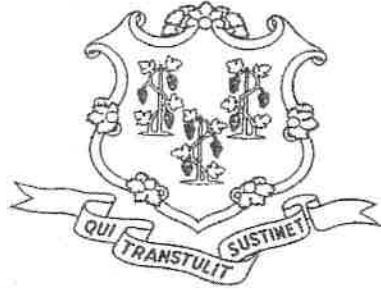


**State of Connecticut**



**Annual Report of Long-Term Care Facility  
Cost Year 2023**

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 Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2391	(Specify)	(Specify)	Medicare Provider 07-5159
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Medicaid Provider Numbers:	CCNH / RHNS 20016	(Specify)	(Specify)
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**General Information**

Name of Facility (as licensed) Norwalk Acquisition I, LLC, d/b/a Cassena Care at Nq	License No. 2391	Report for Year Ended 9/30/2023	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, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Nicotra Redd			Printed Name (Owner) 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 10/1/2022	To 9/30/2023	
Address of Facility 23 Prospect Street, Norwalk, CT 06850-3705				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/29/2024		
Item	Total	CCNH / RHNS	(Specify)	(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 9/30/2023	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 / RHNS 2391	(Specify)	(Specify)	Medicare Provider No. 07-5159
Type of Facility (Check appropriate box(es))				
<input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify) <input type="checkbox"/> RHNS Combined				
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 9/30/2023	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**  
**Individual Proprietorship**

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at	License No. 2391	Report for Year Ended 9/30/2023	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility
N/A



## General Information and Questionnaire Related Parties\*

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at Nor	License No. 2391	Report for Year Ended 9/30/2023	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						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		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"/>	var/var	173,214	173,214
Nonwalk SNFF Acquisition	23 Prospect Ave, Norwalk, CT 06850-3705	<input type="radio"/>	<input checked="" type="radio"/>	Pg. 22 / Line 9	608,739	457,790
LI Script	333 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	var/var	403,222	403,222
Perfect Choice Staffing	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	var/var	21,502	21,502
Smartlinx Solutions LLC	333 Thornall Street 4th Floor, Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	Pg. 16 / Line m11	24,571	24,571
Theradynamics Rehab Management	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Pg. 13 / B5, B9, B10	673,119	673,119
Medd Max	360 Industrial Loop, Staten Island, NY 10309	<input checked="" type="radio"/>	<input type="radio"/>	var/var	311,030	311,030
WeStaff LLC	337 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	var/var	833,644	833,644
Various - See Attached	Various	<input type="radio"/>	<input checked="" type="radio"/>	var/var	330,348	330,348

\* Use additional sheets if necessary.

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

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

**General Information and Questionnaire  
 Related Parties\***

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk	Business Address	License No. 2391		Report for Year Ended 9/30/2023	Indicate Where Costs are Included in Annual Report Page # / Line #	Page 4a	of 37
		Also Provides Goods/Services to Non- Related Parties	Description of Goods/Services Provided				
Name of Related Individual or Company	Business Address	Yes	No	%**		Cost Reported	Actual Cost to the Related Party
Advanced Promo & Printing	Baychester Station, PO Box 657, Bronx NY 10469	x	□	0%	Pg. 16 / Line m3	19,337	19,337
Lighthouse Indemnity	23 Prospect Ave, Norwalk, CT 06850- 3705	x	□	0%	Var Insurance Expense	311,011	311,011

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

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

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care	License No. 2391	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes      <input type="radio"/> No      If "No," explain fully why such allocation was not made.                 </div>				
N/A				

**General Information and Questionnaire  
 Other Lines of Business**

Name of Facility Norwalk Acquisition I, LLC, d/b/a C	License No. 2391	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		39,501		
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
<b>Meals on Wheels</b>				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
<b>Apartments, Independent Living, Assisted Living</b>				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

**General Information and Questionnaire**  
**Other Lines of Business (Continued)**

Name of Facility Norwalk Acquisition	License No. 2391	Report for Year Ended 9/30/2023	Page 7	of 37
<b>Child Day Care</b>				
Does the Facility provide Child Day Care? <input type="checkbox"/> No				
<i>If yes, please complete the following:</i>				
	Square footage of child day care space.			
	Average number of daily participants.			
	Number of meals per day provided to child day care.			
	Nature of services provided:			
<b>Adult Day Care</b>				
Does the Facility provide Adult Day Care? <input type="checkbox"/> No				
<i>If yes, please complete the following:</i>				
	Square footage of adult day care space.			
	Please state where it is located in relation to the facility.			
	Average number of daily participants.			
	Number of meals per day provided to adult day care.			
	Nature of services provided:			

**Schedule of Resident Statistics**

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk	License No. 2391		Report for Year Ended 9/30/2023				Page 8	of 37
	Total All Levels	Total CCNH / RHNS Level	Total (Specify)	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		
				Total	CCNH / RHNS (Specify)	Total	CCNH / RHNS (Specify)	
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	150	150		150				
B. On last day of THIS report period	150	150			150	150		
2. Number of Residents								
A. As of midnight of PREVIOUS report period	110	110		110				
B. As of midnight of THIS report period	139	139			139	139		
3. Total Number of Days Care Provided During Period								
A. Medicare	5,429	5,429		4,171		1,258		
B. Medicaid (Conn.)	34,040	34,040		24,488		9,552		
C. Medicaid (other states)								
D. Private Pay	3,150	3,150		2,348		802		
E. State SSI for RCH								
F. Other (Specify) Managed Care/Other	3,487	3,487		2,617		870		
G. Total Care Days During Period (3A thru F)	46,106	46,106		33,624		12,482		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days								
B. Other Bed Reserve Days								
5. <b>Total Resident Days (3G + 4A + 4B)</b>	46,106	46,106		33,624		12,482		

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

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at				License No. 2391			Report for Year Ended 9/30/2023			Page 9		of 37	
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span>													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days										CCNH / RHNS	(Specify)	(Specify)	
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH / RHNS		CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR				
No. of Residents	8		107		24								
Per Diem Rate													
a. One bed rm.	Various		324.94		645.00								
b. Two bed rms.	Various		324.94		605.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)				
A. Medicare - Part B					1,407	1,407							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					3,665	3,665							
2. Restorative Treatments													
C. Other					9,590	9,590							
D. Total Physical Therapy Treatments					14,662	14,662							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					140	140							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					317	317							
2. Restorative Treatments													
C. Other					693	693							
D. Total Speech Therapy Treatments					1,150	1,150							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					1,864	1,864							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					4,209	4,209							
2. Restorative Treatments													
C. Other					10,525	10,525							
D. Total Occupational Therapy Treatments					16,598	16,598							

**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	9/30/2023	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 / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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)	140,000		1,950						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	333,231		12,581						
5. Dietary Service									
a. Head Dietitian	88,282		3,447						
b. Food Service Supervisor									
c. Dietary Workers	684,054		28,187						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	560,128		24,010						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	67,967		2,044						
b. Other Maintenance Workers	70,150		4,662						
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	278,283		3,890						
b. RN									
1. Direct Care	936,887		16,683						
2. Administrative**									
c. LPN									
1. Direct Care	1,219,104		32,955						
2. Administrative**									
d. Aides and Attendants	2,127,569		93,005						
e. Physical Therapists	39,275		1,331						
f. Speech Therapists	3,081		105						
g. Occupational Therapists	44,462	(44,462)	1,507						
h. Recreation Workers	140,616		6,745						
i. Physicians									
1. Medical Director									
2. Utilization Review	221,687		4,276						
3. Resident Care***									
4. Other (Specify)									
j. Dentists									
k. Pharmacists									
l. Podiatrists									
m. Social Workers/Case Management	114,517		3,300						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	222,219		7,550						
<b>A-13. Total Salary Expenditures</b>	<b>7,291,512</b>	<b>(44,462)</b>	<b>248,228</b>						

\* 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 in the Adjustment column.



Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Medical Records- Clerical Wag	\$ 38,388		1,878						
Admission Wages	\$ 183,831		5,672						
<b>Total</b>	\$ 222,219	\$ -	7,550	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
RT - Agency	\$ 48,395	\$ (48,395)	Monthly						
<b>Total</b>	\$ 48,395	\$ (48,395)	-	\$ -	\$ -	-	\$ -	\$ -	-

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

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

Name of Facility	Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Page	of
		CCNH / RHNS	(Specify)								
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk				2391						11	37
	<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	112,351		Non Discriminatory	Regional Administrator	1,600	A4	Cassena Care of Stamford	1,280		90,936

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

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

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

Name of Facility (as licensed) Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk	License No. 2391	Report for Year Ended 9/30/2023		Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Total Hours Worked	Compensation Received
		Salary Paid	Fringe Benefits and/or Other Payments (describe fully)					
Name	CCNH / RHNS (Specify)	Salary Paid (Specify)	Fringe Benefits and/or Other Payments (describe fully)	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
<b>Section III - Administrators***</b>								
Nicotra Redd (10/1/2022 to 9/30/2023)	140,000		Non Discriminatory	1,950	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	9/30/2023						13	37
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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 Fee						
3. Pharmacist	30,220		Monthly Fee						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	267,308		4,576						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	49,100		Monthly Fee						
b. Utilization Review (Title 18 and 19 only) monthly meeting	37,295		495						
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	64,978		887						
b. Other									
10. Occupational Therapist									
a. Resident Care	340,833	(340,833)	5,544						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	384,245		5,931						
2. Administrative***	77,851		Monthly Fee						
b. LPN									
1. Direct Care	181,635		3,535						
2. Administrative***									
c. Aides	428,321		13,548						
d. Other									
12. Other (Specify) See Attached Schedule	48,395	(48,395)							
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,919,841</b>	<b>(389,228)</b>	<b>34,516</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 in the Adjustment column.  
 \*\*\* 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	9/30/2023		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 checked="" type="radio"/>	<input 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		
Zimmet Healthcare Services Group, 200 US-9 Suite 500, Manalapan Township, NJ 07726	Medical Consulting Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RTV Consulting Services, Inc 6 Ridge Ct Hauppauge, NY 11788	Utilization Reviews	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Vertical Staffing Corporation 708 3rd Ave, 5th Floor, New York, NY 10017	Utilization Reviews, RN Admin, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Oasis Professional Management Group 229 East 21st Street, Suite 1, New York, NY 10010	RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dimapilis Dauz Business Group LLC 369 Ashford Ave, Ste A Dobbs Ferry, NY 10522	RN Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Perfect Choice Staffing 225 Crossways Park Drive Woodbury, NY 11797	RN Admin	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Nuvance Health NHMP Administration, c/o Danbury Hospital 24 Hospital Ave Danbury, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Technical Gas Products, Inc, dba O2 Safe Respiratory Services, 101 North Plains Industrial	RT	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
We Staff LLC 225 Crossways Park Dr Woodbury, NY 11797	CNAs, LPNs, RNs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care		2391	9/30/2023				15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 311,011	311,011						
2. Disability Insurance	\$ 4,952	4,952						
3. Unemployment Insurance	\$ 53,621	53,621						
4. Social Security (F.I.C.A.)	\$ 548,863	548,863						
5. Health Insurance	\$ 1,343,306	1,343,306						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 465,332	465,332						
8. Uniform Allowance	\$ 17,870	17,870						
9. Other (Specify) See Attached Schedule	\$ 50,705	50,705						
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	363,843	(363,843)					
d. Accounting and Auditing	\$ 64,592	64,592						
e. Legal (Services should be fully described on Page 15b)	\$ 27,079	35,765	(8,686)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 41,474	41,474						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 565	565						
2. Cellular Phones	\$ 98	98						
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$ 250	6,000	(5,750)					
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$							
2. Other (Specify) See Attached Schedule	\$ 4,227	4,227						
3. Resident Day User Fee	\$ 816,806	816,806						
<b>Subtotal</b>	\$ 3,750,751	4,129,030	(378,279)					

\* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Union Education	\$ 49,935					
COVID-19 Benefits	\$ 770					
<b>Total</b>	\$ 50,705	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Sales Tax	\$ 4,227					
<b>Total</b>	\$ 4,227	\$ -	\$ -	\$ -	\$ -	\$ -

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

Name of Facility Norwalk Acquisition I, LLC, d/b/a	License No. 2391	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> 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				
4				
Services Provided by This Firm ( <i>describe fully</i> )				
1 Cost Reports, Reimbursement consulting, Annual Financial Statements		\$	59,592	
2 Accounting services		\$	5,000	
3		\$		
4		\$		
			Charge for Services Provided	
			\$	64,592
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Contemporary Services Corp			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		\$	1,287	
2 General Legal Matters		\$	7,387	
3 General Legal Matters		\$	7,715	
4 General Advice and Council		\$	5,296	
5 Various - See Attached (\$8,686 Disallowed on Pg 15a)		\$	14,080	
			Charge for Services Provided	
			\$	35,765
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> 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	9/30/2023	15b	37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Colby Attorneys Service Co.	800-832-1220		
2	American Arbitration Association	972-702-8222		
3	Offit Kurman Attorneys At Law	410-209-6400		
4	Peter Bondi	203-853-0010		
5	Fidelity National Title Insurance	212-481-5858		
6	Treasurer, State of CT	860-826-2696		
7	Scheinman Arbitration & Mediation	516-944-1700		
Address (No. & Street, City, State, Zip Code)				
1	PO Box 737 Albany, NY 12201-0737			
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	485 Lexington Ave, 18th Floor New York, NY 10017			
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 (describe fully)				
1	Retrieve Certificate of Status(Disallowed on Page 15)			186
2	General Legal Council			400
3	General Legal Council			3,406
4	State Marshall Fee (Disallowed on Pg 15)			350
5	General Legal matters			1,588
6	Conservatorship (Disallowed on Pg 15)			1,500
7	Annual Retainer (Disallowed on Page 15)			6,650
			Charge for Services Provided	
			\$ 14,080	

**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 Nor		2391	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>Subtotals Brought Forward:</b>		3,750,751	4,129,030	(378,279)				
<b>l. Travel and Entertainment</b>								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$ 71,105	71,105						
3. Gifts to Staff and Residents	\$							
4. Employee Travel	\$ 1,036	1,036						
5. Education Expenses Related to Seminars and Conventions	\$							
6. Automobile Expense (not purchase or depreciation)	\$ 1,310	1,310						
7. Other (Specify) See Attached Schedule	\$	8,651	(8,651)					
<b>m. Other Administrative and General Expenses</b>								
1. Advertising Help Wanted (all such expenses )	\$ 27,306	27,306						
2. Advertising Telephone Directory (all such expenses )***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	35,412	(35,412)					
4. Fund-Raising***	\$							
5. Medical Records	\$ (1,323)		(1,323)					
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 4,330	4,330						
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 11,869	11,869						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$ 2,929	2,929						
10. Contributions*** See Attached Schedule	\$	2,256	(2,256)					
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 100,496	100,496						
12. Administrative Management Services**	\$ 144,969	144,969						
13. Other (Specify) See Attached Schedule	\$ 26,022	41,889	(15,867)					
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 4,140,800	4,582,588	(441,788)					

\* 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 in the Adjustment column.

## Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Meals & Entertainment	\$ 8,651	\$ (8,651)				
<b>Total Other Travel and Entertainment</b>	<b>\$ 8,651</b>	<b>\$ (8,651)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Admissions - Marketing	\$ 33,524	\$ (33,524)				
Admin - Marketing	\$ 1,888	\$ (1,888)				
<b>Total Other Advertising</b>	<b>\$ 35,412</b>	<b>\$ (35,412)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
CAHCF Dues	\$ 11,869					
<b>Total Dues</b>	<b>\$ 11,869</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Charitable Contributions	\$ 2,256	\$ (2,256)				
<b>Total Contributions</b>	<b>\$ 2,256</b>	<b>\$ (2,256)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Admissions-Other Supplies	\$ 62					
Admin - Licenses and Taxes	\$ 1,670					
Admin- Bank Charges	\$ 26,782	\$ (5,455)				
Admin - Penalties	\$ 5,092	\$ (5,092)				
Employee Fingerprinting	\$ 5,105					
Nsg Admin-Phys Credential Fees	\$ 8					
Cash Discounts On Purchases		\$ (76)				
Rebates and Refunds		\$ (5,244)				
Admissions Rental Expense	\$ 3,170					
<b>Total Other Administrative and General</b>	<b>\$ 41,889</b>	<b>\$ (15,867)</b>	<b>\$ -</b>	<b>\$ -</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 Cassen	2391	9/30/2023	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	144,969	Management Fees	Page 16 / Line m12
Cassena Care Consulting Services, 225 Crossways Park Drive, Woodbury, NY 11797	10,425	Management Fees	Page 20 / Line 5j
Cassena Care Consulting Services, 225 Crossways Park Drive, Woodbury, NY 11797	17,820	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 Norw		2391	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>2. Dietary</b>								
<b>a. In-House Preparation &amp; Service</b>								
1. Raw Food	\$ 476,513	476,513						
2. Non-Food Supplies	\$ 106,107	106,107						
3. Other (Specify) _____	\$ _____							
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>	\$ 118,888	118,888						
<b>c. Other (Specify) _____</b>	\$ _____							
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	\$ 701,508	701,508						
<b>2E. Dietary Questionnaire</b>	<b>Total</b>	<b>CCNH / RHNS</b>		<b>(Specify)</b>		<b>(Specify)</b>		
<b>F. Resident Meals:</b>	<b>Total no. of meals served per day:*</b>							
<b>G. Is cost of employee meals included in 2D?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No						
<b>H. Did you receive revenue from employees?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.					
<b>I. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>								
<b>J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.					
<b>K. Is any revenue collected from these people?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.					
<b>L. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>								
<b>M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.					
<b>N. Is any revenue collected from employees?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.					
<b>O. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>								

\* 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 (Sec 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	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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)		\$	164,991	164,991				
c. Other (Specify) Diapers/Undergarments/Bedding/Cleaning Supplies		\$	70,895	70,895				
3D. Total Laundry Expenditures (3a + b + c)		\$	235,886	235,886				
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	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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. \$						
	C. Other ( <i>Specify</i> )	\$	69,278	69,278				
	Gloves/Cleaning Supplies/Wipes/Other							
4D.	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	69,278	69,278				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
1.	Own Pharmacy	\$						
2.	Purchased from LI Scripts	\$		345,663	(345,663)			
b.	Medicine Cabinet Drugs	\$	41,794	41,794				
c.	Medical and Therapeutic Supplies	\$						
d.	Ambulance/Limousine***	\$		20,295	(20,295)			
e.	Oxygen							
1.	For Emergency Use	\$						
2.	Other***	\$		5,427	(5,427)			
f.	X-rays and Related Radiological Procedures***	\$		13,082	(13,082)			
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$						
h.	Laboratory***	\$		26,945	(26,945)			
i.	Recreation	\$	4,485	4,485				
j.	Direct Management Services*	\$	10,425	10,425				
k.	Indirect Management Services*	\$	17,820	17,820				
l.	Cable TV	\$	7,200	18,853	(11,653)			
m.	Other (Specify)**** See Attached Schedule	\$	288,204	395,685	(107,481)			
n.	Physical Therapy Expense	\$	14,516	14,516				
o.	Speech Therapy Expense	\$						
5P.	<b>Total Resident Care Expenditures (5a - 5o)</b>	\$	384,444	914,990	(530,546)			

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

**Cassena care at Norwalk  
Disallowance Schedule for Cable TV  
9/30/2023**

	<u>Amount</u>	
Total Cable TV Expense	\$ 18,853	TB Linked
Monthly Allowable amount	\$ 600	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 7,200	
<b>Disallowed Cable TV</b>	<b><u><u>\$ 11,653</u></u></b>	



Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Nsg Admin- Other Supplies	\$ 1,121					
Nsg Admin-Rental Expense	\$ 1,927					
SNF- Other Supplies	\$ 113					
SNF - Rental Expense	\$ 42,359					
Central Supply- IV Solutions	\$ 36,254	\$ (36,254)				
Central Supply- Gloves	\$ 17,425					
Central Supply- Other Medical	\$ 114,176					
Central Supply- Wipes	\$ 3,359					
Central Supply- Other Supplies	\$ 54,954					
Central Supply- Rental Expense	\$ 100,878	\$ (50,395)				
Inhalation Therapy - Rntl Exp	\$ 20,832	\$ (20,832)				
Utilization Review- Rental Ex	\$ 2,074					
COVID-19 Supplies	\$ 213					
<b>Total Other Resident Care</b>	\$ 395,685	\$ (107,481)	\$ -	\$ -	\$ -	\$ -

**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 9/30/2023	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH / RHNS	Total Cost/Page Ref.***		Pg Line
		Yes	No				(Specify)	(Specify)	
Quantum EnergyTech, Inc.	3841 Cypress Ave Brooklyn, NY 11224	O	⊙	N/A	Tech	25,205			22 6a
Johnson Controls Fire Protection LP	Dept. CH 10320, Palatine, IL 60055	O	⊙	N/A	Fire Alarm System	55,505			22 6a
Otis Elevator Company	One Carrier Place Farmington, CT 06032	O	⊙	N/A	Elevator Service	21,248			22 6a
Brooke Rosenfeld	9 Autumn Lane, Clinton, CT 06413	O	⊙	N/A	Dietary Services	111,020			18 2b
New England Healthcare Services LLC	PO Box 227 Princeton, MA 01541	O	⊙	N/A	Fiscal Services	55,000			16 m11
JC Ramos Landscaping, LLC	35 Lowe Street, Norwalk, CT 06854	O	⊙	N/A	Landscaping	26,901			22 6f
Medd Max LLC	360 Industrial Loop, Staten Island, NY 10309	⊙	O	Common Ownership	Central Supply	60,133			20 5m
PointClickCare Tech. Inc	PO Box 674802, Detroit, MI 48267	O	⊙	N/A	Management Software	52,235			Var
H&R Healthcare	1750 Oak Street, Lakewood, NJ 08701	O	⊙	N/A	Central Supply	46,371			20 5m
KCI USA	180 Cassia Way #510, Henderson, NV 89014	O	⊙	N/A	Central Supply	50,395			20 5m
Technical Gas Products, Inc.	66 Leonardo Dr, North Haven, CT 06473	O	⊙	N/A	Oxygen	20,784			20 5m
Ricoh USA, Inc.	711 3rd Ave, New York, NY 10017	O	⊙	N/A	IT Support/Management	20,868			22 6f
SmartLinx Solutions	111 S Wood Ave, Iselin, NJ 08830	⊙	O	Common Ownership	Timeclock	12,527			16 m11

\* 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 Care		2391	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 202,243	202,243						
b. Heat	\$ 48,005	48,005						
c. Light & Power	\$ 380,077	380,077						
d. Water	\$ 51,006	51,006						
e. Equipment Lease (Provide detail on page 22b)	\$ 10,457	10,457						
f. Other (itemize)	\$ 208,700	208,700						
See Attached Schedule								
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 900,488	900,488						
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$ 744	744						
b. Building & Building Improvements	\$ 163,972	163,972						
c. Non-Movable Equipment	\$ 6,030	6,030						
d. Movable Equipment	\$ 59,934	59,934						
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 230,680	230,680						
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$							
d. Other (Specify)	\$							
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$							
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 608,739	608,739						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 194,454	194,454						
c. Personal property taxes	\$							
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 1,033,873	1,033,873						

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Plant- Minor Non Medical Equi	\$ 3,348					
Plant- Purchased Services	\$ 22,470					
Plant- Contracted Services	\$ 159,602					
Plant- Rental Expense	\$ 20,868					
Plant - Permits & Fees	\$ 2,412					
<b>Total Other Repairs and Maintenance</b>	<b>\$ 208,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 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 Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk		License No. 2391	Report for Year Ended 9/30/2023	Page 22b	of 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	Annual Amount Claimed
Pitney Bowes, 3001 Summer St, Stamford, CT 06905	<input type="radio"/> Yes <input checked="" type="radio"/> No	Postage Meter	10/03/13	Ongoing	2,377	2,377
Oncare Services, Inc., 7 Lois Lane, Moronsey, NY 10952	<input type="radio"/> Yes <input checked="" type="radio"/> No	Software	10/01/15	Ongoing	1,252	1,252
DeLage Landen Financial Services	<input type="radio"/> Yes <input checked="" type="radio"/> No	Canon Copier 4535 & 6555i Rental	10/27/17	48 months	6,828	6,828
	<input type="radio"/> Yes <input checked="" type="radio"/> No					
	<input type="radio"/> Yes <input checked="" type="radio"/> No					
	<input type="radio"/> Yes <input checked="" type="radio"/> No					
	<input type="radio"/> Yes <input checked="" type="radio"/> No					
	<input type="radio"/> Yes <input checked="" type="radio"/> No					
	<input type="radio"/> Yes <input checked="" type="radio"/> No					
	<input type="radio"/> Yes <input checked="" type="radio"/> No					
	<input type="radio"/> Yes <input checked="" type="radio"/> No					
	<input type="radio"/> Yes <input checked="" type="radio"/> No					
	<input type="radio"/> Yes <input checked="" type="radio"/> No					
					<b>Total ***</b>	10,457

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

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.  
 \*\* Attach copies of newly acquired leases.  
 \*\*\* Amount should agree to Page 22, Line 6e.



Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Var	Various(See attached)	\$ 987,022	Var	\$ 65,801
<b>Total additions for Building Improvements</b>		\$ 987,022		\$ 65,801 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
Var	Various(See Attached)	Administrative	\$ 63,079	Var	\$ 16,085
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipment</b>			\$ 63,079		\$ 16,085 *
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment</b>			\$ -		\$ - **

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

Schedule of Leasehold Improvements Acquired during this report period

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

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



State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-24 Rev. 10/2006

**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 9/30/2023			Page 24	of 37		
	Month	Year		Length of Amortization	Cost to Be Amortized	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.











Norwalk Acquisition  
Depreciation Schedule  
9/30/23

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2022 Accum	2023 Depr	2023 Accum	Net Book Value
<b>2021 Acquisitions</b>										
X CT Sls Tax	Open sales tax	Movable Equipment	7/20/2020	303	303	60.00	122	61	183	122
X Quadbridge	7 Dell Optiplex computers	Movable Equipment	4/20/2021	5,966	5,966	60.00	2,386	1,031	3,379	2,387
X Quadbridge (Bank of America)	1 Dell Optiplex computer	Movable Equipment	5/9/2021	1,658	1,658	60.00	664	312	996	662
X Quadbridge	11 Lenovo ThinkPads (laptops)	Movable Equipment	6/18/2021	10,270	10,270	36.00	6,835	3,423	10,259	1
X Quadbridge	11 Lenovo ThinkPads (laptops) sales tax	Movable Equipment	6/18/2021	164	164	36.00	79	34	164	-
X Quadbridge (Bank of America)	7 Lenovo ThinkPads (laptops)	Movable Equipment	8/9/2021	6,544	6,544	36.00	4,262	2,181	6,543	1
X Quadbridge (Bank of America)	1 Dell Optiplex computer	Movable Equipment	8/9/2021	180	180	60.00	352	176	352	352
X Quadbridge	Lenovo ThinkPad 65W AC Adapter (Qty 4)	Movable Equipment	12/9/2020	403	403	36.00	268	134	402	1
<b>Total 2021 Acquisitions</b>				<b>26,130</b>	<b>26,130</b>		<b>15,070</b>	<b>7,534</b>	<b>22,604</b>	<b>3,226</b>
<b>2022 Acquisitions</b>										
X CT Sls Tax	Sales Tax***	Movable Equipment	10/4/2021	472	472	60.00	94	94	188	284
X Hill-Tenn Company	Flush Mounted In-Floor Scale w/ SSI data port & external reader	Movable Equipment	4/21/2021	7,214	7,214	60.00	1,443	1,443	2,886	4,328
X Quadbridge	Lenovo Thinkpad(11)	Movable Equipment	3/23/2022	11,142	11,142	60.00	2,228	2,228	4,456	6,686
X Quadbridge	Lenovo Thinkpad(1)	Movable Equipment	4/28/2022	997	997	60.00	199	199	398	999
X Quadbridge	Lenovo Thinkpad(1)	Movable Equipment	6/20/2022	1,023	1,023	60.00	205	205	410	613
<b>Total 2022 Acquisitions</b>				<b>20,848</b>	<b>20,848</b>		<b>4,169</b>	<b>4,169</b>	<b>8,338</b>	<b>12,510</b>
<b>2023 Acquisitions</b>										
X Quadbridge (Bank of America)	Lenovo ThinkPad Intel Core i3 (Qty 5)	Movable Equipment	10/11/2022	4,993	4,993	36.00	-	1,664	1,664	3,329
X Quadbridge (Bank of America)	Lenovo ThinkPad Intel Core i3 (Qty 8)	Movable Equipment	10/11/2022	8,677	8,677	36.00	-	2,892	2,892	5,785
X Quadbridge (Bank of America)	Lenovo 65W 8in AC Adapter (Qty 9)	Movable Equipment	10/11/2022	448	448	60.00	-	90	90	358
X Amazon (Bank of America)	Apple iPad Air	Movable Equipment	10/11/2022	595	595	60.00	-	119	119	476
X Medix Max	32" Class LED HD Smart TV (Qty 5)	Movable Equipment	12/2/2022	1,220	1,220	60.00	-	244	244	976
X Medix Max	32" Class LED HD Smart TV (Qty 8)	Movable Equipment	12/2/2022	1,952	1,952	60.00	-	390	390	1,562
X Smartline Solutions	Smartline Hardware-Qty Time Fees	Movable Equipment	1/9/2023	12,044	12,044	60.00	-	2,409	2,409	9,635
X (Bank of America)	Lenovo ThinkPad Core i5	Movable Equipment	4/10/2023	1,077	1,077	36.00	-	359	359	718
X (Bank of America)	Lenovo ThinkPad Core i5	Movable Equipment	4/10/2023	1,077	1,077	36.00	-	359	359	718
X (Bank of America)	Lenovo ThinkPad Core i5	Movable Equipment	4/10/2023	1,077	1,077	36.00	-	359	359	718
X Quantum Energy Tech.	Roof Top Package AC Unit 1st Flr, 2nd Flr, 3rd Flr (Troubleshoot Unit)	Movable Equipment	5/12/2023	7,099	7,099	60.00	-	458	458	917
X (Bank of America)	Dell Optiplex	Movable Equipment	6/9/2023	10,200	10,200	60.00	-	1,420	1,420	5,679
X (Bank of America)	Dell Optiplex	Movable Equipment	7/10/2023	1,283	1,283	60.00	-	2,040	2,040	8,160
X (Bank of America)	Dell Optiplex 3000 3080 Desktop + Monitor	Movable Equipment	7/10/2023	1,151	1,151	60.00	-	257	257	1,026
X (Bank of America)	Lenovo ThinkPad E15 Gen5 (Qty 4)	Movable Equipment	9/11/2023	4,439	4,439	36.00	-	230	230	921
X (Bank of America)	Lenovo ThinkPad (Qty 3)	Movable Equipment	9/11/2023	3,303	3,303	36.00	-	1,480	1,480	2,959
X CT Sls Tax	Sales Tax***	Movable Equipment	9/30/2023	1,069	1,069	60.00	-	1,101	1,101	2,202
<b>Total 2023 Acquisitions</b>				<b>63,079</b>	<b>63,079</b>		-	<b>16,083</b>	<b>16,083</b>	<b>46,994</b>
<b>Total Movable Equipment</b>				<b>895,069</b>	<b>895,069</b>		<b>734,233</b>	<b>57,203</b>	<b>791,836</b>	<b>104,137</b>
<b>Motor Vehicles</b>										
<b>2019 Acquisitions</b>										
2019 GMC		Motor Vehicles	6/30/2019	11,155	11,155	60.00	8,924	2,231	11,155	-
<b>Total Motor Vehicles</b>				<b>11,155</b>	<b>11,155</b>		<b>8,924</b>	<b>2,231</b>	<b>11,155</b>	<b>-</b>
<b>Leasehold Properties</b>										
<b>Land Improvements</b>										
				27,966	27,966		5,982	744	6,726	21,239
				1,415,024	1,415,024		332,556	37,037	369,593	1,045,432
				125,340	125,340		125,340	-	125,340	0
				491,233	491,233		488,933	10	489,015	2,218
<b>Total Leasehold Properties</b>				<b>2,059,563</b>	<b>2,059,563</b>		<b>652,813</b>	<b>37,881</b>	<b>990,674</b>	<b>1,068,889</b>
<b>Facility Properties</b>										
<b>Land Improvements</b>										
				1,907,125	1,907,125		157,666	126,935	244,601	1,621,124
				50,307	50,307		14,256	6,059	20,296	30,021
				403,836	403,836		245,208	57,833	302,521	100,915
				11,155	11,155		8,924	2,231	11,155	-
<b>Total Facility Properties</b>				<b>2,381,423</b>	<b>2,381,423</b>		<b>425,844</b>	<b>192,819</b>	<b>618,383</b>	<b>1,763,060</b>
<b>Cost Report Values on Page 31</b>				<b>2,471,841</b>	<b>2,471,841</b>		<b>520,005</b>	<b>115,046</b>	<b>520,005</b>	<b>1,951,836</b>
<b>Financial Statement Rounding/Variance FS vs CR</b>				<b>(90,418)</b>	<b>(90,418)</b>		<b>(838,352)</b>	<b>(115,634)</b>	<b>(1,089,032)</b>	<b>(118,776)</b>

Ties to corresponding pages of Medicaid Cost Report

Reserve for Leasehold Properties (Page 35, Line A4)

1,068,889 (b)

FS vs CR Depreciation (Page 36, Line F1)

(115,634) (b)

FS vs CR Basis (Page 31, Line B9)

188,776 (c)

Δ Immaterial due to rounding

① Represents purchase price of building/land. Recorded on provider records for reconciliation only. ESS established a residual value for fair rent.

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

\*\*\* Sales Tax associated with Movable Fixed Asset Addition from Prior Year report

**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 9/30/2023	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase	05/31/13			
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	150			
6. Square Footage				
7. Acquisition Cost				
a. Land	200,000			
b. Building	1,800,000			
<b>Part B - Owner and Related Parties</b>	<b>1st Mortgage</b>	<b>2nd Mortgage</b>	<b>3rd Mortgage</b>	<b>4th Mortgage</b>
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	09/24/21			
c. Interest Rate for the Cost Year	4.00%			
d. Term of Mortgage (number of years)	10			
e. Amount of Principal Borrowed	7,320,000			
f. Principal balance outstanding as of 9/30/2023	6,988,476			
<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 Cas		2391	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.	Report for Year Ended				Page	of	
Norwalk Acquisition I, LLC, d/b/a		2391	9/30/2023				27	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:									
12.	C.	Movable Equipment							
	1.	Automotive Equipment	\$						
	A.	Item	Rate	Amount					
Lender									
Address of Lender									
	2.	Other (Specify)	\$						
	A.	Item	Rate	Amount					
Lender									
Address of Lender									
	B.	Item	Rate	Amount					
Lender									
Address of Lender									
12.	C.	3. Total Movable Equipment Interest Expense (C1 + 2)	\$						
12.	D.	Other Interest Expense (Specify)	\$						
13.	Total All Interest Expense (12B7 + 12C3 + 12D)		\$						
14.	Insurance								
	a.	Insurance on Property (buildings only)	\$	38,954	38,954				
	b.	Insurance on Automobiles	\$	2,739	2,739				
	c.	Insurance other than Property (as specified above)							
	1.	Umbrella (Blanket Coverage)	\$	290,138	290,138				
	2.	Fire and Extended Coverage	\$						
	3.	Other (Specify)	\$						
14d.	Total Insurance Expenditures (14a + b + c)		\$	331,831	331,831				
15.	Total All Expenditures (A-13 thru C-14)		\$	16,575,771	17,981,795	(1,406,024)			

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Cassen2391		9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 20,137,372	20,137,372			
b. Medicaid Room and Board Contractual Allowance **	\$ (9,800,165)	(9,800,165)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 3,328,655	3,328,655			
b. Medicare Room and Board Contractual Allowance **	\$ 758,260	758,260			
4. a. Private-Pay Residents and Other	\$ 3,485,660	3,485,660			
b. Private-Pay Room and Board Contractual Allowance **	\$ (252,994)	(252,994)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 166,677	166,677			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 190,422	190,422			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (71,967)	(71,967)			
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	\$ 276,011	276,011			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 258,918	258,918			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 45,725	45,725			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 47,392	47,392			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 330,876	330,876			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 298,623	298,623			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (784,707)	(784,707)			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (744,356)	(744,356)			
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 17,670,402	17,670,402			
<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> )	\$ 940	940			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 99,275	99,275			
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 100,215	100,215			
<b>VI. Total All Revenue (III +V)</b>	\$ 17,770,617	17,770,617			

\* 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)	(Specify)
		0		
30 II 6a	Laboratory - Part A	\$ 7,065		
30 II 6a	Radiology - Diagnostic Part A	\$ 9,763		
30 II 6a	Medicare 2% Reduction	\$ (69,748)		
30 II 6a	Ancillary Allowance - Part A	\$ (714,424)		
30 II 6a	Ancillary Allowance - Part B	\$ (17,363)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (784,707)	\$ -	\$ -

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 II 6b	Laboratory - Medicaid	\$ 3,111		
30 II 6b	Laboratory - 3rd Party Insuran	\$ 3,852		
30 II 6b	Radiology - 3rd Party Insuranc	\$ 6,589		
30 II 6b	Ancillary Allowance - Medicaid	\$ (273,587)		
30 II 6b	AA -Lab Medicaid	\$ (3,111)		
30 II 6b	Ancillary Allowance - 3rd Party	\$ (425,242)		
30 II 6b	AA - Mgd Medicare	\$ (55,968)		
<b>Total Other Resident Revenue</b>		\$ (744,356)	\$ -	\$ -

## Interest Income

## Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			0		
30 IV 5	Interest Earned in Signature HHS Account	246,172	\$ 432		
30 IV 5	Interest Earned from AR Cash Receipts	N/A	\$ 508		
<b>Total Interest Income</b>			\$ 940	\$ -	\$ -

## Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 IV 8	Medical Records Income(Disallowed on Pg 16 Line m5)	\$ 1,323		
30 IV 8	Cash Discounts On Purchases(Disallowed on Page 16a)	\$ 76		
30 IV 8	Rebates and Refunds(Disallowed on Page 16a)	\$ 5,244		
30 IV 8	Other Miscellaneous Income	\$ (508)		
30 IV 8	Recovery Of Bad Debts	\$ 4,760		
30 IV 8	Stimulus Funds	\$ 49,640		
30 IV 8	Reversal of PY Expenses	\$ 38,740		
<b>Total Other Revenue</b>		\$ 99,275	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cass	2391	9/30/2023	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	807,737
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,859,262
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	195,017
a. _____				
b. _____				
c. _____				
d. See Schedule		195,017		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	(702)
Patient Refund Exchange		(702)		
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	4,861,314
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 1,907,125		\$	1,623,124
	Accum. Depreciation 284,001	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost 59,307		\$	39,021
	Accum. Depreciation 20,286	Net		
6. Movable Equipment	*Historical Cost 403,836		\$	100,915
	Accum. Depreciation 302,921	Net		
7. Motor Vehicles	*Historical Cost 11,155		\$	
	Accum. Depreciation 11,155	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	188,776
F/S vs C/R NBV		188,776		
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	1,951,836

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Insurance	\$ 42,754
31	A5	Prepaid R/E Taxes	\$ 45,150
31	A5	Prepaid Insurance - W/C	\$ 102,113
31	A5	Deposits	\$ 5,000
<b>Total Prepaid Expenses</b>			<b>\$ 195,017</b>

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

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

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

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

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

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

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cass		2391	9/30/2023	32	37
Account				Amount	
Total Brought Forward:				\$	6,813,150
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
	*Historical Cost	27,966			
	Accum. Depreciation	6,726	Net	\$	21,240
3. Buildings					
	*Historical Cost	1,415,024			
	Accum. Depreciation	369,593	Net	\$	1,045,431
4. Non-Movable Equipment					
	*Historical Cost	125,340			
	Accum. Depreciation	125,340	Net	\$	
5. Movable Equipment					
	*Historical Cost	491,233			
	Accum. Depreciation	489,015	Net	\$	2,218
6. Motor Vehicles					
	*Historical Cost				
	Accum. Depreciation		Net	\$	
7. Minor Equipment-Not Depreciable					
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)				\$	1,068,889
D. Investment and Other Assets					
1. Deferred Deposits					
2. Escrow Deposits					
3. Organization Expense					
	*Historical Cost				
	Accum. Depreciation		Net	\$	
4. Goodwill (Purchased Only)					
				\$	25,000
5. Investments Related to Resident Care ( <i>itemize</i> )					
				\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )					
Name and Address		Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )					
				\$	
See Schedule					
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)				\$	25,000
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)				\$	7,907,039

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Ca		2391	9/30/2023	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	3,084,264
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> )				\$	914,408
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	22,015
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> )				\$	700,376
Unclaimed Funds		15,560	Due To Medicaid - Rate C	209,040	
Garnishee Payable		151	Patient Fund Liability	86,871	
Accrued Expenses		383,449			
Accrued Pension		5,305	See Schedule		
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>4,721,063</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 C		License No. 2391	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,721,063	
<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> )					\$ 320
Name and Address of Lender	Amount	Loan Date			
Var	320	Var			
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$
_____ _____ See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 320
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 4,721,383

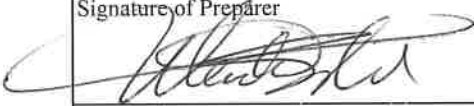
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cas	2391	9/30/2023	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			\$	1,068,889
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	1,068,889
<b>B. Net Worth</b>				
1. Owner's Capital			\$	325,000
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,887,311
6. Gain or Loss for Period			\$	(95,544)
7. Total Net Worth			\$	2,116,767
<b>C. Total Reserves and Net Worth</b>			\$	3,185,656
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	7,907,039

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Casse	2391	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	2,164,116
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	17,770,617
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	17,866,161
D. Net Income or Deficit			\$	(95,544)
E. Balance			\$	2,068,572
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Page 27 \$17,981,795				
F/S vs C/R Depreciation (115,634)				
Total Expenses \$17,866,161				
2. Other <i>(itemize)</i>				
Member Capital 325,000				
Prior period adjustment (276,805)				
F-3. Total Additions			\$	48,195
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	2,116,767
09/30/23				

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

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena	License No. 2391	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 1/29/24		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report #REF!		Phone Number 516-224-5093		
Contact Email Address dliquori@cassenacare.com				

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Norwalk Acquisition I, LLC d/b/a Cassena Care at Norwalk for the year ended September 30, 2023, 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 29, 2024



**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2  
Prepared By:  
Reviewed By:  
Workpaper Date: 1/29/2024  
Run Date: 1/29/2024

Provider Name: Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk  
Provider Number: 20016  
Period Ended: 9/30/23

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:**

Client: **Cassena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cassena Care 2023 Medicaid Cost Report**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>E.01</b>		
To reclass cell phone expense to the appropriate line				
Marcum 111	Cell Phone Expense		98.00	
8351.841	Admin - Telephone			98.00
<b>Total</b>			<b>98.00</b>	<b>98.00</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>D.01 - Tab T</b>		
To recalss leased equipment				
Marcum 112	Leases		10,457.00	
6011.730	Nsg Admin-Rental Expense			4,013.00
7200.730	Central Supply- Rental Expense			1,252.00
8311.730	Fiscal- Rental Expense			2,614.00
8351.730	Admin- Rental Expense			2,378.00
<b>Total</b>			<b>10,457.00</b>	<b>10,457.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>D.01 - Tab O</b>		
To reclass dues and other expenses from subscriptions				
Marcum 102	CAHCF Dues		11,869.00	
8351.850	Admin- Dues and Subscriptions			11,869.00
Marcum 116	Reversal of PY Expenses			
<b>Total</b>			<b>11,869.00</b>	<b>11,869.00</b>
<b>Reclassifying Journal Entries JE # 5</b>		<b>D.01</b>		
To reclass Regional Admin Salaries into correct line of cost report				
8311.010	Fiscal- Supervisor Wages		112,351.00	
8351.010	Admin- Supervisor Wages			112,351.00
<b>Total</b>			<b>112,351.00</b>	<b>112,351.00</b>
<b>Reclassifying Journal Entries JE # 6</b>		<b>A.01</b>		
To reclass reversals of PY Expenses into correct line of cost report.				
9028.000	Pass Thru Entity Tax		38,740.00	
7230.680	EEG - Contracted Services			
8351.300	Admin- Legal Fees			
8460.220	Disability Expense			
Marcum 116	Reversal of PY Expenses			38,740.00
<b>Total</b>			<b>38,740.00</b>	<b>38,740.00</b>
<b>Reclassifying Journal Entries JE # 7</b>		<b>I.01</b>		
To reclass Covid related wages to correct lines of cost report				
6020.030	SNF- RN Wages		3,426.00	
6020.040	SNF- LPN Wages		2,316.00	
6020.050	SNF- Aides Wages		3,719.00	
8212.070	Dietary- Environmental Wages		93.00	
8220.070	Plant- Environmental Wages		510.00	
6011.010	Nsg Admin- Supervisor Wages			
6011.011	Nsg Admin - ADON Wages			
6011.030	Nsg Admin- RN Wages			
6020.050	SNF- Aides Wages			
7260.010	Activities- Supervisor Wages			
7260.050	Activities- Aides Wages			
7330.050	PT- Aides Wages			
7381.010	Social Services- Supervisor W			
7390.060	Medical Records- Clerical Wag			
7430.020	Utilization Review- Tech Wages			
8212.010	Dietary- Dept Head Wages			
8212.020	Dietary- Tech Wages			
8212.021	Dietary - Dietitian Wages			
8220.010	Plant- Supervisor Wages			

Client: **Cassena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cassena Care 2023 Medicaid Cost Report**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
8240.070	Housekeeping- Environmental			
8311.010	Fiscal- Supervisor Wages			
8321.010	Admissions - Dept Head Wages			
8321.060	Admissions - Clerk Wages			
8351.010	Admin- Supervisor Wages			
8351.011	Admin - Executive Directors			
8351.012	Admin - Human Resources			
8351.060	Admin- Clerical Wages			
8352.099	COVID-19 Wages			10,064.00
8381.060	Reception- Clerical Wages			
8381.060	Reception- Clerical Wages			
<b>Total</b>			<u>10,064.00</u>	<u>10,064.00</u>
<b>Reclassifying Journal Entries JE # 8</b>		<b>K.01</b>		
to reclass Non-Movable Equipment out of Movable Equipment				
Marcum 118	Non-Movable Equipment		28,839.00	
1190.110	Mme 10 Year			28,839.00
<b>Total</b>			<u>28,839.00</u>	<u>28,839.00</u>
<b>Reclassifying Journal Entries JE # 9</b>		<b>D.01 Tab M</b>		
to reclass Help Wanted to the correct line of the cost report				
Marcum 119	Help Wanted		1,781.00	
8321.912	Admissions-Marketing			1,781.00
<b>Total</b>			<u>1,781.00</u>	<u>1,781.00</u>
<b>Reclassifying Journal Entries JE # 10</b>		<b>I.02</b>		
to reclass ST and OT out of PT				
7340.050	OT- Aides Wages		44,462.00	
7350.020	ST - Wages		3,081.00	
7330.050	PT- Aides Wages			47,543.00
<b>Total</b>			<u>47,543.00</u>	<u>47,543.00</u>
<b>Reclassifying Journal Entries JE # 11</b>		<b>J.03a</b>		
to reclass Cable TV to the correct line of the cost report				
Marcum 105	Cable TV		18,853.00	
8220.680	Plant- Contracted Services			18,853.00
<b>Total</b>			<u>18,853.00</u>	<u>18,853.00</u>
<b>Reclassifying Journal Entries JE # 12</b>		<b>H.02</b>		
to reclass sales tax to the correct line of cost report				
1190.100	Mme - 5 Year		1,069.00	
6011.299	Nsg Admin - Other Consulting		371.00	
6011.550	Nsg Admin- Office Supplies		10.00	
6011.590	Nsg Admin- Other Supplies		55.00	
6011.730	Nsg Admin-Rental Expense		9.00	
6011.835	Nsg Admin- Sales Tax		71.00	
6011.840	Nsg Admin - Telephone		9.00	
6011.882	Nsg Admin- Travel		7.00	
6011.917	Nsg Admin - Meals & Entertmnt		103.00	
6020.340	SNF- Agency - RN's		9,789.00	
6020.350	SNF- Agency - LPN's		5,650.00	
6020.360	SNF- Agency - CNA's		12,957.00	
6020.590	SNF- Other Supplies		7.00	
6020.730	SNF - Rental Expense		175.00	
6020.835	SNF - Sales Tax		745.00	
6020.880	SNF- Travel		5.00	
7200.490	Central Supply- Other Medical		76.00	
7200.590	Central Supply- Other Supplies		513.00	
7200.730	Central Supply- Rental Expense		253.00	



Client: *Cassena Care - Norwalk Acquisition Group*  
 Engagement: *Medicaid - Cassena Care 2023 Medicaid Cost Report*  
 Period Ending: *9/30/2023*  
 Trial Balance: *A.01 - TB-CCNH*  
 Workpaper: *H.01 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
7200.835	Central Supply- Sales Tax		1.00	
7250.730	Inhalation Therapy - Rntl Exp		48.00	
7260.590	Activities- Other Supplies		106.00	
7260.835	Activities- Sales Tax		9.00	
7330.299	PT - Other Consulting		77.00	
7330.490	PT - Medical Supplies		36.00	
7330.590	PT- Other Supplies		7.00	
7330.835	PT - Sales Tax		11.00	
7381.299	Social Services - Other Consul		350.00	
7381.835	Social Services- Sales Tax		50.00	
7430.290	Utilization Review- Consultin		365.00	
7430.835	Utilization Review- Sales Tax		923.00	
8212.290	Dietary- Consulting Services		3,773.00	
8212.299	Dietary - Other Consulting		91.00	
8212.503	Dietary- Meat and Fish		2.00	
8212.510	Dietary- Tabeware		19.00	
8212.590	Dietary- Other Supplies		207.00	
8212.630	Dietary- Repairs and Maintena		82.00	
8212.670	Dietary- Purchased Services		6.00	
8212.730	Dietary- Rental Expense		59.00	
8212.835	Dietary- Sales Tax		677.00	
8212.917	Dietary - Meals & Entertain		6.00	
8220.580	Plant- Minor Non Medical Equi		115.00	
8220.590	Plant- Other Supplies		275.00	
8220.630	Plant- Repairs and Maintenance		2,843.00	
8220.670	Plant- Purchased Services		27.00	
8220.680	Plant- Contracted Services		60.00	
8220.835	Plant- Sales Tax		480.00	
8220.851	Plant - Permits & Fees		130.00	
8220.881	Plant - Automobile		11.00	
8240.540	Housekeeping- Cleaning Suppli		78.00	
8240.570	Housekeeping- Wipes		6.00	
8240.590	Housekeeping- Other Supplies		20.00	
8240.835	Housekeeping- Sales Tax		23.00	
8250.380	Laundry - Diapers		34.00	
8250.540	Laundry- Cleaning Supplies		90.00	
8311.290	Fiscal- Consulting Services		1,909.00	
8311.299	Fiscal - Other Consulting		3,779.00	
8311.730	Fiscal- Rental Expense		67.00	
8311.835	Fiscal - Sales Tax		873.00	
8321.299	Admissions - Other Consulting		112.00	
8321.670	Admissions- Purchased Services		290.00	
8321.680	Admissions- Contracted Service		267.00	
8321.835	Admissions - Sales Tax		130.00	
8321.912	Admissions-Marketing		291.00	
8351.293	Admin - Legal Consulting		588.00	
8351.299	Admin - Other Consulting		721.00	
8351.550	Admin- Office Supplies		241.00	
8351.590	Admin- Other Supplies		23.00	
8351.670	Admin- Purchased Services		111.00	
8351.680	Admin- Contracted Services		16.00	
8351.835	Admin - Sales Tax		234.00	
8351.881	Admin - Auto Expense		32.00	
8351.911	Admin - Postage		18.00	
8351.917	Admin - Meals and Entertain		334.00	
8351.920	Admin - Penalties		2,716.00	
8460.258	Parties and Gifts		497.00	
6011.835	Nsg Admin- Sales Tax			507.00
6020.835	SNF - Sales Tax			15,188.00
7200.835	Central Supply- Sales Tax			636.00
7260.835	Activities- Sales Tax			98.00
7330.835	PT - Sales Tax			66.00
7381.835	Social Services- Sales Tax			300.00
7430.835	Utilization Review- Sales Tax			365.00

Client: *Cassena Care - Norwalk Acquisition Group*  
 Engagement: *Medicaid - Cassena Care 2023 Medicaid Cost Report*  
 Period Ending: *9/30/2023*  
 Trial Balance: *A.01 - TB-CCNH*  
 Workpaper: *H.01 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
8212.835	Dietary- Sales Tax			3,483.00
8220.835	Plant- Sales Tax			3,495.00
8240.835	Housekeeping- Sales Tax			99.00
8250.835	Laundry- Sales Tax			124.00
8311.835	Fiscal - Sales Tax			5,197.00
8321.835	Admissions - Sales Tax			887.00
8351.835	Admin - Sales Tax			25,775.00
<b>Total</b>			<b>56,220.00</b>	<b>56,220.00</b>

Client: **Cassena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cassena Care 2023 Medicaid Cost Report**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
1011.000	Cash - Operating Account	392,443.00			392,443.00	537,863.00
1011.002	Cash Operating 3	81,151.00			81,151.00	89,199.00
1011.400	Signature Money Market	246,172.00			246,172.00	188,807.00
1012.000	Cash - Payroll Checking	0.00			0.00	(1,814.00)
1014.000	Petty Cash	1,100.00			1,100.00	1,100.00
1031.000	A/R Medicare Part A	237,097.00			237,097.00	189,342.00
1031.200	A/R Medicare Part B Snf	29,731.00			29,731.00	24,442.00
1032.000	A/R Medicaid Snf	1,385,092.00			1,385,092.00	1,331,108.00
1032.300	A/R Nami	(316,736.00)			(316,736.00)	(342,415.00)
1032.400	A/R Pending Medicaid	649,414.00			649,414.00	165,545.00
1033.000	A/R Private	1,512,239.00			1,512,239.00	715,912.00
1034.000	A/R Hospice	180,883.00			180,883.00	106,429.00
1034.500	A/R-3Rd Party Ins/Co-Ins	411,260.00			411,260.00	144,680.00
1034.501	A/R MANAGED MEDICARE	291,481.00			291,481.00	154,429.00
1061.000	Allowance For Bad Debts	(608,185.00)			(608,185.00)	(931,252.00)
1083.200	Patient Refund Exchange	(702.00)			(702.00)	(915.00)
1083.300	Exchange - Other	74,242.00			74,242.00	(14,986.00)
1083.400	Exchanges - Patient Funds	0.00			0.00	(30.00)
1085.000	Due From Dialysis	12,744.00			12,744.00	124,833.00
1121.000	Prepaid Insurance	42,754.00			42,754.00	40,516.00
1125.000	Prepaid R/E Taxes	45,150.00			45,150.00	48,627.00
1127.000	Prepaid Insurance - W.C.	102,113.00			102,113.00	91,792.00
1128.000	Deposits	5,000.00			5,000.00	500.00
1170.000	Leasehold Imp. - 15 Year	2,002,842.00			2,002,842.00	1,015,819.00
1190.100	Mme - 5 Year	385,795.00			386,864.00	323,785.00
				1,069.00		
			RJE - 12	1,069.00		
1190.110	Mme 10 Year	70,980.00			42,141.00	42,141.00
				(28,839.00)		
			RJE - 8	(28,839.00)		
1195.000	Automobile 5 Year	11,155.00			11,155.00	11,155.00
1270.000	Leasehold Improv.-Acc Amort.	(210,079.00)			(210,079.00)	(142,812.00)
1290.000	Mme - Accum Dep - General	(301,002.00)			(301,002.00)	(254,896.00)
1295.000	Accum Deprec - Automobile	(8,924.00)			(8,924.00)	(7,250.00)
1320.000	Patient Savings Account	86,871.00			86,871.00	75,006.00
1361.000	Goodwill	25,000.00			25,000.00	25,000.00
2021.000	Accounts Payable - Trade	(3,084,264.00)			(3,084,264.00)	(763,872.00)
2031.000	Accrued Payroll	(143,460.00)			(143,460.00)	(112,819.00)
2032.000	Accrued Sick And Vacation	(770,948.00)			(770,948.00)	(696,395.00)
2036.000	Fica Payable	(10,975.00)			(10,975.00)	(162,041.00)
2037.000	State Withholding	(6,785.00)			(6,785.00)	0.00
2041.010	Sui Payable	(3,744.00)			(3,744.00)	(6,429.00)
2041.020	Futa Payable	(511.00)			(511.00)	(599.00)
2041.030	Unclaimed Funds	(15,560.00)			(15,560.00)	(15,500.00)
2046.000	Union Dues W/H	0.00			0.00	4,443.00
2049.000	Garnishee Payable	(151.00)			(151.00)	0.00
2049.010	401K Payable	0.00			0.00	1,599.00
2049.040	Union Deductions Payable	0.00			0.00	322.00
2056.000	Accrued Expenses	(383,449.00)			(383,449.00)	(528,002.00)
2056.020	Accrued Pension	(5,305.00)			(5,305.00)	(1,730.00)
2072.000	Due To Medicaid - Rate Changes	(209,040.00)			(209,040.00)	(47,619.00)
2072.010	Due To Third Parties	0.00			0.00	(319,485.00)
2116.030	Due To/From Related Entity	(320.00)			(320.00)	0.00
2161.000	Patient Fund Liability	(86,871.00)			(86,871.00)	(75,006.00)
2361.000	Member Capital	(325,000.00)			(325,000.00)	0.00
2362.000	Member Draw	0.00			0.00	400,000.00
2363.000	Retained Earnings	(1,887,311.00)			(1,887,311.00)	(1,685,531.00)
3020.000	Room and Board - Private	(1,405,177.00)			(1,405,177.00)	(935,425.00)
3020.001	Room and Board - Other Private	(497,573.00)			(497,573.00)	(39,000.00)
3020.100	R & B - Medicare Part A	(3,328,655.00)			(3,328,655.00)	(2,892,370.00)
3020.300	R & B - Medicaid	(20,137,372.00)			(20,137,372.00)	(18,121,413.00)
3020.400	R & B - Hospice	(623,420.00)			(623,420.00)	(293,290.00)
3020.500	R & B - 3rd Party Insurance	(297,895.00)			(297,895.00)	(111,735.00)
3020.501	Room and Board - Mgd Medicare	(582,590.00)			(582,590.00)	(442,615.00)
4210.100	Laboratory - Part A	(7,065.00)			(7,065.00)	(6,066.00)
4210.300	Laboratory - Medicaid	(3,111.00)			(3,111.00)	(309.00)
4210.500	Laboratory - 3rd Party Insuran	(3,852.00)			(3,852.00)	(87.00)
4240.100	Radiology - Diagnostic Part A	(9,763.00)			(9,763.00)	(5,392.00)
4240.300	Radiology - Medicaid	0.00			0.00	(56.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
4240.500	Radiology - 3rd Party Insuranc	(6,589.00)			(6,589.00)	(2,280.00)
4270.000	Pharmacy - Private	(258.00)			(258.00)	0.00
4270.100	Pharmacy - Medicare Part A	(166,677.00)			(166,677.00)	(148,318.00)
4270.300	Pharmacy - Medicaid	(71,967.00)			(71,967.00)	(24,148.00)
4270.400	Pharmacy - Hospice	(1,078.00)			(1,078.00)	(859.00)
4270.500	Pharmacy -3rd Party Insurance	(114,361.00)			(114,361.00)	(50,957.00)
4270.950	Pharmacy Income - Pneumoccal	(354.00)			(354.00)	0.00
4270.951	Pharmacy Income - Flu Shots	(2,404.00)			(2,404.00)	0.00
4330.000	P.T. Income - Private	(1,349.00)			(1,349.00)	(981.00)
4330.100	P.T. Income - Medicare Part A	(228,794.00)			(228,794.00)	(189,923.00)
4330.200	P.T. Income - Medicare Part B	(47,217.00)			(47,217.00)	(54,370.00)
4330.300	P.T. Income - Medicaid	(115,509.00)			(115,509.00)	(79,514.00)
4330.500	P.T. Income - 3rd Party Ins.	(129,465.00)			(129,465.00)	(89,294.00)
4330.501	P.T. Income - Mgd Medicare	(12,595.00)			(12,595.00)	(769.00)
4340.000	O.T. Income - Private	(2,360.00)			(2,360.00)	(1,666.00)
4340.100	O.T. Income - Medicare Part A	(267,923.00)			(267,923.00)	(221,621.00)
4340.200	O.T. Income - Medicare Part B	(62,953.00)			(62,953.00)	(60,039.00)
4340.300	O.T. Income - Medicaid	(137,893.00)			(137,893.00)	(93,355.00)
4340.500	O.T. Income - 3rd Party Ins.	(144,590.00)			(144,590.00)	(97,269.00)
4340.501	O.T. Income - Mgd Medicare	(13,780.00)			(13,780.00)	(991.00)
4350.000	S.T. - Private	(83.00)			(83.00)	(666.00)
4350.100	S.T. - Medicare Part A	(34,202.00)			(34,202.00)	(51,323.00)
4350.200	S.T. - Medicare Part B	(11,523.00)			(11,523.00)	(16,674.00)
4350.300	S.T. Income - Medicaid	(20,184.00)			(20,184.00)	(21,567.00)
4350.500	S.T. Income - 3rd Party Ins.	(26,384.00)			(26,384.00)	(34,827.00)
4350.501	S.T. Income - Mgd Medicare	(741.00)			(741.00)	(985.00)
5085.000	Medical Records Income	(1,323.00)			(1,323.00)	(251.00)
5171.000	Cash Discounts On Purchases	(76.00)			(76.00)	(177.00)
5175.000	Rebates and Refunds	(5,244.00)			(5,244.00)	(41,239.00)
5175.001	Insurance Recoveries	0.00			0.00	(5,896.00)
5177.000	Interest Income	(940.00)			(940.00)	(1,120.00)
5178.010	Physician Credential Income	0.00			0.00	(100.00)
5179.000	Other Miscellaneous Income	508.00			508.00	(17,580.00)
5179.020	COVID-19 Payroll Credits	0.00			0.00	(1,026.00)
5515.000	Recovery Of Bad Debts	(4,760.00)			(4,760.00)	(51,485.00)
5521.000	R & B Allowance - Private	79,813.00			79,813.00	0.00
5521.100	R & B Allowance - Medicare A	(718,125.00)			(718,125.00)	(808,149.00)
5521.101	Medicare 2% Reduction	69,748.00			69,748.00	14,195.00
5521.300	R & B Allowance - Medicaid	9,654,675.00			9,654,675.00	7,990,630.00
5521.398	Medicaid Bedhold Allowance	(52.00)			(52.00)	558.00
5521.400	R & B Allowance- Hospice	291,978.00			291,978.00	131,362.00
5521.501	R & B Allowance - Mgd Medicare	(118,797.00)			(118,797.00)	(106,053.00)
5521.505	Capitation Revenue	(79,005.00)			(79,005.00)	(63,992.00)
5525.100	Medicare Part A - Prior Year	(40,135.00)			(40,135.00)	(92,585.00)
5525.101	Stimulus Funds	(49,640.00)			(49,640.00)	371,749.00
5525.300	Medicaid Retros - Prior Year	145,542.00			145,542.00	49,509.00
5527.100	Ancillary Allowance - Part A	714,424.00			714,424.00	622,643.00
5527.200	Ancillary Allowance - Part B	17,363.00			17,363.00	15,395.00
5527.300	Ancillary Allowance - Medicaid	273,587.00			273,587.00	194,436.00
5527.321	AA -Lab Medicaid	3,111.00			3,111.00	309.00
5527.324	AA - radiology Medicaid	0.00			0.00	56.00
5527.327	AA - Pharmacy Medicaid	71,967.00			71,967.00	24,148.00
5527.427	AA - Pharmacy Hospice	1,078.00			1,078.00	859.00
5527.500	Ancillary Allowance - 3rd Party	425,242.00			425,242.00	272,436.00
5527.501	AA - Mgd Medicare	55,968.00			55,968.00	1,635.00
5527.527	AA - Pharmacy 3rd Party ins	0.00			0.00	388.00
5527.533	AA - PT 3rd Party Ins	0.00			0.00	1,022.00
5527.534	AA - OT 3rd Party Ins	0.00			0.00	970.00
5535.010	Bad Debt Expense	363,843.00			363,843.00	675,664.00
6011.010	Nsg Admin- Supervisor Wages	174,423.00			174,423.00	117,298.00
6011.011	Nsg Admin - ADON Wages	103,860.00		RJE - 7	0.00	103,860.00
6011.014	Nsg Admin - Insvc Coord Wages	2,533.00		RJE - 7	0.00	2,533.00
6011.030	Nsg Admin- RN Wages	0.00			0.00	87,303.00
6011.160	Nsg Admin- FICA	19,887.00		RJE - 7	0.00	19,887.00
6011.170	Nsg Admin- SUI	2,169.00			2,169.00	4,184.00
6011.171	Nsg Admin- FUI	328.00			328.00	517.00
6011.280	Nsg Admin- Nursing Sup Agency	71,607.00			71,607.00	70,391.00
6011.285	Nsg Admin - Recruiting Fees	25,525.00			25,525.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
6011.290	Nsg Admin- Consulting Services	6,244.00			6,244.00	2,500.00
6011.299	Nsg Admin - Other Consulting	10,054.00		371.00	10,425.00	10,266.00
			RJE - 12	371.00		
6011.550	Nsg Admin- Office Supplies	158.00		10.00	168.00	85.00
			RJE - 12	10.00		
6011.590	Nsg Admin- Other Supplies	1,066.00		55.00	1,121.00	96.00
			RJE - 12	55.00		
6011.680	Nsg Admin- Contracted Services	0.00			0.00	365.00
6011.730	Nsg Admin-Rental Expense	5,931.00		(4,004.00)	1,927.00	370.00
			RJE - 2	(4,013.00)		
			RJE - 12	9.00		
6011.835	Nsg Admin- Sales Tax	507.00		(436.00)	71.00	1,345.00
			RJE - 12	71.00		
			RJE - 12	(507.00)		
6011.840	Nsg Admin - Telephone	139.00		9.00	148.00	132.00
			RJE - 12	9.00		
6011.851	Nsg Admin - Permits & Fees	0.00			0.00	180.00
6011.882	Nsg Admin- Travel	788.00		7.00	795.00	10.00
			RJE - 12	7.00		
6011.887	Nsg Admin-Phys Credential Fees	8.00			8.00	0.00
6011.917	Nsg Admin - Meals & Entertmnt	2,033.00		103.00	2,136.00	0.00
			RJE - 12	103.00		
6020.030	SNF- RN Wages	930,928.00		3,426.00	934,354.00	588,934.00
			RJE - 7	3,426.00		
6020.040	SNF- LPN Wages	1,216,788.00		2,316.00	1,219,104.00	1,317,180.00
			RJE - 7	2,316.00		
6020.050	SNF- Aides Wages	2,123,850.00		3,719.00	2,127,569.00	2,061,396.00
			RJE - 7	0.00		
			RJE - 7	3,719.00		
6020.150	SNF- Uniform Allowance	12,911.00			12,911.00	13,383.00
6020.160	SNF- FICA	319,591.00			319,591.00	300,126.00
6020.170	SNF- SUI	33,306.00			33,306.00	33,761.00
6020.171	SNF- FUI	4,146.00			4,146.00	4,108.00
6020.210	SNF- Union Pension	442,639.00			442,639.00	105,875.00
6020.240	SNF- Union Welfare and Legal	1,218,368.00			1,218,368.00	296,739.00
6020.245	SNF- Union Education	(3,217.00)			(3,217.00)	11,812.00
6020.340	SNF- Agency - RN's	374,456.00		9,789.00	384,245.00	195,155.00
			RJE - 12	9,789.00		
6020.350	SNF- Agency - LPN's	175,985.00		5,650.00	181,635.00	45,571.00
			RJE - 12	5,650.00		
6020.360	SNF- Agency - CNA's	415,364.00		12,957.00	428,321.00	87,341.00
			RJE - 12	12,957.00		
6020.550	SNF- Office Supplies	0.00			0.00	98.00
6020.590	SNF- Other Supplies	106.00		7.00	113.00	268.00
			RJE - 12	7.00		
6020.730	SNF - Rental Expense	42,184.00		175.00	42,359.00	30,409.00
			RJE - 12	175.00		
6020.813	SNF - GL/PL Settlements	0.00			0.00	866.00
6020.835	SNF - Sales Tax	15,188.00		(14,443.00)	745.00	7,850.00
			RJE - 12	745.00		
			RJE - 12	(15,188.00)		
6020.880	SNF- Travel	225.00		5.00	230.00	0.00
			RJE - 12	5.00		
6020.917	SNF - Meals and Entertainment	0.00			0.00	578.00
7200.410	Central Supply- Oxygen	0.00			0.00	1,207.00
7200.430	Central Supply- Nutritional S	8,069.00			8,069.00	12,046.00
7200.435	Central Supply- IV Solutions	36,254.00			36,254.00	28,421.00
7200.460	Central Supply- Gloves	17,425.00			17,425.00	16,999.00
7200.490	Central Supply- Other Medical	114,100.00		76.00	114,176.00	52,584.00
			RJE - 12	76.00		
7200.570	Central Supply- Wipes	3,359.00			3,359.00	2,617.00
7200.590	Central Supply- Other Supplies	54,441.00		513.00	54,954.00	32,357.00
			RJE - 12	513.00		
7200.730	Central Supply- Rental Expense	101,877.00		(999.00)	100,878.00	30,845.00
			RJE - 2	(1,252.00)		
			RJE - 12	253.00		
7200.835	Central Supply- Sales Tax	636.00		(635.00)	1.00	69.00
			RJE - 12	1.00		
			RJE - 12	(636.00)		
7210.680	Lab- Contracted Services	26,025.00			26,025.00	31,170.00
7230.680	EEG - Contracted Services	0.00			0.00	0.00

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
			RJE - 6	0.00		
7240.680	X Ray- Contracted Services	13,082.00			13,082.00	8,302.00
7250.410	Inhalation Therapy - Oxygen	5,427.00			5,427.00	0.00
7250.730	Inhalation Therapy - Rntl Exp	20,784.00		48.00	20,832.00	4,702.00
			RJE - 12	48.00		
7260.010	Activities- Supervisor Wages	67,386.00			67,386.00	73,360.00
			RJE - 7	0.00		
7260.050	Activities- Aides Wages	73,230.00			73,230.00	84,422.00
			RJE - 7	0.00		
7260.160	Activities- FICA	12,261.00			12,261.00	11,704.00
7260.170	Activities- SUI	1,168.00			1,168.00	1,481.00
7260.171	Activities- FUI	139.00			139.00	168.00
7260.210	Activities- Union Pension	230.00			230.00	0.00
7260.240	Activities- Union Welfare and	649.00			649.00	0.00
7260.590	Activities- Other Supplies	4,204.00		106.00	4,310.00	2,423.00
			RJE - 12	106.00		
7260.670	Activities- Purchased Services	175.00			175.00	647.00
7260.835	Activities- Sales Tax	98.00		(89.00)	9.00	8.00
			RJE - 12	9.00		
			RJE - 12	(98.00)		
7260.850	Activities- Dues and Subscrip	463.00			463.00	62.00
7270.290	Pharmacy- Consulting Services	30,220.00			30,220.00	27,760.00
7270.440	Pharmacy- Drugs - Medicare Pa	161,834.00			161,834.00	158,060.00
7270.441	Pharmacy- Drugs - Medicaid	45,217.00			45,217.00	4,865.00
7270.444	Pharmacy- Drugs - HMO	119,010.00			119,010.00	50,523.00
7270.445	Pharmacy - Drugs - Hospice	35.00			35.00	47.00
7270.448	Pharmacy - Pneumovax	10,966.00			10,966.00	0.00
7270.449	Pharmacy- Flu Shots	7,523.00			7,523.00	5,105.00
7270.450	Pharmacy- Medicine Cabinet Dr	41,794.00			41,794.00	34,733.00
7290.290	Dental- Consulting Services	9,660.00			9,660.00	9,660.00
7330.050	PT- Aides Wages	86,818.00		(47,543.00)	39,275.00	63,866.00
			RJE - 7	0.00		
			RJE - 10	(47,543.00)		
7330.150	PT- Uniform Allowance	200.00			200.00	200.00
7330.160	PT- FICA	6,543.00			6,543.00	5,166.00
7330.170	PT- SUI	390.00			390.00	375.00
7330.171	PT- FUI	42.00			42.00	42.00
7330.210	PT- Union Pension	10,449.00			10,449.00	2,100.00
7330.240	PT- Union Welfare and Legal	28,693.00			28,693.00	5,877.00
7330.245	PT- Union Education	(71.00)			(71.00)	231.00
7330.280	PT- Agency	267,308.00			267,308.00	212,367.00
7330.299	PT - Other Consulting	2,025.00		77.00	2,102.00	2,057.00
			RJE - 12	77.00		
7330.490	PT - Medical Supplies	6,340.00		36.00	6,376.00	8,524.00
			RJE - 12	36.00		
7330.590	PT- Other Supplies	8,133.00		7.00	8,140.00	3,338.00
			RJE - 12	7.00		
7330.835	PT - Sales Tax	67.00		(55.00)	12.00	55.00
			RJE - 12	11.00		
			RJE - 12	(66.00)		
7340.050	OT- Aides Wages	0.00		44,462.00	44,462.00	0.00
			RJE - 10	44,462.00		
7340.280	OT- Agency	340,833.00			340,833.00	268,881.00
7350.020	ST - Wages	0.00		3,081.00	3,081.00	0.00
			RJE - 10	3,081.00		
7350.280	ST - Agency	64,978.00			64,978.00	106,453.00
7360.280	RT - Agency	48,395.00			48,395.00	51,905.00
7381.010	Social Services- Supervisor W	99,821.00			99,821.00	89,747.00
			RJE - 7	0.00		
7381.020	Social Services- Tech Wages	14,696.00			14,696.00	5,011.00
7381.160	Social Services- FICA	8,644.00			8,644.00	7,413.00
7381.170	Social Services- SUI	1,124.00			1,124.00	1,068.00
7381.171	Social Services- FUI	157.00			157.00	134.00
7381.299	Social Services - Other Consul	9,606.00		350.00	9,956.00	9,756.00
			RJE - 12	350.00		
7381.835	Social Services- Sales Tax	300.00		(250.00)	50.00	250.00
			RJE - 12	50.00		
			RJE - 12	(300.00)		
7390.060	Medical Records- Clerical Wag	38,388.00			38,388.00	45,257.00
			RJE - 7	0.00		
7390.160	Medical Records- FICA	2,930.00			2,930.00	3,644.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
7390.170	Medical Records- SUI	369.00			369.00	658.00
7390.171	Medical Records- FUI	42.00			42.00	84.00
7410.280	Medical Consulting Services	11,000.00			11,000.00	12,000.00
7420.290	Medical Director- Consulting	49,100.00			49,100.00	50,000.00
7430.020	Utilization Review- Tech Wages	221,687.00			221,687.00	151,428.00
			RJE - 7	0.00		
7430.160	Utilization Review- FICA	15,644.00			15,644.00	11,085.00
7430.170	Utilization Review- SUI	1,421.00			1,421.00	1,417.00
7430.171	Utilization Review- FUI	169.00			169.00	231.00
7430.290	Utilization Review- Consultin	25,930.00		365.00	26,295.00	5,640.00
			RJE - 12	365.00		
7430.730	Utilization Review- Rental Ex	2,074.00			2,074.00	1,286.00
7430.835	Utilization Review- Sales Tax	365.00		558.00	923.00	0.00
			RJE - 12	923.00		
			RJE - 12	(365.00)		
8212.010	Dietary- Dept Head Wages	88,282.00			88,282.00	81,767.00
			RJE - 7	0.00		
8212.020	Dietary- Tech Wages	84,608.00			84,608.00	83,571.00
			RJE - 7	0.00		
8212.021	Dietary - Dietitian Wages	20,436.00			20,436.00	32,128.00
			RJE - 7	0.00		
8212.070	Dietary- Environmental Wages	578,917.00		93.00	579,010.00	545,947.00
			RJE - 7	93.00		
8212.150	Dietary- Uniform Allowance	2,686.00			2,686.00	2,650.00
8212.160	Dietary- FICA	58,288.00			58,288.00	56,731.00
8212.170	Dietary- SUI	6,442.00			6,442.00	7,152.00
8212.171	Dietary- FUI	809.00			809.00	856.00
8212.210	Dietary- Union Pension	77,522.00			77,522.00	17,675.00
8212.240	Dietary- Union Welfare and Le	213,445.00			213,445.00	49,449.00
8212.245	Dietary- Union Education	(578.00)			(578.00)	1,957.00
8212.290	Dietary- Consulting Services	112,993.00		3,773.00	116,766.00	19,435.00
			RJE - 12	3,773.00		
8212.299	Dietary - Other Consulting	2,523.00		91.00	2,614.00	2,562.00
			RJE - 12	91.00		
8212.430	Dietary- Nutritional Supplemen	34,169.00			34,169.00	18,391.00
8212.460	Dietary - Gloves	1,111.00			1,111.00	0.00
8212.501	Dietary- Groceries	190,864.00			190,864.00	197,270.00
8212.502	Dietary- Dairy	86,747.00			86,747.00	63,840.00
8212.503	Dietary- Meat and Fish	137,623.00		2.00	137,625.00	69,843.00
			RJE - 12	2.00		
8212.504	Dietary- Bakery	24,893.00			24,893.00	17,011.00
8212.505	Dietary- Produce	36,384.00			36,384.00	19,734.00
8212.510	Dietary- Tabeware	14,769.00		19.00	14,788.00	27,433.00
			RJE - 12	19.00		
8212.540	Dietary- Cleaning Supplies	9,536.00			9,536.00	5,183.00
8212.550	Dietary- Office Supplies	0.00			0.00	379.00
8212.570	Dietary- Wipes	97.00			97.00	243.00
8212.590	Dietary- Other Supplies	32,063.00		207.00	32,270.00	29,664.00
			RJE - 12	207.00		
8212.630	Dietary- Repairs and Maintena	3,337.00			82.00	3,419.00
			RJE - 12	82.00		
8212.670	Dietary- Purchased Services	461.00			6.00	467.00
			RJE - 12	6.00		
8212.680	Dietary- Contracted Services	1,655.00			1,655.00	2,118.00
8212.730	Dietary- Rental Expense	6,008.00			59.00	6,067.00
			RJE - 12	59.00		
8212.835	Dietary- Sales Tax	3,483.00		(2,806.00)	677.00	1,580.00
			RJE - 12	677.00		
			RJE - 12	(3,483.00)		
8212.917	Dietary - Meals & Entertain	92.00			6.00	98.00
			RJE - 12	6.00		
8220.010	Plant- Supervisor Wages	67,967.00			67,967.00	52,818.00
			RJE - 7	0.00		
8220.070	Plant- Environmental Wages	69,640.00		510.00	70,150.00	84,332.00
			RJE - 7	510.00		
8220.150	Plant- Uniform Allowance	0.00			0.00	200.00
8220.160	Plant- FICA	10,673.00			10,673.00	10,630.00
8220.170	Plant- SUI	1,672.00			1,672.00	1,825.00
8220.171	Plant- FUI	223.00			223.00	244.00
8220.210	Plant- Union Pension	209.00			209.00	0.00
8220.240	Plant- Union Welfare and Legal	596.00			596.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
8220.580	Plant- Minor Non Medical Equi	3,233.00		115.00	3,348.00	1,809.00
			RJE - 12	115.00		
8220.590	Plant- Other Supplies	29,092.00		275.00	29,367.00	12,569.00
			RJE - 12	275.00		
8220.630	Plant- Repairs and Maintenance	165,360.00		2,843.00	168,203.00	127,524.00
			RJE - 12	2,843.00		
8220.670	Plant- Purchased Services	22,443.00		27.00	22,470.00	16,484.00
			RJE - 12	27.00		
8220.680	Plant- Contracted Services	178,395.00		(18,793.00)	159,602.00	119,438.00
			RJE - 11	(18,793.00)		
			RJE - 12	60.00		
8220.690	Plant - Amort. Leasehold Imp.	67,267.00			67,267.00	51,307.00
8220.691	Plant - Depreciation -MME	47,779.00			47,779.00	59,827.00
8220.710	Plant - Building Rent	585,000.00			585,000.00	585,000.00
8220.711	Rental - Land	23,739.00			23,739.00	21,460.00
8220.730	Plant- Rental Expense	20,868.00			20,868.00	6,081.00
8220.740	Plant - Electricity	380,077.00			380,077.00	257,546.00
8220.750	Plant - Gas	42,136.00			42,136.00	35,714.00
8220.760	Plant - Water and Sewer	51,006.00			51,006.00	28,253.00
8220.770	Plant - Oil	5,869.00			5,869.00	1,801.00
8220.810	Plant - Property Insurance	38,954.00			38,954.00	38,764.00
8220.815	Plant - Auto Insurance	2,739.00			2,739.00	2,737.00
8220.830	Plant - Real Estate Taxes	194,454.00			194,454.00	200,914.00
8220.835	Plant- Sales Tax	3,495.00		(3,015.00)	480.00	4,368.00
			RJE - 12	480.00		
			RJE - 12	(3,495.00)		
8220.851	Plant - Permits & Fees	2,282.00		130.00	2,412.00	203.00
			RJE - 12	130.00		
8220.881	Plant - Automobile	737.00		11.00	748.00	0.00
			RJE - 12	11.00		
8220.920	Plant-Penalties	0.00			0.00	300.00
8240.070	Housekeeping- Environmental	560,128.00			560,128.00	491,078.00
			RJE - 7	0.00		
8240.150	Housekeeping- Uniform Allowan	2,073.00			2,073.00	2,264.00
8240.160	Housekeeping- FICA	41,949.00			41,949.00	37,933.00
8240.170	Housekeeping- SUI	4,623.00			4,623.00	4,537.00
8240.171	Housekeeping- FUI	533.00			533.00	520.00
8240.210	Housekeeping- Union Pension	66,947.00			66,947.00	14,711.00
8240.240	Housekeeping- Union Welfare a	184,241.00			184,241.00	41,158.00
8240.245	Housekeeping- Union Education	(482.00)			(482.00)	1,629.00
8240.460	Housekeeping- Gloves	1,269.00			1,269.00	0.00
8240.540	Housekeeping- Cleaning Suppli	44,836.00		78.00	44,914.00	36,691.00
			RJE - 12	78.00		
8240.550	Housekeeping- Office Supplies	63.00			63.00	0.00
8240.570	Housekeeping- Wipes	4,655.00		6.00	4,661.00	547.00
			RJE - 12	6.00		
8240.590	Housekeeping- Other Supplies	18,351.00		20.00	18,371.00	4,005.00
			RJE - 12	20.00		
8240.630	Housekeeping- Repairs and Mai	0.00			0.00	526.00
8240.680	Housekeeping- Contracted Serv	0.00			0.00	3,405.00
8240.835	Housekeeping- Sales Tax	98.00		(76.00)	22.00	0.00
			RJE - 12	23.00		
			RJE - 12	(99.00)		
8250.380	Laundry - Diapers	51,131.00		34.00	51,165.00	46,875.00
			RJE - 12	34.00		
8250.381	Laundry - Undergarments	5,942.00			5,942.00	8,131.00
8250.530	Laundry - Linen and Bedding	2,684.00			2,684.00	469.00
8250.540	Laundry- Cleaning Supplies	11,014.00		90.00	11,104.00	7,566.00
			RJE - 12	90.00		
8250.570	Laundry- Wipes	0.00			0.00	178.00
8250.630	Laundry- Repairs and Maintena	1,254.00			1,254.00	1,510.00
8250.680	Laundry- Contracted Services	164,991.00			164,991.00	141,622.00
8250.835	Laundry- Sales Tax	124.00		(124.00)	0.00	0.00
			RJE - 12	(124.00)		
8270.670	Ambulance	20,295.00			20,295.00	48,025.00
8311.010	Fiscal- Supervisor Wages	10,308.00		112,351.00	122,659.00	208,760.00
			RJE - 5	112,351.00		
			RJE - 7	0.00		
8311.060	Fiscal- Clerical Wages	41,028.00			41,028.00	0.00
8311.160	Fiscal- FICA	4,131.00			4,131.00	5,602.00
8311.170	Fiscal- SUI	627.00			627.00	765.00



Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
8311.171	Fiscal- FUJ	84.00			84.00	84.00
8311.290	Fiscal- Consulting Services	55,636.00		1,909.00	57,545.00	71,290.00
			RJE - 12	1,909.00		
8311.299	Fiscal - Other Consulting	103,986.00		3,779.00	107,765.00	105,287.00
			RJE - 12	3,779.00		
8311.310	Fiscal- Audit Fees	64,592.00			64,592.00	58,666.00
8311.680	Fiscal- Contracted Services	1,200.00			1,200.00	8,498.00
8311.730	Fiscal- Rental Expense	26,453.00		(2,747.00)	23,706.00	21,663.00
			RJE - 2	(2,814.00)		
			RJE - 12	67.00		
8311.835	Fiscal - Sales Tax	5,197.00		(4,324.00)	873.00	4,350.00
			RJE - 12	873.00		
			RJE - 12	(5,197.00)		
8321.010	Admissions - Dept Head Wages-	74,759.00			74,759.00	117,128.00
8321.060	Admissions - Clerk Wages	109,072.00		0.00	109,072.00	70,279.00
			RJE - 7	0.00		
8321.160	Admissions - FICA Expense	13,656.00			13,656.00	13,841.00
8321.170	Admissions - SUI	1,726.00			1,726.00	1,185.00
8321.171	Admissions - FUJ	217.00			217.00	126.00
8321.299	Admissions - Other Consulting	3,036.00		112.00	3,148.00	3,084.00
			RJE - 12	112.00		
8321.590	Admissions-Other Supplies	62.00			62.00	0.00
8321.670	Admissions- Purchased Services	4,564.00		290.00	4,854.00	4,564.00
			RJE - 12	290.00		
8321.680	Admissions- Contracted Service	9,923.00		267.00	10,190.00	3,242.00
			RJE - 12	267.00		
8321.730	Admissions- Rental Expense	3,170.00			3,170.00	2,884.00
8321.835	Admissions - Sales Tax	887.00		(757.00)	130.00	206.00
			RJE - 12	130.00		
			RJE - 12	(887.00)		
8321.912	Admissions-Marketing	35,014.00		(1,490.00)	33,524.00	19,201.00
			RJE - 9	(1,781.00)		
			RJE - 12	291.00		
8351.010	Admin- Supervisor Wages	252,351.00		(112,351.00)	140,000.00	164,843.00
			RJE - 5	(112,351.00)		
			RJE - 7	0.00		
8351.011	Admin - Executive Directors	0.00			0.00	0.00
8351.012	Admin - Human Resources	55,493.00		0.00	55,493.00	52,908.00
			RJE - 7	0.00		
8351.060	Admin- Clerical Wages	7,939.00		0.00	7,939.00	8,200.00
			RJE - 7	0.00		
8351.160	Admin- FICA	25,045.00			25,045.00	28,347.00
8351.170	Admin- SUI	1,736.00			1,736.00	1,745.00
8351.171	Admin- FUJ	252.00			252.00	213.00
8351.290	Admin- Consulting Services	0.00			0.00	3,500.00
8351.293	Admin - Legal Consulting	16,176.00		588.00	16,764.00	16,428.00
			RJE - 12	588.00		
8351.299	Admin - Other Consulting	19,719.00		721.00	20,440.00	20,894.00
			RJE - 12	721.00		
8351.300	Admin- Legal Fees	35,765.00			35,765.00	69,624.00
			RJE - 6	0.00		
8351.550	Admin- Office Supplies	33,218.00		241.00	33,459.00	20,208.00
			RJE - 12	241.00		
8351.552	Admin - Paper	4,624.00			4,624.00	3,975.00
8351.590	Admin- Other Supplies	3,200.00		23.00	3,223.00	5,610.00
			RJE - 12	23.00		
8351.591	Admin - Other Supp. Residents	0.00			0.00	455.00
8351.670	Admin- Purchased Services	2,091.00		111.00	2,202.00	9.00
			RJE - 12	111.00		
8351.680	Admin- Contracted Services	783.00		16.00	799.00	13,078.00
			RJE - 12	16.00		
8351.730	Admin- Rental Expense	2,378.00		(2,378.00)	0.00	12,784.00
			RJE - 2	(2,378.00)		
8351.810	Admin - General Insurance	290,138.00			290,138.00	219,698.00
8351.813	Admin - GL/PL Settlements	0.00			0.00	6,913.00
8351.820	Admin - Working Capital Int.	0.00			0.00	82.00
8351.830	Admin - Licenses and Taxes	1,670.00			1,670.00	655.00
8351.835	Admin - Sales Tax	25,775.00		(25,541.00)	234.00	3,988.00
			RJE - 12	234.00		

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
8351.841	Admin - Telephone	515.00	RJE - 12	(25,775.00)	417.00	10,881.00
			RJE - 1	(98.00)		
8351.842	Admin - LLC Tax	0.00		(98.00)	0.00	45,080.00
8351.850	Admin- Dues and Subscriptions	14,335.00		(11,869.00)	2,466.00	2,634.00
			RJE - 3	(11,869.00)		
8351.880	Admin - Travel	11.00			11.00	1,148.00
8351.881	Admin - Auto Expense	530.00		32.00	562.00	0.00
			RJE - 12	32.00		
8351.882	Admin- Bank Charges	26,782.00			26,782.00	17,702.00
8351.883	Admin- Conferences and Worksh	0.00			0.00	3,798.00
8351.910	Admin- Other Direct	0.00			0.00	268.00
8351.911	Admin - Postage	4,312.00		18.00	4,330.00	8,497.00
			RJE - 12	18.00		
8351.912	Admin - Marketing	1,888.00			1,888.00	31,354.00
8351.914	Admin - Charitable Contrib	2,256.00			2,256.00	880.00
8351.917	Admin - Meals and Entertain	6,083.00		334.00	6,417.00	1,838.00
			RJE - 12	334.00		
8351.919	Admin - Parties and Gifts	0.00			0.00	373.00
8351.920	Admin - Penalties	2,376.00		2,716.00	5,092.00	1,593.00
			RJE - 12	2,716.00		
8352.099	COVID-19 Wages	10,064.00		(10,064.00)	0.00	0.00
			RJE - 7	(10,064.00)		
8352.259	COVID-19 Benefits	770.00			770.00	4,968.00
8352.590	COVID-19 Supplies	213.00			213.00	48,110.00
8352.680	COVID-19 Lab- Contracted Svc	920.00			920.00	6,375.00
8381.060	Reception- Clerical Wages	106,112.00			106,112.00	138,966.00
			RJE - 7	0.00		
			RJE - 7	0.00		
8381.160	Reception- FICA	8,024.00			8,024.00	11,090.00
8381.170	Reception- SUI	1,211.00			1,211.00	2,604.00
8381.171	Reception- FUI	180.00			180.00	356.00
8460.160	FICA Expense	1,597.00			1,597.00	(15,489.00)
8460.170	SUI Expense	(15,472.00)			(15,472.00)	756.00
8460.171	FUI Expense	3,788.00			3,788.00	0.00
8460.180	Health Insurance	118,525.00			118,525.00	85,700.00
8460.190	Non Union Pension Expense	12,497.00			12,497.00	2,189.00
8460.200	Workers Compensation Expense	311,011.00			311,011.00	144,369.00
8460.210	Union Pension Expense	(145,161.00)			(145,161.00)	273,873.00
8460.220	Disability Expense	4,952.00			4,952.00	0.00
			RJE - 6	0.00		
8460.240	Union Welfare and Legal	(422,954.00)			(422,954.00)	784,275.00
8460.245	Union Education	54,283.00			54,283.00	33,922.00
8460.246	Dental Insurance	1,743.00			1,743.00	965.00
8460.249	Employee Fingerprinting	5,105.00			5,105.00	6,273.00
8460.258	Parties and Gifts	70,608.00		497.00	71,105.00	7,187.00
			RJE - 12	497.00		
9009.000	NYS Assessment	816,806.00			816,806.00	721,365.00
9027.000	Unincorporated Business Tax	6,000.00			6,000.00	0.00
9028.000	Pass Thru Entity Tax	(38,740.00)			0.00	0.00
			RJE - 6	38,740.00		
Marcum 102	CAHCF Dues	0.00		11,869.00	11,869.00	11,870.00
			RJE - 3	11,869.00		
Marcum 105	Cable TV	0.00		18,853.00	18,853.00	0.00
			RJE - 11	18,853.00		
Marcum 111	Cell Phone Expense	0.00		98.00	98.00	275.00
			RJE - 1	98.00		
Marcum 112	Leases	0.00		10,457.00	10,457.00	10,260.00
			RJE - 2	10,457.00		
Marcum 114	Gifts to Staff/Residents	0.00			0.00	33,538.00
Marcum 116	Reversal of PY Expenses	0.00		(38,740.00)	(38,740.00)	(32,817.00)
			RJE - 3	0.00		
			RJE - 6	(38,740.00)		
Marcum 118	Non-Movable Equipment	0.00		28,839.00	28,839.00	28,839.00
			RJE - 8	28,839.00		
Marcum 119	Help Wanted	0.00		1,781.00	1,781.00	0.00
			RJE - 9	1,781.00		
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>414,287.00</b>		<b>14,767.00</b>	<b>429,054.00</b>	<b>260,926.00</b>

Client: **Casaena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Casaena Care 2023 Medicaid Cost Report**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Worksheet: **A.03 - TB Grouping Report**

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>					
<b>Subgroup : [2]</b>	<b>Administrators</b>					
8351.010	Admin- Supervisor Wages	252,351.00		(112,351.00)	140,000.00	164,843.00
			RJE - 5	(112,351.00)		
			RJE - 7	(0.00)		
				<u>(112,351.00)</u>	<u>140,000.00</u>	<u>164,843.00</u>
<b>Subtotal [2] Administrators</b>		<u>252,351.00</u>				
<b>Subgroup : [3]</b>	<b>Assistant Administrator</b>					
8351.011	Admin - Executive Directors	0.00		0.00	0.00	0.00
			RJE - 7	(0.00)		
				<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal [3] Assistant Administrator</b>		<u>0.00</u>				
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>					
8311.010	Fiscal- Supervisor Wages	10,308.00		112,351.00	122,659.00	208,760.00
			RJE - 5	112,351.00		
			RJE - 7	(0.00)		
				<u>0.00</u>	<u>41,028.00</u>	<u>0.00</u>
8311.060	Fiscal- Clerical Wages	41,028.00		0.00	41,028.00	0.00
8351.012	Admin - Human Resources	55,493.00		0.00	55,493.00	52,908.00
			RJE - 7	(0.00)		
				<u>0.00</u>	<u>7,939.00</u>	<u>8,200.00</u>
8351.060	Admin- Clerical Wages	7,939.00		0.00	7,939.00	8,200.00
			RJE - 7	(0.00)		
				<u>0.00</u>	<u>106,112.00</u>	<u>138,966.00</u>
8381.060	Reception- Clerical Wages	106,112.00		0.00	106,112.00	138,966.00
			RJE - 7	(0.00)		
			RJE - 7	(0.00)		
				<u>112,351.00</u>	<u>333,231.00</u>	<u>408,834.00</u>
<b>Subtotal [4] Other Administrative Salaries</b>		<u>220,880.00</u>				
<b>Subgroup : [5A]</b>	<b>Head Dietitian</b>					
8212.010	Dietary- Dept Head Wages	88,282.00		0.00	88,282.00	81,767.00
			RJE - 7	(0.00)		
				<u>0.00</u>	<u>88,282.00</u>	<u>81,767.00</u>
<b>Subtotal [5A] Head Dietitian</b>		<u>88,282.00</u>				
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>					
8212.020	Dietary- Tech Wages	84,608.00		0.00	84,608.00	83,571.00
			RJE - 7	(0.00)		
				<u>0.00</u>	<u>20,436.00</u>	<u>32,128.00</u>
8212.021	Dietary - Dietitian Wages	20,436.00		0.00	20,436.00	32,128.00
			RJE - 7	(0.00)		
				<u>93.00</u>	<u>578,010.00</u>	<u>545,847.00</u>
8212.070	Dietary- Environmental Wages	578,817.00		93.00	578,010.00	545,847.00
			RJE - 7	(93.00)		
				<u>93.00</u>	<u>684,054.00</u>	<u>661,646.00</u>
<b>Subtotal [5C] Dietary Workers</b>		<u>883,861.00</u>				
<b>Subgroup : [8B]</b>	<b>Other Housekeeping Workers</b>					
8240.070	Housekeeping- Environmental	560,128.00		0.00	560,128.00	491,078.00
			RJE - 7	(0.00)		
				<u>0.00</u>	<u>560,128.00</u>	<u>491,078.00</u>
<b>Subtotal [8B] Other Housekeeping Workers</b>		<u>560,128.00</u>				
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>					
8220.010	Plant- Supervisor Wages	67,967.00		0.00	67,967.00	52,818.00
			RJE - 7	(0.00)		
				<u>0.00</u>	<u>67,967.00</u>	<u>52,818.00</u>
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<u>67,967.00</u>				
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>					
8220.070	Plant- Environmental Wages	69,640.00		510.00	70,150.00	84,332.00
			RJE - 7	510.00		
				<u>510.00</u>	<u>70,150.00</u>	<u>84,332.00</u>
<b>Subtotal [7B] Other Maintenance Workers</b>		<u>69,640.00</u>				
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>					
6011.010	Nsg Admin- Supervisor Wages	174,423.00		0.00	174,423.00	117,298.00
			RJE - 7	(0.00)		
				<u>0.00</u>	<u>103,860.00</u>	<u>101,141.00</u>
6011.011	Nsg Admin - ADON Wages	103,860.00		0.00	103,860.00	101,141.00
			RJE - 7	(0.00)		
				<u>0.00</u>	<u>278,283.00</u>	<u>218,439.00</u>
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<u>278,283.00</u>				
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>					
6011.014	Nsg Admin - Insvc Coord Wages	2,533.00		0.00	2,533.00	23,967.00
			RJE - 7	3,426.00		
				<u>3,426.00</u>	<u>934,354.00</u>	<u>588,934.00</u>
6020.030	SNF- RN Wages	930,928.00		3,426.00	934,354.00	588,934.00
			RJE - 7	(3,426.00)		
				<u>3,426.00</u>	<u>936,887.00</u>	<u>612,901.00</u>
<b>Subtotal [12B1] RNs - Direct Care</b>		<u>933,461.00</u>				
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>					
6011.030	Nsg Admin- RN Wages	0.00		0.00	0.00	87,303.00
			RJE - 7	(0.00)		
				<u>0.00</u>	<u>0.00</u>	<u>87,303.00</u>
<b>Subtotal [12B2] RNs - Administrative</b>		<u>0.00</u>				
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>					
6020.040	SNF- LPN Wages	1,216,788.00		2,316.00	1,219,104.00	1,317,180.00
			RJE - 7	2,316.00		
				<u>2,316.00</u>	<u>1,219,104.00</u>	<u>1,317,180.00</u>
<b>Subtotal [12C1] LPNs - Direct Care</b>		<u>1,216,788.00</u>				
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>					
6020.050	SNF- Aides Wages	2,123,850.00		3,719.00	2,127,569.00	2,061,396.00
			RJE - 7	(0.00)		
				<u>3,719.00</u>	<u>2,127,569.00</u>	<u>2,061,396.00</u>
<b>Subtotal [12D] Aides and Attendants</b>		<u>2,123,850.00</u>				
<b>Subgroup : [12E]</b>	<b>Physical Therapists</b>					
7330.050	PT- Aides Wages	86,818.00		(47,543.00)	39,275.00	63,866.00
			RJE - 7	(0.00)		
			RJE - 10	(47,543.00)		
				<u>(47,543.00)</u>	<u>39,275.00</u>	<u>63,866.00</u>
<b>Subtotal [12E] Physical Therapists</b>		<u>86,818.00</u>				
<b>Subgroup : [12F]</b>	<b>Speech Therapists</b>					
7350.020	ST - Wages	0.00		3,081.00	3,081.00	0.00
			RJE - 10	(3,081.00)		
				<u>(3,081.00)</u>	<u>3,081.00</u>	<u>0.00</u>
<b>Subtotal [12F] Speech Therapists</b>		<u>0.00</u>				
<b>Subgroup : [12G]</b>	<b>Occupational Therapists</b>					
7340.050	OT- Aides Wages	0.00		44,462.00	44,462.00	0.00
			RJE - 10	(44,462.00)		
				<u>44,462.00</u>	<u>44,462.00</u>	<u>0.00</u>
<b>Subtotal [12G] Occupational Therapists</b>		<u>0.00</u>				

Client: **Cassena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cassena Care 2023 Medicaid Cost Report**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Worksheet: **A.03 - TB Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subgroup : [12H]	Recreation Workers					
7260.010	Activities- Supervisor Wages	67,386.00		0.00	67,386.00	73,360.00
			RJE - 7	(0.00)		
7260.050	Activities- Aides Wages	73,230.00		0.00	73,230.00	84,422.00
			RJE - 7	(0.00)		
	<b>Subtotal [12H] Recreation Workers</b>	<b>140,616.00</b>		<b>0.00</b>	<b>140,616.00</b>	<b>157,782.00</b>
Subgroup : [12I2]	Utilization Review					
7430.020	Utilization Review- Tech Wages	221,687.00		0.00	221,687.00	151,428.00
			RJE - 7	(0.00)		
	<b>Subtotal [12I2] Utilization Review</b>	<b>221,687.00</b>		<b>0.00</b>	<b>221,687.00</b>	<b>151,428.00</b>
Subgroup : [12M]	Social Workers/Case Management					
7381.010	Social Services- Supervisor W	89,821.00		0.00	89,821.00	89,747.00
			RJE - 7	(0.00)		
7381.020	Social Services- Tech Wages	14,696.00		0.00	14,696.00	5,011.00
				0.00		
	<b>Subtotal [12M] Social Workers/Case Management</b>	<b>114,517.00</b>		<b>0.00</b>	<b>114,517.00</b>	<b>94,758.00</b>
Subgroup : [12O]	Other					
7390.060	Medical Records- Clerical Wag	38,388.00		0.00	38,388.00	45,257.00
			RJE - 7	(0.00)		
8321.010	Admissions - Dept Head Wages	74,759.00		0.00	74,759.00	117,128.00
			RJE - 7	(0.00)		
8321.060	Admissions - Clerk Wages	109,072.00		0.00	109,072.00	70,278.00
			RJE - 7	(0.00)		
8352.099	COVID-19 Wages	10,064.00		(10,064.00)	0.00	0.00
			RJE - 7	(10,064.00)		
				(10,064.00)		
	<b>Subtotal [12O] Other</b>	<b>232,283.00</b>		<b>(10,064.00)</b>	<b>222,219.00</b>	<b>232,664.00</b>
	<b>Total [10-A] Salaries and Wages</b>	<b>7,291,512.00</b>		<b>0.00</b>	<b>7,291,512.00</b>	<b>6,943,035.00</b>
Group : [13-B]	Professional Fees					
Subgroup : [2]	Dentist					
7290.290	Dental- Consulting Services	9,660.00		0.00	9,660.00	9,660.00
				0.00		
	<b>Subtotal [2] Dentist</b>	<b>9,660.00</b>		<b>0.00</b>	<b>9,660.00</b>	<b>9,660.00</b>
Subgroup : [3]	Pharmacist					
7270.290	Pharmacy- Consulting Services	30,220.00		0.00	30,220.00	27,760.00
				0.00		
	<b>Subtotal [3] Pharmacist</b>	<b>30,220.00</b>		<b>0.00</b>	<b>30,220.00</b>	<b>27,760.00</b>
Subgroup : [5A]	PT - Resident Care					
7330.280	PT- Agency	267,308.00		0.00	267,308.00	212,367.00
				0.00		
	<b>Subtotal [5A] PT - Resident Care</b>	<b>267,308.00</b>		<b>0.00</b>	<b>267,308.00</b>	<b>212,367.00</b>
Subgroup : [8A]	Medical Director					
7420.290	Medical Director- Consulting	49,109.00		0.00	49,109.00	50,000.00
				0.00		
	<b>Subtotal [8A] Medical Director</b>	<b>49,109.00</b>		<b>0.00</b>	<b>49,109.00</b>	<b>50,000.00</b>
Subgroup : [8B]	Utilization Review					
7410.280	Medical Consulting Services	11,000.00		0.00	11,000.00	12,000.00
7430.290	Utilization Review- Consultin	25,930.00		365.00	26,295.00	5,640.00
			RJE - 12	365.00		
				365.00		
	<b>Subtotal [8B] Utilization Review</b>	<b>36,930.00</b>		<b>365.00</b>	<b>37,295.00</b>	<b>17,640.00</b>
Subgroup : [9A]	ST - Resident Care					
7350.280	ST - Agency	64,978.00		0.00	64,978.00	106,453.00
				0.00		
	<b>Subtotal [9A] ST - Resident Care</b>	<b>64,978.00</b>		<b>0.00</b>	<b>64,978.00</b>	<b>106,453.00</b>
Subgroup : [10A]	OT - Resident Care					
7340.280	OT- Agency	340,833.00		0.00	340,833.00	268,881.00
				0.00		
	<b>Subtotal [10A] OT - Resident Care</b>	<b>340,833.00</b>		<b>0.00</b>	<b>340,833.00</b>	<b>268,881.00</b>
Subgroup : [11A1]	RN's - Direct Care					
6020.340	SNF- Agency - RN's	374,456.00		9,789.00	384,245.00	195,155.00
			RJE - 12	9,789.00		
				9,789.00		
	<b>Subtotal [11A1] RN's - Direct Care</b>	<b>374,456.00</b>		<b>9,789.00</b>	<b>384,245.00</b>	<b>195,155.00</b>
Subgroup : [11A2]	RN's - Administrative					
6011.280	Nsg Admin- Nursing Sup Agency	71,607.00		0.00	71,607.00	70,391.00
6011.290	Nsg Admin- Consulting Services	6,244.00		0.00	6,244.00	2,500.00
6011.680	Nsg Admin- Contracted Services	0.00		0.00	0.00	365.00
				0.00		
	<b>Subtotal [11A2] RN's - Administrative</b>	<b>77,851.00</b>		<b>0.00</b>	<b>77,851.00</b>	<b>73,256.00</b>
Subgroup : [11B1]	LPN's - Direct Care					
6020.350	SNF- Agency - LPN's	175,985.00		5,650.00	181,635.00	45,571.00
			RJE - 12	5,650.00		
				5,650.00		
	<b>Subtotal [11B1] LPN's - Direct Care</b>	<b>175,985.00</b>		<b>5,650.00</b>	<b>181,635.00</b>	<b>45,571.00</b>
Subgroup : [11C]	Aides					
6020.360	SNF- Agency - CNA's	415,364.00		12,957.00	428,321.00	87,341.00
			RJE - 12	12,957.00		
				12,957.00		
	<b>Subtotal [11C] Aides</b>	<b>415,364.00</b>		<b>12,957.00</b>	<b>428,321.00</b>	<b>87,341.00</b>
Subgroup : [12]	Other					
7360.280	RT - Agency	48,395.00		0.00	48,395.00	51,805.00
				0.00		
	<b>Subtotal [12] Other</b>	<b>48,395.00</b>		<b>0.00</b>	<b>48,395.00</b>	<b>51,805.00</b>
	<b>Total [13-B] Professional Fees</b>	<b>1,891,080.00</b>		<b>28,761.00</b>	<b>1,919,841.00</b>	<b>1,145,988.00</b>
Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1]	Workmen's Compensation					
8460.200	Workers Compensation Expense	311,011.00		0.00	311,011.00	144,369.00
				0.00		
	<b>Subtotal [1A1] Workmen's Compensation</b>	<b>311,011.00</b>		<b>0.00</b>	<b>311,011.00</b>	<b>144,369.00</b>
Subgroup : [1A2]	Disability Insurance					
8460.220	Disability Expense	4,952.00		0.00	4,952.00	0.00
			RJE - 6	(0.00)		
				0.00		
	<b>Subtotal [1A2] Disability Insurance</b>	<b>4,952.00</b>		<b>0.00</b>	<b>4,952.00</b>	<b>0.00</b>
Subgroup : [1A3]	Unemployment Insurance					
6011.170	Nsg Admin- SUI	2,169.00		0.00	2,169.00	4,184.00

Client: **Cassena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cassena Care 2023 Medicaid Cost Report**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2023
6011.171	Nsg Admin- FUI	328.00		0.00	328.00	517.00
6020.170	SNF- SUJ	33,306.00		0.00	33,306.00	33,761.00
6020.171	SNF- FUI	4,146.00		0.00	4,146.00	4,108.00
7260.170	Activities- SUJ	1,166.00		0.00	1,166.00	1,481.00
7260.171	Activities- FUI	139.00		0.00	139.00	168.00
7330.170	PT- SUJ	390.00		0.00	390.00	375.00
7330.171	PT- FUI	42.00		0.00	42.00	42.00
7381.170	Social Services- SUJ	1,124.00		0.00	1,124.00	1,068.00
7381.171	Social Services- FUI	157.00		0.00	157.00	134.00
7390.170	Medical Records- SUJ	369.00		0.00	369.00	658.00
7390.171	Medical Records- FUI	42.00		0.00	42.00	84.00
7430.170	Utilization Review- SUJ	1,421.00		0.00	1,421.00	1,417.00
7430.171	Utilization Review- FUI	169.00		0.00	169.00	231.00
8212.170	Dietary- SUJ	6,442.00		0.00	6,442.00	7,152.00
8212.171	Dietary- FUI	809.00		0.00	809.00	856.00
8220.170	Plant- SUJ	1,672.00		0.00	1,672.00	1,825.00
8220.171	Plant- FUI	223.00		0.00	223.00	244.00
8240.170	Housekeeping- SUJ	4,623.00		0.00	4,623.00	4,537.00
8240.171	Housekeeping- FUI	533.00		0.00	533.00	520.00
8311.170	Fiscal- SUJ	627.00		0.00	627.00	765.00
8311.171	Fiscal- FUI	84.00		0.00	84.00	84.00
8321.170	Admissions - SUJ	1,726.00		0.00	1,726.00	1,185.00
8321.171	Admissions - FUI	217.00		0.00	217.00	126.00
8351.170	Admin- SUJ	1,736.00		0.00	1,736.00	1,745.00
8351.171	Admin- FUI	252.00		0.00	252.00	213.00
8381.170	Reception- SUJ	1,211.00		0.00	1,211.00	2,604.00
8381.171	Reception- FUI	180.00		0.00	180.00	356.00
8460.170	SUI Expense	(15,472.00)		0.00	(15,472.00)	756.00
8460.171	FUI Expense	3,768.00		0.00	3,768.00	8.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>53,621.00</b>		<b>0.00</b>	<b>53,621.00</b>	<b>71,196.00</b>
<b>Subgroup : [1A4] Social Security (FICA)</b>						
6011.160	Nsg Admin- FICA	19,887.00		0.00	19,887.00	32,674.00
6020.160	SNF- FICA	319,591.00		0.00	319,591.00	300,126.00
7260.160	Activities- FICA	12,261.00		0.00	12,261.00	11,704.00
7330.160	PT- FICA	6,543.00		0.00	6,543.00	5,166.00
7381.160	Social Services- FICA	8,644.00		0.00	8,644.00	7,413.00
7390.160	Medical Records- FICA	2,930.00		0.00	2,930.00	3,844.00
7430.160	Utilization Review- FICA	15,644.00		0.00	15,644.00	11,085.00
8212.160	Dietary- FICA	58,288.00		0.00	58,288.00	56,731.00
8220.160	Plant- FICA	10,673.00		0.00	10,673.00	10,630.00
8240.160	Housekeeping- FICA	41,849.00		0.00	41,849.00	37,833.00
8311.160	Fiscal- FICA	4,131.00		0.00	4,131.00	5,602.00
8321.160	Admissions - FICA Expense	13,656.00		0.00	13,656.00	13,841.00
8351.160	Admin- FICA	25,045.00		0.00	25,045.00	28,347.00
8381.160	Reception- FICA	8,024.00		0.00	8,024.00	11,090.00
8460.160	FICA Expense	1,597.00		0.00	1,597.00	(15,489.00)
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>548,863.00</b>		<b>0.00</b>	<b>548,863.00</b>	<b>520,497.00</b>
<b>Subgroup : [1A5] Health Insurance</b>						
6020.240	SNF- Union Welfare and Legal	1,218,368.00		0.00	1,218,368.00	296,739.00
7260.240	Activities- Union Welfare and Legal	648.00		0.00	648.00	0.00
7330.240	PT- Union Welfare and Legal	28,693.00		0.00	28,693.00	5,877.00
8212.240	Dietary- Union Welfare and Legal	213,445.00		0.00	213,445.00	49,449.00
8220.240	Plant- Union Welfare and Legal	596.00		0.00	596.00	0.00
8240.240	Housekeeping- Union Welfare and Legal	184,241.00		0.00	184,241.00	41,158.00
8460.180	Health Insurance	118,525.00		0.00	118,525.00	85,700.00
8460.240	Union Welfare and Legal	(422,954.00)		0.00	(422,954.00)	784,275.00
8460.246	Dental Insurance	1,743.00		0.00	1,743.00	865.00
<b>Subtotal [1A5] Health Insurance</b>		<b>1,343,306.00</b>		<b>0.00</b>	<b>1,343,306.00</b>	<b>1,264,163.00</b>
<b>Subgroup : [1A7] Pensions</b>						
6020.210	SNF- Union Pension	442,639.00		0.00	442,639.00	105,875.00
7260.210	Activities- Union Pension	230.00		0.00	230.00	0.00
7330.210	PT- Union Pension	10,448.00		0.00	10,448.00	2,100.00
8212.210	Dietary- Union Pension	77,522.00		0.00	77,522.00	17,675.00
8220.210	Plant- Union Pension	209.00		0.00	209.00	0.00
8240.210	Housekeeping- Union Pension	66,947.00		0.00	66,947.00	14,711.00
8460.190	Non Union Pension Expense	12,497.00		0.00	12,497.00	2,189.00
8460.210	Union Pension Expense	(145,161.00)		0.00	(145,161.00)	273,873.00
<b>Subtotal [1A7] Pensions</b>		<b>465,332.00</b>		<b>0.00</b>	<b>465,332.00</b>	<b>416,423.00</b>
<b>Subgroup : [1A8] Uniform Allowance</b>						
6020.150	SNF- Uniform Allowance	12,911.00		0.00	12,911.00	13,383.00
7330.150	PT- Uniform Allowance	200.00		0.00	200.00	200.00
8212.150	Dietary- Uniform Allowance	2,686.00		0.00	2,686.00	2,650.00
8220.150	Plant- Uniform Allowance	0.00		0.00	0.00	200.00
8240.150	Housekeeping- Uniform Allowance	2,073.00		0.00	2,073.00	2,264.00
<b>Subtotal [1A8] Uniform Allowance</b>		<b>17,870.00</b>		<b>0.00</b>	<b>17,870.00</b>	<b>18,697.00</b>
<b>Subgroup : [1A9] Other</b>						
6020.245	SNF- Union Education	(3,217.00)		0.00	(3,217.00)	11,812.00
7330.245	PT- Union Education	(71.00)		0.00	(71.00)	231.00
8212.245	Dietary- Union Education	(578.00)		0.00	(578.00)	1,957.00
8240.245	Housekeeping- Union Education	(482.00)		0.00	(482.00)	1,629.00
8352.259	COVID-19 Benefits	770.00		0.00	770.00	4,968.00
8460.245	Union Education	54,283.00		0.00	54,283.00	33,922.00
<b>Subtotal [1A9] Other</b>		<b>50,705.00</b>		<b>0.00</b>	<b>50,705.00</b>	<b>54,519.00</b>
<b>Subgroup : [1C] Bad Debts</b>						
5535.010	Bad Debt Expense	363,843.00		0.00	363,843.00	675,664.00
<b>Subtotal [1C] Bad Debts</b>		<b>363,843.00</b>		<b>0.00</b>	<b>363,843.00</b>	<b>675,664.00</b>
<b>Subgroup : [1D] Accounting and Auditing</b>						
8311.310	Fiscal- Audit Fees	64,592.00		0.00	64,592.00	58,666.00
<b>Subtotal [1D] Accounting and Auditing</b>		<b>64,592.00</b>		<b>0.00</b>	<b>64,592.00</b>	<b>58,666.00</b>
<b>Subgroup : [1E] Legal</b>						
8351.300	Admin- Legal Fees	35,765.00		0.00	35,765.00	69,624.00

RJE - 6 (0.00)

Client: **Cassena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cassena Care 2023 Medicaid Cost Report**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
<b>Subtotal [1E] Legal</b>		<b>35,765.00</b>		<b>0.00</b>	<b>35,765.00</b>	<b>69,624.00</b>
<b>Subgroup : [1G] Office Supplies</b>						
6011.550	Nsg Admin- Office Supplies	158.00		10.00	168.00	85.00
6020.550	SNF- Office Supplies	0.00	RJE - 12	10.00	0.00	98.00
8351.550	Admin- Office Supplies	33,218.00		241.00	33,459.00	20,208.00
8351.552	Admin - Paper	4,624.00		0.00	4,624.00	3,975.00
8351.590	Admin- Other Supplies	3,200.00	RJE - 12	23.00	3,223.00	5,610.00
8351.591	Admin - Other Supp, Residents	0.00	RJE - 12	23.00	0.00	455.00
<b>Subtotal [1G] Office Supplies</b>		<b>41,200.00</b>		<b>274.00</b>	<b>41,474.00</b>	<b>30,431.00</b>
<b>Subgroup : [1H1] Telephone and Telegraph</b>						
6011.840	Nsg Admin- Telephone	139.00		9.00	148.00	132.00
8351.841	Admin - Telephone	515.00	RJE - 12	9.00	417.00	10,881.00
			RJE - 1	(98.00)		
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>654.00</b>		<b>(89.00)</b>	<b>565.00</b>	<b>11,013.00</b>
<b>Subgroup : [1H2] Cellular Phones and Beepers</b>						
Marcum 111	Cell Phone Expense	0.00		98.00	98.00	275.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<b>0.00</b>		<b>98.00</b>	<b>98.00</b>	<b>275.00</b>
<b>Subgroup : [1J] Corporation Business Taxes</b>						
8351.842	Admin - LLC Tax	0.00		0.00	0.00	45,080.00
9027.000	Unincorporated Business Tax	6,000.00		0.00	6,000.00	0.00
<b>Subtotal [1J] Corporation Business Taxes</b>		<b>6,000.00</b>		<b>0.00</b>	<b>6,000.00</b>	<b>45,080.00</b>
<b>Subgroup : [1K2] Other</b>						
6011.835	Nsg Admin- Sales Tax	507.00		(436.00)	71.00	1,345.00
6020.835	SNF - Sales Tax	15,188.00	RJE - 12	71.00		
			RJE - 12	(507.00)		
7200.835	Central Supply- Sales Tax	636.00	RJE - 12	(14,443.00)	745.00	7,850.00
			RJE - 12	745.00		
7260.835	Activities- Sales Tax	98.00	RJE - 12	(15,188.00)	1.00	69.00
			RJE - 12	(635.00)		
7330.835	PT - Sales Tax	67.00	RJE - 12	1.00	9.00	8.00
			RJE - 12	(98.00)		
7381.835	Social Services- Sales Tax	300.00	RJE - 12	8.00	12.00	55.00
			RJE - 12	(98.00)		
7430.835	Utilization Review- Sales Tax	365.00	RJE - 12	(55.00)		
			RJE - 12	11.00		
8212.835	Dietary- Sales Tax	3,483.00	RJE - 12	(68.00)	50.00	250.00
			RJE - 12	(250.00)		
8220.835	Plant- Sales Tax	3,495.00	RJE - 12	50.00	923.00	0.00
			RJE - 12	(300.00)		
8240.835	Housekeeping- Sales Tax	98.00	RJE - 12	558.00		
			RJE - 12	923.00		
8250.835	Laundry- Sales Tax	124.00	RJE - 12	(365.00)		
			RJE - 12	2,806.00		
8311.835	Fiscal - Sales Tax	5,197.00	RJE - 12	677.00	677.00	1,580.00
			RJE - 12	(3,483.00)		
8321.835	Admissions - Sales Tax	887.00	RJE - 12	(3,015.00)	480.00	4,368.00
			RJE - 12	480.00		
8351.835	Admin - Sales Tax	25,775.00	RJE - 12	(3,495.00)	22.00	0.00
			RJE - 12	(76.00)		
			RJE - 12	23.00		
			RJE - 12	(89.00)		
			RJE - 12	(124.00)		
			RJE - 12	(124.00)		
			RJE - 12	(4,324.00)		
			RJE - 12	873.00		
			RJE - 12	(5,197.00)		
			RJE - 12	(757.00)		
			RJE - 12	130.00		
			RJE - 12	(887.00)		
			RJE - 12	(25,541.00)		
			RJE - 12	234.00		
			RJE - 12	(25,775.00)		
<b>Subtotal [1K2] Other</b>		<b>56,220.00</b>		<b>(51,993.00)</b>	<b>4,227.00</b>	<b>24,069.00</b>
<b>Subgroup : [1K3] Resident Day User Fee</b>						
9009.000	NYS Assessment	816,806.00		0.00	816,806.00	721,365.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<b>816,806.00</b>		<b>0.00</b>	<b>816,806.00</b>	<b>721,365.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>4,180,740.00</b>		<b>(51,710.00)</b>	<b>4,129,030.00</b>	<b>4,126,051.00</b>
<b>Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>						
<b>Subgroup : [2] Holiday Parties for Staff</b>						
8351.919	Admin - Parties and Gifts	0.00		0.00	0.00	373.00
8460.258	Parties and Gifts	70,608.00		497.00	71,105.00	7,187.00
			RJE - 12	497.00		
<b>Subtotal [2] Holiday Parties for Staff</b>		<b>70,608.00</b>		<b>497.00</b>	<b>71,105.00</b>	<b>7,560.00</b>
<b>Subgroup : [3] Gifts to Staff and Residents</b>						
Marcum 114	Gifts to Staff/Residents	0.00		0.00	0.00	33,538.00
<b>Subtotal [3] Gifts to Staff and Residents</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>33,538.00</b>
<b>Subgroup : [4] Employee Travel</b>						
6011.882	Nsg Admin- Travel	788.00		7.00	795.00	10.00
6020.880	SNF- Travel	225.00	RJE - 12	7.00	230.00	0.00
			RJE - 12	5.00		
8351.880	Admin - Travel	11.00		0.00	11.00	1,144.00
<b>Subtotal [4] Employee Travel</b>		<b>1,024.00</b>		<b>12.00</b>	<b>1,036.00</b>	<b>1,154.00</b>
<b>Subgroup : [5] Education Expense</b>						

Client: **Cossena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cossena Care 2023 Medicaid Cost Report**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.02 - TB Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
8351.883	Admin- Conferences and Worksh	0.00		0.00	0.00	3,798.00
<b>Subtotal [5] Education Expense</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>3,798.00</b>
<b>Subgroup : [6]</b>	<b>Automobile Expense</b>					
8720.881	Plant - Automobile	737.00	RJE - 12	11.00	748.00	0.00
8351.881	Admin - Auto Expense	530.00	RJE - 12	32.00	562.00	0.00
<b>Subtotal [6] Automobile Expense</b>		<b>1,267.00</b>		<b>43.00</b>	<b>1,310.00</b>	<b>0.00</b>
<b>Subgroup : [7]</b>	<b>Other</b>					
6011.917	Nsg Admin - Meals & Entertmnt	2,033.00	RJE - 12	103.00	2,136.00	0.00
6020.917	SNF - Meals and Entertainment	0.00		0.00	0.00	578.00
8212.817	Dietary - Meals & Entertain	92.00	RJE - 12	6.00	98.00	0.00
8351.917	Admin - Meals and Entertain	6,983.00	RJE - 12	334.00	6,417.00	1,838.00
<b>Subtotal [7] Other</b>		<b>8,208.00</b>		<b>443.00</b>	<b>8,651.00</b>	<b>2,416.00</b>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>					
6011.285	Nsg Admin - Recruiting Fees	25,525.00		0.00	25,525.00	0.00
Marcum 119	Help Wanted	0.00	RJE - 9	1,781.00	1,781.00	0.00
<b>Subtotal [M1] Advertising Help Wanted</b>		<b>25,525.00</b>		<b>1,781.00</b>	<b>27,306.00</b>	<b>0.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>					
8321.912	Admissions-Marketing	35,014.00	RJE - 9	(1,490.00)	33,524.00	19,201.00
8351.812	Admin - Marketing	1,888.00	RJE - 12	(1,781.00)	291.00	0.00
<b>Subtotal [M3] Advertising Other</b>		<b>36,902.00</b>		<b>(1,490.00)</b>	<b>35,412.00</b>	<b>31,354.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>					
8351.730	Admin- Rental Expense	2,378.00	RJE - 2	(2,378.00)	0.00	12,784.00
8351.911	Admin - Postage	4,312.00	RJE - 12	18.00	4,330.00	8,487.00
<b>Subtotal [M7] Postage</b>		<b>6,690.00</b>		<b>(2,360.00)</b>	<b>4,330.00</b>	<b>21,281.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>					
Marcum 102	CAHCF Dues	0.00	RJE - 3	11,869.00	11,869.00	11,870.00
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<b>0.00</b>		<b>11,869.00</b>	<b>11,869.00</b>	<b>11,870.00</b>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>					
7260.850	Activities- Dues and Subscrip	463.00		0.00	463.00	62.00
8351.850	Admin- Dues and Subscriptions	14,335.00	RJE - 3	(11,869.00)	2,466.00	2,634.00
<b>Subtotal [M9] Subscriptions</b>		<b>14,798.00</b>		<b>(11,869.00)</b>	<b>2,929.00</b>	<b>2,696.00</b>
<b>Subgroup : [M10]</b>	<b>Contributions</b>					
8351.914	Admin - Charitable Contrib	2,256.00		0.00	2,256.00	880.00
<b>Subtotal [M10] Contributions</b>		<b>2,256.00</b>		<b>0.00</b>	<b>2,256.00</b>	<b>880.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>					
8311.290	Fiscal- Consulting Services	55,636.00	RJE - 12	1,909.00	57,545.00	71,290.00
8311.680	Fiscal- Contracted Services	1,200.00		0.00	1,200.00	8,498.00
8311.730	Fiscal- Rental Expense	26,453.00	RJE - 2	(2,747.00)	23,706.00	21,663.00
8321.670	Admissions- Purchased Services	4,564.00	RJE - 12	(2,814.00)	67.00	0.00
8321.680	Admissions- Contracted Service	9,923.00	RJE - 12	290.00	4,854.00	4,564.00
8351.290	Admin- Consulting Services	0.00	RJE - 12	290.00	10,190.00	3,242.00
8351.670	Admin- Purchased Services	2,091.00	RJE - 12	267.00	2,358.00	3,500.00
8351.680	Admin- Contracted Services	783.00	RJE - 12	111.00	2,202.00	9.00
<b>Subtotal [M11] Services Provided by Contract</b>		<b>100,650.00</b>		<b>(154.00)</b>	<b>100,496.00</b>	<b>125,844.00</b>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>					
8311.299	Fiscal - Other Consulting	103,986.00	RJE - 12	3,779.00	107,765.00	105,287.00
8351.293	Admin - Legal Consulting	16,176.00	RJE - 12	588.00	16,764.00	18,428.00
8351.299	Admin - Other Consulting	19,719.00	RJE - 12	721.00	20,440.00	20,894.00
<b>Subtotal [M12] Administrative Management Services</b>		<b>139,881.00</b>		<b>5,088.00</b>	<b>144,969.00</b>	<b>142,609.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>					
6011.851	Nsg Admin - Permits & Fees	0.00		0.00	0.00	180.00
6011.887	Nsg Admin-Phys Credential Fees	8.00		0.00	8.00	0.00
6020.813	SNF - GL/PL Settlements	0.00		0.00	0.00	866.00
8220.920	Plant-Penalties	0.00		0.00	0.00	300.00
8321.590	Admissions-Other Supplies	62.00		0.00	62.00	0.00
8321.730	Admissions- Rental Expense	3,170.00		0.00	3,170.00	2,884.00
8351.830	Admin - Licenses and Taxes	1,670.00		0.00	1,670.00	655.00
8351.882	Admin- Bank Charges	26,782.00		0.00	26,782.00	17,702.00
8351.910	Admin- Other Direct	0.00		0.00	0.00	288.00
8351.920	Admin - Penalties	2,376.00	RJE - 12	2,716.00	5,092.00	1,593.00
8460.249	Employee Fingerprinting	5,105.00		0.00	5,105.00	6,273.00
<b>Subtotal [M13] Other</b>		<b>39,173.00</b>		<b>2,716.00</b>	<b>41,889.00</b>	<b>30,721.00</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<b>446,992.00</b>		<b>6,576.00</b>	<b>453,568.00</b>	<b>434,926.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>					

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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2023
8212.501	Dietary- Groceries	180,864.00		0.00	180,864.00	187,270.00
8212.502	Dietary- Dairy	86,747.00		0.00	86,747.00	63,840.00
8212.503	Dietary- Meat and Fish	137,623.00		2.00	137,625.00	69,843.00
			RJE - 12	2.00		
8212.504	Dietary- Bakery	24,883.00		0.00	24,883.00	17,011.00
8212.505	Dietary- Produce	36,384.00		0.00	36,384.00	19,734.00
<b>Subtotal [2A1] Raw Food</b>		<b>476,511.00</b>		<b>2.00</b>	<b>476,513.00</b>	<b>387,698.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>					
7200.430	Central Supply- Nutritional S	8,069.00		0.00	8,069.00	12,046.00
8212.430	Dietary- Nutritional Supplement	34,169.00		0.00	34,169.00	18,391.00
8212.460	Dietary - Gloves	1,111.00		0.00	1,111.00	0.00
8212.510	Dietary- Tabeware	14,769.00		19.00	14,788.00	27,433.00
			RJE - 12	19.00		
8212.540	Dietary- Cleaning Supplies	8,536.00		0.00	8,536.00	5,183.00
8212.550	Dietary- Office Supplies	0.00		0.00	0.00	378.00
8212.570	Dietary- Wipes	97.00		0.00	97.00	243.00
8212.580	Dietary- Other Supplies	32,063.00		207.00	32,270.00	29,654.00
			RJE - 12	207.00		
8212.730	Dietary- Rental Expense	6,008.00		59.00	6,067.00	93.00
			RJE - 12	59.00		
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>105,822.00</b>		<b>285.00</b>	<b>106,107.00</b>	<b>93,432.00</b>
<b>Subgroup : [2B]</b>	<b>Purchased Services</b>					
8212.290	Dietary- Consulting Services	112,993.00		3,773.00	116,766.00	19,435.00
			RJE - 12	3,773.00		
8212.670	Dietary- Purchased Services	461.00		6.00	467.00	234.00
			RJE - 12	6.00		
8212.680	Dietary- Contracted Services	1,655.00		0.00	1,655.00	2,118.00
<b>Subtotal [2B] Purchased Services</b>		<b>115,109.00</b>		<b>3,779.00</b>	<b>118,888.00</b>	<b>21,787.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>697,442.00</b>		<b>4,066.00</b>	<b>701,508.00</b>	<b>482,917.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>					
8250.680	Laundry- Contracted Services	164,991.00		0.00	164,991.00	141,622.00
<b>Subtotal [3B] Purchased Services</b>		<b>164,991.00</b>		<b>0.00</b>	<b>164,991.00</b>	<b>141,622.00</b>
<b>Subgroup : [3C]</b>	<b>Other</b>					
8250.380	Laundry - Diapers	51,131.00		34.00	51,165.00	46,875.00
			RJE - 12	34.00		
8250.381	Laundry - Undergarments	5,942.00		0.00	5,942.00	8,131.00
8250.530	Laundry - Linen and Bedding	2,684.00		0.00	2,684.00	489.00
8250.540	Laundry- Cleaning Supplies	11,014.00		80.00	11,104.00	7,566.00
			RJE - 12	80.00		
8250.570	Laundry- Wipes	0.00		0.00	0.00	176.00
<b>Subtotal [3C] Other</b>		<b>70,771.00</b>		<b>124.00</b>	<b>70,895.00</b>	<b>63,219.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>235,762.00</b>		<b>124.00</b>	<b>235,886.00</b>	<b>204,841.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4B]</b>	<b>Purchased Services</b>					
8240.580	Housekeeping- Contracted Serv	0.00		0.00	0.00	3,405.00
<b>Subtotal [4B] Purchased Services</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>3,405.00</b>
<b>Subgroup : [4C]</b>	<b>Other</b>					
8240.460	Housekeeping- Gloves	1,269.00		0.00	1,269.00	0.00
8240.540	Housekeeping- Cleaning Suppl	44,836.00		78.00	44,914.00	36,691.00
			RJE - 12	78.00		
8240.550	Housekeeping- Office Supplies	63.00		0.00	63.00	0.00
8240.570	Housekeeping- Wipes	4,655.00		6.00	4,661.00	547.00
			RJE - 12	6.00		
8240.580	Housekeeping- Other Supplies	18,351.00		20.00	18,371.00	4,005.00
			RJE - 12	20.00		
<b>Subtotal [4C] Other</b>		<b>69,174.00</b>		<b>104.00</b>	<b>69,278.00</b>	<b>41,243.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>					
5527.427	AA - Pharmacy Hospice	1,078.00		0.00	1,078.00	859.00
7270.440	Pharmacy- Drugs - Medicare Pa	161,834.00		0.00	161,834.00	158,060.00
7270.441	Pharmacy- Drugs - Medicaid	45,217.00		0.00	45,217.00	4,865.00
7270.444	Pharmacy- Drugs - HMO	119,010.00		0.00	119,010.00	50,523.00
7270.445	Pharmacy - Drugs - Hospice	35.00		0.00	35.00	47.00
7270.448	Pharmacy - Pneumovax	10,966.00		0.00	10,966.00	0.00
7270.449	Pharmacy- Flu Shots	7,523.00		0.00	7,523.00	5,105.00
<b>Subtotal [5A2] Purchased from</b>		<b>345,663.00</b>		<b>0.00</b>	<b>345,663.00</b>	<b>219,459.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>					
7270.450	Pharmacy- Medicine Cabinet Dr	41,794.00		0.00	41,794.00	34,733.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>41,794.00</b>		<b>0.00</b>	<b>41,794.00</b>	<b>34,733.00</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>					
8270.670	Ambulance	20,295.00		0.00	20,295.00	48,025.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>20,295.00</b>		<b>0.00</b>	<b>20,295.00</b>	<b>48,025.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>					
7200.410	Central Supply- Oxygen	0.00		0.00	0.00	1,207.00
7250.410	Inhalation Therapy - Oxygen	5,427.00		0.00	5,427.00	0.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>5,427.00</b>		<b>0.00</b>	<b>5,427.00</b>	<b>1,207.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>					
5527.324	AA - radiology Medicaid	0.00		0.00	0.00	56.00
7240.680	X Ray- Contracted Services	13,082.00		0.00	13,082.00	8,302.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>13,082.00</b>		<b>0.00</b>	<b>13,082.00</b>	<b>8,358.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>					
7210.680	Lab- Contracted Services	26,025.00		0.00	26,025.00	31,170.00
8352.680	COVID-19 Lab- Contracted Svc	920.00		0.00	920.00	6,375.00
<b>Subtotal [5H] Laboratory</b>		<b>26,945.00</b>		<b>0.00</b>	<b>26,945.00</b>	<b>37,545.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>					
7260.590	Activities- Other Supplies	4,204.00		106.00	4,310.00	2,423.00
			RJE - 12	106.00		



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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
7260.670	Activities- Purchased Services	175.00		0.00	175.00	647.00
<b>Subtotal [5I] Recreation</b>		<b>4,379.00</b>		<b>106.00</b>	<b>4,485.00</b>	<b>3,070.00</b>
<b>Subgroup : [5J] Management fee direct</b>						
6011.299	Nsg Admin- Other Consulting	10,054.00	RJE - 12	371.00	10,425.00	10,265.00
<b>Subtotal [5J] Management fee direct</b>		<b>10,054.00</b>		<b>371.00</b>	<b>10,425.00</b>	<b>10,266.00</b>
<b>Subgroup : [5K] Management fee indirect</b>						
7330.299	PT - Other Consulting	2,025.00	RJE - 12	77.00	2,102.00	2,057.00
7381.299	Social Services - Other Consul	9,606.00	RJE - 12	350.00	9,956.00	9,756.00
8212.299	Dietary - Other Consulting	2,523.00	RJE - 12	81.00	2,614.00	2,562.00
8321.299	Admissions - Other Consulting	3,036.00	RJE - 12	112.00	3,148.00	3,084.00
<b>Subtotal [5K] Management fee indirect</b>		<b>17,190.00</b>		<b>630.00</b>	<b>17,820.00</b>	<b>17,459.00</b>
<b>Subgroup : [5L] Cable Television</b>						
Marcum 105	Cable TV	0.00	RJE - 11	18,853.00	18,853.00	0.00
<b>Subtotal [5L] Cable Television</b>		<b>0.00</b>		<b>18,853.00</b>	<b>18,853.00</b>	<b>0.00</b>
<b>Subgroup : [5M] Other</b>						
6011.590	Nsg Admin- Other Supplies	1,066.00	RJE - 12	55.00	1,121.00	96.00
6011.730	Nsg Admin-Rental Expense	5,931.00	RJE - 2	(4,004.00)	1,927.00	370.00
6020.590	SNF- Other Supplies	106.00	RJE - 12	9.00	113.00	268.00
6020.730	SNF - Rental Expense	42,184.00	RJE - 12	7.00	42,359.00	30,409.00
7200.435	Central Supply- IV Solutions	36,254.00	RJE - 12	175.00	36,254.00	28,421.00
7200.460	Central Supply- Gloves	17,425.00	RJE - 12	0.00	17,425.00	16,999.00
7200.490	Central Supply- Other Medical	114,100.00	RJE - 12	76.00	114,176.00	52,584.00
7200.570	Central Supply- Wipes	3,359.00	RJE - 12	76.00	3,359.00	2,617.00
7200.590	Central Supply- Other Supplies	54,441.00	RJE - 12	513.00	54,954.00	32,357.00
7200.730	Central Supply- Rental Expense	101,877.00	RJE - 12	513.00	100,878.00	30,845.00
7230.680	EEG - Contracted Services	0.00	RJE - 12	(993.00)	0.00	0.00
7250.730	Inhalation Therapy - Rntl Exp	20,784.00	RJE - 12	(1,252.00)	20,832.00	4,702.00
7430.730	Utilization Review- Rental Exp	2,074.00	RJE - 12	253.00	2,074.00	1,286.00
8352.590	COVID-19 Supplies	213.00	RJE - 12	0.00	213.00	48,110.00
<b>Subtotal [5M] Other</b>		<b>399,814.00</b>		<b>(4,129.00)</b>	<b>395,685.00</b>	<b>249,064.00</b>
<b>Subgroup : [5N] Physical Therapy Expense</b>						
7330.490	PT - Medical Supplies	6,340.00	RJE - 12	36.00	6,376.00	8,524.00
7330.590	PT- Other Supplies	8,133.00	RJE - 12	36.00	8,140.00	3,338.00
<b>Subtotal [5N] Physical Therapy Expense</b>		<b>14,473.00</b>		<b>72.00</b>	<b>14,516.00</b>	<b>11,862.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>968,290.00</b>		<b>15,978.00</b>	<b>984,268.00</b>	<b>685,698.00</b>
<b>Group : [22] Maintenance and Property</b>						
<b>Subgroup : [6A] Repairs and Maintenance</b>						
8212.630	Dietary- Repairs and Maintena	3,337.00	RJE - 12	82.00	3,419.00	20,528.00
8220.590	Plant- Other Supplies	29,092.00	RJE - 12	275.00	29,367.00	12,569.00
8220.630	Plant- Repairs and Maintenance	165,360.00	RJE - 12	275.00	168,203.00	127,524.00
8240.630	Housekeeping- Repairs and Mai	0.00	RJE - 12	2,843.00	0.00	526.00
8250.630	Laundry- Repairs and Maintena	1,254.00	RJE - 12	0.00	1,254.00	1,510.00
<b>Subtotal [6A] Repairs and Maintenance</b>		<b>199,043.00</b>		<b>3,200.00</b>	<b>202,243.00</b>	<b>162,658.00</b>
<b>Subgroup : [6B] Heat</b>						
8220.750	Plant - Gas	42,136.00	RJE - 12	0.00	42,136.00	35,714.00
8220.770	Plant - Oil	5,869.00	RJE - 12	0.00	5,869.00	1,801.00
<b>Subtotal [6B] Heat</b>		<b>48,005.00</b>		<b>0.00</b>	<b>48,005.00</b>	<b>37,515.00</b>
<b>Subgroup : [6C] Light &amp; Power</b>						
8220.740	Plant - Electricity	380,077.00	RJE - 12	0.00	380,077.00	257,546.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>380,077.00</b>		<b>0.00</b>	<b>380,077.00</b>	<b>257,546.00</b>
<b>Subgroup : [6D] Water</b>						
8220.760	Plant - Water and Sewer	51,006.00	RJE - 12	0.00	51,006.00	28,253.00
<b>Subtotal [6D] Water</b>		<b>51,006.00</b>		<b>0.00</b>	<b>51,006.00</b>	<b>28,253.00</b>
<b>Subgroup : [6E] Equipment Lease</b>						
Marcum 112	Leases	0.00	RJE - 2	10,457.00	10,457.00	10,260.00
<b>Subtotal [6E] Equipment Lease</b>		<b>0.00</b>		<b>10,457.00</b>	<b>10,457.00</b>	<b>10,260.00</b>
<b>Subgroup : [6F] Other</b>						
8220.580	Plant- Minor Non Medical Equi	3,233.00	RJE - 12	115.00	3,348.00	1,809.00
8220.670	Plant- Purchased Services	22,443.00	RJE - 12	115.00	22,470.00	16,484.00
8220.680	Plant- Contracted Services	178,395.00	RJE - 12	27.00	159,602.00	119,436.00
8220.730	Plant- Rental Expense	20,868.00	RJE - 11	(18,783.00)	20,868.00	6,081.00
8220.851	Plant - Permits & Fees	2,282.00	RJE - 12	(18,853.00)	2,412.00	203.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subtotal [6F] Other		<u>227,221.00</u>	RJE - 12	130.00	208,700.00	144,015.00
				(18,521.00)		
Subgroup : [7B] Building & Building Improvements				0.00	67,267.00	51,307.00
8220.690 Plant - Amort. Leasehold Imp.		67,267.00		0.00	67,267.00	51,307.00
Subtotal [7B] Building & Building Improvements		<u>67,267.00</u>		0.00	67,267.00	51,307.00
Subgroup : [7D] Movable Equipment				0.00	47,779.00	59,827.00
8220.691 Plant - Depreciation -MME		47,779.00		0.00	47,779.00	59,827.00
Subtotal [7D] Movable Equipment		<u>47,779.00</u>		0.00	47,779.00	59,827.00
Subgroup : [9] Rental Payments				0.00	585,000.00	585,000.00
8220.710 Plant - Building Rent		585,000.00		0.00	585,000.00	585,000.00
8220.711 Rental - Land		23,739.00		0.00	23,739.00	21,460.00
Subtotal [9] Rental Payments		<u>608,739.00</u>		0.00	608,739.00	606,460.00
Subgroup : [10B] Real estate taxes paid by lessor				0.00	194,454.00	200,914.00
8220.830 Plant - Real Estate Taxes		194,454.00		0.00	194,454.00	200,914.00
Subtotal [10B] Real estate taxes paid by lessor		<u>194,454.00</u>		0.00	194,454.00	200,914.00
Total [22] Maintenance and Property		<u>1,823,591.00</u>		(4,864.00)	1,818,727.00	1,558,755.00
Group : [27] Interest and Insurance						
Subgroup : [12D] Other Interest Expense				0.00	0.00	82.00
8351.820 Admin - Working Capital Int.		0.00		0.00	0.00	82.00
Subtotal [12D] Other Interest Expense		<u>0.00</u>		0.00	0.00	82.00
Subgroup : [14A] Insurance on Property				0.00	38,954.00	38,764.00
8220.810 Plant - Property Insurance		38,954.00		0.00	38,954.00	38,764.00
Subtotal [14A] Insurance on Property		<u>38,954.00</u>		0.00	38,954.00	38,764.00
Subgroup : [14B] Insurance of Automobiles				0.00	2,739.00	2,737.00
8220.815 Plant - Auto Insurance		2,739.00		0.00	2,739.00	2,737.00
Subtotal [14B] Insurance of Automobiles		<u>2,739.00</u>		0.00	2,739.00	2,737.00
Subgroup : [14C1] Umbrella				0.00	290,138.00	219,698.00
8351.810 Admin - General Insurance		290,138.00		0.00	290,138.00	219,698.00
Subtotal [14C1] Umbrella		<u>290,138.00</u>		0.00	290,138.00	219,698.00
Subgroup : [14C3] Other				0.00	0.00	6,813.00
8351.813 Admin - GL/PL Settlements		0.00		0.00	0.00	6,813.00
8028.000 Pass Thru Entity Tax		(38,740.00)		38,740.00	0.00	0.00
Subtotal [14C3] Other		<u>(38,740.00)</u>	RJE - 6	38,740.00	0.00	6,813.00
Total [27] Interest and Insurance		<u>293,091.00</u>		38,740.00	331,831.00	268,194.00
				(38,740.00)		
Group : [30] Statement of Revenue						
Subgroup : [1A] Medicaid Residents (CT only)				0.00	(20,137,372.00)	(18,121,413.00)
3020.300 R & B - Medicaid		(20,137,372.00)		0.00	(20,137,372.00)	(18,121,413.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(20,137,372.00)</u>		0.00	(20,137,372.00)	(18,121,413.00)
Subgroup : [1B] Medicaid room and board contractual allowance				0.00	9,654,675.00	7,890,630.00
5521.300 R & B Allowance - Medicaid		9,654,675.00		0.00	9,654,675.00	7,890,630.00
5521.308 Medicaid Burdhold Allowance		(52,000.00)		0.00	(52,000.00)	558.00
5525.300 Medicaid Retros - Prior Year		145,542.00		0.00	145,542.00	49,509.00
Subtotal [1B] Medicaid room and board contractual allowance		<u>9,800,165.00</u>		0.00	9,800,165.00	8,040,697.00
Subgroup : [3A] Medicare Residents (All inclusive)				0.00	(3,328,655.00)	(2,892,378.00)
3020.100 R & B - Medicare Part A		(3,328,655.00)		0.00	(3,328,655.00)	(2,892,378.00)
Subtotal [3A] Medicare Residents (All inclusive)		<u>(3,328,655.00)</u>		0.00	(3,328,655.00)	(2,892,378.00)
Subgroup : [3B] Medicare room and board contractual allowance				0.00	(718,125.00)	(809,149.00)
5521.100 R & B Allowance - Medicare A		(718,125.00)		0.00	(718,125.00)	(809,149.00)
5525.100 Medicare Part A - Prior Year		(40,135.00)		0.00	(40,135.00)	(82,585.00)
Subtotal [3B] Medicare room and board contractual allowance		<u>(758,260.00)</u>		0.00	(758,260.00)	(891,734.00)
Subgroup : [4A] Private-pay residents and other				0.00	(1,405,177.00)	(935,425.00)
3020.000 Room and Board - Private		(1,405,177.00)		0.00	(1,405,177.00)	(935,425.00)
3020.001 Room and Board - Other Private		(497,573.00)		0.00	(497,573.00)	(38,000.00)
3020.400 R & B - Hospice		(623,420.00)		0.00	(623,420.00)	(293,290.00)
3020.500 R & B - 3rd Party Insurance		(297,895.00)		0.00	(297,895.00)	(111,735.00)
3020.501 Room and Board - Mgd Medicare		(582,590.00)		0.00	(582,590.00)	(442,615.00)
5521.505 Capitation Revenue		(79,005.00)		0.00	(79,005.00)	(63,992.00)
Subtotal [4A] Private-pay residents and other		<u>(3,485,660.00)</u>		0.00	(3,485,660.00)	(1,886,057.00)
Subgroup : [4B] Private-pay room and board contractual allowance				0.00	79,813.00	0.00
5521.000 R & B Allowance - Private		79,813.00		0.00	79,813.00	0.00
5521.400 R & B Allowance- Hospice		291,978.00		0.00	291,978.00	131,362.00
5521.501 R & B Allowance - Mgd Medicare		(118,797.00)		0.00	(118,797.00)	(108,053.00)
Subtotal [4B] Private-pay room and board contractual allowance		<u>252,994.00</u>		0.00	252,994.00	25,309.00
Subgroup : [5A] Prescription Drugs - Medicare				0.00	(166,677.00)	(148,318.00)
4270.100 Pharmacy - Medicare Part A		(166,677.00)		0.00	(166,677.00)	(148,318.00)
Subtotal [5A] Prescription Drugs - Medicare		<u>(166,677.00)</u>		0.00	(166,677.00)	(148,318.00)
Subgroup : [5C] Prescription Drugs - Non-medicare				0.00	(258.00)	0.00
4270.000 Pharmacy - Private		(258.00)		0.00	(258.00)	0.00
4270.300 Pharmacy - Medicaid		(71,967.00)		0.00	(71,967.00)	(24,148.00)
4270.400 Pharmacy - Hospice		(1,078.00)		0.00	(1,078.00)	(859.00)
4270.500 Pharmacy -3rd Party Insurance		(114,361.00)		0.00	(114,361.00)	(50,957.00)
4270.950 Pharmacy Income - Pneumoccal		(354.00)		0.00	(354.00)	0.00
4270.951 Pharmacy Income - Flu Shots		(2,404.00)		0.00	(2,404.00)	0.00
Subtotal [5C] Prescription Drugs - Non-medicare		<u>(190,422.00)</u>		0.00	(190,422.00)	(75,964.00)
Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance				0.00	71,967.00	24,148.00
5527.327 AA - Pharmacy Medicaid		71,967.00		0.00	71,967.00	24,148.00
5527.527 AA - Pharmacy 3rd Party ins		0.00		0.00	0.00	388.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		<u>71,967.00</u>		0.00	71,967.00	24,536.00
Subgroup : [7A] Physical Therapy - Medicare				0.00	(228,794.00)	(189,923.00)
4330.100 P.T. Income - Medicare Part A		(228,794.00)		0.00	(228,794.00)	(189,923.00)

Client: **Cassena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cassena Care 2023 Medicaid Cost Report**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
4330.200	P.T. Income - Medicare Part B	(47,217.00)		0.00	(47,217.00)	(54,370.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(276,011.00)</b>		<b>0.00</b>	<b>(276,011.00)</b>	<b>(244,293.00)</b>
<b>Subgroup : [7C] Physical Therapy - Non-medicare</b>						
4330.000	P.T. Income - Private	(1,349.00)		0.00	(1,349.00)	(981.00)
4330.300	P.T. Income - Medicaid	(115,509.00)		0.00	(115,509.00)	(78,514.00)
4330.500	P.T. Income - 3rd Party Ins.	(129,465.00)		0.00	(129,465.00)	(89,294.00)
4330.501	P.T. Income - Mgd Medicare	(12,595.00)		0.00	(12,595.00)	(789.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(258,918.00)</b>		<b>0.00</b>	<b>(258,918.00)</b>	<b>(170,558.00)</b>
<b>Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance</b>						
5527.533	AA - PT 3rd Party Ins	0.00		0.00	0.00	1,022.00
<b>Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>1,022.00</b>
<b>Subgroup : [8A] Speech Therapy - Medicare</b>						
4350.100	S.T. - Medicare Part A	(34,202.00)		0.00	(34,202.00)	(51,323.00)
4350.200	S.T. - Medicare Part B	(11,523.00)		0.00	(11,523.00)	(16,674.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(45,725.00)</b>		<b>0.00</b>	<b>(45,725.00)</b>	<b>(67,997.00)</b>
<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>						
4350.000	S.T. - Private	(83.00)		0.00	(83.00)	(656.00)
4350.300	S.T. Income - Medicaid	(20,184.00)		0.00	(20,184.00)	(21,567.00)
4350.500	S.T. Income - 3rd Party Ins.	(26,384.00)		0.00	(26,384.00)	(34,827.00)
4350.501	S.T. Income - Mgd Medicare	(741.00)		0.00	(741.00)	(985.00)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(47,392.00)</b>		<b>0.00</b>	<b>(47,392.00)</b>	<b>(58,045.00)</b>
<b>Subgroup : [9A] Occupational Therapy - Medicare</b>						
4340.100	O.T. Income - Medicare Part A	(267,923.00)		0.00	(267,923.00)	(221,521.00)
4340.200	O.T. Income - Medicare Part B	(62,953.00)		0.00	(62,953.00)	(60,038.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(330,876.00)</b>		<b>0.00</b>	<b>(330,876.00)</b>	<b>(281,560.00)</b>
<b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>						
4340.000	O.T. Income - Private	(2,360.00)		0.00	(2,360.00)	(1,656.00)
4340.300	O.T. Income - Medicaid	(137,893.00)		0.00	(137,893.00)	(93,355.00)
4340.500	O.T. Income - 3rd Party Ins.	(144,590.00)		0.00	(144,590.00)	(97,269.00)
4340.501	O.T. Income - Mgd Medicare	(13,780.00)		0.00	(13,780.00)	(691.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(298,623.00)</b>		<b>0.00</b>	<b>(298,623.00)</b>	<b>(193,281.00)</b>
<b>Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>						
5527.534	AA - OT 3rd Party Ins	0.00		0.00	0.00	870.00
<b>Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>870.00</b>
<b>Subgroup : [10A] Other - Medicare</b>						
4210.100	Laboratory - Part A	(7,065.00)		0.00	(7,065.00)	(6,066.00)
4240.100	Radiology - Diagnostic Part A	(9,763.00)		0.00	(9,763.00)	(5,392.00)
5521.101	Medicare 2% Reduction	69,748.00		0.00	69,748.00	14,195.00
5527.100	Ancillary Allowance - Part A	714,424.00		0.00	714,424.00	622,643.00
5527.200	Ancillary Allowance - Part B	17,363.00		0.00	17,363.00	15,395.00
<b>Subtotal [10A] Other - Medicare</b>		<b>784,707.00</b>		<b>0.00</b>	<b>784,707.00</b>	<b>640,775.00</b>
<b>Subgroup : [10B] Other - Non-medicare</b>						
4210.300	Laboratory - Medicaid	(3,111.00)		0.00	(3,111.00)	(308.00)
4210.500	Laboratory - 3rd Party Insuran	(3,852.00)		0.00	(3,852.00)	(87.00)
4240.300	Radiology - Medicaid	0.00		0.00	0.00	(56.00)
4240.500	Radiology - 3rd Party Insuranc	(6,589.00)		0.00	(6,589.00)	(2,280.00)
5527.300	Ancillary Allowance - Medicaid	273,587.00		0.00	273,587.00	194,436.00
5527.321	AA - Lab Medicaid	3,111.00		0.00	3,111.00	309.00
5527.500	Ancillary Allowance - 3rd Party	425,242.00		0.00	425,242.00	272,436.00
5527.501	AA - Mgd Medicare	55,968.00		0.00	55,968.00	1,935.00
<b>Subtotal [10B] Other - Non-medicare</b>		<b>744,356.00</b>		<b>0.00</b>	<b>744,356.00</b>	<b>466,084.00</b>
<b>Subgroup : [15] Interest Income</b>						
5177.000	Interest Income	(940.00)		0.00	(940.00)	(1,120.00)
<b>Subtotal [15] Interest Income</b>		<b>(940.00)</b>		<b>0.00</b>	<b>(940.00)</b>	<b>(1,120.00)</b>
<b>Subgroup : [18] Other Revenue</b>						
5085.000	Medical Records Income	(1,323.00)		0.00	(1,323.00)	(251.00)
5171.000	Cash Discounts On Purchases	(76.00)		0.00	(76.00)	(177.00)
5175.000	Rebates and Refunds	(5,244.00)		0.00	(5,244.00)	(41,239.00)
5175.001	Insurance Recoveries	0.00		0.00	0.00	(5,896.00)
5178.010	Physician Credential Income	0.00		0.00	0.00	(100.00)
5178.000	Other Miscellaneous Income	508.00		0.00	508.00	(17,580.00)
5178.020	COVID-19 Payroll Credits	0.00		0.00	0.00	(1,026.00)
5515.000	Recovery Of Bad Debts	(4,760.00)		0.00	(4,760.00)	(51,485.00)
5525.101	Stimulus Funds	(49,640.00)		0.00	(49,640.00)	371,749.00
Marcum 116	Reversal of PY Expenses	0.00		(38,740.00)	(38,740.00)	(32,817.00)
			RJE - 3	(0.00)		
			RJE - 6	(38,740.00)		
<b>Subtotal [18] Other Revenue</b>		<b>(60,535.00)</b>		<b>(38,740.00)</b>	<b>(99,275.00)</b>	<b>221,178.00</b>
<b>Total [30] Statement of Revenue</b>		<b>(17,731,877.00)</b>		<b>(38,740.00)</b>	<b>(17,770,617.00)</b>	<b>(15,621,239.00)</b>
<b>Group : [31-32] Assets</b>						
<b>Subgroup : [A1] Cash</b>						
1011.000	Cash - Operating Account	392,443.00		0.00	392,443.00	537,863.00
1011.002	Cash Operating 3	81,151.00		0.00	81,151.00	89,199.00
1011.400	Signature Money Market	246,172.00		0.00	246,172.00	198,807.00
1012.000	Cash - Payroll Checking	0.00		0.00	0.00	(1,814.00)
1014.000	Petty Cash	1,100.00		0.00	1,100.00	1,100.00
1020.000	Patient Savings Account	86,871.00		0.00	86,871.00	75,006.00
<b>Subtotal [A1] Cash</b>		<b>807,737.00</b>		<b>0.00</b>	<b>807,737.00</b>	<b>890,161.00</b>
<b>Subgroup : [A2] Resident Accounts Receivable</b>						
1031.000	A/R Medicare Part A	237,097.00		0.00	237,097.00	189,342.00
1031.200	A/R Medicare Part B Snf	29,731.00		0.00	29,731.00	24,442.00
1032.000	A/R Medicaid Snf	1,385,092.00		0.00	1,385,092.00	1,331,108.00
1032.300	A/R Nami	(316,736.00)		0.00	(316,736.00)	(342,415.00)
1032.400	A/R Pending Medicaid	649,414.00		0.00	649,414.00	165,545.00
1033.000	A/R Private	1,512,239.00		0.00	1,512,239.00	715,912.00
1034.000	A/R Hospice	180,883.00		0.00	180,883.00	106,429.00
1034.500	A/R-3Rd Party Ins/Co-Ins	411,260.00		0.00	411,260.00	144,680.00

Client: **Cassena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cassena Care 2023 Medicaid Cost Report**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
1034.501	A/R MANAGED MEDICARE	291,481.00		0.00	291,481.00	154,429.00
1061.000	Allowance For Bad Debts	(608,185.00)		0.00	(608,185.00)	(931,252.00)
1083.300	Exchange - Other	74,242.00		0.00	74,242.00	(14,986.00)
1083.400	Exchanges - Patient Funds	0.00		0.00	0.00	(30.00)
1085.000	Due From Dialysis	12,744.00		0.00	12,744.00	124,833.00
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>3,859,262.00</b>		<b>0.00</b>	<b>3,859,262.00</b>	<b>1,668,037.00</b>
<b>Subgroup : [A5] Prepaid Expenses</b>						
1121.000	Prepaid Insurance	42,754.00		0.00	42,754.00	40,516.00
1125.000	Prepaid R/E Taxes	45,150.00		0.00	45,150.00	48,627.00
1127.000	Prepaid Insurance - W.C.	102,113.00		0.00	102,113.00	91,792.00
1128.000	Deposits	5,000.00		0.00	5,000.00	500.00
<b>Subtotal [A5] Prepaid Expenses</b>		<b>195,017.00</b>		<b>0.00</b>	<b>195,017.00</b>	<b>181,435.00</b>
<b>Subgroup : [A8] Other Current Assets</b>						
1083.200	Patient Refund Exchange	(702.00)		0.00	(702.00)	(915.00)
<b>Subtotal [A8] Other Current Assets</b>		<b>(702.00)</b>		<b>0.00</b>	<b>(702.00)</b>	<b>(915.00)</b>
<b>Subgroup : [B3] Buildings</b>						
1170.000	Leasehold Imp. - 15 Year	2,002,842.00		0.00	2,002,842.00	1,015,819.00
1270.000	Leasehold Improv.-Acc Amort.	(210,079.00)		0.00	(210,079.00)	(142,812.00)
<b>Subtotal [B3] Buildings</b>		<b>1,792,763.00</b>		<b>0.00</b>	<b>1,792,763.00</b>	<b>873,007.00</b>
<b>Subgroup : [B5] Non-Movable Equipment</b>						
Marcum 118	Non-Movable Equipment	0.00	RJE - 8	28,839.00	28,839.00	28,839.00
<b>Subtotal [B5] Non-Movable Equipment</b>		<b>0.00</b>		<b>28,839.00</b>	<b>28,839.00</b>	<b>28,839.00</b>
<b>Subgroup : [B6] Movable Equipment</b>						
1190.100	Mme - 5 Year	385,795.00	RJE - 12	1,069.00	386,864.00	323,785.00
1190.110	Mme 10 Year	70,980.00	RJE - 8	(28,839.00)	42,141.00	42,141.00
1290.000	Mme - Accum Dep - General	(301,002.00)		0.00	(301,002.00)	(254,896.00)
<b>Subtotal [B6] Movable Equipment</b>		<b>155,773.00</b>		<b>(27,770.00)</b>	<b>128,003.00</b>	<b>111,030.00</b>
<b>Subgroup : [B7] Motor Vehicles</b>						
1195.000	Automobile 5 Year	11,155.00		0.00	11,155.00	11,155.00
1295.000	Accum Deprec - Automobile	(8,924.00)		0.00	(8,924.00)	(7,250.00)
<b>Subtotal [B7] Motor Vehicles</b>		<b>2,231.00</b>		<b>0.00</b>	<b>2,231.00</b>	<b>3,905.00</b>
<b>Subgroup : [D4] Goodwill</b>						
1361.000	Goodwill	25,000.00		0.00	25,000.00	25,000.00
<b>Subtotal [D4] Goodwill</b>		<b>25,000.00</b>		<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>
<b>Total [31-32] Assets</b>		<b>6,837,081.00</b>		<b>1,069.00</b>	<b>6,838,150.00</b>	<b>3,780,499.00</b>
<b>Group : [33-34] Liabilities</b>						
<b>Subgroup : [A1] Trade Accounts Payable</b>						
2021.000	Accounts Payable - Trade	(3,084,264.00)		0.00	(3,084,264.00)	(763,672.00)
<b>Subtotal [A1] Trade Accounts Payable</b>		<b>(3,084,264.00)</b>		<b>0.00</b>	<b>(3,084,264.00)</b>	<b>(763,672.00)</b>
<b>Subgroup : [A4] Accrued Payroll</b>						
2031.000	Accrued Payroll	(143,460.00)		0.00	(143,460.00)	(112,819.00)
2032.000	Accrued Sick And Vacation	(770,948.00)		0.00	(770,948.00)	(696,395.00)
<b>Subtotal [A4] Accrued Payroll</b>		<b>(914,408.00)</b>		<b>0.00</b>	<b>(914,408.00)</b>	<b>(809,214.00)</b>
<b>Subgroup : [A6] Accrued Payroll Taxes Payable</b>						
2036.000	Fica Payable	(10,975.00)		0.00	(10,975.00)	(162,041.00)
2037.000	State Withholding	(6,785.00)		0.00	(6,785.00)	0.00
2041.010	Sui Payable	(3,744.00)		0.00	(3,744.00)	(6,429.00)
2041.020	Futa Payable	(511.00)		0.00	(511.00)	(599.00)
<b>Subtotal [A6] Accrued Payroll Taxes Payable</b>		<b>(22,015.00)</b>		<b>0.00</b>	<b>(22,015.00)</b>	<b>(169,069.00)</b>
<b>Subgroup : [A12] Other Current Liabilities</b>						
2041.030	Unclaimed Funds	(15,560.00)		0.00	(15,560.00)	(15,500.00)
2046.000	Union Dues W/H	0.00		0.00	0.00	4,443.00
2049.000	Garnishee Payable	(151.00)		0.00	(151.00)	0.00
2049.010	401K Payable	0.00		0.00	0.00	1,599.00
2049.040	Union Deductions Payable	0.00		0.00	0.00	322.00
2056.000	Accrued Expenses	(383,449.00)		0.00	(383,449.00)	(528,002.00)
2056.020	Accrued Pension	(5,305.00)		0.00	(5,305.00)	(1,730.00)
2072.000	Due To Medicaid - Rate Changes	(209,040.00)		0.00	(209,040.00)	(47,619.00)
2072.010	Due To Third Parties	0.00		0.00	0.00	(319,485.00)
2161.000	Patient Fund Liability	(86,871.00)		0.00	(86,871.00)	(75,005.00)
<b>Subtotal [A12] Other Current Liabilities</b>		<b>(700,376.00)</b>		<b>0.00</b>	<b>(700,376.00)</b>	<b>(980,978.00)</b>
<b>Subgroup : [B3] Loans from Owners or Related Parties</b>						
2116.030	Due To/From Related Entity	(320.00)		0.00	(320.00)	0.00
<b>Subtotal [B3] Loans from Owners or Related Parties</b>		<b>(320.00)</b>		<b>0.00</b>	<b>(320.00)</b>	<b>0.00</b>
<b>Total [33-34] Liabilities</b>		<b>(4,721,383.00)</b>		<b>0.00</b>	<b>(4,721,383.00)</b>	<b>(2,723,133.00)</b>
<b>Group : [35] Equity</b>						
<b>Subgroup : [B1] Owners' Capital</b>						
2361.000	Member Capital	(325,000.00)		0.00	(325,000.00)	0.00
<b>Subtotal [B1] Owners' Capital</b>		<b>(325,000.00)</b>		<b>0.00</b>	<b>(325,000.00)</b>	<b>0.00</b>
<b>Subgroup : [B5] Cumulated Earnings</b>						
2362.000	Member Draw	0.00		0.00	0.00	400,000.00
2363.000	Retained Earnings	(1,887,311.00)		0.00	(1,887,311.00)	(1,656,531.00)
<b>Subtotal [B5] Cumulated Earnings</b>		<b>(1,887,311.00)</b>		<b>0.00</b>	<b>(1,887,311.00)</b>	<b>(1,286,531.00)</b>
<b>Total [35] Equity</b>		<b>(2,212,311.00)</b>		<b>0.00</b>	<b>(2,212,311.00)</b>	<b>(1,286,531.00)</b>
<b>Sum of Account Groups</b>		<b>414,287.00</b>		<b>14,767.00</b>	<b>429,054.00</b>	<b>260,926.00</b>
<b>Net (Income) Loss</b>		<b>414,287.00</b>		<b>14,767.00</b>	<b>429,054.00</b>	<b>260,926.00</b>