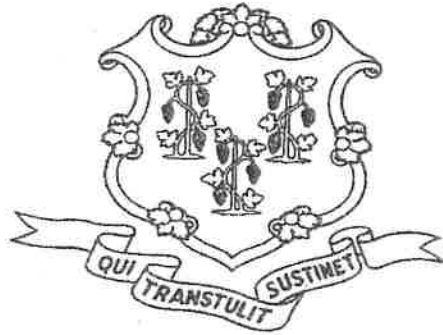


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Norwalk Acquisition I, LLC, d/b/a Cassena Care at 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)	Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <span style="float: right;"><input type="checkbox"/> (Specify)</span>
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 2391	RHNS	(Specify)	Medicare Provider 07-5159
------------------	--------------	------	-----------	------------------------------

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) Norwalk Acquisition I, LLC, d/b/a Cassena Care at No	License No. 2391	Report for Year Ended 9/30/2022	Page 1	of 37
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#### Administrator's/Owner's Certification

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

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

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

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

(a) Subject to Desk Audit review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk		Period Covered:	From 10/1/2021	To 9/30/2022
Address of Facility 23 Prospect Street, Norwalk, CT 06850-3705				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/20/2023	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 203-853-0010		Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Norwalk Acquisition I, LLC, d/b/a Cassena Care at 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				
<b>Administrator</b>				
Name of Administrator Nicotra Redd		Nursing Home Administrator's License No.:	2037	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

**General Information and Questionnaire**  
**Partners/Members**

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at No		License No. 2391	Report for Year Ended 9/30/2022	Page 3	of 37
Legal Name of Partnership/LLC Norwalk Acquisition I, LLC, d/b/a Cassena Care at 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		32.58	
Alexander Solovey	23 Prospect Street, Norwalk, CT 06850-3705	Member		32.59	
Soloman Rutenberg	23 Prospect Street, Norwalk, CT 06850-3705	Member		15.58	
Ojega Russel	23 Prospect Street, Norwalk, CT 06850-3705	Member		15	
Yong Lee	23 Prospect Street, Norwalk, CT 06850-3705	Member		4.25	

**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 9/30/2022	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				





## General Information and Questionnaire Related Parties\*

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk	License No. 2391	Report for Year Ended 9/30/2022	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		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	170,334	170,334
Norwalk SNFF Acquisition	23 Prospect Ave, Norwalk, CT 06850-3705	<input type="radio"/>	<input checked="" type="radio"/>	Rent	606,460	336,300
LI Script	333 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Pharmacy	252,098	252,098
Perfect Choice Staffing	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Staffing	34,637	34,637
SmartInx Solutions LLC	333 Thornall Street 4th Floor, Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	Web Based Payroll	13,649	13,649
Theradynamics Rehab Management	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Therapy Software	568,536	568,536
Medd Max	360 Industrial Loop, Staten Island, NY 10309	<input type="radio"/>	<input checked="" type="radio"/>	Consulting Services	285,609	285,609
WeStaff LLC	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Staffing	125,699	125,699
Various - See Attached	Various	<input type="radio"/>	<input checked="" type="radio"/>	Various	7,678	7,678

\* 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 at Norwalk	License No. 2391	Report for Year Ended 9/30/2021		Page 4a	of 37		
		Also Provides Goods/Services to Non- Related Parties				Indicate Where Costs are Included in Annual Report Page # / Line #	
Name of Related Individual or Company	Business Address	Yes	No	%**	Description of Goods/Services Provided		Cost Reported
Advanced Promo & Printing	Baychester Station, PO Box 657, Bronx NY 10469	x	□	0%	Advertising	7,118	7,118
Lighthouse Indemnity	23 Prospect Ave, Norwalk, CT 06850- 3705	x	□	0%	Insurance Expense	560	560

\* 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 at Norwalk		2391	9/30/2022		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, 3001 Summer St, Stamford, CT 06905	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	10/03/13	Ongoing	2,645	2,645
Oncare Services, Inc., 7 Lois Lane, Moronsey, NY 10952	<input type="radio"/>	<input checked="" type="radio"/>	Software	10/01/15	Ongoing	1,319	1,319
DeLage Landen Financial Services (See attached)	<input type="radio"/>	<input checked="" type="radio"/>	Canon Copier 4535 & 6555i Rental	10/27/17	48 months	6,296	6,296
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input checked="" type="radio"/> No
						<b>Total ***</b>	10,260

\* 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 9/30/2022	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.

<b>Independent Accounting Firm</b>	
Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
2 POVOL & Company, CPA	1981 Marcus Ave, Ste C100, Lake Success, NY 11042
3 Lighthouse	225 Crossways Park Drive, Woodbury, NY 11797
4	

Services Provided by This Firm ( <i>describe fully</i> )	
1 Cost Reports, Annual Financial Statements	\$ 47,306
2 Accounting services	\$ 10,500
3 2020-2021 Audit Premium(Disallowed on Pg 28)	\$ 860
4	\$
	<b>Charge for Services Provided</b>
	\$ 58,666

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

<b>Legal Services Information</b>	
Name of Legal Firm or Independent Attorney	Telephone Number
1 Corporate Service Company	800-927-9800
2 Murtha Cullina	860-240-6000
3 Goldman Gruder & Woods LLC	203-899-8900
4 Jackson Lewis P.C.	212-545-4000
5 Various - See Attached	Var

Address ( <i>No. &amp; Street, City, State, Zip Code</i> )	
1 PO Box 13397, Philadelphia, PA 19101	
2 Dept 101011 PO Box 150435, Hartford, CT 06115	
3 200 Connecticut Ave, Norwalk, CT 06854	
4 666 Third Ave, 29th Floor, New York, NY 10017	
5 Var	

Services Provided by This Firm ( <i>describe fully</i> )	
1 Statutory Presentation	\$ 1,233
2 General Legal Council	\$ 15,615
3 General Legal Council	\$ 25,712
4 General Advice and Council	\$ 12,202
5 Various - See Attached (\$13,560 Disallowed on Pg 28)	\$ 14,862
	<b>Charge for Services Provided</b>
	\$ 69,624

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk	2391	9/30/2022	7a	37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Martin F. Scheinman, Esq.		516-944-1700	
2	American Arbitration Association		972-702-8222	
3	Offit Kurman Attorneys At Law		410-209-6400	
4	Peter Bondi		203-853-0010	
5	Treasurer of State		860-702-3000	
6	Treasurer, State of CT		860-826-2696	
7	Scheinman Arbitration & Mediation		516-944-1700	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1	322 Main Street Port Washington, NY 11050			
2	120 Broadway, 21st Floor, New York, NY 10271			
3	300 E. Lombard Street, Suite 2010, Baltimore, MD 21202			
4	23 Prospect Ave Norwalk, CT 06850			
5	55 Elm Street, Hartford, CT 06106			
6	Berlin Probate Court, One Liberty Square, PO Box 400, New Britain, CT 06050			
7	322 Main Street Port Washington, NY 11050			
Services Provided by This Firm ( <i>describe fully</i> )				
1	Annual Retainer (Disallowed on Page 28)		6,300	
2	Initial Admin Fee		325	
3	General Legal Council		977	
4	State Marshall Fee (Disallowed on Pg 28)		60	
5	Conservatorship (Disallowed on Pg 28)		500	
6	Conservatorship (Disallowed on Pg 28)		250	
7	Annual Retainer (Disallowed on Page 28)		6,450	
			Charge for Services Provided	
			\$ 14,862	

**Schedule of Resident Statistics**

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk	Total All Levels		Total CCNH Level	Total RHNS Level	Total (Specify)	Report for Year Ended 9/30/2022			Page	of	
	Total CCNH Level	Total RHNS Level	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30			8	37	
						Total	CCNH	RHNS (Specify)			Period 7/1 Thru 9/30
1. Certified Bed Capacity											
A. On last day of PREVIOUS report period	150	150	150								
B. On last day of THIS report period	150	150	150					150	150		
2. Number of Residents											
A. As of midnight of PREVIOUS report period	114	114	114								
B. As of midnight of THIS report period	110	110	110					110	110		
3. Total Number of Days Care Provided During Period											
A. Medicare	4,972	4,972	4,972					3,913	1,059		
B. Medicaid (Conn.)	31,700	31,700	31,700					23,352	8,348		
C. Medicaid (other states)											
D. Private Pay	1,800	1,800	1,800					1,578	222		
E. State SSI for RCH											
F. Other (Specify) Managed Care/Other	1,934	1,934	1,934					1,468	466		
G. Total Care Days During Period (3A thru F)	40,406	40,406	40,406					30,311	10,095		
Total Number of Days Not Included in Figures in 4. 3G for Which Revenue Was Received for Reserved Beds											
A. Medicaid Bed Reserve Days											
B. Other Bed Reserve Days											
5. <b>Total Resident Days (3G + 4A + 4B)</b>	40,406	40,406	40,406					30,311	10,095		

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

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena C		License No. 2391		Report for Year Ended 9/30/2022		Page 9	of 37						
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span>													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days						CCNH	RHNS	(Specify)					
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	8		93		9								
Per Diem Rate													
a. One bed rm.	Var		620.00		620.00								
b. Two bed rms.	Var		620.00		580.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments						TOTAL	CCNH	RHNS	(Specify)				
A. Medicare - Part B						1,342	1,342						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						2,689	2,689						
2. Restorative Treatments													
C. Other						7,297	7,297						
D. <b>Total Physical Therapy Treatments</b>						11,328	11,328						
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B						154	154						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						396	396						
2. Restorative Treatments													
C. Other						1,004	1,004						
D. <b>Total Speech Therapy Treatments</b>						1,554	1,554						
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B						1,490	1,490						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						2,874	2,874						
2. Restorative Treatments													
C. Other						8,132	8,132						
D. <b>Total Occupational Therapy Treatments</b>						12,496	12,496						



### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk	2391	9/30/2022	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	164,843	2,580				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	408,834	15,259				
5. Dietary Service						
a. Head Dietitian	81,767	4,017				
b. Food Service Supervisor						
c. Dietary Workers	661,646	28,877				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	491,078	22,697				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	52,818	1,328				
b. Other Maintenance Workers	84,332	5,466				
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	218,439	3,778				
b. RN						
1. Direct Care	588,934	13,667				
2. Administrative**	111,270	846				
c. LPN						
1. Direct Care	1,317,180	45,401				
2. Administrative**						
d. Aides and Attendants	2,061,396	99,717				
e. Physical Therapists	63,866	2,526				
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	157,782	6,429				
i. Physicians						
1. Medical Director						
2. Utilization Review	151,428	2,985				
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	94,758	2,993				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	232,664	7,340				
A-13. Total Salary Expenditures	6,943,035	265,906				

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

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk	License No. 2391	Report for Year Ended 9/30/2022		Page 11	of 37
		Name and Address of All Other Employment**	Total Hours Worked		
Name	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Line Where Claimed on Page 10	Total Hours Worked	Compensation Received
<b>Section I - Operators/Owners</b>					
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>					
Ojeaga Russel (10/1/21 - 9/30/22)	Non - Discriminatory	Regional Administrator	994 A4	133,878	994

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

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

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-12 Rev. 10/2005

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

Name of Facility (as licensed) Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk	License No. 2391		Report for Year Ended 9/30/2022		Page 12	of 37				
	CCNH	RHNS (Specify)	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered			Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked
<b>Section III - Administrators***</b>										
Elyse Dent (10/1/21 - 5/31/22)	140,812		Non - Discriminatory	Administrator	1,950	A2				
Nicotra Redd(5/31/22 - 9/30/22)	24,031		Non - Discriminatory	Administrator	630	A2				
<b>Section IV - Assistant Administrators</b>										

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

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

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

**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 at	2391	9/30/2022	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	9,660	Monthly				
3. Pharmacist	27,760	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	212,367	3,890				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	50,000	Monthly				
b. Utilization Review (Title 18 and 19 only) monthly meeting	17,640	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	106,453	1,521				
b. Other						
10. Occupational Therapist						
a. Resident Care	268,881	4,641				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	195,155	2,280				
2. Administrative***	73,256	Monthly				
b. LPN						
1. Direct Care	45,571	1,007				
2. Administrative***						
c. Aides	87,341	3,164				
d. Other						
12. Other (Specify) See Attached Schedule	51,905					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,145,989</b>	<b>16,503</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.  
 \*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norw		2391	9/30/2022		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	Dentist	<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 type="radio"/>	<input checked="" type="radio"/>	Common Ownership		
Drs. Goldfarb, Ranno & Associates, LLC 1305 Post Rd, Ste 102 Fairfield, CT 06824	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Global Care Mgmt Services Inc. 143-32 181st Street, Springfield Gardens, NY 11413	Medical Consulting Services	<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		
Global Management, 1850 Silas Deane Hwy, Rocky Hill, CT 06067	Utilization Reviews	<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	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Optiquet Resources LLC, c/o Medical Dynamic Systems 229 East 21st Street, Suite 1, New York,	RN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Perfect Choice Staffing 225 Crossways Park Drive Woodbury, NY 11797	RN's, RN Admin	<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		
AAA Nursing Care, LLC 3303 Main St Stratford, CT 06614	RN Admin, LPN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Priority Care Staffing 1274 49th Street, Ste 539 Brooklyn, NY 11219	LPN's	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
The Nurse Network 405 Park Avenue New York, NY 10022	LPN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
We Staff LLC 225 Crossways Park Dr Woodbury, NY 11797	CNA's, LPN's	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
O2 Safe Respiratory Services, 101 N Plains Industrial Rd #1, Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dimapilis Dautz Business Group LLC, 369 Ashford Ave, Suite A, Dobbs Ferry, NY 10522	RN Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care	2391	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 144,369	144,369		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 71,196	71,196		
4. Social Security (F.I.C.A.)	\$ 520,497	520,497		
5. Health Insurance	\$ 1,264,163	1,264,163		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 416,423	416,423		
8. Uniform Allowance	\$ 18,697	18,697		
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 54,288	54,288		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 675,664	675,664		
d. Accounting and Auditing	\$ 58,666	58,666		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 69,624	69,624		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 30,431	30,431		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 11,013	11,013		
2. Cellular Phones	\$ 275	275		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 45,080	45,080		
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$ 24,069	24,069		
3. Resident Day User Fee	\$ 721,365	721,365		
<b>Subtotal</b>	\$ 4,125,820	4,125,820		

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

(Carry Subtotals forward to next page)

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

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	0		
Union Education	\$ 49,320		
COVID-19 Benefits	\$ 4,968		
<b>Total</b>	<b>\$ 54,288</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	0		
Sales Tax	\$ 24,069		
<b>Total</b>	<b>\$ 24,069</b>	<b>\$ -</b>	<b>\$ -</b>



**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 at Norwalk	2391	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	4,125,820	4,125,820			
<b>I. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 7,560	7,560			
3. Gifts to Staff and Residents	\$ 33,538	33,538			
4. Employee Travel	\$ 1,158	1,158			
5. Education Expenses Related to Seminars and Conventions	\$ 4,029	4,029			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$ 2,416	2,416			
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$				
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 50,555	50,555			
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	\$ 21,281	21,281			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 11,870	11,870			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 2,696	2,696			
10. Contributions*** See Attached Schedule	\$ 880	880			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 125,844	125,844			
12. Administrative Management Services**	\$ 142,609	142,609			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 27,837	27,837			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 4,558,093	4,558,093			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Meals & Entertainment(Disallowed on Pg 28a)	\$ 2,416		
<b>Total Other Travel and Entertainment</b>	<b>\$ 2,416</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising(Disallowed on Pg 28)	\$ 50,555		
<b>Total Other Advertising</b>	<b>\$ 50,555</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF Dues	\$ 11,870		
<b>Total Dues</b>	<b>\$ 11,870</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Charitable Contribution(Disallowed on Pg 28)	\$ 880		
<b>Total Contributions</b>	<b>\$ 880</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Permits & Fees	\$ 180		
Licenses & Taxes	\$ 655		
Bank Charges(\$2,066 Disallowed on Pg 28a)	\$ 17,702		
Other Direct(Disallowed on Pg 28a)	\$ 268		
Penalties(Disallowed on Pg 28a)	\$ 1,893		
Employee Fingerprinting	\$ 6,273		
GL/PL Settlements(Disallowed on Pg 28a)	\$ 866		
<b>Total Other Administrative and General</b>	<b>\$ 27,837</b>	<b>\$ -</b>	<b>\$ -</b>

**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	9/30/2022	17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Cassena Care Consulting Services, 225 Crossways Park Drive, Woodbury, NY 11797	142,609	Management Fees	Page 16 / Line m12
Cassena Care Consulting Services, 225 Crossways Park Drive, Woodbury, NY 11797	10,266	Management Fees	Page 20 / Line 5j
Cassena Care Consulting Services, 225 Crossways Park Drive, Woodbury, NY 11797	17,459	Management Fees	Page 20 / Line 5k

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care at No		2391	9/30/2022		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 367,698	367,698			
2.	Non-Food Supplies	\$ 93,432	93,432			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
		\$ 21,787	21,787			
c. Other (Specify) _____						
		\$				
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 482,917</b>	<b>482,917</b>			
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*						
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No						
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norw		2391	9/30/2022		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	141,622	141,622		
c. Other (Specify) Other Laundry Supplies		\$	63,219	63,219		
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	<b>204,841</b>	<b>204,841</b>		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care		2391	9/30/2022		20	37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping		Sq. Ft. Serviced by Personnel				
a. In-House Care		Amt. \$				
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )						
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		Sq. Ft. Serviced by Personnel				
		Amt. \$	3,405	3,405		
c. Other ( <i>Specify</i> ) Other Housekeeping Supplies		\$	41,243	41,243		
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>		\$	44,648	44,648		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from LI Scripts		\$	219,459	219,459		
b. Medicine Cabinet Drugs		\$	34,733	34,733		
c. Medical and Therapeutic Supplies		\$				
d. Ambulance/Limousine***		\$	48,025	48,025		
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$	1,207	1,207		
f. X-rays and Related Radiological Procedures***		\$	8,358	8,358		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$				
h. Laboratory***		\$	37,545	37,545		
i. Recreation		\$	3,070	3,070		
j. Direct Management Services*		\$	10,266	10,266		
k. Indirect Management Services*		\$	17,459	17,459		
l. Other (Specify)**** See Attached Schedule		\$	263,810	263,810		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>		\$	643,932	643,932		

\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.  
 \*\* Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.  
 \*\*\* Facility should self-disallow the expense on Page 29 of the Cost Report.  
 \*\*\*\* ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
Patient Supplies	0		
Rental Expense	\$ 36,059		
Central Supply - IV Solutions(Disallowed on Pg 29a)	\$ 70,496		
Central Supply - Gloves	\$ 28,421		
Central Supply - Wipes	\$ 16,999		
Central Supply - Other Medical	\$ 2,617		
COVID-19 Supplies	\$ 52,584		
PT - Medical Supplies	\$ 48,110		
	\$ 8,524		
<b>Total Other Resident Care</b>	\$ 263,810	\$ -	\$ -

**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 at Norwalk	License No. 2391	Report for Year Ended 9/30/2022	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Page 21	of 37
			Yes	No					
Name of Individual or Company	Address	Explanation of Relationship							
New England Healthcare Services LLC	PO Box 227 Princeton, MA 01541	N/A	<input type="radio"/>	<input checked="" type="radio"/>	Fiscal	68,750			16 m11
PointClickCare Technologies Inc.	PO Box 674802, Detroit, MI 48267	N/A	<input type="radio"/>	<input checked="" type="radio"/>	Fiscal	24,225			16 m11
City Carting & Recycling	PO Box 17250, Stamford, CT 06907	N/A	<input type="radio"/>	<input checked="" type="radio"/>	Garbage and recycle	50,355			22 6f
Unitex Textile Rental Services	Parkway, Mt Vernon, NY 10550	N/A	<input checked="" type="radio"/>	<input type="radio"/>	Laundry Contracted Svcs	162,869			19 3b
Brooke Rosenfeld	9 Autumn Lane, Clinton, CT 06413	N/A	<input type="radio"/>	<input checked="" type="radio"/>	Dietary services	19,435			18 2b
JC Ramos Landscaping, LLC	35 Lowe Street Norwalk, CT 06854	N/A	<input type="radio"/>	<input checked="" type="radio"/>	Landscaping	25,364			22 6f
Nelson Ambulance Services, Inc.	64 Magee Ave, Stamford, CT 06902	N/A	<input type="radio"/>	<input checked="" type="radio"/>	Ambulance	10,077			20 5d
Johnson Controls Fire Protection LP	Dept. CH 10320, Palatine, IL 60055	N/A	<input type="radio"/>	<input checked="" type="radio"/>	Fire alarm systme maintenance	38,796			22 6f
Direct Supply, Inc.	Milwaukee, WI 53288- 0201	N/A	<input type="radio"/>	<input checked="" type="radio"/>	Central Supply	16,580			20 5L
Quantum Energy/Tech, Inc.	3841 Cypress Ave, Brooklyn, NY 11224	N/A	<input type="radio"/>	<input checked="" type="radio"/>	Tech	23,190			22 6f
H&R Healthcare	1750 Oak Street, Lakewood, NJ 08701	N/A	<input type="radio"/>	<input checked="" type="radio"/>	Central Supply	15,287			20 5L
			<input type="radio"/>	<input checked="" type="radio"/>					
			<input type="radio"/>	<input checked="" type="radio"/>					
			<input type="radio"/>	<input checked="" type="radio"/>					

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



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

Name of Facility	License No.	Report for Year Ended			Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena C	2391	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 162,658	162,658				
b. Heat	\$ 37,515	37,515				
c. Light & Power	\$ 257,546	257,546				
d. Water	\$ 28,253	28,253				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 10,260	10,260				
f. Other ( <i>itemize</i> )	\$ 144,015	144,015				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 640,247</b>	<b>640,247</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 744	744				
b. Building & Building Improvements	\$ 98,171	98,171				
c. Non-Movable Equipment	\$ 6,030	6,030				
d. Movable Equipment	\$ 56,730	56,730				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 161,675</b>	<b>161,675</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$</b>					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 606,460	606,460				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 200,914	200,914				
c. Personal property taxes	\$					
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 969,049</b>	<b>969,049</b>				

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







Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
Var	See attached	Administrative	\$ 20,848	Var	\$ 4,169
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipmen</b>			\$ 20,848		\$ 4,169
<b>Deletions:</b>					
<b>Total deletions for Movable Equipmen</b>			\$ -		\$ -

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk	Date of Acquisition		License No. 2391	Report for Year Ended 9/30/2022			Page 24	of 37
	Month	Year		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %		
<b>A. Organization Expense</b>								
1.								
2.								
3.								
A-4. Subtotal								
<b>B. Mortgage Expense</b>								
1.								
2.								
3.								
B-4. Subtotal								
<b>C. Leasehold Improvements and Other</b>								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								
<b>D. Total Amortization</b>								

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

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

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

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cas	License No. 2391	Report for Year Ended 9/30/2022	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input 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 <b>NOT</b> 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			
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Fixed	Fixed		
b. Date Mortgage Obtained		07/23/19	09/24/21		
c. Interest Rate for the Cost Year		5.50%	4.00%		
d. Term of Mortgage (number of years)		3	10		
e. Amount of Principal Borrowed		8,026,947	7,320,000		
f. Principal balance outstanding as of 9/30/2022			7,164,832		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Ca		2391	9/30/2022		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)



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

Name of Facility		License No.		Report for Year Ended		Page of	
Norwalk Acquisition I, LLC, d/b/a C		2391		9/30/2022		27   37	
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other ( <i>Specify</i> )				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense ( <i>Specify</i> ) Working Capital Interest				\$	82	82	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	82	82	
14. Insurance							
a. Insurance on Property (buildings only)				\$	38,764	38,764	
b. Insurance on Automobiles				\$	2,737	2,737	
c. Insurance other than Property (as specified above)							
1. Umbrella ( <i>Blanket Coverage</i> )				\$	219,698	219,698	
2. Fire and Extended Coverage				\$			
3. Other ( <i>Specify</i> ) GL/PL Settlements				\$	6,913	6,913	
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	268,112	268,112	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	15,900,945	15,900,945	

### 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 at Norwalk			2391	9/30/2022	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 268,881	268,881		
7.			Other - See attached Schedule	\$ 51,905	51,905		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 675,664	675,664		
10.	15	1d	Accounting	\$ 860	860		
10a.			Legal	\$ 13,560	13,560		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L2/3	Gifts, flowers and coffee shops	\$ 37,520	37,520		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L6	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 1,158	1,158		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 50,555	50,555		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 44,830	44,830		
20.	16	m10	Fund Raising / Contributions	\$ 880	880		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 7,509	7,509		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				<b>\$ 1,153,322</b>	<b>1,153,322</b>		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	Respiratory Therapist	\$ 51,905		
<b>Total Other Fees Adjustments</b>			\$ 51,905	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non-Routine Charges	\$ 2,066		
16	m13	Penalties	\$ 1,893		
16	L7	Meals & Entertainment	\$ 2,416		
16	m13	Other Direct	\$ 268		
16	m13	GL/PL Settlements	\$ 866		
<b>Total Other A&amp;G Adjustments</b>			\$ 7,509	\$ -	\$ -

**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 at Norwalk			2391	9/30/2022	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,153,322	1,153,322		
<b>Page 20 - Resident Care Supplies ***</b>							
27.			Prescription Drugs	\$ 219,459	219,459		
28.			Ambulance/Limousine	\$ 48,025	48,025		
29.			X-rays, etc	\$ 8,358	8,358		
30.			Laboratory	\$ 37,545	37,545		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$ 1,207	1,207		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 37,899	37,899		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 52,157	52,157		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,557,972	1,557,972		

\*\*\* 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	5i	Cable TV Disallowance(See Attached)	\$ 9,478		
20	5l	Central Supply - IV Solutions(Disallowed on Pg 29a)	\$ 28,421		
<b>Total Other Ancillary Costs</b>			\$ 37,899	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Income	\$ 251		
30	IV 8	Cash Discounts on Purchases	\$ 177		
30	IV 8	Rebates & Refunds	\$ 41,239		
30	IV 8	Physician Credential Income	\$ 100		
30	IV 8	Other Misc. Income	\$ 3,468		
30	IV 8	COVID-19 Payroll Credits	\$ 1,026		
30	IV 8	Insurance Recoveries	\$ 5,896		
<b>Total Other Adjustments</b>			\$ 52,157	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Casser 2391		9/30/2022		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 18,121,413	18,121,413			
b. Medicaid Room and Board Contractual Allowance **	\$ (8,040,697)	(8,040,697)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 2,892,370	2,892,370			
b. Medicare Room and Board Contractual Allowance **	\$ 900,734	900,734			
4. a. Private-Pay Residents and Other	\$ 1,886,057	1,886,057			
b. Private-Pay Room and Board Contractual Allowance **	\$ (25,309)	(25,309)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$				
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 244,293	244,293			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 170,558	170,558			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (1,022)	(1,022)			
4. a. Speech Therapy - Medicare	\$ 67,997	67,997			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 58,045	58,045			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 281,660	281,660			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 193,281	193,281			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (970)	(970)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (492,457)	(492,457)			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (414,656)	(414,656)			
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 15,841,297	15,841,297			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 1,120	1,120			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ (221,178)	(221,178)			
<b>V. Total Other Revenue (1 thru 8)</b>	\$ (220,058)	(220,058)			
<b>VI. Total All Revenue (III + V)</b>	\$ 15,621,239	15,621,239			

\* 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	\$ 6,066		
30 II 6a	Radiology - Diagnostic Part A	\$ 5,392		
30 II 6a	Pharmacy - Medicare Part A	\$ 148,318		
30 II 6a	Medicare 2% Reduction	\$ (14,195)		
30 II 6a	Ancillary Allowance - Part A	\$ (622,643)		
30 II 6a	Ancillary Allowance - Part B	\$ (15,395)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (492,457)	\$ -	\$ -

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Laboratory - Medicaid	\$ 309		
30 II 6b	Laboratory - 3rd Party Insurance	\$ 87		
30 II 6b	Radiology - Medicaid	\$ 56		
30 II 6b	Radiology - 3rd Party Insurance	\$ 2,280		
30 II 6b	Pharmacy - Medicaid	\$ 24,148		
30 II 6b	Pharmacy - Hospice	\$ 859		
30 II 6b	Pharmacy - 3rd Party Insurance	\$ 50,957		
30 II 6b	Ancillary Allowance - Medicaid	\$ (194,436)		
30 II 6b	AA - Lab Medicaid	\$ (309)		
30 II 6b	AA - Pharmacy Medicaid	\$ (24,148)		
30 II 6b	Ancillary Allowance - 3rd Party	\$ (272,436)		
30 II 6b	AA - Mgd Medicare	\$ (1,635)		
30 II 6b	AA - Pharmacy 3rd Party Ins	\$ (388)		
<b>Total Other Resident Revenue</b>		\$ (414,656)	\$ -	\$ -

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Earned on HHS Stimulus Account	N/A	\$ 1,095		
30 IV 5	Interest earned on A/R cash receipts	N/A	\$ 25		
<b>Total Interest Income</b>			\$ 1,120	\$ -	\$ -

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Medical Records Income(Disallowed on Pg 29a)	\$ 251		
30 IV 8	Cash Discounts on Purchases(Disallowed on Pg 29a)	\$ 177		
30 IV 8	Rebates & Refunds(Disallowed on Pg 29a)	\$ 41,239		
30 IV 8	Insurance Recoveries(Disallowed on Pg 29a)	\$ 5,896		
30 IV 8	Physician Credential Income(Disallowed on Pg 29a)	\$ 100		
30 IV 8	Other Misc. Income(\$3,468 Disallowed on Pg 29a)	\$ 17,580		
30 IV 8	COVID-19 Payroll Credits(Disallowed on Pg 29a)	\$ 1,026		
30 IV 8	Recovery Bad Debts	\$ 51,485		
30 IV 8	Stimulus Funds	\$ (371,749)		
30 IV 8	Reversal of PY Expenses(No current year expense)	\$ 32,817		
<b>Total Other Revenue</b>		\$ (221,178)	\$ -	\$ -



### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cass	2391	9/30/2022	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	890,161
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,668,037
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	181,435
a. Prepaid Insurance/W.C.	132,308			
b. Prepaid R/E Taxes	48,627			
c. Deposits	500			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	(915)
Patient Refund Exchange	(915)			
_____ _____ See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	2,738,718
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
3. Buildings	*Historical Cost _____ Accum. Depreciation _____	920,103 157,066 Net	\$	763,037
4. Leasehold Improvements	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
5. Non-Movable Equipment	*Historical Cost _____ Accum. Depreciation _____	59,307 14,256 Net	\$	45,051
6. Movable Equipment	*Historical Cost _____ Accum. Depreciation _____	340,757 245,298 Net	\$	95,459
7. Motor Vehicles	*Historical Cost _____ Accum. Depreciation _____	11,155 8,924 Net	\$	2,231
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	111,003
F/S vs C/R NBV	111,003			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	1,016,781

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

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

Page Ref	Line Ref	Description	
33	A12	Unclaimed Funds	\$ 15,500
33	A12	Union Does W/H	\$ (4,443)
33	A12	401K Payable	\$ (1,599)
33	A12	Union Deductions Payable	\$ (322)
33	A12	Accrued Expenses	\$ 528,002
33	A12	Accrued Pension	\$ 1,730
33	A12	Due to Medicaid - Rate Changes	\$ 47,619
33	A12	Due to Third Parties	\$ 319,485
33	A12	Patient Fund Liability	\$ 75,066
<b>Total Other Current Liabilities (Itemize)</b>			\$ 980,978

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

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

**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	9/30/2022	32	37
Account				Amount	
Total Brought Forward:				\$	3,755,499
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
	*Historical Cost	27,966		\$	
	Accum. Depreciation	5,982	Net	\$	21,984
3. Buildings					
	*Historical Cost	1,415,024		\$	
	Accum. Depreciation	332,556	Net	\$	1,082,468
4. Non-Movable Equipment					
	*Historical Cost	125,340		\$	
	Accum. Depreciation	125,340	Net	\$	
5. Movable Equipment					
	*Historical Cost	491,233		\$	
	Accum. Depreciation	488,935	Net	\$	2,298
6. Motor Vehicles					
	*Historical Cost			\$	
	Accum. Depreciation		Net	\$	
7. Minor Equipment-Not Depreciable					
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>				\$	1,106,750
D. Investment and Other Assets					
1. Deferred Deposits					
2. Escrow Deposits					
3. Organization Expense					
	*Historical Cost			\$	
	Accum. Depreciation		Net	\$	
4. Goodwill (Purchased Only)					
5. Investments Related to Resident Care ( <i>itemize</i> )					
6. Loans to Owners or Related Parties ( <i>itemize</i> )					
Name and Address		Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )					
See Schedule					
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				\$	25,000
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				\$	4,887,249

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena C		2391	9/30/2022	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	763,872
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> )				\$	809,214
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	169,069
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> )				\$	980,978
_____					
_____					
See Schedule				980,978	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>2,723,133</b>

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

(Carry Total forward to next page)

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

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena		License No. 2391	Report for Year Ended 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,723,133	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					
3. Loans from Owners or Related Parties ( <i>itemize</i> )					
Name and Address of Lender		Amount	Loan Date	\$	
4. Other Long-Term Liabilities ( <i>itemize</i> )					
_____					
_____					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 2,723,133

**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	9/30/2022	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	1,106,750
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	1,106,750
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,286,531
6. Gain or Loss for Period	10/1/2021	thru 9/30/2022	\$	(229,165)
7. Total Net Worth			\$	1,057,366
<b>C. Total Reserves and Net Worth</b>			\$	2,164,116
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	4,887,249



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

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena		License No. 2391	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
<b>Preparer/Reviewer Certification</b>					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer		Title		Date Signed	
Printed Name of Preparer					
Matthew S. Bavolack					
Address Address				Phone Number	
555 Long Wharf Drive, New Haven, CT 06511				203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report				Phone Number	
Dawn Liquori				516-224-5093	
Contact Email Address					
dliquori@cassenacare.com					



Norwalk Acquisition  
Depreciation Schedule  
9/30/22

Vendor	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2021 Depr	2021 Accum	2022 Depr	2022 Accum	Nr Book Value
Land	Land		-	-	-	-	-	-	-	-
Land	Land		-	-	-	-	-	-	-	-
<b>Land Improvements</b>										
ZUL Acquisitions	Building Improvements	10/30/2013	3,137	3,137	463.00	81	648	81	729	2,408
M&T Bank Credit Card	Building Improvements	11/02/2013	3,242	3,242	462.00	84	676	84	756	2,486
M&T Bank Credit Card	Building Improvements	11/30/2013	3,348	3,348	462.00	87	696	87	783	2,565
Driveway Sealing Call Frank	Building Improvements	8/14/2014	3,403	3,403	453.00	90	720	90	810	2,593
<b>Total 2014 Acquisitions</b>			<b>13,131</b>	<b>13,131</b>	<b>342</b>	<b>2,736</b>	<b>342</b>	<b>3,078</b>	<b>3,078</b>	<b>10,052</b>
<b>2015 Acquisitions</b>										
Demetriou Excavating	Building Improvements	7/23/2015	4,200	4,200	443	114	798	114	912	3,288
<b>Total 2015 Acquisitions</b>			<b>4,200</b>	<b>4,200</b>	<b>443</b>	<b>114</b>	<b>798</b>	<b>114</b>	<b>912</b>	<b>3,288</b>
<b>2016 Acquisitions</b>										
Orange Fence & Supply	Fence	11/30/2015	10,635	10,635	443	288	1,704	288	1,992	8,643
<b>Total 2016 Acquisitions</b>			<b>10,635</b>	<b>10,635</b>	<b>443</b>	<b>288</b>	<b>1,704</b>	<b>288</b>	<b>1,992</b>	<b>8,643</b>
<b>TOTAL LAND IMPROVEMENTS</b>			<b>27,966</b>	<b>27,966</b>	<b>1,228</b>	<b>5,144</b>	<b>5,144</b>	<b>5,144</b>	<b>5,144</b>	<b>21,893</b>
<b>Building</b>										
Building	Building		-	-	-	-	-	-	-	-
<b>Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Building Improvements</b>										
2013 Acquisitions	Building Improvements	11/29/2013	33,800	33,800	462.00	878	7,024	878	7,902	25,898
Plan Group	Building Improvements	10/31/2013	65,000	65,000	461.00	1,092	13,536	1,092	15,228	49,772
MA Nationwide Construction	Building Improvements	11/30/2013	240,000	240,000	462.00	6,234	49,872	6,234	56,106	183,894
Brook Co	Building Improvements	11/30/2013	11,881	11,881	462.00	309	2,472	309	2,781	9,100
M&T Credit Card (Upson, etc)	Building Improvements	11/30/2013	9,111	9,111	462.00	237	1,896	237	2,133	6,978
M&T Credit Card (Upson, etc)	Building Improvements	11/30/2013	6,487	6,487	462.00	168	1,344	168	1,512	4,965
M&T Credit Card (Upson, etc)	Building Improvements	11/30/2013	37,500	37,500	462.00	816	65,280	816	73,416	28,184
M&T Credit Card (Upson, etc)	Building Improvements	11/30/2013	2,500	2,500	462.00	597	4,776	597	5,373	17,627
MA Nationwide Construction	Building Improvements	11/30/2013	8,250	8,250	462.00	175	1,400	175	1,575	5,175
Industrial Glass & Mirror	Building Improvements	9/4/2013	8,721	8,721	464.00	226	1,868	226	2,034	6,687
Elite Tanning & Waxing	Building Improvements	9/8/2013	4,921	4,921	464.00	127	1,016	127	1,143	3,778
Elite Tanning & Waxing	Building Improvements	9/8/2013	300	300	364.00	8	64	8	72	228
Elite Tanning & Waxing	Building Improvements	9/8/2013	15,000	15,000	464.00	388	3,104	388	3,492	11,508
Elite Tanning & Waxing	Building Improvements	9/22/2013	3,975	3,975	465.00	13	70	13	70	208
Elite Tanning & Waxing	Building Improvements	9/22/2013	3,470	3,470	465.00	15	78	15	83	240
Elite Tanning & Waxing	Building Improvements	9/22/2013	1,854	1,854	464.00	366	2,928	366	3,294	10,860
Elite Tanning & Waxing	Building Improvements	9/22/2013	631	631	464.00	16	128	16	144	487
Elite Tanning & Waxing	Building Improvements	6/19/2013	3,596	3,596	467.00	92	739	92	851	2,745
Elite Tanning & Waxing	Building Improvements	7/14/2013	1,127	1,127	466.00	29	237	29	265	861
Elite Tanning & Waxing	Building Improvements	7/14/2013	5,932	5,932	465.00	133	1,249	133	1,402	4,530
Elite Tanning & Waxing	Building Improvements	7/31/2013	3,308	3,308	465.00	83	678	83	761	2,547
Elite Tanning & Waxing	Building Improvements	8/5/2013	3,426	3,426	465.00	81	672	81	750	2,697
Elite Tanning & Waxing	Building Improvements	8/10/2013	1,483	1,483	465.00	324	2,619	324	2,943	9,688
Elite Tanning & Waxing	Building Improvements	8/10/2013	4,283	4,283	465.00	111	897	111	1,008	3,275
Elite Tanning & Waxing	Building Improvements	8/10/2013	2,967	2,967	465.00	77	622	77	699	2,268
Elite Tanning & Waxing	Building Improvements	8/13/2013	3,000	3,000	465.00	77	622	77	699	2,301
Elite Tanning & Waxing	Building Improvements	8/19/2013	11,347	11,347	465.00	293	2,368	293	2,661	8,686
Elite Tanning & Waxing	Building Improvements	8/26/2013	8,087	8,087	465.00	209	1,689	209	1,898	6,189
Elite Tanning & Waxing	Building Improvements	8/31/2013	1,101	1,101	465.00	28	226	28	254	847
<b>Total 2013 Acquisitions</b>			<b>541,817</b>	<b>541,817</b>	<b>14,952</b>	<b>112,664</b>	<b>14,952</b>	<b>144,602</b>	<b>156,726</b>	<b>418,111</b>
<b>2014 Acquisitions</b>										
All American Waste, LLC	Dumpster	10/1/2013	32	32	463.00	1	8	1	9	23
All American Waste, LLC	Dumpster	10/1/2013	37	37	463.00	1	8	1	9	28
All American Waste, LLC	Dumpster	10/1/2013	5,297	5,297	463.00	150	1,200	150	1,350	4,047
All American Waste, LLC	Dumpster	10/1/2013	2,257	2,257	463.00	59	482	59	541	1,721
Two Simplex Grinnell	Center wing sprinkler repairs	10/4/2013	9	9	463.00	2	16	2	18	34
All American Waste, LLC	Dumpster	10/1/2013	11,167	11,167	463.00	289	2,312	289	2,601	8,566
Matters & Sons	Landscaping	10/16/2013	776	776	463.00	20	160	20	180	596
Two Simplex Grinnell	Tire panel rewiring	10/1/2013	74	74	463.00	2	16	2	18	56
All American Waste, LLC	Dumpster	10/14/2013	600	600	463.00	16	128	16	144	456
All American Waste, LLC	Dumpster	10/18/2013	2,004	2,004	463.00	52	416	52	468	1,536
All American Waste, LLC	Dumpster	10/21/2013	2,815	2,815	463.00	73	584	73	657	2,157
All American Waste, LLC	Dumpster	10/21/2013	986	986	463.00	25	208	25	234	752
All American Waste, LLC	Dumpster	10/21/2013	1,065	1,065	463.00	27	216	27	243	765
All American Waste, LLC	Dumpster	10/24/2013	4,964	4,964	463.00	129	1,032	129	1,161	3,803
All American Waste, LLC	Dumpster	10/24/2013	1,750	1,750	463.00	45	360	45	405	1,345
All American Waste, LLC	Dumpster	11/12/2013	457	457	462.00	12	96	12	108	349
All American Waste, LLC	Dumpster	11/12/2013	1,050	1,050	462.00	27	216	27	243	765
All American Waste, LLC	Dumpster	11/12/2013	1,336	1,336	462.00	35	280	35	315	1,027
All American Waste, LLC	Dumpster	11/12/2013	767	767	462.00	20	160	20	180	567
All American Waste, LLC	Dumpster	11/20/2013	6,914	6,914	462.00	169	1,352	169	1,521	4,979
All American Waste, LLC	Dumpster	11/20/2013	4,768	4,768	462.00	124	992	124	1,116	3,652
All American Waste, LLC	Dumpster	11/8/2013	752	752	462.00	20	160	20	180	572
All American Waste, LLC	Dumpster	11/30/2013	3,233	3,233	462.00	84	672	84	756	2,477
All American Waste, LLC	Dumpster	11/30/2013	6,533	6,533	462.00	170	1,360	170	1,530	5,003

Norwalk Acquisition  
Depreciation Schedule  
9/30/22

Vendor	Description	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2021 Depr.	2021 Accum.	2022 Depr.	2022 Accum.	Net Book Value
Targate Electric Services	Outlets throughout center of building	11/30/2013	5,625	5,625	462.00	146	1,168	146	1,314	4,311
MA Nationwide Construction	Stucco work on exterior of building	1/30/2013	43,000	43,000	462.00	146	8,346	1,177	10,523	32,477
MA Nationwide Construction	Stucco work on exterior of building	1/30/2013	8,750	8,750	462.00	227	1,816	227	2,043	6,707
MA Nationwide Construction	Stucco work on exterior of building	1/30/2013	17,729	17,729	462.00	460	3,680	460	4,140	13,589
Mila Renovation	Renovation of rehab	1/30/2013	48,700	48,700	462.00	2,070	10,680	2,070	12,750	32,315
Mila Renovation	North wing and two patient room renovation	1/30/2013	56,100	56,100	462.00	2,070	16,560	2,070	18,630	61,070
Mila Renovation	New center wing exterior, patient rooms, outside	1/30/2013	56,100	56,100	462.00	1,457	11,656	1,457	13,113	42,987
Mila Renovation	Basement corridor renovation, patient room & bathroom renovation	1/30/2013	41,600	41,600	462.00	1,081	8,648	1,081	9,729	31,871
Mila Renovation	Renovation of center wing - acc contrast	1/30/2013	44,800	44,800	462.00	1,164	9,312	1,164	10,476	34,324
All American Waste, LLC	Dumpster	12/10/2013	400	400	462.00	10	80	10	90	310
All American Waste, LLC	Heated air curtains for front door	12/10/2013	5,389	5,389	461.00	140	1,129	140	1,269	4,120
BYAGO Mechanical	Exhaust fan	12/10/2013	3,881	3,881	461.00	140	1,216	140	1,356	2,525
Penit RF Solutions	Employee Protection System	12/10/2013	1,581	1,581	461.00	67	655	819	731	24,110
Penit RF Solutions	Exterior tags	12/10/2013	2,585	2,585	461.00	67	336	67	403	1,982
All American Waste, LLC	Building Improvements	12/10/2013	32	32	461.00	1	8	1	9	23
All American Waste, LLC	Building Improvements	12/10/2013	461.00	461.00	461.00	1	8	1	9	1,429
All American Waste, LLC	Building Improvements	12/10/2013	1,870	1,870	461.00	49	392	49	441	1,388
Feller Associates Architects LLC	Install breakers, install conduit for water pump and fridge, install electrical lines for blower unit above food flow	12/12/2013	1,220	1,220	461.00	32	256	32	288	932
Feller Associates Architects LLC	Dumpster	12/13/2013	800	800	461.00	21	168	21	189	611
Feller Associates Architects LLC	Phase 1 balance	12/13/2013	1,664	1,664	461.00	42	348	42	390	1,274
Feller Associates Architects LLC	Additional Phase 1 changes	12/14/2013	1,372	1,372	461.00	38	306	38	344	1,030
Feller Associates Architects LLC	Phase 2 design and prints	12/14/2013	1,572	1,572	461.00	40	320	40	360	1,068
Feller Associates Architects LLC	Phase 2 construction treatment and prints	12/14/2013	3,620	3,620	461.00	94	752	94	846	2,784
All American Waste, LLC	Dumpster	12/14/2013	8,171	8,171	461.00	213	1,704	213	1,917	6,254
All American Waste, LLC	Building Improvements	12/20/2013	37	37	461.00	1	8	1	9	28
All American Waste, LLC	Building Improvements	12/31/2013	396	396	461.00	10	50	10	50	396
All American Waste, LLC	Building Improvements	12/31/2013	2,396	2,396	461.00	62	496	62	558	1,838
All American Waste, LLC	Building Improvements	12/31/2013	1,930	1,930	461.00	50	402	50	452	1,478
All American Waste, LLC	Building Improvements	12/31/2013	1,585	1,585	461.00	40	320	40	360	1,225
All American Waste, LLC	Building Improvements	12/31/2013	1,531	1,531	461.00	40	320	40	360	1,171
All American Waste, LLC	Building Improvements	12/31/2013	2,406	2,406	461.00	63	504	63	567	1,839
All American Waste, LLC	Address survey	12/31/2013	1,714	1,714	461.00	45	360	45	405	1,309
All American Waste, LLC	Phase cable installation	12/31/2013	1,305	1,305	461.00	34	272	34	306	999
All American Waste, LLC	Phase cable installation	12/31/2013	936	936	461.00	24	192	24	216	720
All American Waste, LLC	Phase cable installation	12/31/2013	436	436	461.00	11	88	11	99	337
All American Waste, LLC	Phase cable installation	12/31/2013	3,359	3,359	461.00	31	248	31	279	2,576
All American Waste, LLC	Install new restructuring pump	12/31/2013	3,300	3,300	461.00	31	248	31	279	2,576
All American Waste, LLC	Roof inspection	12/31/2013	2,300	2,300	461.00	65	520	65	585	1,915
All American Waste, LLC	Roof inspection	12/31/2013	1,489	1,489	461.00	39	312	39	351	1,138
All American Waste, LLC	Building Improvements	12/31/2013	881	881	461.00	23	184	23	207	674
All American Waste, LLC	Building Improvements	12/31/2013	909	909	461.00	24	192	24	216	693
All American Waste, LLC	Building Improvements	12/31/2013	757	757	461.00	20	160	20	180	577
All American Waste, LLC	Building Improvements	12/31/2013	1,125	1,125	461.00	40	320	40	360	765
All American Waste, LLC	Building Improvements	12/31/2013	1,234	1,234	461.00	33	264	33	298	946
All American Waste, LLC	Building Improvements	12/31/2013	807	807	461.00	21	168	21	189	618
All American Waste, LLC	Building Improvements	12/31/2013	396	396	461.00	10	80	10	90	306
All American Waste, LLC	Building Improvements	12/31/2013	761	761	461.00	20	160	20	180	581
All American Waste, LLC	Building Improvements	12/31/2013	812	812	461.00	21	168	21	189	621
All American Waste, LLC	Building Improvements	12/31/2013	803	803	461.00	31	248	31	279	522
All American Waste, LLC	Building Improvements	12/31/2013	3,335	3,335	460.00	15	120	15	135	2,552
All American Waste, LLC	Building Improvements	12/31/2013	460.00	460.00	460.00	15	120	15	135	335
All American Waste, LLC	Building Improvements	1/1/2014	2,117	2,117	460.00	71	568	71	639	2,078
All American Waste, LLC	Building Improvements	1/1/2014	2,459	2,459	460.00	59	472	59	531	2,078
All American Waste, LLC	Building Improvements	1/1/2014	9,350	9,350	460.00	244	1,952	244	2,196	7,154
All American Waste, LLC	Building Improvements	1/1/2014	8,825	8,825	460.00	230	1,840	230	2,070	6,755
All American Waste, LLC	Building Improvements	1/1/2014	9,157	9,157	460.00	239	1,912	239	2,151	7,006
All American Waste, LLC	Building Improvements	1/1/2014	1,340	1,340	460.00	31	248	31	279	1,068
All American Waste, LLC	Building Improvements	1/1/2014	1,356	1,356	459.00	9	72	9	81	12
All American Waste, LLC	Building Improvements	1/1/2014	12,536	12,536	460.00	336	2,688	336	3,024	9,852
All American Waste, LLC	Building Improvements	1/1/2014	684	684	460.00	23	184	23	207	677
All American Waste, LLC	Building Improvements	1/27/2014	18,813	18,813	460.00	491	3,928	491	4,419	14,394
All American Waste, LLC	Building Improvements	1/28/2014	2,728	2,728	460.00	71	568	71	639	2,089
All American Waste, LLC	Building Improvements	1/31/2014	852	852	460.00	22	176	22	198	654
All American Waste, LLC	Building Improvements	1/31/2014	2,246	2,246	460.00	59	472	59	531	2,078
All American Waste, LLC	Building Improvements	1/31/2014	2,140	2,140	459.00	60	480	60	540	1,754
All American Waste, LLC	Building Improvements	1/31/2014	2,140	2,140	459.00	56	448	56	504	1,636
All American Waste, LLC	Building Improvements	2/19/2014	356	356	459.00	9	72	9	81	275
All American Waste, LLC	Building Improvements	2/28/2014	64,760	64,760	459.00	1,672	13,236	1,672	15,228	49,472
All American Waste, LLC	Building Improvements	3/1/2014	2,286	2,286	458.00	60	480	60	540	1,746
All American Waste, LLC	Building Improvements	3/1/2014	10,699	10,699	458.00	264	2,112	264	2,376	7,693
All American Waste, LLC	Building Improvements	3/15/2014	345	345	458.00	9	72	9	81	12
All American Waste, LLC	Building Improvements	3/20/2014	3,188	3,188	458.00	24	192	24	216	684
All American Waste, LLC	Building Improvements	3/31/2014	1,059	1,059	458.00	28	224	28	252	684
All American Waste, LLC	Building Improvements	4/1/2014	2,387	2,387	457.00	63	504	63	567	1,820
All American Waste, LLC	Building Improvements	4/14/2014	900	900	457.00	24	192	24	216	684
All American Waste, LLC	Building Improvements	4/14/2014	4,800	4,800	457.00	126	1,008	126	1,134	3,666
All American Waste, LLC	Building Improvements	4/30/2014	2,909	2,909	457.00	76	608	76	684	2,235
All American Waste, LLC	Building Improvements	5/1/2014	1,860	1,860	456.00	59	472	59	531	2,078
All American Waste, LLC	Building Improvements	5/13/2014	3,183	3,183	456.00	84	672	84	756	2,427
All American Waste, LLC	Building Improvements	5/31/2014	34,500	34,500	456.00	908	7,264	908	8,172	26,328
All American Waste, LLC	Building Improvements	6/1/2014	2,356	2,356	455.00	62	496	62	558	1,798
All American Waste, LLC	Building Improvements	6/4/2014	490	490	455.00	13	104	13	117	373
All American Waste, LLC	Building Improvements	6/12/2014	653	653	455.00	17	136	17	153	490
All American Waste, LLC	Building Improvements	6/25/2014	11,590	11,590	455.00	303	2,424	303	2,727	8,779
All American Waste, LLC	Building Improvements	6/30/2014	3,505	3,505	455.00	88	704	88	792	2,717
All American Waste, LLC	Building Improvements	7/1/2014	3,870	3,870	455.00	102	816	102	918	2,952
All American Waste, LLC	Building Improvements	7/1/2014	2,313	2,313	454.00	61	488	61	549	1,764
All American Waste, LLC	Building Improvements	7/1/2014	600	600	454.00	16	128	16	144	456
All American Waste, LLC	Building Improvements	7/1/2014	3,260	3,260	454.00	86	688	86	774	2,486
All American Waste, LLC	Building Improvements	7/4/2014	21	21	454.00	1	8	1	9	12
All American Waste, LLC	Building Improvements	7/4/2014	37	37	454.00	1	8	1	9	28
All American Waste, LLC	Building Improvements	7/18/2014	1,520	1,520	454.00	40	320	40	360	1,160
All American Waste, LLC	Building Improvements	7/23/2014	1,191	1,191	454.00	31	248	31	279	912
All American Waste, LLC	Building Improvements	8/1/2014	2,785	2,785	453.00	74	592	74	666	2,119



Normal Acquisition  
Depreciation Schedule  
2/28/23

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2021 Dept	2021 Accum	2022 Dept	2022 Accum	Net Book Value
<b>Total 2019 Acquisitions</b>											
2019 Acquisitions				188,136	188,136		12,546	37,618	12,546	50,164	138,972
X 3 Bedford LLC	Initial Callus steamwater mgmt system	Building improvements	10/28/2019	32,656	32,656	180.00	2,177	4,354	2,177	6,531	26,125
X Otis Elevator Company	Initial main pump cylinder replacement	Building improvements	1/15/2019	31,559	31,559	180.00	2,104	4,208	2,104	6,312	25,247
X 3 Bedford LLC	Reno stairs station north side	Building improvements	2/19/2020	3,743	5,743	180.00	383	766	383	1,149	4,594
X Empire Washwork	Outdoor electric work	Movable Equipment	4/20/2020	3,224	3,224	60.00	645	645	645	1,808	7,200
X Stamford Electric										1,755	1,289
<b>Total 2020 Acquisitions</b>											
2020 Acquisitions				82,182	82,182		5,909	11,818	5,909	17,227	64,955
X All Root USA LLC	Roof work	Building improvements	10/7/2020	10,929	10,929	120.00	1,093	1,093	1,093	2,186	8,743
X WP-CM LLC	Hot water boiler construction	Building improvements	1/27/2021	15,000	15,000	360.00	750	750	750	1,500	13,500
X Quantium Energy	Concrete platform for oil tank	Building improvements	1/25/2021	21,775	21,775	180.00	1,452	1,452	1,452	2,904	18,871
X WP-CM LLC	Underpinning power and communication lines	Building improvements	7/8/2021	27,116	27,116	180.00	461	461	461	922	26,194
X Otis Elevator Company	Cylinder Replacement	Building improvements	9/24/2021	22,720	22,720	180.00	1,515	1,515	1,515	3,030	20,690
				(29,674)	(29,674)		(1,978)	(1,978)	(1,978)	(3,956)	(25,718)
<b>Total 2021 Acquisitions &amp; Disposals</b>											
2021 Acquisitions & Disposals				51,379	51,379		3,865	3,865	3,865	7,730	43,649
X Targa 10 Construction LLC	Exit Door, Storage Door, Double Door, Parts for Door, 4 Pail	Building improvements	9/29/2021	10,784	10,784	180.00				719	10,065
X T Long LLC	Additional cut door in food dumpers	Building improvements	11/23/2021	30,152	30,152	180.00				2,010	28,142
X T Long LLC	Parking Lot	Building improvements	1/23/2021	63,654	63,654	180.00				4,244	59,410
X Automatic Door Distribution LLC	Exit Door, Storage Door, Double Door, Parts for Door, 4 Pail	Building improvements	1/25/2022	9,635	9,635	180.00				642	8,993
X IB Quality Construction LLC	Building improvements	Building improvements	1/29/2022	8,445	8,445	180.00				563	7,882
X Adambilt Door Daste	Outside Door and Steps Fixed	Building improvements	1/29/2022	2,500	2,500	180.00				167	2,333
X North West Properties	North West Properties	Building improvements	4/12/2022	8,445	8,445	180.00				4,667	3,778
X University Construction Group LLC	Entrance Restroom Sign & Drainage	Building improvements	6/10/2022	70,000	70,000	180.00				1,538	68,462
X 3 Bedford LLC	Replace retaining wall	Building improvements	6/21/2022	23,075	23,075	180.00				4,333	18,742
X T Long LLC	Replace retaining wall	Building improvements	6/21/2022	65,000	65,000	180.00				4,333	60,667
X T Long LLC	ES&D Clinic for Corona	Building improvements	6/29/2022	37,239	37,239	180.00				2,483	34,756
X T Long LLC	Various Services provided by T Long	Building improvements	7/31/2022	106,132	106,132	180.00				7,075	99,057
<b>Total Building Improvements</b>											
Building Improvements				433,823	433,823		29,084	29,084	29,084	106,014	327,809
<b>Non-removable Equipment</b>											
2021 Acquisitions				3,335,127	3,335,127		68,167	391,451	391,451	499,623	1,845,506
X Otis Elevator	Graniter	Fixed Equipment	7/23/2013	17,827	17,827	60.00				17,827	
	Graniter	Fixed Equipment	9/22/2013	925	925	60.00				925	
<b>Total 2013 Acquisitions</b>											
2013 Acquisitions				18,752	18,752			18,752		18,752	
X BVRG Mechanical	Call 6 cables, network switches, firewall, vertical switch rack, cony	Fixed Equipment	6/1/2013	5,239	5,239	60.00				5,239	
X M&T Bank Credit Card	Electrical work for shuttles all installation	Fixed Equipment	9/26/2013	14,154	14,154	60.00				14,154	
X Otis Elevator	Replace computer stations, relate equipment, heat pump	Fixed Equipment	10/31/2013	631	631	60.00				631	
X Otis Elevator	Phone work	Fixed Equipment	1/21/2014	1,132	1,132	60.00				1,132	
X Otis Elevator	Phone work	Fixed Equipment	1/1/2014	15,442	15,442	60.00				15,442	
X M&T Bank Credit Card	Elevator protection systems	Fixed Equipment	1/1/2014	21,759	21,759	60.00				21,759	
X T Long LLC	IT, paint, miscellaneous construction items	Fixed Equipment	3/1/2014	4,894	4,894	60.00				4,894	
X Pinesappliance Service	Replace condensing units in walk in cooler and freezer	Fixed Equipment	6/1/2014	8,104	8,104	60.00				8,104	
X Pinesappliance Service	Replace condensing units in walk in cooler and freezer	Fixed Equipment	6/1/2014	5,946	5,946	60.00				5,946	
X Pinesappliance Service	Replace condensing units in walk in cooler and freezer	Fixed Equipment	7/3/2014	7,351	7,351	60.00				7,351	
X Pinesappliance Service	Replace compressor and condenser	Fixed Equipment	7/3/2014	832	832	60.00				832	
X Pinesappliance Service	Replace compressor in AC unit	Fixed Equipment	7/25/2014	4,786	4,786	60.00				4,786	
X Pinesappliance Service	Replace compressor in AC unit	Fixed Equipment	8/1/2014	4,041	4,041	60.00				4,041	
<b>Total 2014 Acquisitions</b>											
2014 Acquisitions				106,433	106,433			106,433		106,433	
X Otis Elevator	Elevator protective systems	Non-removable Equipment	10/1/2014	155	155	60.00				155	
<b>Total 2015 Acquisitions</b>											
2015 Acquisitions				155	155			155		155	
X Pinesappliance Service	Heat Exchanger / Ice Machine	Building improvements	4/12/2016	4,692	4,692	120.00	469	2,380	469	3,049	1,643
X Pinesappliance Service	Heat Exchanger	Building improvements	5/16/2016	3,829	3,829	120.00	383	1,915	383	2,521	1,308
X Pinesappliance Service	Initial Ice Machine	Movable Equipment	5/16/2016	404	404	120.00	40	217	40	257	147
<b>Total 2016 Acquisitions</b>											
2016 Acquisitions				8,925	8,925		892	4,935	892	5,827	3,098
X Otis Elevator	Dishwasher Downer Heater	Movable Equipment	11/14/2019	2,979	2,979	60.00	596	1,192	596	1,788	1,191
X Otis Elevator	Replace Door Operator Board	Movable Equipment	10/16/2019	2,203	2,203	60.00	441	882	441	1,323	880
<b>Total 2020 Acquisitions</b>											
2020 Acquisitions				5,182	5,182		1,037	2,074	1,037	3,111	2,071
X T&H Mechanical Systems LLC	HVAC rooftop unit	Movable Equipment	3/9/2021	7,445	7,445	180.00	496	496	496	992	6,453
X T&H Mechanical Systems LLC	HVAC rooftop unit	Movable Equipment	4/22/2021	5,105	5,105	180.00	340	340	340	680	4,425
X Quantium Energy	Freezer compressor	Non-removable Equipment	7/28/2021	3,811	3,811	120.00	381	381	381	762	3,049
<b>Total 2021 Acquisitions</b>											
2021 Acquisitions				18,307	18,307		1,217	1,217	1,217	2,434	13,873
X CT Telecommunications Service, LLC	Camera & Surveillance equipment & installation, network cables, v	Non-removable Equipment	8/1/2021	22,544	22,544	120.00				2,254	20,290

Non-movable Equipment  
Depreciation Schedule  
03/2022

Vendor	Description	Class/Division	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2021 Dep'n	2021 Acctm	2022 Dep'n	2022 Acctm	Net Book Value
<b>* Reliable Oil &amp; Fuel Co Inc</b>	<b>Purchase &amp; install tank</b>	<b>Non-movable Equipment</b>	<b>10/14/2021</b>	<b>6,295</b>	<b>6,295</b>	<b>120.00</b>	<b>-</b>	<b>-</b>	<b>619</b>	<b>619</b>	<b>5,676</b>
<b>Total 2022 Acquisitions</b>				<b>6,295</b>	<b>6,295</b>	<b>120.00</b>	<b>-</b>	<b>-</b>	<b>619</b>	<b>619</b>	<b>5,676</b>
<b>Total Non-movable Equip</b>				<b>184,647</b>	<b>184,647</b>		<b>3,144</b>	<b>133,566</b>	<b>6,088</b>	<b>139,578</b>	<b>45,063</b>
<b>Movable Equipment</b>				<b>134,783</b>	<b>134,783</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>134,783</b>
<b>2013 Acquisitions</b>				<b>134,783</b>	<b>134,783</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>134,783</b>
Bernard Badello	Computer kiosk and server	Computer & Equipment	10/31/2013	11,319	11,319	36.00					11,319
M&T Bank Credit Card	Furniture, computer station, rebal equipment, heat pump	Computer & Equipment	11/25/2013	18,297	18,297	36.00					18,297
Bernard Badello	Laptop, monitor, printer	Computer & Equipment	11/25/2013	965	965	36.00					965
M&T Bank Credit Card	Desktop, backup, tape library	Computer & Equipment	11/30/2013	6,324	6,324	36.00					6,324
Grimecox	Computer desks and chairs	Computer & Equipment	11/30/2013	6,131	6,131	36.00					6,131
N-Tech Solutions Group LLC	Accessories	Computer & Equipment	11/30/2013	2,552	2,552	36.00					2,552
N-Tech Solutions Group LLC	Camera installation, printer	Computer & Equipment	12/1/2013	4,394	4,394	36.00					4,394
N-Tech Solutions Group LLC	Computer wiring and installation	Computer & Equipment	12/1/2013	8,814	8,814	36.00					8,814
SPS Tech Solutions Group LLC	Cable installation	Computer & Equipment	12/1/2013	2,014	2,014	36.00					2,014
Grimecox	ITOL	Computer & Equipment	12/1/2013	2,000	2,000	36.00					2,000
Grimecox	Oxygen concentrators	Computer & Equipment	1/1/2014	2,850	2,850	36.00					2,850
M&T Bank Credit Card	TV's and stereo	Computer & Equipment	1/1/2014	2,984	2,984	36.00					2,984
M&T Bank Credit Card	TV's, paint, miscellaneous construction items	Computer & Equipment	2/28/2014	2,005	2,005	36.00					2,005
ArjoHuntleigh	Slings for lift	Computer & Equipment	3/31/2014	4,796	4,796	36.00					4,796
Grimecox	Mattresses	Computer & Equipment	5/1/2014	1,021	1,021	36.00					1,021
M&T Bank Credit Card	Decorators	Computer & Equipment	5/1/2014	3,338	3,338	36.00					3,338
Grimecox	Medical equipment	Computer & Equipment	5/1/2014	3,206	3,206	36.00					3,206
Grimecox	Blind and foot board	Computer & Equipment	6/1/2014	3,002	3,002	36.00					3,002
Grimecox	Head and foot board	Computer & Equipment	6/1/2014	985	985	36.00					985
Grimecox	Dressers	Computer & Equipment	6/1/2014	1,264	1,264	36.00					1,264
Grimecox	Bed rails, bed csk, bed extenders	Computer & Equipment	6/1/2014	2,200	2,200	36.00					2,200
Grimecox	Mattresses	Computer & Equipment	6/1/2014	2,801	2,801	36.00					2,801
Grimecox	Decorative picture in center wing	Computer & Equipment	6/1/2014	2,955	2,955	36.00					2,955
M&T Bank Credit Card	3 bed rooming, patient station, min's construction item	Computer & Equipment	6/1/2014	1,489	1,489	36.00					1,489
ArjoHuntleigh	Slings for lift	Computer & Equipment	6/1/2014	2,969	2,969	36.00					2,969
Grimecox	Shower for lift	Computer & Equipment	7/1/2014	3,350	3,350	36.00					3,350
Grimecox	Electrician bed	Computer & Equipment	8/1/2014	1,842	1,842	36.00					1,842
Grimecox	Electrician	Computer & Equipment	8/1/2014	886	886	36.00					886
M&T Bank Credit Card	Paint, TV's, overhead unit, supplies	Computer & Equipment	8/31/2014	1,302	1,302	36.00					1,302
M&T Bank Credit Card	Paint, TV's, wheelchair, mattress	Computer & Equipment	9/30/2014	449	449	36.00					449
Grimecox	Window shades	Computer & Equipment	9/30/2014	2,074	2,074	36.00					2,074
Grimecox	Decorative picture in center wing	Computer & Equipment	10/1/2013	2,808	2,808	36.00					2,808
Grimecox	Shower	Computer & Equipment	10/1/2013	2,393	2,393	36.00					2,393
Grimecox	Shower	Computer & Equipment	10/1/2013	1,395	1,395	36.00					1,395
Grimecox	Paint for center wing, day room, admission & OT	Computer & Equipment	10/16/2013	8,372	8,372	60.00					8,372
Grimecox	Furniture & fixtures for conference room and rehab	Computer & Equipment	10/17/2013	16,550	16,550	60.00					16,550
Grimecox	Furniture & fixtures for conference room and rehab	Computer & Equipment	10/17/2013	1,279	1,279	60.00					1,279
Grimecox	Furniture & fixtures for conference room and rehab	Computer & Equipment	10/31/2013	8,868	8,868	60.00					8,868
Grimecox	Furniture & fixtures for conference room and rehab	Computer & Equipment	11/7/2013	3,552	3,552	60.00					3,552
Grimecox	Paint on first floor, conference room, dining room, social room	Computer & Equipment	11/8/2013	10,950	10,950	60.00					10,950
Grimecox	Double door installation, counter top installation, kitchen unit	Computer & Equipment	11/10/2013	15,489	15,489	60.00					15,489
Grimecox	Lower floor and office table	Computer & Equipment	11/15/2013	1,306	1,306	60.00					1,306
Grimecox	Interior design for first floor, corridors, PT, OT, offices and day room	Computer & Equipment	11/15/2013	5,728	5,728	60.00					5,728
Grimecox	Shelving	Computer & Equipment	12/20/2013	1,916	1,916	60.00					1,916
Grimecox	Door holders	Computer & Equipment	12/20/2013	16,000	16,000	60.00					16,000
Grimecox	Paint and installation in outside & deposit on 1st and 4th floor	Computer & Equipment	2/3/2014	916	916	60.00					916
Grimecox	Cat 6 cables, network switches, firewall, vertical switch racks, com	Computer & Equipment	3/10/2014	8,580	8,580	60.00					8,580
Grimecox	Computer rental for center wing renovation	Computer & Equipment	6/1/2013	(5,239)	(5,239)	60.00					(5,239)
Grimecox	Paint, construction supplies	Computer & Equipment	23/10/2013	(2,570)	(2,570)	60.00					(2,570)
Grimecox	Paint, TV's, construction supplies	Computer & Equipment	8/31/2014	1,978	1,978	60.00					1,978
Grimecox	Building Improvements	Computer & Equipment	8/31/2014	1,040	1,040	60.00					1,040
<b>Total 2013 Acquisitions</b>				<b>134,783</b>	<b>134,783</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>134,783</b>
<b>2014 Acquisitions</b>				<b>134,783</b>	<b>134,783</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>134,783</b>
Bernard Badello	Computer kiosk and server	Computer & Equipment	10/31/2013	11,319	11,319	36.00					11,319
M&T Bank Credit Card	Furniture, computer station, rebal equipment, heat pump	Computer & Equipment	11/25/2013	18,297	18,297	36.00					18,297
Bernard Badello	Laptop, monitor, printer	Computer & Equipment	11/25/2013	965	965	36.00					965
M&T Bank Credit Card	Desktop, backup, tape library	Computer & Equipment	11/30/2013	6,324	6,324	36.00					6,324
Grimecox	Computer desks and chairs	Computer & Equipment	11/30/2013	6,131	6,131	36.00					6,131
N-Tech Solutions Group LLC	Accessories	Computer & Equipment	11/30/2013	2,552	2,552	36.00					2,552
N-Tech Solutions Group LLC	Camera installation, printer	Computer & Equipment	12/1/2013	4,394	4,394	36.00					4,394
N-Tech Solutions Group LLC	Computer wiring and installation	Computer & Equipment	12/1/2013	8,814	8,814	36.00					8,814
SPS Tech Solutions Group LLC	Cable installation	Computer & Equipment	12/1/2013	2,014	2,014	36.00					2,014
Grimecox	ITOL	Computer & Equipment	12/1/2013	2,000	2,000	36.00					2,000
Grimecox	Oxygen concentrators	Computer & Equipment	1/1/2014	2,850	2,850	36.00					2,850
M&T Bank Credit Card	TV's and stereo	Computer & Equipment	1/1/2014	2,984	2,984	36.00					2,984
M&T Bank Credit Card	TV's, paint, miscellaneous construction items	Computer & Equipment	2/28/2014	2,005	2,005	36.00					2,005
ArjoHuntleigh	Slings for lift	Computer & Equipment	3/31/2014	4,796	4,796	36.00					4,796
Grimecox	Mattresses	Computer & Equipment	5/1/2014	1,021	1,021	36.00					1,021
M&T Bank Credit Card	Decorators	Computer & Equipment	5/1/2014	3,338	3,338	36.00					3,338
Grimecox	Medical equipment	Computer & Equipment	5/1/2014	3,206	3,206	36.00					3,206
Grimecox	Blind and foot board	Computer & Equipment	6/1/2014	3,002	3,002	36.00					3,002
Grimecox	Head and foot board	Computer & Equipment	6/1/2014	985	985	36.00					985
Grimecox	Dressers	Computer & Equipment	6/1/2014	1,264	1,264	36.00					1,264
Grimecox	Bed rails, bed csk, bed extenders	Computer & Equipment	6/1/2014	2,200	2,200	36.00					2,200
Grimecox	Mattresses	Computer & Equipment	6/1/2014	2,801	2,801	36.00					2,801
M&T Bank Credit Card	3 bed rooming, patient station, min's construction item	Computer & Equipment	6/1/2014	2,955	2,955	36.00					2,955
ArjoHuntleigh	Slings for lift	Computer & Equipment	6/1/2014	2,969	2,969	36.00					2,969
Grimecox	Shower for lift	Computer & Equipment	7/1/2014	3,350	3,350	36.00					3,350
Grimecox	Electrician bed	Computer & Equipment	8/1/2014	1,842	1,842	36.00					1,842
Grimecox	Electrician	Computer & Equipment	8/1/2014	886	886	36.00					886
M&T Bank Credit Card	Paint, TV's, overhead unit, supplies	Computer & Equipment	8/31/2014	1,302	1,302	36.00					1,302
M&T Bank Credit Card	Paint, TV's, wheelchair, mattress	Computer & Equipment	9/30/2014	449	449	36.00					449
Grimecox	Window shades	Computer & Equipment	9/30/2014	2,074	2,074	36.00					2,074
Grimecox	Decorative picture in center wing	Computer & Equipment	10/1/2013	2,808	2,808	36.00					2,808
Grimecox	Shower	Computer & Equipment	10/1/2013	2,393	2,393	36.00					2,393
Grimecox	Shower	Computer & Equipment	10/1/2013	1,395	1,395	36.00					1,395
Grimecox	Paint for center wing, day room, admission & OT	Computer & Equipment	10/16/2013	8,372	8,372	60.00					8,372
Grimecox	Furniture & fixtures for conference room and rehab	Computer & Equipment	10/17/2013	16,550	16,550	60.00					16,550
Grimecox	Furniture & fixtures for conference room and rehab	Computer & Equipment	10/17/2013	1,279	1,279	60.00					1,279
Grimecox	Furniture & fixtures for conference room and rehab	Computer & Equipment	10/31/2013	8,868	8,868	60.00					8,868
Grimecox	Furniture & fixtures for conference room and rehab	Computer & Equipment	11/7/2013	3,552	3,552	60.00					3,552
Grimecox	Paint on first floor, conference room, dining room, social room	Computer & Equipment	11/8/2013	10,950	10,950	60.00					10,950
Grimecox	Double door installation, counter top installation, kitchen unit	Computer & Equipment	11/10/2013	15,489	15,489	60.00					15,489
Grimecox	Lower floor and office table	Computer & Equipment	11/15/2013	1,306	1,306	60.00					1,306
Grimecox	Interior design for first floor, corridors, PT, OT, offices and day room	Computer & Equipment	11/15/2013	5,728	5,728	60.00					5,728
Grimecox	Shelving	Computer & Equipment	12/20/2013	1,91							



Normal Acquisition Schedule 9/30/22

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2021 Depreciation	2021 Accumulation	2022 Depreciation	2022 Accumulation	Net Book Value
X Ine	10/10/2017 HP LaserJet Pro MFP E85550DW Mop Laser All-in-One Printer	Movable Equipment	11/21/2017	757	757	60.00	151	604	151	755	
X Bank of America Credit Card	HP LaserJet Pro MFP E85550DW Mop Laser All-in-One Printer	Movable Equipment	12/11/2017	319	319	60.00	64	256	63	319	
X SignDesign	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	12/4/2017	1,121	1,121	60.00	224	896	224	1,120	
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	2/9/2018	4,880	4,880	60.00	3,840	960	3,840	4,880	
X Culinary Depot	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	12/18/2017	6,932	6,932	60.00	1,386	5,544	1,386	6,930	
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	2/2/2018	5,166	5,166	60.00	1,033	4,132	1,033	5,165	
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	12/21/2017	2,870	2,870	60.00	574	2,296	574	2,870	
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	3/0/2018	218	218	60.00	44	176	42	218	
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	4/3/2018	1,019	1,019	60.00	203	816	203	1,019	
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	3/29/2018	1,030	1,030	60.00	206	824	206	1,030	
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	5/9/2018	450	450	60.00	300	150	300	450	
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	6/9/2018	1,234	1,234	60.00	247	988	247	1,234	
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	7/20/2018	1,568	1,568	60.00	314	1,256	312	1,568	
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	7/20/2018	774	774	60.00	155	620	154	774	
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	7/11/2018	9,405	9,405	60.00	1,881	7,524	1,881	9,405	
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	8/9/2018	351	351	60.00	70	280	70	350	
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	8/9/2018	1,025	1,025	60.00	205	820	205	1,025	
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	8/17/2018	849	849	60.00	170	680	169	849	
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	9/10/2018	1,279	1,279	60.00	256	1,024	255	1,279	
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	9/10/2018	351	351	60.00	70	280	70	350	
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	9/10/2018	2,156	2,156	60.00	431	1,724	431	2,155	
X Sea Crest Healthcare Center - Reversed	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	9/6/2018	4,322	4,322	60.00	864	3,458	864	4,322	
X AIK & Sons Mowers, LLC	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	12/31/2017	(17,497)	(17,497)	180.00	(1,166)	(5,636)	(1,166)	(6,802)	(10,695)
X Supply Access Center, Inc.	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	2/15/2018	3,500	3,500	120.00	350	1,400	350	1,750	(1,250)
X Northeast Generator Co, (H60)	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	2/17/2017	105	105	60.00	21	84	21	105	
Total 2018 Acquisitions				38,922	38,922		3,847	37,336	9,234	46,790	18,381
2019 Acquisitions											
X DIRECT SUPPLY, INC.	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	5/0/2018	2,361	2,361	60.00	472	1,416	472	1,888	473
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	10/02/2018	333	333	60.00	67	266	67	333	
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	12/9/2018	684	684	60.00	137	547	137	684	
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	12/9/2018	1,149	1,149	120.00	115	345	115	1,149	
X Culinary Depot	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	7/0/2018	4,235	4,235	60.00	847	2,541	847	3,388	689
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	1/1/2019	1,964	1,964	60.00	393	1,571	393	1,964	
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	1/24/2019	926	926	60.00	185	355	185	740	392
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	2/11/2019	1,940	1,940	60.00	388	1,552	388	1,940	
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	2/11/2019	3,104	3,104	60.00	621	2,484	621	3,104	
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	4/12/2019	1,876	1,876	60.00	375	1,501	375	1,876	
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	4/25/2019	1,540	1,540	60.00	308	1,232	308	1,540	
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	6/3/2019	1,205	1,205	60.00	241	964	241	1,205	
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	6/28/2019	3,476	3,476	60.00	695	2,085	695	2,780	696
X The Store Surgical Supply & Equipment	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	6/19/2019	1,484	1,484	60.00	297	891	297	1,188	296
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	5/30/2019	2,205	2,205	60.00	441	1,764	441	2,205	
X Universal Sign & Service	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	7/25/2019	3,200	3,200	60.00	640	1,920	640	2,560	640
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	7/18/2019	26,488	26,488	60.00	5,292	15,576	5,292	21,168	640
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	9/9/2019	2,132	2,132	60.00	426	1,278	426	1,704	5,290
X Bank of America Credit Card	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	9/9/2019	859	859	60.00	172	688	172	859	
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	9/9/2019	2,307	2,307	60.00	461	1,383	461	1,844	463
Total 2019 Acquisitions				83,322	83,322		16,219	67,647	16,539	84,186	17,126
2020 Acquisitions											
X Quadbridge	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	10/9/2019	1,114	1,114	60.00	223	446	223	669	445
X Sir Tax on Universal Signs & Service	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	10/29/2019	203	203	60.00	41	82	41	123	80
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	9/26/2019	482	482	60.00	96	192	96	388	184
X Tri-State Surgical Supply & Equipment	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	11/13/2019	1,786	1,786	60.00	357	714	357	1,071	715
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	6/12/2019	1,484	1,484	60.00	297	891	297	1,188	296
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	1/29/2019	1,113	1,113	60.00	223	446	223	669	445
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	2/15/2019	26	26	60.00	5	15	5	15	
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	1/15/2020	(1,653)	(1,653)	60.00	(331)	(993)	(331)	(660)	
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	1/15/2020	6,693	6,693	60.00	1,339	3,399	1,339	4,738	1,338
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	1/15/2020	3,276	3,276	60.00	656	1,640	656	2,296	656
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	1/15/2020	6,693	6,693	60.00	1,339	3,399	1,339	4,738	1,338
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	2/9/2020	1,386	1,386	60.00	277	554	277	831	554
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	2/9/2020	4,981	4,981	60.00	996	2,984	996	3,980	996
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	3/2/2020	421	421	60.00	84	337	84	421	
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	3/2/2020	362	362	60.00	72	288	72	360	
X ARS/JOM, Inc	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	12/19/2017	2,940	2,940	60.00	588	1,176	588	1,764	1,446
X Meid Max	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	4/9/2020	1,745	1,745	60.00	349	698	349	1,047	1,176
X Quadbridge	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	4/9/2020	902	902	60.00	180	360	180	360	
X Sir Tax on Universal Signs & Service	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	7/20/2020	1,216	1,216	60.00	243	486	243	729	486
X The Weinbaum Store	Arma 3.5 HW Head-Ship Arma 3.5 Etc 265V P272ZAC P-	Movable Equipment	7/20/2020	4,804	4,804	60.00	961	1,922	961	2,883	1,921

Normal Acquisition  
Depreciation Schedule  
9/30/22

Vender	Description	Class/Status	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2021 Depr	2021 Accum	2022 Depr	2022 Accum	Net Book Value
X Mead Max	Amira Oven	Movable Equipment	1/27/2020	1,830	1,830	60.00	306	732	344	1,076	732
X CT Sit Tax	Stu Tax on Quadbridge	Movable Equipment	7/20/2020	585	585	60.00	34	68	94	102	66
X Mead Max	Workstation 32" LED TV	Movable Equipment	7/20/2020	1,134	1,134	60.00	117	234	117	351	234
<b>Total 2020 Acquisitions</b>				<b>44,184</b>	<b>44,184</b>		<b>6,875</b>	<b>17,250</b>	<b>8,573</b>	<b>26,023</b>	<b>17,757</b>
X CT Sit Tax	Over sales tax	Movable Equipment	7/20/2020	305	305	60.00	61	61	61	122	183
X Quadbridge	7 Dell Optiplex computers	Movable Equipment	4/29/2021	5,966	5,966	60.00	1,193	1,193	1,193	2,386	3,580
X Quadbridge	11 Lenovo ThinkPad (11p) laptops	Movable Equipment	5/9/2021	1,638	1,638	60.00	332	332	332	664	994
X Quadbridge	7 Lenovo ThinkPad (11p) laptops	Movable Equipment	6/10/2021	10,270	10,270	60.00	3,423	3,423	3,423	6,846	3,424
X Quadbridge	1 Dell Optiplex computer	Movable Equipment	8/9/2021	104	104	36.00	35	35	35	70	34
X Quadbridge	Lenovo ThinkPad G5W AC Adapter (Qty: 4)	Movable Equipment	12/9/2020	880	880	60.00	2,181	2,181	2,181	4,362	2,182
<b>Total 2021 Acquisitions</b>				<b>403</b>	<b>403</b>		<b>134</b>	<b>134</b>	<b>134</b>	<b>268</b>	<b>135</b>
X CT Sit Tax	Sales Tax***	Movable Equipment	10/4/2021	472	472	60.00	94	94	94	188	188
X Hip-Hop Company	Flash Mounted In-Floor Sails w/ Sit data port & external readout	Movable Equipment	2/1/2021	7,214	7,214	60.00	1,443	1,443	1,443	2,886	3,771
X Quadbridge	Lenovo Thinkpad (1)	Movable Equipment	4/28/2022	1,142	1,142	60.00	2,228	2,228	2,228	4,456	2,228
X Quadbridge	Lenovo Thinkpad (1)	Movable Equipment	6/20/2022	1,997	1,997	60.00	399	399	399	798	798
<b>Total 2022 Acquisitions</b>				<b>20,848</b>	<b>20,848</b>		<b>4,169</b>	<b>4,169</b>	<b>4,169</b>	<b>8,338</b>	<b>818</b>
<b>Total Movable Equipment</b>				<b>831,990</b>	<b>831,990</b>		<b>53,786</b>	<b>679,734</b>	<b>54,499</b>	<b>734,233</b>	<b>16,677</b>
<b>Total Motor Vehicles</b>				<b>11,155</b>	<b>11,155</b>		<b>2,231</b>	<b>6,693</b>	<b>2,231</b>	<b>8,924</b>	<b>2,231</b>
<b>Total 2022 Acquisitions</b>				<b>27,966</b>	<b>27,966</b>		<b>744</b>	<b>5,238</b>	<b>744</b>	<b>5,982</b>	<b>2,231</b>
<b>Total Movable Equipment</b>				<b>1,415,028</b>	<b>1,415,028</b>		<b>37,017</b>	<b>295,519</b>	<b>37,017</b>	<b>332,536</b>	<b>1,082,469</b>
<b>Total Motor Vehicles</b>				<b>125,340</b>	<b>125,340</b>		<b>80</b>	<b>488,355</b>	<b>80</b>	<b>488,355</b>	<b>2,298</b>
<b>Total Movable Equipment</b>				<b>2,069,643</b>	<b>2,069,643</b>		<b>37,861</b>	<b>914,952</b>	<b>37,861</b>	<b>923,913</b>	<b>1,106,750</b>
<b>Cost Report Values on Page 31</b>				<b>920,103</b>	<b>920,103</b>		<b>12,130</b>	<b>95,932</b>	<b>81,134</b>	<b>157,066</b>	<b>901,077</b>
<b>Financial Statement</b>				<b>59,307</b>	<b>59,307</b>		<b>3,146</b>	<b>8,228</b>	<b>6,030</b>	<b>14,258</b>	<b>45,051</b>
<b>Rounding/Variance</b>				<b>11,155</b>	<b>11,155</b>		<b>53,786</b>	<b>16,723</b>	<b>54,419</b>	<b>245,298</b>	<b>95,439</b>
<b>FS w CR</b>				<b>1,331,422</b>	<b>1,331,422</b>		<b>91,211</b>	<b>301,730</b>	<b>2,231</b>	<b>8,524</b>	<b>2,231</b>
				<b>1,421,739</b>	<b>1,421,739</b>		<b>111,134</b>	<b>404,958</b>	<b>111,134</b>	<b>404,958</b>	<b>1,016,781</b>
				<b>(90,417) ±</b>	<b>(90,417) ±</b>		<b>(17,340)</b>	<b>(81,724)</b>	<b>(53,543)</b>	<b>(473,379)</b>	<b>(111,001)</b>

This is corresponding range of Modified Cost Report  
Reserves for Leasehold Properties (Page 25, Line A4)  
FS w CR Depreciation (Page 26, Line F1)  
FS w CR Basis (Page 31, Line B9)

Immaterial due to rounding  
Represents purchase price of building/land. Recorded on books records for reconciliation only. DEE established a retained value for fair rent  
Assets that are facility property and will appear on page 31 of the cost report.  
\*\*\* Sales Tax associated with Movable Fixed Asset Addition from Prior Year report



**Cassena care of Norwalk  
Disallowance Schedule for Cable TV  
9/30/2022**

Total Cable TV Expense Amount  
\$ 13,078 TB Linked

Monthly Allowable amount  
Months in Cost Report Year  
Total Allowable Cost

\$ 300  
12  
\$ 3,600

**Disallowed Cable TV**

\$ 9,478

**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 at Norwalk for the year ended September 30, 2022, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Norwalk Acquisition I, LLC d/b/a Cassena Care at 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 at 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 20, 2023



**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 1/20/2023  
 Run Date: 1/20/2023

Provider Name: Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk  
 Provider Number: 20016  
 Period Ended: 9/30/22

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:**