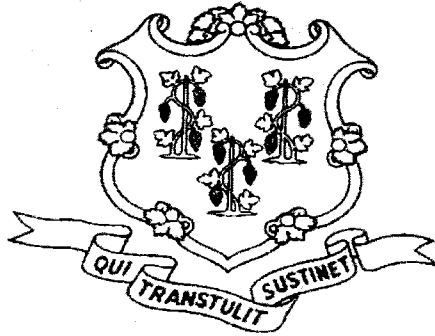


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

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 10/1/2015	Report for Year Ending 9/30/2016

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

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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Nd	2391	9/30/2016	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Kimberly Coleman			Printed Name (Owner) Gregg Seidner		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk		Period Covered: From 10/1/2015	To 9/30/2016
Address of Facility 23 Prospect Street, Norwalk, CT 06850-3705			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/24/2017
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 9/30/2016	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.				
Administrator				
Name of Administrator Kimberly Coleman		Nursing Home Administrator's License No.:	001856	
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 Norwalk		License No. 2391	Report for Year Ended 9/30/2016	Page 3	of 37
Legal Name of Partnership/LLC Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk		Business Address 23 Prospect Street, Norwalk, CT 06850-3705		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title	% Owned		
Gregg Seidner	23 Prospect Street, Norwalk, CT 06850-3705	Managing Member	0.1		
Pasquale DeBenedictis	23 Prospect Street, Norwalk, CT 06850-3705	Member	0.35		
Alexander Solovey	23 Prospect Street, Norwalk, CT 06850-3705	Member	0.35		
Soloman Rutenberg	23 Prospect Street, Norwalk, CT 06850-3705	Member	0.15		
Yong Lee	23 Prospect Street, Norwalk, CT 06850-3705	Member	0.05		

**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 9/30/2016	Page 3A	of 37
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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	Business Address	Title	No. Shares Held by Each
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 at	2391	9/30/2016	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 9/30/2016	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 Consulting Services	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Management Fees	Pg. 16 / Line m12	348,811	348,811
Norwalk SNFF Acquisition	23 Prospect Street, Norwalk, CT 06850-3705	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Pg. 22 / Line 9	963,681	750,832
Norwalk SNFF Acquisition	23 Prospect Street, Norwalk, CT 06850-3705	<input type="radio"/>	<input checked="" type="radio"/>	Depreciation Expense	Pg. 22 / Line 7e	196,455	196,455
Norwalk SNFF Acquisition	23 Prospect Street, Norwalk, CT 06850-3705	<input type="radio"/>	<input checked="" type="radio"/>	Due to Related Party	Pg. 34 / Line B3		
Alpa Laundry Services	134 Great East Neck Road, West Babylon, NY 11704-8027	<input type="radio"/>	<input checked="" type="radio"/>	Laundry	Pg. 19 / Line 3b	70,689	70,689
Perfect Choice Staffing	225 Crossways Park Drive, Woodbury, NY 11797	<input checked="" type="radio"/>	<input type="radio"/>	Staffing	Various	51,033	51,033
Smartlinx Solutions	345 Union Hill Road, Manalapan, NJ 07726	<input checked="" type="radio"/>	<input type="radio"/>	Web Based Payroll	Various	42,697	42,697
Theradynamics Rehab Management	225 Crossways Park Dr, Woodbury, NY 11797	<input checked="" type="radio"/>	<input type="radio"/>	Therapy Software	Pg. 20 / Line 5j	14,403	14,403

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care	License No. 2391	Report for Year Ended 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

N/A

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

N/A

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

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

N/A

General Information and Questionnaire 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		9/30/2016		6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	Var.	Var.	3,925	3,925
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input type="radio"/> No
Total ***						3,925	3,925

* 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.



Engineering the flow of communication

Agreement Number - Internal Use Only

Grid for Agreement Number

Your Business Information

CASSENA CARE OF NORWALK

Form with fields: Full legal name of lessee, DBA name of lessee, Billing address, Billing contact name, Installation address, Installation contact name, New Address

Please note any special billing requirements here Invoice attention of Customer PO #

Your Business Needs

Table with columns: Quantity, Business Solution Description

Items to be included: Tier 1 Service Level Agreement included. Includes Unlimited Postage by Phone Meter Resets, Purchase Power Included, Softguard Included

Your Payment Plan

Table with columns: Number of Quarters, Quarterly Amount

Initial Lease Term: 63 Months
Tax exempt certificate attached
SR #: 3-3948437284
C1XG900SBTAX1XXX
Payment plans begin after any applicable Prorated Usage Period.

Your Acknowledgment

You agree to be bound by all the terms and conditions of this Agreement, including those contained on page 2 and those located in the Pitney Bowes Terms (Version 1/11), which are available at www.pb.com/terms and are incorporated by reference.

E-Signed ad

E-Signed: 07/03/2013 03:54 PM CST
Anthony DeRosa
aderosa@annrc.com
IP: 65.51.167.178
Certified Electronic Signature
DocID: 20130703105431481

462237835
Tax ID # (FEINTIN)

Form with fields: Customer name, Signer's Title, Email address, Account rep, District office, PBGFS acceptance



Engineering the flow of communication

Pitney Bowes Global Financial Services LLC - LEASE TERMS AND CONDITIONS

This is a lease with Pitney Bowes Global Financial Services LLC (PBGFS), Pitney Bowes' leasing company. PBGFS provides leasing options to our customers. PBGFS does not warrant, service or otherwise support the equipment. Those services are provided by Pitney Bowes Inc. (PBI) as stated in the Pitney Bowes Terms. Due to federal regulations, only PBI can own an IntelliLink Control Center or Meter. Therefore, those items are rented to you, rather than leased. Unlike the other equipment you may lease from us, you cannot purchase an IntelliLink Control Center or Meter at the end of the Agreement.

L1. DEFINITIONS

L1.1 All capitalized terms that are not defined in this document are defined in the "Definitions" section of the Pitney Bowes Terms.

L2. AGREEMENT

L2.1 You are leasing the Equipment listed on the Order. You will make each Quarterly Payment by the due date shown on our invoice.
L2.2 You may not cancel this Lease for any reason. All payment obligations are unconditional.
L2.3 Our remedies for your failure to pay on time or other defaults are set forth in the "Default and Remedies" section of the Pitney Bowes Terms.
L2.4 You authorize us to file a Uniform Commercial Code financing statement naming you as debtor/lessee with respect to the Equipment.

L3. PAYMENT TERMS AND OBLIGATIONS

L3.1 We will invoice you in advance each quarter for all payments on the Order (each, a "Quarterly Payment"), except as provided in any SOW attached to this Agreement.
L3.2 Your Quarterly Payment may include a one-time origination fee, amounts carried over from a previous unexpired lease, and other costs.
L3.3 If you request, your IntelliLink Control Center/Meter Rental fees, Service Level Agreement fees, and Soft-Guard payments ("PBI Payments") will be included with your Quarterly Payment and begin with the start of the Lease Term. Your Quarterly Payment will increase if your PBI Payments increase.

L4. EQUIPMENT OWNERSHIP

L4.1 We own the Equipment. PBI owns any IntelliLink Control Center or Meter. Except as stated in Section L6.1, you will not have the right to become the owner at the end of this Agreement.

L5. LEASE TERM AND INTERIM USAGE PERIOD

L5.1 The Lease term is the number of months stated on the Order, plus any Interim Usage Period ("Lease Term"). The Interim Usage Period is the period between the date your Equipment is delivered and the first month of the subsequent calendar quarter.
L5.2 If you use the Equipment during the Interim Usage Period, you agree to pay the prorated portion of your Quarterly Payment.

L6. END OF LEASE OPTIONS

L6.1 During the 90 days prior to the end of your Lease, you may, if not in default, select one of the following options:
(a) enter into a new lease with us,
(b) purchase the Equipment "as is, where is" for fair market value; or
(c) return the Equipment, IntelliLink Control Center and/or Meter in its original condition, reasonable wear and tear excepted. If you return the Equipment, IntelliLink Control Center and/or Meter, at our option you will either (i) properly pack them and insure them for their full replacement value (unless you are enrolled in the ValueMAX program) and deliver them aboard a common carrier, freight prepaid, to a destination within the United States that we specify, or (ii) properly pack and return them in the return box and with the shipping label provided by us and, in either case, pay us our then applicable processing fee.
L6.2 If you do not select one of the options in Section L6.1, you shall be deemed to have agreed to enter into successive 12-month annual extensions of the term of this Agreement. You may opt to cease the automatic extensions by providing us with written notice within 120 days (but no less than 30 days or such shorter period as may be contemplated by law) prior to the expiration of the then-current term of this Agreement. Upon cancellation, you agree to either return all items pursuant to Section L6.1(c) or purchase the Equipment.

L7. WARRANTY AND LIMITATION OF LIABILITY

L7.1 WE (PBGFS) MAKE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING ANY WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR FREEDOM FROM INTERFERENCE OR INFRINGEMENT.
L7.2 PBI provides you with (and we assign to you our rights in) the limited warranty in the Pitney Bowes Terms.
L7.3 WE ARE NOT LIABLE FOR ANY LOSS, DAMAGE (INCLUDING INCIDENTAL, CONSEQUENTIAL OR PUNITIVE DAMAGES), OR EXPENSE CAUSED DIRECTLY OR INDIRECTLY BY THE EQUIPMENT.

L8. EQUIPMENT OBLIGATIONS

L8.1 Condition and Repairs. You will keep the Equipment free from liens and encumbrances and in good repair, condition, and working order.
L8.2 Inspection. We may inspect the Equipment and any related maintenance records.
L8.3 Location. You may not move the Equipment from the location specified on the Order without our prior written consent.

L9. RISK OF LOSS AND VALUEMAX PROGRAM

Because we own the equipment while you lease it from us, we need to make sure it is protected while it is in your possession. You can demonstrate to us that the equipment will be protected either by showing us that your insurance will cover the equipment or by enrolling in our fee-based ValueMAX program. The terms of that program are listed in Section L9.2.

L9.1 Risk of Loss.

(a) You bear the entire risk of loss to the Equipment from the date of shipment by PBI until the end of the Lease Term (including any extensions), regardless of cause, ordinary wear and tear excepted ("Loss").
(b) No Loss will relieve you of any of your obligations under this Lease. You must immediately notify us in writing of the occurrence of any Loss.
(c) You will keep the Equipment insured against Loss for its full replacement value under a comprehensive policy of insurance or other arrangement with an insurer of your choice, provided that it is reasonably satisfactory to us ("Insurance"). YOU MUST CALL US AT 1-800-243-9506 AND PROVIDE US WITH EVIDENCE OF INSURANCE.

L9.2 ValueMAX Program.

(a) If you do not provide evidence of insurance and have not enrolled in our own program (ValueMAX), we may include the Equipment in the ValueMAX program and charge you a fee, which we will include as an additional charge on your invoice.
(b) We will provide written notification reminding you of your insurance obligations described above in Section L9.1(c).
(c) If you do not respond with evidence of insurance within the time frame specified in the notification we may immediately include the Equipment in the ValueMAX program.
(d) If the Equipment is included in the ValueMAX program and any damage or destruction to the Equipment occurs (other than from your gross negligence or willful misconduct, which is not covered by ValueMAX), we will (unless you are in default) repair or replace the Equipment.
(e) If we are required to repair or replace the Equipment under the ValueMAX program and we fail to do so within 20 days of receiving your written notice of loss or damage, you may terminate this Lease.
(f) We are not liable to you if we terminate the ValueMAX program. By providing the ValueMAX program we are not offering or selling you insurance; accordingly, regulatory agencies have not reviewed this Lease, this program or its associated fees, nor are they overseeing our financial condition.

L10. MISCELLANEOUS

L10.1 If more than one lessee is named in this Lease, liability is joint and several.
L10.2 You, and any principal, owner, officer or guarantor signing the Order or any documents executed in connection with this Lease, agree to furnish us financial information. Each of these persons authorizes us to obtain credit reports on them now and in the future.
L10.3 YOU MAY NOT ASSIGN OR SUBLET THE EQUIPMENT OR THIS LEASE WITHOUT OUR PRIOR WRITTEN CONSENT, WHICH CONSENT WILL NOT BE UNREASONABLY WITHHELD.
L10.4 We may sell, assign, or transfer all or any part of this Lease or the Equipment. Any sale, assignment, or transfer will not affect your rights or obligations under this Agreement.



CUSTOMER CHECKLIST Welcome To Pitney Bowes

THANK YOU for your business. Below are some frequently asked questions about your new lease. Also, you will receive a Lease Welcome Letter outlining your account details including your new payment and lease term. We value you as a customer and look forward to continuing to serve your needs.

- o **How are taxes billed?** State-required sales tax will be added to your lease invoice. Property tax will be billed separately by Pitney Bowes on an annual basis. If you are tax exempt, please provide us with a record of your tax exemption certificate. The tax exempt certificate must be for the same location where your Pitney Bowes equipment will be located.
- o **How often will I be invoiced?** You will be invoiced quarterly. If you are a new leasing customer, you may see a charge for "interim rent" on your first invoice. This is for usage of the equipment from the date of installation until your lease officially commences. After the interim rent period, you will receive a standard lease invoice showing your new quarterly lease payment.
- o **How do I pay for postage?** You have many options for funding postage. You can pay in advance (options include Pitney Bowes Reserve Account or USPS Pre-Paid account) or you can pay later by accessing Pitney Bowes Purchase Power® account. You'll need to decide how you will be funding postage prior to setting up your meter. You can set up your postage payment method by visiting www.pb.com/support/postageoptions or calling the toll free number below.
- o **When will my product be delivered and installed?** Your product will be delivered within 7-10 business days. Your sales representative and contract will indicate if your product includes installation. If your product includes installation, a service technician will contact you to set up a time that works for you to install the equipment. If your product does not come with installation, it is self installable. For assistance transitioning from your old product to your new one, visit us online at www.pb.com/directreturns.
- o **How does ValueMax® work?** Pitney Bowes must ensure that any leased equipment is protected while in your possession. You must provide Proof of Insurance within 30 days or you will be automatically enrolled in our ValueMax® program. You will see a charge on your quarterly lease invoice for this service as described in your agreement.
- o **How do I receive service and support?** Your current package provides Tier 1 level support. This includes telephone technical support, on-site service calls when needed, labor, parts and preventative maintenance. We also provide online support through pb.com.
- o **What is my Taxpayer ID (FEIN/TIN) needed for?** Pitney Bowes is required to have a valid Taxpayer ID (FEIN/TIN) on file for all our customers. Your taxpayer ID (TIN) is your employer identification number (FEIN) if you are a partnership, Corporation, Bank, State or Government agency or Non Profit organization, or your Social Security Number if you are a Sole Proprietor. Federal law requires financial institutions to obtain, verify and records information that identifies each person who opens an account according to the USA PATRIOT Act.
- o **What supplies come with my new equipment?** Your new equipment comes with a starter ink cartridge and 25 tape sheets (to use when shipping packages). This will be enough to get you started with your new equipment. Your order also specifies if you ordered additional supplies. Should you have any old unused supplies purchased from PB Supply Line, we can advise you on how to return them.
- o **How can I view and pay my bills?** If you have not done so already, you can set up your account online. Visit us at www.pb.com/myaccount to view and pay bills, find product support, place a service call as well as take advantage of many other online features.

If you need assistance during your transition please visit us at online at www.pb.com/support or you can call us:

- | | |
|-----------------------|----------------|
| o Product Support | 1-800-522-0020 |
| o New Billing Support | 1-800-732-7222 |
| o Postage Assistance | 1-888-638-3779 |
| o Supplies | 1-800-243-7824 |



Engineering the flow of communication

Agreement Number - Internal Use Only

Grid for Agreement Number

Your Business Information

CASSENA CARE OF NORWALK

Form with fields: Full legal name of lessee, DBA name of lessee, Billing address, Billing contact name, Installation address, Installation contact name, New Address

Please note any special billing requirements here Invoice attention of Customer PO #

Your Business Needs

Table with columns: Quantity, Business Solution Description

Items to be included: Tier 1 Service Level Agreement Included

Your Payment Plan

Table with columns: Number of Quarters, Quarterly Amount

Initial Lease Term: 63 Months
Tax exempt certificate attached

SR #: 3-3948437284
C1XG900SBTAX1XXX

Payment plans begin after any applicable Prorated Usage Period.

Your Acknowledgment

You agree to be bound by all the terms and conditions of this Agreement, including those contained on page 2 and those located in the Pitney Bowes Terms (Version 1/11), which are available at www.pb.com/terms and are incorporated by reference.

E-Signed ad

E-Signed : 07/03/2013 03:54 PM CST
Anthony DeRosa
adarosa@enrrc.com
IP: 65.51.167.178
Certified Electronic Signature
DocID: 20130703105431481

462237835

Tax ID # (FEIN/TIN)

Form with fields: Customer name, Signer's Title, Email address, Account rep, District office, PBGFS acceptance

This is a lease with Pitney Bowes Global Financial Services LLC (PBGFS), Pitney Bowes' leasing company. PBGFS provides leasing options to our customers. PBGFS does not warrant, service or otherwise support the equipment. Those services are provided by Pitney Bowes Inc. (PBI) as stated in the Pitney Bowes Terms. Due to federal regulations, only PBI can own an IntelliLink Control Center or Meter. Therefore, those items are rented to you, rather than leased. Unlike the other equipment you may lease from us, you cannot purchase an IntelliLink Control Center or Meter at the end of the Agreement.

L1. DEFINITIONS

L1.1 All capitalized terms that are not defined in this document are defined in the "Definitions" section of the Pitney Bowes Terms.

L2. AGREEMENT

- L2.1 You are leasing the Equipment listed on the Order. You will make each Quarterly Payment by the due date shown on our invoice.
- L2.2 You may not cancel this Lease for any reason. All payment obligations are unconditional.
- L2.3 Our remedies for your failure to pay on time or other defaults are set forth in the "Default and Remedies" section of the Pitney Bowes Terms.
- L2.4 You authorize us to file a Uniform Commercial Code financing statement naming you as debtor/lessee with respect to the Equipment.

L3. PAYMENT TERMS AND OBLIGATIONS

- L3.1 We will invoice you in advance each quarter for all payments on the Order (each, a "Quarterly Payment"), except as provided in any SOW attached to this Agreement.
- L3.2 Your Quarterly Payment may include a one-time origination fee, amounts carried over from a previous unexpired lease, and other costs.
- L3.3 If you request, your IntelliLink® Control Center/Meter Rental fees, Service Level Agreement fees, and Soft-Guard® payments ("PBI Payments") will be included with your Quarterly Payment and begin with the start of the Lease Term. Your Quarterly Payment will increase if your PBI Payments increase.

L4. EQUIPMENT OWNERSHIP

L4.1 We own the Equipment. PBI owns any IntelliLink® Control Center or Meter. Except as stated in Section L6.1, you will not have the right to become the owner at the end of this Agreement.

L5. LEASE TERM AND INTERIM USAGE PERIOD

- L5.1 The Lease term is the number of months stated on the Order, plus any Interim Usage Period ("Lease Term"). The Interim Usage Period is the period between the date your Equipment is delivered and the first month of the subsequent calendar quarter.
- L5.2 If you use the Equipment during the Interim Usage Period, you agree to pay the prorated portion of your Quarterly Payment.

L6. END OF LEASE OPTIONS

- L6.1 During the 90 days prior to the end of your Lease, you may, if not in default, select one of the following options:
- enter into a new lease with us;
 - purchase the Equipment "as is, where is" for fair market value; or
 - return the Equipment, IntelliLink Control Center and/or Meter in its original condition, reasonable wear and tear excepted. If you return the Equipment, IntelliLink Control Center and/or Meter, at our option you will either (i) properly pack them and insure them for their full replacement value (unless you are enrolled in the ValueMAX® program) and deliver them aboard a common carrier, freight prepaid, to a destination within the United States that we specify, or (ii) properly pack and return them in the return box and with the shipping label provided by us and, in either case, pay us our then applicable processing fee.
- L6.2 If you do not select one of the options in Section L6.1, you shall be deemed to have agreed to enter into successive 12-month annual extensions of the term of this Agreement. You may opt to cease the automatic extensions by providing us with written notice within 120 days (but no less than 30 days or such shorter period as may be contemplated by law) prior to the expiration of the then-current term of this Agreement. Upon cancellation, you agree to either return all items pursuant to Section L6.1(c) or purchase the Equipment.

L7. WARRANTY AND LIMITATION OF LIABILITY

- L7.1 WE (PBGFS) MAKE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING ANY WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR FREEDOM FROM INTERFERENCE OR INFRINGEMENT.
- L7.2 PBI provides you with (and we assign to you our rights in) the limited warranty in the Pitney Bowes Terms.
- L7.3 WE ARE NOT LIABLE FOR ANY LOSS, DAMAGE (INCLUDING INCIDENTAL, CONSEQUENTIAL OR PUNITIVE DAMAGES), OR EXPENSE CAUSED DIRECTLY OR INDIRECTLY BY THE EQUIPMENT.

L8. EQUIPMENT OBLIGATIONS

- L8.1 Condition and Repairs. You will keep the Equipment free from liens and encumbrances and in good repair, condition, and working order.
- L8.2 Inspection. We may inspect the Equipment and any related maintenance records.
- L8.3 Location. You may not move the Equipment from the location specified on the Order without our prior written consent.

L9. RISK OF LOSS AND VALUEMAX® PROGRAM

Because we own the equipment while you lease it from us, we need to make sure it is protected while it is in your possession. You can demonstrate to us that the equipment will be protected either by showing us that your insurance will cover the equipment or by enrolling in our fee-based ValueMAX program. The terms of that program are listed in Section L9.2.

L9.1 Risk of Loss.

- You bear the entire risk of loss to the Equipment from the date of shipment by PBI until the end of the Lease Term (including any extensions), regardless of cause, ordinary wear and tear excepted ("Loss").
- No Loss will relieve you of any of your obligations under this Lease. You must immediately notify us in writing of the occurrence of any Loss.
- You will keep the Equipment insured against Loss for its full replacement value under a comprehensive policy of insurance or other arrangement with an insurer of your choice, provided that it is reasonably satisfactory to us ("Insurance"). YOU MUST CALL US AT 1-800-243-9506 AND PROVIDE US WITH EVIDENCE OF INSURANCE.

L9.2 ValueMAX Program.

- If you do not provide evidence of insurance and have not enrolled in our own program (ValueMAX), we may include the Equipment in the ValueMAX program and charge you a fee, which we will include as an additional charge on your invoice.
- We will provide written notification reminding you of your insurance obligations described above in Section L9.1(c).
- If you do not respond with evidence of insurance within the time frame specified in the notification we may immediately include the Equipment in the ValueMAX program.
- If the Equipment is included in the ValueMAX program and any damage or destruction to the Equipment occurs (other than from your gross negligence or willful misconduct, which is not covered by ValueMAX), we will (unless you are in default) repair or replace the Equipment.
- If we are required to repair or replace the Equipment under the ValueMAX program and we fail to do so within 20 days of receiving your written notice of loss or damage, you may terminate this Lease.
- We are not liable to you if we terminate the ValueMAX program. By providing the ValueMAX program we are not offering or selling you insurance; accordingly, regulatory agencies have not reviewed this Lease, this program or its associated fees, nor are they overseeing our financial condition.

L10. MISCELLANEOUS

- L10.1 If more than one lessee is named in this Lease, liability is joint and several.
- L10.2 You, and any principal, owner, officer or guarantor signing the Order or any documents executed in connection with this Lease, agree to furnish us financial information. Each of these persons authorizes us to obtain credit reports on them now and in the future.
- L10.3 YOU MAY NOT ASSIGN OR SUBLET THE EQUIPMENT OR THIS LEASE WITHOUT OUR PRIOR WRITTEN CONSENT, WHICH CONSENT WILL NOT BE UNREASONABLY WITHHELD.
- L10.4 We may sell, assign, or transfer all or any part of this Lease or the Equipment. Any sale, assignment, or transfer will not affect your rights or obligations under this Agreement.



CUSTOMER CHECKLIST

Welcome To Pitney Bowes

THANK YOU for your business. Below are some frequently asked questions about your new lease. Also, you will receive a Lease Welcome Letter outlining your account details including your new payment and lease term. We value you as a customer and look forward to continuing to serve your needs.

- **How are taxes billed?** State-required sales tax will be added to your lease invoice. Property tax will be billed separately by Pitney Bowes on an annual basis. If you are tax exempt, please provide us with a record of your tax exemption certificate. The tax exempt certificate must be for the same location where your Pitney Bowes equipment will be located.
- **How often will I be invoiced?** You will be invoiced quarterly. If you are a new leasing customer, you may see a charge for "interim rent" on your first invoice. This is for usage of the equipment from the date of installation until your lease officially commences. After the interim rent period, you will receive a standard lease invoice showing your new quarterly lease payment.
- **How do I pay for postage?** You have many options for funding postage. You can pay in advance (options include Pitney Bowes Reserve Account or USPS Pre-Paid account) or you can pay later by accessing Pitney Bowes Purchase Power® account. You'll need to decide how you will be funding postage prior to setting up your meter. You can set up your postage payment method by visiting www.pb.com/support/postageoptions or calling the toll free number below.
- **When will my product be delivered and installed?** Your product will be delivered within 7-10 business days. Your sales representative and contract will indicate if your product includes installation. If your product includes installation, a service technician will contact you to set up a time that works for you to install the equipment. If your product does not come with installation, it is self installable. For assistance transitioning from your old product to your new one, visit us online at www.pb.com/directreturns.
- **How does ValueMax® work?** Pitney Bowes must ensure that any leased equipment is protected while in your possession. You must provide Proof of Insurance within 30 days or you will be automatically enrolled in our ValueMax® program. You will see a charge on your quarterly lease invoice for this service as described in your agreement.
- **How do I receive service and support?** Your current package provides Tier 1 level support. This includes telephone technical support, on-site service calls when needed, labor, parts and preventative maintenance. We also provide online support through pb.com.
- **What is my Taxpayer ID (FEIN/TIN) needed for?** Pitney Bowes is required to have a valid Taxpayer ID (FEIN/TIN) on file for all our customers. Your taxpayer ID (TIN) is your employer identification number (FEIN) if you are a partnership, Corporation, Bank, State or Government agency or Non Profit organization, or your Social Security Number if you are a Sole Proprietor. Federal law requires financial institutions to obtain, verify and records information that identifies each person who opens an account according to the USA PATRIOT Act.
- **What supplies come with my new equipment?** Your new equipment comes with a starter ink cartridge and 25 tape sheets (to use when shipping packages). This will be enough to get you started with your new equipment. Your order also specifies if you ordered additional supplies. Should you have any old unused supplies purchased from PB Supply Line, we can advise you on how to return them.
- **How can I view and pay my bills?** If you have not done so already, you can set up your account online. Visit us at www.pb.com/myaccount to view and pay bills, find product support, place a service call as well as take advantage of many other online features.

If you need assistance during your transition please visit us at online at www.pb.com/support or you can call us:

- Product Support 1-800-522-0020
- New Billing Support 1-800-732-7222
- Postage Assistance 1-888-638-3779
- Supplies 1-800-243-7824

General Information and Questionnaire
Accounting Basis

Name of Facility Norwalk Acquisition I, LLC, d/b/a	License No. 2391	Report for Year Ended 9/30/2016	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis: <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm 1 Marcum LLP 2 HMM CPA's 3 4		Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511 527 Townline Road Suite 203, Hauppauge, NY 11788		
Services Provided by This Firm (<i>describe fully</i>)				
1	Cost reports, Annual financial statements		\$	68,330
2	Auditing		\$	2,050
3			\$	
4			\$	
			Charge for Services Provided	
			\$ 70,380	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 See Attached 2 3 4 5			Telephone Number See Attached	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 See Attached 2 3 4 5				
Services Provided by This Firm (<i>describe fully</i>)				
1	See Attached		\$	214,785
2			\$	
3			\$	
4			\$	
5			\$	
			Charge for Services Provided	
			\$ 214,785	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

General Information and Questionnaire

Legal Firm Continued

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk	2391	9/30/2016	7a	37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Murtha Cullina LLP		203-240-6000	
2	Goldman Gruder & Woods LLC		203-899-8900	
3	Corporation Service Company		866-403-5272	
4	Treasurer, State of Connecticut			
5	Wilson, Elser, Moskowitz, Edelman & Dicker LLP		516-228-8900	
6	Jackson Lewis P.C.		860-522-0404	
7	Umeugo & Associates, P.C.		203-931-2680	
8	Fred Bondi Constable of Norwalk		203-854-3200	
9	Ismena Joseph			
10	Garfunkel Wild P.C. Attorneys At Law		516-393-2200	
11	Robinson & Cole LLP		203-462-7500	
12	Martin F. Scheinman, Esq.		516-944-1700	
13	Michelman & Robinson, LLP		212-730-7725	
Address (No. & Street, City, State, Zip Code)				
1	185 Asylum Street, Hartford, CT 06103			
2	200 Connecticut Ave, Norwalk, CT 06854			
3	2711 Centerville Road, Suite 400, Wilmington, DE 19808			
4				
5	666 Old Country Rd Ste 510, Garden City, NY			
6	90 State House Square, 8th Floor, Hartford, CT 06103			
7	620 Boston Post Rd, West Haven, CT 06516			
8	125 East Ave, Norwalk, CT 06851			
9				
10	111 Great Neck Rd Ste 600, Great Neck, NY 11021			
11	1055 Washington Blvd Fl 9, Stamford, CT			
12	38 Arden Ln, Port Washington, NY 11050			
13	245 Park Ave, New York, NY 10167			
Services Provided by This Firm (describe fully)				
1	Compliance Attorney		29,060	
2	Property/Real Estate (Disallowed on Pg. 28)		11,479	
3	Statutory Representation		1,627	
4	Conservatorship (Disallowed on Pg. 28)		150	
5	Labor Lawyer		16,042	
6	Labor Lawyer		218	
7	Settled Lawsuits (50% Disallowed)		80,000	
8	Probate Court (Disallowed on Pg. 28)		250	
9	Release Agreement		2,500	
10	Settled Lawsuits (50% Disallowed)		64,392	
11	Labor Lawyer		3,033	
12	Mediator - Settled Lawsuits (50% Disallowed)		6,000	
13	General Legal		35	
			Charge for Services Provided	
			\$ 214,785	

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 9/30/2016				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
				Total	CCNH	RHNS			(Specify)
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	150	150		150		150	150		
B. On last day of THIS report period	150	150		150		150	150		
2. Number of Residents									
A. As of midnight of PREVIOUS report period	134	134		134		134	136		
B. As of midnight of THIS report period	133	133		136		133	133		
3. Total Number of Days Care Provided During Period									
A. Medicare	6,882	6,882		5,119		1,763	1,763		
B. Medicaid (Conn.)	39,830	39,830		29,449		10,381	10,381		
C. Medicaid (other states)									
D. Private Pay	2,335	2,335		2,267		68	68		
E. State SSI for RCH									
F. Other (Specify)	36	36		16		20	20		
G. Total Care Days During Period (3A thru F)	49,083	49,083		36,851		12,232	12,232		
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)	49,083	49,083		36,851		12,232	12,232		

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 9/30/2016			Page 9	of 37			
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days							CCNH	RHNS	(Specify)				
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	14		108		11								
Per Diem Rate													
a. One bed rm.	Various		274.55		490.00								
b. Two bed rms.	Various		274.55		442.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments							TOTAL	CCNH	RHNS	(Specify)			
A. Medicare - Part B							6,119	6,119					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments							1,093	1,093					
C. Other							21,360	21,360					
D. Total Physical Therapy Treatments							28,572	28,572					
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B							913	913					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments							123	123					
C. Other							1,889	1,889					
D. Total Speech Therapy Treatments							2,925	2,925					
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B							4,570	4,570					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments							799	799					
C. Other							15,672	15,672					
D. Total Occupational Therapy Treatments							21,041	21,041					

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	9/30/2016	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)	100,558	1,138				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	126,218	2,089				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	334,759	12,450				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	180,410	15,209				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	418,134	24,248				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	71,943	3,254				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	44,062	2,108				
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	331,012	5,695				
b. RN						
1. Direct Care	412,393	12,930				
2. Administrative**	506,807	13,329				
c. LPN						
1. Direct Care	694,942	29,463				
2. Administrative**						
d. Aides and Attendants	2,100,815	155,826				
e. Physical Therapists	192,163	5,988				
f. Speech Therapists	81,797	1,453				
g. Occupational Therapists	326,008	7,448				
h. Recreation Workers	124,405	6,237				
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	135,617	4,154				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	3,799	148				
A-13. Total Salary Expenditures	6,185,842	303,169				

* 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
	0					
Medical Records	\$ 3,799	148				
Total	\$ 3,799	148	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Total	\$ -	-	\$ -	-	\$ -	-

**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		9/30/2016		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									
Gregg Seidner	100,558		None	Managing Member	1,138	A1			
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

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

Name of Facility (as licensed) Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk	License No. 2391	Report for Year Ended 9/30/2016		Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Page	of
		CCNH	RHNS (Specify)						
Section III - Administrators***									
See Attached		126,218		Facility Administrator	2,089	A2		12	37
Section IV - Assistant Administrators									

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

Cassena Care at Norwalk, LLC
 Attachment Schedule of Administrators
 09/30/16

Name	CCNH	RINS	(Specify)	Total Hours Worked	Line Where Claimed on Page 10	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Name and Address of All Other Employments*	Total Hours Worked	Compensation Received
Dr. Christopher Lathrop (From 10/01/2015 - 10/11/2015)	14,135			150	A2	Non-Descrip.	Facility Admin.			
Dr. Glenn Goulet interim administrator (From 10/12/2015 - 10/17/2015)	4,367			40	A2	Non-Descrip.	Facility Admin.			
Raymond Wilkens (From 10/01/2015 - 10/11/2015)	62,369			1,245	A2	Non-Descrip.	Facility Admin.			
Ashley Merritt interim administrator (From 05/29/2016 - 06/18/2016)	6,922			120	A2	Non-Descrip.	Facility Admin.			
Kimberly Coleman (From 06/19/2016 - 09/30/2016)	38,426			535	A2	Non-Descrip.	Facility Admin.			

Section III -
 Administrators

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	9/30/2016	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	8,855	Monthly Fee				
3. Pharmacist	24,399	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	290,217	5,550				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	48,000	Monthly Fee				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Physician Fees	191	N/A				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care	91,464	1,609				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	770,096	19,078				
2. Administrative***	210,255	5,173				
b. LPN						
1. Direct Care	231,643	6,100				
2. Administrative***						
c. Aides	312,542	18,663				
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	1,987,662	56,172				

* 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 Norwalk		License No. 2391	Report for Year Ended 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
United Dental Resources	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Guardian Consulting Services, 1979 Marcus Avenue, New Hyde Park, NY 11042	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Grandison Management	Physical Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Mabel Irene Rueda	Occupational Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Mitchell/Martin Inc.	Occupational Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AMN Healthcare Allied, Inc.	Occupational Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Norwalk Medical Group, PC	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Triton Staffing Group, LLC	RNs / RN Admin / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC	RNs/Nursing Admin / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Universal Medical Records, 22 The Cross Road, Cortlandt Manor, NY 10567	RNs / RN Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AAA Nursing Care, LLC	RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Post Acute Cardiology Care, LLC	RN Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
LTC Management	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
RJV Consulting Services Inc.	RN Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input checked="" type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care	2391	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 408,772	408,772			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 163,074	163,074			
4. Social Security (F.I.C.A.)	\$ 461,007	461,007			
5. Health Insurance	\$ 808,483	808,483			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 278,747	278,747			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 33,813	33,813			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 674,147	674,147			
d. Accounting and Auditing	\$ 70,380	70,380			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 214,785	214,785			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 18,300	18,300			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 41,776	41,776			
2. Cellular Phones	\$ 3,522	3,522			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 55,260	55,260			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$ 145,766	145,766			
3. Resident Day User Fee	\$ 893,982	893,982			
Subtotal	\$ 4,271,814	4,271,814			

* 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**

Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Union Education	\$ 33,813		
Total	\$ 33,813	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Admin - Sales & Use Tax	\$ 145,766		
Total	\$ 145,766	\$ -	\$ -

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 N	2391	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	4,271,814	4,271,814			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 16,393	16,393			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 13,157	13,157			
5. Education Expenses Related to Seminars and Conventions	\$ 6,272	6,272			
6. Automobile Expense <i>(not purchase or depreciation)</i>	\$ 2,781	2,781			
7. Other <i>(Specify)</i> See Attached Schedule	\$ 27,291	27,291			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted <i>(all such expenses)</i>	\$				
2. Advertising Telephone Directory <i>(all such expenses)***</i>	\$ 4,194	4,194			
3. Advertising Other <i>(Specify)***</i> See Attached Schedule	\$ 30,164	30,164			
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	\$ 34,707	34,707			
* 8. Dues and Membership Fees to Professional Associations <i>(Specify)</i> See Attached Schedule	\$ 10,524	10,524			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 875	875			
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$ 6,000	6,000			
11. Services Provided by Contract <i>(Specify and Complete Schedule C-2, Page 21 for each firm or individual)</i>	\$ 82,681	82,681			
12. Administrative Management Services**	\$ 348,811	348,811			
13. Other <i>(Specify)</i> See Attached Schedule	\$ 103,527	103,527			
C-14 Total Administrative & General Expenditures	\$ 4,959,191	4,959,191			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Admin - Meals and Entertainment (Disallowed)	\$ 27,291		
Total Other Travel and Entertainment	\$ 27,291	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Admin - Marketing	\$ 30,164		
Total Other Advertising	\$ 30,164	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ 10,524		
Total Dues	\$ 10,524	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Charitable Contribution (Disallowed)	\$ 6,000		
Total Contributions	\$ 6,000	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Msg Admin - Recruiting Fees	\$ 6,500		
Nsg Admin-Phys Credential Fees	\$ (100)		
Dietary- Books and Periodicals	\$ 2,730		
Admin - Recruiting Fees	\$ 40,296		
Admin - Licenses and Taxes	\$ 685		
Admin- Bank Charges	\$ 18,089		
Admin- Books and Periodicals	\$ 1,956		
Admin - Penalties (Disallowed)	\$ 28,663		
Rewards and Incentives	\$ 433		
Employee Fingerprinting	\$ 4,275		
Total Other Administrative and General	\$ 103,527	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Casser	2391	9/30/2016	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	348,811	Management Fees	Pg. 16 / Line m12	

*** 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	9/30/2016		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 153,762	153,762			
2.	Non-Food Supplies	\$ 46,971	46,971			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 995,486	995,486			
c. Management Services**		\$				
d. Other (Specify) _____		\$				
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 1,196,219	1,196,219			
2F. Dietary Questionnaire						
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No						
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

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	9/30/2016	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)	\$	96,402	96,402	
c. Management Services**	\$			
d. Other (Specify) Daipers, Undergarments, Supplies	\$	89,519	89,519	
3E. Total Laundry Expenditures (3a + b + c + d)	\$	185,921	185,921	
3F. Laundry Questionnaire				
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Car		2391	9/30/2016		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. \$	66,300	66,300		
	c. Management Services*		\$			
	d. Other (<i>Specify</i>) Housekeeping Supplies		\$ 27,137	27,137		
4E.	Total Housekeeping Expenditures (4a + b + c + d)		\$ 93,437	93,437		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Guardian Consulting Services	\$	346,949	346,949		
	b. Medicine Cabinet Drugs	\$	14,431	14,431		
	c. Medical and Therapeutic Supplies	\$				
	d. Ambulance/Limousine***	\$	1,582	1,582		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	4,526	4,526		
	f. X-rays and Related Radiological Procedures***	\$	40,204	40,204		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	29,848	29,848		
	i. Recreation	\$	32,354	32,354		
	j. Other (<i>Specify</i>)**** See Attached Schedule	\$	250,046	250,046		
5K.	Total Resident Care Expenditures (5a - 5j)		\$ 719,940	719,940		

* 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)
	0		
Central Supply- IV Solutions	\$ 6,578		
Central Supply- Gloves	\$ 18,263		
Central Supply- Other Medical	\$ 81,613		
Central Supply- Wipes	\$ 6,234		
Central Supply- Minor Non Med	\$ 3,973		
Central Supply- Other Supplies	\$ 45,689		
Central Supply- Rental Expense	\$ 66,438		
PT - Medical Supplies	\$ 47		
PT- Other Supplies	\$ 6,808		
PT - Software	\$ 14,403		
Total Other Resident Care	\$ 250,046	\$ -	\$ -

**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 9/30/2016	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
See Attached	See Attached	<input type="radio"/>	<input type="radio"/>		See Attached					
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input 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).

Name of Individual/Company	Address	Full Explanation of Services Provided	Total Cost/Page Ref.		
			CCNH	RHNS (Specify)	Page Line
Alpa Laundry	134 Great Neck Rd, West Babylon, NY 11704	Laundry	70,689		19 3b
Health Care Service Group	3220 Tillman Dr #300, Bensalem, PA 19020	Laundry	24,794		19 3b
Triton Staffing Group, LLC	330 Boston Rd, #15, North Billerica, MA 01862	Housekeeping	35,770		20 4b
Health Care Service Group	3220 Tillman Dr #300, Bensalem, PA 19020	Housekeeping	30,530		20 4b
Point Click Care	5570 Explorer Drive, Mississauga, ON L4W 0C4	Healthcare Information System	26,345		16 m11
Digital Media	782 Claton Ave, Bridgeport, CT 06604	Cable Services	14,612		20 5i
Simplex Grinnell, LLC	80 Clark Dr, East Berlin, CT 06023	Fire Safety	13,307		22 6f
Mattara & Sons, Inc.	129 Winfield St, Norwalk, CT 06855	Landscaping	12,830		22 6f
Triton Staffing Group, LLC	330 Boston Rd, #15, North Billerica, MA 01862	Reception	27,452		16 m11
All American Waste	182 Danbury Rd, New Milford, CT 06776	Garbage Removal	37,551		22 6f
Health Care Service Group	3220 Tillman Dr #300, Bensalem, PA 19020	Dietary	991,824		18 2b
KCI USA	195 Central Ave Ste P, Farmingdale, NY 11735	Equipment Rental	37,064		20 5j
Technical Gas Products, Inc.	66 Leonardo Dr, North Haven, CT 06473	Equipment Rental	19,889		20 5j
Therodynamics Rehab Management	225 Crossways Park Dr, Woodbury, NY 11797	Rehab Software	14,403		20 5j
Cablevision Lightpath Inc.	228 Cross St Ste 1, Norwalk, Connecticut 06851	Telephone/Internet	32,511		15 1h1
Triton Staffing Group, LLC	330 Boston Rd, #15, North Billerica, MA 01862	Other Maintenance	20,648		22 6f
New England Personnel, LLC	1850 Silas Deane Hwy, Rocky Hill, CT 06067	Recruiting	22,599		16 m13
The Executive Search Group	77 Coldbrook Rd, S Glastonbury, CT 06073	Recruiting	17,697		16 m13

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

Name of Facility	License No.	Report for Year Ended			Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena C	2391	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 81,402	81,402				
b. Heat	\$ 51,054	51,054				
c. Light & Power	\$ 185,881	185,881				
d. Water	\$ 23,330	23,330				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 3,925	3,925				
f. Other (<i>itemize</i>)	\$ 129,177	129,177				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 474,769	474,769				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 720	720				
b. Building & Building Improvements	\$ 38,234	38,234				
c. Non-Movable Equipment	\$ 25,542	25,542				
d. Movable Equipment	\$ 139,057	139,057				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 203,553	203,553				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 20,950	20,950				
b. Mortgage Expense	\$ 34,743	34,743				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 55,693	55,693				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 963,681	963,681				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 139,031	139,031				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,361,958	1,361,958				

* 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)
	0		
Plant- Minor Non Medical Equi	\$ 116		
Plant- Purchased Services	\$ 23,156		
Plant- Contracted Services	\$ 75,675		
Plant- Consulting Services	\$ 30,230		
Total Other Repairs and Maintenance	\$ 129,177	\$ -	\$ -

Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk
9/30/2016

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	Various	\$ 10,635	Var.	\$ 264
Total additions for Land Improvement:		\$ 10,635		\$ 264 *
Deletions:				
Total deletions for Land Improvement:		\$ -		\$ - **

*Ties to Page 23, Line A3
**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	Various	\$ 37,234	Var.	\$ 815
Total additions for Building Improvement:		\$ 37,234		\$ 815 *
Deletions:				
Total deletions for Building Improvement:		\$ -		\$ - **

*Ties to Page 23, Line B3
**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	Various	\$ 8,925	Var.	\$ 475
Total additions for Non-Movable Equipment:		\$ 8,925		\$ 475 *
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:				
Various	Various	\$ 34,100	Var.	\$ 5,839
Total additions for Movable Equipment		\$ 34,100		\$ 5,839 *
Deletions:				
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 Improvem		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvem		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Norwalk Acquisition SNFF
 Depreciation Schedule
 9/30/16

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2015 Accum	2016 Depr	2016 Accum	Net Book Value
Land										
Land	Land	Land								
Total										
Land Improvements										
2014 Acquisitions										
T & D Tree Service	New landscaping	Building Improvements	10/30/2013	3,137	3,137	463.00	162	81	243	2,894
Mattern & Sons	Trimming and mulching of new landscaping	Building Improvements	11/6/2013	3,242	3,242	462.00	168	84	252	2,990
M&T Bank Credit Card	Landscaping	Building Improvements	11/30/2013	3,348	3,348	462.00	174	87	261	3,087
Driveway Sealing Call Frank	Driveway work	Building Improvements	8/14/2014	3,403	3,403	453.00	180	90	270	3,133
Total 2014 Acquisitions				13,131	13,131		684	342	1,026	12,104
2015 Acquisitions										
Drenckhahn Excavating	Parking lot renovation	Building Improvements	7/23/2015	4,200	4,200	443	114	114	228	3,972
Total 2015 Acquisitions				4,200	4,200		114	114	228	3,972
2016 Acquisitions										
Orange Fence & Supply	Fence	Building Improvements	11/30/2015	10,635	10,635	443		264	264	10,371
Total 2016 Acquisitions				10,635	10,635			264	264	10,371
TOTAL LAND IMPROVEMENTS				27,966	27,966		798	720	1,518	26,447
Building										
Building	Building	Building								
Total										
Building Improvements										
2013 Acquisitions										
Pikon Group	Exterior front entrance renovations - new door, awning, concrete	Building Improvements	11/30/2013	33,800	33,800	462.00	1,756	878	2,634	31,166
MA Nationwide Construction	New roof installation	Building Improvements	10/31/2013	65,000	65,000	461.00	3,384	1,692	5,076	59,924
Pikon Group	Renovation of center wing - see contract	Building Improvements	11/30/2013	240,000	240,000	462.00	12,468	6,234	18,702	221,298
Brother Corp	Front lobby renovation	Building Improvements	11/30/2013	11,881	11,881	462.00	618	309	927	10,954
M&T Credit Card (Impo. etc)	Construction supplies, fitness equipment for rehab	Building Improvements	11/30/2013	9,111	9,111	462.00	474	237	711	8,400
Mia Renovation	Basement, resident room, shower renovation	Building Improvements	11/30/2013	6,487	6,487	462.00	336	168	504	5,983
Mia Renovation	Renovation of day room, conference room, and corridor	Building Improvements	11/30/2013	37,500	37,500	462.00	1,948	974	2,922	34,578
MA Nationwide Construction	Parking lot renovation	Building Improvements	11/30/2013	23,000	23,000	462.00	1,194	597	1,791	21,209
Industrial Glass & Mirror	Front entrance door	Building Improvements	11/30/2013	6,750	6,750	462.00	350	175	525	6,225
Wings Testing & Balancing	Required testing of wing renovation	Building Improvements	9/4/2013	8,721	8,721	464.00	452	226	678	8,043
Fellner Associates Architects LLC	Center wing plans, laundry & dietary flow plan	Building Improvements	9/8/2013	4,921	4,921	464.00	254	127	381	4,540
Fellner Associates Architects LLC	New entry design	Building Improvements	9/8/2013	300	300	464.00	16	8	24	276
Fellner Associates Architects LLC	Studies for ADA compliance and health code compliance	Building Improvements	9/22/2013	15,000	15,000	464.00	776	388	1,164	13,836
Fellner Associates Architects LLC	Structural engineer report	Building Improvements	9/22/2013	575	575	464.00	30	15	45	530
Daniel Turek	New pipes in elevator oil tank and mechanical room	Building Improvements	9/22/2013	3,400	3,400	464.00	176	88	264	3,136
BV&G Mechanical	Ductless a/c system installation	Building Improvements	9/26/2013	14,154	14,154	464.00	732	366	1,098	13,056
BV&G Mechanical	Electrical work for ductless a/c installation	Building Improvements	9/27/2013	631	631	464.00	32	16	48	583
City of Norwalk	Construction permit	Building Improvements	6/19/2013	3,596	3,596	467.00	207	92	299	3,297
Hygienix Inc.	Asbestos survey	Building Improvements	7/14/2013	1,127	1,127	466.00	63	29	92	1,035
Fellner Associates Architects LLC	Plan for center wing renovation	Building Improvements	7/31/2013	5,932	5,932	466.00	331	153	484	5,448
Fellner Associates Architects LLC	Plan for new entry of center wing	Building Improvements	7/31/2013	3,208	3,208	466.00	180	83	263	2,945
Fellner Associates Architects LLC	Design modifications for entry and east wing	Building Improvements	8/5/2013	3,426	3,426	465.00	183	88	271	3,154
Mia Renovation	Concrete and gravel work in patio area	Building Improvements	8/10/2013	12,551	12,551	465.00	675	334	999	11,552
Mia Renovation	Demo of fire office and installation of new tile and walls	Building Improvements	8/10/2013	4,283	4,283	465.00	231	111	342	3,941
Mia Renovation	Remove old lights and install new	Building Improvements	8/10/2013	2,967	2,967	465.00	160	77	237	2,730
Fellner Associates Architects LLC	CAD drawings	Building Improvements	8/13/2013	3,000	3,000	465.00	160	77	237	2,763
Mia Renovation	Install new outlets, patio work, tile installation, drop ceiling, install lights	Building Improvements	8/19/2013	11,347	11,347	465.00	610	293	903	10,444
Mia Renovation	Remove glass wall, new wall installation, first floor demo, paint	Building Improvements	8/26/2013	8,087	8,087	465.00	435	209	644	7,443
All American Waste, LLC	Dumpster rental for renovation	Building Improvements	8/31/2013	1,101	1,101	465.00	58	28	86	1,015
Total 2013 Acquisitions				541,857	541,857		28,292	14,062	42,354	499,503
2014 Acquisitions										
All American Waste, LLC	Dumpster	Building Improvements	10/1/2013	32	32	463.00	2	1	3	29
All American Waste, LLC	Dumpster	Building Improvements	10/1/2013	37	37	463.00	2	1	3	34
All American Waste, LLC	Dumpster	Building Improvements	10/1/2013	5,797	5,797	463.00	300	150	450	5,347
Tycro Simplex Grinnell	Center wing sprinkler repairs	Building Improvements	10/1/2013	2,257	2,257	463.00	118	59	177	2,080
All American Waste, LLC	Dumpster	Building Improvements	10/4/2013	43	43	463.00	2	1	3	40
Mattern & Sons	Landscaping	Building Improvements	10/9/2013	11,167	11,167	463.00	578	289	867	10,300
Tycro Simplex Grinnell	Fire panel rewiring	Building Improvements	10/10/2013	776	776	463.00	40	20	60	716
All American Waste, LLC	Dumpster	Building Improvements	10/11/2013	74	74	463.00	4	2	6	68
RP Construction	Aluminum panel leak repairs	Building Improvements	10/14/2013	600	600	463.00	32	16	48	552
All American Waste, LLC	Dumpster	Building Improvements	10/18/2013	2,004	2,004	463.00	104	52	156	1,848
All American Waste, LLC	Dumpster	Building Improvements	10/21/2013	2,815	2,815	463.00	146	73	219	2,596
K & R Renovation	Door hardware	Building Improvements	10/21/2013	986	986	463.00	52	26	78	908
Tycro Simplex Grinnell	Piping replacement in middle wing	Building Improvements	10/24/2013	835	835	463.00	44	22	66	769
Tycro Simplex Grinnell	Sprinkler work in middle wing	Building Improvements	10/24/2013	4,964	4,964	463.00	258	129	387	4,577
Lagatta Electric Services	Front entrance heating/cooling	Building Improvements	10/30/2013	1,750	1,750	463.00	90	45	135	1,615
Albert Mislow	Paint	Building Improvements	11/1/2013	457	457	462.00	24	12	36	421
All American Waste, LLC	Dumpster	Building Improvements	11/1/2013	1,050	1,050	462.00	54	27	81	969
All American Waste, LLC	Dumpster	Building Improvements	11/1/2013	1,336	1,336	462.00	70	35	105	1,231
All American Waste, LLC	Dumpster	Building Improvements	11/1/2013	767	767	462.00	40	20	60	707
Fellner Associates Architects LLC	Design Phase 2	Building Improvements	11/1/2013	6,500	6,500	462.00	338	169	507	5,993
Ashiangrika	Signage for exterior and reception	Building Improvements	11/6/2013	6,914	6,914	462.00	360	180	540	6,374
Tycro Simplex Grinnell	Fire panel rewiring	Building Improvements	11/6/2013	4,768	4,768	462.00	248	124	372	4,396
All American Waste, LLC	Dumpster	Building Improvements	11/8/2013	752	752	462.00	40	20	60	692
M&T Bank Credit Card	Lighting, paint, construction supplies	Building Improvements	11/30/2013	3,233	3,233	462.00	168	84	252	2,981
Industrial Glass & Mirror	Double door installations, counter top installation, thermo units	Building Improvements	11/30/2013	6,533	6,533	462.00	340	170	510	6,023
Lagatta Electric Services	Outlets throughout center wing unit, parking lot lights	Building Improvements	11/30/2013	5,625	5,625	462.00	292	146	438	5,187
MA Nationwide Construction	Shaco work on exterior of building	Building Improvements	11/30/2013	43,000	43,000	462.00	2,234	1,117	3,351	39,649
MA Nationwide Construction	Shaco work on exterior of building	Building Improvements	11/30/2013	8,750	8,750	462.00	454	227	681	8,069
MA Nationwide Construction	Shaco work on exterior of building	Building Improvements	11/30/2013	17,729	17,729	462.00	920	460	1,380	16,349
Mia Renovation	Renovation of rehab	Building Improvements	11/30/2013	48,700	48,700	462.00	2,530	1,265	3,795	44,905
Mia Renovation	North wing and two patient room renovation	Building Improvements	11/30/2013	79,700	79,700	462.00	4,140	2,070	6,210	73,490
Mia Renovation	Renew center wing corridor, patient rooms, outside	Building Improvements	11/30/2013	56,100	56,100	462.00	2,914	1,457	4,371	51,729
Mia Renovation	Renovation of day room in basement	Building Improvements	11/30/2013	41,600	41,600	462.00	2,162	1,081	3,243	38,357
Mia Renovation	Basement corridor renovation, patient room & bathroom renovation	Building Improvements	11/30/2013	44,800	44,800	462.00	2,328	1,164	3,492	41,308
Pikon Group	Renovation of center wing - see contract	Building Improvements	11/30/2013	400	400	462.00	20	10	30	370
All American Waste, LLC	Dumpster	Building Improvements	12/1/2013	21	21	461.00	2	1	3	18
BV&G Mechanical	Heated air curtains for front door	Building Improvements	12/1/2013	5,389	5,389	461.00	280	140	420	4,969
Point RF Solutions	Eloquence Prevention System	Building Improvements	12/1/2013	31,481	31,481	461.00	1,638	819	2,457	29,024
Point RF Solutions	Resident Tags	Building Improvements	12/1/2013	2,585	2,585	461.00	134	67	201	2,384
All American Waste, LLC	Dumpster	Building Improvements	12/6/2013	32	32	461.00	2	1	3	29
Lagatta Electric Services	Electrical lines for blower unit above front door	Building Improvements	12/11/2013	1,870	1,870	461.00	98	49	147	1,723
Lagatta Electric Services	Install breakers, install outlet for water pump and fridge, install flood light	Building Improvements	12/11/2013	1,220	1,220	461.00	64	32	96	1,124
Daniel Turek	Install new circulator pump	Building Improvements	12/12/2013	800	800	461.00	42	21	63	737
All American Waste, LLC	Dumpster	Building Improvements	12/14/2013	1,372	1,372	461.00	72	36	108	1,264
Fellner Associates Architects LLC	Phase 1 balance	Building Improvements	12/14/2013	1,520	1,520	461.00	80	40	120	1,400
Fellner Associates Architects LLC	Additional Phase 1 charges	Building Improvements	12/14/2013	3,630	3,630	461.00	188	94	282	3,348
Fellner Associates Architects LLC	Phase 2 design and prints	Building Improvements	12/14/2013	8,171	8,171	461.00	426	213	639	7,532
Fellner Associates Architects LLC	Phase 2 construction document and prints	Building Improvements	12/20/2013	37	37	461.00	2	1	3	34
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	396	396	461.00	20	10	30	366

Norwalk Acquisition SNFF
Depreciation Schedule
9/30/16

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2015 Accum	2016 Depr	2016 Accum	Net Book Value
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	2,396	2,396	461.00	124	62	186	2,210
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	1,930	1,930	461.00	100	50	150	1,780
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	2,285	2,285	461.00	118	59	177	2,108
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	1,531	1,531	461.00	80	40	120	1,411
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	2,406	2,406	461.00	126	63	189	2,217
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	1,714	1,714	461.00	90	45	135	1,579
Big East Environmental	Asbestos survey	Building Improvements	12/31/2013	1,305	1,305	461.00	68	34	102	1,203
CT Telecommunications	Phone cable installation	Building Improvements	12/31/2013	936	936	461.00	48	24	72	864
CT Telecommunications	Phone cable installation	Building Improvements	12/31/2013	436	436	461.00	22	11	33	403
CT Telecommunications	Phone cable installation	Building Improvements	12/31/2013	3,359	3,359	461.00	174	87	261	3,098
Daniel Turck	Install new recirculating pump	Building Improvements	12/31/2013	1,200	1,200	461.00	62	31	93	1,107
Donack Restoration	Roof inspection	Building Improvements	12/31/2013	2,500	2,500	461.00	130	65	195	2,305
Precision Electrical	Electrical inspection	Building Improvements	12/31/2013	1,489	1,489	461.00	78	39	117	1,372
Raintech	Nurse call system installation	Building Improvements	12/31/2013	881	881	461.00	46	23	69	812
Raintech	Nurse call system installation	Building Improvements	12/31/2013	909	909	461.00	48	24	72	837
Raintech	Nurse call system installation	Building Improvements	12/31/2013	757	757	461.00	40	20	60	697
Raintech	Nurse call system installation	Building Improvements	12/31/2013	1,125	1,125	461.00	58	29	87	1,038
S&S Wired	Fire alarm system release on 1st and 4th floors	Building Improvements	12/31/2013	1,531	1,531	461.00	80	40	120	1,411
Tradenom of New England	HVAC inspection	Building Improvements	12/31/2013	1,234	1,234	461.00	64	32	96	1,138
Tyco Simplex Grinnell	Relocate Pull Station	Building Improvements	12/31/2013	807	807	461.00	42	21	63	744
Tyco Simplex Grinnell	Fire system rewiring	Building Improvements	12/31/2013	396	396	461.00	20	10	30	366
Tyco Simplex Grinnell	Fire sprinkler system reset	Building Improvements	12/31/2013	761	761	461.00	40	20	60	701
Tyco Simplex Grinnell	Close fire panel, remove two A/V's	Building Improvements	12/31/2013	812	812	461.00	42	21	63	749
Tyco Simplex Grinnell	Fire system rewiring	Building Improvements	12/31/2013	803	803	461.00	42	21	63	740
Tyco Simplex Grinnell	Fire alarm inspection	Building Improvements	12/31/2013	3,335	3,335	461.00	174	87	261	3,074
All American Waste, LLC	Dumpster	Building Improvements	1/9/2014	574	574	460.00	30	15	45	529
All American Waste, LLC	Dumpster	Building Improvements	1/10/2014	2,717	2,717	460.00	142	71	213	2,504
All American Waste, LLC	Dumpster	Building Improvements	1/10/2014	2,259	2,259	460.00	118	59	177	2,082
Raintech	Call bell system installation	Building Improvements	1/12/2014	9,350	9,350	460.00	488	244	732	8,618
TO Design LLC	Wetlands review	Building Improvements	1/12/2014	8,825	8,825	460.00	460	230	690	8,135
Tyco Simplex Grinnell	Fire detectors	Building Improvements	1/12/2014	9,157	9,157	460.00	478	239	717	8,440
ACL Electric Services LLC	Multiple installations throughout building	Building Improvements	1/16/2014	1,940	1,940	460.00	102	51	153	1,787
All American Waste, LLC	Dumpster	Building Improvements	1/10/2014	21	21	460.00	2	1	3	18
Fellner Associates Architects LLC	Phase 2 completion	Building Improvements	1/13/2014	12,876	12,876	460.00	672	336	1,008	11,868
All American Waste, LLC	Dumpster	Building Improvements	1/24/2014	884	884	460.00	46	23	69	815
Point RF Solutions	No Wander Basic Standalone System	Building Improvements	1/27/2014	18,813	18,813	460.00	982	491	1,473	17,340
Fairfield County Sprinkler	Sprinkler installation	Building Improvements	1/28/2014	2,728	2,728	460.00	142	71	213	2,515
All American Waste, LLC	Dumpster	Building Improvements	1/31/2014	852	852	460.00	44	22	66	786
M&T Bank Credit Card	Paint, construction supplies	Building Improvements	1/31/2014	2,246	2,246	460.00	118	59	177	2,069
All American Waste, LLC	Dumpster	Building Improvements	2/1/2014	2,294	2,294	459.00	120	60	180	2,114
Fellner Associates Architects LLC	COH work	Building Improvements	2/18/2014	2,140	2,140	459.00	112	56	168	1,972
K&R Renovation	Paint	Building Improvements	2/19/2014	356	356	459.00	18	9	27	329
Mila Renovation	4th floor construction, new walls, vinyl boards, handrails, bathrooms, mur	Building Improvements	2/28/2014	64,700	64,700	459.00	3,384	1,692	5,076	59,624
All American Waste, LLC	Dumpster	Building Improvements	3/1/2014	2,286	2,286	458.00	120	60	180	2,106
John J Brennan Construction	Repaired water main	Building Improvements	3/13/2014	10,069	10,069	458.00	528	264	792	9,277
Fellner Associates Architects LLC	Print charges for plans	Building Improvements	3/15/2014	345	345	458.00	18	9	27	318
Treasurer State of CT	State fee for construction approval	Building Improvements	3/20/2014	3,188	3,188	458.00	168	84	252	2,936
ACL Electric Services LLC	Electrical wiring and panel installation	Building Improvements	3/25/2014	900	900	458.00	48	24	72	828
All American Waste, LLC	Fuel surcharges on prior bills	Building Improvements	3/31/2014	1,059	1,059	458.00	56	28	84	975
All American Waste, LLC	Dumpster	Building Improvements	4/1/2014	2,387	2,387	457.00	126	63	189	2,198
Brother Corp	Corridor boards	Building Improvements	4/14/2014	900	900	457.00	48	24	72	828
United Hebrew	Redesign of dementia care space	Building Improvements	4/14/2014	4,800	4,800	457.00	252	126	378	4,422
M&T Bank Credit Card	Misc construction items	Building Improvements	4/30/2014	2,909	2,909	457.00	152	76	228	2,681
ACL Electric Services LLC	Dining room and rehab wire installation	Building Improvements	5/1/2014	1,860	1,860	456.00	98	49	147	1,713
All American Waste, LLC	Dumpster	Building Improvements	5/1/2014	2,862	2,862	456.00	150	75	225	2,637
Point RF Solutions	Addition doors for wander system	Building Improvements	5/13/2014	3,183	3,183	456.00	168	84	252	2,931
Mila Renovation	Floor installation in kitchens/elevators, painting, fire stop installation, rest	Building Improvements	5/13/2014	34,500	34,500	456.00	1,816	908	2,724	31,776
All American Waste, LLC	Dumpster	Building Improvements	6/1/2014	2,356	2,356	455.00	124	62	186	2,170
DM Masonry	Patio work	Building Improvements	6/4/2014	490	490	455.00	26	13	39	451
Point RF Solutions	Additional keypads for wander system	Building Improvements	6/12/2014	653	653	455.00	34	17	51	602
Astro Pow'r	Painting of building and grounds	Building Improvements	6/25/2014	11,500	11,500	455.00	606	303	909	10,591
All American Waste, LLC	Dumpster	Building Improvements	6/30/2014	125	125	455.00	6	3	9	116
M&T Bank Credit Card	EKO machine, patient station, misc construction items	Building Improvements	6/30/2014	3,870	3,870	455.00	204	102	306	3,564
All American Waste, LLC	Dumpster	Building Improvements	7/1/2014	2,313	2,313	454.00	122	61	183	2,130
Daniel Turck	Replace hot water heater gauges	Building Improvements	7/1/2014	600	600	454.00	32	16	48	552
Fellner Associates Architects LLC	3rd and 4th floor mods	Building Improvements	7/1/2014	3,260	3,260	454.00	172	86	258	3,002
All American Waste, LLC	Dumpster	Building Improvements	7/4/2014	21	21	454.00	2	1	3	18
All American Waste, LLC	Dumpster	Building Improvements	7/11/2014	37	37	454.00	2	1	3	34
All American Waste, LLC	Dumpster	Building Improvements	7/18/2014	37	37	454.00	2	1	3	34
Fellner Associates Architects LLC	Modifications and CON	Building Improvements	7/20/2014	1,520	1,520	454.00	80	40	120	1,400
M&T Bank Credit Card	Paint, construction supplies	Building Improvements	7/31/2014	1,191	1,191	454.00	62	31	93	1,098
All American Waste, LLC	Dumpster	Building Improvements	8/1/2014	2,785	2,785	453.00	148	74	222	2,563
All American Waste, LLC	Dumpster	Building Improvements	8/1/2014	884	884	453.00	46	23	69	815
Astro Pow'r	Exterior bridge and wall painting	Building Improvements	8/1/2014	7,000	7,000	453.00	370	185	555	6,445
TO Design LLC	Wetlands review	Building Improvements	8/1/2014	3,736	3,736	453.00	198	99	297	3,439
ACL Electric Services LLC	4th floor electrical	Building Improvements	8/13/2014	1,300	1,300	453.00	68	34	102	1,198
All American Waste, LLC	Dumpster	Building Improvements	9/1/2014	872	872	452.00	46	23	69	803
All American Waste, LLC	Dumpster	Building Improvements	9/1/2014	2,338	2,338	452.00	124	62	186	2,152
All American Waste, LLC	Dumpster	Building Improvements	9/19/2014	1,731	1,731	452.00	92	46	138	1,593
All American Waste, LLC	Dumpster	Building Improvements	9/30/2014	37	37	452.00	2	1	3	34
All American Waste, LLC	Dumpster	Building Improvements	9/30/2014	37	37	452.00	2	1	3	34
BV&G Mechanical	Ductless a/c system installation	Building Improvements	9/26/2013	(14,154)	(14,154)	464.00	-	-	-	(14,154)
BV&G Mechanical	Electrical work for ductless a/c installation	Building Improvements	9/27/2013	(631)	(631)	464.00	-	-	-	(631)
Marcum LLP	Costs associated with COH	Building Improvements	9/30/2014	22,446	22,446	360.00	1,496	748	2,244	20,202
Total 2014 Acquisitions				780,146	780,146		41,768	20,884	62,652	717,494
2015 Acquisitions										
M&T Bank Credit Card	Paint, construction supplies	Building Improvements	12/31/2014	1,419	1,419	448.00	38	38	76	1,343
Mila Renovation	Renew 3rd floor	Building Improvements	1/31/2015	64,900	64,900	448.00	1,738	1,738	3,476	61,424
ACL Electric Services LLC	3rd floor bathroom/closet electric	Building Improvements	1/31/2015	2,650	2,650	448.00	71	71	142	2,508
ACL Electric Services LLC	Food steam unit	Building Improvements	1/31/2015	2,460	2,460	448.00	66	66	132	2,328
M&T Bank Credit Card	Paint, construction supplies	Building Improvements	1/31/2015	247	247	448.00	7	7	14	233
K&R Renovation	Closets, sheetrock, door installation, paint	Building Improvements	2/23/2015	11,950	11,950	448.00	320	320	640	11,310
Fellner Associates Architects LLC	Site visit, final paperwork	Building Improvements	4/15/2015	1,832	1,832	446.00	49	49	98	1,734
KT Electrical	Electrical work	Building Improvements	7/1/2015	6,781	6,781	443.00	184	184	368	6,413
Total 2015 Acquisitions				92,240	92,240		2,473	2,473	4,946	87,294
2016 Acquisitions										
x Accurate Commercial Door & Hardware	Door Repair	Building Improvements	3/2/2016	3,392	3,392	300.00	-	79	79	3,313
x Accurate Commercial Door & Hardware	Door Repair	Building Improvements	3/2/2016	1,680	1,680	300.00	-	39	39	1,641
x Accurate Commercial Door & Hardware	Door Repair	Building Improvements	3/2/2016	3,392	3,392	300.00	-	79	79	3,313
x Wind River Environmental LLC	Water Heater Replacement / Plumbing Pipe & Fittings	Building Improvements	2/22/2016	3,962	3,962	300.00	-	106	106	3,856
x Wind River Environmental LLC	Water Heater Replacement / Plumbing Pipe & Fittings	Building Improvements	4/7/2016	24,026	24,026	300.00	-	481	481	23,545
M&T Bank Credit Card	Glass Panels	Building Improvements	10/7/2015	782	782.00	300.00	-	31	31	751
Total 2016 Acquisitions				37,234	37,234			815	815	36,419
Total Building Improvements				1,451,476	1,451,476		72,533	38,234	110,767	1,340,709

Norwalk Acquisition SNFF
Depreciation Schedule
9/30/16

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2015 Acum	2016 Depr Acum	2016 Acum	Net Book Value
Non-movable Equipment										
2013 Acquisitions										
Otis Elevator	Clean out system, add new oil, new power unit, new packing, new solid s	Fixed Equipment	7/23/2013	\$ 17,827	\$ 17,827	60.00	7,724	3,565	11,289	6,538
Granger	New food waste disposal and duct fan	Fixed Equipment	9/22/2013	\$ 925	\$ 925	60.00	370	185	555	370
Total 2013 Acquisitions				18,752	18,752		8,094	3,750	11,844	6,908
2014 Acquisitions										
Bernard Badello	Cat 6 cables, network switches, firewall, vertical switch racks, computer	Fixed Equipment	6/1/2013	5,239	5,239	60.00	2,096	1,048	3,144	2,095
BV&G Mechanical	Ductless a/c system installation	Fixed Equipment	9/26/2013	14,154	14,154	60.00	5,662	2,831	8,493	5,661
BV&G Mechanical	Electrical work for ductless a/c installation	Fixed Equipment	9/27/2013	631	631	60.00	252	126	378	253
M&T Bank Credit Card	Furniture, computer stations, rehab equipment, heat pump	Fixed Equipment	10/31/2013	2,138	2,138	60.00	856	428	1,284	854
Otis Elevator	Clean out system, add new oil, new power unit, new packing, new solid s	Fixed Equipment	12/1/2013	1,132	1,132	60.00	452	226	678	454
N-Tech Solutions Group LLC	Phone work	Fixed Equipment	1/1/2014	15,442	15,442	60.00	6,176	3,088	9,264	6,178
N-Tech Solutions Group LLC	Phone work	Fixed Equipment	1/1/2014	21,759	21,759	60.00	8,704	4,352	13,056	8,703
Otis Elevator	Elevator protection systems	Fixed Equipment	3/1/2014	4,894	4,894	60.00	1,958	979	2,937	1,957
M&T Bank Credit Card	TV's, paint, miscellaneous construction items	Fixed Equipment	3/31/2014	8,104	8,104	60.00	3,242	1,621	4,863	3,241
N-Tech Solutions Group LLC	Phone systems	Fixed Equipment	4/9/2014	5,946	5,946	60.00	2,378	1,189	3,567	2,379
Penevpliance Service	Replace condensing units in walk-in cooler and freezer	Fixed Equipment	6/16/2014	7,551	7,551	60.00	3,020	1,510	4,530	3,021
Penevpliance Service	Replace evaporator	Fixed Equipment	7/1/2014	832	832	60.00	332	166	498	334
Penevpliance Service	Replace condensing units in walk-in cooler and freezer	Fixed Equipment	7/3/2014	9,784	9,784	60.00	3,914	1,957	5,871	3,913
Penevpliance Service	Replace compressor and condenser	Fixed Equipment	7/25/2014	4,786	4,786	60.00	1,914	957	2,871	1,915
Penevpliance Service	Replace compressor in AC unit	Fixed Equipment	8/11/2014	4,041	4,041	60.00	1,616	808	2,424	1,617
Total 2014 Acquisitions				106,433	106,433		42,572	21,286	63,858	42,575
2015 Acquisitions										
Otis Elevator	Elevator protection systems	Non-movable Equipment	10/1/2014	155	155	60.00	31	31	62	93
Total 2015 Acquisitions				155	155		31	31	62	93
2016 Acquisitions										
Penevpliance Service	Heat Exchanger / Ice Machine	Building Improvements	4/12/2016	4,692	4,692	120.00	-	235	235	4,457
Penevpliance Service	Replace Heater Exchanger	Building Improvements	3/7/2016	3,829	3,829	120.00	-	223	223	3,606
Penevpliance Service	Install Ice Machine	Movable Equipment	5/18/2016	404	404	120.00	-	17	17	387
Total 2016 Acquisitions				8,925	8,925		-	475	475	8,450
Total Non-movable Equip				134,265	134,265		50,697	25,542	76,239	58,026
Movable Equipment										
2013 Acquisitions										
Bernard Badello	Cat 6 cables, network switches, firewall, vertical switch racks, computer	Computers & Equipment	6/1/2013	\$ 15,292	\$ 15,292	\$ 36	11,893	3,398	15,291	-
IDJ LLC	PVC printer	Computers & Equipment	6/28/2013	\$ 1,914	\$ 1,914	\$ 36	1,436	479	1,914	-
Bernard Badello	Computers and printers	Computers & Equipment	6/30/2013	\$ 11,750	\$ 11,750	\$ 36	8,813	2,937	11,750	-
Bernard Badello	Printers	Computers & Equipment	7/1/2013	\$ 1,234	\$ 1,234	\$ 36	925	309	1,234	-
Mila Renovation	Install new tv's - dining room	Computers & Equipment	8/10/2013	\$ 1,856	\$ 1,856	\$ 36	1,289	567	1,856	-
Bernard Badello	5 computers, ports, printer	Computers & Equipment	8/31/2013	\$ 3,787	\$ 3,787	\$ 36	2,630	1,158	3,788	-
N-Tech Solutions Group LLC	Cat 5 cables, AC point, Cisco controller, network switches	Computers & Equipment	8/13/2013	\$ 29,033	\$ 29,033	\$ 36	20,162	8,871	29,033	-
N-Tech Solutions Group LLC	Cat 5 cables, cameras, network switches	Computers & Equipment	8/13/2013	\$ 29,720	\$ 29,720	\$ 36	20,639	9,081	29,720	-
N-Tech Solutions Group LLC	Cat 5 cables, phone jacks	Computers & Equipment	8/13/2013	\$ 5,116	\$ 5,116	\$ 36	3,553	1,564	5,117	-
N-Tech Solutions Group LLC	Thin client CL-16	Computers & Equipment	6/1/2013	\$ 8,246	\$ 8,246	\$ 36	6,414	1,832	8,246	-
iFum	New furniture for lobby and offices	Furniture & Fixtures	9/19/2013	\$ 13,791	\$ 13,791	\$ 60	5,516	2,758	8,274	5,517
M&T Bank Credit Card (Ipro, etc)	Construction supplies, fitness equipment for rehab	Computers & Equipment	8/13/2013	\$ 2,021	\$ 2,021	\$ 36	1,404	617	2,021	-
Medline Industries	Digital scales	Computers & Equipment	8/31/2013	\$ 1,489	\$ 1,489	\$ 36	1,034	455	1,489	-
Medline Industries	Patient lift and digital scales	Computers & Equipment	8/31/2013	\$ 5,471	\$ 5,471	\$ 36	3,800	1,671	5,471	-
Medline Industries	Specialty resident bed	Computers & Equipment	9/5/2013	\$ 1,496	\$ 1,496	\$ 36	998	498	1,496	-
City Caring & 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		90,504	36,195	126,698	8,087
2014 Acquisitions										
Bernard Badello	Computer kiosks and servers	Computers & Equipment	10/31/2013	11,319	11,319	36.00	7,546	3,773	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	12,198	6,099	18,297	-
Bernard Badello	Laptop, monitor, printer	Computers & Equipment	11/25/2013	965	965	36.00	644	321	965	-
Bernard Badello	Desktop, backup, tape library	Computers & Equipment	11/30/2013	6,324	6,324	36.00	4,216	2,108	6,324	-
M&T Bank Credit Card	Computer desks and chairs	Computers & Equipment	11/30/2013	6,131	6,131	36.00	4,088	2,043	6,131	-
Gerimedex	Wheelchairs	Computers & Equipment	12/1/2013	2,552	2,552	36.00	1,702	850	2,552	-
M&T Bank Credit Card	Concentrators for refrigerators	Computers & Equipment	12/1/2013	4,394	4,394	36.00	2,930	1,464	4,394	-
N-Tech Solutions Group LLC	Camera installation and wiring	Computers & Equipment	12/1/2013	8,814	8,814	36.00	5,876	2,938	8,814	-
N-Tech Solutions Group LLC	Computer wiring and installation	Computers & Equipment	12/1/2013	2,119	2,119	36.00	1,412	707	2,119	-
N-Tech Solutions Group LLC	Cable installation	Computers & Equipment	12/1/2013	2,014	2,014	36.00	1,342	672	2,014	-
SPS	Treadmill	Computers & Equipment	12/1/2013	2,000	2,000	36.00	1,334	666	2,000	-
Computerized Inventory Specialists	IPOI	Computers & Equipment	1/1/2014	2,850	2,850	36.00	1,900	950	2,850	-
Gerimedex	Oxygen concentrators	Computers & Equipment	1/1/2014	2,538	2,538	36.00	1,692	846	2,538	-
M&T Bank Credit Card	TV's and laptops	Computers & Equipment	1/31/2014	2,984	2,984	36.00	1,990	994	2,984	-
M&T Bank Credit Card	TV's and brackets	Computers & Equipment	2/28/2014	2,005	2,005	36.00	1,336	669	2,005	-
M&T Bank Credit Card	TV's, paint, miscellaneous construction items	Computers & Equipment	3/31/2014	4,796	4,796	36.00	3,198	1,598	4,796	-
ArjoHuntleigh	Slings for lift	Computers & Equipment	5/1/2014	296	296	36.00	198	98	296	-
ArjoHuntleigh	Slings for lift	Computers & Equipment	5/1/2014	1,021	1,021	36.00	680	341	1,021	-
Gerimedex	Mattresses	Computers & Equipment	5/1/2014	3,338	3,338	36.00	2,226	1,112	3,338	-
Gerimedex	Dressers	Computers & Equipment	5/1/2014	3,206	3,206	36.00	2,138	1,068	3,206	-
M&T Bank Credit Card	Movable equipment	Computers & Equipment	5/31/2014	3,002	3,002	36.00	2,002	1,000	3,002	-
Allstate Medical	Blood pressure machine	Computers & Equipment	6/1/2014	985	985	36.00	656	329	985	-
Gerimedex	Head and foot boards	Computers & Equipment	6/1/2014	1,264	1,264	36.00	842	422	1,264	-
Gerimedex	Dressers	Computers & Equipment	6/1/2014	3,206	3,206	36.00	2,138	1,068	3,206	-
Gerimedex	Bed rails, bed ends, bed extenders	Computers & Equipment	6/1/2014	2,801	2,801	36.00	1,868	933	2,801	-
Gerimedex	Mattresses	Computers & Equipment	6/1/2014	2,955	2,955	36.00	1,970	985	2,955	-
Gerimedex	Mattresses	Computers & Equipment	6/1/2014	1,489	1,489	36.00	992	497	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	1,980	989	2,969	-
Comerstone Medical Services	3 beds and power lift chair	Computers & Equipment	7/1/2014	3,350	3,350	36.00	2,234	1,116	3,350	-
ArjoHuntleigh	Slings for lift	Computers & Equipment	7/10/2014	3,907	3,907	36.00	2,604	1,303	3,907	-
M&T Bank Credit Card	Shredder	Computers & Equipment	7/31/2014	1,842	1,842	36.00	1,228	614	1,842	-
Crech Care Industries	Electronic bed	Computers & Equipment	8/1/2014	800	800	36.00	534	266	800	-
Medline Industries	Defibrillators	Computers & Equipment	8/1/2014	3,402	3,402	36.00	2,268	1,134	3,402	-
M&T Bank Credit Card	Paint, tv's, construction supplies	Computers & Equipment	8/31/2014	1,302	1,302	36.00	868	434	1,302	-
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Computers & Equipment	9/30/2014	449	449	36.00	300	149	449	-
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Computers & Equipment	9/30/2014	2,074	2,074	36.00	1,382	692	2,074	-
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Computers & Equipment	9/30/2014	2,808	2,808	36.00	1,872	936	2,808	-
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Computers & Equipment	9/30/2014	2,393	2,393	36.00	1,596	797	2,393	-
Medline Industries	Window shades	Furniture & Fixtures	10/1/2013	1,395	1,395	60.00	558	279	837	558
Medline Industries	Window shades	Furniture & Fixtures	10/1/2013	1,395	1,395	60.00	558	279	837	558
Murals, Inc.	Decorative pictures in center wing	Furniture & Fixtures	10/16/2013	8,372	8,372	60.00	3,348	1,674	5,022	3,350
Brother Corp	Conference table, kitchen cabinets, conference room furniture	Furniture & Fixtures	10/17/2013	16,550	16,550	60.00	6,620	3,310	9,930	6,620
Medline Industries	Shelving	Furniture & Fixtures	10/24/2013	1,279	1,279	60.00	512	256	768	511
Murals, Inc.	Pictures for center wing, day room, admission & OT	Furniture & Fixtures	10/30/2013	9,428	9,428	60.00	3,772	1,886	5,658	3,770
M&T Bank Credit Card	Furniture, computer stations, rehab equipment, heat pump	Furniture & Fixtures	10/31/2013	8,868	8,868	60.00	3,548	1,774	5,322	3,546
Medline Industries	Flexshades	Furniture & Fixtures	11/7/2013	3,552	3,552	60.00	1,420	710	2,130	1,422
Brother Corp	Furniture & fixtures for conference room and rehab	Furniture & Fixtures	11/8/2013	10,950	10,950	60.00	4,380	2,190	6,570	4,380
Murals, Inc.	Pictures on first floor, conference rooms, dining room, social room, rehab	Furniture & Fixtures	11/10/2013	15,499	15,499	60.00	6,200	3,100	9,300	6,199
Industrial Glass & Mirror	Double door installations, counter top installation, thermo units	Furniture & Fixtures	11/11/2013	1,306	1,306	60.00	522	261	783	523
Murals, Inc.	Office décor and furniture for member office	Furniture & Fixtures	11/15/2013	5,728	5,728	60.00	2,292	1,146	3,438	2,290
M&T Bank Credit Card	Lounge chair and coffee table	Furniture & Fixtures	11/30/2013	1,916	1,916	60.00	766	383	1,149	767

Norwalk Acquisition SNFF
Depreciation Schedule
9/30/16

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2015 Acum	2016 Depr	2016 Acum	Net Book Value
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	6,400	3,200	9,600	6,400
MAG Medical Enterprises	Shelving	Furniture & Fixtures	1/1/2014	916	916	60.00	366	183	549	367
CEH Signal	Door holders	Furniture & Fixtures	2/3/2014	1,000	1,000	60.00	400	200	600	400
Murals, Inc.	Paintures and installation in corridor & dayroom on 1st and 4th floors	Furniture & Fixtures	3/10/2014	8,580	8,580	60.00	3,432	1,716	5,148	3,432
Barnard Bisdello	Cat 6 cables, network switches, firewall, vertical switch racks, computer	Reclass to Fixed Equip	6/1/2013	(5,239)	(5,239)	60.00	(2,096)	(1,048)	(3,144)	(2,095)
City Caring & Recycling	Dumpster rental for center wing renovation	Refunded 12/13 Per Cien	12/31/2013	(2,570)	(2,570)	-	-	-	-	(2,570)
M&T Bank Credit Card	Paint, N's, construction supplies	Building Improvements	2/28/2014	1,978	1,978	459.00	104	52	156	1,822
M&T Bank Credit Card	Paint, N's, construction supplies	Building Improvements	8/31/2014	1,040	1,040	453.00	56	28	84	956

Total 2014 Acquisitions		236,900	236,900	129,138	64,560	193,698	43,206
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2015 Acquisitions

M&T Bank Credit Card	Tv's and wall mounts	Movable Equipment	10/1/2014	1,887	1,887	36.00	629	629	1,258	629
Glenn Goulet	Printers	Movable Equipment	10/9/2014	192	192	36.00	64	64	128	64
Triple A Supplies	Floor machine, glazer, vacuums	Movable Equipment	1/1/30/2014	4,373	4,373	36.00	1,458	1,458	2,916	1,457
Gerimedex	Mattresses	Movable Equipment	1/1/30/2014	2,217	2,217	36.00	739	739	1,478	739
Medline Industries	Blankets	Movable Equipment	1/1/30/2014	2,051	2,051	36.00	684	684	1,368	683
Allstate Medical	Scale and tapeze	Movable Equipment	1/1/30/2014	1,344	1,344	36.00	448	448	896	448
Allstate Medical	Lift, transfer boards	Movable Equipment	1/1/30/2014	2,270	2,270	36.00	757	757	1,514	756
Conestoga Medical Services	Walkers, wheelchairs, mattresses	Movable Equipment	12/31/2014	2,746	2,746	36.00	915	915	1,830	916
Conestoga Medical Services	Walkers, wheelchairs, mattresses	Movable Equipment	12/31/2014	2,943	2,943	36.00	981	981	1,962	981
N-Tech Solutions Group LLC	Security camera and installation	Movable Equipment	1/31/2015	6,376	6,376	36.00	2,125	2,125	4,250	2,126
M&T Bank Credit Card	Tv's	Movable Equipment	1/31/2015	1,000	1,000	36.00	333	333	666	334
Conestoga Medical Services	Walkers, wheelchairs, mattresses	Movable Equipment	2/28/2015	4,557	4,557	36.00	1,519	1,519	3,038	1,519
Medline Industries	Meal carts	Movable Equipment	2/28/2015	2,080	2,080	36.00	693	693	1,386	693
M&T Bank Credit Card	Laptop, monitor, printer	Movable Equipment	3/1/2015	2,987	2,987	36.00	996	996	1,992	995
Gerimedex	Mattresses	Movable Equipment	3/1/2015	1,954	1,954	36.00	651	651	1,302	652
Gerimedex	Mattresses	Movable Equipment	4/1/2015	2,217	2,217	36.00	739	739	1,478	739
M&T Bank Credit Card	Laptop, monitor, printer	Movable Equipment	4/1/2015	351	351	36.00	117	117	234	117
M&T Bank Credit Card	Laptop, monitor, printer	Movable Equipment	4/1/2015	8,388	8,388	36.00	2,796	2,796	5,592	2,796
Gerimedex	Mattresses	Movable Equipment	4/8/2015	1,730	1,730	36.00	577	577	1,154	576
M&T Bank Credit Card	Tv's and wall mounts	Movable Equipment	5/1/2015	903	903	36.00	301	301	602	301
Gerimedex	Mattresses	Movable Equipment	6/1/2015	2,094	2,094	36.00	698	698	1,396	698
Gerimedex	Wheelchairs	Movable Equipment	6/1/2015	636	636	36.00	212	212	424	212
Gerimedex	Wheelchairs	Movable Equipment	6/1/2015	302	302	36.00	101	101	202	100
Gerimedex	Wheelchairs	Movable Equipment	6/1/2015	936	936	36.00	312	312	624	312
M&T Bank Credit Card	Tvs, laptops and wall mounts	Movable Equipment	6/1/2015	5,042	5,042	36.00	1,681	1,681	3,362	1,680
M&T Bank Credit Card	Laptops	Movable Equipment	7/1/2015	2,574	2,574	36.00	858	858	1,716	858
Brother Corp	Picture boards, countertops	Movable Equipment	4/24/2015	1,100	1,100	60.00	220	220	440	660
Briggs Healthcare	Desks	Movable Equipment	4/28/2015	1,351	1,351	60.00	270	270	540	811
HBPC	Chairs	Movable Equipment	4/30/2015	1,259	1,259	60.00	252	252	504	755
Supreme Interiors	Bedspreads	Movable Equipment	5/1/2015	10,390	10,390	60.00	2,078	2,078	4,156	6,234
Gerimedex	Chairs	Movable Equipment	6/1/2015	9,130	9,130	60.00	1,826	1,826	3,652	5,478
Gerimedex	Resident room furniture	Movable Equipment	6/1/2015	3,660	3,660	60.00	732	732	1,464	2,196
Gerimedex	Resident room furniture	Movable Equipment	6/1/2015	3,217	3,217	60.00	643	643	1,286	1,931
Gerimedex	Resident room furniture	Movable Equipment	6/1/2015	3,206	3,206	60.00	641	641	1,282	1,924
Gerimedex	Chairs	Movable Equipment	6/1/2015	17,124	17,124	60.00	3,425	3,425	6,850	10,274
Murals, Inc.	Pictures	Movable Equipment	6/1/2015	4,962	4,962	60.00	992	992	1,984	2,978

Total 2015 Acquisitions	119,548	119,548	32,463	32,463	64,926	54,622
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2016 Acquisitions

M&T Bank credit card	Control Board / Drain Kit (2) / Thermal Air Conditioner (2) / 50 Inch TV	Movable Equipment	1/26/2016	1,934	1,934	36.00	-	483	483	1,451
M&T Bank credit card	LED Monitor	Movable Equipment	2/29/2016	480	480	36.00	-	107	107	373
M&T Bank credit card	Apple iPad Air 2	Movable Equipment	2/29/2016	542	542	36.00	-	120	120	422
M&T Bank credit card	APC UPS System	Movable Equipment	2/29/2016	1,077	1,077	36.00	-	239	239	838
M&T Bank credit card	Brother Laser All in One Printer (5)	Movable Equipment	2/29/2016	1,914	1,914	60.00	-	255	255	1,659
M&T Bank credit card	Brother Laser All in One Printer	Movable Equipment	2/29/2016	319	319	60.00	-	43	43	276
CT Telecommunications Service, LLC	110 Punch Panel 300p	Movable Equipment	1/1/2016	1,414	1,414	36.00	-	314	314	1,100
N-TECH SOLUTIONS GROUP LLC	Replaced DVR for Camera System	Movable Equipment	12/30/2015	1,138	1,138	36.00	-	316	316	822
M&T Bank credit card	Dell OptiPlex 3020 PC	Movable Equipment	4/30/2016	721	721	36.00	-	120	120	601
Supply Access Center, Inc.	Canon Image Runner	Movable Equipment	4/4/2016	551	551	60.00	-	55	55	496
ArgoHealthcare Inc.	Handset	Movable Equipment	4/19/2016	1,389	1,389	36.00	-	231	231	1,158
Gerimedex, Inc.	Chair Scale Mechanical	Movable Equipment	2/23/2016	630	630	60.00	-	84	84	546
M&T Bank credit card	HP Flexible Thin Client Monitor	Movable Equipment	6/27/2016	2,665	2,665	36.00	-	296	296	2,369
Gerimedex, Inc.	Therapeutic Mattress (8)	Movable Equipment	2/8/2016	961	961	180.00	-	43	43	918
Gerimedex, Inc.	Therapeutic Mattress (15)	Movable Equipment	7/20/2015	2,217	2,217	180.00	-	148	148	2,069
Gerimedex, Inc.	Drawer Chest (7)	Movable Equipment	8/18/2015	2,405	2,405	180.00	-	160	160	2,245
Tri-State Surgical Supply & Equipment	Bariatric Bed / Pressure Mattress	Movable Equipment	6/1/2016	1,291	1,291	180.00	-	29	29	1,262
Gerimedex, Inc.	Digismart AC/Heat	Movable Equipment	6/21/2016	1,350	1,350	36.00	-	150	150	1,200
Supply Access Center, Inc.	Canon Image Runner	Movable Equipment	7/11/2016	1,102	1,102	60.00	-	55	55	1,047
N-TECH SOLUTIONS GROUP LLC	Computers	Movable Equipment	10/19/2015	1,279	1,279	36.00	-	426	426	853
Gerimedex, Inc.	Medical Equipment	Movable Equipment	12/17/2015	2,321	2,321	60.00	-	387	387	1,934
CT Telecommunications Service, LLC	Computers	Movable Equipment	12/29/2015	3,052	3,052	36.00	-	848	848	2,204
M&T Bank credit card	Computers	Movable Equipment	12/28/2015	704	704	36.00	-	195	195	509
M&T Bank credit card	Computers	Movable Equipment	12/28/2015	905	905	36.00	-	251	251	654
M&T Bank credit card	Computers	Movable Equipment	12/28/2015	1,042	1,042	36.00	-	290	290	752
M&T Bank credit card	Computers	Movable Equipment	12/28/2015	698	698	36.00	-	194	194	504

Total 2016 Acquisitions	34,100	34,100	-	-	5,839	28,261
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Total Movable Equipment	525,333	525,333	252,105	139,057	391,161	134,176
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Leasehold Properties

Land Improvements	27,966	27,966	-	798	730	1,518	36,447
Building Improvements	1,415,024	1,415,024	-	72,533	37,450	109,983	1,305,042
Total Non-movable Equipment	1,283,340	1,283,340	-	50,697	25,067	75,164	49,576
Total Movable Equipment	491,233	491,233	-	252,105	133,218	385,322	105,915
	1,889,563	1,889,563	-	376,133	196,455	572,587	1,486,980

Variance Due to Rounding	1	-	-	-	-	(3)
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Cost Report Values on Page 32	2,059,564	2,059,563	-	376,133	196,455	572,587	1,486,977
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Facility Properties	(b)	(a)
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Land Improvements	x	-	-	-	-	-	-
Building Improvements	x	36,452	36,452	-	784	784	35,668
Total Non-movable Equipment	x	8,925	8,925	-	475	475	8,450
Total Movable Equipment	x	34,100	34,100	-	5,839	5,839	28,261
Cost Report Values on Page 31	79,477	79,477	-	7,098	7,098	72,379	

Ties to corresponding pages of Medicaid Cost Report

Reserve for Leasehold Properties (Page 35, Line A4)	1,486,977 (a)			Total Net Assets per F/S	79,433
F/S vs C/R Depreciation (Page 36, Line F1)	(203,510) (b)			Difference	7,054 (c)
F/S vs C/R Basis (Page 31, Line B9)	7,054 (c)				

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

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

Amortization Schedule*

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk	Date of Acquisition		License No. 2391	Report for Year Ended 9/30/2016	Page 24	of 37
	Month	Year				
A. Organization Expense						
1. Organization Expense			22,446	1,496	20,950	
2.						
3.						
A-4. Subtotal						20,950
B. Mortgage Expense						
1. Mortgage Costs			65,055	30,312	34,743	
2.						
3.						
B-4. Subtotal						34,743
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						55,693

* 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 9/30/2016	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
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Variable		
b. Date Mortgage Obtained		03/04/15		
c. Interest Rate for the Cost Year		2.25%		
d. Term of Mortgage (number of years)		3		
e. Amount of Principal Borrowed		8,000,000		
f. Principal balance outstanding as of		8,000,000		
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 Ca		2391	9/30/2016		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a C		2391		9/30/2016		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)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$ 16,082	16,082		
b. Insurance on Automobiles				\$ (540)	(540)		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 130,718	130,718		
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$ 146,260	146,260		
15. Total All Expenditures (A-13 thru C-14)				\$ 17,311,199	17,311,199		

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	9/30/2016	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 326,008	326,008		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 91,464	91,464		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 674,147	674,147		
10.	15	9e	Accounting & Legal	\$ 87,075	87,075		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,082	2,082		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 30,164	30,164		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 55,010	55,010		
20.	16	m10	Fund Raising / Contributions	\$ 6,000	6,000		
21.	16	m12	Unallowable Management Fees	\$ 28,792	28,792		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 57,262	57,262		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,358,004	1,358,004		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Penalties	\$ 28,663		
16	L7	Meals & Entertainment	\$ 27,291		
16	m13	Rewards & Incentives	\$ 433		
16	m8a	Chamber Dues	\$ 875		
Total Other A&G Adjustments			\$ 57,262	\$ -	\$ -

Cassena Care - Norwalk Acquisition Group
 Cell Phone Disallowance
 September 30, 2016

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

Cell Phone Expense \$ 3,522 TB Linked
 Amount Allowable 1,440

Disallowed Cell Phone Expense \$ 2,082 Page 28, Line 12

**Cassena Care of Norwalk
 Calculation of Allowable Management Fee
 9/30/2016**

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	348,811 TB Linked
Patient Days	49,083 Page 9 of C/R
Amount Per Patient Day	\$ 7.1066
PPD Allowance PY2015	6.29
2016 CPI Increase of 3.66%	0.0366
PPD Allowance 9/30/2016	6.52
Amount over (Under)	\$ 0.5866
Total Days	49,083 Page 9 of C/R
Disallowed Management Fee	\$ 28,792

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	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,358,004	1,358,004		
Page 20 - Resident Care Supplies***							
27.	20	5a1/2	Prescription Drugs	\$ 346,949	346,949		
28.	20	5d	Ambulance/Limousine	\$ 1,582	1,582		
29.	20	5f	X-rays, etc	\$ 40,204	40,204		
30.	20	5h	Laboratory	\$ 29,848	29,848		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 4,526	4,526		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 17,590	17,590		
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	\$ 55,693	55,693		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 12,169	12,169		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 1,866,565	1,866,565		

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

Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Cable TV Disallowance	\$ 11,012		
20	5j	Central Supply IV	\$ 6,578		
Total Other Ancillary Costs			\$ 17,590	\$ -	\$ -

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)
24	D	Mortgage & Organization Cost Amortization	\$ 55,693		
Total Other Property Adjustments			\$ 55,693	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Income	\$ 149		
30	IV 8	Cash Discounts On Purchases	\$ 11,151		
30	IV 8	Rebates and Refunds	\$ 1,027		
30	IV 8	Other Miscellaneous Income	\$ (158)		
Total Other Adjustments			\$ 12,169	\$ -	\$ -

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
9/30/2016**

	<u>Amount</u>
Total Cable TV Expense acct #8351.680 reclassified to Marcum 105	\$ 14,612 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600

Disallowed Cable TV \$ 11,012

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Norwalk Acquisition I, LLC, d/b/a Casser 2391		9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 17,463,300	17,463,300				
b. Medicaid Room and Board Contractual Allowance **	\$ (6,565,594)	(6,565,594)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,919,781	2,919,781				
b. Medicare Room and Board Contractual Allowance **	\$ 1,351,997	1,351,997				
4. a. Private-Pay Residents and Other	\$ 1,301,240	1,301,240				
b. Private-Pay Room and Board Contractual Allowance **	\$ 100,934	100,934				
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	\$ 818,467	818,467				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (887)	(887)				
c. Physical Therapy - Non-Medicare	\$ 176,771	176,771				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (97,831)	(97,831)				
4. a. Speech Therapy - Medicare	\$ 181,962	181,962				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (186)	(186)				
c. Speech Therapy - Non-Medicare	\$ 47,301	47,301				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (14,747)	(14,747)				
5. a. Occupational Therapy - Medicare	\$ 632,470	632,470				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (377)	(377)				
c. Occupational Therapy - Non-Medicare	\$ 139,776	139,776				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (79,908)	(79,908)				
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,350,221)	(1,350,221)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (166,221)	(166,221)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 16,858,027	16,858,027				
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>)	\$ 172	172				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 12,169	12,169				
V. Total Other Revenue (1 thru 8)	\$ 12,341	12,341				
VI. Total All Revenue (III +V)	\$ 16,870,368	16,870,368				

* 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)
		0		
30 II 6a	Laboratory - Part A	\$ 73,819		
30 II 6a	Radiology - Diagnostic Part A	\$ 36,969		
30 II 6a	Pharmacy - Medicare Part A	\$ 264,609		
30 II 6a	Medicare 2% Reduction	\$ (71,084)		
30 II 6a	Ancillary Allowance - Part A	\$ (1,604,425)		
30 II 6a	AA - Pharmacy Part A	\$ (21)		
30 II 6a	Ancillary Allowance - Part B	\$ (50,088)		
Total Other Resident Revenue - Medicare		\$ (1,350,221)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Laboratory - Medicaid	\$ 1,084		
30 II 6b	Laboratory - 3rd Party Insuran	\$ 1,914		
30 II 6b	Radiology - Medicaid	\$ 93		
30 II 6b	Radiology - 3rd Party Insuranc	\$ 6,930		
30 II 6b	Pharmacy - Private	\$ 284		
30 II 6b	Pharmacy - Medicaid	\$ 94,736		
30 II 6b	Pharmacy - Hospice	\$ 629		
30 II 6b	Pharmacy -3rd Party Insurance	\$ 77,972		
30 II 6b	Ancillary Allowance - Medicaid	\$ (132,666)		
30 II 6b	AA -Lab Medicaid	\$ (1,084)		
30 II 6b	AA - Pharmacy Medicaid	\$ (94,736)		
30 II 6b	Ancillary Allowance - 3rd Party	\$ (40,451)		
30 II 6b	AA - Lab 3rd Party	\$ (1,725)		
30 II 6b	AA - Radiology 3rd Party	\$ (4,186)		
30 II 6b	AA - Pharmacy 3rd Party ins	\$ (75,015)		
Total Other Resident Revenue		\$ (166,221)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Interest Income	281,657	\$ 172		
Total Interest Income			\$ 172	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Medical Records Income	\$ 149		
30 IV 8	Cash Discounts On Purchases	\$ 11,151		
30 IV 8	Rebates and Refunds	\$ 1,027		
30 IV 8	Other Miscellaneous Income	\$ (158)		
Total Other Revenue		\$ 12,169	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cass	2391	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	358,778
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,054,261
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	297,856
a. Prepaid Expenses	6,385			
b. Prepaid Insurance	260,954			
c. Prepaid R/E Taxes	30,517			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	(130,768)
Exchange - Other	(130,768)			
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,580,127
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	36,452	\$	35,668
	Accum. Depreciation	784 Net		
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
5. Non-Movable Equipment	*Historical Cost	8,925	\$	8,450
	Accum. Depreciation	475 Net		
6. Movable Equipment	*Historical Cost	34,100	\$	28,261
	Accum. Depreciation	5,839 Net		
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	7,054
Book to C/R Difference	7,054			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	79,433

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cass	2391	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	3,659,560
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	27,966		
	Accum. Depreciation	1,518	Net	\$ 26,448
3. Buildings				
	*Historical Cost	1,415,025		
	Accum. Depreciation	109,983	Net	\$ 1,305,042
4. Non-Movable Equipment				
	*Historical Cost	125,340		
	Accum. Depreciation	75,764	Net	\$ 49,576
5. Movable Equipment				
	*Historical Cost	491,233		
	Accum. Depreciation	385,323	Net	\$ 105,911
6. Motor Vehicles				
	*Historical Cost			
	Accum. Depreciation		Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	1,486,977
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>)			\$	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	25,000
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,171,537

* 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	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	851,862
2. Notes Payable (<i>itemize</i>)				\$	

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>)				\$	587,101
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	15,593
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>)				\$	312,928
Gamishee Payable					944
Accrued Expenses					266,916
Patient Fund Liability					45,068
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,767,484

* 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 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,767,484	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$ 4,335,708
Name and Address of Lender	Amount	Loan Date			
Norwalk SNFF Acquisition	4,335,708				
4. Other Long-Term Liabilities (<i>itemize</i>)					\$

B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 4,335,708
C. Total All Liabilities (Lines A-13 + B-5)					\$ 6,103,192

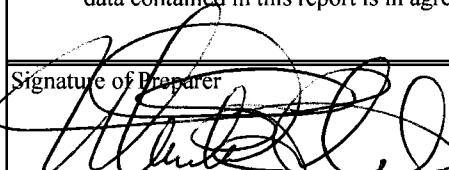
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cas	2391	9/30/2016	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			\$	1,486,977
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	1,486,977
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(2,181,311)
6. Gain or Loss for Period	10/1/2015	thru 9/30/2016	\$	(237,321)
7. Total Net Worth			\$	(2,418,632)
C. Total Reserves and Net Worth			\$	(931,656)
D. Total Liabilities, Reserves, and Net Worth			\$	5,171,537

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	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	(1,754,856)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	16,870,368
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	17,107,689
D. Net Income or Deficit			\$	(237,321)
E. Balance			\$	(1,992,177)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses per Page 27 17,311,199				
(Less) F/S vs C/R Depr. (203,510)				
Total F/S Expenses 17,107,689				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	306,455
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
Member Draw			306,455	
2. Other Withdrawings <i>(Specify)</i>			\$	120,000
Purpose		Amount		
Member Distributions		120,000		
3. Total Deductions			\$	426,455
H. Balance at End of Period			\$	(2,418,632)
				09/30/16

I. Preparer's/Reviewer's Certification

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena		License No. 2391	Report for Year Ended 9/30/2016	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 2/13/17		
Printed Name of Preparer Matthew S. Bovolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Cassena Care at Norwalk, LLC for the year ended September 30, 2016, 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 Cassena Care at Norwalk, LLC. 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 Cassena Care at Norwalk, LLC 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 13, 2017

Error Check

Level	Item	Reported as
-	Page 35 - Total Liabilities, Reserves and Net Worth	5,171,537
		Total Assets
		5,171,537

Annual Report of Long-Term Care Facility Cost Year 2016 Checklist

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

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 cost year 2015? 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 2016, 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 cost year 2015?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

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 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
1011.000	Cash - Operating Account	281,657.00			281,657.00
1012.000	Cash - Payroll Checking	(3,640.00)			(3,640.00)
1014.000	Petty Cash	2,000.00			2,000.00
1031.000	A/R Medicare Part A	277,451.00			277,451.00
1031.200	A/R Medicare Part B Snf	107,992.00			107,992.00
1032.000	A/R Medicaid Snf	1,672,381.00			1,672,381.00
1032.300	A/R Nami	121,603.00			121,603.00
1032.400	A/R Pending Medicaid	186,764.00			186,764.00
1033.000	A/R Private	694,028.00			694,028.00
1034.000	A/R Hospice	35,945.00			35,945.00
1034.500	A/R-3Rd Party Ins/Co-Ins	542,967.00			542,967.00
1034.501	A/R MANAGED MEDICARE	65,130.00			65,130.00
1061.000	Allowance For Bad Debts	(650,000.00)			(650,000.00)
1083.200	Patient Refund Exchange	10,104.00			10,104.00
1083.300	Exchange - Other	(140,872.00)			(140,872.00)
1120.000	Prepaid Expenses	6,385.00			6,385.00
1121.000	Prepaid Insurance	2,925.00			2,925.00
1125.000	Prepaid R/E Taxes	30,517.00			30,517.00
1127.000	Prepaid Insurance - W.C.	258,029.00			258,029.00
1127.100	Escrow - Insurance And Taxes	32,693.00			32,693.00
1128.000	Deposits	1,000.00			1,000.00
1170.000	Leasehold Imp. - 15 Year	44,972.00			44,972.00
1190.100	Mme - 5 Year	34,504.00			34,504.00
1290.000	Mme - Accum Dep - General	(43.00)			(43.00)
1320.000	Patient Savings Account	31,365.00			31,365.00
1320.100	Patients Petty Cash Acct	13,703.00			13,703.00
1361.000	Goodwill	25,000.00			25,000.00
2021.000	Accounts Payable - Trade	(851,862.00)			(851,862.00)
2031.000	Accrued Payroll	(225,711.00)			(225,711.00)
2032.000	Accrued Sick And Vacation	(361,390.00)			(361,390.00)
2036.000	Fica Payable	(6,521.00)			(6,521.00)
2041.010	Sui Payable	(8,778.00)			(8,778.00)
2041.020	Futa Payable	(294.00)			(294.00)
2049.010	401K Payable	(944.00)			(944.00)
2056.000	Accrued Expenses	(266,916.00)			(266,916.00)
2116.000	Due To Related Party -Landlord	(4,335,708.00)			(4,335,708.00)
2161.000	Patient Fund Liability	(45,068.00)			(45,068.00)
2362.000	Member Draw	306,455.00			306,455.00
2363.000	Retained Earnings	1,754,856.35			1,754,856.35
3020.000	Room and Board - Private	(755,326.00)			(755,326.00)
3020.100	R & B - Medicare Part A	(2,728,421.00)			(2,728,421.00)
3020.300	R & B - Medicaid	(17,463,300.00)			(17,463,300.00)
3020.400	R & B - Hospice	(64,908.00)			(64,908.00)
3020.500	R & B - 3rd Party Insurance	(429,231.00)			(429,231.00)
3020.501	Room and Board - Mgd Medicare	(191,360.00)			(191,360.00)
4210.100	Laboratory - Part A	(73,819.00)			(73,819.00)
4210.300	Laboratory - Medicaid	(1,084.00)			(1,084.00)
4210.500	Laboratory - 3rd Party Insuran	(1,914.00)			(1,914.00)
4240.100	Radiology - Diagnostic Part A	(36,969.00)			(36,969.00)
4240.300	Radiology - Medicaid	(93.00)			(93.00)
4240.500	Radiology - 3rd Party Insuranc	(6,930.00)			(6,930.00)
4270.000	Pharmacy - Private	(284.00)			(284.00)
4270.100	Pharmacy - Medicare Part A	(264,609.00)			(264,609.00)
4270.300	Pharmacy - Medicaid	(94,736.00)			(94,736.00)
4270.400	Pharmacy - Hospice	(629.00)			(629.00)
4270.500	Pharmacy -3rd Party Insurance	(77,972.00)			(77,972.00)
4330.000	P.T. Income - Private	(341.00)			(341.00)
4330.100	P.T. Income - Medicare Part A	(627,622.00)			(627,622.00)
4330.200	P.T. Income - Medicare Part B	(190,845.00)			(190,845.00)

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
4330.300	P.T. Income - Medicaid	(60,439.00)			(60,439.00)
4330.500	P.T. Income - 3rd Party Ins.	(115,991.00)			(115,991.00)
4340.000	O.T. Income - Private	(488.00)			(488.00)
4340.100	O.T. Income - Medicare Part A	(480,294.00)			(480,294.00)
4340.200	O.T. Income - Medicare Part B	(152,176.00)			(152,176.00)
4340.300	O.T. Income - Medicaid	(47,176.00)			(47,176.00)
4340.500	O.T. Income - 3rd Party Ins.	(92,112.00)			(92,112.00)
4350.100	S.T. - Medicare Part A	(122,583.00)			(122,583.00)
4350.200	S.T. - Medicare Part B	(59,379.00)			(59,379.00)
4350.300	S.T. Income - Medicaid	(25,051.00)			(25,051.00)
4350.500	S.T. Income - 3rd Party Ins.	(22,250.00)			(22,250.00)
5085.000	Medical Records Income	(149.00)			(149.00)
5171.000	Cash Discounts On Purchases	(11,151.00)			(11,151.00)
5175.000	Rebates and Refunds	(1,027.00)			(1,027.00)
5177.000	Interest Income	(172.00)			(172.00)
5179.000	Other Miscellaneous Income	158.00			158.00
5521.000	R & B Allowance - Private	810.00			810.00
5521.100	R & B Allowance - Medicare A	(1,386,932.00)			(1,386,932.00)
5521.101	Medicare 2% Reduction	71,084.00			71,084.00
5521.300	R & B Allowance - Medicaid	6,726,259.00			6,726,259.00
5521.398	Medicaid Bedhold Allowance	45.00			45.00
5521.400	R & B Allowance- Hospice	24,688.00			24,688.00
5521.500	R & B Allowance -3rd Party Ins	(126,432.00)			(126,432.00)
5521.501	R & B Allowance - Mgd Medicare	34,935.00			34,935.00
5521.505	Capitation Revenue	(51,775.00)			(51,775.00)
5525.300	Medicaid Retros - Prior Year	(160,710.00)			(160,710.00)
5527.100	Ancillary Allowance - Part A	1,604,425.00			1,604,425.00
5527.127	AA - Pharmacy Part A	21.00			21.00
5527.133	AA - PT Part A	887.00			887.00
5527.134	AA - OT Part A	377.00			377.00
5527.135	AA - ST Part A	186.00			186.00
5527.200	Ancillary Allowance - Part B	50,088.00			50,088.00
5527.300	Ancillary Allowance - Medicaid	132,666.00			132,666.00
5527.321	AA -Lab Medicaid	1,084.00			1,084.00
5527.324	AA - radiology Medicaid	93.00			93.00
5527.327	AA - Pharmacy Medicaid	94,736.00			94,736.00
5527.427	AA - Pharmacy Hospice	629.00			629.00
5527.500	Ancillary Allowance - 3rd Party	40,451.00			40,451.00
5527.521	AA - Lab 3rd Party	1,725.00			1,725.00
5527.524	AA - Radiology 3rd Party	4,186.00			4,186.00
5527.527	AA - Pharmacy 3rd Party ins	75,015.00			75,015.00
5527.533	AA - PT 3rd Party Ins	97,831.00			97,831.00
5527.534	AA - OT 3rd Party Ins	79,908.00			79,908.00
5527.535	AA - ST 3rd Party Ins	14,747.00			14,747.00
5535.010	Bad Debt Expense	674,147.00			674,147.00
6011.010	Nsg Admin- Supervisor Wages	178,950.00		(11,289.00)	167,661.00
6011.011	Nsg Admin - ADON Wages	163,351.00			163,351.00
6011.030	Nsg Admin- RN Wages	336,465.00			336,465.00
6011.060	Nsg Admin- Clerical Wages	34,174.00			34,174.00
6011.160	Nsg Admin- FICA	52,947.00			52,947.00
6011.170	Nsg Admin- SUI	10,976.00			10,976.00
6011.171	Nsg Admin- FUJ	560.00			560.00
6011.280	Nsg Admin- Nursing Sup Agency	150,700.00			150,700.00
6011.285	Msg Admin - Recruiting Fees	6,500.00			6,500.00
6011.290	Nsg Admin- Consulting Services	3,453.00			3,453.00
6011.299	Nsg Admin - Other Consulting	15,200.00			15,200.00
6011.680	Nsg Admin- Contracted Services	40,713.00			40,713.00
6011.882	Nsg Admin- Travel	1,001.00			1,001.00
6011.883	Nsg Admin- Conferences and Sem	3,379.00			3,379.00
6011.887	Nsg Admin-Phys Credential Fees	(100.00)			(100.00)
6020.030	SNF- RN Wages	412,393.00			412,393.00
6020.040	SNF- LPN Wages	694,942.00			694,942.00
6020.050	SNF- Aides Wages	2,100,815.00			2,100,815.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
6020.160	SNF- FICA	242,763.00			242,763.00
6020.170	SNF- SUI	62,057.00			62,057.00
6020.171	SNF- FUI	2,993.00			2,993.00
6020.340	SNF- Agency - RN's	770,096.00			770,096.00
6020.350	SNF- Agency - LPN's	231,643.00			231,643.00
6020.360	SNF- Agency - CNA's	312,542.00			312,542.00
7200.410	Central Supply- Oxygen	4,526.00			4,526.00
7200.430	Central Supply- Nutritional S	42,599.00			42,599.00
7200.435	Central Supply- IV Solutions	6,578.00			6,578.00
7200.460	Central Supply- Gloves	18,263.00			18,263.00
7200.490	Central Supply- Other Medical	81,613.00			81,613.00
7200.540	Central Supply- Cleaning Supp	421.00			421.00
7200.570	Central Supply- Wipes	6,234.00			6,234.00
7200.580	Central Supply- Minor Non Med	3,973.00			3,973.00
7200.590	Central Supply- Other Supplies	45,689.00			45,689.00
7200.730	Central Supply- Rental Expense	66,438.00			66,438.00
7210.680	Lab- Contracted Services	29,848.00			29,848.00
7220.680	EKG - Contracted Services	626.00			626.00
7240.680	X Ray- Contracted Services	39,485.00			39,485.00
7260.010	Activities- Supervisor Wages	60,930.00			60,930.00
7260.050	Activities- Aides Wages	63,475.00			63,475.00
7260.160	Activities- FICA	8,814.00			8,814.00
7260.170	Activities- SUI	3,530.00			3,530.00
7260.171	Activities- FUI	168.00			168.00
7260.590	Activities- Other Supplies	2,691.00			2,691.00
7260.670	Activities- Purchased Services	7,325.00			7,325.00
7270.290	Pharmacy- Consulting Services	24,399.00			24,399.00
7270.440	Pharmacy- Drugs - Medicare Pa	214,178.00			214,178.00
7270.441	Pharmacy- Drugs - Medicaid	54,789.00			54,789.00
7270.444	Pharmacy- Drugs - HMO	77,341.00			77,341.00
7270.445	Pharmacy - Drugs - Hospice	12.00			12.00
7270.450	Pharmacy- Medicine Cabinet Dr	14,431.00			14,431.00
7290.290	Dental- Consulting Services	8,855.00			8,855.00
7330.010	PT- Supervisor Wages	147,752.00		(98,472.00)	49,280.00
7330.020	PT- Tech Wages	1,740.00			1,740.00
7330.050	PT- Aides Wages	141,143.00			141,143.00
7330.160	PT- FICA	21,613.00			21,613.00
7330.170	PT- SUI	4,758.00			4,758.00
7330.171	PT- FUI	220.00			220.00
7330.280	PT- Agency	290,217.00			290,217.00
7330.299	PT - Other Consulting	9,600.00			9,600.00
7330.490	PT - Medical Supplies	47.00			47.00
7330.590	PT- Other Supplies	6,808.00			6,808.00
7330.680	PT - Contracted Services	14,403.00			14,403.00
7340.020	OT- Tech Wages	179,230.00		78,720.00	257,950.00
7340.050	OT- Aides Wages	68,058.00			68,058.00
7340.160	OT- FICA	17,949.00			17,949.00
7340.170	OT- SUI	4,288.00			4,288.00
7340.171	OT- FUI	226.00			226.00
7340.280	OT- Agency	91,464.00			91,464.00
7350.020	ST - Wages	62,045.00		19,752.00	81,797.00
7350.160	ST - FICA	4,685.00			4,685.00
7350.170	ST - SUI	967.00			967.00
7350.171	ST - FUI	42.00			42.00
7381.010	Social Services- Supervisor W	74,226.00			74,226.00
7381.020	Social Services- Tech Wages	61,391.00			61,391.00
7381.160	Social Services- FICA	10,293.00			10,293.00
7381.170	Social Services- SUI	1,887.00			1,887.00
7381.171	Social Services- FUI	87.00			87.00
7381.299	Social Services - Other Consul	4,700.00			4,700.00
7381.670	Social Services- Purchased Se	375.00		(375.00)	0.00
7390.060	Medical Records- Clerical Wag	3,799.00			3,799.00
7390.160	Medical Records- FICA	100.00			100.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
7390.170	Medical Records- SUI	81.00			81.00
7390.171	Medical Records- FUI	8.00			8.00
7420.270	Physician Fees	191.00			191.00
7420.290	Medical Director- Consulting	48,000.00			48,000.00
7430.012	Utilization Review - QA Wages	26,133.00			26,133.00
7430.020	Utilization Review- Tech Wages	110,035.00			110,035.00
7430.160	Utilization Review- FICA	10,543.00			10,543.00
7430.170	Utilization Review- SUI	3,945.00			3,945.00
7430.171	Utilization Review- FUI	221.00			221.00
7430.290	Utilization Review- Consultin	15,389.00			15,389.00
8212.020	Dietary- Tech Wages	63,278.00			63,278.00
8212.070	Dietary- Environmental Wages	117,132.00			117,132.00
8212.160	Dietary- FICA	18,088.00			18,088.00
8212.170	Dietary- SUI	5,516.00			5,516.00
8212.171	Dietary- FUI	493.00			493.00
8212.290	Dietary- Consulting Services	994,196.00			994,196.00
8212.299	Dietary - Other Consulting	1,700.00			1,700.00
8212.430	Dietary- Nutritional Supplemen	585.00			585.00
8212.501	Dietary- Groceries	153,762.00			153,762.00
8212.510	Dietary- Tabeware	84.00			84.00
8212.590	Dietary- Other Supplies	3,518.00			3,518.00
8212.630	Dietary- Repairs and Maintena	9,044.00			9,044.00
8212.680	Dietary- Contracted Services	1,290.00			1,290.00
8212.730	Dietary- Rental Expense	185.00			185.00
8212.890	Dietary- Books and Periodicals	2,730.00			2,730.00
8220.010	Plant- Supervisor Wages	24,282.00			24,282.00
8220.070	Plant- Environmental Wages	47,661.00			47,661.00
8220.160	Plant- FICA	6,048.00			6,048.00
8220.170	Plant- SUI	1,881.00			1,881.00
8220.171	Plant- FUI	98.00			98.00
8220.290	Plant- Consulting Services	30,230.00			30,230.00
8220.580	Plant- Minor Non Medical Equi	116.00			116.00
8220.590	Plant- Other Supplies	44,074.00			44,074.00
8220.630	Plant- Repairs and Maintenance	34,423.00		(8,968.00)	25,455.00
8220.670	Plant- Purchased Services	14,188.00		8,968.00	23,156.00
8220.680	Plant- Contracted Services	75,675.00			75,675.00
8220.691	Plant - Depreciation -MME	43.00			43.00
8220.710	Plant - Building Rent	265,931.00			265,931.00
8220.713	Plant- Building Rent Escalator	697,750.00			697,750.00
8220.740	Plant - Electricity	185,881.00			185,881.00
8220.750	Plant - Gas	50,605.00			50,605.00
8220.760	Plant - Water and Sewer	23,330.00			23,330.00
8220.770	Plant - Oil	449.00			449.00
8220.810	Plant - Property Insurance	16,082.00			16,082.00
8220.815	Plant - Auto Insurance	(540.00)			(540.00)
8220.830	Plant - Real Estate Taxes	139,031.00			139,031.00
8240.070	Housekeeping- Environmental	418,134.00			418,134.00
8240.160	Housekeeping- FICA	31,477.00			31,477.00
8240.170	Housekeeping- SUI	9,509.00			9,509.00
8240.171	Housekeeping- FUI	439.00			439.00
8240.290	Housekeeping- Consulting Serv	30,530.00			30,530.00
8240.540	Housekeeping- Cleaning Suppli	4,764.00			4,764.00
8240.590	Housekeeping- Other Supplies	21,952.00			21,952.00
8240.630	Housekeeping- Repairs and Mai	95.00			95.00
8240.680	Housekeeping- Contracted Serv	35,770.00			35,770.00
8250.070	Laundry- Environmental Wages	44,062.00			44,062.00
8250.160	Laundry- FICA	3,175.00			3,175.00
8250.170	Laundry- SUI	930.00			930.00
8250.171	Laundry- FUI	42.00			42.00
8250.290	Laundry- Consulting Services	24,794.00			24,794.00
8250.380	Laundry - Diapers	57,712.00			57,712.00
8250.381	Laundry - Undergarments	13,744.00			13,744.00
8250.530	Laundry - Linen and Bedding	9,475.00			9,475.00

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
8250.540	Laundry- Cleaning Supplies	5,803.00			5,803.00
8250.590	Laundry- Other Supplies	2,785.00			2,785.00
8250.630	Laundry- Repairs and Maintena	2,734.00			2,734.00
8250.680	Laundry- Contracted Services	70,689.00			70,689.00
8250.681	Laundry- Contracted Services	919.00			919.00
8270.670	Ambulance	1,582.00			1,582.00
8311.010	Fiscal- Supervisor Wages	76,315.00			76,315.00
8311.060	Fiscal- Clerical Wages	4,724.00			4,724.00
8311.160	Fiscal- FICA	5,950.00			5,950.00
8311.170	Fiscal- SUI	1,115.00			1,115.00
8311.171	Fiscal- FUI	59.00			59.00
8311.290	Fiscal- Consulting Services	1,133.00			1,133.00
8311.299	Fiscal - Other Consulting	242,811.00			242,811.00
8311.310	Fiscal- Audit Fees	70,380.00			70,380.00
8311.550	Fiscal- Office Supplies	542.00			542.00
8311.590	Fiscal- Other Supplies	591.00			591.00
8311.680	Fiscal- Contracted Services	9,097.00			9,097.00
8311.730	Fiscal- Rental Expense	33,720.00			33,720.00
8321.010	Admissions - Dept Head Wages	41,078.00			41,078.00
8321.060	Admissions - Clerk Wages	74,388.00			74,388.00
8321.160	Admissions - FICA Expense	8,692.00			8,692.00
8321.170	Admissions - SUI	4,049.00			4,049.00
8321.171	Admissions - FUI	200.00			200.00
8321.299	Admissions - Other Consulting	9,900.00			9,900.00
8321.670	Admissions- Purchased Services	3,200.00			3,200.00
8351.010	Admin- Supervisor Wages	114,929.00		11,289.00	126,218.00
8351.012	Admin - Human Resources	100,790.00			100,790.00
8351.060	Admin- Clerical Wages	3,524.00			3,524.00
8351.160	Admin- FICA	15,790.00			15,790.00
8351.170	Admin- SUI	4,355.00			4,355.00
8351.171	Admin- FUI	210.00			210.00
8351.285	Admin - Recruiting Fees	40,296.00			40,296.00
8351.290	Admin- Consulting Services	6,559.00			6,559.00
8351.293	Admin - Legal Consulting	26,300.00			26,300.00
8351.295	Admin - Member Fees	100,558.00			100,558.00
8351.299	Admin - Other Consulting	38,600.00			38,600.00
8351.300	Admin- Legal Fees	214,785.00			214,785.00
8351.550	Admin- Office Supplies	6,247.00		375.00	6,622.00
8351.552	Admin - Paper	3,533.00			3,533.00
8351.590	Admin- Other Supplies	6,341.00			6,341.00
8351.591	Admin - Other Supp. Residents	487.00			487.00
8351.670	Admin- Purchased Services	1,520.00			1,520.00
8351.680	Admin- Contracted Services	22,338.00		(14,612.00)	7,726.00
8351.695	Admin -Amort of Start Up Costs	55,693.00			55,693.00
8351.730	Admin- Rental Expense	18,105.00		(3,925.00)	14,180.00
8351.810	Admin - General Insurance	130,718.00			130,718.00
8351.830	Admin - Licenses and Taxes	565.00		120.00	685.00
8351.835	Admin - Sales Tax	145,766.00			145,766.00
8351.841	Admin - Telephone	45,298.00		(3,522.00)	41,776.00
8351.842	Admin - LLC Tax	600.00			600.00
8351.850	Admin- Dues and Subscriptions	13,417.00		(13,417.00)	0.00
8351.860	Admin- Printing and Duplicati	184.00			184.00
8351.880	Admin - Travel	12,156.00			12,156.00
8351.881	Admin - Auto Expense	2,781.00			2,781.00
8351.882	Admin- Bank Charges	16,190.65		1,898.00	18,088.65
8351.883	Admin- Conferences and Worksh	393.00			393.00
8351.890	Admin- Books and Periodicals	1,956.00			1,956.00
8351.911	Admin - Postage	20,527.00			20,527.00
8351.912	Admin - Marketing	30,164.00			30,164.00
8351.914	Admin - Charitable Contrib	6,000.00			6,000.00
8351.916	Admin - Advertising Yellow Pgs	4,194.00			4,194.00
8351.917	Admin - Meals and Entertain	27,291.00			27,291.00
8351.919	Admin - Parties and Gifts	16,393.00			16,393.00

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
8351.920	Admin - Penalties	28,663.00			28,663.00
8381.060	Reception- Clerical Wages	33,940.00			33,940.00
8381.160	Reception- FICA	2,744.00			2,744.00
8381.170	Reception- SUI	1,944.00			1,944.00
8381.171	Reception- FUI	94.00			94.00
8381.680	Reception- Contracted Services	27,452.00			27,452.00
8460.160	FICA Expense	(664.00)			(664.00)
8460.170	SUI Expense	10,629.00			10,629.00
8460.171	FUI Expense	24,497.00			24,497.00
8460.180	Health Insurance	76,285.00			76,285.00
8460.190	Non Union Pension Expense	23,717.00			23,717.00
8460.200	Workers Compensation Expense	408,772.00			408,772.00
8460.210	Union Pension Expense	255,030.00			255,030.00
8460.230	Tuition Expense	2,500.00			2,500.00
8460.232	Rewards and Incentives	433.00			433.00
8460.240	Union Welfare and Legal	722,643.00			722,643.00
8460.245	Union Education	33,813.00			33,813.00
8460.246	Dental Insurance	9,555.00			9,555.00
8460.249	Employee Fingerprinting	4,275.00			4,275.00
9009.000	NYS Assessment	893,982.00			893,982.00
9021.834	Guaranteed Payments to Members	120,000.00			120,000.00
9027.000	Unincorporated Business Tax	54,660.00			54,660.00
Marcum 101	Chamber of Commerce Dues	0.00		875.00	875.00
Marcum 102	CAHCF Dues	0.00		10,524.00	10,524.00
Marcum 105	Cable TV	0.00		14,612.00	14,612.00
Marcum 110	Management Fee Expenses	0.00			0.00
Marcum 111	Cell Phone Expense	0.00		3,522.00	3,522.00
Marcum 112	Leases	0.00		3,925.00	3,925.00
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 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Group : [10-A] Salaries and Wages					
Subgroup : [1] Operators/Owners					
8351.295	Admin - Member Fees	100,558.00		0.00	100,558.00
Subtotal [1] Operators/Owners		<u>100,558.00</u>		<u>0.00</u>	<u>100,558.00</u>
Subgroup : [2] Administrators					
8351.010	Admin- Supervisor Wages	114,929.00	RJE - 9	11,289.00	126,218.00
Subtotal [2] Administrators		<u>114,929.00</u>		<u>11,289.00</u>	<u>126,218.00</u>
Subgroup : [4] Other Administrative Salaries					
8311.010	Fiscal- Supervisor Wages	76,315.00		0.00	76,315.00
8311.060	Fiscal- Clerical Wages	4,724.00		0.00	4,724.00
8321.010	Admissions - Dept Head Wages	41,078.00		0.00	41,078.00
8321.060	Admissions - Clerk Wages	74,388.00		0.00	74,388.00
8351.012	Admin - Human Resources	100,790.00		0.00	100,790.00
8351.060	Admin- Clerical Wages	3,524.00		0.00	3,524.00
8381.060	Reception- Clerical Wages	33,940.00		0.00	33,940.00
Subtotal [4] Other Administrative Salaries		<u>334,759.00</u>		<u>0.00</u>	<u>334,759.00</u>
Subgroup : [5C] Dietary Workers					
8212.020	Dietary- Tech Wages	63,278.00		0.00	63,278.00
8212.070	Dietary- Environmental Wages	117,132.00		0.00	117,132.00
Subtotal [5C] Dietary Workers		<u>180,410.00</u>		<u>0.00</u>	<u>180,410.00</u>
Subgroup : [6B] Other Housekeeping Workers					
8240.070	Housekeeping- Environmental	418,134.00		0.00	418,134.00
Subtotal [6B] Other Housekeeping Workers		<u>418,134.00</u>		<u>0.00</u>	<u>418,134.00</u>
Subgroup : [7B] Other Maintenance Workers					
8220.010	Plant- Supervisor Wages	24,282.00		0.00	24,282.00
8220.070	Plant- Environmental Wages	47,661.00		0.00	47,661.00
Subtotal [7B] Other Maintenance Workers		<u>71,943.00</u>		<u>0.00</u>	<u>71,943.00</u>
Subgroup : [8B] Other Laundry Workers					
8250.070	Laundry- Environmental Wages	44,062.00		0.00	44,062.00
Subtotal [8B] Other Laundry Workers		<u>44,062.00</u>		<u>0.00</u>	<u>44,062.00</u>
Subgroup : [12A] Director of Nurses/Assistant Director					
6011.010	Nsg Admin- Supervisor Wages	178,950.00	RJE - 9	(11,289.00)	167,661.00
6011.011	Nsg Admin - ADON Wages	163,351.00		(11,289.00)	163,351.00
Subtotal [12A] Director of Nurses/Assistant Director		<u>342,301.00</u>		<u>(11,289.00)</u>	<u>331,012.00</u>
Subgroup : [12B1] RNs - Direct Care					
6020.030	SNF- RN Wages	412,393.00		0.00	412,393.00
Subtotal [12B1] RNs - Direct Care		<u>412,393.00</u>		<u>0.00</u>	<u>412,393.00</u>
Subgroup : [12B2] RNs - Administrative					
6011.030	Nsg Admin- RN Wages	336,465.00		0.00	336,465.00
6011.060	Nsg Admin- Clerical Wages	34,174.00		0.00	34,174.00
7430.012	Utilization Review - QA Wages	26,133.00		0.00	26,133.00
7430.020	Utilization Review- Tech Wages	110,035.00		0.00	110,035.00
Subtotal [12B2] RNs - Administrative		<u>506,807.00</u>		<u>0.00</u>	<u>506,807.00</u>
Subgroup : [12C1] LPNs - Direct Care					
6020.040	SNF- LPN Wages	694,942.00		0.00	694,942.00
Subtotal [12C1] LPNs - Direct Care		<u>694,942.00</u>		<u>0.00</u>	<u>694,942.00</u>
Subgroup : [12D] Aides and Attendants					
6020.050	SNF- Aides Wages	2,100,815.00		0.00	2,100,815.00
Subtotal [12D] Aides and Attendants		<u>2,100,815.00</u>		<u>0.00</u>	<u>2,100,815.00</u>
Subgroup : [12E] Physical Therapists					
7330.010	PT- Supervisor Wages	147,752.00	RJE - 8	(98,472.00)	49,280.00
7330.020	PT- Tech Wages	1,740.00		(98,472.00)	1,740.00
7330.050	PT- Aides Wages	141,143.00		0.00	141,143.00
Subtotal [12E] Physical Therapists		<u>290,635.00</u>		<u>(98,472.00)</u>	<u>192,163.00</u>
Subgroup : [12F] Speech Therapists					
7350.020	ST - Wages	62,045.00	RJE - 8	19,752.00	81,797.00
Subtotal [12F] Speech Therapists		<u>62,045.00</u>		<u>19,752.00</u>	<u>81,797.00</u>
Subgroup : [12G] Occupational Therapists					
7340.020	OT- Tech Wages	179,230.00	RJE - 8	78,720.00	257,950.00
7340.050	OT- Aides Wages	68,058.00		78,720.00	68,058.00
Subtotal [12G] Occupational Therapists		<u>247,288.00</u>		<u>78,720.00</u>	<u>326,008.00</u>
Subgroup : [12H] Recreation Workers					
7260.010	Activities- Supervisor Wages	60,930.00		0.00	60,930.00
7260.050	Activities- Aides Wages	63,475.00		0.00	63,475.00
Subtotal [12H] Recreation Workers		<u>124,405.00</u>		<u>0.00</u>	<u>124,405.00</u>
Subgroup : [12M] Social Workers/Case Management					
7381.010	Social Services- Supervisor W	74,226.00		0.00	74,226.00
7381.020	Social Services- Tech Wages	61,391.00		0.00	61,391.00

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subtotal [12M] Social Workers/Case Management		135,617.00		0.00	135,617.00
Subgroup : [12O] Other					
7390.060	Medical Records- Clerical Wag	3,799.00		0.00	3,799.00
Subtotal [12O] Other		3,799.00		0.00	3,799.00
Total [10-A] Salaries and Wages		6,185,842.00		0.00	6,185,842.00
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
7290.290	Dental- Consulting Services	8,855.00		0.00	8,855.00
Subtotal [2] Dentist		8,855.00		0.00	8,855.00
Subgroup : [3] Pharmacist					
7270.290	Pharmacy- Consulting Services	24,399.00		0.00	24,399.00
Subtotal [3] Pharmacist		24,399.00		0.00	24,399.00
Subgroup : [5A] PT - Resident Care					
7330.280	PT- Agency	290,217.00		0.00	290,217.00
Subtotal [5A] PT - Resident Care		290,217.00		0.00	290,217.00
Subgroup : [6] Social Worker					
7381.670	Social Services- Purchased Se	375.00		(375.00)	0.00
Subtotal [6] Social Worker		375.00	RJE - 5	(375.00)	0.00
Subgroup : [8A] Medical Director					
7420.290	Medical Director- Consulting	48,000.00		0.00	48,000.00
Subtotal [8A] Medical Director		48,000.00		0.00	48,000.00
Subgroup : [8E] Other					
7420.270	Physician Fees	191.00		0.00	191.00
Subtotal [8E] Other		191.00		0.00	191.00
Subgroup : [10A] OT - Resident Care					
7340.280	OT- Agency	91,464.00		0.00	91,464.00
Subtotal [10A] OT - Resident Care		91,464.00		0.00	91,464.00
Subgroup : [11A1] RN's - Direct Care					
6020.340	SNF- Agency - RN's	770,096.00		0.00	770,096.00
Subtotal [11A1] RN's - Direct Care		770,096.00		0.00	770,096.00
Subgroup : [11A2] RN's - Administrative					
6011.280	Nsg Admin- Nursing Sup Agency	150,700.00		0.00	150,700.00
6011.290	Nsg Admin- Consulting Services	3,453.00		0.00	3,453.00
6011.680	Nsg Admin- Contracted Services	40,713.00		0.00	40,713.00
7430.290	Utilization Review- Consultin	15,389.00		0.00	15,389.00
Subtotal [11A2] RN's - Administrative		210,255.00		0.00	210,255.00
Subgroup : [11B1] LPN's - Direct Care					
6020.350	SNF- Agency - LPN's	231,643.00		0.00	231,643.00
Subtotal [11B1] LPN's - Direct Care		231,643.00		0.00	231,643.00
Subgroup : [11C] Aides					
6020.360	SNF- Agency - CNA's	312,542.00		0.00	312,542.00
Subtotal [11C] Aides		312,542.00		0.00	312,542.00
Total [13-B] Professional Fees		1,988,037.00		(375.00)	1,987,662.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
8460.200	Workers Compensation Expense	408,772.00		0.00	408,772.00
Subtotal [1A1] Workmen's Compensation		408,772.00		0.00	408,772.00
Subgroup : [1A3] Unemployment Insurance					
6011.170	Nsg Admin- SUI	10,976.00		0.00	10,976.00
6011.171	Nsg Admin- FUI	560.00		0.00	560.00
6020.170	SNF- SUI	62,057.00		0.00	62,057.00
6020.171	SNF- FUI	2,993.00		0.00	2,993.00
7260.170	Activities- SUI	3,530.00		0.00	3,530.00
7260.171	Activities- FUI	168.00		0.00	168.00
7330.170	PT- SUI	4,758.00		0.00	4,758.00
7330.171	PT- FUI	220.00		0.00	220.00
7340.170	OT- SUI	4,288.00		0.00	4,288.00
7340.171	OT- FUI	226.00		0.00	226.00
7350.170	ST - SUI	967.00		0.00	967.00
7350.171	ST - FUI	42.00		0.00	42.00
7381.170	Social Services- SUI	1,887.00		0.00	1,887.00
7381.171	Social Services- FUI	87.00		0.00	87.00
7390.170	Medical Records- SUI	81.00		0.00	81.00
7390.171	Medical Records- FUI	8.00		0.00	8.00
7430.170	Utilization Review- SUI	3,945.00		0.00	3,945.00
7430.171	Utilization Review- FUI	221.00		0.00	221.00
8212.170	Dietary- SUI	5,516.00		0.00	5,516.00
8212.171	Dietary- FUI	493.00		0.00	493.00
8220.170	Plant- SUI	1,881.00		0.00	1,881.00
8220.171	Plant- FUI	98.00		0.00	98.00
8240.170	Housekeeping- SUI	9,509.00		0.00	9,509.00
8240.171	Housekeeping- FUI	439.00		0.00	439.00
8250.170	Laundry- SUI	930.00		0.00	930.00
8250.171	Laundry- FUI	42.00		0.00	42.00
8311.170	Fiscal- SUI	1,115.00		0.00	1,115.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
8311.171	Fiscal- FUI	59.00		0.00	59.00
8321.170	Admissions - SUI	4,049.00		0.00	4,049.00
8321.171	Admissions - FUI	200.00		0.00	200.00
8351.170	Admin- SUI	4,355.00		0.00	4,355.00
8351.171	Admin- FUI	210.00		0.00	210.00
8381.170	Reception- SUI	1,944.00		0.00	1,944.00
8381.171	Reception- FUI	94.00		0.00	94.00
8460.170	SUI Expense	10,629.00		0.00	10,629.00
8460.171	FUI Expense	24,497.00		0.00	24,497.00
Subtotal [1A3] Unemployment Insurance		163,074.00		0.00	163,074.00
Subgroup : [1A4] Social Security (FICA)					
6011.160	Nsg Admin- FICA	52,947.00		0.00	52,947.00
6020.160	SNF- FICA	242,763.00		0.00	242,763.00
7260.160	Activities- FICA	8,814.00		0.00	8,814.00
7330.160	PT- FICA	21,613.00		0.00	21,613.00
7340.160	OT- FICA	17,949.00		0.00	17,949.00
7350.160	ST - FICA	4,685.00		0.00	4,685.00
7381.160	Social Services- FICA	10,293.00		0.00	10,293.00
7390.160	Medical Records- FICA	100.00		0.00	100.00
7430.160	Utilization Review- FICA	10,543.00		0.00	10,543.00
8212.160	Dietary- FICA	18,088.00		0.00	18,088.00
8220.160	Plant- FICA	6,048.00		0.00	6,048.00
8240.160	Housekeeping- FICA	31,477.00		0.00	31,477.00
8250.160	Laundry- FICA	3,175.00		0.00	3,175.00
8311.160	Fiscal- FICA	5,950.00		0.00	5,950.00
8321.160	Admissions - FICA Expense	8,692.00		0.00	8,692.00
8351.160	Admin- FICA	15,790.00		0.00	15,790.00
8381.160	Reception- FICA	2,744.00		0.00	2,744.00
8460.160	FICA Expense	(664.00)		0.00	(664.00)
Subtotal [1A4] Social Security (FICA)		461,007.00		0.00	461,007.00
Subgroup : [1A5] Health Insurance					
8460.180	Health Insurance	76,285.00		0.00	76,285.00
8460.240	Union Welfare and Legal	722,643.00		0.00	722,643.00
8460.246	Dental Insurance	9,555.00		0.00	9,555.00
Subtotal [1A5] Health Insurance		808,483.00		0.00	808,483.00
Subgroup : [1A7] Pensions					
8460.190	Non Union Pension Expense	23,717.00		0.00	23,717.00
8460.210	Union Pension Expense	255,030.00		0.00	255,030.00
Subtotal [1A7] Pensions		278,747.00		0.00	278,747.00
Subgroup : [1A9] Other					
8460.245	Union Education	33,813.00		0.00	33,813.00
Subtotal [1A9] Other		33,813.00		0.00	33,813.00
Subgroup : [1C] Bad Debts					
5535.010	Bad Debt Expense	674,147.00		0.00	674,147.00
Subtotal [1C] Bad Debts		674,147.00		0.00	674,147.00
Subgroup : [1D] Accounting and Auditing					
8311.310	Fiscal- Audit Fees	70,380.00		0.00	70,380.00
Subtotal [1D] Accounting and Auditing		70,380.00		0.00	70,380.00
Subgroup : [1E] Legal					
8351.300	Admin- Legal Fees	214,785.00		0.00	214,785.00
Subtotal [1E] Legal		214,785.00		0.00	214,785.00
Subgroup : [1G] Office Supplies					
8311.550	Fiscal- Office Supplies	542.00		0.00	542.00
8311.590	Fiscal- Other Supplies	591.00		0.00	591.00
8351.550	Admin- Office Supplies	6,247.00		375.00	6,622.00
			RJE - 5	375.00	
8351.552	Admin - Paper	3,533.00		0.00	3,533.00
8351.590	Admin- Other Supplies	6,341.00		0.00	6,341.00
8351.591	Admin - Other Supp. Residents	487.00		0.00	487.00
8351.860	Admin- Printing and Duplicati	184.00		0.00	184.00
Subtotal [1G] Office Supplies		17,925.00		375.00	18,300.00
Subgroup : [1H1] Telephone and Telegraph					
8351.841	Admin - Telephone	45,298.00		(3,522.00)	41,776.00
			RJE - 4	(3,522.00)	
Subtotal [1H1] Telephone and Telegraph		45,298.00		(3,522.00)	41,776.00
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 111	Cell Phone Expense	0.00		3,522.00	3,522.00
			RJE - 4	3,522.00	
Subtotal [1H2] Cellular Phones and Beepers		0.00		3,522.00	3,522.00
Subgroup : [1J] Corporation Business Taxes					
8351.842	Admin - LLC Tax	600.00		0.00	600.00
9027.000	Unincorporated Business Tax	54,660.00		0.00	54,660.00
Subtotal [1J] Corporation Business Taxes		55,260.00		0.00	55,260.00
Subgroup : [1K2] Other					
8351.835	Admin - Sales Tax	145,766.00		0.00	145,766.00
Subtotal [1K2] Other		145,766.00		0.00	145,766.00
Subgroup : [1K3] Resident Day User Fee					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
9009.000	NYS Assessment	893,982.00		0.00	893,982.00
Subtotal [1K3] Resident Day User Fee		893,982.00		0.00	893,982.00
Total [15] Expenditures Other than Salaries		4,271,439.00		375.00	4,271,814.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2] Holiday Parties for Staff					
8351.919	Admin - Parties and Gifts	16,393.00		0.00	16,393.00
Subtotal [2] Holiday Parties for Staff		16,393.00		0.00	16,393.00
Subgroup : [4] Employee Travel					
6011.882	Nsg Admin- Travel	1,001.00		0.00	1,001.00
8351.880	Admin - Travel	12,156.00		0.00	12,156.00
Subtotal [4] Employee Travel		13,157.00		0.00	13,157.00
Subgroup : [5] Education Expense					
6011.883	Nsg Admin- Conferences and Sem	3,379.00		0.00	3,379.00
8351.883	Admin- Conferences and Worksh	393.00		0.00	393.00
8460.230	Tuition Expense	2,500.00		0.00	2,500.00
Subtotal [5] Education Expense		6,272.00		0.00	6,272.00
Subgroup : [6] Automobile Expense					
8351.881	Admin - Auto Expense	2,781.00		0.00	2,781.00
Subtotal [6] Automobile Expense		2,781.00		0.00	2,781.00
Subgroup : [7] Other					
8351.917	Admin - Meals and Entertain	27,291.00		0.00	27,291.00
Subtotal [7] Other		27,291.00		0.00	27,291.00
Subgroup : [M2] Advertising Telephone Directory					
8351.916	Admin - Advertising Yellow Pgs	4,194.00		0.00	4,194.00
Subtotal [M2] Advertising Telephone Directory		4,194.00		0.00	4,194.00
Subgroup : [M3] Advertising Other					
8351.912	Admin - Marketing	30,164.00		0.00	30,164.00
Subtotal [M3] Advertising Other		30,164.00		0.00	30,164.00
Subgroup : [M7] Postage					
8351.730	Admin- Rental Expense	18,105.00		(3,925.00)	14,180.00
8351.911	Admin - Postage	20,527.00	RJE - 6	(3,925.00)	20,527.00
Subtotal [M7] Postage		38,632.00		(3,925.00)	34,707.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
Marcum 102	CAHCF Dues	0.00		10,524.00	10,524.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		0.00	RJE - 1	10,524.00	10,524.00
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 101	Chamber of Commerce Dues	0.00		875.00	875.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00	RJE - 1	875.00	875.00
Subgroup : [M9] Subscriptions					
8351.850	Admin- Dues and Subscriptions	13,417.00		(13,417.00)	0.00
Subtotal [M9] Subscriptions		13,417.00	RJE - 1	(13,417.00)	0.00
Subgroup : [M10] Contributions					
8351.914	Admin - Charitable Contrib	6,000.00		0.00	6,000.00
Subtotal [M10] Contributions		6,000.00		0.00	6,000.00
Subgroup : [M11] Services Provided by Contract					
8311.290	Fiscal- Consulting Services	1,133.00		0.00	1,133.00
8311.680	Fiscal- Contracted Services	9,097.00		0.00	9,097.00
8311.730	Fiscal- Rental Expense	33,720.00		0.00	33,720.00
8321.670	Admissions- Purchased Services	3,200.00		0.00	3,200.00
8351.290	Admin- Consulting Services	6,559.00		0.00	6,559.00
8351.670	Admin- Purchased Services	1,520.00		(0.00)	1,520.00
8381.680	Reception- Contracted Services	27,452.00	RJE - 2	0.00	27,452.00
Subtotal [M11] Services Provided by Contract		82,681.00		0.00	82,681.00
Subgroup : [M12] Administrative Management Services					
6011.299	Nsg Admin - Other Consulting	15,200.00		0.00	15,200.00
7330.299	PT - Other Consulting	9,600.00		0.00	9,600.00
7381.299	Social Services - Other Consul	4,700.00		0.00	4,700.00
8212.299	Dietary - Other Consulting	1,700.00		0.00	1,700.00
8311.299	Fiscal - Other Consulting	242,811.00		0.00	242,811.00
8321.299	Admissions - Other Consulting	9,900.00		0.00	9,900.00
8351.293	Admin - Legal Consulting	26,300.00		0.00	26,300.00
8351.299	Admin - Other Consulting	38,600.00		0.00	38,600.00
Marcum 110	Management Fee Expenses	0.00		0.00	0.00
Subtotal [M12] Administrative Management Services		348,811.00	RJE - 2	(0.00)	348,811.00
Subgroup : [M13] Other					
6011.285	Msg Admin - Recruiting Fees	6,500.00		0.00	6,500.00
6011.887	Nsg Admin-Phys Credential Fees	(100.00)		0.00	(100.00)
8212.890	Dietary- Books and Periodicals	2,730.00		0.00	2,730.00
8351.285	Admin - Recruiting Fees	40,296.00		0.00	40,296.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
8351.830	Admin - Licenses and Taxes	565.00		120.00	685.00
			RJE - 1	120.00	
8351.882	Admin- Bank Charges	16,190.65		1,898.00	18,088.65
			RJE - 1	1,898.00	
8351.890	Admin- Books and Periodicals	1,956.00		0.00	1,956.00
8351.920	Admin - Penalties	28,663.00		0.00	28,663.00
8460.232	Rewards and Incentives	433.00		0.00	433.00
8460.249	Employee Fingerprinting	4,275.00		0.00	4,275.00
Subtotal [M13] Other		101,508.65		2,018.00	103,526.65
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		691,301.65		(3,925.00)	687,376.65
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
8212.501	Dietary- Groceries	153,762.00		0.00	153,762.00
Subtotal [2A1] Raw Food		153,762.00		0.00	153,762.00
Subgroup : [2A2] Non-Food Supplies					
7200.430	Central Supply- Nutritional S	42,599.00		0.00	42,599.00
8212.430	Dietary- Nutritional Supplemen	585.00		0.00	585.00
8212.510	Dietary- Tabeware	84.00		0.00	84.00
8212.590	Dietary- Other Supplies	3,518.00		0.00	3,518.00
8212.730	Dietary- Rental Expense	185.00		0.00	185.00
Subtotal [2A2] Non-Food Supplies		46,971.00		0.00	46,971.00
Subgroup : [2B] Purchased Services					
8212.290	Dietary- Consulting Services	994,196.00		0.00	994,196.00
			RJE - 2	(0.00)	
8212.680	Dietary- Contracted Services	1,290.00		0.00	1,290.00
Subtotal [2B] Purchased Services		995,486.00		0.00	995,486.00
Total [18] Dietary Basis for Allocation of Costs		1,196,219.00		0.00	1,196,219.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3B] Purchased Services					
8250.290	Laundry- Consulting Services	24,794.00		0.00	24,794.00
8250.680	Laundry- Contracted Services	70,689.00		0.00	70,689.00
8250.681	Laundry- Contracted Services	919.00		0.00	919.00
Subtotal [3B] Purchased Services		96,402.00		0.00	96,402.00
Subgroup : [3D] Other					
8250.380	Laundry - Diapers	57,712.00		0.00	57,712.00
8250.381	Laundry - Undergarments	13,744.00		0.00	13,744.00
8250.530	Laundry - Linen and Bedding	9,475.00		0.00	9,475.00
8250.540	Laundry- Cleaning Supplies	5,803.00		0.00	5,803.00
8250.590	Laundry- Other Supplies	2,785.00		0.00	2,785.00
Subtotal [3D] Other		89,519.00		0.00	89,519.00
Total [19] Laundry-Basis for Allocation of Costs		185,921.00		0.00	185,921.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4B] Purchased Services					
8240.290	Housekeeping- Consulting Serv	30,530.00		0.00	30,530.00
8240.680	Housekeeping- Contracted Serv	35,770.00		0.00	35,770.00
Subtotal [4B] Purchased Services		66,300.00		0.00	66,300.00
Subgroup : [4D] Other					
7200.540	Central Supply- Cleaning Supp	421.00		0.00	421.00
8240.540	Housekeeping- Cleaning Suppli	4,764.00		0.00	4,764.00
8240.590	Housekeeping- Other Supplies	21,952.00		0.00	21,952.00
Subtotal [4D] Other		27,137.00		0.00	27,137.00
Subgroup : [5A2] Purchased from					
5527.427	AA - Pharmacy Hospice	629.00		0.00	629.00
7270.440	Pharmacy- Drugs - Medicare Pa	214,178.00		0.00	214,178.00
7270.441	Pharmacy- Drugs - Medicaid	54,789.00		0.00	54,789.00
7270.444	Pharmacy- Drugs - HMO	77,341.00		0.00	77,341.00
7270.445	Pharmacy - Drugs - Hospice	12.00		0.00	12.00
Subtotal [5A2] Purchased from		346,949.00		0.00	346,949.00
Subgroup : [5B] Medicine Cabinet Drugs					
7270.450	Pharmacy- Medicine Cabinet Dr	14,431.00		0.00	14,431.00
Subtotal [5B] Medicine Cabinet Drugs		14,431.00		0.00	14,431.00
Subgroup : [5D] Ambulance/Limousine					
8270.670	Ambulance	1,582.00		0.00	1,582.00
Subtotal [5D] Ambulance/Limousine		1,582.00		0.00	1,582.00
Subgroup : [5E2] Oxygen - Other					
7200.410	Central Supply- Oxygen	4,526.00		0.00	4,526.00
Subtotal [5E2] Oxygen - Other		4,526.00		0.00	4,526.00
Subgroup : [5F] X-Rays and related radiological					
5527.324	AA - radiology Medicaid	93.00		0.00	93.00
7220.680	EKG - Contracted Services	626.00		0.00	626.00
7240.680	X Ray- Contracted Services	39,485.00		0.00	39,485.00
Subtotal [5F] X-Rays and related radiological		40,204.00		0.00	40,204.00
Subgroup : [5H] Laboratory					
7210.680	Lab- Contracted Services	29,848.00		0.00	29,848.00
Subtotal [5H] Laboratory		29,848.00		0.00	29,848.00
Subgroup : [5I] Recreation					

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		9/30/2016			9/30/2016
7260.590	Activities- Other Supplies	2,691.00		0.00	2,691.00
7260.670	Activities- Purchased Services	7,325.00		0.00	7,325.00
8351.680	Admin- Contracted Services	22,338.00		(14,612.00)	7,726.00
Marcum 105	Cable TV	0.00	RJE - 3	(14,612.00)	14,612.00
Subtotal [5J] Recreation		32,354.00	RJE - 3	14,612.00	32,354.00
Subgroup : [5J] Other				0.00	
7200.435	Central Supply- IV Solutions	6,578.00		0.00	6,578.00
7200.460	Central Supply- Gloves	18,263.00		0.00	18,263.00
7200.490	Central Supply- Other Medical	81,613.00		0.00	81,613.00
7200.570	Central Supply- Wipes	6,234.00		0.00	6,234.00
7200.580	Central Supply- Minor Non Med	3,973.00		0.00	3,973.00
7200.590	Central Supply- Other Supplies	45,689.00		0.00	45,689.00
7200.730	Central Supply- Rental Expense	66,438.00		0.00	66,438.00
7330.490	PT - Medical Supplies	47.00		0.00	47.00
7330.590	PT - Other Supplies	6,808.00		0.00	6,808.00
7330.680	PT - Contracted Services	14,403.00		0.00	14,403.00
Subtotal [5J] Other		250,046.00		0.00	250,046.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		813,377.00		0.00	813,377.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
8212.630	Dietary- Repairs and Maintena	9,044.00		0.00	9,044.00
8220.590	Plant- Other Supplies	44,074.00		0.00	44,074.00
8220.630	Plant- Repairs and Maintenance	34,423.00		(8,968.00)	25,455.00
8240.630	Housekeeping- Repairs and Mai	95.00	RJE - 7	(8,968.00)	95.00
8250.630	Laundry- Repairs and Maintena	2,734.00		0.00	2,734.00
Subtotal [6A] Repairs and Maintenance		90,370.00		(8,968.00)	81,402.00
Subgroup : [6B] Heat					
8220.750	Plant - Gas	50,605.00		0.00	50,605.00
8220.770	Plant - Oil	449.00		0.00	449.00
Subtotal [6B] Heat		51,054.00		0.00	51,054.00
Subgroup : [6C] Light & Power					
8220.740	Plant - Electricity	185,881.00		0.00	185,881.00
Subtotal [6C] Light & Power		185,881.00		0.00	185,881.00
Subgroup : [6D] Water					
8220.760	Plant - Water and Sewer	23,330.00		0.00	23,330.00
Subtotal [6D] Water		23,330.00		0.00	23,330.00
Subgroup : [6E] Equipment Lease					
Marcum 112	Leases	0.00	RJE - 6	3,925.00	3,925.00
Subtotal [6E] Equipment Lease		0.00		3,925.00	3,925.00
Subgroup : [6F] Other					
8220.290	Plant- Consulting Services	30,230.00		0.00	30,230.00
8220.580	Plant- Minor Non Medical Equi	116.00		0.00	116.00
8220.670	Plant- Purchased Services	14,188.00		8,968.00	23,156.00
8220.680	Plant- Contracted Services	75,675.00	RJE - 7	8,968.00	75,675.00
Subtotal [6F] Other		120,209.00		8,968.00	129,177.00
Subgroup : [7D] Movable Equipment					
8220.691	Plant - Depreciation -MME	43.00		0.00	43.00
Subtotal [7D] Movable Equipment		43.00		0.00	43.00
Subgroup : [8B] Mortgage Expense					
8351.695	Admin -Amort of Start Up Costs	55,693.00		0.00	55,693.00
Subtotal [8B] Mortgage Expense		55,693.00		0.00	55,693.00
Subgroup : [9] Rental Payments					
8220.710	Plant - Building Rent	265,931.00		0.00	265,931.00
8220.713	Plant- Building Rent Escalator	697,750.00		0.00	697,750.00
Subtotal [9] Rental Payments		963,681.00		0.00	963,681.00
Subgroup : [10B] Real estate taxes paid by lessor					
8220.830	Plant - Real Estate Taxes	139,031.00		0.00	139,031.00
Subtotal [10B] Real estate taxes paid by lessor		139,031.00		0.00	139,031.00
Total [22] Maintenance and Property		1,629,292.00		3,925.00	1,633,217.00
Group : [27] Interest and Insurance					
Subgroup : [14A] Insurance on Property					
8220.810	Plant - Property Insurance	16,082.00		0.00	16,082.00
Subtotal [14A] Insurance on Property		16,082.00		0.00	16,082.00
Subgroup : [14B] Insurance of Automobiles					
8220.815	Plant - Auto Insurance	(540.00)		0.00	(540.00)
Subtotal [14B] Insurance of Automobiles		(540.00)		0.00	(540.00)
Subgroup : [14C1] Umbrella					
8351.810	Admin - General Insurance	130,718.00		0.00	130,718.00
Subtotal [14C1] Umbrella		130,718.00		0.00	130,718.00
Total [27] Interest and Insurance		146,260.00		0.00	146,260.00

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
3020.300	R & B - Medicaid	(17,463,300.00)		0.00	(17,463,300.00)
Subtotal [1A] Medicaid Residents (CT only)		(17,463,300.00)		0.00	(17,463,300.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
5521.300	R & B Allowance - Medicaid	6,726,259.00		0.00	6,726,259.00
5521.398	Medicaid Bedhold Allowance	45.00		0.00	45.00
5525.300	Medicaid Retros - Prior Year	(160,710.00)		0.00	(160,710.00)
Subtotal [1B] Medicaid room and board contractual allowance		6,565,594.00		0.00	6,565,594.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
3020.100	R & B - Medicare Part A	(2,728,421.00)		0.00	(2,728,421.00)
3020.501	Room and Board - Mgd Medicare	(191,360.00)		0.00	(191,360.00)
Subtotal [3A] Medicare Residents (All inclusive)		(2,919,781.00)		0.00	(2,919,781.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
5521.100	R & B Allowance - Medicare A	(1,386,932.00)		0.00	(1,386,932.00)
5521.501	R & B Allowance - Mgd Medicare	34,935.00		0.00	34,935.00
Subtotal [3B] Medicare room and board contractual allowance		(1,351,997.00)		0.00	(1,351,997.00)
Subgroup : [4A]	Private-pay residents and other				
3020.000	Room and Board - Private	(755,326.00)		0.00	(755,326.00)
3020.400	R & B - Hospice	(64,908.00)		0.00	(64,908.00)
3020.500	R & B - 3rd Party Insurance	(429,231.00)		0.00	(429,231.00)
5521.505	Capitation Revenue	(51,775.00)		0.00	(51,775.00)
Subtotal [4A] Private-pay residents and other		(1,301,240.00)		0.00	(1,301,240.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
5521.000	R & B Allowance - Private	810.00		0.00	810.00
5521.400	R & B Allowance- Hospice	24,688.00		0.00	24,688.00
5521.500	R & B Allowance -3rd Party Ins	(126,432.00)		0.00	(126,432.00)
Subtotal [4B] Private-pay room and board contractual allowance		(100,934.00)		0.00	(100,934.00)
Subgroup : [7A]	Physical Therapy - Medicare				
4330.100	P.T. Income - Medicare Part A	(627,622.00)		0.00	(627,622.00)
4330.200	P.T. Income - Medicare Part B	(190,845.00)		0.00	(190,845.00)
Subtotal [7A] Physical Therapy - Medicare		(818,467.00)		0.00	(818,467.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
5527.133	AA - PT Part A	887.00		0.00	887.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		887.00		0.00	887.00
Subgroup : [7C]	Physical Therapy - Non-medicare				
4330.000	P.T. Income - Private	(341.00)		0.00	(341.00)
4330.300	P.T. Income - Medicaid	(60,439.00)		0.00	(60,439.00)
4330.500	P.T. Income - 3rd Party Ins.	(115,991.00)		0.00	(115,991.00)
Subtotal [7C] Physical Therapy - Non-medicare		(176,771.00)		0.00	(176,771.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
5527.533	AA - PT 3rd Party Ins	97,831.00		0.00	97,831.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		97,831.00		0.00	97,831.00
Subgroup : [8A]	Speech Therapy - Medicare				
4350.100	S.T. - Medicare Part A	(122,583.00)		0.00	(122,583.00)
4350.200	S.T. - Medicare Part B	(59,379.00)		0.00	(59,379.00)
Subtotal [8A] Speech Therapy - Medicare		(181,962.00)		0.00	(181,962.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
5527.135	AA - ST Part A	186.00		0.00	186.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		186.00		0.00	186.00
Subgroup : [8C]	Speech Therapy - Non-medicare				
4350.300	S.T. Income - Medicaid	(25,051.00)		0.00	(25,051.00)
4350.500	S.T. Income - 3rd Party Ins.	(22,250.00)		0.00	(22,250.00)
Subtotal [8C] Speech Therapy - Non-medicare		(47,301.00)		0.00	(47,301.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
5527.535	AA - ST 3rd Party Ins	14,747.00		0.00	14,747.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		14,747.00		0.00	14,747.00
Subgroup : [9A]	Occupational Therapy - Medicare				
4340.100	O.T. Income - Medicare Part A	(480,294.00)		0.00	(480,294.00)
4340.200	O.T. Income - Medicare Part B	(152,176.00)		0.00	(152,176.00)
Subtotal [9A] Occupational Therapy - Medicare		(632,470.00)		0.00	(632,470.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
5527.134	AA - OT Part A	377.00		0.00	377.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		377.00		0.00	377.00
Subgroup : [9C]	Occupational Therapy - Non-medicare				
4340.000	O.T. Income - Private	(488.00)		0.00	(488.00)
4340.300	O.T. Income - Medicaid	(47,176.00)		0.00	(47,176.00)
4340.500	O.T. Income - 3rd Party Ins.	(92,112.00)		0.00	(92,112.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(139,776.00)		0.00	(139,776.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
5527.534	AA - OT 3rd Party Ins	79,908.00		0.00	79,908.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		79,908.00		0.00	79,908.00

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Subgroup : [10A]	Other - Medicare				
4210.100	Laboratory - Part A	(73,819.00)		0.00	(73,819.00)
4240.100	Radiology - Diagnostic Part A	(36,969.00)		0.00	(36,969.00)
4270.100	Pharmacy - Medicare Part A	(264,609.00)		0.00	(264,609.00)
5521.101	Medicare 2% Reduction	71,084.00		0.00	71,084.00
5527.100	Ancillary Allowance - Part A	1,604,425.00		0.00	1,604,425.00
5527.127	AA - Pharmacy Part A	21.00		0.00	21.00
5527.200	Ancillary Allowance - Part B	50,088.00		0.00	50,088.00
Subtotal [10A] Other - Medicare		1,350,221.00		0.00	1,350,221.00
Subgroup : [10B]	Other - Non-medicare				
4210.300	Laboratory - Medicaid	(1,084.00)		0.00	(1,084.00)
4210.500	Laboratory - 3rd Party Insuran	(1,914.00)		0.00	(1,914.00)
4240.300	Radiology - Medicaid	(93.00)		0.00	(93.00)
4240.500	Radiology - 3rd Party Insuranc	(6,930.00)		0.00	(6,930.00)
4270.000	Pharmacy - Private	(284.00)		0.00	(284.00)
4270.300	Pharmacy - Medicaid	(94,736.00)		0.00	(94,736.00)
4270.400	Pharmacy - Hospice	(629.00)		0.00	(629.00)
4270.500	Pharmacy -3rd Party Insurance	(77,972.00)		0.00	(77,972.00)
5527.300	Ancillary Allowance - Medicaid	132,666.00		0.00	132,666.00
5527.321	AA - Lab Medicaid	1,084.00		0.00	1,084.00
5527.327	AA - Pharmacy Medicaid	94,736.00		0.00	94,736.00
5527.500	Ancillary Allowance - 3rd Party	40,451.00		0.00	40,451.00
5527.521	AA - Lab 3rd Party	1,725.00		0.00	1,725.00
5527.524	AA - Radiology 3rd Party	4,186.00		0.00	4,186.00
5527.527	AA - Pharmacy 3rd Party ins	75,015.00		0.00	75,015.00
Subtotal [10B] Other - Non-medicare		166,221.00		0.00	166,221.00
Subgroup : [15]	Interest Income				
5177.000	Interest Income	(172.00)		0.00	(172.00)
Subtotal [15] Interest Income		(172.00)		0.00	(172.00)
Subgroup : [18]	Other Revenue				
5085.000	Medical Records Income	(149.00)		0.00	(149.00)
5171.000	Cash Discounts On Purchases	(11,151.00)		0.00	(11,151.00)
5175.000	Rebates and Refunds	(1,027.00)		0.00	(1,027.00)
5179.000	Other Miscellaneous Income	158.00		0.00	158.00
Subtotal [18] Other Revenue		(12,169.00)		0.00	(12,169.00)
Total [30] Statement of Revenue		(16,870,368.00)		0.00	(16,870,368.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
1011.000	Cash - Operating Account	281,657.00		0.00	281,657.00
1012.000	Cash - Payroll Checking	(3,640.00)		0.00	(3,640.00)
1014.000	Petty Cash	2,000.00		0.00	2,000.00
1127.100	Escrow - Insurance And Taxes	32,693.00		0.00	32,693.00
1128.000	Deposits	1,000.00		0.00	1,000.00
1320.000	Patient Savings Account	31,365.00		0.00	31,365.00
1320.100	Patients Petty Cash Acct	13,703.00		0.00	13,703.00
Subtotal [A1] Cash		358,778.00		0.00	358,778.00
Subgroup : [A2]	Resident Accounts Receivable				
1031.000	A/R Medicare Part A	277,451.00		0.00	277,451.00
1031.200	A/R Medicare Part B Snf	107,992.00		0.00	107,992.00
1032.000	A/R Medicaid Snf	1,672,381.00		0.00	1,672,381.00
1032.300	A/R Nami	121,603.00		0.00	121,603.00
1032.400	A/R Pending Medicaid	186,764.00		0.00	186,764.00
1033.000	A/R Private	694,028.00		0.00	694,028.00
1034.000	A/R Hospice	35,945.00		0.00	35,945.00
1034.500	A/R-3Rd Party Ins/Co-Ins	542,967.00		0.00	542,967.00
1034.501	A/R MANAGED MEDICARE	65,130.00		0.00	65,130.00
1061.000	Allowance For Bad Debts	(650,000.00)		0.00	(650,000.00)
Subtotal [A2] Resident Accounts Receivable		3,054,261.00		0.00	3,054,261.00
Subgroup : [A5]	Prepaid Expenses				
1120.000	Prepaid Expenses	6,385.00		0.00	6,385.00
1121.000	Prepaid Insurance	2,925.00		0.00	2,925.00
1125.000	Prepaid R/E Taxes	30,517.00		0.00	30,517.00
1127.000	Prepaid Insurance - W.C.	258,029.00		0.00	258,029.00
Subtotal [A5] Prepaid Expenses		297,856.00		0.00	297,856.00
Subgroup : [A8]	Other Current Assets				
1083.200	Patient Refund Exchange	10,104.00		0.00	10,104.00
1083.300	Exchange - Other	(140,872.00)		0.00	(140,872.00)
Subtotal [A8] Other Current Assets		(130,768.00)		0.00	(130,768.00)
Subgroup : [B3]	Buildings				
1170.000	Leasehold Imp. - 15 Year	44,972.00		0.00	44,972.00
Subtotal [B3] Buildings		44,972.00		0.00	44,972.00
Subgroup : [B6]	Movable Equipment				
1190.100	Mme - 5 Year	34,504.00		0.00	34,504.00
1290.000	Mme - Accum Dep - General	(43.00)		0.00	(43.00)
Subtotal [B6] Movable Equipment		34,461.00		0.00	34,461.00
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		3,684,560.00		0.00	3,684,560.00

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
2021.000	Accounts Payable - Trade	(851,862.00)		0.00	(851,862.00)
Subtotal [A1] Trade Accounts Payable		(851,862.00)		0.00	(851,862.00)
Subgroup : [A4]	Accrued Payroll				
2031.000	Accrued Payroll	(225,711.00)		0.00	(225,711.00)
2032.000	Accrued Sick And Vacation	(361,390.00)		0.00	(361,390.00)
Subtotal [A4] Accrued Payroll		(587,101.00)		0.00	(587,101.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
2036.000	Fica Payable	(6,521.00)		0.00	(6,521.00)
2041.010	Sui Payable	(8,778.00)		0.00	(8,778.00)
2041.020	Futa Payable	(294.00)		0.00	(294.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(15,593.00)		0.00	(15,593.00)
Subgroup : [A12]	Other Current Liabilities				
2049.010	401K Payable	(944.00)		0.00	(944.00)
2056.000	Accrued Expenses	(266,916.00)		0.00	(266,916.00)
2161.000	Patient Fund Liability	(45,068.00)		0.00	(45,068.00)
Subtotal [A12] Other Current Liabilities		(312,928.00)		0.00	(312,928.00)
Subgroup : [B3]	Loans from Owners or Related Parties				
2116.000	Due To Related Party -Landlord	(4,335,708.00)		0.00	(4,335,708.00)
Subtotal [B3] Loans from Owners or Related Parties		(4,335,708.00)		0.00	(4,335,708.00)
Total [33-34] Liabilities		(6,103,192.00)		0.00	(6,103,192.00)
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
2362.000	Member Draw	306,455.00		0.00	306,455.00
2363.000	Retained Earnings	1,754,856.35		0.00	1,754,856.35
9021.834	Guaranteed Payments to Members	120,000.00		0.00	120,000.00
Subtotal [B5] Cumulated Earnings		2,181,311.35		0.00	2,181,311.35
Total [35] Equity		2,181,311.35		0.00	2,181,311.35
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 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		E.04		
To reclass dues/other from subscriptions				
8351.830	Admin - Licenses and Taxes		120.00	
8351.882	Admin- Bank Charges		1,898.00	
Marcum 101	Chamber of Commerce Dues		875.00	
Marcum 102	CAHCF Dues		10,524.00	
8351.850	Admin- Dues and Subscriptions			13,417.00
Total			13,417.00	13,417.00
Reclassifying Journal Entries JE # 2		G.01		
To reclass Management Fees to the appropriate line of the cost report				
8212.290	Dietary- Consulting Services			
8351.290	Admin- Consulting Services			
Marcum 110	Management Fee Expenses			
Total			0.00	0.00
Reclassifying Journal Entries JE # 3		E.06a		
To reclass cable television from account 8351.680				
Marcum 105	Cable TV		14,612.00	
8351.680	Admin- Contracted Services			14,612.00
Total			14,612.00	14,612.00
Reclassifying Journal Entries JE # 4		E.06		
To reclass cell phone expense to the appropriate line				
Marcum 111	Cell Phone Expense		3,522.00	
8351.841	Admin - Telephone			3,522.00
Total			3,522.00	3,522.00
Reclassifying Journal Entries JE # 5		N.01		
To reclass misposting to 7381.670 Social Services				
8351.550	Admin- Office Supplies		375.00	
7381.670	Social Services- Purchased Se			375.00
Total			375.00	375.00
Reclassifying Journal Entries JE # 6		E.07		
To reclass leases				
Marcum 112	Leases		3,925.00	
8351.730	Admin- Rental Expense			3,925.00
Total			3,925.00	3,925.00
Reclassifying Journal Entries JE # 7		E.09		
To reclass fire safety to Page 22 Line 6f				
8220.670	Plant- Purchased Services		8,968.00	
8220.630	Plant- Repairs and Maintenance			8,968.00
Total			8,968.00	8,968.00
Reclassifying Journal Entries JE # 8		I.01		
To reclass DOR				
7340.020	OT- Tech Wages		78,720.00	
7350.020	ST - Wages		19,752.00	
7330.010	PT- Supervisor Wages			98,472.00
Total			98,472.00	98,472.00

Client: **Cassena Care - Norwalk Acquisition Group**
 Engagement: **Medicaid - Cassena Care 2016 Medicaid Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 9		E.02		
To reclass interim administrators				
8351.010	Admin- Supervisor Wages		11,289.00	
6011.010	Nsg Admin- Supervisor Wages			11,289.00
Total			11,289.00	11,289.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/11/2017
 Run Date: 2/11/2017

Provider Name: Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk
 Provider Number: 20016
 Period Ended: 9/30/16

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: