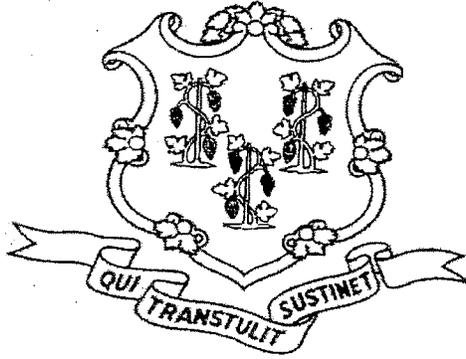
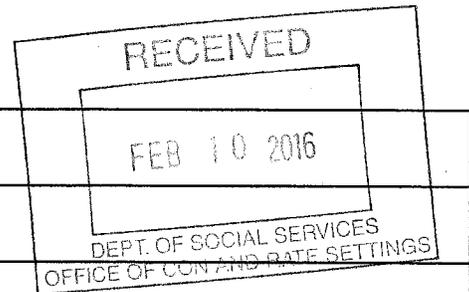


State of Connecticut



15-41

Annual Report of Long-Term Care Facility Cost Year 2015



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 10/1/2014	Report for Year Ending 9/30/2015

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) Norwalk Acquisition I, LLC, d/b/a Cassena Care at No	License No. 2391	Report for Year Ended 9/30/2015	Page 1	of 37
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Administrator's/Owner's Certification

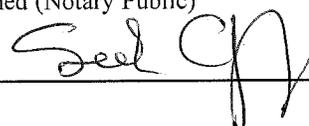
MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

① Subject to Desk Audit Review

Signed (Administrator) 		Date 2/4/06	Signed (Owner) 		Date 2/4/06
Printed Name (Administrator) Ray Wilkins			Printed Name (Owner) Gregg Seidner		
Subscribed and Sworn to before me:	State of Connecticut	Date 2/4/06	Signed (Notary Public) 	Comm. Expires 8/31/2016	
Address of Notary Public 9 Northmain Street Norwalk, CT 06854					

(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 10/1/2014	To 9/30/2015
Address of Facility 23 Prospect Street, Norwalk, CT 06850-3705				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/3/2015	
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 9/30/2015	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 Christopher Lathrop		Nursing Home Administrator's License No.:	1988	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Partners/Members

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at No		License No. 2391	Report for Year Ended 9/30/2015	Page 3	of 37
Legal Name of Partnership/LLC		Business Address		State(s) and/or Town(s) in Which Registered	
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk		23 Prospect Street, Norwalk, CT 06850-3705		CT	
Name of Partners/Members	Business Address	Title		% Owned	
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 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Related Parties*

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at Nor	License No. 2391	Report for Year Ended 9/30/2015	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		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	301,572	301,572
Norwalk SNFF Acquisition	23 Prospect Street, Norwalk, CT 06850-3705	<input type="radio"/>	<input checked="" type="radio"/>	Re	Pg. 22 / Line 9	1,478,750	1,478,750
Norwalk SNFF Acquisition	23 Prospect Street, Norwalk, CT 06850-3705	<input type="radio"/>	<input checked="" type="radio"/>	Depreciation Expense	Pg. 22 / Line 7e	202,208	202,208
Norwalk SNFF Acquisition	23 Prospect Street, Norwalk, CT 06850-3705	<input type="radio"/>	<input checked="" type="radio"/>	Due to Related Party - Landlord	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	79,185	79,185
Perfect Choice Staffing	225 Crossways Park Drive, Woodbury, NY 11797	<input checked="" type="radio"/>	<input type="radio"/>	Staffing - CAN's	Pg. 13 / Line B11c	9,347	9,347
Smartlinx Solutions	345 Union Hill Road, Manalapan, NJ 07726	<input checked="" type="radio"/>	<input type="radio"/>	Web Based Payroll	Pg. 16 / Line m11	17,436	17,436
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Car	License No. 2391	Report for Year Ended 9/30/2015	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 Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk		License No. 2391	Report for Year Ended 9/30/2015		Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No				
	<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"/>				
					Total ***	

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

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Norwalk Acquisition I, LLC, d/b/a	License No. 2391	Report for Year Ended 9/30/2015	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
2 Povol and Feldman, CPA, PC	1981 Marcus Avenue Suite C100, Lake Success, NY 11042
3	
4	

Services Provided by This Firm (*describe fully*)

1 Cost reports, Annual financial statements	\$ 29,150
2 Partnership Return	\$ 3,205
3	\$
4	\$
	Charge for Services Provided
	\$ 32,355

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Wilson, Elser, Moskowitz, Edelman & Dickert LLP	212-490-3000
2 Robinson & Cole LLP	860-275-8200
3 Goldman Gruder & Woods LLC	203-899-8900
4 Martin F. Scheinmann, Esq.	516-944-1700
5 See Attached 7a	See Attached 7a

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

- 1 150 East 42nd Street, New York, NY 10017
 2 280 Trumbull Street, Hartford, CT 06103
 3 200 Connecticut Avenue, Norwalk, CT 06854
 4 Thirty Eight Arden Lane, Sands Point, NY 11050
 5 See Attached 7a

Services Provided by This Firm (*describe fully*)

1 General Representation	\$ 31,873
2 Labor Lawyer	\$ 16,226
3 Conservatorship (Disallowed on Pg. 28)	\$ 5,989
4 Union Arbitrator	\$ 6,000
5 See Attached 7a	\$ 19,887
	Charge for Services Provided
	\$ 79,975

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

- Yes No Page 15, Line 1e

General Information and Questionnaire
Legal Firm Continued

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk	License No. 2391	Report for Year Ended 9/30/2015	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Murtha Cullina LLP	203-240-6000		
2	Tierney, Zullo, Flaherty and Murphy, P.C.	203-853-7000		
3	Corporation Service Company	866-403-5272		
4	Treasurer, State of Connecticut			
5	State of Connecticut Court of Probate			
6	Jackson Lewis P.C.	860-522-0404		
7	Various	Various		
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	185 Asylum Street, Hartford, CT 06103			
2	134 East Avenue, PO Box 202B, Norwalk, CT 06852			
3	2711 Centerville Road, Suite 400, Wilmington, DE 19808			
4				
5				
6	90 State House Square, 8th Floor, Hartford, CT 06103			
7	Various			
Services Provided by This Firm (<i>describe fully</i>)				
1	Compliance Attorney	16,475		
2	Zoning	1,140		
3	Disallowed (See Pg. 28)	1,317		
4	Conservatorship (Disallowed on Pg. 28)	300		
5	Probate Court (Disallowed on Pg. 28)	62		
6	Labor Lawyer	268		
7	Disallowed (See Pg. 28)	325		
			Charge for Services Provided	
			\$ 19,887	

Schedule of Resident Statistics

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	License No. 2391				Report for Year Ended 9/30/2015				Page 8	of 37	
					Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)			
1. Certified Bed Capacity															
A. On last day of PREVIOUS report period	150	150			150	150			150	150					
B. On last day of THIS report period	150	150			150	150			150	150					
2. Number of Residents															
A. As of midnight of PREVIOUS report period	134	134			134	134			148	148					
B. As of midnight of THIS report period	134	134			148	148			134	134					
3. Total Number of Days Care Provided During Period															
A. Medicare	8,494	8,494			6,318	6,318			2,176	2,176					
B. Medicaid (Conn.)	39,988	39,988			29,737	29,737			10,251	10,251					
C. Medicaid (other states)															
D. Private Pay	1,260	1,260			734	734			526	526					
E. State SSI for RCH															
F. Other (Specify) Insurance	877	877			711	711			166	166					
G. Total Care Days During Period (3A thru F)	50,619	50,619			37,500	37,500			13,119	13,119					
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)	50,619	50,619			37,500	37,500			13,119	13,119					

Annual Report of Long-Term Care Facility

CSP-9 Rev. 9/2002

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 9/30/2015	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	14	115		5				
Per Diem Rate								
a. One bed rm.	Various	266.64		475.00				
b. Two bed rms.	Various	266.64		427.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,065	4,065		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	2,260	2,260		
C. Other	29,534	29,534		
D. Total Physical Therapy Treatments	35,859	35,859		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	305	305		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	72	72		
C. Other	1,165	1,165		
D. Total Speech Therapy Treatments	1,542	1,542		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	2,542	2,542		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	1,213	1,213		
C. Other	18,759	18,759		
D. Total Occupational Therapy Treatments	22,514	22,514		

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	9/30/2015	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)	117,692	2,080				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	104,524	1,925				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	320,334	13,041				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	579,251	40,944				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	477,987	27,387				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	144,250	6,410				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	44,057	2,181				
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	467,550	8,545				
b. RN						
1. Direct Care	316,701	11,368				
2. Administrative**	592,674	16,863				
c. LPN						
1. Direct Care	1,009,765	48,723				
2. Administrative**						
d. Aides and Attendants	2,167,077	175,221				
e. Physical Therapists	223,662	6,677				
f. Speech Therapists	15,859	304				
g. Occupational Therapists	173,783	4,069				
h. Recreation Workers	125,585	6,176				
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	134,540	4,274				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	32,024	1,246				
<i>A-13. Total Salary Expenditures</i>	7,047,315	377,434				

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Records	\$ 32,024	1,246				
Total	\$ 32,024	1,246	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
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		9/30/2015		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	117,692		None	Managing Member	2,080	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 9/30/2015		Page 12	of 37			
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Marjorie Simpson (10/1/2014 - 5/30/2015)	72,989		Non Discrim	Administrator	1,392	A2			
Christopher Lathrop (6/29/2015 - Present)	31,535		Non Discrim	Administrator	533	A2			
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.

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	9/30/2015	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	10,280	96				
3. Pharmacist	27,756	96				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	430,563	7,755				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	36,000	260				
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	116	N/A				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care	116,814	2,371				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	615,407	13,569				
2. Administrative***	265,361	5,039				
b. LPN						
1. Direct Care	188,907	4,705				
2. Administrative***						
c. Aides	346,967	19,805				
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	2,038,171	53,696				

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

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

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

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

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norw		License No. 2391	Report for Year Ended 9/30/2015	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	
Healthcare Allied, Inc.	Occupational Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Soundview Medical Associates, LLC	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Martin Perlin, M.D.	Medical Director	<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	
Perfect Choice Staffing	RNs / RN Admin	<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	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	
Infinity Travel Professionals	RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<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"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care a	2391	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 396,913	396,913		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 181,864	181,864		
4. Social Security (F.I.C.A.)	\$ 516,544	516,544		
5. Health Insurance	\$ 989,921	989,921		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 342,421	342,421		
8. Uniform Allowance	\$ 14,608	14,608		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 39,478	39,478		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 169,389	169,389		
d. Accounting and Auditing	\$ 32,355	32,355		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 79,975	79,975		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 34,276	34,276		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 36,363	36,363		
2. Cellular Phones	\$ 2,845	2,845		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 550	550		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 129,755	129,755		
3. Resident Day User Fee	\$ 869,493	869,493		
Subtotal	\$ 3,836,750	3,836,750		

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

(Carry Subtotals forward to next page)

C. Expenditures Other Than Salaries (cont'd) - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care at N	2391	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	3,836,750	3,836,750			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 5,836	5,836			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 13,490	13,490			
5. Education Expenses Related to Seminars and Conventions	\$ 9,147	9,147			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 2,191	2,191			
7. Other (<i>Specify</i>) See Attached Schedule	\$ 15,798	15,798			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 28,267	28,267			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 21,170	21,170			
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	\$ 31,208	31,208			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,788	9,788			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 750	750			
9. Subscriptions	\$ 2,049	2,049			
10. Contributions*** See Attached Schedule	\$ 6,641	6,641			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 81,447	81,447			
12. Administrative Management Services**	\$ 301,572	301,572			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 17,753	17,753			
C-14 Total Administrative & General Expenditures	\$ 4,383,857	4,383,857			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
Meals & Entertainment	\$ 15,798		
Total Other Travel and Entertainment	\$ 15,798	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing	\$ 21,170		
Total Other Advertising	\$ 21,170	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 9,788		
Total Dues	\$ 9,788	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Charitable Contributions	\$ 6,641		
Total Contributions	\$ 6,641	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
EE Fingerprinting	\$ 2,514		
Books & Periodicals	\$ 2,402		
Conferences & Works	\$ 50		
Licenses & Taxes	\$ 4,736		
Bank Charges	\$ 7,181		
Penalties	\$ 300		
Rewards & Incentives	\$ 570		
Total Other Administrative and General	\$ 17,753	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassen	License No. 2391	Report for Year Ended 9/30/2015	Page of 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 #
PJA Consulting Services	301,572	Management fees	Page 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 Nor		2391	9/30/2015	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 361,207	361,207			
2. Non-Food Supplies	\$ 44,510	44,510			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 159,947	159,947			
c. Management Services**	\$ _____				
d. Other (Specify) _____	\$ _____				
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 565,664	565,664			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
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	9/30/2015		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)		\$	79,689	79,689		
c. Management Services**		\$				
d. Other (Specify) Diapers, Undergarments, Supplies		\$	50,692	50,692		
3E. Total Laundry Expenditures (3a + b + c + d)		\$	130,381	130,381		
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 Care		2391	9/30/2015		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. \$	23,543	23,543		
	c. Management Services*	\$				
	d. Other (<i>Specify</i>) Housekeeping Supplies	\$	59,911	59,911		
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	83,454	83,454		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Procure LTC Pharmacy of CT	\$	392,733	392,733		
	b. Medicine Cabinet Drugs	\$	13,637	13,637		
	c. Medical and Therapeutic Supplies	\$				
	d. Ambulance/Limousine***	\$	22,835	22,835		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	3,762	3,762		
	f. X-rays and Related Radiological Procedures***	\$	71,523	71,523		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	60,878	60,878		
	i. Recreation	\$	24,293	24,293		
	j. Other (Specify)**** See Attached Schedule	\$	203,701	203,701		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	793,362	793,362		

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

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

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

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

**Report of Expenditures
 Schedule C-2 - Individuals or Firms Providing Services by Contract ***

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk		License No. 2391	Report for Year Ended 9/30/2015	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No						
Alpa Laundry	West Babylon, NY 11704	<input checked="" type="radio"/>	<input type="radio"/>	Laundry	79,185				19 3b
Triton Staffing Group, LLC	North Billerica, MA 01862	<input type="radio"/>	<input checked="" type="radio"/>	Housekeeping	22,270				20 4b
Point Click Care	Mississauga, ON L4W 0C4	<input type="radio"/>	<input checked="" type="radio"/>	Healthcare Information System	23,493				16 m11
Smartlinx Solutions	345 Union Hill Rd, Manalapan, NJ 07726	<input type="radio"/>	<input checked="" type="radio"/>	Web based payroll	17,436				16 m11
Digital Media	782 Claton Ave, Bridgeport, CT 06604	<input type="radio"/>	<input checked="" type="radio"/>	Cable Services	12,258				20 5i
Triton Staffing Group, LLC	North Billerica, MA 01862	<input type="radio"/>	<input checked="" type="radio"/>	Reception	12,697				16 m11
All American Waste	182 Danbury, Rd, New Milford, CT 06776	<input type="radio"/>	<input checked="" type="radio"/>	Garbage Removal	33,938				22 6f
Health Care Service Group	3220 Tillman Dr #300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	Dietary	159,947				18 2b
		<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).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Ca	2391	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 82,600	82,600				
b. Heat	\$ 105,549	105,549				
c. Light & Power	\$ 172,092	172,092				
d. Water	\$ 19,982	19,982				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 82,648	82,648				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 462,871	462,871				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 456	456				
b. Building & Building Improvements	\$ 37,419	37,419				
c. Non-Movable Equipment	\$ 25,067	25,067				
d. Movable Equipment	\$ 139,266	139,266				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 202,208	202,208				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 14,504	14,504				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 14,504	14,504				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,478,750	1,478,750				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 126,541	126,541				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,822,003	1,822,003				

* 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)
	-		
Minor Non-Medical Equipment	\$ 232		
Plant - Purchased Services	\$ 24,097		
Plant - Contracted Services	\$ 57,721		
Plant - Rental Expense	\$ 598		
Total Other Repairs and Maintenance	\$ 82,648	\$ -	\$ -

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended				Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk		2391		9/30/2015				23	37
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements									
1. Acquired prior to this report period		13,131		13,131	342	S/L	Various	342	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)		4,200		4,200		S/L	Various	114	
A-4. Subtotal									456
B. Building and Building Improvements									
1. Acquired prior to this report period		1,322,003	6,298	1,315,705	35,114	S/L	Various	34,946	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)		92,240		92,240		S/L	Various	2,473	
B-4. Subtotal									37,419
C. Non-Movable Equipment									
1. Acquired prior to this report period		125,185		125,185	25,630	S/L	Various	25,036	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)		155		155		S/L	Various	31	
C-4. Subtotal									25,067
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a.									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									139,266
E. Total Depreciation									202,208

① See depreciation schedule and attachment 25a for re-basing of building value.

Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk
9/30/2015

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See attached	See attached	\$ 4,200	See attached	\$ 114
Total additions for Land Improvements		\$ 4,200		\$ 114 *
Deletions:				
Total deletions for Land Improvements		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached	\$ 92,240	Various	\$ 2,473
Total additions for Building Improvements		\$ 92,240		\$ 2,473 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*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:				
10/1/2014	Elevator protection systems	\$ 155	5	\$ 31
Total additions for Non-Movable Equipment		\$ 155		\$ 31 *
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	See attached	\$ 119,548	Various	\$ 32,463
Total additions for Movable Equipment		\$ 119,548		\$ 32,463 *
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 Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk	Date of Acquisition		License No. 2391	Report for Year Ended 9/30/2015			Page 24	of 37		
	Month	Year		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %
A. Organization Expense										
1.										
2.										
3.										
A-4. Subtotal										
B. Mortgage Expense										
1. Mortgage Costs				65,055	17,304				14,504	
2.										
3.										
B-4. Subtotal									14,504	
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										14,504

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

Norwalk Acquisition SNFF
 Depreciation Schedule
 9/30/15

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	(in months)	2014 ACC Depr	2015 Depr	2015 Acum	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	81	81	162	2,975
Mattern & Sons	Trimming and mulching of new landscaping	Building Improvements	11/6/2013	3,242	3,242	462.00	84	84	168	3,074
M&T Bank Credit Card	Landscaping	Building Improvements	11/30/2013	3,348	3,348	462.00	87	87	174	3,174
Driveaway Sealing Call Frank	Driveway work	Building Improvements	8/14/2014	3,403	3,403	453.00	90	90	180	3,223
Total 2014 Acquisitions				13,131	13,131		342	342	684	12,446
2015 Acquisitions										
Drenckhahn Excavating	Parking lot renovation	Building Improvements	7/23/2015	4,200	4,200	443	-	114	114	4,086
Total 2015 Acquisitions				4,200	4,200		-	114	114	4,086
TOTAL LAND IMPROVEMENTS				17,331	17,331		342	456	798	16,532
Building										
Building	Building	Building		-	-	-	-	-	-	-
Total										
Building Improvements										
2013 Acquisitions										
Fikon Group	Exterior front entrance renovations - new door, #wing, concrete	Building Improvements	11/30/2013	33,800	33,800	462.00	878	878	1,756	32,044
MA Nationwide Construction	New roof installation	Building Improvements	10/31/2013	65,000	65,000	461.00	1,692	1,692	3,384	61,616
Fikon Group	Renovation of center wing - see contract	Building Improvements	11/30/2013	240,000	240,000	462.00	6,234	6,234	12,468	227,532
Brother Corp	Front lobby renovation	Building Improvements	11/30/2013	11,881	11,881	462.00	309	309	618	11,263
M&T Credit Card (Inpro, etc)	Construction supplies, fitness equipment for rehab	Building Improvements	11/30/2013	9,111	9,111	462.00	237	237	474	8,637
Mila Renovation	Basement, resident room, shower renovation	Building Improvements	11/30/2013	6,487	6,487	462.00	168	168	336	6,151
Mila Renovation	Renovation of day room, conference room, and corridor	Building Improvements	11/30/2013	37,500	37,500	462.00	974	974	1,948	35,552
MA Nationwide Construction	Parking lot renovation	Building Improvements	11/30/2013	23,000	23,000	462.00	597	597	1,194	21,806
Industrial Glass & Mirror	Front entrance door	Building Improvements	11/30/2013	6,750	6,750	462.00	175	175	350	6,400
Wings Testing & Balancing	Required testing of wing renovation	Building Improvements	9/4/2013	8,721	8,721	464.00	226	226	452	8,269
Fellner Associates Architects LLC	Center wing plans, laundry & dietary flow plan	Building Improvements	9/8/2013	4,921	4,921	464.00	127	127	254	4,667
Fellner Associates Architects LLC	New entry design	Building Improvements	9/8/2013	300	300	464.00	8	8	16	284
Fellner Associates Architects LLC	Studies for ADA compliance and health code compliance	Building Improvements	9/22/2013	15,000	15,000	464.00	388	388	776	14,224
Fellner Associates Architects LLC	Structural engineer report	Building Improvements	9/22/2013	575	575	464.00	15	15	30	545
Daniel Turek	New pipes in elevator oil tank and mechanical room	Building Improvements	9/22/2013	3,400	3,400	464.00	88	88	176	3,224
BV&G Mechanical	Ductless a/c system installation	Building Improvements	9/26/2013	14,154	14,154	464.00	366	366	732	13,422
BV&G Mechanical	Electrical work for ductless a/c installation	Building Improvements	9/27/2013	631	631	464.00	16	16	32	599
City of Norwalk	Construction permit	Building Improvements	6/19/2013	3,596	3,596	467.00	115	92	207	3,389
Hygenix Inc.	Asbestos survey	Building Improvements	7/14/2013	1,127	1,127	466.00	34	29	63	1,064
Fellner Associates Architects LLC	Plan for center wing renovation	Building Improvements	7/31/2013	5,932	5,932	466.00	178	153	331	5,601
Fellner Associates Architects LLC	Plan for new entry of center wing	Building Improvements	7/31/2013	3,208	3,208	466.00	97	83	180	3,028
Fellner Associates Architects LLC	Design modifications for entry and east wing	Building Improvements	8/5/2013	3,426	3,426	465.00	95	88	183	3,242
Mila Renovation	Concrete and gravel work in patio area	Building Improvements	8/10/2013	12,551	12,551	465.00	351	324	675	11,876
Mila Renovation	Demo of rec office and installation of new tile and walls	Building Improvements	8/10/2013	4,283	4,283	465.00	120	111	231	4,052
Mila Renovation	Remove old lights and install new	Building Improvements	8/10/2013	2,967	2,967	465.00	83	77	160	2,807
Fellner Associates Architects LLC	CAD drawings	Building Improvements	8/13/2013	3,000	3,000	465.00	83	77	160	2,840
Mila Renovation	Install new outlets, patio work, tile installation, drop ceiling, install lights,	Building Improvements	8/19/2013	11,347	11,347	465.00	317	293	610	10,737
Mila Renovation	Remove glass wall, new wall installation, first floor demo, paint	Building Improvements	8/26/2013	8,087	8,087	465.00	226	209	435	7,652
All American Waste, LLC	Dumpster rental for renovation	Building Improvements	8/31/2013	1,101	1,101	465.00	30	28	58	1,043
Total 2013 Acquisitions				541,857	541,857		14,230	14,062	28,292	513,565
2014 Acquisitions										
All American Waste, LLC	Dumpster	Building Improvements	10/1/2013	32	32	463.00	1	1	2	30
All American Waste, LLC	Dumpster	Building Improvements	10/1/2013	37	37	463.00	1	1	2	35
All American Waste, LLC	Dumpster	Building Improvements	10/1/2013	5,797	5,797	463.00	150	150	300	5,497
Tyco Simplex Grinnell	Center wing sprinkler repairs	Building Improvements	10/1/2013	2,257	2,257	463.00	59	59	118	2,139
All American Waste, LLC	Dumpster	Building Improvements	10/4/2013	43	43	463.00	1	1	2	41
Mattern & Sons	Landscaping	Building Improvements	10/9/2013	11,167	11,167	463.00	289	289	578	10,589
Tyco Simplex Grinnell	Fire panel rewiring	Building Improvements	10/10/2013	776	776	463.00	20	20	40	736
All American Waste, LLC	Dumpster	Building Improvements	10/11/2013	74	74	463.00	2	2	4	70
RP Construction	Aluminum panel leak repairs	Building Improvements	10/14/2013	600	600	463.00	16	16	32	568
All American Waste, LLC	Dumpster	Building Improvements	10/18/2013	2,004	2,004	463.00	52	52	104	1,900
All American Waste, LLC	Dumpster	Building Improvements	10/21/2013	2,815	2,815	463.00	73	73	146	2,669
K & R Renovation	Door hardware	Building Improvements	10/21/2013	986	986	463.00	26	26	52	934
Tyco Simplex Grinnell	Piping replacement in middle wing	Building Improvements	10/24/2013	835	835	463.00	22	22	44	791
Tyco Simplex Grinnell	Sprinkler work in middle wing	Building Improvements	10/24/2013	4,964	4,964	463.00	129	129	258	4,706
Lagatta Electric Services	Front entrance heating/cooling	Building Improvements	10/30/2013	1,750	1,750	463.00	45	45	90	1,660
Albert Mislow	Paint	Building Improvements	11/1/2013	457	457	462.00	12	12	24	433
All American Waste, LLC	Dumpster	Building Improvements	11/1/2013	1,050	1,050	462.00	27	27	54	996
All American Waste, LLC	Dumpster	Building Improvements	11/1/2013	1,336	1,336	462.00	35	35	70	1,266
All American Waste, LLC	Dumpster	Building Improvements	11/1/2013	767	767	462.00	20	20	40	727
Fellner Associates Architects LLC	Design Phase 2	Building Improvements	11/1/2013	6,500	6,500	462.00	169	169	338	6,162
Archigrafika	Signage for exterior and reception	Building Improvements	11/6/2013	6,914	6,914	462.00	180	180	360	6,554
Tyco Simplex Grinnell	Fire panel rewiring	Building Improvements	11/6/2013	4,768	4,768	462.00	124	124	248	4,520
All American Waste, LLC	Dumpster	Building Improvements	11/8/2013	752	752	462.00	20	20	40	712
M&T Bank Credit Card	Lighting, paint, construction supplies	Building Improvements	11/30/2013	3,233	3,233	462.00	84	84	168	3,065
Industrial Glass & Mirror	Double door installations, counter top installation, thermo units	Building Improvements	11/30/2013	6,533	6,533	462.00	170	170	340	6,193
Lagatta Electric Services	Outlets throughout center wing unit, parking lot lights	Building Improvements	11/30/2013	5,625	5,625	462.00	146	146	292	5,333
MA Nationwide Construction	Stucco work on exterior of building	Building Improvements	11/30/2013	43,000	43,000	462.00	1,117	1,117	2,234	40,766
MA Nationwide Construction	Stucco work on exterior of building	Building Improvements	11/30/2013	8,750	8,750	462.00	227	227	454	8,296
MA Nationwide Construction	Stucco work on exterior of building	Building Improvements	11/30/2013	17,729	17,729	462.00	460	460	920	16,809
Mila Renovation	Renovation of rehab	Building Improvements	11/30/2013	48,700	48,700	462.00	1,265	1,265	2,530	46,170
Mila Renovation	North wing and two patient room renovation	Building Improvements	11/30/2013	79,700	79,700	462.00	2,070	2,070	4,140	75,560
Mila Renovation	Renew center wing corridor, patient rooms, outside	Building Improvements	11/30/2013	56,100	56,100	462.00	1,457	1,457	2,914	53,186
Mila Renovation	Renovation of day room in basement	Building Improvements	11/30/2013	41,600	41,600	462.00	1,081	1,081	2,162	39,438
Mila Renovation	Basement corridor renovation, patient room & bathroom renovation	Building Improvements	11/30/2013	44,800	44,800	462.00	1,164	1,164	2,328	42,472
Fikon Group	Renovation of center wing - see contract	Building Improvements	11/30/2013	400	400	462.00	10	10	20	380
All American Waste, LLC	Dumpster	Building Improvements	12/1/2013	21	21	461.00	1	1	2	19
BV&G Mechanical	Heated air curtains for front door	Building Improvements	12/1/2013	5,389	5,389	461.00	140	140	280	5,109
Point RF Solutions	Eloquence Prevention System	Building Improvements	12/1/2013	31,481	31,481	461.00	819	819	1,638	29,843
Point RF Solutions	Resident Tags	Building Improvements	12/1/2013	2,585	2,585	461.00	67	67	134	2,451
All American Waste, LLC	Dumpster	Building Improvements	12/6/2013	32	32	461.00	1	1	2	30
Lagatta Electric Services	Electrical lines for blower unit above front door	Building Improvements	12/11/2013	1,870	1,870	461.00	49	49	98	1,772
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	32	32	64	1,156
Daniel Turek	Install new circulator pump	Building Improvements	12/12/2013	800	800	461.00	21	21	42	758
All American Waste, LLC	Dumpster	Building Improvements	12/13/2013	1,604	1,604	461.00	42	42	84	1,520
Fellner Associates Architects LLC	Phase 1 balance	Building Improvements	12/14/2013	1,372	1,372	461.00	36	36	72	1,300
Fellner Associates Architects LLC	Additional Phase 1 charges	Building Improvements	12/14/2013	1,520	1,520	461.00	40	40	80	1,440
Fellner Associates Architects LLC	Phase 2 design and prints	Building Improvements	12/14/2013	3,630	3,630	461.00	94	94	188	3,442
Fellner Associates Architects LLC	Phase 2 construction document and prints	Building Improvements	12/14/2013	8,171	8,171	461.00	213	213	426	7,745
All American Waste, LLC	Dumpster	Building Improvements	12/20/2013	37	37	461.00	1	1	2	35
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	396	396	461.00	10	10	20	376

Norwalk Acquisition SNFF
 Depreciation Schedule
 9/30/15

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	(in months)	2014 ACC Depr	2015 Depr	2015 Acum	Net Book Value
Bernard Badello	Cat 6 cables, network switches, firewall, vertical switch racks, computers	Fixed Equipment	6/1/2013	5,239	5,239	60.00	1,048	1,048	2,096	3,143
BV&G Mechanical	Ductless a/c system installation	Fixed Equipment	9/26/2013	14,154	14,154	60.00	2,831	2,831	5,662	8,492
BV&G Mechanical	Electrical work for ductless a/c installation	Fixed Equipment	9/27/2013	631	631	60.00	126	126	252	379
M&T Bank Credit Card	Furniture, computer stations, rehab equipment, heat pump	Fixed Equipment	10/31/2013	2,138	2,138	60.00	428	428	856	1,282
Otis Elevator	Clean out system, add new oil, new power unit, new packing, new solid st	Fixed Equipment	12/1/2013	1,132	1,132	60.00	226	226	452	680
N-Tech Solutions Group LLC	Phone work	Fixed Equipment	1/1/2014	15,442	15,442	60.00	3,088	3,088	6,176	9,266
N-Tech Solutions Group LLC	Phone work	Fixed Equipment	1/1/2014	21,759	21,759	60.00	4,352	4,352	8,704	13,055
Otis Elevator	Elevator protection systems	Fixed Equipment	3/1/2014	4,894	4,894	60.00	979	979	1,958	2,936
M&T Bank Credit Card	TVs, paint, miscellaneous construction items	Fixed Equipment	3/31/2014	8,104	8,104	60.00	1,621	1,621	3,242	4,862
N-Tech Solutions Group LLC	Phone systems	Fixed Equipment	4/9/2014	5,946	5,946	60.00	1,189	1,189	2,378	3,568
Penevaplance Service	Replaced condensing units in walk in cooler and freezer	Fixed Equipment	6/16/2014	7,551	7,551	60.00	1,510	1,510	3,020	4,531
Penevaplance Service	Replace evaporator	Fixed Equipment	7/1/2014	832	832	60.00	166	166	332	500
Penevaplance Service	Replaced condensing units in walk in cooler and freezer	Fixed Equipment	7/3/2014	9,784	9,784	60.00	1,957	1,957	3,914	5,870
Penevaplance Service	Replace compressor and condenser	Fixed Equipment	7/25/2014	4,786	4,786	60.00	957	957	1,914	2,872
Penevaplance Service	Replace compressor in AC unit	Fixed Equipment	8/11/2014	4,041	4,041	60.00	808	808	1,616	2,425
Total 2014 Acquisitions				106,433	106,433		21,286	21,286	42,572	63,861

2015 Acquisitions										
Otis Elevator	Elevator protection systems	Non-movable Equipment	10/1/2014	155	155	60.00	-	31	31	124
Total 2015 Acquisitions				155	155		-	31	31	124

Total Non-movable Equip				125,340	125,340		25,630	25,667	50,697	74,643
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Moveable Equipment

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	(in months)	2014 ACC Depr	2015 Depr	2015 Acum	Net Book Value
2013 Acquisitions										
Bernard Badello	Cat 6 cables, network switches, firewall, vertical switch racks, computers	Computers& Equipment	6/1/2013	15,292	15,292	36	6,796	5,097	11,893	3,398
ID LLC	PVC printer	Computers& Equipment	6/28/2013	1,914	1,914	36	798	638	1,436	479
Bernard Badello	Computers and printers	Computers& Equipment	6/30/2013	11,750	11,750	36	4,896	3,917	8,813	2,937
Bernard Badello	Printers	Computers& Equipment	7/1/2013	1,234	1,234	36	514	411	925	309
Mila Renovation	Install new tv's - dining room	Computers& Equipment	8/10/2013	1,856	1,856	36	670	619	1,289	567
Bernard Badello	5 computers, ports, printer	Computers& Equipment	8/31/2013	3,787	3,787	36	1,368	1,262	2,630	1,158
N-Tech Solutions Group LLC	Cat 5 cables, AC point, cisco controller, network switches	Computers& Equipment	8/13/2013	29,033	29,033	36	10,484	9,678	20,162	8,871
N-Tech Solutions Group LLC	Cat 5 cables, cameras, network switches	Computers& Equipment	8/13/2013	29,720	29,720	36	10,732	9,907	20,639	9,081
N-Tech Solutions Group LLC	Cat 5 cables, phone jacks	Computers& Equipment	8/13/2013	5,116	5,116	36	1,848	1,705	3,553	1,564
N-Tech Solutions Group LLC	Thin client CLT-16	Computers& Equipment	6/1/2013	8,246	8,246	36	3,665	2,749	6,414	1,832
iFurn	New furniture for lobby and offices	Furniture & Fixtures	9/19/2013	13,791	13,791	60	2,758	2,758	5,516	8,275
M&T Credit Card (Inpro, etc)	Construction supplies, fitness equipment for rehab	Computers& Equipment	8/13/2013	2,021	2,021	36	730	674	1,404	617
Medline Industries	Digital scales	Computers& Equipment	8/31/2013	1,489	1,489	36	538	496	1,034	455
Medline Industries	Patient lift and digital scales	Computers& Equipment	8/31/2013	5,471	5,471	36	1,976	1,824	3,800	1,671
Medline Industries	Specialty resident bed	Computers& Equipment	9/5/2013	1,496	1,496	36	499	499	998	498
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		48,270	42,234	90,504	44,281

2014 Acquisitions										
Bernard Badello	Computer kiosks and servers	Computers& Equipment	10/31/2013	11,319	11,319	36.00	3,773	3,773	7,546	3,773
M&T Bank Credit Card	Furniture, computer stations, rehab equipment, heat pump	Computers& Equipment	10/31/2013	18,297	18,297	36.00	6,099	6,099	12,198	6,099
Bernard Badello	Laptop, monitor, printer	Computers& Equipment	10/31/2013	965	965	36.00	322	322	644	321
Bernard Badello	Desktop, backup, tape library	Computers& Equipment	11/30/2013	6,324	6,324	36.00	2,108	2,108	4,216	2,108
M&T Bank Credit Card	Computer desks and chairs	Computers& Equipment	11/30/2013	6,131	6,131	36.00	2,044	2,044	4,088	2,043
Gerimedex	Wheelchairs	Computers& Equipment	12/1/2013	2,552	2,552	36.00	851	851	1,702	850
M&T Bank Credit Card	Concentrators for refrigerators	Computers& Equipment	12/1/2013	4,394	4,394	36.00	1,465	1,465	2,930	1,464
N-Tech Solutions Group LLC	Camera installation and wiring	Computers& Equipment	12/1/2013	8,814	8,814	36.00	2,938	2,938	5,876	2,938
N-Tech Solutions Group LLC	Computer wiring and installation	Computers& Equipment	12/1/2013	2,119	2,119	36.00	706	706	1,412	707
N-Tech Solutions Group LLC	Cable installation	Computers& Equipment	12/1/2013	2,014	2,014	36.00	671	671	1,342	672
SPS	Treadmill	Computers& Equipment	12/1/2013	2,000	2,000	36.00	667	667	1,334	666
Computerized Inventory Specialists	IPOL	Computers& Equipment	1/1/2014	2,850	2,850	36.00	950	950	1,900	950
Gerimedex	Oxygen concentrators	Computers& Equipment	1/1/2014	2,538	2,538	36.00	846	846	1,692	846
M&T Bank Credit Card	TVs and laptops	Computers& Equipment	1/31/2014	2,984	2,984	36.00	995	995	1,990	994
M&T Bank Credit Card	TVs and brackets	Computers& Equipment	2/28/2014	2,005	2,005	36.00	668	668	1,336	669
M&T Bank Credit Card	TVs, paint, miscellaneous construction items	Computers& Equipment	3/31/2014	4,796	4,796	36.00	1,599	1,599	3,198	1,598
ArjoHuntleigh	Slings for lift	Computers& Equipment	5/1/2014	296	296	36.00	99	99	198	98
ArjoHuntleigh	Slings for lift	Computers& Equipment	5/1/2014	1,021	1,021	36.00	340	340	680	341
Gerimedex	Mattresses	Computers& Equipment	5/1/2014	3,338	3,338	36.00	1,113	1,113	2,226	1,112
Gerimedex	Dressers	Computers& Equipment	5/1/2014	3,206	3,206	36.00	1,069	1,069	2,138	1,068
M&T Bank Credit Card	Moveable equipment	Computers& Equipment	5/31/2014	3,002	3,002	36.00	1,001	1,001	2,002	1,000
Allstate Medical	Blood pressure machine	Computers& Equipment	6/1/2014	985	985	36.00	328	328	656	329
Gerimedex	Head and foot boards	Computers& Equipment	6/1/2014	1,264	1,264	36.00	421	421	842	422
Gerimedex	Dressers	Computers& Equipment	6/1/2014	3,206	3,206	36.00	1,069	1,069	2,138	1,068
Gerimedex	Bed rails, bed ends, bed extenders	Computers& Equipment	6/1/2014	2,801	2,801	36.00	934	934	1,868	933
Gerimedex	Mattresses	Computers& Equipment	6/1/2014	2,955	2,955	36.00	985	985	1,970	985
Gerimedex	Mattresses	Computers& Equipment	6/1/2014	1,489	1,489	36.00	496	496	992	497
M&T Bank Credit Card	EKG machine, patient station, misc construction items	Computers& Equipment	6/30/2014	2,969	2,969	36.00	990	990	1,980	989
Cornerstone Medical Services	3 beds and power lift chair	Computers& Equipment	7/1/2014	3,350	3,350	36.00	1,117	1,117	2,234	1,116
ArjoHuntleigh	Slings for lift	Computers& Equipment	7/10/2014	3,907	3,907	36.00	1,302	1,302	2,604	1,303
M&T Bank Credit Card	Shredder	Computers& Equipment	7/31/2014	1,842	1,842	36.00	614	614	1,228	614
Creoch Care Industries	Electronic bed	Computers& Equipment	8/1/2014	800	800	36.00	267	267	534	266
Medline Industries	Defibrillators	Computers& Equipment	8/1/2014	3,402	3,402	36.00	1,134	1,134	2,268	1,134
M&T Bank Credit Card	Paint, tv's, construction supplies	Computers& Equipment	8/31/2014	1,302	1,302	36.00	434	434	868	434
Cornerstone Medical Services	Walkers, wheelchairs, mattresses	Computers& Equipment	9/30/2014	449	449	36.00	150	150	300	149
Cornerstone Medical Services	Walkers, wheelchairs, mattresses	Computers& Equipment	9/30/2014	2,074	2,074	36.00	691	691	1,382	692
Cornerstone Medical Services	Walkers, wheelchairs, mattresses	Computers& Equipment	9/30/2014	2,808	2,808	36.00	936	936	1,872	936
Cornerstone Medical Services	Walkers, wheelchairs, mattresses	Computers& Equipment	9/30/2014	2,393	2,393	36.00	798	798	1,596	797
Medline Industries	Window shades	Furniture & Fixtures	10/1/2013	1,395	1,395	60.00	279	279	558	837
Medline Industries	Window shades	Furniture & Fixtures	10/1/2013	1,395	1,395	60.00	279	279	558	837
Murals, Inc.	Decorative pictures in center wing	Furniture & Fixtures	10/16/2013	8,372	8,372	60.00	1,674	1,674	3,348	5,024
Brother Corp	Conference table, kitchen cabinets, conference room furniture	Furniture & Fixtures	10/17/2013	16,550	16,550	60.00	3,310	3,310	6,620	9,930
Medline Industries	Shelving	Furniture & Fixtures	10/24/2013	1,279	1,279	60.00	256	256	512	767
Murals, Inc.	Pictures for center wing, day room, admission & OT	Furniture & Fixtures	10/30/2013	9,428	9,428	60.00	1,886	1,886	3,772	5,656
M&T Bank Credit Card	Furniture, computer stations, rehab equipment, heat pump	Furniture & Fixtures	10/31/2013	8,868	8,868	60.00	1,774	1,774	3,548	5,320
Medline Industries	Flexshades	Furniture & Fixtures	11/7/2013	3,552	3,552	60.00	710	710	1,420	2,132
Brother Corp	Furniture & fixtures for conference room and rehab	Furniture & Fixtures	11/8/2013	10,950	10,950	60.00	2,190	2,190	4,380	6,570
Murals, Inc.	Pictures on first floor, conference rooms, dining room, social room, rehab	Furniture & Fixtures	11/10/2013	15,499	15,499	60.00	3,100	3,100	6,200	9,299
Industrial Glass & Mirror	Double door installations, counter top installation, thermo units	Furniture & Fixtures	11/11/2013	1,306	1,306	60.00	261	261	522	784
Murals, Inc.	Office decor and furniture for member office	Furniture & Fixtures	11/15/2013	5,728	5,728	60.00	1,146	1,146	2,292	3,436
M&T Bank Credit Card	Lounge chair and coffee table	Furniture & Fixtures	11/30/2013	1,916	1,916	60.00	383	383	766	1,150
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	3,200	3,200	6,400	9,600
MAC Medical Enterprises	Shelving	Furniture & Fixtures	1/1/2014	916	916	60.00	183	183	366	550
C&H Signal	Door holders	Furniture & Fixtures	2/3/2014	1,000	1,000	60.00	200	200	400	600
Murals, Inc.	Pictures and installation in corridor & dayroom on 1st and 4th floors	Furniture & Fixtures	3/10/2014	8,580	8,580	60.00	1,716	1,716</		

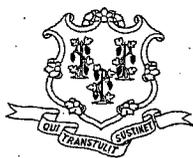
Norwalk Acquisition SNFF
 Depreciation Schedule
 9/30/15

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	(in months)	2014 ACC Depr	2015 Depr	2015 Acum	Net Book Value	
M&T Bank Credit Card	TVs and wall mounts	Movable Equipment	10/1/2014	1,887	1,887	36.00	-	629	629	1,258	
Glenn Goulet	Printers	Movable Equipment	10/9/2014	192	192	36.00	-	64	64	128	
Triple A Supplies	Floor machine, glazer, vacuums	Movable Equipment	11/30/2014	4,373	4,373	36.00	-	1,458	1,458	2,915	
Gerimedex	Mattresses	Movable Equipment	11/30/2014	2,217	2,217	36.00	-	739	739	1,478	
Medline Industries	Blankets	Movable Equipment	11/30/2014	2,051	2,051	36.00	-	684	684	1,367	
Allstate Medical	Scale and trapeze	Movable Equipment	11/30/2014	1,344	1,344	36.00	-	448	448	896	
Allstate Medical	Lift, transfer boards	Movable Equipment	11/30/2014	2,270	2,270	36.00	-	757	757	1,513	
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Movable Equipment	12/31/2014	2,746	2,746	36.00	-	915	915	1,831	
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Movable Equipment	12/31/2014	2,943	2,943	36.00	-	981	981	1,962	
N-Tech Solutions Group LLC	Security camera and installation	Movable Equipment	1/31/2015	6,376	6,376	36.00	-	2,125	2,125	4,251	
M&T Bank Credit Card	TVs	Movable Equipment	1/31/2015	1,000	1,000	36.00	-	333	333	667	
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Movable Equipment	2/28/2015	4,557	4,557	36.00	-	1,519	1,519	3,038	
Medline Industries	Meal carts	Movable Equipment	2/28/2015	2,080	2,080	36.00	-	693	693	1,387	
M&T Bank Credit Card	Laptop, monitor, printer	Movable Equipment	3/1/2015	2,987	2,987	36.00	-	996	996	1,991	
Gerimedex	Mattresses	Movable Equipment	3/1/2015	1,954	1,954	36.00	-	651	651	1,303	
Gerimedex	Mattresses	Movable Equipment	4/1/2015	2,217	2,217	36.00	-	739	739	1,478	
M&T Bank Credit Card	Laptop, monitor, printer	Movable Equipment	4/1/2015	351	351	36.00	-	117	117	234	
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	
Gerimedex	Mattresses	Movable Equipment	4/8/2015	1,730	1,730	36.00	-	577	577	1,153	
M&T Bank Credit Card	TVs and wall mounts	Movable Equipment	5/1/2015	903	903	36.00	-	301	301	602	
Gerimedex	Mattresses	Movable Equipment	6/1/2015	2,094	2,094	36.00	-	698	698	1,396	
Gerimedex	Wheelchairs	Movable Equipment	6/1/2015	636	636	36.00	-	212	212	424	
Gerimedex	Wheelchairs	Movable Equipment	6/1/2015	302	302	36.00	-	101	101	201	
Gerimedex	Wheelchairs	Movable Equipment	6/1/2015	936	936	36.00	-	312	312	624	
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	3,361	
M&T Bank Credit Card	Laptops	Movable Equipment	7/1/2015	2,574	2,574	36.00	-	858	858	1,716	
Brother Corp	Picture boards, countertops	Movable Equipment	4/24/2015	1,100	1,100	60.00	-	220	220	880	
Briggs Healthcare	Desks	Movable Equipment	4/28/2015	1,351	1,351	60.00	-	270	270	1,081	
HBPC	Chairs	Movable Equipment	4/30/2015	1,259	1,259	60.00	-	252	252	1,007	
Supreme Interiors	Bedspreads	Movable Equipment	5/1/2015	10,390	10,390	60.00	-	2,078	2,078	8,312	
Gerimedex	Chairs	Movable Equipment	6/1/2015	9,130	9,130	60.00	-	1,826	1,826	7,304	
Gerimedex	Resident room furniture	Movable Equipment	6/1/2015	3,660	3,660	60.00	-	732	732	2,928	
Gerimedex	Resident room furniture	Movable Equipment	6/1/2015	3,217	3,217	60.00	-	643	643	2,574	
Gerimedex	Resident room furniture	Movable Equipment	6/1/2015	3,206	3,206	60.00	-	641	641	2,565	
Gerimedex	Chairs	Movable Equipment	6/1/2015	17,124	17,124	60.00	-	3,425	3,425	13,699	
Murals, Inc.	Pictures	Movable Equipment	6/1/2015	4,962	4,962	60.00	-	992	992	3,970	
Total 2015 Acquisitions				119,548	119,548			32,463	32,463	87,085	
Total Movable Equipment				491,233	491,233		112,839	139,266	252,105	239,128	
Land Improvements				17,331	17,331		342	456	798	16,532	
Building Improvements				1,414,242	1,414,242		35,114	37,419	72,533	1,341,710	
Total Non-movable Equipment				125,340	125,340		25,630	25,067	50,697	74,643	
Total Movable Equipment				491,233	491,233		112,839	139,266	252,105	239,128	
Total 2014				2,048,146	2,048,146		-	173,925	202,208	376,133	1,672,013
Variance Due to Rounding											
Cost Report Values											
				1	(c)					1	
				2,048,147	2,048,146		-	173,925	202,208	376,133	1,672,014
								(b)		(a)	

Ties to corresponding pages of Medicaid Cost Report

Reserve for Leasehold Properties (Page 35, Line A4)	1,672,014	(a)
F/S vs C/R Depreciation (Page 36, Line F1)	(202,208)	(b)
Rounding Variance (Page 31, Line B9)	-	(c)

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



STATE OF CONNECTICUT

DEPARTMENT OF SOCIAL SERVICES
OFFICE OF THE DEPUTY COMMISSIONER

TELEPHONE
(860) 424-5693

TDD/TTY
1-800-842-4524

FAX
(860) 424-4860

EMAIL
Kathleen.brennan@ct.gov

KATHLEEN M. BRENNAN
Deputy Commissioner

January 25, 2013

Mr. Pasquale DeBenedictis
PJA Consulting, LLC
225 Crossways Park Drive
Woodbury, NY 11797

Provider No.: CCNH 000020016

RE: Paradigm Healthcare Center Norwalk LLC -Receivership

Dear Mr. DeBenedictis:

The following conditional interim rate has been approved pursuant to Section 17b-340 of the Connecticut General Statutes, as amended, and Section 17-311-55 of the Regulations of Connecticut State Agencies promulgated pursuant thereto for State-aided residents at your facility effective for the period indicated.

<u>Rate Period</u>	<u>Licensure</u>	<u>Per Diem</u>
Date of Ownership Change to 6/30/2013	CCNH	\$266.47

As provided in state statute and regulations the Commissioner of Social Services determines whether and to what extent a change of ownership occasions the rebasing of a facility's rates. The interim rate and subsequent interim and prospective rates, as applicable, are subject to the following agreed upon conditions:

- The interim rate for the period ending June 30, 2013 will be revised based on the applicable Annual Report filings not to exceed the issued rate, inclusive of property additions. Increases for property additions that are not approved in a CON are currently not provided for in current statutes. Rate of return on all Real Property, including the base property value of \$5,250,000 will be calculated in accordance with applicable statutes and regulations.
- Year-to-year rate increase limits under Section 17b-340 CGS, shall apply beginning with the July 1, 2013 interim rate period. Annual rate increases and rate periods will be subject to Section 17b-340 CGS as may be amended by the General Assembly. The facility will remain on interim rate status through June 30, 2015 with interim rates replaced based on actual allowable costs subject to applicable rate replacements maximums and rate setting statutes and regulations.
- The minimum occupancy requirement of 95% for rate setting purposes will be waived when computing the interim replacement rates for the period ending June 30, 2013, and subject to rate replacement maximums.
- Section 17b-340(a) CGS, provides that sale of a facility within five years of the effective date of the interim rate increase may result in a rescission of interim rates, issuance of prospective rates and recovery of the differences between payments made and payments that would have been made if an interim rate increase was not granted. You did not receive an interim rate increase related to your purchase therefore there is no sale penalty provision.

25 SIGOURNEY STREET • HARTFORD, CONNECTICUT 06106-5033

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dca.dss@ct.gov

- Under Section 17-311-53 of the Regulations of Connecticut State Agencies, the Department may recover past Medicaid overpayments from monthly Medicaid payments regardless of any intervening change in ownership. The department waives its right to seek recovery for past overpayments for periods prior to the date of sale, however, this waiver in no way relieves you of any liabilities identified as being owed to current or former residents of the facility for applied income or other adjustments, for periods prior to your purchase. The department does not waive its right to recover any amounts due the Department of Revenue Services related to the Nursing Home resident Day User Fee for any periods.
- Administrative management/management company expenses for the Medicaid rates based upon the 2013 cost report and forward shall be based upon allowable actual costs to a maximum of \$6.00 per resident day inclusive of non-facility based general management, accounting, legal, human resource, information system, clinical and physical plant oversight functions. Any individuals performing tasks on a regional basis shall be subject to the management company allowable cost maximum. Facility based personnel who work solely on facility specific matters shall not be subject to the management company allowable cost maximum. Outside accounting, legal and other fees specifically related to Norwalk matters and government program compliance filings shall not be considered management company expenses. All reported costs are subject to audit and application of allowable cost provisions of statutes and regulations including the executive salary limitation. Further, you acknowledge and understand that any proposed management service contract with an unrelated entity is subject to review and approval by the department in accordance with Section 17-311-52(g) of the Regulations of Connecticut State Agencies.
- Administrative management/management company costs incurred in excess of \$8.50 per resident day shall be subject to disallowance from the Medicaid interim replacement rate period ending June 30, 2013 and continue through all interim rate periods until the facility receives prospective rates. In the event that, on an accrual basis, facility revenues minus costs (exclusive of management company charges) are less than \$8.50 per resident day, the amount in excess of \$8.50 will be a reduction to the Medicaid interim replacement rate. If such amount is greater than \$8.50 per resident day, management company charges may equal but not exceed revenues minus costs (exclusive of management company charges). The \$8.50 per resident limitation, inflated annually by the CPI-Urban (Northeast) will apply to any related and/or unrelated entities contracted to provide administrative management/management services.

You are advised that interim rates will be replaced pursuant to the provisions of the above referenced statutes, regulations and stated conditions. Retroactive adjustments will be made when appropriate Annual Reports have been filed and processed. All rates are subject to adjustment for after-discovered differences in cost report data, particularly as a result of field audit.

Mr. DeBenedictis
January 25, 2013
Page 3 of 3

Please acknowledge your understanding and agreement with the foregoing by signing below. Please return the signed original of this letter to Christopher A. LaVigne, Director, CON and Rate Setting, Department of Social Services.

Sincerely,

Kathleen M. Brennan

Kathleen M. Brennan
Deputy Commissioner



Pasquale DeBenedictis
Partner

cc: A. Davis
U. Ganeson
L. Voghel
C. Lubitski, CJLC

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

Name of Facility		License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Cas		2391	9/30/2015		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a		2391		9/30/2015		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) Working Capital Interest				\$	30,614	30,614	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	30,614	30,614	
14. Insurance							
a. Insurance on Property (buildings only)				\$	26,458	26,458	
b. Insurance on Automobiles				\$	1,079	1,079	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	61,456	61,456	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	88,993	88,993	
15. Total All Expenditures (A-13 thru C-14)				\$	17,446,685	17,446,685	

Annual Report of Long-Term Care Facility

CSP-28 Rev. 9/2002

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	9/30/2015	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	\$ 173,783	173,783		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 116,814	116,814		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 169,389	169,389		
10.	15	1e	Accounting & Legal	\$ 7,993	7,993		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,405	1,405		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.	16	L4	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 13,444	13,444		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 2,191	2,191		
18.	16	m2/3	Unallowable Advertising *	\$ 49,437	49,437		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 300	300		
20.	16	m10	Fund Raising / Contributions	\$ 6,641	6,641		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 17,418	17,418		
Page 18 - Dietary Expenditures							
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 138	138		
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)				\$ 558,953	558,953		

* 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	L7	Meals & Entertainment	\$ 15,798		
16	m13	Penalties	\$ 300		
16	m13	Rewards & Incentives	\$ 570		
16	m8a	Chamber Dues	\$ 750		
Total Other A&G Adjustments			\$ 17,418	\$ -	\$ -

**Cassena Care of Norwalk
 Calculation of Allowable Management Fee
 9/30/2015**

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	301,572 TB Linked
Patient Days	50,619 Page 9 of C/R
Amount Per Patient Day	\$ 5.9577
PPD Allowance PY2014.	6.10
2015 CPI Increase of 3.09%	0.03
PPD Allowance 9/30/2015	6.29
Amount over (Under)	\$ (0.3323)
Total Days	50,619 Page 9 of C/R
Disallowed Management Fee	\$ -

Cassena Care - Norwalk Acquisition Group
 Cell Phone Disallowance
 September 30, 2015

<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 \$ 2,845 TB Linked
 Amount Allowable 1,440

Disallowed Cell Phone Expense \$ 1,405 Page 28, Line 12

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk			2391	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 558,953	558,953		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 392,733	392,733		
28.	20	5d	Ambulance/Limousine	\$ 22,835	22,835		
29.	20	5f	X-rays, etc	\$ 71,523	71,523		
30.	20	5h	Laboratory	\$ 60,878	60,878		
31.			Medical Supplies	\$			
32.	20	5e.2	Oxygen (non emergency)	\$ 3,762	3,762		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 9,665	9,665		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			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	\$ 55,088	55,088		
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)				\$ 1,175,437	1,175,437		

*** 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
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television (See attached)	\$ 8,658		
20	5j	Central Supply - IV Solutions	\$ 1,007		
Total Other Ancillary Costs			\$ 9,665	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Income	\$ 922		
30	IV 8	Cash Discounts on Purchases	\$ 25,852		
30	IV 8	Rebates and Refunds	\$ 28,174		
30	IV 8	Miscellaneous Income	\$ 140		
Total Other Adjustments			\$ 55,088	\$ -	\$ -

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
9/30/2015**

Pg. 29b

	<u>Amount</u>	
Total Cable TV Expense acct #8351.680 reclassified to Marcum 105	\$ 12,258	TB Linked

Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600

Disallowed Cable TV	<u><u>\$ 8,658</u></u>
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F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Casse	2391	9/30/2015		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 16,944,847	16,944,847			
b. Medicaid Room and Board Contractual Allowance **	\$ (6,249,843)	(6,249,843)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 3,676,449	3,676,449			
b. Medicare Room and Board Contractual Allowance **	\$ 1,873,491	1,873,491			
4. a. Private-Pay Residents and Other	\$ 785,856	785,856			
b. Private-Pay Room and Board Contractual Allowance **	\$ 180,124	180,124			
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	\$ 1,065,681	1,065,681			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (394,917)	(394,917)			
c. Physical Therapy - Non-Medicare	\$ 193,312	193,312			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (77,139)	(77,139)			
4. a. Speech Therapy - Medicare	\$ 93,602	93,602			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (22,401)	(22,401)			
c. Speech Therapy - Non-Medicare	\$ 23,170	23,170			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (4,192)	(4,192)			
5. a. Occupational Therapy - Medicare	\$ 706,843	706,843			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (267,302)	(267,302)			
c. Occupational Therapy - Non-Medicare	\$ 124,534	124,534			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (53,167)	(53,167)			
6. a. Other (Specify) - Medicare	\$ (1,106,466)	(1,106,466)			
b. Other (Specify) - Non-Medicare	\$ (206,430)	(206,430)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 17,286,052	17,286,052			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 138	138			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 55,088	55,088			
V. Total Other Revenue (1 thru 8)	\$ 55,226	55,226			
VI. Total All Revenue (III +V)	\$ 17,341,278	17,341,278			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Laboratory - Part A	\$ 50,293		
30 II 6a	Radiology - Diagnostic Part A	\$ 56,603		
30 II 6a	Pharmacy - Medicare Part A	\$ 384,284		
30 II 6a	Medicare 2% Reduction	\$ (96,229)		
30 II 6a	Ancillary Allowance - Part A	\$ (1,269,244)		
30 II 6a	AA - Lab Part A	\$ (20,616)		
30 II 6a	AA - Radiology Part A	\$ (20,521)		
30 II 6a	AA - Pharmacy Part A	\$ (163,231)		
30 II 6a	Ancillary Allowance - Part B	\$ (27,805)		
Total Other Resident Revenue - Medicare		\$ (1,106,466)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Laboratory - Medicaid	\$ 2,237		
30 II 6b	Laboratory - 3rd Party Insuran	\$ 8,345		
30 II 6b	Radiology - 3rd Party Insuranc	\$ 5,764		
30 II 6b	Pharmacy - Private	\$ 144		
30 II 6b	Pharmacy - Medicaid	\$ 75,923		
30 II 6b	Pharmacy -3rd Party Insurance	\$ 61,015		
30 II 6b	Ancillary Allowance - Medicaid	\$ (203,351)		
30 II 6b	AA - Lab Medicaid	\$ (2,237)		
30 II 6b	AA - Pharmacy Medicaid	\$ (75,919)		
30 II 6b	Ancillary Allowance - 3rd Party	\$ (3,305)		
30 II 6b	AA - Lab 3rd Party	\$ (8,266)		
30 II 6b	AA - Radiology 3rd Party	\$ (5,765)		
30 II 6b	AA - Pharmacy 3rd Party ins	\$ (61,015)		
Total Other Resident Revenue		\$ (206,430)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Medical Records Income	\$ 922		
30 IV 8	Cash Discounts On Purchases	\$ 25,852		
30 IV 8	Rebates and Refunds	\$ 28,174		
30 IV 8	Other Miscellaneous Income	\$ 140		
Total Other Revenue		\$ 55,088	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cass	2391	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	766,839
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,121,197
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	36,919
a. Prepaid R/E Taxes	36,919			
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	(137,532)
Exchange - Other	(140,872)			
Due from Dialysis	3,340			
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,787,423
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	

* 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 Cass		2391	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	3,787,423
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
\$					
2. Land Improvements					
	*Historical Cost	17,331			
	Accum. Depreciation	798	Net	\$	16,533
3. Buildings					
	*Historical Cost	1,414,243			
	Accum. Depreciation	72,533	Net	\$	1,341,710
4. Non-Movable Equipment					
	*Historical Cost	125,340			
	Accum. Depreciation	50,697	Net	\$	74,643
5. Movable Equipment					
	*Historical Cost	491,233			
	Accum. Depreciation	252,105	Net	\$	239,128
6. Motor Vehicles					
	*Historical Cost				
	Accum. Depreciation		Net	\$	
7. Minor Equipment-Not Depreciable					
\$					
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$	1,672,014
D. Investment and Other Assets					
1. Deferred Deposits					
\$					
2. Escrow Deposits					
\$					
3. Organization Expense					
	*Historical Cost	22,446			
	Accum. Depreciation	1,496	Net	\$	20,950
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>)					
Mortgage Costs		65,055		\$	34,743
Accum Amort - Mortgage Costs		(30,312)			
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	80,693
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	5,540,130

* 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 Care		2391	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	546,985
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>)				\$	617,727
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	25,181
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>)				\$	526,082
Garnishee Payable		960 Patient Fund Liability	45,068		
401K Payable			313		
Union Deductions Payable			3,158		
Accrued Expenses			476,583		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,715,975

* 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 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,715,975	
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>)				\$ 3,906,997	
Name and Address of Lender	Amount	Loan Date			
Norwalk SNFF Acquisition	3,906,997				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,906,997	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 5,622,972	

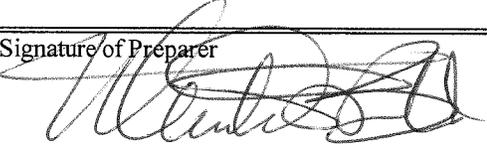
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cas	2391	9/30/2015	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			\$	1,672,014
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	1,672,014
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,851,657)
6. Gain or Loss for Period			\$	96,801
				10/1/2014 thru 9/30/2015
7. Total Net Worth			\$	(1,754,856)
C. Total Reserves and Net Worth			\$	(82,842)
D. Total Liabilities, Reserves, and Net Worth			\$	5,540,130

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Casser	2391	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	(509,212)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	17,341,278
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	17,244,477
D. Net Income or Deficit			\$	96,801
E. Balance			\$	(412,411)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Page 27			\$17,446,685	
(Less) F/S vs C/R Depreciation			(202,208)	
Total F/S Expenses			\$17,244,477	
2. Other (<i>itemize</i>)				
Prior Period Adjustment			(422,445)	
F-3. Total Additions			\$	(422,445)
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	500,000
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
Member Draw			500,000	
2. Other Withdrawings (<i>Specify</i>)			\$	420,000
Purpose		Amount		
Member Distributions		420,000		
3. Total Deductions			\$	920,000
H. Balance at End of Period			\$	(1,754,856)
				09/30/15

I. Preparer's/Reviewer's Certification

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena		License No. 2391	Report for Year Ended 9/30/2015	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 2/1/14		
Printed Name of Preparer Matthew S. Bavalack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		