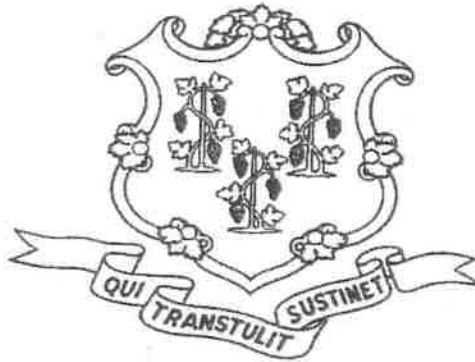


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2019

|  |   |
|--|---|
| Name of Facility (as licensed)<br>Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk                          |   |
| Address (No. & Street, City, State, Zip Code)<br>23 Prospect Street, Norwalk, CT 06850-3705                          |   |
| Type of Facility   |   |
| <input type="checkbox"/> Chronic and Convalescent<br><input checked="" type="checkbox"/> Nursing Home only<br>(CCNH) | <input type="checkbox"/> Rest Home with Nursing<br>Supervision only<br>(RHNS) |
| <input type="checkbox"/> (Specify)   |   |
| Report for Year Beginning<br>10/1/2018   | Report for Year Ending<br>9/30/2019   |

|                  |              |      |           |                              |
|------------------|--------------|------|-----------|------------------------------|
| License Numbers: | CCNH<br>2391 | RHNS | (Specify) | Medicare Provider<br>07-5159 |
|------------------|--------------|------|-----------|------------------------------|

|                            |               |      |         |
|----------------------------|---------------|------|---------|
| Medicaid Provider Numbers: | CCNH<br>20016 | RHNS | ICF-IID |
|----------------------------|---------------|------|---------|

**For Department Use Only**

| Sequence Number<br>Assigned | Signed and<br>Notarized | Date<br>Received | Sequence Number<br>Assigned | Signed and Notarized | Date Received |
|-----------------------------|-------------------------|------------------|-----------------------------|----------------------|---------------|
|                             |                         |                  |                             |                      |               |
|                             |                         |                  |                             |                      |               |

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

| <b>Data Required for Real Wage Adjustment</b>                                 |                              |                   | Page<br>1A      | of<br>37  |
|---|------------------------------|-------------------|-----------------|-----------|
| Name of Facility<br>Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk | Period Covered:              | From<br>10/1/2018 | To<br>9/30/2019 |           |
| Address of Facility<br>23 Prospect Street, Norwalk, CT 06850-3705             |                              |                   |                 |           |
| Report Prepared By<br>Marcum LLP  | Phone Number<br>203-781-9600 | Date<br>1/4/2020  |                 |           |
| Item  | Total                        | CCNH              | RHNS            | (Specify) |
| 1. Dietary wages paid \$  |                              |                   |                 |           |
| 2. Laundry wages paid \$  |                              |                   |                 |           |
| 3. Housekeeping wages paid \$   |                              |                   |                 |           |
| 4. Nursing wages paid \$  |                              |                   |                 |           |
| 5. All other wages paid \$  |                              |                   |                 |           |
| 6. <b>Total Wages Paid</b> \$   |                              |                   |                 |           |
| 7. Total salaries paid \$   |                              |                   |                 |           |
| 8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report) \$         |                              |                   |                 |           |

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

|                                       |                                    |           |          |
|---------------------------------------|------------------------------------|-----------|----------|
| Phone No. of Facility<br>203-853-0010 | Report for Year Ended<br>9/30/2019 | Page<br>2 | of<br>37 |
|---------------------------------------|------------------------------------|-----------|----------|

|   |  |
|---|--|
| Name of Facility (as shown on license)<br>Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk | Address (No. & Street, City, State, Zip)<br>23 Prospect Street, Norwalk, CT 06850-3705 |
|---|--|

|                  |              |                   |                                  |
|------------------|--------------|-------------------|----------------------------------|
| License Numbers: | CCNH<br>2391 | RHNS<br>(Specify) | Medicare Provider No.<br>07-5159 |
|------------------|--------------|-------------------|----------------------------------|

|  |  |                                    |
|--|--|------------------------------------|
| Type of Facility (Check appropriate box(es))   |  |                                    |
| <input checked="" type="checkbox"/> Chronic and Convalescent<br>Nursing Home only (CCNH) | <input type="checkbox"/> Rest Home with Nursing<br>Supervision only (RHNS) | <input type="checkbox"/> (Specify) |

|   |                                      |                                   |                                    |  |                                  |                             |
|---|--------------------------------------|-----------------------------------|------------------------------------|--|----------------------------------|-----------------------------|
| Type of Ownership (Check appropriate box) |                                      |                                   |                                    |  |                                  |                             |
| <input type="radio"/> Proprietorship      | <input checked="" type="radio"/> LLC | <input type="radio"/> Partnership | <input type="radio"/> Profit Corp. | <input type="radio"/> Non-Profit Corp. | <input type="radio"/> Government | <input type="radio"/> Trust |

|   |             |             |
|---|-------------|-------------|
| If this facility opened or closed during report year provide: | Date Opened | Date Closed |
|   |             |             |

|  |                           |                                     |                          |
|--|---------------------------|-------------------------------------|--------------------------|
| Has there been any change in ownership or operation during this report year? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If "Yes," explain fully. |
|--|---------------------------|-------------------------------------|--------------------------|

N/A

|                                       |   |        |
|---------------------------------------|---|--------|
| <b>Administrator</b>                  |   |        |
| Name of Administrator<br>Jason Mervin | Nursing Home Administrator's License No.: | 002041 |

|   |              |
|---|--------------|
| Other Operators/Owners who are assistant administrators (full or part time) of this facility. |              |
| Name  | License No.: |
| N/A   |              |
|   |              |
|   |              |
|   |              |

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

| Name of Facility<br>Norwalk Acquisition I, LLC, d/b/a Cassena Care of N |  | License No.<br>2391 | Report for Year Ended<br>9/30/2019 | Page<br>3                                   | of<br>37 |
|---|--|---------------------|------------------------------------|---|----------|
| Legal Name of Partnership/LLC   |  | Business Address    |                                    | State(s) and/or Town(s) in Which Registered |          |
|   |  |                     |                                    |   |          |
| Name of Partners/Members  | Business Address                           | Title               | % Owned                            |   |          |
| Pasquale DeBenedictis   | 23 Prospect Street, Norwalk, CT 06850-3705 | Member              | 38.34                              |   |          |
| Alexander Solovey   | 23 Prospect Street, Norwalk, CT 06850-3705 | Member              | 38.33                              |   |          |
| Soloman Rutenberg   | 23 Prospect Street, Norwalk, CT 06850-3705 | Member              | 18.33                              |   |          |
| Yong Lee  | 23 Prospect Street, Norwalk, CT 06850-3705 | Member              | 5                                  |   |          |
|   |  |                     |                                    |   |          |
|   |  |                     |                                    |   |          |
|   |  |                     |                                    |   |          |
|   |  |                     |                                    |   |          |
|   |  |                     |                                    |   |          |



**General Information and Questionnaire**  
**Individual Proprietorship**

|  |             |                       |      |    |
|--|-------------|-----------------------|------|----|
| Name of Facility                                 | License No. | Report for Year Ended | Page | of |
| Norwalk Acquisition I, LLC, d/b/a Cassena Care o | 2391        | 9/30/2019             | 3B   | 37 |

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

Owner(s) of Facility

N/A

## General Information and Questionnaire Related Parties\*

| Name of Facility<br>Norwalk Acquisition I, LLC, d/b/a Cassena Care of No  | License No.<br>2391                             | Report for Year Ended<br>9/30/2019                  | Page<br>4                        | of<br>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, LLC   | 225 Crossways Park Drive, Woodbury, NY 11797    | <input type="radio"/>                               | <input checked="" type="radio"/> | Management Fees                        | var/var  | (33,957)      | (33,957)                         |
| Norwalk SNFF Acquisition  | 23 Prospect Ave, Norwalk, CT 06850-3705         | <input type="radio"/>                               | <input checked="" type="radio"/> | Rent                                   | Pg. 22 / Line 9  | 749,038       | 749,038                          |
| LJ Script   | 333 Crossways Park Drive, Woodbury, NY 11797    | <input type="radio"/>                               | <input checked="" type="radio"/> | Pharmacy                               | var/var  | 169,892       | 169,892                          |
| Perfect Choice Staffing   | 225 Crossways Park Drive, Woodbury, NY 11797    | <input type="radio"/>                               | <input checked="" type="radio"/> | Staffing                               | Pg. 13 / Line B11a1  | 164,332       | 164,332                          |
| Smartlinx Solutions LLC   | 333 Thornall Street 4th Floor, Edison, NJ 08837 | <input type="radio"/>                               | <input checked="" type="radio"/> | Web Based Payroll                      | Pg. 16 / Line m11  | 10,477        | 10,477                           |
| Theradynamics Rehab Management  | 225 Crossways Park Drive, Woodbury, NY 11797    | <input type="radio"/>                               | <input checked="" type="radio"/> | Therapy Software                       | Pg. 13 / B5, B9, B10   | 741,952       | 741,952                          |
| Lighthouse Indemnity  | 23 Prospect Ave, Norwalk, CT 06850-3705         | <input type="radio"/>                               | <input checked="" type="radio"/> | Consulting Services                    | Pg 31 / Line A5  | 134,387       | 134,387                          |
| Medd Max  | 360 Industrial Loop, Staten Island, NY 10309    | <input type="radio"/>                               | <input checked="" type="radio"/> | Consulting Services                    | var/var  | 275,642       | 275,642                          |

\* 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<br>Norwalk Acquisition I, LLC, d/b/a Cassena Care | License No.<br>2391 | Report for Year Ended<br>9/30/2019 | Page<br>5 | of<br>37 |
|--|---------------------|------------------------------------|-----------|----------|

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCHN 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<br>Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk |  | License No.<br>2391              | Report for Year Ended<br>9/30/2019 | Page<br>6                           | of<br>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                               |                                    |                                     |                        |                |
| Pitney Bowes  | <input type="radio"/>                    | <input checked="" type="radio"/> | var.                               | var.                                | 2,548                  | 2,548          |
| New York Business Systems   | <input type="radio"/>                    | <input checked="" type="radio"/> | 11/27/17                           | 48                                  | 1,591                  | 1,591          |
| On.Care LLC   | <input type="radio"/>                    | <input checked="" type="radio"/> | var.                               | Monthly                             | 1,139                  | 1,139          |
|   | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |                                     |                        |                |
|   | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |                                     |                        |                |
|   | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |                                     |                        |                |
|   | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |                                     |                        |                |
|   | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |                                     |                        |                |
|   | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |                                     |                        |                |
|   | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |                                     |                        |                |
|   | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |                                     |                        |                |
|   | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |                                     |                        |                |
| Is a Mileage Log Book Maintained for All Leased Vehicles ?                    |  |                                  | <input type="radio"/> Yes          | <input checked="" type="radio"/> No | <b>Total ***</b>       | <b>5,278</b>   |

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

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

|   |                     |                                    |           |          |
|---|---------------------|------------------------------------|-----------|----------|
| Name of Facility<br>Norwalk Acquisition I, LLC, d/b/a | License No.<br>2391 | Report for Year Ended<br>9/30/2019 | Page<br>7 | of<br>37 |
|---|---------------------|------------------------------------|-----------|----------|

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.

N/A

**Independent Accounting Firm**

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

Services Provided by This Firm (*describe fully*)

|   |                              |
|---|------------------------------|
| 1 Cost Reports, Annual Financial Statements | \$ 38,816                    |
| 2 Accounting                                | \$ 200                       |
| 3   | \$                           |
| 4   | \$                           |
|   | Charge for Services Provided |
|   | \$ 39,016                    |

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 Jackson Lewis, P.C.                      | 212-545-4000      |
| 2 Murtha Cullina LLP                       | 860-240-6000      |
| 3 Abrams, Festerman                        | 516-328-2300      |
| 4 Corporate Services Company               | 800-927-9800      |
| 5 See Attachment Page 7a                   | See Attachment 7a |

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

- 1 666 Third Ave, 29th Floor, New York, NY 10017
- 2 Dept 101011 PO Box 150435 Hartford, CT 06115
- 3 3 Dakota Drive, Suite 300, Lake Success, NY 11042
- 4 PO Box 13397, Philadelphia, PA 19101
- 5 See Attachment 7a

Services Provided by This Firm (*describe fully*)

|   |                              |
|---|------------------------------|
| 1 Employee Relations / Wage Enhancement                         | \$ 29,430                    |
| 2 HIPPA Compliance, General Legal                               | \$ 6,303                     |
| 3 General Legal   | \$ 8,333                     |
| 4 Svc Fees for Certificates of Status; Statutory Representation | \$ 1,143                     |
| 5 See Attachment Page 7a  | \$ 21,282                    |
|   | Charge for Services Provided |
|   | \$ 66,491                    |

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

Yes     No    Page 15, Line 1e

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

| Name of Facility  | License No.  | Report for Year Ended | Page                         | of |
|---|--|-----------------------|------------------------------|----|
| Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk | 2391   | 9/30/2019             | 7a                           | 37 |
| <b>Legal Services Information</b>                         |  |                       |                              |    |
| Name of Legal Firm or Independent Attorney                |  |                       | Telephone Number             |    |
| 1   | Martin F. Scheinman, Esq.                            |                       | 516-944-1700                 |    |
| 2   | Goldman Gruder & Woods LLC                           |                       | 203-899-8900                 |    |
| 3   | Valuation & Information Group                        |                       | 310-342-0123                 |    |
| 4   | Peter Bondi  |                       | 203-853-0010                 |    |
| 5   | Treasurer, State of CT                               |                       | 203-327-0010                 |    |
| 6   | Wofsey, Rosen, Kweskin & Kuriansky, LLP              |                       | 203-327-2300                 |    |
| 7   | Recoursa   |                       | 800-444-6782                 |    |
| 8   | Karen Wynne-Petty Cash                               |                       | 203-853-0010                 |    |
| 9   | Wilson, Elser, Moskowitz, Edelman & Dicker, LLP      |                       | 212-490-3000                 |    |
| Address (No. & Street, City, State, Zip Code)             |  |                       |                              |    |
| 1   | 322 Main Street Port, Washington, NY 11050           |                       |                              |    |
| 2   | 200 Connecticut Ave, Norwalk, CT 06854               |                       |                              |    |
| 3   | 6167 Bristol Parkway, Ste 430, Culver City, CA 90230 |                       |                              |    |
| 4   | 23 Prospect Ave, Norwalk, CT 06850                   |                       |                              |    |
| 5   | 23 Prospect Ave, Norwalk, CT 06850                   |                       |                              |    |
| 6   | 600 Summer Street, Stamford, CT 06901-1490           |                       |                              |    |
| 7   | PO Box 448, Accord, NY 12404                         |                       |                              |    |
| 8   | 23 Prospect Ave, Norwalk, CT 06850                   |                       |                              |    |
| 9   | 150 East 42nd Street, New York, NY 10017             |                       |                              |    |
| Services Provided by This Firm (describe fully)           |  |                       |                              |    |
| 1   | Annual Retainer for 2019 (Disallow)                  |                       | 6,150                        |    |
| 2   | Settlement (disallow 50%)                            |                       | 640                          |    |
| 3   | NW RE Tax Abatement                                  |                       | 6,500                        |    |
| 4   | Conservatorship Fees (disallowed)                    |                       | 240                          |    |
| 5   | Conservatorship (disallowed)                         |                       | 1,175                        |    |
| 6   | NW RE Tax Abatement                                  |                       | 4,133                        |    |
| 7   | Bank Search Fees (disallow)                          |                       | 1,500                        |    |
| 8   | Conservatorship Fees (disallowed)                    |                       | 75                           |    |
| 9   | Procure v. NW Acquisition                            |                       | 870                          |    |
|   |  |                       | Charge for Services Provided |    |
|   |  |                       | \$ 21,283                    |    |

**Schedule of Resident Statistics**

| Name of Facility<br>Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk                                 | License No.<br>2391 |                  | Report for Year Ended<br>9/30/2019 |                       |      |                      | Page<br>8 | of<br>37 |           |
|---|---------------------|------------------|------------------------------------|-----------------------|------|----------------------|-----------|----------|-----------|
|   | Total All Levels    | Total CCNH Level | Total RHNS Level                   | Period 10/1 Thru 6/30 |      | Period 7/1 Thru 9/30 |           |          |           |
|   |                     |                  |                                    | Total                 | CCNH | RHNS                 |           |          | (Specify) |
| <b>1. Certified Bed Capacity</b>  |                     |                  |                                    |                       |      |                      |           |          |           |
| A. On last day of PREVIOUS report period  | 150                 | 150              |                                    | 150                   |      | 150                  | 150       |          |           |
| B. On last day of THIS report period  | 150                 | 150              |                                    | 150                   |      | 150                  | 150       |          |           |
| <b>2. Number of Residents</b>   |                     |                  |                                    |                       |      |                      |           |          |           |
| A. As of midnight of PREVIOUS report period   | 130                 | 130              |                                    | 130                   |      | 133                  | 133       |          |           |
| B. As of midnight of THIS report period   | 124                 | 124              |                                    | 133                   |      | 124                  | 124       |          |           |
| <b>3. Total Number of Days Care Provided During Period</b>  |                     |                  |                                    |                       |      |                      |           |          |           |
| A. Medicare   | 4,503               | 4,503            |                                    | 3,081                 |      | 1,422                | 1,422     |          |           |
| B. Medicaid (Conn.)   | 39,883              | 39,883           |                                    | 29,885                |      | 9,998                | 9,998     |          |           |
| C. Medicaid (other states)  |                     |                  |                                    |                       |      |                      |           |          |           |
| D. Private Pay  | 3,252               | 3,252            |                                    | 2,735                 |      | 517                  | 517       |          |           |
| E. State SSI for RCH  |                     |                  |                                    |                       |      |                      |           |          |           |
| F. Other (Specify) Insurance / Other  | 1,995               | 1,995            |                                    | 1,466                 |      | 529                  | 529       |          |           |
| G. Total Care Days During Period (3A thru F)  | 49,633              | 49,633           |                                    | 37,167                |      | 12,466               | 12,466    |          |           |
| <b>4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds</b> |                     |                  |                                    |                       |      |                      |           |          |           |
| A. Medicaid Bed Reserve Days  |                     |                  |                                    |                       |      |                      |           |          |           |
| B. Other Bed Reserve Days   |                     |                  |                                    |                       |      |                      |           |          |           |
| <b>5. Total Resident Days (3G + 4A + 4B)</b>  | 49,633              | 49,633           |                                    | 37,167                |      | 12,466               | 12,466    |          |           |

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

|   |                     |                                    |           |          |
|---|---------------------|------------------------------------|-----------|----------|
| Name of Facility<br>Norwalk Acquisition I, LLC, d/b/a Cassena C | License No.<br>2391 | Report for Year Ended<br>9/30/2019 | Page<br>9 | of<br>37 |
|---|---------------------|------------------------------------|-----------|----------|

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<br>(1)     | RHNS<br>(2) | (Specify)<br>(3) | Lost           |     |     | Gained |     |     | CCNH                  | RHNS | (Specify) |                   |
|                |                 |             |                  | (1)            | (2) | (3) | (1)    | (2) | (3) |                       |      |           |                   |
| N/A            |                 |             |                  |                |     |     |        |     |     |                       |      |           |                   |
|                |                 |             |                  |                |     |     |        |     |     |                       |      |           |                   |
|                |                 |             |                  |                |     |     |        |     |     |                       |      |           |                   |

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

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

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

| Item                      | Medicare | Medicaid |      | Self-Pay |      |           | Other State Assisted |        |
|---------------------------|----------|----------|------|----------|------|-----------|----------------------|--------|
|                           | CCNH     | CCNH     | RHNS | CCNH     | RHNS | (Specify) | R.C.H.               | ICF-MR |
| No. of Residents          | 8        | 105      |      | 11       |      |           |                      |        |
| Per Diem Rate             |          |          |      |          |      |           |                      |        |
| a. One bed rm.            | Various  | 282.00   |      | 282.00   |      |           |                      |        |
| b. Two bed rms.           | Various  | 505.00   |      | 505.00   |      |           |                      |        |
| c. Three or more bed rms. |          |          |      |          |      |           |                      |        |

7. Total Number of Physical Therapy Treatments

|   | TOTAL  | CCNH   | RHNS | (Specify) |
|---|--------|--------|------|-----------|
| A. Medicare - Part B                        | 1,592  | 1,592  |      |           |
| B. Medicaid (Exclusive of Part B)           |        |        |      |           |
| 1. Maintenance Treatments                   | 2,166  | 2,166  |      |           |
| 2. Restorative Treatments                   |        |        |      |           |
| C. Other                                    | 13,714 | 13,714 |      |           |
| D. <b>Total Physical Therapy Treatments</b> | 17,472 | 17,472 |      |           |

8. Total Number of Speech Therapy Treatments

|   | TOTAL | CCNH  | RHNS | (Specify) |
|---|-------|-------|------|-----------|
| A. Medicare - Part B                      | 392   | 392   |      |           |
| B. Medicaid (Exclusive of Part B)         |       |       |      |           |
| 1. Maintenance Treatments                 | 511   | 511   |      |           |
| 2. Restorative Treatments                 |       |       |      |           |
| C. Other                                  | 1,015 | 1,015 |      |           |
| D. <b>Total Speech Therapy Treatments</b> | 1,918 | 1,918 |      |           |

9. Total Number of Occupational Therapy Treatments

|   | TOTAL  | CCNH   | RHNS | (Specify) |
|---|--------|--------|------|-----------|
| A. Medicare - Part B                            | 1,709  | 1,709  |      |           |
| B. Medicaid (Exclusive of Part B)               |        |        |      |           |
| 1. Maintenance Treatments                       | 2,279  | 2,279  |      |           |
| 2. Restorative Treatments                       |        |        |      |           |
| C. Other  | 13,407 | 13,407 |      |           |
| D. <b>Total Occupational Therapy Treatments</b> | 17,395 | 17,395 |      |           |

### 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 of Norwalk  | 2391                 | 9/30/2019             | 10   | 37    |           |       |
| Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No |                      |                       |      |       |           |       |
|  | Total Cost and Hours |                       |      |       |           |       |
| Item   | CCNH                 | Hours                 | RHNS | Hours | (Specify) | Hours |
| <b>A. Salaries and Wages*</b>  |                      |                       |      |       |           |       |
| 1. Operators/Owners (Complete also Sec. I of Schedule A1)  |                      |                       |      |       |           |       |
| 2. Administrator(s) (Complete also Sec. III of Schedule A1)  | 198,347              | 2,917                 |      |       |           |       |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1)  | 57,555               | 1,604                 |      |       |           |       |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)   | 205,728              | 11,053                |      |       |           |       |
| 5. Dietary Service   |                      |                       |      |       |           |       |
| a. Head Dietitian  |                      |                       |      |       |           |       |
| b. Food Service Supervisor   |                      |                       |      |       |           |       |
| c. Dietary Workers   | 716,427              | 37,808                |      |       |           |       |
| 6. Housekeeping Service  |                      |                       |      |       |           |       |
| a. Head Housekeeper  |                      |                       |      |       |           |       |
| b. Other Housekeeping Workers  | 413,666              | 24,053                |      |       |           |       |
| 7. Repairs & Maintenance Services  |                      |                       |      |       |           |       |
| a. Engineer or Chief of Maintenance  |                      |                       |      |       |           |       |
| b. Other Maintenance Workers   | 121,506              | 5,120                 |      |       |           |       |
| 8. Laundry Service   |                      |                       |      |       |           |       |
| a. Supervisor  |                      |                       |      |       |           |       |
| b. Other Laundry Workers   |                      |                       |      |       |           |       |
| 9. Barber and Beautician Services  |                      |                       |      |       |           |       |
| 10. Protective Services  |                      |                       |      |       |           |       |
| 11. Accounting Services  |                      |                       |      |       |           |       |
| a. Head Accountant   |                      |                       |      |       |           |       |
| b. Other Accountants   |                      |                       |      |       |           |       |
| 12. Professional Care of Residents   |                      |                       |      |       |           |       |
| a. Directors and Assistant Director of Nurses  | 207,083              | 3,237                 |      |       |           |       |
| b. RN  |                      |                       |      |       |           |       |
| 1. Direct Care   | 416,508              | 14,189                |      |       |           |       |
| 2. Administrative**  | 407,678              | 8,249                 |      |       |           |       |
| c. LPN   |                      |                       |      |       |           |       |
| 1. Direct Care   | 876,957              | 35,725                |      |       |           |       |
| 2. Administrative**  |                      |                       |      |       |           |       |
| d. Aides and Attendants  | 2,126,062            | 162,763               |      |       |           |       |
| e. Physical Therapists   | 44,565               | 1,978                 |      |       |           |       |
| f. Speech Therapists   |                      |                       |      |       |           |       |
| g. Occupational Therapists   |                      |                       |      |       |           |       |
| h. Recreation Workers  | 168,749              | 7,310                 |      |       |           |       |
| 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  | 100,475              | 2,928                 |      |       |           |       |
| n. Marketing   |                      |                       |      |       |           |       |
| o. Other (Specify)   |                      |                       |      |       |           |       |
| See Attached Schedule  | 154,016              | 7,117                 |      |       |           |       |
| <i>A-13. Total Salary Expenditures</i>   | 6,215,322            | 326,051               |      |       |           |       |

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







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

| Name of Facility (as licensed)                            |             | License No.    |  | Report for Year Ended                 |                    | Page                          | of   |                    |                       |
|---|-------------|----------------|--|---------------------------------------|--------------------|-------------------------------|--|--------------------|-----------------------|
| Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk |             | 2391           |  | 9/30/2019                             |                    | 12                            | 37   |                    |                       |
| Name  | Salary Paid |                | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received |
|   | CCNH        | RHNS (Specify) |  |                                       |                    |                               |  |                    |                       |
| <b>Section III - Administrators***</b>                    |             |                |  |                                       |                    |                               |  |                    |                       |
| Jason Mervin (10/1/18-12/27/18)                           | 23,842      |                | Non-Discriminatory                                     | Administrator                         | 404                | A2                            |  |                    |                       |
| Elyse Dent (11/26/18-9/30/19)                             | 106,815     |                | Non-Discriminatory                                     | Administrator                         | 1,613              | A2                            |  |                    |                       |
| Ojeaga Russell (4/22/19-9/30/19)                          | 67,690      |                | Non-Discriminatory                                     | Administrator                         | 900                | A2                            |  |                    |                       |
| <b>Section IV - Assistant Administrators</b>              |             |                |  |                                       |                    |                               |  |                    |                       |
| Stephen Rilling   | 57,555      |                | Non-Discriminatory                                     | Asst. Admin.                          | 1,604              | A3                            |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |
|   |             |                |  |                                       |                    |                               |  |                    |                       |

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

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

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

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**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 of   | 2391             | 9/30/2019             | 13   | 37    |           |       |
| <b>Total Cost and Hours</b>   |                  |                       |      |       |           |       |
| Item  | CCNH             | Hours                 | RHNS | Hours | (Specify) | Hours |
| <b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b> |                  |                       |      |       |           |       |
| 1. Dietitian  |                  |                       |      |       |           |       |
| 2. Dentist  | 12,800           | Monthly               |      |       |           |       |
| 3. Pharmacist   | 30,815           | Monthly               |      |       |           |       |
| 4. Podiatrist   |                  |                       |      |       |           |       |
| 5. Physical Therapy   |                  |                       |      |       |           |       |
| a. Resident Care  | 293,616          | 5,604                 |      |       |           |       |
| b. Other  |                  |                       |      |       |           |       |
| 6. Social Worker  |                  |                       |      |       |           |       |
| 7. Recreation Worker  |                  |                       |      |       |           |       |
| 8. Physicians   |                  |                       |      |       |           |       |
| a. Medical Director (entire facility)   | 60,000           | Monthly               |      |       |           |       |
| b. Utilization Review (Title 18 and 19 only) monthly meeting  | 12,583           | Monthly               |      |       |           |       |
| c. Resident Care**  |                  |                       |      |       |           |       |
| d. Administrative Services facility   |                  |                       |      |       |           |       |
| 1. Infection Control Committee (Quarterly meetings)   |                  |                       |      |       |           |       |
| 2. Pharmaceutical Committee (Quarterly meetings)  |                  |                       |      |       |           |       |
| 3. Staff Development Committee (Once annually)  |                  |                       |      |       |           |       |
| e. Other (Specify)  |                  |                       |      |       |           |       |
| 9. Speech Therapist   |                  |                       |      |       |           |       |
| a. Resident Care  | 149,648          | 2,003                 |      |       |           |       |
| b. Other  |                  |                       |      |       |           |       |
| 10. Occupational Therapist  |                  |                       |      |       |           |       |
| a. Resident Care  | 317,285          | 5,881                 |      |       |           |       |
| b. Other  |                  |                       |      |       |           |       |
| 11. Nurses and aides and attendants   |                  |                       |      |       |           |       |
| a. RN   |                  |                       |      |       |           |       |
| 1. Direct Care  | 384,183          | 5,027                 |      |       |           |       |
| 2. Administrative***  | 418,025          | 6,533                 |      |       |           |       |
| b. LPN  |                  |                       |      |       |           |       |
| 1. Direct Care  | 394,474          | 9,599                 |      |       |           |       |
| 2. Administrative***  |                  |                       |      |       |           |       |
| c. Aides  | 169,969          | 8,079                 |      |       |           |       |
| d. Other  |                  |                       |      |       |           |       |
| 12. Other (Specify)<br>See Attached Schedule  |                  |                       |      |       |           |       |
| <b>B-13 Total Fees Paid in Lieu of Salaries</b>   | <b>2,243,398</b> | <b>42,726</b>         |      |       |           |       |

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

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

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

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

| Name of Facility  |                              | License No.                              | Report for Year Ended            |                             | Page | of |
|---|------------------------------|--|----------------------------------|-----------------------------|------|----|
| Norwalk Acquisition I, LLC, d/b/a Cassena Care of Nor                                   |                              | 2391                                     | 9/30/2019                        |                             | 14   | 37 |
| Name & Address of Individual  | Full Explanation of Service  | Related** to Owners, Operators, Officers |                                  | Explanation of Relationship |      |    |
|   |                              | Yes                                      | No                               |                             |      |    |
| LTC Management 74 Scott Rd Prospect, CT 06712   | Dentists                     | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| Guardian Consulting Services, Inc 333 New Hyde Park Rd, Ste 202 New Hyde Park, NY 11042 | Pharmacy Consulting          | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| TheraDynamics 225 Crossways Park Drive Woodbury, NY 11797                               | Speech, Occupational Therapy | <input checked="" type="radio"/>         | <input type="radio"/>            | Related Party               |      |    |
| Dr. Rahul Gupta 49 Treadwell Ave Westport, CT 06880                                     | Medical Director             | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| Drs. Goldfarb, Ranno & Associates, LLC 1305 Post Rd, Ste 102 Fairfield, CT 06824        | Medical Director             | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| RJV Consulting Services, Inc 6 Ridge Ct Hauppauge, NY 11788                             | Utilization Reviews          | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| Vertical Staffing Corporation 708 3rd Ave, 5th Floor, New York, NY 10017                | RN's, RN Admin, LPN's, CNA's | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| Priority Care Staffing 1274 49th Street, Ste 539 Brooklyn, NY 11219                     | RN's                         | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| Perfect Choice Staffing 225 Crossways Park Drive Woodbury, NY 11797                     | RN's, RN Admin               | <input checked="" type="radio"/>         | <input type="radio"/>            | Related Party               |      |    |
| Oasis Professional Management Group 229 East 21st Street, Suite 1, New York, NY 10010   | RN's                         | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| AAA Nursing Care, LLC 3303 Main St Stratford, CT 06614                                  | RN's, RN Admin, LPN's, CNA's | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| CareQuest Health Solutions PO Box 320241 Fairfield, CT 06825                            | LPN's, CNA's                 | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| Priority Care Staffing 1274 49th Street, Ste 539 Brooklyn, NY 11219                     | LPN's, CNA's                 | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| The Nurse Network, LLC 653 Main St Plantsville, CT 06479                                | LPN's                        | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| Total Healthcare Staffing of LI, Inc PO Box 823461 Philadelphia, PA 19182               | LPN's                        | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
| Worldwide Staffing 222 Sedwick Rd Durham, NC 27713                                      | LPN's, CNA's                 | <input type="radio"/>                    | <input checked="" type="radio"/> | N/A                         |      |    |
|   |                              | <input type="radio"/>                    | <input checked="" type="radio"/> |                             |      |    |
|   |                              | <input type="radio"/>                    | <input checked="" type="radio"/> |                             |      |    |
|   |                              | <input type="radio"/>                    | <input checked="" type="radio"/> |                             |      |    |
|   |                              | <input type="radio"/>                    | <input checked="" type="radio"/> |                             |      |    |
|   |                              | <input type="radio"/>                    | <input checked="" type="radio"/> |                             |      |    |
|   |                              | <input type="radio"/>                    | <input checked="" type="radio"/> |                             |      |    |

\* Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

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

| Name of Facility   | License No.  | Report for Year Ended |      | Page      | of |
|--|--------------|-----------------------|------|-----------|----|
| Norwalk Acquisition I, LLC, d/b/a Cassena Care   | 2391         | 9/30/2019             |      | 15        | 37 |
| Item   | Total        | CCNH                  | RHNS | (Specify) |    |
| <b>1. Administrative and General</b>   |              |                       |      |           |    |
| <b>a. Employee Health &amp; Welfare Benefits</b>   |              |                       |      |           |    |
| 1. Workmen's Compensation  | \$ 207,848   | 207,848               |      |           |    |
| 2. Disability Insurance  | \$           |                       |      |           |    |
| 3. Unemployment Insurance  | \$ 95,618    | 95,618                |      |           |    |
| 4. Social Security (F.I.C.A.)  | \$ 466,537   | 466,537               |      |           |    |
| 5. Health Insurance  | \$ 1,105,239 | 1,105,239             |      |           |    |
| 6. Life Insurance (employees only)<br>(not-owners and not-operators)   | \$           |                       |      |           |    |
| 7. Pensions (Non-Discriminatory)<br>(not-owners and not-operators)   | \$ 361,735   | 361,735               |      |           |    |
| 8. Uniform Allowance   | \$           |                       |      |           |    |
| 9. Other ( <i>Specify</i> )<br>See Attached Schedule   | \$ 40,112    | 40,112                |      |           |    |
| <b>b. Personal Retirement Plans, Pensions, and<br/>       Profit Sharing Plans for Owners and<br/>       Operators (Discriminatory)*</b> | \$           |                       |      |           |    |
| <b>c. Bad Debts*</b>   | \$ 1,297,433 | 1,297,433             |      |           |    |
| <b>d. Accounting and Auditing</b>  | \$ 39,016    | 39,016                |      |           |    |
| <b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>  | \$ 66,491    | 66,491                |      |           |    |
| <b>f. Insurance on Lives of Owners and<br/>       Operators (<i>Specify</i>)*</b>  | \$           |                       |      |           |    |
| <b>g. Office Supplies</b>  | \$ 30,519    | 30,519                |      |           |    |
| <b>h. Telephone and Cellular Phones</b>  |              |                       |      |           |    |
| 1. Telephone & Pagers  | \$ 45,953    | 45,953                |      |           |    |
| 2. Cellular Phones   | \$ 2,449     | 2,449                 |      |           |    |
| <b>i. Appraisal (<i>Specify purpose and<br/>       attach copy</i>)*</b>   | \$           |                       |      |           |    |
| <b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>  | \$ 117,997   | 117,997               |      |           |    |
| <b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>   |              |                       |      |           |    |
| 1. Income*   | \$           |                       |      |           |    |
| 2. Other ( <i>Specify</i> )<br>See Attached Schedule   | \$ (32,912)  | (32,912)              |      |           |    |
| 3. Resident Day User Fee   | \$ 913,067   | 913,067               |      |           |    |
| <b>Subtotal</b>  | \$ 4,757,102 | 4,757,102             |      |           |    |

\* 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 of No  | 2391         | 9/30/2019             | 16   | 37        |
| Item  | Total        | CCNH                  | RHNS | (Specify) |
| <b>Subtotals Brought Forward:</b>   | 4,757,102    | 4,757,102             |      |           |
| <b>l. Travel and Entertainment</b>  |              |                       |      |           |
| 1. Resident Travel and Entertainment  | \$           |                       |      |           |
| 2. Holiday Parties for Staff  | \$ 5,444     | 5,444                 |      |           |
| 3. Gifts to Staff and Residents   | \$           |                       |      |           |
| 4. Employee Travel  | \$ 2,671     | 2,671                 |      |           |
| 5. Education Expenses Related to Seminars and Conventions   | \$ 5,062     | 5,062                 |      |           |
| 6. Automobile Expense ( <i>not purchase or depreciation</i> )   | \$ 150       | 150                   |      |           |
| 7. Other ( <i>Specify</i> )<br>See Attached Schedule  | \$ 10,401    | 10,401                |      |           |
| <b>m. Other Administrative and General Expenses</b>   |              |                       |      |           |
| 1. Advertising Help Wanted ( <i>all such expenses</i> )   | \$ 15,893    | 15,893                |      |           |
| 2. Advertising Telephone Directory ( <i>all such expenses</i> )***  | \$           |                       |      |           |
| 3. Advertising Other ( <i>Specify</i> )***<br>See Attached Schedule   | \$ 29,719    | 29,719                |      |           |
| 4. Fund-Raising***  | \$           |                       |      |           |
| 5. Medical Records  | \$ 63        | 63                    |      |           |
| 6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***      | \$           |                       |      |           |
| 7. Postage  | \$ 23,572    | 23,572                |      |           |
| * 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> )<br>See Attached Schedule              | \$ 10,079    | 10,079                |      |           |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***   | \$           |                       |      |           |
| 9. Subscriptions  | \$ 902       | 902                   |      |           |
| 10. Contributions***<br>See Attached Schedule   | \$ 1,000     | 1,000                 |      |           |
| 11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> ) | \$ 88,410    | 88,410                |      |           |
| 12. Administrative Management Services**  | \$ (34,106)  | (34,106)              |      |           |
| 13. Other ( <i>Specify</i> )<br>See Attached Schedule   | \$ 47,009    | 47,009                |      |           |
| <b>C-14 Total Administrative &amp; General Expenditures</b>   | \$ 4,963,371 | 4,963,371             |      |           |

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

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

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

Schedule of Other Travel and Entertainment

| Description                                 | CCNH             | RHNS        | (Specify)   |
|---|------------------|-------------|-------------|
|   | 0                |             |             |
| Meals and Entertainment                     | \$ 10,401        |             |             |
|   |                  |             |             |
|   |                  |             |             |
| <b>Total Other Travel and Entertainment</b> | <b>\$ 10,401</b> | <b>\$ -</b> | <b>\$ -</b> |

Schedule of Other Advertising

| Description                    | CCNH             | RHNS        | (Specify)   |
|--------------------------------|------------------|-------------|-------------|
|                                | 0                |             |             |
| Admin-Advertising              | \$ 29,719        |             |             |
|                                |                  |             |             |
| <b>Total Other Advertising</b> | <b>\$ 29,719</b> | <b>\$ -</b> | <b>\$ -</b> |

Schedule of Dues

| Description                             | CCNH             | RHNS        | (Specify)   |
|---|------------------|-------------|-------------|
|   | 0                |             |             |
| CT Associatoin of Healthcare Facilities | \$ 10,079        |             |             |
|   |                  |             |             |
|   |                  |             |             |
|   |                  |             |             |
|   |                  |             |             |
| <b>Total Dues</b>                       | <b>\$ 10,079</b> | <b>\$ -</b> | <b>\$ -</b> |

Schedule of Contributions

| Description                      | CCNH            | RHNS        | (Specify)   |
|----------------------------------|-----------------|-------------|-------------|
|                                  | 0               |             |             |
| Admin - Charitable Contributions | 1,000           |             |             |
|                                  |                 |             |             |
| <b>Total Contributions</b>       | <b>\$ 1,000</b> | <b>\$ -</b> | <b>\$ -</b> |

Schedule of Other Administrative and General

| Description                                   | CCNH             | RHNS        | (Specify)   |
|---|------------------|-------------|-------------|
|   | 0                |             |             |
| Nsg Admin - Phys Credential Fees              | \$ 91            |             |             |
| Dietary - Books and Periodicals               | \$ 1,771         |             |             |
| Housekeeping - EE Fingerprinting              | \$ 54            |             |             |
| Admin - Bank Charges                          | \$ 2,826         |             |             |
| Admin - Penalties                             | \$ 14,314        |             |             |
| Employee Fingerprinting                       | \$ 23,735        |             |             |
| Union Settlement Payments                     | \$ 4,218         |             |             |
|   |                  |             |             |
| <b>Total Other Administrative and General</b> | <b>\$ 47,009</b> | <b>\$ -</b> | <b>\$ -</b> |



**Schedule C-1 - Management Services\***

| Name of Facility   | License No.                | Report for Year Ended                      | Page of  |
|--|----------------------------|--|--|
| Norwalk Acquisition I, LLC, d/b/a Casser                                       | 2391                       | 9/30/2019                                  | 17   37  |
| Name & Address of Individual or Company Supplying Service                      | Cost of Management Service | Full Description of Mgmt. Service Provided | Indicate Where Costs are Included in Annual Report Page #/Line # |
| Cassena Care Consulting Services, 225 Crossways Park Drive, Woodbury, NY 11797 | (34,106)                   | Management Fees                            | Page 16 / Line m12   |
| Cassena Care Consulting Services, 225 Crossways Park Drive, Woodbury, NY 11797 | 1,145                      | Management Fees                            | Page 20 / Line 5j  |
| Cassena Care Consulting Services, 225 Crossways Park Drive, Woodbury, NY 11797 | (996)                      | Management Fees                            | Page 20 / Line 5k  |
|  |                            |  |  |
|  |                            |  |  |
|  |                            |  |  |

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

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

| Name of Facility  |                   | License No.                                | Report for Year Ended |           | Page | of |
|---|-------------------|--|-----------------------|-----------|------|----|
| Norwalk Acquisition I, LLC, d/b/a Cassena Care of No  |                   | 2391                                       | 9/30/2019             |           | 18   | 37 |
| Item  | Total             | CCNH                                       | RHNS                  | (Specify) |      |    |
| <b>2. Dietary</b>   |                   |  |                       |           |      |    |
| <b>a. In-House Preparation &amp; Service</b>  |                   |  |                       |           |      |    |
| 1. Raw Food   | \$ 374,599        | 374,599                                    |                       |           |      |    |
| 2. Non-Food Supplies  | \$ 64,663         | 64,663                                     |                       |           |      |    |
| 3. Other (Specify) _____  | \$                |  |                       |           |      |    |
| <b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>  |                   |  |                       |           |      |    |
|   | \$ 3,964          | 3,964                                      |                       |           |      |    |
| <b>c. Other (Specify) _____</b>   |                   |  |                       |           |      |    |
| Other Dietary Supplies  | \$                |  |                       |           |      |    |
| <b>2D. Total Dietary Expenditures (2a + b + c + d)</b>  | <b>\$ 443,226</b> | <b>443,226</b>                             |                       |           |      |    |
| <b>2E. Dietary Questionnaire</b>  |                   |  |                       |           |      |    |
| <b>F. Resident Meals:</b>   |                   | <b>Total no. of meals served per day:*</b> |                       |           |      |    |
| <b>G. Is cost of employee meals included in 2D?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No</b>   |                   |  |                       |           |      |    |
| <b>H. Did you receive revenue from employees?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify amt.</b>   |                   |  |                       |           |      |    |
| <b>I. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>   |                   |  |                       |           |      |    |
| <b>J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify cost.</b>             |                   |  |                       |           |      |    |
| <b>K. Is any revenue collected from these people?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify amt.</b>   |                   |  |                       |           |      |    |
| <b>L. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>   |                   |  |                       |           |      |    |
| <b>M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify cost.</b> |                   |  |                       |           |      |    |
| <b>N. Is any revenue collected from employees?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify amt.</b>  |                   |  |                       |           |      |    |
| <b>O. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>   |                   |  |                       |           |      |    |

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

**C. Expenditures Other Than Salaries (cont'd) - Laundry Basis for Allocation of Costs**  
**(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 of Norw   |                           | 2391                                | 9/30/2019             | 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)      | \$                        | 164,332                             | 164,332               |      |           |
| c. Other (Specify)<br>Laundry Supplies   | \$                        | 64,415                              | 64,415                |      |           |
| <b>3D. Total Laundry Expenditures (3a + b + c)</b>   | <b>\$</b>                 | <b>228,747</b>                      | <b>228,747</b>        |      |           |
| <b>3E. Laundry Questionnaire</b>   |                           |                                     |                       |      |           |
| F. Is cost of employee laundry included in 3D?   | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. |      |           |
| G. Did you receive revenue from employees?   | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt.  |      |           |
| H. Where is the revenue received reported in the Cost Report?  | (Page/Line Item)          |                                     |                       |      |           |
| I. Is Cost of laundry provided to persons other than employees or residents included in 3D?                          | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. |      |           |
| J. Did you receive revenue from these people?  | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt.  |      |           |
| K. Where is the revenue received reported in the Cost Report?  | (Page/Line Item)          |                                     |                       |      |           |

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

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

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

| Name of Facility  |   | License No.                      | Report for Year Ended |         | Page | of        |
|---|---|----------------------------------|-----------------------|---------|------|-----------|
| Norwalk Acquisition I, LLC, d/b/a Cassena Car           |   | 2391                             | 9/30/2019             |         | 20   | 37        |
| Item  |   |                                  | Total                 | CCNH    | RHNS | (Specify) |
| 4.  | Housekeeping  | Sq. Ft. Serviced<br>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> )<br>( <i>Complete Schedule C-2 att. Page 21</i> ) | Sq. Ft. Serviced<br>by Personnel |                       |         |      |           |
|   |   | Amt. \$                          | 77,445                | 77,445  |      |           |
| C. Other ( <i>Specify</i> )<br>Housekeeping Supplies    |   |                                  | \$ 50,739             | 50,739  |      |           |
| <b>4D. Total Housekeeping Expenditures (4a + b + c)</b> |   |                                  | \$ 128,184            | 128,184 |      |           |
| 5.  | Resident Care (Supplies)**  |                                  |                       |         |      |           |
| a.  | Prescription Drugs***   |                                  |                       |         |      |           |
|   | 1. Own Pharmacy   | \$                               |                       |         |      |           |
|   | 2. Purchased from<br>Housekeeping Supplies  | \$                               | 233,531               | 233,531 |      |           |
|   | b. Medicine Cabinet Drugs   | \$                               | 33,789                | 33,789  |      |           |
|   | c. Medical and Therapeutic Supplies   | \$                               |                       |         |      |           |
|   | d. Ambulance/Limousine***   | \$                               | 11,448                | 11,448  |      |           |
|   | e. Oxygen   |                                  |                       |         |      |           |
|   | 1. For Emergency Use  | \$                               |                       |         |      |           |
|   | 2. Other***   | \$                               | 1,933                 | 1,933   |      |           |
|   | f. X-rays and Related Radiological<br>Procedures***   | \$                               | 10,169                | 10,169  |      |           |
|   | g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )   | \$                               |                       |         |      |           |
|   | h. Laboratory***  | \$                               | 12,334                | 12,334  |      |           |
|   | i. Recreation   | \$                               | 30,131                | 30,131  |      |           |
|   | j. Direct Management Services*  | \$                               | 1,145                 | 1,145   |      |           |
|   | k. Indirect Management Services*  | \$                               | (996)                 | (996)   |      |           |
|   | l. Other (Specify)****<br>See Attached Schedule   | \$                               | 235,906               | 235,906 |      |           |
| <b>5M. Total Resident Care Expenditures (5a - 5j)</b>   |   |                                  | \$ 569,390            | 569,390 |      |           |

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

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

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

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

**Schedule of Other Resident Care**

| Description                         | CCNH       | RHNS | (Specify) |
|-------------------------------------|------------|------|-----------|
|                                     | (1,139)    |      |           |
| Central Supply - IV Solutions       | \$ 9,312   |      |           |
| Central Supply - Gloves             | \$ 12,191  |      |           |
| Central Supply - Other Medical      | \$ 101,760 |      |           |
| Central Supply - Wipes              | \$ 3,185   |      |           |
| Central Supply - Other Supplies     | \$ 31,424  |      |           |
| Central Supply - Purchased Services | \$ 630     |      |           |
| Central Supply - Rental Expense     | \$ 57,494  |      |           |
| PT - Other Supplies                 | \$ 21,049  |      |           |
|                                     |            |      |           |
|                                     |            |      |           |
|                                     |            |      |           |
|                                     |            |      |           |
|                                     |            |      |           |
|                                     |            |      |           |
|                                     |            |      |           |
|                                     |            |      |           |
|                                     |            |      |           |
|                                     |            |      |           |
|                                     |            |      |           |
|                                     |            |      |           |
|                                     |            |      |           |
| <b>Total Other Resident Care</b>    | \$ 235,906 | \$ - | \$ -      |



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

| Name of Facility  |  | License No.                               | Report for Year Ended | Page of                     |                                       |                         |      |           |    |      |
|---|--|---|-----------------------|-----------------------------|---------------------------------------|-------------------------|------|-----------|----|------|
| Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk |  | 2391                                      | 9/30/2019             | 21                          | 37                                    |                         |      |           |    |      |
| Name of Individual or Company                             | Address  | Related ** to Owners, Operators, Officers |                       | Explanation of Relationship | Full Explanation of Service Provided* | Total Cost/Page Ref.*** |      |           |    |      |
|   |  | Yes                                       | No                    |                             |                                       | CCNH                    | RHNS | (Specify) | Pg | Line |
| H&R Healthcare  | 1750 Oak Street,<br>Lakewood, NJ 08701         | O   | ⊙                     | N/A                         | Central Supply                        | 19,832                  |      |           | 20 | 51   |
| KCI USA   | 1555 NJ-73, Pennsauken<br>Township, NJ 08110   | O   | ⊙                     | N/A                         | Central Supply                        | 19,084                  |      |           | 20 | 51   |
| Technical Gas Products, Inc.                              | 66 Leonardo Dr, North<br>Haven, CT 06473       | O   | ⊙                     | N/A                         | Central Supply                        | 11,084                  |      |           | 20 | 51   |
| MBS Ltd.  | 409 Hoyt St, Brooklyn,<br>NY 11231             | O   | ⊙                     | N/A                         | Central Supply                        | 20,357                  |      |           | 20 | 51   |
| PointClickCare Technologies, LLC                          | Mississauga, ON L4W<br>0C4, Canada             | O   | ⊙                     | N/A                         | Fiscal                                | 38,568                  |      |           | 16 | m11  |
| Smartimx Solutions  | 111 S Wood Ave, Iselin,<br>NJ 08830            | O   | ⊙                     | N/A                         | Fiscal                                | 10,477                  |      |           | 16 | m11  |
| Mindshift Technologies, Inc.                              | 711 3rd Ave., Suite 205,<br>New York, NY 10017 | O   | ⊙                     | N/A                         | Admin                                 | 10,746                  |      |           | 16 | m11  |
| JC Ramos Landscaping LLC                                  | APT. 1, STAMFORD,<br>CT, 06902                 | O   | ⊙                     | N/A                         | Plant                                 | 27,949                  |      |           | 22 | 6a   |
| See Attached  |  | O   | ⊙                     | N/A                         | See Attached                          |                         |      |           |    |      |
|   |  | O   | ⊙                     | N/A                         |                                       |                         |      |           |    |      |
|   |  | O   | ⊙                     | N/A                         |                                       |                         |      |           |    |      |
|   |  | O   | ⊙                     | N/A                         |                                       |                         |      |           |    |      |
|   |  | O   | ⊙                     | N/A                         |                                       |                         |      |           |    |      |
|   |  | O   | ⊙                     | N/A                         |                                       |                         |      |           |    |      |
|   |  | O   | ⊙                     | N/A                         |                                       |                         |      |           |    |      |

\* 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         | 9/30/2019             |      | 22        | 37 |
| Item   | Total        | CCNH                  | RHNS | (Specify) |    |
| 6. Maintenance & Operation of Plant  |              |                       |      |           |    |
| a. Repairs & Maintenance   | \$ 140,251   | 140,251               |      |           |    |
| b. Heat  | \$ 42,538    | 42,538                |      |           |    |
| c. Light & Power   | \$ 227,150   | 227,150               |      |           |    |
| d. Water   | \$ 37,979    | 37,979                |      |           |    |
| e. Equipment Lease ( <i>Provide detail on page 6</i> )                                 | \$ 5,278     | 5,278                 |      |           |    |
| f. Other ( <i>itemize</i> )  | \$ 128,234   | 128,234               |      |           |    |
| See Attached Schedule  |              |                       |      |           |    |
| 6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)                              | \$ 581,430   | 581,430               |      |           |    |
| 7. Depreciation ( <i>complete schedule page 23*</i> )                                  |              |                       |      |           |    |
| a. Land Improvements   | \$ 744       | 744                   |      |           |    |
| b. Building & Building Improvements  | \$ 59,393    | 59,393                |      |           |    |
| c. Non-Movable Equipment   | \$ 923       | 923                   |      |           |    |
| d. Movable Equipment   | \$ 54,305    | 54,305                |      |           |    |
| *7e. <b>Total Depreciation Costs</b> (7a + b + c + d)                                  | \$ 115,365   | 115,365               |      |           |    |
| 8. Amortization ( <i>Complete att. Schedule Page 24*</i> )                             |              |                       |      |           |    |
| a. Organization Expense  | \$           |                       |      |           |    |
| b. Mortgage Expense  | \$           |                       |      |           |    |
| c. Leasehold Improvements  | \$           |                       |      |           |    |
| d. Other ( <i>Specify</i> )  | \$           |                       |      |           |    |
| *8e. <b>Total Amortization Costs</b> (8a + b + c + d)                                  | \$           |                       |      |           |    |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | \$ 749,038   | 749,038               |      |           |    |
| 10. Property Taxes   |              |                       |      |           |    |
| a. Real estate taxes paid by owner   | \$           |                       |      |           |    |
| b. Real estate taxes paid by lessor  | \$ 174,912   | 174,912               |      |           |    |
| c. Personal property taxes   | \$           |                       |      |           |    |
| 11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)                                  | \$ 1,039,315 | 1,039,315             |      |           |    |

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







Norwalk Acquisition  
Depreciation Schedule  
9/20/13

| Ventiler                         | Description   | Classification        | Date of Acquisition | Historical Cost | Cost to be Depreciated | Useful Life (in months) | 2018 Depr.    | 2018 Accum.   | 2019 Depr.    | 2019 Accum.   | Net Book Value |
|----------------------------------|---|-----------------------|---------------------|-----------------|------------------------|-------------------------|---------------|---------------|---------------|---------------|----------------|
| Land                             |   | Land                  |                     |                 |                        |                         |               |               |               |               |                |
| Land                             |   | Land                  |                     |                 |                        |                         |               |               |               |               |                |
| <b>Total</b>                     |   |                       |                     |                 |                        |                         |               |               |               |               |                |
| <b>Land Improvements</b>         |   |                       |                     |                 |                        |                         |               |               |               |               |                |
| 2014 Acquisitions                |   |                       |                     |                 |                        |                         |               |               |               |               |                |
| T & D Tree Service               | New landscaping   | Building Improvements | 10/20/2013          | 3,137           | 3,137                  | 463.00                  | 81            | 405           | 81            | 486           | 2,651          |
| Matera & Sons                    | Trimming and mounding of new landscaping                                    | Building Improvements | 11/6/2013           | 3,242           | 3,242                  | 463.00                  | 84            | 420           | 84            | 504           | 2,738          |
| M&T Bank Credit Card             | Landscaping   | Building Improvements | 11/20/2013          | 3,348           | 3,348                  | 463.00                  | 87            | 435           | 87            | 522           | 2,826          |
| Driveway Sealing Call Frank      | Driveway work   | Building Improvements | 8/14/2014           | 3,403           | 3,403                  | 453.00                  | 90            | 450           | 90            | 540           | 2,863          |
| <b>Total 2014 Acquisitions</b>   |   |                       |                     | <b>13,131</b>   | <b>13,131</b>          | <b>342</b>              | <b>342</b>    | <b>1,710</b>  | <b>342</b>    | <b>2,052</b>  | <b>11,078</b>  |
| 2015 Acquisitions                |   |                       |                     |                 |                        |                         |               |               |               |               |                |
| Drenekbahn Excavating            | Parking lot renovation  | Building Improvements | 7/23/2015           | 4,200           | 4,200                  | 443                     | 114           | 456           | 114           | 570           | 3,630          |
| <b>Total 2015 Acquisitions</b>   |   |                       |                     | <b>4,200</b>    | <b>4,200</b>           | <b>443</b>              | <b>114</b>    | <b>456</b>    | <b>114</b>    | <b>570</b>    | <b>3,630</b>   |
| 2016 Acquisitions                |   |                       |                     |                 |                        |                         |               |               |               |               |                |
| Orange Fence & Supply            | Fence   | Building Improvements | 11/20/2015          | 10,635          | 10,635                 | 443                     | 288           | 840           | 288           | 1,128         | 9,507          |
| <b>Total 2016 Acquisitions</b>   |   |                       |                     | <b>10,635</b>   | <b>10,635</b>          | <b>443</b>              | <b>288</b>    | <b>840</b>    | <b>288</b>    | <b>1,128</b>  | <b>9,507</b>   |
| <b>TOTAL LAND IMPROVEMENTS</b>   |   |                       |                     | <b>27,966</b>   | <b>27,966</b>          | <b>744</b>              | <b>744</b>    | <b>3,006</b>  | <b>744</b>    | <b>3,750</b>  | <b>24,215</b>  |
| <b>Building</b>                  |   | Building              |                     |                 |                        |                         |               |               |               |               |                |
| <b>Building</b>                  |   | Building              |                     |                 |                        |                         |               |               |               |               |                |
| <b>Total</b>                     |   |                       |                     |                 |                        |                         |               |               |               |               |                |
| <b>2013 Acquisitions</b>         |   |                       |                     |                 |                        |                         |               |               |               |               |                |
| Pikon Group                      | Exterior front entrance renovations - new door, awning, concrete            | Building Improvements | 11/20/2013          | 33,800          | 33,800                 | 462.00                  | 878           | 4,390         | 878           | 5,268         | 28,532         |
| MA Nationwide Construction       | New roof installation   | Building Improvements | 10/21/2013          | 65,000          | 65,000                 | 461.00                  | 1,692         | 8,460         | 1,692         | 10,152        | 54,848         |
| Pikon Group                      | Renovation of center wing - see contract                                    | Building Improvements | 11/20/2013          | 240,000         | 240,000                | 462.00                  | 6,234         | 31,170        | 6,234         | 37,404        | 202,596        |
| Brother Corp                     | Front lobby renovation  | Building Improvements | 11/20/2013          | 11,881          | 11,881                 | 462.00                  | 309           | 1,545         | 309           | 1,854         | 10,027         |
| M&T Credit Card (Impr. etc)      | Construction supplies, fitness equipment for rehab                          | Building Improvements | 11/20/2013          | 9,111           | 9,111                  | 462.00                  | 237           | 1,185         | 237           | 1,422         | 7,689          |
| Mila Renovation                  | Basement, resident room, shower renovation                                  | Building Improvements | 11/20/2013          | 6,387           | 6,387                  | 462.00                  | 168           | 840           | 168           | 1,008         | 5,479          |
| MA Nationwide Construction       | Renovation of day room, conference room, and corridor                       | Building Improvements | 11/20/2013          | 37,500          | 37,500                 | 462.00                  | 974           | 4,870         | 974           | 5,844         | 31,656         |
| Mila Renovation                  | Parking lot renovation  | Building Improvements | 11/20/2013          | 23,000          | 23,000                 | 462.00                  | 597           | 2,985         | 597           | 3,582         | 19,418         |
| Industrial Glass & Mirror        | Front entrance door   | Building Improvements | 11/20/2013          | 6,750           | 6,750                  | 462.00                  | 175           | 875           | 175           | 1,050         | 5,700          |
| Felner Associates Architects LLC | Required testing of wing renovation   | Building Improvements | 9/4/2013            | 8,221           | 8,221                  | 464.00                  | 226           | 1,130         | 226           | 1,356         | 7,365          |
| Felner Associates Architects LLC | Center wing plans, laundry & dietary flow plan                              | Building Improvements | 9/8/2013            | 3,000           | 3,000                  | 464.00                  | 127           | 632           | 127           | 762           | 4,159          |
| Felner Associates Architects LLC | New entry design  | Building Improvements | 9/22/2013           | 15,000          | 15,000                 | 464.00                  | 388           | 1,940         | 388           | 2,328         | 12,672         |
| Felner Associates Architects LLC | Structural engineer report  | Building Improvements | 9/22/2013           | 575             | 575                    | 464.00                  | 15            | 75            | 15            | 90            | 485            |
| Daniel Turck                     | New pipes in elevator oil tank and mechanical room                          | Building Improvements | 9/22/2013           | 3,400           | 3,400                  | 464.00                  | 88            | 440           | 88            | 528           | 2,872          |
| BV&G Mechanical                  | Electrical work for deckless a/c installation                               | Building Improvements | 9/22/2013           | 14,154          | 14,154                 | 464.00                  | 366           | 1,830         | 366           | 2,196         | 11,958         |
| BV&G Mechanical                  | Deckless a/c system for installation  | Building Improvements | 9/27/2013           | 631             | 631                    | 467.00                  | 16            | 80            | 16            | 96            | 535            |
| City of Norwalk                  | Asbestos survey   | Building Improvements | 6/19/2013           | 3,596           | 3,596                  | 466.00                  | 92            | 483           | 92            | 575           | 3,021          |
| Hvencis Inc                      | Plan for center wing renovation   | Building Improvements | 7/14/2013           | 1,127           | 1,127                  | 466.00                  | 29            | 150           | 29            | 179           | 948            |
| Felner Associates Architects LLC | Plan for new entry of center wing   | Building Improvements | 7/21/2013           | 5,932           | 5,932                  | 466.00                  | 153           | 790           | 153           | 943           | 4,989          |
| Felner Associates Architects LLC | Design modifications for entry and east wing                                | Building Improvements | 7/21/2013           | 3,208           | 3,208                  | 466.00                  | 83            | 439           | 83            | 512           | 2,696          |
| Felner Associates Architects LLC | Concrete and gravel work in patio area                                      | Building Improvements | 8/5/2013            | 3,426           | 3,426                  | 465.00                  | 88            | 447           | 88            | 535           | 2,890          |
| Mila Renovation                  | Demo of rec office and installation of new tile and walls                   | Building Improvements | 8/10/2013           | 12,551          | 12,551                 | 465.00                  | 324           | 1,647         | 324           | 1,971         | 10,580         |
| Mila Renovation                  | Remove old lights and install new   | Building Improvements | 8/10/2013           | 4,283           | 4,283                  | 465.00                  | 111           | 564           | 111           | 675           | 3,608          |
| Mila Renovation                  | CAD drawings  | Building Improvements | 8/13/2013           | 3,000           | 3,000                  | 465.00                  | 77            | 391           | 77            | 468           | 2,499          |
| Felner Associates Architects LLC | Install new outlets, patio work, tile installation, drop ceiling, install h | Building Improvements | 8/19/2013           | 11,347          | 11,347                 | 465.00                  | 293           | 1,489         | 293           | 1,782         | 2,532          |
| Mila Renovation                  | Remove glass wall, new wall installation, first floor demo, paint           | Building Improvements | 8/26/2013           | 8,087           | 8,087                  | 465.00                  | 209           | 1,062         | 209           | 1,271         | 6,816          |
| All American Wasic, LLC          | Dumpster rental for renovation  | Building Improvements | 8/21/2013           | 1,101           | 1,101                  | 465.00                  | 28            | 142           | 28            | 170           | 931            |
| <b>Total 2013 Acquisitions</b>   |   |                       |                     | <b>541,857</b>  | <b>541,857</b>         | <b>14,062</b>           | <b>14,062</b> | <b>70,478</b> | <b>14,062</b> | <b>84,540</b> | <b>457,317</b> |
| 2014 Acquisitions                |   |                       |                     |                 |                        |                         |               |               |               |               |                |
| All American Wasic, LLC          | Dumpster  | Building Improvements | 10/1/2013           | 32              | 32                     | 463.00                  | 1             | 5             | 1             | 6             | 26             |
| All American Wasic, LLC          | Dumpster  | Building Improvements | 10/1/2013           | 37              | 37                     | 463.00                  | 1             | 5             | 1             | 6             | 31             |
| All American Wasic, LLC          | Dumpster  | Building Improvements | 10/1/2013           | 5,797           | 5,797                  | 463.00                  | 150           | 750           | 150           | 900           | 4,897          |
| Tyco Simplex Grinnell            | Center wing sprinkler repairs   | Building Improvements | 10/1/2013           | 2,257           | 2,257                  | 463.00                  | 59            | 295           | 59            | 354           | 1,903          |
| All American Wasic, LLC          | Dumpster  | Building Improvements | 10/1/2013           | 43              | 43                     | 463.00                  | 1             | 5             | 1             | 6             | 37             |
| Matera & Sons                    | Landscaping   | Building Improvements | 10/9/2013           | 11,167          | 11,167                 | 463.00                  | 289           | 1,445         | 289           | 1,734         | 9,433          |
| Tyco Simplex Grinnell            | Fire panel rewiring   | Building Improvements | 10/10/2013          | 776             | 776                    | 463.00                  | 20            | 100           | 20            | 120           | 656            |
| All American Wasic, LLC          | Dumpster  | Building Improvements | 10/11/2013          | 74              | 74                     | 463.00                  | 2             | 10            | 2             | 12            | 62             |
| RP Construction                  | Aluminum panel leak repairs   | Building Improvements | 10/14/2013          | 600             | 600                    | 463.00                  | 16            | 80            | 16            | 96            | 504            |
| All American Wasic, LLC          | Dumpster  | Building Improvements | 10/18/2013          | 2,004           | 2,004                  | 463.00                  | 52            | 260           | 52            | 312           | 1,692          |
| All American Wasic, LLC          | Dumpster  | Building Improvements | 10/21/2013          | 2,815           | 2,815                  | 463.00                  | 73            | 365           | 73            | 438           | 2,377          |

Nonwalk Acquisition  
Depreciation Schedule  
7/30/19

| Vendor                           | Description   | Classification        | Date of Acquisition | Historical Cost | Cost to be Depreciated | Useful Life (in months) | 2018 Depr. | 2018 Accum. | 2019 Depr. | 2019 Accum. | Net Book Value |
|----------------------------------|---|-----------------------|---------------------|-----------------|------------------------|-------------------------|------------|-------------|------------|-------------|----------------|
| K & R Renovation                 | Door hardware   | Building Improvements | 10/21/2013          | 986             | 986                    | 463.00                  | 26         | 130         | 26         | 156         | 830            |
| Two Simplex Grinnell             | Piping replacement in middle wing   | Building Improvements | 10/24/2013          | 835             | 835                    | 463.00                  | 22         | 110         | 22         | 132         | 703            |
| Two Simplex Grinnell             | Sprinkler work in middle wing   | Building Improvements | 10/24/2013          | 4,964           | 4,964                  | 463.00                  | 129        | 4,495       | 129        | 4,190       | 4,190          |
| Lagatta Electric Services        | Front entrance bolting/cooling  | Building Improvements | 10/30/2013          | 1,750           | 1,750                  | 463.00                  | 45         | 235         | 45         | 270         | 1,480          |
| Albert Mislow                    | Paint   | Building Improvements | 11/1/2013           | 457             | 457                    | 462.00                  | 12         | 60          | 12         | 72          | 385            |
| All American Waste, LLC          | Dumpster  | Building Improvements | 11/1/2013           | 1,050           | 1,050                  | 462.00                  | 27         | 135         | 27         | 162         | 888            |
| All American Waste, LLC          | Dumpster  | Building Improvements | 11/1/2013           | 1,336           | 1,336                  | 462.00                  | 35         | 175         | 35         | 210         | 1,126          |
| All American Waste, LLC          | Dumpster  | Building Improvements | 11/1/2013           | 767             | 767                    | 462.00                  | 20         | 100         | 20         | 120         | 647            |
| Feller Associates Architects LLC | Design Phase 2  | Building Improvements | 11/1/2013           | 6,500           | 6,500                  | 462.00                  | 169        | 845         | 169        | 1,014       | 5,486          |
| Archonika                        | Stone for exterior and reception  | Building Improvements | 11/02/2013          | 6,914           | 6,914                  | 462.00                  | 180        | 900         | 180        | 1,080       | 5,834          |
| Two Simplex Grinnell             | Fire panel reworking  | Building Improvements | 11/02/2013          | 4,768           | 4,768                  | 462.00                  | 124        | 620         | 124        | 744         | 4,024          |
| All American Waste, LLC          | Lighting, paint, construction supplies                                    | Building Improvements | 11/02/2013          | 752             | 752                    | 462.00                  | 20         | 100         | 20         | 120         | 632            |
| M&T Bank Credit Card             | Double door installations, counter top installation, thermo units         | Building Improvements | 11/02/2013          | 3,233           | 3,233                  | 463.00                  | 84         | 430         | 84         | 504         | 2,729          |
| Industrial Glass & Mirror        | Outlets throughout center wing unit, parking lot lights                   | Building Improvements | 11/02/2013          | 6,533           | 6,533                  | 462.00                  | 170        | 870         | 170        | 1,020       | 5,513          |
| Lagatta Electric Services        | Stucco work on exterior of building                                       | Building Improvements | 11/02/2013          | 5,625           | 5,625                  | 462.00                  | 146        | 730         | 146        | 876         | 4,749          |
| MA Nationwide Construction       | Stucco work on exterior of building                                       | Building Improvements | 11/02/2013          | 43,000          | 43,000                 | 462.00                  | 1,117      | 5,885       | 1,117      | 6,702       | 36,298         |
| MA Nationwide Construction       | Stucco work on exterior of building                                       | Building Improvements | 11/02/2013          | 8,750           | 8,750                  | 462.00                  | 227        | 1,135       | 227        | 1,362       | 7,388          |
| MA Renovation                    | Renovation of rehab   | Building Improvements | 11/02/2013          | 17,729          | 17,729                 | 462.00                  | 460        | 2,300       | 460        | 2,760       | 14,969         |
| Mila Renovation                  | North wing and two patient room renovation                                | Building Improvements | 11/02/2013          | 48,700          | 48,700                 | 462.00                  | 1,265      | 6,325       | 1,265      | 7,590       | 41,110         |
| Mila Renovation                  | Renov center wing corridor, patient rooms, outside                        | Building Improvements | 11/02/2013          | 79,700          | 79,700                 | 462.00                  | 2,070      | 10,350      | 2,070      | 12,420      | 67,280         |
| Mila Renovation                  | Renov center wing corridor, patient rooms, outside                        | Building Improvements | 11/02/2013          | 56,100          | 56,100                 | 462.00                  | 1,457      | 7,285       | 1,457      | 8,742       | 47,358         |
| Mila Renovation                  | Renovation of day room in basement  | Building Improvements | 11/02/2013          | 41,600          | 41,600                 | 462.00                  | 1,081      | 5,405       | 1,081      | 6,486       | 35,114         |
| Mila Renovation                  | Basement corridor renovation, patient room & bathroom renovation          | Building Improvements | 11/02/2013          | 44,800          | 44,800                 | 462.00                  | 1,164      | 5,820       | 1,164      | 6,984       | 37,816         |
| Piken Group                      | Dumpster  | Building Improvements | 11/30/2013          | 400             | 400                    | 462.00                  | 10         | 50          | 10         | 60          | 340            |
| All American Waste, LLC          | Dumpster  | Building Improvements | 12/1/2013           | 21              | 21                     | 461.00                  | 1          | 5           | 1          | 6           | 15             |
| BV&G Mechanical                  | Heated air curtains for front door  | Building Improvements | 12/1/2013           | 5,389           | 5,389                  | 461.00                  | 140        | 700         | 140        | 840         | 4,549          |
| Point RF Solutions               | Eligement Prevention System   | Building Improvements | 12/1/2013           | 31,481          | 31,481                 | 461.00                  | 819        | 4,095       | 819        | 4,914       | 26,567         |
| Point RF Solutions               | Resident tags   | Building Improvements | 12/1/2013           | 2,585           | 2,585                  | 461.00                  | 67         | 335         | 67         | 402         | 2,183          |
| All American Waste, LLC          | Dumpster  | Building Improvements | 12/16/2013          | 32              | 32                     | 461.00                  | 1          | 5           | 1          | 6           | 26             |
| Lagatta Electric Services        | Electrical lines for blower unit above front door                         | Building Improvements | 12/11/2013          | 1,870           | 1,870                  | 461.00                  | 49         | 245         | 49         | 294         | 1,576          |
| Lagatta Electric Services        | Install breakers, install outlet for water pump and fridge, install flood | Building Improvements | 12/11/2013          | 1,220           | 1,220                  | 461.00                  | 32         | 160         | 32         | 192         | 1,028          |
| Daniel Turk                      | Install new circulator pump   | Building Improvements | 12/12/2013          | 800             | 800                    | 461.00                  | 41         | 105         | 41         | 126         | 674            |
| All American Waste, LLC          | Dumpster  | Building Improvements | 12/13/2013          | 1,604           | 1,604                  | 461.00                  | 42         | 210         | 42         | 252         | 1,352          |
| Feller Associates Architects LLC | Phase 1 balance   | Building Improvements | 12/14/2013          | 1,372           | 1,372                  | 461.00                  | 36         | 180         | 36         | 216         | 1,156          |
| Feller Associates Architects LLC | Additional Phase 1 charges  | Building Improvements | 12/14/2013          | 1,520           | 1,520                  | 461.00                  | 40         | 200         | 40         | 240         | 1,280          |
| Feller Associates Architects LLC | Phase 2 design and prints   | Building Improvements | 12/14/2013          | 3,630           | 3,630                  | 461.00                  | 94         | 470         | 94         | 564         | 3,066          |
| Feller Associates Architects LLC | Phase 2 construction document and prints                                  | Building Improvements | 12/14/2013          | 8,171           | 8,171                  | 461.00                  | 213        | 1,065       | 213        | 1,278       | 6,893          |
| All American Waste, LLC          | Dumpster  | Building Improvements | 12/20/2013          | 37              | 37                     | 461.00                  | 1          | 5           | 1          | 6           | 31             |
| All American Waste, LLC          | Dumpster  | Building Improvements | 12/31/2013          | 396             | 396                    | 461.00                  | 10         | 50          | 10         | 60          | 336            |
| All American Waste, LLC          | Dumpster  | Building Improvements | 12/31/2013          | 2,396           | 2,396                  | 461.00                  | 62         | 310         | 62         | 372         | 2,024          |
| All American Waste, LLC          | Dumpster  | Building Improvements | 12/31/2013          | 1,930           | 1,930                  | 461.00                  | 50         | 250         | 50         | 300         | 1,630          |
| All American Waste, LLC          | Dumpster  | Building Improvements | 12/31/2013          | 2,285           | 2,285                  | 461.00                  | 59         | 295         | 59         | 354         | 1,931          |
| All American Waste, LLC          | Dumpster  | Building Improvements | 12/31/2013          | 1,531           | 1,531                  | 461.00                  | 40         | 200         | 40         | 240         | 1,291          |
| All American Waste, LLC          | Dumpster  | Building Improvements | 12/31/2013          | 2,406           | 2,406                  | 461.00                  | 63         | 315         | 63         | 378         | 2,028          |
| Big East Environmental           | Asbestos survey   | Building Improvements | 12/31/2013          | 1,714           | 1,714                  | 461.00                  | 45         | 225         | 45         | 270         | 1,444          |
| CT Telecommunications            | Phone cable installation  | Building Improvements | 12/31/2013          | 1,305           | 1,305                  | 461.00                  | 34         | 170         | 34         | 204         | 1,101          |
| CT Telecommunications            | Phone cable installation  | Building Improvements | 12/31/2013          | 936             | 936                    | 461.00                  | 24         | 120         | 24         | 144         | 792            |
| CT Telecommunications            | Phone cable installation  | Building Improvements | 12/31/2013          | 456             | 456                    | 461.00                  | 11         | 55          | 11         | 66          | 370            |
| CT Telecommunications            | Phone cable installation  | Building Improvements | 12/31/2013          | 3,359           | 3,359                  | 461.00                  | 87         | 435         | 87         | 522         | 2,837          |
| CT Telecommunications            | Phone cable installation  | Building Improvements | 12/31/2013          | 1,200           | 1,200                  | 461.00                  | 31         | 155         | 31         | 186         | 1,014          |
| Danack Reston                    | Install new recirculation pump  | Building Improvements | 12/31/2013          | 2,500           | 2,500                  | 461.00                  | 65         | 325         | 65         | 390         | 2,110          |
| Precision Electrical             | Roof inspection   | Building Improvements | 12/31/2013          | 1,489           | 1,489                  | 461.00                  | 39         | 195         | 39         | 234         | 1,255          |
| Raintech                         | Electrical inspection   | Building Improvements | 12/31/2013          | 881             | 881                    | 461.00                  | 25         | 125         | 25         | 150         | 745            |
| Raintech                         | Nurse call system installation  | Building Improvements | 12/31/2013          | 909             | 909                    | 461.00                  | 24         | 120         | 24         | 144         | 765            |
| Raintech                         | Nurse call system installation  | Building Improvements | 12/31/2013          | 757             | 757                    | 461.00                  | 20         | 100         | 20         | 120         | 637            |
| Raintech                         | Nurse call system installation  | Building Improvements | 12/31/2013          | 1,125           | 1,125                  | 461.00                  | 29         | 145         | 29         | 174         | 951            |
| Raintech                         | Nurse call system installation  | Building Improvements | 12/31/2013          | 1,531           | 1,531                  | 461.00                  | 40         | 200         | 40         | 240         | 1,291          |
| S&S Wired                        | Fire alarm system installation  | Building Improvements | 12/31/2013          | 1,234           | 1,234                  | 461.00                  | 32         | 160         | 32         | 192         | 1,042          |
| Trademen of New England          | HVAC inspection   | Building Improvements | 12/31/2013          | 807             | 807                    | 461.00                  | 21         | 105         | 21         | 126         | 681            |
| Tveo Simplex Grinnell            | Relocate Pull Station   | Building Improvements | 12/31/2013          | 396             | 396                    | 461.00                  | 10         | 50          | 10         | 60          | 336            |
| Tveo Simplex Grinnell            | Fire system rewiring  | Building Improvements | 12/31/2013          | 761             | 761                    | 461.00                  | 20         | 100         | 20         | 120         | 641            |
| Tveo Simplex Grinnell            | Fire spinnaker system reset   | Building Improvements | 12/31/2013          | 812             | 812                    | 461.00                  | 21         | 105         | 21         | 126         | 686            |
| Tveo Simplex Grinnell            | Close fire panel, remount two A/V's                                       | Building Improvements | 12/31/2013          | 803             | 803                    | 461.00                  | 21         | 105         | 21         | 126         | 677            |
| Tveo Simplex Grinnell            | Fire alarm inspection   | Building Improvements | 12/31/2013          | 3,335           | 3,335                  | 462.00                  | 87         | 435         | 87         | 522         | 2,813          |
| All American Waste, LLC          | Dumpster  | Building Improvements | 11/1/2014           | 574             | 574                    | 460.00                  | 15         | 75          | 15         | 90          | 484            |
| All American Waste, LLC          | Dumpster  | Building Improvements | 11/1/2014           | 2,717           | 2,717                  | 460.00                  | 71         | 355         | 71         | 426         | 2,291          |
| All American Waste, LLC          | Dumpster  | Building Improvements | 11/1/2014           | 2,259           | 2,259                  | 460.00                  | 59         | 295         | 59         | 354         | 1,905          |
| All American Waste, LLC          | Dumpster  | Building Improvements | 11/1/2014           | 9,350           | 9,350                  | 460.00                  | 244        | 1,220       | 244        | 1,464       | 7,886          |
| Raintech                         | Call bell system installation   | Building Improvements | 11/20/14            | 8,825           | 8,825                  | 460.00                  | 230        | 1,150       | 230        | 1,380       | 7,445          |
| TO Design LLC                    | Wetlands review   | Building Improvements | 11/20/14            | 9,157           | 9,157                  | 460.00                  | 239        | 1,195       | 239        | 1,434       | 7,723          |
| Tveo Simplex Grinnell            | Fire detectors  | Building Improvements | 11/20/14            | 1,940           | 1,940                  | 460.00                  | 51         | 255         | 51         | 306         | 1,634          |
| ACL Electric Services LLC        | Multiple installations throughout building                                | Building Improvements | 11/20/14            | 21              | 21                     | 460.00                  | 1          | 5           | 1          | 6           | 15             |
| Feller Associates Architects LLC | Phase 2 completion  | Building Improvements | 11/20/14            | 12,876          | 12,876                 | 460.00                  | 336        | 1,680       | 336        | 2,016       | 10,860         |
| Point RF Solutions               | No Wander Basic Standalone System   | Building Improvements | 11/20/14            | 884             | 884                    | 460.00                  | 23         | 115         | 23         | 138         | 746            |
| Fairfield County Spinnaker       | Sprinkler installation  | Building Improvements | 11/20/14            | 18,813          | 18,813                 | 460.00                  | 491        | 2,455       | 491        | 2,946       | 15,867         |
| All American Waste, LLC          | Dumpster  | Building Improvements | 12/8/2014           | 2,728           | 2,728                  | 460.00                  | 71         | 355         | 71         | 426         | 2,302          |
| All American Waste, LLC          | Dumpster  | Building Improvements | 12/8/2014           | 852             | 852                    | 460.00                  | 22         | 110         | 22         | 132         | 720            |
| M&T Bank Credit Card             | Paint, construction supplies  | Building Improvements | 12/1/2014           | 2,246           | 2,246                  | 460.00                  | 59         | 295         | 59         | 354         | 1,892          |
| All American Waste, LLC          | Dumpster  | Building Improvements | 2/1/2014            | 2,294           | 2,294                  | 459.00                  | 60         | 300         | 60         | 360         | 1,934          |
| Feller Associates Architects LLC | CON work  | Building Improvements | 2/18/2014           | 2,140           | 2,140                  | 459.00                  | 56         | 280         | 56         | 336         | 1,804          |
| K&R Renovation                   | Paint   | Building Improvements | 2/19/2014           | 356             | 356                    | 459.00                  | 9          | 45          | 9          | 54          | 302            |
| Mila Renovation                  | 4th floor construction, new walls, vinyl boards, hallways, bathrooms      | Building Improvements | 2/28/2014           | 64,700          | 64,700                 | 459.00                  | 1,692      | 8,460       | 1,692      | 10,152      | 54,548         |
| All American Waste, LLC          | Dumpster  | Building Improvements | 3/1/2014            | 2,286           | 2,286                  | 458.00                  | 60         | 300         | 60         | 360         | 1,926          |

**Nonwalk Acquisition  
Depreciation Schedule  
9/20/19**

| Vendor                                | Description  | Classification        | Date of Acquisition | Historical Cost | Cost to be Depreciated | Useful Life (in months) | 2018 Depr.    | 2018 Accum.    | 2019 Depr.    | 2019 Accum.    | Net Book Value |
|---------------------------------------|--|-----------------------|---------------------|-----------------|------------------------|-------------------------|---------------|----------------|---------------|----------------|----------------|
| John J Brennan Construction           | Repaired water main  | Building improvements | 3/15/2014           | 10,069          | 10,069                 | 458.00                  | 264           | 1,320          | 264           | 1,384          | 8,485          |
| Feliner Associates Architects LLC     | Print charges for plans  | Building improvements | 3/15/2014           | 345             | 345                    | 458.00                  | 9             | 45             | 9             | 54             | 291            |
| Treasurer State of CT                 | State fee for construction approval  | Building improvements | 3/20/2014           | 3,188           | 3,188                  | 458.00                  | 84            | 420            | 84            | 504            | 2,684          |
| ACL Electric Services LLC             | Electrical wiring and panel installation                                   | Building improvements | 3/25/2014           | 900             | 900                    | 458.00                  | 24            | 120            | 24            | 144            | 756            |
| All American Waste, LLC               | Fuel surcharges on prior bills   | Building improvements | 3/27/2014           | 1,059           | 1,059                  | 458.00                  | 28            | 140            | 28            | 168            | 891            |
| All American Waste, LLC               | Dumpster   | Building improvements | 4/1/2014            | 2,387           | 2,387                  | 457.00                  | 63            | 315            | 63            | 378            | 2,009          |
| Brother Corp                          | Corridor boards  | Building improvements | 4/14/2014           | 900             | 900                    | 457.00                  | 24            | 120            | 24            | 144            | 756            |
| United Hebrew                         | Redesign of dementia care space  | Building improvements | 4/14/2014           | 4,800           | 4,800                  | 457.00                  | 126           | 630            | 126           | 756            | 4,044          |
| M&T Bank Credit Card                  | Misc construction items  | Building improvements | 4/20/2014           | 2,909           | 2,909                  | 457.00                  | 76            | 380            | 76            | 456            | 2,453          |
| ACL Electric Services LLC             | Dining room and rehab wire installation                                    | Building improvements | 5/1/2014            | 1,860           | 1,860                  | 456.00                  | 49            | 245            | 49            | 294            | 1,566          |
| All American Waste, LLC               | Dumpster   | Building improvements | 5/1/2014            | 2,862           | 2,862                  | 456.00                  | 75            | 375            | 75            | 450            | 2,412          |
| All American Waste, LLC               | Dumpster   | Building improvements | 5/13/2014           | 3,183           | 3,183                  | 456.00                  | 84            | 420            | 84            | 504            | 2,679          |
| Point RF Solutions                    | Additional doors for window system   | Building improvements | 5/21/2014           | 34,500          | 34,500                 | 456.00                  | 908           | 4,540          | 908           | 5,448          | 29,052         |
| Milia Renovation                      | Floor installation in kitchen/elevators, painting, fire stop installation. | Building improvements | 6/1/2014            | 2,356           | 2,356                  | 455.00                  | 62            | 310            | 62            | 372            | 1,984          |
| All American Waste, LLC               | Dumpster   | Building improvements | 6/4/2014            | 490             | 490                    | 455.00                  | 13            | 65             | 13            | 78             | 412            |
| DM Masonry                            | Additional kenaps for vander system  | Building improvements | 6/25/2014           | 653             | 653                    | 455.00                  | 17            | 85             | 17            | 102            | 551            |
| Point RF Solutions                    | Painting of building and grounds   | Building improvements | 6/25/2014           | 11,500          | 11,500                 | 455.00                  | 303           | 1,515          | 303           | 1,818          | 9,682          |
| Astro Pow'r                           | Dumpster   | Building improvements | 6/20/2014           | 1,225           | 1,225                  | 455.00                  | 3             | 15             | 3             | 18             | 107            |
| All American Waste, LLC               | EKG machine, patient station, misc construction items                      | Building improvements | 6/20/2014           | 3,870           | 3,870                  | 455.00                  | 102           | 510            | 102           | 612            | 3,258          |
| M&T Bank Credit Card                  | Dumpster   | Building improvements | 7/1/2014            | 2,313           | 2,313                  | 454.00                  | 61            | 305            | 61            | 366            | 1,947          |
| All American Waste, LLC               | Replace hot water heater tanks   | Building improvements | 7/1/2014            | 600             | 600                    | 454.00                  | 16            | 80             | 16            | 96             | 504            |
| Daniel Turk                           | 3rd and 4th floor mods   | Building improvements | 7/1/2014            | 3,260           | 3,260                  | 454.00                  | 86            | 430            | 86            | 516            | 2,744          |
| Feliner Associates Architects LLC     | Dumpster   | Building improvements | 7/1/2014            | 21              | 21                     | 454.00                  | 1             | 5              | 1             | 6              | 15             |
| All American Waste, LLC               | Dumpster   | Building improvements | 7/11/2014           | 37              | 37                     | 454.00                  | 1             | 5              | 1             | 6              | 31             |
| All American Waste, LLC               | Dumpster   | Building improvements | 7/18/2014           | 37              | 37                     | 454.00                  | 1             | 5              | 1             | 6              | 31             |
| Feliner Associates Architects LLC     | Modifications and CON  | Building improvements | 7/20/2014           | 1,520           | 1,520                  | 454.00                  | 40            | 200            | 40            | 240            | 1,280          |
| M&T Bank Credit Card                  | Point, construction supplies   | Building improvements | 7/20/2014           | 1,191           | 1,191                  | 454.00                  | 31            | 155            | 31            | 186            | 1,005          |
| All American Waste, LLC               | Dumpster   | Building improvements | 8/1/2014            | 2,785           | 2,785                  | 453.00                  | 74            | 370            | 74            | 444            | 2,341          |
| All American Waste, LLC               | Dumpster   | Building improvements | 8/1/2014            | 884             | 884                    | 453.00                  | 23            | 115            | 23            | 138            | 746            |
| Astro Pow'r                           | Excavator hire and wall painting   | Building improvements | 8/1/2014            | 7,000           | 7,000                  | 453.00                  | 185           | 925            | 185           | 1,110          | 5,890          |
| TO-Design LLC                         | Workdesk   | Building improvements | 8/1/2014            | 3,736           | 3,736                  | 453.00                  | 99            | 495            | 99            | 594            | 3,142          |
| ACL Electric Services LLC             | 4th floor electrical   | Building improvements | 8/13/2014           | 1,300           | 1,300                  | 453.00                  | 34            | 170            | 34            | 204            | 1,096          |
| All American Waste, LLC               | Dumpster   | Building improvements | 9/1/2014            | 872             | 872                    | 452.00                  | 23            | 115            | 23            | 138            | 734            |
| All American Waste, LLC               | Dumpster   | Building improvements | 9/1/2014            | 2,338           | 2,338                  | 452.00                  | 62            | 310            | 62            | 372            | 1,966          |
| All American Waste, LLC               | Dumpster   | Building improvements | 9/19/2014           | 1,731           | 1,731                  | 452.00                  | 46            | 230            | 46            | 276            | 1,455          |
| All American Waste, LLC               | Dumpster   | Building improvements | 9/20/2014           | 37              | 37                     | 452.00                  | 1             | 5              | 1             | 6              | 31             |
| All American Waste, LLC               | Dumpster   | Building improvements | 9/20/2014           | 37              | 37                     | 452.00                  | 1             | 5              | 1             | 6              | 31             |
| All American Waste, LLC               | Dumpster   | Building improvements | 9/26/2013           | (14,154)        | (14,154)               | 464.00                  | (366)         | (366)          | (366)         | (732)          | (13,422)       |
| BV&G Mechanical                       | Ductless a/c system installation   | Building improvements | 9/26/2013           | (631)           | (631)                  | 464.00                  | (16)          | (16)           | (16)          | (32)           | (599)          |
| BV&G Mechanical                       | Electrical work for ductless a/c installation                              | Building improvements | 9/30/2013           | (631)           | (631)                  | 464.00                  | (16)          | (16)           | (16)          | (32)           | (599)          |
| Marcum LLP                            | Costs associated with CON  | Building improvements | 9/30/2014           | 22,446          | 22,446                 | 360.00                  | 748           | 3,740          | 748           | 4,488          | 17,958         |
| <b>Total 2014 Acquisitions</b>        |  |                       |                     | <b>780,146</b>  | <b>780,146</b>         |                         | <b>20,502</b> | <b>104,038</b> | <b>20,502</b> | <b>124,540</b> | <b>655,606</b> |
| <b>2015 Acquisitions</b>              |  |                       |                     |                 |                        |                         |               |                |               |                |                |
| M&T Bank Credit Card                  | Print, construction supplies   | Building improvements | 1/21/2014           | 1,419           | 1,419                  | 448.00                  | 38            | 190            | 38            | 190            | 1,229          |
| Milia Renovation                      | Renew 3rd floor  | Building improvements | 1/21/2015           | 64,900          | 64,900                 | 448.00                  | 1,738         | 6,952          | 1,738         | 8,690          | 56,210         |
| ACL Electric Services LLC             | 3rd floor hallways/electrical  | Building improvements | 1/21/2015           | 2,650           | 2,650                  | 448.00                  | 71            | 355            | 71            | 355            | 2,295          |
| ACL Electric Services LLC             | Food steam unit  | Building improvements | 1/21/2015           | 2,460           | 2,460                  | 448.00                  | 66            | 330            | 66            | 330            | 2,130          |
| M&T Bank Credit Card                  | Paint, construction supplies   | Building improvements | 1/21/2015           | 347             | 347                    | 448.00                  | 7             | 35             | 7             | 35             | 312            |
| K&R Renovation                        | Closets, sheetrock, door installation, paint                               | Building improvements | 2/23/2015           | 11,950          | 11,950                 | 448.00                  | 320           | 1,280          | 320           | 1,600          | 10,350         |
| Feliner Associates Architects LLC     | Site visit, final paperwork  | Building improvements | 4/15/2015           | 1,852           | 1,852                  | 446.00                  | 49            | 245            | 49            | 245            | 1,607          |
| KT Electrical                         | Electrical work  | Building improvements | 7/1/2015            | 6,781           | 6,781                  | 443.00                  | 184           | 736            | 184           | 920            | 5,861          |
| <b>Total 2015 Acquisitions</b>        |  |                       |                     | <b>92,240</b>   | <b>92,240</b>          |                         | <b>2,473</b>  | <b>9,892</b>   | <b>2,473</b>  | <b>12,365</b>  | <b>79,875</b>  |
| <b>2016 Acquisitions</b>              |  |                       |                     |                 |                        |                         |               |                |               |                |                |
| X Accurate Commercial Door & Hardware | Door Repair  | Building improvements | 3/2/2016            | 3,392           | 3,392                  | 300.00                  | 136           | 351            | 136           | 487            | 2,905          |
| X Accurate Commercial Door & Hardware | Door Repair  | Building improvements | 3/2/2016            | 1,680           | 1,680                  | 300.00                  | 67            | 173            | 67            | 240            | 1,440          |
| X Accurate Commercial Door & Hardware | Door Repair  | Building improvements | 3/2/2016            | 3,392           | 3,392                  | 300.00                  | 136           | 351            | 136           | 487            | 2,905          |
| X Wind River Environmental LLC        | Water Heater Replacement / Plumbing Pipe & Fittings                        | Building improvements | 3/26/2016           | 3,962           | 3,962                  | 300.00                  | 158           | 422            | 158           | 382            | 3,580          |
| X Wind River Environmental LLC        | Water Heater Replacement / Plumbing Pipe & Fittings                        | Building improvements | 4/7/2016            | 24,026          | 24,026                 | 300.00                  | 961           | 2,403          | 961           | 3,364          | 20,662         |
| M&T Bank Credit Card                  | Glass Panels   | Building improvements | 10/7/2015           | 782             | 782                    | 300.00                  | 31            | 93             | 31            | 124            | 658            |
| <b>Total 2016 Acquisitions</b>        |  |                       |                     | <b>37,234</b>   | <b>37,234</b>          |                         | <b>1,489</b>  | <b>3,793</b>   | <b>1,489</b>  | <b>5,282</b>   | <b>31,952</b>  |
| <b>2017 Acquisitions</b>              |  |                       |                     |                 |                        |                         |               |                |               |                |                |
| X K&R Renovation                      | Repair Leak / Ceramic Tiles / Paint Walls                                  | Building improvements | 3/6/2017            | 8,500           | 8,500                  | 180.00                  | 567           | 898            | 567           | 1,465          | 7,035          |
| X Life Safety Services                | Firestop Installation  | Building improvements | 2/3/2017            | 5,000           | 5,000                  | 180.00                  | 333           | 555            | 333           | 888            | 4,112          |
| X Life Safety Services                | Firestop Installation  | Building improvements | 2/3/2017            | 5,000           | 5,000                  | 180.00                  | 333           | 555            | 333           | 888            | 4,112          |
| X CT Telecommunications Services, LLC | Avaya Expansion Modules  | Building improvements | 7/3/2017            | 1,573           | 1,573                  | 180.00                  | 105           | 131            | 105           | 136            | 1,336          |
| X K&R Renovation                      | Paint Hallways/Install PVC, Ceramic Tiles, Fire Stop Materials             | Building improvements | 7/12/2017           | 15,950          | 15,950                 | 180.00                  | 1,063         | 1,329          | 1,063         | 2,392          | 13,558         |
| <b>Total 2017 Acquisitions</b>        |  |                       |                     | <b>36,023</b>   | <b>36,023</b>          |                         | <b>2,401</b>  | <b>3,468</b>   | <b>2,401</b>  | <b>5,869</b>   | <b>30,154</b>  |
| <b>2018 Acquisitions</b>              |  |                       |                     |                 |                        |                         |               |                |               |                |                |
| X K & R Renovation                    | Paint, Install fire stop materials; Install electric outlet & other        | Building improvements | 8/24/2017           | 2,350           | 2,350                  | 180.00                  | 157           | 157            | 157           | 314            | 2,036          |
| X M/A NationWide General Construction | Floor repair work at 23 Prospect Ave                                       | Building improvements | 12/7/2017           | 7,500           | 7,500                  | 180.00                  | 500           | 500            | 500           | 1,000          | 6,500          |
| X R/Pol Construction                  | HD/Lowes chairs  | Building improvements | 2/15/2018           | 1,177           | 1,177                  | 180.00                  | 78            | 78             | 78            | 156            | 1,021          |

**Normal Acquisition  
Depreciation Schedule**

| Vendor                                   | Description   | Classification        | Date of Acquisition | Historical Cost  | Cost to be Depreciated | Useful Life (in months) | 2018 Depr.    | 2018 Accum.    | 2019 Depr.    | 2019 Accum.    | Net Book Value   |
|--|---|-----------------------|---------------------|------------------|------------------------|-------------------------|---------------|----------------|---------------|----------------|------------------|
|  | Checked Large Walk-In Cooler (Not Working); Removed defective parts, installed new parts, fixed wiring, charged system w/ R-404A, Checked Operation, Adjusted, Left in Working Order  | Building improvements | 2/20/2018           | 5,000            | 5,000                  | 180.00                  | 333           | 333            | 333           | 666            | 4,334            |
| X GREEN AIR SALES & SERVICE, INC.        | New Power Unit for Elevator #2 at 23 Prospect Ave   | Building improvements | 4/10/2018           | 19,579           | 19,579                 | 180.00                  | 1,305         | 1,305          | 1,305         | 2,610          | 16,969           |
| X Otis Elevator Company                  | Install electrical outlet on masonry wall in laundry room; replace electrical box & outlet for windows a/c  | Building improvements | 4/24/2018           | 415              | 415                    | 180.00                  | 28            | 28             | 28            | 56             | 359              |
| X Stamford Electric LLC                  | Install 20amp circuit for electric space heater; Furnish/install new breaker in kitchen; install in-wall forced air electric heater   | Building improvements | 4/18/2018           | 884              | 884                    | 180.00                  | 59            | 59             | 59            | 118            | 766              |
| X Stamford Electric LLC                  | Furnish 6 Commercial In-wall heaters, 10K BTU; install heaters; provide 1 yr warranty   | Building improvements | 4/18/2018           | 2,387            | 2,387                  | 180.00                  | 172           | 172            | 172           | 344            | 2,243            |
| X Stamford Electric LLC                  | Install 20amp circuit in kitchen load cir; install in-wall outlet box & in-wall lock receptacle in 2nd fl. dining; Install 20amp circuit in 4th floor hallway load cir; install in-wall outlet box & twist lock receptacle in 4th fl. dining; Troubleshoot steam unit circuits on 3rd/2nd fl; Install/Furnish 2 2-pole 20amp breakers; Install/Furnish Remove old & install new carpet in DR; Install window sills; Buildup frame & install stucco above smoking area; pour concrete on patio; install gfi outlets; paint resident rooms/bathrooms; | Building improvements | 4/18/2018           | 1,560            | 1,560                  | 180.00                  | 104           | 104            | 104           | 208            | 1,352            |
| X K & R Renovation                       | remove pvc tiles & paint floor in laundry   | Building improvements | 5/17/2018           | 38,500           | 38,500                 | 180.00                  | 2,567         | 2,567          | 2,567         | 5,134          | 33,366           |
| X M A Nation/Wide General Construction C | Install new concrete slab in elevator pit at 23 Prospect Ave  | Building improvements | 6/13/2018           | 6,500            | 6,500                  | 180.00                  | 433           | 433            | 433           | 866            | 5,634            |
| X Stamford Electric LLC                  | Install circuit to rear gate opener; provide handmade trench bism bldg & gate equip; install 3/4" underground conduits; Install circuit breaker in basement panel; Hook up high voltage wiring to gate equip  | Building improvements | 9/20/2018           | 2,450            | 2,450                  | 180.00                  | 163           | 163            | 163           | 326            | 2,124            |
| X Life Safety Services                   | Sales Tax - Firestop Installation   | Building improvements | 2/3/2017            | 318              | 318                    | 180.00                  | 21            | 21             | 21            | 42             | 276              |
| <b>Total 2018 Acquisitions</b>           |   |                       |                     | <b>88,820</b>    | <b>88,820</b>          |                         | <b>5,920</b>  | <b>5,920</b>   | <b>5,920</b>  | <b>11,840</b>  | <b>76,980</b>    |
| X RPO Construction, Inc                  | Credit Card Bills - construction supplies   | Building improvements | 10/2/2018           | 3,265            | 3,265                  | 180.00                  |               |                | 218           | 218            | 3,047            |
| X Stamford Electric, LLC                 | Furnish and install 6 RAB outdoor flood lights  | Building improvements | 8/7/2018            | 8,901            | 8,901                  | 180.00                  |               |                | 593           | 593            | 8,308            |
| X M A Nationwide General Construction G  | Elevator wall foundation waterproofing  | Building improvements | 12/14/2018          | 4,500            | 4,500                  | 180.00                  |               |                | 300           | 300            | 4,200            |
| X M A Nationwide General Construction G  | Roof re repair in ten different locations   | Building improvements | 12/17/2018          | 5,500            | 5,500                  | 180.00                  |               |                | 367           | 367            | 5,133            |
| X Otis Elevator Company                  | Cylinder Replacement  | Building improvements | 10/15/2018          | 59,349           | 59,349                 | 180.00                  |               |                | 3,957         | 3,957          | 55,392           |
| X Otis Elevator Company                  | Progress billing for cylinder replacement   | Building improvements | 3/8/2019            | 27,800           | 27,800                 | 180.00                  |               |                | 1,853         | 1,853          | 25,947           |
| X Otis Elevator Company                  | Final billing for cylinder replacement  | Building improvements | 2/20/2019           | 27,790           | 27,790                 | 180.00                  |               |                | 1,853         | 1,853          | 25,937           |
| X Benjamin, Chase & Associates           | Settlement with Life Safety systems   | Building improvements | 5/31/2019           | 9,732            | 9,732                  | 180.00                  |               |                | 283           | 283            | 9,083            |
| X Otis Elevator Company                  | Final payment 4 additional team days to remove Solid State Starter  | Building improvements | 2/5/2019            | 8,551            | 8,551                  | 180.00                  |               |                | 570           | 570            | 7,981            |
| X Otis Elevator Company                  | Troubleshoot car controller - power supply/inverter/transmitter   | Building improvements | 1/21/2019           | 7,759            | 7,759                  | 180.00                  |               |                | 517           | 517            | 7,242            |
| X 3 Bedford LLC                          | Chain link fence removal  | Building improvements | 9/20/2019           | 7,976            | 7,976                  | 180.00                  |               |                | 532           | 532            | 7,444            |
| X 3 Bedford LLC                          | Drainage pipe install and tie into catch basin  | Building improvements | 9/20/2019           | 12,813           | 12,813                 | 180.00                  |               |                | 854           | 854            | 11,959           |
| <b>Total 2019 Acquisitions</b>           |   |                       |                     | <b>188,186</b>   | <b>188,186</b>         |                         |               |                | <b>12,546</b> | <b>12,546</b>  | <b>175,640</b>   |
| <b>Total Building Improvements</b>       |   |                       |                     | <b>1,764,505</b> | <b>1,764,505</b>       |                         | <b>46,847</b> | <b>197,589</b> | <b>59,393</b> | <b>256,982</b> | <b>1,507,523</b> |
| Non-movable Equipment                    |   |                       |                     |                  |                        |                         |               |                |               |                |                  |
| X Otis Elevator                          | Clean out system, add new oil, new power unit, new packing, new sol   | Fixed Equipment       | 7/23/2013           | 17,827           | 17,827                 | 60.00                   | 2,973         | 17,827         | 17,827        | 17,827         | -                |
| Grainer                                  | New food waste disposal and duct fan  | Fixed Equipment       | 9/22/2013           | 925              | 925                    | 60.00                   | 185           | 925            | 925           | 925            | -                |
| <b>Total 2013 Acquisitions</b>           |   |                       |                     | <b>18,752</b>    | <b>18,752</b>          |                         | <b>3,158</b>  | <b>18,752</b>  | <b>-</b>      | <b>18,752</b>  | <b>-</b>         |
| 2014 Acquisitions                        |   |                       |                     |                  |                        |                         |               |                |               |                |                  |
| Bernard Badello                          | Cat 6 cables, network switches, firewall, vertical switch racks, comp   | Fixed Equipment       | 6/1/2013            | 5,239            | 5,239                  | 60.00                   | 1,047         | 5,239          | -             | 5,239          | -                |
| BV&G Mechanical                          | Ductless a/c system installation  | Fixed Equipment       | 9/26/2013           | 14,154           | 14,154                 | 60.00                   | 2,830         | 14,154         | -             | 14,154         | -                |
| BV&G Mechanical                          | Electrical work for ductless a/c installation   | Fixed Equipment       | 9/27/2013           | 631              | 631                    | 60.00                   | 127           | 631            | -             | 631            | -                |
| M&T Bank, Credit Card                    | Furniture, computer stations, rehab equipment, heat pump  | Fixed Equipment       | 10/31/2013          | 2,138            | 2,138                  | 60.00                   | 426           | 2,138          | -             | 2,138          | -                |
| Otis Elevator                            | Clean out system, add new oil, new power unit, new packing, new sol   | Fixed Equipment       | 12/1/2013           | 1,132            | 1,132                  | 60.00                   | 228           | 1,132          | -             | 1,132          | -                |
| N-Tech Solutions Group LLC               | Phone work  | Fixed Equipment       | 1/1/2014            | 15,442           | 15,442                 | 60.00                   | 3,090         | 15,442         | -             | 15,442         | -                |
| N-Tech Solutions Group LLC               | Elevator protection systems   | Fixed Equipment       | 1/1/2014            | 4,894            | 4,894                  | 60.00                   | 4,351         | 21,759         | -             | 21,759         | -                |
| Otis Elevator                            | T.V.s, paint, miscellaneous construction items  | Fixed Equipment       | 3/31/2014           | 8,104            | 8,104                  | 60.00                   | 1,620         | 8,104          | -             | 8,104          | -                |
| M&T Bank Credit Card                     | Phone systems   | Fixed Equipment       | 4/9/2014            | 5,946            | 5,946                  | 60.00                   | 1,190         | 5,946          | -             | 5,946          | -                |
| N-Tech Solutions Group LLC               | Replaced condensing units in walk in cooler and freezer   | Fixed Equipment       | 6/16/2014           | 7,551            | 7,551                  | 60.00                   | 1,511         | 7,551          | -             | 7,551          | -                |
| Penecappliance Service                   | Refrigeration service   | Fixed Equipment       | 7/1/2014            | 832              | 832                    | 60.00                   | 168           | 832            | -             | 832            | -                |
| Penecappliance Service                   | Refrigeration service   | Fixed Equipment       | 7/5/2014            | 9,784            | 9,784                  | 60.00                   | 1,956         | 9,784          | -             | 9,784          | -                |
| Penecappliance Service                   | Refrigeration service   | Fixed Equipment       | 7/25/2014           | 4,786            | 4,786                  | 60.00                   | 958           | 4,786          | -             | 4,786          | -                |
| Penecappliance Service                   | Refrigeration service   | Fixed Equipment       | 8/11/2014           | 4,041            | 4,041                  | 60.00                   | 809           | 4,041          | -             | 4,041          | -                |
| <b>Total 2014 Acquisitions</b>           |   |                       |                     | <b>106,433</b>   | <b>106,433</b>         |                         | <b>21,289</b> | <b>106,433</b> | <b>-</b>      | <b>106,433</b> | <b>-</b>         |
| 2015 Acquisitions                        |   |                       |                     |                  |                        |                         |               |                |               |                |                  |
| Otis Elevator                            | Elevator protection systems   | Non-movable Equipment | 10/1/2014           | 155              | 155                    | 60.00                   | 31            | 124            | 31            | 155            | 0                |

Norwalk Acquisition  
Depreciation Schedule  
9/20/19

| Vendor                         | Description  | Date of Acquisition       | Historical Cost | Cost to be Depreciated | Useful Life (in months) | 2018 Depr. | 2018 Accum. | 2019 Depr. | 2019 Accum. | Net Book Value |
|--------------------------------|--|---------------------------|-----------------|------------------------|-------------------------|------------|-------------|------------|-------------|----------------|
|                                |  |                           | 155             | 155                    |                         | 31         | 124         | 31         | 155         | 0              |
| <b>Total 2015 Acquisitions</b> |  |                           |                 |                        |                         |            |             |            |             |                |
| X Penevacaplanes Service       | Heat Exchanger / Ice Machine   | 4/12/2016                 | 4,692           | 4,692                  | 120.00                  | 469        | 1,173       | 469        | 1,642       | 3,050          |
| X Penevacaplanes Service       | Replace Heater Exchanger   | 3/7/2016                  | 3,829           | 3,829                  | 120.00                  | 383        | 989         | 383        | 1,372       | 2,457          |
| X Penevacaplanes Service       | Install Ice Machine  | 5/18/2016                 | 404             | 404                    | 120.00                  | 40         | 97          | 40         | 137         | 267            |
| <b>Total 2016 Acquisitions</b> |  |                           |                 |                        |                         |            |             |            |             |                |
|                                |  |                           | 8,925           | 8,925                  |                         | 892        | 2,259       | 892        | 3,151       | 5,774          |
| <b>Total Non-movable Equip</b> |  |                           |                 |                        |                         |            |             |            |             |                |
|                                |  |                           | 134,265         | 134,265                |                         | 25,370     | 127,568     | 923        | 128,491     | 5,774          |
| <b>Moveable Equipment</b>      |  |                           |                 |                        |                         |            |             |            |             |                |
| <b>2013 Acquisitions</b>       |  |                           |                 |                        |                         |            |             |            |             |                |
| Bernard Badello                | Cat 6 cables, network switches (firewall, vertical switch racks, compo | 6/1/2013                  | \$ 15,292       | \$ 15,292              | \$ 36                   | (5,097)    | 15,292      | -          | 15,292      | -              |
| IDI LLC                        | PVC printer  | 6/28/2013                 | \$ 1,914        | \$ 1,914               | \$ 36                   | (638)      | 1,914       | -          | 1,914       | -              |
| Bernard Badello                | Computers and printers   | 6/28/2013                 | \$ 11,750       | \$ 11,750              | \$ 36                   | (3,917)    | 11,750      | -          | 11,750      | -              |
| Bernard Badello                | Printers   | 7/1/2013                  | \$ 1,234        | \$ 1,234               | \$ 36                   | (411)      | 1,234       | -          | 1,234       | -              |
| Mila Renovation                | Computers & Equipment  | 8/10/2013                 | \$ 1,856        | \$ 1,856               | \$ 36                   | (619)      | 1,856       | -          | 1,856       | -              |
| Bernard Badello                | Install new tv's - dining room   | 8/21/2013                 | \$ 3,787        | \$ 3,787               | \$ 36                   | (1,262)    | 3,787       | -          | 3,787       | -              |
| N-Tech Solutions Group LLC     | 5 computers, ports, printer  | 8/13/2013                 | \$ 29,033       | \$ 29,033              | \$ 36                   | (9,678)    | 29,033      | -          | 29,033      | -              |
| N-Tech Solutions Group LLC     | Cat 5 cables, AC, poth, cisco controller, network switches             | 8/13/2013                 | \$ 29,720       | \$ 29,720              | \$ 36                   | (9,907)    | 29,720      | -          | 29,720      | -              |
| N-Tech Solutions Group LLC     | Cat 5 cables, phone jacks  | 8/13/2013                 | \$ 5,116        | \$ 5,116               | \$ 36                   | (1,705)    | 5,116       | -          | 5,116       | -              |
| N-Tech Solutions Group LLC     | Thin client CLI-16   | 8/13/2013                 | \$ 8,246        | \$ 8,246               | \$ 36                   | (2,749)    | 8,246       | -          | 8,246       | -              |
| iFurn                          | New furniture for lobby and offices                                    | 9/19/2013                 | \$ 13,791       | \$ 13,791              | \$ 60                   | 2,759      | 13,791      | -          | 13,791      | -              |
| M&T Credit Card (Impro. etc)   | Construction supplies, fitness equipment for rehab                     | 8/13/2013                 | \$ 2,021        | \$ 2,021               | \$ 36                   | (674)      | 2,021       | -          | 2,021       | -              |
| Medline Industries             | Digital scales   | 8/21/2013                 | \$ 1,489        | \$ 1,489               | \$ 36                   | (496)      | 1,489       | -          | 1,489       | -              |
| Medline Industries             | Patient lift and digital scales  | 8/21/2013                 | \$ 5,471        | \$ 5,471               | \$ 36                   | (1,824)    | 5,471       | -          | 5,471       | -              |
| Medline Industries             | Specialty resident bed   | 9/5/2013                  | \$ 1,496        | \$ 1,496               | \$ 36                   | (499)      | 1,496       | -          | 1,496       | -              |
| Cty Carding & Recycling        | Dumpster rental for center wing renovation                             | Refunded 12/13 Per Client | \$ 2,570        | \$ 2,570               | \$ -                    | -          | 2,570       | -          | 2,570       | -              |
| <b>Total 2013 Acquisitions</b> |  |                           |                 |                        |                         |            |             |            |             |                |
|                                |  |                           | 134,785         | 134,785                |                         | (34,148)   | 134,785     | -          | 134,785     | -              |
| <b>2014 Acquisitions</b>       |  |                           |                 |                        |                         |            |             |            |             |                |
| Bernard Badello                | Computer kiosks and servers  | 10/31/2013                | 11,319          | 11,319                 | 36.00                   | -          | 11,319      | -          | 11,319      | -              |
| M&T Bank Credit Card           | Furniture, computer station, rehab equipment, heat pump                | 10/31/2013                | 18,297          | 18,297                 | 36.00                   | -          | 18,297      | -          | 18,297      | -              |
| Bernard Badello                | Laptop, monitor, printer   | 11/25/2013                | 965             | 965                    | 36.00                   | -          | 965         | -          | 965         | -              |
| Bernard Badello                | Desktop, backup, tape library  | 11/20/2013                | 6,324           | 6,324                  | 36.00                   | -          | 6,324       | -          | 6,324       | -              |
| M&T Bank Credit Card           | Computer desks and chairs  | 11/20/2013                | 6,131           | 6,131                  | 36.00                   | -          | 6,131       | -          | 6,131       | -              |
| Getmedex                       | Wheelchairs  | 12/1/2013                 | 2,552           | 2,552                  | 36.00                   | -          | 2,552       | -          | 2,552       | -              |
| M&T Bank Credit Card           | Concentrators for refrigerators  | 12/1/2013                 | 4,394           | 4,394                  | 36.00                   | -          | 4,394       | -          | 4,394       | -              |
| N-Tech Solutions Group LLC     | Camera installation and wiring   | 12/1/2013                 | 8,814           | 8,814                  | 36.00                   | -          | 8,814       | -          | 8,814       | -              |
| N-Tech Solutions Group LLC     | Computer wiring and installation                                       | 12/1/2013                 | 2,119           | 2,119                  | 36.00                   | -          | 2,119       | -          | 2,119       | -              |
| N-Tech Solutions Group LLC     | Cable installation   | 12/1/2013                 | 2,014           | 2,014                  | 36.00                   | -          | 2,014       | -          | 2,014       | -              |
| SPS                            | Treadmill  | 1/1/2014                  | 2,000           | 2,000                  | 36.00                   | -          | 2,000       | -          | 2,000       | -              |
| Getmedex                       | Computerized inventory, Specialists                                    | 1/1/2014                  | 2,850           | 2,850                  | 36.00                   | -          | 2,850       | -          | 2,850       | -              |
| M&T Bank Credit Card           | Oxygen concentrators   | 1/21/2014                 | 2,538           | 2,538                  | 36.00                   | -          | 2,538       | -          | 2,538       | -              |
| M&T Bank Credit Card           | Tv's and laptops   | 2/28/2014                 | 2,984           | 2,984                  | 36.00                   | -          | 2,984       | -          | 2,984       | -              |
| M&T Bank Credit Card           | Tv's, paint, miscellaneous construction items                          | 2/28/2014                 | 2,005           | 2,005                  | 36.00                   | -          | 2,005       | -          | 2,005       | -              |
| ArjoHuntleigh                  | Slings for lift  | 5/1/2014                  | 296             | 296                    | 36.00                   | -          | 296         | -          | 296         | -              |
| ArjoHuntleigh                  | Slings for lift  | 5/1/2014                  | 1,021           | 1,021                  | 36.00                   | -          | 1,021       | -          | 1,021       | -              |
| Getmedex                       | Mattresses   | 5/1/2014                  | 3,338           | 3,338                  | 36.00                   | -          | 3,338       | -          | 3,338       | -              |
| Getmedex                       | Mattresses   | 5/1/2014                  | 3,206           | 3,206                  | 36.00                   | -          | 3,206       | -          | 3,206       | -              |
| M&T Bank Credit Card           | Moveable equipment   | 5/31/2014                 | 3,002           | 3,002                  | 36.00                   | -          | 3,002       | -          | 3,002       | -              |
| Alstate Medical                | Blood pressure machine   | 6/1/2014                  | 985             | 985                    | 36.00                   | -          | 985         | -          | 985         | -              |
| Getmedex                       | Head and foot boards   | 6/1/2014                  | 1,264           | 1,264                  | 36.00                   | -          | 1,264       | -          | 1,264       | -              |
| Getmedex                       | Dressers   | 6/1/2014                  | 3,206           | 3,206                  | 36.00                   | -          | 3,206       | -          | 3,206       | -              |
| Getmedex                       | Bed rails, bed ends, bed extenders                                     | 6/1/2014                  | 2,801           | 2,801                  | 36.00                   | -          | 2,801       | -          | 2,801       | -              |
| Getmedex                       | Mattresses   | 6/1/2014                  | 2,955           | 2,955                  | 36.00                   | -          | 2,955       | -          | 2,955       | -              |
| Getmedex                       | Mattresses   | 6/1/2014                  | 1,489           | 1,489                  | 36.00                   | -          | 1,489       | -          | 1,489       | -              |
| M&T Bank Credit Card           | EKO machine, patient station, misc construction items                  | 6/30/2014                 | 2,969           | 2,969                  | 36.00                   | -          | 2,969       | -          | 2,969       | -              |
| ArjoHuntleigh                  | 3 beds and power lift chair  | 7/1/2014                  | 3,350           | 3,350                  | 36.00                   | -          | 3,350       | -          | 3,350       | -              |
| ArjoHuntleigh                  | Stretcher  | 7/1/2014                  | 3,907           | 3,907                  | 36.00                   | -          | 3,907       | -          | 3,907       | -              |
| Croth Care Industries          | Electronic bed   | 8/1/2014                  | 800             | 800                    | 36.00                   | -          | 800         | -          | 800         | -              |
| Medline Industries             | Defibrillators   | 8/1/2014                  | 3,402           | 3,402                  | 36.00                   | -          | 3,402       | -          | 3,402       | -              |
| M&T Bank Credit Card           | Paint, tv's, construction supplies                                     | 8/31/2014                 | 1,302           | 1,302                  | 36.00                   | -          | 1,302       | -          | 1,302       | -              |
| Conersione Medical Services    | Walkers, wheelchairs, mattresses                                       | 9/30/2014                 | 449             | 449                    | 36.00                   | -          | 449         | -          | 449         | -              |
| Conersione Medical Services    | Walkers, wheelchairs, mattresses                                       | 9/30/2014                 | 2,074           | 2,074                  | 36.00                   | -          | 2,074       | -          | 2,074       | -              |
| Conersione Medical Services    | Walkers, wheelchairs, mattresses                                       | 9/30/2014                 | 2,808           | 2,808                  | 36.00                   | -          | 2,808       | -          | 2,808       | -              |
| Conersione Medical Services    | Walkers, wheelchairs, mattresses                                       | 9/30/2014                 | 2,393           | 2,393                  | 36.00                   | -          | 2,393       | -          | 2,393       | -              |
| Medline Industries             | Window shades  | 10/1/2013                 | 1,395           | 1,395                  | 60.00                   | 279        | 1,395       | -          | 1,395       | -              |
| Medline Industries             | Window shades  | 10/1/2013                 | 1,395           | 1,395                  | 60.00                   | 279        | 1,395       | -          | 1,395       | -              |
| Medline Industries             | Decorative pictures in center wing                                     | 10/1/2013                 | 8,372           | 8,372                  | 60.00                   | 1,676      | 8,372       | -          | 8,372       | -              |
| Brother Corp                   | Conference table, kitchen cabinets, conference room furniture          | 10/1/2013                 | 16,550          | 16,550                 | 60.00                   | 3,310      | 16,550      | -          | 16,550      | -              |
| Muralis, Inc.                  | Shelving   | 10/2/2013                 | 1,279           | 1,279                  | 60.00                   | 255        | 1,279       | -          | 1,279       | -              |
| Muralis, Inc.                  | Pictures for center wing, day room, admission & OT                     | 10/30/2013                | 9,428           | 9,428                  | 60.00                   | 1,884      | 9,428       | -          | 9,428       | -              |
| M&T Bank Credit Card           | Furniture, computer stations, rehab equipment, heat pump               | 10/31/2013                | 8,868           | 8,868                  | 60.00                   | 1,772      | 8,868       | -          | 8,868       | -              |
| Medline Industries             | Fleischhals  | 11/7/2013                 | 3,552           | 3,552                  | 60.00                   | 712        | 3,552       | -          | 3,552       | -              |
| Brother Corp                   | Furniture & fixtures for conference room and rehab                     | 11/8/2013                 | 10,950          | 10,950                 | 60.00                   | 2,190      | 10,950      | -          | 10,950      | -              |
| Muralis, Inc.                  | Pictures on first floor, conference rooms, dining room, social room    | 11/10/2013                | 15,499          | 15,499                 | 60.00                   | 3,099      | 15,499      | -          | 15,499      | -              |

Norwalk Acquisition  
Depreciation Schedule  
9/30/19

| Vendor                         | Description  | Classification            | Date of Acquisition | Historical Cost | Cost to be Depreciated | Useful Life (in months) | 2018 Depr.    | 2018 Accum.    | 2019 Depr. | 2019 Accum.    | Net Book Value |
|--------------------------------|--|---------------------------|---------------------|-----------------|------------------------|-------------------------|---------------|----------------|------------|----------------|----------------|
| Industrial Glass & Mirror      | Double door installations, counter top installation, thermo units      | Furniture & Fixtures      | 11/11/2013          | 1,306           | 1,306                  | 60.00                   | 262           | 1,306          | -          | 1,306          | -              |
| Munals, Inc.                   | Office decor and furniture for member office                           | Furniture & Fixtures      | 11/15/2013          | 5,728           | 5,728                  | 60.00                   | 1,144         | 5,728          | -          | 5,728          | -              |
| M&T Bank Credit Card           | Lounge chair and coffee table  | Furniture & Fixtures      | 11/20/2013          | 1,916           | 1,916                  | 60.00                   | 384           | 1,916          | -          | 1,916          | -              |
| Munals, 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         | 16,000         | -          | 16,000         | -              |
| MAG Medical Enterprises        | Shelving   | Furniture & Fixtures      | 1/12/2014           | 916             | 916                    | 60.00                   | 184           | 916            | -          | 916            | -              |
| C&H Signal                     | Door holders   | Furniture & Fixtures      | 2/9/2014            | 1,000           | 1,000                  | 60.00                   | 200           | 1,000          | -          | 1,000          | -              |
| Munals, 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         | 8,580          | -          | 8,580          | -              |
| Bernard Badello                | Cat 6 cables, network switches, firewall, vertical switch racks, comp  | Recessed to Fixed Equip   | 6/1/2013            | (5,239)         | (5,239)                | 60.00                   | (1,047)       | (5,239)        | -          | (5,239)        | -              |
| City Carting & Recycling       | Dumpster rental for center wing renovation                             | Refunded 12/13 Per Client | 12/31/2013          | 1,978           | -                      | -                       | (2,570)       | (2,570)        | -          | -              | 1,666          |
| M&T Bank Credit Card           | Paint, tv's, construction supplies                                     | Building Improvements     | 2/28/2014           | 1,978           | 1,978                  | 459.00                  | 52            | 260            | 52         | 312            | 1,666          |
| M&T Bank Credit Card           | Paint, tv's, construction supplies                                     | Building Improvements     | 8/31/2014           | 1,040           | 1,040                  | 453.00                  | 28            | 140            | 28         | 168            | 872            |
| <b>Total 2014 Acquisitions</b> |  |                           |                     | <b>236,900</b>  | <b>236,900</b>         |                         | <b>19,009</b> | <b>234,283</b> | <b>80</b>  | <b>234,363</b> | <b>2,537</b>   |

|                                |                                  |                   |            |                |                |       |               |                |               |                |          |
|--------------------------------|----------------------------------|-------------------|------------|----------------|----------------|-------|---------------|----------------|---------------|----------------|----------|
| 2015 Acquisitions              |                                  |                   |            |                |                |       |               |                |               |                |          |
| M&T Bank Credit Card           | Tv's and wall mounts             | Movable Equipment | 10/1/2014  | 1,887          | 1,887          | 36.00 | -             | 1,887          | -             | 1,887          | -        |
| Glenn Goulet                   | Printers                         | Movable Equipment | 10/9/2014  | 192            | 192            | 36.00 | -             | 192            | -             | 192            | -        |
| Triple A Supplies              | Floor machines, plater, vacuum   | Movable Equipment | 11/30/2014 | 4,373          | 4,373          | 36.00 | -             | 4,373          | -             | 4,373          | -        |
| Genmedex                       | Mattresses                       | Movable Equipment | 11/30/2014 | 2,217          | 2,217          | 36.00 | -             | 2,217          | -             | 2,217          | -        |
| Medline Industries             | Blankets                         | Movable Equipment | 11/30/2014 | 2,051          | 2,051          | 36.00 | -             | 2,051          | -             | 2,051          | -        |
| Allstate Medical               | Scale and trapeze                | Movable Equipment | 11/30/2014 | 1,344          | 1,344          | 36.00 | -             | 1,344          | -             | 1,344          | -        |
| Allstate Medical               | Lift, transfer boards            | Movable Equipment | 11/30/2014 | 2,270          | 2,270          | 36.00 | -             | 2,270          | -             | 2,270          | -        |
| Comerstone Medical Services    | Walkers, wheelchairs, mattresses | Movable Equipment | 12/31/2014 | 2,746          | 2,746          | 36.00 | -             | 2,746          | -             | 2,746          | -        |
| Comerstone Medical Services    | Walkers, wheelchairs, mattresses | Movable Equipment | 12/31/2014 | 2,943          | 2,943          | 36.00 | -             | 2,943          | -             | 2,943          | -        |
| N-Tech Solutions Group LLC     | Security camera and installation | Movable Equipment | 1/31/2015  | 6,376          | 6,376          | 36.00 | -             | 6,376          | -             | 6,376          | -        |
| M&T Bank Credit Card           | Tv's                             | Movable Equipment | 1/31/2015  | 1,000          | 1,000          | 36.00 | -             | 1,000          | -             | 1,000          | -        |
| Comerstone Medical Services    | Walkers, wheelchairs, mattresses | Movable Equipment | 2/28/2015  | 4,557          | 4,557          | 36.00 | -             | 4,557          | -             | 4,557          | -        |
| Medline Industries             | Meal carts                       | Movable Equipment | 2/28/2015  | 2,080          | 2,080          | 36.00 | -             | 2,080          | -             | 2,080          | -        |
| M&T Bank Credit Card           | Laptop, monitor, printer         | Movable Equipment | 3/1/2015   | 2,987          | 2,987          | 36.00 | -             | 2,987          | -             | 2,987          | -        |
| Genmedex                       | Mattresses                       | Movable Equipment | 4/1/2015   | 1,954          | 1,954          | 36.00 | -             | 1,954          | -             | 1,954          | -        |
| Genmedex                       | Mattresses                       | Movable Equipment | 4/1/2015   | 2,217          | 2,217          | 36.00 | -             | 2,217          | -             | 2,217          | -        |
| M&T Bank Credit Card           | Laptop, monitor, printer         | Movable Equipment | 4/1/2015   | 351            | 351            | 36.00 | -             | 351            | -             | 351            | -        |
| M&T Bank Credit Card           | Laptop, monitor, printer         | Movable Equipment | 4/1/2015   | 8,388          | 8,388          | 36.00 | -             | 8,388          | -             | 8,388          | -        |
| Genmedex                       | Mattresses                       | Movable Equipment | 4/8/2015   | 1,730          | 1,730          | 36.00 | -             | 1,730          | -             | 1,730          | -        |
| M&T Bank Credit Card           | Tv's and wall mounts             | Movable Equipment | 5/1/2015   | 903            | 903            | 36.00 | -             | 903            | -             | 903            | -        |
| Genmedex                       | Mattresses                       | Movable Equipment | 6/1/2015   | 2,094          | 2,094          | 36.00 | -             | 2,094          | -             | 2,094          | -        |
| Genmedex                       | Wheelchairs                      | Movable Equipment | 6/1/2015   | 636            | 636            | 36.00 | -             | 636            | -             | 636            | -        |
| Genmedex                       | Wheelchairs                      | Movable Equipment | 6/1/2015   | 302            | 302            | 36.00 | -             | 302            | -             | 302            | -        |
| Genmedex                       | Wheelchairs                      | Movable Equipment | 6/1/2015   | 936            | 936            | 36.00 | -             | 936            | -             | 936            | -        |
| M&T Bank Credit Card           | Tv's, laptops and wall mounts    | Movable Equipment | 6/1/2015   | 5,042          | 5,042          | 36.00 | -             | 5,042          | -             | 5,042          | -        |
| Brother Corp                   | Laptops                          | Movable Equipment | 7/1/2015   | 2,574          | 2,574          | 36.00 | -             | 2,574          | -             | 2,574          | -        |
| M&T Bank Credit Card           | Picture boards, countertops      | Movable Equipment | 4/24/2015  | 1,100          | 1,100          | 60.00 | 220           | 880            | 220           | 1,100          | -        |
| Brigas Healthcare              | Desks                            | Movable Equipment | 4/28/2015  | 1,351          | 1,351          | 60.00 | 270           | 1,080          | 270           | 1,350          | -        |
| IBPC                           | Chairs                           | Movable Equipment | 4/30/2015  | 1,259          | 1,259          | 60.00 | 252           | 1,008          | 251           | 1,259          | 0        |
| Supreme Interiors              | Bedspreads                       | Movable Equipment | 5/1/2015   | 10,390         | 10,390         | 60.00 | 2,078         | 8,312          | 2,078         | 10,390         | -        |
| Genmedex                       | Chairs                           | Movable Equipment | 6/1/2015   | 9,130          | 9,130          | 60.00 | 1,826         | 7,304          | 1,826         | 9,130          | 0        |
| Genmedex                       | Resident room furniture          | Movable Equipment | 6/1/2015   | 3,660          | 3,660          | 60.00 | 732           | 2,928          | 732           | 3,660          | 0        |
| Genmedex                       | Resident room furniture          | Movable Equipment | 6/1/2015   | 3,217          | 3,217          | 60.00 | 643           | 2,574          | 643           | 3,215          | 2        |
| Genmedex                       | Resident room furniture          | Movable Equipment | 6/1/2015   | 3,206          | 3,206          | 60.00 | 641           | 2,564          | 641           | 3,205          | 1        |
| Genmedex                       | Chairs                           | Movable Equipment | 6/1/2015   | 17,124         | 17,124         | 60.00 | 3,423         | 13,700         | 3,424         | 17,124         | (0)      |
| Munals, Inc.                   | Pictures                         | Movable Equipment | 6/1/2015   | 4,962          | 4,962          | 60.00 | 992           | 3,968          | 992           | 4,960          | 2        |
| <b>Total 2015 Acquisitions</b> |                                  |                   |            | <b>119,548</b> | <b>119,548</b> |       | <b>11,079</b> | <b>108,465</b> | <b>11,077</b> | <b>119,542</b> | <b>3</b> |

|                                    |   |                   |            |       |       |        |       |       |     |       |       |
|------------------------------------|---|-------------------|------------|-------|-------|--------|-------|-------|-----|-------|-------|
| 2016 Acquisitions                  |   |                   |            |       |       |        |       |       |     |       |       |
| M&T Bank credit card               | Control Board / Drain Kit (2) / Thermal Air Conditioner (2) / 50 Inel | Movable Equipment | 1/26/2016  | 1,934 | 1,934 | 36.00  | 645   | 1,773 | 161 | 1,934 | (0)   |
| M&T Bank credit card               | LED Monitor   | Movable Equipment | 2/29/2016  | 480   | 480   | 36.00  | 160   | 427   | 53  | 480   | (0)   |
| M&T Bank credit card               | Apple iPad Air 2  | Movable Equipment | 2/29/2016  | 542   | 542   | 36.00  | 181   | 482   | 60  | 542   | 0     |
| M&T Bank credit card               | APC UPS System  | Movable Equipment | 2/29/2016  | 1,077 | 1,077 | 36.00  | 359   | 957   | 120 | 1,077 | 0     |
| M&T Bank credit card               | Brother Laser All in One Printer (5)                                  | Movable Equipment | 2/29/2016  | 1,914 | 1,914 | 60.00  | 383   | 1,021 | 383 | 1,404 | 510   |
| M&T Bank credit card               | Brother Laser All in One Printer                                      | Movable Equipment | 2/29/2016  | 319   | 319   | 60.00  | 64    | 171   | 64  | 235   | 84    |
| N-TECH SOLUTIONS GROUP LLC         | 110 Punch Panel 300pr   | Movable Equipment | 2/1/2016   | 1,414 | 1,414 | 36.00  | 471   | 1,256 | 158 | 1,414 | (0)   |
| CT Telecommunications Service, LLC | Replaced DVR for Camera System  | Movable Equipment | 12/20/2015 | 1,138 | 1,138 | 36.00  | 379   | 1,074 | 64  | 1,138 | (0)   |
| M&T Bank credit card               | Dell OptiPlex 3020 PC   | Movable Equipment | 4/20/2016  | 721   | 721   | 36.00  | 240   | 600   | 121 | 721   | (0)   |
| Supply Access Center, Inc.         | Canon Image Runner  | Movable Equipment | 4/20/2016  | 551   | 551   | 60.00  | 110   | 225   | 110 | 385   | 166   |
| Genmedex, Inc.                     | Handset   | Movable Equipment | 4/19/2016  | 1,389 | 1,389 | 36.00  | 463   | 1,157 | 232 | 1,389 | (0)   |
| Genmedex, Inc.                     | Chair Scale Mechanical  | Movable Equipment | 2/23/2016  | 630   | 630   | 60.00  | 126   | 336   | 126 | 462   | 168   |
| M&T Bank credit card               | HP Flexible Thin Client Monitor                                       | Movable Equipment | 6/27/2016  | 2,665 | 2,665 | 36.00  | 888   | 2,022 | 593 | 2,665 | (0)   |
| Genmedex, Inc.                     | Therapeutic Mattress (8)  | Movable Equipment | 2/8/2016   | 961   | 961   | 180.00 | 64    | 171   | 64  | 235   | 726   |
| Genmedex, Inc.                     | Therapeutic Mattress (15)   | Movable Equipment | 7/20/2015  | 2,217 | 2,217 | 180.00 | 148   | 444   | 148 | 592   | 1,625 |
| Genmedex, Inc.                     | Drawer Chest (7)  | Movable Equipment | 8/18/2015  | 2,405 | 2,405 | 180.00 | 160   | 480   | 160 | 640   | 1,765 |
| Genmedex, Inc.                     | Therapeutic Mattress (15)   | Movable Equipment | 6/1/2016   | 1,291 | 1,291 | 180.00 | 86    | 201   | 86  | 287   | 1,004 |
| Genmedex, Inc.                     | Bariatric Bed / Pressure Mattress                                     | Movable Equipment | 6/21/2016  | 1,350 | 1,350 | 36.00  | 450   | 1,050 | 300 | 1,350 | (0)   |
| Genmedex, Inc.                     | DigiSmart AC/Heat   | Movable Equipment | 7/11/2016  | 1,102 | 1,102 | 60.00  | 220   | 495   | 220 | 715   | 387   |
| Supply Access Center, Inc.         | Canon Image Runner  | Movable Equipment | 10/19/2015 | 1,279 | 1,279 | 36.00  | 427   | 1,279 | -   | 1,279 | -     |
| N-TECH SOLUTIONS GROUP LLC         | Computers   | Movable Equipment | 12/17/2015 | 2,321 | 2,321 | 60.00  | 464   | 1,315 | 464 | 1,779 | 542   |
| Genmedex, Inc.                     | Medical Equipment   | Movable Equipment | 12/28/2015 | 3,052 | 3,052 | 36.00  | 1,017 | 2,882 | 170 | 3,052 | 0     |
| M&T Bank credit card               | Computers   | Movable Equipment | 12/28/2015 | 704   | 704   | 36.00  | 235   | 665   | 39  | 704   | (0)   |
| M&T Bank credit card               | Computers   | Movable Equipment | 12/28/2015 | 905   | 905   | 36.00  | 302   | 855   | 50  | 905   | (0)   |
| M&T Bank credit card               | Computers   | Movable Equipment | 12/28/2015 | 1,042 | 1,042 | 36.00  | 347   | 984   | 58  | 1,042 | 0     |
| M&T Bank credit card               | Computers   | Movable Equipment | 12/28/2015 | 698   | 698   | 36.00  | 233   | 660   | 38  | 698   | (0)   |



Norwalk Acquisition  
Depreciation Schedule  
9/2019

| Vendor                                   | Description   | Classification    | Date of Acquisition | Historical Cost | Cost to be Depreciated | Useful Life (in months) | 2018 Depr | 2018 Accum | 2019 Depr | 2019 Accum | Net Book Value |
|--|---|-------------------|---------------------|-----------------|------------------------|-------------------------|-----------|------------|-----------|------------|----------------|
| Total 2016 Acquisitions                  |   |                   |                     |                 |                        |                         |           |            |           |            |                |
| 2017 Acquisitions                        |   |                   |                     | 34,100          | 34,100                 |                         | 8,622     | 23,082     | 4,042     | 27,124     | 6,976          |
| X Bernard Badello                        |   | Movable Equipment | 11/15/2016          | 4,260           | 4,260                  | 60.00                   | 852       | 1,633      | 852       | 2,485      | 1,775          |
| X CT Telecommunications Service, LLC     |   | Movable Equipment | 9/30/2016           | 315             | 315                    | 60.00                   | 63        | 126        | 63        | 189        | 126            |
| X Sunix Access Center, Inc.              |   | Movable Equipment | 12/29/2016          | 1,102           | 1,102                  | 60.00                   | 220       | 440        | 220       | 660        | 442            |
| X Bank Of America Credit Card            |   | Movable Equipment | 12/29/2016          | 1,581           | 1,581                  | 36.00                   | 527       | 966        | 527       | 1,493      | 88             |
| X CT Telecommunications Service, LLC     | (60)RCA SLI Phone w CID(2)Expansion Moduls  | Movable Equipment | 1/25/2017           | 4,342           | 4,342                  | 120.00                  | 434       | 760        | 434       | 1,194      | 3,148          |
| X Mediacore Inc.                         | Binairic Matress  | Movable Equipment | 11/15/2016          | 855             | 855                    | 180.00                  | 57        | 109        | 57        | 166        | 689            |
| X Sunix Access Center, Inc.              | Canon Image Runner  | Movable Equipment | 2/15/2017           | 1,653           | 1,653                  | 60.00                   | 331       | 551        | 331       | 882        | 771            |
| X Northeast Generator Co.                | DENCO 400kW Repair  | Movable Equipment | 2/17/2017           | 6,410           | 6,410                  | 120.00                  | 1,282     | 2,137      | 1,282     | 3,419      | 2,991          |
| X CT Telecommunications Service, LLC     | (60)RCA SLI Phone w CID(2)Expansion Moduls  | Movable Equipment | 1/25/2017           | 7,236           | 7,236                  | 120.00                  | 724       | 1,267      | 724       | 1,991      | 5,245          |
| X Bank Of America Credit Card            | (4)HP Flexible Thin Client Tower  | Movable Equipment | 4/9/2017            | 2,206           | 2,206                  | 60.00                   | 441       | 662        | 441       | 1,103      | 1,103          |
| X Bank Of America Credit Card            | Snow Blower   | Movable Equipment | 4/9/2017            | 856             | 856                    | 60.00                   | 171       | 257        | 171       | 428        | 428            |
| X Bank Of America Credit Card            | HDTV  | Movable Equipment | 7/9/2017            | 319             | 319                    | 60.00                   | 64        | 96         | 64        | 160        | 159            |
| X Bank Of America Credit Card            | Brother Laser All-In-One Printer  | Movable Equipment | 8/9/2017            | 351             | 351                    | 70                      | 82        | 152        | 70        | 152        | 4,900          |
| X Genmedix, Inc.                         | Dresser/Nipahand/Wardrob  | Movable Equipment | 7/31/2017           | 12,208          | 12,208                 | 180.00                  | 814       | 1,017      | 814       | 1,831      | 10,377         |
| X Bank Of America Credit Card            | (2)Flat Panel TV(4)HDTV(4)OptiPlex/DisplayPort to VGA Vrtex   | Movable Equipment | 9/8/2017            | 1,427           | 1,427                  | 60.00                   | 283       | 309        | 283       | 594        | 833            |
| X Sea Crest Healthcare Center            | Washer/Dvr  | Movable Equipment | 12/31/2016          | 17,497          | 17,497                 | 180.00                  | 1,166     | 2,138      | 1,166     | 3,304      | 14,193         |
| X Sea Crest Healthcare Center            | Washer/Dvr  | Movable Equipment | 12/31/2016          | 17,497          | 17,497                 | 180.00                  | 1,166     | 2,138      | 1,166     | 3,304      | 14,193         |
| X Direct Machinery Service Corp.         | Washer/Dvr  | Movable Equipment | 1/16/2017           | 4,359           | 4,359                  | 180.00                  | 291       | 509        | 291       | 800        | 3,559          |
| Total 2017 Acquisitions                  |   |                   |                     |                 |                        |                         |           |            |           |            |                |
|  |   |                   |                     | 93,381          | 93,381                 |                         | 10,739    | 17,423     | 10,739    | 28,162     | 65,219         |
| 2018 Acquisitions                        |   |                   |                     |                 |                        |                         |           |            |           |            |                |
| X Best Buy Business Advantage Account    | Samsung 32" TV (Qtr 4)  | Movable Equipment | 12/28/2016          | 634             | 634                    | 60.00                   | 127       | 127        | 127       | 254        | 380            |
| X Bank Of America Credit Card            | Mono Laser All-in-One Printer   | Movable Equipment | 10/8/2017           | 319             | 319                    | 60.00                   | 64        | 64         | 64        | 128        | 191            |
|  | Performed additions & alterations to nurse-call system. Converted room back to bedroom. Installed devices, terminated, programmed and tested ok |                   |                     |                 |                        |                         |           |            |           |            |                |
| X Raintech Sound & Communications, Inc.  | HP Flexible Thin Client (Qtr 2)   | Movable Equipment | 11/29/2017          | 1,143           | 1,143                  | 120.00                  | 114       | 114        | 114       | 228        | 915            |
| X Bank Of America Credit Card            | HP Flexible Thin Client (Qtr 2)   | Movable Equipment | 11/9/2017           | 1,129           | 1,129                  | 60.00                   | 226       | 226        | 226       | 452        | 677            |
| X Raintech Sound & Communications, Inc.  | 10" Jeron Call Cord (Qtr 30)  | Movable Equipment | 11/21/2017          | 757             | 757                    | 60.00                   | 151       | 151        | 151       | 302        | 455            |
| X Bank Of America Credit Card            | Brother MFC-L5850DW Mono Laser All-in-One Printer   | Movable Equipment | 12/11/2017          | 319             | 319                    | 60.00                   | 64        | 64         | 64        | 128        | 191            |
| X SunDesign                              | 18"x12"x18" aluminum parking signs, state compliant w/ logo & respect   | Movable Equipment | 12/4/2017           | 1,121           | 1,121                  | 60.00                   | 224       | 224        | 224       | 448        | 673            |
| X Bank Of America Credit Card            | Anama 3.5 kW Heat Strip, Anama 9K Btu 265V PZTZAC R-410A; Anama Pac Digital Control Board   | Movable Equipment | 2/9/2018            | 4,800           | 4,800                  | 60.00                   | 960       | 960        | 960       | 1,920      | 2,880          |
| X Culinary Depot                         | Artek Steamable Portable Hot Food Unit (Qty 3); Deluxe Servng Overcch; table mount (Qty 3)  | Movable Equipment | 12/18/2017          | 6,932           | 6,932                  | 60.00                   | 1,386     | 1,386      | 1,386     | 2,772      | 4,160          |
| X Meid Max                               | Utility Cart w/ 3 Shelves (Qty 10)  | Movable Equipment | 2/22/2018           | 5,166           | 5,166                  | 60.00                   | 1,033     | 1,033      | 1,033     | 2,066      | 3,100          |
| X Bank Of America Credit Card            | Planar LED Monitor  | Movable Equipment | 3/9/2018            | 218             | 218                    | 60.00                   | 44        | 44         | 44        | 88         | 130            |
| X Bank Of America Credit Card            | Haul away UniMic model LW50P4, install Minior model Foldable Table & Chair Set  | Movable Equipment | 3/9/2018            | 1,019           | 1,019                  | 60.00                   | 204       | 204        | 204       | 408        | 611            |
| X Meid Max                               | Planar LED Monitor (Qty 2); Dell Optiplex 43" FHD TV; Bluetooth receiver; Bluetooth Headphones  | Movable Equipment | 4/5/2018            | 1,050           | 1,050                  | 60.00                   | 210       | 210        | 210       | 420        | 630            |
| X Bank Of America Credit Card            | Planar LED Monitor (Qty 2); Dell Optiplex 43" FHD TV; Bluetooth receiver; Bluetooth Headphones  | Movable Equipment | 3/29/2018           | 450             | 450                    | 60.00                   | 90        | 90         | 90        | 180        | 270            |
| X Bank Of America Credit Card            | Floor Polishing Machine (Bumisher 1500); Striping Machine   | Movable Equipment | 6/9/2018            | 2,76            | 2,76                   | 60.00                   | 55        | 55         | 55        | 110        | 166            |
| X Meid Max                               | Planar LED Monitor; HP Flexible Thin Client   | Movable Equipment | 5/5/2018            | 774             | 774                    | 60.00                   | 155       | 155        | 155       | 310        | 464            |
| X Bank Of America Credit Card            | Adjustable Length/Height Bed Pkg; Bariatric Bed Pkg; Digsmart Upgrade kit; Anama PTFAC Unit   | Movable Equipment | 7/9/2018            | 360             | 360                    | 60.00                   | 72        | 72         | 72        | 144        | 216            |
| X Bank Of America Credit Card            | Monochrome Laser All-in-One Printer   | Movable Equipment | 7/11/2018           | 9,405           | 9,405                  | 60.00                   | 1,881     | 1,881      | 1,881     | 3,762      | 5,643          |
| X Bank Of America Credit Card            | Planar LED Monitor; Dell Optiplex 12K BTU Portable A/C  | Movable Equipment | 8/9/2018            | 1,025           | 1,025                  | 60.00                   | 205       | 205        | 205       | 410        | 615            |
| X Meid Max                               | Wheelchair Scale  | Movable Equipment | 8/17/2018           | 849             | 849                    | 60.00                   | 170       | 170        | 170       | 340        | 509            |
| X Bank Of America Credit Card            | Brother MFC-L3850DW Mono Laser All-in-One Printer   | Movable Equipment | 9/10/2018           | 351             | 351                    | 60.00                   | 70        | 70         | 70        | 140        | 211            |
| X Bank Of America Credit Card            | BroPro 360 Duo ID Card Printer-Dual Sided; AlphaCard ID Suite Sid v.11 for PC single license; Ribbon; PVC Cards; Webcam; Cleaning Kit           | Movable Equipment | 9/10/2018           | 2,156           | 2,156                  | 60.00                   | 431       | 431        | 431       | 862        | 1,294          |
| X Meid Max                               | Anama Digsmart 9K BTU phgd lerrmal A/C; Anama Digsmart A/C Accessory  | Movable Equipment | 9/6/2018            | 4,522           | 4,522                  | 60.00                   | 904       | 904        | 904       | 1,808      | 2,714          |
| X Sea Crest Healthcare Center - Reversed | Washer/Dvr  | Movable Equipment | 12/31/2017          | (17,497)        | (17,497)               | 180.00                  | *         | (2,138)    | (1,166)   | (3,304)    | (14,193)       |
| X AR & Sons Messory, LLC                 | Fix Water Main; Take out grade; Install and compact process   | Movable Equipment | 3/28/2018           | 3,500           | 3,500                  | 120.00                  | 350       | 350        | 350       | 700        | 2,800          |
| X Sunix Access Center, Inc.              | Sales Tax - Canon Image Runner  | Movable Equipment | 2/15/2017           | 105             | 105                    | 60.00                   | 21        | 21         | 21        | 42         | 63             |
| X Northeast Generator Co. (3460)         | Sales Tax - DENCO 400kW Repair  | Movable Equipment | 2/17/2017           | 407             | 407                    | 60.00                   | 81        | 81         | 81        | 162        | 245            |
| Total 2018 Acquisitions                  |   |                   |                     |                 |                        |                         |           |            |           |            |                |
|  |   |                   |                     | 38,592          | 38,592                 |                         | 10,753    | 8,615      | 9,587     | 18,202     | 20,390         |
| 2019 Acquisitions                        |   |                   |                     |                 |                        |                         |           |            |           |            |                |
| X DIRECT SUPPLY, INC                     | Privacy Curtain   | Movable Equipment | 5/4/2018            | 2,361           | 2,361                  | 60.00                   | -         | -          | 472       | 472        | 1,889          |
| X Bank Of America Credit Card            | Open Item   | Movable Equipment | 10/9/2018           | 333             | 333                    | 60.00                   | -         | -          | 67        | 67         | 266            |
| X Meid Max                               | Reliant Scale   | Movable Equipment | 10/10/2018          | 684             | 684                    | 60.00                   | -         | -          | 137       | 137        | 547            |
| X Bank Of America Credit Card            | Open Item   | Movable Equipment | 12/9/2018           | 847             | 847                    | 60.00                   | -         | -          | 169       | 169        | 678            |
| X Republic Inc.                          | Insd. Insd Floor Stand  | Movable Equipment | 12/9/2018           | 1,149           | 1,149                  | 120.00                  | -         | -          | 115       | 115        | 1,034          |
| X Culinary Depot                         | Reach-in Refrigerator with microprocessor   | Movable Equipment | 7/30/2018           | 4,235           | 4,235                  | 60.00                   | -         | -          | 847       | 847        | 3,388          |
| X Meid Max                               | Cooled Undercounter   | Movable Equipment | 1/31/2019           | 1,964           | 1,964                  | 60.00                   | -         | -          | 393       | 393        | 1,571          |

Nonrealizable Acquisition  
Depreciation Schedule  
9/30/19

| Vendor                                       | Description  | Classification    | Date of Acquisition | Historical Cost | Cost to be Depreciated | Useful Life (in months) | 2018 Depr | 2018 Accum | 2019 Depr | 2019 Accum | Net Book Value |  |
|--|--|-------------------|---------------------|-----------------|------------------------|-------------------------|-----------|------------|-----------|------------|----------------|--|
| X Culinary Depot                             | Medium duty slicer   | Movable Equipment | 1/24/2019           | 926             | 926                    | 60.00                   | -         | -          | 185       | 185        | 741            |  |
| X Needa Max                                  | Bed  | Movable Equipment | 1/8/2019            | 1,940           | 1,940                  | 60.00                   | -         | -          | 388       | 388        | 1,552          |  |
| X Bank Of America                            | Credit Card  | Movable Equipment | 2/11/2019           | 3,104           | 3,104                  | 60.00                   | -         | -          | 621       | 621        | 2,483          |  |
| X Bank Of America                            | Credit Card  | Movable Equipment | 2/11/2019           | 845             | 845                    | 60.00                   | -         | -          | 169       | 169        | 676            |  |
| X CT Telecommunications Service              | Fiber optic cable, fiber shelf rack, fiber adaptor panel, cables | Movable Equipment | 4/12/2019           | 18,766          | 18,766                 | 60.00                   | -         | -          | 3,753     | 3,753      | 15,013         |  |
| X Needa Max                                  | MCKS   | Movable Equipment | 4/25/2019           | 1,540           | 1,540                  | 60.00                   | -         | -          | 308       | 308        | 1,232          |  |
| X Bank of America                            | Flat Screen TV's   | Movable Equipment | 5/9/2019            | 367             | 367                    | 60.00                   | -         | -          | 73        | 73         | 294            |  |
| X Needa Max                                  | Flat Screen TV's   | Movable Equipment | 6/7/2019            | 1,205           | 1,205                  | 60.00                   | -         | -          | 241       | 241        | 964            |  |
| X Allstate Medical Supplies                  | Advirex II Vital Signs Monitor w/blood pressure                  | Movable Equipment | 6/28/2019           | 3,476           | 3,476                  | 60.00                   | -         | -          | 695       | 695        | 2,781          |  |
| X Tri-State Surgical Supply & Equipment      | Invacare low base power lift 450 LB                              | Movable Equipment | 6/19/2019           | 1,484           | 1,484                  | 60.00                   | -         | -          | 297       | 297        | 1,187          |  |
| X Bank of America                            | Thinkpad Business Notebook Intel Laptop                          | Movable Equipment | 7/9/2019            | 848             | 848                    | 60.00                   | -         | -          | 170       | 170        | 678            |  |
| X CT Telecommunications Service              | LTS-LTN0932 Connect up to 32 Cameras - WD Hard drive             | Movable Equipment | 5/20/2019           | 2,992           | 2,992                  | 60.00                   | -         | -          | 458       | 458        | 1,834          |  |
| X Universal Signs & Service                  | 4 Casema Care banners with installation                          | Movable Equipment | 7/15/2019           | 3,700           | 3,700                  | 60.00                   | -         | -          | 640       | 640        | 2,560          |  |
| X ARX/UMI, Inc                               | MetScler Ptex Dispensing Stations and Modules                    | Movable Equipment | 7/18/2019           | 26,458          | 26,458                 | 60.00                   | -         | -          | 5,292     | 5,292      | 21,166         |  |
| X Bank of America                            | Dell Optiplex computer and Planar LED monitor                    | Movable Equipment | 9/9/2019            | 2,132           | 2,132                  | 60.00                   | -         | -          | 426       | 426        | 1,706          |  |
| X Bank of America                            | Lemon ThinkPad Core i5 7200u Laptop                              | Movable Equipment | 9/9/2019            | 859             | 859                    | 60.00                   | -         | -          | 172       | 172        | 687            |  |
| X Bank of America                            | Neo-flex Laptop Cart, HP Probook, Core i5 Laptop                 | Movable Equipment | 9/9/2019            | 2,307           | 2,307                  | 60.00                   | -         | -          | 461       | 461        | 1,846          |  |
| <b>Total 2019 Acquisitions</b>               |  |                   |                     |                 |                        |                         |           |            |           |            |                |  |
|  |  |                   |                     | 83,322          | 83,322                 | 60.00                   | -         | -          | 16,519    | 16,519     | 66,773         |  |
| <b>Total Movable Equipment</b>               |  |                   |                     |                 |                        |                         |           |            |           |            |                |  |
|  |  |                   |                     | 740,628         | 740,628                | 60.00                   | 26,054    | 526,652    | 52,074    | 578,726    | 161,902        |  |
| <b>Motor Vehicles</b>                        |  |                   |                     |                 |                        |                         |           |            |           |            |                |  |
| 2019 Acquisitions                            | 2012 GMC   | Motor Vehicles    | 6/20/2019           | 11,155          | 11,155                 | 60.00                   | -         | -          | 2,231     | 2,231      | 8,924          |  |
| <b>Total Motor Vehicles</b>                  |  |                   |                     |                 |                        |                         |           |            |           |            |                |  |
|  |  |                   |                     | 11,155          | 11,155                 | 60.00                   | -         | -          | 2,231     | 2,231      | 8,924          |  |
| <b>Leasehold Properties</b>                  |  |                   |                     |                 |                        |                         |           |            |           |            |                |  |
|  |  |                   |                     | 27,966          | 27,966                 | 744                     | 744       | 3,006      | 744       | 3,750      | 24,215         |  |
|  |  |                   |                     | 1,415,024       | 1,415,024              | 42,957                  | 42,957    | 190,328    | 55,503    | 245,831    | 1,169,194      |  |
|  |  |                   |                     | 125,340         | 125,340                | 31                      | 24,478    | 125,309    | 31        | 125,340    | 0              |  |
| <b>Total Non-movable Equipment</b>           |  |                   |                     |                 |                        |                         |           |            |           |            |                |  |
|  |  |                   |                     | 491,233         | 491,233                | 6,693                   | 6,693     | 486,147    | 11,157    | 488,689    | 2,544          |  |
| <b>Facility Properties</b>                   |  |                   |                     |                 |                        |                         |           |            |           |            |                |  |
|  |  |                   |                     | 2,059,563       | 2,059,563              | 74,872                  | 74,872    | 804,790    | 67,435    | 863,610    | 1,195,953      |  |
| <b>Land Improvements</b>                     |  |                   |                     |                 |                        |                         |           |            |           |            |                |  |
|  |  |                   |                     | 349,480         | 349,480                | 3,890                   | 3,890     | 7,261      | 3,890     | 11,151     | 338,329        |  |
| <b>Total Non-movable Equipment</b>           |  |                   |                     |                 |                        |                         |           |            |           |            |                |  |
|  |  |                   |                     | 8,925           | 8,925                  | 892                     | 892       | 2,259      | 892       | 3,151      | 5,774          |  |
| <b>Total Movable Equipment</b>               |  |                   |                     |                 |                        |                         |           |            |           |            |                |  |
|  |  |                   |                     | 249,595         | 249,595                | 19,361                  | 19,361    | 40,505     | 40,917    | 90,037     | 159,358        |  |
| <b>Total Motor Vehicles</b>                  |  |                   |                     |                 |                        |                         |           |            |           |            |                |  |
|  |  |                   |                     | 11,155          | 11,155                 | 2,231                   | 2,231     | 2,231      | 2,231     | 2,231      | 8,924          |  |
| <b>Cost Report Values on Page 31</b>         |  |                   |                     |                 |                        |                         |           |            |           |            |                |  |
|  |  |                   |                     | 618,955         | 618,955                | 24,143                  | 24,143    | 50,025     | 47,930    | 106,570    | 512,185        |  |
| <b>Financial Statement Rounding/Variance</b> |  |                   |                     |                 |                        |                         |           |            |           |            |                |  |
|  |  |                   |                     | 619,159         | 619,159                | 21,105                  | 21,105    | 103,284    | 51,158    | 103,284    | 515,875        |  |
| <b>F/S vs C/R</b>                            |  |                   |                     |                 |                        |                         |           |            |           |            |                |  |
|  |  |                   |                     | (204)           | (204)                  |                         | 3,038     | (53,259)   | (3,228)   | 3,286      | (2,490)        |  |

Ties to corresponding pages of Medicaid Cost Report  
 Reserve for Leasehold Properties (Page 35, Line A4)  
 F/S vs C/R Depreciation (Page 36, Line F1)  
 FS vs C/R Basis (Page 31, Line B9)

1 Represents purchase price of building/land. Recorded on provider records for reconciliation only. DSS established a released value for fair rent.  
 X Assets that are facility property and will appear on page 31 of the cost report.

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

| Acquisition Date                                 | Description of Item | Cost       | Useful Life | Depreciation |
|--|---------------------|------------|-------------|--------------|
| <b>Additions:</b>                                |                     |            |             |              |
| See Attached                                     | See Attached        | \$ 188,186 | 15 Years    | \$ 12,546    |
|  |                     |            |             |              |
|  |                     |            |             |              |
|  |                     |            |             |              |
| <b>Total additions for Building Improvements</b> |                     | \$ 188,186 |             | \$ 12,546 *  |
| <b>Deletions:</b>                                |                     |            |             |              |
|  |                     |            |             |              |
|  |                     |            |             |              |
|  |                     |            |             |              |
|  |                     |            |             |              |
| <b>Total deletions for Building Improvements</b> |                     | \$ -       |             | \$ - **      |

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

| Acquisition Date                             | Description of Item | Cost      | Useful Life | Depreciation |
|--|---------------------|-----------|-------------|--------------|
| <b>Additions:</b>                            |                     |           |             |              |
| See Attached                                 | See Attached        | \$ 83,322 | Various     | \$ 16,549    |
|  |                     |           |             |              |
|  |                     |           |             |              |
|  |                     |           |             |              |
| <b>Total additions for Movable Equipment</b> |                     | \$ 83,322 |             | \$ 16,549 *  |
| <b>Deletions:</b>                            |                     |           |             |              |
|  |                     |           |             |              |
|  |                     |           |             |              |
|  |                     |           |             |              |
|  |                     |           |             |              |
| <b>Total deletions for Movable Equipment</b> |                     | \$ -      |             | \$ - **      |

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

**Amortization Schedule\***

| Name of Facility<br>Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk | License No. 2391    |      | Report for Year Ended<br>9/30/2019                               |  | Page<br>24 | of<br>37 |                                       |
|---|---------------------|------|--|--|------------|----------|---------------------------------------|
|   | Date of Acquisition |      | Accumulated<br>Amort. to<br>Beginning of<br>Year's<br>Operations | Basis for<br>Computing<br>Amortization** |            |          | Rate<br>Amortization<br>for This Year |
|   | Month               | Year |  |  |            |          |                                       |
| <b>A. Organization Expense</b>  |                     |      |  |  |            |          |                                       |
| 1.  |                     |      |  |  |            |          |                                       |
| 2.  |                     |      |  |  |            |          |                                       |
| 3.  |                     |      |  |  |            |          |                                       |
| A-4. Subtotal   |                     |      |  |  |            |          |                                       |
| <b>B. Mortgage Expense</b>  |                     |      |  |  |            |          |                                       |
| 1.  |                     |      |  |  |            |          |                                       |
| 2.  |                     |      |  |  |            |          |                                       |
| 3.  |                     |      |  |  |            |          |                                       |
| B-4. Subtotal   |                     |      |  |  |            |          |                                       |
| <b>C. Leasehold Improvements and Other</b>                                    |                     |      |  |  |            |          |                                       |
| 1. Acquired prior to this report period                                       |                     |      |  |  |            |          |                                       |
| 2. Disposals (attach schedule)  |                     |      |  |  |            |          |                                       |
| 3. Acquired during this report period (attach schedule)                       |                     |      |  |  |            |          |                                       |
| C-4. Subtotal   |                     |      |  |  |            |          |                                       |
| <b>D. Total Amortization</b>  |                     |      |  |  |            |          |                                       |

\* Straight-line method must be used.

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

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

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

|   |                     |                                      |                          |   |              |
|---|---------------------|--------------------------------------|--------------------------|---|--------------|
| Name of Facility<br>Norwalk Acquisition I, LLC, d/b/a Cas   | License No.<br>2391 | Report for Year Ended<br>9/30/2019   | Page<br>25               | of<br>37  |              |
| <b>11. Property Questionnaire</b>   |                     |                                      |                          |   |              |
| <b>Part A</b>   |                     |                                      |                          |   |              |
| Is the property either owned by the Facility or leased from a Related Party?*   |                     | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If "Yes," complete Part B.<br>If "No," complete Part C. |              |
| *If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction. |                     |                                      |                          |   |              |
| Description   | Total               |                                      |                          |   |              |
| 1. Date Land Purchased  |                     |                                      |                          |   |              |
| 2. Date Structure Completed   |                     |                                      |                          |   |              |
| 3. If NOT Original Owner, Date of Purchase  | 05/31/13            |                                      |                          |   |              |
| 4. Date of Initial Licensure  |                     |                                      |                          |   |              |
| 5. Total Licensed Bed Capacity  | 150                 |                                      |                          |   |              |
| 6. Square Footage   |                     |                                      |                          |   |              |
| 7. Acquisition Cost   |                     |                                      |                          |   |              |
| a. Land   | 200,000             |                                      |                          |   |              |
| b. Building   | 1,800,000           |                                      |                          |   |              |
| <b>Part B - Owner and Related Parties</b>   |                     | 1st Mortgage                         | 2nd Mortgage             | 3rd Mortgage  | 4th Mortgage |
| 1. Financing  |                     |                                      |                          |   |              |
| a. Type of Financing (e.g., fixed, variable)  | Variable            |                                      |                          |   |              |
| b. Date Mortgage Obtained   | 03/04/15            |                                      |                          |   |              |
| c. Interest Rate for the Cost Year  | 2.25% above Libor   |                                      |                          |   |              |
| d. Term of Mortgage (number of years)   | 3                   |                                      |                          |   |              |
| e. Amount of Principal Borrowed   | 8,000,000           |                                      |                          |   |              |
| f. Principal balance outstanding as of 9/30/19  | 2,999,020           |                                      |                          |   |              |
| <b>Complete if Mortgage was Refinanced During Current Cost Year</b>   |                     |                                      |                          |   |              |
| g. Type of Financing (e.g., fixed, variable)  |                     |                                      |                          |   |              |
| h. Date of Refinancing  |                     |                                      |                          |   |              |
| i. New Interest Rate  |                     |                                      |                          |   |              |
| j. Term of Mortgage (number of years)   |                     |                                      |                          |   |              |
| k. Amount of Principal Borrowed   |                     |                                      |                          |   |              |
| l. Principal Outstanding on Note Paid-Off   |                     |                                      |                          |   |              |
| <b>Part C - Arms-Length Leases for Real Property Improvements Only</b>  |                     |                                      |                          |   |              |
| Name and Address of Lessor  | Property Leased     | Date of Lease                        | Term of Lease            | Annual Amount of Lease                                  |              |
|   |                     |                                      |                          |   |              |
|   |                     |                                      |                          |   |              |
|   |                     |                                      |                          |   |              |
|   |                     |                                      |                          |   |              |
|   |                     |                                      |                          |   |              |

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

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

| Name of Facility   |  | License No. | Report for Year Ended |      | Page | of        |
|--|--|-------------|-----------------------|------|------|-----------|
| Norwalk Acquisition I, LLC, d/b/a Ca                         |  | 2391        | 9/30/2019             |      | 26   | 37        |
| Item   |  |             | Total                 | CCNH | RHNS | (Specify) |
| 12. Interest   |  |             |                       |      |      |           |
| A. Building, Land Improvement & Non-Movable Equipment        |  |             |                       |      |      |           |
| 1. First Mortgage  |  |             | \$                    |      |      |           |
| Name of Lender   |  | Rate        |                       |      |      |           |
| Address of Lender  |  |             |                       |      |      |           |
| 2. Second Mortgage   |  |             | \$                    |      |      |           |
| Name of Lender   |  | Rate        |                       |      |      |           |
| Address of Lender  |  |             |                       |      |      |           |
| 3. Third Mortgage  |  |             | \$                    |      |      |           |
| Name of Lender   |  | Rate        |                       |      |      |           |
| Address of Lender  |  |             |                       |      |      |           |
| 4. Fourth Mortgage   |  |             | \$                    |      |      |           |
| Name of Lender   |  | Rate        |                       |      |      |           |
| Address of Lender  |  |             |                       |      |      |           |
| B. CHEFA Loan Information                                    |  |             |                       |      |      |           |
| 1. Original Loan Amount                                      |  |             | \$                    |      |      |           |
| 2. Loan Origination Date                                     |  |             |                       |      |      |           |
| 3. Interest Rate %   |  |             |                       |      |      |           |
| 4. Term  |  |             |                       |      |      |           |
| 5. CHEFA Interest Expense                                    |  |             |                       |      |      |           |
| 12 B7. <b>Total Building Interest Expense (A1 - A4 + B5)</b> |  |             | \$                    |      |      |           |

(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        |        | 9/30/2019             |            | 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)<br>Working Capital  |  |             |        | \$                    | 27,266     | 27,266     |           |
| 13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>   |  |             |        | \$                    | 27,266     | 27,266     |           |
| 14. Insurance   |  |             |        |                       |            |            |           |
| a. Insurance on Property (buildings only)                   |  |             |        | \$                    | 27,686     | 27,686     |           |
| b. Insurance on Automobiles                                 |  |             |        | \$                    |            |            |           |
| c. Insurance other than Property (as specified above)       |  |             |        |                       |            |            |           |
| 1. Umbrella (Blanket Coverage)                              |  |             |        | \$                    | 64,519     | 64,519     |           |
| 2. Fire and Extended Coverage                               |  |             |        | \$                    |            |            |           |
| 3. Other (Specify)  |  |             |        | \$                    |            |            |           |
| 14d. <b>Total Insurance Expenditures (14a + b + c)</b>      |  |             |        | \$                    | 92,205     | 92,205     |           |
| 15. <b>Total All Expenditures (A-13 thru C-14)</b>          |  |             |        | \$                    | 16,531,854 | 16,531,854 |           |



### 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 of Norwalk |          |          | 2391  | 9/30/2019                | 28        | 37   |           |
| Item No.  | Page No. | Line No. | Item Description  | Total Amount of Decrease | CCNH      | RHNS | (Specify) |
| <b>Page 10 - Salaries and Wages</b>                       |          |          |   |                          |           |      |           |
| 1.  |          |          | Outpatient Service Costs  | \$                       |           |      |           |
| 2.  |          |          | Salaries not related to Resident Care   | \$                       |           |      |           |
| 3.  |          |          | Occupational Therapy  | \$                       |           |      |           |
| 4.  |          |          | Other - See attached Schedule   | \$                       |           |      |           |
| <b>Page 13 - Professional Fees</b>                        |          |          |   |                          |           |      |           |
| 5.  |          |          | Resident Care Physicians **   | \$                       |           |      |           |
| 6.  | 13       | b10a     | Occupational Therapy  | \$ 317,285               | 317,285   |      |           |
| 7.  |          |          | Other - See attached Schedule   | \$                       |           |      |           |
| <b>Pages 15 &amp; 16 - Administrative and General</b>     |          |          |   |                          |           |      |           |
| 8.  |          |          | Discriminatory Benefits   | \$                       |           |      |           |
| 9.  | 15       | 1c       | Bad Debts   | \$ 1,297,433             | 1,297,433 |      |           |
| 10.   |          |          | Accounting  | \$                       |           |      |           |
| 10a.  |          |          | Legal   | \$ 9,460                 | 9,460     |      |           |
| 11.   |          |          | Telephone   | \$                       |           |      |           |
| 12.   | 15       | 1H2      | Cellular Telephone  | \$ 1,009                 | 1,009     |      |           |
| 13.   |          |          | Life insurance premiums on the life of Owners, Partners, Operators  | \$                       |           |      |           |
| 14.   |          |          | Gifts, flowers and coffee shops   | \$                       |           |      |           |
| 15.   |          |          | Education expenditures to colleges or universities for tuition and related costs for owners and employees                                       | \$                       |           |      |           |
| 16.   |          |          | Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative | \$                       |           |      |           |
| 17.   | 16       | L4       | Automobile Expense (e.g. personal use)  | \$ 150                   | 150       |      |           |
| 18.   | 16       | m2/3     | Unallowable Advertising *   | \$ 29,719                | 29,719    |      |           |
| 19.   |          |          | Income Tax / Corporate Business Tax   | \$                       |           |      |           |
| 20.   | 16       | m10      | Fund Raising / Contributions  | \$ 1,000                 | 1,000     |      |           |
| 21.   |          |          | Unallowable Management Fees   | \$                       |           |      |           |
| 22.   |          |          | Barber and Beauty   | \$                       |           |      |           |
| 23.   |          |          | Other - See attached Schedule   | \$ 71,699                | 71,699    |      |           |
| <b>Page 18 - Dietary Expenditures</b>                     |          |          |   |                          |           |      |           |
| 24.   |          |          | Meals to employees, guests and others who are not residents   | \$                       |           |      |           |
| <b>Page 19 - Laundry Expenditures</b>                     |          |          |   |                          |           |      |           |
| 25.   |          |          | Laundry services to employees, guests and others who are not residents  | \$                       |           |      |           |
| <b>Page 20 - Housekeeping Expenditures</b>                |          |          |   |                          |           |      |           |
| 26.   |          |          | Housekeeping services to employees, guests and others who are not residents   | \$                       |           |      |           |
| Subtotal (Items 1 - 26)                                   |          |          |   | \$ 1,727,755             | 1,727,755 |      |           |

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

## Schedule of Other Salaries Adjustment

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

## Schedule of Fees Adjustments

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

## Schedule of Other A&amp;G Adjustments

| Page Ref                               | Line Ref | Description               | CCNH      | RHNS | (Specify) |
|--|----------|---------------------------|-----------|------|-----------|
| 16                                     | m13      | Admin - Penalties         | \$ 23,735 |      |           |
| 16                                     | m13      | Line of Credit            | \$ 27,266 |      |           |
| 16                                     | m13      | Credit Card Fees          | \$ 6,079  |      |           |
| 16                                     | L7       | Meals and Entertainment   | \$ 10,401 |      |           |
| 16                                     | m13      | Union Settlement Payments | \$ 4,218  |      |           |
| <b>Total Other A&amp;G Adjustments</b> |          |                           | \$ 71,699 | \$ - | \$ -      |

**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 of Norwalk |          |          |   | 2391                     | 9/30/2019             | 29   | 37        |
| Item No.  | Page No. | Line No. | Item Description  | Total Amount of Decrease | CCNH                  | RHNS | (Specify) |
| Subtotals Brought Forward                                 |          |          |   | \$ 1,727,755             | 1,727,755             |      |           |
| <b>Page 20 - Resident Care Supplies***</b>                |          |          |   |                          |                       |      |           |
| 27.   | 20       | 5a2      | Prescription Drugs  | \$ 233,531               | 233,531               |      |           |
| 28.   | 20       | 5d       | Ambulance/Limousine   | \$ 11,448                | 11,448                |      |           |
| 29.   | 20       | 5f       | X-rays, etc   | \$ 10,169                | 10,169                |      |           |
| 30.   | 20       | 5h       | Laboratory  | \$ 12,334                | 12,334                |      |           |
| 31.   |          |          | Medical Supplies  | \$                       |                       |      |           |
| 32.   | 20       | 5e2      | Oxygen (non emergency)  | \$ 1,933                 | 1,933                 |      |           |
| 33.   |          |          | Occupational Therapy  | \$                       |                       |      |           |
| 34.   |          |          | Other - See Attached Schedule   | \$ 84,382                | 84,382                |      |           |
| <b>Page 22 - Maintenance and Property</b>                 |          |          |   |                          |                       |      |           |
| 35.   |          |          | Excess Movable Equipment Depreciation<br>See Attached Schedule                                    | \$                       |                       |      |           |
| 36.   |          |          | Depreciation on Unallowable<br>Motor Vehicles   | \$                       |                       |      |           |
| 37.   |          |          | Unallowable Property and Real<br>Estate Taxes   | \$                       |                       |      |           |
| 38.   |          |          | Rental of Building Space or Rooms   | \$                       |                       |      |           |
| 39.   |          |          | Other - See Attached Schedule   | \$                       |                       |      |           |
| <b>Page 27 - Insurance</b>                                |          |          |   |                          |                       |      |           |
| 40.   |          |          | Mortgage Insurance  | \$                       |                       |      |           |
| 41.   |          |          | Property Insurance  | \$                       |                       |      |           |
| <b>Other - Miscellaneous</b>                              |          |          |   |                          |                       |      |           |
| 42.   |          |          | Other - Indirect  | \$                       |                       |      |           |
| 43.   |          |          | Interest Income on Account Rec.   | \$                       |                       |      |           |
| 44.   |          |          | Other - Miscellaneous Administrative  | \$                       |                       |      |           |
| 45.   |          |          | Management Fees Direct  | \$                       |                       |      |           |
| 46.   |          |          | Management Fees Indirect  | \$                       |                       |      |           |
| 47.   |          |          | Other - Direct  | \$ (13,722)              | (13,722)              |      |           |
| <b>Not For Profit Providers Only</b>                      |          |          |   |                          |                       |      |           |
| 48.   |          |          | Building/Non Movable Eq. Depreciation<br>Unallowable Building Interest -<br>See Attached Schedule | \$                       |                       |      |           |
| <b>49. Total Amount of Decrease (Items 1 - 48)</b>        |          |          |   | \$ 2,067,830             | 2,067,830             |      |           |

\*\*\* 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.



|                                |  |  |      |      |      |
|--------------------------------|--|--|------|------|------|
|                                |  |  |      |      |      |
| <b>Total Other Adjustments</b> |  |  | \$ - | \$ - | \$ - |

**Schedule of Other - Miscellaneous Administrative Adjustments**

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

Schedule of Other - Direct Adjustments

| Page Ref                       | Line Ref | Description                                    | CCNH        | RHNS | (Specify) |
|--------------------------------|----------|--|-------------|------|-----------|
| 30                             | IV 8     | Medical Records Incomes                        | \$ 520      |      |           |
| 30                             | IV 8     | Cash Discounts on Purchases                    | \$ (34)     |      |           |
| 30                             | IV 8     | Rebates and Refunds                            | \$ 3,845    |      |           |
| 30                             | IV 8     | Physician Credential Income                    | \$ 200      |      |           |
| 30                             | IV 8     | Recovery of Bad Debts                          | \$ (18,219) |      |           |
| 30                             | IV 8     | Cash Discounts on Purchases - Food             | \$ 38       |      |           |
| 30                             | IV 8     | Cash Discounts on Purchases - Medical Supplies | \$ (72)     |      |           |
|                                |          |  |             |      |           |
|                                |          |  |             |      |           |
|                                |          |  |             |      |           |
| <b>Total Other Adjustments</b> |          |  | \$ (13,722) | \$ - | \$ -      |

Schedule of Unallowable Building Interest

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

**F. Statement of Revenue**

| Name of Facility   |                | License No. | Report for Year Ended |           | Page | of |
|--|----------------|-------------|-----------------------|-----------|------|----|
| Norwalk Acquisition I, LLC, d/b/a Casser                         |                | 2391        | 9/30/2019             |           | 30   | 37 |
| Item   | Total          | CCNH        | RHNS                  | (Specify) |      |    |
| <b>I. Resident Room, Board &amp; Routine Care Revenue</b>        |                |             |                       |           |      |    |
| 1. a. Medicaid Residents ( <i>CT only</i> )                      | \$ 19,199,347  | 19,199,347  |                       |           |      |    |
| b. Medicaid Room and Board Contractual Allowance **              | \$ (8,592,100) | (8,592,100) |                       |           |      |    |
| 2. a. Medicaid ( <i>All other states</i> )                       | \$             |             |                       |           |      |    |
| b. Other States Room and Board Contractual Allowance **          | \$             |             |                       |           |      |    |
| 3. a. Medicare Residents ( <i>all inclusive</i> )                | \$ 2,712,814   | 2,712,814   |                       |           |      |    |
| b. Medicare Room and Board Contractual Allowance **              | \$ 507,910     | 507,910     |                       |           |      |    |
| 4. a. Private-Pay Residents and Other                            | \$ 2,605,329   | 2,605,329   |                       |           |      |    |
| b. Private-Pay Room and Board Contractual Allowance **           | \$ (125,510)   | (125,510)   |                       |           |      |    |
| <b>II. Other Resident Revenue</b>                                |                |             |                       |           |      |    |
| 1. a. Prescription Drugs - Medicare                              | \$             |             |                       |           |      |    |
| b. Prescription Drugs - Medicare Contractual Allowance **        | \$             |             |                       |           |      |    |
| c. Prescription Drugs - Non-Medicare                             | \$             |             |                       |           |      |    |
| d. Prescription Drugs - Non-Medicare Contractual Allowance **    | \$             |             |                       |           |      |    |
| 2. a. Medical Supplies - Medicare                                | \$             |             |                       |           |      |    |
| b. Medical Supplies - Medicare Contractual Allowance **          | \$             |             |                       |           |      |    |
| c. Medical Supplies - Non-Medicare                               | \$             |             |                       |           |      |    |
| d. Medical Supplies - Non-Medicare Contractual Allowance **      | \$             |             |                       |           |      |    |
| 3. a. Physical Therapy - Medicare                                | \$ 477,240     | 477,240     |                       |           |      |    |
| b. Physical Therapy - Medicare Contractual Allowance **          | \$ 143         | 143         |                       |           |      |    |
| c. Physical Therapy - Non-Medicare                               | \$ 149,613     | 149,613     |                       |           |      |    |
| d. Physical Therapy - Non-Medicare Contractual Allowance **      | \$             |             |                       |           |      |    |
| 4. a. Speech Therapy - Medicare                                  | \$ 104,513     | 104,513     |                       |           |      |    |
| b. Speech Therapy - Medicare Contractual Allowance **            | \$ 165         | 165         |                       |           |      |    |
| c. Speech Therapy - Non-Medicare                                 | \$ 39,034      | 39,034      |                       |           |      |    |
| d. Speech Therapy - Non-Medicare Contractual Allowance **        | \$             |             |                       |           |      |    |
| 5. a. Occupational Therapy - Medicare                            | \$ 488,170     | 488,170     |                       |           |      |    |
| b. Occupational Therapy - Medicare Contractual Allowance **      | \$             |             |                       |           |      |    |
| c. Occupational Therapy - Non-Medicare                           | \$ 157,729     | 157,729     |                       |           |      |    |
| d. Occupational Therapy - Non-Medicare Contractual Allowance **  | \$             |             |                       |           |      |    |
| 6. a. Other ( <i>Specify</i> ) - Medicare                        | \$ (953,628)   | (953,628)   |                       |           |      |    |
| b. Other ( <i>Specify</i> ) - Non-Medicare                       | \$ (326,809)   | (326,809)   |                       |           |      |    |
| <b>III. Total Resident Revenue</b> (Section I. thru Section II.) | \$ 16,443,960  | 16,443,960  |                       |           |      |    |
| <b>IV. Other Revenue*</b>  |                |             |                       |           |      |    |
| 1. Meals sold to guests, employees & others                      | \$             |             |                       |           |      |    |
| 2. Rental of rooms to non-residents                              | \$             |             |                       |           |      |    |
| 3. Telephone   | \$             |             |                       |           |      |    |
| 4. Rental of Television and Cable Services                       | \$             |             |                       |           |      |    |
| 5. Interest Income ( <i>Specify</i> )                            | \$ 43          | 43          |                       |           |      |    |
| 6. Private Duty Nurses' Fees                                     | \$             |             |                       |           |      |    |
| 7. Barber, Coffee, Beauty and Gift shops                         | \$             |             |                       |           |      |    |
| 8. Other ( <i>Specify</i> )                                      | \$ 2,776,444   | 2,776,444   |                       |           |      |    |
| <b>V. Total Other Revenue</b> (1 thru 8)                         | \$ 2,776,487   | 2,776,487   |                       |           |      |    |
| <b>VI. Total All Revenue</b> (III +V)                            | \$ 19,220,447  | 19,220,447  |                       |           |      |    |

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

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

## Schedule of Other Resident Revenue - Medicare

## Related Exp

| Page Ref                                       | Description                   | CCNH           | RHNS | (Specify) |
|--|-------------------------------|----------------|------|-----------|
|  |                               | 0              |      |           |
| 30 II 6a                                       | Laboratory - Part A           | \$ 53,237      |      |           |
| 30 II 6a                                       | Radiology - Diagnostic Part A | \$ 8,406       |      |           |
| 30 II 6a                                       | Pharmacy - Medicare Part A    | \$ 161,534     |      |           |
| 30 II 6a                                       | Medicare 2% Reduction         | \$ (46,498)    |      |           |
| 30 II 6a                                       | Ancillary Allowance - Part A  | \$ (1,112,487) |      |           |
| 30 II 6a                                       | AA - Lab Part A               | \$ 23          |      |           |
| 30 II 6a                                       | AA - Pharmacy Part A          | \$ 199         |      |           |
| 30 II 6a                                       | Ancillary Allowance - Part B  | \$ (18,042)    |      |           |
| <b>Total Other Resident Revenue - Medicare</b> |                               | \$ (953,628)   | \$ - | \$ -      |

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

| Page Ref                            | Description                      | CCNH         | RHNS | (Specify) |
|-------------------------------------|----------------------------------|--------------|------|-----------|
|                                     |                                  | 0            |      |           |
| 30 II 6b                            | Laboratory - Medicaid            | \$ 175       |      |           |
| 30 II 6b                            | Laboratory - 3rd Party Insurance | \$ 58        |      |           |
| 30 II 6b                            | Radiology - 3rd Party Insurance  | \$ 3,326     |      |           |
| 30 II 6b                            | Pharmacy - Medicaid              | \$ 13,350    |      |           |
| 30 II 6b                            | Pharmacy - Hospice               | \$ 59        |      |           |
| 30 II 6b                            | Pharmacy - 3rd Party Insurance   | \$ 66,052    |      |           |
| 30 II 6b                            | Pharmacy Income - Flu Shots      | \$ 5,202     |      |           |
| 30 II 6b                            | Ancillary Allowance - Medicaid   | \$ (175,021) |      |           |
| 30 II 6b                            | AA - Lab Medicaid                | \$ (175)     |      |           |
| 30 II 6b                            | AA - Pharmacy Medicaid           | \$ (13,350)  |      |           |
| 30 II 6b                            | Ancillary Allowance - 3rd Party  | \$ (226,485) |      |           |
| <b>Total Other Resident Revenue</b> |                                  | \$ (326,809) | \$ - | \$ -      |

## Interest Income

## Account

| Page Ref                     | Account                            | Balance | CCNH  | RHNS | (Specify) |
|------------------------------|------------------------------------|---------|-------|------|-----------|
|                              |                                    |         | 0     |      |           |
| 30 IV 5                      | Interest on payments for residents |         | \$ 43 |      |           |
| <b>Total Interest Income</b> |                                    |         | \$ 43 | \$ - | \$ -      |

## Schedule of Other Revenue

| Page Ref                   | Description  | CCNH         | RHNS | (Specify) |
|----------------------------|--|--------------|------|-----------|
|                            |  | 0            |      |           |
| 30 IV 8                    | Medical Record Income  | \$ 520       |      |           |
| 30 IV 8                    | Cash Discounts On Purchases  | \$ (34)      |      |           |
| 30 IV 8                    | Rebates and Refunds  | \$ 1,345     |      |           |
| 30 IV 8                    | Physician Credential Income  | \$ 200       |      |           |
| 30 IV 8                    | Forgiveness of Rent (Rent replaced by Fair Rent - No disallowance necessary) | \$ 2,792,111 |      |           |
| 30 IV 8                    | Recovery of Bad Debts (No expense claimed for reimbursement)                 | \$ (18,219)  |      |           |
| 30 IV 8                    | Ambulance Reimbursement (Expense already disallowed)                         | \$ 521       |      |           |
| <b>Total Other Revenue</b> |  | \$ 2,776,444 | \$ - | \$ -      |



### G. Balance Sheet

| Name of Facility   | License No.               | Report for Year Ended | Page      | of               |
|--|---------------------------|-----------------------|-----------|------------------|
| Norwalk Acquisition I, LLC, d/b/a Cass                             | 2391                      | 9/30/2019             | 31        | 37               |
| Account  |                           |                       | Amount    |                  |
| <b>Assets</b>  |                           |                       |           |                  |
| A. Current Assets  |                           |                       |           |                  |
| 1. Cash ( <i>on hand and in banks</i> )                            |                           |                       | \$        | 672,465          |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts)     |                           |                       | \$        | 5,033,563        |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) |                           |                       | \$        |                  |
| 4. Inventories   |                           |                       | \$        |                  |
| 5. Prepaid Expenses  |                           |                       | \$        | 141,724          |
| a. Prepaid Insurance   | 4,648                     |                       |           |                  |
| b. Prepaid R/e Taxes   | 66,606                    |                       |           |                  |
| c. Prepaid Insurance - W.C.  | 69,970                    |                       |           |                  |
| d. See Schedule  | 500                       |                       |           |                  |
| 6. Interest Receivable   |                           |                       | \$        |                  |
| 7. Medicare Final Settlement Receivable                            |                           |                       | \$        |                  |
| 8. Other Current Assets ( <i>itemize</i> )                         |                           |                       | \$        | 265,484          |
| Patient Refund Exchange  | (30)                      |                       |           |                  |
| Exchange - Other   | 265,514                   |                       |           |                  |
| See Schedule   |                           |                       |           |                  |
| <b>A-9. Total Current Assets (Lines A1 thru 8)</b>                 |                           |                       | <b>\$</b> | <b>6,113,236</b> |
| B. Fixed Assets  |                           |                       |           |                  |
| 1. Land  |                           |                       | \$        |                  |
| 2. Land Improvements   | *Historical Cost _____    |                       | \$        |                  |
|  | Accum. Depreciation _____ | Net                   |           |                  |
| 3. Buildings   | *Historical Cost          | 349,480               | \$        | 338,329          |
|  | Accum. Depreciation       | 11,151                | Net       |                  |
| 4. Leasehold Improvements  | *Historical Cost _____    |                       | \$        |                  |
|  | Accum. Depreciation _____ | Net                   |           |                  |
| 5. Non-Movable Equipment   | *Historical Cost          | 8,925                 | \$        | 5,774            |
|  | Accum. Depreciation       | 3,151                 | Net       |                  |
| 6. Movable Equipment   | *Historical Cost          | 249,395               | \$        | 159,358          |
|  | Accum. Depreciation       | 90,037                | Net       |                  |
| 7. Motor Vehicles  | *Historical Cost          | 11,155                | \$        | 8,924            |
|  | Accum. Depreciation       | 2,231                 | Net       |                  |
| 8. Minor Equipment-Not Depreciable                                 |                           |                       | \$        |                  |
| 9. Other Fixed Assets ( <i>itemize</i> )                           |                           |                       | \$        | 3,490            |
| F/S vs C/R NBV   | 3,490                     |                       |           |                  |
| See Schedule   |                           |                       |           |                  |
| <b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>                  |                           |                       | <b>\$</b> | <b>515,875</b>   |

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

| Page Ref                      | Line Ref | Description |           |            |
|-------------------------------|----------|-------------|-----------|------------|
| 31                            | A5       | Deposits    | \$        | 500        |
|                               |          |             |           |            |
|                               |          |             |           |            |
|                               |          |             |           |            |
|                               |          |             |           |            |
| <b>Total Prepaid Expenses</b> |          |             | <b>\$</b> | <b>500</b> |

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

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

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

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

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

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

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

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

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

| Name of Facility   | License No.         | Report for Year Ended | Page      | of           |
|--|---------------------|-----------------------|-----------|--------------|
| Norwalk Acquisition I, LLC, d/b/a Cass                             | 2391                | 9/30/2019             | 32        | 37           |
| Account  |                     |                       | Amount    |              |
| Total Brought Forward:   |                     |                       | \$        | 6,629,111    |
| <b>C. Leasehold or like property recorded for Equity Purposes.</b> |                     |                       |           |              |
| 1. Land  |                     |                       |           |              |
| \$   |                     |                       |           |              |
| 2. Land Improvements   |                     |                       |           |              |
|  | *Historical Cost    | 27,966                |           |              |
|  | Accum. Depreciation | 3,750                 | Net       | \$ 24,216    |
| 3. Buildings   |                     |                       |           |              |
|  | *Historical Cost    | 1,415,024             |           |              |
|  | Accum. Depreciation | 245,831               | Net       | \$ 1,169,193 |
| 4. Non-Movable Equipment   |                     |                       |           |              |
|  | *Historical Cost    | 125,340               |           |              |
|  | Accum. Depreciation | 125,340               | Net       | \$           |
| 5. Movable Equipment   |                     |                       |           |              |
|  | *Historical Cost    | 491,233               |           |              |
|  | Accum. Depreciation | 488,689               | Net       | \$ 2,544     |
| 6. Motor Vehicles  |                     |                       |           |              |
|  | *Historical Cost    |                       |           |              |
|  | Accum. Depreciation |                       | Net       | \$           |
| 7. Minor Equipment-Not Depreciable                                 |                     |                       |           |              |
| \$   |                     |                       |           |              |
| <b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>          |                     |                       | \$        | 1,195,953    |
| <b>D. Investment and Other Assets</b>                              |                     |                       |           |              |
| 1. Deferred Deposits   |                     |                       |           |              |
| \$   |                     |                       |           |              |
| 2. Escrow Deposits   |                     |                       |           |              |
| \$   |                     |                       |           |              |
| 3. Organization Expense  |                     |                       |           |              |
|  | *Historical Cost    |                       |           |              |
|  | Accum. Depreciation |                       | Net       | \$           |
| 4. Goodwill (Purchased Only)                                       |                     |                       |           |              |
| \$ 25,000  |                     |                       |           |              |
| 5. Investments Related to Resident Care ( <i>itemize</i> )         |                     |                       |           |              |
| \$   |                     |                       |           |              |
|  |                     |                       |           |              |
| 6. Loans to Owners or Related Parties ( <i>itemize</i> )           |                     |                       |           |              |
| \$   |                     |                       |           |              |
| Name and Address   |                     | Amount                | Loan Date |              |
|  |                     |                       |           |              |
|  |                     |                       |           |              |
| 7. Other Assets ( <i>itemize</i> )                                 |                     |                       |           |              |
| \$   |                     |                       |           |              |
|  |                     |                       |           |              |
| See Schedule   |                     |                       |           |              |
| <b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>   |                     |                       | \$        | 25,000       |
| <b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>            |                     |                       | \$        | 7,850,064    |

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



**Annual Report of Long-Term Care Facility**

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

|   |         |                     |                                    |              |          |
|---|---------|---------------------|------------------------------------|--------------|----------|
| Name of Facility<br>Norwalk Acquisition I, LLC, d/b/a Cassena |         | License No.<br>2391 | Report for Year Ended<br>9/30/2019 | Page<br>34   | of<br>37 |
| Account   |         |                     |                                    | Amount       |          |
| Total Brought Forward:  |         |                     |                                    | 4,262,100    |          |
| <b>Liabilities (cont'd)</b>                                   |         |                     |                                    |              |          |
| B. Long-Term Liabilities                                      |         |                     |                                    |              |          |
| 1. Loans Payable-Equipment ( <i>itemize</i> )                 |         |                     |                                    |              |          |
| \$  |         |                     |                                    |              |          |
| Name of Lender  | Purpose | Amount              | Date Due                           |              |          |
|   |         |                     |                                    |              |          |
| 2. Mortgages Payable  |         |                     |                                    | \$           |          |
| 3. Loans from Owners or Related Parties ( <i>itemize</i> )    |         |                     |                                    |              |          |
| \$  |         |                     |                                    |              |          |
| Name and Address of Lender                                    | Amount  | Loan Date           |                                    |              |          |
|   |         |                     |                                    |              |          |
| 4. Other Long-Term Liabilities ( <i>itemize</i> )             |         |                     |                                    | \$           |          |
| Loan Payable  |         | 2,999,020           | 2,999,020                          |              |          |
| See Schedule  |         |                     |                                    |              |          |
| B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)     |         |                     |                                    | \$ 2,999,020 |          |
| C. <b>Total All Liabilities</b> (Lines A-13 + B-5)            |         |                     |                                    | \$ 7,261,120 |          |


**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 Ca  | 2391        | 9/30/2019             | 35     | 37          |
| Account   |             |                       | Amount |             |
| <b>A. Reserves</b>  |             |                       |        |             |
| 1. Reserve for value of leased land   |             |                       | \$     |             |
| 2. Reserve for depreciation value of leased buildings and appurtenances to be amortized |             |                       | \$     |             |
| 3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )         |             |                       | \$     |             |
| 4. Reserve for leasehold real properties on which fair rental value is based            |             |                       | \$     | 1,195,953   |
| 5. Reserve for funds set aside as donor restricted                                      |             |                       | \$     |             |
| 6. Total Reserves   |             |                       | \$     | 1,195,953   |
| <b>B. Net Worth</b>   |             |                       |        |             |
| 1. Owner's Capital  |             |                       | \$     |             |
| 2. Capital Stock  |             |                       | \$     |             |
| 3. Paid-in Surplus  |             |                       | \$     |             |
| 4. Treasury Stock   |             |                       | \$     |             |
| 5. Cumulated Earnings   |             |                       | \$     | (3,359,809) |
| 6. Gain or Loss for Period  | 10/1/2018   | thru 9/30/2019        | \$     | 2,752,800   |
| 7. Total Net Worth  |             |                       | \$     | (607,009)   |
| <b>C. Total Reserves and Net Worth</b>  |             |                       | \$     | 588,944     |
| <b>D. Total Liabilities, Reserves, and Net Worth</b>                                    |             |                       | \$     | 7,850,064   |

### H. Changes in Total Net Worth

| Name of Facility  | License No. | Report for Year Ended | Page          | of          |
|---|-------------|-----------------------|---------------|-------------|
| Norwalk Acquisition I, LLC, d/b/a Casse                               | 2391        | 9/30/2019             | 36            | 37          |
| <b>Account</b>  |             |                       | <b>Amount</b> |             |
| A. Balance at End of Prior Period as shown on Report of 09/30/2018    |             |                       | \$            | (3,359,809) |
| B. Total Revenue <i>(From Statement of Revenue Page 30)</i>           |             |                       | \$            | 19,220,447  |
| C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i> |             |                       | \$            | 16,467,647  |
| D. Net Income or Deficit  |             |                       | \$            | 2,752,800   |
| E. Balance  |             |                       | \$            | (607,009)   |
| F. Additions  |             |                       |               |             |
| 1. Additional Capital Contributed <i>(itemize)</i>                    |             |                       |               |             |
| Total Expenses Page 27     \$16,531,854                               |             |                       |               |             |
| (Less) F/S vs CR Depreciation   (\$64,207)                            |             |                       |               |             |
| Total Expenses                 \$16,467,647                           |             |                       |               |             |
| 2. Other <i>(itemize)</i>   |             |                       |               |             |
| F-3. Total Additions  |             |                       | \$            |             |
| G. Deductions   |             |                       |               |             |
| 1. Drawings of Owners/Operators/Partners <i>(Specify)</i>             |             |                       | \$            |             |
| Name and Address <i>(No., City, State, Zip)</i>                       | Title       | Amount                |               |             |
|   |             |                       |               |             |
| 2. Other Withdrawings <i>(Specify)</i>                                |             |                       | \$            |             |
| Purpose   | Amount      |                       |               |             |
|   |             |                       |               |             |
| 3. Total Deductions   |             |                       | \$            |             |
| H. <b>Balance at End of Period</b>                                    |             |                       | \$            | (607,009)   |
|   | 09/30/19    |                       |               |             |

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

|  |   |                                    |            |          |
|--|---|------------------------------------|------------|----------|
| Name of Facility<br>Norwalk Acquisition I, LLC, d/b/a  | License No.<br>2391   | Report for Year Ended<br>9/30/2019 | Page<br>37 | of<br>37 |
| <i>Check appropriate category</i>  |   |                                    |            |          |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)  | <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) | <input type="checkbox"/> (Specify) |            |          |
| <b>Preparer/Reviewer Certification</b>   |   |                                    |            |          |
| <p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p> |   |                                    |            |          |
| Signature of Preparer<br>   | Title<br>PRINCIPAL  | Date Signed<br>2/1/20              |            |          |
| Printed Name of Preparer<br>Matthew S. Bovolack  |   |                                    |            |          |
| Address Address<br>555 Long Wharf Drive, New Haven, CT 06511   |   | Phone Number<br>203-781-9600       |            |          |
| Contacted Person Regarding Additional Information Needed Regarding This Report<br>Anthony DeRosa   |   | Phone Number<br>516-422-7817       |            |          |
| Contact Email Address<br>aderosa@cassenacare.com   |   |                                    |            |          |



## **ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Norwalk Acquisition I, LLC d/b/a Cassena Care of Norwalk for the year ended September 30, 2019, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Norwalk Acquisition I, LLC d/b/a Cassena Care of Norwalk. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Norwalk Acquisition I, LLC d/b/a Cassena Care of Norwalk and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

***MARCUM LLP***

New Haven, CT  
January 30, 2020

# Annual Report of Long-Term Care Facility Cost Year 2019 Checklist

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

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

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

Yes No  
  1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No  
  2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No  
  3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No  
  4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Client: **Cassena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cassena Care 2019 Medicaid Cost Report**  
 Period Ending: **9/30/2019**  
 Trial Balance: **A.01 - TB-CCNH**

| Account  | Description                    | ADJ<br>9/30/2019 | JE Ref # | RJE | FINAL<br>9/30/2019 |
|----------|--------------------------------|------------------|----------|-----|--------------------|
| 1011.000 | Cash - Operating Account       | 620,332.00       |          |     | 620,332.00         |
| 1012.000 | Cash - Payroll Checking        | (782.00)         |          |     | (782.00)           |
| 1014.000 | Petty Cash                     | 1,100.00         |          |     | 1,100.00           |
| 1031.000 | A/R Medicare Part A            | 314,596.00       |          |     | 314,596.00         |
| 1031.200 | A/R Medicare Part B Snf        | 23,388.00        |          |     | 23,388.00          |
| 1032.000 | A/R Medicaid Snf               | 1,993,278.00     |          |     | 1,993,278.00       |
| 1032.300 | A/R Nami                       | (169,926.00)     |          |     | (169,926.00)       |
| 1032.400 | A/R Pending Medicaid           | 1,491,400.00     |          |     | 1,491,400.00       |
| 1033.000 | A/R Private                    | 1,921,803.00     |          |     | 1,921,803.00       |
| 1034.000 | A/R Hospice                    | 147,574.00       |          |     | 147,574.00         |
| 1034.500 | A/R-3Rd Party Ins/Co-Ins       | 189,353.00       |          |     | 189,353.00         |
| 1034.501 | A/R MANAGED MEDICARE           | 122,097.00       |          |     | 122,097.00         |
| 1061.000 | Allowance For Bad Debts        | (1,000,000.00)   |          |     | (1,000,000.00)     |
| 1083.200 | Patient Refund Exchange        | (30.00)          |          |     | (30.00)            |
| 1083.300 | Exchange - Other               | 265,514.00       |          |     | 265,514.00         |
| 1121.000 | Prepaid Insurance              | 4,648.00         |          |     | 4,648.00           |
| 1125.000 | Prepaid R/E Taxes              | 66,606.00        |          |     | 66,606.00          |
| 1127.000 | Prepaid Insurance - W.C.       | 69,970.00        |          |     | 69,970.00          |
| 1128.000 | Deposits                       | 500.00           |          |     | 500.00             |
| 1170.000 | Leasehold Imp. - 15 Year       | 358,002.00       |          |     | 358,002.00         |
| 1190.100 | Mme - 5 Year                   | 220,411.00       |          |     | 220,411.00         |
| 1190.110 | Mme 10 Year                    | 29,591.00        |          |     | 29,591.00          |
| 1195.000 | Automobile 5 Year              | 11,155.00        |          |     | 11,155.00          |
| 1290.000 | Mme - Accum Dep - General      | (103,284.00)     |          |     | (103,284.00)       |
| 1320.000 | Patient Savings Account        | 51,815.00        |          |     | 51,815.00          |
| 1361.000 | Goodwill                       | 25,000.00        |          |     | 25,000.00          |
| 2012.000 | Loan Payable 1                 | (2,999,020.00)   |          |     | (2,999,020.00)     |
| 2021.000 | Accounts Payable - Trade       | (2,742,270.00)   |          |     | (2,742,270.00)     |
| 2031.000 | Accrued Payroll                | (186,056.00)     |          |     | (186,056.00)       |
| 2032.000 | Accrued Sick And Vacation      | (510,059.00)     |          |     | (510,059.00)       |
| 2036.000 | Fica Payable                   | (14,233.00)      |          |     | (14,233.00)        |
| 2041.010 | Sui Payable                    | (10,183.00)      |          |     | (10,183.00)        |
| 2041.020 | Futa Payable                   | (659.00)         |          |     | (659.00)           |
| 2049.000 | Garnishee Payable              | (670.00)         |          |     | (670.00)           |
| 2049.030 | Child Support Payable          | (2,557.00)       |          |     | (2,557.00)         |
| 2056.000 | Accrued Expenses               | (736,098.00)     |          |     | (736,098.00)       |
| 2056.020 | Accrued Pension                | (7,500.00)       |          |     | (7,500.00)         |
| 2161.000 | Patient Fund Liability         | (51,815.00)      |          |     | (51,815.00)        |
| 2363.000 | Retained Earnings              | 3,359,809.00     |          |     | 3,359,809.00       |
| 3020.000 | Room and Board - Private       | (2,041,869.00)   |          |     | (2,041,869.00)     |
| 3020.100 | R & B - Medicare Part A        | (2,317,640.00)   |          |     | (2,317,640.00)     |
| 3020.300 | R & B - Medicaid               | (19,199,347.00)  |          |     | (19,199,347.00)    |
| 3020.400 | R & B - Hospice                | (282,165.00)     |          |     | (282,165.00)       |
| 3020.500 | R & B - 3rd Party Insurance    | (109,050.00)     |          |     | (109,050.00)       |
| 3020.501 | Room and Board - Mgd Medicare  | (395,174.00)     |          |     | (395,174.00)       |
| 4210.100 | Laboratory - Part A            | (53,237.00)      |          |     | (53,237.00)        |
| 4210.300 | Laboratory - Medicaid          | (175.00)         |          |     | (175.00)           |
| 4210.500 | Laboratory - 3rd Party Insuran | (58.00)          |          |     | (58.00)            |
| 4240.100 | Radiology - Diagnostic Part A  | (8,406.00)       |          |     | (8,406.00)         |
| 4240.500 | Radiology - 3rd Party Insuranc | (3,326.00)       |          |     | (3,326.00)         |
| 4270.100 | Pharmacy - Medicare Part A     | (161,534.00)     |          |     | (161,534.00)       |
| 4270.300 | Pharmacy - Medicaid            | (13,350.00)      |          |     | (13,350.00)        |
| 4270.400 | Pharmacy - Hospice             | (59.00)          |          |     | (59.00)            |
| 4270.500 | Pharmacy -3rd Party Insurance  | (66,052.00)      |          |     | (66,052.00)        |
| 4270.951 | Pharmacy Income - Flu Shots    | (5,202.00)       |          |     | (5,202.00)         |
| 4330.000 | P.T. Income - Private          | (233.00)         |          |     | (233.00)           |
| 4330.100 | P.T. Income - Medicare Part A  | (404,242.00)     |          |     | (404,242.00)       |

| Account  | Description                     | ADJ            | JE Ref # | RJE      | FINAL          |
|----------|---------------------------------|----------------|----------|----------|----------------|
|          |                                 | 9/30/2019      |          |          | 9/30/2019      |
| 4330.200 | P.T. Income - Medicare Part B   | (72,998.00)    |          |          | (72,998.00)    |
| 4330.300 | P.T. Income - Medicaid          | (71,914.00)    |          |          | (71,914.00)    |
| 4330.500 | P.T. Income - 3rd Party Ins.    | (77,466.00)    |          |          | (77,466.00)    |
| 4340.000 | O.T. Income - Private           | (1,614.00)     |          |          | (1,614.00)     |
| 4340.100 | O.T. Income - Medicare Part A   | (416,173.00)   |          |          | (416,173.00)   |
| 4340.200 | O.T. Income - Medicare Part B   | (71,997.00)    |          |          | (71,997.00)    |
| 4340.300 | O.T. Income - Medicaid          | (81,859.00)    |          |          | (81,859.00)    |
| 4340.500 | O.T. Income - 3rd Party Ins.    | (74,256.00)    |          |          | (74,256.00)    |
| 4350.100 | S.T. - Medicare Part A          | (68,364.00)    |          |          | (68,364.00)    |
| 4350.200 | S.T. - Medicare Part B          | (36,149.00)    |          |          | (36,149.00)    |
| 4350.300 | S.T. Income - Medicaid          | (21,247.00)    |          |          | (21,247.00)    |
| 4350.500 | S.T. Income - 3rd Party Ins.    | (17,787.00)    |          |          | (17,787.00)    |
| 5085.000 | Medical Records Income          | (520.00)       |          |          | (520.00)       |
| 5171.000 | Cash Discounts On Purchases     | 34.00          |          |          | 34.00          |
| 5175.000 | Rebates and Refunds             | (3,845.00)     |          | 2,500.00 | (1,345.00)     |
|          |                                 |                | RJE - 12 | 949.00   |                |
|          |                                 |                | RJE - 12 | 1,419.00 |                |
|          |                                 |                | RJE - 14 | 132.00   |                |
| 5177.000 | Interest Income                 | (43.00)        |          |          | (43.00)        |
| 5178.010 | Physician Credential Income     | (200.00)       |          |          | (200.00)       |
| 5179.000 | Other Miscellaneous Income      | (2,792,632.00) |          |          | (2,792,632.00) |
| 5515.000 | Recovery of Bad Debts           | 18,219.00      |          |          | 18,219.00      |
| 5521.100 | R & B Allowance - Medicare A    | (494,951.00)   |          |          | (494,951.00)   |
| 5521.101 | Medicare 2% Reduction           | 46,498.00      |          |          | 46,498.00      |
| 5521.300 | R & B Allowance - Medicaid      | 8,558,514.00   |          |          | 8,558,514.00   |
| 5521.398 | Medicaid Bedhold Allowance      | 20,546.00      |          |          | 20,546.00      |
| 5521.400 | R & B Allowance- Hospice        | 126,500.00     |          |          | 126,500.00     |
| 5521.500 | R & B Allowance -3rd Party Ins  | (990.00)       |          |          | (990.00)       |
| 5521.501 | R & B Allowance - Mgd Medicare  | 2,237.00       |          |          | 2,237.00       |
| 5521.505 | Capitation Revenue              | (172,245.00)   |          |          | (172,245.00)   |
| 5525.100 | Medicare Part A - Prior Year    | (15,196.00)    |          |          | (15,196.00)    |
| 5525.300 | Medicaid Retros - Prior Year    | 13,040.00      |          |          | 13,040.00      |
| 5527.100 | Ancillary Allowance - Part A    | 1,112,487.00   |          |          | 1,112,487.00   |
| 5527.121 | AA - Lab Part A                 | (23.00)        |          |          | (23.00)        |
| 5527.127 | AA - Pharmacy Part A            | (199.00)       |          |          | (199.00)       |
| 5527.133 | AA - PT Part A                  | (143.00)       |          |          | (143.00)       |
| 5527.135 | AA - ST Part A                  | (165.00)       |          |          | (165.00)       |
| 5527.200 | Ancillary Allowance - Part B    | 18,042.00      |          |          | 18,042.00      |
| 5527.300 | Ancillary Allowance - Medicaid  | 175,021.00     |          |          | 175,021.00     |
| 5527.321 | AA - Lab Medicaid               | 175.00         |          |          | 175.00         |
| 5527.327 | AA - Pharmacy Medicaid          | 13,350.00      |          |          | 13,350.00      |
| 5527.427 | AA - Pharmacy Hospice           | 59.00          |          |          | 59.00          |
| 5527.500 | Ancillary Allowance - 3rd Party | 226,485.00     |          |          | 226,485.00     |
| 5535.010 | Bad Debt Expense                | 1,297,433.00   |          |          | 1,297,433.00   |
| 6011.010 | Nsg Admin- Supervisor Wages     | 152,356.00     |          |          | 152,356.00     |
| 6011.011 | Nsg Admin - ADON Wages          | 54,727.00      |          |          | 54,727.00      |
| 6011.014 | Nsg Admin - Insvc Coord Wages   | 21,523.00      |          |          | 21,523.00      |
| 6011.030 | Nsg Admin- RN Wages             | 144,829.00     |          |          | 144,829.00     |
| 6011.060 | Nsg Admin- Clerical Wages       | 27,913.00      |          |          | 27,913.00      |
| 6011.160 | Nsg Admin- FICA                 | 29,519.00      |          |          | 29,519.00      |
| 6011.170 | Nsg Admin- SUI                  | 6,425.00       |          |          | 6,425.00       |
| 6011.171 | Nsg Admin- FUI                  | 545.00         |          |          | 545.00         |
| 6011.280 | Nsg Admin - Nursing Sup Agency  | 418,025.00     |          |          | 418,025.00     |
| 6011.285 | Nsg Admin - Recruiting Fees     | 3,393.00       |          |          | 3,393.00       |
| 6011.299 | Nsg Admin - Other Consulting    | 1,145.00       |          |          | 1,145.00       |
| 6011.883 | Nsg Admin - Conference and Sem  | 105.00         |          |          | 105.00         |
| 6011.887 | Nsg Admin-Phys Credential Fees  | 91.00          |          |          | 91.00          |
| 6020.030 | SNF- RN Wages                   | 416,508.00     |          |          | 416,508.00     |
| 6020.040 | SNF- LPN Wages                  | 876,957.00     |          |          | 876,957.00     |
| 6020.050 | SNF- Aides Wages                | 2,126,062.00   |          |          | 2,126,062.00   |
| 6020.160 | SNF- FICA                       | 258,487.00     |          |          | 258,487.00     |

| Account  | Description                     | ADJ        | JE Ref # | RJE        | FINAL      |
|----------|---------------------------------|------------|----------|------------|------------|
|          |                                 | 9/30/2019  |          |            | 9/30/2019  |
| 6020.170 | SNF- SUI                        | 49,615.00  |          |            | 49,615.00  |
| 6020.171 | SNF- FUI                        | 3,719.00   |          |            | 3,719.00   |
| 6020.340 | SNF- Agency - RN's              | 384,183.00 |          |            | 384,183.00 |
| 6020.350 | SNF- Agency - LPN's             | 394,474.00 |          |            | 394,474.00 |
| 6020.360 | SNF- Agency - CNA's             | 169,969.00 |          |            | 169,969.00 |
| 7200.050 | Central Supply- Aides Wages     | 8,848.00   |          |            | 8,848.00   |
| 7200.160 | Central Supply- FICA            | 541.00     |          |            | 541.00     |
| 7200.170 | Central Supply- SUI             | 285.00     |          |            | 285.00     |
| 7200.171 | Central Supply- FUI             | 39.00      |          |            | 39.00      |
| 7200.410 | Central Supply- Oxygen          | 1,933.00   |          |            | 1,933.00   |
| 7200.430 | Central Supply- Nutritional S   | 10,806.00  |          |            | 10,806.00  |
| 7200.435 | Central Supply- IV Solutions    | 9,312.00   |          |            | 9,312.00   |
| 7200.460 | Central Supply- Gloves          | 12,191.00  |          |            | 12,191.00  |
| 7200.490 | Central Supply- Other Medical   | 101,760.00 |          |            | 101,760.00 |
| 7200.570 | Central Supply- Wipes           | 3,185.00   |          |            | 3,185.00   |
| 7200.590 | Central Supply- Other Supplies  | 31,424.00  |          |            | 31,424.00  |
| 7200.670 | Central Supply- Purchased Ser   | 630.00     |          |            | 630.00     |
| 7200.730 | Central Supply- Rental Expense  | 57,494.00  |          |            | 56,355.00  |
|          |                                 |            | RJE - 4  | (1,139.00) | (1,139.00) |
| 7210.680 | Lab- Contracted Services        | 12,334.00  |          |            | 12,334.00  |
| 7240.680 | X Ray- Contracted Services      | 10,169.00  |          |            | 10,169.00  |
| 7260.010 | Activities- Supervisor Wages    | 67,265.00  |          |            | 67,265.00  |
| 7260.050 | Activities- Aides Wages         | 101,484.00 |          |            | 101,484.00 |
| 7260.160 | Activities- FICA                | 12,214.00  |          |            | 12,214.00  |
| 7260.170 | Activities- SUI                 | 2,473.00   |          |            | 2,473.00   |
| 7260.171 | Activities- FUI                 | 179.00     |          |            | 179.00     |
| 7260.590 | Activities- Other Supplies      | 3,954.00   |          |            | 3,954.00   |
| 7260.670 | Activities- Purchased Services  | 5,001.00   |          |            | 5,001.00   |
| 7270.290 | Pharmacy- Consulting Services   | 30,815.00  |          |            | 30,815.00  |
| 7270.440 | Pharmacy- Drugs - Medicare Pa   | 146,640.00 |          |            | 146,640.00 |
| 7270.441 | Pharmacy- Drugs - Medicaid      | 17,719.00  |          |            | 17,719.00  |
| 7270.444 | Pharmacy- Drugs - HMO           | 69,069.00  |          |            | 69,069.00  |
| 7270.445 | Pharmacy- Drugs - Hospice       | 44.00      |          |            | 44.00      |
| 7270.450 | Pharmacy- Medicine Cabinet Dr   | 33,789.00  |          |            | 33,789.00  |
| 7290.290 | Dental- Consulting Services     | 12,800.00  |          |            | 12,800.00  |
| 7330.010 | PT- Supervisor Wages            | 0.00       |          |            | 0.00       |
|          |                                 |            | RJE - 5  | 0.00       |            |
| 7330.050 | PT- Aides Wages                 | 44,565.00  |          |            | 44,565.00  |
| 7330.160 | PT- FICA                        | 3,201.00   |          |            | 3,201.00   |
| 7330.170 | PT- SUI                         | 600.00     |          |            | 600.00     |
| 7330.171 | PT- FUI                         | 42.00      |          |            | 42.00      |
| 7330.280 | PT- Agency                      | 272,129.00 |          |            | 272,129.00 |
| 7330.290 | PT - Consulting Services        | 21,487.00  |          |            | 21,487.00  |
| 7330.299 | PT - Other Consulting           | (1,292.00) |          |            | (1,292.00) |
| 7330.590 | PT- Other Supplies              | 21,049.00  |          |            | 21,049.00  |
| 7340.020 | OT- Tech Wages                  | 0.00       |          |            | 0.00       |
|          |                                 |            | RJE - 5  | 0.00       |            |
| 7340.280 | OT- Agency                      | 317,285.00 |          |            | 317,285.00 |
| 7350.020 | ST - Wages                      | 0.00       |          |            | 0.00       |
|          |                                 |            | RJE - 5  | 0.00       |            |
| 7350.280 | ST- Agency                      | 149,648.00 |          |            | 149,648.00 |
| 7381.010 | Social Services- Supervisor W   | 100,153.00 |          |            | 100,153.00 |
| 7381.020 | Social Services- Tech Wages     | 322.00     |          |            | 322.00     |
| 7381.160 | Social Services- FICA           | 7,404.00   |          |            | 7,404.00   |
| 7381.170 | Social Services- SUI            | 1,213.00   |          |            | 1,213.00   |
| 7381.171 | Social Services- FUI            | 86.00      |          |            | 86.00      |
| 7381.299 | Social Services - Other Consul  | (709.00)   |          |            | (709.00)   |
| 7390.060 | Medical Records- Clerical Wages | 44,664.00  |          |            | 44,664.00  |
| 7390.160 | Medical Records- FICA           | 3,341.00   |          |            | 3,341.00   |
| 7390.170 | Medical Records- SUI            | 811.00     |          |            | 811.00     |
| 7390.171 | Medical Records- FUI            | 42.00      |          |            | 42.00      |



| Account  | Description                      | ADJ<br>9/30/2019 | JE Ref # | RJE    | FINAL<br>9/30/2019 |
|----------|----------------------------------|------------------|----------|--------|--------------------|
| 7390.550 | Medical Records- Office Supplies | 63.00            |          |        | 63.00              |
| 7410.280 | Medical Consulting Services      | 9,000.00         |          |        | 9,000.00           |
| 7420.290 | Medical Director- Consulting     | 60,000.00        |          |        | 60,000.00          |
| 7430.020 | Utilization Review- Tech Wages   | 213,413.00       |          |        | 213,413.00         |
| 7430.160 | Utilization Review- FICA         | 15,830.00        |          |        | 15,830.00          |
| 7430.170 | Utilization Review- SUI          | 2,488.00         |          |        | 2,488.00           |
| 7430.171 | Utilization Review- FUI          | 230.00           |          |        | 230.00             |
| 7430.290 | Utilization Review- Consultin    | 3,583.00         |          |        | 3,583.00           |
| 8212.010 | Dietary- Dept Head Wages         | 84,038.00        |          |        | 84,038.00          |
| 8212.020 | Dietary- Tech Wages              | 75,023.00        |          |        | 75,023.00          |
| 8212.021 | Dietary- Dietician Wages         | 89,359.00        |          |        | 89,359.00          |
| 8212.070 | Dietary- Environmental Wages     | 468,007.00       |          |        | 468,007.00         |
| 8212.160 | Dietary- FICA                    | 52,901.00        |          |        | 52,901.00          |
| 8212.170 | Dietary- SUI                     | 11,454.00        |          |        | 11,454.00          |
| 8212.171 | Dietary- FUI                     | 907.00           |          |        | 907.00             |
| 8212.290 | Dietary- Consulting Services     | 1,054.00         |          |        | 1,054.00           |
| 8212.430 | Dietary- Nutritional Supplemen   | 18,675.00        |          |        | 18,675.00          |
| 8212.460 | Dietary- Gloves                  | 496.00           |          |        | 496.00             |
| 8212.501 | Dietary- Groceries               | 211,243.00       |          |        | 211,243.00         |
| 8212.502 | Dietary- Dairy                   | 64,166.00        |          |        | 64,166.00          |
| 8212.503 | Dietary- Meat and Fish           | 62,346.00        |          |        | 62,346.00          |
| 8212.504 | Dietary- Bakery                  | 20,644.00        |          |        | 20,644.00          |
| 8212.505 | Dietary- Produce                 | 16,200.00        |          |        | 16,200.00          |
| 8212.510 | Dietary- Tabeware                | 5,856.00         |          |        | 5,856.00           |
| 8212.540 | Dietary- Cleaning Supplies       | 14,079.00        |          |        | 14,079.00          |
| 8212.590 | Dietary- Other Supplies          | 14,751.00        |          |        | 14,751.00          |
| 8212.630 | Dietary- Repairs and Maintena    | 4,531.00         |          |        | 4,531.00           |
| 8212.670 | Dietary- Purchased Services      | 1,283.00         |          |        | 1,283.00           |
| 8212.680 | Dietary- Contracted Services     | 1,627.00         |          |        | 1,627.00           |
| 8212.890 | Dietary- Books and Periodicals   | 1,559.00         |          | 212.00 | 1,771.00           |
|          |                                  |                  | RJE - 10 | 212.00 |                    |
| 8220.010 | Plant- Supervisor Wages          | 46,524.00        |          |        | 46,524.00          |
| 8220.070 | Plant- Environmental Wages       | 74,982.00        |          |        | 74,982.00          |
| 8220.160 | Plant- FICA                      | 8,041.00         |          |        | 8,041.00           |
| 8220.170 | Plant- SUI                       | 2,678.00         |          |        | 2,678.00           |
| 8220.171 | Plant- FUI                       | 200.00           |          |        | 200.00             |
| 8220.540 | Plant - Cleaning Supplies        | 407.00           |          |        | 407.00             |
| 8220.590 | Plant- Other Supplies            | 31,017.00        |          |        | 31,017.00          |
| 8220.630 | Plant- Repairs and Maintenance   | 103,627.00       |          |        | 103,627.00         |
| 8220.670 | Plant- Purchased Services        | 39,066.00        |          |        | 39,066.00          |
| 8220.680 | Plant- Contracted Services       | 89,168.00        |          |        | 89,168.00          |
| 8220.690 | Plant - Amort. Leasehold Imp.    | 21,105.00        |          |        | 21,105.00          |
| 8220.691 | Plant - Depreciation -MME        | 30,053.00        |          |        | 30,053.00          |
| 8220.710 | Plant - Building Rent            | 749,038.00       |          |        | 749,038.00         |
| 8220.740 | Plant - Electricity              | 227,150.00       |          |        | 227,150.00         |
| 8220.750 | Plant - Gas                      | 42,538.00        |          |        | 42,538.00          |
| 8220.760 | Plant - Water and Sewer          | 37,979.00        |          |        | 37,979.00          |
| 8220.810 | Plant - Property Insurance       | 27,686.00        |          |        | 27,686.00          |
| 8220.830 | Plant - Real Estate Taxes        | 174,912.00       |          |        | 174,912.00         |
| 8240.070 | Housekeeping- Environmental      | 413,666.00       |          |        | 413,666.00         |
| 8240.160 | Housekeeping- FICA               | 30,895.00        |          |        | 30,895.00          |
| 8240.170 | Housekeeping- SUI                | 6,280.00         |          |        | 6,280.00           |
| 8240.171 | Housekeeping- FUI                | 462.00           |          |        | 462.00             |
| 8240.249 | Housekeeping- EE Fingerprinting  | 54.00            |          |        | 54.00              |
| 8240.460 | Housekeeping- Gloves             | 7,115.00         |          |        | 7,115.00           |
| 8240.540 | Housekeeping- Cleaning Suppli    | 16,166.00        |          |        | 16,166.00          |
| 8240.570 | Housekeeping- Wipes              | 493.00           |          |        | 493.00             |
| 8240.590 | Housekeeping- Other Supplies     | 26,965.00        |          |        | 26,965.00          |
| 8240.680 | Housekeeping- Contracted Serv    | 77,445.00        |          |        | 77,445.00          |
| 8250.380 | Laundry - Diapers                | 47,880.00        |          |        | 47,880.00          |
| 8250.381 | Laundry - Undergarments          | 8,261.00         |          |        | 8,261.00           |

| Account  | Description                    | ADJ         | JE Ref # | RJE         | FINAL       |
|----------|--------------------------------|-------------|----------|-------------|-------------|
|          |                                | 9/30/2019   |          |             | 9/30/2019   |
| 8250.540 | Laundry- Cleaning Supplies     | 8,178.00    |          |             | 8,178.00    |
| 8250.590 | Laundry- Other Supplies        | 96.00       |          |             | 96.00       |
| 8250.680 | Laundry- Contracted Services   | 164,332.00  |          |             | 164,332.00  |
| 8260.670 | Security- Purchased Services   | 14,502.00   |          |             | 14,502.00   |
| 8270.670 | Ambulance                      | 11,198.00   |          | 250.00      | 11,448.00   |
|          |                                |             | RJE - 11 | 160.00      |             |
|          |                                |             | RJE - 13 | 90.00       |             |
| 8311.060 | Fiscal- Clerical Wages         | 79,662.00   |          |             | 79,662.00   |
| 8311.160 | Fiscal- FICA                   | 5,724.00    |          |             | 5,724.00    |
| 8311.170 | Fiscal- SUI                    | 1,476.00    |          |             | 1,476.00    |
| 8311.171 | Fiscal- FUI                    | 121.00      |          |             | 121.00      |
| 8311.299 | Fiscal - Other Consulting      | (38,392.00) |          |             | (38,392.00) |
| 8311.310 | Fiscal- Audit Fees             | 39,016.00   |          |             | 39,016.00   |
| 8311.680 | Fiscal- Contracted Services    | 2,803.00    |          |             | 2,803.00    |
| 8311.730 | Fiscal- Rental Expense         | 62,073.00   |          | (1,591.00)  | 60,482.00   |
|          |                                |             | RJE - 4  | (1,591.00)  |             |
| 8321.010 | Admissions - Dept Head Wages   | 12,568.00   |          |             | 12,568.00   |
| 8321.060 | Admissions - Clerk Wages       | 87,936.00   |          |             | 87,936.00   |
| 8321.160 | Admissions - FICA Expense      | 8,134.00    |          |             | 8,134.00    |
| 8321.170 | Admissions - SUI               | 2,719.00    |          |             | 2,719.00    |
| 8321.171 | Admissions - FUI               | 172.00      |          |             | 172.00      |
| 8321.299 | Admissions - Other Consulting  | 1,005.00    |          |             | 1,005.00    |
| 8351.010 | Admin- Supervisor Wages        | 198,347.00  |          |             | 198,347.00  |
| 8351.011 | Admin- Executive Directors     | 57,555.00   |          |             | 57,555.00   |
| 8351.012 | Admin - Human Resources        | 48,071.00   |          |             | 48,071.00   |
| 8351.060 | Admin- Clerical Wages          | 568.00      |          |             | 568.00      |
| 8351.160 | Admin- FICA                    | 21,831.00   |          |             | 21,831.00   |
| 8351.170 | Admin- SUI                     | 2,959.00    |          |             | 2,959.00    |
| 8351.171 | Admin- FUI                     | 235.00      |          |             | 235.00      |
| 8351.246 | Admin- Dental Insurance        | 447.00      |          |             | 447.00      |
| 8351.285 | Admin- Recruiting Fees         | 12,500.00   |          |             | 12,500.00   |
| 8351.290 | Admin- Consulting Services     | 8,044.00    |          |             | 8,044.00    |
| 8351.293 | Admin - Legal Consulting       | 2,375.00    |          |             | 2,375.00    |
| 8351.299 | Admin - Other Consulting       | 1,911.00    |          |             | 1,911.00    |
| 8351.300 | Admin- Legal Fees              | 66,491.00   |          |             | 66,491.00   |
| 8351.550 | Admin- Office Supplies         | 22,649.00   |          |             | 22,649.00   |
| 8351.552 | Admin - Paper                  | 3,688.00    |          |             | 3,688.00    |
| 8351.590 | Admin- Other Supplies          | 3,834.00    |          |             | 3,834.00    |
| 8351.591 | Admin - Other Supp. Residents  | 348.00      |          |             | 348.00      |
| 8351.630 | Admin- Repairs and Maintenance | 669.00      |          |             | 669.00      |
| 8351.670 | Admin - Purchased Services     | 1,999.00    |          |             | 1,999.00    |
|          |                                |             | RJE - 6  | 0.00        |             |
| 8351.680 | Admin- Contracted Services     | 21,388.00   |          | (21,388.00) | 0.00        |
|          |                                |             | RJE - 2  | (21,176.00) |             |
|          |                                |             | RJE - 10 | (212.00)    |             |
| 8351.730 | Admin- Rental Expense          | 13,797.00   |          | (2,548.00)  | 11,249.00   |
|          |                                |             | RJE - 4  | (2,548.00)  |             |
|          |                                |             | RJE - 4  | 0.00        |             |
| 8351.810 | Admin - General Insurance      | 64,519.00   |          |             | 64,519.00   |
| 8351.820 | Admin - Working Capital Int.   | 27,266.00   |          |             | 27,266.00   |
| 8351.830 | Admin - Licenses and Taxes     | 2,826.00    |          |             | 2,826.00    |
| 8351.835 | Admin- Sales Tax               | (32,912.00) |          |             | (32,912.00) |
| 8351.841 | Admin - Telephone              | 48,402.00   |          | (2,449.00)  | 45,953.00   |
|          |                                |             | RJE - 1  | (2,449.00)  |             |
| 8351.842 | Admin - LLC Tax                | 300.00      |          |             | 300.00      |
| 8351.850 | Admin- Dues and Subscriptions  | 10,981.00   |          | (10,079.00) | 902.00      |
|          |                                |             | RJE - 6  | (10,079.00) |             |
| 8351.880 | Admin - Travel                 | 2,963.00    |          | (292.00)    | 2,671.00    |
|          |                                |             | RJE - 9  | 0.00        |             |
|          |                                |             | RJE - 11 | (160.00)    |             |
|          |                                |             | RJE - 14 | (132.00)    |             |

| Account                  | Description                      | ADJ          | JE Ref # | RJE         | FINAL        |
|--------------------------|----------------------------------|--------------|----------|-------------|--------------|
|                          |                                  | 9/30/2019    |          |             | 9/30/2019    |
| 8351.881                 | Admin - Auto Expense             | 2,518.00     |          | (2,368.00)  | 150.00       |
|                          |                                  |              | RJE - 3  | 0.00        |              |
|                          |                                  |              | RJE - 12 | (2,368.00)  |              |
| 8351.882                 | Admin - Bank Charges             | 14,314.00    |          |             | 14,314.00    |
| 8351.883                 | Admin - Conferences and Workshop | 4,957.00     |          |             | 4,957.00     |
|                          |                                  |              | RJE - 6  | 0.00        |              |
| 8351.911                 | Admin - Postage                  | 12,323.00    |          |             | 12,323.00    |
| 8351.912                 | Admin - Marketing                | 29,719.00    |          |             | 29,719.00    |
| 8351.914                 | Admin- Charitable Contrib        | 1,000.00     |          |             | 1,000.00     |
| 8351.917                 | Admin - Meals and Entertain      | 10,566.00    |          | (165.00)    | 10,401.00    |
|                          |                                  |              | RJE - 13 | (21.00)     |              |
|                          |                                  |              | RJE - 13 | (90.00)     |              |
|                          |                                  |              | RJE - 13 | (54.00)     |              |
| 8351.919                 | Admin - Parties and Gifts        | 5,369.00     |          | 75.00       | 5,444.00     |
|                          |                                  |              | RJE - 8  | 0.00        |              |
|                          |                                  |              | RJE - 13 | 21.00       |              |
|                          |                                  |              | RJE - 13 | 54.00       |              |
| 8351.920                 | Admin - Penalties                | 23,735.00    |          |             | 23,735.00    |
| 8381.060                 | Reception- Clerical Wages        | 77,427.00    |          |             | 77,427.00    |
| 8381.160                 | Reception- FICA                  | 5,671.00     |          |             | 5,671.00     |
| 8381.170                 | Reception- SUI                   | 2,679.00     |          |             | 2,679.00     |
| 8381.171                 | Reception- FUI                   | 205.00       |          |             | 205.00       |
| 8381.680                 | Reception- Contracted Services   | 580.00       |          |             | 580.00       |
| 8460.160                 | FICA Expense                     | 2,803.00     |          |             | 2,803.00     |
| 8460.170                 | SUI Expense                      | (5,721.00)   |          |             | (5,721.00)   |
| 8460.180                 | Health Insurance                 | 61,196.00    |          |             | 61,196.00    |
| 8460.190                 | Non Union Pension Expense        | 6,064.00     |          |             | 6,064.00     |
| 8460.200                 | Workers Compensation Expense     | 207,848.00   |          |             | 207,848.00   |
| 8460.210                 | Union Pension Expense            | 355,671.00   |          |             | 355,671.00   |
| 8460.240                 | Union Welfare and Legal          | 1,044,688.00 |          |             | 1,044,688.00 |
| 8460.245                 | Union Education                  | 40,112.00    |          |             | 40,112.00    |
| 8460.246                 | Dental Insurance                 | (1,092.00)   |          |             | (1,092.00)   |
| 8460.249                 | Employee Fingerprinting          | 4,218.00     |          |             | 4,218.00     |
| 8460.260                 | Other Benefits                   | 0.00         |          |             | 0.00         |
|                          |                                  |              | RJE - 7  | 0.00        |              |
| 9009.000                 | NYS Assessment                   | 913,067.00   |          |             | 913,067.00   |
| 9027.000                 | Unincorporated Business Tax      | 117,697.00   |          |             | 117,697.00   |
| Marcum 102               | CAHCF Dues                       | 0.00         |          | 10,079.00   | 10,079.00    |
|                          |                                  |              | RJE - 6  | 10,079.00   |              |
| Marcum 105               | Cable TV                         | 0.00         |          | 21,176.00   | 21,176.00    |
|                          |                                  |              | RJE - 2  | 21,176.00   |              |
| Marcum 111               | Cell Phone Expense               | 0.00         |          | 2,449.00    | 2,449.00     |
|                          |                                  |              | RJE - 1  | 2,449.00    |              |
|                          |                                  |              | RJE - 3  | 0.00        |              |
| Marcum 112               | Leases                           | 0.00         |          | 5,278.00    | 5,278.00     |
|                          |                                  |              | RJE - 4  | 5,278.00    |              |
| Marcum 113               | Union Settlement Payments        | 0.00         |          |             | 0.00         |
|                          |                                  |              | RJE - 7  | 0.00        |              |
| Marcum 114               | Gifts to Staff/Residents         | 0.00         |          |             | 0.00         |
|                          |                                  |              | RJE - 8  | 0.00        |              |
| Marcum 115               | Resident Transportation          | 0.00         |          |             | 0.00         |
|                          |                                  |              | RJE - 9  | 0.00        |              |
| <b>Total</b>             |                                  | <b>0.00</b>  |          | <b>0.00</b> | <b>0.00</b>  |
| <b>Net (Income) Loss</b> |                                  | <b>0.00</b>  |          | <b>0.00</b> | <b>0.00</b>  |

Client: **Cassena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cassena Care 2019 Medicaid Cost Report**  
 Period Ending: **9/30/2019**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

| Account   | Description                                  | ADJ                 | JE Ref # | RJE           | FINAL               |
|---|--|---------------------|----------|---------------|---------------------|
|   |  | 9/30/2019           |          |               | 9/30/2019           |
| <b>Group : [10-A]</b>                                       | <b>Salaries and Wages</b>                    |                     |          |               |                     |
| <b>Subgroup : [2]</b>                                       | <b>Administrators</b>                        |                     |          |               |                     |
| 8351.010  | Admin- Supervisor Wages                      | 198,347.00          |          | 0.00          | 198,347.00          |
| <b>Subtotal [2] Administrators</b>                          |  | <b>198,347.00</b>   |          | <b>0.00</b>   | <b>198,347.00</b>   |
| <b>Subgroup : [3]</b>                                       | <b>Assistant Administrator</b>               |                     |          |               |                     |
| 8351.011  | Admin- Executive Directors                   | 57,555.00           |          | 0.00          | 57,555.00           |
| <b>Subtotal [3] Assistant Administrator</b>                 |  | <b>57,555.00</b>    |          | <b>0.00</b>   | <b>57,555.00</b>    |
| <b>Subgroup : [4]</b>                                       | <b>Other Administrative Salaries</b>         |                     |          |               |                     |
| 8311.060  | Fiscal- Clerical Wages                       | 79,662.00           |          | 0.00          | 79,662.00           |
| 8351.012  | Admin - Human Resources                      | 48,071.00           |          | 0.00          | 48,071.00           |
| 8351.060  | Admin- Clerical Wages                        | 568.00              |          | 0.00          | 568.00              |
| 8361.060  | Reception- Clerical Wages                    | 77,427.00           |          | 0.00          | 77,427.00           |
| <b>Subtotal [4] Other Administrative Salaries</b>           |  | <b>205,728.00</b>   |          | <b>0.00</b>   | <b>205,728.00</b>   |
| <b>Subgroup : [5C]</b>                                      | <b>Dietary Workers</b>                       |                     |          |               |                     |
| 8212.010  | Dietary- Dept Head Wages                     | 84,038.00           |          | 0.00          | 84,038.00           |
| 8212.020  | Dietary- Tech Wages                          | 75,023.00           |          | 0.00          | 75,023.00           |
| 8212.021  | Dietary- Dietician Wages                     | 89,359.00           |          | 0.00          | 89,359.00           |
| 8212.070  | Dietary- Environmental Wages                 | 468,007.00          |          | 0.00          | 468,007.00          |
| <b>Subtotal [5C] Dietary Workers</b>                        |  | <b>716,427.00</b>   |          | <b>0.00</b>   | <b>716,427.00</b>   |
| <b>Subgroup : [6B]</b>                                      | <b>Other Housekeeping Workers</b>            |                     |          |               |                     |
| 8240.070  | Housekeeping- Environmental                  | 413,666.00          |          | 0.00          | 413,666.00          |
| <b>Subtotal [6B] Other Housekeeping Workers</b>             |  | <b>413,666.00</b>   |          | <b>0.00</b>   | <b>413,666.00</b>   |
| <b>Subgroup : [7B]</b>                                      | <b>Other Maintenance Workers</b>             |                     |          |               |                     |
| 8220.010  | Plant- Supervisor Wages                      | 46,524.00           |          | 0.00          | 46,524.00           |
| 8220.070  | Plant- Environmental Wages                   | 74,982.00           |          | 0.00          | 74,982.00           |
| <b>Subtotal [7B] Other Maintenance Workers</b>              |  | <b>121,506.00</b>   |          | <b>0.00</b>   | <b>121,506.00</b>   |
| <b>Subgroup : [12A]</b>                                     | <b>Director of Nurses/Assistant Director</b> |                     |          |               |                     |
| 6011.010  | Nsg Admin- Supervisor Wages                  | 152,356.00          |          | 0.00          | 152,356.00          |
| 6011.011  | Nsg Admin - ADON Wages                       | 54,727.00           |          | 0.00          | 54,727.00           |
| <b>Subtotal [12A] Director of Nurses/Assistant Director</b> |  | <b>207,083.00</b>   |          | <b>0.00</b>   | <b>207,083.00</b>   |
| <b>Subgroup : [12B1]</b>                                    | <b>RNs - Direct Care</b>                     |                     |          |               |                     |
| 8020.030  | SNF- RN Wages                                | 416,508.00          |          | 0.00          | 416,508.00          |
| <b>Subtotal [12B1] RNs - Direct Care</b>                    |  | <b>416,508.00</b>   |          | <b>0.00</b>   | <b>416,508.00</b>   |
| <b>Subgroup : [12B2]</b>                                    | <b>RNs - Administrative</b>                  |                     |          |               |                     |
| 6011.014  | Nsg Admin - Insvc Coord Wages                | 21,523.00           |          | 0.00          | 21,523.00           |
| 6011.030  | Nsg Admin- RN Wages                          | 144,829.00          |          | 0.00          | 144,829.00          |
| 6011.060  | Nsg Admin- Clerical Wages                    | 27,913.00           |          | 0.00          | 27,913.00           |
| 7430.020  | Utilization Review- Tech Wages               | 213,413.00          |          | 0.00          | 213,413.00          |
| <b>Subtotal [12B2] RNs - Administrative</b>                 |  | <b>407,678.00</b>   |          | <b>0.00</b>   | <b>407,678.00</b>   |
| <b>Subgroup : [12C1]</b>                                    | <b>LPNs - Direct Care</b>                    |                     |          |               |                     |
| 6020.040  | SNF- LPN Wages                               | 876,957.00          |          | 0.00          | 876,957.00          |
| <b>Subtotal [12C1] LPNs - Direct Care</b>                   |  | <b>876,957.00</b>   |          | <b>0.00</b>   | <b>876,957.00</b>   |
| <b>Subgroup : [12D]</b>                                     | <b>Aides and Attendants</b>                  |                     |          |               |                     |
| 6020.050  | SNF- Aides Wages                             | 2,126,062.00        |          | 0.00          | 2,126,062.00        |
| <b>Subtotal [12D] Aides and Attendants</b>                  |  | <b>2,126,062.00</b> |          | <b>0.00</b>   | <b>2,126,062.00</b> |
| <b>Subgroup : [12E]</b>                                     | <b>Physical Therapists</b>                   |                     |          |               |                     |
| 7330.010  | PT- Supervisor Wages                         | 0.00                |          | 0.00          | 0.00                |
| 7330.050  | PT- Aides Wages                              | 44,565.00           | RJE - 5  | (0.00)        | 44,565.00           |
| <b>Subtotal [12E] Physical Therapists</b>                   |  | <b>44,565.00</b>    |          | <b>0.00</b>   | <b>44,565.00</b>    |
| <b>Subgroup : [12F]</b>                                     | <b>Speech Therapists</b>                     |                     |          |               |                     |
| 7350.020  | ST - Wages                                   | 0.00                |          | 0.00          | 0.00                |
| <b>Subtotal [12F] Speech Therapists</b>                     |  | <b>0.00</b>         |          | <b>(0.00)</b> | <b>0.00</b>         |
| <b>Subgroup : [12G]</b>                                     | <b>Occupational Therapists</b>               |                     |          |               |                     |
| 7340.020  | OT- Tech Wages                               | 0.00                |          | 0.00          | 0.00                |
| <b>Subtotal [12G] Occupational Therapists</b>               |  | <b>0.00</b>         |          | <b>(0.00)</b> | <b>0.00</b>         |
| <b>Subgroup : [12H]</b>                                     | <b>Recreation Workers</b>                    |                     |          |               |                     |
| 7260.010  | Activities- Supervisor Wages                 | 67,265.00           |          | 0.00          | 67,265.00           |
| 7260.050  | Activities- Aides Wages                      | 101,484.00          |          | 0.00          | 101,484.00          |
| <b>Subtotal [12H] Recreation Workers</b>                    |  | <b>168,749.00</b>   |          | <b>0.00</b>   | <b>168,749.00</b>   |
| <b>Subgroup : [12M]</b>                                     | <b>Social Workers/Case Management</b>        |                     |          |               |                     |
| 7381.010  | Social Services- Supervisor W                | 100,153.00          |          | 0.00          | 100,153.00          |
| 7381.020  | Social Services- Tech Wages                  | 322.00              |          | 0.00          | 322.00              |
| <b>Subtotal [12M] Social Workers/Case Management</b>        |  | <b>100,475.00</b>   |          | <b>0.00</b>   | <b>100,475.00</b>   |
| <b>Subgroup : [12O]</b>                                     | <b>Other</b>                                 |                     |          |               |                     |
| 7200.050  | Central Supply- Aides Wages                  | 8,848.00            |          | 0.00          | 8,848.00            |
| 7390.060  | Medical Records- Clerical Wages              | 44,664.00           |          | 0.00          | 44,664.00           |
| 8321.010  | Admissions - Dept Head Wages                 | 12,568.00           |          | 0.00          | 12,568.00           |

Client: **Cassena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cassena Care 2019 Medicaid Cost Report**  
 Period Ending: **9/30/2019**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

| Account  | Description                    | ADJ                 | JE Ref # | RJE         | FINAL               |
|--|--------------------------------|---------------------|----------|-------------|---------------------|
|  |                                | <u>9/30/2019</u>    |          |             | <u>9/30/2019</u>    |
| 8321.060   | Admissions - Clerk Wages       | 87,936.00           |          | 0.00        | 87,936.00           |
| <b>Subtotal [120] Other</b>                          |                                | <u>154,016.00</u>   |          | <u>0.00</u> | <u>154,016.00</u>   |
| <b>Total [10-A] Salaries and Wages</b>               |                                | <u>6,215,322.00</u> |          | <u>0.00</u> | <u>6,215,322.00</u> |
| <b>Group : [13-B] Professional Fees</b>              |                                |                     |          |             |                     |
| <b>Subgroup : [2] Dentist</b>                        |                                |                     |          |             |                     |
| 7290.290   | Dental- Consulting Services    | 12,800.00           |          | 0.00        | 12,800.00           |
| <b>Subtotal [2] Dentist</b>                          |                                | <u>12,800.00</u>    |          | <u>0.00</u> | <u>12,800.00</u>    |
| <b>Subgroup : [3] Pharmacist</b>                     |                                |                     |          |             |                     |
| 7270.290   | Pharmacy- Consulting Services  | 30,815.00           |          | 0.00        | 30,815.00           |
| <b>Subtotal [3] Pharmacist</b>                       |                                | <u>30,815.00</u>    |          | <u>0.00</u> | <u>30,815.00</u>    |
| <b>Subgroup : [5A] PT - Resident Care</b>            |                                |                     |          |             |                     |
| 7330.280   | PT- Agency                     | 272,129.00          |          | 0.00        | 272,129.00          |
| 7330.290   | PT - Consulting Services       | 21,487.00           |          | 0.00        | 21,487.00           |
| <b>Subtotal [5A] PT - Resident Care</b>              |                                | <u>293,616.00</u>   |          | <u>0.00</u> | <u>293,616.00</u>   |
| <b>Subgroup : [8A] Medical Director</b>              |                                |                     |          |             |                     |
| 7420.290   | Medical Director- Consulting   | 60,000.00           |          | 0.00        | 60,000.00           |
| <b>Subtotal [8A] Medical Director</b>                |                                | <u>60,000.00</u>    |          | <u>0.00</u> | <u>60,000.00</u>    |
| <b>Subgroup : [8B] Utilization Review</b>            |                                |                     |          |             |                     |
| 7410.280   | Medical Consulting Services    | 9,000.00            |          | 0.00        | 9,000.00            |
| 7430.290   | Utilization Review- Consultin  | 3,583.00            |          | 0.00        | 3,583.00            |
| <b>Subtotal [8B] Utilization Review</b>              |                                | <u>12,583.00</u>    |          | <u>0.00</u> | <u>12,583.00</u>    |
| <b>Subgroup : [9A] ST - Resident Care</b>            |                                |                     |          |             |                     |
| 7350.280   | ST- Agency                     | 149,648.00          |          | 0.00        | 149,648.00          |
| <b>Subtotal [9A] ST - Resident Care</b>              |                                | <u>149,648.00</u>   |          | <u>0.00</u> | <u>149,648.00</u>   |
| <b>Subgroup : [10A] OT - Resident Care</b>           |                                |                     |          |             |                     |
| 7340.280   | OT- Agency                     | 317,285.00          |          | 0.00        | 317,285.00          |
| <b>Subtotal [10A] OT - Resident Care</b>             |                                | <u>317,285.00</u>   |          | <u>0.00</u> | <u>317,285.00</u>   |
| <b>Subgroup : [11A1] RN's - Direct Care</b>          |                                |                     |          |             |                     |
| 6020.340   | SNF- Agency - RN's             | 384,183.00          |          | 0.00        | 384,183.00          |
| <b>Subtotal [11A1] RN's - Direct Care</b>            |                                | <u>384,183.00</u>   |          | <u>0.00</u> | <u>384,183.00</u>   |
| <b>Subgroup : [11A2] RN's - Administrative</b>       |                                |                     |          |             |                     |
| 6011.280   | Nsg Admin - Nursing Sup Agency | 418,025.00          |          | 0.00        | 418,025.00          |
| <b>Subtotal [11A2] RN's - Administrative</b>         |                                | <u>418,025.00</u>   |          | <u>0.00</u> | <u>418,025.00</u>   |
| <b>Subgroup : [11B1] LPN's - Direct Care</b>         |                                |                     |          |             |                     |
| 6020.350   | SNF- Agency - LPN's            | 394,474.00          |          | 0.00        | 394,474.00          |
| <b>Subtotal [11B1] LPN's - Direct Care</b>           |                                | <u>394,474.00</u>   |          | <u>0.00</u> | <u>394,474.00</u>   |
| <b>Subgroup : [11C] Aides</b>                        |                                |                     |          |             |                     |
| 6020.360   | SNF- Agency - CNA's            | 169,969.00          |          | 0.00        | 169,969.00          |
| <b>Subtotal [11C] Aides</b>                          |                                | <u>169,969.00</u>   |          | <u>0.00</u> | <u>169,969.00</u>   |
| <b>Total [13-B] Professional Fees</b>                |                                | <u>2,243,398.00</u> |          | <u>0.00</u> | <u>2,243,398.00</u> |
| <b>Group : [15] Expenditures Other than Salaries</b> |                                |                     |          |             |                     |
| <b>Subgroup : [1A1] Workmen's Compensation</b>       |                                |                     |          |             |                     |
| 8460.200   | Workers Compensation Expense   | 207,848.00          |          | 0.00        | 207,848.00          |
| <b>Subtotal [1A1] Workmen's Compensation</b>         |                                | <u>207,848.00</u>   |          | <u>0.00</u> | <u>207,848.00</u>   |
| <b>Subgroup : [1A3] Unemployment Insurance</b>       |                                |                     |          |             |                     |
| 6011.170   | Nsg Admin- SUI                 | 6,425.00            |          | 0.00        | 6,425.00            |
| 6011.171   | Nsg Admin- FUI                 | 545.00              |          | 0.00        | 545.00              |
| 6020.170   | SNF- SUI                       | 49,615.00           |          | 0.00        | 49,615.00           |
| 6020.171   | SNF- FUI                       | 3,719.00            |          | 0.00        | 3,719.00            |
| 7200.170   | Central Supply- SUI            | 285.00              |          | 0.00        | 285.00              |
| 7200.171   | Central Supply- FUI            | 39.00               |          | 0.00        | 39.00               |
| 7260.170   | Activities- SUI                | 2,473.00            |          | 0.00        | 2,473.00            |
| 7260.171   | Activities- FUI                | 179.00              |          | 0.00        | 179.00              |
| 7330.170   | PT- SUI                        | 600.00              |          | 0.00        | 600.00              |
| 7330.171   | PT- FUI                        | 42.00               |          | 0.00        | 42.00               |
| 7381.170   | Social Services- SUI           | 1,213.00            |          | 0.00        | 1,213.00            |
| 7381.171   | Social Services- FUI           | 86.00               |          | 0.00        | 86.00               |
| 7390.170   | Medical Records- SUI           | 811.00              |          | 0.00        | 811.00              |
| 7390.171   | Medical Records- FUI           | 42.00               |          | 0.00        | 42.00               |
| 7430.170   | Utilization Review- SUI        | 2,488.00            |          | 0.00        | 2,488.00            |
| 7430.171   | Utilization Review- FUI        | 230.00              |          | 0.00        | 230.00              |
| 8212.170   | Dietary- SUI                   | 11,454.00           |          | 0.00        | 11,454.00           |
| 8212.171   | Dietary- FUI                   | 907.00              |          | 0.00        | 907.00              |
| 8220.170   | Plant- SUI                     | 2,678.00            |          | 0.00        | 2,678.00            |
| 8220.171   | Plant- FUI                     | 200.00              |          | 0.00        | 200.00              |
| 8240.170   | Housekeeping- SUI              | 6,280.00            |          | 0.00        | 6,280.00            |
| 8240.171   | Housekeeping- FUI              | 462.00              |          | 0.00        | 462.00              |
| 8311.170   | Fiscal- SUI                    | 1,476.00            |          | 0.00        | 1,476.00            |
| 8311.171   | Fiscal- FUI                    | 121.00              |          | 0.00        | 121.00              |
| 8321.170   | Admissions - SUI               | 2,719.00            |          | 0.00        | 2,719.00            |
| 8321.171   | Admissions - FUI               | 172.00              |          | 0.00        | 172.00              |
| 8351.170   | Admin- SUI                     | 2,959.00            |          | 0.00        | 2,959.00            |
| 8351.171   | Admin- FUI                     | 235.00              |          | 0.00        | 235.00              |

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 Period Ending: **9/30/2019**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

| Account   | Description                   | ADJ                 | JE Ref #           | RJE                | FINAL               |
|---|-------------------------------|---------------------|--------------------|--------------------|---------------------|
|   |                               | 9/30/2019           |                    |                    | 9/30/2019           |
| 8381.170  | Reception- SUI                | 2,679.00            |                    | 0.00               | 2,679.00            |
| 8381.171  | Reception- FUI                | 205.00              |                    | 0.00               | 205.00              |
| 8460.170  | SUI Expense                   | (5,721.00)          |                    | 0.00               | (5,721.00)          |
| <b>Subtotal [1A3] Unemployment Insurance</b>        |                               | <b>95,618.00</b>    |                    | <b>0.00</b>        | <b>95,618.00</b>    |
| <b>Subgroup : [1A4] Social Security (FICA)</b>      |                               |                     |                    |                    |                     |
| 6011.160  | Nsg Admin- FICA               | 29,519.00           |                    | 0.00               | 29,519.00           |
| 6020.160  | SNF- FICA                     | 258,487.00          |                    | 0.00               | 258,487.00          |
| 7200.160  | Central Supply- FICA          | 541.00              |                    | 0.00               | 541.00              |
| 7260.160  | Activities- FICA              | 12,214.00           |                    | 0.00               | 12,214.00           |
| 7330.160  | PT- FICA                      | 3,201.00            |                    | 0.00               | 3,201.00            |
| 7381.160  | Social Services- FICA         | 7,404.00            |                    | 0.00               | 7,404.00            |
| 7390.160  | Medical Records- FICA         | 3,341.00            |                    | 0.00               | 3,341.00            |
| 7430.160  | Utilization Review- FICA      | 15,830.00           |                    | 0.00               | 15,830.00           |
| 8212.160  | Dietary- FICA                 | 52,901.00           |                    | 0.00               | 52,901.00           |
| 8220.160  | Plant- FICA                   | 8,041.00            |                    | 0.00               | 8,041.00            |
| 8240.160  | Housekeeping- FICA            | 30,895.00           |                    | 0.00               | 30,895.00           |
| 8311.160  | Fiscal- FICA                  | 5,724.00            |                    | 0.00               | 5,724.00            |
| 8321.160  | Admissions - FICA Expense     | 8,134.00            |                    | 0.00               | 8,134.00            |
| 8351.160  | Admin- FICA                   | 21,831.00           |                    | 0.00               | 21,831.00           |
| 8381.160  | Reception- FICA               | 5,671.00            |                    | 0.00               | 5,671.00            |
| 8460.160  | FICA Expense                  | 2,803.00            |                    | 0.00               | 2,803.00            |
| <b>Subtotal [1A4] Social Security (FICA)</b>        |                               | <b>466,537.00</b>   |                    | <b>0.00</b>        | <b>466,537.00</b>   |
| <b>Subgroup : [1A5] Health Insurance</b>            |                               |                     |                    |                    |                     |
| 8351.246  | Admin- Dental Insurance       | 447.00              |                    | 0.00               | 447.00              |
| 8460.180  | Health Insurance              | 61,196.00           |                    | 0.00               | 61,196.00           |
| 8460.240  | Union Welfare and Legal       | 1,044,688.00        |                    | 0.00               | 1,044,688.00        |
| 8460.246  | Dental Insurance              | (1,092.00)          |                    | 0.00               | (1,092.00)          |
| <b>Subtotal [1A5] Health Insurance</b>              |                               | <b>1,105,239.00</b> |                    | <b>0.00</b>        | <b>1,105,239.00</b> |
| <b>Subgroup : [1A7] Pensions</b>                    |                               |                     |                    |                    |                     |
| 8460.190  | Non Union Pension Expense     | 6,064.00            |                    | 0.00               | 6,064.00            |
| 8460.210  | Union Pension Expense         | 355,671.00          |                    | 0.00               | 355,671.00          |
| <b>Subtotal [1A7] Pensions</b>                      |                               | <b>361,735.00</b>   |                    | <b>0.00</b>        | <b>361,735.00</b>   |
| <b>Subgroup : [1A9] Other</b>                       |                               |                     |                    |                    |                     |
| 8460.245  | Union Education               | 40,112.00           |                    | 0.00               | 40,112.00           |
| 8460.260  | Other Benefits                | 0.00                |                    | 0.00               | 0.00                |
| <b>Subtotal [1A9] Other</b>                         |                               | <b>40,112.00</b>    | RJE - 7            | (0.00)             | <b>40,112.00</b>    |
| <b>Subgroup : [1C] Bad Debts</b>                    |                               |                     |                    |                    |                     |
| 5535.010  | Bad Debt Expense              | 1,297,433.00        |                    | 0.00               | 1,297,433.00        |
| <b>Subtotal [1C] Bad Debts</b>                      |                               | <b>1,297,433.00</b> |                    | <b>0.00</b>        | <b>1,297,433.00</b> |
| <b>Subgroup : [1D] Accounting and Auditing</b>      |                               |                     |                    |                    |                     |
| 8311.310  | Fiscal- Audit Fees            | 39,016.00           |                    | 0.00               | 39,016.00           |
| <b>Subtotal [1D] Accounting and Auditing</b>        |                               | <b>39,016.00</b>    |                    | <b>0.00</b>        | <b>39,016.00</b>    |
| <b>Subgroup : [1E] Legal</b>                        |                               |                     |                    |                    |                     |
| 8351.300  | Admin- Legal Fees             | 66,491.00           |                    | 0.00               | 66,491.00           |
| <b>Subtotal [1E] Legal</b>                          |                               | <b>66,491.00</b>    |                    | <b>0.00</b>        | <b>66,491.00</b>    |
| <b>Subgroup : [1G] Office Supplies</b>              |                               |                     |                    |                    |                     |
| 8351.550  | Admin- Office Supplies        | 22,649.00           |                    | 0.00               | 22,649.00           |
| 8351.552  | Admin - Paper                 | 3,688.00            |                    | 0.00               | 3,688.00            |
| 8351.590  | Admin- Other Supplies         | 3,834.00            |                    | 0.00               | 3,834.00            |
| 8351.591  | Admin - Other Supp. Residents | 348.00              |                    | 0.00               | 348.00              |
| <b>Subtotal [1G] Office Supplies</b>                |                               | <b>30,519.00</b>    |                    | <b>0.00</b>        | <b>30,519.00</b>    |
| <b>Subgroup : [1H1] Telephone and Telegraph</b>     |                               |                     |                    |                    |                     |
| 8351.841  | Admin - Telephone             | 48,402.00           |                    | (2,449.00)         | 45,953.00           |
| <b>Subtotal [1H1] Telephone and Telegraph</b>       |                               | <b>48,402.00</b>    | RJE - 1            | (2,449.00)         | <b>45,953.00</b>    |
| <b>Subgroup : [1H2] Cellular Phones and Beepers</b> |                               |                     |                    |                    |                     |
| Marcum 111  | Cell Phone Expense            | 0.00                |                    | 2,449.00           | 2,449.00            |
| <b>Subtotal [1H2] Cellular Phones and Beepers</b>   |                               | <b>0.00</b>         | RJE - 1<br>RJE - 3 | 2,449.00<br>(0.00) | <b>2,449.00</b>     |
| <b>Subgroup : [1J] Corporation Business Taxes</b>   |                               |                     |                    |                    |                     |
| 8351.842  | Admin - LLC Tax               | 300.00              |                    | 0.00               | 300.00              |
| 9027.000  | Unincorporated Business Tax   | 117,697.00          |                    | 0.00               | 117,697.00          |
| <b>Subtotal [1J] Corporation Business Taxes</b>     |                               | <b>117,997.00</b>   |                    | <b>0.00</b>        | <b>117,997.00</b>   |
| <b>Subgroup : [1K2] Other</b>                       |                               |                     |                    |                    |                     |
| 8351.835  | Admin- Sales Tax              | (32,912.00)         |                    | 0.00               | (32,912.00)         |
| <b>Subtotal [1K2] Other</b>                         |                               | <b>(32,912.00)</b>  |                    | <b>0.00</b>        | <b>(32,912.00)</b>  |
| <b>Subgroup : [1K3] Resident Day User Fee</b>       |                               |                     |                    |                    |                     |
| 9009.000  | NYS Assessment                | 913,067.00          |                    | 0.00               | 913,067.00          |
| <b>Subtotal [1K3] Resident Day User Fee</b>         |                               | <b>913,067.00</b>   |                    | <b>0.00</b>        | <b>913,067.00</b>   |
| <b>Total [15] Expenditures Other than Salaries</b>  |                               | <b>4,757,102.00</b> |                    | <b>0.00</b>        | <b>4,757,102.00</b> |

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 Period Ending: **9/30/2019**  
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 Workpaper: **A.03 - TB Combined Detail LS**

| Account  | Description  | ADJ              | JE Ref # | RJE                | FINAL            |
|--|--|------------------|----------|--------------------|------------------|
|  |  | 9/30/2019        |          |                    | 9/30/2019        |
| Group : [16]   | Expenditures Other than Salaries (cont'd) - Admin. and General |                  |          |                    |                  |
| Subgroup : [1]   | Resident Travel and Entertainment                              |                  |          |                    |                  |
| Marcum 115   | Resident Transportation  | 0.00             |          | 0.00               | 0.00             |
|  |  |                  | RJE - 9  | (0.00)             |                  |
| <b>Subtotal [1] Resident Travel and Entertainment</b>                      |  | <b>0.00</b>      |          | <b>0.00</b>        | <b>0.00</b>      |
| Subgroup : [2]   | Holiday Parties for Staff                                      |                  |          |                    |                  |
| 8351.919   | Admin - Parties and Gifts                                      | 5,369.00         |          | 75.00              | 5,444.00         |
|  |  |                  | RJE - 8  | (0.00)             |                  |
|  |  |                  | RJE - 13 | 21.00              |                  |
|  |  |                  | RJE - 13 | 54.00              |                  |
| <b>Subtotal [2] Holiday Parties for Staff</b>                              |  | <b>5,369.00</b>  |          | <b>75.00</b>       | <b>5,444.00</b>  |
| Subgroup : [3]   | Gifts to Staff and Residents                                   |                  |          |                    |                  |
| Marcum 114   | Gifts to Staff/Residents                                       | 0.00             |          | 0.00               | 0.00             |
|  |  |                  | RJE - 8  | (0.00)             |                  |
| <b>Subtotal [3] Gifts to Staff and Residents</b>                           |  | <b>0.00</b>      |          | <b>0.00</b>        | <b>0.00</b>      |
| Subgroup : [4]   | Employee Travel  |                  |          |                    |                  |
| 8351.880   | Admin - Travel   | 2,963.00         |          | (292.00)           | 2,671.00         |
|  |  |                  | RJE - 9  | (0.00)             |                  |
|  |  |                  | RJE - 11 | (160.00)           |                  |
|  |  |                  | RJE - 14 | (132.00)           |                  |
| <b>Subtotal [4] Employee Travel</b>  |  | <b>2,963.00</b>  |          | <b>(292.00)</b>    | <b>2,671.00</b>  |
| Subgroup : [5]   | Education Expense  |                  |          |                    |                  |
| 6011.883   | Nsg Admin - Conference and Sem                                 | 105.00           |          | 0.00               | 105.00           |
| 8351.883   | Admin - Conferences and Workshop                               | 4,957.00         |          | 0.00               | 4,957.00         |
|  |  |                  | RJE - 6  | (0.00)             |                  |
| <b>Subtotal [5] Education Expense</b>                                      |  | <b>5,062.00</b>  |          | <b>0.00</b>        | <b>5,062.00</b>  |
| Subgroup : [6]   | Automobile Expense   |                  |          |                    |                  |
| 8351.881   | Admin - Auto Expense   | 2,518.00         |          | (2,368.00)         | 150.00           |
|  |  |                  | RJE - 3  | (0.00)             |                  |
|  |  |                  | RJE - 12 | (2,368.00)         |                  |
| <b>Subtotal [6] Automobile Expense</b>                                     |  | <b>2,518.00</b>  |          | <b>(2,368.00)</b>  | <b>150.00</b>    |
| Subgroup : [7]   | Other  |                  |          |                    |                  |
| 8351.917   | Admin - Meals and Entertain                                    | 10,566.00        |          | (165.00)           | 10,401.00        |
|  |  |                  | RJE - 13 | (21.00)            |                  |
|  |  |                  | RJE - 13 | (90.00)            |                  |
|  |  |                  | RJE - 13 | (54.00)            |                  |
| <b>Subtotal [7] Other</b>  |  | <b>10,566.00</b> |          | <b>(165.00)</b>    | <b>10,401.00</b> |
| Subgroup : [M1]  | Advertising Help Wanted  |                  |          |                    |                  |
| 6011.285   | Nsg Admin - Recruiting Fees                                    | 3,393.00         |          | 0.00               | 3,393.00         |
| 8351.285   | Admin- Recruiting Fees   | 12,500.00        |          | 0.00               | 12,500.00        |
| <b>Subtotal [M1] Advertising Help Wanted</b>                               |  | <b>15,893.00</b> |          | <b>0.00</b>        | <b>15,893.00</b> |
| Subgroup : [M3]  | Advertising Other  |                  |          |                    |                  |
| 8351.912   | Admin - Marketing  | 29,719.00        |          | 0.00               | 29,719.00        |
| <b>Subtotal [M3] Advertising Other</b>                                     |  | <b>29,719.00</b> |          | <b>0.00</b>        | <b>29,719.00</b> |
| Subgroup : [M5]  | Medical Records  |                  |          |                    |                  |
| 7390.550   | Medical Records- Office Supplies                               | 63.00            |          | 0.00               | 63.00            |
| <b>Subtotal [M5] Medical Records</b>                                       |  | <b>63.00</b>     |          | <b>0.00</b>        | <b>63.00</b>     |
| Subgroup : [M7]  | Postage  |                  |          |                    |                  |
| 8351.730   | Admin- Rental Expense  | 13,797.00        |          | (2,548.00)         | 11,249.00        |
|  |  |                  | RJE - 4  | (2,548.00)         |                  |
|  |  |                  | RJE - 4  | (0.00)             |                  |
| 8351.911   | Admin - Postage  | 12,323.00        |          | 0.00               | 12,323.00        |
| <b>Subtotal [M7] Postage</b>   |  | <b>26,120.00</b> |          | <b>(2,548.00)</b>  | <b>23,572.00</b> |
| Subgroup : [M8]  | Dues and Membership Fees to Professional Associations          |                  |          |                    |                  |
| Marcum 102   | CAHCF Dues   | 0.00             |          | 10,079.00          | 10,079.00        |
|  |  |                  | RJE - 6  | 10,079.00          |                  |
| <b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b> |  | <b>0.00</b>      |          | <b>10,079.00</b>   | <b>10,079.00</b> |
| Subgroup : [M9]  | Subscriptions  |                  |          |                    |                  |
| 8351.850   | Admin- Dues and Subscriptions                                  | 10,981.00        |          | (10,079.00)        | 902.00           |
|  |  |                  | RJE - 6  | (10,079.00)        |                  |
| <b>Subtotal [M9] Subscriptions</b>   |  | <b>10,981.00</b> |          | <b>(10,079.00)</b> | <b>902.00</b>    |
| Subgroup : [M10]   | Contributions  |                  |          |                    |                  |
| 8351.914   | Admin- Charitable Contrib                                      | 1,000.00         |          | 0.00               | 1,000.00         |
| <b>Subtotal [M10] Contributions</b>  |  | <b>1,000.00</b>  |          | <b>0.00</b>        | <b>1,000.00</b>  |
| Subgroup : [M11]   | Services Provided by Contract                                  |                  |          |                    |                  |
| 8280.670   | Security- Purchased Services                                   | 14,502.00        |          | 0.00               | 14,502.00        |
| 8311.680   | Fiscal- Contracted Services                                    | 2,803.00         |          | 0.00               | 2,803.00         |
| 8311.730   | Fiscal- Rental Expense   | 62,073.00        |          | (1,591.00)         | 60,482.00        |
|  |  |                  | RJE - 4  | (1,591.00)         |                  |
| 8351.290   | Admin- Consulting Services                                     | 8,044.00         |          | 0.00               | 8,044.00         |
| 8351.670   | Admin - Purchased Services                                     | 1,999.00         |          | 0.00               | 1,999.00         |
|  |  |                  | RJE - 6  | (0.00)             |                  |
| 8381.680   | Reception- Contracted Services                                 | 580.00           |          | 0.00               | 580.00           |

Client: **Cassena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cassena Care 2019 Medicaid Cost Report**  
 Period Ending: **9/30/2019**  
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 Workpaper: **A.03 - TB Combined Detail LS**

| Account  | Description                     | ADJ                | JE Ref # | RJE               | FINAL              |
|--|---------------------------------|--------------------|----------|-------------------|--------------------|
|  |                                 | 9/30/2019          |          |                   | 9/30/2019          |
| <b>Subtotal [M11] Services Provided by Contract</b>                              |                                 | <u>90,001.00</u>   |          | <u>(1,591.00)</u> | <u>88,410.00</u>   |
| <b>Subgroup : [M12] Administrative Management Services</b>                       |                                 |                    |          |                   |                    |
| 8311.299   | Fiscal - Other Consulting       | (38,392.00)        |          | 0.00              | (38,392.00)        |
| 8351.293   | Admin - Legal Consulting        | 2,375.00           |          | 0.00              | 2,375.00           |
| 8351.299   | Admin - Other Consulting        | 1,911.00           |          | 0.00              | 1,911.00           |
| <b>Subtotal [M12] Administrative Management Services</b>                         |                                 | <u>(34,106.00)</u> |          | <u>0.00</u>       | <u>(34,106.00)</u> |
| <b>Subgroup : [M13] Other</b>  |                                 |                    |          |                   |                    |
| 6011.887   | Nsg Admin-Phys Credential Fees  | 91.00              |          | 0.00              | 91.00              |
| 8212.890   | Dietary- Books and Periodicals  | 1,559.00           |          | 212.00            | 1,771.00           |
|  |                                 |                    | RJE - 10 | 212.00            |                    |
| 8240.249   | Housekeeping- EE Fingerprinting | 54.00              |          | 0.00              | 54.00              |
| 8351.830   | Admin - Licenses and Taxes      | 2,826.00           |          | 0.00              | 2,826.00           |
| 8351.882   | Admin - Bank Charges            | 14,314.00          |          | 0.00              | 14,314.00          |
| 8351.920   | Admin - Penalties               | 23,735.00          |          | 0.00              | 23,735.00          |
| 8480.249   | Employee Fingerprinting         | 4,218.00           |          | 0.00              | 4,218.00           |
| Marcum 113   | Union Settlement Payments       | 0.00               |          | 0.00              | 0.00               |
|  |                                 |                    | RJE - 7  | (0.00)            |                    |
| <b>Subtotal [M13] Other</b>  |                                 | <u>46,797.00</u>   |          | <u>212.00</u>     | <u>47,009.00</u>   |
| <b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b> |                                 | <u>212,946.00</u>  |          | <u>(6,677.00)</u> | <u>206,269.00</u>  |
| <b>Group : [18] Dietary Basis for Allocation of Costs</b>                        |                                 |                    |          |                   |                    |
| <b>Subgroup : [2A1] Raw Food</b>   |                                 |                    |          |                   |                    |
| 8212.501   | Dietary- Groceries              | 211,243.00         |          | 0.00              | 211,243.00         |
| 8212.502   | Dietary- Dairy                  | 64,166.00          |          | 0.00              | 64,166.00          |
| 8212.503   | Dietary- Meat and Fish          | 62,346.00          |          | 0.00              | 62,346.00          |
| 8212.504   | Dietary- Bakery                 | 20,644.00          |          | 0.00              | 20,644.00          |
| 8212.505   | Dietary- Produce                | 16,200.00          |          | 0.00              | 16,200.00          |
| <b>Subtotal [2A1] Raw Food</b>   |                                 | <u>374,599.00</u>  |          | <u>0.00</u>       | <u>374,599.00</u>  |
| <b>Subgroup : [2A2] Non-Food Supplies</b>  |                                 |                    |          |                   |                    |
| 7200.430   | Central Supply- Nutritional S   | 10,806.00          |          | 0.00              | 10,806.00          |
| 8212.430   | Dietary- Nutritional Supplemen  | 18,675.00          |          | 0.00              | 18,675.00          |
| 8212.460   | Dietary- Gloves                 | 496.00             |          | 0.00              | 496.00             |
| 8212.510   | Dietary- Tabeware               | 5,856.00           |          | 0.00              | 5,856.00           |
| 8212.540   | Dietary- Cleaning Supplies      | 14,079.00          |          | 0.00              | 14,079.00          |
| 8212.590   | Dietary- Other Supplies         | 14,751.00          |          | 0.00              | 14,751.00          |
| <b>Subtotal [2A2] Non-Food Supplies</b>  |                                 | <u>64,663.00</u>   |          | <u>0.00</u>       | <u>64,663.00</u>   |
| <b>Subgroup : [2B] Purchased Services</b>  |                                 |                    |          |                   |                    |
| 8212.290   | Dietary- Consulting Services    | 1,054.00           |          | 0.00              | 1,054.00           |
| 8212.670   | Dietary- Purchased Services     | 1,283.00           |          | 0.00              | 1,283.00           |
| 8212.680   | Dietary- Contracted Services    | 1,627.00           |          | 0.00              | 1,627.00           |
| <b>Subtotal [2B] Purchased Services</b>  |                                 | <u>3,964.00</u>    |          | <u>0.00</u>       | <u>3,964.00</u>    |
| <b>Total [18] Dietary Basis for Allocation of Costs</b>                          |                                 | <u>443,226.00</u>  |          | <u>0.00</u>       | <u>443,226.00</u>  |
| <b>Group : [19] Laundry-Basis for Allocation of Costs</b>                        |                                 |                    |          |                   |                    |
| <b>Subgroup : [3B] Purchased Services</b>  |                                 |                    |          |                   |                    |
| 8250.680   | Laundry- Contracted Services    | 164,332.00         |          | 0.00              | 164,332.00         |
| <b>Subtotal [3B] Purchased Services</b>  |                                 | <u>164,332.00</u>  |          | <u>0.00</u>       | <u>164,332.00</u>  |
| <b>Subgroup : [3C] Other</b>   |                                 |                    |          |                   |                    |
| 8250.380   | Laundry - Diapers               | 47,880.00          |          | 0.00              | 47,880.00          |
| 8250.381   | Laundry - Undergarments         | 8,261.00           |          | 0.00              | 8,261.00           |
| 8250.540   | Laundry- Cleaning Supplies      | 8,178.00           |          | 0.00              | 8,178.00           |
| 8250.590   | Laundry- Other Supplies         | 96.00              |          | 0.00              | 96.00              |
| <b>Subtotal [3C] Other</b>   |                                 | <u>64,415.00</u>   |          | <u>0.00</u>       | <u>64,415.00</u>   |
| <b>Total [19] Laundry-Basis for Allocation of Costs</b>                          |                                 | <u>228,747.00</u>  |          | <u>0.00</u>       | <u>228,747.00</u>  |
| <b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b> |                                 |                    |          |                   |                    |
| <b>Subgroup : [4B] Purchased Services</b>  |                                 |                    |          |                   |                    |
| 8240.680   | Housekeeping- Contracted Serv   | 77,445.00          |          | 0.00              | 77,445.00          |
| <b>Subtotal [4B] Purchased Services</b>  |                                 | <u>77,445.00</u>   |          | <u>0.00</u>       | <u>77,445.00</u>   |
| <b>Subgroup : [4C] Other</b>   |                                 |                    |          |                   |                    |
| 8240.460   | Housekeeping- Gloves            | 7,115.00           |          | 0.00              | 7,115.00           |
| 8240.540   | Housekeeping- Cleaning Suppli   | 16,166.00          |          | 0.00              | 16,166.00          |
| 8240.570   | Housekeeping- Wipes             | 493.00             |          | 0.00              | 493.00             |
| 8240.590   | Housekeeping- Other Supplies    | 26,965.00          |          | 0.00              | 26,965.00          |
| <b>Subtotal [4C] Other</b>   |                                 | <u>50,739.00</u>   |          | <u>0.00</u>       | <u>50,739.00</u>   |
| <b>Subgroup : [5A2] Purchased from</b>   |                                 |                    |          |                   |                    |
| 5527.427   | AA - Pharmacy Hospice           | 59.00              |          | 0.00              | 59.00              |
| 7270.440   | Pharmacy- Drugs - Medicare Pa   | 146,640.00         |          | 0.00              | 146,640.00         |
| 7270.441   | Pharmacy- Drugs - Medicaid      | 17,719.00          |          | 0.00              | 17,719.00          |
| 7270.444   | Pharmacy- Drugs - HMO           | 69,069.00          |          | 0.00              | 69,069.00          |
| 7270.445   | Pharmacy- Drugs - Hospice       | 44.00              |          | 0.00              | 44.00              |
| <b>Subtotal [5A2] Purchased from</b>   |                                 | <u>233,531.00</u>  |          | <u>0.00</u>       | <u>233,531.00</u>  |
| <b>Subgroup : [5B] Medicine Cabinet Drugs</b>                                    |                                 |                    |          |                   |                    |
| 7270.450   | Pharmacy- Medicine Cabinet Dr   | 33,789.00          |          | 0.00              | 33,789.00          |
| <b>Subtotal [5B] Medicine Cabinet Drugs</b>                                      |                                 | <u>33,789.00</u>   |          | <u>0.00</u>       | <u>33,789.00</u>   |
| <b>Subgroup : [5D] Ambulance/Limousine</b>                                       |                                 |                    |          |                   |                    |
| 8270.670   | Ambulance                       | 11,198.00          |          | 250.00            | 11,448.00          |



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 Workpaper: **A.03 - TB Combined Detail LS**

| Account  | Description                    | ADJ               | JE Ref # | RJE               | FINAL             |
|--|--------------------------------|-------------------|----------|-------------------|-------------------|
|  |                                | 9/30/2019         |          |                   | 9/30/2019         |
| <b>Subtotal [5D] Ambulance/Limousine</b>                                       |                                | <b>11,198.00</b>  | RJE - 11 | 160.00            |                   |
|  |                                |                   | RJE - 13 | 90.00             |                   |
|  |                                |                   |          | <b>250.00</b>     | <b>11,448.00</b>  |
| <b>Subgroup : [5E2] Oxygen - Other</b>   |                                |                   |          |                   |                   |
| 7200.410   | Central Supply- Oxygen         | 1,933.00          |          | 0.00              | 1,933.00          |
| <b>Subtotal [5E2] Oxygen - Other</b>   |                                | <b>1,933.00</b>   |          | <b>0.00</b>       | <b>1,933.00</b>   |
| <b>Subgroup : [5F] X-Rays and related radiological</b>                         |                                |                   |          |                   |                   |
| 7240.680   | X Ray- Contracted Services     | 10,169.00         |          | 0.00              | 10,169.00         |
| <b>Subtotal [5F] X-Rays and related radiological</b>                           |                                | <b>10,169.00</b>  |          | <b>0.00</b>       | <b>10,169.00</b>  |
| <b>Subgroup : [5H] Laboratory</b>  |                                |                   |          |                   |                   |
| 7210.680   | Lab- Contracted Services       | 12,334.00         |          | 0.00              | 12,334.00         |
| <b>Subtotal [5H] Laboratory</b>  |                                | <b>12,334.00</b>  |          | <b>0.00</b>       | <b>12,334.00</b>  |
| <b>Subgroup : [5I] Recreation</b>  |                                |                   |          |                   |                   |
| 7260.590   | Activities- Other Supplies     | 3,954.00          |          | 0.00              | 3,954.00          |
| 7260.670   | Activities- Purchased Services | 5,001.00          |          | 0.00              | 5,001.00          |
| 8351.680   | Admin- Contracted Services     | 21,388.00         |          | (21,388.00)       | 0.00              |
|  |                                |                   | RJE - 2  | (21,176.00)       |                   |
|  |                                |                   | RJE - 10 | (212.00)          |                   |
| Marcum 105   | Cable TV                       | 0.00              |          | 21,176.00         | 21,176.00         |
|  |                                |                   | RJE - 2  | 21,176.00         |                   |
| <b>Subtotal [5I] Recreation</b>  |                                | <b>30,343.00</b>  |          | <b>(212.00)</b>   | <b>30,131.00</b>  |
| <b>Subgroup : [5J] Management fee direct</b>                                   |                                |                   |          |                   |                   |
| 6011.299   | Nsg Admin - Other Consulting   | 1,145.00          |          | 0.00              | 1,145.00          |
| <b>Subtotal [5J] Management fee direct</b>                                     |                                | <b>1,145.00</b>   |          | <b>0.00</b>       | <b>1,145.00</b>   |
| <b>Subgroup : [5K] Management fee indirect</b>                                 |                                |                   |          |                   |                   |
| 7330.299   | PT - Other Consulting          | (1,292.00)        |          | 0.00              | (1,292.00)        |
| 7381.299   | Social Services - Other Consul | (709.00)          |          | 0.00              | (709.00)          |
| 8321.299   | Admissions - Other Consulting  | 1,005.00          |          | 0.00              | 1,005.00          |
| <b>Subtotal [5K] Management fee indirect</b>                                   |                                | <b>(996.00)</b>   |          | <b>0.00</b>       | <b>(996.00)</b>   |
| <b>Subgroup : [5L] Other</b>   |                                |                   |          |                   |                   |
| 7200.435   | Central Supply- IV Solutions   | 9,312.00          |          | 0.00              | 9,312.00          |
| 7200.460   | Central Supply- Gloves         | 12,191.00         |          | 0.00              | 12,191.00         |
| 7200.490   | Central Supply- Other Medical  | 101,780.00        |          | 0.00              | 101,780.00        |
| 7200.570   | Central Supply- Wipes          | 3,185.00          |          | 0.00              | 3,185.00          |
| 7200.590   | Central Supply- Other Supplies | 31,424.00         |          | 0.00              | 31,424.00         |
| 7200.670   | Central Supply- Purchased Ser  | 630.00            |          | 0.00              | 630.00            |
| 7200.730   | Central Supply- Rental Expense | 57,494.00         |          | (1,139.00)        | 56,355.00         |
|  |                                |                   | RJE - 4  | (1,139.00)        |                   |
| 7330.590   | PT- Other Supplies             | 21,049.00         |          | 0.00              | 21,049.00         |
| <b>Subtotal [5L] Other</b>   |                                | <b>237,045.00</b> |          | <b>(1,139.00)</b> | <b>235,906.00</b> |
| <b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b> |                                | <b>698,675.00</b> |          | <b>(1,101.00)</b> | <b>697,574.00</b> |
| <b>Group : [22] Maintenance and Property</b>                                   |                                |                   |          |                   |                   |
| <b>Subgroup : [6A] Repairs and Maintenance</b>                                 |                                |                   |          |                   |                   |
| 8212.630   | Dietary- Repairs and Maintena  | 4,531.00          |          | 0.00              | 4,531.00          |
| 8220.540   | Plant - Cleaning Supplies      | 407.00            |          | 0.00              | 407.00            |
| 8220.590   | Plant- Other Supplies          | 31,017.00         |          | 0.00              | 31,017.00         |
| 8220.630   | Plant- Repairs and Maintenance | 103,627.00        |          | 0.00              | 103,627.00        |
| 8351.630   | Admin- Repairs and Maintenance | 669.00            |          | 0.00              | 669.00            |
| <b>Subtotal [6A] Repairs and Maintenance</b>                                   |                                | <b>140,251.00</b> |          | <b>0.00</b>       | <b>140,251.00</b> |
| <b>Subgroup : [6B] Heat</b>  |                                |                   |          |                   |                   |
| 8220.750   | Plant - Gas                    | 42,538.00         |          | 0.00              | 42,538.00         |
| <b>Subtotal [6B] Heat</b>  |                                | <b>42,538.00</b>  |          | <b>0.00</b>       | <b>42,538.00</b>  |
| <b>Subgroup : [6C] Light &amp; Power</b>                                       |                                |                   |          |                   |                   |
| 8220.740   | Plant - Electricity            | 227,150.00        |          | 0.00              | 227,150.00        |
| <b>Subtotal [6C] Light &amp; Power</b>   |                                | <b>227,150.00</b> |          | <b>0.00</b>       | <b>227,150.00</b> |
| <b>Subgroup : [6D] Water</b>   |                                |                   |          |                   |                   |
| 8220.760   | Plant - Water and Sewer        | 37,979.00         |          | 0.00              | 37,979.00         |
| <b>Subtotal [6D] Water</b>   |                                | <b>37,979.00</b>  |          | <b>0.00</b>       | <b>37,979.00</b>  |
| <b>Subgroup : [6E] Equipment Lease</b>   |                                |                   |          |                   |                   |
| Marcum 112   | Leases                         | 0.00              |          | 5,278.00          | 5,278.00          |
|  |                                |                   | RJE - 4  | 5,278.00          |                   |
| <b>Subtotal [6E] Equipment Lease</b>   |                                | <b>0.00</b>       |          | <b>5,278.00</b>   | <b>5,278.00</b>   |
| <b>Subgroup : [6F] Other</b>   |                                |                   |          |                   |                   |
| 8220.670   | Plant- Purchased Services      | 39,066.00         |          | 0.00              | 39,066.00         |
| 8220.680   | Plant- Contracted Services     | 89,168.00         |          | 0.00              | 89,168.00         |
| <b>Subtotal [6F] Other</b>   |                                | <b>128,234.00</b> |          | <b>0.00</b>       | <b>128,234.00</b> |
| <b>Subgroup : [7B] Building &amp; Building Improvements</b>                    |                                |                   |          |                   |                   |
| 8220.690   | Plant - Amort. Leasehold Imp.  | 21,105.00         |          | 0.00              | 21,105.00         |
| <b>Subtotal [7B] Building &amp; Building Improvements</b>                      |                                | <b>21,105.00</b>  |          | <b>0.00</b>       | <b>21,105.00</b>  |
| <b>Subgroup : [7D] Movable Equipment</b>                                       |                                |                   |          |                   |                   |
| 8220.691   | Plant - Depreciation -MME      | 30,053.00         |          | 0.00              | 30,053.00         |

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 Workpaper: **A.03 - TB Combined Detail LS**

| Account  | Description | ADJ                    | JE Ref # | RJE             | FINAL                  |
|--|-------------|------------------------|----------|-----------------|------------------------|
|  |             | 9/30/2019              |          |                 | 9/30/2019              |
| <b>Subtotal [7D] Movable Equipment</b>                                   |             | <u>30,053.00</u>       |          | <u>0.00</u>     | <u>30,053.00</u>       |
| <b>Subgroup : [9] Rental Payments</b>                                    |             |                        |          |                 |                        |
| 8220.710 Plant - Building Rent   |             | 749,038.00             |          | 0.00            | 749,038.00             |
| <b>Subtotal [9] Rental Payments</b>                                      |             | <u>749,038.00</u>      |          | <u>0.00</u>     | <u>749,038.00</u>      |
| <b>Subgroup : [10B] Real estate taxes paid by lessor</b>                 |             |                        |          |                 |                        |
| 8220.830 Plant - Real Estate Taxes                                       |             | 174,912.00             |          | 0.00            | 174,912.00             |
| <b>Subtotal [10B] Real estate taxes paid by lessor</b>                   |             | <u>174,912.00</u>      |          | <u>0.00</u>     | <u>174,912.00</u>      |
| <b>Total [22] Maintenance and Property</b>                               |             | <u>1,551,260.00</u>    |          | <u>5,278.00</u> | <u>1,556,538.00</u>    |
| <b>Group : [27] Interest and Insurance</b>                               |             |                        |          |                 |                        |
| <b>Subgroup : [12D] Other Interest Expense</b>                           |             |                        |          |                 |                        |
| 8351.820 Admin - Working Capital Int.                                    |             | 27,266.00              |          | 0.00            | 27,266.00              |
| <b>Subtotal [12D] Other Interest Expense</b>                             |             | <u>27,266.00</u>       |          | <u>0.00</u>     | <u>27,266.00</u>       |
| <b>Subgroup : [14A] Insurance on Property</b>                            |             |                        |          |                 |                        |
| 8220.810 Plant - Property Insurance                                      |             | 27,686.00              |          | 0.00            | 27,686.00              |
| <b>Subtotal [14A] Insurance on Property</b>                              |             | <u>27,686.00</u>       |          | <u>0.00</u>     | <u>27,686.00</u>       |
| <b>Subgroup : [14C1] Umbrella</b>  |             |                        |          |                 |                        |
| 8351.810 Admin - General Insurance                                       |             | 64,519.00              |          | 0.00            | 64,519.00              |
| <b>Subtotal [14C1] Umbrella</b>  |             | <u>64,519.00</u>       |          | <u>0.00</u>     | <u>64,519.00</u>       |
| <b>Total [27] Interest and Insurance</b>                                 |             | <u>119,471.00</u>      |          | <u>0.00</u>     | <u>119,471.00</u>      |
| <b>Group : [30] Statement of Revenue</b>                                 |             |                        |          |                 |                        |
| <b>Subgroup : [1A] Medicaid Residents (CT only)</b>                      |             |                        |          |                 |                        |
| 3020.300 R & B - Medicaid  |             | (19,199,347.00)        |          | 0.00            | (19,199,347.00)        |
| <b>Subtotal [1A] Medicaid Residents (CT only)</b>                        |             | <u>(19,199,347.00)</u> |          | <u>0.00</u>     | <u>(19,199,347.00)</u> |
| <b>Subgroup : [1B] Medicaid room and board contractual allowance</b>     |             |                        |          |                 |                        |
| 5521.300 R & B Allowance - Medicaid                                      |             | 8,558,514.00           |          | 0.00            | 8,558,514.00           |
| 5521.398 Medicaid Bedhold Allowance                                      |             | 20,546.00              |          | 0.00            | 20,546.00              |
| 5525.300 Medicaid Retros - Prior Year                                    |             | 13,040.00              |          | 0.00            | 13,040.00              |
| <b>Subtotal [1B] Medicaid room and board contractual allowance</b>       |             | <u>8,592,100.00</u>    |          | <u>0.00</u>     | <u>8,592,100.00</u>    |
| <b>Subgroup : [3A] Medicare Residents (All Inclusive)</b>                |             |                        |          |                 |                        |
| 3020.100 R & B - Medicare Part A   |             | (2,317,640.00)         |          | 0.00            | (2,317,640.00)         |
| 3020.501 Room and Board - Mgd Medicare                                   |             | (395,174.00)           |          | 0.00            | (395,174.00)           |
| <b>Subtotal [3A] Medicare Residents (All inclusive)</b>                  |             | <u>(2,712,814.00)</u>  |          | <u>0.00</u>     | <u>(2,712,814.00)</u>  |
| <b>Subgroup : [3B] Medicare room and board contractual allowance</b>     |             |                        |          |                 |                        |
| 5521.100 R & B Allowance - Medicare A                                    |             | (494,951.00)           |          | 0.00            | (494,951.00)           |
| 5521.501 R & B Allowance - Mgd Medicare                                  |             | 2,237.00               |          | 0.00            | 2,237.00               |
| 5525.100 Medicare Part A - Prior Year                                    |             | (15,198.00)            |          | 0.00            | (15,198.00)            |
| <b>Subtotal [3B] Medicare room and board contractual allowance</b>       |             | <u>(507,912.00)</u>    |          | <u>0.00</u>     | <u>(507,912.00)</u>    |
| <b>Subgroup : [4A] Private-pay residents and other</b>                   |             |                        |          |                 |                        |
| 3020.000 Room and Board - Private  |             | (2,041,869.00)         |          | 0.00            | (2,041,869.00)         |
| 3020.400 R & B - Hospice   |             | (282,165.00)           |          | 0.00            | (282,165.00)           |
| 3020.500 R & B - 3rd Party Insurance                                     |             | (109,050.00)           |          | 0.00            | (109,050.00)           |
| 5521.505 Capitation Revenue  |             | (172,245.00)           |          | 0.00            | (172,245.00)           |
| <b>Subtotal [4A] Private-pay residents and other</b>                     |             | <u>(2,605,329.00)</u>  |          | <u>0.00</u>     | <u>(2,605,329.00)</u>  |
| <b>Subgroup : [4B] Private-pay room and board contractual allowance</b>  |             |                        |          |                 |                        |
| 5521.400 R & B Allowance- Hospice  |             | 126,500.00             |          | 0.00            | 126,500.00             |
| 5521.500 R & B Allowance -3rd Party Ins                                  |             | (990.00)               |          | 0.00            | (990.00)               |
| <b>Subtotal [4B] Private-pay room and board contractual allowance</b>    |             | <u>125,510.00</u>      |          | <u>0.00</u>     | <u>125,510.00</u>      |
| <b>Subgroup : [7A] Physical Therapy - Medicare</b>                       |             |                        |          |                 |                        |
| 4330.100 P.T. Income - Medicare Part A                                   |             | (404,242.00)           |          | 0.00            | (404,242.00)           |
| 4330.200 P.T. Income - Medicare Part B                                   |             | (72,998.00)            |          | 0.00            | (72,998.00)            |
| <b>Subtotal [7A] Physical Therapy - Medicare</b>                         |             | <u>(477,240.00)</u>    |          | <u>0.00</u>     | <u>(477,240.00)</u>    |
| <b>Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance</b> |             |                        |          |                 |                        |
| 5527.133 AA - PT Part A  |             | (143.00)               |          | 0.00            | (143.00)               |
| <b>Subtotal [7B] Physical Therapy - Medicare Contractual Allowance</b>   |             | <u>(143.00)</u>        |          | <u>0.00</u>     | <u>(143.00)</u>        |
| <b>Subgroup : [7C] Physical Therapy - Non-medicare</b>                   |             |                        |          |                 |                        |
| 4330.000 P.T. Income - Private   |             | (233.00)               |          | 0.00            | (233.00)               |
| 4330.300 P.T. Income - Medicaid  |             | (71,914.00)            |          | 0.00            | (71,914.00)            |
| 4330.500 P.T. Income - 3rd Party Ins.                                    |             | (77,468.00)            |          | 0.00            | (77,468.00)            |
| <b>Subtotal [7C] Physical Therapy - Non-medicare</b>                     |             | <u>(149,615.00)</u>    |          | <u>0.00</u>     | <u>(149,615.00)</u>    |
| <b>Subgroup : [8A] Speech Therapy - Medicare</b>                         |             |                        |          |                 |                        |
| 4350.100 S.T. - Medicare Part A  |             | (68,364.00)            |          | 0.00            | (68,364.00)            |
| 4350.200 S.T. - Medicare Part B  |             | (36,149.00)            |          | 0.00            | (36,149.00)            |
| <b>Subtotal [8A] Speech Therapy - Medicare</b>                           |             | <u>(104,513.00)</u>    |          | <u>0.00</u>     | <u>(104,513.00)</u>    |
| <b>Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance</b>   |             |                        |          |                 |                        |
| 5527.135 AA - ST Part A  |             | (165.00)               |          | 0.00            | (165.00)               |
| <b>Subtotal [8B] Speech Therapy - Medicare Contractual Allowance</b>     |             | <u>(165.00)</u>        |          | <u>0.00</u>     | <u>(165.00)</u>        |
| <b>Subgroup : [8C] Speech Therapy - Non-medicare</b>                     |             |                        |          |                 |                        |
| 4350.300 S.T. Income - Medicaid  |             | (21,247.00)            |          | 0.00            | (21,247.00)            |
| 4350.500 S.T. Income - 3rd Party Ins.                                    |             | (17,787.00)            |          | 0.00            | (17,787.00)            |

Client: **Cassena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cassena Care 2019 Medicaid Cost Report**  
 Period Ending: **9/30/2019**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

| Account  | Description                     | ADJ                    | JE Ref # | RJE             | FINAL                  |
|--|---------------------------------|------------------------|----------|-----------------|------------------------|
|  |                                 | <u>9/30/2019</u>       |          |                 | <u>9/30/2019</u>       |
| <b>Subtotal [8C] Speech Therapy - Non-medicare</b>         |                                 | <b>(39,034.00)</b>     |          | <b>0.00</b>     | <b>(39,034.00)</b>     |
| <b>Subgroup : [9A] Occupational Therapy - Medicare</b>     |                                 |                        |          |                 |                        |
| 4340.100   | O.T. Income - Medicare Part A   | (416,173.00)           |          | 0.00            | (416,173.00)           |
| 4340.200   | O.T. Income - Medicare Part B   | (71,997.00)            |          | 0.00            | (71,997.00)            |
| <b>Subtotal [9A] Occupational Therapy - Medicare</b>       |                                 | <b>(488,170.00)</b>    |          | <b>0.00</b>     | <b>(488,170.00)</b>    |
| <b>Subgroup : [9C] Occupational Therapy - Non-medicare</b> |                                 |                        |          |                 |                        |
| 4340.000   | O.T. Income - Private           | (1,614.00)             |          | 0.00            | (1,614.00)             |
| 4340.300   | O.T. Income - Medicaid          | (81,859.00)            |          | 0.00            | (81,859.00)            |
| 4340.500   | O.T. Income - 3rd Party Ins.    | (74,256.00)            |          | 0.00            | (74,256.00)            |
| <b>Subtotal [9C] Occupational Therapy - Non-medicare</b>   |                                 | <b>(157,729.00)</b>    |          | <b>0.00</b>     | <b>(157,729.00)</b>    |
| <b>Subgroup : [10A] Other - Medicare</b>                   |                                 |                        |          |                 |                        |
| 4210.100   | Laboratory - Part A             | (53,237.00)            |          | 0.00            | (53,237.00)            |
| 4240.100   | Radiology - Diagnostic Part A   | (8,406.00)             |          | 0.00            | (8,406.00)             |
| 4270.100   | Pharmacy - Medicare Part A      | (161,534.00)           |          | 0.00            | (161,534.00)           |
| 5521.101   | Medicare 2% Reduction           | 46,498.00              |          | 0.00            | 46,498.00              |
| 5527.100   | Ancillary Allowance - Part A    | 1,112,487.00           |          | 0.00            | 1,112,487.00           |
| 5527.121   | AA - Lab Part A                 | (23.00)                |          | 0.00            | (23.00)                |
| 5527.127   | AA - Pharmacy Part A            | (199.00)               |          | 0.00            | (199.00)               |
| 5527.200   | Ancillary Allowance - Part B    | 18,042.00              |          | 0.00            | 18,042.00              |
| <b>Subtotal [10A] Other - Medicare</b>                     |                                 | <b>953,628.00</b>      |          | <b>0.00</b>     | <b>953,628.00</b>      |
| <b>Subgroup : [10B] Other - Non-medicare</b>               |                                 |                        |          |                 |                        |
| 4210.300   | Laboratory - Medicaid           | (175.00)               |          | 0.00            | (175.00)               |
| 4210.500   | Laboratory - 3rd Party Insuran  | (58.00)                |          | 0.00            | (58.00)                |
| 4240.500   | Radiology - 3rd Party Insuranc  | (3,326.00)             |          | 0.00            | (3,326.00)             |
| 4270.300   | Pharmacy - Medicaid             | (13,350.00)            |          | 0.00            | (13,350.00)            |
| 4270.400   | Pharmacy - Hospice              | (59.00)                |          | 0.00            | (59.00)                |
| 4270.500   | Pharmacy -3rd Party Insurance   | (66,052.00)            |          | 0.00            | (66,052.00)            |
| 4270.951   | Pharmacy Income - Flu Shots     | (5,202.00)             |          | 0.00            | (5,202.00)             |
| 5527.300   | Ancillary Allowance - Medicaid  | 175,021.00             |          | 0.00            | 175,021.00             |
| 5527.321   | AA - Lab Medicaid               | 175.00                 |          | 0.00            | 175.00                 |
| 5527.327   | AA - Pharmacy Medicaid          | 13,350.00              |          | 0.00            | 13,350.00              |
| 5527.500   | Ancillary Allowance - 3rd Party | 226,485.00             |          | 0.00            | 226,485.00             |
| <b>Subtotal [10B] Other - Non-medicare</b>                 |                                 | <b>326,809.00</b>      |          | <b>0.00</b>     | <b>326,809.00</b>      |
| <b>Subgroup : [15] Interest Income</b>                     |                                 |                        |          |                 |                        |
| 5177.000   | Interest Income                 | (43.00)                |          | 0.00            | (43.00)                |
| <b>Subtotal [15] Interest Income</b>                       |                                 | <b>(43.00)</b>         |          | <b>0.00</b>     | <b>(43.00)</b>         |
| <b>Subgroup : [18] Other Revenue</b>                       |                                 |                        |          |                 |                        |
| 5085.000   | Medical Records Income          | (520.00)               |          | 0.00            | (520.00)               |
| 5171.000   | Cash Discounts On Purchases     | 34.00                  |          | 0.00            | 34.00                  |
| 5175.000   | Rebates and Refunds             | (3,845.00)             |          | 2,500.00        | (1,345.00)             |
|  |                                 |                        | RJE - 12 | 949.00          |                        |
|  |                                 |                        | RJE - 12 | 1,419.00        |                        |
|  |                                 |                        | RJE - 14 | 132.00          |                        |
| 5178.010   | Physician Credential Income     | (200.00)               |          | 0.00            | (200.00)               |
| 5179.000   | Other Miscellaneous Income      | (2,792,632.00)         |          | 0.00            | (2,792,632.00)         |
| 5515.000   | Recovery of Bad Debts           | 18,219.00              |          | 0.00            | 18,219.00              |
| <b>Subtotal [18] Other Revenue</b>                         |                                 | <b>(2,778,944.00)</b>  |          | <b>2,500.00</b> | <b>(2,776,444.00)</b>  |
| <b>Total [30] Statement of Revenue</b>                     |                                 | <b>(19,222,947.00)</b> |          | <b>2,500.00</b> | <b>(19,220,447.00)</b> |
| <b>Group : [31-32] Assets</b>                              |                                 |                        |          |                 |                        |
| <b>Subgroup : [A1] Cash</b>                                |                                 |                        |          |                 |                        |
| 1011.000   | Cash - Operating Account        | 620,332.00             |          | 0.00            | 620,332.00             |
| 1012.000   | Cash - Payroll Checking         | (782.00)               |          | 0.00            | (782.00)               |
| 1014.000   | Petty Cash                      | 1,100.00               |          | 0.00            | 1,100.00               |
| 1320.000   | Patient Savings Account         | 51,815.00              |          | 0.00            | 51,815.00              |
| <b>Subtotal [A1] Cash</b>                                  |                                 | <b>672,465.00</b>      |          | <b>0.00</b>     | <b>672,465.00</b>      |
| <b>Subgroup : [A2] Resident Accounts Receivable</b>        |                                 |                        |          |                 |                        |
| 1031.000   | A/R Medicare Part A             | 314,596.00             |          | 0.00            | 314,596.00             |
| 1031.200   | A/R Medicare Part B Snf         | 23,388.00              |          | 0.00            | 23,388.00              |
| 1032.000   | A/R Medicaid Snf                | 1,993,278.00           |          | 0.00            | 1,993,278.00           |
| 1032.300   | A/R Nami                        | (169,926.00)           |          | 0.00            | (169,926.00)           |
| 1032.400   | A/R Pending Medicaid            | 1,491,400.00           |          | 0.00            | 1,491,400.00           |
| 1033.000   | A/R Private                     | 1,921,803.00           |          | 0.00            | 1,921,803.00           |
| 1034.000   | A/R Hospice                     | 147,574.00             |          | 0.00            | 147,574.00             |
| 1034.500   | A/R-3Rd Party Ins/Co-Ins        | 189,353.00             |          | 0.00            | 189,353.00             |
| 1034.501   | A/R MANAGED MEDICARE            | 122,097.00             |          | 0.00            | 122,097.00             |
| 1061.000   | Allowance For Bad Debts         | (1,000,000.00)         |          | 0.00            | (1,000,000.00)         |
| <b>Subtotal [A2] Resident Accounts Receivable</b>          |                                 | <b>5,033,563.00</b>    |          | <b>0.00</b>     | <b>5,033,563.00</b>    |
| <b>Subgroup : [A5] Prepaid Expenses</b>                    |                                 |                        |          |                 |                        |
| 1121.000   | Prepaid Insurance               | 4,648.00               |          | 0.00            | 4,648.00               |
| 1125.000   | Prepaid R/E Taxes               | 66,606.00              |          | 0.00            | 66,606.00              |
| 1127.000   | Prepaid Insurance - W.C.        | 69,970.00              |          | 0.00            | 69,970.00              |
| 1128.000   | Deposits                        | 500.00                 |          | 0.00            | 500.00                 |
| <b>Subtotal [A5] Prepaid Expenses</b>                      |                                 | <b>141,724.00</b>      |          | <b>0.00</b>     | <b>141,724.00</b>      |
| <b>Subgroup : [A8] Other Current Assets</b>                |                                 |                        |          |                 |                        |
| 1083.200   | Patient Refund Exchange         | (30.00)                |          | 0.00            | (30.00)                |
| 1083.300   | Exchange - Other                | 265,514.00             |          | 0.00            | 265,514.00             |

Client: **Cassena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cassena Care 2019 Medicaid Cost Report**  
 Period Ending: **9/30/2019**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

| Account   | Description               | ADJ                   | JE Ref # | RJE         | FINAL                 |
|---|---------------------------|-----------------------|----------|-------------|-----------------------|
|   |                           | 9/30/2019             |          |             | 9/30/2019             |
| <b>Subtotal [A8] Other Current Assets</b>                   |                           | <u>265,484.00</u>     |          | <u>0.00</u> | <u>265,484.00</u>     |
| <b>Subgroup : [B3] Buildings</b>                            |                           |                       |          |             |                       |
| 1170.000  | Leasehold Imp. - 15 Year  | 358,002.00            |          | 0.00        | 358,002.00            |
| <b>Subtotal [B3] Buildings</b>                              |                           | <u>358,002.00</u>     |          | <u>0.00</u> | <u>358,002.00</u>     |
| <b>Subgroup : [B6] Movable Equipment</b>                    |                           |                       |          |             |                       |
| 1190.100  | Mme - 5 Year              | 220,411.00            |          | 0.00        | 220,411.00            |
| 1190.110  | Mme 10 Year               | 29,591.00             |          | 0.00        | 29,591.00             |
| 1290.000  | Mme - Accum Dep - General | (103,284.00)          |          | 0.00        | (103,284.00)          |
| <b>Subtotal [B6] Movable Equipment</b>                      |                           | <u>146,718.00</u>     |          | <u>0.00</u> | <u>146,718.00</u>     |
| <b>Subgroup : [B7] Motor Vehicles</b>                       |                           |                       |          |             |                       |
| 1195.000  | Automobile 5 Year         | 11,155.00             |          | 0.00        | 11,155.00             |
| <b>Subtotal [B7] Motor Vehicles</b>                         |                           | <u>11,155.00</u>      |          | <u>0.00</u> | <u>11,155.00</u>      |
| <b>Subgroup : [D4] Goodwill</b>                             |                           |                       |          |             |                       |
| 1361.000  | Goodwill                  | 25,000.00             |          | 0.00        | 25,000.00             |
| <b>Subtotal [D4] Goodwill</b>                               |                           | <u>25,000.00</u>      |          | <u>0.00</u> | <u>25,000.00</u>      |
| <b>Total [31-32] Assets</b>                                 |                           | <u>6,654,111.00</u>   |          | <u>0.00</u> | <u>6,654,111.00</u>   |
| <b>Group : [33-34] Liabilities</b>                          |                           |                       |          |             |                       |
| <b>Subgroup : [A1] Trade Accounts Payable</b>               |                           |                       |          |             |                       |
| 2021.000  | Accounts Payable - Trade  | (2,742,270.00)        |          | 0.00        | (2,742,270.00)        |
| <b>Subtotal [A1] Trade Accounts Payable</b>                 |                           | <u>(2,742,270.00)</u> |          | <u>0.00</u> | <u>(2,742,270.00)</u> |
| <b>Subgroup : [A4] Accrued Payroll</b>                      |                           |                       |          |             |                       |
| 2031.000  | Accrued Payroll           | (186,058.00)          |          | 0.00        | (186,058.00)          |
| 2032.000  | Accrued Sick And Vacation | (510,059.00)          |          | 0.00        | (510,059.00)          |
| <b>Subtotal [A4] Accrued Payroll</b>                        |                           | <u>(696,115.00)</u>   |          | <u>0.00</u> | <u>(696,115.00)</u>   |
| <b>Subgroup : [A6] Accrued Payroll Taxes Payable</b>        |                           |                       |          |             |                       |
| 2038.000  | Fica Payable              | (14,233.00)           |          | 0.00        | (14,233.00)           |
| 2041.010  | Sul Payable               | (10,183.00)           |          | 0.00        | (10,183.00)           |
| 2041.020  | Futa Payable              | (659.00)              |          | 0.00        | (659.00)              |
| <b>Subtotal [A6] Accrued Payroll Taxes Payable</b>          |                           | <u>(25,075.00)</u>    |          | <u>0.00</u> | <u>(25,075.00)</u>    |
| <b>Subgroup : [A12] Other Current Liabilities</b>           |                           |                       |          |             |                       |
| 2049.000  | Garnishee Payable         | (670.00)              |          | 0.00        | (670.00)              |
| 2049.030  | Child Support Payable     | (2,557.00)            |          | 0.00        | (2,557.00)            |
| 2056.000  | Accrued Expenses          | (736,098.00)          |          | 0.00        | (736,098.00)          |
| 2058.020  | Accrued Pension           | (7,500.00)            |          | 0.00        | (7,500.00)            |
| 2161.000  | Patient Fund Liability    | (51,815.00)           |          | 0.00        | (51,815.00)           |
| <b>Subtotal [A12] Other Current Liabilities</b>             |                           | <u>(798,640.00)</u>   |          | <u>0.00</u> | <u>(798,640.00)</u>   |
| <b>Subgroup : [B3] Loans from Owners or Related Parties</b> |                           |                       |          |             |                       |
| 2012.000  | Loan Payable 1            | (2,999,020.00)        |          | 0.00        | (2,999,020.00)        |
| <b>Subtotal [B3] Loans from Owners or Related Parties</b>   |                           | <u>(2,999,020.00)</u> |          | <u>0.00</u> | <u>(2,999,020.00)</u> |
| <b>Total [33-34] Liabilities</b>                            |                           | <u>(7,261,120.00)</u> |          | <u>0.00</u> | <u>(7,261,120.00)</u> |
| <b>Group : [35] Equity</b>                                  |                           |                       |          |             |                       |
| <b>Subgroup : [B5] Cumulated Earnings</b>                   |                           |                       |          |             |                       |
| 2363.000  | Retained Earnings         | 3,359,809.00          |          | 0.00        | 3,359,809.00          |
| <b>Subtotal [B5] Cumulated Earnings</b>                     |                           | <u>3,359,809.00</u>   |          | <u>0.00</u> | <u>3,359,809.00</u>   |
| <b>Total [35] Equity</b>                                    |                           | <u>3,359,809.00</u>   |          | <u>0.00</u> | <u>3,359,809.00</u>   |
| <b>Sum of Account Groups</b>                                |                           | <b>0.00</b>           |          | <b>0.00</b> | <b>0.00</b>           |
| <b>Net (Income) Loss</b>                                    |                           | <b>0.00</b>           |          | <b>0.00</b> | <b>0.00</b>           |