

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

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 10/1/2019	Report for Year Ending 9/30/2020

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

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	9/30/2020	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, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk	Period Covered:	From 10/1/2019	To 9/30/2020	
Address of Facility 23 Prospect Street, Norwalk, CT 06850-3705				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/28/2021		
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 9/30/2020	Page 2	of 37
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.				
N/A				
Administrator				
Name of Administrator Elyse Dent		Nursing Home Administrator's License No.:	1670	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

General Information and Questionnaire
Partners/Members

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care of N		License No. 2391	Report for Year Ended 9/30/2020	Page 3	of 37
Legal Name of Partnership/LLC Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk		Business Address 23 Prospect Street, Norwalk, CT 06850-3705		State(s) and/or Town(s) in Which Registered CT	
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 9/30/2020	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				

Annual Report of Long-Term Care Facility

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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 9/30/2020	Page 4	of 37				
<p>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</p> <p style="text-align: right;">If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>								
<p>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</p> <p style="text-align: right;">If "Yes," provide the following information:</p>								
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Cassena Care, LLC	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Management Fees	var/var	176,067	176,067
Norwalk SNFF Acquisition	23 Prospect Ave, Norwalk, CT 06850-3705	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg. 22 / Line 9	467,137	470,493
LI Script	333 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Pharmacy	var/var	351,980	351,980
Perfect Choice Staffing	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Staffing	var/var	168,950	168,950
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	12,665	12,665
Theradynamics Rehab Management	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Therapy Software	Pg. 13 / B5, B9, B10	594,421	594,421
Medd Max	360 Industrial Loop, Staten Island, NY 10309	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Services	var/var	222,375	222,375
GreenEx	238 St Nicholas Ave, South Plainfield NJ 07080	<input type="radio"/>	<input checked="" type="radio"/>		Cleaning	var/var	29,418	29,418
Various - See Attached	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	var/var	129,288	129,288

* Use additional sheets if necessary.

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

**General Information and Questionnaire
 Related Parties***

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk		License No. 2391			Report for Year Ended 9/30/2020		Page 4a	of 37
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Advanced Promo & Printing	Baychester Station, PO Box 657, Bronx NY 10469	<input type="radio"/>	<input checked="" type="radio"/>	0%	Advertising	Pg. 16 / Line m3	28,800	28,800
Lighthouse Indemnity	23 Prospect Ave, Norwalk, CT 06850-3705	<input type="radio"/>	<input checked="" type="radio"/>	0%	Insurance Expense	Page 15 / Line 1a1	100,488	100,488
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				

* Use additional sheets if necessary.

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk			2391	9/30/2020			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	var.	var.	2,228	2,228	
On.Care LLC	<input type="radio"/>	<input checked="" type="radio"/>	Software	var.	Monthly	1,209	1,209	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***							3,437	

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Norwalk Acquisition I, LLC, d/b/a	License No. 2391	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 POVOL & Company, CPA 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511 1981 Marcus Ave, Ste C100, Lake Success, NY 11042
---	---

Services Provided by This Firm (*describe fully*)

1 Cost Reports, Annual Financial Statements	\$ 46,819
2 Accounting services	\$ 10,400
3	\$
4	\$
	Charge for Services Provided
	\$ 57,219

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Corporate Service Company 2 Goldman Gruder & Woods LLC 3 Jackson Lewis P.C. 4 Joel M Jolles Law Office 5 Various - See Attached	Telephone Number 800-927-9800 203-899-8900 212-545-4000 203-230-5893 Var
---	---

Address (*No. & Street, City, State, Zip Code*)
 1 PO Box 13397, Philadelphia, PA 19101
 2 200 Connecticut Ave, Norwalk, CT 06854
 3 666 Third Ave, 29th Floor, New York, NY 10017
 4 PO Box 185418, Hamden, CT 06518
 5 Var

Services Provided by This Firm (*describe fully*)

1 Statutory Presentation	\$ 1,173
2 General Legal Council	\$ 15,337
3 General Advice and Council	\$ 33,183
4 Settlements (\$4,496 Disallowed on Pg 28)	\$ 8,991
5 Various - See Attached (\$7,920 Disallowed on Pg 28)	\$ 12,486
	Charge for Services Provided
	\$ 71,170

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

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 9/30/2020				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	150	150			150	150						
B. On last day of THIS report period	150	150							150	150		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	124	124			124	124						
B. As of midnight of THIS report period	116	116							116	116		
3. Total Number of Days Care Provided During Period												
A. Medicare	6,361	6,361			5,156	5,156			1,205	1,205		
B. Medicaid (Conn.)	34,052	34,052			25,428	25,428			8,624	8,624		
C. Medicaid (other states)												
D. Private Pay	3,008	3,008			2,763	2,763			245	245		
E. State SSI for RCH												
F. Other (Specify) Insurance / Other	2,423	2,423			2,080	2,080			343	343		
G. Total Care Days During Period (3A thru F)	45,844	45,844			35,427	35,427			10,417	10,417		
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)	45,844	45,844			35,427	35,427			10,417	10,417		

Schedule of Resident Statistics (Cont'd)

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care			License No. 2391			Report for Year Ended 9/30/2020			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	8		100			8							
Per Diem Rate													
a. One bed rm.	Various		570.00			530.00							
b. Two bed rms.	Various		570.00			530.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									1,406	1,406			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									2,905	2,905			
2. Restorative Treatments													
C. Other									8,363	8,363			
D. Total Physical Therapy Treatments									12,674	12,674			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									233	233			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									359	359			
2. Restorative Treatments													
C. Other									1,227	1,227			
D. Total Speech Therapy Treatments									1,819	1,819			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,956	1,956			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									3,585	3,585			
2. Restorative Treatments													
C. Other									9,237	9,237			
D. Total Occupational Therapy Treatments									14,778	14,778			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk	License No. 2391	Report for Year Ended 9/30/2020	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	139,174	1,980				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	56,105	1,943				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	379,753	15,853				
5. Dietary Service						
a. Head Dietitian	105,674	3,900				
b. Food Service Supervisor						
c. Dietary Workers	688,388	35,946				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	456,622	25,778				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	67,690	1,950				
b. Other Maintenance Workers	98,986	5,323				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
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	180,688	4,022				
b. RN						
1. Direct Care	404,547	14,035				
2. Administrative**	455,107	9,078				
c. LPN						
1. Direct Care	1,008,023	40,746				
2. Administrative**						
d. Aides and Attendants	2,298,883	166,623				
e. Physical Therapists	44,183	1,966				
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	162,817	6,380				
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	90,194	2,672				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	160,621	6,008				
A-13. Total Salary Expenditures	6,797,455	344,203				

* 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
	-					
Medical Records	\$ 48,310	2,133				
Admissions	112,311	3,875				
Total	\$ 160,621	6,008	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Respiratory Therapist (Disallowed on Pg 28a)	\$ 10,500	No Hours				
Total	\$ 10,500	-	\$ -	-	\$ -	-

**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	
Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk				2391	9/30/2020			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
Ojeaga Russel (10/1/19 - 9/30/20)	105,690			Non - Discriminatory	Regional Administrator	1,980	A4			

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk				2391	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Elyse Dent (10/1/19 - 9/30/20)	139,174			Non - Discriminatory	Administrator	1,980	A2			
Section IV - Assistant Administrators										
Stephen Rilling	56,105			Non - Discriminatory	Assistant Administrator	1,943	A3			

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

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

*** If more than one Administrator is reported, include dates of employment for each.

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	9/30/2020	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	9,004	Monthly				
3. Pharmacist	28,880	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	234,273	4,229				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	65,000	Monthly				
b. Utilization Review (Title 18 and 19 only) monthly meeting	18,644	Monthly				
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	133,525	1,918				
b. Other						
10. Occupational Therapist						
a. Resident Care	231,340	4,498				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	255,810	4,338				
2. Administrative***	389,080	6,375				
b. LPN						
1. Direct Care	364,295	8,884				
2. Administrative***						
c. Aides	44,972	2,800				
d. Other						
12. Other (Specify) See Attached Schedule	10,500					
B-13 Total Fees Paid in Lieu of Salaries	1,785,323	33,042				

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

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care of Nor		2391	9/30/2020	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LTC Management 74 Scott Rd Prospect, CT 06712	Dentists	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Guardian Consulting Services, Inc 333 New Hyde Park Rd, Ste 202 New Hyde Park, NY 11042	Pharmacy Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
TheraDynamics 225 Crossways Park Drive Woodbury, NY 11797	Physical, Speech, and Occupational Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Dr. Rahul Gupta 49 Treadwell Ave Westport, CT 06880	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Drs. Goldfarb, Ranno & 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 11788	Utilization Reviews	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AAA Nursing Care, LLC 3303 Main St Stratford, CT 06614	RN's, RN Admin, LPN's, CNA's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Oasis Professional Management Group 229 East 21st Street, Suite 1, New York, NY 10010	RN's, RN Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Perfect Choice Staffing 225 Crossways Park Drive Woodbury, NY 11797	RN's, RN Admin, CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Vertical Staffing Corporation 708 3rd Ave, 5th Floor, New York, NY 10017	RN's, RN Admin, LPN's, CNA's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Priority Care Staffing 1274 49th Street, Ste 539 Brooklyn, NY 11219	RN's, LPN's, CNA's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Total Healthcare Staffing of LI, Inc PO Box 823461 Philadelphia, PA 19182	LPN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
O2 Safe Respiratory Services, 101 N Plains Industrial Rd #1, Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

* 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	2391	9/30/2020		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 135,858	135,858			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 94,742	94,742			
4. Social Security (F.I.C.A.)	\$ 480,281	480,281			
5. Health Insurance	\$ 1,161,967	1,161,967			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 372,556	372,556			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 64,597	64,597			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 773,468	773,468			
d. Accounting and Auditing	\$ 57,219	57,219			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 71,170	71,170			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 25,916	25,916			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 28,818	28,818			
2. Cellular Phones	\$ 1,917	1,917			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 109,690	109,690			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$ 17,669	17,669			
3. Resident Day User Fee	\$ 826,534	826,534			
Subtotal	\$ 4,222,402	4,222,402			

* 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 No	2391	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	4,222,402	4,222,402			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 321	321			
2. Holiday Parties for Staff	\$ 28,348	28,348			
3. Gifts to Staff and Residents	\$ 5,481	5,481			
4. Employee Travel	\$ 1,725	1,725			
5. Education Expenses Related to Seminars and Conventions	\$ 2,585	2,585			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 183	183			
7. Other (<i>Specify</i>) See Attached Schedule	\$ 12,264	12,264			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 14,122	14,122			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 35,598	35,598			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 21,229	21,229			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 8,230	8,230			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 2,431	2,431			
10. Contributions*** See Attached Schedule	\$ 1,250	1,250			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 92,264	92,264			
12. Administrative Management Services**	\$ 143,924	143,924			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 21,599	21,599			
C-14 Total Administrative & General Expenditures	\$ 4,613,956	4,613,956			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
Meals and Entertainment (Disallowed on Pg 28a)	\$ 12,264		
Total Other Travel and Entertainment	\$ 12,264	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising (Disallowed on Pg 28)	\$ 35,598		
Total Other Advertising	\$ 35,598	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 7,570		
CHFA Dues	660		
Total Dues	\$ 8,230	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Charitable Contributions (Disallowed on Pg 28)	\$ 1,250		
Total Contributions	\$ 1,250	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Phys Credential Fees (Rev Disallowed)	\$ 30		
Social Service Supplies	45		
Books and Periodicals	1,533		
Licenses and Taxes	2,481		
Routine Bank Charges	15,803		
Penalties (Disallowed on Pg 28a)	5		
Employee Fingerprinting	1,702		
Total Other Administrative and General	\$ 21,599	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Norwalk Acquisition I, LLC, d/b/a Casser	2391	9/30/2020	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	143,924	Management Fees	Page 16 / Line m12
Cassena Care Consulting Services, 225 Crossways Park Drive, Woodbury, NY 11797	10,422	Management Fees	Page 20 / Line 5j
Cassena Care Consulting Services, 225 Crossways Park Drive, Woodbury, NY 11797	17,725	Management Fees	Page 20 / Line 5k
Cassena Care Consulting Services, 225 Crossways Park Drive, Woodbury, NY 11797	3,996	Management Fees	Page 16 / Line m3

*** 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	9/30/2020	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 379,723	379,723		
2. Non-Food Supplies	\$ 66,182	66,182		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 2,579	2,579		
c. Other (Specify) _____	\$ _____			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 448,484	448,484		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norw		2391	9/30/2020		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)		\$	168,437	168,437		
c. Other (<i>Specify</i>) Other Laundry Supplies		\$	57,320	57,320		
3D. Total Laundry Expenditures (3a + b + c)		\$	225,757	225,757		
3E. Laundry Questionnaire						
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3D.
 *** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Car		2391	9/30/2020		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. \$	73,332	73,332		
	C. Other (<i>Specify</i>) Other Housekeeping Supplies	\$	43,388	43,388		
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	116,720	116,720		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Pharmacy	\$	313,803	313,803		
	b. Medicine Cabinet Drugs	\$	26,007	26,007		
	c. Medical and Therapeutic Supplies	\$				
	d. Ambulance/Limousine***	\$	14,524	14,524		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	1,468	1,468		
	f. X-rays and Related Radiological Procedures***	\$	8,961	8,961		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	58,923	58,923		
	i. Recreation	\$	22,599	22,599		
	j. Direct Management Services*	\$	10,422	10,422		
	k. Indirect Management Services*	\$	17,725	17,725		
	l. Other (Specify)**** See Attached Schedule	\$	314,187	314,187		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	788,619	788,619		

* 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 9/30/2020			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
H&R Healthcare	1750 Oak Street, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Central Supply	19,911			20	5l
KCI USA	PO Box 301557, Dallas, TX 75303	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Central Supply	19,995			20	5l
MBS Ltd.	PO Box 844608, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Central Supply	18,008			20	5l
PointClickCare Technologies Inc.	PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fiscal	47,354			16	m1l
Smartlinx Solutions, LLC	111 S. Wood Ave, Ste 400, Iselin, NJ 08830	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Fiscal	12,665			16	m1l
Technical Gas Products, Inc.	Rd, 1B Ste 1, Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Central Supply	13,124			20	5l
BioDiagnostic Labs	2380 East 22nd Street, Brooklyn NY 11229	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laboratory	54,000			20	5h
City Carting & Recycling	PO Box 17250, Stamford, CT 06907	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Plant Contracted Svcs	38,886			22	6f
Clarity Water Technologies, LLC	404 East Route 59, Nanuet NY 10954	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Plant Contracted Svcs	23,019			22	6f
Digital Media	782 Clinton Ave, Bridgeport, CT 06604	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Admin Contracted Svcs	16,871			16	m1l
Priority Care Staffing	539, Brooklyn, NY 11219	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Various staffing services	82,926			Var	Var
Unitex Textile Rental Services	Parkway, Mt Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Contracted Svcs	168,437			19	3b
Bethel Ambulette Inc.	727 Honeyspot Rd, Ste 201, Stratford CT 06615	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Ambulance	13,330			20	5d
Various - See attached	Various	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Various	32,872			Var	Var

* 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).

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 9/30/2020		Page 21a	of 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Alex Solutions	33 Cottage St, Troy NY 12180	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Plant - Repairs and Maintenance	11,715	0	0	22	6a
BLM Refrigeration	398 Midland Street, Bridgeport, CT 06605	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Plant - Repairs and Maintenance	21,157	0	0	22	6a
		<input type="radio"/>	<input checked="" type="radio"/>				0	0		
		<input type="radio"/>	<input checked="" type="radio"/>				0	0		
		<input type="radio"/>	<input checked="" type="radio"/>				0	0		
		<input type="radio"/>	<input checked="" type="radio"/>				0	0		
		<input type="radio"/>	<input checked="" type="radio"/>				0	0		
		<input type="radio"/>	<input checked="" type="radio"/>				0	0		
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		<input type="radio"/>	<input checked="" type="radio"/>				0	0		
		<input type="radio"/>	<input checked="" type="radio"/>				0	0		
		<input type="radio"/>	<input checked="" type="radio"/>				0	0		
		<input type="radio"/>	<input checked="" type="radio"/>				0	0		

* 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 C	2391	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 86,724	86,724				
b. Heat	\$ 8,887	8,887				
c. Light & Power	\$ 249,950	249,950				
d. Water	\$ 34,623	34,623				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 3,437	3,437				
f. Other (<i>itemize</i>)	\$ 107,170	107,170				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 490,791	490,791				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 744	744				
b. Building & Building Improvements	\$ 65,302	65,302				
c. Non-Movable Equipment	\$ 1,929	1,929				
d. Movable Equipment	\$ 49,453	49,453				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 117,428	117,428				
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	\$ 482,960	482,960				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 279,464	279,464				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 879,852	879,852				

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

Depreciation Schedule

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk			License No. 2391		Report for Year Ended 9/30/2020			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period			27,966		27,966	3,750	S/L	Various	744				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal										744			
B. Building and Building Improvements													
1. Acquired prior to this report period			1,764,506		1,764,506	256,982	S/L	Various	59,393				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			82,182		82,182		S/L	15 Years	5,909				
B-4. Subtotal										65,302			
C. Non-Movable Equipment													
1. Acquired prior to this report period			134,265		134,265	128,491	S/L	Various	892				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			5,182		5,182		S/L	Various	1,037				
C-4. Subtotal										1,929			
		Is a mileage logbook maintained?		Date of Acquisition									
		Yes	No	Month	Year	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. 2012 GMC				6	19	11,155		11,155	2,231	S/L	5 Years	2,231	
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	740,628		740,628	578,727	S/L	Various	38,347	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Var	Var	44,384		44,384		S/L	Various	8,875	
D-3. Subtotal													49,453
E. Total Depreciation													117,428

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/28/2019	Install Cultec stormwater mgmt system	\$ 32,656	15 years	\$ 2,177
2/8/2019	50% down pmt cylinder replacement	31,559	15 years	2,104
2/12/2020	Install Fence	5,743	15 years	383
2/19/2020	Reno nursing station north side	9,000	15 years	600
4/20/2020	Outdoor electric work	3,224	5 Years	645
Total additions for Building Improvement		\$ 82,182		\$ 5,909 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/14/2019	Dishwasher Booster Heater	2,979	5 Years	596
10/16/2019	Replace Door Operator Board	2,203	5 Years	441
Total additions for Non-Movable Equipment		\$ 5,182		\$ 1,037 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk			2391		9/30/2020			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

**Norwalk Acquisition
Depreciation Schedule
9/30/20**

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2019 Depr	2019 Accum	2020 Depr	2020 Accum	Net Book Value
Land											
Land	Land	Land	①	-	-	-	-	-	-	-	-
Total				-	-	-	-	-	-	-	-
Land Improvements											
2014 Acquisitions											
T & D Tree Service	New landscaping	Building Improvements	10/30/2013	3,137	3,137	463.00	81	486	81	567	2,570
Mattera & Sons	Trimming and mulching of new landscaping	Building Improvements	11/6/2013	3,242	3,242	462.00	84	504	84	588	2,654
M&T Bank Credit Card	Landscaping	Building Improvements	11/30/2013	3,348	3,348	462.00	87	522	87	609	2,739
Driveway Sealing Call Frank	Driveway work	Building Improvements	8/14/2014	3,403	3,403	453.00	90	540	90	630	2,773
Total 2014 Acquisitions				13,131	13,131		342	2,052	342	2,394	10,736
2015 Acquisitions											
Drenckhahn Excavating	Parking lot renovation	Building Improvements	7/23/2015	4,200	4,200	443	114	570	114	684	3,516
Total 2015 Acquisitions				4,200	4,200		114	570	114	684	3,516
2016 Acquisitions											
Orange Fence & Supply	Fence	Building Improvements	11/30/2015	10,635	10,635	443	288	1,128	288	1,416	9,219
Total 2016 Acquisitions				10,635	10,635		288	1,128	288	1,416	9,219
TOTAL LAND IMPROVEMENTS				27,966	27,966		744	3,750	744	4,494	23,471
Buildings											
Building	Building	Building	①	-	-	-	-	-	-	-	-
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	878	5,268	878	6,146	27,654
MA Nationwide Construction	New roof installation	Building Improvements	10/31/2013	65,000	65,000	461.00	1,692	10,152	1,692	11,844	53,156
Pikon Group	Renovation of center wing - see contract	Building Improvements	11/30/2013	240,000	240,000	462.00	6,234	37,404	6,234	43,638	196,362
Brother Corp	Front lobby renovation	Building Improvements	11/30/2013	11,881	11,881	462.00	309	1,854	309	2,163	9,718
M&T Credit Card (Inpro, etc)	Construction supplies, fitness equipment for rehab	Building Improvements	11/30/2013	9,111	9,111	462.00	237	1,422	237	1,659	7,452
Mila Renovation	Basement, resident room, shower renovation	Building Improvements	11/30/2013	6,487	6,487	462.00	168	1,008	168	1,176	5,311
Mila Renovation	Renovation of day room, conference room, and corridor	Building Improvements	11/30/2013	37,500	37,500	462.00	974	5,844	974	6,818	30,682
MA Nationwide Construction	Parking lot renovation	Building Improvements	11/30/2013	23,000	23,000	462.00	597	3,582	597	4,179	18,821
Industrial Glass & Mirror	Front entrance door	Building Improvements	11/30/2013	6,750	6,750	462.00	175	1,050	175	1,225	5,525
Wings Testing & Balancing	Required testing of wing renovation	Building Improvements	9/4/2013	8,721	8,721	464.00	226	1,356	226	1,582	7,139
Fellner Associates Architects LLC	Center wing plans, laundry & dietary flow plan	Building Improvements	9/8/2013	4,921	4,921	464.00	127	762	127	889	4,032
Fellner Associates Architects LLC	New entry design	Building Improvements	9/8/2013	300	300	464.00	8	48	8	56	244
Fellner Associates Architects LLC	Studies for ADA compliance and health code compliance	Building Improvements	9/22/2013	15,000	15,000	464.00	388	2,328	388	2,716	12,284
Fellner Associates Architects LLC	Structural engineer report	Building Improvements	9/22/2013	575	575	464.00	15	90	15	105	470
Daniel Turek	New pipes in elevator oil tank and mechanical room	Building Improvements	9/22/2013	3,400	3,400	464.00	88	528	88	616	2,784
BV&G Mechanical	Ductless a/c system installation	Building Improvements	9/26/2013	14,154	14,154	464.00	366	2,196	366	2,562	11,592
BV&G Mechanical	Electrical work for ductless a/c installation	Building Improvements	9/27/2013	631	631	464.00	16	96	16	112	519
City of Norwalk	Construction permit	Building Improvements	6/19/2013	3,596	3,596	467.00	92	575	92	667	2,929
Hygenix Inc.	Asbestos survey	Building Improvements	7/14/2013	1,127	1,127	466.00	29	179	29	208	919
Fellner Associates Architects LLC	Plan for center wing renovation	Building Improvements	7/31/2013	5,932	5,932	466.00	153	943	153	1,096	4,836
Fellner Associates Architects LLC	Plan for new entry of center wing	Building Improvements	7/31/2013	3,208	3,208	466.00	83	512	83	595	2,613
Fellner Associates Architects LLC	Design modifications for entry and east wing	Building Improvements	8/5/2013	3,426	3,426	465.00	88	535	88	623	2,802
Mila Renovation	Concrete and gravel work in patio area	Building Improvements	8/10/2013	12,551	12,551	465.00	324	1,971	324	2,295	10,256
Mila Renovation	Demo of rec office and installation of new tile and walls	Building Improvements	8/10/2013	4,283	4,283	465.00	111	675	111	786	3,497
Mila Renovation	Remove old lights and install new	Building Improvements	8/10/2013	2,967	2,967	465.00	77	468	77	545	2,422
Fellner Associates Architects LLC	CAD drawings	Building Improvements	8/13/2013	3,000	3,000	465.00	77	468	77	545	2,455
Mila Renovation	Install new outlets, patio work, tile installation, drop ceiling, install	Building Improvements	8/19/2013	11,347	11,347	465.00	293	1,782	293	2,075	9,272
Mila Renovation	Remove glass wall, new wall installation, first floor demo, paint	Building Improvements	8/26/2013	8,087	8,087	465.00	209	1,271	209	1,480	6,607
All American Waste, LLC	Dumpster rental for renovation	Building Improvements	8/31/2013	1,101	1,101	465.00	28	170	28	198	903
Total 2013 Acquisitions				541,857	541,857		14,062	84,540	14,062	98,602	443,255
2014 Acquisitions											
All American Waste, LLC	Dumpster	Building Improvements	10/1/2013	32	32	463.00	1	6	1	7	25
All American Waste, LLC	Dumpster	Building Improvements	10/1/2013	37	37	463.00	1	6	1	7	30
All American Waste, LLC	Dumpster	Building Improvements	10/1/2013	5,797	5,797	463.00	150	900	150	1,050	4,747
Tyco Simplex Grinnell	Center wing sprinkler repairs	Building Improvements	10/1/2013	2,257	2,257	463.00	59	354	59	413	1,844
All American Waste, LLC	Dumpster	Building Improvements	10/4/2013	43	43	463.00	1	6	1	7	36
Mattera & Sons	Landscaping	Building Improvements	10/9/2013	11,167	11,167	463.00	289	1,734	289	2,023	9,144
Tyco Simplex Grinnell	Fire panel rewiring	Building Improvements	10/10/2013	776	776	463.00	20	120	20	140	636
All American Waste, LLC	Dumpster	Building Improvements	10/11/2013	74	74	463.00	2	12	2	14	60
RP Construction	Aluminum panel leak repairs	Building Improvements	10/14/2013	600	600	463.00	16	96	16	112	488
All American Waste, LLC	Dumpster	Building Improvements	10/18/2013	2,004	2,004	463.00	52	312	52	364	1,640
All American Waste, LLC	Dumpster	Building Improvements	10/21/2013	2,815	2,815	463.00	73	438	73	511	2,304
K & R Renovation	Door hardware	Building Improvements	10/21/2013	986	986	463.00	26	156	26	182	804
Tyco Simplex Grinnell	Piping replacement in middle wing	Building Improvements	10/24/2013	835	835	463.00	22	132	22	154	681
Tyco Simplex Grinnell	Sprinkler work in middle wing	Building Improvements	10/24/2013	4,964	4,964	463.00	129	774	129	903	4,061
Lagatta Electric Services	Front entrance heating/cooling	Building Improvements	10/30/2013	1,750	1,750	463.00	45	270	45	315	1,435
Albert Mislow	Paint	Building Improvements	11/1/2013	457	457	462.00	12	72	12	84	373
All American Waste, LLC	Dumpster	Building Improvements	11/1/2013	1,050	1,050	462.00	27	162	27	189	861

**Norwalk Acquisition
Depreciation Schedule
9/30/20**

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2019 Depr	2019 Accum	2020 Depr	2020 Accum	Net Book Value
All American Waste, LLC	Dumpster	Building Improvements	11/1/2013	1,336	1,336	462.00	35	210	35	245	1,091
All American Waste, LLC	Dumpster	Building Improvements	11/1/2013	767	767	462.00	20	120	20	140	627
Fellner Associates Architects LLC	Design Phase 2	Building Improvements	11/1/2013	6,500	6,500	462.00	169	1,014	169	1,183	5,317
Archigrafika	Signage for exterior and reception	Building Improvements	11/6/2013	6,914	6,914	462.00	180	1,080	180	1,260	5,654
Tyco Simplex Grinnell	Fire panel rewiring	Building Improvements	11/6/2013	4,768	4,768	462.00	124	744	124	868	3,900
All American Waste, LLC	Dumpster	Building Improvements	11/8/2013	752	752	462.00	20	120	20	140	612
M&T Bank Credit Card	Lighting, paint, construction supplies	Building Improvements	11/30/2013	3,233	3,233	462.00	84	504	84	588	2,645
Industrial Glass & Mirror	Double door installations, counter top installation, thermo units	Building Improvements	11/30/2013	6,533	6,533	462.00	170	1,020	170	1,190	5,343
Lagatta Electric Services	Outlets throughout center wing unit, parking lot lights	Building Improvements	11/30/2013	5,625	5,625	462.00	146	876	146	1,022	4,603
MA Nationwide Construction	Stucco work on exterior of building	Building Improvements	11/30/2013	43,000	43,000	462.00	1,117	6,702	1,117	7,819	35,181
MA Nationwide Construction	Stucco work on exterior of building	Building Improvements	11/30/2013	8,750	8,750	462.00	227	1,362	227	1,589	7,161
MA Nationwide Construction	Stucco work on exterior of building	Building Improvements	11/30/2013	17,729	17,729	462.00	460	2,760	460	3,220	14,509
Mila Renovation	Renovation of rehab	Building Improvements	11/30/2013	48,700	48,700	462.00	1,265	7,590	1,265	8,855	39,845
Mila Renovation	North wing and two patient room renovation	Building Improvements	11/30/2013	79,700	79,700	462.00	2,070	12,420	2,070	14,490	65,210
Mila Renovation	Renew center wing corridor, patient rooms, outside	Building Improvements	11/30/2013	56,100	56,100	462.00	1,457	8,742	1,457	10,199	45,901
Mila Renovation	Renovation of day room in basement	Building Improvements	11/30/2013	41,600	41,600	462.00	1,081	6,486	1,081	7,567	34,033
Mila Renovation	Basement corridor renovation, patient room & bathroom renovation	Building Improvements	11/30/2013	44,800	44,800	462.00	1,164	6,984	1,164	8,148	36,652
Pikon Group	Renovation of center wing - see contract	Building Improvements	11/30/2013	400	400	462.00	10	60	10	70	330
All American Waste, LLC	Dumpster	Building Improvements	12/1/2013	21	21	461.00	1	6	1	7	14
BV&G Mechanical	Heated air curtains for front door	Building Improvements	12/1/2013	5,389	5,389	461.00	140	840	140	980	4,409
Point RF Solutions	Elopement Prevention System	Building Improvements	12/1/2013	31,481	31,481	461.00	819	4,914	819	5,733	25,748
Point RF Solutions	Resident Tags	Building Improvements	12/1/2013	2,585	2,585	461.00	67	402	67	469	2,116
All American Waste, LLC	Dumpster	Building Improvements	12/6/2013	32	32	461.00	1	6	1	7	25
Lagatta Electric Services	Electrical lines for blower unit above front door	Building Improvements	12/11/2013	1,870	1,870	461.00	49	294	49	343	1,527
Lagatta Electric Services	Install breakers, install outlet for water pump and fridge, install food	Building Improvements	12/11/2013	1,220	1,220	461.00	32	192	32	224	996
Daniel Turek	Install new recirculator pump	Building Improvements	12/12/2013	800	800	461.00	21	126	21	147	653
All American Waste, LLC	Dumpster	Building Improvements	12/13/2013	1,604	1,604	461.00	42	252	42	294	1,310
Fellner Associates Architects LLC	Phase 1 balance	Building Improvements	12/14/2013	1,372	1,372	461.00	36	216	36	252	1,120
Fellner Associates Architects LLC	Additional Phase 1 charges	Building Improvements	12/14/2013	1,520	1,520	461.00	40	240	40	280	1,240
Fellner Associates Architects LLC	Phase 2 design and prints	Building Improvements	12/14/2013	3,630	3,630	461.00	94	564	94	658	2,972
Fellner Associates Architects LLC	Phase 2 construction document and prints	Building Improvements	12/14/2013	8,171	8,171	461.00	213	1,278	213	1,491	6,680
All American Waste, LLC	Dumpster	Building Improvements	12/20/2013	37	37	461.00	1	6	1	7	30
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	396	396	461.00	10	60	10	70	326
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	2,396	2,396	461.00	62	372	62	434	1,962
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	1,930	1,930	461.00	50	300	50	350	1,580
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	2,285	2,285	461.00	59	354	59	413	1,872
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	1,531	1,531	461.00	40	240	40	280	1,251
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	2,406	2,406	461.00	63	378	63	441	1,965
Big East Environmental	Asbestos survey	Building Improvements	12/31/2013	1,714	1,714	461.00	45	270	45	315	1,399
CT Telecommunications	Phone cable installation	Building Improvements	12/31/2013	1,305	1,305	461.00	34	204	34	238	1,067
CT Telecommunications	Phone cable installation	Building Improvements	12/31/2013	936	936	461.00	24	144	24	168	768
CT Telecommunications	Fax cable installation	Building Improvements	12/31/2013	436	436	461.00	11	66	11	77	359
CT Telecommunications	Phone cable installation	Building Improvements	12/31/2013	3,359	3,359	461.00	87	522	87	609	2,750
Daniel Turek	Install new recirculating pump	Building Improvements	12/31/2013	1,200	1,200	461.00	31	186	31	217	983
Domack Restoration	Roof inspection	Building Improvements	12/31/2013	2,500	2,500	461.00	65	390	65	455	2,045
Precision Electrical	Electrical inspection	Building Improvements	12/31/2013	1,489	1,489	461.00	39	234	39	273	1,216
Raintech	Nurse call system installation	Building Improvements	12/31/2013	881	881	461.00	23	138	23	161	720
Raintech	Nurse call system installation	Building Improvements	12/31/2013	909	909	461.00	24	144	24	168	741
Raintech	Nurse call system installation	Building Improvements	12/31/2013	757	757	461.00	20	120	20	140	617
Raintech	Nurse call system installation	Building Improvements	12/31/2013	1,125	1,125	461.00	29	174	29	203	922
S&S Wired	Fire alarm system release on 1st and 4th floors	Building Improvements	12/31/2013	1,531	1,531	461.00	40	240	40	280	1,251
Trademem of New England	HVAC inspection	Building Improvements	12/31/2013	1,234	1,234	461.00	32	192	32	224	1,010
Tyco Simplex Grinnell	Relocate Pull Station	Building Improvements	12/31/2013	807	807	461.00	21	126	21	147	660
Tyco Simplex Grinnell	Fire system rewiring	Building Improvements	12/31/2013	396	396	461.00	10	60	10	70	326
Tyco Simplex Grinnell	Fire sprinkler system reset	Building Improvements	12/31/2013	761	761	461.00	20	120	20	140	621
Tyco Simplex Grinnell	Close fire panel, remount two A/V's	Building Improvements	12/31/2013	812	812	461.00	21	126	21	147	665
Tyco Simplex Grinnell	Fire system rewiring	Building Improvements	12/31/2013	803	803	461.00	21	126	21	147	656
Tyco Simplex Grinnell	Fire alarm inspection	Building Improvements	12/31/2013	3,335	3,335	461.00	87	522	87	609	2,726
All American Waste, LLC	Dumpster	Building Improvements	1/1/2014	574	574	460.00	15	90	15	105	469
All American Waste, LLC	Dumpster	Building Improvements	1/1/2014	2,717	2,717	460.00	71	426	71	497	2,220
All American Waste, LLC	Dumpster	Building Improvements	1/1/2014	2,259	2,259	460.00	59	354	59	413	1,846
Raintech	Call bell system installation	Building Improvements	1/1/2014	9,350	9,350	460.00	244	1,464	244	1,708	7,642
TO Design LLC	Wetlands review	Building Improvements	1/1/2014	8,825	8,825	460.00	230	1,380	230	1,610	7,215
Tyco Simplex Grinnell	Fire detectors	Building Improvements	1/1/2014	9,157	9,157	460.00	239	1,434	239	1,673	7,484
ACL Electric Services LLC	Multiple installations throughout building	Building Improvements	1/6/2014	1,940	1,940	460.00	51	306	51	357	1,583
All American Waste, LLC	Dumpster	Building Improvements	1/10/2014	21	21	460.00	1	6	1	7	14
Fellner Associates Architects LLC	Phase 2 completion	Building Improvements	1/13/2014	12,876	12,876	460.00	336	2,016	336	2,352	10,524
All American Waste, LLC	Dumpster	Building Improvements	1/24/2014	884	884	460.00	23	138	23	161	723
Point RF Solutions	No Wander Basic Standalone System	Building Improvements	1/27/2014	18,813	18,813	460.00	491	2,946	491	3,437	15,376
Fairfield County Sprinkler	Sprinkler installation	Building Improvements	1/28/2014	2,728	2,728	460.00	71	426	71	497	2,231
All American Waste, LLC	Dumpster	Building Improvements	1/31/2014	852	852	460.00	22	132	22	154	698
M&T Bank Credit Card	Paint, construction supplies	Building Improvements	1/31/2014	2,246	2,246	460.00	59	354	59	413	1,833
All American Waste, LLC	Dumpster	Building Improvements	2/1/2014	2,294	2,294	459.00	60	360	60	420	1,874
Fellner Associates Architects LLC	CON work	Building Improvements	2/18/2014	2,140	2,140	459.00	56	336	56	392	1,748
K&R Renovation	Paint	Building Improvements	2/19/2014	356	356	459.00	9	54	9	63	293
Mila Renovation	4th floor construction, new walls, vinyl boards, handrails, bathrooms	Building Improvements	2/28/2014	64,700	64,700	459.00	1,692	10,152	1,692	11,844	52,856
All American Waste, LLC	Dumpster	Building Improvements	3/1/2014	2,286	2,286	458.00	60	360	60	420	1,866
John J Brennan Construction	Repaired water main	Building Improvements	3/13/2014	10,069	10,069	458.00	264	1,584	264	1,848	8,221
Fellner Associates Architects LLC	Print charges for plans	Building Improvements	3/15/2014	345	345	458.00	9	54	9	63	282
Treasurer State of CT	State fee for construction approval	Building Improvements	3/20/2014	3,188	3,188	458.00	84	504	84	588	2,600
ACL Electric Services LLC	Electrical wiring and panel installation	Building Improvements	3/25/2014	900	900	458.00	24	144	24	168	732
All American Waste, LLC	Fuel surcharges on prior bills	Building Improvements	3/31/2014	1,059	1,059	458.00	28	168	28	196	863
All American Waste, LLC	Dumpster	Building Improvements	4/1/2014	2,387	2,387	457.00	63	378	63	441	1,946
Brother Corp	Corridor boards	Building Improvements	4/14/2014	900	900	457.00	24	144	24	168	732
United Hebrew	Redesign of dementia care space	Building Improvements	4/14/2014	4,800	4,800	457.00	126	756	126	882	3,918
M&T Bank Credit Card	Misc construction items	Building Improvements	4/30/2014	2,909	2,909	457.00	76	456	76	532	2,377
ACL Electric Services LLC	Dining room and rehab wire installation	Building Improvements	5/1/2014	1,860	1,860	456.00	49	294	49	343	1,517
All American Waste, LLC	Dumpster	Building Improvements	5/1/2014	2,862	2,862	456.00	75	450	75	525	2,337

**Norwalk Acquisition
Depreciation Schedule
9/30/20**

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2019 Depr	2019 Accum	2020 Depr	2020 Accum	Net Book Value
Point RF Solutions	Addition doors for wander system	Building Improvements	5/13/2014	3,183	3,183	456.00	84	504	84	588	2,595
Mila Renovation	Floor installation in kitchen/elevators, painting, fire stop installation.	Building Improvements	5/31/2014	34,500	34,500	456.00	908	5,448	908	6,356	28,144
All American Waste, LLC		Building Improvements	6/1/2014	2,356	2,356	455.00	62	372	62	434	1,922
DM Masonry	Patio work	Building Improvements	6/4/2014	490	490	455.00	13	78	13	91	399
Point RF Solutions	Additional keypads for wander system	Building Improvements	6/12/2014	653	653	455.00	17	102	17	119	534
Astro Pow'r	Painting of building and grounds	Building Improvements	6/25/2014	11,500	11,500	455.00	303	1,818	303	2,121	9,379
All American Waste, LLC	Dumpster	Building Improvements	6/30/2014	125	125	455.00	3	18	3	21	104
M&T Bank Credit Card	EKG machine, patient station, misc construction items	Building Improvements	6/30/2014	3,870	3,870	455.00	102	612	102	714	3,156
All American Waste, LLC	Dumpster	Building Improvements	7/1/2014	2,313	2,313	454.00	61	366	61	427	1,886
Daniel Turek	Replace hot water heater gauges	Building Improvements	7/1/2014	600	600	454.00	16	96	16	112	488
Fellner Associates Architects LLC	3rd and 4th floor mods	Building Improvements	7/1/2014	3,260	3,260	454.00	86	516	86	602	2,658
All American Waste, LLC	Dumpster	Building Improvements	7/4/2014	21	21	454.00	1	6	1	7	14
All American Waste, LLC	Dumpster	Building Improvements	7/11/2014	37	37	454.00	1	6	1	7	30
All American Waste, LLC	Dumpster	Building Improvements	7/18/2014	37	37	454.00	1	6	1	7	30
Fellner Associates Architects LLC	Modifications and CON	Building Improvements	7/20/2014	1,520	1,520	454.00	40	240	40	280	1,240
M&T Bank Credit Card	Paint, construction supplies	Building Improvements	7/31/2014	1,191	1,191	454.00	31	186	31	217	974
All American Waste, LLC	Dumpster	Building Improvements	8/1/2014	2,785	2,785	453.00	74	444	74	518	2,267
All American Waste, LLC	Dumpster	Building Improvements	8/1/2014	884	884	453.00	23	138	23	161	723
Astro Pow'r	Exterior bridge and wall painting	Building Improvements	8/1/2014	7,000	7,000	453.00	185	1,110	185	1,295	5,705
TO Design LLC	Wetlands review	Building Improvements	8/1/2014	3,736	3,736	453.00	99	594	99	693	3,043
ACL Electric Services LLC	4th floor electrical	Building Improvements	8/13/2014	1,300	1,300	453.00	34	204	34	238	1,062
All American Waste, LLC	Dumpster	Building Improvements	9/1/2014	872	872	452.00	23	138	23	161	711
All American Waste, LLC	Dumpster	Building Improvements	9/1/2014	2,338	2,338	452.00	62	372	62	434	1,904
All American Waste, LLC	Dumpster	Building Improvements	9/19/2014	1,731	1,731	452.00	46	276	46	322	1,409
All American Waste, LLC	Dumpster	Building Improvements	9/30/2014	37	37	452.00	1	6	1	7	30
All American Waste, LLC	Dumpster	Building Improvements	9/30/2014	37	37	452.00	1	6	1	7	30
BV&G Mechanical	Ductless a/c system installation	Building Improvements	9/26/2013	(14,154)	(14,154)	464.00	(366)	(732)	(366)	(1,098)	(13,056)
BV&G Mechanical	Electrical work for ductless a/c installation	Building Improvements	9/27/2013	(631)	(631)	464.00	(16)	(32)	(16)	(48)	(583)
Marcum LLP	Costs associated with CON	Building improvements	9/30/2014	22,446	22,446	360.00	748	4,488	748	5,236	17,210
Total 2014 Acquisitions				780,146	780,146		20,502	124,540	20,502	145,042	635,104
2015 Acquisitions											
M&T Bank Credit Card	Paint, construction supplies	Building improvements	12/31/2014	1,419	1,419	448.00	38	190	38	228	1,191
Mila Renovation	Renew 3rd floor	Building improvements	1/31/2015	64,900	64,900	448.00	1,738	8,690	1,738	10,428	54,472
ACL Electric Services LLC	3rd floor bathroom/closet electric	Building improvements	1/31/2015	2,650	2,650	448.00	71	355	71	426	2,224
ACL Electric Services LLC	Food steam unit	Building improvements	1/31/2015	2,460	2,460	448.00	66	330	66	396	2,064
M&T Bank Credit Card	Paint, construction supplies	Building improvements	1/31/2015	247	247	448.00	7	35	7	42	205
K&R Renovation	Closets, sheetrock, door installation, paint	Building improvements	2/23/2015	11,950	11,950	448.00	320	1,600	320	1,920	10,030
Fellner Associates Architects LLC	Site visit, final paperwork	Building improvements	4/15/2015	1,832	1,832	446.00	49	245	49	294	1,538
KT Electrical	Electrical work	Building improvements	7/1/2015	6,781	6,781	443.00	184	920	184	1,104	5,677
Total 2015 Acquisitions				92,240	92,240		2,473	12,365	2,473	14,838	77,402
2016 Acquisitions											
X Accurate Commercial Door & Hardware	Door Repair	Building improvements	3/2/2016	3,392	3,392	300.00	136	487	136	623	2,769
X Accurate Commercial Door & Hardware	Door Repair	Building improvements	3/2/2016	1,680	1,680	300.00	67	240	67	307	1,373
X Accurate Commercial Door & Hardware	Door Repair	Building improvements	3/2/2016	3,392	3,392	300.00	136	487	136	623	2,769
X Wind River Environmental LLC	Water Heater Replacement / Plumbing Pipe & Fittings	Building improvements	2/22/2016	3,962	3,962	300.00	158	580	158	738	3,224
X Wind River Environmental LLC	Water Heater Replacement / Plumbing Pipe & Fittings	Building improvements	4/7/2016	24,026	24,026	300.00	961	3,364	961	4,325	19,701
M&T Bank Credit Card	Glass Panels	Building improvements	10/7/2015	782	782.00	300.00	31	124	31	155	627
Total 2016 Acquisitions				37,234	37,234		1,489	5,282	1,489	6,771	30,463
2017 Acquisitions											
X K&R Renovation	Repair Leak / Ceramic Tiles / Paint Walls	Building improvements	3/6/2017	8,500	8,500	180.00	567	1,465	567	2,032	6,468
X Life Safety Services	Firesstop Installation	Building improvements	2/3/2017	5,000	5,000	180.00	333	888	333	1,221	3,779
X Life Safety Services	Firesstop Installation	Building improvements	2/3/2017	5,000	5,000	180.00	333	888	333	1,221	3,779
X CT Telecommunications Services, LLC	Avaya Expansion Modules	Building improvements	7/3/2017	1,573	1,573	180.00	105	236	105	341	1,231
X K&R Renovation	Paint Hallways/Install PVC, Ceramic Tiles, Fire Stop Materials	Building improvements	7/12/2017	15,950	15,950	180.00	1,063	2,392	1,063	3,455	12,495
Total 2017 Acquisitions				36,023	36,023		2,401	5,869	2,401	8,270	27,753
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	314	157	471	1,879
X M A Nationwide General Construction	Roof repair work at 23 Prospect Ave	Building improvements	12/7/2017	7,500	7,500	180.00	500	1,000	500	1,500	6,000
X RPol Construction	HD/Lowes charges	Building improvements	2/15/2018	1,177	1,177	180.00	78	156	78	234	943
	Checked Large Walk-In Cooler (Not Working); Removed defective parts, installed new parts, fixed wiring, charged system w/ R-404A,										
X GREEN AIR SALES & SERVICE, INC	Checked Operation, Adjusted, Left in Working Order	Building improvements	2/20/2018	5,000	5,000	180.00	333	666	333	999	4,001
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	2,610	1,305	3,915	15,664
	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	56	28	84	331
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	118	59	177	707
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	344	172	516	2,071
	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	208	104	312	1,248

**Norwalk Acquisition
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	Remove old & Install new carpet in DR; Install window sills; Buildup frame & install stucco above smoking area; pour concrete on patio; install gfci outlets; paint resident rooms/bathrooms;										
X K & R Renovation	remove pvc tiles & paint floor in laundry	Building improvements	5/17/2018	38,500	38,500	180.00	2,567	5,134	2,567	7,701	30,799
X M A Nationwide General Construction	Install new concrete slab in elevator pit at 23 Prospect Ave	Building improvements	6/13/2018	6,500	6,500	180.00	433	866	433	1,299	5,201
	Install circuit to rear gate opener; provide handmade trench btwn 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	326	163	489	1,961
X Stamford Electric LLC	Sales Tax - Firestop Installation	Building improvements	2/3/2017	318	318	180.00	21	42	21	63	255
Total 2018 Acquisitions				88,820	88,820		5,920	11,840	5,920	17,760	71,060
2019 Acquisitions											
X R'Pol Construction, Inc.	Credit Card Bills - construction supplies	Building improvements	10/2/2018	3,265	3,265	180.00	218	218	218	436	2,829
X Stamford Electric, LLC	Furnish and install 6 RAB outdoor flood lights	Building improvements	8/7/2018	8,901	8,901	180.00	593	593	593	1,186	7,715
X M A Nationwide General Construction	Elevator wall foundation waterproofing	Building improvements	12/14/2018	4,500	4,500	180.00	300	300	300	600	3,900
X M A Nationwide General Construction	G Roof re repair in ten different locations	Building improvements	12/17/2018	5,500	5,500	180.00	367	367	367	734	4,766
X Otis Elevator Company	Cylinder Replacement	Building improvements	10/15/2018	59,349	59,349	180.00	3,957	3,957	3,957	7,914	51,435
X Otis Elevator Company	Progress billing for cylinder replacement	Building improvements	3/8/2019	27,800	27,800	180.00	1,853	1,853	1,853	3,706	24,094
X Otis Elevator Company	Final billing for cylinder replacement	Building improvements	2/20/2019	27,790	27,790	180.00	1,853	1,853	1,853	3,706	24,084
X Benjamin, Chaise & Associates	Settlement with Life Safety systems	Building improvements	4/4/2019	4,250	4,250	180.00	283	283	283	566	3,684
X Otis Elevator Company	Final payment 4 additional team days to remove Solid State Starter	Building improvements	5/31/2019	9,732	9,732	180.00	649	649	649	1,298	8,434
X Otis Elevator Company		Building improvements	2/5/2019	8,551	8,551	180.00	570	570	570	1,140	7,411
X Otis Elevator Company	Troubleshoot car controller - power supply/rectifier/transformer	Building improvements	1/31/2019	7,759	7,759	180.00	517	517	517	1,034	6,725
X 3 Bedford LLC	Chain link fence removal	Building improvements	9/20/2019	7,976	7,976	180.00	532	532	532	1,064	6,912
X 3 Bedford LLC	Drainage pipe install and tie into catch basin	Building improvements	9/20/2019	12,813	12,813	180.00	854	854	854	1,708	11,105
Total 2019 Acquisitions				188,186	188,186		12,546	12,546	12,546	25,092	163,094
2020 Acquisitions											
X 3 Bedford LLC	Install Cultec stormwater mgmt system	Building improvements	10/28/2019	32,656	32,656	180.00	-	-	2,177	2,177	30,479
X Otis Elevator Company	50% down pmt cylinder replacement	Building improvements	2/8/2019	31,559	31,559	180.00	-	-	2,104	2,104	29,455
X 3 Bedford LLC	Install Fence	Building improvements	2/12/2020	5,743	5,743	180.00	-	-	383	383	5,360
X Empire Woodwork	Reno nursing station north side	Building improvements	2/19/2020	9,000	9,000	180.00	-	-	600	600	8,400
X Stamford Electric	Outdoor electric work	Movable Equipment	4/20/2020	3,224	3,224	60.00	-	-	645	645	2,579
Total 2020 Acquisitions				82,182	82,182		-	-	5,909	5,909	76,273
Total Building Improvements				1,846,687	1,846,687		59,393	256,982	65,302	322,284	1,524,403
Non-moveable Equipment											
2013 Acquisitions											
Otis Elevator	Clean out system, add new oil, new power unit, new packing, new s	Fixed Equipment	7/23/2013	\$ 17,827	\$ 17,827	60.00	-	17,827	-	17,827	-
Grainger	New food waste disposal and duct fan	Fixed Equipment	9/22/2013	\$ 925	\$ 925	60.00	-	925	-	925	-
Total 2013 Acquisitions				18,752	18,752		-	18,752	-	18,752	-
2014 Acquisitions											
Bernard Badello	Cat 6 cables, network switches, firewall, vertical switch racks, comp	Fixed Equipment	6/1/2013	5,239	5,239	60.00	-	5,239	-	5,239	-
BV&G Mechanical	Ductless a/c system installation	Fixed Equipment	9/26/2013	14,154	14,154	60.00	-	14,154	-	14,154	-
BV&G Mechanical	Electrical work for ductless a/c installation	Fixed Equipment	9/27/2013	631	631	60.00	-	631	-	631	-
M&T Bank Credit Card	Furniture, computer stations, rehab equipment, heat pump	Fixed Equipment	10/31/2013	2,138	2,138	60.00	-	2,138	-	2,138	-
Otis Elevator	Clean out system, add new oil, new power unit, new packing, new s	Fixed Equipment	12/1/2013	1,132	1,132	60.00	-	1,132	-	1,132	-
N-Tech Solutions Group LLC	Phone work	Fixed Equipment	1/1/2014	15,442	15,442	60.00	-	15,442	-	15,442	-
N-Tech Solutions Group LLC	Phone work	Fixed Equipment	1/1/2014	21,759	21,759	60.00	-	21,759	-	21,759	-
Otis Elevator	Elevator protection systems	Fixed Equipment	3/1/2014	4,894	4,894	60.00	-	4,894	-	4,894	-
M&T Bank Credit Card	TV's, paint, miscellaneous construction items	Fixed Equipment	3/31/2014	8,104	8,104	60.00	-	8,104	-	8,104	-
N-Tech Solutions Group LLC	Phone systems	Fixed Equipment	4/9/2014	5,946	5,946	60.00	-	5,946	-	5,946	-
Penevappliance Service	Replace condensing units in walk in cooler and freezer	Fixed Equipment	6/16/2014	7,551	7,551	60.00	-	7,551	-	7,551	-
Penevappliance Service	Replace evaporator	Fixed Equipment	7/1/2014	832	832	60.00	-	832	-	832	-
Penevappliance Service	Replace condensing units in walk in cooler and freezer	Fixed Equipment	7/3/2014	9,784	9,784	60.00	-	9,784	-	9,784	-
Penevappliance Service	Replace compressor and condenser	Fixed Equipment	7/25/2014	4,786	4,786	60.00	-	4,786	-	4,786	-
Penevappliance Service	Replace compressor in AC unit	Fixed Equipment	8/11/2014	4,041	4,041	60.00	-	4,041	-	4,041	-
Total 2014 Acquisitions				106,433	106,433		-	106,433	-	106,433	-
2015 Acquisitions											
Otis Elevator	Elevator protection systems	Non-moveable Equipment	10/1/2014	155	155	60.00	31	155	-	155	0
Total 2015 Acquisitions				155	155		31	155	-	155	0
2016 Acquisitions											
X Penevappliance Service	Heat Exchanger / Ice Machine	Building improvements	4/12/2016	4,692	4,692	120.00	469	1,642	469	2,111	2,581
X Penevappliance Service	Replace Heater Exchanger	Building improvements	3/7/2016	3,829	3,829	120.00	383	1,372	383	1,755	2,074
X Penevappliance Service	Install Ice Machine	Movable Equipment	5/18/2016	404	404	120.00	40	137	40	177	227
Total 2016 Acquisitions				8,925	8,925		892	3,151	892	4,043	4,882
2020 Acquisitions											
X Ojeaga Russel	Dishwasher Booster Heater	Movable Equipment	11/14/2019	2,979	2,979	60.00	-	-	596	596	2,383
X Otis Elevator	Replace Door Operator Board	Movable Equipment	10/16/2019	2,203	2,203	60.00	-	-	441	441	1,762

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Total 2016 Acquisitions				5,182	5,182		-	-	1,037	1,037	4,145
Total Non-movable Equip				139,447	139,447	-	923	128,491	1,929	130,420	9,027
Moveable Equipment											
2013 Acquisitions											
Bernard Badello	Cat 6 cables, network switches, firewall, vertical switch racks, comp	Computers& Equipment	6/1/2013	\$ 15,292	\$ 15,292	\$ 36	-	15,292	-	15,292	-
IDI LLC	PVC printer	Computers& Equipment	6/28/2013	\$ 1,914	\$ 1,914	\$ 36	-	1,914	-	1,914	-
Bernard Badello	Computers and printers	Computers& Equipment	6/30/2013	\$ 11,750	\$ 11,750	\$ 36	-	11,750	-	11,750	-
Bernard Badello	Printers	Computers& Equipment	7/1/2013	\$ 1,234	\$ 1,234	\$ 36	-	1,234	-	1,234	-
Mila Renovation	Install new tv's - dining room	Computers& Equipment	8/10/2013	\$ 1,856	\$ 1,856	\$ 36	-	1,856	-	1,856	-
Bernard Badello	5 computers, ports, printer	Computers& Equipment	8/31/2013	\$ 3,787	\$ 3,787	\$ 36	-	3,787	-	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	-	29,033	-	29,033	-
N-Tech Solutions Group LLC	Cat 5 cables, cameras, network switches	Computers& Equipment	8/13/2013	\$ 29,720	\$ 29,720	\$ 36	-	29,720	-	29,720	-
N-Tech Solutions Group LLC	Cat 5 cables, phone jacks	Computers& Equipment	8/13/2013	\$ 5,116	\$ 5,116	\$ 36	-	5,116	-	5,116	-
N-Tech Solutions Group LLC	Thin client CLI-16	Computers& Equipment	6/1/2013	\$ 8,246	\$ 8,246	\$ 36	-	8,246	-	8,246	-
iFurn	New furniture for lobby and offices	Furniture & Fixtures	9/19/2013	\$ 13,791	\$ 13,791	\$ 60	-	13,791	-	13,791	-
M&T Credit Card (Inpro, etc)	Construction supplies, fitness equipment for rehab	Computers& Equipment	8/13/2013	\$ 2,021	\$ 2,021	\$ 36	-	2,021	-	2,021	-
Medline Industries	Digital scales	Computers& Equipment	8/31/2013	\$ 1,489	\$ 1,489	\$ 36	-	1,489	-	1,489	-
Medline Industries	Patient lift and digital scales	Computers& Equipment	8/31/2013	\$ 5,471	\$ 5,471	\$ 36	-	5,471	-	5,471	-
Medline Industries	Specialty resident bed	Computers& Equipment	9/5/2013	\$ 1,496	\$ 1,496	\$ 36	-	1,496	-	1,496	-
City Carting & Recycling	Dumpster rental for center wing renovation	Refunded 12/13 Per Client		\$ 2,570	\$ 2,570	\$ -	-	-	-	2,570	-
Total 2013 Acquisitions				134,785	134,785		-	134,785	-	134,785	-
2014 Acquisitions											
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	11/30/2013	6,131	6,131	36.00	-	6,131	-	6,131	-
Gerimedex	Wheelchairs	Computers& Equipment	12/1/2013	2,552	2,552	36.00	-	2,552	-	2,552	-
M&T Bank Credit Card	Concentrators for refrigerators	Computers& Equipment	12/1/2013	4,394	4,394	36.00	-	4,394	-	4,394	-
N-Tech Solutions Group LLC	Camera installation and wiring	Computers& Equipment	12/1/2013	8,814	8,814	36.00	-	8,814	-	8,814	-
N-Tech Solutions Group LLC	Computer wiring and installation	Computers& Equipment	12/1/2013	2,119	2,119	36.00	-	2,119	-	2,119	-
N-Tech Solutions Group LLC	Cable installation	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	-
Computerized Inventory Specialists	IPOI	Computers& Equipment	1/1/2014	2,850	2,850	36.00	-	2,850	-	2,850	-
Gerimedex	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	-
M&T Bank Credit Card	Tv's, point, miscellaneous construction items	Computers& Equipment	3/31/2014	4,796	4,796	36.00	-	4,796	-	4,796	-
ArjoHuntleigh	Slings for lift	Computers& Equipment	5/1/2014	296	296	36.00	-	296	-	296	-
ArjoHuntleigh	Slings for lift	Computers& Equipment	5/1/2014	1,021	1,021	36.00	-	1,021	-	1,021	-
Gerimedex	Mattresses	Computers& Equipment	5/1/2014	3,338	3,338	36.00	-	3,338	-	3,338	-
Gerimedex	Dressers	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	-
Allstate Medical	Blood pressure machine	Computers& Equipment	6/1/2014	985	985	36.00	-	985	-	985	-
Gerimedex	Head and foot boards	Computers& Equipment	6/1/2014	1,264	1,264	36.00	-	1,264	-	1,264	-
Gerimedex	Dressers	Computers& Equipment	6/1/2014	3,206	3,206	36.00	-	3,206	-	3,206	-
Gerimedex	Bed rails, bed ends, bed extenders	Computers& Equipment	6/1/2014	2,801	2,801	36.00	-	2,801	-	2,801	-
Gerimedex	Mattresses	Computers& Equipment	6/1/2014	2,955	2,955	36.00	-	2,955	-	2,955	-
Gerimedex	Mattresses	Computers& Equipment	6/1/2014	1,489	1,489	36.00	-	1,489	-	1,489	-
M&T Bank Credit Card	EKG machine, patient station, misc construction items	Computers& Equipment	6/30/2014	2,969	2,969	36.00	-	2,969	-	2,969	-
Cornerstone Medical Services	3 beds and power lift chair	Computers& Equipment	7/1/2014	3,350	3,350	36.00	-	3,350	-	3,350	-
ArjoHuntleigh	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	-
Creoh 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	-
Cornerstone Medical Services	Walkers, wheelchairs, mattresses	Computers& Equipment	9/30/2014	449	449	36.00	-	449	-	449	-
Cornerstone Medical Services	Walkers, wheelchairs, mattresses	Computers& Equipment	9/30/2014	2,074	2,074	36.00	-	2,074	-	2,074	-
Cornerstone Medical Services	Walkers, wheelchairs, mattresses	Computers& Equipment	9/30/2014	2,808	2,808	36.00	-	2,808	-	2,808	-
Cornerstone Medical Services	Walkers, wheelchairs, mattresses	Computers& Equipment	9/30/2014	2,393	2,393	36.00	-	2,393	-	2,393	-
Medline Industries	Window shades	Furniture & Fixtures	10/11/2013	1,395	1,395	60.00	-	1,395	-	1,395	-
Medline Industries	Window shades	Furniture & Fixtures	10/11/2013	1,395	1,395	60.00	-	1,395	-	1,395	-
Murals, Inc.	Decorative pictures in center wing	Furniture & Fixtures	10/16/2013	8,372	8,372	60.00	-	8,372	-	8,372	-
Brother Corp	Conference table, kichen cabinets, conference room furniture	Furniture & Fixtures	10/17/2013	16,550	16,550	60.00	-	16,550	-	16,550	-
Medline Industries	Shelving	Furniture & Fixtures	10/24/2013	1,279	1,279	60.00	-	1,279	-	1,279	-
Murals, Inc.	Pictures for center wing, day room, admission & OT	Furniture & Fixtures	10/30/2013	9,428	9,428	60.00	-	9,428	-	9,428	-
M&T Bank Credit Card	Furniture, computer stations, rehab equipment, heat pump	Furniture & Fixtures	10/31/2013	8,868	8,868	60.00	-	8,868	-	8,868	-
Medline Industries	Flexshades	Furniture & Fixtures	11/7/2013	3,552	3,552	60.00	-	3,552	-	3,552	-
Brother Corp	Furniture & fixtures for conference room and rehab	Furniture & Fixtures	11/8/2013	10,950	10,950	60.00	-	10,950	-	10,950	-
Murals, Inc.	Pictures on first floor, conference rooms, dining room, social room, r	Furniture & Fixtures	11/10/2013	15,499	15,499	60.00	-	15,499	-	15,499	-
Industrial Glass & Mirror	Double door installations, counter top installation, thermo units	Furniture & Fixtures	11/11/2013	1,306	1,306	60.00	-	1,306	-	1,306	-
Murals, Inc.	Office décor and furniture for member office	Furniture & Fixtures	11/15/2013	5,728	5,728	60.00	-	5,728	-	5,728	-
M&T Bank Credit Card	Lounge chair and coffee table	Furniture & Fixtures	11/30/2013	1,916	1,916	60.00	-	1,916	-	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	-	16,000	-	16,000	-
MAG Medical Enterprises	Shelving	Furniture & Fixtures	1/1/2014	916	916	60.00	-	916	-	916	-
C&H Signal	Door holders	Furniture & Fixtures	2/3/2014	1,000	1,000	60.00	-	1,000	-	1,000	-
Murals, Inc.	Pictures and installation in corridor & dayroom on 1st and 4th floors	Furniture & Fixtures	3/10/2014	8,580	8,580	60.00	-	8,580	-	8,580	-
Bernard Badello	Cat 6 cables, network switches, firewall, vertical switch racks, comp	Reclass to Fixed Equip	6/1/2013	(5,239)	(5,239)	60.00	-	(5,239)	-	(5,239)	-
City Carting & Recycling	Dumpster rental for center wing renovation	Refunded 12/13 Per Client	12/31/2013	(2,570)	(2,570)	-	-	(2,570)	-	(2,570)	-

**Norwalk Acquisition
Depreciation Schedule
9/30/20**

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2019 Depr	2019 Accum	2020 Depr	2020 Accum	Net Book Value
M&T Bank Credit Card	Paint, tv's, construction supplies	Building Improvements	2/28/2014	1,978	1,978	459.00	52	312	52	364	1,614
M&T Bank Credit Card	Paint, tv's, construction supplies	Building Improvements	8/31/2014	1,040	1,040	453.00	28	168	28	196	844
Total 2014 Acquisitions				236,900	236,900		80	234,363	80	234,443	2,457
2015 Acquisitions											
M&T Bank Credit Card	Tv's and wall mounts	Movable Equipment	10/1/2014	1,887	1,887	36.00	-	1,887	-	1,887	-
Glenn Goulet	Printers	Movable Equipment	10/9/2014	192	192	36.00	-	192	-	192	-
Triple A Supplies	Floor machine, glazer, vacuums	Movable Equipment	11/30/2014	4,373	4,373	36.00	-	4,373	-	4,373	-
Gerimedex	Mattresses	Movable Equipment	11/30/2014	2,217	2,217	36.00	-	2,217	-	2,217	-
Medline Industries	Blankets	Movable Equipment	11/30/2014	2,051	2,051	36.00	-	2,051	-	2,051	-
Allstate Medical	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	-
Cornerstone Medical Services	Walkers, wheelchairs, mattresses	Movable Equipment	12/31/2014	2,746	2,746	36.00	-	2,746	-	2,746	-
Cornerstone 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	-
Cornerstone Medical Services	Walkers, wheelchairs, mattresses	Movable Equipment	2/28/2015	4,557	4,557	36.00	-	4,557	-	4,557	-
Medline Industries	Meal 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	-
Gerimedex	Mattresses	Movable Equipment	3/1/2015	1,954	1,954	36.00	-	1,954	-	1,954	-
Gerimedex	Mattresses	Movable Equipment	4/1/2015	2,217	2,217	36.00	-	2,217	-	2,217	-
M&T Bank Credit Card	Laptop, monitor, printer	Movable Equipment	4/1/2015	351	351	36.00	-	351	-	351	-
M&T Bank Credit Card	Laptop, monitor, printer	Movable Equipment	4/1/2015	8,388	8,388	36.00	-	8,388	-	8,388	-
Gerimedex	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	-
Gerimedex	Mattresses	Movable Equipment	6/1/2015	2,094	2,094	36.00	-	2,094	-	2,094	-
Gerimedex	Wheelchairs	Movable Equipment	6/1/2015	636	636	36.00	-	636	-	636	-
Gerimedex	Wheelchairs	Movable Equipment	6/1/2015	302	302	36.00	-	302	-	302	-
Gerimedex	Wheelchairs	Movable Equipment	6/1/2015	936	936	36.00	-	936	-	936	-
M&T Bank Credit Card	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	-
Brother Corp	Picture boards, countertops	Movable Equipment	4/24/2015	1,100	1,100	60.00	220	1,100	-	1,100	-
Briggs Healthcare	Desks	Movable Equipment	4/28/2015	1,351	1,351	60.00	270	1,350	1	1,351	(0)
HBPC	Chairs	Movable Equipment	4/30/2015	1,259	1,259	60.00	251	1,259	-	1,259	0
Supreme Interiors	Beds/preads	Movable Equipment	5/1/2015	10,390	10,390	60.00	2,078	10,390	-	10,390	-
Gerimedex	Chairs	Movable Equipment	6/1/2015	9,130	9,130	60.00	1,826	9,130	-	9,130	0
Gerimedex	Resident room furniture	Movable Equipment	6/1/2015	3,660	3,660	60.00	732	3,660	-	3,660	0
Gerimedex	Resident room furniture	Movable Equipment	6/1/2015	3,217	3,217	60.00	643	3,215	2	3,217	0
Gerimedex	Resident room furniture	Movable Equipment	6/1/2015	3,206	3,206	60.00	641	3,205	1	3,206	0
Gerimedex	Chairs	Movable Equipment	6/1/2015	17,124	17,124	60.00	3,424	17,124	-	17,124	(0)
Murals, Inc.	Pictures	Movable Equipment	6/1/2015	4,962	4,962	60.00	992	4,960	2	4,962	-
Total 2015 Acquisitions				119,548	119,548		11,077	119,542	6	119,548	1
2016 Acquisitions											
X M&T Bank credit card	Control Board / Drain Kit (2) / Thermal Air Conditioner (2) / 50 Incl	Movable Equipment	1/26/2016	1,934	1,934	36.00	161	1,934	-	1,934	(0)
X M&T Bank credit card	LED Monitor	Movable Equipment	2/29/2016	480	480	36.00	53	480	-	480	(0)
X M&T Bank credit card	Apple iPad Air 2	Movable Equipment	2/29/2016	542	542	36.00	60	542	-	542	0
X M&T Bank credit card	APC UPS System	Movable Equipment	2/29/2016	1,077	1,077	36.00	120	1,077	-	1,077	0
X M&T Bank credit card	Brother Laser All in One Printer (5)	Movable Equipment	2/29/2016	1,914	1,914	60.00	383	1,404	383	1,787	127
X M&T Bank credit card	Brother Laser All in One Printer	Movable Equipment	2/29/2016	319	319	60.00	64	235	64	299	20
X CT Telecommunications Service, LLC	110 Punch Panel 300pr	Movable Equipment	2/1/2016	1,414	1,414	36.00	158	1,414	-	1,414	(0)
X N-TECH SOLUTIONS GROUP LLC	Replaced DVR for Camera Ssysytem	Movable Equipment	12/30/2015	1,138	1,138	36.00	64	1,138	-	1,138	(0)
X M&T Bank credit card	Dell OptiPlex 3020 PC	Movable Equipment	4/30/2016	721	721	36.00	121	721	-	721	(0)
X Supply Access Center, Inc.	Cannon Image Runner	Movable Equipment	4/4/2016	551	551	60.00	110	385	110	495	56
X ArjoHuntleigh Inc.	Handset	Movable Equipment	4/19/2016	1,389	1,389	36.00	232	1,389	-	1,389	(0)
X Gerimedex, Inc.	Chair Scale Mechanical	Movable Equipment	2/23/2016	630	630	60.00	126	462	126	588	42
X M&T Bank credit card	HP Flexible Thin Client Monitor	Movable Equipment	6/27/2016	2,665	2,665	36.00	593	2,665	-	2,665	(0)
X Gerimedex, Inc.	Therapeutic Mattress (8)	Movable Equipment	2/8/2016	961	961	180.00	64	235	64	299	662
X Gerimedex, Inc.	Therapeutic Mattress (15)	Movable Equipment	7/20/2015	2,217	2,217	180.00	148	592	148	740	1,477
X Gerimedex, Inc.	Drawer Chest (7)	Movable Equipment	8/18/2015	2,405	2,405	180.00	160	640	160	800	1,605
X Tri-State Surgical Supply & Equipment	Bariatric Bed / Pressure Mattress	Movable Equipment	6/1/2016	1,291	1,291	180.00	86	287	86	373	918
X Gerimedex, Inc.	Digisimart AC/Heat	Movable Equipment	6/21/2016	1,350	1,350	36.00	300	1,350	-	1,350	(0)
X Supply Access Center, Inc.	Cannon Image Runner	Movable Equipment	7/11/2016	1,102	1,102	60.00	220	715	220	935	167
X N-TECH SOLUTIONS GROUP LLC	Computers	Movable Equipment	10/19/2015	1,279	1,279	36.00	107	1,279	-	1,279	-
X Gerimedex, Inc.	Medical Equipment	Movable Equipment	12/17/2015	2,321	2,321	60.00	464	1,779	464	2,243	78
X CT Telecommunications Service, LLC	Computers	Movable Equipment	12/29/2015	3,052	3,052	36.00	170	3,052	-	3,052	0
X M&T Bank credit card	Computers	Movable Equipment	12/28/2015	704	704	36.00	39	704	-	704	(0)
X M&T Bank credit card	Computers	Movable Equipment	12/28/2015	905	905	36.00	50	905	-	905	(0)
X M&T Bank credit card	Computers	Movable Equipment	12/28/2015	1,042	1,042	36.00	58	1,042	-	1,042	0
X M&T Bank credit card	Computers	Movable Equipment	12/28/2015	698	698	36.00	38	698	-	698	(0)
Total 2016 Acquisitions				34,100	34,100		4,042	27,124	1,825	28,949	5,151
2017 Acquisitions											
X Bernard Badello		Movable Equipment	11/15/2016	4,260	4,260	60.00	852	2,485	852	3,337	923
X CT Telecommunications Service, LLC		Movable Equipment	9/30/2016	315	315	60.00	63	189	63	252	63
X Supply Access Center, Inc.	Cannon Image Runner	Movable Equipment	9/30/2016	1,102	1,102	60.00	220	660	220	880	222
X Bank Of America Credit Card	Lenovo Think Pad	Movable Equipment	12/9/2016	1,581	1,581	36.00	527	1,493	88	1,581	0
X CT Telecommunications Service, LLC	(60)RCA SLI Phone w CID/(2)Expansion Moduals	Movable Equipment	1/25/2017	4,342	4,342	120.00	434	1,194	434	1,628	2,714
X Medacure Inc.	Bariatric Mattress	Movable Equipment	11/15/2016	855	855	180.00	57	166	57	223	632
X Supply Access Center, Inc.	Cannon Image Runner	Movable Equipment	2/15/2017	1,653	1,653	60.00	331	882	331	1,213	440
X Northeast Generator Co.	DEMCO 400KW Repair	Movable Equipment	2/17/2017	6,410	6,410	60.00	1,282	3,419	1,282	4,701	1,709
X CT Telecommunications Service, LLC	(60)RCA SLI Phone w CID/(2)Expansion Moduals	Movable Equipment	1/25/2017	7,236	7,236	120.00	724	1,991	724	2,715	4,521
X Bank Of America Credit Card	(4)HP Flexible Thin Client Tower	Movable Equipment	4/9/2017	2,206	2,206	60.00	441	1,103	441	1,544	662
X Bank Of America Credit Card	Snow Blower	Movable Equipment	4/9/2017	856	856	60.00	171	428	171	599	257
X Bank Of America Credit Card	HDTV	Movable Equipment	4/9/2017	319	319	60.00	64	160	64	224	95

**Norwalk Acquisition
Depreciation Schedule
9/30/20**

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2019 Depr	2019 Accum	2020 Depr	2020 Accum	Net Book Value
X Bank Of America Credit Card		Movable Equipment	7/9/2017	8,907	8,907	60.00	1,781	4,007	1,781	5,788	3,119
X Bank Of America Credit Card	Brother Laser All-In-One Printer	Movable Equipment	8/9/2017	351	351	60.00	70	152	70	222	129
X Gerimedix, Inc.	Dresser /Nightstand/Wardrob	Movable Equipment	7/31/2017	12,208	12,208	180.00	814	1,831	814	2,645	9,563
X Bank Of America Credit Card	(2)Flat Panel TV/(4)HDTV/DellOptiPlex/DisplayPort to VGA Vide	Movable Equipment	9/8/2017	1,427	1,427	60.00	285	594	285	879	548
X Sea Crest Healthcare Center	Washer/Dryer	Movable Equipment	12/31/2016	17,497	17,497	180.00	1,166	3,304	1,166	4,470	13,027
X Sea Crest Healthcare Center	Washer/Dryer	Movable Equipment	12/31/2016	17,497	17,497	180.00	1,166	3,304	1,166	4,470	13,027
X Direct Machinery Service Corp.	Washer/Dryer	Movable Equipment	1/16/2017	4,359	4,359	180.00	291	800	291	1,091	3,268
Total 2017 Acquisitions				93,381	93,381		10,739	28,162	10,300	38,462	54,919
2018 Acquisitions											
X Best Buy Business Advantage Account	Samsung 32" TV (Qty 4)	Movable Equipment	12/28/2016	634	634	60.00	127	254	127	381	253
X Bank Of America Credit Card	Mono Laser All-in-One Printer	Movable Equipment	10/8/2017	319	319	60.00	64	128	64	192	127
Raintech Sound & Communications, 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	228	114	342	801
X Bank Of America Credit Card	HP Flexible Thin Client (Qty 2)	Movable Equipment	11/9/2017	1,129	1,129	60.00	226	452	226	678	451
X Raintech Sound & Communications, Inc.	10' Jeron Call Cord (Qty 30)	Movable Equipment	11/21/2017	757	757	60.00	151	302	151	453	304
X Bank Of America Credit Card	Brother MFC-L5850DW Mono Laser All-In-One Printer	Movable Equipment	12/11/2017	319	319	60.00	64	128	64	192	127
X SignDesign	18"x12"x1/8" aluminum parking signs, state compliant w/ logo & typeset	Movable Equipment	12/4/2017	1,121	1,121	60.00	224	448	224	672	449
X Bank Of America Credit Card	Amana 3.5 kW Heat Strip, Amana 9K Btu 265V PZTZAC R-410A; Amana Pnc Digital Control Board	Movable Equipment	2/9/2018	4,800	4,800	60.00	960	1,920	960	2,880	1,920
X Culinary Depot	Aerohot Steamtable Portable Hot Food Unit (Qty 3); Deluxe Serving Overshelf, table mount (Qty 3) BP, SPO2, Oral Temp Vital Signs Monitor (Qty 3); Rolling Stand (Qty 3)	Movable Equipment	12/18/2017	6,932	6,932	60.00	1,386	2,772	1,386	4,158	2,774
X Medd Max	Utility Cart w/ 3 Shelves (Qty 10)	Movable Equipment	2/2/2018	5,166	5,166	60.00	1,033	2,066	1,033	3,099	2,067
X Medd Max	Planar LED Monitor	Movable Equipment	12/21/2017	2,870	2,870	60.00	574	1,148	574	1,722	1,148
X Bank Of America Credit Card	Planar LED Monitor; Dell Optiplex	Movable Equipment	3/9/2018	218	218	60.00	44	88	44	132	86
X Bank Of America Credit Card	Planar LED Monitor; Dell Optiplex	Movable Equipment	3/9/2018	1,019	1,019	60.00	204	408	204	612	407
X Yankee Equipment Systems, Inc.	Haul away UniMac model UW50P4, install Milnor model	Movable Equipment	4/3/2018	1,050	1,050	60.00	210	420	210	630	420
X Medd Max	Foldable Table & Chair Set	Movable Equipment	3/29/2018	450	450	60.00	90	180	90	270	180
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	494	247	741	493
X Bank Of America Credit Card	43" FHD TV; Bluetooth receiver; Bluetooth Headphones	Movable Equipment	6/9/2018	276	276	60.00	55	110	55	165	111
X Medd Max	Floor Polishing Machine (Burnisher 1500); Stripping Machine	Movable Equipment	5/31/2018	1,568	1,568	60.00	314	628	314	942	626
X Bank Of America Credit Card	Planar LED Monitor; HP Flexible Thin Client	Movable Equipment	7/9/2018	774	774	60.00	155	310	155	465	309
X Bank Of America Credit Card	LINE2design Emergency Evacuation 2 wheel Stair Chair Lift Adjustable Length/Height Bed Pkg; Bariatric Bed Pkg; Digismart	Movable Equipment	7/9/2018	360	360	60.00	72	144	72	216	144
X Medd Max	Upgrade kit; Amana PTAC Unit	Movable Equipment	7/11/2018	9,405	9,405	60.00	1,881	3,762	1,881	5,643	3,762
X Bank Of America Credit Card	Monochrome Laser All-in-One Printer	Movable Equipment	8/9/2018	351	351	60.00	70	140	70	210	141
X Bank Of America Credit Card	Planar LED Monitor; Dell Optiplex	Movable Equipment	8/9/2018	1,025	1,025	60.00	205	410	205	615	410
X Bank Of America Credit Card	12K BTU Portable A/C	Movable Equipment	8/9/2018	849	849	60.00	170	340	170	510	339
X Medd Max	Wheelchair Scale	Movable Equipment	8/17/2018	1,279	1,279	60.00	256	512	256	768	511
X Bank Of America Credit Card	Brother MFC-L5850DW Mono Laser All-In-One Printer	Movable Equipment	9/10/2018	351	351	60.00	70	140	70	210	141
X Bank Of America Credit Card	RioPro 360 Duo ID Card Printer-Dual Sided; AlphaCard ID Suite Std v.11 for PC single license; Ribbon; PVC Cards; Webcam;	Movable Equipment	9/10/2018	2,156	2,156	60.00	431	862	431	1,293	863
X Medd Max	Cleaning Kit	Movable Equipment	9/6/2018	4,522	4,522	60.00	904	1,808	904	2,712	1,810
X Sea Crest Healthcare Center - Reversed	Washer/Dryer	Movable Equipment	12/31/2017	(17,497)	(17,497)	180.00	(1,166)	(3,304)	(1,166)	(4,470)	(13,027)
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	700	350	1,050	2,450
X Supply Access Center, Inc.	Sales Tax - Canon Image Runner	Movable Equipment	2/15/2017	105	105	60.00	21	42	21	63	42
X Northeast Generator Co. (3460)	Sales Tax - DEMCO 400kW Repair	Movable Equipment	2/17/2017	407	407	60.00	81	162	81	243	164
Total 2018 Acquisitions				38,592	38,592		9,587	18,202	9,587	27,789	10,803
2019 Acquisitions											
X DIRECT SUPPLY, INC.	Privacy Curtain	Movable Equipment	5/4/2018	2,361	2,361	60.00	472	472	472	944	1,417
X Bank Of America Credit Card	Open Item	Movable Equipment	10/9/2018	333	333	60.00	67	67	67	134	199
X Medd Max	Reliant Scale	Movable Equipment	10/10/2018	684	684	60.00	137	137	137	274	410
X Bank Of America Credit Card	Open Item	Movable Equipment	12/9/2018	847	847	60.00	169	169	169	338	509
X Repticity Inc.	Ipad, Ipad Floor Stand	Movable Equipment	12/9/2018	1,149	1,149	120.00	115	115	115	230	919
X Culinary Depot	Reach-in Refrigerator with microprocessor	Movable Equipment	7/30/2018	4,235	4,235	60.00	847	847	847	1,694	2,541
X Medd Max	Cooled Undercounter	Movable Equipment	1/31/2019	1,964	1,964	60.00	393	393	393	786	1,178
X Culinary Depot	Medium duty slicer	Movable Equipment	1/24/2019	926	926	60.00	185	185	185	370	556
X Medd Max	Bed	Movable Equipment	1/8/2019	1,940	1,940	60.00	388	388	388	776	1,164
X Bank Of America Credit Card	Cisco ASA 5512-X Firewall Edition Security Appliance	Movable Equipment	2/11/2019	3,104	3,104	60.00	621	621	621	1,242	1,862
X Bank Of America Credit Card	Lenovo ThinkPad Core i5 7200u Laptop	Movable Equipment	2/11/2019	845	845	60.00	169	169	169	338	507
X CT Telecommunications Service	Fiber optic cable, fiber shelf rack, fiber adaptor panel, cables	Movable Equipment	4/12/2019	18,766	18,766	60.00	3,753	3,753	3,753	7,506	11,260
X Medd Max	MCKS	Movable Equipment	4/25/2019	1,540	1,540	60.00	308	308	308	616	924
X Bank of America	Flat Screen TV's	Movable Equipment	5/9/2019	367	367	60.00	73	73	73	146	221
X Medd Max	Flat Screen TV's	Movable Equipment	6/3/2019	1,205	1,205	60.00	241	241	241	482	723
X Allstate Medical Supplies	Adviview II Vital Signs Monitor w/blood pressure	Movable Equipment	6/28/2019	3,476	3,476	60.00	695	695	695	1,390	2,086
X Tri-State Surgical Supply & Equipment	Invacare low base power lift 450 LB	Movable Equipment	6/19/2019	1,484	1,484	60.00	297	297	297	594	890
X Bank of America	Thinkpad - Business Notebook Intel Laptop	Movable Equipment	7/9/2019	848	848	60.00	170	170	170	340	508
X CT Telecommunications Service	LTS-LTN8932 Connect up to 32 Cameras - WD Hard drive	Movable Equipment	5/30/2019	2,292	2,292	60.00	458	458	458	916	1,376
X Universal Signs & Service	4 Cassena Care banners with installation	Movable Equipment	7/25/2019	3,200	3,200	60.00	640	640	640	1,280	1,920
X ARxIUM, Inc	MedSelect Flex Dispensing Stations and Modules	Movable Equipment	7/18/2019	26,458	26,458	60.00	5,292	5,292	5,292	10,584	15,874
X Bank of America	Dell Optiplex computer and Planar LED monitor	Movable Equipment	9/9/2019	2,132	2,132	60.00	426	426	426	852	1,280
X Bank of America	Lenovo ThinkPad Core i5 7200u Laptop	Movable Equipment	9/9/2019	859	859	60.00	172	172	172	344	515
X Bank of America	Neo-flex Laptop Cart, HP Probook Core i5 Laptop	Movable Equipment	9/9/2019	2,307	2,307	60.00	461	461	461	922	1,385
Total 2019 Acquisitions				83,322	83,322		16,549	16,549	16,549	33,098	50,224

**Norwalk Acquisition
Depreciation Schedule
9/30/20**

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2019 Depr	2019 Accum	2020 Depr	2020 Accum	Net Book Value	
2020 Acquisitions												
X Quadbridge	Lenovo ThinkPad; Mobile Computer Cart	Movable Equipment	10/9/2019	1,114	1,114	60.00	-	-	223	223	891	
Sls Tax on Universal Signs & Service X (\$3200)	Sales Tax on universal signs	Movable Equipment	10/29/2019	203	203	60.00	-	-	41	41	162	
X Tri-State Surgical Supply & Equipment	Tuffycare 26" Reclining Wheelchair	Movable Equipment	9/26/2019	1,786	1,786	60.00	-	-	357	357	1,429	
X Medd Max	Insignia 32" HDTV	Movable Equipment	11/13/2019	482	482	60.00	-	-	96	96	386	
X Tri-State Surgical Supply & Equipment	Invacare Low Base Power Lift	Movable Equipment	6/12/2019	1,484	1,484	60.00	-	-	297	297	1,187	
X Quadbridge	Dell Optiplex; Planar LED Monitor	Movable Equipment	12/9/2019	1,413	1,413	60.00	-	-	283	283	1,130	
X Addit monies shorted on asset# 329	Addit monies shorted on asset# 329	Movable Equipment	1/26/2016	26	26	60.00	-	-	5	5	21	
X Supply Access Center	Canon Image Runner	Movable Equipment	2/15/2017	(1,653)	(1,653)	60.00	-	-	(331)	(331)	(1,322)	
X The Webstaurant Store	Milk Cooler	Movable Equipment	1/15/2020	1,642	1,642	60.00	-	-	328	328	1,314	
X The Webstaurant Store	Ice Maker	Movable Equipment	1/15/2020	3,267	3,267	60.00	-	-	653	653	2,614	
X Bank of America	Dell EMC Poweredge T440 & accessories	Movable Equipment	1/9/2020	6,693	6,693	60.00	-	-	1,339	1,339	5,354	
X Quadbridge	Dell Optiplex/Windows 10 Pro	Movable Equipment	2/9/2020	6,166	6,166	60.00	-	-	1,233	1,233	4,933	
X Quadbridge	Lenovo Thinkpad & Adapter	Movable Equipment	2/9/2020	1,386	1,386	60.00	-	-	277	277	1,109	
X Medd Max	Cabresono HD2	Movable Equipment	1/22/2020	4,981	4,981	60.00	-	-	996	996	3,985	
X Medd Max	Samsung 32" LED TV	Movable Equipment	3/2/2020	421	421	60.00	-	-	84	84	337	
X Medd Max	Samsung 32" LED TV	Movable Equipment	3/2/2020	421	421	60.00	-	-	84	84	337	
X Medd Max	Insignia 32" LED TV	Movable Equipment	3/2/2020	362	362	60.00	-	-	72	72	290	
X ARxIUM, Inc	Flex MO Dispensing Station, LABEL Printer Kit, Unit Dose Module, External Lock Controller	Movable Equipment	12/19/2017	2,940	2,940	60.00	-	-	588	588	2,352	
X Quadbridge	Dell Optiplex	Movable Equipment	4/9/2020	1,745	1,745	60.00	-	-	349	349	1,396	
X Quadbridge	Apple iPad Mini 5 (qty 2)	Movable Equipment	4/9/2020	902	902	60.00	-	-	180	180	722	
X CT Sls Tax	Sls Tax on The Webstaurant & Quadbridge	Movable Equipment	4/29/2020	1,216	1,216	60.00	-	-	243	243	973	
X The Webstaurant Store	Oven	Movable Equipment	7/20/2020	4,804	4,804	60.00	-	-	961	961	3,843	
X Medd Max	Amana Oven	Movable Equipment	1/27/2020	1,830	1,830	60.00	-	-	366	366	1,464	
X CT Sls Tax	Sls Tax on Quadbridge	Movable Equipment	7/30/2020	168	168	60.00	-	-	34	34	134	
X Medd Max	Westinghouse 32" LED TV	Movable Equipment	7/8/2020	585	585	60.00	-	-	117	117	468	
Total 2020 Acquisitions				44,384	44,384		-	-	8,875	8,875	35,509	
Total Movable Equipment				785,012	785,012		52,074	578,726	47,222	625,948	159,064	
Motor Vehicles												
2019 Acquisitions												
	2012 GMC	Motor Vehicles	6/30/2019	11,155	11,155	60.00	2,231	2,231	2,231	4,462	6,693	
Total Motor Vehicles				11,155	11,155		2,231	2,231	2,231	4,462	6,693	
Leasehold Properties												
	Land Improvements			27,966	27,966		744	3,750	744	4,494	23,471	
	Building Improvements			1,415,024	1,415,024		37,037	221,445	37,037	258,482	1,156,543	
	Total Non-movable Equipment			125,340	125,340		31	125,340	1,037	126,377	(1,037)	
	Total Movable Equipment			491,233	491,233		11,157	488,689	86	488,775	2,458	
				2,059,563	2,059,563		-	48,969	839,224	38,904	878,128	1,181,435
Facility Properties												
	Land Improvements			X -	-							
	Building Improvements			X 431,662	431,662		22,356	35,537	28,265	63,802	367,860	
	Total Non-movable Equipment			X 14,107	14,107		892	3,151	892	4,043	10,064	
	Total Movable Equipment			X 293,779	293,779		40,917	90,037	47,136	137,173	156,606	
	Total Motor Vehicles			X 11,155	11,155		2,231	2,231	2,231	4,462	6,693	
Cost Report Values on Page 31				750,703	750,703		66,396	130,956	78,524	209,480	541,223	
Financial Statement Rounding/Variance F/S vs C/R				750,676	750,676		116,458	146,879	116,458	219,742	530,934	
				27	27		(50,062)	(15,923)	(970)	(10,262)	10,289	

Ties to coresponding pages of Medicaid Cost Report

- Reserve for Leasehold Properties (Page 35, Line A4) **1,181,435 (a)**
- F/S vs C/R Depreciation (Page 36, Line F1) **(970) (b)**
- FS vs C/R Basis (Page 31, Line B9) **(10,289) (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.

(c)

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

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cas	License No. 2391	Report for Year Ended 9/30/2020	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes	<input checked="" type="radio"/> No
			If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase		05/31/13		
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		150		
6. Square Footage				
7. Acquisition Cost				
a. Land		200,000		
b. Building		1,800,000		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Variable		
b. Date Mortgage Obtained		03/04/15		
c. Interest Rate for the Cost Year		2.25% above Libor		
d. Term of Mortgage (number of years)		3		
e. Amount of Principal Borrowed		8,000,000		
f. Principal balance outstanding as of 9/30/20		2,999,020		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Norwalk Acquisition I, LLC, d/b/a Ca		2391	9/30/2020			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 C		2391		9/30/2020		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)				\$	273,791	273,791	
LOC Interest (Disallowed on Pg 29a)							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	273,791	273,791	
14. Insurance							
a. Insurance on Property (buildings only)				\$	29,688	29,688	
b. Insurance on Automobiles				\$	1,843	1,843	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	125,803	125,803	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	157,334	157,334	
15. Total All Expenditures (A-13 thru C-14)				\$	16,578,082	16,578,082	

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	9/30/2020	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 231,340	231,340		
7.			Other - See attached Schedule	\$ 10,500	10,500		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 773,468	773,468		
10.			Accounting	\$			
10a.			Legal	\$ 12,416	12,416		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 477	477		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 183	183		
18.	16	m2/3	Unallowable Advertising *	\$ 35,598	35,598		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 109,440	109,440		
20.	16	m10	Fund Raising / Contributions	\$ 1,250	1,250		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 9,478	9,478		
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)				\$ 1,184,150	1,184,150		

* 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)
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	Respiratory Therapist (Patient Specific)	\$ 10,500		
Total Other Fees Adjustments			\$ 10,500	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	L7	Meals and Entertainment	\$ 6,818		
15	1a9	Other Benefits	82		
16	m13	Penalties	5		
16	L2	Admin Parties & Gifts (Excluding 1 Allowable Party)	2,543		
16	m13	Physician Credentialing Expense	30		
Total Other A&G Adjustments			\$ 9,478	\$ -	\$ -

Cassena Care - Norwalk Acquisition Group
 Cell Phone Disallowance
 September 30, 2020

<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 \$ 1,917 [TB Linked](#)
 Amount Allowable 1,440

Disallowed Cell Phone Expense \$ 477 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	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,184,150	1,184,150		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 313,803	313,803		
28.	20	5d	Ambulance/Limousine	\$ 14,524	14,524		
29.	20	5f	X-rays, etc	\$ 8,961	8,961		
30.	20	5h	Laboratory	\$ 58,923	58,923		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 1,468	1,468		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 113,587	113,587		
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	\$ 422,045	422,045		
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)				\$ 2,117,461	2,117,461		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Central Supply - IV Solutions	\$ 29,104		
20	51	Central Supply - Rental Expense	71,038		
20	5i	Cable Television Disallowance (See Attached)	13,445		
Total Other Ancillary Costs			\$ 113,587	\$ -	\$ -

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)
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	LOC Interest Expense	\$ 273,791		
30	IV 8	Medical Records Income	554		
30	IV 8	Cash Discounts On Purchases	37		
30	IV 8	Rebates and Refunds	65,250		
30	IV 8	Insurance Recoveries	76,366		
30	IV 8	Physician Credential Income	200		
30	IV 8	Recovery Of Bad Debts	5,847		
Total Other Adjustments			\$ 422,045	\$ -	\$ -

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
9/30/2020**

Total Cable TV Expense acct #8351.680 reclassified to Marcum 105	<u>Amount</u> \$ 17,045 TB Linked
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Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600

Disallowed Cable TV	<u><u>\$ 13,445</u></u>
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F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Casser 2391		9/30/2020		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 17,847,044	17,847,044			
b. Medicaid Room and Board Contractual Allowance **	\$ (8,067,113)	(8,067,113)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 3,879,205	3,879,205			
b. Medicare Room and Board Contractual Allowance **	\$ 2,247,090	2,247,090			
4. a. Private-Pay Residents and Other	\$ 1,918,081	1,918,081			
b. Private-Pay Room and Board Contractual Allowance **	\$ (144,546)	(144,546)			
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	\$ 308,485	308,485			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 152,901	152,901			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 106,852	106,852			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 41,300	41,300			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 379,702	379,702			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 178,414	178,414			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (648,180)	(648,180)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (386,950)	(386,950)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 17,812,285	17,812,285			
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>)	\$ 242	242			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 157,406	157,406			
V. Total Other Revenue (1 thru 8)	\$ 157,648	157,648			
VI. Total All Revenue (III +V)	\$ 17,969,933	17,969,933			

* 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	\$ 7,133		
30 II 6a	Radiology - Diagnostic Part A	8,124		
30 II 6a	Pharmacy - Medicare Part A	196,474		
30 II 6a	Pharmacy Income - Pneumoccal	981		
30 II 6a	Medicare 2% Reduction	(40,420)		
30 II 6a	Ancillary Allowance - Part A	(811,827)		
30 II 6a	Ancillary Allowance - Part B	(8,645)		
Total Other Resident Revenue - Medicare		\$ (648,180)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Laboratory - Medicaid	\$ 155		
30 II 6b	Radiology - Hospice	182		
30 II 6b	Radiology - 3rd Party Insuranc	2,018		
30 II 6b	Pharmacy - Medicaid	41,859		
30 II 6b	Pharmacy - Hospice	497		
30 II 6b	Pharmacy -3rd Party Insurance	72,902		
30 II 6b	Pharmacy Income - Flu Shots	682		
30 II 6b	Ancillary Allow -ISNIP Pt B	(21,846)		
30 II 6b	Ancillary Allowance - Medicaid	(233,257)		
30 II 6b	AA -Lab Medicaid	(155)		
30 II 6b	AA - Pharmacy Medicaid	(41,859)		
30 II 6b	Ancillary Allowance - Hospice	(182)		
30 II 6b	Ancillary Allowance - 3rd Party	(207,946)		
Total Other Resident Revenue		\$ (386,950)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Earned in HHS Stimulus Account	N/A	\$ 242		
Total Interest Income			\$ 242	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Medical Records Income (Disallowed on Pg 29a)	\$ 554		
30 IV 8	Cash Discounts On Purchases (Disallowed on Pg 29a)	37		
30 IV 8	Rebates and Refunds (Disallowed on Pg 29a)	65,250		
30 IV 8	Insurance Recoveries (Disallowed on Pg 29a)	76,366		
30 IV 8	Physician Credential Income (Disallowed on Pg 29a)	200		
30 IV 8	Recovery Of Bad Debts (Disallowed on Pg 29a)	5,847		
30 IV 8	Reversal of PY Central Supply- Aides Wages (No current year expense)	29		
30 IV 8	Reversal of PY Expenses (No current year expense)	9,123		
Total Other Revenue		\$ 157,406	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cass	2391	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	2,961,759
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	4,464,166
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	147,935
a. _____				
b. _____				
c. _____				
d. See Schedule		147,935		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	34,395
Patient refund exchange		20,231		
Exchange - Other		(1,836)		
Due from Dialysis		16,000		
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	7,608,255
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____	431,662	\$	367,860
	Accum. Depreciation _____	63,802	Net	
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____	14,107	\$	10,064
	Accum. Depreciation _____	4,043	Net	
6. Movable Equipment	*Historical Cost _____	293,779	\$	156,606
	Accum. Depreciation _____	137,173	Net	
7. Motor Vehicles	*Historical Cost _____	11,155	\$	6,693
	Accum. Depreciation _____	4,462	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(10,289)
F/S vs C/R NBV		(10,289)		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	530,934

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 15,065
31	A5	Prepaid Insurance	3,845
31	A5	Prepaid R/E Taxes	71,492
31	A5	Prepaid Insurance - W.C.	57,033
31	A5	Deposits	500
Total Prepaid Expenses			\$ 147,935

Schedule of Other Current Assets (itemized) 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 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	Unclaimed funds	\$ 1,068
33	A12	Garnishee Payable	116
33	A12	401k Payable	(362)
33	A12	Child Support Payable	2,794
33	A12	Union Deductions Payable	4,262
33	A12	Accrued Expenses	1,081,241
33	A12	Accrued Pension	1,348
33	A12	Due to Medicaid - Rate Changes	628,671
33	A12	Patient Fund Liability	44,543
Total Other Current Liabilities (Itemize)			\$ 1,763,681

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

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

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	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	8,139,189
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
	*Historical Cost	27,966		
	Accum. Depreciation	4,494	Net	23,472
3. Buildings			\$	
	*Historical Cost	1,415,024		
	Accum. Depreciation	258,482	Net	1,156,542
4. Non-Movable Equipment			\$	
	*Historical Cost	125,340		
	Accum. Depreciation	125,340	Net	
5. Movable Equipment			\$	
	*Historical Cost	491,233		
	Accum. Depreciation	488,775	Net	2,458
6. Motor Vehicles			\$	
	*Historical Cost			
	Accum. Depreciation		Net	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$ 1,182,472	
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)			\$ 9,346,661	

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Ca		2391	9/30/2020	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,605,617
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	875,157
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	194,903
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>)				\$	1,763,681

See Schedule				1,763,681	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	4,439,358

* 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 C		License No. 2391	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,439,358	
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>)				\$ 2,999,020	
Name and Address of Lender	Amount	Loan Date			
Loan Payable	2,999,020				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,999,020	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 7,438,378	

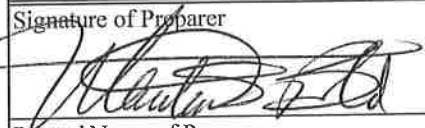
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of	
Norwalk Acquisition I, LLC, d/b/a Cas	2391	9/30/2020	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			\$	1,182,472	
5. Reserve for funds set aside as donor restricted			\$		
6. Total Reserves			\$	1,182,472	
B. Net Worth					
1. Owner's Capital			\$		
2. Capital Stock			\$		
3. Paid-in Surplus			\$		
4. Treasury Stock			\$		
5. Cumulated Earnings			\$	(667,010)	
6. Gain or Loss for Period	10/1/2019	thru	9/30/2020	\$	1,392,821
7. Total Net Worth			\$	725,811	
C. Total Reserves and Net Worth			\$	1,908,283	
D. Total Liabilities, Reserves, and Net Worth			\$	9,346,661	

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Casse	2391	9/30/2020	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	(607,009)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	17,969,933
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	16,577,112
D. Net Income or Deficit			\$	1,392,821
E. Balance			\$	785,812
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Page 27			\$16,578,082	
F/S vs C/R Depreciation			-970	
Total Expenses			\$16,577,112	
2. Other <i>(itemize)</i>				
Rounding				(1)
F-3. Total Additions			\$	(1)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	60,000
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
Member Draw			60,000	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	60,000
H. Balance at End of Period			\$	725,811
				09/30/20

I. Preparer's/Reviewer's Certification

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena	License No. 2391	Report for Year Ended 9/30/2020	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 1/29/21		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Anthony DeRosa		Phone Number 516-422-7817		
Contact Email Address aderosa@cassenacare.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Norwalk Acquisition I, LLC d/b/a Cassena Care of Norwalk for the year ended September 30, 2020, 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
January 27, 2021

Annual Report of Long-Term Care Facility Cost Year 2020 Checklist

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

Facility Name Norwalk Acquisitions 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 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2020 Medicaid Cost Report**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
1011.000	Cash - Operating Account	1,442,349.00			1,442,349.00
1011.400	Signature Money Market	1,474,242.00			1,474,242.00
1012.000	Cash - Payroll Checking	(475.00)			(475.00)
1014.000	Petty Cash	1,100.00			1,100.00
1031.000	A/R Medicare Part A	387,314.00			387,314.00
1031.200	A/R Medicare Part B Snf	35,661.00			35,661.00
1032.000	A/R Medicaid Snf	1,396,921.00			1,396,921.00
1032.300	A/R Nami	(20,971.00)			(20,971.00)
1032.400	A/R Pending Medicaid	1,113,797.00			1,113,797.00
1033.000	A/R Private	2,083,578.00			2,083,578.00
1034.000	A/R Hospice	157,240.00			157,240.00
1034.500	A/R-3Rd Party Ins/Co-Ins	318,109.00			318,109.00
1034.501	A/R MANAGED MEDICARE	192,517.00			192,517.00
1061.000	Allowance For Bad Debts	(1,200,000.00)			(1,200,000.00)
1083.200	Patient Refund Exchange	20,231.00			20,231.00
1083.300	Exchange - Other	(1,836.00)			(1,836.00)
1085.000	Due From Dialysis	16,000.00			16,000.00
1120.000	Prepaid Expenses	15,065.00			15,065.00
1121.000	Prepaid Insurance	3,845.00			3,845.00
1125.000	Prepaid R/E Taxes	71,492.00			71,492.00
1127.000	Prepaid Insurance - W.C.	57,033.00			57,033.00
1128.000	Deposits	500.00			500.00
1170.000	Leasehold Imp. - 15 Year	436,959.00			436,959.00
1190.100	Mme - 5 Year	272,971.00			272,971.00
1190.110	Mme 10 Year	29,591.00			29,591.00
1195.000	Automobile 5 Year	11,155.00			11,155.00
1270.000	Leasehold Improv.-Acc Amort.	(70,074.00)			(70,074.00)
1290.000	Mme - Accum Dep - General	(146,879.00)			(146,879.00)
1295.000	Accum Deprec - Automobile	(2,789.00)			(2,789.00)
1320.000	Patient Savings Account	44,543.00			44,543.00
1361.000	Goodwill	25,000.00			25,000.00
2012.000	Loan Payable 1	(2,999,020.00)			(2,999,020.00)
2021.000	Accounts Payable - Trade	(1,605,617.00)			(1,605,617.00)
2031.000	Accrued Payroll	(181,957.00)			(181,957.00)
2032.000	Accrued Sick And Vacation	(693,200.00)			(693,200.00)
2035.000	Federal Withholding	10,252.00			10,252.00
2036.000	Fica Payable	(198,590.00)			(198,590.00)
2041.010	Sui Payable	(6,179.00)			(6,179.00)
2041.020	Futa Payable	(386.00)			(386.00)
2041.030	Unclaimed Funds	(1,068.00)			(1,068.00)
2049.000	Garnishee Payable	(116.00)			(116.00)
2049.010	401K Payable	362.00			362.00
2049.030	Child Support Payable	(2,794.00)			(2,794.00)
2049.040	Union Deductions Payable	(4,262.00)			(4,262.00)
2056.000	Accrued Expenses	(1,081,241.00)			(1,081,241.00)
2056.020	Accrued Pension	(1,348.00)			(1,348.00)
2072.000	Due To Medicaid - Rate Changes	(628,671.00)			(628,671.00)
2161.000	Patient Fund Liability	(44,543.00)			(44,543.00)
2362.000	Member Draw	60,000.00			60,000.00
2363.000	Retained Earnings	607,010.00			607,010.00
3020.000	Room and Board - Private	(1,094,387.00)			(1,094,387.00)
3020.001	Room and Board - Other Private	(245,100.00)			(245,100.00)
3020.100	R & B - Medicare Part A	(3,434,220.00)			(3,434,220.00)
3020.300	R & B - Medicaid	(17,847,044.00)			(17,847,044.00)
3020.400	R & B - Hospice	(322,090.00)			(322,090.00)
3020.500	R & B - 3rd Party Insurance	(135,015.00)			(135,015.00)
3020.501	Room and Board - Mgd Medicare	(444,985.00)			(444,985.00)
4210.100	Laboratory - Part A	(7,133.00)			(7,133.00)

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
4210.300	Laboratory - Medicaid	(155.00)			(155.00)
4240.100	Radiology - Diagnostic Part A	(8,124.00)			(8,124.00)
4240.400	Radiology - Hospice	(182.00)			(182.00)
4240.500	Radiology - 3rd Party Insuranc	(2,018.00)			(2,018.00)
4270.100	Pharmacy - Medicare Part A	(196,474.00)			(196,474.00)
4270.300	Pharmacy - Medicaid	(41,859.00)			(41,859.00)
4270.400	Pharmacy - Hospice	(497.00)			(497.00)
4270.500	Pharmacy -3rd Party Insurance	(72,902.00)			(72,902.00)
4270.950	Pharmacy Income - Pneumoccal	(981.00)			(981.00)
4270.951	Pharmacy Income - Flu Shots	(682.00)			(682.00)
4330.000	P.T. Income - Private	(777.00)			(777.00)
4330.100	P.T. Income - Medicare Part A	(236,273.00)			(236,273.00)
4330.200	P.T. Income - Medicare Part B	(72,212.00)			(72,212.00)
4330.300	P.T. Income - Medicaid	(92,229.00)			(92,229.00)
4330.500	P.T. Income - 3rd Party Ins.	(59,895.00)			(59,895.00)
4340.000	O.T. Income - Private	(1,511.00)			(1,511.00)
4340.100	O.T. Income - Medicare Part A	(281,204.00)			(281,204.00)
4340.200	O.T. Income - Medicare Part B	(98,498.00)			(98,498.00)
4340.300	O.T. Income - Medicaid	(117,398.00)			(117,398.00)
4340.500	O.T. Income - 3rd Party Ins.	(59,505.00)			(59,505.00)
4350.000	S.T. - Private	(754.00)			(754.00)
4350.100	S.T. - Medicare Part A	(82,619.00)			(82,619.00)
4350.200	S.T. - Medicare Part B	(24,233.00)			(24,233.00)
4350.300	S.T. Income - Medicaid	(23,629.00)			(23,629.00)
4350.500	S.T. Income - 3rd Party Ins.	(16,917.00)			(16,917.00)
5085.000	Medical Records Income	(554.00)			(554.00)
5171.000	Cash Discounts On Purchases	(37.00)			(37.00)
5175.000	Rebates and Refunds	(65,250.00)			(65,250.00)
5175.001	Insurance Recoveries	(74,931.00)			(74,931.00)
5177.000	Interest Income	(242.00)			(242.00)
5178.010	Physician Credential Income	(200.00)			(200.00)
5179.000	Other Miscellaneous Income	(1,435.00)			(1,435.00)
5515.000	Recovery Of Bad Debts	(5,847.00)			(5,847.00)
5521.100	R & B Allowance - Medicare A	(1,273,500.00)			(1,273,500.00)
5521.101	Medicare 2% Reduction	40,420.00			40,420.00
5521.300	R & B Allowance - Medicaid	8,064,665.00			8,064,665.00
5521.398	Medicaid Bedhold Allowance	19.00			19.00
5521.400	R & B Allowance- Hospice	144,546.00			144,546.00
5521.501	R & B Allowance - Mgd Medicare	(27,019.00)			(27,019.00)
5521.505	Capitation Revenue	(121,489.00)			(121,489.00)
5525.100	Medicare Part A - Prior Year	(946,571.00)			(946,571.00)
5525.300	Medicaid Retros - Prior Year	2,429.00			2,429.00
5527.100	Ancillary Allowance - Part A	811,827.00			811,827.00
5527.200	Ancillary Allowance - Part B	8,645.00			8,645.00
5527.201	Ancillary Allow -ISNIP Pt B	21,846.00			21,846.00
5527.300	Ancillary Allowance - Medicaid	233,257.00			233,257.00
5527.321	AA -Lab Medicaid	155.00			155.00
5527.327	AA - Pharmacy Medicaid	41,859.00			41,859.00
5527.400	Ancillary Allowance - Hospice	182.00			182.00
5527.427	AA - Pharmacy Hospice	497.00			497.00
5527.500	Ancillary Allowance - 3rd Party	207,946.00			207,946.00
5535.010	Bad Debt Expense	773,468.00			773,468.00
6011.010	Nsg Admin- Supervisor Wages	176,980.00		3,708.00	180,688.00
			RJE - 12	3,708.00	
6011.014	Nsg Admin - Insvc Coord Wages	13,348.00		194.00	13,542.00
			RJE - 12	194.00	
6011.030	Nsg Admin- RN Wages	227,602.00		1,784.00	229,386.00
			RJE - 12	1,784.00	
6011.060	Nsg Admin- Clerical Wages	(200.00)			(200.00)
6011.160	Nsg Admin- FICA	30,358.00			30,358.00
6011.170	Nsg Admin- SUI	5,006.00			5,006.00
6011.171	Nsg Admin- FUI	482.00			482.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
6011.280	Nsg Admin- Nursing Sup Agency	389,080.00			389,080.00
6011.285	Msg Admin - Recruiting Fees	797.00		13,325.00	14,122.00
			RJE - 10	13,325.00	
6011.299	Nsg Admin - Other Consulting	10,422.00			10,422.00
6011.887	Nsg Admin-Phys Credential Fees	30.00			30.00
6020.030	SNF- RN Wages	398,635.00		5,912.00	404,547.00
			RJE - 12	5,912.00	
6020.040	SNF- LPN Wages	987,182.00		20,841.00	1,008,023.00
			RJE - 12	20,841.00	
6020.050	SNF- Aides Wages	2,219,012.00		79,871.00	2,298,883.00
			RJE - 12	79,871.00	
6020.160	SNF- FICA	279,160.00			279,160.00
6020.170	SNF- SUI	42,458.00			42,458.00
6020.171	SNF- FUI	3,984.00			3,984.00
6020.340	SNF- Agency - RN's	252,242.00			252,242.00
6020.350	SNF- Agency - LPN's	360,385.00			360,385.00
6020.360	SNF- Agency - CNA's	44,865.00			44,865.00
7200.050	Central Supply- Aides Wages	(29.00)			(29.00)
7200.410	Central Supply- Oxygen	1,468.00			1,468.00
7200.430	Central Supply- Nutritional S	25,723.00			25,723.00
7200.435	Central Supply- IV Solutions	29,104.00			29,104.00
7200.460	Central Supply- Gloves	40,888.00			40,888.00
7200.490	Central Supply- Other Medical	71,658.00			71,658.00
7200.570	Central Supply- Wipes	10,456.00			10,456.00
7200.580	Central Supply- Minor Non Med	(2,606.00)			(2,606.00)
7200.590	Central Supply- Other Supplies	29,900.00			29,900.00
7200.730	Central Supply- Rental Expense	72,247.00		(1,209.00)	71,038.00
			RJE - 4	(1,209.00)	
7210.680	Lab- Contracted Services	4,923.00			4,923.00
7240.680	X Ray- Contracted Services	8,961.00			8,961.00
7260.010	Activities- Supervisor Wages	69,512.00		1,035.00	70,547.00
			RJE - 12	1,035.00	
7260.050	Activities- Aides Wages	92,270.00			92,270.00
7260.160	Activities- FICA	11,980.00			11,980.00
7260.170	Activities- SUI	2,215.00			2,215.00
7260.171	Activities- FUI	196.00			196.00
7260.590	Activities- Other Supplies	3,964.00			3,964.00
7260.670	Activities- Purchased Services	1,590.00			1,590.00
7270.290	Pharmacy- Consulting Services	28,880.00			28,880.00
7270.440	Pharmacy- Drugs - Medicare Pa	192,761.00			192,761.00
7270.441	Pharmacy- Drugs - Medicaid	15,914.00			15,914.00
7270.444	Pharmacy- Drugs - HMO	81,061.00			81,061.00
7270.445	Pharmacy - Drugs - Hospice	15,462.00			15,462.00
7270.449	Pharmacy- Flu Shots	8,108.00			8,108.00
7270.450	Pharmacy- Medicine Cabinet Dr	26,007.00			26,007.00
7290.290	Dental- Consulting Services	9,004.00			9,004.00
7330.050	PT- Aides Wages	43,280.00		903.00	44,183.00
			RJE - 12	903.00	
7330.160	PT- FICA	3,384.00			3,384.00
7330.170	PT- SUI	480.00			480.00
7330.171	PT- FUI	42.00			42.00
7330.280	PT- Agency	234,273.00			234,273.00
7330.299	PT - Other Consulting	2,087.00			2,087.00
7330.590	PT- Other Supplies	26,879.00			26,879.00
7340.280	OT- Agency	231,340.00			231,340.00
7350.280	ST - Agency	133,525.00			133,525.00
7360.280	RT - Agency	10,500.00			10,500.00
7381.010	Social Services- Supervisor W	86,172.00		2,020.00	88,192.00
			RJE - 12	2,020.00	
7381.020	Social Services- Tech Wages	2,002.00			2,002.00
7381.160	Social Services- FICA	6,984.00			6,984.00
7381.170	Social Services- SUI	960.00			960.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
7381.171	Social Services- FUI	84.00			84.00
7381.299	Social Services - Other Consul	9,906.00			9,906.00
7381.590	Social Services- Other Suppli	45.00			45.00
7390.060	Medical Records- Clerical Wag	47,141.00		1,169.00	48,310.00
			RJE - 12	1,169.00	
7390.160	Medical Records- FICA	3,553.00			3,553.00
7390.170	Medical Records- SUI	480.00			480.00
7390.171	Medical Records- FUI	42.00			42.00
7410.280	Medical Consulting Services	15,548.00			15,548.00
7420.290	Medical Director- Consulting	65,000.00			65,000.00
7430.020	Utilization Review- Tech Wages	212,379.00			212,379.00
7430.160	Utilization Review- FICA	14,420.00			14,420.00
7430.170	Utilization Review- SUI	3,268.00			3,268.00
7430.171	Utilization Review- FUI	337.00			337.00
7430.290	Utilization Review- Consultin	3,096.00			3,096.00
8212.010	Dietary- Dept Head Wages	104,735.00		939.00	105,674.00
			RJE - 12	939.00	
8212.020	Dietary- Tech Wages	70,656.00		13,953.00	84,609.00
			RJE - 12	13,953.00	
8212.021	Dietary - Dietitian Wages	94,890.00		40.00	94,930.00
			RJE - 12	40.00	
8212.070	Dietary- Environmental Wages	508,849.00			508,849.00
8212.160	Dietary- FICA	58,781.00			58,781.00
8212.170	Dietary- SUI	9,938.00			9,938.00
8212.171	Dietary- FUI	926.00			926.00
8212.299	Dietary - Other Consulting	2,602.00			2,602.00
8212.430	Dietary- Nutritional Supplemen	12,114.00			12,114.00
8212.460	Dietary - Gloves	316.00			316.00
8212.501	Dietary- Groceries	205,692.00			205,692.00
8212.502	Dietary- Dairy	69,405.00			69,405.00
8212.503	Dietary- Meat and Fish	73,513.00			73,513.00
8212.504	Dietary- Bakery	16,812.00			16,812.00
8212.505	Dietary- Produce	14,301.00			14,301.00
8212.510	Dietary- Tabeware	4,914.00			4,914.00
8212.540	Dietary- Cleaning Supplies	11,731.00			11,731.00
8212.570	Dietary- Wipes	60.00			60.00
8212.590	Dietary- Other Supplies	11,324.00			11,324.00
8212.630	Dietary- Repairs and Maintena	3,824.00			3,824.00
8212.670	Dietary- Purchased Services	936.00			936.00
8212.680	Dietary- Contracted Services	1,643.00			1,643.00
8212.890	Dietary- Books and Periodicals	1,533.00			1,533.00
8220.010	Plant- Supervisor Wages	66,939.00		751.00	67,690.00
			RJE - 12	751.00	
8220.070	Plant- Environmental Wages	95,440.00		3,546.00	98,986.00
			RJE - 12	3,546.00	
8220.160	Plant- FICA	11,849.00			11,849.00
8220.170	Plant- SUI	1,920.00			1,920.00
8220.171	Plant- FUI	168.00			168.00
8220.540	Plant- Cleaning Supplies	191.00			191.00
8220.590	Plant- Other Supplies	18,271.00			18,271.00
8220.630	Plant- Repairs and Maintenance	59,858.00			59,858.00
8220.670	Plant- Purchased Services	21,829.00			21,829.00
8220.680	Plant- Contracted Services	85,341.00			85,341.00
8220.690	Plant - Amort. Leasehold Imp.	21,657.00			21,657.00
8220.691	Plant - Depreciation -MME	94,801.00			94,801.00
8220.710	Plant - Building Rent	467,137.00			467,137.00
8220.711	Rental - Land	15,823.00			15,823.00
8220.740	Plant - Electricity	249,950.00			249,950.00
8220.750	Plant - Gas	8,887.00			8,887.00
8220.760	Plant - Water and Sewer	34,623.00			34,623.00
8220.810	Plant - Property Insurance	29,688.00			29,688.00
8220.815	Plant - Auto Insurance	1,843.00			1,843.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
8220.830	Plant - Real Estate Taxes	279,464.00			279,464.00
8240.070	Housekeeping- Environmental	442,072.00		14,550.00	456,622.00
			RJE - 12	14,550.00	
8240.160	Housekeeping- FICA	34,813.00			34,813.00
8240.170	Housekeeping- SUI	6,019.00			6,019.00
8240.171	Housekeeping- FUI	551.00			551.00
8240.460	Housekeeping- Gloves	4,857.00			4,857.00
8240.540	Housekeeping- Cleaning Suppli	13,444.00			13,444.00
8240.570	Housekeeping- Wipes	4,369.00			4,369.00
8240.590	Housekeeping- Other Supplies	20,718.00			20,718.00
8240.630	Housekeeping- Repairs and Mai	4,580.00			4,580.00
8240.680	Housekeeping- Contracted Serv	73,332.00			73,332.00
8250.380	Laundry - Diapers	41,375.00			41,375.00
8250.381	Laundry - Undergarments	6,164.00			6,164.00
8250.530	Laundry - Linen and Bedding	1,544.00			1,544.00
8250.540	Laundry- Cleaning Supplies	7,381.00			7,381.00
8250.590	Laundry- Other Supplies	856.00			856.00
8250.680	Laundry- Contracted Services	168,437.00			168,437.00
8270.670	Ambulance	14,524.00			14,524.00
8311.010	Fiscal- Supervisor Wages	68,398.00		106,918.00	175,316.00
			RJE - 12	1,228.00	
			RJE - 13	105,690.00	
8311.160	Fiscal- FICA	4,845.00			4,845.00
8311.170	Fiscal- SUI	480.00			480.00
8311.171	Fiscal- FUI	42.00			42.00
8311.299	Fiscal - Other Consulting	106,908.00			106,908.00
8311.310	Fiscal- Audit Fees	57,219.00			57,219.00
8311.680	Fiscal- Contracted Services	7,009.00			7,009.00
8311.730	Fiscal- Rental Expense	66,950.00			66,950.00
			RJE - 4	0.00	
8321.010	Admissions - Dept Head Wages	31,590.00		200.00	31,790.00
			RJE - 12	200.00	
8321.060	Admissions - Clerk Wages	79,205.00		1,316.00	80,521.00
			RJE - 12	1,316.00	
8321.160	Admissions - FICA Expense	8,414.00			8,414.00
8321.170	Admissions - SUI	1,440.00			1,440.00
8321.171	Admissions - FUI	126.00			126.00
8321.299	Admissions - Other Consulting	3,130.00			3,130.00
8321.670	Admissions- Purchased Services	7,773.00			7,773.00
8351.010	Admin- Supervisor Wages	244,864.00		(105,690.00)	139,174.00
			RJE - 13	(105,690.00)	
8351.011	Admin - Executive Directors	54,969.00		1,136.00	56,105.00
			RJE - 12	1,136.00	
8351.012	Admin - Human Resources	57,155.00		981.00	58,136.00
			RJE - 12	981.00	
8351.060	Admin- Clerical Wages	7,682.00			7,682.00
8351.160	Admin- FICA	25,151.00			25,151.00
8351.170	Admin- SUI	3,426.00			3,426.00
8351.171	Admin- FUI	304.00			304.00
8351.290	Admin- Consulting Services	3,153.00			3,153.00
8351.293	Admin - Legal Consulting	16,682.00			16,682.00
8351.299	Admin - Other Consulting	20,334.00			20,334.00
8351.300	Admin- Legal Fees	62,162.00		9,008.00	71,170.00
			RJE - 11	9,008.00	
8351.550	Admin- Office Supplies	16,346.00			16,346.00
8351.552	Admin - Paper	4,105.00			4,105.00
8351.590	Admin- Other Supplies	3,193.00			3,193.00
8351.591	Admin - Other Supp. Residents	2,272.00			2,272.00
8351.670	Admin- Purchased Services	1,765.00			1,765.00
8351.680	Admin- Contracted Services	24,022.00		(17,045.00)	6,977.00
			RJE - 2	(17,045.00)	
8351.730	Admin- Rental Expense	12,224.00		(2,228.00)	9,996.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
			RJE - 4	(2,228.00)	
			RJE - 4	0.00	
8351.810	Admin - General Insurance	125,803.00			125,803.00
8351.820	Admin - Working Capital Int.	273,791.00			273,791.00
8351.830	Admin - Licenses and Taxes	2,481.00			2,481.00
8351.835	Admin - Sales Tax	17,669.00			17,669.00
8351.841	Admin - Telephone	30,735.00		(1,917.00)	28,818.00
8351.850	Admin- Dues and Subscriptions	10,546.00	RJE - 1	(1,917.00)	2,431.00
			RJE - 6	(8,115.00)	
8351.880	Admin - Travel	2,046.00		(321.00)	1,725.00
			RJE - 9	(321.00)	
8351.881	Admin - Auto Expense	183.00			183.00
8351.882	Admin- Bank Charges	15,803.00			15,803.00
8351.883	Admin- Conferences and Worksh	2,585.00			2,585.00
8351.911	Admin - Postage	11,233.00			11,233.00
8351.912	Admin - Marketing	48,923.00		(13,325.00)	35,598.00
			RJE - 10	(13,325.00)	
8351.914	Admin - Charitable Contrib	1,250.00			1,250.00
8351.917	Admin - Meals and Entertain	12,264.00			12,264.00
8351.919	Admin - Parties and Gifts	33,829.00		(5,481.00)	28,348.00
			RJE - 8	(5,481.00)	
8351.920	Admin - Penalties	5.00			5.00
8352.099	COVID-19 Wages	161,046.00		(161,046.00)	0.00
			RJE - 12	(161,046.00)	
8352.259	COVID-19 Benefits	12,319.00			12,319.00
8352.280	COVID-19 Nursing Sup Agency	3,568.00			3,568.00
8352.350	COVID-19 Agency LPN's	3,910.00			3,910.00
8352.360	COVID-19 Agency CNA's	107.00			107.00
8352.590	COVID-19 Supplies	36,870.00			36,870.00
8352.680	COVID-19 Lab- Contracted Svc	54,000.00			54,000.00
8381.060	Reception- Clerical Wages	133,650.00		4,969.00	138,619.00
			RJE - 12	4,969.00	
8381.160	Reception- FICA	10,298.00			10,298.00
8381.170	Reception- SUI	3,402.00			3,402.00
8381.171	Reception- FUI	370.00			370.00
8381.680	Reception- Contracted Services	(1,363.00)			(1,363.00)
8460.160	FICA Expense	(23,709.00)			(23,709.00)
8460.170	SUI Expense	5,596.00			5,596.00
8460.180	Health Insurance	64,283.00			64,283.00
8460.190	Non Union Pension Expense	2,700.00			2,700.00
8460.200	Workers Compensation Expense	135,858.00			135,858.00
8460.210	Union Pension Expense	369,856.00			369,856.00
8460.240	Union Welare and Legal	1,097,252.00			1,097,252.00
8460.245	Union Education	52,196.00			52,196.00
8460.246	Dental Insurance	432.00			432.00
8460.249	Employee Fingerprinting	1,702.00			1,702.00
8460.250	Other Benefits	82.00			82.00
9009.000	NYS Assessment	826,534.00			826,534.00
9027.000	Unincorporated Business Tax	109,690.00			109,690.00
Marcum 102	CAHCF Dues	0.00		7,570.00	7,570.00
			RJE - 6	7,570.00	
Marcum 105	Cable TV	0.00		17,045.00	17,045.00
			RJE - 2	17,045.00	
Marcum 111	Cell Phone Expense	0.00		1,917.00	1,917.00
			RJE - 1	1,917.00	
Marcum 112	Leases	0.00		3,437.00	3,437.00
			RJE - 4	3,437.00	
Marcum 114	Gifts to Staff/Residents	0.00		5,481.00	5,481.00
			RJE - 8	5,481.00	
Marcum 115	Resident Transportation	0.00		321.00	321.00
			RJE - 9	321.00	

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
Marcum 116	Reversal of PY Expenses	0.00		(9,123.00)	(9,123.00)
			RJE - 6	(115.00)	
			RJE - 11	(9,008.00)	
Marcum 117	CHFA Dues	0.00		660.00	660.00
			RJE - 6	660.00	
Total		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 2020 Medicaid Cost Report**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
8351.010	Admin- Supervisor Wages	244,864.00	RJE - 13	(105,690.00)	139,174.00
				(105,690.00)	
	Subtotal [2] Administrators	244,864.00		(105,690.00)	139,174.00
Subgroup : [3]	Assistant Administrator				
8351.011	Admin - Executive Directors	54,969.00	RJE - 12	1,136.00	56,105.00
				1,136.00	
	Subtotal [3] Assistant Administrator	54,969.00		1,136.00	56,105.00
Subgroup : [4]	Other Administrative Salaries				
8311.010	Fiscal- Supervisor Wages	68,398.00	RJE - 12	106,918.00	175,316.00
8351.012	Admin - Human Resources	57,155.00	RJE - 13	1,228.00	
8351.060	Admin- Clerical Wages	7,682.00	RJE - 12	981.00	58,136.00
8381.060	Reception- Clerical Wages	133,650.00	RJE - 12	0.00	7,682.00
			RJE - 12	4,969.00	138,619.00
			RJE - 12	4,969.00	
	Subtotal [4] Other Administrative Salaries	266,885.00		112,868.00	379,753.00
Subgroup : [5A]	Head Dietitian				
8212.010	Dietary- Dept Head Wages	104,735.00	RJE - 12	939.00	105,674.00
				939.00	
	Subtotal [5A] Head Dietitian	104,735.00		939.00	105,674.00
Subgroup : [5C]	Dietary Workers				
8212.020	Dietary- Tech Wages	70,656.00	RJE - 12	13,953.00	84,609.00
8212.021	Dietary - Dietitian Wages	94,890.00	RJE - 12	13,953.00	
8212.070	Dietary- Environmental Wages	508,849.00	RJE - 12	40.00	94,930.00
			RJE - 12	40.00	
	Subtotal [5C] Dietary Workers	674,395.00		13,993.00	688,388.00
Subgroup : [6B]	Other Housekeeping Workers				
8240.070	Housekeeping- Environmental	442,072.00	RJE - 12	14,550.00	456,622.00
				14,550.00	
	Subtotal [6B] Other Housekeeping Workers	442,072.00		14,550.00	456,622.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
8220.010	Plant- Supervisor Wages	66,939.00	RJE - 12	751.00	67,690.00
				751.00	
	Subtotal [7A] Engineer or Chief of Maintenance	66,939.00		751.00	67,690.00
Subgroup : [7B]	Other Maintenance Workers				
8220.070	Plant- Environmental Wages	95,440.00	RJE - 12	3,546.00	98,986.00
				3,546.00	
	Subtotal [7B] Other Maintenance Workers	95,440.00		3,546.00	98,986.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
6011.010	Nsg Admin- Supervisor Wages	176,980.00	RJE - 12	3,708.00	180,688.00
				3,708.00	
	Subtotal [12A] Director of Nurses/Assistant Director	176,980.00		3,708.00	180,688.00
Subgroup : [12B1]	RNs - Direct Care				
6020.030	SNF- RN Wages	398,635.00	RJE - 12	5,912.00	404,547.00
				5,912.00	
	Subtotal [12B1] RNs - Direct Care	398,635.00		5,912.00	404,547.00
Subgroup : [12B2]	RNs - Administrative				
6011.014	Nsg Admin - Insvc Coord Wages	13,348.00	RJE - 12	194.00	13,542.00
6011.030	Nsg Admin- RN Wages	227,602.00	RJE - 12	1,784.00	229,386.00
6011.060	Nsg Admin- Clerical Wages	(200.00)	RJE - 12	1,784.00	
7430.020	Utilization Review- Tech Wages	212,379.00		0.00	(200.00)
				0.00	212,379.00
	Subtotal [12B2] RNs - Administrative	453,129.00		1,978.00	455,107.00
Subgroup : [12C1]	LPNs - Direct Care				
6020.040	SNF- LPN Wages	987,182.00	RJE - 12	20,841.00	1,008,023.00
				20,841.00	
	Subtotal [12C1] LPNs - Direct Care	987,182.00		20,841.00	1,008,023.00
Subgroup : [12D]	Aides and Attendants				
6020.050	SNF- Aides Wages	2,219,012.00	RJE - 12	79,871.00	2,298,883.00
				79,871.00	
	Subtotal [12D] Aides and Attendants	2,219,012.00		79,871.00	2,298,883.00
Subgroup : [12E]	Physical Therapists				
7330.050	PT- Aides Wages	43,280.00	RJE - 12	903.00	44,183.00
				903.00	
	Subtotal [12E] Physical Therapists	43,280.00		903.00	44,183.00
Subgroup : [12H]	Recreation Workers				
7260.010	Activities- Supervisor Wages	69,512.00	RJE - 12	1,035.00	70,547.00
7260.050	Activities- Aides Wages	92,270.00		1,035.00	
				0.00	92,270.00
	Subtotal [12H] Recreation Workers	161,782.00		1,035.00	162,817.00

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Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Subgroup : [12M]	Social Workers/Case Management				
7381.010	Social Services- Supervisor W	86,172.00		2,020.00	88,192.00
7381.020	Social Services- Tech Wages	2,002.00	RJE - 12	2,020.00	2,002.00
Subtotal [12M] Social Workers/Case Management		88,174.00		2,020.00	90,194.00
Subgroup : [12O]	Other				
7390.060	Medical Records- Clerical Wag	47,141.00		1,169.00	48,310.00
8321.010	Admissions - Dept Head Wages	31,590.00	RJE - 12	1,169.00	31,790.00
8321.060	Admissions - Clerk Wages	79,205.00	RJE - 12	200.00	80,521.00
8352.099	COVID-19 Wages	161,046.00	RJE - 12	1,316.00	162,362.00
			RJE - 12	(161,046.00)	0.00
			RJE - 12	(161,046.00)	0.00
Subtotal [12O] Other		318,982.00		(158,361.00)	160,621.00
Total [10-A] Salaries and Wages		6,797,455.00		0.00	6,797,455.00
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
7290.290	Dental- Consulting Services	9,004.00		0.00	9,004.00
Subtotal [2] Dentist		9,004.00		0.00	9,004.00
Subgroup : [3]	Pharmacist				
7270.290	Pharmacy- Consulting Services	28,880.00		0.00	28,880.00
Subtotal [3] Pharmacist		28,880.00		0.00	28,880.00
Subgroup : [5A]	PT - Resident Care				
7330.280	PT- Agency	234,273.00		0.00	234,273.00
Subtotal [5A] PT - Resident Care		234,273.00		0.00	234,273.00
Subgroup : [8A]	Medical Director				
7420.290	Medical Director- Consulting	65,000.00		0.00	65,000.00
Subtotal [8A] Medical Director		65,000.00		0.00	65,000.00
Subgroup : [8B]	Utilization Review				
7410.280	Medical Consulting Services	15,548.00		0.00	15,548.00
7430.290	Utilization Review- Consultin	3,096.00		0.00	3,096.00
Subtotal [8B] Utilization Review		18,644.00		0.00	18,644.00
Subgroup : [9A]	ST - Resident Care				
7350.280	ST - Agency	133,525.00		0.00	133,525.00
Subtotal [9A] ST - Resident Care		133,525.00		0.00	133,525.00
Subgroup : [10A]	OT - Resident Care				
7340.280	OT- Agency	231,340.00		0.00	231,340.00
Subtotal [10A] OT - Resident Care		231,340.00		0.00	231,340.00
Subgroup : [11A1]	RN's - Direct Care				
6020.340	SNF- Agency - RN's	252,242.00		0.00	252,242.00
8352.280	COVID-19 Nursing Sup Agency	3,568.00		0.00	3,568.00
Subtotal [11A1] RN's - Direct Care		255,810.00		0.00	255,810.00
Subgroup : [11A2]	RN's - Administrative				
6011.280	Nsg Admin- Nursing Sup Agency	389,080.00		0.00	389,080.00
Subtotal [11A2] RN's - Administrative		389,080.00		0.00	389,080.00
Subgroup : [11B1]	LPN's - Direct Care				
6020.350	SNF- Agency - LPN's	360,385.00		0.00	360,385.00
8352.350	COVID-19 Agency LPN's	3,910.00		0.00	3,910.00
Subtotal [11B1] LPN's - Direct Care		364,295.00		0.00	364,295.00
Subgroup : [11C]	Aides				
6020.360	SNF- Agency - CNA's	44,865.00		0.00	44,865.00
8352.360	COVID-19 Agency CNA's	107.00		0.00	107.00
Subtotal [11C] Aides		44,972.00		0.00	44,972.00
Subgroup : [12]	Other				
7360.280	RT - Agency	10,500.00		0.00	10,500.00
Subtotal [12] Other		10,500.00		0.00	10,500.00
Total [13-B] Professional Fees		1,785,323.00		0.00	1,785,323.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
8460.200	Workers Compensation Expense	135,858.00		0.00	135,858.00
Subtotal [1A1] Workmen's Compensation		135,858.00		0.00	135,858.00
Subgroup : [1A3]	Unemployment Insurance				
6011.170	Nsg Admin- SUI	5,006.00		0.00	5,006.00
6011.171	Nsg Admin- FUI	482.00		0.00	482.00
6020.170	SNF- SUI	42,458.00		0.00	42,458.00
6020.171	SNF- FUI	3,984.00		0.00	3,984.00
7260.170	Activities- SUI	2,215.00		0.00	2,215.00
7260.171	Activities- FUI	196.00		0.00	196.00
7330.170	PT- SUI	480.00		0.00	480.00
7330.171	PT- FUI	42.00		0.00	42.00
7381.170	Social Services- SUI	960.00		0.00	960.00
7381.171	Social Services- FUI	84.00		0.00	84.00
7390.170	Medical Records- SUI	480.00		0.00	480.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
7390.171	Medical Records- FUI	42.00		0.00	42.00
7430.170	Utilization Review- SUI	3,268.00		0.00	3,268.00
7430.171	Utilization Review- FUI	337.00		0.00	337.00
8212.170	Dietary- SUI	9,938.00		0.00	9,938.00
8212.171	Dietary- FUI	926.00		0.00	926.00
8220.170	Plant- SUI	1,920.00		0.00	1,920.00
8220.171	Plant- FUI	168.00		0.00	168.00
8240.170	Housekeeping- SUI	6,019.00		0.00	6,019.00
8240.171	Housekeeping- FUI	551.00		0.00	551.00
8311.170	Fiscal- SUI	480.00		0.00	480.00
8311.171	Fiscal- FUI	42.00		0.00	42.00
8321.170	Admissions - SUI	1,440.00		0.00	1,440.00
8321.171	Admissions - FUI	126.00		0.00	126.00
8351.170	Admin- SUI	3,426.00		0.00	3,426.00
8351.171	Admin- FUI	304.00		0.00	304.00
8381.170	Reception- SUI	3,402.00		0.00	3,402.00
8381.171	Reception- FUI	370.00		0.00	370.00
8460.170	SUI Expense	5,596.00		0.00	5,596.00
Subtotal [1A3] Unemployment Insurance		94,742.00		0.00	94,742.00
Subgroup : [1A4] Social Security (FICA)					
6011.160	Nsg Admin- FICA	30,358.00		0.00	30,358.00
6020.160	SNF- FICA	279,160.00		0.00	279,160.00
7260.160	Activities- FICA	11,980.00		0.00	11,980.00
7330.160	PT- FICA	3,384.00		0.00	3,384.00
7381.160	Social Services- FICA	6,984.00		0.00	6,984.00
7390.160	Medical Records- FICA	3,553.00		0.00	3,553.00
7430.160	Utilization Review- FICA	14,420.00		0.00	14,420.00
8212.160	Dietary- FICA	58,781.00		0.00	58,781.00
8220.160	Plant- FICA	11,849.00		0.00	11,849.00
8240.160	Housekeeping- FICA	34,813.00		0.00	34,813.00
8311.160	Fiscal- FICA	4,845.00		0.00	4,845.00
8321.160	Admissions - FICA Expense	8,414.00		0.00	8,414.00
8351.160	Admin- FICA	25,151.00		0.00	25,151.00
8381.160	Reception- FICA	10,298.00		0.00	10,298.00
8460.160	FICA Expense	(23,709.00)		0.00	(23,709.00)
Subtotal [1A4] Social Security (FICA)		480,281.00		0.00	480,281.00
Subgroup : [1A5] Health Insurance					
8460.180	Health Insurance	64,283.00		0.00	64,283.00
8460.240	Union Welfare and Legal	1,097,252.00		0.00	1,097,252.00
8460.246	Dental Insurance	432.00		0.00	432.00
Subtotal [1A5] Health Insurance		1,161,967.00		0.00	1,161,967.00
Subgroup : [1A7] Pensions					
8460.190	Non Union Pension Expense	2,700.00		0.00	2,700.00
8460.210	Union Pension Expense	369,856.00		0.00	369,856.00
Subtotal [1A7] Pensions		372,556.00		0.00	372,556.00
Subgroup : [1A9] Other					
8352.259	COVID-19 Benefits	12,319.00		0.00	12,319.00
8460.245	Union Education	52,196.00		0.00	52,196.00
8460.250	Other Benefits	82.00		0.00	82.00
Subtotal [1A9] Other		64,597.00		0.00	64,597.00
Subgroup : [1C] Bad Debts					
5535.010	Bad Debt Expense	773,468.00		0.00	773,468.00
Subtotal [1C] Bad Debts		773,468.00		0.00	773,468.00
Subgroup : [1D] Accounting and Auditing					
8311.310	Fiscal- Audit Fees	57,219.00		0.00	57,219.00
Subtotal [1D] Accounting and Auditing		57,219.00		0.00	57,219.00
Subgroup : [1E] Legal					
8351.300	Admin- Legal Fees	62,162.00		9,008.00	71,170.00
Subtotal [1E] Legal		62,162.00	RJE - 11	9,008.00	71,170.00
Subgroup : [1G] Office Supplies					
8351.550	Admin- Office Supplies	16,346.00		0.00	16,346.00
8351.552	Admin - Paper	4,105.00		0.00	4,105.00
8351.590	Admin- Other Supplies	3,193.00		0.00	3,193.00
8351.591	Admin - Other Supp. Residents	2,272.00		0.00	2,272.00
Subtotal [1G] Office Supplies		25,916.00		0.00	25,916.00
Subgroup : [1H1] Telephone and Telegraph					
8351.841	Admin - Telephone	30,735.00		(1,917.00)	28,818.00
Subtotal [1H1] Telephone and Telegraph		30,735.00	RJE - 1	(1,917.00)	28,818.00
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 111	Cell Phone Expense	0.00		1,917.00	1,917.00
Subtotal [1H2] Cellular Phones and Beepers		0.00	RJE - 1	1,917.00	1,917.00
Subgroup : [1J] Corporation Business Taxes					
9027.000	Unincorporated Business Tax	109,690.00		0.00	109,690.00
Subtotal [1J] Corporation Business Taxes		109,690.00		0.00	109,690.00
Subgroup : [1K2] Other					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2020</u>			<u>9/30/2020</u>
8351.835	Admin - Sales Tax	17,669.00		0.00	17,669.00
Subtotal [1K2] Other		<u>17,669.00</u>		<u>0.00</u>	<u>17,669.00</u>
Subgroup : [1K3] Resident Day User Fee					
9009.000	NYS Assessment	826,534.00		0.00	826,534.00
Subtotal [1K3] Resident Day User Fee		<u>826,534.00</u>		<u>0.00</u>	<u>826,534.00</u>
Total [15] Expenditures Other than Salaries		<u>4,213,394.00</u>		<u>9,008.00</u>	<u>4,222,402.00</u>
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [1] Resident Travel and Entertainment					
Marcum 115	Resident Transportation	0.00	RJE - 9	321.00	321.00
Subtotal [1] Resident Travel and Entertainment		<u>0.00</u>		<u>321.00</u>	<u>321.00</u>
Subgroup : [2] Holiday Parties for Staff					
8351.919	Admin - Parties and Gifts	33,829.00	RJE - 8	(5,481.00)	28,348.00
Subtotal [2] Holiday Parties for Staff		<u>33,829.00</u>		<u>(5,481.00)</u>	<u>28,348.00</u>
Subgroup : [3] Gifts to Staff and Residents					
Marcum 114	Gifts to Staff/Residents	0.00	RJE - 8	5,481.00	5,481.00
Subtotal [3] Gifts to Staff and Residents		<u>0.00</u>		<u>5,481.00</u>	<u>5,481.00</u>
Subgroup : [4] Employee Travel					
8351.880	Admin - Travel	2,046.00	RJE - 9	(321.00)	1,725.00
Subtotal [4] Employee Travel		<u>2,046.00</u>		<u>(321.00)</u>	<u>1,725.00</u>
Subgroup : [5] Education Expense					
8351.883	Admin- Conferences and Worksh	2,585.00		0.00	2,585.00
Subtotal [5] Education Expense		<u>2,585.00</u>		<u>0.00</u>	<u>2,585.00</u>
Subgroup : [6] Automobile Expense					
8351.881	Admin - Auto Expense	183.00		0.00	183.00
Subtotal [6] Automobile Expense		<u>183.00</u>		<u>0.00</u>	<u>183.00</u>
Subgroup : [7] Other					
8351.917	Admin - Meals and Entertain	12,264.00		0.00	12,264.00
Subtotal [7] Other		<u>12,264.00</u>		<u>0.00</u>	<u>12,264.00</u>
Subgroup : [M1] Advertising Help Wanted					
6011.285	Msg Admin - Recruiting Fees	797.00	RJE - 10	13,325.00	14,122.00
Subtotal [M1] Advertising Help Wanted		<u>797.00</u>		<u>13,325.00</u>	<u>14,122.00</u>
Subgroup : [M3] Advertising Other					
8351.912	Admin - Marketing	48,923.00	RJE - 10	(13,325.00)	35,598.00
Subtotal [M3] Advertising Other		<u>48,923.00</u>		<u>(13,325.00)</u>	<u>35,598.00</u>
Subgroup : [M7] Postage					
8351.730	Admin- Rental Expense	12,224.00	RJE - 4	(2,228.00)	9,996.00
8351.911	Admin - Postage	11,233.00	RJE - 4	(0.00)	11,233.00
Subtotal [M7] Postage		<u>23,457.00</u>		<u>(2,228.00)</u>	<u>21,229.00</u>
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
Marcum 102	CAHCF Dues	0.00	RJE - 6	7,570.00	7,570.00
Marcum 117	CHFA Dues	0.00	RJE - 6	660.00	660.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>0.00</u>		<u>8,230.00</u>	<u>8,230.00</u>
Subgroup : [M9] Subscriptions					
8351.850	Admin- Dues and Subscriptions	10,546.00	RJE - 6	(8,115.00)	2,431.00
Subtotal [M9] Subscriptions		<u>10,546.00</u>		<u>(8,115.00)</u>	<u>2,431.00</u>
Subgroup : [M10] Contributions					
8351.914	Admin - Charitable Contrib	1,250.00		0.00	1,250.00
Subtotal [M10] Contributions		<u>1,250.00</u>		<u>0.00</u>	<u>1,250.00</u>
Subgroup : [M11] Services Provided by Contract					
8311.680	Fiscal- Contracted Services	7,009.00		0.00	7,009.00
8311.730	Fiscal- Rental Expense	66,950.00	RJE - 4	(0.00)	66,950.00
8321.670	Admissions- Purchased Services	7,773.00		0.00	7,773.00
8351.290	Admin- Consulting Services	3,153.00		0.00	3,153.00
8351.670	Admin- Purchased Services	1,765.00		0.00	1,765.00
8351.680	Admin- Contracted Services	24,022.00	RJE - 2	(17,045.00)	6,977.00
8381.680	Reception- Contracted Services	(1,363.00)		0.00	(1,363.00)
Subtotal [M11] Services Provided by Contract		<u>109,309.00</u>		<u>(17,045.00)</u>	<u>92,264.00</u>
Subgroup : [M12] Administrative Management Services					
8311.299	Fiscal - Other Consulting	106,908.00		0.00	106,908.00
8351.293	Admin - Legal Consulting	16,682.00		0.00	16,682.00
8351.299	Admin - Other Consulting	20,334.00		0.00	20,334.00

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		9/30/2020			9/30/2020
Subtotal [M12] Administrative Management Services		143,924.00		0.00	143,924.00
Subgroup : [M13] Other					
6011.887	Nsg Admin-Phys Credential Fees	30.00		0.00	30.00
7381.590	Social Services- Other Suppli	45.00		0.00	45.00
8212.890	Dietary- Books and Periodicals	1,533.00		0.00	1,533.00
8351.830	Admin - Licenses and Taxes	2,481.00		0.00	2,481.00
8351.882	Admin- Bank Charges	15,803.00		0.00	15,803.00
8351.920	Admin - Penalties	5.00		0.00	5.00
8460.249	Employee Fingerprinting	1,702.00		0.00	1,702.00
Subtotal [M13] Other		21,599.00		0.00	21,599.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		410,712.00		(19,158.00)	391,554.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
8212.501	Dietary- Groceries	205,692.00		0.00	205,692.00
8212.502	Dietary- Dairy	69,405.00		0.00	69,405.00
8212.503	Dietary- Meat and Fish	73,513.00		0.00	73,513.00
8212.504	Dietary- Bakery	16,812.00		0.00	16,812.00
8212.505	Dietary- Produce	14,301.00		0.00	14,301.00
Subtotal [2A1] Raw Food		379,723.00		0.00	379,723.00
Subgroup : [2A2] Non-Food Supplies					
7200.430	Central Supply- Nutritional S	25,723.00		0.00	25,723.00
8212.430	Dietary- Nutritional Supplemen	12,114.00		0.00	12,114.00
8212.460	Dietary - Gloves	316.00		0.00	316.00
8212.510	Dietary- Tabeware	4,914.00		0.00	4,914.00
8212.540	Dietary- Cleaning Supplies	11,731.00		0.00	11,731.00
8212.570	Dietary- Wipes	60.00		0.00	60.00
8212.590	Dietary- Other Supplies	11,324.00		0.00	11,324.00
Subtotal [2A2] Non-Food Supplies		66,182.00		0.00	66,182.00
Subgroup : [2B] Purchased Services					
8212.670	Dietary- Purchased Services	936.00		0.00	936.00
8212.680	Dietary- Contracted Services	1,643.00		0.00	1,643.00
Subtotal [2B] Purchased Services		2,579.00		0.00	2,579.00
Total [18] Dietary Basis for Allocation of Costs		448,484.00		0.00	448,484.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3B] Purchased Services					
8250.680	Laundry- Contracted Services	168,437.00		0.00	168,437.00
Subtotal [3B] Purchased Services		168,437.00		0.00	168,437.00
Subgroup : [3C] Other					
8250.380	Laundry - Diapers	41,375.00		0.00	41,375.00
8250.381	Laundry - Undergarments	6,164.00		0.00	6,164.00
8250.530	Laundry - Linen and Bedding	1,544.00		0.00	1,544.00
8250.540	Laundry- Cleaning Supplies	7,381.00		0.00	7,381.00
8250.590	Laundry- Other Supplies	856.00		0.00	856.00
Subtotal [3C] Other		57,320.00		0.00	57,320.00
Total [19] Laundry-Basis for Allocation of Costs		225,757.00		0.00	225,757.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4B] Purchased Services					
8240.680	Housekeeping- Contracted Serv	73,332.00		0.00	73,332.00
Subtotal [4B] Purchased Services		73,332.00		0.00	73,332.00
Subgroup : [4C] Other					
8240.460	Housekeeping- Gloves	4,857.00		0.00	4,857.00
8240.540	Housekeeping- Cleaning Suppli	13,444.00		0.00	13,444.00
8240.570	Housekeeping- Wipes	4,369.00		0.00	4,369.00
8240.590	Housekeeping- Other Supplies	20,718.00		0.00	20,718.00
Subtotal [4C] Other		43,388.00		0.00	43,388.00
Subgroup : [5A2] Purchased from					
5527.427	AA - Pharmacy Hospice	497.00		0.00	497.00
7270.440	Pharmacy- Drugs - Medicare Pa	192,761.00		0.00	192,761.00
7270.441	Pharmacy- Drugs - Medicaid	15,914.00		0.00	15,914.00
7270.444	Pharmacy- Drugs - HMO	81,061.00		0.00	81,061.00
7270.445	Pharmacy - Drugs - Hospice	15,462.00		0.00	15,462.00
7270.449	Pharmacy- Flu Shots	8,108.00		0.00	8,108.00
Subtotal [5A2] Purchased from		313,803.00		0.00	313,803.00
Subgroup : [5B] Medicine Cabinet Drugs					
7270.450	Pharmacy- Medicine Cabinet Dr	26,007.00		0.00	26,007.00
Subtotal [5B] Medicine Cabinet Drugs		26,007.00		0.00	26,007.00
Subgroup : [5D] Ambulance/Limousine					
8270.670	Ambulance	14,524.00		0.00	14,524.00
Subtotal [5D] Ambulance/Limousine		14,524.00		0.00	14,524.00
Subgroup : [5E2] Oxygen - Other					
7200.410	Central Supply- Oxygen	1,468.00		0.00	1,468.00
Subtotal [5E2] Oxygen - Other		1,468.00		0.00	1,468.00
Subgroup : [5F] X-Rays and related radiological					
7240.680	X Ray- Contracted Services	8,961.00		0.00	8,961.00
Subtotal [5F] X-Rays and related radiological		8,961.00		0.00	8,961.00
Subgroup : [5H] Laboratory					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
7210.680	Lab- Contracted Services	4,923.00		0.00	4,923.00
8352.680	COVID-19 Lab- Contracted Svc	54,000.00		0.00	54,000.00
Subtotal [5H] Laboratory		58,923.00		0.00	58,923.00
Subgroup : [5I] Recreation					
7260.590	Activities- Other Supplies	3,964.00		0.00	3,964.00
7260.670	Activities- Purchased Services	1,590.00		0.00	1,590.00
Marcum 105	Cable TV	0.00		17,045.00	17,045.00
			RJE - 2	17,045.00	
Subtotal [5I] Recreation		5,554.00		17,045.00	22,599.00
Subgroup : [5J] Management fee direct					
6011.299	Nsg Admin - Other Consulting	10,422.00		0.00	10,422.00
Subtotal [5J] Management fee direct		10,422.00		0.00	10,422.00
Subgroup : [5K] Management fee indirect					
7330.299	PT - Other Consulting	2,087.00		0.00	2,087.00
7381.299	Social Services - Other Consul	9,906.00		0.00	9,906.00
8212.299	Dietary - Other Consulting	2,602.00		0.00	2,602.00
8321.299	Admissions - Other Consulting	3,130.00		0.00	3,130.00
Subtotal [5K] Management fee indirect		17,725.00		0.00	17,725.00
Subgroup : [5L] Other					
7200.435	Central Supply- IV Solutions	29,104.00		0.00	29,104.00
7200.460	Central Supply- Gloves	40,888.00		0.00	40,888.00
7200.490	Central Supply- Other Medical	71,658.00		0.00	71,658.00
7200.570	Central Supply- Wipes	10,456.00		0.00	10,456.00
7200.580	Central Supply- Minor Non Med	(2,606.00)		0.00	(2,606.00)
7200.590	Central Supply- Other Supplies	29,900.00		0.00	29,900.00
7200.730	Central Supply- Rental Expense	72,247.00		(1,209.00)	71,038.00
			RJE - 4	(1,209.00)	
7330.590	PT- Other Supplies	26,879.00		0.00	26,879.00
8352.590	COVID-19 Supplies	36,870.00		0.00	36,870.00
Subtotal [5L] Other		315,396.00		(1,209.00)	314,187.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		889,503.00		15,836.00	905,339.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
8212.630	Dietary- Repairs and Maintena	3,824.00		0.00	3,824.00
8220.540	Plant- Cleaning Supplies	191.00		0.00	191.00
8220.590	Plant- Other Supplies	18,271.00		0.00	18,271.00
8220.630	Plant- Repairs and Maintenance	59,858.00		0.00	59,858.00
8240.630	Housekeeping- Repairs and Mai	4,580.00		0.00	4,580.00
Subtotal [6A] Repairs and Maintenance		86,724.00		0.00	86,724.00
Subgroup : [6B] Heat					
8220.750	Plant - Gas	8,887.00		0.00	8,887.00
Subtotal [6B] Heat		8,887.00		0.00	8,887.00
Subgroup : [6C] Light & Power					
8220.740	Plant - Electricity	249,950.00		0.00	249,950.00
Subtotal [6C] Light & Power		249,950.00		0.00	249,950.00
Subgroup : [6D] Water					
8220.760	Plant - Water and Sewer	34,623.00		0.00	34,623.00
Subtotal [6D] Water		34,623.00		0.00	34,623.00
Subgroup : [6E] Equipment Lease					
Marcum 112	Leases	0.00		3,437.00	3,437.00
			RJE - 4	3,437.00	
Subtotal [6E] Equipment Lease		0.00		3,437.00	3,437.00
Subgroup : [6F] Other					
8220.670	Plant- Purchased Services	21,829.00		0.00	21,829.00
8220.680	Plant- Contracted Services	85,341.00		0.00	85,341.00
Subtotal [6F] Other		107,170.00		0.00	107,170.00
Subgroup : [7B] Building & Building Improvements					
8220.690	Plant - Amort. Leasehold Imp.	21,657.00		0.00	21,657.00
Subtotal [7B] Building & Building Improvements		21,657.00		0.00	21,657.00
Subgroup : [7D] Movable Equipment					
8220.691	Plant - Depreciation -MME	94,801.00		0.00	94,801.00
Subtotal [7D] Movable Equipment		94,801.00		0.00	94,801.00
Subgroup : [9] Rental Payments					
8220.710	Plant - Building Rent	467,137.00		0.00	467,137.00
8220.711	Rental - Land	15,823.00		0.00	15,823.00
Subtotal [9] Rental Payments		482,960.00		0.00	482,960.00
Subgroup : [10B] Real estate taxes paid by lessor					
8220.830	Plant - Real Estate Taxes	279,464.00		0.00	279,464.00
Subtotal [10B] Real estate taxes paid by lessor		279,464.00		0.00	279,464.00
Total [22] Maintenance and Property		1,366,236.00		3,437.00	1,369,673.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
8351.820	Admin - Working Capital Int.	273,791.00		0.00	273,791.00
Subtotal [12D] Other Interest Expense		273,791.00		0.00	273,791.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
Subgroup : [14A]	Insurance on Property				
8220.810	Plant - Property Insurance	29,688.00		0.00	29,688.00
Subtotal [14A] Insurance on Property		29,688.00		0.00	29,688.00
Subgroup : [14B]	Insurance of Automobiles				
8220.815	Plant - Auto Insurance	1,843.00		0.00	1,843.00
Subtotal [14B] Insurance of Automobiles		1,843.00		0.00	1,843.00
Subgroup : [14C1]	Umbrella				
8351.810	Admin - General Insurance	125,803.00		0.00	125,803.00
Subtotal [14C1] Umbrella		125,803.00		0.00	125,803.00
Total [27] Interest and Insurance		431,125.00		0.00	431,125.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
3020.300	R & B - Medicaid	(17,847,044.00)		0.00	(17,847,044.00)
Subtotal [1A] Medicaid Residents (CT only)		(17,847,044.00)		0.00	(17,847,044.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
5521.300	R & B Allowance - Medicaid	8,064,665.00		0.00	8,064,665.00
5521.398	Medicaid Bedhold Allowance	19.00		0.00	19.00
5525.300	Medicaid Retros - Prior Year	2,429.00		0.00	2,429.00
Subtotal [1B] Medicaid room and board contractual allowance		8,067,113.00		0.00	8,067,113.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
3020.100	R & B - Medicare Part A	(3,434,220.00)		0.00	(3,434,220.00)
3020.501	Room and Board - Mgd Medicare	(444,985.00)		0.00	(444,985.00)
Subtotal [3A] Medicare Residents (All inclusive)		(3,879,205.00)		0.00	(3,879,205.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
5521.100	R & B Allowance - Medicare A	(1,273,500.00)		0.00	(1,273,500.00)
5521.501	R & B Allowance - Mgd Medicare	(27,019.00)		0.00	(27,019.00)
5525.100	Medicare Part A - Prior Year	(946,571.00)		0.00	(946,571.00)
Subtotal [3B] Medicare room and board contractual allowance		(2,247,090.00)		0.00	(2,247,090.00)
Subgroup : [4A]	Private-pay residents and other				
3020.000	Room and Board - Private	(1,094,387.00)		0.00	(1,094,387.00)
3020.001	Room and Board - Other Private	(245,100.00)		0.00	(245,100.00)
3020.400	R & B - Hospice	(322,090.00)		0.00	(322,090.00)
3020.500	R & B - 3rd Party Insurance	(135,015.00)		0.00	(135,015.00)
5521.505	Capitation Revenue	(121,489.00)		0.00	(121,489.00)
Subtotal [4A] Private-pay residents and other		(1,918,081.00)		0.00	(1,918,081.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
5521.400	R & B Allowance- Hospice	144,546.00		0.00	144,546.00
Subtotal [4B] Private-pay room and board contractual allowance		144,546.00		0.00	144,546.00
Subgroup : [7A]	Physical Therapy - Medicare				
4330.100	P.T. Income - Medicare Part A	(236,273.00)		0.00	(236,273.00)
4330.200	P.T. Income - Medicare Part B	(72,212.00)		0.00	(72,212.00)
Subtotal [7A] Physical Therapy - Medicare		(308,485.00)		0.00	(308,485.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
4330.000	P.T. Income - Private	(777.00)		0.00	(777.00)
4330.300	P.T. Income - Medicaid	(92,229.00)		0.00	(92,229.00)
4330.500	P.T. Income - 3rd Party Ins.	(59,895.00)		0.00	(59,895.00)
Subtotal [7C] Physical Therapy - Non-medicare		(152,901.00)		0.00	(152,901.00)
Subgroup : [8A]	Speech Therapy - Medicare				
4350.100	S.T. - Medicare Part A	(82,619.00)		0.00	(82,619.00)
4350.200	S.T. - Medicare Part B	(24,233.00)		0.00	(24,233.00)
Subtotal [8A] Speech Therapy - Medicare		(106,852.00)		0.00	(106,852.00)
Subgroup : [8C]	Speech Therapy - Non-medicare				
4350.000	S.T. - Private	(754.00)		0.00	(754.00)
4350.300	S.T. Income - Medicaid	(23,629.00)		0.00	(23,629.00)
4350.500	S.T. Income - 3rd Party Ins.	(16,917.00)		0.00	(16,917.00)
Subtotal [8C] Speech Therapy - Non-medicare		(41,300.00)		0.00	(41,300.00)
Subgroup : [9A]	Occupational Therapy - Medicare				
4340.100	O.T. Income - Medicare Part A	(281,204.00)		0.00	(281,204.00)
4340.200	O.T. Income - Medicare Part B	(98,498.00)		0.00	(98,498.00)
Subtotal [9A] Occupational Therapy - Medicare		(379,702.00)		0.00	(379,702.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare				
4340.000	O.T. Income - Private	(1,511.00)		0.00	(1,511.00)
4340.300	O.T. Income - Medicaid	(117,398.00)		0.00	(117,398.00)
4340.500	O.T. Income - 3rd Party Ins.	(59,505.00)		0.00	(59,505.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(178,414.00)		0.00	(178,414.00)
Subgroup : [10A]	Other - Medicare				
4210.100	Laboratory - Part A	(7,133.00)		0.00	(7,133.00)
4240.100	Radiology - Diagnostic Part A	(8,124.00)		0.00	(8,124.00)
4270.100	Pharmacy - Medicare Part A	(196,474.00)		0.00	(196,474.00)
4270.950	Pharmacy Income - Pneumococcal	(981.00)		0.00	(981.00)
5521.101	Medicare 2% Reduction	40,420.00		0.00	40,420.00
5527.100	Ancillary Allowance - Part A	811,827.00		0.00	811,827.00
5527.200	Ancillary Allowance - Part B	8,645.00		0.00	8,645.00
Subtotal [10A] Other - Medicare		648,180.00		0.00	648,180.00

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		9/30/2020			9/30/2020
Subgroup : [10B]	Other - Non-medicare				
4210.300	Laboratory - Medicaid	(155.00)		0.00	(155.00)
4240.400	Radiology - Hospice	(182.00)		0.00	(182.00)
4240.500	Radiology - 3rd Party Insuranc	(2,018.00)		0.00	(2,018.00)
4270.300	Pharmacy - Medicaid	(41,859.00)		0.00	(41,859.00)
4270.400	Pharmacy - Hospice	(497.00)		0.00	(497.00)
4270.500	Pharmacy -3rd Party Insurance	(72,902.00)		0.00	(72,902.00)
4270.951	Pharmacy Income - Flu Shots	(682.00)		0.00	(682.00)
5527.201	Ancillary Allow -ISNIP Pt B	21,846.00		0.00	21,846.00
5527.300	Ancillary Allowance - Medicaid	233,257.00		0.00	233,257.00
5527.321	AA -Lab Medicaid	155.00		0.00	155.00
5527.327	AA - Pharmacy Medicaid	41,859.00		0.00	41,859.00
5527.400	Ancillary Allowance - Hospice	182.00		0.00	182.00
5527.500	Ancillary Allowance - 3rd Party	207,946.00		0.00	207,946.00
Subtotal [10B] Other - Non-medicare		386,950.00		0.00	386,950.00
Subgroup : [15]	Interest Income				
5177.000	Interest Income	(242.00)		0.00	(242.00)
Subtotal [15] Interest Income		(242.00)		0.00	(242.00)
Subgroup : [18]	Other Revenue				
5085.000	Medical Records Income	(554.00)		0.00	(554.00)
5171.000	Cash Discounts On Purchases	(37.00)		0.00	(37.00)
5175.000	Rebates and Refunds	(65,250.00)		0.00	(65,250.00)
5175.001	Insurance Recoveries	(74,931.00)		0.00	(74,931.00)
5178.010	Physician Credential Income	(200.00)		0.00	(200.00)
5179.000	Other Miscellaneous Income	(1,435.00)		0.00	(1,435.00)
5515.000	Recovery Of Bad Debts	(5,847.00)		0.00	(5,847.00)
7200.050	Central Supply- Aides Wages	(29.00)		0.00	(29.00)
Marcum 116	Reversal of PY Expenses	0.00		(9,123.00)	(9,123.00)
			RJE - 6	(115.00)	
			RJE - 11	(9,008.00)	
Subtotal [18] Other Revenue		(148,283.00)		(9,123.00)	(157,406.00)
Total [30] Statement of Revenue		(17,960,810.00)		(9,123.00)	(17,969,933.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
1011.000	Cash - Operating Account	1,442,349.00		0.00	1,442,349.00
1011.400	Signature Money Market	1,474,242.00		0.00	1,474,242.00
1012.000	Cash - Payroll Checking	(475.00)		0.00	(475.00)
1014.000	Petty Cash	1,100.00		0.00	1,100.00
1320.000	Patient Savings Account	44,543.00		0.00	44,543.00
Subtotal [A1] Cash		2,961,759.00		0.00	2,961,759.00
Subgroup : [A2]	Resident Accounts Receivable				
1031.000	A/R Medicare Part A	387,314.00		0.00	387,314.00
1031.200	A/R Medicare Part B Snf	35,661.00		0.00	35,661.00
1032.000	A/R Medicaid Snf	1,396,921.00		0.00	1,396,921.00
1032.300	A/R Nami	(20,971.00)		0.00	(20,971.00)
1032.400	A/R Pending Medicaid	1,113,797.00		0.00	1,113,797.00
1033.000	A/R Private	2,083,578.00		0.00	2,083,578.00
1034.000	A/R Hospice	157,240.00		0.00	157,240.00
1034.500	A/R-3Rd Party Ins/Co-Ins	318,109.00		0.00	318,109.00
1034.501	A/R MANAGED MEDICARE	192,517.00		0.00	192,517.00
1061.000	Allowance For Bad Debts	(1,200,000.00)		0.00	(1,200,000.00)
Subtotal [A2] Resident Accounts Receivable		4,464,166.00		0.00	4,464,166.00
Subgroup : [A5]	Prepaid Expenses				
1120.000	Prepaid Expenses	15,065.00		0.00	15,065.00
1121.000	Prepaid Insurance	3,845.00		0.00	3,845.00
1125.000	Prepaid R/E Taxes	71,492.00		0.00	71,492.00
1127.000	Prepaid Insurance - W.C.	57,033.00		0.00	57,033.00
1128.000	Deposits	500.00		0.00	500.00
Subtotal [A5] Prepaid Expenses		147,935.00		0.00	147,935.00
Subgroup : [A8]	Other Current Assets				
1083.200	Patient Refund Exchange	20,231.00		0.00	20,231.00
1083.300	Exchange - Other	(1,836.00)		0.00	(1,836.00)
1085.000	Due From Dialysis	16,000.00		0.00	16,000.00
Subtotal [A8] Other Current Assets		34,395.00		0.00	34,395.00
Subgroup : [B3]	Buildings				
1170.000	Leasehold Imp. - 15 Year	436,959.00		0.00	436,959.00
1270.000	Leasehold Improv.-Acc Amort.	(70,074.00)		0.00	(70,074.00)
Subtotal [B3] Buildings		366,885.00		0.00	366,885.00
Subgroup : [B6]	Movable Equipment				
1190.100	Mme - 5 Year	272,971.00		0.00	272,971.00
1190.110	Mme 10 Year	29,591.00		0.00	29,591.00
1290.000	Mme - Accum Dep - General	(146,879.00)		0.00	(146,879.00)
Subtotal [B6] Movable Equipment		155,683.00		0.00	155,683.00
Subgroup : [B7]	Motor Vehicles				
1195.000	Automobile 5 Year	11,155.00		0.00	11,155.00
1295.000	Accum Deprec - Automobile	(2,789.00)		0.00	(2,789.00)
Subtotal [B7] Motor Vehicles		8,366.00		0.00	8,366.00
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

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2020 Medicaid Cost Report**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
Total [31-32] Assets		<u>8,164,189.00</u>		<u>0.00</u>	<u>8,164,189.00</u>
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
2021.000	Accounts Payable - Trade	(1,605,617.00)		0.00	(1,605,617.00)
Subtotal [A1] Trade Accounts Payable		<u>(1,605,617.00)</u>		<u>0.00</u>	<u>(1,605,617.00)</u>
Subgroup : [A4] Accrued Payroll					
2031.000	Accrued Payroll	(181,957.00)		0.00	(181,957.00)
2032.000	Accrued Sick And Vacation	(693,200.00)		0.00	(693,200.00)
Subtotal [A4] Accrued Payroll		<u>(875,157.00)</u>		<u>0.00</u>	<u>(875,157.00)</u>
Subgroup : [A6] Accrued Payroll Taxes Payable					
2035.000	Federal Withholding	10,252.00		0.00	10,252.00
2036.000	Fica Payable	(198,590.00)		0.00	(198,590.00)
2041.010	Sui Payable	(6,179.00)		0.00	(6,179.00)
2041.020	Futa Payable	(386.00)		0.00	(386.00)
Subtotal [A6] Accrued Payroll Taxes Payable		<u>(194,903.00)</u>		<u>0.00</u>	<u>(194,903.00)</u>
Subgroup : [A12] Other Current Liabilities					
2041.030	Unclaimed Funds	(1,068.00)		0.00	(1,068.00)
2049.000	Garnishee Payable	(116.00)		0.00	(116.00)
2049.010	401K Payable	362.00		0.00	362.00
2049.030	Child Support Payable	(2,794.00)		0.00	(2,794.00)
2049.040	Union Deductions Payable	(4,262.00)		0.00	(4,262.00)
2056.000	Accrued Expenses	(1,081,241.00)		0.00	(1,081,241.00)
2056.020	Accrued Pension	(1,348.00)		0.00	(1,348.00)
2072.000	Due To Medicaid - Rate Changes	(628,671.00)		0.00	(628,671.00)
2161.000	Patient Fund Liability	(44,543.00)		0.00	(44,543.00)
Subtotal [A12] Other Current Liabilities		<u>(1,763,681.00)</u>		<u>0.00</u>	<u>(1,763,681.00)</u>
Subgroup : [B3] Loans from Owners or Related Parties					
2012.000	Loan Payable 1	(2,999,020.00)		0.00	(2,999,020.00)
Subtotal [B3] Loans from Owners or Related Parties		<u>(2,999,020.00)</u>		<u>0.00</u>	<u>(2,999,020.00)</u>
Total [33-34] Liabilities		<u>(7,438,378.00)</u>		<u>0.00</u>	<u>(7,438,378.00)</u>
Group : [35] Equity					
Subgroup : [B5] Cumulated Earnings					
2362.000	Member Draw	60,000.00		0.00	60,000.00
2363.000	Retained Earnings	607,010.00		0.00	607,010.00
Subtotal [B5] Cumulated Earnings		<u>667,010.00</u>		<u>0.00</u>	<u>667,010.00</u>
Total [35] Equity		<u>667,010.00</u>		<u>0.00</u>	<u>667,010.00</u>
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 2020 Medicaid Cost Report**
 Period Ending: **9/30/2020**
 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				
To reclass cell phone expense to the appropriate line				
Marcum 111 8351.841	Cell Phone Expense Admin - Telephone		1,917.00	
Total			1,917.00	1,917.00
Reclassifying Journal Entries JE # 2				
To reclass cable television				
Marcum 105 8351.680	Cable TV Admin- Contracted Services		17,045.00	
Total			17,045.00	17,045.00
Reclassifying Journal Entries JE # 4				
To recalss leased equipment				
		D.01 - Tab V		
Marcum 112 7200.730 8311.730 8351.730 8351.730	Leases Central Supply- Rental Expense Fiscal- Rental Expense Admin- Rental Expense Admin- Rental Expense		3,437.00	
Total			3,437.00	3,437.00
Reclassifying Journal Entries JE # 6				
To reclass dues and other expenses from subscriptions				
		D.01 - Tab Q		
Marcum 102 Marcum 117 8351.850 Marcum 116	CAHCF Dues CHFA Dues Admin- Dues and Subscriptions Reversal of PY Expenses		7,570.00 660.00	
Total			8,230.00	8,230.00
Reclassifying Journal Entries JE # 8				
To reclass gifts from parties expense				
		E.05		
Marcum 114 8351.919	Gifts to Staff/Residents Admin - Parties and Gifts		5,481.00	
Total			5,481.00	5,481.00
Reclassifying Journal Entries JE # 9				
To reclass resident transportation				
		E.06		
Marcum 115 8351.880	Resident Transportation Admin - Travel		321.00	
Total			321.00	321.00
Reclassifying Journal Entries JE # 10				
To reclass help wanted advertising into correct line of cost report				
		D.01 - Tab O		
6011.285 8351.912	Msg Admin - Recruiting Fees Admin - Marketing		13,325.00	
Total			13,325.00	13,325.00
Reclassifying Journal Entries JE # 11				
To reclass reversals of PY Expenses into correct line of cost report.				
		D.01 - Tab L		
8351.300 Marcum 116	Admin- Legal Fees Reversal of PY Expenses		9,008.00	
Total			9,008.00	9,008.00

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2020 Medicaid Cost Report**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 12		I.01		
To reclass Covid related wages to correct lines of cost report				
6011.010	Nsg Admin- Supervisor Wages		3,708.00	
6011.014	Nsg Admin - Insvc Coord Wages		194.00	
6011.030	Nsg Admin- RN Wages		1,784.00	
6020.030	SNF- RN Wages		5,912.00	
6020.040	SNF- LPN Wages		20,841.00	
6020.050	SNF- Aides Wages		79,871.00	
7260.010	Activities- Supervisor Wages		1,035.00	
7330.050	PT- Aides Wages		903.00	
7381.010	Social Services- Supervisor W		2,020.00	
7390.060	Medical Records- Clerical Wag		1,169.00	
8212.010	Dietary- Dept Head Wages		939.00	
8212.020	Dietary- Tech Wages		13,953.00	
8212.021	Dietary - Dietitian Wages		40.00	
8220.010	Plant- Supervisor Wages		751.00	
8220.070	Plant- Environmental Wages		3,546.00	
8240.070	Housekeeping- Environmental		14,550.00	
8311.010	Fiscal- Supervisor Wages		1,228.00	
8321.010	Admissions - Dept Head Wages		200.00	
8321.060	Admissions - Clerk Wages		1,316.00	
8351.011	Admin - Executive Directors		1,136.00	
8351.012	Admin - Human Resources		981.00	
8381.060	Reception- Clerical Wages		4,969.00	
8352.099	COVID-19 Wages			161,046.00
Total			161,046.00	161,046.00
Reclassifying Journal Entries JE # 13		D.01		
To reclass Regional Admin Salaries into correct line of cost report				
8311.010	Fiscal- Supervisor Wages		105,690.00	
8351.010	Admin- Supervisor Wages			105,690.00
Total			105,690.00	105,690.00



Provider Name: Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk
Provider Number: 20016
Period Ended: 9/30/20

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: