

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk	
Address (No. & Street, City, State, Zip Code) 23 Prospect Street, Norwalk, CT 06850-3705	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2391	RHNS	(Specify)	Medicare Provider 07-5159
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Medicaid Provider Numbers:	CCNH 20016	RHNS	ICF-IID
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For Department Use Only

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

General Information

Name of Facility (as licensed) Norwalk Acquisition I, LLC, d/b/a Cassena Care at No	License No. 2391	Report for Year Ended 9/30/2021	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, 2020 and ending September 30, 2021, 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

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

(Notary Seal)

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk		Period Covered: From 10/1/2020	To 9/30/2021
Address of Facility 23 Prospect Street, Norwalk, CT 06850-3705			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/11/2022
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-853-0010		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk		Address (No. & Street, City, State, Zip) 23 Prospect Street, Norwalk, CT 06850-3705		
License Numbers:	CCNH 2391	RHNS (Specify)	Medicare Provider No. 07-5159	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
N/A				
Administrator				
Name of Administrator Elyse Dent		Nursing Home Administrator's License No.:	1670	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name 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 9/30/2021	Page 3	of 37
Legal Name of Partnership/LLC		Business Address		State(s) and/or Town(s) in Which Registered	
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk		23 Prospect Street, Norwalk, CT 06850-3705		CT	
Name of Partners/Members	Business Address	Title	% Owned		
Pasquale DeBenedictis	23 Prospect Street, Norwalk, CT 06850-3705	Member	32.58		
Alexander Solovey	23 Prospect Street, Norwalk, CT 06850-3705	Member	32.59		
Soloman Rutenberg	23 Prospect Street, Norwalk, CT 06850-3705	Member	15.58		
Ojega Russel	23 Prospect Street, Norwalk, CT 06850-3705	Member	15		
Yong Lee	23 Prospect Street, Norwalk, CT 06850-3705	Member	4.25		

General Information and Questionnaire
Corporate Owners

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena C	License No. 2391	Report for Year Ended 9/30/2021	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care a	2391	9/30/2021	3B	37

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

Owner(s) of Facility

N/A

**General Information and Questionnaire
Related Parties***

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at No	License No. 2391	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Cassena Care, LLC	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Management Fees	var/var	172,947	172,947
Norwalk SNFF Acquisition	23 Prospect Ave, Norwalk, CT 06850-3705	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg. 22 / Line 9	468,662	456,235
LI Script	333 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Pharmacy	var/var	235,404	235,404
Perfect Choice Staffing	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Staffing	var/var	149,399	149,399
Smartlinx Solutions LLC	333 Thornall Street 4th Floor, Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>		Web Based Payroll	Pg. 16 / Line m11	9,920	9,920
Theradynamics Rehab Management	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Therapy Software	Pg. 13 / B5, B9, B10	583,948	583,948
Medd Max	360 Industrial Loop, Staten Island, NY 10309	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Services	var/var	211,185	211,185
GreenEx	238 St Nicholas Ave, South Plainfield NJ 07080	<input type="radio"/>	<input checked="" type="radio"/>		Cleaning	var/var	2,427	2,427
Various - See Attached	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	var/var	113,909	113,909

* Use additional sheets if necessary.

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

General Information and Questionnaire
Related Parties*

Name of Facility		License No.			Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk		2391			9/30/2021		4a	37
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Advanced Promo & Printing	Baychester Station, PO Box 657, Bronx NY 10469	x	☐	0%	Advertising	Pg. 16 / Line m3	12,657	12,657
Lighthouse Indemnity	23 Prospect Ave, Norwalk, CT 06850-3705	x	☐	0%	Insurance Expense	Page 15 / Line 1a1	101,252	101,252

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Car	License No. 2391	Report for Year Ended 9/30/2021	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 <i>(See listing page 13)</i>			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <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 Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk			2391	9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
Pitney Bowes, 3001 Summer St, Stamford, CT 06905	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	10/03/13	Ongoing	2,378		2,378
Oncare Services, Inc., 7 Lois Lane, Moronsey, NY 10952	<input type="radio"/>	<input checked="" type="radio"/>	Software	10/01/15	Ongoing	1,208		1,208
DeLage Landen Financial Services (See attached)	<input type="radio"/>	<input checked="" type="radio"/>	Canon Copier 4535 & 6555i Rental	10/27/17	48 months	9,469		9,469
	<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"/>						
							Total ***	13,055

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.

*NYBS 25477210
New York Business Systems
Lease Agreement*

De Lage Lenden Financial Services, Inc.

Lease Agreement

For Lessee (You) GABENAGARE OF NORWALK 83 Prospect Avenue Norwalk, CT 06855		City: NORWALK State: CT Zip: 06855 Phone Number: (347) 892-0404 Address:	
For Lessor (Us) De Lage Lenden Financial Services, Inc. 1111 Old Eagle School Road Wayne, PA 19078		Equipment (Which Must Be Returned to Us Upon Expiry): 48	
Vehicle: CANON Model Number: 8555 Serial Number: 4836	Year: 1 Month: 1	Lease Term (Months): 48 Quantity (Optional): 0	Payment Frequency: Monthly End of Lease Option: PLS End of Lease Purchase Option: PLS
Number of Lease Payments: 48 Lease Payment: \$460.00	Plus Applicable Taxes Plus Applicable Fees Plus Applicable Taxes	Total Monthly Payment: \$0.00	Monthly Payment: \$0.00 Monthly Payment: \$0.00 Monthly Payment: \$0.00

1. Lessee (You) hereby agrees to lease from Lessor (Us) the Equipment listed above...
 2. Title: This lease is effective on the date that it is signed and delivered by Lessor (Us) to Lessee (You)...
 3. Term: This lease is effective on the date that it is signed and delivered by Lessor (Us) to Lessee (You) for a term of 48 months...
 4. Maintenance: Lessee (You) shall be responsible for the maintenance and repair of the Equipment...
 5. Insurance: Lessee (You) shall be responsible for insuring the Equipment against theft and damage...
 6. Return of Equipment: At the expiration of the term of this lease, Lessee (You) shall return the Equipment to Lessor (Us) in good working order...
 7. Force Majeure: This lease shall be subject to the provisions of the Uniform Commercial Code...

Lessee Signature: [Signature] Title: <i>K. R. Macdonald</i> Date: 11/13/17	Lessor Signature: [Signature] Title: <i>Kamie McAlister</i> Date: 11/07/17
I agree that this is a non-cancelable lease. This Equipment is: <input checked="" type="checkbox"/> NEW <input type="checkbox"/> USED	The Lease Lenden Financial Services, Inc. Lease Processing Center, 1111 Old Eagle School Road, Wayne, PA 19078 PHONE: (800) 788-3277 • FAX: (800) 778-2820 Date: 11/13/17 Accepted By: [Signature]

General Information and Questionnaire
Accounting Basis

Name of Facility Norwalk Acquisition I, LLC, d/b/a	License No. 2391	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Cost Reports, Annual Financial Statements	\$ 42,914
2 Accounting services	\$ 4,800
3	\$
4	\$
	Charge for Services Provided
	\$ 47,714

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

Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Corporate Service Company	800-927-9800
2 Garfunkel Wild P.C. Attorneys at Law	516-393-2200
3 Goldman Gruder & Woods LLC	203-899-8900
4 Jackson Lewis P.C.	212-545-4000
5 Various - See Attached	Var

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

- 1 PO Box 13397, Philadelphia, PA 19101
- 2 111 Great Neck Rd, Great Neck, NY 11021
- 3 200 Connecticut Ave, Norwalk, CT 06854
- 4 666 Third Ave, 29th Floor, New York, NY 10017
- 5 Var

Services Provided by This Firm (*describe fully*)

1 Statutory Presentation	\$ 2,587
2 General Legal Council	\$ 2,143
3 General Legal Council	\$ 42,826
4 General Advice and Council	\$ 14,642
5 Various - See Attached (\$39,928 Disallowed on Pg 28)	\$ 45,584
	Charge for Services Provided
	\$ 107,782

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

Yes No Page 15, Line 1e

General Information and Questionnaire
Legal Firm Continued

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk	2391	9/30/2021	7a	37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Martin F. Scheinman, Esq.		516-944-1700	
2	Murtha Cullina LLP		860-240-6000	
3	Offit Kurman Attorneys At Law		410-209-6400	
4	Perfect Choice Staffing		516-938-1118	
5	Peter Bondi		203-853-0010	
6	Treasurer, State of CT		860-826-2696	
7	Valuation & Information Group		310-342-0123	
8	Recoursa		800-444-6782	
9	Wofsey, Rosen, Kweskin & Kuriansky, LLP		203-327-2300	
Address (No. & Street, City, State, Zip Code)				
1	322 Main Street Port Washington, NY 11050			
2	Dept 101011 PO Box 150435, Hartford, CT 06115			
3	300 E. Lombard Street, Suite 2010, Baltimore, MD 21202			
4	225 Crossways Park Dr, Woodbury, NY 11797			
5	23 Prospect Ave Norwalk, CT 06850			
6	PO Box 448 Accord, NY 12404			
7	6167 Bristol Parkway, Suite 430 Culver City, CA 90230			
8	PO Box 448 Accord, NY 12404			
9	600 Summer Street Stamford, CT 06901-1490			
Services Provided by This Firm (describe fully)				
1	Annual Retainer (Disallowed on Page 28)		6,300	
2	General Legal Services		1,962	
3	Mortgage Refinance (Disallowed Page 28)		31,332	
4	Attorney Fee (Disallowed on Page 28)		56	
5	State Marshall Fee (Disallowed on Pg 28)		240	
6	Conservatorship (Disallowed on Pg 28)		1,250	
7	Property Tax Assessment Appeal		1,350	
8	Bank Search Fees (Disallowed on Page 28)		750	
9	RE Tax Abatement		2,344	
			Charge for Services Provided	
			\$ 45,584	

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 9/30/2021				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	150	150			150	150							
B. On last day of THIS report period	150	150							150	150			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	116	116			116	116							
B. As of midnight of THIS report period	114	114							114	114			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,652	4,652			3,518	3,518			1,134	1,134			
B. Medicaid (Conn.)	33,692	33,692			25,041	25,041			8,651	8,651			
C. Medicaid (other states)													
D. Private Pay	575	575			417	417			158	158			
E. State SSI for RCH													
F. Other (Specify) Hospice/Mgd Care/Insurance	1,728	1,728			1,469	1,469			259	259			
G. Total Care Days During Period (3A thru F)	40,647	40,647			30,445	30,445			10,202	10,202			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. Total Resident Days (3G + 4A + 4B)	40,647	40,647			30,445	30,445			10,202	10,202			

Schedule of Resident Statistics (Cont'd)

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena C	License No. 2391	Report for Year Ended 9/30/2021	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	5	102		7				
Per Diem Rate								
a. One bed rm.	Various	330.04		595.00				
b. Two bed rms.	Various	330.04		555.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,274	1,274		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	3,018	3,018		
2. Restorative Treatments				
C. Other	7,950	7,950		
D. Total Physical Therapy Treatments	12,242	12,242		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	116	116		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	208	208		
2. Restorative Treatments				
C. Other	918	918		
D. Total Speech Therapy Treatments	1,242	1,242		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	2,172	2,172		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	3,588	3,588		
2. Restorative Treatments				
C. Other	8,714	8,714		
D. Total Occupational Therapy Treatments	14,474	14,474		

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	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No				
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	149,412	2,025				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	28,152	1,242				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	380,669	14,365				
5. Dietary Service						
a. Head Dietitian	91,024	2,881				
b. Food Service Supervisor						
c. Dietary Workers	661,699	28,828				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	469,253	21,941				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	72,217	1,950				
b. Other Maintenance Workers	70,499	3,994				
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	183,887	3,947				
b. RN						
1. Direct Care	239,129	5,701				
2. Administrative**	427,389	8,688				
c. LPN						
1. Direct Care	1,164,180	34,564				
2. Administrative**						
d. Aides and Attendants	2,064,113	101,406				
e. Physical Therapists	37,907	1,516				
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	161,056	5,887				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	69,861	2,343				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	149,047	5,327				
<i>A-13. Total Salary Expenditures</i>	6,419,494	246,605				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Records	\$ 46,611	2,125				
Admissions	102,436	3,202				
Total	\$ 149,047	5,327	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Respiratory Therapist (Disallowed on Pg 28a)	\$ 34,690	No Hours				
Total	\$ 34,690	-	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk				2391	9/30/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
Ojeaga Russel (10/1/20 - 9/30/21)	125,822			Non - Discriminatory	Regional Administrator	987	A4	Cassena Care at Stamford	991	116,702

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk				2391		9/30/2021			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Elyse Dent (10/1/20 - 9/30/21)	149,412			Non - Discriminatory	Administrator	2,025	A2			
Section IV - Assistant Administrators										
Stephen Riling	28,152			Non - Discriminatory	Assistant Administrator	1,242	A3			

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

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

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

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Norwalk Acquisition I, LLC, d/b/a Cassena Care at	2391	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	9,660	Monthly				
3. Pharmacist	29,850	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	234,539	4,292				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	60,000	Monthly				
b. Utilization Review (Title 18 and 19 only) monthly meeting	16,571	Monthly				
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	127,156	1,817				
b. Other						
10. Occupational Therapist						
a. Resident Care	222,253	4,321				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	129,073	3,294				
2. Administrative***	445,337	7,406				
b. LPN						
1. Direct Care	140,440	4,518				
2. Administrative***						
c. Aides	55,519	2,333				
d. Other						
12. Other (Specify) See Attached Schedule	34,690					
B-13 Total Fees Paid in Lieu of Salaries	1,505,088	27,981				

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

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

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

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

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norw		License No. 2391	Report for Year Ended 9/30/2021	Page 14	of 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	
Global Care Mgmt Services Inc. 143-32 181st Street, Springfield Gardens, NY 11413	Medical Consulting Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
RJV Consulting Services, Inc 6 Ridge Ct Hauppauge, NY 11788	Utilization Reviews	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Global Management, 1850 Silas Deane Hwy, Rocky Hill, CT 06067	Utilization Reviews	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Oasis Professional Management Group 229 East 21st Street, Suite 1, New York, NY 10010	RN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Optiquet Resources LLC, c/o Medical Dynamic Systems 229 East 21st Street, Suite 1, New York,	RN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Perfect Choice Staffing 225 Crossways Park Drive Woodbury, NY 11797	RN's, RN Admin	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Vertical Staffing Corporation 708 3rd Ave, 5th Floor, New York, NY 10017	RN's, RN Admin, LPN's, CNA's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AAA Nursing Care, LLC 3303 Main St Stratford, CT 06614	RN Admin, LPN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Priority Care Staffing 1274 49th Street, Ste 539 Brooklyn, NY 11219	LPN's	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
The Nurse Network 405 Park Avenue New York, NY 10022	LPN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
We Staff LLC 337 Crossways Park Dr Woodbury, NY 11797	CNA's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
O2 Safe Respiratory Services, 101 N Plains Industrial Rd #1, Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

* 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 a	2391	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 101,252	101,252		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 62,191	62,191		
4. Social Security (F.I.C.A.)	\$ 488,183	488,183		
5. Health Insurance	\$ 1,144,983	1,144,983		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 370,055	370,055		
8. Uniform Allowance	\$ 16,441	16,441		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 50,562	50,562		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 2,909,533	2,909,533		
d. Accounting and Auditing	\$ 47,714	47,714		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 107,782	107,782		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 26,070	26,070		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 29,879	29,879		
2. Cellular Phones	\$ 873	873		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 16,570	16,570		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 11,640	11,640		
3. Resident Day User Fee	\$ 745,075	745,075		
Subtotal	\$ 6,128,803	6,128,803		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
COVID Benefits	\$ 6,627		
Union Education	43,935		
Total	\$ 50,562	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
Admin - Sales Tax	\$ 11,640		
Total	\$ 11,640	\$ -	\$ -

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	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	6,128,803	6,128,803			
I. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	3,032	3,032		
3. Gifts to Staff and Residents	\$	12,719	12,719		
4. Employee Travel	\$	2,979	2,979		
5. Education Expenses Related to Seminars and Conventions	\$	1,125	1,125		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	874	874		
7. Other (<i>Specify</i>) See Attached Schedule	\$	7,313	7,313		
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	65	65		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	117,598	117,598		
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	23,129	23,129		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	9,676	9,676		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	1,059	1,059		
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	115,336	115,336		
12. Administrative Management Services**	\$	144,652	144,652		
13. Other (<i>Specify</i>) See Attached Schedule	\$	35,772	35,772		
C-14 Total Administrative & General Expenditures	\$	6,604,132	6,604,132		

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
Meals and Entertainment (Disallowed on Pg 28a)	\$ 7,313		
Total Other Travel and Entertainment	\$ 7,313	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising (Disallowed on Pg 28)	\$ 117,598		
Total Other Advertising	\$ 117,598	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 9,676		
Total Dues	\$ 9,676	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses and Taxes	\$ 2,756		
Routine Bank Charges	18,002		
Non-routine Bank Charges (Disallowed on Pg 28a)	2,995		
Penalties (Disallowed on Pg 28a)	7,340		
Employee Fingerprinting	4,679		
Total Other Administrative and General	\$ 35,772	\$ -	\$ -

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	9/30/2021	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	144,652	Management Fees	Page 16 / Line m12
Cassena Care Consulting Services, 225 Crossways Park Drive, Woodbury, NY 11797	10,476	Management Fees	Page 20 / Line 5j
Cassena Care Consulting Services, 225 Crossways Park Drive, Woodbury, NY 11797	17,819	Management Fees	Page 20 / Line 5k

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care at No	2391	9/30/2021	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 358,748	358,748		
2. Non-Food Supplies	\$ 53,112	53,112		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 2,771	2,771		
c. Other (Specify) _____	\$			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 414,631	414,631		
Item	Total	CCNH	RHNS	(Specify)
2E. Dietary Questionnaire				
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norw		2391	9/30/2021		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*	Lbs.					
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$					
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.					
	Amt. \$					
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.					
	Amt. \$					
4. Repair and/or purchase of linens.***	Lbs.					
	Amt. \$					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	136,172	136,172			
c. Other (Specify) Other Laundry Supplies	\$	46,814	46,814			
3D. Total Laundry Expenditures (3a + b + c)	\$	182,986	182,986			
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	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	18,324	18,324		
C. Other (<i>Specify</i>)			\$ 28,193	28,193		
Other Housekeeping Supplies						
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 46,517	46,517		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from LI Script	\$	199,086	199,086		
b.	Medicine Cabinet Drugs	\$	35,201	35,201		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	3,644	3,644		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	1,292	1,292		
f.	X-rays and Related Radiological Procedures***	\$	5,316	5,316		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	9,729	9,729		
i.	Recreation	\$	18,938	18,938		
j.	Direct Management Services*	\$	10,476	10,476		
k.	Indirect Management Services*	\$	17,819	17,819		
l.	Other (Specify)**** See Attached Schedule	\$	277,964	277,964		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 579,465	579,465		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Central Supply- IV Solutions (Disallowed on Pg 29a)	\$ 19,620		
Central Supply- Gloves	2,040		
Central Supply- Other Medical	56,157		
Central Supply- Wipes	670		
Central Supply- Other Supplies	21,782		
Central Supply- Rental Expense (Disallowed on Pg 29a)	74,730		
EGG - Contracted Services (Disallowed on Pg 29a)	338		
PT- Medical Supplies	816		
PT- Other Supplies	10,644		
COVID-19 Supplies	91,167		
Total Other Resident Care	\$ 277,964	\$ -	\$ -

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 9/30/2021	Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
New England Healthcare Services LLC	PO Box 227 Princeton, MA 01541	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fiscal	43,500			16	m11
PointClickCare Technologies Inc.	PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fiscal	34,523			16	m11
Digital Media	782 Clinton Ave, Bridgeport, CT 06604	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Admin Contracted Svcs	16,066			16	m11
Unitex Textile Rental Services	Parkway, Mt Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Contracted Svcs	136,172			19	3b
Priority Care Staffing	539, Brooklyn, NY 11219	<input checked="" type="radio"/>	<input type="radio"/>	Common ownership	Housekeeping purchased service	15,497			20	4b
H&R Healthcare	1750 Oak Street, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Central supply	21,016			20	5L
KCI USA	PO Box 301557, Dallas, TX 75303	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Central Supply	17,800			20	5L
MBS Ltd.	PO Box 844608, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Central Supply	14,279			20	5L
Technical Gas Products, Inc.	Rd, 1B Ste 1, Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Central Supply	21,392			20	5L
Otis Elevator Company	One Carrier Place Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator maintenance	13,956			22	6a
Johnson Controls Fire Protection LP	Dept. CH 10320, Palatine, IL 60055	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire alarm systme maintenance	20,427			22	6a
JC Ramos Landscaping, LLC	35 Lowe Street Norwalk, CT 06854	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	24,370			22	6f
City Carting & Recycling	PO Box 17250, Stamford, CT 06907	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage and recycle	33,565			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Ca	2391	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 92,060	92,060				
b. Heat	\$ 25,648	25,648				
c. Light & Power	\$ 220,566	220,566				
d. Water	\$ 30,440	30,440				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 13,055	13,055				
f. Other (<i>itemize</i>)	\$ 97,173	97,173				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 478,942	478,942				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 744	744				
b. Building & Building Improvements	\$ 80,469	80,469				
c. Non-Movable Equipment	\$ 3,146	3,146				
d. Movable Equipment	\$ 56,017	56,017				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 140,376	140,376				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 491,705	491,705				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 256,526	256,526				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 888,607	888,607				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Plant Purchased Services	\$ 40,333		
Plant Contracted Services	56,051		
Plant - Rental Expense	789		
Total Other Repairs and Maintenance	\$ 97,173	\$ -	\$ -

Depreciation Schedule

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk		License No. 2391			Report for Year Ended 9/30/2021			Page 23	of 37				
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements													
1. Acquired prior to this report period		27,966		27,966	4,494	S/L	Various	744					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal									744				
B. Building and Building Improvements													
1. Acquired prior to this report period		1,846,688		1,846,688	322,284	S/L	Various	65,302					
2. Disposals (attach schedule)		(29,674)		(29,674)		S/L	15 Yrs	(1,978)					
3. Acquired during this report period (attach schedule)		173,472		173,472		S/L	Various	17,145					
B-4. Subtotal									80,469				
C. Non-Movable Equipment													
1. Acquired prior to this report period		139,447		139,447	130,420	S/L	Various	1,929					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		16,361		16,361		S/L	Various	1,217					
C-4. Subtotal									3,146				
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
	Yes	No	Month	Year									
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. 2012 GMC													
			6	19	11,155		11,155	4,462	S/L	5 Years	2,231		
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period													
			Var	Var	785,012		785,012	628,180	S/L	Various	46,251		
b. Disposals (attach schedule)													
			6	19			(2,231)	S/L	5 Yrs				
c. Acquired during this report period (attach schedule)													
			Var	Var	26,130		26,130		S/L	Various	7,535		
D-3. Subtotal												56,017	
E. Total Depreciation												140,376	

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/7/2020	Roof work	\$ 10,929	10	\$ 1,093
1/26/2021	Parking lot construction	15,000	20	750
1/25/2021	Hot water heater	21,775	15	1,452
6/9/2021	A/C Unit and Heat Pump	5,716	10	572
7/8/2021	Paving and drainage	90,419	8	11,302
7/8/2021	Concrete platform for oil tank	6,913	15	461
9/24/2021	Undergrounding power and communication lines	22,720	15	1,515
Total additions for Building Improvements		\$ 173,472		\$ 17,145 *
Deletions:				
10/15/2018	Cylinder Replacement	\$ (29,674)	15	\$ (1,978)
Total deletions for Building Improvements		\$ (29,674)		\$ (1,978) **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
3/9/2021	HVAC rooftop unit	\$ 7,445	15	\$ 496
4/22/2021	HVAC rooftop unit	5,105	15	340
7/28/2021	Freezer compressor	3,811	10	381
Total additions for Non-Movable Equipment		\$ 16,361		\$ 1,217 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
7/20/2020	Oven sales tax	\$ 305	5	\$ 61
4/29/2021	7 Dell Optiplex computers	5,966	5	1,193
5/9/2021	1 Dell Optiplex computer	1,658	5	332
6/18/2021	11 Lenovo ThinkPads (laptops)	10,270	3	3,423
6/18/2021	11 Lenovo ThinkPads (laptops) sales tax	104	3	35
8/9/2021	7 Lenovo ThinkPads (laptops)	6,544	3	2,181
8/9/2021	1 Dell Optiplex computer	880	5	176
12/9/2020		403	5	134
Total additions for Movable Equipment		\$ 26,130		\$ 7,535 *
Deletions:				
	Correction of 2012 GMC A/D in movable equipment in PY being added twice	\$ -		\$ -
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

**Norwalk Acquisition
Depreciation Schedule
9/30/21**

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2020 Depr	2020 Accum	2021 Depr	2021 Accum	Net Book Value
X RPol Construction, Inc.	Credit Card Bills - construction supplies	Building improvements	10/2/2018	3,265	3,265	180.00	218	436	218	654	2,611
X Stamford Electric, LLC	Furnish and install 6 RAB outdoor flood lights	Building improvements	8/7/2018	8,901	8,901	180.00	593	1,186	593	1,779	7,122
X M A Nationwide General Construction Gr	Elevator wall foundation waterproofing	Building improvements	12/14/2018	4,500	4,500	180.00	300	600	300	900	3,600
X M A Nationwide General Construction Gr	Roof ree repair in ten different locations	Building improvements	12/17/2018	5,500	5,500	180.00	367	734	367	1,101	4,399
X Otis Elevator Company	Cylinder Replacement	Building improvements	10/15/2018	59,349	59,349	180.00	3,957	7,914	3,957	11,871	47,478
X Otis Elevator Company	Progress billing for e/cylinder replacement	Building improvements	3/8/2019	27,800	27,800	180.00	1,853	3,706	1,853	5,559	22,241
X Otis Elevator Company	Final billing for cylinder replacement	Building improvements	2/20/2019	27,790	27,790	180.00	1,853	3,706	1,853	5,559	22,231
X Benjamin, Chaise & Associates	Settlement with Life Safety systems	Building improvements	4/4/2019	4,250	4,250	180.00	283	566	283	849	3,401
X Otis Elevator Company	Final payment 4 additional team days to remove	Building improvements	5/31/2019	9,732	9,732	180.00	649	1,298	649	1,947	7,785
X Otis Elevator Company	Solid State Starter	Building improvements	2/5/2019	8,551	8,551	180.00	570	1,140	570	1,710	6,841
X Otis Elevator Company	Troubleshoot car controller - power supply/rectifier/transformer	Building improvements	1/31/2019	7,759	7,759	180.00	517	1,034	517	1,551	6,208
X 3 Bedford LLC	Chain link fence removal	Building improvements	9/20/2019	7,976	7,976	180.00	532	1,064	532	1,596	6,380
X 3 Bedford LLC	Drainage pipe install and tie into catch basin	Building improvements	9/20/2019	12,813	12,813	180.00	854	1,708	854	2,562	10,251
Total 2019 Acquisitions				188,186	188,186		12,546	25,092	12,546	37,638	150,548
2020 Acquisitions											
X 3 Bedford LLC	Install Cullee stormwater mgmt system	Building improvements	10/28/2019	32,656	32,656	180.00	2,177	2,177	2,177	4,354	28,302
X Otis Elevator Company	50% down pmt cylinder replacement	Building improvements	2/8/2019	31,559	31,559	180.00	2,104	2,104	2,104	4,208	27,351
X 3 Bedford LLC	Install Fence	Building improvements	2/12/2020	5,743	5,743	180.00	383	383	383	766	4,977
X Empire Woodwork	Reno nursing station north side	Building improvements	2/19/2020	9,000	9,000	180.00	600	600	600	1,200	7,800
X Stamford Electric	Outdoor electric work	Movable Equipment	4/20/2020	3,224	3,224	60.00	645	645	645	1,290	1,934
Total 2020 Acquisitions				82,182	82,182		5,909	5,909	5,909	11,818	70,364
2021 Acquisitions & Disposals											
X All Roof USA LLC	Roof work	Building improvements	10/7/2020	10,929	10,929	120.00	-	-	1,093	1,093	9,836
X WP CM LLC	Parking lot construction	Building improvements	1/26/2021	15,000	15,000	240.00	-	-	750	750	14,250
X Quantum Energy	Hot water heater	Building improvements	1/25/2021	21,775	21,775	180.00	-	-	1,452	1,452	20,323
X Quantum Energy	A/C Unit and Heat Pump	Building improvements	6/9/2021	5,716	5,716	120.00	-	-	572	572	5,144
X WP CM LLC	Paving and drainage	Building improvements	7/8/2021	90,419	90,419	96.00	-	-	11,302	11,302	79,117
X WP CM LLC	Concrete platform for oil tank	Building improvements	7/8/2021	6,913	6,913	180.00	-	-	461	461	6,452
X WP CM LLC	Undergrounding power and communication lines	Building improvements	9/24/2021	22,720	22,720	180.00	-	-	1,515	1,515	21,205
X Otis Elevator Company	Cylinder Replacement	Building improvements	10/15/2018	(29,674)	(29,674)	180.00	-	-	(1,978)	(1,978)	(27,696)
Total 2021 Acquisitions & Disposals				143,798	143,798		-	-	15,167	15,167	128,631
Total Building Improvements				1,990,485	1,990,485		65,302	322,284	80,469	402,753	1,587,732
Non-movable Equipment											
2013 Acquisitions											
Otis Elevator	Clean out system, add new oil, new power unit, new packing, new so	Fixed Equipment	7/23/2013	\$ 17,827	\$ 17,827	60.00	-	-	17,827	-	17,827
Grainger	New food waste disposal and duct fan	Fixed Equipment	9/22/2013	\$ 925	\$ 925	60.00	-	-	925	-	925
Total 2013 Acquisitions				18,752	18,752		-	18,752	-	18,752	-
2014 Acquisitions											
Bernard Badello	Cat 6 cables, network switches, firewall, vertical switch racks, comp	Fixed Equipment	6/1/2013	5,239	5,239	60.00	-	-	5,239	-	-
BV&G Mechanical	Ductless a/c system installation	Fixed Equipment	9/26/2013	14,154	14,154	60.00	-	-	14,154	-	-
BV&G Mechanical	Electrical work for ductless a/c installation	Fixed Equipment	9/27/2013	631	631	60.00	-	-	631	-	-
M&T Bank Credit Card	Furniture, computer stations, rehab equipment, heat pump	Fixed Equipment	10/31/2013	2,138	2,138	60.00	-	-	2,138	-	-
Otis Elevator	Clean out system, add new oil, new power unit, new packing, new so	Fixed Equipment	12/1/2013	1,132	1,132	60.00	-	-	1,132	-	-
N-Tech Solutions Group LLC	Phone work	Fixed Equipment	1/1/2014	15,442	15,442	60.00	-	-	15,442	-	-
N-Tech Solutions Group LLC	Phone work	Fixed Equipment	1/1/2014	21,759	21,759	60.00	-	-	21,759	-	-
Otis Elevator	Elevator protection systems	Fixed Equipment	3/1/2014	4,894	4,894	60.00	-	-	4,894	-	-
M&T Bank Credit Card	TVs, paint, miscellaneous construction items	Fixed Equipment	3/31/2014	8,104	8,104	60.00	-	-	8,104	-	-
N-Tech Solutions Group LLC	Phone systems	Fixed Equipment	4/9/2014	5,946	5,946	60.00	-	-	5,946	-	-
Penevappliance Service	Replaced condensing units in walk in cooler and freezer	Fixed Equipment	6/16/2014	7,551	7,551	60.00	-	-	7,551	-	-
Penevappliance Service	Replace evaporator	Fixed Equipment	7/1/2014	832	832	60.00	-	-	832	-	-
Penevappliance Service	Replaced condensing units in walk in cooler and freezer	Fixed Equipment	7/9/2014	9,784	9,784	60.00	-	-	9,784	-	-
Penevappliance Service	Replace compressor and condenser	Fixed Equipment	7/25/2014	4,786	4,786	60.00	-	-	4,786	-	-
Penevappliance Service	Replace compressor in AC unit	Fixed Equipment	8/11/2014	4,041	4,041	60.00	-	-	4,041	-	-
Total 2014 Acquisitions				106,433	106,433		-	106,433	-	106,433	-
2015 Acquisitions											
Otis Elevator	Elevator protection systems	Non-movable Equipment	10/1/2014	155	155	60.00	-	-	155	-	0
Total 2015 Acquisitions				155	155		-	155	-	155	0
2016 Acquisitions											
X Penevappliance Service	Heat Exchanger / Ice Machine	Building improvements	4/12/2016	4,692	4,692	120.00	469	2,111	469	2,580	2,112
X Penevappliance Service	Replace Heater Exchanger	Building improvements	3/7/2016	3,829	3,829	120.00	383	1,755	383	2,138	1,691
X Penevappliance Service	Install Ice Machine	Movable Equipment	5/18/2016	404	404	120.00	40	177	40	217	187
Total 2016 Acquisitions				8,925	8,925		892	4,043	892	4,935	3,990
2020 Acquisitions											
X Oceaga Russel	Dishwasher Booster Heater	Movable Equipment	11/14/2019	2,979	2,979	60.00	596	596	596	1,192	1,787
X Otis Elevator	Replace Door Operator Board	Movable Equipment	10/16/2019	2,203	2,203	60.00	441	441	441	882	1,321
Total 2020 Acquisitions				5,182	5,182		1,037	1,037	1,037	2,074	3,108
2021 Acquisitions											
X T&H Mechanical Systems LLC	HVAC rooftop unit	Movable Equipment	3/9/2021	7,445	7,445	180.00	-	-	496	496	6,949
X T&H Mechanical Systems LLC	HVAC rooftop unit	Movable Equipment	4/2/2021	5,105	5,105	180.00	-	-	340	340	4,765
X Quantum Energy	Freezer compressor	Non-movable Equipment	7/28/2021	3,811	3,811	120.00	-	-	381	381	3,430

**Norwalk Acquisition
Depreciation Schedule
9/30/21**

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2020 Depr	2020 Accum	2021 Depr	2021 Accum	Net Book Value
Total 2021 Acquisitions				16,361	16,361			-	1,217	1,217	15,144
Total Non-movable Equip				155,000	155,000	-	1,929	130,420	3,146	133,566	21,242
Moveable Equipment											
2013 Acquisitions											
Bernard Badello	Cat 6 cables, network switches, firewall, vertical switch racks, comp	Computers& Equipment	6/1/2013	\$ 15,292	\$ 15,292	\$ 36	-	15,292	-	15,292	-
IDI LLC	PVC printer	Computers& Equipment	6/28/2013	\$ 1,914	\$ 1,914	\$ 36	-	1,914	-	1,914	-
Bernard Badello	Computers and printers	Computers& Equipment	6/30/2013	\$ 11,750	\$ 11,750	\$ 36	-	11,750	-	11,750	-
Bernard Badello	Printers	Computers& Equipment	7/1/2013	\$ 1,234	\$ 1,234	\$ 36	-	1,234	-	1,234	-
Mila Renovation	Install new tv's - dining room	Computers& Equipment	8/10/2013	\$ 1,856	\$ 1,856	\$ 36	-	1,856	-	1,856	-
Bernard Badello	5 computers, ports, printer	Computers& Equipment	8/31/2013	\$ 3,787	\$ 3,787	\$ 36	-	3,787	-	3,787	-
N-Tech Solutions Group LLC	Cat 5 cables, AC point, cisco controller, network switches	Computers& Equipment	8/13/2013	\$ 29,033	\$ 29,033	\$ 36	-	29,033	-	29,033	-
N-Tech Solutions Group LLC	Cat 5 cables, cameras, network switches	Computers& Equipment	8/13/2013	\$ 29,720	\$ 29,720	\$ 36	-	29,720	-	29,720	-
N-Tech Solutions Group LLC	Cat 5 cables, phone jacks	Computers& Equipment	8/13/2013	\$ 5,116	\$ 5,116	\$ 36	-	5,116	-	5,116	-
N-Tech Solutions Group LLC	Thin client CLI-16	Computers& Equipment	6/1/2013	\$ 8,246	\$ 8,246	\$ 36	-	8,246	-	8,246	-
iFurn	New furniture for lobby and offices	Furniture & Fixtures	9/19/2013	\$ 13,791	\$ 13,791	\$ 60	-	13,791	-	13,791	-
M&T Credit Card (Inpro, etc)	Construction supplies, fitness equipment for rehab	Computers& Equipment	8/13/2013	\$ 2,021	\$ 2,021	\$ 36	-	2,021	-	2,021	-
Medline Industries	Digital scales	Computers& Equipment	8/31/2013	\$ 1,489	\$ 1,489	\$ 36	-	1,489	-	1,489	-
Medline Industries	Patient lift and digital scales	Computers& Equipment	8/31/2013	\$ 5,471	\$ 5,471	\$ 36	-	5,471	-	5,471	-
Medline Industries	Specialty resident bed	Computers& Equipment	9/5/2013	\$ 1,496	\$ 1,496	\$ 36	-	1,496	-	1,496	-
City Carting & Recycling	Dumpster rental for center wing renovation	Refunded 12/13 Per Client		\$ 2,570	\$ 2,570					2,570	
Total 2013 Acquisitions				134,785	134,785			134,785		134,785	
2014 Acquisitions											
Bernard Badello	Computer kiosks and servers	Computers& Equipment	10/31/2013	11,319	11,319	36.00	-	11,319	-	11,319	-
M&T Bank Credit Card	Furniture, computer stations, rehab equipment, heat pump	Computers& Equipment	10/31/2013	18,297	18,297	36.00	-	18,297	-	18,297	-
Bernard Badello	Laptop, monitor, printer	Computers& Equipment	11/25/2013	965	965	36.00	-	965	-	965	-
Bernard Badello	Desktop, backup, tape library	Computers& Equipment	11/30/2013	6,324	6,324	36.00	-	6,324	-	6,324	-
M&T Bank Credit Card	Computer desks and chairs	Computers& Equipment	11/30/2013	6,131	6,131	36.00	-	6,131	-	6,131	-
Gerimedex	Wheelchairs	Computers& Equipment	12/1/2013	2,552	2,552	36.00	-	2,552	-	2,552	-
M&T Bank Credit Card	Concentrators for refrigerators	Computers& Equipment	12/1/2013	4,394	4,394	36.00	-	4,394	-	4,394	-
N-Tech Solutions Group LLC	Camera installation and wiring	Computers& Equipment	12/1/2013	8,814	8,814	36.00	-	8,814	-	8,814	-
N-Tech Solutions Group LLC	Computer wiring and installation	Computers& Equipment	12/1/2013	2,119	2,119	36.00	-	2,119	-	2,119	-
N-Tech Solutions Group LLC	Cable installation	Computers& Equipment	12/1/2013	2,014	2,014	36.00	-	2,014	-	2,014	-
SPS	Treadmill	Computers& Equipment	12/1/2013	2,000	2,000	36.00	-	2,000	-	2,000	-
Computerized Inventory Specialists	IPOD	Computers& Equipment	1/1/2014	2,850	2,850	36.00	-	2,850	-	2,850	-
Gerimedex	Oxygen concentrators	Computers& Equipment	1/1/2014	2,538	2,538	36.00	-	2,538	-	2,538	-
M&T Bank Credit Card	TVs and laptops	Computers& Equipment	1/31/2014	2,984	2,984	36.00	-	2,984	-	2,984	-
M&T Bank Credit Card	TVs and brackets	Computers& Equipment	2/28/2014	2,005	2,005	36.00	-	2,005	-	2,005	-
M&T Bank Credit Card	TVs, paint, miscellaneous construction items	Computers& Equipment	3/31/2014	4,796	4,796	36.00	-	4,796	-	4,796	-
ArjoHuntleigh	Slings for lift	Computers& Equipment	5/1/2014	296	296	36.00	-	296	-	296	-
ArjoHuntleigh	Slings for lift	Computers& Equipment	5/1/2014	1,021	1,021	36.00	-	1,021	-	1,021	-
Gerimedex	Mattresses	Computers& Equipment	5/1/2014	3,338	3,338	36.00	-	3,338	-	3,338	-
Gerimedex	Dressers	Computers& Equipment	5/1/2014	3,206	3,206	36.00	-	3,206	-	3,206	-
M&T Bank Credit Card	Moveable equipment	Computers& Equipment	5/31/2014	3,002	3,002	36.00	-	3,002	-	3,002	-
Allstate Medical	Blood pressure machine	Computers& Equipment	6/1/2014	985	985	36.00	-	985	-	985	-
Gerimedex	Head and foot boards	Computers& Equipment	6/1/2014	1,264	1,264	36.00	-	1,264	-	1,264	-
Gerimedex	Dressers	Computers& Equipment	6/1/2014	3,206	3,206	36.00	-	3,206	-	3,206	-
Gerimedex	Bed rails, bed ends, bed extenders	Computers& Equipment	6/1/2014	2,801	2,801	36.00	-	2,801	-	2,801	-
Gerimedex	Mattresses	Computers& Equipment	6/1/2014	2,955	2,955	36.00	-	2,955	-	2,955	-
Gerimedex	Mattresses	Computers& Equipment	6/1/2014	1,489	1,489	36.00	-	1,489	-	1,489	-
M&T Bank Credit Card	EKG machine, patient station, misc construction items	Computers& Equipment	6/30/2014	2,969	2,969	36.00	-	2,969	-	2,969	-
Cornerstone Medical Services	3 beds and power lift chair	Computers& Equipment	7/1/2014	3,350	3,350	36.00	-	3,350	-	3,350	-
ArjoHuntleigh	Slings for lift	Computers& Equipment	7/10/2014	3,907	3,907	36.00	-	3,907	-	3,907	-
M&T Bank Credit Card	Shredder	Computers& Equipment	7/31/2014	1,842	1,842	36.00	-	1,842	-	1,842	-
Crohn Care Industries	Electronic bed	Computers& Equipment	8/1/2014	800	800	36.00	-	800	-	800	-
Medline Industries	Defibrillators	Computers& Equipment	8/1/2014	3,402	3,402	36.00	-	3,402	-	3,402	-
M&T Bank Credit Card	Paint, tv's, construction supplies	Computers& Equipment	8/31/2014	1,302	1,302	36.00	-	1,302	-	1,302	-
Cornerstone Medical Services	Walkers, wheelchairs, mattresses	Computers& Equipment	9/30/2014	449	449	36.00	-	449	-	449	-
Cornerstone Medical Services	Walkers, wheelchairs, mattresses	Computers& Equipment	9/30/2014	2,074	2,074	36.00	-	2,074	-	2,074	-
Cornerstone Medical Services	Walkers, wheelchairs, mattresses	Computers& Equipment	9/30/2014	2,808	2,808	36.00	-	2,808	-	2,808	-
Cornerstone Medical Services	Walkers, wheelchairs, mattresses	Computers& Equipment	9/30/2014	2,393	2,393	36.00	-	2,393	-	2,393	-
Medline Industries	Window shades	Furniture & Fixtures	10/1/2013	1,395	1,395	60.00	-	1,395	-	1,395	-
Medline Industries	Window shades	Furniture & Fixtures	10/1/2013	1,395	1,395	60.00	-	1,395	-	1,395	-
Murals, Inc.	Decorative pictures in center wing	Furniture & Fixtures	10/16/2013	8,372	8,372	60.00	-	8,372	-	8,372	-
Brother Corp	Conference table, kitchen cabinets, conference room furniture	Furniture & Fixtures	10/17/2013	16,550	16,550	60.00	-	16,550	-	16,550	-
Medline Industries	Shelving	Furniture & Fixtures	10/24/2013	1,279	1,279	60.00	-	1,279	-	1,279	-
Murals, Inc.	Pictures for center wing, day room, admission & OT	Furniture & Fixtures	10/30/2013	9,428	9,428	60.00	-	9,428	-	9,428	-
M&T Bank Credit Card	Furniture, computer stations, rehab equipment, heat pump	Furniture & Fixtures	10/31/2013	8,868	8,868	60.00	-	8,868	-	8,868	-
Medline Industries	Flexshades	Furniture & Fixtures	11/7/2013	3,552	3,552	60.00	-	3,552	-	3,552	-
Brother Corp	Furniture & fixtures for conference room and rehab	Furniture & Fixtures	11/8/2013	10,950	10,950	60.00	-	10,950	-	10,950	-
Murals, Inc.	Pictures on first floor, conference rooms, dining room, social room, re	Furniture & Fixtures	11/10/2013	15,499	15,499	60.00	-	15,499	-	15,499	-
Industrial Glass & Mirror	Double door installations, counter top installation, thermo units	Furniture & Fixtures	11/11/2013	1,306	1,306	60.00	-	1,306	-	1,306	-
Murals, Inc.	Office door and furniture for member office	Furniture & Fixtures	11/15/2013	5,728	5,728	60.00	-	5,728	-	5,728	-
M&T Bank Credit Card	Lounge chair and office table	Furniture & Fixtures	11/50/2013	1,916	1,916	60.00	-	1,916	-	1,916	-
Murals, Inc.	Interior design fee for lobby, corridors, PT, OT, offices and day room	Furniture & Fixtures	12/20/2013	16,000	16,000	60.00	-	16,000	-	16,000	-
MAG Medical Enterprises	Shelving	Furniture & Fixtures	1/1/2014	916	916	60.00	-	916	-	916	-
C&H Signal	Door holders	Furniture & Fixtures	2/3/2014	1,000	1,000	60.00	-	1,000	-	1,000	-
Murals, Inc.	Pictures and installation in corridor & dayroom on 1st and 4th floors	Furniture & Fixtures	3/10/2014	8,580	8,580	60.00	-	8,580	-	8,580	-
Bernard Badello	Cat 6 cables, network switches, firewall, vertical switch racks, comp	Reclass to Fixed Equip	6/1/2013	(5,239)	(5,239)	60.00	-	(5,239)	-	(5,239)	-
City Carting & Recycling	Dumpster rental for center wing renovation	Refunded 12/13 Per Client	12/31/2013	(2,570)	(2,570)		-	(2,570)	-	(2,570)	-
M&T Bank Credit Card	Paint, tv's, construction supplies	Building Improvements	2/28/2014	1,978	1,978	459.00	52	364	52	416	1,562
M&T Bank Credit Card	Paint, tv's, construction supplies	Building Improvements	8/31/2014	1,040	1,040	453.00	28	196	28	224	816
Total 2014 Acquisitions				236,900	236,900		80	234,443	80	234,523	2,377
2015 Acquisitions											
M&T Bank Credit Card	TVs and wall mounts	Moveable Equipment	10/1/2014	1,887	1,887	36.00	-	1,887	-	1,887	-
Glenn Goulet	Printers	Moveable Equipment	10/9/2014	192	192	36.00	-	192	-	192	-

**Norwalk Acquisition
Depreciation Schedule
9/30/21**

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2020 Depr	2020 Accum	2021 Depr	2021 Accum	Net Book Value		
X Best Buy Business Advantage Account	Samsung 32" TV (Qty 4)	Movable Equipment	12/28/2016	634	634	60.00	127	381	127	508	126		
X Bank Of America Credit Card	Mono Laser All-in-One Printer Performed additions & alterations to nurse call system, Converted room back to bedroom, Installed devices, terminated, programmed and tested ok	Movable Equipment	10/8/2017	319	319	60.00	64	192	64	256	63		
X Rainitech Sound & Communications, Inc.	HP Flexible Thin Client (Qty 2)	Movable Equipment	11/29/2017	1,143	1,143	120.00	114	342	114	456	687		
X Bank Of America Credit Card		Movable Equipment	11/9/2017	1,129	1,129	60.00	226	678	226	904	225		
X Rainitech Sound & Communications, Inc.	10' Jeron Call Cord (Qty 30)	Movable Equipment	11/21/2017	757	757	60.00	151	453	151	604	153		
X Bank Of America Credit Card	Brother MFC-L5850DW Mono Laser All-in-One Printer	Movable Equipment	12/11/2017	319	319	60.00	64	192	64	256	63		
X SignDesign	18"x12"x1/8" aluminum parking signs, state compliant w/ logo & typeset	Movable Equipment	12/4/2017	1,121	1,121	60.00	224	672	224	896	225		
X Bank Of America Credit Card	Amana 3.5 kW Hest Strip, Amana 9K Btu 265V PZTZAC R-410A; Amana Pac. Digital Control Board	Movable Equipment	2/9/2018	4,800	4,800	60.00	960	2,880	960	3,840	960		
X Culinary Depot	Aerohot Steamtable Portable Hot Food Unit (Qty 3); Deluxe Serving Overshelf, table mount (Qty 3) BP, SPO2, Oral Temp Vital Signs Monitor (Qty 3); Rolling Stand (Qty 3)	Movable Equipment	12/18/2017	6,932	6,932	60.00	1,386	4,158	1,386	5,544	1,388		
X Medd Max	Utility Cart w/ 3 Shelves (Qty 10)	Movable Equipment	2/2/2018	5,166	5,166	60.00	1,033	3,099	1,033	4,132	1,034		
X Medd Max	Planar LED Monitor	Movable Equipment	12/21/2017	2,870	2,870	60.00	574	1,722	574	2,296	574		
X Bank Of America Credit Card	Planar LED Monitor, Dell Optiplex	Movable Equipment	3/9/2018	218	218	60.00	44	132	44	176	42		
X Bank Of America Credit Card	Haul away UniMac model UW50P4, install Milnor model	Movable Equipment	3/9/2018	1,019	1,019	60.00	204	612	204	816	203		
X Yankee Equipment Systems, Inc.	Foldable Table & Chair Set	Movable Equipment	4/3/2018	1,050	1,050	60.00	210	630	210	840	210		
X Medd Max	Planar LED Monitor (Qty 2); Dell Optiplex	Movable Equipment	3/29/2018	450	450	60.00	90	270	90	360	90		
X Bank Of America Credit Card	Planar LED Monitor (Qty 2); Dell Optiplex	Movable Equipment	5/9/2018	1,234	1,234	60.00	247	741	247	988	246		
X Bank Of America Credit Card	43" FHD TV; Bluetooth receiver; Bluetooth Headphones	Movable Equipment	6/9/2018	276	276	60.00	55	165	55	220	56		
X Medd Max	Floor Polishing Machine (Burnisher 1500); Stripping Machine	Movable Equipment	5/31/2018	1,568	1,568	60.00	314	942	314	1,256	312		
X Bank Of America Credit Card	Planar LED Monitor; HP Flexible Thin Client	Movable Equipment	7/9/2018	774	774	60.00	155	465	155	620	154		
X Bank Of America Credit Card	LINEdesign Emergency Evacuation 2 wheel Stair Chair Lift Adjustable Length/Height Bed Pkg; Bariatric Bed Pkg; Digismart Upgrade kit; Amana PTAC Unit	Movable Equipment	7/9/2018	360	360	60.00	72	216	72	288	72		
X Medd Max	Monochrome Laser All-in-One Printer	Movable Equipment	7/11/2018	9,405	9,405	60.00	1,881	5,643	1,881	7,524	1,881		
X Bank Of America Credit Card	Planar LED Monitor, Dell Optiplex	Movable Equipment	8/9/2018	351	351	60.00	70	210	70	280	71		
X Bank Of America Credit Card	12K BTU Portable A/C	Movable Equipment	8/9/2018	1,025	1,025	60.00	205	615	205	820	205		
X Bank Of America Credit Card	Wheelchair Scale	Movable Equipment	8/9/2018	849	849	60.00	170	510	170	680	169		
X Medd Max	Brother MFC-L5850DW Mono Laser All-in-One Printer	Movable Equipment	8/17/2018	1,279	1,279	60.00	256	768	256	1,024	255		
X Bank Of America Credit Card	RisoPro 360 Duo ID Card Printer-Dual Sided; AlphaCard ID Suite Sid x 11 for PC single license; Ribbon; PVC Cards; Webcam; Cleaning Kit	Movable Equipment	9/10/2018	351	351	60.00	70	210	70	280	71		
X Bank Of America Credit Card	Amana Digismart 9K BTU pkgd terminal A/C; Amana Digismart A/C Accessory	Movable Equipment	9/10/2018	2,156	2,156	60.00	431	1,293	431	1,724	432		
X Medd Max	Washer/Driver Fix Water Main; Take out grade; Install and compact process	Movable Equipment	9/6/2018	4,522	4,522	60.00	904	2,712	904	3,616	906		
X Sea Crest Healthcare Center - Reversed	Washer/Driver	Movable Equipment	12/31/2017	(17,497)	(17,497)	180.00	(1,166)	(4,470)	(1,166)	(5,636)	(11,861)		
X AR & Sons Masonry, LLC	Sales Tax - Canon Image Runner	Movable Equipment	3/28/2018	3,500	3,500	120.00	350	1,050	350	1,400	2,100		
X Supply Access Center, Inc.	Sales Tax - Canon Image Runner	Movable Equipment	2/15/2017	105	105	60.00	21	63	21	84	21		
X Northeast Generator Co. (3460)	Sales Tax - DEMCO 400kW Repair	Movable Equipment	2/17/2017	407	407	60.00	81	243	81	324	83		
Total 2018 Acquisitions							38,592	38,592	9,587	27,789	9,587	37,376	1,216
2019 Acquisitions													
X DIRECT SUPPLY, INC.	Privacy Curtain	Movable Equipment	5/4/2018	2,361	2,361	60.00	472	944	472	1,416	945		
X Bank Of America Credit Card	Open Item	Movable Equipment	10/9/2018	333	333	60.00	67	134	67	201	132		
X Medd Max	Refract. Scale	Movable Equipment	10/10/2018	684	684	60.00	137	274	137	411	273		
X Bank Of America Credit Card	Open Item	Movable Equipment	12/9/2018	847	847	60.00	169	338	169	507	340		
X Respicity Inc.	Ipadd, Ipadd Floor Stand	Movable Equipment	12/9/2018	1,149	1,149	120.00	115	230	115	345	804		
X Culinary Depot	Reach-in Refrigerator with microprocessor	Movable Equipment	7/30/2018	4,235	4,235	60.00	847	1,694	847	2,541	1,694		
X Medd Max	Cooled Undercounter	Movable Equipment	1/31/2019	1,964	1,964	60.00	393	786	393	1,179	785		
X Culinary Depot	Medium duty slicer	Movable Equipment	1/24/2019	926	926	60.00	185	370	185	555	371		
X Medd Max	Bed	Movable Equipment	1/8/2019	1,940	1,940	60.00	388	776	388	1,164	776		
X Bank Of America Credit Card	Cisco ASA 5512-X Firewall Edition Security Appliance	Movable Equipment	2/11/2019	3,104	3,104	60.00	621	1,242	621	1,863	1,241		
X Bank Of America Credit Card	Lenovo ThinkPad Core i5 7200u Laptop	Movable Equipment	2/11/2019	845	845	60.00	169	338	169	507	338		
X CT Telecommunications Service	Fiber optic cable, fiber shelf rack, fiber adaptor panel, cables	Movable Equipment	4/12/2019	18,766	18,766	60.00	3,753	7,506	3,753	11,259	7,507		
X Medd Max	MCKS	Movable Equipment	4/25/2019	1,540	1,540	60.00	308	616	308	924	616		
X Bank of America	Flat Screen TVs	Movable Equipment	5/9/2019	367	367	60.00	73	146	73	219	148		
X Medd Max	Flat Screen TVs	Movable Equipment	6/3/2019	1,205	1,205	60.00	241	482	241	723	482		
X Allstate Medical Supplies	Adviview II Vital Signs Monitor w/blood pressure	Movable Equipment	6/28/2019	3,476	3,476	60.00	695	1,390	695	2,085	1,391		
X Tri-State Surgical Supply & Equipment	Invacare low base power lift 450 LB	Movable Equipment	6/19/2019	1,484	1,484	60.00	297	594	297	891	593		
X Bank of America	Thinkpad - Business Notebook Intel Laptop	Movable Equipment	7/9/2019	848	848	60.00	170	340	170	510	338		
X CT Telecommunications Service	LTS-4LTSR932 Connect up to 32 Cameras - W/D Hard drive	Movable Equipment	5/30/2019	2,292	2,292	60.00	458	916	458	1,374	918		
X Universal Signs & Service	4 Casseira Care banners with installation	Movable Equipment	7/25/2019	3,200	3,200	60.00	640	1,280	640	1,920	1,280		
X ARXUNA, Inc.	MedSelect Flex Dispensing Stations and Modules	Movable Equipment	7/18/2019	26,458	26,458	60.00	5,292	10,584	5,292	15,876	10,582		
X Bank of America	Dell Optiplex computer and Planar LED monitor	Movable Equipment	9/9/2019	2,132	2,132	60.00	426	852	426	1,278	854		
X Bank of America	Lenovo ThinkPAD Core i5 7200u Laptop	Movable Equipment	9/9/2019	859	859	60.00	172	344	172	516	343		
X Bank of America	Neo-flex Laptop Cart, HP Probook Core i5 Laptop	Movable Equipment	9/9/2019	2,307	2,307	60.00	461	922	461	1,383	924		
Total 2019 Acquisitions							83,322	83,322	16,549	33,098	16,549	49,647	33,675
2020 Acquisitions													
X Quadbridge	Lenovo ThinkPad; Mobile Computer Cart	Movable Equipment	10/9/2019	1,114	1,114	60.00	223	223	223	446	668		
X (83200)	Sls Tax on Universal Signs & Service	Movable Equipment	10/29/2019	203	203	60.00	41	41	41	82	121		
X Tri-State Surgical Supply & Equipment	Tuffcare 26" Reclining Wheelchair	Movable Equipment	9/26/2019	1,786	1,786	60.00	357	357	357	714	1,072		
X Medd Max	Insigima 32" HDTV	Movable Equipment	11/13/2019	482	482	60.00	96	96	96	192	290		
X Tri-State Surgical Supply & Equipment	Invacare Low Base Power Lift	Movable Equipment	6/12/2019	1,484	1,484	60.00	297	297	297	594	890		
X Quadbridge	Dell Optiplex Planar LED Monitor	Movable Equipment	12/9/2019	1,413	1,413	60.00	283	283	283	566	847		
X Add'l monies shorted on asset# 329	Add'l monies shorted on asset# 329	Movable Equipment	1/26/2016	26	26	60.00	5	5	5	10	16		
X Supply Access Center	Canon Image Runner	Movable Equipment	2/15/2020	(1,653)	(1,653)	60.00	(331)	(331)	(331)	(662)	(991)		
X The Webstaurant Store	Milk Cooler	Movable Equipment	1/15/2020	1,642	1,642	60.00	328	328	328	656	986		
X The Webstaurant Store	Ice Maker	Movable Equipment	1/15/2020	3,267	3,267	60.00	653	653	653	1,306	1,961		
X Bank of America	Dell EMC Poweredge T440 & accessories	Movable Equipment	1/9/2020	6,693	6,693	60.00	1,339	1,339	1,339	2,678	4,015		

Norwalk Acquisition
Depreciation Schedule
9/30/21

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2020 Depr	2020 Accum	2021 Depr	2021 Accum	Net Book Value		
X Quadbridge	Dell Optiplex/Windows 10 Pro	Movable Equipment	2/9/2020	6,166	6,166	60.00	1,233	1,233	1,233	2,466	3,700		
X Quadbridge	Lenovo Thinkpad & Adapter	Movable Equipment	2/9/2020	1,386	1,386	60.00	277	277	277	554	832		
X Medd Max	Cabresono HD2	Movable Equipment	1/22/2020	4,981	4,981	60.00	996	996	996	1,992	2,989		
X Medd Max	Samsung 32" LED TV	Movable Equipment	3/2/2020	421	421	60.00	84	84	84	168	253		
X Medd Max	Samsung 32" LED TV	Movable Equipment	3/2/2020	421	421	60.00	84	84	84	168	253		
X Medd Max	Insignia 32" LED TV	Movable Equipment	3/2/2020	362	362	60.00	72	72	72	144	218		
	Flex MO Dispensing Station, LABEL Printer Kit, Unit Dose Module, External Lock Controller	Movable Equipment	12/19/2017	2,940	2,940	60.00	588	588	588	1,176	1,764		
X AR&JM, Inc	Dell Optiplex	Movable Equipment	4/9/2020	1,745	1,745	60.00	349	349	349	698	1,047		
X Quadbridge	Apple iPad Mini 5 (Qty 2)	Movable Equipment	4/9/2020	902	902	60.00	180	180	180	360	542		
X Quadbridge	Sls Tax on The Webstaurant & Quadbridge	Movable Equipment	4/29/2020	1,216	1,216	60.00	243	243	243	486	730		
X CT Sls Tax	Sls Tax on The Webstaurant & Quadbridge	Movable Equipment	7/20/2020	4,804	4,804	60.00	961	961	961	1,922	2,882		
X The Webstaurant Store	Oven	Movable Equipment	1/27/2020	1,830	1,830	60.00	366	366	366	732	1,098		
X Medd Max	Arma Oven	Movable Equipment	7/30/2020	168	168	60.00	34	34	34	68	100		
X CT Sls Tax	Sls Tax on Quadbridge	Movable Equipment	7/30/2020	168	168	60.00	34	34	34	68	100		
X Medd Max	Westinghouse 32" LED TV	Movable Equipment	7/8/2020	585	585	60.00	117	117	117	234	351		
Total 2020 Acquisitions				44,384	44,384		8,875	8,875	8,875	17,750	26,634		
2021 Acquisitions													
X CT Sls Tax	Oven sales tax	Non-movable Equipment	7/20/2020	305	305	60.00	-	-	61	61	244		
X Quadbridge	7 Dell Optiplex computers	Non-movable Equipment	4/29/2021	5,966	5,966	60.00	-	-	1,193	1,193	4,773		
X Quadbridge (Bank of America)	1 Dell Optiplex computer	Non-movable Equipment	5/9/2021	1,658	1,658	60.00	-	-	332	332	1,326		
X Quadbridge	11 Lenovo ThinkPads (laptops)	Non-movable Equipment	6/18/2021	10,270	10,270	36.00	-	-	3,423	3,423	6,847		
X Quadbridge	11 Lenovo ThinkPads (laptops) sales tax	Non-movable Equipment	6/18/2021	104	104	36.00	-	-	35	35	69		
X Quadbridge (Bank of America)	7 Dell Optiplex computers	Non-movable Equipment	8/9/2021	6,544	6,544	36.00	-	-	2,181	2,181	4,363		
X Quadbridge (Bank of America)	1 Dell Optiplex computer	Non-movable Equipment	8/9/2021	880	880	60.00	-	-	176	176	704		
X Quadbridge	Lenovo ThinkPad 65W AC Adapter (Qty 4)	Non-movable Equipment	12/9/2020	403	403	36.00	-	-	134	134	269		
Total 2021 Acquisitions				26,130	26,130				7,535	7,535	18,595		
Total Movable Equipment				811,142	811,142		47,222	625,948	53,786	679,734	131,408		
Motor Vehicles													
2019 Acquisitions													
	2012 GMC	Motor Vehicles	6/30/2019	11,155	11,155	60.00	2,231	4,462	2,231	6,693	4,462		
Total Motor Vehicles				11,155	11,155		2,231	4,462	2,231	6,693	4,462		
Leasehold Properties													
Land Improvements				27,966	27,966		744	4,494	744	5,238	22,727		
Building Improvements				1,415,024	1,415,024		37,037	258,482	37,037	295,519	1,119,506		
Total Non-movable Equipment				125,340	125,340		-	125,340	-	125,340	0		
Total Movable Equipment				491,233	491,233		86	488,775	80	488,855	2,378		
Total Leasehold Properties				2,059,563	2,059,563		37,867	877,091	37,861	914,952	1,144,611		
											(a)		
Facility Properties													
Land Improvements				X	-	-	-	-	-	-	-		
Building Improvements				X	575,460	575,460	28,265	63,802	43,432	107,234	468,226		
Total Non-movable Equipment				X	30,468	30,468	1,929	5,080	3,146	8,226	22,242		
Total Movable Equipment				X	319,909	319,909	47,136	137,173	53,730	190,879	129,030		
Total Motor Vehicles				X	11,155	11,155	2,231	4,462	2,231	6,693	4,462		
Cost Report Values on Page 31							936,992	936,992	79,561	210,517	102,515	313,032	623,960
Financial Statement													
Rounding/Variance					936,990	936,990			75,378	293,825	643,165		
F/S vs C/R										(64,998)	19,207	(19,205)	
										(b)	(c)	(d)	

Ties to corresponding pages of Medicaid Cost Report

Reserve for Leasehold Properties (Page 35, Line A4)	1,144,611	(a)
F/S vs C/R Depreciation (Page 36, Line F1)	(64,998)	(b)
F/S vs C/R Basis (Page 31, Line B9)	19,205	(c)

± Immaterial due to rounding
① Represents purchase price of building/land. Recorded on provider records for reconciliation only. DSS established a reduced value for fair rent.

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

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk			2391		9/30/2021			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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 9/30/2021	Page 25	of 37
11. Property Questionnaire				
Part A				
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			
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed	Fixed		
b. Date Mortgage Obtained	07/23/19	09/24/21		
c. Interest Rate for the Cost Year	5.50%	4.00%		
d. Term of Mortgage (number of years)	3	10		
e. Amount of Principal Borrowed	8,026,947	7,320,000		
f. Principal balance outstanding as of 9/30/21		7,320,000		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Cas		2391	9/30/2021		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a		2391		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) LOC Interest (Disallowed on Pg 29a)				\$	44,654	44,654	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	44,654	44,654	
14. Insurance							
a. Insurance on Property (buildings only)				\$	35,789	35,789	
b. Insurance on Automobiles				\$	2,651	2,651	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	137,464	137,464	
2. Fire and Extended Coverage				\$			
3. Other (Specify) GI / PL Settlements				\$	53,721	53,721	
14d. Total Insurance Expenditures (14a + b + c)				\$	229,625	229,625	
15. Total All Expenditures (A-13 thru C-14)				\$	17,394,141	17,394,141	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk				2391	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 222,253	222,253		
7.			Other - See attached Schedule	\$ 34,690	34,690		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 2,909,533	2,909,533		
10.			Accounting	\$			
10a.			Legal	\$ 39,928	39,928		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L2/3	Gifts, flowers and coffee shops	\$ 14,762	14,762		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 2,759	2,759		
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 874	874		
18.	16	m3	Unallowable Advertising *	\$ 117,598	117,598		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 16,320	16,320		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 17,648	17,648		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 3,376,365	3,376,365		

(Carry Subtotal forward to next page)

* All except "Help Wanted".

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Respiratory Therapist (Patient Specific)	\$ 34,690		
Total Other Fees Adjustments			\$ 34,690	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	L7	Meals and Entertainment	\$ 7,313		
16	m13	Non-routine Bank Charges	2,995		
16	m13	Penalties	7,340		
Total Other A&G Adjustments			\$ 17,648	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk			2391	9/30/2021	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 3,376,365	3,376,365		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 199,086	199,086		
28.	20	5d	Ambulance/Limousine	\$ 3,644	3,644		
29.	20	5f	X-rays, etc	\$ 5,316	5,316		
30.	20	5h	Laboratory	\$ 9,729	9,729		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 1,292	1,292		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 107,154	107,154		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 69,504	69,504		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 3,772,090	3,772,090		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Central Supply - IV Solutions	\$ 19,620		
20	51	Central Supply - Rental Expense	74,730		
20	51	EGG - Contracted Services	338		
20	51	Cable Television Disallowance (See Attached)	12,466		
Total Other Ancillary Costs			\$ 107,154	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	LOC Interest Expense	\$ 44,654		
30	IV 8	Medical Records Income	972		
30	IV 8	Cash Discounts On Purchases	4		
30	IV 8	Rebates and Refunds	11,594		
30	IV 8	Physician Credential Income	100		
30	IV 8	COVID-19 Payroll tax Credits	12,180		
Total Other Adjustments			\$ 69,504	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

**Cassena care of Norwalk
Disallowance Schedule for Cable TV
9/30/2021**

Total Cable TV Expense acct #8351.680
reclassified to Marcum 105

Amount
\$ 16,066 TB Linked

Monthly Allowable amount
Months in Cost Report Year
Total Allowable Cost

\$ 300
12

\$ 3,600

Disallowed Cable TV

\$ 12,466

F. Statement of Revenue

Name of Facility		License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Casse		2391	9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 18,587,365	18,587,365				
b. Medicaid Room and Board Contractual Allowance **	\$ (8,269,477)	(8,269,477)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,649,625	2,649,625				
b. Medicare Room and Board Contractual Allowance **	\$ (153,504)	(153,504)				
4. a. Private-Pay Residents and Other	\$ 1,131,830	1,131,830				
b. Private-Pay Room and Board Contractual Allowance **	\$ (55,844)	(55,844)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 268,816	268,816				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 169,751	169,751				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 77,839	77,839				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 22,643	22,643				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 345,574	345,574				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 196,872	196,872				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (549,691)	(549,691)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (391,606)	(391,606)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,030,193	14,030,193				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 4,144	4,144				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1,958,773	1,958,773				
V. Total Other Revenue (1 thru 8)	\$ 1,962,917	1,962,917				
VI. Total All Revenue (III + V)	\$ 15,993,110	15,993,110				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Laboratory - Part A	\$ 6,657		
30 II 6a	Radiology - Diagnostic Part A	6,803		
30 II 6a	Pharmacy - Medicare Part A	136,424		
30 II 6a	Pharmacy Income - Pneumococcal	464		
30 II 6a	Medicare 2% Reduction	4		
30 II 6a	Ancillary Allowance - Part A	(690,810)		
30 II 6a	Ancillary Allowance - Part B	(9,233)		
Total Other Resident Revenue - Medicare		\$ (549,691)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Laboratory - Medicaid	\$ 103		
30 II 6b	Radiology - 3rd Party Insuranc	1,237		
30 II 6b	Pharmacy - Medicaid	19,657		
30 II 6b	Pharmacy - Hospice	181		
30 II 6b	Pharmacy -3rd Party Insurance	55,395		
30 II 6b	Pharmacy Income - Flu Shots	991		
30 II 6b	Ancillary Allow -ISNIP Pt B	(10,300)		
30 II 6b	Ancillary Allowance - Medicaid	(210,791)		
30 II 6b	AA -Lab Medicaid	(103)		
30 II 6b	AA - Pharmacy Medicaid	(19,657)		
30 II 6b	Ancillary Allowance - 3rd Party	(219,378)		
30 II 6b	AA - Mgd Medicare	(8,941)		
30 II 6b				
Total Other Resident Revenue		\$ (391,606)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Earned in HHS Stimulus Account	N/A	\$ 3,174		
30 IV 5	Interest earned from A/R cash receipts	N/A	\$ 271		
30 IV 5	Interest earned from COVID-19 tax credits	N/A	\$ 699		
Total Interest Income			\$ 4,144	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Medical Records Income (Disallowed on Pg 29a)	\$ 972		
30 IV 8	Cash Discounts on Purchases (Disallowed on Pg 29a)	4		
30 IV 8	Rebates and Refunds (Disallowed on Pg 29a)	11,594		
30 IV 8	Physician Credential Income (Disallowed on Pg 29a)	100		
30 IV 8	Real Estate Tax Abatement Credit (No disallowance as this relates to 2018/2019 expenses)	135,638		
30 IV 8	COVID-19 Payroll tax Credits (Prior year expense - no disallowance)	42,493		
30 IV 8	COVID-19 Payroll tax Credits (Disallowed on Pg 29a)	12,180		
30 IV 8	Gain/Loss on Sale (No disallowance necessary)	1,295		
30 IV 8	HHS PRF / CRF Stimulus Income (No disallowance necessary)	1,753,670		
30 IV 8	Reversal of PY Expenses (No current year expense)	827		
Total Other Revenue		\$ 1,958,773	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cass	2391	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	2,779,223
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,605,762
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	158,071
a. _____				
b. _____				
c. _____				
d. See Schedule		158,071		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,543,056
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>575,460</u>		\$	468,226
	Accum. Depreciation <u>107,234</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>30,468</u>		\$	22,242
	Accum. Depreciation <u>8,226</u>	Net		
6. Movable Equipment	*Historical Cost <u>319,909</u>		\$	129,030
	Accum. Depreciation <u>190,879</u>	Net		
7. Motor Vehicles	*Historical Cost <u>11,155</u>		\$	4,462
	Accum. Depreciation <u>6,693</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	19,205
F/S vs C/R NBV		19,205		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	643,165

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 9,604
31	A5	Prepaid Insurance	5,029
31	A5	Prepaid R/E Taxes	90,865
31	A5	Prepaid Insurance - W.C.	52,073
31	A5	Deposits	500
Total Prepaid Expenses			\$ 158,071

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Unclaimed funds	\$ 1,068
33	A12	Garnishee Payable	2,314
33	A12	Child Support Payable	5,669
33	A12	Union Deductions Payable	18
33	A12	Accrued Expenses	400,778
33	A12	Due to Medicaid - Rate Changes	383,421
33	A12	Due to Third Parties	22,015
33	A12	Patient Fund Liability	75,600
Total Other Current Liabilities (Itemize)			\$ 890,883

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cass	2391	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$ 5,186,221	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
	*Historical Cost	27,966		
	Accum. Depreciation	5,238	Net	\$ 22,728
3. Buildings			\$	
	*Historical Cost	1,415,024		
	Accum. Depreciation	295,519	Net	\$ 1,119,505
4. Non-Movable Equipment			\$	
	*Historical Cost	125,340		
	Accum. Depreciation	125,340	Net	\$
5. Movable Equipment			\$	
	*Historical Cost	491,233		
	Accum. Depreciation	488,855	Net	\$ 2,378
6. Motor Vehicles			\$	
	*Historical Cost			
	Accum. Depreciation		Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$ 1,144,611	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			\$	
	*Historical Cost			
	Accum. Depreciation		Net	\$
4. Goodwill (Purchased Only)			\$ 25,000	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
_____			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date	\$	
			\$	
7. Other Assets (<i>itemize</i>)			\$	
_____			\$	
See Schedule			\$	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 25,000	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 6,355,832	

* 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	9/30/2021	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	706,802
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>)			\$	952,743
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	309,341
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>)			\$	890,883

See Schedule				890,883
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	2,859,769

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena		License No. 2391	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,859,769	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 14,888	
Name and Address of Lender	Amount	Loan Date			
Due to Landlord	14,888				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 14,888	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,874,657	


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	9/30/2021	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	1,144,611
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	1,144,611
B. Net Worth				
1. Owner's Capital			\$	3,346,785
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	325,812
6. Gain or Loss for Period			\$	(1,336,033)
	10/1/2020	thru	9/30/2021	
7. Total Net Worth			\$	2,336,564
C. Total Reserves and Net Worth			\$	3,481,175
D. Total Liabilities, Reserves, and Net Worth			\$	6,355,832

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	9/30/2021	36	37		
Account				Amount			
A.	Balance at End of Prior Period as shown on Report of 09/30/2020			\$	725,811		
B.	Total Revenue (From Statement of Revenue Page 30)			\$	15,993,110		
C.	Total Expenditures (From Statement of Expenditures Page 27)			\$	17,329,143		
D.	Net Income or Deficit			\$	(1,336,033)		
E.	Balance			\$	(610,222)		
F.	Additions						
1.	Additional Capital Contributed (<i>itemize</i>)						
	Capital Contributions	3,346,785					
	Rounding	1					
2.	Other (<i>itemize</i>)						
	Total Expenses Per Page 27	\$17,394,141					
	F/S vs C/R Depreciation	(64,998)					
	Total Expenses	\$17,329,143					
F-3.	Total Additions					\$	3,346,786
G.	Deductions						
1.	Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	400,000		
	Name and Address (<i>No., City, State, Zip</i>)	Title	Amount				
Member Draw			400,000				
2.	Other Withdrawings (<i>Specify</i>)			\$			
	Purpose	Amount					
3.	Total Deductions			\$	400,000		
H.	Balance at End of Period			\$	2,336,564		
	09/30/21						

I. Preparer's/Reviewer's Certification

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena	License No. 2391	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/7/22		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Anthony DeRosa		Phone Number 516-422-7817		
Contact Email Address aderosa@cassenacare.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Norwalk Acquisition I, LLC d/b/a Cassena Care at Norwalk for the year ended September 30, 2021, 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
February 7, 2022

Annual Report of Long-Term Care Facility Cost Year 2021 Checklist

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

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

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: _____

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation: _____

Yes No

6. During cost year, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation: _____

Yes No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation: _____

Yes No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation: _____

Yes No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation: _____

Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation: _____

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from the prior cost year?

Explanation: _____

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
1011.000	Cash - Operating Account	1,350,301.00			1,350,301.00
1011.400	Signature Money Market	1,353,751.00			1,353,751.00
1012.000	Cash - Payroll Checking	(1,529.00)			(1,529.00)
1014.000	Petty Cash	1,100.00			1,100.00
1031.000	A/R Medicare Part A	178,056.00			178,056.00
1031.200	A/R Medicare Part B Snf	18,927.00			18,927.00
1032.000	A/R Medicaid Snf	1,339,500.00			1,339,500.00
1032.300	A/R Nami	(241,937.00)			(241,937.00)
1032.400	A/R Pending Medicaid	(144,261.00)			(144,261.00)
1033.000	A/R Private	936,402.00			936,402.00
1034.000	A/R Hospice	83,827.00			83,827.00
1034.500	A/R-3Rd Party Ins/Co-Ins	153,802.00			153,802.00
1034.501	A/R MANAGED MEDICARE	(3,738.00)			(3,738.00)
1061.000	Allowance For Bad Debts	(700,000.00)			(700,000.00)
1083.300	Exchange - Other	(14,986.00)			(14,986.00)
1083.400	Exchanges - Patient Funds	(30.00)			(30.00)
1085.000	Due From Dialysis	200.00			200.00
1120.000	Prepaid Expenses	9,604.00			9,604.00
1121.000	Prepaid Insurance	5,029.00			5,029.00
1125.000	Prepaid R/E Taxes	90,865.00			90,865.00
1127.000	Prepaid Insurance - W.C.	52,073.00			52,073.00
1128.000	Deposits	500.00			500.00
1170.000	Leasehold Imp. - 15 Year	580,757.00			580,757.00
1190.100	Mme - 5 Year	302,937.00			302,937.00
1190.110	Mme 10 Year	42,141.00			42,141.00
1195.000	Automobile 5 Year	11,155.00			11,155.00
1270.000	Leasehold Improv.-Acc Amort.	(91,505.00)			(91,505.00)
1290.000	Mme - Accum Dep - General	(197,300.00)			(197,300.00)
1295.000	Accum Deprec - Automobile	(5,020.00)			(5,020.00)
1320.000	Patient Savings Account	75,600.00			75,600.00
1361.000	Goodwill	25,000.00			25,000.00
2021.000	Accounts Payable - Trade	(706,802.00)			(706,802.00)
2031.000	Accrued Payroll	(221,929.00)			(221,929.00)
2032.000	Accrued Sick And Vacation	(730,814.00)			(730,814.00)
2036.000	Fica Payable	(302,380.00)			(302,380.00)
2041.010	Sui Payable	(6,264.00)			(6,264.00)
2041.020	Futa Payable	(697.00)			(697.00)
2041.030	Unclaimed Funds	(1,068.00)			(1,068.00)
2049.000	Garnishee Payable	(2,314.00)			(2,314.00)
2049.030	Child Support Payable	(5,669.00)			(5,669.00)
2049.040	Union Deductions Payable	(18.00)			(18.00)
2056.000	Accrued Expenses	(400,778.00)			(400,778.00)
2072.000	Due To Medicaid - Rate Changes	(383,421.00)			(383,421.00)
2072.010	Due To Third Parties	(22,015.00)			(22,015.00)
2116.000	Due To Related Party -Landlord	(14,888.00)			(14,888.00)
2161.000	Patient Fund Liability	(75,600.00)			(75,600.00)
2361.000	Member Capital	(3,346,785.00)			(3,346,785.00)
2362.000	Member Draw	300,000.00			300,000.00
2363.000	Retained Earnings	(625,812.00)			(625,812.00)
3020.000	Room and Board - Private	(315,305.00)			(315,305.00)
3020.100	R & B - Medicare Part A	(2,649,625.00)			(2,649,625.00)
3020.300	R & B - Medicaid	(18,587,365.00)			(18,587,365.00)
3020.400	R & B - Hospice	(246,140.00)			(246,140.00)
3020.500	R & B - 3rd Party Insurance	(111,709.00)			(111,709.00)
3020.501	Room and Board - Mgd Medicare	(367,910.00)			(367,910.00)
4210.100	Laboratory - Part A	(6,657.00)			(6,657.00)
4210.300	Laboratory - Medicaid	(103.00)			(103.00)
4240.100	Radiology - Diagnostic Part A	(6,803.00)			(6,803.00)

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
4240.500	Radiology - 3rd Party Insuranc	(1,237.00)			(1,237.00)
4270.100	Pharmacy - Medicare Part A	(136,424.00)			(136,424.00)
4270.300	Pharmacy - Medicaid	(19,657.00)			(19,657.00)
4270.400	Pharmacy - Hospice	(181.00)			(181.00)
4270.500	Pharmacy -3rd Party Insurance	(55,395.00)			(55,395.00)
4270.950	Pharmacy Income - Pneumoccal	(464.00)			(464.00)
4270.951	Pharmacy Income - Flu Shots	(991.00)			(991.00)
4330.000	P.T. Income - Private	70.00			70.00
4330.100	P.T. Income - Medicare Part A	(218,889.00)			(218,889.00)
4330.200	P.T. Income - Medicare Part B	(49,927.00)			(49,927.00)
4330.300	P.T. Income - Medicaid	(89,885.00)			(89,885.00)
4330.500	P.T. Income - 3rd Party Ins.	(76,002.00)			(76,002.00)
4330.501	P.T. Income - Mgd Medicare	(3,934.00)			(3,934.00)
4340.000	O.T. Income - Private	72.00			72.00
4340.100	O.T. Income - Medicare Part A	(258,735.00)			(258,735.00)
4340.200	O.T. Income - Medicare Part B	(86,839.00)			(86,839.00)
4340.300	O.T. Income - Medicaid	(111,819.00)			(111,819.00)
4340.500	O.T. Income - 3rd Party Ins.	(78,085.00)			(78,085.00)
4340.501	O.T. Income - Mgd Medicare	(7,040.00)			(7,040.00)
4350.100	S.T. - Medicare Part A	(63,303.00)			(63,303.00)
4350.200	S.T. - Medicare Part B	(14,536.00)			(14,536.00)
4350.300	S.T. Income - Medicaid	(9,087.00)			(9,087.00)
4350.500	S.T. Income - 3rd Party Ins.	(10,760.00)			(10,760.00)
4350.501	S.T. Income - Mgd Medicare	(2,796.00)			(2,796.00)
5085.000	Medical Records Income	(972.00)			(972.00)
5171.000	Cash Discounts On Purchases	(4.00)			(4.00)
5175.000	Rebates and Refunds	(11,594.00)			(11,594.00)
5177.000	Interest Income	(4,144.00)			(4,144.00)
5178.010	Physician Credential Income	(100.00)			(100.00)
5179.000	Other Miscellaneous Income	(2,643.00)		2,643.00	0.00
			RJE - 10	293.00	
			RJE - 10	(70.00)	
			RJE - 10	2,420.00	
5179.010	Real Estate Tax Refunds	(135,638.00)			(135,638.00)
5179.020	COVID-19 Payroll Credits	(54,673.00)			(54,673.00)
5181.000	Gain/Loss on Sale	(1,295.00)			(1,295.00)
5515.000	Recovery Of Bad Debts	2,936.00		(2,936.00)	0.00
			RJE - 6	(2,936.00)	
5521.100	R & B Allowance - Medicare A	(779,665.00)		(2,350.00)	(782,015.00)
			RJE - 10	70.00	
			RJE - 10	(2,420.00)	
5521.101	Medicare 2% Reduction	(4.00)			(4.00)
5521.300	R & B Allowance - Medicaid	8,261,351.00			8,261,351.00
5521.400	R & B Allowance- Hospice	110,780.00			110,780.00
5521.500	R & B Allowance -3rd Party Ins	6,169.00			6,169.00
5521.501	R & B Allowance - Mgd Medicare	(32,597.00)			(32,597.00)
5521.505	Capitation Revenue	(90,766.00)			(90,766.00)
5525.100	Medicare Part A - Prior Year	935,519.00			935,519.00
5525.101	Stimulus Funds	(1,753,670.00)			(1,753,670.00)
5525.300	Medicaid Retros - Prior Year	8,126.00			8,126.00
5525.501	Mgd Medicare - Prior Year	(28,508.00)			(28,508.00)
5527.100	Ancillary Allowance - Part A	690,810.00			690,810.00
5527.200	Ancillary Allowance - Part B	9,233.00			9,233.00
5527.201	Ancillary Allow -iSNIP Pt B	10,300.00			10,300.00
5527.300	Ancillary Allowance - Medicaid	210,791.00			210,791.00
5527.321	AA -Lab Medicaid	103.00			103.00
5527.327	AA - Pharmacy Medicaid	19,657.00			19,657.00
5527.427	AA - Pharmacy Hospice	181.00			181.00
5527.500	Ancillary Allowance - 3rd Party	219,378.00			219,378.00
5527.501	AA - Mgd Medicare	8,941.00			8,941.00
5535.010	Bad Debt Expense	2,906,890.00		2,643.00	2,909,533.00
			RJE - 6	2,936.00	

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
			RJE - 10	(293.00)	
6011.010	Nsg Admin- Supervisor Wages	165,705.00		3,359.00	169,064.00
			RJE - 9	3,359.00	
6011.011	Nsg Admin - ADON Wages	14,823.00			14,823.00
6011.030	Nsg Admin- RN Wages	239,969.00		2,205.00	242,174.00
			RJE - 9	2,205.00	
6011.160	Nsg Admin- FICA	31,516.00			31,516.00
6011.170	Nsg Admin- SUI	3,439.00			3,439.00
6011.171	Nsg Admin- FUI	340.00			340.00
6011.280	Nsg Admin- Nursing Sup Agency	439,539.00			439,539.00
6011.285	Msg Admin - Recruiting Fees	65.00			65.00
6011.299	Nsg Admin - Other Consulting	10,476.00			10,476.00
6020.030	SNF- RN Wages	234,991.00		4,138.00	239,129.00
			RJE - 9	4,138.00	
6020.040	SNF- LPN Wages	1,152,460.00		11,720.00	1,164,180.00
			RJE - 9	11,720.00	
6020.050	SNF- Aides Wages	2,038,041.00		26,072.00	2,064,113.00
			RJE - 9	26,072.00	
6020.150	SNF- Uniform Allowance	11,856.00			11,856.00
6020.160	SNF- FICA	265,896.00			265,896.00
6020.170	SNF- SUI	35,809.00			35,809.00
6020.171	SNF- FUI	3,497.00			3,497.00
6020.340	SNF- Agency - RN's	129,073.00			129,073.00
6020.350	SNF- Agency - LPN's	140,440.00			140,440.00
6020.360	SNF- Agency - CNA's	55,512.00			55,512.00
7200.410	Central Supply- Oxygen	1,292.00			1,292.00
7200.430	Central Supply- Nutritional S	16,420.00			16,420.00
7200.435	Central Supply- IV Solutions	19,620.00			19,620.00
7200.460	Central Supply- Gloves	2,040.00			2,040.00
7200.490	Central Supply- Other Medical	56,157.00			56,157.00
7200.570	Central Supply- Wipes	670.00			670.00
7200.590	Central Supply- Other Supplies	21,782.00			21,782.00
7200.730	Central Supply- Rental Expense	75,938.00		(1,208.00)	74,730.00
			RJE - 3	(1,208.00)	
7210.680	Lab- Contracted Services	9,729.00			9,729.00
7220.680	EKG - Contracted Services	200.00			200.00
7230.680	EEG - Contracted Services	338.00			338.00
7240.680	X Ray- Contracted Services	5,116.00			5,116.00
7260.010	Activities- Supervisor Wages	74,263.00		500.00	74,763.00
			RJE - 9	500.00	
7260.050	Activities- Aides Wages	84,468.00		1,825.00	86,293.00
			RJE - 9	1,825.00	
7260.160	Activities- FICA	11,707.00			11,707.00
7260.170	Activities- SUI	1,530.00			1,530.00
7260.171	Activities- FUI	126.00			126.00
7260.590	Activities- Other Supplies	2,615.00			2,615.00
7260.670	Activities- Purchased Services	257.00			257.00
7270.290	Pharmacy- Consulting Services	29,850.00			29,850.00
7270.440	Pharmacy- Drugs - Medicare Pa	123,767.00			123,767.00
7270.441	Pharmacy- Drugs - Medicaid	14,448.00			14,448.00
7270.444	Pharmacy- Drugs - HMO	56,601.00			56,601.00
7270.445	Pharmacy - Drugs - Hospice	773.00			773.00
7270.448	Pharmacy - Pneumovax	3,316.00			3,316.00
7270.450	Pharmacy- Medicine Cabinet Dr	35,201.00			35,201.00
7290.290	Dental- Consulting Services	9,660.00			9,660.00
7330.050	PT- Aides Wages	37,407.00		500.00	37,907.00
			RJE - 9	500.00	
7330.150	PT- Uniform Allowance	200.00			200.00
7330.160	PT- FICA	2,742.00			2,742.00
7330.170	PT- SUI	427.00			427.00
7330.171	PT- FUI	42.00			42.00
7330.280	PT- Agency	234,539.00			234,539.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
7330.299	PT - Other Consulting	2,100.00			2,100.00
7330.490	PT - Medical Supplies	816.00			816.00
7330.590	PT- Other Supplies	10,644.00			10,644.00
7340.280	OT- Agency	222,253.00			222,253.00
7350.280	ST - Agency	127,156.00			127,156.00
7360.280	RT - Agency	34,690.00			34,690.00
7381.010	Social Services- Supervisor W	42,366.00			42,366.00
7381.020	Social Services- Tech Wages	27,495.00			27,495.00
7381.160	Social Services- FICA	4,906.00			4,906.00
7381.170	Social Services- SUI	1,131.00			1,131.00
7381.171	Social Services- FUI	124.00			124.00
7381.299	Social Services - Other Consul	9,956.00			9,956.00
7390.060	Medical Records- Clerical Wag	46,111.00		500.00	46,611.00
			RJE - 9	500.00	
7390.160	Medical Records- FICA	3,540.00			3,540.00
7390.170	Medical Records- SUI	480.00			480.00
7390.171	Medical Records- FUI	42.00			42.00
7410.280	Medical Consulting Services	11,500.00			11,500.00
7420.290	Medical Director- Consulting	60,000.00			60,000.00
7430.020	Utilization Review- Tech Wages	184,215.00		1,000.00	185,215.00
			RJE - 9	1,000.00	
7430.160	Utilization Review- FICA	13,380.00			13,380.00
7430.170	Utilization Review- SUI	1,501.00			1,501.00
7430.171	Utilization Review- FUI	173.00			173.00
7430.290	Utilization Review- Consultin	5,071.00			5,071.00
8212.010	Dietary- Dept Head Wages	90,524.00		500.00	91,024.00
			RJE - 9	500.00	
8212.020	Dietary- Tech Wages	74,514.00		2,931.00	77,445.00
			RJE - 9	2,931.00	
8212.021	Dietary - Dietitian Wages	60,108.00		500.00	60,608.00
			RJE - 9	500.00	
8212.070	Dietary- Environmental Wages	517,608.00		6,038.00	523,646.00
			RJE - 9	6,038.00	
8212.150	Dietary- Uniform Allowance	2,209.00			2,209.00
8212.160	Dietary- FICA	56,146.00			56,146.00
8212.170	Dietary- SUI	9,135.00			9,135.00
8212.171	Dietary- FUI	893.00			893.00
8212.299	Dietary - Other Consulting	2,615.00			2,615.00
8212.430	Dietary- Nutritional Supplemen	10,246.00			10,246.00
8212.501	Dietary- Groceries	192,350.00			192,350.00
8212.502	Dietary- Dairy	54,933.00			54,933.00
8212.503	Dietary- Meat and Fish	79,299.00			79,299.00
8212.504	Dietary- Bakery	13,110.00			13,110.00
8212.505	Dietary- Produce	19,056.00			19,056.00
8212.510	Dietary- Tabeware	4,453.00			4,453.00
8212.540	Dietary- Cleaning Supplies	7,329.00			7,329.00
8212.550	Dietary- Office Supplies	59.00			59.00
8212.570	Dietary- Wipes	64.00			64.00
8212.590	Dietary- Other Supplies	13,174.00			13,174.00
8212.630	Dietary- Repairs and Maintena	2,940.00			2,940.00
8212.670	Dietary- Purchased Services	1,191.00			1,191.00
8212.680	Dietary- Contracted Services	1,580.00			1,580.00
8212.730	Dietary- Rental Expense	1,367.00			1,367.00
8220.010	Plant- Supervisor Wages	69,615.00		2,602.00	72,217.00
			RJE - 9	2,602.00	
8220.070	Plant- Environmental Wages	69,999.00		500.00	70,499.00
			RJE - 9	500.00	
8220.160	Plant- FICA	9,732.00			9,732.00
8220.170	Plant- SUI	1,504.00			1,504.00
8220.171	Plant- FUI	167.00			167.00
8220.590	Plant- Other Supplies	23,492.00			23,492.00
8220.630	Plant- Repairs and Maintenance	65,628.00			65,628.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
8220.670	Plant- Purchased Services	40,333.00			40,333.00
8220.680	Plant- Contracted Services	56,051.00			56,051.00
8220.690	Plant - Amort. Leasehold Imp.	21,431.00			21,431.00
8220.691	Plant - Depreciation -MME	53,947.00			53,947.00
8220.710	Plant - Building Rent	468,662.00			468,662.00
8220.711	Rental - Land	23,043.00			23,043.00
8220.730	Plant- Rental Expense	789.00			789.00
8220.740	Plant - Electricity	220,566.00			220,566.00
8220.750	Plant - Gas	22,304.00			22,304.00
8220.760	Plant - Water and Sewer	30,440.00			30,440.00
8220.770	Plant - Oil	3,344.00			3,344.00
8220.810	Plant - Property Insurance	35,789.00			35,789.00
8220.815	Plant - Auto Insurance	2,651.00			2,651.00
8220.830	Plant - Real Estate Taxes	256,526.00			256,526.00
8240.070	Housekeeping- Environmental	458,343.00		10,910.00	469,253.00
			RJE - 9	10,910.00	
8240.150	Housekeeping- Uniform Allowan	1,976.00			1,976.00
8240.160	Housekeeping- FICA	34,901.00			34,901.00
8240.170	Housekeeping- SUI	5,717.00			5,717.00
8240.171	Housekeeping- FUI	530.00			530.00
8240.460	Housekeeping- Gloves	(613.00)			(613.00)
8240.540	Housekeeping- Cleaning Suppli	11,448.00			11,448.00
8240.570	Housekeeping- Wipes	(1,150.00)			(1,150.00)
8240.590	Housekeeping- Other Supplies	18,508.00			18,508.00
8240.680	Housekeeping- Contracted Serv	18,324.00			18,324.00
8250.380	Laundry - Diapers	32,944.00			32,944.00
8250.381	Laundry - Undergarments	4,460.00			4,460.00
8250.530	Laundry - Linen and Bedding	536.00			536.00
8250.540	Laundry- Cleaning Supplies	9,344.00			9,344.00
8250.590	Laundry- Other Supplies	(470.00)			(470.00)
8250.680	Laundry- Contracted Services	136,172.00			136,172.00
8270.670	Ambulance	3,644.00			3,644.00
8311.010	Fiscal- Supervisor Wages	59,978.00		125,822.00	185,800.00
			RJE - 7	121,786.00	
			RJE - 9	4,036.00	
8311.160	Fiscal- FICA	4,630.00			4,630.00
8311.170	Fiscal- SUI	672.00			672.00
8311.171	Fiscal- FUI	76.00			76.00
8311.290	Fiscal- Consulting Services	48,309.00			48,309.00
8311.299	Fiscal - Other Consulting	107,448.00			107,448.00
8311.310	Fiscal- Audit Fees	47,714.00			47,714.00
8311.680	Fiscal- Contracted Services	6,768.00			6,768.00
8311.730	Fiscal- Rental Expense	53,913.00		(9,469.00)	44,444.00
			RJE - 3	(9,469.00)	
8321.010	Admissions - Dept Head Wages	68,546.00		778.00	69,324.00
			RJE - 9	778.00	
8321.060	Admissions - Clerk Wages	32,414.00		698.00	33,112.00
			RJE - 9	698.00	
8321.160	Admissions - FICA Expense	6,986.00			6,986.00
8321.170	Admissions - SUI	960.00			960.00
8321.171	Admissions - FUI	84.00			84.00
8321.299	Admissions - Other Consulting	3,148.00			3,148.00
8321.670	Admissions- Purchased Services	4,519.00			4,519.00
8351.010	Admin- Supervisor Wages	270,698.00		(121,286.00)	149,412.00
			RJE - 7	(121,786.00)	
			RJE - 9	500.00	
8351.011	Admin - Executive Directors	26,279.00		1,873.00	28,152.00
			RJE - 9	1,873.00	
8351.012	Admin - Human Resources	47,392.00		432.00	47,824.00
			RJE - 9	432.00	
8351.060	Admin- Clerical Wages	7,620.00		500.00	8,120.00
			RJE - 9	500.00	

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
8351.160	Admin- FICA	24,663.00			24,663.00
8351.170	Admin- SUI	2,747.00			2,747.00
8351.171	Admin- FUI	273.00			273.00
8351.246	Admin- Dental Insurance	503.00			503.00
8351.290	Admin- Consulting Services	4,532.00			4,532.00
8351.293	Admin - Legal Consulting	16,765.00			16,765.00
8351.299	Admin - Other Consulting	20,439.00			20,439.00
8351.300	Admin- Legal Fees	107,778.00		4.00	107,782.00
			RJE - 8	4.00	
8351.550	Admin- Office Supplies	15,238.00			15,238.00
8351.552	Admin - Paper	3,009.00			3,009.00
8351.590	Admin- Other Supplies	7,395.00			7,395.00
8351.591	Admin - Other Supp. Residents	428.00			428.00
8351.670	Admin- Purchased Services	158.00			158.00
8351.680	Admin- Contracted Services	22,672.00		(16,066.00)	6,606.00
			RJE - 2	(16,066.00)	
8351.730	Admin- Rental Expense	19,537.00		(2,368.00)	17,169.00
			RJE - 3	(2,368.00)	
8351.810	Admin - General Insurance	137,464.00			137,464.00
8351.813	Admin - GL/PL Settlements	53,721.00			53,721.00
8351.820	Admin - Working Capital Int.	44,654.00			44,654.00
8351.830	Admin - Licenses and Taxes	2,756.00			2,756.00
8351.835	Admin - Sales Tax	11,640.00			11,640.00
8351.841	Admin - Telephone	30,752.00		(873.00)	29,879.00
			RJE - 1	(873.00)	
8351.850	Admin- Dues and Subscriptions	9,922.00		(8,863.00)	1,059.00
			RJE - 4	(8,863.00)	
8351.880	Admin - Travel	2,979.00			2,979.00
8351.881	Admin - Auto Expense	874.00			874.00
8351.882	Admin- Bank Charges	20,997.00			20,997.00
8351.883	Admin- Conferences and Worksh	1,125.00			1,125.00
8351.911	Admin - Postage	5,960.00			5,960.00
8351.912	Admin - Marketing	117,598.00			117,598.00
8351.917	Admin - Meals and Entertain	7,313.00			7,313.00
8351.919	Admin - Parties and Gifts	15,751.00		(12,719.00)	3,032.00
			RJE - 5	(12,719.00)	
8351.920	Admin - Penalties	7,340.00			7,340.00
8352.099	COVID-19 Wages	86,617.00		(86,617.00)	0.00
			RJE - 9	(86,617.00)	
8352.259	COVID-19 Benefits	6,627.00			6,627.00
8352.280	COVID-19 Nursing Sup Agency	5,798.00			5,798.00
8352.360	COVID-19 Agency CNA's	7.00			7.00
8352.590	COVID-19 Supplies	91,167.00			91,167.00
8381.060	Reception- Clerical Wages	136,925.00		2,000.00	138,925.00
			RJE - 9	2,000.00	
8381.150	Reception- Uniform Allowance	200.00			200.00
8381.160	Reception- FICA	10,457.00			10,457.00
8381.170	Reception- SUI	2,729.00			2,729.00
8381.171	Reception- FUI	302.00			302.00
8460.160	FICA Expense	6,981.00			6,981.00
8460.170	SUI Expense	(12,259.00)			(12,259.00)
8460.180	Health Insurance	91,585.00			91,585.00
8460.190	Non Union Pension Expense	(1,264.00)			(1,264.00)
8460.200	Workers Compensation Expense	101,252.00			101,252.00
8460.210	Union Pension Expense	371,319.00			371,319.00
8460.240	Union Welfare and Legal	1,053,641.00			1,053,641.00
8460.245	Union Education	43,935.00			43,935.00
8460.246	Dental Insurance	(746.00)			(746.00)
8460.249	Employee Fingerprinting	4,679.00			4,679.00
9009.000	NYS Assessment	745,075.00			745,075.00
9027.000	Unincorporated Business Tax	16,570.00			16,570.00
Marcum 102	CAHCF Dues	0.00		9,676.00	9,676.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
			RJE - 4	9,676.00	
Marcum 105	Cable TV	0.00		16,066.00	16,066.00
			RJE - 2	16,066.00	
Marcum 111	Cell Phone Expense	0.00		873.00	873.00
			RJE - 1	873.00	
Marcum 112	Leases	0.00		13,055.00	13,055.00
			RJE - 3	13,055.00	
Marcum 114	Gifts to Staff/Residents	0.00		12,719.00	12,719.00
			RJE - 5	12,719.00	
Marcum 116	Reversal of PY Expenses	0.00		(827.00)	(827.00)
			RJE - 3	(10.00)	
			RJE - 4	(813.00)	
			RJE - 8	(4.00)	
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
8351.010	Admin- Supervisor Wages	270,698.00		(121,286.00)	149,412.00
			RJE - 7	(121,786.00)	
			RJE - 9	500.00	
				<u>(121,286.00)</u>	<u>149,412.00</u>
Subtotal [2] Administrators		<u>270,698.00</u>			
Subgroup : [3]	Assistant Administrator				
8351.011	Admin - Executive Directors	26,279.00		1,873.00	28,152.00
			RJE - 9	<u>1,873.00</u>	
				<u>1,873.00</u>	<u>28,152.00</u>
Subtotal [3] Assistant Administrator		<u>26,279.00</u>			
Subgroup : [4]	Other Administrative Salaries				
8311.010	Fiscal- Supervisor Wages	59,978.00		125,822.00	185,800.00
			RJE - 7	121,786.00	
			RJE - 9	4,036.00	
8351.012	Admin - Human Resources	47,392.00		432.00	47,824.00
			RJE - 9	432.00	
8351.060	Admin- Clerical Wages	7,620.00		500.00	8,120.00
			RJE - 9	500.00	
8381.060	Reception- Clerical Wages	136,925.00		2,000.00	138,925.00
			RJE - 9	<u>2,000.00</u>	
				<u>128,754.00</u>	<u>380,669.00</u>
Subtotal [4] Other Administrative Salaries		<u>251,915.00</u>			
Subgroup : [5A]	Head Dietitian				
8212.010	Dietary- Dept Head Wages	90,524.00		500.00	91,024.00
			RJE - 9	<u>500.00</u>	
				<u>500.00</u>	<u>91,024.00</u>
Subtotal [5A] Head Dietitian		<u>90,524.00</u>			
Subgroup : [5C]	Dietary Workers				
8212.020	Dietary- Tech Wages	74,514.00		2,931.00	77,445.00
			RJE - 9	2,931.00	
8212.021	Dietary - Dietitian Wages	60,108.00		500.00	60,608.00
			RJE - 9	500.00	
8212.070	Dietary- Environmental Wages	517,608.00		6,038.00	523,646.00
			RJE - 9	<u>6,038.00</u>	
				<u>9,469.00</u>	<u>661,699.00</u>
Subtotal [5C] Dietary Workers		<u>652,230.00</u>			
Subgroup : [6B]	Other Housekeeping Workers				
8240.070	Housekeeping- Environmental	458,343.00		10,910.00	469,253.00
			RJE - 9	<u>10,910.00</u>	
				<u>10,910.00</u>	<u>469,253.00</u>
Subtotal [6B] Other Housekeeping Workers		<u>458,343.00</u>			
Subgroup : [7A]	Engineer or Chief of Maintenance				
8220.010	Plant- Supervisor Wages	69,615.00		2,602.00	72,217.00
			RJE - 9	<u>2,602.00</u>	
				<u>2,602.00</u>	<u>72,217.00</u>
Subtotal [7A] Engineer or Chief of Maintenance		<u>69,615.00</u>			
Subgroup : [7B]	Other Maintenance Workers				
8220.070	Plant- Environmental Wages	69,999.00		500.00	70,499.00
			RJE - 9	<u>500.00</u>	
				<u>500.00</u>	<u>70,499.00</u>
Subtotal [7B] Other Maintenance Workers		<u>69,999.00</u>			
Subgroup : [12A]	Director of Nurses/Assistant Director				
6011.010	Nsg Admin- Supervisor Wages	165,705.00		3,359.00	169,064.00
			RJE - 9	3,359.00	
6011.011	Nsg Admin - ADON Wages	14,823.00		0.00	14,823.00
Subtotal [12A] Director of Nurses/Assistant Director		<u>180,528.00</u>		<u>3,359.00</u>	<u>183,887.00</u>
Subgroup : [12B1]	RNs - Direct Care				
6020.030	SNF- RN Wages	234,991.00		4,138.00	239,129.00
			RJE - 9	<u>4,138.00</u>	
				<u>4,138.00</u>	<u>239,129.00</u>
Subtotal [12B1] RNs - Direct Care		<u>234,991.00</u>			
Subgroup : [12B2]	RNs - Administrative				
6011.030	Nsg Admin- RN Wages	239,969.00		2,205.00	242,174.00
			RJE - 9	2,205.00	
7430.020	Utilization Review- Tech Wages	184,215.00		1,000.00	185,215.00
			RJE - 9	<u>1,000.00</u>	
				<u>3,205.00</u>	<u>427,389.00</u>
Subtotal [12B2] RNs - Administrative		<u>424,184.00</u>			
Subgroup : [12C1]	LPNs - Direct Care				
6020.040	SNF- LPN Wages	1,152,460.00		11,720.00	1,164,180.00
			RJE - 9	<u>11,720.00</u>	
				<u>11,720.00</u>	<u>1,164,180.00</u>
Subtotal [12C1] LPNs - Direct Care		<u>1,152,460.00</u>			
Subgroup : [12D]	Aides and Attendants				
6020.050	SNF- Aides Wages	2,038,041.00		26,072.00	2,064,113.00
			RJE - 9	<u>26,072.00</u>	
				<u>26,072.00</u>	<u>2,064,113.00</u>
Subtotal [12D] Aides and Attendants		<u>2,038,041.00</u>			
Subgroup : [12E]	Physical Therapists				
7330.050	PT- Aides Wages	37,407.00		500.00	37,907.00
			RJE - 9	<u>500.00</u>	
				<u>500.00</u>	<u>37,907.00</u>
Subtotal [12E] Physical Therapists		<u>37,407.00</u>			

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicald - Cassena Care 2021 Medicald Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Subgroup : [12H]	Recreation Workers				
7260.010	Activities- Supervisor Wages	74,263.00		500.00	74,763.00
			RJE - 9	500.00	
7260.050	Activities- Aides Wages	84,468.00		1,825.00	86,293.00
			RJE - 9	1,825.00	
Subtotal [12H] Recreation Workers		158,731.00		2,325.00	161,056.00
Subgroup : [12M]	Social Workers/Case Management				
7381.010	Social Services- Supervisor W	42,366.00		0.00	42,366.00
7381.020	Social Services- Tech Wages	27,495.00		0.00	27,495.00
Subtotal [12M] Social Workers/Case Management		69,861.00		0.00	69,861.00
Subgroup : [12O]	Other				
7390.060	Medical Records- Clerical Wag	46,111.00		500.00	46,611.00
			RJE - 9	500.00	
8321.010	Admissions - Dept Head Wages	68,546.00		778.00	69,324.00
			RJE - 9	778.00	
8321.060	Admissions - Clerk Wages	32,414.00		698.00	33,112.00
			RJE - 9	698.00	
8352.099	COVID-19 Wages	86,617.00		(86,617.00)	0.00
			RJE - 9	(86,617.00)	
Subtotal [12O] Other		233,688.00		(84,641.00)	149,047.00
Total [10-A] Salaries and Wages		6,419,494.00		0.00	6,419,494.00
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
7290.290	Dental- Consulting Services	9,660.00		0.00	9,660.00
Subtotal [2] Dentist		9,660.00		0.00	9,660.00
Subgroup : [3]	Pharmacist				
7270.290	Pharmacy- Consulting Services	29,850.00		0.00	29,850.00
Subtotal [3] Pharmacist		29,850.00		0.00	29,850.00
Subgroup : [5A]	PT - Resident Care				
7330.280	PT- Agency	234,539.00		0.00	234,539.00
Subtotal [5A] PT - Resident Care		234,539.00		0.00	234,539.00
Subgroup : [8A]	Medical Director				
7420.290	Medical Director- Consulting	60,000.00		0.00	60,000.00
Subtotal [8A] Medical Director		60,000.00		0.00	60,000.00
Subgroup : [8B]	Utilization Review				
7410.280	Medical Consulting Services	11,500.00		0.00	11,500.00
7430.290	Utilization Review- Consultin	5,071.00		0.00	5,071.00
Subtotal [8B] Utilization Review		16,571.00		0.00	16,571.00
Subgroup : [9A]	ST - Resident Care				
7350.280	ST - Agency	127,156.00		0.00	127,156.00
Subtotal [9A] ST - Resident Care		127,156.00		0.00	127,156.00
Subgroup : [10A]	OT - Resident Care				
7340.280	OT- Agency	222,253.00		0.00	222,253.00
Subtotal [10A] OT - Resident Care		222,253.00		0.00	222,253.00
Subgroup : [11A1]	RN's - Direct Care				
6020.340	SNF- Agency - RN's	129,073.00		0.00	129,073.00
Subtotal [11A1] RN's - Direct Care		129,073.00		0.00	129,073.00
Subgroup : [11A2]	RN's - Administrative				
8011.280	Nsg Admin- Nursing Sup Agency	439,539.00		0.00	439,539.00
8352.280	COVID-19 Nursing Sup Agency	5,798.00		0.00	5,798.00
Subtotal [11A2] RN's - Administrative		445,337.00		0.00	445,337.00
Subgroup : [11B1]	LPN's - Direct Care				
6020.350	SNF- Agency - LPN's	140,440.00		0.00	140,440.00
Subtotal [11B1] LPN's - Direct Care		140,440.00		0.00	140,440.00
Subgroup : [11C]	Aides				
6020.360	SNF- Agency - CNA's	55,512.00		0.00	55,512.00
8352.360	COVID-19 Agency CNA's	7.00		0.00	7.00
Subtotal [11C] Aides		55,519.00		0.00	55,519.00
Subgroup : [12]	Other				
7360.280	RT - Agency	34,690.00		0.00	34,690.00
Subtotal [12] Other		34,690.00		0.00	34,690.00
Total [13-B] Professional Fees		1,505,088.00		0.00	1,505,088.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
8460.200	Workers Compensation Expense	101,252.00		0.00	101,252.00
Subtotal [1A1] Workmen's Compensation		101,252.00		0.00	101,252.00
Subgroup : [1A3]	Unemployment Insurance				
6011.170	Nsg Admin- SUI	3,439.00		0.00	3,439.00
6011.171	Nsg Admin- FUI	340.00		0.00	340.00
6020.170	SNF- SUI	35,809.00		0.00	35,809.00

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
6020.171	SNF- FUI	3,497.00		0.00	3,497.00
7260.170	Activities- SUI	1,530.00		0.00	1,530.00
7260.171	Activities- FUI	126.00		0.00	126.00
7330.170	PT- SUI	427.00		0.00	427.00
7330.171	PT- FUI	42.00		0.00	42.00
7381.170	Social Services- SUI	1,131.00		0.00	1,131.00
7381.171	Social Services- FUI	124.00		0.00	124.00
7390.170	Medical Records- SUI	480.00		0.00	480.00
7390.171	Medical Records- FUI	42.00		0.00	42.00
7430.170	Utilization Review- SUI	1,501.00		0.00	1,501.00
7430.171	Utilization Review- FUI	173.00		0.00	173.00
8212.170	Dietary- SUI	9,135.00		0.00	9,135.00
8212.171	Dietary- FUI	893.00		0.00	893.00
8220.170	Plant- SUI	1,504.00		0.00	1,504.00
8220.171	Plant- FUI	167.00		0.00	167.00
8240.170	Housekeeping- SUI	5,717.00		0.00	5,717.00
8240.171	Housekeeping- FUI	530.00		0.00	530.00
8311.170	Fiscal- SUI	672.00		0.00	672.00
8311.171	Fiscal- FUI	76.00		0.00	76.00
8321.170	Admissions - SUI	960.00		0.00	960.00
8321.171	Admissions - FUI	84.00		0.00	84.00
8351.170	Admin- SUI	2,747.00		0.00	2,747.00
8351.171	Admin- FUI	273.00		0.00	273.00
8381.170	Reception- SUI	2,729.00		0.00	2,729.00
8381.171	Reception- FUI	302.00		0.00	302.00
8460.170	SUI Expense	(12,259.00)		0.00	(12,259.00)
Subtotal [1A3] Unemployment Insurance		62,191.00		0.00	62,191.00
Subgroup : [1A4] Social Security (FICA)					
6011.160	Nsg Admin- FICA	31,516.00		0.00	31,516.00
6020.160	SNF- FICA	265,896.00		0.00	265,896.00
7260.160	Activities- FICA	11,707.00		0.00	11,707.00
7330.160	PT- FICA	2,742.00		0.00	2,742.00
7381.160	Social Services- FICA	4,906.00		0.00	4,906.00
7390.160	Medical Records- FICA	3,540.00		0.00	3,540.00
7430.160	Utilization Review- FICA	13,380.00		0.00	13,380.00
8212.160	Dietary- FICA	56,146.00		0.00	56,146.00
8220.160	Plant- FICA	9,732.00		0.00	9,732.00
8240.160	Housekeeping- FICA	34,901.00		0.00	34,901.00
8311.160	Fiscal- FICA	4,630.00		0.00	4,630.00
8321.160	Admissions - FICA Expense	6,986.00		0.00	6,986.00
8351.160	Admin- FICA	24,663.00		0.00	24,663.00
8381.160	Reception- FICA	10,457.00		0.00	10,457.00
8460.160	FICA Expense	6,981.00		0.00	6,981.00
Subtotal [1A4] Social Security (FICA)		488,183.00		0.00	488,183.00
Subgroup : [1A5] Health Insurance					
8351.246	Admin- Dental Insurance	503.00		0.00	503.00
8460.180	Health Insurance	91,585.00		0.00	91,585.00
8460.240	Union Welfare and Legal	1,053,641.00		0.00	1,053,641.00
8460.246	Dental Insurance	(746.00)		0.00	(746.00)
Subtotal [1A5] Health Insurance		1,144,983.00		0.00	1,144,983.00
Subgroup : [1A7] Pensions					
8460.190	Non Union Pension Expense	(1,264.00)		0.00	(1,264.00)
8460.210	Union Pension Expense	371,319.00		0.00	371,319.00
Subtotal [1A7] Pensions		370,055.00		0.00	370,055.00
Subgroup : [1A8] Uniform Allowance					
6020.150	SNF- Uniform Allowance	11,856.00		0.00	11,856.00
7330.150	PT- Uniform Allowance	200.00		0.00	200.00
8212.150	Dietary- Uniform Allowance	2,209.00		0.00	2,209.00
8240.150	Housekeeping- Uniform Allowan	1,976.00		0.00	1,976.00
8381.150	Reception- Uniform Allowance	200.00		0.00	200.00
Subtotal [1A8] Uniform Allowance		16,441.00		0.00	16,441.00
Subgroup : [1A9] Other					
8352.259	COVID-19 Benefits	6,627.00		0.00	6,627.00
8460.245	Union Education	43,935.00		0.00	43,935.00
Subtotal [1A9] Other		50,562.00		0.00	50,562.00
Subgroup : [1C] Bad Debts					
5535.010	Bad Debt Expense	2,906,890.00		2,643.00	2,909,533.00
			RJE - 6	2,936.00	
			RJE - 10	(293.00)	
Subtotal [1C] Bad Debts		2,906,890.00		2,643.00	2,909,533.00
Subgroup : [1D] Accounting and Auditing					
8311.310	Fiscal- Audit Fees	47,714.00		0.00	47,714.00
Subtotal [1D] Accounting and Auditing		47,714.00		0.00	47,714.00
Subgroup : [1E] Legal					
8351.300	Admin- Legal Fees	107,778.00		4.00	107,782.00
			RJE - 8	4.00	
Subtotal [1E] Legal		107,778.00		4.00	107,782.00
Subgroup : [1G] Office Supplies					

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 Engagement: **Medicaid - Cassena Care 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
8351.550	Admin- Office Supplies	15,238.00		0.00	15,238.00
8351.552	Admin - Paper	3,009.00		0.00	3,009.00
8351.590	Admin- Other Supplies	7,395.00		0.00	7,395.00
8351.591	Admin - Other Supp. Residents	428.00		0.00	428.00
Subtotal [1G] Office Supplies		26,070.00		0.00	26,070.00
Subgroup : [1H1] Telephone and Telegraph					
8351.841	Admin - Telephone	30,752.00		(873.00)	29,879.00
Subtotal [1H1] Telephone and Telegraph		30,752.00	RJE - 1	(873.00)	29,879.00
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 111	Cell Phone Expense	0.00		873.00	873.00
Subtotal [1H2] Cellular Phones and Beepers		0.00	RJE - 1	873.00	873.00
Subgroup : [1J] Corporation Business Taxes					
9027.000	Unincorporated Business Tax	16,570.00		0.00	16,570.00
Subtotal [1J] Corporation Business Taxes		16,570.00		0.00	16,570.00
Subgroup : [1K2] Other					
8351.835	Admin - Sales Tax	11,640.00		0.00	11,640.00
Subtotal [1K2] Other		11,640.00		0.00	11,640.00
Subgroup : [1K3] Resident Day User Fee					
9009.000	NYS Assessment	745,075.00		0.00	745,075.00
Subtotal [1K3] Resident Day User Fee		745,075.00		0.00	745,075.00
Total [15] Expenditures Other than Salaries		6,126,156.00		2,647.00	6,128,803.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2] Holiday Parties for Staff					
8351.919	Admin - Parties and Gifts	15,751.00		(12,719.00)	3,032.00
Subtotal [2] Holiday Parties for Staff		15,751.00	RJE - 5	(12,719.00)	3,032.00
Subgroup : [3] Gifts to Staff and Residents					
Marcum 114	Gifts to Staff/Residents	0.00		12,719.00	12,719.00
Subtotal [3] Gifts to Staff and Residents		0.00	RJE - 5	12,719.00	12,719.00
Subgroup : [4] Employee Travel					
8351.880	Admin - Travel	2,979.00		0.00	2,979.00
Subtotal [4] Employee Travel		2,979.00		0.00	2,979.00
Subgroup : [5] Education Expense					
8351.883	Admin- Conferences and Worksh	1,125.00		0.00	1,125.00
Subtotal [5] Education Expense		1,125.00		0.00	1,125.00
Subgroup : [6] Automobile Expense					
8351.881	Admin - Auto Expense	874.00		0.00	874.00
Subtotal [6] Automobile Expense		874.00		0.00	874.00
Subgroup : [7] Other					
8351.917	Admin - Meals and Entertain	7,313.00		0.00	7,313.00
Subtotal [7] Other		7,313.00		0.00	7,313.00
Subgroup : [M1] Advertising Help Wanted					
6011.285	Msg Admin - Recruiting Fees	65.00		0.00	65.00
Subtotal [M1] Advertising Help Wanted		65.00		0.00	65.00
Subgroup : [M3] Advertising Other					
8351.912	Admin - Marketing	117,598.00		0.00	117,598.00
Subtotal [M3] Advertising Other		117,598.00		0.00	117,598.00
Subgroup : [M7] Postage					
8351.730	Admin- Rental Expense	19,537.00		(2,368.00)	17,169.00
8351.911	Admin - Postage	5,960.00		(2,368.00)	5,960.00
Subtotal [M7] Postage		25,497.00	RJE - 3	(2,368.00)	23,129.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
Marcum 102	CAHCF Dues	0.00		9,676.00	9,676.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		0.00	RJE - 4	9,676.00	9,676.00
Subgroup : [M9] Subscriptions					
8351.850	Admin- Dues and Subscriptions	9,922.00		(8,863.00)	1,059.00
Subtotal [M9] Subscriptions		9,922.00	RJE - 4	(8,863.00)	1,059.00
Subgroup : [M11] Services Provided by Contract					
8311.290	Fiscal- Consulting Services	48,309.00		0.00	48,309.00
8311.680	Fiscal- Contracted Services	6,768.00		0.00	6,768.00
8311.730	Fiscal- Rental Expense	53,913.00		(9,469.00)	44,444.00
8321.670	Admissions- Purchased Services	4,519.00		(9,469.00)	4,519.00

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 Trial Balance: **A.01 - TB-CCNH**
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
8351.290	Admin- Consulting Services	4,532.00		0.00	4,532.00
8351.670	Admin- Purchased Services	158.00		0.00	158.00
8351.680	Admin- Contracted Services	22,672.00		(16,066.00)	6,606.00
	Subtotal [M11] Services Provided by Contract	140,871.00	RJE - 2	(25,535.00)	115,336.00
Subgroup : [M12] Administrative Management Services					
8311.299	Fiscal - Other Consulting	107,448.00		0.00	107,448.00
8351.293	Admin - Legal Consulting	16,765.00		0.00	16,765.00
8351.299	Admin - Other Consulting	20,439.00		0.00	20,439.00
	Subtotal [M12] Administrative Management Services	144,652.00		0.00	144,652.00
Subgroup : [M13] Other					
8351.830	Admin - Licenses and Taxes	2,756.00		0.00	2,756.00
8351.882	Admin- Bank Charges	20,997.00		0.00	20,997.00
8351.920	Admin - Penalties	7,340.00		0.00	7,340.00
8460.249	Employee Fingerprinting	4,679.00		0.00	4,679.00
	Subtotal [M13] Other	35,772.00		0.00	35,772.00
	Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General	502,419.00		(27,090.00)	475,329.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
8212.501	Dietary- Groceries	192,350.00		0.00	192,350.00
8212.502	Dietary- Dairy	54,933.00		0.00	54,933.00
8212.503	Dietary- Meat and Fish	79,299.00		0.00	79,299.00
8212.504	Dietary- Bakery	13,110.00		0.00	13,110.00
8212.505	Dietary- Produce	19,056.00		0.00	19,056.00
	Subtotal [2A1] Raw Food	358,748.00		0.00	358,748.00
Subgroup : [2A2] Non-Food Supplies					
7200.430	Central Supply- Nutritional S	16,420.00		0.00	16,420.00
8212.430	Dietary- Nutritional Supplemen	10,246.00		0.00	10,246.00
8212.510	Dietary- Tabeware	4,453.00		0.00	4,453.00
8212.540	Dietary- Cleaning Supplies	7,329.00		0.00	7,329.00
8212.550	Dietary- Office Supplies	59.00		0.00	59.00
8212.570	Dietary- Wipes	64.00		0.00	64.00
8212.590	Dietary- Other Supplies	13,174.00		0.00	13,174.00
8212.730	Dietary- Rental Expense	1,367.00		0.00	1,367.00
	Subtotal [2A2] Non-Food Supplies	53,112.00		0.00	53,112.00
Subgroup : [2B] Purchased Services					
8212.670	Dietary- Purchased Services	1,191.00		0.00	1,191.00
8212.680	Dietary- Contracted Services	1,580.00		0.00	1,580.00
	Subtotal [2B] Purchased Services	2,771.00		0.00	2,771.00
	Total [18] Dietary Basis for Allocation of Costs	414,631.00		0.00	414,631.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3B] Purchased Services					
8250.680	Laundry- Contracted Services	136,172.00		0.00	136,172.00
	Subtotal [3B] Purchased Services	136,172.00		0.00	136,172.00
Subgroup : [3C] Other					
8250.380	Laundry - Diapers	32,944.00		0.00	32,944.00
8250.381	Laundry - Undergarments	4,460.00		0.00	4,460.00
8250.530	Laundry - Linen and Bedding	536.00		0.00	536.00
8250.540	Laundry- Cleaning Supplies	9,344.00		0.00	9,344.00
8250.590	Laundry- Other Supplies	(470.00)		0.00	(470.00)
	Subtotal [3C] Other	46,814.00		0.00	46,814.00
	Total [19] Laundry-Basis for Allocation of Costs	182,986.00		0.00	182,986.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4B] Purchased Services					
8240.680	Housekeeping- Contracted Serv	18,324.00		0.00	18,324.00
	Subtotal [4B] Purchased Services	18,324.00		0.00	18,324.00
Subgroup : [4C] Other					
8240.460	Housekeeping- Gloves	(613.00)		0.00	(613.00)
8240.540	Housekeeping- Cleaning Suppli	11,448.00		0.00	11,448.00
8240.570	Housekeeping- Wipes	(1,150.00)		0.00	(1,150.00)
8240.590	Housekeeping- Other Supplies	18,508.00		0.00	18,508.00
	Subtotal [4C] Other	28,193.00		0.00	28,193.00
Subgroup : [5A2] Purchased from					
5527.427	AA - Pharmacy Hospice	181.00		0.00	181.00
7270.440	Pharmacy- Drugs - Medicare Pa	123,767.00		0.00	123,767.00
7270.441	Pharmacy- Drugs - Medicaid	14,448.00		0.00	14,448.00
7270.444	Pharmacy- Drugs - HMO	56,601.00		0.00	56,601.00
7270.445	Pharmacy - Drugs - Hospice	773.00		0.00	773.00
7270.448	Pharmacy - Pneumovax	3,318.00		0.00	3,318.00
	Subtotal [5A2] Purchased from	199,086.00		0.00	199,086.00
Subgroup : [5B] Medicine Cabinet Drugs					
7270.450	Pharmacy- Medicine Cabinet Dr	35,201.00		0.00	35,201.00
	Subtotal [5B] Medicine Cabinet Drugs	35,201.00		0.00	35,201.00
Subgroup : [5D] Ambulance/Limousine					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
8270.670	Ambulance	3,644.00		0.00	3,644.00
Subtotal [5D] Ambulance/Limousine		3,644.00		0.00	3,644.00
Subgroup : [5E2]	Oxygen - Other				
7200.410	Central Supply- Oxygen	1,292.00		0.00	1,292.00
Subtotal [5E2] Oxygen - Other		1,292.00		0.00	1,292.00
Subgroup : [5F]	X-Rays and related radiological				
7220.680	EKG - Contracted Services	200.00		0.00	200.00
7240.680	X Ray- Contracted Services	5,116.00		0.00	5,116.00
Subtotal [5F] X-Rays and related radiological		5,316.00		0.00	5,316.00
Subgroup : [5H]	Laboratory				
7210.680	Lab- Contracted Services	9,729.00		0.00	9,729.00
Subtotal [5H] Laboratory		9,729.00		0.00	9,729.00
Subgroup : [5I]	Recreation				
7260.590	Activities- Other Supplies	2,615.00		0.00	2,615.00
7260.670	Activities- Purchased Services	257.00		0.00	257.00
Marcum 105	Cable TV	0.00		16,066.00	16,066.00
Subtotal [5I] Recreation		2,872.00	RJE - 2	16,066.00	18,938.00
Subgroup : [5J]	Management fee direct				
6011.299	Nsg Admin - Other Consulting	10,476.00		0.00	10,476.00
Subtotal [5J] Management fee direct		10,476.00		0.00	10,476.00
Subgroup : [5K]	Management fee Indirect				
7330.299	PT - Other Consulting	2,100.00		0.00	2,100.00
7381.299	Social Services - Other Consul	9,956.00		0.00	9,956.00
8212.299	Dietary - Other Consulting	2,615.00		0.00	2,615.00
8321.299	Admissions - Other Consulting	3,148.00		0.00	3,148.00
Subtotal [5K] Management fee Indirect		17,819.00		0.00	17,819.00
Subgroup : [5L]	Other				
7200.435	Central Supply- IV Solutions	19,620.00		0.00	19,620.00
7200.460	Central Supply- Gloves	2,040.00		0.00	2,040.00
7200.490	Central Supply- Other Medical	56,157.00		0.00	56,157.00
7200.570	Central Supply- Wipes	670.00		0.00	670.00
7200.590	Central Supply- Other Supplies	21,782.00		0.00	21,782.00
7200.730	Central Supply- Rental Expense	75,938.00		(1,208.00)	74,730.00
Subtotal [5L] Other		179,127.00	RJE - 3	(1,208.00)	177,919.00
7230.680	EEG - Contracted Services	338.00		0.00	338.00
7330.490	PT - Medical Supplies	816.00		0.00	816.00
7330.590	PT- Other Supplies	10,644.00		0.00	10,644.00
8352.590	COVID-19 Supplies	91,167.00		0.00	91,167.00
Subtotal [5L] Other		102,965.00		(1,208.00)	101,757.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		611,124.00		14,858.00	625,982.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
8212.630	Dietary- Repairs and Maintena	2,940.00		0.00	2,940.00
8220.590	Plant- Other Supplies	23,492.00		0.00	23,492.00
8220.630	Plant- Repairs and Maintenance	65,628.00		0.00	65,628.00
Subtotal [6A] Repairs and Maintenance		92,060.00		0.00	92,060.00
Subgroup : [6B]	Heat				
8220.750	Plant - Gas	22,304.00		0.00	22,304.00
8220.770	Plant - Oil	3,344.00		0.00	3,344.00
Subtotal [6B] Heat		25,648.00		0.00	25,648.00
Subgroup : [6C]	Light & Power				
8220.740	Plant - Electricity	220,566.00		0.00	220,566.00
Subtotal [6C] Light & Power		220,566.00		0.00	220,566.00
Subgroup : [6D]	Water				
8220.760	Plant - Water and Sewer	30,440.00		0.00	30,440.00
Subtotal [6D] Water		30,440.00		0.00	30,440.00
Subgroup : [6E]	Equipment Lease				
Marcum 112	Leases	0.00		13,055.00	13,055.00
Subtotal [6E] Equipment Lease		0.00	RJE - 3	13,055.00	13,055.00
Subgroup : [6F]	Other				
8220.670	Plant- Purchased Services	40,333.00		0.00	40,333.00
8220.680	Plant- Contracted Services	56,051.00		0.00	56,051.00
8220.730	Plant- Rental Expense	789.00		0.00	789.00
Subtotal [6F] Other		97,173.00		0.00	97,173.00
Subgroup : [7B]	Building & Building Improvements				
8220.690	Plant - Amort. Leasehold Imp.	21,431.00		0.00	21,431.00
Subtotal [7B] Building & Building Improvements		21,431.00		0.00	21,431.00
Subgroup : [7D]	Movable Equipment				
8220.691	Plant - Depreciation -MME	53,947.00		0.00	53,947.00

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Subtotal [7D] Movable Equipment		<u>53,947.00</u>		<u>0.00</u>	<u>53,947.00</u>
Subgroup : [9] Rental Payments					
8220.710	Plant - Building Rent	468,662.00		0.00	468,662.00
8220.711	Rental - Land	23,043.00		0.00	23,043.00
Subtotal [9] Rental Payments		<u>491,705.00</u>		<u>0.00</u>	<u>491,705.00</u>
Subgroup : [10B] Real estate taxes paid by lessor					
8220.830	Plant - Real Estate Taxes	256,526.00		0.00	256,526.00
Subtotal [10B] Real estate taxes paid by lessor		<u>256,526.00</u>		<u>0.00</u>	<u>256,526.00</u>
Total [22] Maintenance and Property		<u>1,289,496.00</u>		<u>13,055.00</u>	<u>1,302,551.00</u>
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
8351.820	Admin - Working Capital Int.	44,654.00		0.00	44,654.00
Subtotal [12D] Other Interest Expense		<u>44,654.00</u>		<u>0.00</u>	<u>44,654.00</u>
Subgroup : [14A] Insurance on Property					
8220.810	Plant - Property Insurance	35,789.00		0.00	35,789.00
Subtotal [14A] Insurance on Property		<u>35,789.00</u>		<u>0.00</u>	<u>35,789.00</u>
Subgroup : [14B] Insurance of Automobiles					
8220.815	Plant - Auto Insurance	2,651.00		0.00	2,651.00
Subtotal [14B] Insurance of Automobiles		<u>2,651.00</u>		<u>0.00</u>	<u>2,651.00</u>
Subgroup : [14C1] Umbrella					
8351.810	Admin - General Insurance	137,464.00		0.00	137,464.00
Subtotal [14C1] Umbrella		<u>137,464.00</u>		<u>0.00</u>	<u>137,464.00</u>
Subgroup : [14C3] Other					
8351.813	Admin - GL/PL Settlements	53,721.00		0.00	53,721.00
Subtotal [14C3] Other		<u>53,721.00</u>		<u>0.00</u>	<u>53,721.00</u>
Total [27] Interest and Insurance		<u>274,279.00</u>		<u>0.00</u>	<u>274,279.00</u>
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
3020.300	R & B - Medicaid	(18,587,365.00)		0.00	(18,587,365.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(18,587,365.00)</u>		<u>0.00</u>	<u>(18,587,365.00)</u>
Subgroup : [1B] Medicaid room and board contractual allowance					
5521.300	R & B Allowance - Medicaid	8,261,351.00		0.00	8,261,351.00
5525.300	Medicaid Retros - Prior Year	8,126.00		0.00	8,126.00
Subtotal [1B] Medicaid room and board contractual allowance		<u>8,269,477.00</u>		<u>0.00</u>	<u>8,269,477.00</u>
Subgroup : [3A] Medicare Residents (All inclusive)					
3020.100	R & B - Medicare Part A	(2,649,625.00)		0.00	(2,649,625.00)
Subtotal [3A] Medicare Residents (All inclusive)		<u>(2,649,625.00)</u>		<u>0.00</u>	<u>(2,649,625.00)</u>
Subgroup : [3B] Medicare room and board contractual allowance					
5521.100	R & B Allowance - Medicare A	(779,665.00)		(2,350.00)	(782,015.00)
			RJE - 10	70.00	
			RJE - 10	(2,420.00)	
5525.100	Medicare Part A - Prior Year	935,519.00		0.00	935,519.00
Subtotal [3B] Medicare room and board contractual allowance		<u>155,854.00</u>		<u>(2,350.00)</u>	<u>153,504.00</u>
Subgroup : [4A] Private-pay residents and other					
3020.000	Room and Board - Private	(315,305.00)		0.00	(315,305.00)
3020.400	R & B - Hospice	(246,140.00)		0.00	(246,140.00)
3020.500	R & B - 3rd Party Insurance	(111,709.00)		0.00	(111,709.00)
3020.501	Room and Board - Mgd Medicare	(367,910.00)		0.00	(367,910.00)
5521.505	Capitation Revenue	(90,766.00)		0.00	(90,766.00)
Subtotal [4A] Private-pay residents and other		<u>(1,131,830.00)</u>		<u>0.00</u>	<u>(1,131,830.00)</u>
Subgroup : [4B] Private-pay room and board contractual allowance					
5521.400	R & B Allowance - Hospice	110,780.00		0.00	110,780.00
5521.500	R & B Allowance -3rd Party Ins	6,169.00		0.00	6,169.00
5521.501	R & B Allowance - Mgd Medicare	(32,597.00)		0.00	(32,597.00)
5525.501	Mgd Medicare - Prior Year	(28,508.00)		0.00	(28,508.00)
Subtotal [4B] Private-pay room and board contractual allowance		<u>55,844.00</u>		<u>0.00</u>	<u>55,844.00</u>
Subgroup : [7A] Physical Therapy - Medicare					
4330.100	P.T. Income - Medicare Part A	(218,889.00)		0.00	(218,889.00)
4330.200	P.T. Income - Medicare Part B	(49,927.00)		0.00	(49,927.00)
Subtotal [7A] Physical Therapy - Medicare		<u>(268,816.00)</u>		<u>0.00</u>	<u>(268,816.00)</u>
Subgroup : [7C] Physical Therapy - Non-medicare					
4330.000	P.T. Income - Private	70.00		0.00	70.00
4330.300	P.T. Income - Medicaid	(89,885.00)		0.00	(89,885.00)
4330.500	P.T. Income - 3rd Party Ins.	(76,002.00)		0.00	(76,002.00)
4330.501	P.T. Income - Mgd Medicare	(3,934.00)		0.00	(3,934.00)
Subtotal [7C] Physical Therapy - Non-medicare		<u>(169,751.00)</u>		<u>0.00</u>	<u>(169,751.00)</u>
Subgroup : [8A] Speech Therapy - Medicare					
4350.100	S.T. - Medicare Part A	(63,303.00)		0.00	(63,303.00)
4350.200	S.T. - Medicare Part B	(14,536.00)		0.00	(14,536.00)
Subtotal [8A] Speech Therapy - Medicare		<u>(77,839.00)</u>		<u>0.00</u>	<u>(77,839.00)</u>

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Subgroup : [8C] Speech Therapy - Non-medicare					
4350.300	S.T. Income - Medicaid	(9,087.00)		0.00	(9,087.00)
4350.500	S.T. Income - 3rd Party Ins.	(10,760.00)		0.00	(10,760.00)
4350.501	S.T. Income - Mgd Medicare	(2,796.00)		0.00	(2,796.00)
	Subtotal [8C] Speech Therapy - Non-medicare	(22,643.00)		0.00	(22,643.00)
Subgroup : [9A] Occupational Therapy - Medicare					
4340.100	O.T. Income - Medicare Part A	(258,735.00)		0.00	(258,735.00)
4340.200	O.T. Income - Medicare Part B	(86,839.00)		0.00	(86,839.00)
	Subtotal [9A] Occupational Therapy - Medicare	(345,574.00)		0.00	(345,574.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
4340.000	O.T. Income - Private	72.00		0.00	72.00
4340.300	O.T. Income - Medicaid	(111,819.00)		0.00	(111,819.00)
4340.600	O.T. Income - 3rd Party Ins.	(78,085.00)		0.00	(78,085.00)
4340.501	O.T. Income - Mgd Medicare	(7,040.00)		0.00	(7,040.00)
	Subtotal [9C] Occupational Therapy - Non-medicare	(196,872.00)		0.00	(196,872.00)
Subgroup : [10A] Other - Medicare					
4210.100	Laboratory - Part A	(6,657.00)		0.00	(6,657.00)
4240.100	Radiology - Diagnostic Part A	(6,803.00)		0.00	(6,803.00)
4270.100	Pharmacy - Medicare Part A	(136,424.00)		0.00	(136,424.00)
4270.950	Pharmacy Income - Pneumococcal	(464.00)		0.00	(464.00)
5521.101	Medicare 2% Reduction	(4.00)		0.00	(4.00)
5527.100	Ancillary Allowance - Part A	690,810.00		0.00	690,810.00
5527.200	Ancillary Allowance - Part B	9,233.00		0.00	9,233.00
	Subtotal [10A] Other - Medicare	549,691.00		0.00	549,691.00
Subgroup : [10B] Other - Non-medicare					
4210.300	Laboratory - Medicaid	(103.00)		0.00	(103.00)
4240.500	Radiology - 3rd Party Insuranc	(1,237.00)		0.00	(1,237.00)
4270.300	Pharmacy - Medicaid	(19,657.00)		0.00	(19,657.00)
4270.400	Pharmacy - Hospice	(181.00)		0.00	(181.00)
4270.500	Pharmacy -3rd Party Insurance	(55,395.00)		0.00	(55,395.00)
4270.951	Pharmacy Income - Flu Shots	(991.00)		0.00	(991.00)
5527.201	Ancillary Allow -ISNIP Pl B	10,300.00		0.00	10,300.00
5527.300	Ancillary Allowance - Medicaid	210,791.00		0.00	210,791.00
5527.321	AA -Lab Medicaid	103.00		0.00	103.00
5527.327	AA - Pharmacy Medicaid	19,657.00		0.00	19,657.00
5527.500	Ancillary Allowance - 3rd Party	219,378.00		0.00	219,378.00
5527.501	AA - Mgd Medicare	8,941.00		0.00	8,941.00
	Subtotal [10B] Other - Non-medicare	391,606.00		0.00	391,606.00
Subgroup : [15] Interest Income					
5177.000	Interest Income	(4,144.00)		0.00	(4,144.00)
	Subtotal [15] Interest Income	(4,144.00)		0.00	(4,144.00)
Subgroup : [18] Other Revenue					
5085.000	Medical Records Income	(972.00)		0.00	(972.00)
5171.000	Cash Discounts On Purchases	(4.00)		0.00	(4.00)
5175.000	Rebates and Refunds	(11,594.00)		0.00	(11,594.00)
5178.010	Physician Credential Income	(100.00)		0.00	(100.00)
5179.000	Other Miscellaneous Income	(2,643.00)		2,643.00	0.00
			RJE - 10	283.00	
			RJE - 10	(70.00)	
			RJE - 10	2,420.00	
5179.010	Real Estate Tax Refunds	(135,638.00)		0.00	(135,638.00)
5179.020	COVID-19 Payroll Credits	(54,673.00)		0.00	(54,673.00)
5181.000	Gain/Loss on Sale	(1,295.00)		0.00	(1,295.00)
5515.000	Recovery Of Bad Debts	2,936.00		(2,936.00)	0.00
			RJE - 6	(2,936.00)	
5525.101	Stimulus Funds	(1,753,670.00)		0.00	(1,753,670.00)
Marcum 116	Reversal of PY Expenses	0.00		(827.00)	(827.00)
			RJE - 3	(10.00)	
			RJE - 4	(813.00)	
			RJE - 8	(4.00)	
	Subtotal [18] Other Revenue	(1,957,653.00)		(1,120.00)	(1,958,773.00)
	Total [30] Statement of Revenue	(15,989,640.00)		(3,470.00)	(15,993,110.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
1011.000	Cash - Operating Account	1,350,301.00		0.00	1,350,301.00
1011.400	Signature Money Market	1,353,751.00		0.00	1,353,751.00
1012.000	Cash - Payroll Checking	(1,529.00)		0.00	(1,529.00)
1014.000	Petty Cash	1,100.00		0.00	1,100.00
1320.000	Patient Savings Account	75,600.00		0.00	75,600.00
	Subtotal [A1] Cash	2,779,223.00		0.00	2,779,223.00
Subgroup : [A2] Resident Accounts Receivable					
1031.000	A/R Medicare Part A	178,058.00		0.00	178,058.00
1031.200	A/R Medicare Part B Snf	18,927.00		0.00	18,927.00
1032.000	A/R Medicaid Snf	1,339,500.00		0.00	1,339,500.00
1032.300	A/R Nami	(241,937.00)		0.00	(241,937.00)
1032.400	A/R Pending Medicaid	(144,261.00)		0.00	(144,261.00)
1033.000	A/R Private	936,402.00		0.00	936,402.00

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
1034.000	A/R Hospice	83,827.00		0.00	83,827.00
1034.500	A/R-3Rd Party Ins/Co-Ins	153,802.00		0.00	153,802.00
1034.501	A/R MANAGED MEDICARE	(3,738.00)		0.00	(3,738.00)
1061.000	Allowance For Bad Debts	(700,000.00)		0.00	(700,000.00)
1083.300	Exchange - Other	(14,986.00)		0.00	(14,986.00)
1083.400	Exchanges - Patient Funds	(30.00)		0.00	(30.00)
1085.000	Due From Dialysis	200.00		0.00	200.00
Subtotal [A2] Resident Accounts Receivable		1,605,762.00		0.00	1,605,762.00
Subgroup : [A5] Prepaid Expenses					
1120.000	Prepaid Expenses	9,604.00		0.00	9,604.00
1121.000	Prepaid Insurance	5,029.00		0.00	5,029.00
1125.000	Prepaid R/E Taxes	90,865.00		0.00	90,865.00
1127.000	Prepaid Insurance - W.C.	52,073.00		0.00	52,073.00
1128.000	Deposits	500.00		0.00	500.00
Subtotal [A5] Prepaid Expenses		158,071.00		0.00	158,071.00
Subgroup : [B3] Buildings					
1170.000	Leasehold Imp. - 15 Year	580,757.00		0.00	580,757.00
1270.000	Leasehold Improv.-Acc Amort.	(91,505.00)		0.00	(91,505.00)
Subtotal [B3] Buildings		489,252.00		0.00	489,252.00
Subgroup : [B6] Movable Equipment					
1190.100	Mme - 5 Year	302,937.00		0.00	302,937.00
1190.110	Mme 10 Year	42,141.00		0.00	42,141.00
1290.000	Mme - Accum Dep - General	(197,300.00)		0.00	(197,300.00)
Subtotal [B6] Movable Equipment		147,778.00		0.00	147,778.00
Subgroup : [B7] Motor Vehicles					
1195.000	Automobile 5 Year	11,155.00		0.00	11,155.00
1295.000	Accum Deprec - Automobile	(5,020.00)		0.00	(5,020.00)
Subtotal [B7] Motor Vehicles		6,135.00		0.00	6,135.00
Subgroup : [D4] Goodwill					
1361.000	Goodwill	25,000.00		0.00	25,000.00
Subtotal [D4] Goodwill		25,000.00		0.00	25,000.00
Total [31-32] Assets		5,211,221.00		0.00	5,211,221.00
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
2021.000	Accounts Payable - Trade	(706,802.00)		0.00	(706,802.00)
Subtotal [A1] Trade Accounts Payable		(706,802.00)		0.00	(706,802.00)
Subgroup : [A4] Accrued Payroll					
2031.000	Accrued Payroll	(221,929.00)		0.00	(221,929.00)
2032.000	Accrued Sick And Vacation	(730,814.00)		0.00	(730,814.00)
Subtotal [A4] Accrued Payroll		(952,743.00)		0.00	(952,743.00)
Subgroup : [A6] Accrued Payroll Taxes Payable					
2036.000	Fica Payable	(302,380.00)		0.00	(302,380.00)
2041.010	Sui Payable	(6,264.00)		0.00	(6,264.00)
2041.020	Futa Payable	(697.00)		0.00	(697.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(309,341.00)		0.00	(309,341.00)
Subgroup : [A12] Other Current Liabilities					
2041.030	Unclaimed Funds	(1,068.00)		0.00	(1,068.00)
2049.000	Garnishee Payable	(2,314.00)		0.00	(2,314.00)
2049.030	Child Support Payable	(5,669.00)		0.00	(5,669.00)
2049.040	Union Deductions Payable	(18.00)		0.00	(18.00)
2056.000	Accrued Expenses	(400,778.00)		0.00	(400,778.00)
2072.000	Due To Medicaid - Rate Changes	(383,421.00)		0.00	(383,421.00)
2072.010	Due To Third Parties	(22,015.00)		0.00	(22,015.00)
2161.000	Patient Fund Liability	(75,600.00)		0.00	(75,600.00)
Subtotal [A12] Other Current Liabilities		(890,883.00)		0.00	(890,883.00)
Subgroup : [B3] Loans from Owners or Related Parties					
2116.000	Due To Related Party -Landlord	(14,888.00)		0.00	(14,888.00)
Subtotal [B3] Loans from Owners or Related Parties		(14,888.00)		0.00	(14,888.00)
Total [33-34] Liabilities		(2,874,657.00)		0.00	(2,874,657.00)
Group : [35] Equity					
Subgroup : [B1] Owners' Capital					
2361.000	Member Capital	(3,346,785.00)		0.00	(3,346,785.00)
Subtotal [B1] Owners' Capital		(3,346,785.00)		0.00	(3,346,785.00)
Subgroup : [B5] Cumulated Earnings					
2362.000	Member Draw	300,000.00		0.00	300,000.00
2363.000	Retained Earnings	(625,812.00)		0.00	(625,812.00)
Subtotal [B5] Cumulated Earnings		(325,812.00)		0.00	(325,812.00)
Total [35] Equity		(3,672,597.00)		0.00	(3,672,597.00)
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		E.01		
To reclass cell phone expense to the appropriate line				
Marcum 111	Cell Phone Expense		873.00	873.00
8351.841	Admin - Telephone			
Total			873.00	873.00
Reclassifying Journal Entries JE # 2		E.02		
To reclass cable television				
Marcum 105	Cable TV		16,066.00	16,066.00
8351.680	Admin- Contracted Services			
Total			16,066.00	16,066.00
Reclassifying Journal Entries JE # 3		D.01 - Tab T		
To recalss leased equipment				
Marcum 112	Leases		13,055.00	
7200.730	Central Supply- Rental Expense			1,208.00
8311.730	Fiscal- Rental Expense			9,469.00
8351.730	Admin- Rental Expense			2,368.00
Marcum 116	Reversal of PY Expenses			10.00
Total			13,055.00	13,055.00
Reclassifying Journal Entries JE # 4		D.01 - Tab O		
To reclass dues and other expenses from subscriptions				
Marcum 102	CAHCF Dues		9,676.00	
8351.850	Admin- Dues and Subscriptions			8,863.00
Marcum 116	Reversal of PY Expenses			813.00
Total			9,676.00	9,676.00
Reclassifying Journal Entries JE # 5		E.03		
To reclass gifts from parties expense				
Marcum 114	Gifts to Staff/Residents		12,719.00	
8351.919	Admin - Parties and Gifts			12,719.00
Total			12,719.00	12,719.00
Reclassifying Journal Entries JE # 6		Review of GL Acct		
To reclass bad debt recovery debit balance to bad debt expense				
5535.010	Bad Debt Expense		2,936.00	
5515.000	Recovery Of Bad Debts			2,936.00
Total			2,936.00	2,936.00
Reclassifying Journal Entries JE # 7		I.02		
To reclass Regional Admin Salaries into correct line of cost report				
8311.010	Fiscal- Supervisor Wages		121,786.00	
8351.010	Admin- Supervisor Wages			121,786.00
Total			121,786.00	121,786.00
Reclassifying Journal Entries JE # 8		D.01 - Tab J		
To reclass reversals of PY Expenses into correct line of cost report.				
8351.300	Admin- Legal Fees		4.00	
Marcum 116	Reversal of PY Expenses			4.00
Total			4.00	4.00
Reclassifying Journal Entries JE # 9		I.01		
To reclass Covid related wages to correct lines of cost report				

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2021 Medicaid Cost Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
6011.010	Nsq Admin- Supervisor Wages		3,359.00	
6011.030	Nsq Admin- RN Wages		2,205.00	
6020.030	SNF- RN Wages		4,138.00	
6020.040	SNF- LPN Wages		11,720.00	
6020.050	SNF- Aides Wages		26,072.00	
7260.010	Activities- Supervisor Wages		500.00	
7260.050	Activities- Aides Wages		1,825.00	
7330.050	PT- Aides Wages		500.00	
7390.060	Medical Records- Clerical Wag		500.00	
7430.020	Utilization Review- Tech Wages		1,000.00	
8212.010	Dietary- Dept Head Wages		500.00	
8212.020	Dietary- Tech Wages		2,931.00	
8212.021	Dietary - Dietitian Wages		500.00	
8212.070	Dietary- Environmental Wages		6,038.00	
8220.010	Plant- Supervisor Wages		2,602.00	
8220.070	Plant- Environmental Wages		500.00	
8240.070	Housekeeping- Environmental		10,910.00	
8311.010	Fiscal- Supervisor Wages		4,036.00	
8321.010	Admissions - Dept Head Wages		778.00	
8321.060	Admissions - Clerk Wages		698.00	
8351.010	Admin- Supervisor Wages		500.00	
8351.011	Admin - Executive Directors		1,873.00	
8351.012	Admin - Human Resources		432.00	
8351.060	Admin- Clerical Wages		500.00	
8381.060	Reception- Clerical Wages		2,000.00	
8352.099	COVID-19 Wages			86,617.00
Total			86,617.00	86,617.00
Reclassifying Journal Entries JE # 10		N.01		
Reclass misc. other income				
5179.000	Other Miscellaneous Income		293.00	
5179.000	Other Miscellaneous Income		2,420.00	
5521.100	R & B Allowance - Medicare A		70.00	
5179.000	Other Miscellaneous Income			70.00
5521.100	R & B Allowance - Medicare A			2,420.00
5535.010	Bad Debt Expense			293.00
Total			2,783.00	2,783.00



Provider Name: Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk
 Provider Number: 20016
 Period Ended: 9/30/21

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: