvements	12/1/2013	31,481	31,481	461.00	3,276	819	4,095	27,386
Point RF Solutions	Resident Tags	Building Improvements	12/1/2013	2,585	2,585	461.00	268	67	335	2,250
All American Waste, LLC	Dumpster	Building Improvements	12/6/2013	32	32	461.00	4	1	5	27
All American Waste, LLC	Electrical lines for blower unit above front door	Building Improvements	12/11/2013	1,870	1,870	461.00	196	49	245	1,625
Lagatta Electric Services	Install breakers, install outlet for water pump and fridge, install flood	Building Improvements	12/11/2013	1,220	1,220	461.00	128	32	160	1,060
Daniel Turk	Install new circulator pump	Building Improvements	12/12/2013	800	800	461.00	84	21	105	695
All American Waste, LLC	Dumpster	Building Improvements	12/13/2013	1,604	1,604	461.00	168	42	210	1,394
Fellner Associates Architects LLC	Phase 1 balance	Building Improvements	12/14/2013	1,372	1,372	461.00	144	36	180	1,192
Fellner Associates Architects LLC	Additional Phase 1 charges	Building Improvements	12/14/2013	1,520	1,520	461.00	160	40	200	1,320
Fellner Associates Architects LLC	Phase 2 design and prints	Building Improvements	12/14/2013	3,630	3,630	461.00	376	94	470	3,160
Fellner Associates Architects LLC	Phase 3 construction document and prints	Building Improvements	12/14/2013	8,171	8,171	461.00	852	213	1,065	7,106
All American Waste, LLC	Dumpster	Building Improvements	12/20/2013	37	37	461.00	4	1	5	32
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	396	396	461.00	40	10	50	346
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	2,396	2,396	461.00	248	62	310	2,086
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	1,930	1,930	461.00	200	50	250	1,680
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	2,285	2,285	461.00	236	59	295	1,990
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	1,531	1,531	461.00	160	40	200	1,331
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	2,406	2,406	461.00	252	63	315	2,091
All American Waste, LLC	Asbestos survey	Building Improvements	12/31/2013	1,714	1,714	461.00	180	45	225	1,489
Big East Environmental	Phone cable installation	Building Improvements	12/31/2013	1,305	1,305	461.00	136	34	170	1,135
CT Telecommunications	Phone cable installation	Building Improvements	12/31/2013	936	936	461.00	96	24	120	816
CT Telecommunications	Fax cable installation	Building Improvements	12/31/2013	436	436	461.00	44	11	55	381
CT Telecommunications	Phone cable installation	Building Improvements	12/31/2013	3,359	3,359	461.00	348	87	435	2,924
Daniel Turk	Install new recirculating pump	Building Improvements	12/31/2013	1,200	1,200	461.00	124	31	155	1,045
Domack Restoration	Roof inspection	Building Improvements	12/31/2013	2,500	2,500	461.00	260	65	325	2,175
Precision Electrical	Electrical inspection	Building Improvements	12/31/2013	1,489	1,489	461.00	156	39	195	1,294
Raintech	Nurse call system installation	Building Improvements	12/31/2013	881	881	461.00	92	23	115	766
Raintech	Nurse call system installation	Building Improvements	12/31/2013	909	909	461.00	96	24	120	789
Raintech	Nurse call system installation	Building Improvements	12/31/2013	757	757	461.00	80	20	100	657
Raintech	Nurse call system installation	Building Improvements	12/31/2013	1,125	1,125	461.00	116	29	145	980
S&S Wired	Fire alarm system release on 1st and 4th floors	Building Improvements	12/31/2013	1,531	1,531	461.00	160	40	200	1,331
Trademen of New England	HVAC inspection	Building Improvements	12/31/2013	1,234	1,234	461.00	128	32	160	1,074
Tyco Simplex Grinnell	Relocate Pull Station	Building Improvements	12/31/2013	807	807	461.00	84	21	105	702
Tyco Simplex Grinnell	Fire system rewiring	Building Improvements	12/31/2013	396	396	461.00	40	10	50	346
Tyco Simplex Grinnell	Fire sprinkler system reset	Building Improvements	12/31/2013	761	761	461.00	80	20	100	661
Tyco Simplex Grinnell	Close fire panel, remount two A/V's	Building Improvements	12/31/2013	812	812	461.00	84	21	105	707
Tyco Simplex Grinnell	Fire system rewiring	Building Improvements	12/31/2013	803	803	461.00	84	21	105	698
Tyco Simplex Grinnell	Fire alarm inspection	Building Improvements	12/31/2013	3,335	3,335	461.00	348	87	435	2,900
All American Waste, LLC	Dumpster	Building Improvements	1/1/2014	574	574	460.00	60	15	75	499
All American Waste, LLC	Dumpster	Building Improvements	1/1/2014	2,717	2,717	460.00	284	71	355	2,362
All American Waste, LLC	Dumpster	Building Improvements	1/1/2014	2,259	2,259	460.00	236	59	295	1,964

Norwalk Acquisition
Depreciation Schedule
9/30/18

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	Net Book Value
Raimtech	Call bell system installation	Building Improvements	1/1/2014	9,350	9,350	460.00	976	244	1,220	8,130
To Design LLC	Wellands review	Building Improvements	1/1/2014	8,825	8,825	460.00	920	920	1,150	7,675
Tvo Simplex Grinnell	Fire detectors	Building Improvements	1/1/2014	9,157	9,157	460.00	956	956	1,195	7,962
ACL Electric Services LLC	Multiple installations throughout building	Building Improvements	1/6/2014	1,940	1,940	460.00	204	51	255	1,685
All American Waste, LLC	Dumpster	Building Improvements	1/10/2014	21	21	460.00	4	1	5	16
Felner Associates Architects LLC	Phase 2 completion	Building Improvements	1/13/2014	12,876	12,876	460.00	1,344	336	1,680	11,196
All American Waste, LLC	Dumpster	Building Improvements	1/24/2014	884	884	460.00	92	23	115	769
All American Waste, LLC	No Wander Basic Standalone System	Building Improvements	1/27/2014	18,813	18,813	460.00	1,964	491	2,455	16,358
Point RF Solutions	Sprinkler installation	Building Improvements	1/28/2014	2,728	2,728	460.00	284	71	355	2,373
Fairfield County Sprinkler	Dumpster	Building Improvements	1/31/2014	852	852	460.00	88	22	110	742
All American Waste, LLC	Paint, construction supplies	Building Improvements	1/31/2014	2,246	2,246	460.00	236	59	295	1,951
M&T Bank Credit Card	Dumpster	Building Improvements	2/1/2014	2,294	2,294	459.00	240	300	300	1,994
All American Waste, LLC	CON work	Building Improvements	2/18/2014	2,140	2,140	459.00	224	56	280	1,860
Felner Associates Architects LLC	4th floor construction, new walls, vinyl boards, handrails, bathrooms	Building Improvements	2/19/2014	356	356	459.00	36	9	45	311
All American Waste, LLC	Dumpster	Building Improvements	2/28/2014	64,700	64,700	459.00	6,768	1,692	8,460	56,240
All American Waste, LLC	Repaired water man	Building Improvements	3/1/2014	2,286	2,286	458.00	240	60	300	1,986
John J Brennan Construction	Print charges for plans	Building Improvements	3/13/2014	10,069	10,069	458.00	1,056	264	1,320	8,749
Felner Associates Architects LLC	State fee for construction approval	Building Improvements	3/15/2014	345	345	458.00	36	9	45	300
Treasurer State of CT	Electrical wiring and panel installation	Building Improvements	3/20/2014	3,188	3,188	458.00	336	84	420	2,768
ACL Electric Services LLC	Fuel surcharges on prior bills	Building Improvements	3/25/2014	900	900	458.00	96	24	120	780
All American Waste, LLC	Dumpster	Building Improvements	3/31/2014	1,059	1,059	458.00	112	28	140	919
All American Waste, LLC	Corridor boards	Building Improvements	4/1/2014	2,387	2,387	457.00	252	63	315	2,072
Brother Corp	Redesign of dementia care space	Building Improvements	4/14/2014	900	900	457.00	96	24	120	780
United Hebrew	Misc construction items	Building Improvements	4/14/2014	4,800	4,800	457.00	504	126	630	4,170
M&T Bank Credit Card	Dining room and rehab wire installation	Building Improvements	4/30/2014	2,909	2,909	457.00	304	76	380	2,529
ACL Electric Services LLC	Dumpster	Building Improvements	5/1/2014	1,860	1,860	456.00	196	49	245	1,615
All American Waste, LLC	Additional doors for wander system	Building Improvements	5/13/2014	2,862	2,862	456.00	300	75	375	2,487
Point RF Solutions	Floor installation in kitchen/elevators, painting, fire stop installation, Dumpster	Building Improvements	5/31/2014	34,500	34,500	456.00	3,632	908	4,540	29,960
All American Waste, LLC	Patio work	Building Improvements	6/1/2014	2,356	2,356	455.00	248	62	310	2,046
DM Masonry	Additional keypads for wander system	Building Improvements	6/4/2014	490	490	455.00	52	13	65	425
Point RF Solutions	Painting of building and grounds	Building Improvements	6/12/2014	653	653	455.00	68	17	85	568
All American Waste, LLC	Dumpster	Building Improvements	6/25/2014	11,500	11,500	455.00	1,212	303	1,515	9,985
M&T Bank Credit Card	EKG machine, patient station, misc construction items	Building Improvements	6/30/2014	125	125	455.00	12	3	15	110
All American Waste, LLC	Dumpster	Building Improvements	7/1/2014	3,870	3,870	455.00	408	102	510	3,360
Felner Associates Architects LLC	Replace hot water heater gauges	Building Improvements	7/1/2014	2,313	2,313	454.00	244	61	305	2,008
All American Waste, LLC	3rd and 4th floor mods	Building Improvements	7/1/2014	600	600	454.00	64	16	80	520
All American Waste, LLC	Dumpster	Building Improvements	7/1/2014	3,260	3,260	454.00	344	86	430	2,830
Felner Associates Architects LLC	Dumpster	Building Improvements	7/11/2014	21	21	454.00	4	1	5	16
All American Waste, LLC	Paint, construction supplies	Building Improvements	7/18/2014	37	37	454.00	4	1	5	32
All American Waste, LLC	Modifications and CON	Building Improvements	7/20/2014	1,520	1,520	454.00	160	40	200	1,320
M&T Bank Credit Card	Dumpster	Building Improvements	7/31/2014	1,191	1,191	454.00	124	31	155	1,036
All American Waste, LLC	Paint, construction supplies	Building Improvements	8/1/2014	2,785	2,785	453.00	296	74	370	2,415
All American Waste, LLC	Dumpster	Building Improvements	8/1/2014	884	884	453.00	92	23	115	769
ASTRO Pow'r	Wellands review	Building Improvements	8/1/2014	7,000	7,000	453.00	740	185	925	6,075
To Design LLC	4th floor electrical	Building Improvements	8/13/2014	3,736	3,736	453.00	396	99	495	3,241
All American Waste, LLC	Dumpster	Building Improvements	9/1/2014	872	872	452.00	92	23	115	757
All American Waste, LLC	Dumpster	Building Improvements	9/19/2014	2,338	2,338	452.00	248	62	310	2,028
All American Waste, LLC	Dumpster	Building Improvements	9/30/2014	1,731	1,731	452.00	184	46	230	1,501
All American Waste, LLC	Ductless a/c system installation	Building Improvements	9/30/2014	37	37	452.00	4	1	5	32
All American Waste, LLC	Dumpster	Building Improvements	9/26/2013	(14,154)	(14,154)	464.00	-	(366)	(366)	(13,788)
BV&G Mechanical	Electrical work for ductless a/c installation	Building Improvements	9/27/2013	(631)	(631)	464.00	-	(16)	(16)	(615)
Marcum LLP	Costs associated with CON	Building, Improvements	9/30/2014	22,446	22,446	360.00	2,992	748	3,740	18,706
Total 2014 Acquisitions				780,146	780,146		83,536	20,502	104,038	676,108
2015 Acquisitions										
M&T Bank Credit Card	Paint, construction supplies	Building, Improvements	12/31/2014	1,419	1,419	448.00	114	38	152	1,267
All American Waste, LLC	Renew 3rd floor	Building, Improvements	1/31/2015	64,900	64,900	448.00	5,214	1,738	6,952	57,948
ACL Electric Services LLC	3rd floor bathroom/closet electric	Building, Improvements	1/31/2015	2,650	2,650	448.00	213	71	284	2,366
ACL Electric Services LLC	Food steam unit	Building, Improvements	1/31/2015	2,460	2,460	448.00	198	66	264	2,196
M&T Bank Credit Card	Paint, construction supplies	Building, Improvements	1/31/2015	247	247	448.00	21	7	28	219
K&R Renovation	Closets, sheetrock, door installation, paint	Building, Improvements	2/23/2015	11,950	11,950	448.00	960	320	1,280	10,670
Felner Associates Architects LLC	Site visit, final paperwork	Building, Improvements	4/15/2015	1,832	1,832	446.00	147	49	196	1,636
KT Electrical	Electrical work	Building, Improvements	7/1/2015	6,781	6,781	443.00	552	184	736	6,045
Total 2015 Acquisitions				92,240	92,240		7,419	2,473	9,892	82,348
2016 Acquisitions										
Accurate Commercial Door & Hardware Door Repair	Building, Improvements	Building, Improvements	3/2/2016	3,392	3,392	300.00	215	136	351	3,041
Accurate Commercial Door & Hardware Door Repair	Building, Improvements	Building, Improvements	3/2/2016	1,680	1,680	300.00	106	67	173	1,507
Accurate Commercial Door & Hardware Door Repair	Building, Improvements	Building, Improvements	3/2/2016	3,392	3,392	300.00	215	136	351	3,041

Norwalk Acquisition
Depreciation Schedule
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Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	Net Book Value
X Wind River Environmental LLC	Water Heater Replacement / Plumbing Pipe & Fittings	Building Improvements	2/22/2016	3,962	3,962	300.00				3,540
X Wind River Environmental LLC	Water Heater Replacement / Plumbing Pipe & Fittings	Building Improvements	4/7/2016	24,026	24,026	300.00	264	158	422	21,623
M&T Bank Credit Card	Glass Panels	Building Improvements	10/7/2015	782	782.00	300.00	62	31	93	689
Total 2016 Acquisitions										
				37,234	37,234		2,304	1,489	3,793	33,441
2017 Acquisitions										
X K&R Renovation	Repair Leak / Ceramic Tiles / Paint Walls	Building Improvements	3/6/2017	8,500	8,500	180.00	331	567	898	7,602
X Life Safety Services	Firestop Installation	Building Improvements	2/3/2017	5,000	5,000	180.00	222	333	555	4,445
X Life Safety Services	Firestop Installation	Building Improvements	2/3/2017	5,000	5,000	180.00	222	333	555	4,445
X CT Telecommunications Services, LLC	Avaya Expansion Modules	Building Improvements	7/3/2017	1,573	1,573	180.00	26	105	131	1,441
X K&R Renovation	Paint Hallways/Install PVC, Ceramic Tiles, Fire Stop Materials	Building Improvements	7/12/2017	15,950	15,950	180.00	266	1,063	1,329	14,621
Total 2017 Acquisitions										
				36,023	36,023		1,067	2,401	3,468	32,555
2018 Acquisitions										
X K & R Renovation	Paint: Install fire stop materials; install electric outlet & other electric work	Building Improvements	8/24/2017	2,350	2,350	180.00		157	157	2,193
X M A NationWide General Construction C	Roof repair work at 23 Prospect Ave	Building Improvements	12/7/2017	7,500	7,500	180.00		500	500	7,000
X RPol Construction	HD/Lowes charges	Building Improvements	2/15/2018	1,177	1,177	180.00		78	78	1,099
X GREEN AIR SALES & SERVICE, INC.	Checked Large Walk-in Cooler (Not Working); Removed defective parts, installed new parts, fixed wiring, charged system w/ R-404A, Checked Operation, Adjusted. Left in Working Order	Building Improvements	2/20/2018	5,000	5,000	180.00		333	333	4,667
X Otis Elevator Company	New Power Unit for Elevator #2 at 23 Prospect Ave	Building Improvements	4/10/2018	19,579	19,579	180.00		1,305	1,305	18,274
X Stamford Electric LLC	Install electrical outlet on masonry wall in laundry room, replace electrical box & outlet for windows a/c	Building Improvements	4/24/2018	415	415	180.00		28	28	387
X Stamford Electric LLC	Install 20amp circuit for electric space heater; Furnish/install new breaker in kitchen; install in-wall forced air electric heater	Building Improvements	4/18/2018	884	884	180.00		59	59	825
X Stamford Electric LLC	Furnish 6 Commercial In-wall heaters, 10K BTU; Install heaters; provide 1 yr warranty	Building Improvements	4/18/2018	2,587	2,587	180.00		172	172	2,415
X Stamford Electric LLC	Install 20amp circuit in kitchen load ctr; install in-wall outlet box & twist lock receptacle in 2nd fl dining; install 20amp circuit in 4th floor hallway load ctr; install in-wall outlet box & twist lock receptacle in 4th fl dining; Troubleshoot steam table circuits on 1st/2nd fl; Install/Furnish 2 2-pole 20amp breakers; Install/Furnish 3 twist lock plugs for steam tables	Building Improvements	4/18/2018	1,560	1,560	180.00		104	104	1,456
X K & R Renovation	Remove old & Install new carpet in DR; Install window sills; Buildup frame & install stucco above smoking area, pour concrete on patio; install gfc outlets; paint resident rooms/bathrooms; remove pvc tiles & paint floor in laundry	Building Improvements	5/17/2018	38,500	38,500	180.00		2,567	2,567	35,933
X M A NationWide General Construction C	Install new concrete slab in elevator pit at 23 Prospect Ave	Building Improvements	6/13/2018	6,500	6,500	180.00		433	433	6,067
X Stamford Electric LLC	Install circuit to rear gate opener, provide handmade trench bwn bldg & gate equip; Install 3/4" underground conduits; Install circuit breaker in basement panel; Hook up high voltage wiring to gate equip	Building Improvements	9/20/2018	2,450	2,450	180.00		163	163	2,287
X Life Safety Services	Sales Tax - Firestop Installation	Building Improvements	2/3/2017	318	318	180.00		21	21	297
Total 2018 Acquisitions										
				88,820	88,820		5,920	5,920	5,920	82,900
Total Building Improvements										
				1,576,319	1,576,319		150,742	46,847	197,589	1,378,730
Non-moveable Equipment										
2013 Acquisitions										
Onis Elevator	Clean out system, add new oil, new power unit, new packing, new sc	Fixed Equipment	7/23/2013	\$ 17,827	\$ 17,827	60.00	14,854	2,973	17,827	-
Granger	New food waste disposal and duct fan	Fixed Equipment	9/22/2013	\$ 925	\$ 925	60.00	740	185	925	-
Total 2013 Acquisitions										
				18,752	18,752		15,594	3,158	18,752	-
2014 Acquisitions										
Bernard Baddello	Cat 6 cables, network switches, firewall, vertical switch racks, comp	Fixed Equipment	6/1/2013	5,239	5,239	60.00	4,192	1,047	5,239	-
BV&G Mechanical	Ductless a/c system installation	Fixed Equipment	9/26/2013	14,154	14,154	60.00	11,324	2,830	14,154	-
BV&G Mechanical	Electrical work for ductless a/c installation	Fixed Equipment	9/27/2013	631	631	60.00	504	127	631	-
M&T Bank Credit Card	Furniture, computer stations, rehab equipment, heat pump	Fixed Equipment	10/31/2013	2,138	2,138	60.00	1,712	426	2,138	-
Onis Elevator	Clean out system, add new oil, new power unit, new packing, new sc	Fixed Equipment	12/1/2013	1,132	1,132	60.00	904	228	1,132	-
N-Tech Solutions Group LLC	Phone work	Fixed Equipment	1/1/2014	15,442	15,442	60.00	12,352	3,090	15,442	-
N-Tech Solutions Group LLC	Phone work	Fixed Equipment	1/1/2014	21,759	21,759	60.00	17,408	4,351	21,759	-
Onis Elevator	Elevator protection systems	Fixed Equipment	3/31/2014	4,894	4,894	60.00	3,916	978	4,894	-
M&T Bank Credit Card	Tv's, paint, miscellaneous construction items	Fixed Equipment	4/9/2014	8,104	8,104	60.00	6,484	1,620	8,104	-
N-Tech Solutions Group LLC	Phone systems	Fixed Equipment	6/16/2014	5,946	5,946	60.00	4,756	1,190	5,946	-
Peneppliance Service	Replaced condensing units in walk in cooler and freezer	Fixed Equipment	7/1/2014	7,551	7,551	60.00	6,040	1,511	7,551	-
Peneppliance Service	Replace evaporator	Fixed Equipment	7/1/2014	832	832	60.00	664	168	832	-

Norwalk Acquisition
Depreciation Schedule
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Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	Net Book Value
Penevappliance Service	Replaced condensing units in walk in cooler and freezer	Fixed Equipment	7/3/2014	9,784	9,784	60.00	7,828	1,956	9,784	-
Penevappliance Service	Replace compressor and condenser	Fixed Equipment	7/25/2014	4,786	4,786	60.00	3,828	958	4,786	-
Penevappliance Service	Replace compressor in AC unit	Fixed Equipment	8/11/2014	4,041	4,041	60.00	3,232	809	4,041	-
Total 2014 Acquisitions				106,433	106,433		85,144	21,289	106,433	-
2015 Acquisitions				155	155	60.00	93	31	124	31
Osis Elevator	Elevator protection systems	Non-movable Equipment	10/1/2014	155	155	60.00	93	31	124	31
Total 2015 Acquisitions				155	155		93	31	124	31
2016 Acquisitions				4,692	4,692	120.00	704	469	1,173	3,519
X Penevappliance Service	Heat Exchanger / Ice Machine	Building Improvements	4/1/2016	4,692	4,692	120.00	606	383	989	2,840
X Penevappliance Service	Replace Heater Exchanger	Building Improvements	3/7/2016	3,829	3,829	120.00	57	40	97	307
X Penevappliance Service	Install Ice Machine	Movable Equipment	5/18/2016	404	404	120.00	-	-	-	-
Total 2016 Acquisitions				8,925	8,925		1,367	892	2,259	6,666
Total Non-movable Equip				134,265	134,265		102,198	25,370	127,568	6,697
Moveable Equipment										
2013 Acquisitions				15,292	15,292	36	20,388	(5,097)	15,292	-
Bernard Badello	Cat 6 cables, network switches, firewall, vertical switch racks, comp	Computers & Equipment	6/1/2013	15,292	15,292	36	20,388	(5,097)	15,292	-
IDI LLC	PVC printer	Computers & Equipment	6/28/2013	1,914	1,914	36	2,532	(638)	1,914	-
Bernard Badello	Computers and printers	Computers & Equipment	6/30/2013	11,750	11,750	36	15,667	(3,917)	11,750	-
Bernard Badello	Printers	Computers & Equipment	7/1/2013	1,234	1,234	36	1,645	(411)	1,234	-
Mila Renovation	Install new tv's - dining room	Computers & Equipment	8/10/2013	1,856	1,856	36	2,475	(619)	1,856	-
Bernard Badello	5 computers, ports, printer	Computers & Equipment	8/31/2013	3,787	3,787	36	5,050	(1,262)	3,787	-
N-Tech Solutions Group LLC	Cat 5 cables, AC point, cisco controller, network switches	Computers & Equipment	8/13/2013	29,033	29,033	36	38,711	(9,678)	29,033	-
N-Tech Solutions Group LLC	Cat 5 cables, cameras, network switches	Computers & Equipment	8/13/2013	29,720	29,720	36	39,627	(9,907)	29,720	-
N-Tech Solutions Group LLC	Cat 5 cables, phone jacks	Computers & Equipment	8/13/2013	5,116	5,116	36	6,822	(1,705)	5,116	-
iFurn	Thin client CLJ-16	Computers & Equipment	8/13/2013	8,246	8,246	36	10,995	(2,749)	8,246	-
M&T Credit Card (Impro, etc)	New furniture for lobby and offices	Furniture & Fixtures	9/19/2013	13,791	13,791	60	11,032	2,759	13,791	-
Medline Industries	Construction supplies, fitness equipment for rehab	Computers & Equipment	8/13/2013	2,021	2,021	36	2,695	(674)	2,021	-
Medline Industries	Digital scales	Computers & Equipment	8/31/2013	1,489	1,489	36	1,985	(496)	1,489	-
Medline Industries	Patient lift and digital scales	Computers & Equipment	8/31/2013	5,471	5,471	36	7,295	(1,824)	5,471	-
City Carting & Recycling	Specialty resident bed	Computers & Equipment	9/5/2013	1,496	1,496	36	1,995	(499)	1,496	-
	Dumpster rental for center wing renovation	Computers & Equipment		2,570	2,570	-	-	2,570	2,570	-
Total 2013 Acquisitions				134,785	134,785		168,932	(34,148)	134,785	-
2014 Acquisitions				11,319	11,319	36.00	11,319	-	11,319	-
Bernard Badello	Computer kiosks and servers	Computers & Equipment	10/31/2013	11,319	11,319	36.00	11,319	-	11,319	-
M&T Bank Credit Card	Furniture, computer stations, rehab equipment, heat pump	Computers & Equipment	10/31/2013	18,297	18,297	36.00	18,297	-	18,297	-
Bernard Badello	Laptop, monitor, printer	Computers & Equipment	11/25/2013	965	965	36.00	965	-	965	-
Bernard Badello	Desktop, backup, tape library	Computers & Equipment	11/30/2013	6,324	6,324	36.00	6,324	-	6,324	-
M&T Bank Credit Card	Computer desks and chairs	Computers & Equipment	12/1/2013	2,552	2,552	36.00	2,552	-	2,552	-
Germedex	Wheelchairs	Computers & Equipment	12/1/2013	4,394	4,394	36.00	4,394	-	4,394	-
M&T Bank Credit Card	Concentrators for refrigerators	Computers & Equipment	12/1/2013	8,814	8,814	36.00	8,814	-	8,814	-
N-Tech Solutions Group LLC	Camera installation and wiring	Computers & Equipment	12/1/2013	2,119	2,119	36.00	2,119	-	2,119	-
N-Tech Solutions Group LLC	Cable install	Computers & Equipment	12/1/2013	2,014	2,014	36.00	2,014	-	2,014	-
SPS	Treadmill	Computers & Equipment	12/1/2013	2,000	2,000	36.00	2,000	-	2,000	-
Germedex	IPOL	Computers & Equipment	12/1/2013	2,850	2,850	36.00	2,850	-	2,850	-
M&T Bank Credit Card	Oxygen concentrators	Computers & Equipment	1/1/2014	2,538	2,538	36.00	2,538	-	2,538	-
M&T Bank Credit Card	Tv's and laptops	Computers & Equipment	1/31/2014	2,984	2,984	36.00	2,984	-	2,984	-
M&T Bank Credit Card	Tv's and brackets	Computers & Equipment	2/28/2014	2,005	2,005	36.00	2,005	-	2,005	-
AroHuntleigh	Tv's, paint, miscellaneous construction items	Computers & Equipment	3/31/2014	4,796	4,796	36.00	4,796	-	4,796	-
Germedex	Slings for lift	Computers & Equipment	5/1/2014	296	296	36.00	296	-	296	-
Germedex	Mattresses	Computers & Equipment	5/1/2014	1,021	1,021	36.00	1,021	-	1,021	-
M&T Bank Credit Card	Mattresses	Computers & Equipment	5/1/2014	3,338	3,338	36.00	3,338	-	3,338	-
Germedex	Dresses	Computers & Equipment	5/1/2014	3,206	3,206	36.00	3,206	-	3,206	-
M&T Bank Credit Card	Moveable equipment	Computers & Equipment	5/31/2014	3,002	3,002	36.00	3,002	-	3,002	-
Alstair Medical	Blood pressure machine	Computers & Equipment	6/1/2014	1,264	1,264	36.00	1,264	-	1,264	-
Germedex	Head and foot boards	Computers & Equipment	6/1/2014	3,206	3,206	36.00	3,206	-	3,206	-
Germedex	Bed rails, bed ends, bed extenders	Computers & Equipment	6/1/2014	2,801	2,801	36.00	2,801	-	2,801	-
Germedex	Mattresses	Computers & Equipment	6/1/2014	2,955	2,955	36.00	2,955	-	2,955	-
M&T Bank Credit Card	EKG machine, patient station, misc construction items	Computers & Equipment	6/30/2014	1,489	1,489	36.00	1,489	-	1,489	-
AroHuntleigh	3 beds and power lift chair	Computers & Equipment	7/1/2014	2,969	2,969	36.00	2,969	-	2,969	-
M&T Bank Credit Card	Slings for lift	Computers & Equipment	7/10/2014	3,907	3,907	36.00	3,907	-	3,907	-
M&T Bank Credit Card	Shredder	Computers & Equipment	7/31/2014	1,842	1,842	36.00	1,842	-	1,842	-

Norwalk Acquisition
Depreciation Schedule
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Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	Net Book Value
Croth Care Industries	Electronic bed	Computers & Equipment	8/1/2014	800	800	36.00	800	-	800	-
Medline Industries	Defibrillators	Computers & Equipment	8/1/2014	3,402	3,402	36.00	3,402	-	3,402	-
M&T Bank Credit Card	Paint, tv's, construction supplies	Computers & Equipment	8/31/2014	1,302	1,302	36.00	1,302	-	1,302	-
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Computers & Equipment	9/30/2014	449	449	36.00	449	-	449	-
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Computers & Equipment	9/30/2014	2,074	2,074	36.00	2,074	-	2,074	-
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Computers & Equipment	9/30/2014	2,808	2,808	36.00	2,808	-	2,808	-
Medline Industries	Window shades	Computers & Equipment	9/30/2014	2,393	2,393	36.00	2,393	-	2,393	-
Medline Industries	Window shades	Furniture & Fixtures	10/1/2013	1,395	1,395	60.00	1,116	279	1,395	-
Murals, Inc.	Decorative pictures in center wing	Furniture & Fixtures	10/1/2013	1,395	1,395	60.00	1,116	279	1,395	-
Brother Corp	Conference table, kitchen cabinets, conference room furniture	Furniture & Fixtures	10/16/2013	8,372	8,372	60.00	6,696	1,676	8,372	-
Medline Industries	Shelving	Furniture & Fixtures	10/17/2013	16,550	16,550	60.00	13,240	3,310	16,550	-
Medline Industries	Pictures for center wing, day room, admission & OT	Furniture & Fixtures	10/24/2013	1,279	1,279	60.00	1,024	255	1,279	-
Murals, Inc.	Furniture, computer stations, rehab equipment, heat pump	Furniture & Fixtures	10/30/2013	9,428	9,428	60.00	7,544	1,884	9,428	-
M&T Bank Credit Card	Flexshades	Furniture & Fixtures	10/31/2013	8,868	8,868	60.00	7,096	1,772	8,868	-
Medline Industries	Furniture, computer stations, rehab equipment, heat pump	Furniture & Fixtures	11/7/2013	3,552	3,552	60.00	2,840	712	3,552	-
Brother Corp	Furniture & fixtures for conference room and rehab	Furniture & Fixtures	11/8/2013	10,950	10,950	60.00	8,760	2,190	10,950	-
Brother Corp	Furniture & fixtures for conference rooms, dining room, social room, i	Furniture & Fixtures	11/10/2013	15,499	15,499	60.00	12,400	3,099	15,499	-
Industrial Glass & Mirror	Double door installations, counter top installation, thermo units	Furniture & Fixtures	11/11/2013	1,306	1,306	60.00	1,044	262	1,306	-
M&T Bank Credit Card	Office floor and furniture for member office	Furniture & Fixtures	11/15/2013	5,728	5,728	60.00	4,584	1,144	5,728	-
Murals, Inc.	Lounge chair and coffee table	Furniture & Fixtures	11/30/2013	1,916	1,916	60.00	1,532	384	1,916	-
Murals, Inc.	Interior design fee for lobby, corridors, PT, OT, offices and day room	Furniture & Fixtures	12/20/2013	16,000	16,000	60.00	12,800	3,200	16,000	-
MAG Medical Enterprises	Door holders	Furniture & Fixtures	1/1/2014	916	916	60.00	732	184	916	-
Murals, Inc.	Paints and installation in corridor & dayroom on 1st and 4th floors	Furniture & Fixtures	2/3/2014	1,000	1,000	60.00	800	200	1,000	-
Bernard Baddolo	Cat 6 cables, network switches, firewall, vertical switch racks, comp	Furniture & Fixtures	3/10/2014	8,380	8,380	60.00	6,864	1,516	8,380	-
City Caring & Recycling	Dumpster rental for center wing renovation	Refunded 12/13 Per Client	6/1/2013	(5,239)	(5,239)	60.00	(4,192)	(1,047)	(5,239)	-
M&T Bank Credit Card	Paint, tv's, construction supplies	Building Improvements	12/31/2013	(2,570)	(2,570)	60.00	-	(2,570)	(2,570)	-
M&T Bank Credit Card	Paint, tv's, construction supplies	Building Improvements	2/28/2014	1,978	1,978	459.00	208	52	2,600	1,718
			8/31/2014	1,040	1,040	453.00	112	28	1,400	900
Total 2014 Acquisitions				236,900	236,900		215,274	19,009	234,283	2,617

2015 Acquisitions				1,887	1,887		1,887		1,887	
M&T Bank Credit Card	Tv's and wall mounts	Movable Equipment	10/1/2014	192	192	36.00	192	-	192	-
Glenn Goulet	Floor machine, glazer, vacuums	Movable Equipment	10/9/2014	4,373	4,373	36.00	4,373	-	4,373	-
Triple A Supplies	Mattresses	Movable Equipment	11/30/2014	2,217	2,217	36.00	2,217	-	2,217	-
Germedex	Blankets	Movable Equipment	11/30/2014	2,051	2,051	36.00	2,051	-	2,051	-
Medline Industries	Scale and trapeze	Movable Equipment	11/30/2014	1,344	1,344	36.00	1,344	-	1,344	-
Allstate Medical	Lift, transfer boards	Movable Equipment	11/30/2014	2,270	2,270	36.00	2,270	-	2,270	-
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Movable Equipment	12/31/2014	2,746	2,746	36.00	2,746	-	2,746	-
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Movable Equipment	12/31/2014	2,943	2,943	36.00	2,943	-	2,943	-
N-Tech Solutions Group LLC	Security camera and installation	Movable Equipment	1/31/2015	6,376	6,376	36.00	6,376	-	6,376	-
M&T Bank Credit Card	Tv's	Movable Equipment	1/31/2015	1,000	1,000	36.00	1,000	-	1,000	-
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Movable Equipment	2/28/2015	4,557	4,557	36.00	4,557	-	4,557	-
Medline Industries	Metal carts	Movable Equipment	2/28/2015	2,080	2,080	36.00	2,080	-	2,080	-
M&T Bank Credit Card	Laptop, monitor, printer	Movable Equipment	3/1/2015	2,987	2,987	36.00	2,987	-	2,987	-
Germedex	Mattresses	Movable Equipment	3/1/2015	1,954	1,954	36.00	1,954	-	1,954	-
M&T Bank Credit Card	Mattresses	Movable Equipment	4/1/2015	2,217	2,217	36.00	2,217	-	2,217	-
Germedex	Laptop, monitor, printer	Movable Equipment	4/1/2015	351	351	36.00	351	-	351	-
Germedex	Laptop, monitor, printer	Movable Equipment	4/1/2015	8,388	8,388	36.00	8,388	-	8,388	-
Germedex	Mattresses	Movable Equipment	4/8/2015	1,730	1,730	36.00	1,730	-	1,730	-
M&T Bank Credit Card	Tv's and wall mounts	Movable Equipment	5/1/2015	903	903	36.00	903	-	903	-
M&T Bank Credit Card	Mattresses	Movable Equipment	5/1/2015	2,094	2,094	36.00	2,094	-	2,094	-
Germedex	Mattresses	Movable Equipment	6/1/2015	636	636	36.00	636	-	636	-
Germedex	Wheelchairs	Movable Equipment	6/1/2015	302	302	36.00	302	-	302	-
Germedex	Wheelchairs	Movable Equipment	6/1/2015	936	936	36.00	936	-	936	-
Germedex	Tv's, laptops and wall mounts	Movable Equipment	6/1/2015	5,042	5,042	36.00	5,042	-	5,042	-
M&T Bank Credit Card	Laptops	Movable Equipment	7/1/2015	2,574	2,574	36.00	2,574	-	2,574	-
M&T Bank Credit Card	Picture boards, countertops	Movable Equipment	4/24/2015	1,100	1,100	60.00	660	220	880	220
Brother Corp	Desks	Movable Equipment	4/28/2015	1,351	1,351	60.00	1,080	271	1,080	271
HBPC	Chairs	Movable Equipment	4/30/2015	1,259	1,259	60.00	756	252	1,008	251
Supreme Interiors	Bedsprads	Movable Equipment	5/1/2015	10,390	10,390	60.00	6,234	2,078	8,312	2,078
Germedex	Chairs	Movable Equipment	6/1/2015	9,130	9,130	60.00	5,478	1,826	7,304	1,826
Germedex	Resident room furniture	Movable Equipment	6/1/2015	3,660	3,660	60.00	2,196	732	2,928	732
Germedex	Resident room furniture	Movable Equipment	6/1/2015	3,217	3,217	60.00	1,929	643	2,572	643
Germedex	Resident room furniture	Movable Equipment	6/1/2015	3,206	3,206	60.00	1,923	641	2,564	641
Germedex	Chairs	Movable Equipment	6/1/2015	17,124	17,124	60.00	10,275	3,425	13,700	3,424
Murals, Inc.	Pictures	Movable Equipment	6/1/2015	4,962	4,962	60.00	2,976	992	3,968	994
Total 2015 Acquisitions				119,548	119,548		97,386	11,079	108,465	11,084

2016 Acquisitions				1,934	1,934		1,934		1,934	
M&T Bank credit card	Control Board / Drain Kit (2) / Thermal Air Conditioner (2) / 50 Inl	Movable Equipment	1/26/2016	480	480	36.00	480	-	480	-
M&T Bank credit card	LED Monitor	Movable Equipment	2/29/2016	542	542	36.00	542	-	542	-
M&T Bank credit card	Apple iPad Air 2	Movable Equipment	2/29/2016	161	161	36.00	161	-	161	-

Norwalk Acquisition
Depreciation Schedule
9/30/18

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	Net Book Value
X M&T Bank credit card	APC UPS System	Movable Equipment	2/29/2016	1,077	1,077	36.00	598	359	957	120
X M&T Bank credit card	Brother Laser All in One Printer (5)	Movable Equipment	2/29/2016	1,914	1,914	60.00	638	383	1,021	893
X M&T Bank credit card	Brother Laser All in One Printer	Movable Equipment	2/29/2016	319	319	60.00	107	64	171	148
X CT Telecommunications Service, LLC	110 Punch Panel 300pr	Movable Equipment	2/1/2016	1,414	1,414	36.00	785	471	1,256	158
X N-TECH SOLUTIONS GROUP LLC	Replaced DVR for Camera System	Movable Equipment	12/30/2015	1,138	1,138	36.00	695	379	1,074	64
X M&T Bank credit card	Dell OptiPlex 3020 PC	Movable Equipment	4/30/2016	721	721	36.00	360	240	600	121
X Supply Access Center, Inc.	Canon Image Runner	Movable Equipment	4/4/2016	551	551	60.00	165	110	275	276
X AroHunleigh Inc.	Handset	Movable Equipment	4/19/2016	1,389	1,389	36.00	694	463	1,157	232
X Genmedix, Inc.	Chair Scale Mechanical	Movable Equipment	2/23/2016	630	630	60.00	210	126	336	334
X M&T Bank credit card	HP Flexible Thin Client Monitor	Movable Equipment	6/27/2016	2,665	2,665	36.00	1,184	888	2,072	593
X Genmedix, Inc.	Therapeutic Mattress (8)	Movable Equipment	2/8/2016	961	961	180.00	107	64	1,711	790
X Genmedix, Inc.	Therapeutic Mattress (15)	Movable Equipment	7/20/2015	2,217	2,217	180.00	296	148	444	1,773
X Tri-State Surgical Supply & Equipment	Drawer Chest (7)	Movable Equipment	8/18/2015	2,405	2,405	180.00	160	86	480	1,925
X Genmedix, Inc.	Bariatric Bed / Pressure Mattress	Movable Equipment	6/12/2016	1,291	1,291	180.00	115	201	1,090	1,090
X Genmedix, Inc.	Digisart AC/Heat	Movable Equipment	6/21/2016	1,350	1,350	36.00	600	450	1,050	300
X Supply Access Center, Inc.	Canon Image Runner	Movable Equipment	7/11/2016	1,102	1,102	60.00	275	220	495	607
X N-TECH SOLUTIONS GROUP LLC	Computers	Movable Equipment	10/19/2015	1,279	1,279	36.00	852	427	1,279	-
X Genmedix, Inc.	Medical Equipment	Movable Equipment	12/17/2015	2,321	2,321	60.00	851	464	1,315	1,006
X CT Telecommunications Service, LLC	Computers	Movable Equipment	12/29/2015	3,052	3,052	36.00	1,865	1,017	2,882	170
X M&T Bank credit card	Computers	Movable Equipment	12/28/2015	704	704	36.00	430	235	665	39
X M&T Bank credit card	Computers	Movable Equipment	12/28/2015	905	905	36.00	533	302	855	50
X M&T Bank credit card	Computers	Movable Equipment	12/28/2015	1,042	1,042	36.00	637	347	984	58
X M&T Bank credit card	Computers	Movable Equipment	12/28/2015	698	698	36.00	427	233	660	38
Total 2016 Acquisitions				34,100	34,100		14,460	8,622	23,082	11,018
2017 Acquisitions										
X Bernard Baddello	Open Item	Movable Equipment	11/15/2016	4,260	4,260	60.00	781	852	1,633	2,627
X CT Telecommunications Service, LLC	Open Item	Movable Equipment	9/30/2016	315	315	60.00	63	63	126	189
X Supply Access Center, Inc.	Canon Image Runner	Movable Equipment	9/30/2016	1,102	1,102	60.00	220	220	440	662
X Bank Of America Credit Card	Lenovo Think Pad	Movable Equipment	12/9/2016	1,581	1,581	36.00	439	527	966	615
X CT Telecommunications Service, LLC	(60)RCA SLI Phone w CID(2)Expansion Moduels	Movable Equipment	1/25/2017	4,342	4,342	120.00	326	434	760	3,582
X Medicare Inc.	Bariatric Mattress	Movable Equipment	11/15/2016	855	855	180.00	52	57	109	746
X Supply Access Center, Inc.	Canon Image Runner	Movable Equipment	2/15/2017	1,653	1,653	60.00	220	331	551	1,102
X Northeast Generator Co	DEMCO 400kW Repair	Movable Equipment	2/17/2017	6,410	6,410	120.00	855	1,282	2,137	4,273
X CT Telecommunications Service, LLC	(60)RCA SLI Phone w CID(2)Expansion Moduels	Movable Equipment	1/25/2017	7,236	7,236	60.00	543	724	1,267	5,969
X Bank Of America Credit Card	(4)HP Flexible Thin Client Tower	Movable Equipment	4/9/2017	2,206	2,206	60.00	221	441	662	1,544
X Bank Of America Credit Card	Snow Blower	Movable Equipment	4/9/2017	856	856	60.00	86	171	257	599
X Bank Of America Credit Card	HDTV	Movable Equipment	4/9/2017	319	319	60.00	32	64	96	223
X Bank Of America Credit Card	Brother Laser All-in-One Printer	Movable Equipment	7/9/2017	8,907	8,907	60.00	445	1,781	2,226	6,681
X Bank Of America Credit Card	Dresser /Nightstand/Wardrob	Movable Equipment	8/9/2017	351	351	12.70	70	82	269	269
X Genmedix, Inc.	Brother Laser All-in-One Printer	Movable Equipment	7/31/2017	12,208	12,208	180.00	203	814	1,017	11,191
X Bank Of America Credit Card	(2)Flat Panel TV(4)HDTV/DellOptiPlex/DisplayPort to VGA Video	Movable Equipment	9/8/2017	1,427	1,427	60.00	24	285	309	1,118
X Sea Crest Healthcare Center	Washer/Dryer	Movable Equipment	12/3/2016	17,497	17,497	180.00	972	1,166	2,138	15,359
X Sea Crest Healthcare Center	Washer/Dryer	Movable Equipment	12/31/2016	17,497	17,497	180.00	972	1,166	2,138	15,359
X Direct Machinery Service Corp.	Washer/Dryer	Movable Equipment	1/16/2017	4,359	4,359	180.00	218	291	509	3,850
Total 2017 Acquisitions				93,381	93,381		6,684	10,739	17,423	75,958
2018 Acquisitions										
X Best Buy Business Advantage Account	Samsung 32" TV (Qty:4)	Movable Equipment	12/28/2016	634	634	60.00	-	127	127	507
X Bank Of America Credit Card	Mono Laser All-in-One Printer	Movable Equipment	10/8/2017	319	319	60.00	-	64	64	255
X Inc.	Performed additions & alterations to nurse call system. Converted room back to bedroom. Installed devices, terminated, programmed and tested ok	Movable Equipment	11/29/2017	1,143	1,143	120.00	-	114	114	1,029
X Bank Of America Credit Card	HP Flexible Thin Client (Qty: 2)	Movable Equipment	1/19/2017	1,129	1,129	60.00	-	226	226	903
X Inc.	10" Jeron Call Cord (Qty:30)	Movable Equipment	11/21/2017	757	757	60.00	-	151	151	606
X Bank Of America Credit Card	Brother MFC-1585DW Mono Laser All-in-One Printer	Movable Equipment	11/21/2017	319	319	60.00	-	64	64	255
X Bank Of America Credit Card	18"X12"X18" aluminum parking signs, state compliant w/ logo & typeset	Movable Equipment	12/4/2017	1,121	1,121	60.00	-	224	224	897
X SignDesign	Amnara 3.5 kW Heat Strip, Amnara 9K Btu 265V PZTZAC R-410A, Amnara Plac Digital Control Board	Movable Equipment	2/9/2018	4,800	4,800	60.00	-	960	960	3,840
X Bank Of America Credit Card	Aerobot Steamtable Portable Hot Food Unit (Qty: 3): Deluxe	Movable Equipment	12/18/2017	6,932	6,932	60.00	-	1,386	1,386	5,546
X Culinary Depot	Serving Overshelf, table mount (Qty: 3)	Movable Equipment	2/2/2018	5,166	5,166	60.00	-	1,033	1,033	4,133
X Meidd Max	Utility Cart w/ 3 Shelves (Qty: 10)	Movable Equipment	12/21/2017	2,870	2,870	60.00	-	574	574	2,296
X Meidd Max	Planar LED Monitor	Movable Equipment	3/9/2018	218	218	60.00	-	44	44	174
X Bank Of America Credit Card	Planar LED Monitor, Dell Optiplex	Movable Equipment	3/9/2018	1,019	1,019	60.00	-	204	204	815
X Bank Of America Credit Card	Haul away UniMac model LW50P4, install Minor model	Movable Equipment	4/3/2018	1,050	1,050	60.00	-	210	210	840
X Meidd Max	Foldable Table & Chair Set	Movable Equipment	3/29/2018	450	450	60.00	-	90	90	360
X Bank Of America Credit Card	Planar LED Monitor (Qty: 2), Dell Optiplex	Movable Equipment	5/9/2018	1,234	1,234	60.00	-	247	247	987

Norwalk Acquisition
Depreciation Schedule
9/30/18

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	Net Book Value
X Midd Max	43" FHD TV: Bluetooth receiver; Bluetooth Headphones	Movable Equipment	6/9/2018	276	276	60.00	-	55	55	221
X Bank Of America	Floor Polishing Machine (Burnisher 1500); Stripping Machine	Movable Equipment	5/31/2018	1,568	1,568	60.00	-	314	314	1,254
X Bank Of America	Planar LED Monitor; HP Flexible Thin Client	Movable Equipment	7/9/2018	774	774	60.00	-	155	155	619
X Bank Of America	LINEdesign Emergency Evacuation 2 wheel Stair Chair Lift	Movable Equipment	7/9/2018	360	360	60.00	-	72	72	288
X Midd Max	Adjustable Length/Height Bed Pkg; Baranac Bed Pkg; Digsmart Upgrade kit; Amana PFAC Unit	Movable Equipment	7/11/2018	9,405	9,405	60.00	-	1,881	1,881	7,524
X Bank Of America	Monochrome Laser All-in-One Printer	Movable Equipment	8/9/2018	351	351	60.00	-	70	70	281
X Bank Of America	Planar LED Monitor; Dell Optiplex	Movable Equipment	8/9/2018	1,025	1,025	60.00	-	205	205	820
X Bank Of America	12K BTU Portable A/C	Movable Equipment	8/9/2018	849	849	60.00	-	170	170	679
X Midd Max	Wheelchair Scale	Movable Equipment	8/17/2018	1,279	1,279	60.00	-	256	256	1,023
X Bank Of America	Brother MFC-L5850DW Mono Laser All-in-One Printer	Movable Equipment	9/10/2018	351	351	60.00	-	70	70	281
X Bank Of America	RioPro 360 Duo ID Card Printer-Dual Sided; AlphaCard ID Suite Sid v.11 for PC single license; Ribbon; PVC Cards; Webcam; Cleaning Kit	Movable Equipment	9/10/2018	2,156	2,156	60.00	-	431	431	1,725
X Midd Max	Amara Digsmart 9K BTU pkged terminal A/C; Amara Digsmart A/C Accessory	Movable Equipment	9/6/2018	4,522	4,522	60.00	-	904	904	3,618
X Sea Crest Healthcare Center - Reversed	Washer/Dryer	Movable Equipment	12/31/2017	(17,497)	(17,497)	180.00	-	-	(2,138)	(15,359)
X AR & Sons Masonry, LLC	Fix Water Main. Take out grade; Install and compact process	Movable Equipment	3/28/2018	3,500	3,500	120.00	-	350	350	3,150
X Supply Access Center, Inc.	Sales Tax - Canon Image Runner	Movable Equipment	2/15/2017	105	105	60.00	-	21	21	84
X Northeast Generator Co. (3460)	Sales Tax - DEMCO 400KW Repair	Movable Equipment	2/17/2017	407	407	60.00	-	81	81	326
Total 2018 Acquisitions				38,592	38,592			10,753	8,615	29,977
Total Movable Equipment				657,306	657,306		502,736	26,054	526,652	130,654
Leasehold Properties										
Land Improvements										
Building Improvements										
Total Non-movable Equipment										
Total Movable Equipment										
Facility Properties										
Land Improvements										
Building Improvements										
Total Non-movable Equipment										
Total Movable Equipment										
Cost Report Values on Page 31				2,059,563	2,059,563		732,056	74,872	804,790	1,254,773
										(b)
Financial Statement Rounding/Variance F/S vs C/R				336,292	336,292			23,667	52,126	284,166
				0	0			476	(2,101)	2,101

Ties to corresponding pages of Medicaid Cost Report

Reserve for Leasehold Properties (Page 35, Line A4) 1,254,773 (a)
 F/S vs C/R Depreciation (Page 36, Line F1) (75,348) (b)
 FS vs C/R Basis (Page 31, Line B9) (2,101) (c)

(1) Represents purchase price of building/land. Recorded on provider records for reconciliation only. DSS established a rebased value for fair rent.

X Assets that are facility property and will appear on page 31 of the cost report.

Amortization Schedule*

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk		License No. 2391		Report for Year Ended 9/30/2018		Page 24	of 37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Cas		2391	9/30/2018		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
Norwalk Acquisition I, LLC, d/b/a		2391		9/30/2018		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 Cap = \$24,968 & NW PR Audit Liab. \$197,515				\$	222,483	222,483	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	222,483	222,483	
14. Insurance							
a. Insurance on Property (buildings only)				\$	27,043	27,043	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	94,279	94,279	
2. Fire and Extended Coverage				\$			
3. Other (Specify) Captive Insurance				\$	108,552	108,552	
14d. Total Insurance Expenditures (14a + b + c)				\$	229,874	229,874	
15. Total All Expenditures (A-13 thru C-14)				\$	18,171,450	18,171,450	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk				2391	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 150,762	150,762		
4.			Other - See attached Schedule	\$ 5,088	5,088		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 100,591	100,591		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 1,417,627	1,417,627		
10.			Accounting	\$			
10a.			Legal	\$ 26,229	26,229		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 4,949	4,949		
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.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 7,647	7,647		
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 1,087	1,087		
18.	16	m2/3	Unallowable Advertising *	\$ 11,674	11,674		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 2,064	2,064		
21.	16	m12	Unallowable Management Fees	\$ 86,290	86,290		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 71,674	71,674		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,885,682	1,885,682		

* 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)
10	A1	Owner's Salary	\$ 5,088		
Total Other Salaries Adjustment			\$ 5,088	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	L2	Non-allowable Parties	\$ 1,845		
16	L7	Meals & Entertainment	8,285		
16	m13	Coffee Shop Supplies	180		
16	m13	Non-allowable Bank Charges	9,185		
16	m13	Admin- Fraud Claims	2,705		
16	m13	Admin - Penalties	42,862		
16	m13	Union Payment Settlement	6,612		
Total Other A&G Adjustments			\$ 71,674	\$ -	\$ -

**Norwalk Acquisition I, LLC d/b/a Cassena Care of Norwalk
 Calculation of Allowable Management Fee
 September 30, 2018**

<u>Description</u>	<u>Amount</u>	
Management fees Charged (Pg. 16 / Line m12)	336,702	
Management fees Charged (Pg. 20 / Line m5j)	22,001	
Management fees Charged (Pg. 20 / Line m5k)	50,639	
Total Management fees Charged	<u>409,342</u>	TB Linked
Patient Days	47,338	Page 8 of C/R
Imputed Days - 90% Occupancy	<u>49,275</u>	Calculation
Amount Per Patient Day (Greater of 90% or Actual Days)	\$ 8.3073	
PPD Allowance Per Rate Agreement (PY Report)	6.49	
2018 CPI Increase of 1.0178%	<u>1.0178%</u>	J.01a
PPD Allowance 9/30/2018	<u>6.56</u>	
Amount over (Under)	\$ 1.7512	
Total Days	<u>49,275</u>	Greater of Actual or 90%
Disallowed Management Fee	<u><u>\$ 86,290</u></u>	

Cassena Care - Norwalk Acquisition Group
 Cell Phone Disallowance
 September 30, 2018

<u>Beds</u>	<u>No. of Phones</u>	<u>Allowable Per Month</u>	<u>Total Allowable</u>
1-100	3	\$ 30	\$ 1,080
101-200	4	\$ 30	\$ 1,440
201-300	5	\$ 30	\$ 1,800
301-400	6	\$ 30	\$ 2,160

Cell Phone Expense \$ 6,389 TB Linked
 Amount Allowable 1,440

Disallowed Cell Phone Expense \$ 4,949 Page 28, Line 12

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

Name of Facility				License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk				2391	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,885,682	1,885,682		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 218,689	218,689		
28.	20	5d	Ambulance/Limousine	\$ 4,060	4,060		
29.	20	5f	X-rays, etc	\$ 8,219	8,219		
30.	20	5h	Laboratory	\$ 9,076	9,076		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 6,381	6,381		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 84,605	84,605		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 141,400	141,400		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 2,358,112	2,358,112		

*** 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.

Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance (See attached)	\$ 12,047		
20	5l	Central Supply- IV Solutions	491		
20	5l	Central Supply- Rental Expense	72,067		
Total Other Ancillary Costs			\$ 84,605	\$ -	\$ -

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			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Income	\$ 161		
30	IV 8	Cash Discounts On Purchases - Food	17		
30	IV 8	Cash Discounts On Purchases - Medical Supplies	72		
30	IV 8	Rebates and Refunds	5,284		
30	IV 8	Physician Credential Income	300		
30	IV 8	Other Miscellaneous Income - CMS T-19 Settlement	26,199		
30	IV 8	Other Miscellaneous Income - Workers Comp Refund	113,615		
30	IV 8	Recovery of Bad Debts	(4,248)		
Total Other Adjustments			\$ 141,400	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Cassena care of Norwalk
Disallowance Schedule for Cable TV
9/30/2018**

Total Cable TV Expense acct #8351.680 reclassified to Marcum 105	<u>Amount</u> \$ 15,647 TB Linked
---	--------------------------------------

Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600

Disallowed Cable TV	<u><u>\$ 12,047</u></u>
----------------------------	-------------------------

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Casse	2391	9/30/2018		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 18,572,916	18,572,916			
b. Medicaid Room and Board Contractual Allowance **	\$ (8,221,099)	(8,221,099)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,851,594	1,851,594			
b. Medicare Room and Board Contractual Allowance **	\$ 465,614	465,614			
4. a. Private-Pay Residents and Other	\$ 1,797,815	1,797,815			
b. Private-Pay Room and Board Contractual Allowance **	\$ (42,113)	(42,113)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$				
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 401,293	401,293			
b. Physical Therapy - Medicare Contractual Allowance **	\$ 3,457	3,457			
c. Physical Therapy - Non-Medicare	\$ 134,047	134,047			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (48,964)	(48,964)			
4. a. Speech Therapy - Medicare	\$ 76,117	76,117			
b. Speech Therapy - Medicare Contractual Allowance **	\$ 1,760	1,760			
c. Speech Therapy - Non-Medicare	\$ 22,346	22,346			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (9,340)	(9,340)			
5. a. Occupational Therapy - Medicare	\$ 367,083	367,083			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 2,119	2,119			
c. Occupational Therapy - Non-Medicare	\$ 130,131	130,131			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (48,222)	(48,222)			
6. a. Other (<i>Specify</i>) - Medicare	\$ (800,064)	(800,064)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (177,323)	(177,323)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,479,167	14,479,167			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 201	201			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 2,679,865	2,679,865			
V. Total Other Revenue (1 thru 8)	\$ 2,680,066	2,680,066			
VI. Total All Revenue (III + V)	\$ 17,159,233	17,159,233			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Laboratory - Part A	\$ 38,119		
30 II 6a	Radiology - Diagnostic Part A	6,138		
30 II 6a	Pharmacy - Medicare Part A	126,682		
30 II 6a	Pharmacy Income - Pneumoccal	2,264		
30 II 6a	Medicare 2% Reduction	(34,699)		
30 II 6a	Ancillary Allowance - Part A	(931,195)		
30 II 6a	AA - Pharmacy Part A	336		
30 II 6a	Ancillary Allowance - Part B	(7,709)		
Total Other Resident Revenue - Medicare		\$ (800,064)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Laboratory - Medicaid	\$ 3,592		
30 II 6b	Laboratory - 3rd Party Insuran	3,196		
30 II 6b	Radiology - Medicaid	752		
30 II 6b	Radiology - 3rd Party Insuranc	1,670		
30 II 6b	Pharmacy - Medicaid	5,329		
30 II 6b	Pharmacy -3rd Party Insurance	37,281		
30 II 6b	Ancillary Allowance - Medicaid	(127,950)		
30 II 6b	AA -Lab Medicaid	(3,592)		
30 II 6b	AA - Pharmacy Medicaid	(5,329)		
30 II 6b	Ancillary Allowance - 3rd Party	(64,538)		
30 II 6b	AA - Lab 3rd Party	304		
30 II 6b	AA - Radiology 3rd Party	(944)		
30 II 6b	AA - Pharmacy 3rd Party ins	(27,094)		
Total Other Resident Revenue		\$ (177,323)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income - Late Payment	N/A	\$ 201		
Total Interest Income			\$ 201	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Medical Records Income	\$ 161		
30 IV 8	Cash Discounts On Purchases - Pharmacy Settlement (Pharmacy costs already disallowed)	29,953		
30 IV 8	Cash Discounts On Purchases - Food (Disallowed on Pg. 29a)	17		
30 IV 8	Cash Discounts On Purchases - Medical Supplies (Disallowed on Pg. 29a)	72		
30 IV 8	Rebates and Refunds	5,284		
30 IV 8	Physician Credential Income	300		
30 IV 8	Other Miscellaneous Income - Rent forgiveness (Rent is replace by fair rent)	2,500,268		
30 IV 8	Other Miscellaneous Income - CMS T-19 Settlement (Disallowed on Pg. 29a)	26,199		
30 IV 8	Other Miscellaneous Income - A/R write-off / Account True-up	(252)		
30 IV 8	Other Miscellaneous Income - Workers Comp Refund (Disallowed on Pg. 29a)	113,615		
30 IV 8	Recovery of Bad Debts (Add-back to Pg. 29a)	4,248		
Total Other Revenue		\$ 2,679,865	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cass	2391	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	868,481
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,762,848
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	178,625
a. Prepaid Insurance	2,680			
b. Prepaid R/E Taxes	36,102			
c. Prepaid Insurance - W.C.	139,843			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,809,954
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>161,294</u>		\$	154,033
	Accum. Depreciation <u>7,261</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>8,925</u>		\$	6,666
	Accum. Depreciation <u>2,259</u>	Net		
6. Movable Equipment	*Historical Cost <u>166,073</u>		\$	125,568
	Accum. Depreciation <u>40,505</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(2,101)
F/S vs C/R NBV	(2,101)			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	284,166

* 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
Norwalk Acquisition I, LLC, d/b/a Cass	2391	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	5,094,120
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	25,000
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>)			\$	
_____			\$	
See Schedule			\$	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	25,000
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,119,120

* 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
Norwalk Acquisition I, LLC, d/b/a Cassena Ca		2391	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,703,387
2. Notes Payable (<i>itemize</i>)				\$	500,000
Line of Credit					500,000
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>)				\$	584,051
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	(36,276)
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,336,635
Patient Refund Exchange		8,558	Child Support Payable	4,575	
Exchange - Other		5,068	Accrued Expenses	1,223,769	
Garnishee Payable		1,801	Accrued Pension	18,450	
401K Payable		423	See Schedule	73,991	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	4,087,797

* 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 Norwalk Acquisition I, LLC, d/b/a Cassena		License No. 2391	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,087,797	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties (<i>itemize</i>)					
\$ 4,391,132					
Name and Address of Lender		Amount	Loan Date		
Norwalk SNF Acquisition		2,792,112			
Due to Members		1,599,020			
4. Other Long-Term Liabilities (<i>itemize</i>)					
\$					
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 4,391,132
C. Total All Liabilities (Lines A-13 + B-5)					\$ 8,478,929

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Patient Fund Liability	\$ 73,991
Total Other Current Liabilities (Itemize)			\$ 73,991

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

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

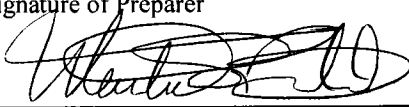
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cas	2391	9/30/2018	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(2,422,940)
6. Gain or Loss for Period			\$	(936,869)
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	(3,359,809)
C. Total Reserves and Net Worth			\$	(3,359,809)
D. Total Liabilities, Reserves, and Net Worth			\$	5,119,120

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Casser	2391	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(2,433,785)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	17,159,233
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	18,096,102
D. Net Income or Deficit			\$	(936,869)
E. Balance			\$	(3,370,654)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Page 27	\$18,171,450			
F/S vs C/R Depreciation	(75,348)			
Expenses Per F/S	\$18,096,102			
2. Other (<i>itemize</i>)				
Payout to Gregg Seidner		(20,000)		
Prior Period Adjustment		30,845		
F-3. Total Additions			\$	10,845
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)	Title	Amount		
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period		09/30/18	\$	(3,359,809)

I. Preparer's/Reviewer's Certification

Name of Facility Norwalk Acquisition I, LLC, d/b/a	License No. 2391	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/5/18		
Printed Name of Preparer Matthew S. Bivolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Annual Report Contact Anthony DeRosa		Phone Number 516-422-7817		
Annual Report Contact Email Address aderosa@cassenacare.com				

Subject to attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Norwalk Acquisition I, LLC d/b/a Cassena Care of Norwalk for the year ended September 30, 2018, 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 Norwalk Acquisition I, LLC d/b/a Cassena Care of Norwalk. 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 Norwalk Acquisition I, LLC d/b/a Cassena Care of Norwalk and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 5, 2019



MARCUM GROUP
MEMBER

Annual Report of Long-Term Care Facility Cost Year 2018 Checklist

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

Facility Name Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk

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

Were all discrepancies on the Error Page addressed?

-

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
1011.000	Cash - Operating Account	778,943.00			778,943.00
1012.000	Cash - Payroll Checking	(1,882.00)			(1,882.00)
1014.000	Petty Cash	1,100.00			1,100.00
1031.000	A/R Medicare Part A	130,462.00			130,462.00
1031.200	A/R Medicare Part B Snf	61,845.00			61,845.00
1032.000	A/R Medicaid Snf	1,349,721.00			1,349,721.00
1032.300	A/R Nami	26,751.00			26,751.00
1032.400	A/R Pending Medicaid	764,880.00			764,880.00
1033.000	A/R Private	1,391,686.00			1,391,686.00
1034.000	A/R Hospice	77,733.00			77,733.00
1034.500	A/R-3Rd Party Ins/Co-Ins	440,696.00			440,696.00
1034.501	A/R MANAGED MEDICARE	169,074.00			169,074.00
1061.000	Allowance For Bad Debts	(650,000.00)			(650,000.00)
1083.200	Patient Refund Exchange	(8,558.00)			(8,558.00)
1083.300	Exchange - Other	(5,068.00)			(5,068.00)
1121.000	Prepaid Insurance	2,680.00			2,680.00
1125.000	Prepaid R/E Taxes	36,102.00			36,102.00
1127.000	Prepaid Insurance - W.C.	139,843.00			139,843.00
1127.100	Escrow - Insurance And Taxes	15,829.00			15,829.00
1128.000	Deposits	500.00			500.00
1170.000	Leasehold Imp. - 15 Year	169,815.00			169,815.00
1190.100	Mme - 5 Year	141,121.00			141,121.00
1190.110	Mme 10 Year	25,356.00			25,356.00
1290.000	Mme - Accum Dep - General	(52,126.00)			(52,126.00)
1320.000	Patient Savings Account	73,991.00			73,991.00
1361.000	Goodwill	25,000.00			25,000.00
2012.040	Line Of Credit	(500,000.00)			(500,000.00)
2021.000	Accounts Payable - Trade	(1,703,387.00)			(1,703,387.00)
2031.000	Accrued Payroll	(128,014.00)			(128,014.00)
2032.000	Accrued Sick And Vacation	(456,037.00)			(456,037.00)
2035.000	Federal Withholding	14,548.00			14,548.00
2036.000	Fica Payable	30,854.00			30,854.00
2037.000	State Withholding	5,733.00			5,733.00
2041.010	Sui Payable	(14,106.00)			(14,106.00)
2041.020	Futa Payable	(753.00)			(753.00)
2049.000	Garnishee Payable	(1,801.00)			(1,801.00)
2049.010	401K Payable	(423.00)			(423.00)
2049.030	Child Support Payable	(4,575.00)			(4,575.00)
2056.000	Accrued Expenses	(1,223,769.00)			(1,223,769.00)
2056.020	Accrued Pension	(18,450.00)			(18,450.00)
2116.000	Due To Related Party -Landlord	(2,792,112.00)			(2,792,112.00)
2116.020	Due to Members	(1,599,020.00)			(1,599,020.00)
2161.000	Patient Fund Liability	(73,991.00)			(73,991.00)
2363.000	Retained Earnings	2,422,940.00			2,422,940.00
3020.000	Room and Board - Private	(1,467,946.00)			(1,467,946.00)
3020.100	R & B - Medicare Part A	(1,484,603.00)			(1,484,603.00)
3020.300	R & B - Medicaid	(18,572,916.00)			(18,572,916.00)
3020.400	R & B - Hospice	(37,224.00)			(37,224.00)
3020.500	R & B - 3rd Party Insurance	(110,257.00)			(110,257.00)
3020.501	Room and Board - Mgd Medicare	(366,991.00)			(366,991.00)
4210.100	Laboratory - Part A	(38,119.00)			(38,119.00)
4210.300	Laboratory - Medicaid	(3,592.00)			(3,592.00)
4210.500	Laboratory - 3rd Party Insuran	(3,196.00)			(3,196.00)
4240.100	Radiology - Diagnostic Part A	(6,138.00)			(6,138.00)
4240.300	Radiology - Medicaid	(752.00)			(752.00)
4240.500	Radiology - 3rd Party Insuranc	(1,670.00)			(1,670.00)
4270.100	Pharmacy - Medicare Part A	(126,682.00)			(126,682.00)
4270.300	Pharmacy - Medicaid	(5,329.00)			(5,329.00)

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
4270.500	Pharmacy -3rd Party Insurance	(37,281.00)			(37,281.00)
4270.950	Pharmacy Income - Pneumoccal	(2,264.00)			(2,264.00)
4330.000	P.T. Income - Private	(1,976.00)			(1,976.00)
4330.100	P.T. Income - Medicare Part A	(366,773.00)			(366,773.00)
4330.200	P.T. Income - Medicare Part B	(34,520.00)			(34,520.00)
4330.300	P.T. Income - Medicaid	(61,525.00)			(61,525.00)
4330.500	P.T. Income - 3rd Party Ins.	(70,546.00)			(70,546.00)
4340.000	O.T. Income - Private	(1,931.00)			(1,931.00)
4340.100	O.T. Income - Medicare Part A	(334,153.00)			(334,153.00)
4340.200	O.T. Income - Medicare Part B	(32,930.00)			(32,930.00)
4340.300	O.T. Income - Medicaid	(57,179.00)			(57,179.00)
4340.500	O.T. Income - 3rd Party Ins.	(71,021.00)			(71,021.00)
4350.000	S.T. - Private	(850.00)			(850.00)
4350.100	S.T. - Medicare Part A	(51,658.00)			(51,658.00)
4350.200	S.T. - Medicare Part B	(24,459.00)			(24,459.00)
4350.300	S.T. Income - Medicaid	(9,247.00)			(9,247.00)
4350.500	S.T. Income - 3rd Party Ins.	(12,249.00)			(12,249.00)
5085.000	Medical Records Income	(161.00)			(161.00)
5171.000	Cash Discounts On Purchases	(30,042.00)			(30,042.00)
5175.000	Rebates and Refunds	(5,284.00)			(5,284.00)
5177.000	Interest Income	(201.00)			(201.00)
5178.010	Physician Credential Income	(300.00)			(300.00)
5179.000	Other Miscellaneous Income	(2,639,830.00)			(2,639,830.00)
5515.000	Recovery Of Bad Debts	(4,248.00)			(4,248.00)
5521.000	R & B Allowance - Private	4,320.00			4,320.00
5521.100	R & B Allowance - Medicare A	(501,759.00)			(501,759.00)
5521.101	Medicare 2% Reduction	34,699.00			34,699.00
5521.300	R & B Allowance - Medicaid	8,122,986.00			8,122,986.00
5521.398	Medicaid Bedhold Allowance	422.00			422.00
5521.400	R & B Allowance- Hospice	15,830.00			15,830.00
5521.500	R & B Allowance -3rd Party Ins	21,963.00			21,963.00
5521.501	R & B Allowance - Mgd Medicare	36,145.00			36,145.00
5521.505	Capitation Revenue	(182,388.00)			(182,388.00)
5525.300	Medicaid Retros - Prior Year	97,691.00			97,691.00
5527.100	Ancillary Allowance - Part A	931,195.00			931,195.00
5527.127	AA - Pharmacy Part A	(336.00)			(336.00)
5527.133	AA - PT Part A	(3,457.00)			(3,457.00)
5527.134	AA - OT Part A	(2,119.00)			(2,119.00)
5527.135	AA - ST Part A	(1,760.00)			(1,760.00)
5527.200	Ancillary Allowance - Part B	7,709.00			7,709.00
5527.300	Ancillary Allowance - Medicaid	127,950.00			127,950.00
5527.321	AA -Lab Medicaid	3,592.00			3,592.00
5527.324	AA - radiology Medicaid	752.00			752.00
5527.327	AA - Pharmacy Medicaid	5,329.00			5,329.00
5527.500	Ancillary Allowance - 3rd Party	64,538.00			64,538.00
5527.521	AA - Lab 3rd Party	(304.00)			(304.00)
5527.524	AA - Radiology 3rd Party	944.00			944.00
5527.527	AA - Pharmacy 3rd Party ins	27,094.00			27,094.00
5527.533	AA - PT 3rd Party Ins	48,964.00			48,964.00
5527.534	AA - OT 3rd Party Ins	48,222.00			48,222.00
5527.535	AA - ST 3rd Party Ins	9,340.00			9,340.00
5535.010	Bad Debt Expense	1,417,627.00			1,417,627.00
6011.010	Nsg Admin- Supervisor Wages	157,649.00			157,649.00
6011.011	Nsg Admin - ADON Wages	124,781.00			124,781.00
6011.014	Nsg Admin - Insvc Coord Wages	49,183.00			49,183.00
6011.030	Nsg Admin- RN Wages	250,824.00			250,824.00
6011.060	Nsg Admin- Clerical Wages	35,738.00			35,738.00
6011.160	Nsg Admin- FICA	47,436.00			47,436.00
6011.170	Nsg Admin- SUI	13,785.00			13,785.00
6011.171	Nsg Admin- FUI	1,007.00			1,007.00
6011.280	Nsg Admin- Nursing Sup Agency	287,608.00			287,608.00
6011.290	Nsg Admin- Consulting Services	2,060.00			2,060.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
6011.299	Nsg Admin - Other Consulting	22,001.00			22,001.00
6011.883	Nsg Admin- Conferences and Sem	260.00			260.00
6011.887	Nsg Admin-Phys Credential Fees	(18.00)			(18.00)
6020.030	SNF- RN Wages	455,605.00			455,605.00
6020.040	SNF- LPN Wages	796,457.00			796,457.00
6020.050	SNF- Aides Wages	1,934,343.00			1,934,343.00
6020.160	SNF- FICA	240,739.00			240,739.00
6020.170	SNF- SUI	46,052.00			46,052.00
6020.171	SNF- FUI	3,316.00			3,316.00
6020.340	SNF- Agency - RN's	255,138.00			255,138.00
6020.350	SNF- Agency - LPN's	747,999.00			747,999.00
6020.360	SNF- Agency - CNA's	323,671.00			323,671.00
7200.050	Central Supply- Aides Wages	6,805.00			6,805.00
7200.160	Central Supply- FICA	508.00			508.00
7200.170	Central Supply- SUI	287.00			287.00
7200.171	Central Supply- FUI	40.00			40.00
7200.410	Central Supply- Oxygen	6,381.00			6,381.00
7200.430	Central Supply- Nutritional S	21,551.00			21,551.00
7200.435	Central Supply- IV Solutions	491.00			491.00
7200.460	Central Supply- Gloves	15,955.00			15,955.00
7200.490	Central Supply- Other Medical	112,685.00			112,685.00
7200.540	Central Supply- Cleaning Supp	3,345.00			3,345.00
7200.570	Central Supply- Wipes	5,506.00			5,506.00
7200.590	Central Supply- Other Supplies	39,845.00			39,845.00
7200.670	Central Supply- Purchased Ser	90.00			90.00
7200.730	Central Supply- Rental Expense	103,011.00		(3,903.00)	99,108.00
			RJE - 5	(1,100.00)	
			RJE - 9	(2,803.00)	
7210.680	Lab- Contracted Services	9,076.00			9,076.00
7240.680	X Ray- Contracted Services	7,467.00			7,467.00
7260.010	Activities- Supervisor Wages	64,030.00			64,030.00
7260.050	Activities- Aides Wages	79,715.00			79,715.00
7260.160	Activities- FICA	10,985.00			10,985.00
7260.170	Activities- SUI	2,652.00			2,652.00
7260.171	Activities- FUI	193.00			193.00
7260.590	Activities- Other Supplies	4,491.00			4,491.00
7260.670	Activities- Purchased Services	9,748.00			9,748.00
7260.680	Activities- Contracted Serv	61.00			61.00
7270.290	Pharmacy- Consulting Services	26,879.00			26,879.00
7270.440	Pharmacy- Drugs - Medicare Pa	121,586.00			121,586.00
7270.441	Pharmacy- Drugs - Medicaid	24,904.00			24,904.00
7270.444	Pharmacy- Drugs - HMO	72,199.00			72,199.00
7270.450	Pharmacy- Medicine Cabinet Dr	17,618.00			17,618.00
7290.290	Dental- Consulting Services	11,576.00			11,576.00
7330.010	PT- Supervisor Wages	40,031.00		(19,602.00)	20,429.00
			RJE - 6	(19,602.00)	
7330.020	PT- Tech Wages	51,583.00			51,583.00
7330.050	PT- Aides Wages	80,700.00			80,700.00
7330.160	PT- FICA	13,698.00			13,698.00
7330.170	PT- SUI	2,908.00			2,908.00
7330.171	PT- FUI	178.00			178.00
7330.280	PT- Agency	244,373.00			244,373.00
7330.290	PT- Consulting Services	23,517.00			23,517.00
7330.299	PT - Other Consulting	10,470.00			10,470.00
7330.590	PT- Other Supplies	31,461.00			31,461.00
7330.680	PT - Contracted Services	4,148.00			4,148.00
7340.020	OT- Tech Wages	101,936.00		17,939.00	119,875.00
			RJE - 6	17,939.00	
7340.050	OT- Aides Wages	30,887.00			30,887.00
7340.160	OT- FICA	10,885.00			10,885.00
7340.170	OT- SUI	1,967.00			1,967.00
7340.171	OT- FUI	132.00			132.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
7340.280	OT- Agency	100,591.00			100,591.00
7350.020	ST - Wages	30,659.00		1,663.00	32,322.00
			RJE - 6	1,663.00	
7350.160	ST - FICA	2,521.00			2,521.00
7350.170	ST - SUI	615.00			615.00
7350.171	ST - FUI	42.00			42.00
7350.280	ST - Agency	57,080.00			57,080.00
7381.010	Social Services- Supervisor W	86,740.00			86,740.00
7381.020	Social Services- Tech Wages	24,435.00			24,435.00
7381.160	Social Services- FICA	8,255.00			8,255.00
7381.170	Social Services- SUI	3,864.00			3,864.00
7381.171	Social Services- FUI	283.00			283.00
7381.299	Social Services - Other Consul	23,678.00			23,678.00
7390.060	Medical Records- Clerical Wag	11,632.00			11,632.00
7390.160	Medical Records- FICA	752.00			752.00
7390.170	Medical Records- SUI	404.00			404.00
7390.171	Medical Records- FUI	42.00			42.00
7390.550	Medical Records- Office Suppl	80.00			80.00
7420.270	Physician Fees	35,000.00			35,000.00
7420.290	Medical Director- Consulting	35,000.00			35,000.00
7430.020	Utilization Review- Tech Wages	228,983.00			228,983.00
7430.160	Utilization Review- FICA	16,392.00			16,392.00
7430.170	Utilization Review- SUI	3,279.00			3,279.00
7430.171	Utilization Review- FUI	268.00			268.00
7430.290	Utilization Review- Consultin	3,793.00			3,793.00
8212.010	Dietary- Dept Head Wages	62,533.00			62,533.00
8212.020	Dietary- Tech Wages	115,904.00			115,904.00
8212.021	Dietary - Dietitian Wages	68,784.00			68,784.00
8212.070	Dietary- Environmental Wages	434,068.00			434,068.00
8212.160	Dietary- FICA	50,089.00			50,089.00
8212.170	Dietary- SUI	11,920.00			11,920.00
8212.171	Dietary- FUI	890.00			890.00
8212.299	Dietary - Other Consulting	10,662.00			10,662.00
8212.430	Dietary- Nutritional Supplemen	9,501.00			9,501.00
8212.460	Dietary - Gloves	466.00			466.00
8212.501	Dietary- Groceries	175,360.00			175,360.00
8212.502	Dietary- Dairy	78,814.00			78,814.00
8212.503	Dietary- Meat and Fish	65,171.00			65,171.00
8212.504	Dietary- Bakery	21,027.00			21,027.00
8212.505	Dietary- Produce	11,598.00			11,598.00
8212.510	Dietary- Tabeware	8,992.00			8,992.00
8212.540	Dietary- Cleaning Supplies	14,300.00			14,300.00
8212.570	Dietary- Wipes	153.00			153.00
8212.590	Dietary- Other Supplies	32,169.00			32,169.00
8212.591	Coffee Shop Supplies	180.00			180.00
8212.630	Dietary- Repairs and Maintena	3,135.00			3,135.00
8212.670	Dietary- Purchased Services	277.00			277.00
8212.680	Dietary- Contracted Services	24,367.00			24,367.00
8212.730	Dietary- Rental Expense	489.00			489.00
8212.850	Dietary- Dues and Subscriptio	223.00			223.00
8212.890	Dietary- Books and Periodicals	3,020.00			3,020.00
8220.070	Plant- Environmental Wages	46,125.00			46,125.00
8220.160	Plant- FICA	3,007.00			3,007.00
8220.170	Plant- SUI	682.00			682.00
8220.171	Plant- FUI	52.00			52.00
8220.580	Plant- Minor Non Medical Equi	398.00			398.00
8220.590	Plant- Other Supplies	36,723.00			36,723.00
8220.630	Plant- Repairs and Maintenance	105,099.00			105,099.00
8220.670	Plant- Purchased Services	70,118.00			70,118.00
8220.680	Plant- Contracted Services	76,243.00			76,243.00
8220.690	Plant - Amort. Leasehold Imp.	23,667.00			23,667.00
8220.710	Plant - Building Rent	574,912.00			574,912.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
8220.713	Plant- Building Rent Escalator	187,500.00			187,500.00
8220.730	Plant- Rental Expense	245.00			245.00
8220.740	Plant - Electricity	200,386.00			200,386.00
8220.750	Plant - Gas	82,263.00			82,263.00
8220.760	Plant - Water and Sewer	36,145.00			36,145.00
8220.810	Plant - Property Insurance	27,043.00			27,043.00
8220.830	Plant - Real Estate Taxes	143,040.00			143,040.00
8240.070	Housekeeping- Environmental	399,547.00			399,547.00
8240.160	Housekeeping- FICA	30,358.00			30,358.00
8240.170	Housekeeping- SUI	6,362.00			6,362.00
8240.171	Housekeeping- FUI	447.00			447.00
8240.460	Housekeeping- Gloves	909.00			909.00
8240.540	Housekeeping- Cleaning Suppli	17,907.00			17,907.00
8240.570	Housekeeping- Wipes	4,138.00			4,138.00
8240.590	Housekeeping- Other Supplies	29,156.00			29,156.00
8240.680	Housekeeping- Contracted Serv	73,924.00			73,924.00
8250.070	Laundry- Environmental Wages	24,351.00			24,351.00
8250.160	Laundry- FICA	2,269.00			2,269.00
8250.170	Laundry- SUI	700.00			700.00
8250.171	Laundry- FUI	51.00			51.00
8250.380	Laundry - Diapers	63,019.00			63,019.00
8250.381	Laundry - Undergarments	17,681.00			17,681.00
8250.530	Laundry - Linen and Bedding	20,896.00		2,803.00	23,699.00
			RJE - 9	2,803.00	
8250.540	Laundry- Cleaning Supplies	9,307.00			9,307.00
8250.570	Laundry- Wipes	245.00			245.00
8250.590	Laundry- Other Supplies	9,683.00			9,683.00
8250.630	Laundry- Repairs and Maintena	1,636.00			1,636.00
8250.680	Laundry- Contracted Services	131,368.00			131,368.00
8260.670	Security - Purchased Services	16,303.00			16,303.00
8270.670	Ambulance	4,060.00			4,060.00
8311.010	Fiscal- Supervisor Wages	77,525.00		65,042.00	142,567.00
			RJE - 1	65,042.00	
8311.060	Fiscal- Clerical Wages	(103,821.00)			(103,821.00)
8311.160	Fiscal- FICA	5,518.00			5,518.00
8311.170	Fiscal- SUI	615.00			615.00
8311.171	Fiscal- FUI	42.00			42.00
8311.299	Fiscal - Other Consulting	257,332.00			257,332.00
8311.310	Fiscal- Audit Fees	42,875.00		(1,214.00)	41,661.00
			RJE - 8	(1,214.00)	
8311.680	Fiscal- Contracted Services	7,848.00			7,848.00
8311.730	Fiscal- Rental Expense	62,703.00		(6,269.00)	56,434.00
			RJE - 5	(6,269.00)	
8321.010	Admissions - Dept Head Wages	68,013.00			68,013.00
8321.060	Admissions - Clerk Wages	76,342.00			76,342.00
8321.160	Admissions - FICA Expense	10,180.00			10,180.00
8321.170	Admissions - SUI	3,338.00			3,338.00
8321.171	Admissions - FUI	252.00			252.00
8321.299	Admissions - Other Consulting	5,829.00			5,829.00
8321.670	Admissions- Purchased Services	7,006.00			7,006.00
8351.010	Admin- Supervisor Wages	214,793.00		(65,042.00)	149,751.00
			RJE - 1	(65,042.00)	
8351.011	Admin - Executive Directors	86,737.00			86,737.00
8351.012	Admin - Human Resources	44,521.00			44,521.00
8351.060	Admin- Clerical Wages	361.00			361.00
8351.160	Admin- FICA	17,809.00			17,809.00
8351.170	Admin- SUI	3,217.00			3,217.00
8351.171	Admin- FUI	239.00			239.00
8351.230	Admin- Tuition	8,582.00			8,582.00
8351.285	Admin - Recruiting Fees	19,318.00			19,318.00
8351.290	Admin- Consulting Services	8,713.00			8,713.00
8351.293	Admin - Legal Consulting	35,496.00			35,496.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
8351.295	Admin - Member Fees	5,088.00			5,088.00
8351.299	Admin - Other Consulting	43,874.00			43,874.00
8351.300	Admin- Legal Fees	104,061.00		1,214.00	105,275.00
			RJE - 8	1,214.00	
8351.550	Admin- Office Supplies	24,886.00			24,886.00
8351.552	Admin - Paper	4,980.00			4,980.00
8351.590	Admin- Other Supplies	2,170.00			2,170.00
8351.591	Admin - Other Supp. Residents	1,850.00			1,850.00
8351.630	Admin- Repairs and Maintenance	638.00			638.00
8351.670	Admin- Purchased Services	565.00		838.00	1,403.00
			RJE - 7	838.00	
8351.680	Admin- Contracted Services	17,874.00			17,874.00
8351.730	Admin- Rental Expense	20,051.00		(5,007.00)	15,044.00
			RJE - 5	(637.00)	
			RJE - 5	(4,370.00)	
8351.810	Admin - General Insurance	94,279.00			94,279.00
8351.811	Admin - Captive Insurance	108,552.00			108,552.00
8351.820	Admin - Working Capital Int.	222,483.00			222,483.00
8351.830	Admin - Licenses and Taxes	690.00			690.00
8351.835	Admin - Sales Tax	52,440.00			52,440.00
8351.841	Admin - Telephone	48,239.00		(21,961.00)	26,278.00
			RJE - 2	(6,314.00)	
			RJE - 3	(15,647.00)	
8351.842	Admin - LLC Tax	9,934.00			9,934.00
8351.850	Admin- Dues and Subscriptions	14,614.00		(14,614.00)	0.00
			RJE - 7	(14,614.00)	
8351.880	Admin - Travel	8,536.00		(819.00)	7,717.00
			RJE - 12	(819.00)	
8351.881	Admin - Auto Expense	1,969.00		(75.00)	1,894.00
			RJE - 4	(75.00)	
8351.882	Admin- Bank Charges	19,737.00			19,737.00
8351.883	Admin- Conferences and Worksh	2,309.00		350.00	2,659.00
			RJE - 7	350.00	
8351.910	Admin- Other Direct	2,705.00			2,705.00
8351.911	Admin - Postage	15,949.00			15,949.00
8351.912	Admin - Marketing	11,674.00			11,674.00
8351.914	Admin - Charitable Contrib	2,064.00			2,064.00
8351.917	Admin - Meals and Entertain	8,285.00			8,285.00
8351.919	Admin - Parties and Gifts	6,089.00		(2,325.00)	3,764.00
			RJE - 11	(2,325.00)	
8351.920	Admin - Penalties	42,862.00			42,862.00
8381.060	Reception- Clerical Wages	50,493.00			50,493.00
8381.160	Reception- FICA	3,637.00			3,637.00
8381.170	Reception- SUI	2,035.00			2,035.00
8381.171	Reception- FUI	161.00			161.00
8381.680	Reception- Contracted Services	23,993.00			23,993.00
8460.160	FICA Expense	448.00			448.00
8460.170	SUI Expense	9,431.00			9,431.00
8460.180	Health Insurance	72,163.00			72,163.00
8460.190	Non Union Pension Expense	25,636.00			25,636.00
8460.200	Workers Compensation Expense	249,529.00			249,529.00
8460.210	Union Pension Expense	466,990.00			466,990.00
8460.240	Union Welare and Legal	1,364,758.00			1,364,758.00
8460.245	Union Education	41,677.00			41,677.00
8460.246	Dental Insurance	638.00			638.00
8460.249	Employee Fingerprinting	6,128.00			6,128.00
8460.260	Other Benefits	6,612.00		(6,612.00)	0.00
			RJE - 10	(6,612.00)	
9009.000	NYS Assessment	911,931.00			911,931.00
Marcum 102	CAHCF Dues	0.00		13,426.00	13,426.00
			RJE - 7	13,426.00	
Marcum 105	Cable TV	0.00		15,647.00	15,647.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Marcum 111	Cell Phone Expense	0.00	RJE - 3	15,647.00	
			RJE - 2	6,389.00	6,389.00
			RJE - 4	75.00	
Marcum 112	Leases	0.00		12,376.00	12,376.00
Marcum 113	Union Settlement Payments	0.00	RJE - 5	12,376.00	
				6,612.00	6,612.00
Marcum 114	Gifts to Staff/Residents	0.00	RJE - 10	6,612.00	
				2,325.00	2,325.00
Marcum 115	Resident Transportation	0.00	RJE - 11	2,325.00	
				819.00	819.00
			RJE - 12	819.00	
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medical - Cassena Care 2018 Medical Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
Group : [10-A] Salaries and Wages					
Subgroup : [1] Operators/Owners					
8351.295	Admin - Member Fees	5,088.00		0.00	5,088.00
Subtotal [1] Operators/Owners		5,088.00		0.00	5,088.00
Subgroup : [2] Administrators					
8351.010	Admin- Supervisor Wages	214,793.00		(65,042.00)	149,751.00
			RJE - 1	(65,042.00)	
Subtotal [2] Administrators		214,793.00		(65,042.00)	149,751.00
Subgroup : [4] Other Administrative Salaries					
8311.010	Fiscal- Supervisor Wages	77,525.00		65,042.00	142,567.00
			RJE - 1	65,042.00	
8311.060	Fiscal- Clerical Wages	(103,821.00)		0.00	(103,821.00)
8351.011	Admin - Executive Directors	86,737.00		0.00	86,737.00
8351.012	Admin - Human Resources	44,521.00		0.00	44,521.00
8351.060	Admin- Clerical Wages	361.00		0.00	361.00
8381.060	Reception- Clerical Wages	50,493.00		0.00	50,493.00
Subtotal [4] Other Administrative Salaries		155,816.00		65,042.00	220,858.00
Subgroup : [5C] Dietary Workers					
8212.010	Dietary- Dept Head Wages	62,533.00		0.00	62,533.00
8212.020	Dietary- Tech Wages	115,904.00		0.00	115,904.00
8212.021	Dietary - Dietitian Wages	68,784.00		0.00	68,784.00
8212.070	Dietary- Environmental Wages	434,068.00		0.00	434,068.00
Subtotal [5C] Dietary Workers		681,289.00		0.00	681,289.00
Subgroup : [6B] Other Housekeeping Workers					
8240.070	Housekeeping- Environmental	399,547.00		0.00	399,547.00
Subtotal [6B] Other Housekeeping Workers		399,547.00		0.00	399,547.00
Subgroup : [7B] Other Maintenance Workers					
8220.070	Plant- Environmental Wages	48,125.00		0.00	48,125.00
Subtotal [7B] Other Maintenance Workers		48,125.00		0.00	48,125.00
Subgroup : [8B] Other Laundry Workers					
8250.070	Laundry- Environmental Wages	24,351.00		0.00	24,351.00
Subtotal [8B] Other Laundry Workers		24,351.00		0.00	24,351.00
Subgroup : [12A] Director of Nurses/Assistant Director					
6011.010	Nsg Admin- Supervisor Wages	157,649.00		0.00	157,649.00
6011.011	Nsg Admin - ADON Wages	124,781.00		0.00	124,781.00
Subtotal [12A] Director of Nurses/Assistant Director		282,430.00		0.00	282,430.00
Subgroup : [12B1] RNs - Direct Care					
6020.030	SNF- RN Wages	455,605.00		0.00	455,605.00
Subtotal [12B1] RNs - Direct Care		455,605.00		0.00	455,605.00
Subgroup : [12B2] RNs - Administrative					
6011.014	Nsg Admin - Insvc Coord Wages	49,183.00		0.00	49,183.00
6011.030	Nsg Admin- RN Wages	250,824.00		0.00	250,824.00
6011.060	Nsg Admin- Clerical Wages	35,738.00		0.00	35,738.00
7430.020	Utilization Review- Tech Wages	228,983.00		0.00	228,983.00
Subtotal [12B2] RNs - Administrative		564,728.00		0.00	564,728.00
Subgroup : [12C1] LPNs - Direct Care					
6020.040	SNF- LPN Wages	796,457.00		0.00	796,457.00
Subtotal [12C1] LPNs - Direct Care		796,457.00		0.00	796,457.00
Subgroup : [12D] Aides and Attendants					
6020.050	SNF- Aides Wages	1,934,343.00		0.00	1,934,343.00
Subtotal [12D] Aides and Attendants		1,934,343.00		0.00	1,934,343.00
Subgroup : [12E] Physical Therapists					
7330.010	PT- Supervisor Wages	40,031.00		(19,602.00)	20,429.00
			RJE - 6	(19,602.00)	
7330.020	PT- Tech Wages	51,583.00		0.00	51,583.00
7330.050	PT- Aides Wages	80,700.00		0.00	80,700.00
Subtotal [12E] Physical Therapists		172,314.00		(19,602.00)	152,712.00
Subgroup : [12F] Speech Therapists					
7350.020	ST - Wages	30,659.00		1,663.00	32,322.00
			RJE - 6	1,663.00	
Subtotal [12F] Speech Therapists		30,659.00		1,663.00	32,322.00
Subgroup : [12G] Occupational Therapists					
7340.020	OT- Tech Wages	101,936.00		17,939.00	119,875.00
			RJE - 6	17,939.00	
7340.050	OT- Aides Wages	30,887.00		0.00	30,887.00
Subtotal [12G] Occupational Therapists		132,823.00		17,939.00	150,762.00
Subgroup : [12H] Recreation Workers					
7260.010	Activities- Supervisor Wages	64,030.00		0.00	64,030.00
7260.050	Activities- Aides Wages	79,715.00		0.00	79,715.00
Subtotal [12H] Recreation Workers		143,745.00		0.00	143,745.00

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
Subgroup : [12M]	Social Workers/Case Management				
7381.010	Social Services- Supervisor W	86,740.00		0.00	86,740.00
7381.020	Social Services- Tech Wages	24,435.00		0.00	24,435.00
Subtotal [12M] Social Workers/Case Management		111,175.00		0.00	111,175.00
Subgroup : [12O]	Other				
7200.050	Central Supply- Aides Wages	6,805.00		0.00	6,805.00
7390.060	Medical Records- Clerical Wag	11,632.00		0.00	11,632.00
8321.010	Admissions - Dept Head Wages	68,013.00		0.00	68,013.00
8321.060	Admissions - Clerk Wages	76,342.00		0.00	76,342.00
Subtotal [12O] Other		162,792.00		0.00	162,792.00
Total [10-A] Salaries and Wages		6,314,080.00		0.00	6,314,080.00
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
7290.290	Dental- Consulting Services	11,576.00		0.00	11,576.00
Subtotal [2] Dentist		11,576.00		0.00	11,576.00
Subgroup : [3]	Pharmacist				
7270.290	Pharmacy- Consulting Services	26,879.00		0.00	26,879.00
Subtotal [3] Pharmacist		26,879.00		0.00	26,879.00
Subgroup : [5A]	PT - Resident Care				
7330.280	PT- Agency	244,373.00		0.00	244,373.00
7330.290	PT- Consulting Services	23,517.00		0.00	23,517.00
7330.680	PT - Contracted Services	4,148.00		0.00	4,148.00
Subtotal [5A] PT - Resident Care		272,038.00		0.00	272,038.00
Subgroup : [8A]	Medical Director				
7420.290	Medical Director- Consulting	35,000.00		0.00	35,000.00
Subtotal [8A] Medical Director		35,000.00		0.00	35,000.00
Subgroup : [8B]	Utilization Review				
7430.290	Utilization Review- Consultin	3,793.00		0.00	3,793.00
Subtotal [8B] Utilization Review		3,793.00		0.00	3,793.00
Subgroup : [8E]	Other				
7420.270	Physician Fees	35,000.00		0.00	35,000.00
Subtotal [8E] Other		35,000.00		0.00	35,000.00
Subgroup : [9A]	ST - Resident Care				
7350.280	ST - Agency	57,080.00		0.00	57,080.00
Subtotal [9A] ST - Resident Care		57,080.00		0.00	57,080.00
Subgroup : [10A]	OT - Resident Care				
7340.280	OT- Agency	100,591.00		0.00	100,591.00
Subtotal [10A] OT - Resident Care		100,591.00		0.00	100,591.00
Subgroup : [11A1]	RN's - Direct Care				
6020.340	SNF- Agency - RN's	255,138.00		0.00	255,138.00
Subtotal [11A1] RN's - Direct Care		255,138.00		0.00	255,138.00
Subgroup : [11A2]	RN's - Administrative				
6011.280	Nsg Admin- Nursing Sup Agency	287,608.00		0.00	287,608.00
6011.290	Nsg Admin- Consulting Services	2,060.00		0.00	2,060.00
Subtotal [11A2] RN's - Administrative		289,668.00		0.00	289,668.00
Subgroup : [11B1]	LPN's - Direct Care				
6020.350	SNF- Agency - LPN's	747,999.00		0.00	747,999.00
Subtotal [11B1] LPN's - Direct Care		747,999.00		0.00	747,999.00
Subgroup : [11C]	Aides				
6020.360	SNF- Agency - CNA's	323,671.00		0.00	323,671.00
Subtotal [11C] Aides		323,671.00		0.00	323,671.00
Total [13-B] Professional Fees		2,158,433.00		0.00	2,158,433.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
8460.200	Workers Compensation Expense	249,529.00		0.00	249,529.00
Subtotal [1A1] Workmen's Compensation		249,529.00		0.00	249,529.00
Subgroup : [1A3]	Unemployment Insurance				
6011.170	Nsg Admin- SUI	13,785.00		0.00	13,785.00
6011.171	Nsg Admin- FUI	1,007.00		0.00	1,007.00
6020.170	SNF- SUI	46,052.00		0.00	46,052.00
6020.171	SNF- FUI	3,316.00		0.00	3,316.00
7200.170	Central Supply- SUI	287.00		0.00	287.00
7200.171	Central Supply- FUI	40.00		0.00	40.00
7260.170	Activities- SUI	2,652.00		0.00	2,652.00
7260.171	Activities- FUI	193.00		0.00	193.00
7330.170	PT- SUI	2,908.00		0.00	2,908.00
7330.171	PT- FUI	178.00		0.00	178.00
7340.170	OT- SUI	1,967.00		0.00	1,967.00
7340.171	OT- FUI	132.00		0.00	132.00
7350.170	ST - SUI	615.00		0.00	615.00
7350.171	ST - FUI	42.00		0.00	42.00

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medical - Cassena Care 2018 Medical Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
7381.170	Social Services- SUI	3,864.00		0.00	3,864.00
7381.171	Social Services- FUI	283.00		0.00	283.00
7390.170	Medical Records- SUI	404.00		0.00	404.00
7390.171	Medical Records- FUI	42.00		0.00	42.00
7430.170	Utilization Review- SUI	3,279.00		0.00	3,279.00
7430.171	Utilization Review- FUI	268.00		0.00	268.00
8212.170	Dietary- SUI	11,920.00		0.00	11,920.00
8212.171	Dietary- FUI	890.00		0.00	890.00
8220.170	Plant- SUI	682.00		0.00	682.00
8220.171	Plant- FUI	52.00		0.00	52.00
8240.170	Housekeeping- SUI	6,362.00		0.00	6,362.00
8240.171	Housekeeping- FUI	447.00		0.00	447.00
8250.170	Laundry- SUI	700.00		0.00	700.00
8250.171	Laundry- FUI	51.00		0.00	51.00
8311.170	Fiscal- SUI	615.00		0.00	615.00
8311.171	Fiscal- FUI	42.00		0.00	42.00
8321.170	Admissions - SUI	3,338.00		0.00	3,338.00
8321.171	Admissions - FUI	252.00		0.00	252.00
8351.170	Admin- SUI	3,217.00		0.00	3,217.00
8351.171	Admin- FUI	239.00		0.00	239.00
8381.170	Reception- SUI	2,035.00		0.00	2,035.00
8381.171	Reception- FUI	161.00		0.00	161.00
8460.170	SUI Expense	9,431.00		0.00	9,431.00
Subtotal [1A3] Unemployment Insurance		121,748.00		0.00	121,748.00
Subgroup : [1A4] Social Security (FICA)					
6011.160	Nsg Admin- FICA	47,436.00		0.00	47,436.00
6020.160	SNF- FICA	240,739.00		0.00	240,739.00
7200.160	Central Supply- FICA	508.00		0.00	508.00
7260.160	Activities- FICA	10,985.00		0.00	10,985.00
7330.160	PT- FICA	13,698.00		0.00	13,698.00
7340.160	OT- FICA	10,885.00		0.00	10,885.00
7350.160	ST - FICA	2,521.00		0.00	2,521.00
7381.160	Social Services- FICA	8,255.00		0.00	8,255.00
7390.160	Medical Records- FICA	752.00		0.00	752.00
7430.160	Utilization Review- FICA	16,392.00		0.00	16,392.00
8212.160	Dietary- FICA	50,089.00		0.00	50,089.00
8220.160	Plant- FICA	3,007.00		0.00	3,007.00
8240.160	Housekeeping- FICA	30,358.00		0.00	30,358.00
8250.160	Laundry- FICA	2,269.00		0.00	2,269.00
8311.160	Fiscal- FICA	5,518.00		0.00	5,518.00
8321.160	Admissions - FICA Expense	10,180.00		0.00	10,180.00
8351.160	Admin- FICA	17,809.00		0.00	17,809.00
8381.160	Reception- FICA	3,637.00		0.00	3,637.00
8460.160	FICA Expense	448.00		0.00	448.00
Subtotal [1A4] Social Security (FICA)		475,486.00		0.00	475,486.00
Subgroup : [1A5] Health Insurance					
8460.180	Health Insurance	72,163.00		0.00	72,163.00
8460.240	Union Welfare and Legal	1,364,758.00		0.00	1,364,758.00
8460.246	Dental Insurance	638.00		0.00	638.00
Subtotal [1A5] Health Insurance		1,437,559.00		0.00	1,437,559.00
Subgroup : [1A7] Pensions					
8460.190	Non Union Pension Expense	25,636.00		0.00	25,636.00
8460.210	Union Pension Expense	466,990.00		0.00	466,990.00
Subtotal [1A7] Pensions		492,626.00		0.00	492,626.00
Subgroup : [1A9] Other					
8460.245	Union Education	41,677.00		0.00	41,677.00
8460.260	Other Benefits	6,612.00		(6,612.00)	0.00
Subtotal [1A9] Other		48,289.00	RJE - 10	(6,612.00)	41,677.00
Subgroup : [1C] Bad Debts					
5535.010	Bad Debt Expense	1,417,627.00		0.00	1,417,627.00
Subtotal [1C] Bad Debts		1,417,627.00		0.00	1,417,627.00
Subgroup : [1D] Accounting and Auditing					
8311.310	Fiscal- Audit Fees	42,875.00		(1,214.00)	41,661.00
Subtotal [1D] Accounting and Auditing		42,875.00	RJE - 8	(1,214.00)	41,661.00
Subgroup : [1E] Legal					
8351.300	Admin- Legal Fees	104,061.00		1,214.00	105,275.00
Subtotal [1E] Legal		104,061.00	RJE - 8	1,214.00	105,275.00
Subgroup : [1G] Office Supplies					
8351.550	Admin- Office Supplies	24,886.00		0.00	24,886.00
8351.552	Admin - Paper	4,980.00		0.00	4,980.00
8351.590	Admin- Other Supplies	2,170.00		0.00	2,170.00
8351.591	Admin - Other Supp. Residents	1,850.00		0.00	1,850.00
Subtotal [1G] Office Supplies		33,886.00		0.00	33,886.00
Subgroup : [1H1] Telephone and Telegraph					
8351.841	Admin - Telephone	48,239.00		(21,961.00)	26,278.00

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Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
Subtotal [1H1] Telephone and Telegraph		<u>48,239.00</u>	RJE - 2	(6,314.00)	
			RJE - 3	(15,647.00)	
				<u>(21,961.00)</u>	<u>26,278.00</u>
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 111	Cell Phone Expense	0.00		6,389.00	6,389.00
Subtotal [1H2] Cellular Phones and Beepers		<u>0.00</u>	RJE - 2	6,314.00	
			RJE - 4	75.00	
				<u>6,389.00</u>	<u>6,389.00</u>
Subgroup : [1J] Corporation Business Taxes					
8351.842	Admin - LLC Tax	9,934.00		0.00	9,934.00
Subtotal [1J] Corporation Business Taxes		<u>9,934.00</u>		<u>0.00</u>	<u>9,934.00</u>
Subgroup : [1K2] Other					
8351.835	Admin - Sales Tax	52,440.00		0.00	52,440.00
Subtotal [1K2] Other		<u>52,440.00</u>		<u>0.00</u>	<u>52,440.00</u>
Subgroup : [1K3] Resident Day User Fee					
9009.000	NYS Assessment	911,931.00		0.00	911,931.00
Subtotal [1K3] Resident Day User Fee		<u>911,931.00</u>		<u>0.00</u>	<u>911,931.00</u>
Total [15] Expenditures Other than Salaries		<u>5,446,230.00</u>		<u>(22,184.00)</u>	<u>5,424,046.00</u>
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [1] Resident Travel and Entertainment					
Marcum 115	Resident Transportation	0.00		819.00	819.00
Subtotal [1] Resident Travel and Entertainment		<u>0.00</u>	RJE - 12	819.00	
				<u>819.00</u>	<u>819.00</u>
Subgroup : [2] Holiday Parties for Staff					
8351.919	Admin - Parties and Gifts	6,089.00		(2,325.00)	3,764.00
Subtotal [2] Holiday Parties for Staff		<u>6,089.00</u>	RJE - 11	(2,325.00)	
				<u>(2,325.00)</u>	<u>3,764.00</u>
Subgroup : [3] Gifts to Staff and Residents					
Marcum 114	Gifts to Staff/Residents	0.00		2,325.00	2,325.00
Subtotal [3] Gifts to Staff and Residents		<u>0.00</u>	RJE - 11	2,325.00	
				<u>2,325.00</u>	<u>2,325.00</u>
Subgroup : [4] Employee Travel					
8351.880	Admin - Travel	8,536.00		(819.00)	7,717.00
Subtotal [4] Employee Travel		<u>8,536.00</u>	RJE - 12	(819.00)	
				<u>(819.00)</u>	<u>7,717.00</u>
Subgroup : [5] Education Expense					
6011.883	Nsg Admin- Conferences and Sem	260.00		0.00	260.00
8351.230	Admin- Tuition	8,582.00		0.00	8,582.00
8351.883	Admin- Conferences and Worksh	2,309.00		350.00	2,659.00
Subtotal [5] Education Expense		<u>11,151.00</u>	RJE - 7	350.00	
				<u>350.00</u>	<u>11,501.00</u>
Subgroup : [6] Automobile Expense					
8351.881	Admin - Auto Expense	1,989.00		(75.00)	1,894.00
Subtotal [6] Automobile Expense		<u>1,989.00</u>	RJE - 4	(75.00)	
				<u>(75.00)</u>	<u>1,894.00</u>
Subgroup : [7] Other					
8351.917	Admin - Meals and Entertain	8,285.00		0.00	8,285.00
Subtotal [7] Other		<u>8,285.00</u>		<u>0.00</u>	<u>8,285.00</u>
Subgroup : [M1] Advertising Help Wanted					
8351.285	Admin - Recruiting Fees	19,318.00		0.00	19,318.00
Subtotal [M1] Advertising Help Wanted		<u>19,318.00</u>		<u>0.00</u>	<u>19,318.00</u>
Subgroup : [M3] Advertising Other					
8351.912	Admin - Marketing	11,674.00		0.00	11,674.00
Subtotal [M3] Advertising Other		<u>11,674.00</u>		<u>0.00</u>	<u>11,674.00</u>
Subgroup : [M5] Medical Records					
7390.550	Medical Records- Office Suppl	80.00		0.00	80.00
Subtotal [M5] Medical Records		<u>80.00</u>		<u>0.00</u>	<u>80.00</u>
Subgroup : [M7] Postage					
8351.730	Admin- Rental Expense	20,051.00		(5,007.00)	15,044.00
Subtotal [M7] Postage		<u>15,949.00</u>	RJE - 5	(637.00)	
			RJE - 5	(4,370.00)	
				<u>0.00</u>	<u>15,949.00</u>
		<u>36,000.00</u>		<u>(5,007.00)</u>	<u>30,993.00</u>
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
Marcum 102	CAHCF Dues	0.00		13,426.00	13,426.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>0.00</u>	RJE - 7	13,426.00	
				<u>13,426.00</u>	<u>13,426.00</u>
Subgroup : [M9] Subscriptions					
8212.850	Dietary- Dues and Subscriptio	223.00		0.00	223.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
8351.850	Admin- Dues and Subscriptions	14,614.00		(14,614.00)	0.00
Subtotal [M9] Subscriptions		14,614.00	RJE - 7	(14,614.00)	223.00
Subgroup : [M10] Contributions					
8351.914	Admin - Charitable Contrib	2,064.00		0.00	2,064.00
Subtotal [M10] Contributions		2,064.00		0.00	2,064.00
Subgroup : [M11] Services Provided by Contract					
8260.670	Security - Purchased Services	16,303.00		0.00	16,303.00
8311.680	Fiscal- Contracted Services	7,848.00		0.00	7,848.00
8311.730	Fiscal- Rental Expense	62,703.00		(6,269.00)	56,434.00
8321.670	Admissions- Purchased Services	7,006.00	RJE - 5	(6,269.00)	7,006.00
8351.290	Admin- Consulting Services	8,713.00		0.00	8,713.00
8351.670	Admin- Purchased Services	565.00		838.00	1,403.00
8381.680	Reception- Contracted Services	23,993.00	RJE - 7	838.00	23,993.00
Subtotal [M11] Services Provided by Contract		127,131.00		(5,431.00)	121,700.00
Subgroup : [M12] Administrative Management Services					
8311.299	Fiscal - Other Consulting	257,332.00		0.00	257,332.00
8351.293	Admin - Legal Consulting	35,496.00		0.00	35,496.00
8351.299	Admin - Other Consulting	43,874.00		0.00	43,874.00
Subtotal [M12] Administrative Management Services		336,702.00		0.00	336,702.00
Subgroup : [M13] Other					
6011.887	Nsg Admin-Phys Credential Fees	(18.00)		0.00	(18.00)
8212.591	Coffee Shop Supplies	180.00		0.00	180.00
8212.890	Dietary- Books and Periodicals	3,020.00		0.00	3,020.00
8351.830	Admin - Licenses and Taxes	690.00		0.00	690.00
8351.882	Admin- Bank Charges	19,737.00		0.00	19,737.00
8351.910	Admin- Other Direct	2,705.00		0.00	2,705.00
8351.920	Admin - Penalties	42,862.00		0.00	42,862.00
8460.249	Employee Fingerprinting	6,128.00		0.00	6,128.00
Marcum 113	Union Settlement Payments	0.00		6,612.00	6,612.00
Subtotal [M13] Other		75,304.00	RJE - 10	6,612.00	81,916.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		659,140.00		(4,739.00)	654,401.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
8212.501	Dietary- Groceries	175,360.00		0.00	175,360.00
8212.502	Dietary- Dairy	78,814.00		0.00	78,814.00
8212.503	Dietary- Meat and Fish	65,171.00		0.00	65,171.00
8212.504	Dietary- Bakery	21,027.00		0.00	21,027.00
8212.505	Dietary- Produce	11,598.00		0.00	11,598.00
Subtotal [2A1] Raw Food		351,970.00		0.00	351,970.00
Subgroup : [2A2] Non-Food Supplies					
7200.430	Central Supply- Nutritional S	21,551.00		0.00	21,551.00
8212.430	Dietary- Nutritional Supplemen	9,501.00		0.00	9,501.00
8212.460	Dietary - Gloves	468.00		0.00	468.00
8212.510	Dietary- Tabeware	8,992.00		0.00	8,992.00
8212.540	Dietary- Cleaning Supplies	14,300.00		0.00	14,300.00
8212.570	Dietary- Wipes	153.00		0.00	153.00
8212.590	Dietary- Other Supplies	32,169.00		0.00	32,169.00
8212.730	Dietary- Rental Expense	489.00		0.00	489.00
Subtotal [2A2] Non-Food Supplies		87,621.00		0.00	87,621.00
Subgroup : [2B] Purchased Services					
8212.670	Dietary- Purchased Services	277.00		0.00	277.00
8212.680	Dietary- Contracted Services	24,367.00		0.00	24,367.00
Subtotal [2B] Purchased Services		24,644.00		0.00	24,644.00
Total [18] Dietary Basis for Allocation of Costs		464,235.00		0.00	464,235.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3B] Purchased Services					
8250.680	Laundry- Contracted Services	131,368.00		0.00	131,368.00
Subtotal [3B] Purchased Services		131,368.00		0.00	131,368.00
Subgroup : [3C] Other					
8250.380	Laundry - Diapers	63,019.00		0.00	63,019.00
8250.381	Laundry - Undergarments	17,681.00		0.00	17,681.00
8250.530	Laundry - Linen and Bedding	20,896.00		2,803.00	23,699.00
8250.540	Laundry- Cleaning Supplies	9,307.00	RJE - 9	2,803.00	9,307.00
8250.570	Laundry- Wipes	245.00		0.00	245.00
8250.590	Laundry- Other Supplies	9,683.00		0.00	9,683.00
Subtotal [3C] Other		120,831.00		2,803.00	123,634.00
Total [19] Laundry-Basis for Allocation of Costs		252,199.00		2,803.00	255,002.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4B] Purchased Services					
8240.680	Housekeeping- Contracted Serv	73,924.00		0.00	73,924.00
Subtotal [4B] Purchased Services		73,924.00		0.00	73,924.00

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Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
Subgroup : [4C]	Other				
7200.540	Central Supply- Cleaning Supp	3,345.00		0.00	3,345.00
8240.460	Housekeeping- Gloves	909.00		0.00	909.00
8240.540	Housekeeping- Cleaning Suppli	17,907.00		0.00	17,907.00
8240.570	Housekeeping- Wipes	4,138.00		0.00	4,138.00
8240.590	Housekeeping- Other Supplies	29,156.00		0.00	29,156.00
Subtotal [4C] Other		55,455.00		0.00	55,455.00
Subgroup : [5A2]	Purchased from				
7270.440	Pharmacy- Drugs - Medicare Pa	121,586.00		0.00	121,586.00
7270.441	Pharmacy- Drugs - Medicaid	24,904.00		0.00	24,904.00
7270.444	Pharmacy- Drugs - HMO	72,199.00		0.00	72,199.00
Subtotal [5A2] Purchased from		218,689.00		0.00	218,689.00
Subgroup : [5B]	Medicine Cabinet Drugs				
7270.450	Pharmacy- Medicine Cabinet Dr	17,618.00		0.00	17,618.00
Subtotal [5B] Medicine Cabinet Drugs		17,618.00		0.00	17,618.00
Subgroup : [5D]	Ambulance/Limousine				
8270.670	Ambulance	4,060.00		0.00	4,060.00
Subtotal [5D] Ambulance/Limousine		4,060.00		0.00	4,060.00
Subgroup : [5E2]	Oxygen - Other				
7200.410	Central Supply- Oxygen	6,381.00		0.00	6,381.00
Subtotal [5E2] Oxygen - Other		6,381.00		0.00	6,381.00
Subgroup : [5F]	X-Rays and related radiological				
5527.324	AA - radiology Medicaid	752.00		0.00	752.00
7240.680	X Ray- Contracted Services	7,467.00		0.00	7,467.00
Subtotal [5F] X-Rays and related radiological		8,219.00		0.00	8,219.00
Subgroup : [5H]	Laboratory				
7210.680	Lab- Contracted Services	9,076.00		0.00	9,076.00
Subtotal [5H] Laboratory		9,076.00		0.00	9,076.00
Subgroup : [5I]	Recreation				
7260.590	Activities- Other Supplies	4,491.00		0.00	4,491.00
7260.670	Activities- Purchased Services	9,748.00		0.00	9,748.00
7260.680	Activities- Contracted Servic	61.00		0.00	61.00
8351.680	Admin- Contracted Services	17,874.00		0.00	17,874.00
Marcum 105	Cable TV	0.00		15,647.00	15,647.00
			RJE - 3	15,647.00	
Subtotal [5I] Recreation		32,174.00		15,647.00	47,821.00
Subgroup : [5J]	Management fee direct				
6011.299	Nsg Admin - Other Consulting	22,001.00		0.00	22,001.00
Subtotal [5J] Management fee direct		22,001.00		0.00	22,001.00
Subgroup : [5K]	Management fee indirect				
7330.299	PT - Other Consulting	10,470.00		0.00	10,470.00
7381.299	Social Services - Other Consul	23,678.00		0.00	23,678.00
8212.299	Dietary - Other Consulting	10,662.00		0.00	10,662.00
8321.299	Admissions - Other Consulting	5,829.00		0.00	5,829.00
Subtotal [5K] Management fee indirect		50,639.00		0.00	50,639.00
Subgroup : [5L]	Other				
7200.435	Central Supply- IV Solutions	491.00		0.00	491.00
7200.460	Central Supply- Gloves	15,955.00		0.00	15,955.00
7200.490	Central Supply- Other Medical	112,685.00		0.00	112,685.00
7200.570	Central Supply- Wipes	5,506.00		0.00	5,506.00
7200.590	Central Supply- Other Supplies	39,845.00		0.00	39,845.00
7200.670	Central Supply- Purchased Ser	90.00		0.00	90.00
7200.730	Central Supply- Rental Expense	103,011.00		(3,903.00)	99,108.00
			RJE - 5	(1,100.00)	
			RJE - 9	(2,803.00)	
7330.590	PT- Other Supplies	31,461.00		0.00	31,461.00
Subtotal [5L] Other		309,044.00		(3,903.00)	305,141.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		807,280.00		11,744.00	819,024.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
8212.630	Dietary- Repairs and Maintena	3,135.00		0.00	3,135.00
8220.590	Plant- Other Supplies	36,723.00		0.00	36,723.00
8220.630	Plant- Repairs and Maintenance	105,099.00		0.00	105,099.00
8250.630	Laundry- Repairs and Maintena	1,836.00		0.00	1,836.00
8351.630	Admin- Repairs and Maintenance	638.00		0.00	638.00
Subtotal [6A] Repairs and Maintenance		147,231.00		0.00	147,231.00
Subgroup : [6B]	Heat				
8220.750	Plant - Gas	82,263.00		0.00	82,263.00
Subtotal [6B] Heat		82,263.00		0.00	82,263.00
Subgroup : [6C]	Light & Power				
8220.740	Plant - Electricity	200,386.00		0.00	200,386.00
Subtotal [6C] Light & Power		200,386.00		0.00	200,386.00

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Subgroup : [6D]	Water				
8220.760	Plant - Water and Sewer	36,145.00		0.00	36,145.00
Subtotal [6D] Water		36,145.00		0.00	36,145.00
Subgroup : [6E]	Equipment Lease				
Marcum 112	Leases	0.00	RJE - 5	12,376.00	12,376.00
				12,376.00	
Subtotal [6E] Equipment Lease		0.00		12,376.00	12,376.00
Subgroup : [6F]	Other				
8220.580	Plant- Minor Non Medical Equi	398.00		0.00	398.00
8220.670	Plant- Purchased Services	70,118.00		0.00	70,118.00
8220.680	Plant- Contracted Services	76,243.00		0.00	76,243.00
8220.730	Plant- Rental Expense	245.00		0.00	245.00
Subtotal [6F] Other		147,004.00		0.00	147,004.00
Subgroup : [7B]	Building & Building Improvements				
8220.690	Plant - Amort Leasehold Imp	23,667.00		0.00	23,667.00
Subtotal [7B] Building & Building Improvements		23,667.00		0.00	23,667.00
Subgroup : [9]	Rental Payments				
8220.710	Plant - Building Rent	574,912.00		0.00	574,912.00
8220.713	Plant- Building Rent Escalator	187,500.00		0.00	187,500.00
Subtotal [9] Rental Payments		762,412.00		0.00	762,412.00
Subgroup : [10B]	Real estate taxes paid by lessor				
8220.830	Plant - Real Estate Taxes	143,040.00		0.00	143,040.00
Subtotal [10B] Real estate taxes paid by lessor		143,040.00		0.00	143,040.00
Total [22] Maintenance and Property		1,542,148.00		12,376.00	1,554,524.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
8351.820	Admin - Working Capital Int.	222,483.00		0.00	222,483.00
Subtotal [12D] Other Interest Expense		222,483.00		0.00	222,483.00
Subgroup : [14A]	Insurance on Property				
8220.810	Plant - Property Insurance	27,043.00		0.00	27,043.00
Subtotal [14A] Insurance on Property		27,043.00		0.00	27,043.00
Subgroup : [14C1]	Umbrella				
8351.810	Admin - General Insurance	94,279.00		0.00	94,279.00
Subtotal [14C1] Umbrella		94,279.00		0.00	94,279.00
Subgroup : [14C3]	Other				
8351.811	Admin - Captive Insurance	108,552.00		0.00	108,552.00
Subtotal [14C3] Other		108,552.00		0.00	108,552.00
Total [27] Interest and Insurance		452,357.00		0.00	452,357.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
3020.300	R & B - Medicaid	(18,572,916.00)		0.00	(18,572,916.00)
Subtotal [1A] Medicaid Residents (CT only)		(18,572,916.00)		0.00	(18,572,916.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
5521.300	R & B Allowance - Medicaid	8,122,986.00		0.00	8,122,986.00
5521.398	Medicaid Bedhold Allowance	422.00		0.00	422.00
5525.300	Medicaid Retros - Prior Year	97,691.00		0.00	97,691.00
Subtotal [1B] Medicaid room and board contractual allowance		8,221,099.00		0.00	8,221,099.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
3020.100	R & B - Medicare Part A	(1,484,603.00)		0.00	(1,484,603.00)
3020.501	Room and Board - Mgd Medicare	(366,991.00)		0.00	(366,991.00)
Subtotal [3A] Medicare Residents (All inclusive)		(1,851,594.00)		0.00	(1,851,594.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
5521.100	R & B Allowance - Medicare A	(501,759.00)		0.00	(501,759.00)
5521.501	R & B Allowance - Mgd Medicare	36,145.00		0.00	36,145.00
Subtotal [3B] Medicare room and board contractual allowance		(465,614.00)		0.00	(465,614.00)
Subgroup : [4A]	Private-pay residents and other				
3020.000	Room and Board - Private	(1,467,946.00)		0.00	(1,467,946.00)
3020.400	R & B - Hospice	(37,224.00)		0.00	(37,224.00)
3020.500	R & B - 3rd Party Insurance	(110,257.00)		0.00	(110,257.00)
5521.505	Capitation Revenue	(182,388.00)		0.00	(182,388.00)
Subtotal [4A] Private-pay residents and other		(1,797,815.00)		0.00	(1,797,815.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
5521.000	R & B Allowance - Private	4,320.00		0.00	4,320.00
5521.400	R & B Allowance- Hospice	15,830.00		0.00	15,830.00
5521.500	R & B Allowance -3rd Party Ins	21,963.00		0.00	21,963.00
Subtotal [4B] Private-pay room and board contractual allowance		42,113.00		0.00	42,113.00
Subgroup : [7A]	Physical Therapy - Medicare				
4330.100	P.T. Income - Medicare Part A	(366,773.00)		0.00	(366,773.00)
4330.200	P.T. Income - Medicare Part B	(34,520.00)		0.00	(34,520.00)

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Subtotal [7A] Physical Therapy - Medicare		(401,293.00)		0.00	(401,293.00)
Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance					
5527.133 AA - PT Part A		(3,457.00)		0.00	(3,457.00)
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(3,457.00)		0.00	(3,457.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
4330.000 P.T. Income - Private		(1,976.00)		0.00	(1,976.00)
4330.300 P.T. Income - Medicaid		(61,525.00)		0.00	(61,525.00)
4330.500 P.T. Income - 3rd Party Ins.		(70,546.00)		0.00	(70,546.00)
Subtotal [7C] Physical Therapy - Non-medicare		(134,047.00)		0.00	(134,047.00)
Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance					
5527.533 AA - PT 3rd Party Ins		48,964.00		0.00	48,964.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		48,964.00		0.00	48,964.00
Subgroup : [8A] Speech Therapy - Medicare					
4350.100 S.T. - Medicare Part A		(51,658.00)		0.00	(51,658.00)
4350.200 S.T. - Medicare Part B		(24,459.00)		0.00	(24,459.00)
Subtotal [8A] Speech Therapy - Medicare		(76,117.00)		0.00	(76,117.00)
Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance					
5527.135 AA - ST Part A		(1,760.00)		0.00	(1,760.00)
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		(1,760.00)		0.00	(1,760.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
4350.000 S.T. - Private		(850.00)		0.00	(850.00)
4350.300 S.T. Income - Medicaid		(9,247.00)		0.00	(9,247.00)
4350.500 S.T. Income - 3rd Party Ins.		(12,249.00)		0.00	(12,249.00)
Subtotal [8C] Speech Therapy - Non-medicare		(22,346.00)		0.00	(22,346.00)
Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance					
5527.535 AA - ST 3rd Party Ins		9,340.00		0.00	9,340.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		9,340.00		0.00	9,340.00
Subgroup : [9A] Occupational Therapy - Medicare					
4340.100 O.T. Income - Medicare Part A		(334,153.00)		0.00	(334,153.00)
4340.200 O.T. Income - Medicare Part B		(32,930.00)		0.00	(32,930.00)
Subtotal [9A] Occupational Therapy - Medicare		(367,083.00)		0.00	(367,083.00)
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance					
5527.134 AA - OT Part A		(2,119.00)		0.00	(2,119.00)
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		(2,119.00)		0.00	(2,119.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
4340.000 O.T. Income - Private		(1,931.00)		0.00	(1,931.00)
4340.300 O.T. Income - Medicaid		(57,179.00)		0.00	(57,179.00)
4340.500 O.T. Income - 3rd Party Ins.		(71,021.00)		0.00	(71,021.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(130,131.00)		0.00	(130,131.00)
Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance					
5527.534 AA - OT 3rd Party Ins		48,222.00		0.00	48,222.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		48,222.00		0.00	48,222.00
Subgroup : [10A] Other - Medicare					
4210.100 Laboratory - Part A		(38,119.00)		0.00	(38,119.00)
4240.100 Radiology - Diagnostic Part A		(6,138.00)		0.00	(6,138.00)
4270.100 Pharmacy - Medicare Part A		(126,682.00)		0.00	(126,682.00)
4270.950 Pharmacy Income - Pneumococcal		(2,264.00)		0.00	(2,264.00)
5521.101 Medicare 2% Reduction		34,699.00		0.00	34,699.00
5527.100 Ancillary Allowance - Part A		931,195.00		0.00	931,195.00
5527.127 AA - Pharmacy Part A		(336.00)		0.00	(336.00)
5527.200 Ancillary Allowance - Part B		7,709.00		0.00	7,709.00
Subtotal [10A] Other - Medicare		800,064.00		0.00	800,064.00
Subgroup : [10B] Other - Non-medicare					
4210.300 Laboratory - Medicaid		(3,592.00)		0.00	(3,592.00)
4210.500 Laboratory - 3rd Party Insuran		(3,196.00)		0.00	(3,196.00)
4240.300 Radiology - Medicaid		(752.00)		0.00	(752.00)
4240.500 Radiology - 3rd Party Insuranc		(1,670.00)		0.00	(1,670.00)
4270.300 Pharmacy - Medicaid		(5,329.00)		0.00	(5,329.00)
4270.500 Pharmacy -3rd Party Insurance		(37,281.00)		0.00	(37,281.00)
5527.300 Ancillary Allowance - Medicaid		127,950.00		0.00	127,950.00
5527.321 AA -Lab Medicaid		3,592.00		0.00	3,592.00
5527.327 AA - Pharmacy Medicaid		5,329.00		0.00	5,329.00
5527.500 Ancillary Allowance - 3rd Party		64,538.00		0.00	64,538.00
5527.521 AA - Lab 3rd Party		(304.00)		0.00	(304.00)
5527.524 AA - Radiology 3rd Party		944.00		0.00	944.00
5527.527 AA - Pharmacy 3rd Party ins		27,094.00		0.00	27,094.00
Subtotal [10B] Other - Non-medicare		177,323.00		0.00	177,323.00
Subgroup : [15] Interest Income					
5177.000 Interest Income		(201.00)		0.00	(201.00)
Subtotal [15] Interest Income		(201.00)		0.00	(201.00)
Subgroup : [18] Other Revenue					
5085.000 Medical Records Income		(161.00)		0.00	(161.00)

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
5171.000	Cash Discounts On Purchases	(30,042.00)		0.00	(30,042.00)
5175.000	Rebates and Refunds	(5,284.00)		0.00	(5,284.00)
5178.010	Physician Credential Income	(300.00)		0.00	(300.00)
5179.000	Other Miscellaneous Income	(2,639,830.00)		0.00	(2,639,830.00)
5515.000	Recovery Of Bad Debts	(4,248.00)		0.00	(4,248.00)
Subtotal [18] Other Revenue		(2,679,865.00)		0.00	(2,679,865.00)
Total [30] Statement of Revenue		(17,159,233.00)		0.00	(17,159,233.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
1011.000	Cash - Operating Account	778,943.00		0.00	778,943.00
1012.000	Cash - Payroll Checking	(1,882.00)		0.00	(1,882.00)
1014.000	Petty Cash	1,100.00		0.00	1,100.00
1127.100	Escrow - Insurance And Taxes	15,829.00		0.00	15,829.00
1128.000	Deposits	500.00		0.00	500.00
1320.000	Patient Savings Account	73,991.00		0.00	73,991.00
Subtotal [A1] Cash		868,461.00		0.00	868,461.00
Subgroup : [A2] Resident Accounts Receivable					
1031.000	A/R Medicare Part A	130,462.00		0.00	130,462.00
1031.200	A/R Medicare Part B Snf	61,845.00		0.00	61,845.00
1032.000	A/R Medicaid Snf	1,349,721.00		0.00	1,349,721.00
1032.300	A/R Nami	26,751.00		0.00	26,751.00
1032.400	A/R Pending Medicaid	764,880.00		0.00	764,880.00
1033.000	A/R Private	1,391,686.00		0.00	1,391,686.00
1034.000	A/R Hospice	77,733.00		0.00	77,733.00
1034.500	A/R-3Rd Party Ins/Co-Ins	440,696.00		0.00	440,696.00
1034.501	A/R MANAGED MEDICARE	169,074.00		0.00	169,074.00
1061.000	Allowance For Bad Debts	(650,000.00)		0.00	(650,000.00)
Subtotal [A2] Resident Accounts Receivable		3,762,848.00		0.00	3,762,848.00
Subgroup : [A5] Prepaid Expenses					
1121.000	Prepaid Insurance	2,680.00		0.00	2,680.00
1125.000	Prepaid R/E Taxes	36,102.00		0.00	36,102.00
1127.000	Prepaid Insurance - W.C.	139,843.00		0.00	139,843.00
Subtotal [A5] Prepaid Expenses		178,625.00		0.00	178,625.00
Subgroup : [B3] Buildings					
1170.000	Leasehold Imp. - 15 Year	169,815.00		0.00	169,815.00
Subtotal [B3] Buildings		169,815.00		0.00	169,815.00
Subgroup : [B6] Movable Equipment					
1190.100	Mme - 5 Year	141,121.00		0.00	141,121.00
1190.110	Mme 10 Year	25,356.00		0.00	25,356.00
1290.000	Mme - Accum Dep - General	(52,126.00)		0.00	(52,126.00)
Subtotal [B6] Movable Equipment		114,351.00		0.00	114,351.00
Subgroup : [D4] Goodwill					
1361.000	Goodwill	25,000.00		0.00	25,000.00
Subtotal [D4] Goodwill		25,000.00		0.00	25,000.00
Total [31-32] Assets		5,119,120.00		0.00	5,119,120.00
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
2021.000	Accounts Payable - Trade	(1,703,387.00)		0.00	(1,703,387.00)
Subtotal [A1] Trade Accounts Payable		(1,703,387.00)		0.00	(1,703,387.00)
Subgroup : [A2] Note Payable					
2012.040	Line Of Credit	(500,000.00)		0.00	(500,000.00)
Subtotal [A2] Note Payable		(500,000.00)		0.00	(500,000.00)
Subgroup : [A4] Accrued Payroll					
2031.000	Accrued Payroll	(128,014.00)		0.00	(128,014.00)
2032.000	Accrued Sick And Vacation	(456,037.00)		0.00	(456,037.00)
Subtotal [A4] Accrued Payroll		(584,051.00)		0.00	(584,051.00)
Subgroup : [A6] Accrued Payroll Taxes Payable					
2035.000	Federal Withholding	14,548.00		0.00	14,548.00
2036.000	Fica Payable	30,854.00		0.00	30,854.00
2037.000	State Withholding	5,733.00		0.00	5,733.00
2041.010	Sui Payable	(14,106.00)		0.00	(14,106.00)
2041.020	Futa Payable	(753.00)		0.00	(753.00)
Subtotal [A6] Accrued Payroll Taxes Payable		36,276.00		0.00	36,276.00
Subgroup : [A12] Other Current Liabilities					
1083.200	Patient Refund Exchange	(8,558.00)		0.00	(8,558.00)
1083.300	Exchange - Other	(5,068.00)		0.00	(5,068.00)
2049.000	Garnishee Payable	(1,801.00)		0.00	(1,801.00)
2049.010	401K Payable	(423.00)		0.00	(423.00)
2049.030	Child Support Payable	(4,575.00)		0.00	(4,575.00)
2058.000	Accrued Expenses	(1,223,769.00)		0.00	(1,223,769.00)
2058.020	Accrued Pension	(18,450.00)		0.00	(18,450.00)
2161.000	Patient Fund Liability	(73,991.00)		0.00	(73,991.00)
Subtotal [A12] Other Current Liabilities		(1,336,635.00)		0.00	(1,336,635.00)
Subgroup : [B3] Loans from Owners or Related Parties					

Client: **Cassena Care - Norwalk Acquisition Group**
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
2116.000	Due To Related Party -Landlord	(2,792,112.00)		0.00	(2,792,112.00)
2116.020	Due to Members	(1,599,020.00)		0.00	(1,599,020.00)
Subtotal [B3] Loans from Owners or Related Parties		(4,391,132.00)		0.00	(4,391,132.00)
Total [33-34] Liabilities		(8,478,929.00)		0.00	(8,478,929.00)
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
2363.000	Retained Earnings	2,422,940.00		0.00	2,422,940.00
Subtotal [B5] Cumulated Earnings		2,422,940.00		0.00	2,422,940.00
Total [35] Equity		2,422,940.00		0.00	2,422,940.00
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2018 Medicaid Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01		
Reclass Administrative salaries from administrator salary line				
8311.010	Fiscal- Supervisor Wages		65,042.00	
8351.010	Admin- Supervisor Wages			65,042.00
Total			65,042.00	65,042.00
Reclassifying Journal Entries JE # 2		E.03		
To reclass cell phone expense to the appropriate line				
Marcum 111	Cell Phone Expense		6,314.00	
8351.841	Admin - Telephone			6,314.00
Total			6,314.00	6,314.00
Reclassifying Journal Entries JE # 3		D.03		
To reclass cable television				
Marcum 105	Cable TV		15,647.00	
8351.841	Admin - Telephone			15,647.00
Total			15,647.00	15,647.00
Reclassifying Journal Entries JE # 4		E.07		
To reclass expenses from auto expense				
Marcum 111	Cell Phone Expense		75.00	
8351.881	Admin - Auto Expense			75.00
Total			75.00	75.00
Reclassifying Journal Entries JE # 5		D.02		
To recalss leased equipment				
Marcum 112	Leases		12,376.00	
7200.730	Central Supply- Rental Expense			1,100.00
8311.730	Fiscal- Rental Expense			6,269.00
8351.730	Admin- Rental Expense			637.00
8351.730	Admin- Rental Expense			4,370.00
Total			12,376.00	12,376.00
Reclassifying Journal Entries JE # 6		H.02		
To reclass DOR based on therapy treatments				
7340.020	OT- Tech Wages		17,939.00	
7350.020	ST - Wages		1,663.00	
7330.010	PT- Supervisor Wages			19,602.00
Total			19,602.00	19,602.00
Reclassifying Journal Entries JE # 7		D.01 - Dues		
To reclass dues and other expenses from subscriptions				
8351.670	Admin- Purchased Services		838.00	
8351.883	Admin- Conferences and Worksh		350.00	
Marcum 102	CAHCF Dues		13,426.00	
8351.850	Admin- Dues and Subscriptions			14,614.00
Total			14,614.00	14,614.00
Reclassifying Journal Entries JE # 8		D.01 - Accounting		
To reclass legal fees from accounting fees				
8351.300	Admin- Legal Fees		1,214.00	
8311.310	Fiscal- Audit Fees			1,214.00
Total			1,214.00	1,214.00

Client: **Cassena Care - Norwalk Acquisition Group**
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 Period Ending: **9/30/2018**
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 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 9		E.11		
To reclass linens from central supply rental expense				
8250.530	Laundry - Linen and Bedding		2,803.00	
7200.730	Central Supply- Rental Expense			2,803.00
Total			2,803.00	2,803.00
Reclassifying Journal Entries JE # 10		E.04		
To reclass union payment settlement from employee benefits				
Marcum 113	Union Settlement Payments		6,612.00	
8460.260	Other Benefits			6,612.00
Total			6,612.00	6,612.00
Reclassifying Journal Entries JE # 11		E.05		
To reclass gifts from parties expense				
Marcum 114	Gifts to Staff/Residents		2,325.00	
8351.919	Admin - Parties and Gifts			2,325.00
Total			2,325.00	2,325.00
Reclassifying Journal Entries JE # 12		E.06		
To reclass resident transportation				
Marcum 115	Resident Transportation		819.00	
8351.880	Admin - Travel			819.00
Total			819.00	819.00



Provider Name: Norwalk Acquisition 1, LLC, d/b/a Cassena Care at Norwalk
 Provider Number: 20016
 Period Ended: 9/30/18

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion: