

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk	
Address (No. & Street, City, State, Zip Code) 23 Prospect Street, Norwalk, CT 06850-3705	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

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

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

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**General Information**

Name of Facility (as licensed) Norwalk Acquisition I, LLC, d/b/a Cassena Care of No	License No. 2391	Report for Year Ended 9/30/2017	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 23 Prospect Street, Norwalk, CT 06850-3705				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/17/2018	
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 203-853-0010		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk		Address (No. & Street, City, State, Zip) 23 Prospect Street, Norwalk, CT 06850-3705		
License Numbers:	CCNH 2391	RHNS (Specify)	Medicare Provider No. 07-5159	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No         If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Nicotra Redd		Nursing Home Administrator's License No.:	002037	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

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

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care of N		License No. 2391	Report for Year Ended 9/30/2017	Page 3	of 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		
Greg Seidner	23 Prospect Street, Norwalk, CT 06850 3705	Managing Member	10		
Pasquale DeBenedictis	23 Prospect Street, Norwalk, CT 06850 3705	Member	35		
Alexander Solovey	23 Prospect Street, Norwalk, CT 06850 3705	Member	35		
Soloman Rutenberg	23 Prospect Street, Norwalk, CT 06850 3705	Member	15		
Yong Lee	23 Prospect Street, Norwalk, CT 06850 3705	Member	5		





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

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care of No	License No. 2391	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Cassena Care Consulting Services	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Management Fees	Pg. 16 / Line m12	347,057	347,057
Norwalk SNFF Acquisition	23 Prospect Street, Norwalk, CT 06850-3705	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Pg. 22 / Line 9	1,002,042	349,693
Norwalk SNFF Acquisition	23 Prospect Street, Norwalk, CT 06850-3705	<input type="radio"/>	<input checked="" type="radio"/>	Depreciation Expense	Pg. 22 / Line 7e	178,253	270,832
Norwalk SNFF Acquisition	23 Prospect Street, Norwalk, CT 06850-3705	<input type="radio"/>	<input checked="" type="radio"/>	Due to Related Party (Related Party Loan)	Pg. 34 / Line B3		
ALPA Laundry Services	134 Great East Neck Road, West Babylon, NY 11787	<input type="radio"/>	<input checked="" type="radio"/>	Laundry	Pg. 19 / Line 3b	77,640	77,640
Perfect Choice Staffing	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Staffing	Various	109	109
Smartlinx Solutions,-LLC	333 Thornall Street 4th Floor, Edison NJ 08837	<input checked="" type="radio"/>	<input type="radio"/>	Web Based Payroll	Various	1,589	1,589
Theradynamics Rehab Management	225 Crossways Park Drive, Woodbury, NY 11797	<input checked="" type="radio"/>	<input type="radio"/>	Therapy Software	Pg. 20 / Line 5j	5,793	5,793
Lighthouse Indemnity	23 Prospect Ave, Norwalk, CT 06850	<input type="radio"/>	<input checked="" type="radio"/>	Consulting Services	Pg. 31 / Line A5	302,096	302,096

\* Use additional sheets if necessary.

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



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

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Car	License No. 2391	Report for Year Ended 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

N/A

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

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

N/A

### General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk		2391		9/30/2017		6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	Var.	Var.	1,515	1,515
New York Business Systems	<input type="radio"/>	<input checked="" type="radio"/>	Copier	11/12/13	6 Years	5,020	5,020
KCI USA	<input type="radio"/>	<input checked="" type="radio"/>	VAC Freedom Portable Therapy Unit	Var.	Var.	5,131	5,131
Mindshift Technologies, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Email/Hosting Services	Var.	Monthly	14,487	14,487
PointClickCare	<input type="radio"/>	<input checked="" type="radio"/>	Management Software	Var.	Monthly	37,341	37,341
Smartlinx Solutions, LLC	<input checked="" type="radio"/>	<input type="radio"/>	Time & Attendance Clock	Var.	Monthly	1,589	1,589
On.Care, LLC	<input type="radio"/>	<input checked="" type="radio"/>	Software	Var.	Monthly	732	732
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
						<b>Total ***</b>	65,816

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

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

\*\* Attach copies of newly acquired leases.

\*\*\* Amount should agree to Page 22, Line 6e.

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**Your Business Information**
**CASSENA CARE OF NORWALK**

Full legal name of lessee 23 PROSPECT AVE	DBA name of lessee NORWALK	CT	06850-3705
Billing address	City	State	ZIP+4 22085019861
Billing contact name 23 PROSPECT AVE	Billing contact phone # NORWALK	CT	Billing CAN # 06850-3705
Installation address (if different from billing address) AL MISLOW	City (203)-853-0010	State	ZIP+4 22085019861
Installation contact name 23 PROSPECT AVE	Installation contact phone # NORWALK	CT	Installation CAN # 06850-3705
New Address (please indicate billing <input type="checkbox"/> and/or install <input type="checkbox"/> )	City	State	ZIP+4

Please note any special billing requirements here

Invoice attention of

Customer PO #

**Your Business Needs**

Quantity	Business Solution Description
1	G900 Postage Meter
1	SBTA DM400C DIGITAL METER SYST
1	1FAE ACCOUNTING (50 DEPT) SOFT
1	1GW9 10 LB INTEGRATED WEIGHING
1	MP9G INTEGRATED WEIGHING PLATF
1	506-C DM300C-DM400C SUPPLY PACK

**Items to be included:**

**Tier 1 Service Level Agreement Included**  
 Includes Unlimited Postage by Phone Meter Resets  
 Purchase Power Included  
 Softguard Included

**Your Payment Plan**

Number of Quarters	Quarterly Amount
21	\$ 648

**Initial Lease Term: 63 Months**
 Tax exempt certificate attached

**SR #: 3-3948437284**
**C1XG900SBTAX1XXX**

Payment plans begin after any applicable Prorated Usage Period.

**Your Acknowledgment**

You agree to be bound by all the terms and conditions of this Agreement, including those contained on page 2 and those located in the Pitney Bowes Terms (Version 1/11), which are available at [www.pb.com/terms](http://www.pb.com/terms) and are incorporated by reference. The Lease will be binding on PBGFS only after PBGFS has completed its credit and documentation approval process and an authorized PBGFS employee signs below. The Lease requires you either to provide proof of insurance or instead participate in the Pitney Bowes ValueMAX<sup>®</sup> equipment protection program (see paragraph L9 on page 2) for an additional fee.

Please initial here, indicating that you accept the terms and conditions outlined on page 2.

 E-Signed  
ad

E-Signed : 07/03/2013 03:54 PM CST <b>Anthony DeRosa</b> aderosa@ennrc.com IP: 65.51.167.178 Certified Electronic Signature DocID: 20130703105431481	462237835 Tax ID # (FEIN/TIN)
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Customer name Michael Campbell	112203	Signer's Title CFO	0046	Email address
Account rep		District office		PBGFS acceptance

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

**L1. DEFINITIONS**

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

**L2. AGREEMENT**

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

**L3. PAYMENT TERMS AND OBLIGATIONS**

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

**L4. EQUIPMENT OWNERSHIP**

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

**L5. LEASE TERM AND INTERIM USAGE PERIOD**

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

**L6. END OF LEASE OPTIONS**

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

**L7. WARRANTY AND LIMITATION OF LIABILITY**

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

**L8. EQUIPMENT OBLIGATIONS**

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

**L9. RISK OF LOSS AND VALUEMAX® PROGRAM**

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

**L9.1 Risk of Loss.**

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

**L9.2 ValueMAX Program.**

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

**L10. MISCELLANEOUS**

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



## CUSTOMER CHECKLIST Welcome To Pitney Bowes

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

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

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

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

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**Your Business Information**
**CASSENA CARE OF NORWALK**

Full legal name of lessee 23 PROSPECT AVE	DBA name of lessee NORWALK	CT	06850-3705
Billing address	City	State	ZIP+4 22085019861
Billing contact name 23 PROSPECT AVE	Billing contact phone # NORWALK	CT	Billing CAN # 06850-3705
Installation address (if different from billing address) AL MISLOW	City (203)-853-0010	State	ZIP+4 22085019861
Installation contact name 23 PROSPECT AVE	Installation contact phone # NORWALK	CT	Installation CAN # 06850-3705
New Address (please indicate billing <input type="checkbox"/> and/or Install <input type="checkbox"/> )	City	State	ZIP+4
Please note any special billing requirements here	Invoice attention of	Customer PO #	

**Your Business Needs**

Quantity	Business Solution Description
1	G900 Postage Meter
1	SBTA DM400C DIGITAL METER SYST
1	1FAE ACCOUNTING (50 DEPT) SOFT
1	1GW9 10 LB INTEGRATED WEIGHING
1	MP9G INTEGRATED WEIGHING PLATF
1	506-C DM300C-DM400C SUPPLY PACK

**Items to be included:**

**Tier 1 Service Level Agreement Included**  
 Includes Unlimited Postage by Phone Meter Resets  
 Purchase Power Included  
 Softguard Included

**Your Payment Plan**

Number of Quarters	Quarterly Amount
21	\$648

Initial Lease Term: 63 Months  
 Tax exempt certificate attached

SR #: 3-3948437284  
 C1XG900SBTAX1XXX

Payment plans begin after any applicable Prorated Usage Period.

**Your Acknowledgment**

You agree to be bound by all the terms and conditions of this Agreement, including those contained on page 2 and those located in the Pitney Bowes Terms (Version 1/11), which are available at [www.pb.com/terms](http://www.pb.com/terms) and are incorporated by reference. The Lease will be binding on PBGFS only after PBGFS has completed its credit and documentation approval process and an authorized PBGFS employee signs below. The Lease requires you either to provide proof of insurance or instead participate in the Pitney Bowes ValueMAX<sup>®</sup> equipment protection program (see paragraph L9 on page 2) for an additional fee.

Please Initial here, indicating that you accept the terms and conditions outlined on page 2.

E-Signed  
ad

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

462237835

 Date  
 CFO

Tax ID # (FEIN/TIN)

 Customer name  
 Michael Campbell 112203

 Signer's Title  
 0046

Email address

Account rep

District office

PBGFS acceptance

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

#### L1. DEFINITIONS

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

#### L2. AGREEMENT

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

#### L3. PAYMENT TERMS AND OBLIGATIONS

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

#### L4. EQUIPMENT OWNERSHIP

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

#### L5. LEASE TERM AND INTERIM USAGE PERIOD

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

#### L6. END OF LEASE OPTIONS

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

#### L7. WARRANTY AND LIMITATION OF LIABILITY

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

#### L8. EQUIPMENT OBLIGATIONS

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

#### L9. RISK OF LOSS AND VALUEMAX® PROGRAM

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

##### L9.1 Risk of Loss.

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

##### L9.2 ValueMAX Program.

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

#### L10. MISCELLANEOUS

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



## CUSTOMER CHECKLIST Welcome To Pitney Bowes

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

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

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

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



KCI USA, Inc. ■ 8023 Vantage Drive ■ San Antonio, TX 78230 ■ 1-800-375-4524 ■ www.kci.com

# Quotation

*2*  
*File under*  
*wound*  
*Wound Care*

Date: 05/06/11  
 Quote Number: 40644-3732  
 Customer #: Multiple  
 Expiration Date: 06/24/11

### CUSTOMER INFORMATION

Bill To: Paradigm Healthcare Development  
 99 East River 8th Floor  
 East Hartford, CT 06108

Ship To: NAME OF VDC  
*(if different than Bill To)*

Shipping Method	Shipping Terms	Delivery Date	Payment Terms	Tax Exempt No.
Ground	FOB Origin	30-60 Days ARO	Installment Plan	

Qty	Product #	Product Description	List Price	Discounted Price	Line Total
5.00	320000R.S	V.A.C.® Freedom Therapy Unit Refurb	\$ 39,100.00	\$ 15,795.00	\$ 78,975.00
5.00	VACASSTMGTFFEE/1YR.S	Asset Management Fee (Year One)	\$ -	\$ 1,250.00	\$ 6,250.00
5.00	VACASSTMGTFFEE/2YR.S	Asset Management Fee (Year Two) (Option)	\$ -	\$ 2,500.00	\$ 12,500.00
5.00	VACASSTMGTFFEE/3YR.S	Asset Management Fee (Year Three) (Option)	\$ -	\$ 2,500.00	\$ 12,500.00

\*Price does not include tax unless otherwise specified. Please include Tax Exempt No. above.

NOTE: This quotation may reflect a discount off regular price. Federal and State laws may require the customer to report these discounts when submitting a claim in a Federal or State program.

Subtotal \$ 110,225.00  
 Shipping -  
 Total \$ 110,225.00

### Installment Plan

Units (12 monthly payments* in year one)	\$ 6,581.25
Asset Management Year One (12 monthly payments* in year one)	\$ 520.83
Asset Management Year Two (12 monthly payments* in year two)	\$ 1,041.67
Asset Management Year Three (12 monthly payments* in year three)	\$ 1,041.67

\* Any installment payment not received within the terms (net 30) of the monthly invoice shall be subject to late interest fees at the maximum rate allowed by law. Any applicable sales tax will be added to the invoice.

This Quotation constitutes an offer to sell the above identified products ("Products") and services which offer shall be governed only by the Terms and Conditions stated herein, together with any terms mutually agreed to in writing hereafter by KCI USA, Inc. ("KCI") and Customer (collectively, the "Agreement"). KCI objects to and shall not be bound by any additional, different or inconsistent terms or conditions contained in any other communications, including but not limited to any inconsistent Purchase Order terms, between KCI and Customer, and any such communications and/or prior courses of dealing and trade usage shall be of no force or effect whatsoever unless specifically agreed to in a separate written instrument signed by an authorized representative of each KCI and Customer. This Agreement shall be for the benefit of both KCI and Customer and not for the benefit of any other person. No statements or recommendations by either party have been relied upon by either party or shall constitute waiver by either party of the provisions of this Agreement.

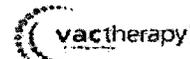
ACCEPTANCE OF QUOTATION, This is strictly a QUOTE. To ACCEPT this Quotation, a PURCHASE ORDER must be submitted. Purchase Orders must initially be complete and reference the above QUOTE NUMBER; giving specifications, type and cost. Please sign below of your acceptance and email to [csdocumentsprocessing@kci.com](mailto:csdocumentsprocessing@kci.com).

### CUSTOMER ACCEPTANCE

Authorized Signature: [Signature]  
 Name: SCOTT ZISKIN  
 Date: 5/12/11  
 Purchase Order Number: 10-594  
*(please attach Purchase Order to this Quotation)*

### KCI SIGNATURE

KCI Signature: Peter D. Pixton  
 KCI Name: Peter Pixton  
 Date: 5/25/2011





# Quotation

KCI USA, Inc. ■ 8023 Vantage Drive ■ San Antonio, TX 78230 ■ 1-800-275-4524 ■ www.kci.com

## TERMS AND CONDITIONS

**V.A.C.® DISPOSABLE PRODUCTS.** KCI hereby agrees to sell to Customer and Customer hereby agrees to purchase from KCI, all V.A.C.® System Disposables required for use of the Products. Purchase terms for the Disposables, including but not limited to pricing, payment and return, shall be in accordance with a separate written agreement and terms in effect at the time of purchase by and between the parties. In the event of a direct conflict with the terms of this Agreement, this Agreement shall govern as to the subject matter herein. The Disposables are considered integral components of the Product; are intended for single patient use; and are intended for use only with the KCI V.A.C.® Product as a system. Any component parts or patient single-use Disposables (including, but not limited to, any catheters, tubing, drapes or dressings) that are not intended for use with the specific model of V.A.C.® Therapy Unit, other than those expressly approved by KCI, used, or use of the Disposables in a manner not otherwise intended, is prohibited and will constitute a material breach of this Agreement, and may void any existing Product warranty.

**ASSET MANAGEMENT SERVICES.** KCI and Customer agree to the terms of the Asset Management Services Program ("Program") attached to this Agreement as Addendum A. All Customer owned facilities participating in the Program are listed on Addendum A-1: Customer Facility List. Customer must notify KCI in writing of any changes to Addendum A-1. Asset Management Fees for Years 4 & 5 will be at Customer Option (a) to exceed \$8000.00 per Unit Per Year.

**FUTURE FINANCING.** Should KCI in the future establish a third-party financing relationship for its CAP Sale Program, Customer may apply with such Third-Party Institution for extended financing on condition that Customer meets the credit qualification requirements stipulated by said Third-Party Institution.

**TAXES.** The amount of any present or future tax, Federal, State or local, applicable to the Products sold hereunder shall be added to the prices contained herein and shall be paid by Customer in the same manner and with the same effect as if originally added hereto.

**SHIPMENTS/DELAYS.** All shipments are F.O.B. KCI's factory. KCI may ship all the goods at one time or in portions from time to time. KCI does not assume any responsibility for loss or damage in transit, and compensation for such loss must be obtained from the carrier. Insurance must be obtained by, and is the obligation of, Customer. Expenses incurred by KCI in connection with claims for which KCI is not liable shall be charged to Customer.

In the event that KCI is prevented from performing this Agreement by circumstances beyond its control, including, without limitation, labor disputes, fire, explosion, flood, acts of God, breakdown of machinery, and stability or difficulty in obtaining raw materials, utilities, supplies, or shipping facilities, the obligation of KCI to deliver Products hereunder during such disability shall be delayed accordingly. Shipping dates are estimates only and subject to KCI's production schedule, and time is not of the essence.

**TITLE.** Title in Products shall transfer to Customer at time of shipment to VAC Distribution Center. Any default by Customer shall entitle KCI to immediate and unconditional possession of the Product(s), without demand, notice, court order or other process of law, and without liability for any damage occasioned by such taking possession. By accepting goods under this Agreement, Customer grants to KCI a security interest in the goods to secure payment of the price and of other indebtedness now and in the future owing by Customer to KCI. This provision grants to KCI all rights and remedies provided to a secured party under the Uniform Commercial Code.

**CLAIMS AND RETURNS.** All merchandise should be carefully examined upon receipt to ascertain that the proper amount, size, etc. of Product(s) has been received. Any claim for quantity shortage must be made within 5 days after receipt of goods. Carton shortage must be noted on carrier's freight at time of delivery. Merchandise must be inspected at time of delivery, and order receipt obtained upon delivery and the claim made to the carrier.

**ACCEPTANCE OF PRODUCTS.** The earliest of 5 days after delivery, Customer's confirmation to KCI of acceptance of delivery, or Customer's use of the Products in any manner shall constitute Customer's acknowledgement of its receipt of the Products in good working condition and Customer's inspection of the Products and finding them to be satisfactory in all respects.

**WARRANTY AND LIABILITY.** All Product(s) purchased shall be subject to written warranties in effect at time of sale and provided with Product(s) shipment. In the event that no separate written warranty shall be in effect for a particular Product, KCI's warranty liability shall be limited to 1 year from date of purchase for any new or remanufactured Product(s) and 90 days from date of purchase for any Product(s), during which time KCI shall, at its sole discretion, repair or replace any manufacturer's defect in materials or workmanship, normal wear and tear, abuse, misuse and modification excluded, on any Product(s) sold pursuant to this Agreement and retained by the original purchaser and shall be non-transferable. THIS AND ANY SEPARATE WRITTEN WARRANTIES IN EFFECT SHALL BE IN LIEU OF ANY WARRANTIES EXPRESSED OR IMPLIED, INCLUDING WITHOUT LIMITATION, ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT SHALL KCI BE LIABLE FOR CONSEQUENTIAL OR INCIDENTAL DAMAGES AND EXPENSES, INCLUDING DAMAGES TO PROPERTY, DUE IN WHOLE OR IN PART TO THE USE OF THE PRODUCT EXCEPT AS OTHERWISE PROVIDED BY LAW. THESE LIMITATIONS MAY NOT APPLY IN PARTICULAR STATES. YOU MAY HAVE OTHER RIGHTS AS AFFORDED BY STATE LAW. KCI SHALL IN NO EVENT BE LIABLE FOR BREACH OR WARRANTY IN AN AMOUNT EXCEEDING THE PURCHASE PRICE OF THE PRODUCT.

**INDEMNITY.** Both Parties agree to indemnify, defend and hold the other party, its employees, officers, directors and agents, harmless from and against any and all claims, causes of action, injuries and damages caused by the negligence, gross negligence, or intentional acts or omissions of the agents or employees of the indemnifying party.

**MISCELLANEOUS.** This Agreement and any purchase order or Addendum hereunder is binding upon and inures to the benefit of the parties and their respective heirs, executors, administrators, legal representatives, successors and assignees, except that this Agreement may not be assigned by the Customer without the prior written consent of KCI. The terms of this Agreement, including but not limited to pricing and special programs, shall remain confidential. Disclosure by Customer to any third party without prior approval may result in the immediate termination of this Agreement in addition to any other remedies available to KCI at law or in equity. In case any one or more of the provisions contained herein shall for any reason be held invalid, legal or unenforceable in any respect, such invalidity or unenforceability shall not affect any other provision hereof and this Agreement shall be construed as if such invalid, legal or unenforceable provisions had never been contained herein. This Agreement constitutes the sole and only agreement of the parties hereto, supersedes any prior understanding, and the terms hereof shall prevail in the event of conflict with any subsequent purchase order or customer authorization.

This Agreement will not be deemed to create a relationship between KCI and Customer, or between KCI and Customer facilities, other than as independent parties contracting solely for the purposes set forth in this Agreement. No employee, agent or representative of Customer or a Customer facility shall be considered to be an employee, agent or representative of KCI or Vice versa. Neither party shall have any right to bind any party in any way. Customer and the Customer facilities shall comply at all times with federal, state and local law, rules and regulations and all currently accepted and approved methods and practices relating to reimbursement principles. If either party fails to perform its responsibilities hereunder, breaches any other provision of this Agreement, ceases doing business as a going concern, has a petition filed by or against it under bankruptcy law, makes an assignment for the benefit of creditors, or if a receiver or any officer of the court is appointed to have control of such party's property, the non-breaching party shall have the right to exercise any and all of its rights and remedies under the law.

Any further agreements, amendments or modifications of any kind will require the written consent of both parties. No duty or failure to exercise any right or remedy will operate as a waiver of such right or remedy, and no right or remedy is exclusive of any other right or remedy herein or in law or equity. Any dispute arising out of this Agreement shall be resolved by binding arbitration in accordance with the rules of the American Arbitration Association. Arbitration proceedings shall be held before a panel of one (1) arbitrator if the aggregate amount of damages claimed, including counterclaims, is less than \$250,000. In the event the aggregate amount of damages claimed, including counterclaims exceeds \$250,000, arbitration proceedings shall be held before a panel of three (3) arbitrators. This Agreement shall be governed by the laws of the State of Texas without regard to its conflicts of laws provisions. The decision of the arbitrator(s) shall be final and non-appealable. Venue for the arbitration proceedings and for enforcement of this Agreement shall be in County of Bexar, Texas. The arbitration proceedings, together with all discovery made pursuant thereto and statements or documents exchanged by the parties in connection therewith, shall be kept confidential and shall only be used by such parties in connection with the arbitration proceedings.



PJA Consulting Services LLC

**ORDER DETAILS**

<b>Customer Name:</b> PJA Consulting Services LLC	<i>Primary Contact Information:</i>	
<b>Billing Address:</b> 225 Crossways Park Drive	<b>Name:</b> Pat DeBenedictis	
<b>Billing Address2:</b>	<b>Position:</b>	
<b>City:</b> Woodbury	<b>Phone:</b> 631-422-4800	
<b>State:</b> NY	<b>E-mail:</b> pasd18@verizon.net	
<b>Zip:</b> 11797		
<b>Phone:</b>	<b>Pricing valid from:</b> 7/18/2013	
<b>Total Locations:</b>	<b>Pricing valid until:</b> 7/31/2013	
<b>Tax Exempt:</b> No	<b>Prepared By:</b> Deepak Kohli	
<b>Tax Exempt#:</b>		

A copy of Customer's tax exempt certificate is required.

**Non-Recurring Charges**

Shared Hosting Services	Quantity	Unit Price	Total Fees
Hosted Exchange 2010 – Setup <ul style="list-style-type: none"> <li>• Active Directory setup</li> <li>• Email account setup</li> <li>• Server-side Spam and AV service setup</li> <li>• PST Migration not included</li> </ul>	265	\$10.00	\$0.00
e-mail-Hosted Exchange Active Sync Setup Setup of domain: _____ for Active Sync on mindSHIFT Hosted Exchange platform	1	\$250.00	\$0.00
<b>Total Shared Hosting Services:</b>			<b>\$0.00</b>

**Total Non-Recurring Charges: \$0.00**

**Monthly Recurring Charges**

Shared Hosting Services	Quantity	Unit Price	Total Fees
Hosted Exchange 2010 – Standard Full Exchange Functionality (per user) <ul style="list-style-type: none"> <li>• MS Exchange CAL included</li> <li>• MAPI access (Outlook &amp; Entourage License Included)</li> <li>• 5GB storage per mailbox</li> <li>• 50MB attachment size</li> <li>• 24 x 7 customer support</li> <li>• Server-side Spam and AV service</li> </ul> Accounts subsequently added will be billable to the Customer. SharePoint 2 GB site for all users	265	\$9.00	\$2,385.00
e-mail - Hosted Exchange Active Sync Access Per user cost for Active Sync to Customer's Windows OS PDA (Customer must have data plan)	265	\$3.00	Bundled Above
e-mail - Routing Premium McAfee Spam and AV service including Message Continuity	265	\$1.00	Bundled Above
IDSync - Active Directory Synchronization for Hosted Exchange	265	\$1.00	\$265.00
<b>Total Shared Hosting Services:</b>			<b>\$2,650.00</b>

**Total Monthly Recurring Charges: \$2,650.00**



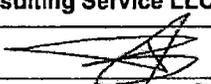
PJA Consulting Services LLC

Customer Name: PJA Consulting Service LLC

Term of Service (number of months): Thirty-Six(36)

Summary of Estimated Fees	
<b>Non-Recurring Charges</b>	<b>Amount Due</b>
Shared Hosting Services	\$0.00
<b>Total Non-Recurring Charges:</b>	<b>\$0.00</b>
<b>Monthly Recurring Charges</b>	<b>Amount Due</b>
Shared Hosting Services	\$2,650.00
<b>Total Monthly Recurring Charges:</b>	<b>\$2,650.00</b>

Customer acknowledges that this Work Order is subject to the previously signed (effective date 3-31-2008) Remote Managed Services General Terms & Condition Agreement and (effective date 5-29-2009) Additional Terms & Conditions for Managed Hosting Services and includes the following exhibits, which Customer has received, reviewed and accepted:

mindSHIFT Technologies, Inc.	PJA Consulting Service LLC
Signature: _____	Signature: 
Name: _____	Name: <u>Pasquale D. Benedictis</u>
Title: _____	Title: <u>CFO</u>
Date: _____	Date: <u>7/25/13</u>



**Additional Contract Terms Specific to Work Order**

<u>General Provisions</u>	
1	<p><b>CUSTOMER RESPONSIBILITIES</b></p> <p>The proposed solution is based upon mindSHIFT's understanding of Customer's requirements. Below is a list of Customer's responsibilities.</p> <ul style="list-style-type: none"> <li>- Customer will maintain an Internet connection or private network service that provides adequate throughput to allow the delivery of mindSHIFT services.</li> <li>- Customer will be responsible for end user local desktop and handheld configuration settings.</li> <li>- Customer will be responsible for the migration of the data and setup of user accounts on the mindSHIFT infrastructure.</li> <li>- Exchange Services will be governed with the following rules:               <ul style="list-style-type: none"> <li>o 50 MB file attachment size limit</li> <li>o 500 recipients within one email</li> <li>o Propagation time when making a change in the control panel can take up to two hours</li> <li>o Monthly maintenance is the second Friday following the first Monday of the month do not schedule migrations for that night</li> <li>o 15 GB limit on a mailbox. (This is a hard limit.)</li> <li>o Strict mass e-mail policy - 500 emails per day.</li> <li>o Users must login to the control panel to change password</li> <li>o Customer will have a firewall capable of handling a site to site VPN tunnel for the Active Directory replication component.</li> <li>o mindSHIFT will have an account which has Domain Admin, Schema Admin and Enterprise Admin level permission.</li> <li>o WebDav is no longer supported by Exchange 2010 and this protocol is not required by customer clients or applications.</li> <li>o SSL SAN certificate will be provided by Customer.</li> <li>o Exmerge import and export produce about 4 GB an hour so you need plan appropriate amount of time for the export to complete and the import of data.</li> <li>o PST files need to be renamed to the appropriate SAM name for import. (This information can be pulled from the PLAD, under the User List screen.)</li> </ul> </li> <li>- Customer will assign a Project Sponsor who will perform the following duties:               <ul style="list-style-type: none"> <li>. Ensure adequate Customer resources are available to the mindSHIFT team.</li> <li>. Resolve project issues escalated for resolution.</li> <li>. Make decisions on major issues or changes that may arise.</li> </ul> </li> <li>- Customer will assign a Project Manager who will perform the following duties:               <ul style="list-style-type: none"> <li>. Act as the focal point for all project and support related communications.</li> <li>. Work with mindSHIFT's Project Manager to formalize a schedule for the project.</li> <li>. Represent management in any question of policy brought to its attention by mindSHIFT.</li> <li>. Review/approve requested changes to project scope and/or project work plan.</li> <li>. Manage performance of Customer's resources assigned to the project.</li> <li>. Expedite resolution of project-related issues.</li> <li>. Ensure adequate Customer resources are available.</li> <li>. Assist with mindSHIFT on-site visits.</li> <li>. Provide, on an as-needed basis, reasonable and mutually agreed upon access to technical staff for participation in discussions on business or technical affairs.</li> <li>. Provide feedback and/or approval on mindSHIFT proposals within two (2) business days.</li> </ul> </li> <li>- Customer will ensure all third party contracts (when applicable) are signed in a timely manner, so as not to cause a delay in project schedule. [MST#179]</li> </ul>
2	<p><b>CHANGE MANAGEMENT PROCEDURE</b></p> <p>In order to maintain a clear line of communication throughout the engagement, mindSHIFT will employ a process whereby any changes to the scope of services to be provided to Customer that may impact project direction, deliverables, schedule and/or costs will be documented and approved before being implemented. The steps in mindSHIFT's Change Management Procedure are listed below.</p> <ul style="list-style-type: none"> <li>- A Change Control Form (CCF) will be utilized for communicating change. This form must describe the change, the reason for the change, and the effect the change will have on the key project variables (Scope, Schedule and Cost).</li> <li>- Each CCF will be created by mindSHIFT and sent to Customer's designated Project Manager. All CCFs will be dated and sequentially numbered.</li> <li>- Customer will have the opportunity to review the CCF, or a joint review will be scheduled if necessary. If extensive review is required, or if the review has the potential to further impact the project, this will also be documented in a CCF.</li> <li>- Customer will approve or reject the CCF.</li> <li>- If Customer approves a CCF, it will automatically amend this Work Order.</li> <li>- If the CCF calls for an investigation to determine the impact of a change event, the investigation will commence upon authorization of the CCF. The findings of the investigation will be presented to Customer as deemed appropriate by mindSHIFT (or as indicated in the CCF) along with a new CCF to implement the findings, if necessary.</li> <li>- Extensive revisions to a CCF, or a delay in acceptance of a CCF, has the potential to further impact the project, which will also be documented in a CCF.</li> <li>- If, after revisions, a CCF is still not accepted by Customer, the parties' Project Managers will meet to determine an acceptable work-around or resolution to the issue that first initiated the CCF. [MST#180]</li> </ul>
3	<p><b>ADDITIONAL TERMS</b></p> <ul style="list-style-type: none"> <li>- The monetary charges in the Work Order are estimates based on technical information provided by Customer. mindSHIFT will conduct a system review following execution of the Work Order to verify the accuracy of this information. mindSHIFT will invoice based on technical facts determined during the system review, which may or may not correspond to the information initially provided by Customer. Customer agrees to the monetary charges as updated following the system review. Depending on the nature of those differences, the Deployment Date may change, subject to the availability of additional mindSHIFT resources. mindSHIFT may decline Customer requests for services that are not listed in the Work Order. If mindSHIFT discovers compatibility issues, Customer will either obtain compatible equipment or pay mindSHIFT to resolve the conflict.</li> <li>- Customer is also invoiced for taxes, shipping and other fees as described in Master Service Agreement.</li> <li>- Total Setup Fees are due upon Work Order signature. Monthly Recurring Fees are invoiced after deployment.</li> <li>- Customer acknowledges that this Work Order is subject to the previously or concurrently signed Agreement and the Service Level Agreement. [MST#181]</li> <li>- There will be one contract for PJA, but we will receive ten bills (one per each facility at the allocation below).</li> </ul>



PJA Consulting Services LLC

Facility Name	Allocation
Bamwell	11.28%
Carillon	15.06%
East Neck	14.34%
LI Script	1.00%
Mills Pond	11.95%
Norwalk	7.17%
Petite Fleur	8.60%
Sea Crest	15.30%
Shore View	15.30%
TOTAL	100.00%

# Monthly Quote

\*PUNCHCLICK

Wescom Solutions Inc.  
5570 Explorer Drive  
Mississauga ON L4W 0C4  
Canada

Page 2 of 3

Date 12/8/2015  
Quote # 45878

Product	Description	Quantity	Unit Price	Discount	Net Price	Rate	Net Total	Original Total
Practitioner Engagement Full Feature Set	Practitioner Engagement: Secure Conversation, Mobile Chart, Mobile Order Signatures Feature Sets, ePrescribing and Practitioner Documentation. Mills Pond Nursing and Rehabilitation Center - SNF:	150	\$0.1600	\$4.880	47.0%	\$0.0840	\$307.98	
Practitioner Engagement Full Feature Set	Practitioner Engagement: Secure Conversation, Mobile Chart, Mobile Order Signatures Feature Sets, ePrescribing and Practitioner Documentation. New Britain - SNF:	252	\$0.1600	\$4.880	47.0%	\$0.0840	\$651.77	
Practitioner Engagement Full Feature Set	Practitioner Engagement: Secure Conversation, Mobile Chart, Mobile Order Signatures Feature Sets, ePrescribing and Practitioner Documentation. Norwalk - SNF:	90	\$0.1600	\$4.880	47.0%	\$0.0840	\$232.78	
Practitioner Engagement Full Feature Set	Practitioner Engagement: Secure Conversation, Mobile Chart, Mobile Order Signatures Feature Sets, ePrescribing and Practitioner Documentation. Seecrest Healthcare Center - SNF:	150	\$0.1600	\$4.880	47.0%	\$0.0840	\$387.98	
Practitioner Engagement Full Feature Set	Practitioner Engagement: Secure Conversation, Mobile Chart, Mobile Order Signatures Feature Sets, ePrescribing and Practitioner Documentation. Shore View Nursing Home - SNF:	320	\$0.1600	\$4.880	47.0%	\$0.0840	\$827.85	
Practitioner Engagement Full Feature Set	Practitioner Engagement: Secure Conversation, Mobile Chart, Mobile Order Signatures Feature Sets, ePrescribing and Practitioner Documentation. Stemford - SNF:	320	\$0.1600	\$4.880	47.0%	\$0.0840	\$827.85	
Practitioner Engagement Full Feature Set	Practitioner Engagement: Secure Conversation, Mobile Chart, Mobile Order Signatures Feature Sets, ePrescribing and Practitioner Documentation. Workmen's Circle MultiCare Center - SNF:	156	\$0.1600	\$4.880	47.0%	\$0.0840	\$403.48	
Practitioner Engagement Full	Practitioner Engagement: Secure Conversation, Mobile Chart, Mobile Order	524	\$0.1600	\$4.880	47.0%	\$0.0840	\$1,355.27	

Signature

*[Handwritten Signature]*

Printed Name

*[Handwritten Name]*

Date

*[Handwritten Date]*

Printed Title

*[Handwritten Title]*

NW

RollerClickCare

# Monthly Quote

Wescom Solutions Inc  
 5570 Explorer Drive  
 Mississauga ON L4W 0C4  
 Canada

Quote Title  
 Practitioner Engagement  
 Page 1 of 3

Prepared for:  
 P.J.A. Consulting Services, LLC  
 225 Crossways Park Drive  
 Woodbury NY 11797  
 United States

Date: 12/8/2015  
 Quote #: 45878  
 Expires: 1/31/2016  
 Sales Rep: Richard Price  
 Shipping Code (2)

Practitioner Engagement Full Feature Set	SNF	Quantity	Unit Price	Discount	Rate	Net Price	Total Price
Discount will be increased for this Practitioner Engagement module only, from 45% to 47%							
Practitioner Engagement Full Feature Set	Barnwell Nursing & Rehabilitation Center - SNF:	236	\$0.1600	\$4.880	47.0%	\$0.0848	\$610.39
Practitioner Engagement Full Feature Set	Carillon Nursing & Rehab Center - SNF:	315	\$0.1600	\$4.880	47.0%	\$0.0848	\$814.72
Practitioner Engagement Full Feature Set	DeWitt Rehabilitation and Nursing Center - SNF:	499	\$0.1600	\$4.880	47.0%	\$0.0848	\$1,290.61
Practitioner Engagement Full Feature Set	East Neck Nursing & Rehab Center - SNF:	300	\$0.1600	\$4.880	47.0%	\$0.0848	\$775.92
Practitioner Engagement Full Feature Set	Petite Fleur Nursing Home - SNF:	180	\$0.1600	\$4.880	47.0%	\$0.0848	\$465.55
Practitioner Engagement Full Feature Set	Komanoff Center for Geriatrics & Rehab Medicine - SNF:						

Signature: *Paul Barry*  
 Printed Name: Paul Barry

Date: 1/5/2016  
 Printed Title: VP General Operations

# Monthly Quote

Wescom Solutions Inc.  
 5570 Explorer Drive  
 Mississauga ON L4W 0C4  
 Canada

Date 12/8/2015  
 Quote # 45878

Product	Description	Quantity	Unit Price	Net Price	Discount %	Net Total	Gross Total
Practitioner Engagement Full Feature Set	Practitioner Engagement: Secure Conversation, Mobile Chart, Mobile Order Signatures Feature Sets, ePrescribing and Practitioner Documentation. Mills Pond Nursing and Rehabilitation Center - SNF:	150	\$0.1600	\$4.880	47.0%	\$0.0848	\$387.96
Practitioner Engagement Full Feature Set	Practitioner Engagement: Secure Conversation, Mobile Chart, Mobile Order Signatures Feature Sets, ePrescribing and Practitioner Documentation. New Britain - SNF:	252	\$0.1600	\$4.880	47.0%	\$0.0848	\$651.77
Practitioner Engagement Full Feature Set	Practitioner Engagement: Secure Conversation, Mobile Chart, Mobile Order Signatures Feature Sets, ePrescribing and Practitioner Documentation. Norwalk - SNF:	90	\$0.1600	\$4.880	47.0%	\$0.0848	\$232.78
Practitioner Engagement Full Feature Set	Practitioner Engagement: Secure Conversation, Mobile Chart, Mobile Order Signatures Feature Sets, ePrescribing and Practitioner Documentation. Seacrest Healthcare Center - SNF:	150	\$0.1600	\$4.880	47.0%	\$0.0848	\$387.96
Practitioner Engagement Full Feature Set	Practitioner Engagement: Secure Conversation, Mobile Chart, Mobile Order Signatures Feature Sets, ePrescribing and Practitioner Documentation. Shore View Nursing Home - SNF:	320	\$0.1600	\$4.880	47.0%	\$0.0848	\$827.65
Practitioner Engagement Full Feature Set	Practitioner Engagement: Secure Conversation, Mobile Chart, Mobile Order Signatures Feature Sets, ePrescribing and Practitioner Documentation. Stamford - SNF:	320	\$0.1600	\$4.880	47.0%	\$0.0848	\$827.65
Practitioner Engagement Full Feature Set	Practitioner Engagement: Secure Conversation, Mobile Chart, Mobile Order Signatures Feature Sets, ePrescribing and Practitioner Documentation. Workmen's Circle MultiCare Center - SNF:	156	\$0.1600	\$4.880	47.0%	\$0.0848	\$403.48
Practitioner Engagement Full	Practitioner Engagement: Secure Conversation, Mobile Chart, Mobile Order	524	\$0.1600	\$4.880	47.0%	\$0.0848	\$1,355.27

Signature Lisa Army  
 Printed Name LISA ARMY

Date 1/5/2016  
 Printed Title: VP Business Operations

# Monthly Quote

Wescom Solutions Inc.  
5570 Explorer Drive  
Mississauga ON L4W 0C4  
Canada

Page 3 of 3

Date: 12/8/2015  
Quote #: 45878

Feature Set	Description	Quantity	Unit Price	Total Price	Discount	Net Price	Grand Total
Practitioner Engagement Full Feature Set	<p>Signatures Feature Sets, ePrescribing and Practitioner Documentation.</p> <p>MorningSide- SNF</p> <p>Practitioner Engagement: Secure Conversation, Mobile Chart, Mobile Order Signatures Feature Sets, ePrescribing and Practitioner Documentation.</p> <p>Terrace Healthcare Center - SNF has been removed from this quote. We will do a separate quote for this facility once they are live with PCC.</p>	314	\$0.1600	\$4.880	47.0%	\$0.0848	\$812.13

**Terms:**

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2. Maintenance: Application enhancements and corrections
3. Hosting: Providing a secure and reliable server platform for the application and management of the application.
4. Unless otherwise stated, all project coordination, implementation and data services are provided by consultants online and over the telephone. Online services are available and quoted separately
5. Cancellation Policy: All training sessions scheduled with a PointClickCare consultant require at least 24 hours notice when cancelling. Any sessions cancelled with less than 24 hours notice will be charged at their full rate. This policy also applies to fixed rate customers.
6. Subscription services are subject to the PointClickCare Subscription Service Terms.
7. Prices are subject to all applicable taxes
8. Implementation fees are due within 30 days of signing.

Please fax signed quotes to 1-800-716-0995 or scan and email to sales@pointclickcare.com.

Signature: [Handwritten Signature]

Date: 1/5/2016

Printed Name: [Handwritten Name]

Printed Title: [Handwritten Title]

# Professional Services Quote

Wescom Solutions Inc.  
5570 Explorer Drive  
Mississauga ON L4W 0C4  
Canada

Quote Title  
Practitioner Engagement

Prepared for:  
P.J.A. Consulting Services, LLC  
225 Crossways Park Drive  
Woodbury NY 11797  
United States

Date: 12/8/2015  
Quote #: 45883  
Expires: 1/31/2016  
Sales Rep: Richard Price  
Shipping Code (2)

*WAIVED*

Item	Quantity	Description	Unit Price	Total Price
Secure Conversations Implementation Fee	1	Enable & provide training for use of Secure Conversations to send secure, resident-specific text messages from PointClickCare to the TigerText mobile app to conduct a conversation that is visible to care team members within PointClickCare.	\$1,200.00	\$1,200.00
		***Practitioner Engagement		
Project Management	1	Fixed Rate Project Coordination	\$500.00	\$500.00

Term Total	\$1,700.00
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 6 Subscription services are subject to the PointClickCare Subscription Service Terms.  
 7 Prices are subject to all applicable taxes.  
 8 Implementation fees are due within 30 days of signing.

Please fax signed quotes to 1-800-716-0995 or scan and email to sales@pointclickcare.com.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Printed Title: \_\_\_\_\_

This Secure Conversations Addendum (the "Addendum") is entered into between Wescom Solutions, Inc. d/b/a PointClickCare ("PointClickCare") and P.J.A. Consulting Services, LLC. ("Customer") and becomes effective as of the date it has been signed by both parties, below (the "Effective Date"). This Addendum modifies the existing Service Agreement between the parties, relating to the health information technology ("HIT") services provided by PointClickCare to Customer (the "Service Agreement"). All terms and conditions of the Service Agreement and any related agreements remain in effect, unless modified by the provisions set forth in this Addendum. By signing this Addendum, the Customer may subscribe for the use of the secure conversations services powered by the TigerText platform (the "Secure Conversations Services"), which are provided by a third party platform that is owned and operated by TigerText, Inc. (a third party software vendor) and licensed to PointClickCare for the purpose of sub-licensing the Secure Conversations Services to our customers. This Addendum is solely in respect of Customer's use of the Secure Conversations Services. Capitalized terms not defined in this Addendum shall have the same meanings as in the Service Agreement.

#### Terms of Use of the Secure Conversations Services

1. **Customer's Acknowledgments and Agreements.** In respect of the use of the Secure Conversations Services, Customer understands, acknowledges, and agrees:
  - (a) the Secure Conversations Services are wireless services intended to deliver non-critical, non-emergency messages between users,
  - (b) the Secure Conversations Services are dependent upon a number of factors beyond PointClickCare's control, including, but not limited to, the operation of hardware and network services provided by third parties;
  - (c) the Secure Conversations Services are not a substitute for any medical facility's current systems of administering and safeguarding medical treatment and/or medicine;
  - (d) there may be occasional communication failures or delays in the delivery or receipt of properly sent text communications that are beyond PointClickCare's control;
  - (e) the Secure Conversations Services are not expected to perform at the same level of performance and/or reliability expected of medical devices used in the delivery of critical medical care environments;
  - (f) as a condition of using the Secure Conversations Services, Customer accepts all risk (whether known or unknown) associated with the foregoing and with Customer's use of the Secure Communication Services; and
  - (g) with regard to any third party asserted claims or actions, including for personal injury, tort, medical malpractice, or for other acts, errors, or omissions in the delivery of medical care or medical information, or that otherwise arise out of or are in any way connected with Customer's access to or use of the Secure Conversations Services or any of Customer's affiliates' delivery of medical care (a "Medical Claim"), Customer shall indemnify and hold harmless PointClickCare and its officers, directors, employees, agents, and subcontractors, including but not limited to, parties retained by PointClickCare to provide services or products directly to Customer from and against any such claims, including but not limited to Medical Claims, and against any and all losses, damages, expenses (including reasonable attorneys' fees), claims, liabilities, suits, or actions resulting therefrom, whether or not such claims or Medical Claims are foreseeable as at the effective date hereof, UNLESS SUCH CLAIMS RESULT FROM THE NEGLIGENT ACTS OR OMISSIONS BY PointClickCare.

- (h) [Applicable to Alberta Customers Only.] Customer hereby confirms that the Service Agreement meets all the legal requirements set forth in Section 8(4) of the Health Information Regulation (Alberta Regulation 70/2001) with respect to the provisions which must be included in a written agreement before a custodian (the Customer) may share health information with a person (PointClickCare) who will be storing, using or disclosing the information outside of Alberta.
  
- (i) [Applicable to British Columbia Public Sector Customers Only.] Customer hereby confirms that it is in compliance with Section 30.1 of the Freedom of Information and Protection of Privacy Act (RSBC 1996, c. 165), because its standard resident consent form expressly informs individuals that their personal information, which will be collected by Customer in the course of providing health care services, may be stored in and/or accessed from a jurisdiction outside of Canada.

IN WITNESS WHEREOF the Parties have agreed to the terms of this Addendum.

WESCOM SOLUTIONS INC.

P.J.A. CONSULTING SERVICES, LLC.

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Signature: Lisa Garay  
Print Name: LISA GARAY  
Title: VP CLIENT SERVICES  
Date: 1/5/2006

# PointClickCare

## Professional Services Quote

Wescom Solutions Inc.  
6975 Creditview Road  
Unit 4  
Mississauga ON L5N 8E9

Quote Title  
add norwalk facility -services

Prepared for:  
P.J.A. Consulting Services, LLC  
225 Crossways Park Drive  
Woodbury NY 11797  
United States

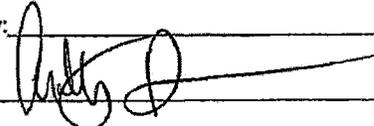
Date: 5/2/2013  
Quote #: 17342  
Expires: 6/1/2013  
Sales Rep: Richard Price  
Shipping Code (2)

Item	Qty	Description	Extended Rate	Amount
		Norwalk 23 Prospect Ave Norwalk CT 06850  Anticipated go live June 1 2013		
Consultant	6	clinical set up assistance	\$125.00	\$750.00
Consultant	10	admin/financial set up and end user training (CT specific)	\$125.00	\$1,250.00
Gold Data Import Package	1	Gold Data Import Package - includes Initial MDS Import, Gap MDS Import, Common Codes and Configuration Setup, Resident Import, Contact Import, Census Import, AR Balance Forward Import	\$1,750.00	\$1,750.00
VIS Work	1	Vendor Integration Services Work	\$150.00	\$150.00
Consultant	1	POC and eMAR set up/activation. Does not include end user training, just activation.	\$1,000.00	\$1,000.00

<b>Term Total</b>	<b>\$4,900.00</b>
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 5. Cancellation Policy: All training sessions scheduled with a PointClickCare consultant require at least 24 hours notice when cancelling. Any sessions cancelled with less than 24 hours notice will be charged at their full rate. This policy also applies to fixed rate customers.  
 6. Subscription services are subject to the PointClickCare Subscription Service Terms.  
 7. Prices are subject to all applicable taxes.  
 8. Implementation fees are due within 30 days of signing.  
 9. The Term Total reflects the amount of all subscriptions amounts including applicable taxes for the term of the quote.

Please fax signed quotes to 1-800-716-0995 or scan and email to sales@pointclickcare.com.

Approved By: \_\_\_\_\_  
 Signature:  \_\_\_\_\_

Date: 5/2/13

# PointClickCare

## Monthly Quote

Wescom Solutions Inc.  
6975 Creditview Road  
Unit 4  
Mississauga ON L5N 8E9

Quote Title  
add norwalk facility

Prepared for:  
P.J.A. Consulting Services, LLC  
225 Crossways Park Drive  
Woodbury NY 11797  
United States

Date: 5/2/2013  
Quote #: 17340  
Expires: 6/1/2013  
Sales Rep: Richard Price  
Shipping Code (2)

Item	Description	Bed/Qty	Base Price	List Rate	Vol. Disc.	Net CPRD	Monthly Rate
	Norwalk 23 Prospect Ave Norwalk CT 06850 Anticipated go live June 1 2013						
PCC EHR Advantage for SNF/LTC	ADT, MDS, User Defined Assessments, Care Plans, Diagnosis, Physician Orders, MAR/IAR, Progress Notes, Communication Board, Weights and Vital Signs, Immunization, eQIA, Point of Care, Census, Billing, Accounts Receivable, Collections, Trust Accounts, IRM	150	\$0.4800	\$14.640	38.0%	\$0.2976	\$1,361.52
General Ledger/Accounts Payable	General Ledger, Accounts Payable	150	\$0.1000	\$3.050	43.0%	\$0.0570	\$260.78
Third Party ADT Interface (HL7 Web Service, 5 Pack)	HL7 Web service provides resident information to feed ancillary systems such as dietary management software, excludes Pharmacy, (5 Pack)	150	\$0.0700	\$2.135	50.0%	\$0.0350	\$160.13

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4. Unless otherwise stated, all project coordination, implementation and data services are provided by consultants online and over the telephone. Online services are available and quoted separately.
5. Cancellation Policy: All training sessions scheduled with a PointClickCare consultant require at least 24 hours notice when cancelling. Any sessions cancelled with less than 24 hours notice will be charged at their full rate. This policy also applies to fixed rate customers.
6. Subscription services are subject to the PointClickCare Subscription Service Terms.
7. Prices are subject to all applicable taxes.
8. Implementation fees are due within 30 days of signing.
9. The Term Total reflects the amount of all subscriptions amounts including applicable taxes for the term of the quote.

Please fax signed quotes to 1-800-716-0995 or scan and email to sales@pointclickcare.com.

Approved By: \_\_\_\_\_

Signature: 

Date: 5/9/13

# PointClickCare

## Monthly Quote

Wescor Solutions Inc.  
6975 Creditview Road  
Unit 4  
Mississauga ON L5N 8E9

Quote Title  
subscriptions for two new facilities

Prepared for:  
P.J.A. Consulting Services, LLC  
225 Crossways Park Drive  
Woodbury NY 11797  
United States

Date: 2/26/2013  
Quote #: 16249  
Expires: 3/28/2013  
Sales Rep: Richard Price

Item	Description	Bed/Qty	Base Price	List Rate	Vol. Disc.	Net CPRD	Monthly Rate
PCC EHR Advantage for SNF/LTC	Seacrest Healthcare Center 3035 West 24th Street Brooklyn NY 11224 ADT, MDS, User Defined Assessments, Care Plans, Diagnosis, Physician Orders, MAR/TAR, Progress Notes, Communication Board, Weights and Vital Signs, Immunization, eQIA, Point of Care; Census, Billing, Accounts Receivable, Collections, Trust Accounts, IRM	320	\$0.4800	\$14.640	38.0%	\$0.2976	\$2,904.58
General Ledger/Accounts Payable	General Ledger, Accounts Payable	320	\$0.1000	\$3.050	43.0%	\$0.0570	\$556.32
Third Party ADT Interface (HL7 Web Service, 5 Pack)	HL7 Web service provides resident information to feed ancillary systems such as dietary management software, excludes Pharmacy. (5 Pack)	320	\$0.0700	\$2.135	50.0%	\$0.0350	\$341.60
PCC EHR Advantage for SNF/LTC	Shore View Nursing Home 2865 Brighton 3rd Street Brooklyn NY 11235 ADT, MDS, User Defined Assessments, Care Plans, Diagnosis, Physician Orders, MAR/TAR, Progress Notes, Communication Board, Weights and Vital Signs, Immunization, eQIA, Point of Care; Census, Billing, Accounts Receivable, Collections, Trust Accounts, IRM	320	\$0.4800	\$14.640	38.0%	\$0.2976	\$2,904.58
General Ledger/Accounts Payable	General Ledger, Accounts Payable	320	\$0.1000	\$3.050	43.0%	\$0.0570	\$556.32
Third Party ADT Interface (HL7 Web Service, 5 Pack)	HL7 Web service provides resident information to feed ancillary systems such as dietary management software, excludes Pharmacy. (5 Pack)	320	\$0.0700	\$2.135	50.0%	\$0.0350	\$341.60

**Terms:**

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2. Maintenance: Application enhancements and corrections.
3. Hosting: Providing a secure and reliable server platform for the application and management of the application.
4. Unless otherwise stated, all project coordination, implementation and data services are provided by consultants online and over the telephone. Online services are available and quoted separately.
5. Cancellation Policy: All training sessions scheduled with a PointClickCare consultant require at least 24 hours notice when cancelling. Any sessions cancelled with less than 24 hours notice will be charged at their full rate. This policy also applies to fixed rate customers.
6. Subscription services are subject to the PointClickCare Subscription Service Terms.
7. Prices are subject to all applicable taxes.
8. Implementation fees are due within 30 days of signing.
9. The Term Total reflects the amount of all subscriptions amounts including applicable taxes for the term of the quote.

Please fax signed quotes to 1-800-716-0995 or scan and email to sales@pointclickcare.com.

Approved By: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: 3/6/13

# PointClickCare

## Monthly Quote

Wescom Solutions Inc.  
6975 Creditview Road  
Unit 4  
Mississauga ON L5N 8E9

Quote Title  
add norwalk facility

Prepared for:  
P.J.A. Consulting Services, LLC  
225 Crossways Park Drive  
Woodbury NY 11797  
United States

Date: 5/2/2013  
Quote #: 17340  
Expires: 6/1/2013  
Sales Rep: Richard Price  
Shipping Code (2)

Item #	Description	Bed/Qty	Base Price	Dis. Rate	Vol. Disc.	Net CPRD	Monthly Rate
	Norwalk 23 Prospect Ave Norwalk CT 06850  Anticipated go live June 1 2013						
PCC EHR Advantage for SNF/LTC	ADT, MDS, User Defined Assessments, Care Plans, Diagnosis, Physician Orders, MAR/TAR, Progress Notes, Communication Board, Weights and Vital Signs, Immunization, eQIA, Point of Care, Census, Billing, Accounts Receivable, Collections, Trust Accounts, IRM	150	\$0.4800	\$14.640	38.0%	\$0.2978	\$1,361.52
General Ledger/Accounts Payable	General Ledger, Accounts Payable	150	\$0.1000	\$3.050	43.0%	\$0.0570	\$260.78
Third Party ADT Interface (HL7 Web Service, 5 Pack)	HL7 Web service provides resident information to feed ancillary systems such as dietary management software, excludes Pharmacy. (5 Pack)	150	\$0.0700	\$2.135	50.0%	\$0.0350	\$160.13

**Terms:**

1. Application License: License to use the selected PointClickCare application modules for the term of the subscription.
2. Maintenance: Application enhancements and corrections.
3. Hosting: Providing a secure and reliable server platform for the application and management of the application.
4. Unless otherwise stated, all project coordination, implementation and data services are provided by consultants online and over the telephone. Online services are available and quoted separately.
5. Cancellation Policy: All training sessions scheduled with a PointClickCare consultant require at least 24 hours notice when cancelling. Any sessions cancelled with less than 24 hours notice will be charged at their full rate. This policy also applies to fixed rate customers.
6. Subscription services are subject to the PointClickCare Subscription Service Terms.
7. Prices are subject to all applicable taxes.
8. Implementation fees are due within 30 days of signing.
9. The Term Total reflects the amount of all subscriptions amounts including applicable taxes for the term of the quote.

Please fax signed quotes to 1-800-716-0995 or scan and email to sales@pointclickcare.com.

Approved By: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

*[Handwritten Signature]* \_\_\_\_\_ Date: 5/9/10

# PointClickCare

# Professional Services Quote

Wescom Solutions Inc.  
6975 Creditview Road  
Unit 4  
Mississauga ON L5N 8E9

Quote Title  
add norwalk facility -services

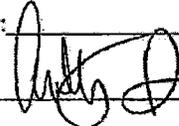
Prepared for:  
P.J.A. Consulting Services, LLC  
225 Crossways Park Drive  
Woodbury NY 11797  
United States

Date: 5/2/2013  
Quote #: 17342  
Expires: 6/1/2013  
Sales Rep: Richard Price  
Shipping Code (2)

Item	Qty	Description	Extended Rate	Amount
		Norwalk 23 Prospect Ave Norwalk CT 06850  Anticipated go live June 1 2013		
Consultant	6	clinical set up assistance	\$125.00	\$750.00
Consultant	10	admin/financial set up and end user training (CT specific)	\$125.00	\$1,250.00
Gold Data import Package	1	Gold Data import Package - includes initial MDS import, Gap MDS import, Common Codes and Configuration Setup, Resident import, Contact import, Census import, AR Balance Forward import	\$1,750.00	\$1,750.00
VIS Work	1	Vendor Integration Services Work	\$150.00	\$150.00
Consultant	1	POC and eMAR set up/activation. Does not include end user training, just activation.	\$1,000.00	\$1,000.00

<b>Term Total</b>	<b>\$4,900.00</b>
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**Terms:**  
 1. Application License: License to use the selected PointClickCare application modules for the term of the subscription.  
 2. Maintenance: Application enhancements and corrections.  
 3. Hosting: Providing a secure and reliable server platform for the application and management of the application.  
 4. Unless otherwise stated, all project coordination, implementation and data services are provided by consultants online and over the telephone. Online services are available and quoted separately.  
 5. Cancellation Policy: All training sessions scheduled with a PointClickCare consultant require at least 24 hours notice when cancelling. Any sessions cancelled with less than 24 hours notice will be charged at their full rate. This policy also applies to fixed rate customers.  
 6. Subscription services are subject to the PointClickCare Subscription Service Terms.  
 7. Prices are subject to all applicable taxes.  
 8. Implementation fees are due within 30 days of signing.  
 9. The Term Total reflects the amount of all subscriptions amounts including applicable taxes for the term of the quote.  
 Please fax signed quotes to 1-800-716-0995 or scan and email to sales@pointclickcare.com.

Approved By: \_\_\_\_\_  
 Signature:  \_\_\_\_\_

Date: 5/2/10



Order Schedule

SmartLinX Solutions, LLC  
 333 Thornall Street, 4th floor  
 Edison, New Jersey 08837



October 30, 2015

Customer: Cassena Care Norwalk healthcare  
 Street Address: 23 Prospect Street  
 City: Norwalk  
 State: Connecticut  
 Zip: 06850

Facility Name: N/A  
 Facility Address: N/A

Sales Representative: Finance  
 Contract #: 102361

This Order Schedule is entered into pursuant to the Master License and Services Agreement by and between SmartLinX Solutions, LLC ("SmartLinX"), and Norwalk Health Care ("Customer") dated 10.30.15, (the "Agreement"), the terms of which are hereby incorporated into this Order Schedule.

By signing this Order Schedule, the Customer and SmartLinX agree to the purchase and sale or license of the following in accordance with the terms and conditions of this Order Schedule and the Agreement. All capitalized terms shall have the meaning set forth in the Agreement unless otherwise defined herein.

Software Subscription				
Quantity	Item Description	Price/License/ Month	One-Time Purchase Fees	Monthly Fees
195 licenses	Schedule Optimizer	\$0.64		\$124.80
195 licenses	Time and Attendance	\$0.70		\$137.28
195 licenses	Attest	\$0.15		\$29.64
195 licenses	Mobile Enabled Employee Self Service	\$0.15		\$29.64
-	Mobile - add on for existing ESS clients	-		-
195 licenses	Accruals	\$0.10		\$19.50
195 licenses	Payroll	\$0.80		\$156.00
195 licenses	Human Resources	\$0.30		\$59.28
195 licenses	ACA Director	\$0.24		\$46.80
195 licenses	Business Analytics	\$0.11		\$21.06
	<b>Total Software Subscription Fees</b>			<b>\$624</b>
Other Subscription Services				
Quantity	Item Description	Price/Month	One-Time Purchase Fees	Monthly Fees
-	SMS Notifications	-		-
-	SmartLinX Phone Punch	-		-
	<b>Total Other Subscription Services Fees</b>			<b>\$0.00</b>
Hosting and Setup				
Quantity	Item Description	Price	One-Time Purchase Fees	Monthly Fees
25 licenses	Hosting Fee Included in price of subscription	\$0.00		\$0.00
-	Initial Setup Fee	-		-
-	Hardware Host Platform	-		-
	<b>Total Hosting and Setup</b>		<b>\$0.00</b>	<b>\$0.00</b>
Hardware				
Quantity	Item Description	Price per Unit	One-Time Purchase Fees	Monthly Fees
-	5500 Series Clock	-		-
-	3000 Series Clock	-		-
-	In-Service Clock	-		-
-	Other	-		\$125.00
	<b>Total Hardware</b>		<b>\$0.00</b>	<b>\$125.00</b>
Implementation & Training Services				
Quantity	Item Description	Rate per Unit	One-Time Purchase Fees	Note
40 hours	Implementation	\$75	\$3,000	*ESTIMATE
3 sessions	Web Training	\$400	\$1,200	*ESTIMATE
	<b>Total Professional Services</b>		<b>\$4,200</b>	
Total			Total One-Time Purchase Fees	Total Monthly Fees
Total			\$4,200	\$749

\* These are estimates only. Professional services will be provided, invoiced, and payable in full as provided in the applicable Statement of Work.

Additional Terms.

A. Fees.

1 Subscription Services Fees

(a) The Subscription Services Fees are based on the number of Licenses warranted by Authorized Employees. The number of Licenses set forth in the table above is the minimum based on information provided by Customer ("Estimated Authorized Employees"). Customer will be billed for actual amount of licenses over the minimum of purchased licenses defined in this order schedule at all times. Customer is responsible to pay the fees applicable to the number of confirmed Authorized Employees as of first billing cycle beginning 30 days from order effective date and throughout the Subscription License Term.

(b) If Customer adds Licenses or Authorized Employees during the Subscription Services License Term, Customer shall purchase such additional licenses at SmartLinx's then-current fees, unless otherwise mutually agreed by the parties. Such licenses may be packaged in volume increments. Monthly fees for additional Authorized Employees shall be payable for the remainder of the License Term. Customers purchasing Subscription Services will be billed for the same number of licenses per product based on the highest number of Authorized Employees at any given time for any Subscription Services purchased pursuant to the Agreement.

(c) Other Fees: *Hardware Purchase Fees* are due upon signed order schedule and receipt of Invoice. Hardware is shipped to a customer upon a receipt of payment. Hardware is subject to 20% monthly maintenance fees. Hardware shipping charges remain a full responsibility of a customer. *Hosting and Subscription Fees* are invoiced to a customer on monthly basis one month ahead and in accordance with price set in this schedule. The billing commencement date is 30 days following effective date of this order schedule. *Professional Service Fees* are based on the scope of work and agreed rate. This order represents an estimate of work required to implement the product/products. Professional services are invoiced monthly based on Time and Materials. *Initial Setup Fee* : one-time fee per Customer to set up Customer's initial environment with SmartLinx's hosting provider.

2 In the event that Customer sells or otherwise transfers the Facility to a third party ("Facility Purchaser"), subject to fulfillment of the following conditions, Customer shall have the right to transfer to such Facility Purchaser the subscription to use the Subscription Services that Customer purchased under this Order Schedule for such Facility: (a) Purchaser and SmartLinx shall have entered into SmartLinx' then-current Master SAAS Agreement; (b) Customer shall prior to the effective date of assignment paid to SmartLinx all fees associated with such subscription as described in this Order Schedule for the period prior to and up to the effective date of assignment; and (c) Purchaser, Customer and SmartLinx shall have executed an Assignment Agreement under which:

i. Purchaser assumes all rights and obligations associated with such subscription as described in this Order Schedule (including without limitation the obligation to pay all fees) for and with regard to the period from and after the effective date of assignment; and

ii. Customer reaffirms its obligations for all matters associated with such subscription as described in this Order Schedule (including without limitation the obligation to pay all fees and liability for all breaches of the Order Schedule and the Agreement) for or which occur during the period prior to and up to the effective date of assignment.

3 Payment. All invoices shall be due and payable within thirty (30) days from the date of invoice, which will be issued one month prior to subscription start. The payment is due via ACH on the first of each month in order to guarantee the level of discount provided to you. SmartLinx reserves the right to charge list price if your payment is not set up for scheduled ACH. SmartLinx shall have the right to assess a late payment charge on any overdue amounts. A minimum late fee of 1.5% a month and \$45 late fee will be assessed for past due payments. SmartLinx Solutions LLC reserves the right to suspend all services if payment is past due 15 days from the date of the invoice. All payments are non-refundable except as otherwise expressly provided in the Agreement. Please list the name and contact information for CFO/ Head of Finance.

Name \_\_\_\_\_ Title \_\_\_\_\_ Email address \_\_\_\_\_ Tel \_\_\_\_\_

4 Taxes. Customer is responsible for all taxes, charges and duties applicable to the transaction, including without limitation, sales, use, value added, or withholding taxes imposed by any federal, state, provincial, local or other government entity, excluding taxes based on the net income of SmartLinx. If SmartLinx is obligated to collect taxes, then the appropriate amount will be added to Customer's invoice.

5 Support Services. Subscription Services include Basic Support Services as set forth in the attached Support Exhibit, incorporated herein by reference.

INTENDING to be legally bound, the parties, through their authorized representatives, have executed this Order Schedule, effective as of the later date of the two signatures below (the "Order Schedule Date").

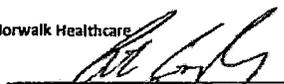
Cassena Care Norwalk Healthcare

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

  
Arthur Co. president  
VP of Finance  
11/24/15

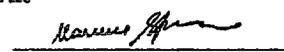
SmartLinx Solutions LLC

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

  
Marina Aslanyan  
CEO  
10/30/15

Support Exhibit to Order Schedule for Subscription Services

1. General. SmartLinx shall provide Support Services to assist Customer with resolving technical issues relating to the Subscription Services. Subscription Services (and the Subscription Services Fees) include Support Services at the Premium Support Level, as defined below, during the License Term at no additional charge.

2. Definitions. Except as otherwise defined in this Exhibit or Order Schedule, all capitalized terms shall have the meaning set forth in the Agreement.

"Business Hours" or "Business Days" means Monday - Friday 8AM - 8PM (EST), excluding SmartLinx holidays.

"Release" shall mean any release, update, service release or patch characterized by a change in a number in any position to the right of the first decimal point in the version name, which SmartLinx makes generally available without additional charge to customers of the applicable Subscription Services. "Releases" do not include new Versions or new features or modules which SmartLinx makes generally available as separate or add-on products.

"Version" means a version of the Subscription Services characterized by a change in a number to the left of the first decimal point in the version name. (For example, following Release 7.4, 8.0 would be a new Version, but 7.5 would not.)

3. Basic Support Level. The Premium Support Level provides:

- (a) Help Desk support (email, telephone and website) for problem resolution during Business Hours;
- (b) 24x7 telephone support for URGENT Priority Issues (as defined in the table below); and
- (c) Releases and new Versions made generally available during the Subscription Services License Term.

4. Response Times. Response times will be as follows. A "Response" is SmartLinx's initial confirmation via phone, job ticket, email or otherwise of receipt of Customer's support request. Except for URGENT Priority Issues, calls or emails received by SmartLinx after Business Hours shall be deemed received at the start of the next Business Day.

Priority	Definition	Response Time
URGENT	An URGENT Priority case is reporting a problem, which occurs in a live production environment, that: (a) results in the continual unavailability of the application or data; (b) constitutes an intolerable degradation of application performance; or (c) is causing or is likely to cause data integrity issues.	4 Hours
HIGH	A HIGH Priority case is reporting a problem that: (a) degrades production environment significantly impacted to an extent but does not prevent Customer from continuing to use the application, (b) results in a short availability outage but for which a work-around exists; (c) may affect future performance but an immediate response is not required to continue use of the application; or (d) any calls which are not urgent priority calls.	2 Business Days
MEDIUM	A MEDIUM Priority case is reporting a problem that: (a) limited impact to production environment (b) minor disruption to business (c) issues with easily implemented, known workarounds.	3 Business Days
LOW	A LOW Priority case is reporting the following; (a) general inquiry (b) information request (c) enhancement request (d) document request.	5 Business Days

5. Out of Scope. The following are out of scope of Support Services: (i) any hardware, hardware-related microcode or any software or interfaces not provided by SmartLinx; (ii) any problems caused by Customer's failure to adhere to applicable technical restrictions and requirements contained in applicable Documentation; and (iii) Professional Services.

6. Supported Versions. Support Services are available only for the current Version and the prior two Versions of the applicable Subscription Services.

7. Support Center. Support Center contact information is as set forth below (and subject to change on prior written notice):

Telephone: 800-307-8535  
 Email: support@smartlinxsolutions.com  
 Web: http://qms.smartlinxsolutions.com

8. Customer Support Representatives. All support inquiries and communications from or to Customer shall be conducted through Customer's support representatives who (i) have completed the applicable SmartLinx training at Customer's expense; (ii) have been identified as support representatives in writing to SmartLinx; and (iii) have, as reasonably determined by SmartLinx, an appropriate level of technical skills and experience generally, and in the use and administration of the applicable Subscription Services. Customer shall have three (3) months from the beginning of the initial Subscription Services License Term to ensure that its support representatives complete the training requirement specified in (i) above; thereafter any Customer support representatives who have not met this requirement will be removed from the support contact list and will no longer be entitled to receive helpdesk support.

9. Availability Commitment for Subscription Services. Subject to the terms herein, SmartLinx agrees that the Subscription Services will be Available (as defined below) to the Customer at least 99.5% of each calendar quarter during the applicable License Term ("Availability Commitment").

"Available" means that, following commencement of Subscription Services after completion of implementation services by SmartLinx, the Subscription Services are available 24 hours per day, 7 days a week, measured over a calendar quarter, excluding downtime or unavailability caused by the following:

- (a) scheduled maintenance performed during the regular planned maintenance window as SmartLinx may reasonably designate from time to time;
- (b) emergency maintenance, of which SmartLinx will notify Customer as soon as is practicable but will first endeavor to remedy the emergency;
- (c) acts or omissions of Customer or anyone gaining access through Customer's passwords or equipment;
- (d) Customer's use of hardware, network services or components thereof which are controlled by Customer or third parties (other than SmartLinx contractors or agents) which impair Customer's connections to the Subscription Services or the operation or performance of the Subscription Services and/or the transmission of data;
- (e) the flow of data to or from the SmartLinx System and the Internet, cellular, telecommunications or other communications facilities provided or controlled by third parties other than the SmartLinx data center facility; or
- (f) a service interruption caused by a security threat until such time as the security threat has been eliminated.

If SmartLinx fails to meet the 99.5% Availability Commitment for two consecutive calendar quarters, then Customer will be entitled, as its sole remedy, to a credit equal to 10% of the pro-rated, quarterly portion of the annual Subscription Services Fee (i.e., the annual Subscription Services Fee ÷ 4) (a "Service Credit"). Claims under this provision must be made in good faith and by submitting a written request to SmartLinx within sixty (60) days after the end of the relevant month.

The maximum amount of Service Credits for any calendar quarter shall not exceed 10% of the pro-rated, quarterly portion of the annual Subscription Services Fee for that calendar quarter. The maximum amount of all Service Credits each year to Customer shall not exceed 10% of the annual Subscription Services Fees for that year.



## Master License and Services Agreement

This Master Agreement is made as of the 30th day of October, 2015, (the "Effective Date") by and between SmartLinx Solutions, LLC, a Delaware corporation having its principal place of business at 333 Thornall 4<sup>th</sup> Floor, Edison, NJ 08837 ("SmartLinx") and Norwalk Health Care a corporation having its principal place of business at 23 Prospect Street Norwalk, CT 06850 ("Customer").

For good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

### 1. Definitions.

"Agreement" means this Master Agreement, including any Exhibits hereto and any Order Schedules and Statements of Work executed pursuant to this Master Agreement.

"Authorized Users" means employees, agents and contractors of Customer who are authorized or permitted by Customer to access or use the Subscription Services or Licensed Software, as applicable, in one or more Facilities including without limitation, by viewing information, managing or accessing records or schedules, or having a profile therein. With respect to particular Subscription Services or Licensed Software which are sold or licensed on the basis of Manager Users rather than Authorized Users (as indicated on the applicable Order Schedule), references herein to Authorized Users shall be deemed to mean Manager Users.

"Business Purposes" means Customer's internal business purposes as conducted at the Facility.

"Content" means data, text, images, software, documents, materials, and other forms of information or communication which are a part of, or contributed or made available through the Subscription Services or Licensed Software. Content originating with Customer or its Authorized Users is referenced herein as "Customer Content." Content originating with SmartLinx, its licensors or contractors is referenced herein as "SmartLinx Content."

"Documentation" means end-user documentation which SmartLinx generally makes available to customers of the applicable Subscription Services or Licensed Software, and which is provided to Customer hereunder, including without limitation, service or product descriptions, specifications, user guides and manuals. "Documentation" does not include training materials.

"Facility" means the Customer's office, facility or location specified in any Order Schedule.

"Hardware" means any hardware product sold by SmartLinx for use in connection with Subscription Services or Licensed Software which is identified in an Order Schedule.

"Licensed Software" means software, in object code form only, developed by SmartLinx and/or its licensors and licensed to Customer under the terms of this Agreement on a stand-alone basis (not as part of Subscription Services), as identified in an Order Schedule, including any modifications, updates or upgrades thereto which may be provided by SmartLinx pursuant to this Agreement.

"License Term" shall mean a perpetual license term for Licensed Software, commencing on the applicable Order Schedule Effective Date.

"Manager Users" means, with respect to any particular Subscription Services or Licensed Software which are sold or licensed on the basis of Manager Users rather than Authorized Users (as indicated on the applicable Order Schedule), the employees, agents and contractors of Customer who are authorized or permitted by Customer to access or use such Subscription Services or such Licensed Software, as applicable, in one or more Facilities.

"Order Schedule" means an ordering document signed by both parties which references this Agreement, identifies the Services and/or Licensed Software licenses purchased by Customer hereunder, and the pricing, usage limits, and other applicable terms with respect thereto. As of the Effective Date, the attached Order Schedule is made part of this Agreement. Additional Services and/or Licensed Software may be ordered during the Term of this Agreement through one or more Order Schedules.

"Order Schedule Effective Date" means the later date of execution by both parties of such Order Schedule.

"Professional Services" means implementation, configuration, training, consulting and/or other services as described in a Statement of Work.

“Services” means Subscription Services, Support Services and Professional Services.

“SmartLinx System” means the software, hardware, networks, processes, and interfaces used by and under control of SmartLinx or its contractors to provide Subscription Services to its customers.

“Statement of Work” means a statement of work (which may be in the form of an Order Schedule) for Professional Services which references this Agreement and is signed by both parties.

“Subscription Services” means a subscription service through which SmartLinx provides, pursuant to an applicable Order Schedule, certain software application(s) on a Software-as-a-Service (SaaS) basis, including any SmartLinx Content therein, as the foregoing may be modified by SmartLinx from time to time as set forth herein.

“Subscription Services Term” means the initial term of the Subscription Services and any renewals thereof as set forth in Section 2.2.

“Support Services” means the support and maintenance services as described in Section 4 and the applicable Order Schedule.

“Term” means the initial term of this Agreement and any renewals thereof as set forth in Section 12.1.

“Work Product” means any deliverables, configurations, code, reports, analyses, results, materials, documentation or other work product produced by SmartLinx in connection with providing Services to Customer, specifically excluding Customer Content and Customer Confidential Information.

## **2. Licensed Software, Subscription Services, Term; Restrictions.**

2.1 Licensed Software; Subscription Services. Subject to the terms of this Agreement and Customer’s fulfillment of its payment obligations with respect thereto:

- (a) Upon execution of an Order Schedule for Licensed Software, SmartLinx grants to Customer a non-exclusive, non-transferable (except as set forth in Section 15.7 below) right and license to use, and allow Authorized Users to use, such Licensed Software and related Documentation

solely for Customer’s Business Purposes during the License Term;

- (b) Upon execution of an Order Schedule for Subscription Services, SmartLinx shall provide Subscription Services during the applicable Subscription Services Term to be used by Customer and its Authorized Users, along with related Documentation, solely for Customer’s Business Purposes.

2.2 Subscription Services Term; Renewals. Unless otherwise provided in the applicable Order Schedule, the initial Subscription Services term shall be for a period of five (5) years from the Order Schedule Effective Date, and shall automatically renew for successive twelve (12) month periods unless either party gives the other written notice of non-renewal at least sixty (60) days prior to the expiration of the then-current term. SmartLinx reserves the right to modify pricing applicable to any Subscription Services renewal term provided that it gives Customer at least ninety (90) days advance written notice of such change.

2.3 Modifications to Subscription Services. SmartLinx may from time to time improve, enhance, modify and update the Subscription Services, and the Subscription Services as provided to Customer shall include any such changes which SmartLinx makes generally available to customers of such Subscription Services, at no additional charge. SmartLinx may update the Documentation to reflect material changes to the Subscription Services and technical requirements for Customer’s use thereof, as applicable, and will provide such updated Documentation to Customer. Customer acknowledges that its purchase of Subscription Services hereunder is not contingent or relying on the availability of any future functionality.

2.4 Restrictions. Except as otherwise expressly permitted herein, Customer shall not, and shall not permit its Authorized Users to do any of the following with respect to Subscription Services, Licensed Software or Documentation, as applicable: (i) distribute, market, license, sublicense, sell, rent, lease, transfer, or otherwise make same available to third parties through the operation of a service bureau, time-sharing service, or otherwise; (ii) copy, translate, disassemble, decompile, reverse-engineer or otherwise modify any portion thereof; (iii) transmit any Content that is unlawful, harmful, malicious, abusive, tortious, defamatory, vulgar, obscene, libelous, invasive of another’s privacy or right of

publicity, infringing of another party's proprietary rights, or racially, ethnically or otherwise objectionable; (iv) interfere with, impair or disrupt the Subscription Services or SmartLinx System; (v) circumvent the user authentication or security thereof or any host, network, or account related thereto; (vi) use any application programming interface to access same other than those made available by SmartLinx; (vii) use, export, provide or disclose same in violation of any laws, ordinances or regulations; (viii) introduce any virus or programming routine which is intended to or does disrupt, damage or interrupt the use of the Licensed Software, Subscription Services or the SmartLinx System; (ix) allow any third party to use any user password(s), codes, or keys for access thereto; (x) release, publish or otherwise make available to any third party the results of any performance or functional evaluation thereof; or (xi) remove any legal or proprietary notices therein, including without limitation relating to copyrights, trademarks, patents or other intellectual property rights. Without limiting any other rights or remedies, SmartLinx shall have a right to restrict or suspend Customer's or any Authorized User's access to the Subscription Services for violation of the service terms or restrictions herein or if SmartLinx determines in its reasonable discretion that such access has an adverse effect on SmartLinx, the Subscription Services, other customers of the Subscription Services, or the SmartLinx System. Customer is responsible for compliance by Authorized Users with the terms of this Agreement and applicable laws relating to access to and use of the Subscription Services and Licensed Software. All rights not expressly granted to Customer and Authorized Users in this Agreement are reserved.

### **3. Subscription Services – Requirements, Content and Security.**

3.1 Requirements. Customer is responsible for its connection to the Subscription Services and shall comply with any technical requirements applicable to Customer for the Subscription Services as set forth in the applicable Documentation.

3.2 Content. Customer is responsible for the accuracy and integrity of Customer Content, examining and confirming results prior to use and adopting procedures to identify and correct errors and omissions therein. Customer is the owner and controller of all data in Customer Content, including without limitation all information about Authorized Users used in connection with the Subscription Services or otherwise made available to SmartLinx under this

Agreement. Customer shall obtain all consents with respect to any personally identifiable information or other types of data in Customer Content as required by applicable laws and regulations. Each party shall comply with all applicable laws with respect to its collection, storage, processing and transmission of personally identifiable information in Customer Content in connection with this Agreement.

3.3 Security. Each party will use commercially reasonable measures to maintain and enforce physical and logical security procedures to prevent unauthorized access to and/or use of the Subscription Services, the Content therein and the SmartLinx System. SmartLinx will use commercially reasonable measures to secure and defend the SmartLinx System against "hackers" and others who may seek to modify or access the Subscription Services or the Content therein without authorization. Customer agrees that SmartLinx does not control the transfer of data, including but not limited to Customer Content, over telecommunications, cellular or other communications facilities, including the Internet, and SmartLinx does not warrant secure operation of the Subscription Service or SmartLinx System or that any security technologies will be able to prevent third party disruptions of the foregoing. SmartLinx will use commercially reasonable efforts to remedy any breach of security or unauthorized access. SmartLinx reserves the right to suspend access to the Subscription Services in the event of a suspected or actual security breach. SmartLinx shall not be responsible or liable for the disclosure of or unauthorized access to Content caused by Customer, Authorized Users, Customer's affiliates, or the employees, agents or contractors of any of the foregoing.

3.4 Viruses. Each party shall use commercially reasonable efforts to ensure that its Content is free of all viruses and other malicious code which could harm the Licensed Software, Subscription Services or SmartLinx System, or any third party.

### **4. Support Services.**

4.1 Subscription Services. Subscription Services shall include Support Services as defined in the applicable Order Schedule during the Subscription Services Term at no additional charge.

4.2 Licensed Software. Customers purchasing Licensed Software may purchase Support Services at the Basic or Premium Support Level, as defined in and pursuant to the terms of the applicable Order Schedule. During any period when Customer has not purchased

Support Services for Licensed Software, Customer shall not be entitled to support, releases, patches, bug-fixes or other corrections or enhancements, except to the extent provided under any applicable warranty.

**4.3 Support Services Term.** The initial Support Services term for Licensed Software shall be as set forth in the applicable Order Schedule, and shall automatically renew for successive twelve (12) month periods unless Customer gives SmartLinx written notice of non-renewal at least sixty (60) days prior to the expiration of the then-current term. To reinstate Support Services following a lapse in coverage, Customer shall pay, in addition to applicable fees for the current purchased period, Support Services fees for the period of such lapse at SmartLinx's then-current rates at the time of reinstatement. SmartLinx may modify the Support Services terms, including prices, applicable to renewal of any Support Services term upon at least ninety (90) days written notice to Customer prior to the expiration of the then-current term.

**5. Professional Services.** Customer may purchase Professional Services hereunder at any time during the Term as described in a Statement of Work. Each Statement of Work shall incorporate the terms of this Agreement and in the case of conflict, the terms of this Agreement shall prevail unless the Statement of Work expressly supersedes any specified provisions of this Agreement. Unless otherwise specified in the Statement of Work, Professional Services shall be performed on a time and materials basis at SmartLinx's then-current standard rates. Customer shall reimburse SmartLinx for actual and verifiable out-of-pocket expenses (including travel and travel-related expenses) reasonably incurred by SmartLinx in connection with any Statement of Work. SmartLinx shall not be responsible for any delay caused by Customer or any third party under contract with Customer. Customer shall not delay or cancel Professional Services without at least two (2) weeks prior written notice. SmartLinx shall invoice Customer for any Professional Services which are delayed or cancelled by Customer without such notice, at a rate of 50% of the applicable daily rate for such delayed or cancelled Services.

#### **6. Fees, Invoices, Payment, Audit**

**6.1 Fees.** The fees payable by Customer for the Subscription Services, Licensed Software, Support Services and/or Hardware, as applicable, shall be as set forth in the applicable Order Schedule. Fees for

Professional Services are as set forth in the applicable Statement of Work.

**6.2 Invoices.** SmartLinx shall invoice Customer for all applicable fees as set forth in the applicable Order Schedule.

**6.3 Payment.** Unless otherwise expressly provided in the applicable Order Schedule or Statement of Work, all invoices shall be due and payable within thirty (30) days from the date of invoice. SmartLinx shall have the right to assess a late payment charge on any overdue amounts equal to the lesser of one and one-half percent (1 1/2%) per month, or the highest rate allowed by law. In addition to any other rights and remedies, SmartLinx shall have a right to immediately suspend or terminate Subscription Services for overdue monthly Subscription Services fees, provided that Customer has not cured such non-payment within fifteen (15) days of written notice from SmartLinx. All payments are non-refundable except as otherwise expressly provided herein.

**6.4 Taxes.** Customer is responsible for all taxes, charges and duties applicable to the transaction, including without limitation, sales, use, value added, or withholding taxes imposed by any federal, state, provincial, local or other government entity, excluding taxes based on the net income of SmartLinx. If SmartLinx is obligated to collect taxes, then the appropriate amount will be added to Customer's invoice.

**6.5 Audit.** Upon request by SmartLinx, no more frequently than once in any calendar quarter, Customer shall certify to SmartLinx the number of Authorized Users. In the event that SmartLinx determines through such certification or otherwise that the number of Authorized Users exceeds the number of Authorized Users for which Customer has purchased licenses, Customer agrees to immediately purchase licenses at SmartLinx's then-current standard fees applicable to such number of actual Authorized Users. Upon at least thirty (30) days prior written notice, SmartLinx shall have a right to conduct an on-site audit of Customer's records to determine the number of Authorized Users. Such audit shall be conducted during normal business hours and with minimal disruption to Customer's business. Customer shall pay all costs of such audit upon a finding that the Customer has not purchased licenses for 10% or more of its Authorized Users.

**7. Hardware.** Additional terms applicable to the purchase and sale of Hardware shall be as set forth in the applicable Order Schedule.

## 8. Limited Warranties.

8.1 Warranty. SmartLinx warrants to Customer as follows (the period for each such warranty shall be the applicable "Warranty Period"): (i) Subscription Services will substantially conform to the applicable Documentation during the Subscription Services Term; (ii) the Licensed Software will substantially conform to the applicable Documentation for a period of one hundred twenty (120) days from the date of delivery of such Licensed Software (or the license key) to Customer; (iii) Support Services and Professional Services will be performed in a good and workmanlike manner in accordance with applicable industry standards during the period of performance thereof and for a period of thirty (30) days thereafter. Warranty terms applicable to Hardware shall be as set forth in the applicable Order Schedule.

8.2 Remedy. At no additional cost, and as Customer's sole and exclusive remedy for failure to meet the limited warranties set forth in Section 8.1, SmartLinx will use commercially reasonable efforts to correct any failure of the Subscription Services or Licensed Software, or re-perform or correct any non-conforming Support Services or Professional Services, as applicable, to conform to the applicable warranty, provided Customer notifies SmartLinx in writing during the applicable Warranty Period outlining the specific details of such non-conformance.

8.3 Exclusions. The limited warranties set forth in Section 8.1 with respect to Subscription Services or Licensed Services shall not apply if (a) such Subscription Services or Licensed Software, as applicable, are not used in accordance with this Agreement; or (b) if the non-conformity is caused by use or operation of or access to Subscription Services or the Licensed Software with an application, in manner or in an environment outside of that specified in this Agreement or the applicable Documentation.

8.4 DISCLAIMER. EXCEPT AS EXPRESSLY SET FORTH IN THIS SECTION 8 (OR, WITH RESPECT TO HARDWARE, IN THE WARRANTY SECTION OF THE APPLICABLE ORDER SCHEDULE) NEITHER SMARTLINX NOR ITS THIRD PARTY LICENSORS MAKES ANY REPRESENTATIONS OR WARRANTIES OF ANY KIND, WHETHER EXPRESS OR IMPLIED, INCLUDING ANY WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE OR NON-INFRINGEMENT. SMARTLINX DOES NOT REPRESENT THAT CUSTOMER'S USE OF THE

LICENSED SOFTWARE OR SERVICES WILL BE SECURE, UNINTERRUPTED OR ERROR FREE.

## 9. Ownership.

9.1 Ownership. As between the parties, SmartLinx owns all right, title and interest, including without limitation, all patent, copyright, trade secret, trademark and any other intellectual property and other proprietary rights in and to (i) the Subscription Services and Licensed Software, including all software therein in object code and source code, (ii) Services, (iii) SmartLinx System, (iv), Documentation, (v) Work Product, and (vi) any modifications or derivatives of the foregoing created by either party, as well as all methodologies, techniques, know-how and processes as they relate to the foregoing. Each party owns its Content and grants to the other party a non-exclusive right to use it for the purposes set forth in, or to perform its obligations under, this Agreement.

9.2 License. Subject to Customer's compliance with its payment obligations under the applicable Statement of Work, SmartLinx grants Customer a non-exclusive, non-transferable (except as set forth in Section 15.7 below), royalty-free license to use, and allow its Authorized Users to use, in connection with the applicable Licensed Software or Subscription Services and for the Business Purpose, any deliverables provided by SmartLinx pursuant to such Statement of Work.

9.3 Feedback, Data. Notwithstanding any contrary provisions, Customer acknowledges and agrees that SmartLinx may, in its discretion and without remuneration of any kind, (i) use or implement any suggestions, feedback or input from Customer relating to Services, Licensed Software, SmartLinx System or Hardware; and (ii) use information learned from all of its customers regarding their navigation and use of the Subscription Services to enhance or improve its Subscription Services, other product or service offerings or otherwise, provided that such use does not disclose the identity or any Confidential Information of Customer. To the extent that any of the foregoing is used in Services, Licensed Software, or any other products and services, all intellectual property rights to the Services, Licensed Software and other products and services, inclusive of same, shall be owned by SmartLinx. SmartLinx owns all aggregate statistical data collected by SmartLinx in connection with performance of its Services.

## 10. Confidentiality.

10.1 Responsibilities. Each party agrees that, during the Term and for a period of three (3) years thereafter, it shall: (a) use Confidential Information only for the purposes for which it was provided by the disclosing party or allowed pursuant to this Agreement ("Purpose"); (b) maintain the Confidential Information in confidence and not disclose it to any third party, except to its affiliates, contractors or consultants who have a need to know such Confidential Information for the Purpose ("Representatives"), provided that such Representatives are bound by obligations of confidentiality consistent with the provisions of this Section; and (c) use the same degree of care as it uses to protect its own confidential information of a similar nature, but not less than a reasonable standard of care. The term "Confidential Information" shall mean any technical, business, sales, customer, supplier, financial, pricing or other information or plans disclosed hereunder in any form, which is either (i) marked or identified as confidential at the time of disclosure, or (ii) is of a nature generally understood to be confidential, provided that the disclosing party generally treats it as confidential. The parties agree that this Section supersedes and replaces any prior confidentiality or non-disclosure agreement between the parties with respect to Confidential Information disclosed or received pursuant to and during the Term of this Agreement.

10.2 Exceptions. The obligations under Section 10.1 will not apply with respect to information that the receiving party can demonstrate (a) was in its possession at the time of receipt hereunder, without any obligation of confidentiality with respect thereto; (b) is or becomes generally available to the public through no breach of Section 10.1 by the receiving party or its Representatives; (c) following receipt of such information hereunder, is received from a third party under no duty of confidentiality; or (d) is independently developed by or for the receiving party without use of or resort to the Confidential Information of the disclosing party. The receiving party may disclose Confidential Information as required to comply with applicable law or any judicial or governmental order or process, provided that the receiving party shall, to the extent legally permitted, promptly notify the disclosing party of such required disclosure and reasonably cooperate with the disclosing party in its efforts to limit such disclosure or obtain a protective order or other confidential treatment with respect thereto.

## 11. Indemnification.

11.1 SmartLinx Indemnification. SmartLinx shall defend Customer and its affiliates against any third party claim that the Subscription Services or Licensed Software (in each case excluding third party software) infringes a United States patent or copyright, and shall pay any resulting damages finally awarded to such claimant or any settlement agreed to by SmartLinx, and any related costs and expenses reasonably incurred by Customer. Should the Subscription Services or Licensed Software become, or in SmartLinx' opinion be likely to become, the subject of any such claim of infringement or injunction, SmartLinx shall have the right, at its option and expense, to: (i) procure for Customer the applicable rights to the Subscription Services or Licensed Software as applicable; (ii) replace or modify the Subscription Services or Licensed Software, as applicable so that they become non-infringing; or (iii) terminate Customer's rights with respect to such Subscription Services or Licensed Software, as applicable, and refund to Customer, as applicable, (x) any pre-paid fees attributable to the terminated portion of the applicable Subscription Services Term, or (y) the unamortized portion of the license fees paid for such terminated Licensed Software, based upon a five year straight-line depreciation from the Order Form Effective Date.

(a) SmartLinx and its licensors shall have no liability under this Agreement for any claim which arises out of or relates to: (i) the use or combination of Subscription Services or Licensed Software with products or services not provided or specified for such use by SmartLinx; (ii) use of the Subscription Services or Licensed Software in a manner that does not comply with this Agreement, applicable law, or for which it was not designed; or (iii) any modification not made by SmartLinx, its contractors or agents.

11.2 Customer Indemnification. Customer shall defend SmartLinx and its affiliates against any third party claim that the Customer Content infringes a United States patent or copyright, or any privacy rights or other legal rights of a third party, and shall pay any resulting damages finally awarded to such claimant or any settlement agreed to by Customer, and any related costs and expenses reasonably incurred by SmartLinx.

11.3 Indemnification Procedure. The foregoing indemnification obligations of each party are subject to the indemnified party promptly notifying the indemnifying party in writing of such claim, provided that the indemnifying party shall be relieved of its

obligations under this Section 11 only to the extent it is prejudiced by any delay in notification. The indemnifying party shall have sole control over the defense and settlement of such claim, provided, that any settlement containing any binding obligations, admissions or liability of any indemnified party shall require such party's prior written consent. The indemnified party shall have the right, at its own expense, to participate in such litigation and settlement discussions without unreasonably interfering with the indemnifying party's ability to perform its obligations under this Section. The indemnified party shall provide all information and assistance reasonably requested by the indemnifying party, at the indemnifying party's expense.

11.4 THIS SECTION 11 STATES EACH PARTY'S SOLE AND EXCLUSIVE LIABILITY, REGARDING INFRINGEMENT OR VIOLATION OF ANY INTELLECTUAL PROPERTY RIGHTS OF A THIRD PARTY.

## 12. Term and Termination.

12.1 Term. The initial term of this Agreement shall be for a period of five (5) years from the Effective Date, and shall automatically renew for successive twelve (12) month periods unless either party notifies the other in writing of non-renewal at least sixty (60) days prior to the end of the then-current term. Notwithstanding the foregoing, the terms of this Agreement shall survive with respect to any Order Schedule or Statement of Work commenced during the Term until the termination or expiration thereof.

12.2 Termination of Agreement for Breach or Bankruptcy. Either party may terminate this Agreement or any Order Schedule or Statement of Work hereunder for material breach thereof by the other party upon thirty (30) days prior written notice of such breach which is not cured during such notice period. Termination of this Agreement for material breach, as set forth herein, shall terminate all Order Schedules and Statements of Work hereunder, but termination of any Order Schedule or Statement of Work for material breach thereof shall not terminate this Agreement or any other Order Schedule or Statement of Work. Either party may terminate this Agreement and all Order Schedules and Statements of Work hereunder immediately upon written notice if the other party (i) becomes insolvent; (ii) files a petition, or has a petition filed against it, under any laws relating to insolvency which is not abandoned or dismissed within ninety (90) days; or (iii) ceases to carry on business in the ordinary course.

12.3 Effect of Expiration or Termination. Upon termination or expiration of this Agreement and/or any Order Schedule or Statement of Work hereunder, all payment obligations incurred by Customer prior to the effective date of such expiration or termination shall survive and be payable in accordance with the applicable payment terms herein, provided that upon termination by Customer in accordance with its rights in Section 12.2, Customer shall have no payment obligations arising out of the terminated portion of the Agreement, Order Schedule or Statement of Work, as applicable. Each party shall, upon request, return or destroy all Confidential Information of the other party. Upon Customer's request received within thirty (30) days following the termination or expiration of any Subscription Services Term, SmartLinx shall return Customer data in a format determined by SmartLinx.

13. Limitation of Liability. IN NO EVENT SHALL SMARTLINX OR ITS AFFILIATES BE LIABLE FOR ANY INDIRECT, INCIDENTAL, CONSEQUENTIAL, SPECIAL OR PUNITIVE DAMAGES OF ANY KIND EVEN IF IT HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT SHALL SMARTLINX'S AND ITS AFFILIATES' AGGREGATE LIABILITY ARISING UNDER THIS AGREEMENT EXCEED THE TOTAL AMOUNT OF FEES PAID BY CUSTOMER TO SMARTLINX HEREUNDER DURING THE TWELVE (12) MONTH PERIOD PRIOR TO THE DATE THE CAUSE OF ACTION AROSE.

THE FOREGOING LIMITATION OF LIABILITY SHALL APPLY REGARDLESS OF THE FORM OF CLAIM, WHETHER IN CONTRACT, TORT OR OTHERWISE, AND NOTWITHSTANDING ANY FAILURE OF ESSENTIAL PURPOSE OF ANY WARRANTY OR REMEDY. THE PARTIES AGREE TO THE ALLOCATION OF RISKS HEREIN AND THAT THE FEES REFLECT SUCH ALLOCATION OF RISK.

14. Non-Solicitation. Customer agrees that during the Term and for a period of twelve (12) months thereafter, Customer shall not, and shall not in any way assist another party to, hire or engage as an employee, consultant, independent contractor or in any other capacity, any employee of SmartLinx, or any individual employed by SmartLinx during the prior six (6) month period, without the prior written consent of SmartLinx. In the event that Customer violates the foregoing, it shall pay liquidated damages to SmartLinx in an amount equal to the first year's compensation to such individual following such hire

or engagement in violation of this provision. Hiring or engagement which results from general recruitment activities which are in no way targeted at the employees or former employees of SmartLinx shall not be deemed a violation of this Section.

## 15. General.

15.1 Independent Contractors. The parties are independent contractors and not agents or partners of, or joint venturers with, the other party. Neither party shall have any authority to act or create any obligation on behalf of the other party.

15.2 Notices. Any notices hereunder shall be in writing and shall be delivered personally, or sent by certified or registered mail, postage prepaid and return receipt requested, or sent by Federal Express or other nationally recognized overnight courier service which tracks delivery, and shall be deemed given upon personal, confirmed or documented delivery. Notices shall be sent to the addresses above, to the attention of the Chief Executive Officer, or such other address and addressees as such party notifies the other party in writing.

15.3 Force Majeure. Except for Customer's payment obligations hereunder, either party shall be excused if such party is prevented from performing any of its obligations hereunder, in whole or in part, due to causes beyond its reasonable control, including but not limited to, delays caused by the other party, acts of God, war, terrorism, civil disturbance, court order, third party performance or non-performance, strikes or work stoppages ("Force Majeure Event"). The party experiencing the Force Majeure Event shall give prompt written notice to the other party of such event. The time for performance will be extended for a period equal to the duration of the Force Majeure Event.

15.4 Entire Agreement. This Agreement constitutes the complete and exclusive statement of the parties' agreement and supersedes all proposals and prior agreements, oral or written, between the parties relating to the subject matter hereof. If any of the terms or conditions of this Agreement conflict with any of the terms or conditions of any Order Schedule, the terms of the Order Schedule will control. The titles and headings used in this Agreement are for convenience only and shall not be used to interpret the provisions hereof. Any purchase orders issued by Customer, including any terms therein, shall be deemed to be for Customer's convenience only and shall in no way change or add to the terms and conditions of this Agreement.

15.5 Waivers. Any waiver under this Agreement is effective only if in writing and signed by the party against whom it is to be enforced, and any waiver in one instance shall not constitute a waiver of any other provision, breach or default.

15.6 Severability. If any court of competent jurisdiction determines that any provision of this Agreement is unenforceable, the remainder will continue in full force and effect and the offending provisions shall be enforced to the greatest extent possible to give effect to its original intent.

15.7 Assignment. Neither party may assign this Agreement, in whole or in part, without the prior written consent of the other. However, either party may assign this Agreement to any majority-owned or majority-controlled affiliate (or to an affiliate which owns a majority of or has the power to control such assigning party), or to an entity into which it has merged or which has acquired all or substantially all of its securities or assets, and which in each case has assumed in writing or by operation of law its obligations under this Agreement, provided that in no event may Customer assign this Agreement to a competitor of SmartLinx without its prior written consent. Any assignment or attempted assignment in breach of this Section shall be void. This Agreement shall be binding upon and shall inure to the benefit of the parties' respective successors and assigns.

15.8 Export. The Subscription Services, Licensed Software and Documentation may be subject to the export control laws of various countries, including without limitation the laws of the United States. Customer shall not, and shall not permit its Authorized Users or other parties to export or use the services in violation of applicable export laws. Customer agrees that it will not submit the Subscription Services, Licensed Software or Documentation to any government agency for licensing consideration or other regulatory approval without the prior written consent of SmartLinx.

15.9 Governing Law and Venue. This Agreement will be governed by the laws of the State of New Jersey applicable to agreements made and to be performed wholly within New Jersey, without regard to its conflicts of laws principles. Any claims or litigation arising out of or related to this Agreement shall be brought in the federal or state courts located in New Jersey and the parties irrevocably consent to the exclusive jurisdiction of such courts. The United

Nations Convention on Contracts for the International Sale of Goods shall not apply to this Agreement.

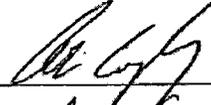
15.10 Survival. Provisions of this Agreement reasonably intended to survive termination or expiration thereof shall survive, including Sections 2

("Licensed Software, Subscription Services, Term; Restrictions," 6 ("Fees, Invoices and Payment Terms"), 9 ("Ownership"), 10 ("Confidentiality"), 11 ("Indemnification"), 12 ("Term and Termination," excluding 12.1), 13 ("Limitation of Liability"), 14 ("Non-Solicitation") and 15 ("General").

INTENDING to be legally bound, the parties, through their authorized representatives, have executed this Agreement as of the Effective Date.

**Customer: Norwalk Health Care**

**SmartLinx Solutions, LLC**

By:   
Name: Arthur Cooper  
Title: VP of Finance  
Date: 11/24/15

By:   
Name: Marina Aslanyan  
Title: CEO  
Date: 10/30/15

SmartLinx Solutions, LLC  
 7271-A Investment Dr.  
 North Charleston, SC 29418  
 5/3/2013

Client: Norwalk Health Care Center (CT)  
 Install Address: 23 Prospect Street  
 Install City: Norwalk  
 Install State: CT  
 Install Zip: 6850

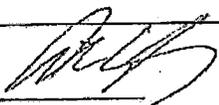
**Attachment A: Subscription Option**  
 Investment Schedule for Software Subscription / Hardware purchase

Qty	Item Description	One Time Cost	Monthly Subscription/Maintenance
	<b>Software</b>		
180	Schedule Optimizer		\$ 115.50
180	Time and Attendance		115.50
-	In-service		-
-	Employee Self Service Kiosk		-
180	Payroll		115.50
180	Human Resources		115.50
-	Corp Planning & Control System		-
	<b>Total Software</b>		<b>462.00</b>
	<b>Hardware</b>		
6	3000 Series Clock		690.00
-	5000 Series Clock		-
-	Master		-
6	Mounting Brkt for SK Series		-
-	Inservice Clock		-
-	Telepunch 1-2 lines		-
-	Telepunch 3-4 lines		-
-	Telepunch 5-8 lines		-
	<b>Total Hardware</b>		<b>690.00</b>
	<b>Hosting</b>		
	<b>Implementation &amp; Training Services</b>		
2	Implementation Estimate	2,000.00	
-	Training Estimate	-	
	<b>Total Implementation &amp; Training Services</b>	<b>2,000.00</b>	
	<b>Proposal Total</b>	<b>\$ 2,000.00</b>	<b>\$ 1,152.00</b>

**Payment Terms**

25 % Implementation, Training Services and hardware due at contract signing/ 2 month subscription	\$	2,804.00
25% Implementation, Training Services and hardware due at 60 days	\$	500.00
25% Implementation, Training Services and hardware due at 180 days	\$	500.00
25% Implementation, Training Services and hardware due at GO LIVE of center and by module	\$	500.00

Travel and living expenses associated with training, implementation and onsite meetings are extra. Client will be responsible for and pay all applicable sales, use, excise, value added and other taxes associated with the provision or receipt of hardware, software, services and deliverables, excluding taxes on our income. FOB shipping point.  
 Schedule optimizer texting and web calling capabilities: We offer texting and auto voice calling through Cdyne. There is a maximum of \$.01 per transaction for texting. Auto voice calling is \$.09 per transaction. Client can also choose web calling through Skype and will need to get their own contract with Skype. The fees for these features are over and above the monthly subscription fee and is based on the amount of activity. This will be billed monthly based on the previous month's activity.

Client Initials: 

SmartLinx Initials: 

**SmartLinx Solutions, LLC**  
**7271-A Investment Dr.**  
**North Charleston, SC 29418**  
**5/3/2013**

**Client:** Norwalk Health Care Center (CT)  
**Install Address:** 23 Prospect Street  
**Install City:** Norwalk  
**Install State:** CT  
**Install Zip:** 6850

**Attachment A: Subscription Option**  
**Investment Schedule for Software Subscription / Hardware purchase**

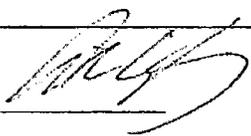
Qty	Item Description	One Time Cost	Monthly Subscription/Maintenance
<b>Software</b>			
180	Schedule Optimizer		\$ 115.50
180	Time and Attendance		115.50
-	In-service		-
-	Employee Self Service Kiosk		-
180	Payroll		115.50
180	Human Resources		115.50
-	Corp Planning & Control System		-
	<b>Total Software</b>		<b>462.00</b>
<b>Hardware</b>			
6	3000 Series Clock		690.00
-	5000 Series Clock		-
-	Master		-
6	Mounting Brkt for 5K Series		-
-	Inservice Clock		-
-	Telepunch 1-2 lines		-
-	Telepunch 3-4 lines		-
-	Telepunch 5-8 lines		-
	<b>Total Hardware</b>		<b>690.00</b>
<b>Hosting</b>			
<b>Implementation &amp; Training Services</b>			
2	Implementation Estimate	2,000.00	
-	Training Estimate		
	<b>Total Implementation &amp; Training Services</b>	<b>2,000.00</b>	
	<b>Proposal Total</b>	<b>\$ 2,000.00</b>	<b>\$ 1,152.00</b>

**Payment Terms**

25 % Implementation, Training Services and hardware due at contract signing/ 2 month subscription	\$	2,804.00
25% Implementation, Training Services and hardware due at 60 days	\$	500.00
25% Implementation, Training Services and hardware due at 180 days	\$	500.00
25% Implementation, Training Services and hardware due at GO LIVE of center and by module	\$	500.00

Travel and living expenses associated with training, implementation and onsite meetings are extra. Client will be responsible for and pay all applicable sales, use, excise, value added and other taxes associated with the provision or receipt of hardware, software, services and deliverables, excluding taxes on our income. FOB shipping point.

**Schedule optimizer texting and web calling capabilities:** We offer texting and auto voice calling through Cdyne. There is a maximum of \$.01 per transaction for texting. Auto voice calling is \$.09 per transaction. Client can also choose web calling through Skype and will need to get their own contract with Skype. The fees for these features are over and above the monthly subscription fee and is based on the amount of activity. This will be billed monthly based on the previous month's activity.

Client Initials: 

SmartLinx  
 Initials: \_\_\_\_\_

**SOFTWARE LEASE AGREEMENT**

This agreement is entered into on October 01, 2015 (the "Effective Date") between Oncare services Inc ("Lessor") with its principal place of business located at 7 Lois Lane Monsey, NY 10952 and Cassenacare @ Norwalk ("Lessee") with its principal place of business located at 23 Prospect St, Norwalk, CT 06850. (Lessor and Lessee shall each individually be referred to as a "Party" and together constitute the "Parties")

**RECITALS**

WHEREAS, Lessor has developed and created software as more particularly described on Exhibit A annexed hereto.

WHEREAS, Lessor desires to convey, and Lessee desires to receive services and certain limited rights in said software pursuant to the terms and conditions contained in this agreement.

**NOW THEREFORE, LESSOR AND LESSEE AGREE AS FOLLOWS: -**

**1. Definitions**

- A. "Software" means the computer programs and documentation listed and described in Exhibit A attached to this Agreement as well as any archival copies of such computer programs and documentation permitted by this agreement. As well as any related further enhancements listed in Exhibit A.
- B. "Install" means placing the Software on a computer's server or any web based server.
- C. "Use" means using the software installed on the computer's server by the Lessee, its employees, agents or its clients for any purpose.
- D. "Facilities" shall mean the Lessee's nursing home facility, which individually shall be referred to as "Facility".

**2. Grant of Rights.**

- A. Subject to the terms and conditions of this Agreement, Lessor hereby grants Lessee the non-exclusive lease, right and authority to access and use (and permit the Facility to access and use) the software.
- B. The Lessor shall install the Software on a working server owned by Lessor and provide the Lessee access to such Software through a website or client based desktop to be created, hosted and maintained by Lessor for Lessee (the "Website"). The Software shall permit Lessee to issue passwords, and user accounts to its Facilities to provide access to the Software to such Facility and enable each Facility to create a database accessible and usable only by such Facility and Lessee. The Lessee shall also have the right to use the Software to provide consulting services to entities and/or persons other than the Facilities free of any additional charge, provided that, Lessee is not the full service purchasing agent for such person and/or entity.
- C. Lessee's access to the Software through the Website is unlimited. Lessor shall place no restriction on the number of users allowed access to the Software, the number of facilities allowed access to the software (provided that monthly fee increases by the number of facilities added), the number of reports that may be generated by the Software, or the frequency with which the Software may be used by Lessee, or the availability of the Software. Lessor shall provide Lessee with any and all software and other materials necessary to enable Lessee to provide such Facility access and use of the Software through the Website with the use of a password and user account. The Software shall permit Lessee to issue passwords and user accounts to such Facility to provide access to the Software to such Facility and enable such Facility to create a database accessible and usable only by such Facility and Lessee.
- D. This Agreement shall commence as of the Effective Date and continue in force unless earlier terminated as provided for herein.
- E. Notwithstanding anything contained herein to the contrary including, but not limited to, Section 2D, Lessee may terminate this agreement at any time and for any reason (including no reason) by providing Lessor thirty (30) days prior written notice.

- G. This Lease shall be binding upon the LESSOR and LESSEE and their respective legal representatives, and permitted successors and permitted assigns and shall inure to the benefit of the LESSOR and LESSEE, and their respective permitted successors, legal representatives and permitted assigns.
- H. If Lessor or Lessee breaches any provision of this agreement, Lessor or Lessee may terminate this agreement, provided, however, that either part has provided the other party at least thirty (30) days of advance written notice of the breach and the opportunity to cure the breach. Termination for breach shall not alter or affect Lessor's or Lessee's right to exercise any other remedies for breach.
- I. This Agreement shall commence as of the Effective Date and continue in force for a period of three (3) years therefrom (the "Initial Term"), unless earlier terminated as provided for herein. Upon expiration of the Initial Term and subject to Section 2G, this Agreement shall automatically renew for increments of Three (3) year each (the "Renewal Term(s)").

3. **Availability, Support, And Maintenance.**

- A. **System Availability.** (i) Lessor agrees to provide Lessee continuous access to the Software 24 hours a day, 7 days a week for the entire term of this Agreement. Lessor may, with prior notice to Lessee, suspend access to the Software only for the following circumstances and for the stated times and durations: (a) on any day between the hours of 12:00 a.m. and 5:00 a.m. EST in order to perform regular system maintenance; and (b) at any time Lessor becomes aware of a critical security vulnerability that needs immediate attention.
- (ii) The Lessor warrants Software uptime at 99%, 24 hours a day, 7 days a week throughout the term of this Agreement. In the event Lessor fails to meet such uptime commitment, the Lessee shall be entitled, without limiting its other legal or equitable rights, to a proportionate credit of the monthly fee.
- B. **Support and Maintenance.** Lessor agrees to respond to requests for support and to perform maintenance services as necessary to provide the Lessee with uninterrupted use of the

Software and as otherwise reasonably requested by Lessee. Lessor's maintenance and support shall consist of the following: (a) new standard releases of the Software and updates; (b) client helpline services, and (c) general problem solving. Lessor will use all reasonable efforts to correct material defects. Any software, bug fixes, documentation or other items provided as part of maintenance will automatically be leased to Lessee and the Facilities under this Agreement. In addition, Lessor will provide Lessee with such assistance as may reasonably be requested by Lessee. Support, and maintenance does not increase the monthly fee provided that the Lessor is not requesting additional features as outlined in 3C.

- C. **Training & Professional Services.** Lessor shall provide Lessee the following (the "Implementation Services"): All documentation as is necessary for Lessor's and the Facilities' proper use and access to the Software. Lessor shall provide Lessee the following in connection with the implementation of the Software: training, consulting and/or implementation assistance in support of Lessor's use of the Software as set forth; and modifying the software with features that were requested by the public use of the software (the "public updates"), and/or revising the Software to provide certain additional features, changes and/or functions requested by Lessee (the "Additional Features"). Provided that the additional features are not a feature added along with the public update of features then Lessor shall provide Additional features specifically requested by the Lessor for a customization fee mutually agreed upon before the commencement of each customization project. The general standard fee for such customizations is \$100/hour.

4. **Fees for services.**

In consideration for the installation and implementation of the Software, the Implementation Services, training and other services to be provided hereunder by Lessor, Lessee shall pay Lessor a one-time Nonrefundable implementation fee in the amount of \$1000 starting zero (0) months after the execution of this agreement or starting from 10/01/2015. During the Term of this Agreement, Lessee shall also pay Lessor a monthly fee of \$100 starting zero (0) months after the execution of this agreement or starting from 10/01/2015. The \$1000 Implementation fee and the monthly fee is required for each Facility that has access to the Software. The implementation fee and

the monthly fee is also required for each additional facility that will be added at a future date from the execution of this agreement, if any. No implementation fees or monthly fees are due for the first 0 months of the agreement. Any and all custom programming requested by Lessee will be billed by Lessor at \$100/hour.

5. Limitation on Use

- A. Lessee agrees that it will use the Software for its internal operations and the operation of the Facilities and its own business and the businesses of the Facilities and only pursuant to the scope of the grant of the Lease set forth herein.
- B. Lessee will not decode, alter, decompile, reverse engineer, perform reverse analysis on or disassemble the Software without express written permission from the Lessor.

6. Limitations on Transfer

This lease is personal to Lessee and may not be conveyed in any way other than as provided in this agreement, without the prior written consent of Lessor. Any purported sale, assignment, transfer or sublease without such consent and without payment of lease and hosting fee will be null and void, and will automatically terminate this agreement.

7. Confidentiality

Lessee and Lessor agree to observe complete confidentiality with respect to the Software or any data transferred between, Lessee and Lessor and will not copy, reproduce, publicize or otherwise disseminate it to third parties. Lessee and Lessor agree to observe complete confidentiality with respect to the Lessee's Customer Data, and will not copy, reproduce, publicize or otherwise disseminate it to third parties. Lessee and Lessor agree that the other party's remedies at law for breach of confidentiality are inadequate and that Lessor or Lessee, as the case may be, will be entitled to equitable relief, including without limitation, injunction relief, specific performance and/or other remedies in addition to remedies provided by law. The Lessor also agrees to maintain confidentiality with regard to the said software. Lessee agrees to observe complete confidentiality with respect to the amount and rate of fees set forth in paragraph 4, and will not disclose the amount and/or rate of the fees set forth in Section 4 to third parties (other than its accountants, attorneys and/or the Facilities and their respective accountants

and/or attorneys). The confidentiality provisions set forth herein above shall apply to Lessor, Lessee, and their respective employees, agents and representatives.

**8. Indemnification.**

A. Lessor will defend, indemnify and hold Lessee harmless from any and all claims, liabilities, damages, costs, fees and expenses (including reasonable attorneys' fees) brought or asserted by any third party against Lessor resulting from, arising out of or related to: (i) any claim that the Software or services provided by Lessor infringe any patent, trademark, trade secret or violate any copyright or other intellectual property; (ii) any claim due to personal bodily injury, property damage or death of a person arising out of, or asserted to arise out of, or related to the conduct of the Lessor in the performance of its duties; or (iii) breach by Lessor of this Agreement and/or negligence or recklessness of Lessor. Lessee shall promptly notify Lessor in writing of any such claim and promptly tender the control of the defense and settlement of any such claim to Lessor at Lessor's expense and with Lessor's choice of counsel. Lessee shall cooperate with Lessor, at Lessor's expense, in defending or settling such claim and Lessee may join in defense with counsel of its choice at its own expense.

Lessee will defend, indemnify and hold Lessor harmless from any and all claims, liabilities, damages, costs, fees and expenses (including reasonable attorneys' fees) brought or asserted by any third party against Lessee resulting from, arising out of or related to: (i) any claim due to personal bodily injury, property damage or death of a person arising out of, or asserted to arise out of, or related to the conduct of the Lessee in the performance of its duties; or (iii) breach by Lessee of this Agreement and/or negligence or recklessness of Lessee. Lessor shall promptly notify Lessee in writing of any such claim and promptly tender the control of the defense and settlement of any such claim to Lessee at Lessee's expense and with Lessee's choice of counsel. Lessor shall cooperate with Lessee, at Lessee's expense, in defending or settling such claim and Lessor may join in defense with counsel of its choice at its own expense.

B. If the Software is, or in the opinion of Lessor may become, the subject of any claim for infringement then Lessor may, or if it is adjudicatively determined that the Software infringes in the manner described above

then Lessor shall, at its option and expense, either (i) procure for Lessee the right to use the Software or (ii) replace or modify the Software with other suitable and reasonably equivalent products so that the Software becomes noninfringing or (iii) if (i) and (ii) are not practicable, as determined in Lessor's reasonable discretion, terminate Lessor's lease with Lessee with respect to such Software and refund the lease and monthly fees paid therefore.

9. **Warranty**

Lessor represents and warrants that: (a) the Software will perform in substantial accordance with the documentation and the specifications provided to Lessee; (b) services will be performed in a professional and workmanlike manner by qualified personnel and will be performed in accordance with all applicable laws and regulations; (c) Lessor shall comply with all applicable laws, rules and regulations in effect and as amended from time to time, (d) that Lessor has the authority to enter into this Agreement with Lessee; (e) the Software does not include malicious or hidden mechanisms or code; and (f) the services and Software do not infringe or misappropriate the patent, trademark, trade secret, copyright or other intellectual property or other rights of any third party; and (f) Lessor is the lawful owner of the Software and /or that it has the authority to grant the Lease and other rights specified herein.

10. **Jurisdiction**

This Agreement shall be governed and construed in accordance with the laws of the State of New York applicable to agreements made and to be performed in New York, without giving effect to any rules regarding conflicts or choice of laws, or to the laws of state of Lessee or country.

11. **Severability**

If for any reason a court of competent jurisdiction finds any provision or portion of the Terms of Service to be unenforceable, the remainder of the Terms of Service will continue in full force and effect.

12. **Entire Agreement**

The Terms of Service constitute the entire agreement between the parties with respect to the subject matter hereof, and supersede and replace all prior

or contemporaneous understandings or agreements regarding such subject matter, whether written, oral or electronic.

**13. Assignment.**

Neither Party may assign any of its rights or delegate any of its obligations under this Agreement, whether by operation of law or otherwise, without the prior express written consent of the other Party. Lessor may assign this Agreement without Lessor's consent to (a) an acquirer of Lessee's assets, or (b) a successor by merger or consolidation.

**14. Independent Contractors.**

The Parties are independent contractors. Neither party shall be deemed to be an employee, agent, partner joint venturer, co-owner or otherwise as participants in a joint or common undertaking or legal representative of the other for any purpose and neither shall have any right, power or authority to create any obligation or responsibility on behalf of the other.

**15. Counterparts**

This Agreement may be executed in one or more counterparts, each of which when executed shall be deemed to be an original but all of which taken together shall constitute one and the same agreement. This Agreement may be delivered by facsimile transmission or in PDF format via email, and facsimile copies or PDF format transmission of executed signature pages shall be as binding as originals.

**16. Waiver and Amendment.**

No modification, amendment or waiver of any provision of this Agreement shall be effective unless in writing and signed by both parties. No failure or delay by either party in exercising any right, power, or remedy under this Agreement, except as specifically provided herein, shall operate as a waiver of any such right, power or remedy. Without limiting the foregoing, terms and conditions on any purchase orders or similar materials submitted by any Party to the other Party shall be of no force or effect.

**17. Notices.**

Any notice, consent, approval or disapproval, required or permitted under this Agreement shall not be valid unless in writing and shall be given addressed

AS

to the addresses set forth above by certified mail, return receipt requested, or by recognized overnight courier.

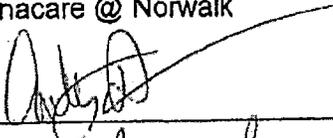
18. **Survival.** All covenants and agreements of the Parties contained in this Agreement, that by the nature or context of such covenants and agreements is reasonably construed to be performed after the termination or expiration of this Agreement, shall survive such termination or expiration.

**IN WITNESS WHEREOF, each of the Parties has executed this Agreement, in duplicate originals, the day and year first above written.**

Oncare service INC.

Cassenacare @ Norwalk

By: 

By: 

Print Name: Dov Schwartz

Print Name: Anthony DeBey

Title: CEO

Title: Vice President

## Exhibit A

Web based software to manage the ordering of items and goods for nursing homes. The software will include the following functionality and any other related enhancements.

- Security login and rights
- Category and department management
- Facility management
- Vendor management
- Product management
- Pricing management
- Product and pricing uploads
- Internal Purchase order management
- Remote purchase order management
- Auto Faxing and emailing.
- Facility login
- Facility login report **including flat sheet ordering**
- Reconciliation and invoice audits
- Accounting uploads to quickbooks
- Basic Reporting
- Budgeting

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

Name of Facility Norwalk Acquisition I, LLC, d/b/a	License No. 2391	Report for Year Ended 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
2 Jackson Lewis P.C.	90 State House Sq Ste 8, Hartford, CT 06103
3 POVOL & Company, CPA, PC	1981 Marcus Ave, New Hyde Park, NY 11042
4	

Services Provided by This Firm (*describe fully*)

1 Cost Reports, Annual Financial Statements	\$ 32,932
2 General Accounting Services	\$ 7,990
3	\$
4	\$
	Charge for Services Provided
	\$ 40,921

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 See Attachment	See Attachment
2	
3	
4	
5	

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

1 See Attachment
2
3
4
5

Services Provided by This Firm (*describe fully*)

1 See Attachment (Any Disallowments Located on Pg 28)	\$ 54,733
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 54,733

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	9/30/2017	7a	37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	American Arbitration Association	(401) 431-4700		
2	Corporation Service Company	(212) 299-9100		
3	Garfunkel Wild P.C. Attorneys At Law	(516) 393-2200		
4	Goldman Gruder & Woods LLC	(203) 983-6767		
5	Michelman & Robinson, Llp	(212) 730-7700		
6	Murtha Cullina LLP	(860) 240-6000		
7	Nair & Levin, P.C.	(860) 242-7585		
8	Thomas A.Kaelin Attorney at Law	(203) 263-6432		
9	Jackson Lewis	(860) 522-0404		
10	Treasurer, State of Connecticut			
11				
12				
13				
14				
Address (No. & Street, City, State, Zip Code)				
1	950 Warren Ave, East Providence, RI 02914			
2	1160 6th Ave #210, New York, NY 10036			
3	111 Great Neck Rd, Great Neck, NY 11021			
4	165 West Putnam Ave, Greenwich, CT 06830			
5	800 3rd Avenue, 24th FL, New York, NY 10022			
6	185 Asylum St, 29th Floor, Hartford, CT 06103			
7	707 Bloomfield Ave, Bloomfield, CT 06002			
8	295 Main St S, Woodbury, CT 06798			
9	90 State House Square, 8th Floor, Hartford, CT 06103			
10				
11				
12				
13				
Services Provided by This Firm (describe fully)				
1	Union Matters (Disallowed \$550 (2016 Cost) on Pg 28)	1,375		
2	Representation	712		
3	General Employee Matters	4,651		
4	Gen Emp Matters, v. R.Dunn, v. L. Williams, v. Daphine Pierre-Louis, James Gravante (Disallow \$2,382 on Pg 28)	12,002		
5	Acquisition of Marathon Center of Norwalk	896		
6	Hartford Healthcare Laboratories v. , Health Care/Regulatory Retainer (Disallowed \$644.50 on Pg 28)	12,325		
7	Settlement (Disallowed on Pg 28)	8,854		
8	General Legal	13,870		
9	General Employee Matters	273		
10	Conservatorship Fees	(225)		
11				
12				
13				
			Charge for Services Provided	
			\$ 54,733	



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

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena C	License No. 2391	Report for Year Ended 9/30/2017	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

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

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	4	114		18				
Per Diem Rate								
a. One bed rm.	Various	274.55		505.00				
b. Two bed rms.	Various	274.50		442.00				
c. Three or more bed rms.	N/A	N/A		N/A				

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,231	1,231		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,184	1,184		
2. Restorative Treatments				
C. Other	5,084	5,084		
D. <b>Total Physical Therapy Treatments</b>	7,499	7,499		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	257	257		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	222	222		
2. Restorative Treatments				
C. Other	1,023	1,023		
D. <b>Total Speech Therapy Treatments</b>	1,502	1,502		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,044	1,044		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	957	957		
2. Restorative Treatments				
C. Other	4,302	4,302		
D. <b>Total Occupational Therapy Treatments</b>	6,303	6,303		

**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	9/30/2017	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)	88,792					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	138,861	1,866				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	168,180	8,539				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	572,011	32,148				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	396,652	22,862				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	77,771	2,888				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	41,798	2,053				
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	316,808	5,426				
b. RN						
1. Direct Care	319,189	11,150				
2. Administrative**	414,324	10,484				
c. LPN						
1. Direct Care	588,779	25,609				
2. Administrative**						
d. Aides and Attendants	1,996,756	146,232				
e. Physical Therapists	217,894	4,504				
f. Speech Therapists	78,099	1,571				
g. Occupational Therapists	303,669	7,009				
h. Recreation Workers	136,350	6,789				
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	103,653	3,320				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	122,642	3,398				
<i>A-13. Total Salary Expenditures</i>	6,082,228	295,848				

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

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

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

**Schedule of Other Salaries and Wages (Page 10)**

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	(0)					
Admissions - Dept Head Wages	\$ 69,283	1,226				
Admissions - Clerk Wages	\$ 53,359	2,172				
<b>Total</b>	<b>\$ 122,642</b>	<b>3,398</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

**Schedule of Other Fees (Page 13)**

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
<b>Total</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk		2391		9/30/2017		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section I - Operators/Owners</b>									
Greg Seidner	88,792		None	Managing Member		Pg 10 / A1			
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

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

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

Name of Facility (as licensed) Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk	License No. 2391		Report for Year Ended 9/30/2017			Page 12	of 37		
	CCNH	RHNS (Specify)	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
<b>Section III - Administrators***</b>									
Kimberly Coleman (From 10/01/2016 - 12/31/2016)	32,155			Administrator	450	Pg 10 / A2			
Nancy Kroszner (From 12/18/2016 - 5/20/2017)	73,706			Administrator	958	Pg 10 / A2			
Nicoira Redd (From 07/02/2017 - 09/30/2017)	33,000			Administrator	458	Pg 10 / A2			
<b>Section IV - Assistant Administrators</b>									

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Norwalk Acquisition I, LLC, d/b/a Cassena Care of	2391	9/30/2017	13	37		
Total Cost and Hours						
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	8,050	Monthly				
3. Pharmacist	22,200	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	248,133	4,691				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	46,000	Monthly				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care	699	11				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	687,272	17,764				
2. Administrative***	295,115	5,647				
b. LPN						
1. Direct Care	278,403	6,872				
2. Administrative***						
c. Aides	435,521	25,284				
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>2,021,393</b>	<b>60,269</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 Norwalk Acquisition I, LLC, d/b/a Cassena Care of Nor		License No. 2391	Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
AAA Nursing Care, LLC, 3303 Main St, Stratford, CT 06614	RNs/LPNs	<input type="radio"/>	<input checked="" type="radio"/>	None	
Triton Staffing Group, LLC, 330 Boston Rd, North Billerica, MA 01862	RNs/Nursing Admin/LPNs/CNAs	<input type="radio"/>	<input checked="" type="radio"/>	None	
CV Staffing, P.O. Box 419621, Boston, MA, 02241	RNs/Nursing Admin/LPNs/C.N.A.s	<input checked="" type="radio"/>	<input type="radio"/>	Related Organization	
Grandison Management, 1413 38th St, Brooklyn, NY 11218	Physical Therapy	<input type="radio"/>	<input checked="" type="radio"/>	None	
Post Acute Cardiology Care, LLC, 15 Half Mile Road, Darien, CT 06820	Nursing Admin	<input checked="" type="radio"/>	<input type="radio"/>	None	
Guardian Consulting Services, LLC, 1979 Marcus Ave, New Hyde Park, NY 11042	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	None	
HealthCare Service Group, 3220 Tillman Drive, Bensalem, PA 19020	Dietary/Maintenance/Laundry	<input type="radio"/>	<input checked="" type="radio"/>	None	
LTC Management, 174 Scott Rd, Prospect, CT 06712	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>	None	
RJV Consulting Services, Inc., 6 Ridge CT., Hauppauge, NY 11788	RN Admin	<input type="radio"/>	<input checked="" type="radio"/>	None	
The Norwalk Medical Group, P.C., 30 Belden Ave, Norwalk, CT 06850-3319	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	None	
The Nurse Network, LLC, 405 Park Ave, New York, NY 10022	RNs/Nursing Admin/LPNs	<input type="radio"/>	<input checked="" type="radio"/>	None	
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

\* 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	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 483,918	483,918		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 129,582	129,582		
4. Social Security (F.I.C.A.)	\$ 453,399	453,399		
5. Health Insurance	\$ 961,486	961,486		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 332,300	332,300		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 35,845	35,845		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 123,558	123,558		
d. Accounting and Auditing	\$ 40,921	40,921		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 54,733	54,733		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 38,762	38,762		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 11,459	11,459		
2. Cellular Phones	\$ 2,322	2,322		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 25,274	25,274		
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$ 198,237	198,237		
3. Resident Day User Fee	\$ 876,787	876,787		
<b>Subtotal</b>	\$ 3,768,583	3,768,583		

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

(Carry Subtotals forward to next page)

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

Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk  
9/30/2017

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	0		
Union Education	\$ 35,845		
<b>Total</b>	\$ 35,845	\$ -	\$ -

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	(0)		
Admin - Sales Tax	\$ 198,237		
<b>Total</b>	\$ 198,237	\$ -	\$ -

**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 N	2391	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>					
	3,768,583	3,768,583			
I. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 322	322			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 10,975	10,975			
5. Education Expenses Related to Seminars and Conventions	\$ 47	47			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 5,207	5,207			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$ 11,972	11,972			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$				
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$ 6,196	6,196			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 18,656	18,656			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 17,422	17,422			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 7,980	7,980			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 150	150			
9. Subscriptions	\$ 2,775	2,775			
10. Contributions*** See Attached Schedule	\$ 5,000	5,000			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 40,263	40,263			
12. Administrative Management Services**	\$ 347,057	347,057			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 49,901	49,901			
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$ 4,292,506</b>	<b>4,292,506</b>			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Admin - Meals and Entertain (Disallowed Pg 28a)	\$ 11,972		
<b>Total Other Travel and Entertainment</b>	<b>\$ 11,972</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	(0)		
Admin - Marketing (Disallowed Pg 28)	\$ 18,656		
<b>Total Other Advertising</b>	<b>\$ 18,656</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ 7,980		
<b>Total Dues</b>	<b>\$ 7,980</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Admin - Charitable Contributions (Disallowed Pg 28)	\$ 5,000		
<b>Total Contributions</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Msg Admin - Recruiting Fees	\$ 10,635		
Nsg Admin - Phys Credential Fees	\$ (47)		
Social Services - Other Supplies	\$ 102		
Dietary - Books and Periodicals	\$ 1,470		
Admin - Recruiting Fees	\$ 8,000		
Admin - Licenses and Taxes	\$ 2,931		
Admin - Bank Charges	\$ 13,680		
Admin - Books and Periodicals	\$ 897		
Admin - Penalties (Disallowed Pg 28a)	\$ 5,096		
Employee Fingerprinting	\$ 7,138		
<b>Total Other Administrative and General</b>	<b>\$ 49,901</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Norwalk Acquisition I, LLC, d/b/a Casser	License No. 2391	Report for Year Ended 9/30/2017	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Cassena Care Consulting Services, 225 Crossways Park Drive, Woodbury, NY 11797	347,057	Management Fees	Page 16 / Line m12

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care of No		2391	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 140,381	140,381			
2. Non-Food Supplies	\$ 28,153	28,153			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 355,513	355,513			
c. Management Services**	\$				
d. Other (Specify) _____	\$				
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 524,047</b>	<b>524,047</b>			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care of Nor		2391	9/30/2017	19	37
Item	Total	CCNH	RHNS	(Specify)	
<b>3. Laundry</b>					
<b>a. In-House Processing*</b>					
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Lbs.				
	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)	\$	100,224	100,224		
c. Management Services**	\$				
d. Other (Specify) Diapers, Undergarments, Linen, Cleaning & Office Supplies	\$	38,537	38,537		
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>	<b>\$</b>	<b>138,761</b>	<b>138,761</b>		
<b>3F. Laundry Questionnaire</b>					
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3E.

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Ca		2391	9/30/2017		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care	Amt. \$				
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )					
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$	52,398	52,398		
c.	Management Services*	\$				
d.	Other ( <i>Specify</i> ) Gloves, Cleaning Supplies, Wipes	\$	27,087	27,087		
4E.	<b>Total Housekeeping Expenditures</b> (4a + b + c + d)	\$	79,485	79,485		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from ProCare LTC Pharmacy & Specialty RX, Inc.	\$	235,140	235,140		
b.	Medicine Cabinet Drugs	\$	53,982	53,982		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	(1,462)	(1,462)		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	1,745	1,745		
f.	X-rays and Related Radiological Procedures***	\$	17,653	17,653		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	11,919	11,919		
i.	Recreation	\$	57,055	57,055		
j.	Other (Specify)**** See Attached Schedule	\$	129,622	129,622		
5K.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	505,654	505,654		

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

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

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

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



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

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk	License No. 2391	Report for Year Ended 9/30/2017	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***			Page of 21   37
			Yes	No			CCNH	RHNS (Specify)	Pg Line	
HealthCare Service Group			○	○	None	Dietary Consulting Services	347,320			18   2B
HealthCare Service Group			○	○	None	Plant Consulting Services	23,457			22   6f
HealthCare Service Group			○	○	None	Housekeeping Consulting Services	13,525			20   4b
HealthCare Service Group			○	○	None	Laundry Consulting Services	22,584			19   3b
ALPA Laundry Services, LLC			○	○	Related Organization	Laundry Consulting Services	77,640			19   3b
CV Staffing Solutions			○	○	Related Organization	Contracted Services (Exclusively)	11,954			20   4b
Triton Staffing Group, LLC			○	○	None	Contracted Services (Exclusively)	15,071			20   4b
GA Landscaping and Tree Work			○	○	None	Plant Contracted Services	11,537			22   6f
Mattera & Sons, Inc.			○	○	None	Plant Contracted Services	12,048			22   6f
			○	○						
			○	○						
			○	○						
			○	○						
			○	○						
			○	○						

\* 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 C	2391	9/30/2017	22	37
Item	Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$ 105,638	105,638		
b. Heat	\$ 66,168	66,168		
c. Light & Power	\$ 183,922	183,922		
d. Water	\$ 22,045	22,045		
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 65,816	65,816		
f. Other ( <i>itemize</i> )	\$ 122,825	122,825		
See Attached Schedule				
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 566,414</b>	<b>566,414</b>		
7. Depreciation ( <i>complete schedule page 23*</i> )				
a. Land Improvements	\$ 744	744		
b. Building & Building Improvements	\$ 39,975	39,975		
c. Non-Movable Equipment	\$ 25,959	25,959		
d. Movable Equipment	\$ 111,575	111,575		
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 178,253</b>	<b>178,253</b>		
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )				
a. Organization Expense	\$			
b. Mortgage Expense	\$			
c. Leasehold Improvements	\$			
d. Other ( <i>Specify</i> )	\$			
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$</b>			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,002,042	1,002,042		
10. Property Taxes				
a. Real estate taxes paid by owner	\$			
b. Real estate taxes paid by lessor	\$ 136,536	136,536		
c. Personal property taxes	\$			
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 1,316,831</b>	<b>1,316,831</b>		

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







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	\$ 93,381	Various	\$ 6,684
<b>Total additions for Movable Equipment</b>		<b>\$ 93,381</b>		<b>\$ 6,684</b> *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		<b>\$ -</b>		<b>\$ -</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>\$ -</b>		<b>\$ -</b> *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ -</b> **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

Norwalk Acquisition SNFF  
 Depreciation Schedule  
 9/30/17

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Depr	2017 Acum	Net Book Value
<b>Land</b>									
Land	Land	Land							
Total				-	-	-	-	-	-
<b>Land Improvements</b>									
<b>2014 Acquisitions</b>									
T & D Tree Service	New landscaping	Building Improvements	10/30/2013	3,137	3,137	463.00	81	324	2,813
Mattern & Sons	Trimming and mulching of new landscaping	Building Improvements	11/6/2013	3,242	3,242	462.00	84	336	2,906
M&T Bank Credit Card	Landscaping	Building Improvements	11/30/2013	3,348	3,348	462.00	87	348	3,000
Driveaway Sealing Call Frank	Driveway work	Building Improvements	8/14/2014	3,403	3,403	453.00	90	360	3,043
Total 2014 Acquisitions				13,131	13,131		342	1,368	11,762
<b>2015 Acquisitions</b>									
Drenckhahn Excavating	Parking lot renovation	Building Improvements	7/23/2015	4,200	4,200	443	114	342	3,858
Total 2015 Acquisitions				4,200	4,200		114	342	3,858
<b>2016 Acquisitions</b>									
Orange Fence & Supply	Fence	Building Improvements	11/30/2015	10,635	10,635	443	288	552	10,083
Total 2016 Acquisitions				10,635	10,635		288	552	10,083
<b>TOTAL LAND IMPROVEMENTS</b>									
				27,966	27,966		744	2,262	25,703
<b>Building</b>									
Building	Building	Building							
Total				-	-	-	-	-	-
<b>Building Improvements</b>									
<b>2013 Acquisitions</b>									
Pikon Group	Exterior front entrance renovations - new door, awning, conc	Building Improvements	11/30/2013	33,800	33,800	462.00	878	3,512	30,288
MA Nationwide Construction	New roof installation	Building Improvements	10/31/2013	65,000	65,000	461.00	1,692	6,768	58,232
Pikon Group	Renovation of center wing - see contract	Building Improvements	11/30/2013	240,000	240,000	462.00	6,234	24,936	215,064
Brother Corp	Front lobby renovation	Building Improvements	11/30/2013	11,881	11,881	462.00	309	1,236	10,645
M&T Credit Card (Inpro, etc)	Construction supplies, fitness equipment for rehab	Building Improvements	11/30/2013	9,111	9,111	462.00	237	948	8,163
Mila Renovation	Basement, resident room, shower renovation	Building Improvements	11/30/2013	6,487	6,487	462.00	168	672	5,815
Mila Renovation	Renovation of day room, conference room, and corridor	Building Improvements	11/30/2013	37,500	37,500	462.00	974	3,896	33,604
MA Nationwide Construction	Parking lot renovation	Building Improvements	11/30/2013	23,000	23,000	462.00	597	2,388	20,612
Industrial Glass & Mirror	Front entrance door	Building Improvements	11/30/2013	6,750	6,750	462.00	175	700	6,050
Wings Testing & Balancing	Required testing of wing renovation	Building Improvements	9/4/2013	8,721	8,721	464.00	226	904	7,817
Fellner Associates Architects LLC	Center wing plans, laundry & dietary flow plan	Building Improvements	9/8/2013	4,921	4,921	464.00	127	508	4,413
Fellner Associates Architects LLC	New entry design	Building Improvements	9/8/2013	300	300	464.00	8	32	268
Fellner Associates Architects LLC	Studies for ADA compliance and health code compliance	Building Improvements	9/22/2013	15,000	15,000	464.00	388	1,552	13,448
Fellner Associates Architects LLC	Structural engineer report	Building Improvements	9/22/2013	575	575	464.00	15	60	515
Daniel Turck	New pipes in elevator oil tank and mechanical room	Building Improvements	9/22/2013	3,400	3,400	464.00	88	352	3,048
BV&G Mechanical	Ductless a/c system installation	Building Improvements	9/26/2013	14,154	14,154	464.00	366	1,464	12,690
BV&G Mechanical	Electrical work for ductless a/c installation	Building Improvements	9/27/2013	631	631	464.00	16	64	567
City of Norwalk	Construction permit	Building Improvements	6/19/2013	3,596	3,596	467.00	92	391	3,205
Hygenix Inc.	Asbestos survey	Building Improvements	7/14/2013	1,127	1,127	466.00	29	121	1,006
Fellner Associates Architects LLC	Plan for center wing renovation	Building Improvements	7/31/2013	5,932	5,932	466.00	153	637	5,295
Fellner Associates Architects LLC	Plan for new entry of center wing	Building Improvements	7/31/2013	3,208	3,208	466.00	83	346	2,862
Fellner Associates Architects LLC	Design modifications for entry and east wing	Building Improvements	8/5/2013	3,426	3,426	465.00	88	359	3,066
Mila Renovation	Concrete and gravel work in patio area	Building Improvements	8/10/2013	12,551	12,551	465.00	324	1,323	11,228
Mila Renovation	Demo of rec office and installation of new tile and walls	Building Improvements	8/10/2013	4,283	4,283	465.00	111	453	3,830
Mila Renovation	Remove old lights and install new	Building Improvements	8/10/2013	2,967	2,967	465.00	77	314	2,653
Fellner Associates Architects LLC	CAD drawings	Building Improvements	8/13/2013	3,000	3,000	465.00	77	314	2,686
Mila Renovation	Install new outlets, patio work, tile installation, drop ceiling	Building Improvements	8/19/2013	11,347	11,347	465.00	293	1,196	10,151
Mila Renovation	Remove glass wall, new wall installation, first floor demo, pt	Building Improvements	8/26/2013	8,087	8,087	465.00	209	853	7,234
All American Waste, LLC	Dumpster rental for renovation	Building Improvements	8/31/2013	1,101	1,101	465.00	28	114	987
Total 2013 Acquisitions				541,857	541,857		14,062	56,416	485,441
<b>2014 Acquisitions</b>									
All American Waste, LLC	Dumpster	Building Improvements	10/1/2013	32	32	463.00	1	4	28
All American Waste, LLC	Dumpster	Building Improvements	10/1/2013	37	37	463.00	1	4	33
All American Waste, LLC	Dumpster	Building Improvements	10/1/2013	5,797	5,797	463.00	150	600	5,197
Tyco Simplex Grinnell	Center wing sprinkler repairs	Building Improvements	10/1/2013	2,257	2,257	463.00	59	236	2,021
All American Waste, LLC	Dumpster	Building Improvements	10/4/2013	43	43	463.00	1	4	39
Mattern & Sons	Landscaping	Building Improvements	10/9/2013	11,167	11,167	463.00	289	1,156	10,011
Tyco Simplex Grinnell	Fire panel rewiring	Building Improvements	10/10/2013	776	776	463.00	20	80	696
All American Waste, LLC	Dumpster	Building Improvements	10/11/2013	74	74	463.00	2	8	66
RP Construcion	Aluminum panel leak repairs	Building Improvements	10/14/2013	600	600	463.00	16	64	536
All American Waste, LLC	Dumpster	Building Improvements	10/18/2013	2,004	2,004	463.00	52	208	1,796
All American Waste, LLC	Dumpster	Building Improvements	10/21/2013	2,815	2,815	463.00	73	292	2,523
K & R Renovation	Door hardware	Building Improvements	10/21/2013	986	986	463.00	26	104	882
Tyco Simplex Grinnell	Piping replacement in middle wing	Building Improvements	10/24/2013	835	835	463.00	22	88	747
Tyco Simplex Grinnell	Sprinkler work in middle wing	Building Improvements	10/24/2013	4,964	4,964	463.00	129	516	4,448
Lagatta Electric Services	Front entrance heating/cooling	Building Improvements	10/30/2013	1,750	1,750	463.00	45	180	1,570
Albert Mislow	Paint	Building Improvements	11/1/2013	457	457	462.00	12	48	409
All American Waste, LLC	Dumpster	Building Improvements	11/1/2013	1,050	1,050	462.00	27	108	942
All American Waste, LLC	Dumpster	Building Improvements	11/1/2013	1,336	1,336	462.00	35	140	1,196
All American Waste, LLC	Dumpster	Building Improvements	11/1/2013	767	767	462.00	20	80	687
Fellner Associates Architects LLC	Design Phase 2	Building Improvements	11/1/2013	6,500	6,500	462.00	169	676	5,824
Archigrafika	Signage for exterior and reception	Building Improvements	11/6/2013	6,914	6,914	462.00	180	720	6,194
Tyco Simplex Grinnell	Fire panel rewiring	Building Improvements	11/6/2013	4,768	4,768	462.00	124	496	4,272
All American Waste, LLC	Dumpster	Building Improvements	11/8/2013	752	752	462.00	20	80	672
M&T Bank Credit Card	Lighting, paint, construction supplies	Building Improvements	11/30/2013	3,233	3,233	462.00	84	336	2,897
Industrial Glass & Mirror	Double door installations, counter top installation, thermo un	Building Improvements	11/30/2013	6,533	6,533	462.00	170	680	5,853
Lagatta Electric Services	Outlets throughout center wing unit, parking lot lights	Building Improvements	11/30/2013	5,625	5,625	462.00	146	584	5,041
MA Nationwide Construction	Stucco work on exterior of building	Building Improvements	11/30/2013	43,000	43,000	462.00	1,117	4,468	38,532
MA Nationwide Construction	Stucco work on exterior of building	Building Improvements	11/30/2013	8,750	8,750	462.00	227	908	7,842
MA Nationwide Construction	Stucco work on exterior of building	Building Improvements	11/30/2013	17,729	17,729	462.00	460	1,840	15,889
Mila Renovation	Renovation of rehab	Building Improvements	11/30/2013	48,700	48,700	462.00	1,265	5,060	43,640
Mila Renovation	North wing and two patient room renovation	Building Improvements	11/30/2013	79,700	79,700	462.00	2,070	8,280	71,420
Mila Renovation	Renew center wing corridor, patient rooms, outside	Building Improvements	11/30/2013	56,100	56,100	462.00	1,457	5,828	50,272
Mila Renovation	Renovation of day room in basement	Building Improvements	11/30/2013	41,600	41,600	462.00	1,081	4,324	37,276
Mila Renovation	Basement corridor renovation, patient room & bathroom rene	Building Improvements	11/30/2013	44,800	44,800	462.00	1,164	4,656	40,144
Pikon Group	Renovation of center wing - see contract	Building Improvements	11/30/2013	400	400	462.00	10	40	360

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Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Depr	2017 Acum	Net Book Value
All American Waste, LLC	Dumpster	Building Improvements	12/11/2013	21	21	461.00	1	4	17
BV&G Mechanical	Heated air curtains for front door	Building Improvements	12/11/2013	5,389	5,389	461.00	140	560	4,829
Point RF Solutions	Elopenent Prevention System	Building Improvements	12/11/2013	31,481	31,481	461.00	819	3,276	28,205
Point RF Solutions	Resident Tags	Building Improvements	12/11/2013	2,585	2,585	461.00	67	268	2,317
All American Waste, LLC	Dumpster	Building Improvements	12/16/2013	32	32	461.00	1	4	28
Lagatta Electric Services	Electrical lines for blower unit above front door	Building Improvements	12/11/2013	1,870	1,870	461.00	49	196	1,674
Lagatta Electric Services	Install breakers, install outlet for water pump and fridge, inst	Building Improvements	12/11/2013	1,220	1,220	461.00	32	128	1,092
Daniel Turk	Install new circulator pump	Building Improvements	12/12/2013	800	800	461.00	21	84	716
All American Waste, LLC	Dumpster	Building Improvements	12/13/2013	1,604	1,604	461.00	42	168	1,436
Felner Associates Architects LLC	Phase 1 balance	Building Improvements	12/14/2013	1,372	1,372	461.00	36	144	1,228
Felner Associates Architects LLC	Additional Phase 1 charges	Building Improvements	12/14/2013	1,520	1,520	461.00	40	160	1,360
Felner Associates Architects LLC	Phase 2 design and prints	Building Improvements	12/14/2013	3,630	3,630	461.00	94	376	3,254
Felner Associates Architects LLC	Phase 2 construction document and prints	Building Improvements	12/14/2013	8,171	8,171	461.00	213	852	7,319
All American Waste, LLC	Dumpster	Building Improvements	12/20/2013	37	37	461.00	1	4	33
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	396	396	461.00	10	40	356
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	2,396	2,396	461.00	62	248	2,148
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	1,930	1,930	461.00	50	200	1,730
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	2,285	2,285	461.00	59	236	2,049
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	1,531	1,531	461.00	40	160	1,371
All American Waste, LLC	Dumpster	Building Improvements	12/31/2013	2,406	2,406	461.00	63	252	2,154
Big East Environmental	Asbestos survey	Building Improvements	12/31/2013	1,714	1,714	461.00	45	180	1,534
CT Telecommunications	Phone cable installation	Building Improvements	12/31/2013	1,305	1,305	461.00	34	136	1,169
CT Telecommunications	Phone cable installation	Building Improvements	12/31/2013	936	936	461.00	24	96	840
CT Telecommunications	Fax cable installation	Building Improvements	12/31/2013	436	436	461.00	11	44	392
CT Telecommunications	Phone cable installation	Building Improvements	12/31/2013	3,359	3,359	461.00	87	348	3,011
Daniel Turk	Install new recirculating pump	Building Improvements	12/31/2013	1,200	1,200	461.00	31	124	1,076
Domack Restoration	Roof inspection	Building Improvements	12/31/2013	2,500	2,500	461.00	65	260	2,240
Precision Electrical	Electrical inspection	Building Improvements	12/31/2013	1,489	1,489	461.00	39	156	1,333
Raintech	Nurse call system installation	Building Improvements	12/31/2013	881	881	461.00	23	92	789
Raintech	Nurse call system installation	Building Improvements	12/31/2013	909	909	461.00	24	96	813
Raintech	Nurse call system installation	Building Improvements	12/31/2013	757	757	461.00	20	80	677
Raintech	Nurse call system installation	Building Improvements	12/31/2013	1,125	1,125	461.00	29	116	1,009
S&S Wired	Fire alarm system release on 1st and 4th floors	Building Improvements	12/31/2013	1,531	1,531	461.00	40	160	1,371
Trademen of New England	HVAC inspection	Building Improvements	12/31/2013	1,234	1,234	461.00	32	128	1,106
Tyco Simplex Grinnell	Relocate Pull Station	Building Improvements	12/31/2013	807	807	461.00	21	84	723
Tyco Simplex Grinnell	Fire system rewiring	Building Improvements	12/31/2013	396	396	461.00	10	40	356
Tyco Simplex Grinnell	Fire sprinkler system reset	Building Improvements	12/31/2013	761	761	461.00	20	80	681
Tyco Simplex Grinnell	Close fire panel, remount two A/V's	Building Improvements	12/31/2013	812	812	461.00	21	84	728
Tyco Simplex Grinnell	Fire system rewiring	Building Improvements	12/31/2013	803	803	461.00	21	84	719
Tyco Simplex Grinnell	Fire alarm inspection	Building Improvements	12/31/2013	3,335	3,335	461.00	87	348	2,987
All American Waste, LLC	Dumpster	Building Improvements	1/1/2014	574	574	460.00	15	60	514
All American Waste, LLC	Dumpster	Building Improvements	1/1/2014	2,717	2,717	460.00	71	284	2,433
All American Waste, LLC	Dumpster	Building Improvements	1/1/2014	2,259	2,259	460.00	59	236	2,023
Raintech	Call bell system installation	Building Improvements	1/1/2014	9,350	9,350	460.00	244	976	8,374
TO Design LLC	Wetlands review	Building Improvements	1/1/2014	8,825	8,825	460.00	230	920	7,905
Tyco Simplex Grinnell	Fire detectors	Building Improvements	1/1/2014	9,157	9,157	460.00	239	956	8,201
ACL Electric Services LLC	Multiple installations throughout building	Building Improvements	1/6/2014	1,940	1,940	460.00	51	204	1,736
All American Waste, LLC	Dumpster	Building Improvements	1/10/2014	21	21	460.00	1	4	17
Felner Associates Architects LLC	Phase 2 completion	Building Improvements	1/13/2014	12,876	12,876	460.00	336	1,344	11,532
All American Waste, LLC	Dumpster	Building Improvements	1/24/2014	884	884	460.00	23	92	792
Point RF Solutions	No Wander Basic Standalone System	Building Improvements	1/27/2014	18,813	18,813	460.00	491	1,964	16,849
Fairfield County Sprinkler	Sprinkler installation	Building Improvements	1/28/2014	2,728	2,728	460.00	71	284	2,444
All American Waste, LLC	Dumpster	Building Improvements	1/31/2014	852	852	460.00	22	88	764
M&T Bank Credit Card	Paint, construction supplies	Building Improvements	1/31/2014	2,246	2,246	460.00	59	236	2,010
All American Waste, LLC	Dumpster	Building Improvements	2/1/2014	2,294	2,294	459.00	60	240	2,054
Felner Associates Architects LLC	CON work	Building Improvements	2/18/2014	2,140	2,140	459.00	56	224	1,916
K&R Renovation	Paint	Building Improvements	2/19/2014	356	356	459.00	9	36	320
Mila Renovation	4th floor construction, new walls, vinyl boards, handrails, bar	Building Improvements	2/28/2014	64,700	64,700	459.00	1,692	6,768	57,932
All American Waste, LLC	Dumpster	Building Improvements	3/1/2014	2,286	2,286	458.00	60	240	2,046
John J Brennan Construction	Repaired water main	Building Improvements	3/13/2014	10,069	10,069	458.00	264	1,056	9,013
Felner Associates Architects LLC	Print charges for plans	Building Improvements	3/15/2014	345	345	458.00	9	36	309
Treasurer State of CT	State fee for construction approval	Building Improvements	3/20/2014	3,188	3,188	458.00	84	336	2,852
ACL Electric Services LLC	Electrical wiring and panel installation	Building Improvements	3/25/2014	900	900	458.00	24	96	804
All American Waste, LLC	Fuel surcharges on prior bills	Building Improvements	3/31/2014	1,059	1,059	458.00	28	112	947
All American Waste, LLC	Dumpster	Building Improvements	4/1/2014	2,387	2,387	457.00	63	252	2,135
Brother Corp	Corridor boards	Building Improvements	4/14/2014	900	900	457.00	24	96	804
United Hebrew	Redesign of dementia care space	Building Improvements	4/14/2014	4,800	4,800	457.00	126	504	4,296
M&T Bank Credit Card	Misc construction items	Building Improvements	4/30/2014	2,909	2,909	457.00	76	304	2,605
ACL Electric Services LLC	Dining room and rehab wire installation	Building Improvements	5/1/2014	1,860	1,860	456.00	49	196	1,664
All American Waste, LLC	Dumpster	Building Improvements	5/1/2014	2,862	2,862	456.00	75	300	2,562
Point RF Solutions	Addition doors for wander system	Building Improvements	5/13/2014	3,183	3,183	456.00	84	336	2,847
Mila Renovation	Floor installation in kitchen/elevators, painting, fire stop insts	Building Improvements	5/31/2014	34,500	34,500	456.00	908	3,632	30,868
All American Waste, LLC	Dumpster	Building Improvements	6/1/2014	2,356	2,356	455.00	62	248	2,108
DM Masonry	Patio work	Building Improvements	6/4/2014	490	490	455.00	13	52	438
Point RF Solutions	Additional keypads for wander system	Building Improvements	6/12/2014	653	653	455.00	17	68	585
Astro Pow'r	Painting of building and grounds	Building Improvements	6/25/2014	11,500	11,500	455.00	303	1,212	10,288
All American Waste, LLC	Dumpster	Building Improvements	6/30/2014	125	125	455.00	3	12	113
M&T Bank Credit Card	EKO machine, patient station, misc construction items	Building Improvements	6/30/2014	3,870	3,870	455.00	102	408	3,462
All American Waste, LLC	Dumpster	Building Improvements	7/1/2014	2,313	2,313	454.00	61	244	2,069

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Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Depr	2017 Acum	Net Book Value
Daniel Turek	Replace hot water heater gauges	Building Improvements	7/1/2014	600	600	454.00	16	64	536
Felner Associates Architects LLC	3rd and 4th floor mods	Building Improvements	7/1/2014	3,260	3,260	454.00	86	344	2,916
All American Waste, LLC	Dumpster	Building Improvements	7/4/2014	21	21	454.00	1	4	17
All American Waste, LLC	Dumpster	Building Improvements	7/11/2014	37	37	454.00	1	4	33
All American Waste, LLC	Dumpster	Building Improvements	7/18/2014	37	37	454.00	1	4	33
Felner Associates Architects LLC	Modifications and CON	Building Improvements	7/20/2014	1,520	1,520	454.00	40	160	1,360
M&T Bank Credit Card	Paint, construction supplies	Building Improvements	7/31/2014	1,191	1,191	454.00	31	124	1,067
All American Waste, LLC	Dumpster	Building Improvements	8/1/2014	2,785	2,785	453.00	74	296	2,489
All American Waste, LLC	Dumpster	Building Improvements	8/1/2014	884	884	453.00	23	92	792
Astm Pow'r	Exterior bridge and wall painting	Building Improvements	8/1/2014	7,000	7,000	453.00	185	740	6,260
TO Design LLC	Wetlands review	Building Improvements	8/1/2014	3,736	3,736	453.00	99	396	3,340
ACL Electric Services LLC	4th floor electrical	Building Improvements	8/13/2014	1,300	1,300	453.00	34	136	1,164
All American Waste, LLC	Dumpster	Building Improvements	9/1/2014	872	872	452.00	23	92	780
All American Waste, LLC	Dumpster	Building Improvements	9/1/2014	2,338	2,338	452.00	62	248	2,090
All American Waste, LLC	Dumpster	Building Improvements	9/19/2014	1,731	1,731	452.00	46	184	1,547
All American Waste, LLC	Dumpster	Building Improvements	9/30/2014	37	37	452.00	1	4	33
All American Waste, LLC	Dumpster	Building Improvements	9/30/2014	37	37	452.00	1	4	33
BV&G Mechanical	Ductless a/c system installation	Building Improvements	9/26/2013	(14,154)	(14,154)	464.00	-	-	(14,154)
BV&G Mechanical	Electrical work for ductless a/c installation	Building Improvements	9/27/2013	(631)	(631)	464.00	-	-	(631)
Marcum LLP	Costs associated with CON	Building Improvements	9/30/2014	22,446	22,446	360.00	748	2,992	19,454
<b>Total 2014 Acquisitions</b>				<b>780,146</b>	<b>780,146</b>		<b>20,884</b>	<b>83,536</b>	<b>696,610</b>
<b>2015 Acquisitions</b>									
M&T Bank Credit Card	Paint, construction supplies	Building Improvements	12/31/2014	1,419	1,419	448.00	38	114	1,305
Mila Renovation	Renew 3rd floor	Building Improvements	1/31/2015	64,900	64,900	448.00	1,738	5,214	59,686
ACL Electric Services LLC	3rd floor bathroom/closet electric	Building Improvements	1/31/2015	2,650	2,650	448.00	71	213	2,437
ACL Electric Services LLC	Food steam unit	Building Improvements	1/31/2015	2,460	2,460	448.00	66	198	2,262
M&T Bank Credit Card	Paint, construction supplies	Building Improvements	1/31/2015	247	247	448.00	7	21	226
K&R Renovation	Closets, sheetrock, door installation, paint	Building Improvements	2/23/2015	11,950	11,950	448.00	320	960	10,990
Felner Associates Architects LLC	Site visit, final paperwork	Building Improvements	4/15/2015	1,832	1,832	446.00	49	147	1,685
KT Electrical	Electrical work	Building Improvements	7/1/2015	6,781	6,781	443.00	184	552	6,229
<b>Total 2015 Acquisitions</b>				<b>92,240</b>	<b>92,240</b>		<b>2,473</b>	<b>7,419</b>	<b>84,821</b>
<b>2016 Acquisitions</b>									
x Accurate Commercial Door & Hardware	Door Repair	Building Improvements	3/2/2016	3,392	3,392	300.00	136	215	3,177
x Accurate Commercial Door & Hardware	Door Repair	Building Improvements	3/2/2016	1,680	1,680	300.00	67	106	1,574
x Accurate Commercial Door & Hardware	Door Repair	Building Improvements	3/2/2016	3,392	3,392	300.00	136	215	3,177
x Wind River Environmental LLC	Water Heater Replacement / Plumbing Pipe & Fittings	Building Improvements	2/22/2016	3,962	3,962	300.00	158	264	3,698
x Wind River Environmental LLC	Water Heater Replacement / Plumbing Pipe & Fittings	Building Improvements	4/7/2016	24,026	24,026	300.00	961	1,442	22,584
M&T Bank Credit Card	Glass Panels	Building Improvements	10/7/2015	782	782.00	300.00	31	62	720
<b>Total 2016 Acquisitions</b>				<b>37,234</b>	<b>37,234</b>		<b>1,489</b>	<b>2,304</b>	<b>34,930</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	331	331	8,169
x Life Safety Services	Firestop Installation	Building Improvements	2/3/2017	5,000	5,000	180.00	222	222	4,778
x Life Safety Services	Firestop Installation	Building Improvements	2/3/2017	5,000	5,000	180.00	222	222	4,778
x CT Telecommunications Services, LLC	Avaya Expansion Modules	Building Improvements	7/3/2017	1,573	1,573	180.00	26	26	1,546
x K&R Renovation	Paint Hallways/Install PVC, Ceramic Tiles, Fire Stop Materi	Building Improvements	7/12/2017	15,950	15,950	180.00	266	266	15,684
<b>Total 2017 Acquisitions</b>				<b>36,023</b>	<b>36,023</b>		<b>1,067</b>	<b>1,067</b>	<b>34,956</b>
<b>Total Building Improvements</b>				<b>1,487,499</b>	<b>1,487,499</b>		<b>39,975</b>	<b>150,742</b>	<b>1,336,757</b>

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Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Depr	2017 Acum	Net Book Value
<b>Non-moveable Equipment</b>									
<b>2013 Acquisitions</b>									
Otis Elevator	Clean out system, add new oil, new power unit, new packing	Fixed Equipment	7/23/2013	\$ 17,827	\$ 17,827	60.00	3,565	14,854	2,973
Gminger	New food waste disposal and duct fan	Fixed Equipment	9/22/2013	\$ 925	\$ 925	60.00	185	740	185
<b>Total 2013 Acquisitions</b>				<b>18,752</b>	<b>18,752</b>		<b>3,750</b>	<b>15,594</b>	<b>3,158</b>
<b>2014 Acquisitions</b>									
Bernard Badello	Cat 6 cables, network switches, firewall, vertical switch rack	Fixed Equipment	6/1/2013	5,239	5,239	60.00	1,048	4,192	1,047
BV&G Mechanical	Ductless a/c system installation	Fixed Equipment	9/26/2013	14,154	14,154	60.00	2,831	11,324	2,830
BV&G Mechanical	Electrical work for ductless a/c installation	Fixed Equipment	9/27/2013	631	631	60.00	126	504	127
M&T Bank Credit Card	Furniture, computer stations, rehab equipment, heat pump	Fixed Equipment	10/31/2013	2,138	2,138	60.00	428	1,712	426
Otis Elevator	Clean out system, add new oil, new power unit, new packing	Fixed Equipment	12/1/2013	1,132	1,132	60.00	226	904	228
N-Tech Solutions Group LLC	Phone work	Fixed Equipment	1/1/2014	15,442	15,442	60.00	3,088	12,352	3,090
N-Tech Solutions Group LLC	Phone work	Fixed Equipment	1/1/2014	21,759	21,759	60.00	4,352	17,408	4,351
Otis Elevator	Elevator protection systems	Fixed Equipment	3/1/2014	4,894	4,894	60.00	979	3,916	978
M&T Bank Credit Card	TVs, paint, miscellaneous construction items	Fixed Equipment	3/31/2014	8,104	8,104	60.00	1,621	6,484	1,620
N-Tech Solutions Group LLC	Phone systems	Fixed Equipment	4/9/2014	5,946	5,946	60.00	1,189	4,756	1,190
Penevpliance Service	Replaced condensing units in walk in cooler and freezer	Fixed Equipment	6/16/2014	7,551	7,551	60.00	1,510	6,040	1,511
Penevpliance Service	Replace evaporator	Fixed Equipment	7/1/2014	832	832	60.00	166	664	168
Penevpliance Service	Replaced condensing units in walk in cooler and freezer	Fixed Equipment	7/3/2014	9,784	9,784	60.00	1,957	7,828	1,956
Penevpliance Service	Replace compressor and condenser	Fixed Equipment	7/25/2014	4,786	4,786	60.00	957	3,828	958
Penevpliance Service	Replace compressor in AC unit	Fixed Equipment	8/11/2014	4,041	4,041	60.00	808	3,232	809
<b>Total 2014 Acquisitions</b>				<b>106,433</b>	<b>106,433</b>		<b>21,286</b>	<b>85,144</b>	<b>21,289</b>
<b>2015 Acquisitions</b>									
Otis Elevator	Elevator protection systems	Non-moveable Equipment	10/1/2014	155	155	60.00	31	93	62
<b>Total 2015 Acquisitions</b>				<b>155</b>	<b>155</b>		<b>31</b>	<b>93</b>	<b>62</b>
<b>2016 Acquisitions</b>									
X Penevpliance Service	Heat Exchanger / Ice Machine	Building Improvements	4/12/2016	4,692	4,692	120.00	469	704	3,988
X Penevpliance Service	Replace Heater Exchanger	Building Improvements	3/7/2016	3,829	3,829	120.00	383	606	3,223
X Penevpliance Service	Install Ice Machine	Movable Equipment	5/18/2016	404	404	120.00	40	57	347
<b>Total 2016 Acquisitions</b>				<b>8,925</b>	<b>8,925</b>		<b>892</b>	<b>1,367</b>	<b>7,558</b>
<b>Total Non-moveable Equip</b>				<b>134,265</b>	<b>134,265</b>		<b>25,959</b>	<b>102,198</b>	<b>32,067</b>

**Moveable Equipment**

<b>2013 Acquisitions</b>									
Bernard Badello	Cat 6 cables, network switches, firewall, vertical switch rack	Computers& Equipment	6/1/2013	\$ 15,292	\$ 15,292	36	5,097	20,388	(5,097)
IDJ LLC	PVC printer	Computers& Equipment	6/28/2013	\$ 1,914	\$ 1,914	36	638	2,552	(638)
Bernard Badello	Computers and printers	Computers& Equipment	6/30/2013	\$ 11,750	\$ 11,750	36	3,917	15,667	(3,917)
Bernard Badello	Printers	Computers& Equipment	7/1/2013	\$ 1,234	\$ 1,234	36	411	1,645	(411)
Mila Renovation	Install new tv's - dining room	Computers& Equipment	8/10/2013	\$ 1,856	\$ 1,856	36	619	2,475	(619)
Bernard Badello	5 computers, ports, printer	Computers& Equipment	8/31/2013	\$ 3,787	\$ 3,787	36	1,262	5,050	(1,262)
N-Tech Solutions Group LLC	Cat 5 cables, A/C point, cisco controller, network switches	Computers& Equipment	8/13/2013	\$ 29,033	\$ 29,033	36	9,678	38,711	(9,678)
N-Tech Solutions Group LLC	Cat 5 cables, cameras, network switches	Computers& Equipment	8/13/2013	\$ 29,720	\$ 29,720	36	9,907	39,627	(9,907)
N-Tech Solutions Group LLC	Cat 5 cables, phone jacks	Computers& Equipment	8/13/2013	\$ 5,116	\$ 5,116	36	1,705	6,822	(1,705)
N-Tech Solutions Group LLC	Thin client CLI-16	Computers& Equipment	6/1/2013	\$ 8,246	\$ 8,246	36	2,749	10,995	(2,749)
iFum	New furniture for lobby and offices	Furniture & Fixtures	9/19/2013	\$ 13,791	\$ 13,791	60	2,758	11,032	2,759
M&T Credit Card (Inpro, etc)	Construction supplies, fitness equipment for rehab	Computers& Equipment	8/13/2013	\$ 2,021	\$ 2,021	36	674	2,695	(674)
Medline Industries	Digital scales	Computers& Equipment	8/31/2013	\$ 1,489	\$ 1,489	36	496	1,985	(496)
Medline Industries	Patient lift and digital scales	Computers& Equipment	8/31/2013	\$ 5,471	\$ 5,471	36	1,824	7,295	(1,824)
Medline Industries	Specialty resident bed	Computers& Equipment	9/5/2013	\$ 1,496	\$ 1,496	36	499	1,995	(499)
City Caring & Recycling	Dumpster rental for center wing renovation	Refunded 12/13 Per Client		\$ 2,570	\$ 2,570	-	-	-	2,570
<b>Total 2013 Acquisitions</b>				<b>134,785</b>	<b>134,785</b>		<b>42,234</b>	<b>168,932</b>	<b>(34,148)</b>

Norwalk Acquisition SNFF  
Depreciation Schedule  
9/30/17

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Depr	2017 Acum	Net Book Value
<b>2014 Acquisitions</b>									
Bernard Badello	Computer kiosks and servers	Computers& Equipment	10/31/2013	11,319	11,319	36.00	(0)	11,319	-
M&T Bank Credit Card	Furniture, computer stations, rehab equipment, heat pump	Computers& Equipment	10/31/2013	18,297	18,297	36.00	(0)	18,297	-
Bernard Badello	Laptop, monitor, printer	Computers& Equipment	11/25/2013	965	965	36.00	(0)	965	-
Bernard Badello	Desktop, backup, tape library	Computers& Equipment	11/30/2013	6,324	6,324	36.00	(0)	6,324	-
M&T Bank Credit Card	Computer desks and chairs	Computers& Equipment	11/30/2013	6,131	6,131	36.00	(0)	6,131	-
Gerimedex	Wheelchairs	Computers& Equipment	12/1/2013	2,552	2,552	36.00	0	2,552	-
M&T Bank Credit Card	Concentrators for refrigerators	Computers& Equipment	12/1/2013	4,394	4,394	36.00	0	4,394	-
N-Tech Solutions Group LLC	Camera installation and wiring	Computers& Equipment	12/1/2013	8,814	8,814	36.00	-	8,814	-
N-Tech Solutions Group LLC	Computer wiring and installation	Computers& Equipment	12/1/2013	2,119	2,119	36.00	0	2,119	-
N-Tech Solutions Group LLC	Cable installation	Computers& Equipment	12/1/2013	2,014	2,014	36.00	-	2,014	-
SPS	Treadmill	Computers& Equipment	12/1/2013	2,000	2,000	36.00	-	2,000	-
Computerized Inventory Specialists	iPOL	Computers& Equipment	1/1/2014	2,850	2,850	36.00	-	2,850	-
Gerimedex	Oxygen concentrators	Computers& Equipment	1/1/2014	2,538	2,538	36.00	(0)	2,538	-
M&T Bank Credit Card	TV's and laptops	Computers& Equipment	1/31/2014	2,984	2,984	36.00	0	2,984	-
M&T Bank Credit Card	TV's and brackets	Computers& Equipment	2/28/2014	2,005	2,005	36.00	(0)	2,005	-
M&T Bank Credit Card	TV's, paint, miscellaneous construction items	Computers& Equipment	3/31/2014	4,796	4,796	36.00	(0)	4,796	-
ArjoHuntleigh	Slings for lift	Computers& Equipment	5/1/2014	296	296	36.00	0	296	-
ArjoHuntleigh	Slings for lift	Computers& Equipment	5/1/2014	1,021	1,021	36.00	(0)	1,021	-
Gerimedex	Mattresses	Computers& Equipment	5/1/2014	3,338	3,338	36.00	0	3,338	-
Gerimedex	Dressers	Computers& Equipment	5/1/2014	3,206	3,206	36.00	0	3,206	-
M&T Bank Credit Card	Movable equipment	Computers& Equipment	5/31/2014	3,002	3,002	36.00	(0)	3,002	-
Allstate Medical	Blood pressure machine	Computers& Equipment	6/1/2014	985	985	36.00	(0)	985	-
Gerimedex	Head and foot boards	Computers& Equipment	6/1/2014	1,264	1,264	36.00	(0)	1,264	-
Gerimedex	Dressers	Computers& Equipment	6/1/2014	3,206	3,206	36.00	0	3,206	-
Gerimedex	Bed rails, bed ends, bed extenders	Computers& Equipment	6/1/2014	2,801	2,801	36.00	0	2,801	-
Gerimedex	Mattresses	Computers& Equipment	6/1/2014	2,955	2,955	36.00	(0)	2,955	-
Gerimedex	Mattresses	Computers& Equipment	6/1/2014	1,489	1,489	36.00	(0)	1,489	-
M&T Bank Credit Card	EKG machine, patient station, misc construction items	Computers& Equipment	6/30/2014	2,969	2,969	36.00	(0)	2,969	-
Comerstone Medical Services	3 beds and power lift chair	Computers& Equipment	7/1/2014	3,350	3,350	36.00	0	3,350	-
ArjoHuntleigh	Slings for lift	Computers& Equipment	7/10/2014	3,907	3,907	36.00	(0)	3,907	-
M&T Bank Credit Card	Shredder	Computers& Equipment	7/31/2014	1,842	1,842	36.00	0	1,842	-
Creech Care Industries	Electronic bed	Computers& Equipment	8/1/2014	800	800	36.00	-	800	-
Medline Industries	Defibrillators	Computers& Equipment	8/1/2014	3,402	3,402	36.00	0	3,402	-
M&T Bank Credit Card	Paint, tv's, construction supplies	Computers& Equipment	8/31/2014	1,302	1,302	36.00	(0)	1,302	-
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Computers& Equipment	9/30/2014	449	449	36.00	(0)	449	-
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Computers& Equipment	9/30/2014	2,074	2,074	36.00	(0)	2,074	-
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Computers& Equipment	9/30/2014	2,808	2,808	36.00	(0)	2,808	-
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Computers& Equipment	9/30/2014	2,393	2,393	36.00	(0)	2,393	-
Medline Industries	Window shades	Furniture & Fixtures	10/11/2013	1,395	1,395	60.00	279	1,116	279
Medline Industries	Window shades	Furniture & Fixtures	10/11/2013	1,395	1,395	60.00	279	1,116	279
Murals, Inc.	Decorative pictures in center wing	Furniture & Fixtures	10/16/2013	8,372	8,372	60.00	1,674	6,696	1,676
Brother Corp	Conference table, kichen cabinets, conference room furniture	Furniture & Fixtures	10/17/2013	16,550	16,550	60.00	3,310	13,240	3,310
Medline Industries	Shelving	Furniture & Fixtures	10/24/2013	1,279	1,279	60.00	256	1,024	255
Murals, Inc.	Pictures for center wing, day room, admission & OT	Furniture & Fixtures	10/30/2013	9,428	9,428	60.00	1,886	7,544	1,884
M&T Bank Credit Card	Furniture, computer stations, rehab equipment, heat pump	Furniture & Fixtures	10/31/2013	8,868	8,868	60.00	1,774	7,096	1,772
Medline Industries	Fleashades	Furniture & Fixtures	11/7/2013	3,552	3,552	60.00	710	2,840	712
Brother Corp	Furniture & fixtures for conference room and rehab	Furniture & Fixtures	11/8/2013	10,950	10,950	60.00	2,190	8,760	2,190
Murals, Inc.	Pictures on first floor, conference rooms, dining room, social	Furniture & Fixtures	11/10/2013	15,499	15,499	60.00	3,100	12,400	3,099
Industrial Glass & Mirror	Double door installations, counter top installation, thermo on	Furniture & Fixtures	11/11/2013	1,306	1,306	60.00	261	1,044	262
Murals, Inc.	Office decor and furniture for member office	Furniture & Fixtures	11/15/2013	5,728	5,728	60.00	1,146	4,584	1,144
M&T Bank Credit Card	Lounge chair and coffee table	Furniture & Fixtures	11/30/2013	1,916	1,916	60.00	383	1,532	384
Murals, Inc.	Interior design fee for lobby, corridors, PT, OT, offices and d	Furniture & Fixtures	12/20/2013	16,000	16,000	60.00	3,200	12,800	3,200
MAG Medical Enterprises	Shelving	Furniture & Fixtures	1/1/2014	916	916	60.00	183	732	184
C&H Signal	Door holders	Furniture & Fixtures	2/3/2014	1,000	1,000	60.00	200	800	200
Murals, Inc.	Pictures and installation in corridor & dayroom on 1st and 4t	Furniture & Fixtures	3/10/2014	8,580	8,580	60.00	1,716	6,864	1,716
Bernard Badello	Cat 6 cables, network switches, firewall, vertical switch rack	Reclass to Fixed Equip	6/1/2013	(5,239)	(5,239)	60.00	(1,048)	(4,192)	(1,047)
City Caring & Recycling	Dumpster rental for center wing renovation	Refunded 12/13 Per Client	12/31/2013	(2,570)	(2,570)	-	-	-	(2,570)
M&T Bank Credit Card	Paint, tv's, construction supplies	Building Improvements	2/28/2014	1,978	1,978	459.00	52	208	1,770
M&T Bank Credit Card	Paint, tv's, construction supplies	Building Improvements	8/31/2014	1,040	1,040	453.00	28	112	928
<b>Total 2014 Acquisitions</b>				<b>236,900</b>	<b>236,900</b>		<b>21,576</b>	<b>215,274</b>	<b>21,626</b>
<b>2015 Acquisitions</b>									
M&T Bank Credit Card	TV's and wall mounts	Movable Equipment	10/1/2014	1,887	1,887	36.00	629	1,887	-
Glenn Goulet	Printers	Movable Equipment	10/9/2014	192	192	36.00	64	192	-
Triple A Supplies	Floor machine, glazer, vacuums	Movable Equipment	11/30/2014	4,373	4,373	36.00	1,457	4,373	-
Gerimedex	Mattresses	Movable Equipment	11/30/2014	2,217	2,217	36.00	739	2,217	-
Medline Industries	Blankets	Movable Equipment	11/30/2014	2,051	2,051	36.00	683	2,051	-
Allstate Medical	Scale and trapeze	Movable Equipment	11/30/2014	1,344	1,344	36.00	448	1,344	-
Allstate Medical	Lift, transfer boards	Movable Equipment	11/30/2014	2,270	2,270	36.00	756	2,270	-
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Movable Equipment	12/31/2014	2,746	2,746	36.00	916	2,746	-
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Movable Equipment	12/31/2014	2,943	2,943	36.00	981	2,943	-
N-Tech Solutions Group LLC	Security camera and installation	Movable Equipment	1/31/2015	6,376	6,376	36.00	2,126	6,376	-
M&T Bank Credit Card	TV's	Movable Equipment	1/31/2015	1,000	1,000	36.00	334	1,000	-
Comerstone Medical Services	Walkers, wheelchairs, mattresses	Movable Equipment	2/28/2015	4,557	4,557	36.00	1,519	4,557	-
Medline Industries	Meal carts	Movable Equipment	2/28/2015	2,080	2,080	36.00	694	2,080	-
M&T Bank Credit Card	Laptop, monitor, printer	Movable Equipment	3/1/2015	2,987	2,987	36.00	995	2,987	-
Gerimedex	Mattresses	Movable Equipment	3/1/2015	1,954	1,954	36.00	652	1,954	-
Gerimedex	Mattresses	Movable Equipment	4/1/2015	2,217	2,217	36.00	739	2,217	-
M&T Bank Credit Card	Laptop, monitor, printer	Movable Equipment	4/1/2015	351	351	36.00	117	351	-
M&T Bank Credit Card	Laptop, monitor, printer	Movable Equipment	4/1/2015	8,388	8,388	36.00	2,796	8,388	-
Gerimedex	Mattresses	Movable Equipment	4/8/2015	1,730	1,730	36.00	576	1,730	-
M&T Bank Credit Card	TV's and wall mounts	Movable Equipment	5/1/2015	903	903	36.00	301	903	-
Gerimedex	Mattresses	Movable Equipment	6/1/2015	2,094	2,094	36.00	698	2,094	-
Gerimedex	Wheelchairs	Movable Equipment	6/1/2015	636	636	36.00	212	636	-
Gerimedex	Wheelchairs	Movable Equipment	6/1/2015	302	302	36.00	100	302	-
Gerimedex	Wheelchairs	Movable Equipment	6/1/2015	936	936	36.00	312	936	-
M&T Bank Credit Card	TV's, laptops and wall mounts	Movable Equipment	6/1/2015	5,042	5,042	36.00	1,680	5,042	-
M&T Bank Credit Card	Laptops	Movable Equipment	7/1/2015	2,574	2,574	36.00	858	2,574	-
Brother Corp	Picture boards, countertops	Movable Equipment	4/24/2015	1,100	1,100	60.00	220	660	440
Briggs Healthcare	Desks	Movable Equipment	4/28/2015	1,351	1,351	60.00	270	810	541
HBPC	Chairs	Movable Equipment	4/30/2015	1,259	1,259	60.00	252	756	503
Supreme Interiors	Bedspreads	Movable Equipment	5/1/2015	10,390	10,390	60.00	2,078	6,234	4,156
Gerimedex	Chairs	Movable Equipment	6/1/2015	9,130	9,130	60.00	1,826	5,478	3,652
Gerimedex	Resident room furniture	Movable Equipment	6/1/2015	3,660	3,660	60.00	732	2,196	1,464
Gerimedex	Resident room furniture	Movable Equipment	6/1/2015	3,217	3,217	60.00	643	1,929	1,288
Gerimedex	Resident room furniture	Movable Equipment	6/1/2015	3,206	3,206	60.00	641	1,923	1,283
Gerimedex	Chairs	Movable Equipment	6/1/2015	17,124	17,124	60.00	3,425	10,275	6,849
Murals, Inc.	Pictures	Movable Equipment	6/1/2015	4,962	4,962	60.00	992	2,976	1,986
<b>Total 2015 Acquisitions</b>				<b>119,548</b>	<b>119,548</b>		<b>32,460</b>	<b>97,386</b>	<b>22,163</b>

Norwalk Acquisition SNFF  
Depreciation Schedule  
9/30/17

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Depr	2017 Acum	Net Book Value
<b>2016 Acquisitions</b>									
x M&T Bank credit card	Control Board / Drain Kit (2) / Thermal Air Conditioner (2)	Movable Equipment	1/26/2016	1,934	1,934	36.00	645	1,128	806
x M&T Bank credit card	LED Monitor	Movable Equipment	2/29/2016	480	480	36.00	160	267	213
x M&T Bank credit card	Apple iPad Air 2	Movable Equipment	2/29/2016	542	542	36.00	181	301	241
x M&T Bank credit card	APC UPS System	Movable Equipment	2/29/2016	1,077	1,077	36.00	359	598	479
x M&T Bank credit card	Brother Laser All in One Printer (5)	Movable Equipment	2/29/2016	1,914	1,914	60.00	383	638	1,276
x M&T Bank credit card	Brother Laser All in One Printer	Movable Equipment	2/29/2016	319	319	60.00	64	107	212
x CT Telecommunications Service, LLC	110 Punch Panel 300pr	Movable Equipment	2/11/2016	1,414	1,414	36.00	471	785	629
x N-TECH SOLUTIONS GROUP LLC	Replaced DVR for Camera System	Movable Equipment	12/30/2015	1,138	1,138	36.00	379	695	443
x M&T Bank credit card	Dell OptiPlex 3020 PC	Movable Equipment	4/30/2016	721	721	36.00	240	360	361
x Supply Access Center, Inc.	Canon Image Runner	Movable Equipment	4/4/2016	551	551	60.00	110	165	386
x AjoFlintleigh Inc.	Handset	Movable Equipment	4/19/2016	1,389	1,389	36.00	463	694	695
x Germedix, Inc.	Chair Scale Mechanical	Movable Equipment	2/23/2016	630	630	60.00	126	210	420
x M&T Bank credit card	HP Flexible Thin Client Monitor	Movable Equipment	6/27/2016	2,665	2,665	36.00	888	1,184	1,481
x Germedix, Inc.	Therapeutic Mattress (8)	Movable Equipment	2/8/2016	961	961	180.00	64	107	854
x Germedix, Inc.	Therapeutic Mattress (15)	Movable Equipment	7/20/2015	2,217	2,217	180.00	148	296	1,921
x Germedix, Inc.	Drawer Chest (7)	Movable Equipment	8/18/2015	2,405	2,405	180.00	160	320	2,085
x Tri-State Surgical Supply & Equipment	Bariatric Bed / Pressure Mattress	Movable Equipment	6/1/2016	1,291	1,291	180.00	86	115	1,176
x Germedix, Inc.	Digismart AC/Heat	Movable Equipment	6/21/2016	1,350	1,350	36.00	450	600	750
x Supply Access Center, Inc.	Canon Image Runner	Movable Equipment	7/11/2016	1,102	1,102	60.00	220	275	827
x N-TECH SOLUTIONS GROUP LLC	Computers	Movable Equipment	10/19/2015	1,279	1,279	36.00	426	852	427
x Germedix, Inc.	Medical Equipment	Movable Equipment	12/17/2015	2,321	2,321	60.00	464	851	1,470
x CT Telecommunications Service, LLC	Computers	Movable Equipment	12/29/2015	3,052	3,052	36.00	1,017	1,865	1,187
x M&T Bank credit card	Computers	Movable Equipment	12/28/2015	704	704	36.00	235	430	274
x M&T Bank credit card	Computers	Movable Equipment	12/28/2015	905	905	36.00	302	553	352
x M&T Bank credit card	Computers	Movable Equipment	12/28/2015	1,042	1,042	36.00	347	637	405
x M&T Bank credit card	Computers	Movable Equipment	12/28/2015	698	698	36.00	233	427	271
<b>Total 2016 Acquisitions</b>				<b>34,100</b>	<b>34,100</b>		<b>8,621</b>	<b>14,460</b>	<b>19,640</b>
<b>2017 Acquisitions</b>									
x Bernard Badello	Open Item	Movable Equipment	11/15/2016	4,260	4,260	60.00	781	781	3,479
x CT Telecommunications Service, LLC	Open Item	Movable Equipment	9/30/2016	315	315	60.00	63	63	252
x Supply Access Center, Inc.	Canon Image Runner	Movable Equipment	9/30/2016	1,102	1,102	60.00	220	220	882
x Bank Of America Credit Card	Lenovo Think Pad	Movable Equipment	12/9/2016	1,581	1,581	36.00	439	439	1,142
x CT Telecommunications Service, LLC	(60)RCA SLI Phone w CID(2)Expansion Moduels	Movable Equipment	1/25/2017	4,342	4,342	120.00	326	326	4,016
x Medacure Inc.	Bariatric Mattress	Movable Equipment	11/15/2016	855	855	180.00	52	52	803
x Supply Access Center, Inc.	Canon Image Runner	Movable Equipment	2/15/2017	1,653	1,653	60.00	220	220	1,433
x Northeast Generator Co.	DEMCO 400kW Repair	Movable Equipment	2/17/2017	6,410	6,410	60.00	855	855	5,555
x CT Telecommunications Service, LLC	(60)RCA SLI Phone w CID(2)Expansion Moduels	Movable Equipment	1/25/2017	7,236	7,236	120.00	543	543	6,693
x Bank Of America Credit Card	(4)HP Flexible Thin Client Tower	Movable Equipment	4/9/2017	2,206	2,206	60.00	221	221	1,985
x Bank Of America Credit Card	Snow Blower	Movable Equipment	4/9/2017	856	856	60.00	86	86	770
x Bank Of America Credit Card	HDTV	Movable Equipment	4/9/2017	319	319	60.00	32	32	287
x Bank Of America Credit Card	Open Item	Movable Equipment	7/9/2017	8,907	8,907	60.00	445	445	8,462
x Bank Of America Credit Card	Brother Laser All-in-One Printer	Movable Equipment	8/9/2017	351	351	60.00	12	12	339
x Germedix, Inc.	Dresser /Nightstand/Wardrob	Movable Equipment	7/31/2017	12,208	12,208	180.00	203	203	12,005
x Bank Of America Credit Card	(2)Flat Panel TV/(4)HDTV/(4)DellOptiPlex/DisplayPort to VG.	Movable Equipment	9/8/2017	1,427	1,427	60.00	24	24	1,403
x Sea Crest Healthcare Center	Washer/Dryer	Movable Equipment	12/31/2016	17,497	17,497	180.00	972	972	16,525
x Sea Crest Healthcare Center	Washer/Dryer	Movable Equipment	12/31/2016	17,497	17,497	180.00	972	972	16,525
x Direct Machinery Service Corp	Washer/Dryer	Movable Equipment	1/16/2017	4,359	4,359	180.00	218	218	4,141
<b>Total 2017 Acquisitions</b>				<b>93,381</b>	<b>93,381</b>		<b>6,684</b>	<b>6,684</b>	<b>86,697</b>
<b>Total Movable Equipment</b>				<b>618,714</b>	<b>618,714</b>		<b>111,575</b>	<b>502,736</b>	<b>115,978</b>

Norwalk Acquisition SNFF  
Depreciation Schedule  
9/30/17

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Depr	2017 Acum	Net Book Value
<b>Leasehold Properties</b>									
	Land Improvements			27,966	27,966		744	2,262	25,703
	Building Improvements			1,415,024	1,415,024		37,419	147,371	1,267,654
	Total Non-movable Equipment			125,340	125,340		25,067	100,831	24,509
	Total Movable Equipment			491,233	491,233		96,270	481,592	9,641
				<b>2,059,563</b>	<b>2,059,563</b>		<b>159,500</b>	<b>732,056</b>	<b>1,327,507</b>
<b>Variance Due to Rounding</b>									
Cost Report Values on Page 32									
				2,059,563	2,059,563		159,500	732,056	1,327,507
(a)									
<b>Facility Properties</b>									
	Land Improvements			x	-				-
	Building Improvements			x	72,474		2,556	3,371	69,103
	Total Non-movable Equipment			x	8,925		892	1,367	7,558
	Total Movable Equipment			x	127,481		15,305	21,144	106,337
				<b>208,880</b>	<b>208,880</b>		<b>18,753</b>	<b>25,882</b>	<b>182,998</b>

Cost Report Values on Page 31

Ties to coresponding pages of Medicaid Cost Report

Reserve for Leasehold Properties (Page 35, Line A4)	1,327,507 (a)	180,421
F/S vs C/R Depreciation (Page 36, Line F1)	(149,837) (b)	<u>(2,577)</u>
FS vs C/R Basis (Page 31, Line B9)	(2,577) (c)	

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

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

**Amortization Schedule\***

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk	Date of Acquisition		License No. 2391	Report for Year Ended 9/30/2017		Page 24	of 37
	Month	Year		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
<b>A. Organization Expense</b>							
1. Organization Expense			22,446	22,446			
2.							
3.							
A-4. Subtotal							
<b>B. Mortgage Expense</b>							
1. Mortgage Expense			65,055	65,055			
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 Norwalk Acquisition I, LLC, d/b/a Cas	License No. 2391	Report for Year Ended 9/30/2017	Page 25	of 37
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**11. Property Questionnaire**

**Part A**

Is the property either owned by the Facility or leased from a Related Party?\*

Yes

No

If "Yes," complete Part B.  
If "No," complete Part C.

\*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase	05/31/13			
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	150			
6. Square Footage				
7. Acquisition Cost				
a. Land	200,000			
b. Building	1,800,000			

**Part B - Owner and Related Parties**

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	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 9/30/2017	8,000,000			
<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				

**Part C - Arms-Length Leases for Real Property Improvements Only**

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a C		2391	9/30/2017		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</b> (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a		2391		9/30/2017		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)				\$	15,349	15,349	
Working Capital Interest							
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$	15,349	15,349	
14. Insurance							
a. Insurance on Property (buildings only)				\$	14,088	14,088	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	102,466	102,466	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. <b>Total Insurance Expenditures</b> (14a + b + c)				\$	116,554	116,554	
15. <b>Total All Expenditures</b> (A-13 thru C-14)				\$	15,659,222	15,659,222	

### 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	9/30/2017	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.	10	A12g	Occupational Therapy	\$ 303,669	303,669		
4.			Other - See attached Schedule	\$ 88,792	88,792		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 699	699		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 123,558	123,558		
10.	15	1e	Accounting & Legal	\$ 12,431	12,431		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 882	882		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 24,852	24,852		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 5,000	5,000		
21.	16	m12	Unallowable Management Fees	\$ 44,462	44,462		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 17,218	17,218		
<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)				\$ 621,563	621,563		

\* 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)
10	A1	Greg Seidner Salary (No Recorded Hours)	\$ 88,792		
<b>Total Other Salaries Adjustment</b>			<b>\$ 88,792</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Penalties	\$ 5,096		
16	L7	Meals & Entertainment	\$ 11,972		
16	M8A	Chamber Dues	\$ 150		
<b>Total Other A&amp;G Adjustments</b>			<b>\$ 17,218</b>	<b>\$ -</b>	<b>\$ -</b>

**Cassena Care of Norwalk  
 Calculation of Allowable Management Fee  
 9/30/2017**

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	347,057 TB Linked
Patient Days	47,376 Page 9 of C/R
<b>Amount Per Patient Day</b>	<b>\$ 7.3256</b>
PPD Allowance PY2015	6.33
2017 CPI Increase of 1.0245%	<u>2.45%</u>
PPD Allowance 9/30/2017	<u>6.49</u>
<b>Amount over (Under)</b>	<b>\$ 0.8356</b>
Total Days	47,376 Page 9 of C/R
<b>Disallowed Management Fee</b>	<b><u>\$ 39,587</u></b>

Cassena Care - Norwalk Acquisition Group  
 Cell Phone Disallowance  
 September 30, 2017

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

Cell Phone Expense \$ 2,322 TB Linked  
 Amount Allowable 1,440

**Disallowed Cell Phone Expense** \$ 882 Page 28, Line 12

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

Name of Facility				License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk				2391	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 621,563	621,563		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 235,140	235,140		
28.	20	5d	Ambulance/Limousine	\$ (1,462)	(1,462)		
29.	20	5f	X-rays, etc	\$ 17,653	17,653		
30.	20	5h	Laboratory	\$ 11,919	11,919		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 1,745	1,745		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 27,326	27,326		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 152,484	152,484		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 1,066,368	1,066,368		

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

Norwalk Acquisition I, LLC, d/b/a Cassena Care of Norwalk  
9/30/2017

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance	\$ 26,289		
20	5j	Central Supply - IV Solutions	\$ 1,037		
<b>Total Other Ancillary Costs</b>			<b>\$ 27,326</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Income	\$ 166		
30	IV 8	Cash Discounts on Purchases	\$ 14,178		
30	IV 8	Rebates and Refunds	\$ 116,132		
30	IV 8	Recovery of Bad Debts	\$ 22,007		
<b>Total Other Adjustments</b>			<b>\$ 152,484</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Unallowable Building Interest

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

**Cassena care of Norwalk  
Disallowance Schedule for Cable TV  
9/30/2017**

Total Cable TV Expense acct #8351.680  
reclassified to Marcum 105

Amount  
\$ 29,889 TB Linked

Monthly Allowable amount  
Months in Cost Report Year  
Total Allowable Cost

\$ 300  
12  

---

\$ 3,600

**Disallowed Cable TV**

\$ 26,289

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
Norwalk Acquisition I, LLC, d/b/a Cassei 2391		9/30/2017		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents (CT only)	\$ 17,532,482	17,532,482			
b. Medicaid Room and Board Contractual Allowance **	\$ (6,963,521)	(6,963,521)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 2,773,036	2,773,036			
b. Medicare Room and Board Contractual Allowance **	\$ 735,096	735,096			
4. a. Private-Pay Residents and Other	\$ 1,322,679	1,322,679			
b. Private-Pay Room and Board Contractual Allowance **	\$ (206,591)	(206,591)			
<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	\$ 623,930	623,930			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 250,043	250,043			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (136,220)	(136,220)			
4. a. Speech Therapy - Medicare	\$ 111,897	111,897			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 31,933	31,933			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (11,566)	(11,566)			
5. a. Occupational Therapy - Medicare	\$ 488,865	488,865			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 205,790	205,790			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (115,039)	(115,039)			
6. a. Other (Specify) - Medicare	\$ (1,022,481)	(1,022,481)			
b. Other (Specify) - Non-Medicare	\$ (215,448)	(215,448)			
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	<b>\$ 15,404,885</b>	<b>15,404,885</b>			
<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 (Specify)	\$ 52	52			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 152,484	152,484			
<b>V. Total Other Revenue (1 thru 8)</b>	<b>\$ 152,536</b>	<b>152,536</b>			
<b>VI. Total All Revenue (III +V)</b>	<b>\$ 15,557,421</b>	<b>15,557,421</b>			

\* 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	\$ 11,726		
30 II 6a	Radiology - Diagnostic Part A	\$ 14,195		
30 II 6a	Pharmacy - Medicare Part A	\$ 163,907		
30 II 6a	Pharmacy Income - Pneumoccal	\$ 2,552		
30 II 6a	Medicare 2% Reduction	\$ (52,358)		
30 II 6a	Ancillary Allowance - Part A	\$ (1,140,116)		
30 II 6a	Ancillary Allowance - Part B	\$ (22,387)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (1,022,481)</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		(0)		
30 II 6b	Laboratory - Medicaid	\$ 77		
30 II 6b	Radiology - 3rd Party Insurance	\$ 5,673		
30 II 6b	Pharmacy - Medicaid	\$ 1,203		
30 II 6b	Pharmacy - 3rd Party Insurance	\$ 62,590		
30 II 6b	Ancillary Allowance - Medicaid	\$ (214,827)		
30 II 6b	AA - Lab Medicaid	\$ (32)		
30 II 6b	AA - Pharmacy Medicaid	\$ (1,203)		
30 II 6b	AA - Lab Hospice	\$ (46)		
30 II 6b	Ancillary Allowance - 3rd Party	\$ (1,966)		
30 II 6b	AA - Radiology 3rd Party	\$ (5,673)		
30 II 6b	AA - Pharmacy 3rd Party Insurance	\$ (61,245)		
<b>Total Other Resident Revenue</b>		<b>\$ (215,448)</b>	<b>\$ -</b>	<b>\$ -</b>

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Interest Income - Late Payment	N/A	\$ 52		
<b>Total Interest Income</b>			<b>\$ 52</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Medical Records Income	\$ 166		
30 IV 8	Cash Discounts on Purchases	\$ 14,178		
30 IV 8	Rebates and Refunds	\$ 116,132		
30 IV 8	Recovery of Bad Debts	\$ 22,007		
<b>Total Other Revenue</b>		<b>\$ 152,484</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cass	2391	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	512,036
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	4,195,491
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	94,748
a. Prepaid Expense	4,556			
b. Prepaid Insurance	2,781			
c. Prepaid R/E Taxes	32,198			
d. Prepaid Insurance - WC	55,213			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	(13,013)
Patient Refund Exchange	(12,653)			
Exchange - Other	(180)			
Exchanges - Patient Funds	(180)			
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	4,789,261
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>72,474</u>		\$	69,103
	Accum. Depreciation <u>3,371</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>8,925</u>		\$	7,558
	Accum. Depreciation <u>1,367</u>	Net		
6. Movable Equipment	*Historical Cost <u>127,481</u>		\$	106,337
	Accum. Depreciation <u>21,144</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(2,577)
Book to Cost Report NBV Diff	(2,577)			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	180,421

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

(Carry Total forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cass	2391	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	4,969,682
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements			*Historical Cost <u>27,966</u>	
			Accum. Depreciation <u>2,262</u> Net	\$ 25,704
3. Buildings			*Historical Cost <u>1,415,024</u>	
			Accum. Depreciation <u>147,371</u> Net	\$ 1,267,653
4. Non-Movable Equipment			*Historical Cost <u>125,340</u>	
			Accum. Depreciation <u>100,831</u> Net	\$ 24,509
5. Movable Equipment			*Historical Cost <u>491,233</u>	
			Accum. Depreciation <u>481,592</u> Net	\$ 9,641
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>			\$	1,327,507
<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> )			\$	
_____				
_____				
<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>			\$	6,322,189

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Cassena C		2391	9/30/2017	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	959,652
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
_____					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	502,359
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	23,056
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	397,345
Garnishee Payable		2,211	Accrued Pension	16,623	
401K Payable		(1,285)	Patient Fund Liability	56,385	
Child Support Payable		5,523			
Accrued Expenses		317,889			
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	1,882,412

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

(Carry Total forward to next page)

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

Name of Facility Norwalk Acquisition I, LLC, d/b/a Cassena		License No. 2391	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,882,412	
<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> )				\$ 5,046,056	
Name and Address of Lender	Amount	Loan Date			
Norwalk SNF Acquisition	5,046,056	N/A			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 500,000	
Line of Credit		500,000			
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 5,546,056	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 7,428,467	

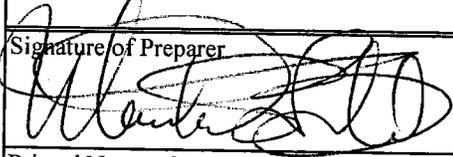
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Norwalk Acquisition I, LLC, d/b/a Ca	2391	9/30/2017	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			\$	1,327,507
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	1,327,507
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(2,481,820)
6. Gain or Loss for Period			\$	48,035
7. Total Net Worth			\$	(2,433,785)
<b>C. Total Reserves and Net Worth</b>			\$	(1,106,278)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	6,322,189

### 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	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(2,418,632)
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	15,557,421
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	15,509,386
D. Net Income or Deficit			\$	48,035
E. Balance			\$	(2,370,597)
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Total Expenses per Pg 27 \$15,659,223				
F/S vs C/R Dep. (149,837)				
Total Expenses \$15,509,386				
2. Other ( <i>itemize</i> )				
Member Draw (63,192)				
Rounding 4				
F-3. Total Additions			\$	(63,188)
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount	
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(2,433,785)
				09/30/17

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

Name of Facility Norwalk Acquisition I, LLC, d/b/a	License No. 2391	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/14/18		
Printed Name of Preparer Matthew S. Bovolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Cassena Care at Norwalk, LLC for the year ended September 30, 2017, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Cassena Care at Norwalk, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

**MARCUM LLP**

New Haven, CT  
February 14, 2018

# Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

**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 cost year 2016? 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 2017, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2016?

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:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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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:

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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:

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Yes No

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

Explanation:

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Client: **Cassena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cassena Care 2017 Medicaid Cost Report**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
1011.000	Cash - Operating Account	415,582.77			415,582.77	281,657.00
1012.000	Cash - Payroll Checking	(162.85)			(162.85)	(3,640.00)
1014.000	Petty Cash	2,000.00			2,000.00	2,000.00
1031.000	A/R Medicare Part A	146,411.50			146,411.50	277,451.00
1031.200	A/R Medicare Part B Snf	141,200.96			141,200.96	107,992.00
1032.000	A/R Medicaid Snf	2,031,024.24			2,031,024.24	1,672,381.00
1032.300	A/R Nami	192,150.48			192,150.48	121,603.00
1032.400	A/R Pending Medicaid	419,000.72			419,000.72	186,764.00
1033.000	A/R Private	883,138.88			883,138.88	694,028.00
1034.000	A/R Hospice	116,138.68			116,138.68	35,945.00
1034.500	A/R-3Rd Party Ins/Co-Ins	744,105.06			744,105.06	542,967.00
1034.501	A/R MANAGED MEDICARE	172,320.08			172,320.08	65,130.00
1061.000	Allowance For Bad Debts	(650,000.00)			(650,000.00)	(650,000.00)
1083.200	Patient Refund Exchange	(12,652.84)			(12,652.84)	10,104.00
1083.300	Exchange - Other	(180.00)			(180.00)	(140,872.00)
1083.400	Exchanges - Patient Funds	(180.00)			(180.00)	0.00
1120.000	Prepaid Expenses	4,555.68			4,555.68	6,385.00
1121.000	Prepaid Insurance	2,781.13			2,781.13	2,925.00
1125.000	Prepaid R/E Taxes	32,198.21			32,198.21	30,517.00
1127.000	Prepaid Insurance - W.C.	55,212.54			55,212.54	258,029.00
1127.100	Escrow - Insurance And Taxes	37,731.11			37,731.11	32,693.00
1128.000	Deposits	500.00			500.00	1,000.00
1170.000	Leasehold Imp. - 15 Year	80,995.04			80,995.04	44,972.00
1190.100	Mme - 5 Year	88,532.33			88,532.33	34,504.00
1190.110	Mme 10 Year	39,352.81			39,352.81	0.00
1290.000	Mme - Accum Dep - General	(28,459.00)			(28,459.00)	(43.00)
1320.000	Patient Savings Account	56,384.75			56,384.75	31,365.00
1320.100	Patients Petty Cash Acct	0.00			0.00	13,703.00
1361.000	Goodwill	25,000.00			25,000.00	25,000.00
2012.040	Line Of Credit	(500,000.00)			(500,000.00)	0.00
2021.000	Accounts Payable - Trade	(959,651.53)			(959,651.53)	(851,862.00)
2031.000	Accrued Payroll	(119,480.00)			(119,480.00)	(225,711.00)
2032.000	Accrued Sick And Vacation	(382,879.11)			(382,879.11)	(361,390.00)
2036.000	Fica Payable	(9,140.00)			(9,140.00)	(6,521.00)
2041.010	Sui Payable	(13,183.03)			(13,183.03)	(8,778.00)
2041.020	Futa Payable	(732.93)			(732.93)	(294.00)
2049.000	Garnishee Payable	(2,210.53)			(2,210.53)	0.00
2049.010	401K Payable	1,285.31			1,285.31	(944.00)
2049.030	Child Support Payable	(5,523.00)			(5,523.00)	0.00
2056.000	Accrued Expenses	(317,889.00)			(317,889.00)	(266,916.00)
2056.020	Accrued Pension	(16,623.00)			(16,623.00)	0.00
2116.000	Due To Related Party -Landlord	(5,046,055.60)			(5,046,055.60)	(4,335,708.00)
2161.000	Patient Fund Liability	(56,384.75)			(56,384.75)	(45,068.00)
2362.000	Member Draw	63,192.00			63,192.00	306,455.00
2363.000	Retained Earnings	2,418,628.30			2,418,628.30	1,754,856.35
3020.000	Room and Board - Private	(641,702.00)			(641,702.00)	(755,326.00)
3020.100	R & B - Medicare Part A	(2,166,820.00)			(2,166,820.00)	(2,728,421.00)
3020.300	R & B - Medicaid	(17,532,482.00)			(17,532,482.00)	(17,463,300.00)
3020.400	R & B - Hospice	(353,685.00)			(353,685.00)	(64,908.00)
3020.500	R & B - 3rd Party Insurance	(178,869.00)			(178,869.00)	(429,231.00)
3020.501	Room and Board - Mgd Medicare	(606,215.51)			(606,215.51)	(191,360.00)
4210.100	Laboratory - Part A	(11,726.14)			(11,726.14)	(73,819.00)
4210.300	Laboratory - Medicaid	(77.03)			(77.03)	(1,084.00)
4210.500	Laboratory - 3rd Party Insuran	0.00			0.00	(1,914.00)
4240.100	Radiology - Diagnostic Part A	(14,194.77)			(14,194.77)	(36,969.00)
4240.300	Radiology - Medicaid	0.00			0.00	(93.00)
4240.500	Radiology - 3rd Party Insuranc	(5,673.48)			(5,673.48)	(6,930.00)
4270.000	Pharmacy - Private	0.00			0.00	(284.00)
4270.100	Pharmacy - Medicare Part A	(163,907.29)			(163,907.29)	(264,609.00)
4270.300	Pharmacy - Medicaid	(1,203.30)			(1,203.30)	(94,736.00)
4270.400	Pharmacy - Hospice	0.00			0.00	(629.00)
4270.500	Pharmacy -3rd Party Insurance	(62,590.05)			(62,590.05)	(77,972.00)
4270.950	Pharmacy Income - Pneumoccal	(2,551.54)			(2,551.54)	0.00
4330.000	P.T. Income - Private	(2,847.01)			(2,847.01)	(341.00)

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
4330.100	P.T. Income - Medicare Part A	(491,144.02)			(491,144.02)	(627,622.00)
4330.200	P.T. Income - Medicare Part B	(132,786.00)			(132,786.00)	(190,845.00)
4330.300	P.T. Income - Medicaid	(108,636.95)			(108,636.95)	(60,439.00)
4330.500	P.T. Income - 3rd Party Ins.	(138,558.78)			(138,558.78)	(115,991.00)
4340.000	O.T. Income - Private	(2,668.28)			(2,668.28)	(488.00)
4340.100	O.T. Income - Medicare Part A	(383,052.37)			(383,052.37)	(480,294.00)
4340.200	O.T. Income - Medicare Part B	(105,812.62)			(105,812.62)	(152,176.00)
4340.300	O.T. Income - Medicaid	(85,823.56)			(85,823.56)	(47,176.00)
4340.500	O.T. Income - 3rd Party Ins.	(117,298.63)			(117,298.63)	(92,112.00)
4350.100	S.T. - Medicare Part A	(76,091.21)			(76,091.21)	(122,583.00)
4350.200	S.T. - Medicare Part B	(35,805.71)			(35,805.71)	(59,379.00)
4350.300	S.T. Income - Medicaid	(20,366.71)			(20,366.71)	(25,051.00)
4350.500	S.T. Income - 3rd Party Ins.	(11,566.12)			(11,566.12)	(22,250.00)
5085.000	Medical Records Income	(165.75)			(165.75)	(149.00)
5171.000	Cash Discounts On Purchases	(14,178.02)			(14,178.02)	(11,151.00)
5175.000	Rebates and Refunds	(116,132.49)			(116,132.49)	(1,027.00)
5177.000	Interest Income	(51.67)			(51.67)	(172.00)
5179.000	Other Miscellaneous Income	0.00			0.00	158.00
5515.000	Recovery Of Bad Debts	(22,007.30)			(22,007.30)	0.00
5521.000	R & B Allowance - Private	240.00			240.00	810.00
5521.100	R & B Allowance - Medicare A	(870,688.48)			(870,688.48)	(1,386,932.00)
5521.101	Medicare 2% Reduction	52,357.94			52,357.94	71,084.00
5521.300	R & B Allowance - Medicaid	6,962,228.94			6,962,228.94	6,726,259.00
5521.398	Medicaid Bedhold Allowance	182.45			182.45	45.00
5521.400	R & B Allowance- Hospice	139,536.04			139,536.04	24,688.00
5521.500	R & B Allowance -3rd Party Ins	66,814.88			66,814.88	(126,432.00)
5521.501	R & B Allowance - Mgd Medicare	135,591.99			135,591.99	34,935.00
5521.505	Capitation Revenue	(148,423.32)			(148,423.32)	(51,775.00)
5525.300	Medicaid Retros - Prior Year	1,110.00			1,110.00	(160,710.00)
5527.100	Ancillary Allowance - Part A	1,140,115.80			1,140,115.80	1,604,425.00
5527.127	AA - Pharmacy Part A	0.00			0.00	21.00
5527.133	AA - PT Part A	0.00			0.00	887.00
5527.134	AA - OT Part A	0.00			0.00	377.00
5527.135	AA - ST Part A	0.00			0.00	186.00
5527.200	Ancillary Allowance - Part B	22,386.87			22,386.87	50,088.00
5527.300	Ancillary Allowance - Medicaid	214,827.22			214,827.22	132,666.00
5527.321	AA -Lab Medicaid	31.50			31.50	1,084.00
5527.324	AA - radiology Medicaid	0.00			0.00	93.00
5527.327	AA - Pharmacy Medicaid	1,203.30			1,203.30	94,736.00
5527.421	AA - Lab Hospice	45.53			45.53	0.00
5527.427	AA - Pharmacy Hospice	0.00			0.00	629.00
5527.500	Ancillary Allowance - 3rd Party	1,965.66			1,965.66	40,451.00
5527.521	AA - Lab 3rd Party	0.00			0.00	1,725.00
5527.524	AA - Radiology 3rd Party	5,673.48			5,673.48	4,186.00
5527.527	AA - Pharmacy 3rd Party ins	61,245.15			61,245.15	75,015.00
5527.533	AA - PT 3rd Party Ins	136,219.82			136,219.82	97,831.00
5527.534	AA - OT 3rd Party Ins	115,039.34			115,039.34	79,908.00
5527.535	AA - ST 3rd Party Ins	11,566.12			11,566.12	14,747.00
5535.010	Bad Debt Expense	123,557.96			123,557.96	674,147.00
6011.010	Nsg Admin- Supervisor Wages	144,017.64			144,017.64	167,661.00
6011.011	Nsg Admin - ADON Wages	172,789.86			172,789.86	163,351.00
6011.014	Nsg Admin - Insvc Coord Wages	24,283.64			24,283.64	0.00
6011.030	Nsg Admin- RN Wages	207,033.87			207,033.87	336,465.00
6011.060	Nsg Admin- Clerical Wages	52,022.23			52,022.23	34,174.00
6011.160	Nsg Admin- FICA	43,727.19			43,727.19	52,947.00
6011.170	Nsg Admin- SUI	9,369.68			9,369.68	10,976.00
6011.171	Nsg Admin- FUI	749.48			749.48	560.00
6011.280	Nsg Admin- Nursing Sup Agency	195,466.75			195,466.75	150,700.00
6011.285	Msg Admin - Recruiting Fees	10,635.00			10,635.00	6,500.00
6011.290	Nsg Admin- Consulting Services	2,467.50			2,467.50	3,453.00
6011.299	Nsg Admin - Other Consulting	19,200.00			19,200.00	15,200.00
6011.590	Nsg Admin- Other Supplies	4.00			4.00	0.00
6011.680	Nsg Admin- Contracted Services	170.50			170.50	40,713.00
6011.882	Nsg Admin- Travel	0.00			0.00	1,001.00
6011.883	Nsg Admin- Conferences and Sem	10.00			10.00	3,379.00
6011.887	Nsg Admin-Phys Credential Fees	(47.49)			(47.49)	(100.00)
6020.030	SNF- RN Wages	319,189.21			319,189.21	412,393.00
6020.040	SNF- LPN Wages	588,778.62			588,778.62	694,942.00

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6020.050	SNF- Aides Wages	1,996,756.25			1,996,756.25	2,100,815.00
6020.160	SNF- FICA	229,338.71			229,338.71	242,763.00
6020.170	SNF- SUI	28,476.16			28,476.16	62,057.00
6020.171	SNF- FUI	2,669.79			2,669.79	2,993.00
6020.340	SNF- Agency - RN's	687,271.78			687,271.78	770,096.00
6020.350	SNF- Agency - LPN's	278,403.03			278,403.03	231,643.00
6020.360	SNF- Agency - CNA's	435,520.62			435,520.62	312,542.00
7200.290	Central Supply- Consulting Se	4,874.55		(4,874.55)	0.00	0.00
7200.410	Central Supply- Oxygen	1,745.00			1,745.00	4,526.00
7200.430	Central Supply- Nutritional S	10,546.93			10,546.93	42,599.00
7200.435	Central Supply- IV Solutions	1,037.39			1,037.39	6,578.00
7200.460	Central Supply- Gloves	6,083.18			6,083.18	18,263.00
7200.490	Central Supply- Other Medical	51,782.85			51,782.85	81,613.00
7200.540	Central Supply- Cleaning Supp	0.00			0.00	421.00
7200.570	Central Supply- Wipes	867.28			867.28	6,234.00
7200.580	Central Supply- Minor Non Med	2,605.58			2,605.58	3,973.00
7200.590	Central Supply- Other Supplies	22,606.32			22,606.32	45,689.00
7200.680	Central Supply- Contracted Se	670.00			670.00	0.00
7200.730	Central Supply- Rental Expense	29,362.91		(6,500.37)	22,862.54	66,438.00
7210.680	Lab- Contracted Services	11,919.49			11,919.49	29,848.00
7220.680	EKG - Contracted Services	0.00			0.00	626.00
7240.680	X Ray- Contracted Services	17,652.91			17,652.91	39,485.00
7260.010	Activities- Supervisor Wages	64,355.00			64,355.00	60,930.00
7260.050	Activities- Aides Wages	71,994.52			71,994.52	63,475.00
7260.160	Activities- FICA	9,477.98			9,477.98	8,814.00
7260.170	Activities- SUI	2,122.21			2,122.21	3,530.00
7260.171	Activities- FUI	192.04			192.04	168.00
7260.590	Activities- Other Supplies	2,637.23			2,637.23	2,691.00
7260.670	Activities- Purchased Services	10,474.65			10,474.65	7,325.00
7270.290	Pharmacy- Consulting Services	22,200.00			22,200.00	24,399.00
7270.440	Pharmacy- Drugs - Medicare Pa	151,555.07			151,555.07	214,178.00
7270.441	Pharmacy- Drugs - Medicaid	20,157.13			20,157.13	54,789.00
7270.444	Pharmacy- Drugs - HMO	62,342.22			62,342.22	77,341.00
7270.445	Pharmacy - Drugs - Hospice	1,085.89			1,085.89	12.00
7270.450	Pharmacy- Medicine Cabinet Dr	53,982.49			53,982.49	14,431.00
7290.290	Dental- Consulting Services	8,050.00			8,050.00	8,855.00
7330.010	PT- Supervisor Wages	72,817.39		(46,358.33)	26,459.06	49,280.00
7330.020	PT- Tech Wages	13,484.25			13,484.25	1,740.00
7330.050	PT- Aides Wages	177,951.00			177,951.00	141,143.00
7330.160	PT- FICA	20,318.28			20,318.28	21,613.00
7330.170	PT- SUI	1,672.37			1,672.37	4,758.00
7330.171	PT- FUI	231.15			231.15	220.00
7330.280	PT- Agency	248,132.75			248,132.75	290,217.00
7330.299	PT - Other Consulting	9,600.00			9,600.00	9,600.00
7330.490	PT - Medical Supplies	104.95			104.95	47.00
7330.590	PT- Other Supplies	15,205.24			15,205.24	6,808.00
7330.680	PT - Contracted Services	5,792.50			5,792.50	14,403.00
7340.020	OT- Tech Wages	175,165.11		36,874.64	212,039.75	257,950.00
7340.050	OT- Aides Wages	91,629.27			91,629.27	68,058.00
7340.160	OT- FICA	19,851.01			19,851.01	17,949.00
7340.170	OT- SUI	1,947.22			1,947.22	4,288.00
7340.171	OT- FUI	210.78			210.78	226.00
7340.280	OT- Agency	698.75			698.75	91,464.00
7350.020	ST - Wages	68,615.50		9,483.69	78,099.19	81,797.00
7350.160	ST - FICA	5,170.77			5,170.77	4,685.00
7350.170	ST - SUI	348.28			348.28	967.00
7350.171	ST - FUI	42.00			42.00	42.00
7381.010	Social Services- Supervisor W	55,624.87			55,624.87	74,226.00
7381.020	Social Services- Tech Wages	48,028.46			48,028.46	61,391.00
7381.160	Social Services- FICA	8,208.08			8,208.08	10,293.00
7381.170	Social Services- SUI	1,081.22			1,081.22	1,887.00
7381.171	Social Services- FUI	136.19			136.19	87.00
7381.299	Social Services - Other Consul	9,400.00			9,400.00	4,700.00
7381.590	Social Services- Other Suppli	101.50			101.50	0.00
7390.060	Medical Records- Clerical Wag	0.00			0.00	3,799.00
7390.160	Medical Records- FICA	0.00			0.00	100.00
7390.170	Medical Records- SUI	0.00			0.00	81.00

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7390.171	Medical Records- FUI	0.00			0.00	8.00
7420.270	Physician Fees	0.00			0.00	191.00
7420.290	Medical Director- Consulting	46,000.00			46,000.00	48,000.00
7430.012	Utilization Review - QA Wages	3,171.00			3,171.00	26,133.00
7430.020	Utilization Review- Tech Wages	127,813.05			127,813.05	110,035.00
7430.160	Utilization Review- FICA	9,807.58			9,807.58	10,543.00
7430.170	Utilization Review- SUI	3,287.13			3,287.13	3,945.00
7430.171	Utilization Review- FUI	200.76			200.76	221.00
7430.290	Utilization Review- Consultin	97,010.25			97,010.25	15,389.00
8212.010	Dietary- Dept Head Wages	30,009.40			30,009.40	0.00
8212.020	Dietary- Tech Wages	134,397.74			134,397.74	63,278.00
8212.070	Dietary- Environmental Wages	407,604.03			407,604.03	117,132.00
8212.160	Dietary- FICA	39,983.04			39,983.04	18,088.00
8212.170	Dietary- SUI	15,400.38			15,400.38	5,516.00
8212.171	Dietary- FUI	897.65			897.65	493.00
8212.290	Dietary- Consulting Services	347,319.96			347,319.96	994,196.00
8212.299	Dietary - Other Consulting	1,500.00			1,500.00	1,700.00
8212.430	Dietary- Nutritional Supplemen	204.51			204.51	585.00
8212.460	Dietary - Gloves	665.23			665.23	0.00
8212.501	Dietary- Groceries	77,021.66			77,021.66	153,762.00
8212.502	Dietary- Dairy	25,794.65			25,794.65	0.00
8212.503	Dietary- Meat and Fish	23,384.43			23,384.43	0.00
8212.504	Dietary- Bakery	11,404.06			11,404.06	0.00
8212.505	Dietary- Produce	2,776.25			2,776.25	0.00
8212.510	Dietary- Tabeware	2,685.33			2,685.33	84.00
8212.540	Dietary- Cleaning Supplies	4,023.78			4,023.78	0.00
8212.590	Dietary- Other Supplies	9,553.00			9,553.00	3,518.00
8212.630	Dietary- Repairs and Maintena	5,039.36			5,039.36	9,044.00
8212.670	Dietary- Purchased Services	77.10			77.10	0.00
8212.680	Dietary- Contracted Services	8,116.37			8,116.37	1,290.00
8212.730	Dietary- Rental Expense	474.19			474.19	185.00
8212.890	Dietary- Books and Periodicals	1,470.00			1,470.00	2,730.00
8220.010	Plant- Supervisor Wages	33,757.65			33,757.65	24,282.00
8220.070	Plant- Environmental Wages	44,013.32			44,013.32	47,661.00
8220.160	Plant- FICA	5,921.14			5,921.14	6,048.00
8220.170	Plant- SUI	1,265.92			1,265.92	1,881.00
8220.171	Plant- FUI	84.00			84.00	98.00
8220.290	Plant- Consulting Services	18,582.70		9,749.10	28,331.80	30,230.00
8220.580	Plant- Minor Non Medical Equi	621.18			621.18	116.00
8220.590	Plant- Other Supplies	56,703.99			56,703.99	44,074.00
8220.630	Plant- Repairs and Maintenance	43,895.13			43,895.13	25,455.00
8220.670	Plant- Purchased Services	37,588.48			37,588.48	23,156.00
8220.680	Plant- Contracted Services	51,999.46		(4,874.55)	47,124.91	75,675.00
8220.690	Plant - Amort. Leasehold Imp.	28,416.00			28,416.00	0.00
8220.691	Plant - Depreciation -MME	0.00			0.00	43.00
8220.710	Plant - Building Rent	252,041.66			252,041.66	265,931.00
8220.713	Plant- Building Rent Escalator	750,000.00			750,000.00	697,750.00
8220.730	Plant- Rental Expense	9,158.88			9,158.88	0.00
8220.740	Plant - Electricity	183,921.95			183,921.95	185,881.00
8220.750	Plant - Gas	66,168.43			66,168.43	50,605.00
8220.760	Plant - Water and Sewer	22,044.64			22,044.64	23,330.00
8220.770	Plant - Oil	0.00			0.00	449.00
8220.810	Plant - Property Insurance	14,087.82			14,087.82	16,082.00
8220.815	Plant - Auto Insurance	0.00			0.00	(540.00)
8220.830	Plant - Real Estate Taxes	136,535.71			136,535.71	139,031.00
8240.070	Housekeeping- Environmental	396,652.08			396,652.08	418,134.00
8240.160	Housekeeping- FICA	31,867.94			31,867.94	31,477.00
8240.170	Housekeeping- SUI	4,819.22			4,819.22	9,509.00
8240.171	Housekeeping- FUI	420.00			420.00	439.00
8240.290	Housekeeping- Consulting Serv	13,525.05			13,525.05	30,530.00
8240.460	Housekeeping- Gloves	6,181.40			6,181.40	0.00
8240.540	Housekeeping- Cleaning Suppli	6,828.66			6,828.66	4,764.00
8240.570	Housekeeping- Wipes	1,257.09			1,257.09	0.00
8240.590	Housekeeping- Other Supplies	12,819.75			12,819.75	21,952.00

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8240.630	Housekeeping- Repairs and Mai	0.00			0.00	95.00
8240.680	Housekeeping- Contracted Serv	38,873.41			38,873.41	35,770.00
8250.070	Laundry- Environmental Wages	41,797.64			41,797.64	44,062.00
8250.160	Laundry- FICA	3,338.79			3,338.79	3,175.00
8250.170	Laundry- SUI	516.18			516.18	930.00
8250.171	Laundry- FUI	42.00			42.00	42.00
8250.290	Laundry- Consulting Services	18,850.60		3,733.50	22,584.10	24,794.00
8250.380	Laundry - Diapers	18,792.00			18,792.00	57,712.00
8250.381	Laundry - Undergarments	5,518.80			5,518.80	13,744.00
8250.530	Laundry - Linen and Bedding	6,247.51			6,247.51	9,475.00
8250.540	Laundry- Cleaning Supplies	5,664.56			5,664.56	5,803.00
8250.570	Laundry- Wipes	1,941.25			1,941.25	0.00
8250.590	Laundry- Other Supplies	372.94			372.94	2,785.00
8250.630	Laundry- Repairs and Maintena	0.00			0.00	2,734.00
8250.680	Laundry- Contracted Services	81,373.73		(3,733.50)	77,640.23	70,689.00
8250.681	Laundry- Contracted Services	0.00			0.00	919.00
8270.670	Ambulance	(1,461.91)			(1,461.91)	1,582.00
8311.010	Fiscal- Supervisor Wages	77,996.76			77,996.76	76,315.00
8311.060	Fiscal- Clerical Wages	106,706.06		(106,706.06)	0.00	4,724.00
8311.160	Fiscal- FICA	5,807.21			5,807.21	5,950.00
8311.170	Fiscal- SUI	804.09			804.09	1,115.00
8311.171	Fiscal- FUI	67.39			67.39	59.00
8311.290	Fiscal- Consulting Services	0.00			0.00	1,133.00
8311.299	Fiscal - Other Consulting	238,056.81			238,056.81	242,811.00
8311.310	Fiscal- Audit Fees	50,791.04		(9,869.79)	40,921.25	70,380.00
8311.550	Fiscal- Office Supplies	0.00			0.00	542.00
8311.590	Fiscal- Other Supplies	2,396.00			2,396.00	591.00
8311.680	Fiscal- Contracted Services	3,820.19			3,820.19	9,097.00
8311.730	Fiscal- Rental Expense	39,829.18		(39,867.18)	(38.00)	33,720.00
8321.010	Admissions - Dept Head Wages	69,283.16			69,283.16	41,078.00
8321.060	Admissions - Clerk Wages	53,359.00			53,359.00	74,388.00
8321.160	Admissions - FICA Expense	8,798.40			8,798.40	8,692.00
8321.170	Admissions - SUI	2,475.19			2,475.19	4,049.00
8321.171	Admissions - FUI	168.00			168.00	200.00
8321.299	Admissions - Other Consulting	3,900.00			3,900.00	9,900.00
8321.670	Admissions- Purchased Services	0.00			0.00	3,200.00
8351.010	Admin- Supervisor Wages	32,155.20		106,706.06	138,861.26	126,218.00
8351.011	Admin - Executive Directors	25,269.13			25,269.13	0.00
8351.012	Admin - Human Resources	50,776.59			50,776.59	100,790.00
8351.060	Admin- Clerical Wages	(2,621.00)			(2,621.00)	3,524.00
8351.160	Admin- FICA	15,976.55			15,976.55	15,790.00
8351.170	Admin- SUI	1,519.58			1,519.58	4,355.00
8351.171	Admin- FUI	143.00			143.00	210.00
8351.285	Admin - Recruiting Fees	8,000.00			8,000.00	40,296.00
8351.290	Admin- Consulting Services	4,825.00			4,825.00	6,559.00
8351.293	Admin - Legal Consulting	27,100.00			27,100.00	26,300.00
8351.295	Admin - Member Fees	88,792.15			88,792.15	100,558.00
8351.299	Admin - Other Consulting	38,300.00			38,300.00	38,600.00
8351.300	Admin- Legal Fees	44,863.06		9,869.79	54,732.85	214,785.00
8351.550	Admin- Office Supplies	8,149.82			8,149.82	6,622.00
8351.552	Admin - Paper	1,785.59			1,785.59	3,533.00
8351.590	Admin- Other Supplies	26,350.65			26,350.65	6,341.00
8351.591	Admin - Other Supp. Residents	80.00			80.00	487.00
8351.670	Admin- Purchased Services	6,110.66			6,110.66	1,520.00
8351.680	Admin- Contracted Services	14,054.26			14,054.26	7,726.00
8351.695	Admin -Amort of Start Up Costs	0.00			0.00	55,693.00
8351.730	Admin- Rental Expense	26,282.28		(19,448.31)	6,833.97	14,180.00
8351.810	Admin - General Insurance	102,465.65			102,465.65	130,718.00
8351.820	Admin - Working Capital Int.	15,348.58			15,348.58	0.00
8351.830	Admin - Licenses and Taxes	2,931.00			2,931.00	685.00
8351.835	Admin - Sales Tax	198,237.13			198,237.13	145,766.00
8351.841	Admin - Telephone	43,670.12		(32,210.96)	11,459.16	41,776.00
8351.842	Admin - LLC Tax	25,273.50			25,273.50	600.00
8351.850	Admin- Dues and Subscriptions	10,904.53		(8,129.77)	2,774.76	0.00

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8351.860	Admin- Printing and Duplicati	0.00			0.00	184.00
8351.880	Admin - Travel	10,974.79			10,974.79	12,156.00
8351.881	Admin - Auto Expense	5,206.67			5,206.67	2,781.00
8351.882	Admin- Bank Charges	13,679.66			13,679.66	18,088.65
8351.883	Admin- Conferences and Worksh	36.87			36.87	393.00
8351.890	Admin- Books and Periodicals	897.00			897.00	1,956.00
8351.911	Admin - Postage	10,588.39			10,588.39	20,527.00
8351.912	Admin - Marketing	18,656.10			18,656.10	30,164.00
8351.914	Admin - Charitable Contrib	5,000.00			5,000.00	6,000.00
8351.916	Admin - Advertising Yellow Pgs	6,195.50			6,195.50	4,194.00
8351.917	Admin - Meals and Entertain	11,971.94			11,971.94	27,291.00
8351.919	Admin - Parties and Gifts	322.10			322.10	16,393.00
8351.920	Admin - Penalties	5,095.95			5,095.95	28,663.00
8381.060	Reception- Clerical Wages	16,758.75			16,758.75	33,940.00
8381.160	Reception- FICA	1,267.26			1,267.26	2,744.00
8381.170	Reception- SUI	627.92			627.92	1,944.00
8381.171	Reception- FUI	42.00			42.00	94.00
8381.680	Reception- Contracted Services	25,545.42			25,545.42	27,452.00
8460.160	FICA Expense	(5,460.69)			(5,460.69)	(664.00)
8460.170	SUI Expense	47,181.77			47,181.77	10,629.00
8460.171	FUI Expense	371.71			371.71	24,497.00
8460.180	Health Insurance	88,357.14			88,357.14	76,285.00
8460.190	Non Union Pension Expense	33,273.66			33,273.66	23,717.00
8460.200	Workers Compensation Expense	483,917.73			483,917.73	408,772.00
8460.210	Union Pension Expense	299,026.52			299,026.52	255,030.00
8460.230	Tuition Expense	0.00			0.00	2,500.00
8460.232	Rewards and Incentives	0.00			0.00	433.00
8460.240	Union Welare and Legal	869,504.53			869,504.53	722,643.00
8460.245	Union Education	35,844.81			35,844.81	33,813.00
8460.246	Dental Insurance	3,624.18			3,624.18	9,555.00
8460.249	Employee Fingerprinting	7,138.15			7,138.15	4,275.00
9009.000	NYS Assessment	876,787.00			876,787.00	893,982.00
9021.834	Guaranteed Payments to Members	0.00			0.00	120,000.00
9027.000	Unincorporated Business Tax	0.00			0.00	54,660.00
Marcum 101	Chamber of Commerce Dues	0.00		150.00	150.00	875.00
Marcum 102	CAHCF Dues	0.00		7,979.77	7,979.77	10,524.00
Marcum 105	Cable TV	0.00		29,889.17	29,889.17	14,612.00
Marcum 110	Management Fee Expenses	0.00			0.00	0.00
Marcum 111	Cell Phone Expense	0.00		2,321.79	2,321.79	3,522.00
Marcum 112	Leases	0.00		65,815.86	65,815.86	3,925.00
<b>Total</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>	<b>0.00</b>

Client: **Cassena Care - Norwalk Acquisition Group**  
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 Period Ending: **9/30/2017**  
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 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [1]</b>	<b>Operators/Owners</b>				
8351.295	Admin - Member Fees	88,792.15		0.00	88,792.15
<b>Subtotal [1] Operators/Owners</b>		<b>88,792.15</b>		<b>0.00</b>	<b>88,792.15</b>
<b>Subgroup : [2]</b>	<b>Administrators</b>				
8351.010	Admin- Supervisor Wages	32,155.20		106,706.06	138,861.26
			RJE - 7	106,706.06	
<b>Subtotal [2] Administrators</b>		<b>32,155.20</b>		<b>106,706.06</b>	<b>138,861.26</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
8311.010	Fiscal- Supervisor Wages	77,996.76		0.00	77,996.76
8311.060	Fiscal- Clerical Wages	106,706.06		(106,706.06)	0.00
			RJE - 7	(106,706.06)	
8351.011	Admin - Executive Directors	25,269.13		0.00	25,269.13
8351.012	Admin - Human Resources	50,776.59		0.00	50,776.59
8351.060	Admin- Clerical Wages	(2,621.00)		0.00	(2,621.00)
8381.060	Reception- Clerical Wages	16,758.75		0.00	16,758.75
<b>Subtotal [4] Other Administrative Salaries</b>		<b>274,886.29</b>		<b>(106,706.06)</b>	<b>168,180.23</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
8212.010	Dietary- Dept Head Wages	30,009.40		0.00	30,009.40
8212.020	Dietary- Tech Wages	134,397.74		0.00	134,397.74
8212.070	Dietary- Environmental Wages	407,604.03		0.00	407,604.03
<b>Subtotal [5C] Dietary Workers</b>		<b>572,011.17</b>		<b>0.00</b>	<b>572,011.17</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>				
8240.070	Housekeeping- Environmental	396,652.08		0.00	396,652.08
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>396,652.08</b>		<b>0.00</b>	<b>396,652.08</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
8220.010	Plant- Supervisor Wages	33,757.65		0.00	33,757.65
8220.070	Plant- Environmental Wages	44,013.32		0.00	44,013.32
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>77,770.97</b>		<b>0.00</b>	<b>77,770.97</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
8250.070	Laundry- Environmental Wages	41,797.64		0.00	41,797.64
<b>Subtotal [8B] Other Laundry Workers</b>		<b>41,797.64</b>		<b>0.00</b>	<b>41,797.64</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>				
6011.010	Nsg Admin- Supervisor Wages	144,017.64		0.00	144,017.64
6011.011	Nsg Admin - ADON Wages	172,789.86		0.00	172,789.86
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>316,807.50</b>		<b>0.00</b>	<b>316,807.50</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
6020.030	SNF- RN Wages	319,189.21		0.00	319,189.21
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>319,189.21</b>		<b>0.00</b>	<b>319,189.21</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>				
6011.014	Nsg Admin - Insvc Coord Wages	24,283.64		0.00	24,283.64
6011.030	Nsg Admin- RN Wages	207,033.87		0.00	207,033.87
6011.060	Nsg Admin- Clerical Wages	52,022.23		0.00	52,022.23
7430.012	Utilization Review - QA Wages	3,171.00		0.00	3,171.00
7430.020	Utilization Review- Tech Wages	127,813.05		0.00	127,813.05
<b>Subtotal [12B2] RNs - Administrative</b>		<b>414,323.79</b>		<b>0.00</b>	<b>414,323.79</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>				
6020.040	SNF- LPN Wages	588,778.62		0.00	588,778.62
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>588,778.62</b>		<b>0.00</b>	<b>588,778.62</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>				
6020.050	SNF- Aides Wages	1,996,756.25		0.00	1,996,756.25
<b>Subtotal [12D] Aides and Attendants</b>		<b>1,996,756.25</b>		<b>0.00</b>	<b>1,996,756.25</b>
<b>Subgroup : [12E]</b>	<b>Physical Therapists</b>				
7330.010	PT- Supervisor Wages	72,817.39		(46,358.33)	26,459.06
			RJE - 6	(46,358.33)	
7330.020	PT- Tech Wages	13,484.25		0.00	13,484.25
7330.050	PT- Aides Wages	177,951.00		0.00	177,951.00
<b>Subtotal [12E] Physical Therapists</b>		<b>264,252.64</b>		<b>(46,358.33)</b>	<b>217,894.31</b>
<b>Subgroup : [12F]</b>	<b>Speech Therapists</b>				
7350.020	ST - Wages	68,615.50		9,483.69	78,099.19
			RJE - 6	9,483.69	
<b>Subtotal [12F] Speech Therapists</b>		<b>68,615.50</b>		<b>9,483.69</b>	<b>78,099.19</b>
<b>Subgroup : [12G]</b>	<b>Occupational Therapists</b>				
7340.020	OT- Tech Wages	175,165.11		36,874.64	212,039.75
			RJE - 6	36,874.64	
7340.050	OT- Aides Wages	91,629.27		0.00	91,629.27
<b>Subtotal [12G] Occupational Therapists</b>		<b>266,794.38</b>		<b>36,874.64</b>	<b>303,669.02</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>				
7260.010	Activities- Supervisor Wages	64,355.00		0.00	64,355.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
7260.050	Activities- Aides Wages	71,994.52		0.00	71,994.52
<b>Subtotal [12H] Recreation Workers</b>		<b>136,349.52</b>		<b>0.00</b>	<b>136,349.52</b>
<b>Subgroup : [12M] Social Workers/Case Management</b>					
7381.010	Social Services- Supervisor W	55,624.87		0.00	55,624.87
7381.020	Social Services- Tech Wages	48,028.46		0.00	48,028.46
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>103,653.33</b>		<b>0.00</b>	<b>103,653.33</b>
<b>Subgroup : [12O] Other</b>					
8321.010	Admissions - Dept Head Wages	69,283.16		0.00	69,283.16
8321.060	Admissions - Clerk Wages	53,359.00		0.00	53,359.00
<b>Subtotal [12O] Other</b>		<b>122,642.16</b>		<b>0.00</b>	<b>122,642.16</b>
<b>Total [10-A] Salaries and Wages</b>		<b>6,082,228.40</b>		<b>0.00</b>	<b>6,082,228.40</b>
<b>Group : [13-B] Professional Fees</b>					
<b>Subgroup : [2] Dentist</b>					
7290.290	Dental- Consulting Services	8,050.00		0.00	8,050.00
<b>Subtotal [2] Dentist</b>		<b>8,050.00</b>		<b>0.00</b>	<b>8,050.00</b>
<b>Subgroup : [3] Pharmacist</b>					
7270.290	Pharmacy- Consulting Services	22,200.00		0.00	22,200.00
<b>Subtotal [3] Pharmacist</b>		<b>22,200.00</b>		<b>0.00</b>	<b>22,200.00</b>
<b>Subgroup : [5A] PT - Resident Care</b>					
7330.280	PT- Agency	248,132.75		0.00	248,132.75
<b>Subtotal [5A] PT - Resident Care</b>		<b>248,132.75</b>		<b>0.00</b>	<b>248,132.75</b>
<b>Subgroup : [8A] Medical Director</b>					
7420.290	Medical Director- Consulting	46,000.00		0.00	46,000.00
<b>Subtotal [8A] Medical Director</b>		<b>46,000.00</b>		<b>0.00</b>	<b>46,000.00</b>
<b>Subgroup : [10A] OT - Resident Care</b>					
7340.280	OT- Agency	698.75		0.00	698.75
<b>Subtotal [10A] OT - Resident Care</b>		<b>698.75</b>		<b>0.00</b>	<b>698.75</b>
<b>Subgroup : [11A1] RN's - Direct Care</b>					
6020.340	SNF- Agency - RN's	687,271.78		0.00	687,271.78
<b>Subtotal [11A1] RN's - Direct Care</b>		<b>687,271.78</b>		<b>0.00</b>	<b>687,271.78</b>
<b>Subgroup : [11A2] RN's - Administrative</b>					
6011.280	Nsg Admin- Nursing Sup Agency	195,466.75		0.00	195,466.75
6011.290	Nsg Admin- Consulting Services	2,467.50		0.00	2,467.50
6011.680	Nsg Admin- Contracted Services	170.50		0.00	170.50
7430.290	Utilization Review- Consultin	97,010.25		0.00	97,010.25
<b>Subtotal [11A2] RN's - Administrative</b>		<b>295,115.00</b>		<b>0.00</b>	<b>295,115.00</b>
<b>Subgroup : [11B1] LPN's - Direct Care</b>					
6020.350	SNF- Agency - LPN's	278,403.03		0.00	278,403.03
<b>Subtotal [11B1] LPN's - Direct Care</b>		<b>278,403.03</b>		<b>0.00</b>	<b>278,403.03</b>
<b>Subgroup : [11C] Aides</b>					
6020.360	SNF- Agency - CNA's	435,520.62		0.00	435,520.62
<b>Subtotal [11C] Aides</b>		<b>435,520.62</b>		<b>0.00</b>	<b>435,520.62</b>
<b>Total [13-B] Professional Fees</b>		<b>2,021,391.93</b>		<b>0.00</b>	<b>2,021,391.93</b>
<b>Group : [15] Expenditures Other than Salaries</b>					
<b>Subgroup : [1A1] Workmen's Compensation</b>					
8460.200	Workers Compensation Expense	483,917.73		0.00	483,917.73
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>483,917.73</b>		<b>0.00</b>	<b>483,917.73</b>
<b>Subgroup : [1A3] Unemployment Insurance</b>					
6011.170	Nsg Admin- SUI	9,369.68		0.00	9,369.68
6011.171	Nsg Admin- FUI	749.48		0.00	749.48
6020.170	SNF- SUI	28,476.16		0.00	28,476.16
6020.171	SNF- FUI	2,669.79		0.00	2,669.79
7260.170	Activities- SUI	2,122.21		0.00	2,122.21
7260.171	Activities- FUI	192.04		0.00	192.04
7330.170	PT- SUI	1,672.37		0.00	1,672.37
7330.171	PT- FUI	231.15		0.00	231.15
7340.170	OT- SUI	1,947.22		0.00	1,947.22
7340.171	OT- FUI	210.78		0.00	210.78
7350.170	ST - SUI	348.28		0.00	348.28
7350.171	ST - FUI	42.00		0.00	42.00
7381.170	Social Services- SUI	1,081.22		0.00	1,081.22
7381.171	Social Services- FUI	136.19		0.00	136.19
7430.170	Utilization Review- SUI	3,287.13		0.00	3,287.13
7430.171	Utilization Review- FUI	200.76		0.00	200.76
8212.170	Dietary- SUI	15,400.38		0.00	15,400.38
8212.171	Dietary- FUI	897.65		0.00	897.65
8220.170	Plant- SUI	1,265.92		0.00	1,265.92
8220.171	Plant- FUI	84.00		0.00	84.00
8240.170	Housekeeping- SUI	4,819.22		0.00	4,819.22
8240.171	Housekeeping- FUI	420.00		0.00	420.00
8250.170	Laundry- SUI	516.18		0.00	516.18
8250.171	Laundry- FUI	42.00		0.00	42.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
8311.170	Fiscal- SUI	804.09		0.00	804.09
8311.171	Fiscal- FUI	67.39		0.00	67.39
8321.170	Admissions - SUI	2,475.19		0.00	2,475.19
8321.171	Admissions - FUI	168.00		0.00	168.00
8351.170	Admin- SUI	1,519.58		0.00	1,519.58
8351.171	Admin- FUI	143.00		0.00	143.00
8381.170	Reception- SUI	627.92		0.00	627.92
8381.171	Reception- FUI	42.00		0.00	42.00
8460.170	SUI Expense	47,181.77		0.00	47,181.77
8460.171	FUI Expense	371.71		0.00	371.71
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>129,582.46</b>		<b>0.00</b>	<b>129,582.46</b>
<b>Subgroup : [1A4] Social Security (FICA)</b>					
6011.160	Nsg Admin- FICA	43,727.19		0.00	43,727.19
6020.160	SNF- FICA	229,338.71		0.00	229,338.71
7260.160	Activities- FICA	9,477.98		0.00	9,477.98
7330.160	PT- FICA	20,318.28		0.00	20,318.28
7340.160	OT- FICA	19,851.01		0.00	19,851.01
7350.160	ST - FICA	5,170.77		0.00	5,170.77
7381.160	Social Services- FICA	8,208.08		0.00	8,208.08
7430.160	Utilization Review- FICA	9,807.58		0.00	9,807.58
8212.160	Dietary- FICA	39,983.04		0.00	39,983.04
8220.160	Plant- FICA	5,921.14		0.00	5,921.14
8240.160	Housekeeping- FICA	31,867.94		0.00	31,867.94
8250.160	Laundry- FICA	3,338.79		0.00	3,338.79
8311.160	Fiscal- FICA	5,807.21		0.00	5,807.21
8321.160	Admissions - FICA Expense	8,798.40		0.00	8,798.40
8351.160	Admin- FICA	15,976.55		0.00	15,976.55
8381.160	Reception- FICA	1,267.26		0.00	1,267.26
8460.160	FICA Expense	(5,460.69)		0.00	(5,460.69)
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>453,399.24</b>		<b>0.00</b>	<b>453,399.24</b>
<b>Subgroup : [1A5] Health Insurance</b>					
8460.180	Health Insurance	88,357.14		0.00	88,357.14
8460.240	Union Welfare and Legal	869,504.53		0.00	869,504.53
8460.246	Dental Insurance	3,624.18		0.00	3,624.18
<b>Subtotal [1A5] Health Insurance</b>		<b>961,485.85</b>		<b>0.00</b>	<b>961,485.85</b>
<b>Subgroup : [1A7] Pensions</b>					
8460.190	Non Union Pension Expense	33,273.66		0.00	33,273.66
8460.210	Union Pension Expense	299,026.52		0.00	299,026.52
<b>Subtotal [1A7] Pensions</b>		<b>332,300.18</b>		<b>0.00</b>	<b>332,300.18</b>
<b>Subgroup : [1A9] Other</b>					
8460.245	Union Education	35,844.81		0.00	35,844.81
<b>Subtotal [1A9] Other</b>		<b>35,844.81</b>		<b>0.00</b>	<b>35,844.81</b>
<b>Subgroup : [1C] Bad Debts</b>					
5535.010	Bad Debt Expense	123,557.96		0.00	123,557.96
<b>Subtotal [1C] Bad Debts</b>		<b>123,557.96</b>		<b>0.00</b>	<b>123,557.96</b>
<b>Subgroup : [1D] Accounting and Auditing</b>					
8311.310	Fiscal- Audit Fees	50,791.04		(9,869.79)	40,921.25
<b>Subtotal [1D] Accounting and Auditing</b>		<b>50,791.04</b>	RJE - 11	<b>(9,869.79)</b>	<b>40,921.25</b>
<b>Subgroup : [1E] Legal</b>					
8351.300	Admin- Legal Fees	44,863.06		9,869.79	54,732.85
<b>Subtotal [1E] Legal</b>		<b>44,863.06</b>	RJE - 11	<b>9,869.79</b>	<b>54,732.85</b>
<b>Subgroup : [1G] Office Supplies</b>					
8311.590	Fiscal- Other Supplies	2,396.00		0.00	2,396.00
8351.550	Admin- Office Supplies	8,149.82		0.00	8,149.82
8351.552	Admin - Paper	1,785.59		0.00	1,785.59
8351.590	Admin- Other Supplies	26,350.65		0.00	26,350.65
8351.591	Admin - Other Supp. Residents	80.00		0.00	80.00
<b>Subtotal [1G] Office Supplies</b>		<b>38,762.06</b>		<b>0.00</b>	<b>38,762.06</b>
<b>Subgroup : [1H1] Telephone and Telegraph</b>					
8351.841	Admin - Telephone	43,670.12		(32,210.96)	11,459.16
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>43,670.12</b>	RJE - 3 RJE - 4	<b>(29,889.17)</b> <b>(2,321.79)</b>	<b>11,459.16</b>
<b>Subgroup : [1H2] Cellular Phones and Beepers</b>					
Marcum 111	Cell Phone Expense	0.00		2,321.79	2,321.79
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<b>0.00</b>	RJE - 4	<b>2,321.79</b>	<b>2,321.79</b>
<b>Subgroup : [1J] Corporation Business Taxes</b>					
8351.842	Admin - LLC Tax	25,273.50		0.00	25,273.50
<b>Subtotal [1J] Corporation Business Taxes</b>		<b>25,273.50</b>		<b>0.00</b>	<b>25,273.50</b>
<b>Subgroup : [1K2] Other</b>					

Client: **Cassena Care - Norwalk Acquisition Group**  
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
8351.835	Admin - Sales Tax	198,237.13		0.00	198,237.13
<b>Subtotal [1K2] Other</b>		<b>198,237.13</b>		<b>0.00</b>	<b>198,237.13</b>
<b>Subgroup : [1K3] Resident Day User Fee</b>					
9009.000	NYS Assessment	876,787.00		0.00	876,787.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<b>876,787.00</b>		<b>0.00</b>	<b>876,787.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>3,798,472.14</b>		<b>(29,889.17)</b>	<b>3,768,582.97</b>
<b>Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>					
<b>Subgroup : [2] Holiday Parties for Staff</b>					
8351.919	Admin - Parties and Gifts	322.10		0.00	322.10
<b>Subtotal [2] Holiday Parties for Staff</b>		<b>322.10</b>		<b>0.00</b>	<b>322.10</b>
<b>Subgroup : [4] Employee Travel</b>					
8351.880	Admin - Travel	10,974.79		0.00	10,974.79
<b>Subtotal [4] Employee Travel</b>		<b>10,974.79</b>		<b>0.00</b>	<b>10,974.79</b>
<b>Subgroup : [5] Education Expense</b>					
6011.883	Nsg Admin- Conferences and Sem	10.00		0.00	10.00
8351.883	Admin- Conferences and Worksh	36.87		0.00	36.87
<b>Subtotal [5] Education Expense</b>		<b>46.87</b>		<b>0.00</b>	<b>46.87</b>
<b>Subgroup : [6] Automobile Expense</b>					
8351.881	Admin - Auto Expense	5,206.67		0.00	5,206.67
<b>Subtotal [6] Automobile Expense</b>		<b>5,206.67</b>		<b>0.00</b>	<b>5,206.67</b>
<b>Subgroup : [7] Other</b>					
8351.917	Admin - Meals and Entertain	11,971.94		0.00	11,971.94
<b>Subtotal [7] Other</b>		<b>11,971.94</b>		<b>0.00</b>	<b>11,971.94</b>
<b>Subgroup : [M2] Advertising Telephone Directory</b>					
8351.916	Admin - Advertising Yellow Pgs	6,195.50		0.00	6,195.50
<b>Subtotal [M2] Advertising Telephone Directory</b>		<b>6,195.50</b>		<b>0.00</b>	<b>6,195.50</b>
<b>Subgroup : [M3] Advertising Other</b>					
8351.912	Admin - Marketing	18,656.10		0.00	18,656.10
<b>Subtotal [M3] Advertising Other</b>		<b>18,656.10</b>		<b>0.00</b>	<b>18,656.10</b>
<b>Subgroup : [M7] Postage</b>					
8351.730	Admin- Rental Expense	26,282.28		(19,448.31)	6,833.97
8351.911	Admin - Postage	10,588.39	RJE - 5	(19,448.31)	10,588.39
<b>Subtotal [M7] Postage</b>		<b>36,870.67</b>		<b>(19,448.31)</b>	<b>17,422.36</b>
<b>Subgroup : [M8] Dues and Membership Fees to Professional Associations</b>					
Marcum 102	CAHCF Dues	0.00		7,979.77	7,979.77
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<b>0.00</b>	RJE - 1	<b>7,979.77</b>	<b>7,979.77</b>
<b>Subgroup : [M8A] Dues to Chamber of Commerce</b>					
Marcum 101	Chamber of Commerce Dues	0.00		150.00	150.00
<b>Subtotal [M8A] Dues to Chamber of Commerce</b>		<b>0.00</b>	RJE - 1	<b>150.00</b>	<b>150.00</b>
<b>Subgroup : [M9] Subscriptions</b>					
8351.850	Admin- Dues and Subscriptions	10,904.53		(8,129.77)	2,774.76
<b>Subtotal [M9] Subscriptions</b>		<b>10,904.53</b>	RJE - 1	<b>(8,129.77)</b>	<b>2,774.76</b>
<b>Subgroup : [M10] Contributions</b>					
8351.914	Admin - Charitable Contrib	5,000.00		0.00	5,000.00
<b>Subtotal [M10] Contributions</b>		<b>5,000.00</b>		<b>0.00</b>	<b>5,000.00</b>
<b>Subgroup : [M11] Services Provided by Contract</b>					
8311.680	Fiscal- Contracted Services	3,820.19		0.00	3,820.19
8311.730	Fiscal- Rental Expense	39,829.18		(39,867.18)	(38.00)
8351.290	Admin- Consulting Services	4,825.00	RJE - 5	(39,867.18)	4,825.00
8351.670	Admin- Purchased Services	6,110.66	RJE - 2	(0.00)	6,110.66
8381.680	Reception- Contracted Services	25,545.42		0.00	25,545.42
<b>Subtotal [M11] Services Provided by Contract</b>		<b>80,130.45</b>		<b>(39,867.18)</b>	<b>40,263.27</b>
<b>Subgroup : [M12] Administrative Management Services</b>					
6011.299	Nsg Admin - Other Consulting	19,200.00		0.00	19,200.00
7200.290	Central Supply- Consulting Se	4,874.55		(4,874.55)	0.00
7330.299	PT - Other Consulting	9,600.00	RJE - 8	(4,874.55)	9,600.00
7381.299	Social Services - Other Consul	9,400.00		0.00	9,400.00
8212.299	Dietary - Other Consulting	1,500.00		0.00	1,500.00
8311.299	Fiscal - Other Consulting	238,056.81		0.00	238,056.81
8321.299	Admissions - Other Consulting	3,900.00		0.00	3,900.00
8351.293	Admin - Legal Consulting	27,100.00		0.00	27,100.00
8351.299	Admin - Other Consulting	38,300.00		0.00	38,300.00
Marcum 110	Management Fee Expenses	0.00		0.00	0.00

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Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
<b>Subtotal [M12] Administrative Management Services</b>		<b>351,931.36</b>	RJE - 2	(0.00)	<b>347,056.81</b>
<b>Subgroup : [M13] Other</b>					
6011.285	Msg Admin - Recruiting Fees	10,635.00		0.00	10,635.00
6011.887	Nsg Admin-Phys Credential Fees	(47.49)		0.00	(47.49)
7381.590	Social Services- Other Suppli	101.50		0.00	101.50
8212.890	Dietary- Books and Periodicals	1,470.00		0.00	1,470.00
8351.285	Admin - Recruiting Fees	8,000.00		0.00	8,000.00
8351.830	Admin - Licenses and Taxes	2,931.00		0.00	2,931.00
8351.882	Admin- Bank Charges	13,679.66	RJE - 1	(0.00)	13,679.66
8351.890	Admin- Books and Periodicals	897.00	RJE - 1	(0.00)	897.00
8351.920	Admin - Penalties	5,095.95		0.00	5,095.95
8460.249	Employee Fingerprinting	7,138.15		0.00	7,138.15
<b>Subtotal [M13] Other</b>		<b>49,900.77</b>		<b>0.00</b>	<b>49,900.77</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<b>568,111.75</b>		<b>(64,190.04)</b>	<b>523,921.71</b>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1] Raw Food</b>					
8212.501	Dietary- Groceries	77,021.66		0.00	77,021.66
8212.502	Dietary- Dairy	25,794.65		0.00	25,794.65
8212.503	Dietary- Meat and Fish	23,384.43		0.00	23,384.43
8212.504	Dietary- Bakery	11,404.06		0.00	11,404.06
8212.505	Dietary- Produce	2,776.25		0.00	2,776.25
<b>Subtotal [2A1] Raw Food</b>		<b>140,381.05</b>		<b>0.00</b>	<b>140,381.05</b>
<b>Subgroup : [2A2] Non-Food Supplies</b>					
7200.430	Central Supply- Nutritional S	10,546.93		0.00	10,546.93
8212.430	Dietary- Nutritional Supplemen	204.51		0.00	204.51
8212.460	Dietary - Gloves	665.23		0.00	665.23
8212.510	Dietary- Tabeware	2,685.33		0.00	2,685.33
8212.540	Dietary- Cleaning Supplies	4,023.78		0.00	4,023.78
8212.590	Dietary- Other Supplies	9,553.00		0.00	9,553.00
8212.730	Dietary- Rental Expense	474.19		0.00	474.19
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>28,152.97</b>		<b>0.00</b>	<b>28,152.97</b>
<b>Subgroup : [2B] Purchased Services</b>					
8212.290	Dietary- Consulting Services	347,319.96	RJE - 2	(0.00)	347,319.96
8212.670	Dietary- Purchased Services	77.10		0.00	77.10
8212.680	Dietary- Contracted Services	8,116.37		0.00	8,116.37
<b>Subtotal [2B] Purchased Services</b>		<b>355,513.43</b>		<b>0.00</b>	<b>355,513.43</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>524,047.45</b>		<b>0.00</b>	<b>524,047.45</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3B] Purchased Services</b>					
8250.290	Laundry- Consulting Services	18,850.60	RJE - 9	3,733.50	22,584.10
8250.660	Laundry- Contracted Services	81,373.73	RJE - 9	(3,733.50)	77,640.23
<b>Subtotal [3B] Purchased Services</b>		<b>100,224.33</b>		<b>0.00</b>	<b>100,224.33</b>
<b>Subgroup : [3D] Other</b>					
8250.380	Laundry - Diapers	18,792.00		0.00	18,792.00
8250.381	Laundry - Undergarments	5,518.80		0.00	5,518.80
8250.530	Laundry - Linen and Bedding	6,247.51		0.00	6,247.51
8250.540	Laundry- Cleaning Supplies	5,664.66		0.00	5,664.66
8250.570	Laundry- Wipes	1,941.25		0.00	1,941.25
8250.590	Laundry- Other Supplies	372.94		0.00	372.94
<b>Subtotal [3D] Other</b>		<b>38,537.06</b>		<b>0.00</b>	<b>38,537.06</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>138,761.39</b>		<b>0.00</b>	<b>138,761.39</b>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4B] Purchased Services</b>					
8240.290	Housekeeping- Consulting Serv	13,525.05		0.00	13,525.05
8240.680	Housekeeping- Contracted Serv	38,873.41		0.00	38,873.41
<b>Subtotal [4B] Purchased Services</b>		<b>52,398.46</b>		<b>0.00</b>	<b>52,398.46</b>
<b>Subgroup : [4D] Other</b>					
8240.460	Housekeeping- Gloves	6,181.40		0.00	6,181.40
8240.540	Housekeeping- Cleaning Suppli	6,828.66		0.00	6,828.66
8240.570	Housekeeping- Wipes	1,257.09		0.00	1,257.09
8240.590	Housekeeping- Other Supplies	12,819.75		0.00	12,819.75
<b>Subtotal [4D] Other</b>		<b>27,086.90</b>		<b>0.00</b>	<b>27,086.90</b>
<b>Subgroup : [5A2] Purchased from</b>					
7270.440	Pharmacy- Drugs - Medicare Pa	151,555.07		0.00	151,555.07
7270.441	Pharmacy- Drugs - Medicaid	20,157.13		0.00	20,157.13
7270.444	Pharmacy- Drugs - HMO	62,342.22		0.00	62,342.22
7270.445	Pharmacy - Drugs - Hospice	1,085.89		0.00	1,085.89
<b>Subtotal [5A2] Purchased from</b>		<b>235,140.31</b>		<b>0.00</b>	<b>235,140.31</b>
<b>Subgroup : [5B] Medicine Cabinet Drugs</b>					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
7270.450	Pharmacy- Medicine Cabinet Dr	53,982.49		0.00	53,982.49
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>53,982.49</b>		<b>0.00</b>	<b>53,982.49</b>
<b>Subgroup : [5D] Ambulance/Limousine</b>					
8270.670	Ambulance	(1,461.91)		0.00	(1,461.91)
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>(1,461.91)</b>		<b>0.00</b>	<b>(1,461.91)</b>
<b>Subgroup : [5E2] Oxygen - Other</b>					
7200.410	Central Supply- Oxygen	1,745.00		0.00	1,745.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>1,745.00</b>		<b>0.00</b>	<b>1,745.00</b>
<b>Subgroup : [5F] X-Rays and related radiological</b>					
7240.680	X Ray- Contracted Services	17,652.91		0.00	17,652.91
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>17,652.91</b>		<b>0.00</b>	<b>17,652.91</b>
<b>Subgroup : [5H] Laboratory</b>					
7210.680	Lab- Contracted Services	11,919.49		0.00	11,919.49
<b>Subtotal [5H] Laboratory</b>		<b>11,919.49</b>		<b>0.00</b>	<b>11,919.49</b>
<b>Subgroup : [5I] Recreation</b>					
7260.590	Activities- Other Supplies	2,637.23		0.00	2,637.23
7260.670	Activities- Purchased Services	10,474.65		0.00	10,474.65
8351.880	Admin- Contracted Services	14,054.26		0.00	14,054.26
Marcum 105	Cable TV	0.00		29,889.17	29,889.17
			RJE - 3	29,889.17	
<b>Subtotal [5I] Recreation</b>		<b>27,166.14</b>		<b>29,889.17</b>	<b>57,055.31</b>
<b>Subgroup : [5J] Other</b>					
6011.590	Nsg Admin- Other Supplies	4.00		0.00	4.00
7200.435	Central Supply- IV Solutions	1,037.39		0.00	1,037.39
7200.460	Central Supply- Gloves	6,083.18		0.00	6,083.18
7200.490	Central Supply- Other Medical	51,782.85		0.00	51,782.85
7200.570	Central Supply- Wipes	867.28		0.00	867.28
7200.580	Central Supply- Minor Non Med	2,605.58		0.00	2,605.58
7200.590	Central Supply- Other Supplies	22,606.32		0.00	22,606.32
7200.680	Central Supply- Contracted Se	670.00		0.00	670.00
7200.730	Central Supply- Rental Expense	29,362.91		(6,500.37)	22,862.54
			RJE - 5	(6,500.37)	
7330.490	PT - Medical Supplies	104.95		0.00	104.95
7330.590	PT- Other Supplies	15,205.24		0.00	15,205.24
7330.680	PT - Contracted Services	5,792.50		0.00	5,792.50
<b>Subtotal [5J] Other</b>		<b>136,122.20</b>		<b>(6,500.37)</b>	<b>129,621.83</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>561,751.99</b>		<b>23,388.80</b>	<b>585,140.79</b>
<b>Group : [22] Maintenance and Property</b>					
<b>Subgroup : [6A] Repairs and Maintenance</b>					
8212.630	Dietary- Repairs and Maintena	5,039.36		0.00	5,039.36
8220.590	Plant- Other Supplies	56,703.99		0.00	56,703.99
8220.630	Plant- Repairs and Maintenance	43,895.13		0.00	43,895.13
<b>Subtotal [6A] Repairs and Maintenance</b>		<b>105,638.48</b>		<b>0.00</b>	<b>105,638.48</b>
<b>Subgroup : [6B] Heat</b>					
8220.750	Plant - Gas	66,168.43		0.00	66,168.43
<b>Subtotal [6B] Heat</b>		<b>66,168.43</b>		<b>0.00</b>	<b>66,168.43</b>
<b>Subgroup : [6C] Light &amp; Power</b>					
8220.740	Plant - Electricity	183,921.95		0.00	183,921.95
<b>Subtotal [6C] Light &amp; Power</b>		<b>183,921.95</b>		<b>0.00</b>	<b>183,921.95</b>
<b>Subgroup : [6D] Water</b>					
8220.760	Plant - Water and Sewer	22,044.64		0.00	22,044.64
<b>Subtotal [6D] Water</b>		<b>22,044.64</b>		<b>0.00</b>	<b>22,044.64</b>
<b>Subgroup : [6E] Equipment Lease</b>					
Marcum 112	Leases	0.00		65,815.86	65,815.86
			RJE - 5	65,815.86	
<b>Subtotal [6E] Equipment Lease</b>		<b>0.00</b>		<b>65,815.86</b>	<b>65,815.86</b>
<b>Subgroup : [6F] Other</b>					
8220.290	Plant- Consulting Services	18,582.70		9,749.10	28,331.80
			RJE - 8	4,874.55	
			RJE - 10	4,874.55	
8220.580	Plant- Minor Non Medical Equi	621.18		0.00	621.18
8220.670	Plant- Purchased Services	37,588.48		0.00	37,588.48
8220.680	Plant- Contracted Services	51,999.46		(4,874.55)	47,124.91
			RJE - 10	(4,874.55)	
8220.730	Plant- Rental Expense	9,158.88		0.00	9,158.88
<b>Subtotal [6F] Other</b>		<b>117,950.70</b>		<b>4,874.55</b>	<b>122,825.25</b>
<b>Subgroup : [7B] Building &amp; Building Improvements</b>					
8220.690	Plant - Amort. Leasehold Imp.	28,416.00		0.00	28,416.00
<b>Subtotal [7B] Building &amp; Building Improvements</b>		<b>28,416.00</b>		<b>0.00</b>	<b>28,416.00</b>
<b>Subgroup : [9] Rental Payments</b>					
8220.710	Plant - Building Rent	252,041.66		0.00	252,041.66

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
8220.713	Plant- Building Rent Escalator	750,000.00		0.00	750,000.00
<b>Subtotal [9] Rental Payments</b>		<b>1,002,041.66</b>		<b>0.00</b>	<b>1,002,041.66</b>
<b>Subgroup : [10B] Real estate taxes paid by lessor</b>					
8220.830	Plant - Real Estate Taxes	136,535.71		0.00	136,535.71
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>136,535.71</b>		<b>0.00</b>	<b>136,535.71</b>
<b>Total [22] Maintenance and Property</b>		<b>1,662,717.57</b>		<b>70,690.41</b>	<b>1,733,407.98</b>
<b>Group : [27] Interest and Insurance</b>					
<b>Subgroup : [12D] Other Interest Expense</b>					
8351.820	Admin - Working Capital Int.	15,348.58		0.00	15,348.58
<b>Subtotal [12D] Other Interest Expense</b>		<b>15,348.58</b>		<b>0.00</b>	<b>15,348.58</b>
<b>Subgroup : [14A] Insurance on Property</b>					
8220.810	Plant - Property Insurance	14,087.82		0.00	14,087.82
<b>Subtotal [14A] Insurance on Property</b>		<b>14,087.82</b>		<b>0.00</b>	<b>14,087.82</b>
<b>Subgroup : [14C1] Umbrella</b>					
8351.810	Admin - General Insurance	102,465.65		0.00	102,465.65
<b>Subtotal [14C1] Umbrella</b>		<b>102,465.65</b>		<b>0.00</b>	<b>102,465.65</b>
<b>Total [27] Interest and Insurance</b>		<b>131,902.05</b>		<b>0.00</b>	<b>131,902.05</b>
<b>Group : [30] Statement of Revenue</b>					
<b>Subgroup : [1A] Medicaid Residents (CT only)</b>					
3020.300	R & B - Medicaid	(17,532,482.00)		0.00	(17,532,482.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(17,532,482.00)</b>		<b>0.00</b>	<b>(17,532,482.00)</b>
<b>Subgroup : [1B] Medicaid room and board contractual allowance</b>					
5521.300	R & B Allowance - Medicaid	6,962,228.94		0.00	6,962,228.94
5521.398	Medicaid Bedhold Allowance	182.45		0.00	182.45
5525.300	Medicaid Retros - Prior Year	1,110.00		0.00	1,110.00
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<b>6,963,521.39</b>		<b>0.00</b>	<b>6,963,521.39</b>
<b>Subgroup : [3A] Medicare Residents (All inclusive)</b>					
3020.100	R & B - Medicare Part A	(2,166,820.00)		0.00	(2,166,820.00)
3020.501	Room and Board - Mgd Medicare	(606,215.51)		0.00	(606,215.51)
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<b>(2,773,035.51)</b>		<b>0.00</b>	<b>(2,773,035.51)</b>
<b>Subgroup : [3B] Medicare room and board contractual allowance</b>					
5521.100	R & B Allowance - Medicare A	(870,688.48)		0.00	(870,688.48)
5521.501	R & B Allowance - Mgd Medicare	135,591.99		0.00	135,591.99
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>(735,096.49)</b>		<b>0.00</b>	<b>(735,096.49)</b>
<b>Subgroup : [4A] Private-pay residents and other</b>					
3020.000	Room and Board - Private	(641,702.00)		0.00	(641,702.00)
3020.400	R & B - Hospice	(353,685.00)		0.00	(353,685.00)
3020.500	R & B - 3rd Party Insurance	(178,869.00)		0.00	(178,869.00)
5521.505	Capitation Revenue	(148,423.32)		0.00	(148,423.32)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(1,322,679.32)</b>		<b>0.00</b>	<b>(1,322,679.32)</b>
<b>Subgroup : [4B] Private-pay room and board contractual allowance</b>					
5521.000	R & B Allowance - Private	240.00		0.00	240.00
5521.400	R & B Allowance- Hospice	139,536.04		0.00	139,536.04
5521.500	R & B Allowance -3rd Party Ins	66,814.88		0.00	66,814.88
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<b>206,590.92</b>		<b>0.00</b>	<b>206,590.92</b>
<b>Subgroup : [7A] Physical Therapy - Medicare</b>					
4330.100	P.T. Income - Medicare Part A	(491,144.02)		0.00	(491,144.02)
4330.200	P.T. Income - Medicare Part B	(132,786.00)		0.00	(132,786.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(623,930.02)</b>		<b>0.00</b>	<b>(623,930.02)</b>
<b>Subgroup : [7C] Physical Therapy - Non-medicare</b>					
4330.000	P.T. Income - Private	(2,847.01)		0.00	(2,847.01)
4330.300	P.T. Income - Medicaid	(108,636.95)		0.00	(108,636.95)
4330.500	P.T. Income - 3rd Party Ins.	(138,558.78)		0.00	(138,558.78)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(250,042.74)</b>		<b>0.00</b>	<b>(250,042.74)</b>
<b>Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance</b>					
5527.533	AA - PT 3rd Party Ins	136,219.82		0.00	136,219.82
<b>Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance</b>		<b>136,219.82</b>		<b>0.00</b>	<b>136,219.82</b>
<b>Subgroup : [8A] Speech Therapy - Medicare</b>					
4350.100	S.T. - Medicare Part A	(76,091.21)		0.00	(76,091.21)
4350.200	S.T. - Medicare Part B	(35,805.71)		0.00	(35,805.71)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(111,896.92)</b>		<b>0.00</b>	<b>(111,896.92)</b>
<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>					
4350.300	S.T. Income - Medicaid	(20,366.71)		0.00	(20,366.71)
4350.500	S.T. Income - 3rd Party Ins.	(11,566.12)		0.00	(11,566.12)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(31,932.83)</b>		<b>0.00</b>	<b>(31,932.83)</b>
<b>Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance</b>					
5527.535	AA - ST 3rd Party Ins	11,566.12		0.00	11,566.12
<b>Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance</b>		<b>11,566.12</b>		<b>0.00</b>	<b>11,566.12</b>

Client: **Cassena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cassena Care 2017 Medicaid Cost Report**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>				
4340.100	O.T. Income - Medicare Part A	(383,052.37)		0.00	(383,052.37)
4340.200	O.T. Income - Medicare Part B	(105,812.62)		0.00	(105,812.62)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(488,864.99)</b>		<b>0.00</b>	<b>(488,864.99)</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>				
4340.000	O.T. Income - Private	(2,668.28)		0.00	(2,668.28)
4340.300	O.T. Income - Medicaid	(85,823.56)		0.00	(85,823.56)
4340.500	O.T. Income - 3rd Party Ins.	(117,298.63)		0.00	(117,298.63)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(205,790.47)</b>		<b>0.00</b>	<b>(205,790.47)</b>
<b>Subgroup : [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>				
5527.534	AA - OT 3rd Party Ins	115,039.34		0.00	115,039.34
<b>Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>		<b>115,039.34</b>		<b>0.00</b>	<b>115,039.34</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>				
4210.100	Laboratory - Part A	(11,726.14)		0.00	(11,726.14)
4240.100	Radiology - Diagnostic Part A	(14,194.77)		0.00	(14,194.77)
4270.100	Pharmacy - Medicare Part A	(163,907.29)		0.00	(163,907.29)
4270.950	Pharmacy Income - Pneumococcal	(2,551.54)		0.00	(2,551.54)
5521.101	Medicare 2% Reduction	52,357.94		0.00	52,357.94
5527.100	Ancillary Allowance - Part A	1,140,115.80		0.00	1,140,115.80
5527.200	Ancillary Allowance - Part B	22,386.87		0.00	22,386.87
<b>Subtotal [10A] Other - Medicare</b>		<b>1,022,480.87</b>		<b>0.00</b>	<b>1,022,480.87</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>				
4210.300	Laboratory - Medicaid	(77.03)		0.00	(77.03)
4240.500	Radiology - 3rd Party Insuranc	(5,673.48)		0.00	(5,673.48)
4270.300	Pharmacy - Medicaid	(1,203.30)		0.00	(1,203.30)
4270.500	Pharmacy -3rd Party Insurance	(62,590.05)		0.00	(62,590.05)
5527.300	Ancillary Allowance - Medicaid	214,827.22		0.00	214,827.22
5527.321	AA -Lab Medicaid	31.50		0.00	31.50
5527.327	AA - Pharmacy Medicaid	1,203.30		0.00	1,203.30
5527.421	AA - Lab Hospice	45.53		0.00	45.53
5527.500	Ancillary Allowance - 3rd Party	1,965.66		0.00	1,965.66
5527.524	AA - Radiology 3rd Party	5,673.48		0.00	5,673.48
5527.527	AA - Pharmacy 3rd Party Ins	61,245.15		0.00	61,245.15
<b>Subtotal [10B] Other - Non-medicare</b>		<b>215,447.98</b>		<b>0.00</b>	<b>215,447.98</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>				
5177.000	Interest Income	(51.67)		0.00	(51.67)
<b>Subtotal [15] Interest Income</b>		<b>(51.67)</b>		<b>0.00</b>	<b>(51.67)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>				
5085.000	Medical Records Income	(165.75)		0.00	(165.75)
5171.000	Cash Discounts On Purchases	(14,178.02)		0.00	(14,178.02)
5175.000	Rebates and Refunds	(116,132.49)		0.00	(116,132.49)
5515.000	Recovery Of Bad Debts	(22,007.30)		0.00	(22,007.30)
<b>Subtotal [18] Other Revenue</b>		<b>(152,483.56)</b>		<b>0.00</b>	<b>(152,483.56)</b>
<b>Total [30] Statement of Revenue</b>		<b>(15,557,420.08)</b>		<b>0.00</b>	<b>(15,557,420.08)</b>
<b>Group : [31-32]</b>	<b>Assets</b>				
<b>Subgroup : [A1]</b>	<b>Cash</b>				
1011.000	Cash - Operating Account	415,582.77		0.00	415,582.77
1012.000	Cash - Payroll Checking	(162.85)		0.00	(162.85)
1014.000	Petty Cash	2,000.00		0.00	2,000.00
1127.100	Escrow - Insurance And Taxes	37,731.11		0.00	37,731.11
1128.000	Deposits	500.00		0.00	500.00
1320.000	Patient Savings Account	56,384.75		0.00	56,384.75
<b>Subtotal [A1] Cash</b>		<b>512,035.78</b>		<b>0.00</b>	<b>512,035.78</b>
<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>				
1031.000	A/R Medicare Part A	146,411.50		0.00	146,411.50
1031.200	A/R Medicare Part B Snf	141,200.96		0.00	141,200.96
1032.000	A/R Medicaid Snf	2,031,024.24		0.00	2,031,024.24
1032.300	A/R Nami	192,150.48		0.00	192,150.48
1032.400	A/R Pending Medicaid	419,000.72		0.00	419,000.72
1033.000	A/R Private	883,138.88		0.00	883,138.88
1034.000	A/R Hospice	116,138.68		0.00	116,138.68
1034.500	A/R-3rd Party Ins/Co-Ins	744,105.06		0.00	744,105.06
1034.501	A/R MANAGED MEDICARE	172,320.00		0.00	172,320.00
1061.000	Allowance For Bad Debts	(650,000.00)		0.00	(650,000.00)
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>4,195,490.60</b>		<b>0.00</b>	<b>4,195,490.60</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>				
1120.000	Prepaid Expenses	4,555.68		0.00	4,555.68
1121.000	Prepaid Insurance	2,781.13		0.00	2,781.13
1125.000	Prepaid R/E Taxes	32,198.21		0.00	32,198.21
1127.000	Prepaid Insurance - W.C.	55,212.54		0.00	55,212.54
<b>Subtotal [A5] Prepaid Expenses</b>		<b>94,747.56</b>		<b>0.00</b>	<b>94,747.56</b>
<b>Subgroup : [A8]</b>	<b>Other Current Assets</b>				
1083.200	Patient Refund Exchange	(12,652.84)		0.00	(12,652.84)
1083.300	Exchange - Other	(180.00)		0.00	(180.00)
1083.400	Exchanges - Patient Funds	(180.00)		0.00	(180.00)

Client: **Cassena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cassena Care 2017 Medicaid Cost Report**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
<b>Subtotal [A8] Other Current Assets</b>		<u>(13,012.84)</u>		<u>0.00</u>	<u>(13,012.84)</u>
<b>Subgroup : [B3] Buildings</b>					
1170.000	Leasehold Imp. - 15 Year	80,995.04		0.00	80,995.04
<b>Subtotal [B3] Buildings</b>		<u>80,995.04</u>		<u>0.00</u>	<u>80,995.04</u>
<b>Subgroup : [B6] Movable Equipment</b>					
1190.100	Mme - 5 Year	88,532.33		0.00	88,532.33
1190.110	Mme 10 Year	39,352.81		0.00	39,352.81
1290.000	Mme - Accum Dep - General	(28,459.00)		0.00	(28,459.00)
<b>Subtotal [B6] Movable Equipment</b>		<u>99,426.14</u>		<u>0.00</u>	<u>99,426.14</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>4,994,682.28</u>		<u>0.00</u>	<u>4,994,682.28</u>
<b>Group : [33-34] Liabilities</b>					
<b>Subgroup : [A1] Trade Accounts Payable</b>					
2021.000	Accounts Payable - Trade	(959,651.53)		0.00	(959,651.53)
<b>Subtotal [A1] Trade Accounts Payable</b>		<u>(959,651.53)</u>		<u>0.00</u>	<u>(959,651.53)</u>
<b>Subgroup : [A4] Accrued Payroll</b>					
2031.000	Accrued Payroll	(119,480.00)		0.00	(119,480.00)
2032.000	Accrued Sick And Vacation	(382,879.11)		0.00	(382,879.11)
<b>Subtotal [A4] Accrued Payroll</b>		<u>(502,359.11)</u>		<u>0.00</u>	<u>(502,359.11)</u>
<b>Subgroup : [A6] Accrued Payroll Taxes Payable</b>					
2036.000	Fica Payable	(9,140.00)		0.00	(9,140.00)
2041.010	Sui Payable	(13,183.03)		0.00	(13,183.03)
2041.020	Futa Payable	(732.93)		0.00	(732.93)
<b>Subtotal [A6] Accrued Payroll Taxes Payable</b>		<u>(23,055.96)</u>		<u>0.00</u>	<u>(23,055.96)</u>
<b>Subgroup : [A12] Other Current Liabilities</b>					
2049.000	Garnishee Payable	(2,210.53)		0.00	(2,210.53)
2049.010	401K Payable	1,285.31		0.00	1,285.31
2049.030	Child Support Payable	(5,523.00)		0.00	(5,523.00)
2056.000	Accrued Expenses	(317,889.00)		0.00	(317,889.00)
2056.020	Accrued Pension	(16,623.00)		0.00	(16,623.00)
2161.000	Patient Fund Liability	(56,384.75)		0.00	(56,384.75)
<b>Subtotal [A12] Other Current Liabilities</b>		<u>(397,344.97)</u>		<u>0.00</u>	<u>(397,344.97)</u>
<b>Subgroup : [B3] Loans from Owners or Related Parties</b>					
2116.000	Due To Related Party - Landlord	(5,046,055.60)		0.00	(5,046,055.60)
<b>Subtotal [B3] Loans from Owners or Related Parties</b>		<u>(5,046,055.60)</u>		<u>0.00</u>	<u>(5,046,055.60)</u>
<b>Subgroup : [B4] Other Long-Term Liabilities</b>					
2012.040	Line Of Credit	(500,000.00)		0.00	(500,000.00)
<b>Subtotal [B4] Other Long-Term Liabilities</b>		<u>(500,000.00)</u>		<u>0.00</u>	<u>(500,000.00)</u>
<b>Total [33-34] Liabilities</b>		<u>(7,428,467.17)</u>		<u>0.00</u>	<u>(7,428,467.17)</u>
<b>Group : [35] Equity</b>					
<b>Subgroup : [B5] Cumulated Earnings</b>					
2362.000	Member Draw	63,192.00		0.00	63,192.00
2363.000	Retained Earnings	2,418,628.30		0.00	2,418,628.30
<b>Subtotal [B5] Cumulated Earnings</b>		<u>2,481,820.30</u>		<u>0.00</u>	<u>2,481,820.30</u>
<b>Total [35] Equity</b>		<u>2,481,820.30</u>		<u>0.00</u>	<u>2,481,820.30</u>
<b>Sum of Account Groups</b>		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
<b>Net (Income) Loss</b>		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>

Client: **Cassena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cassena Care 2017 Medicaid Cost Report**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>E.04</b>		
To reclass dues/other from subscriptions				
Marcum 101	Chamber of Commerce Dues		150.00	
Marcum 102	CAHCF Dues		7,979.77	
8351.830	Admin - Licenses and Taxes			
8351.850	Admin- Dues and Subscriptions			8,129.77
8351.882	Admin- Bank Charges			
<b>Total</b>			<b>8,129.77</b>	<b>8,129.77</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>G.01</b>		
To reclass Management Fees to the appropriate line of the cost report				
8212.290	Dietary- Consulting Services			
8351.290	Admin- Consulting Services			
Marcum 110	Management Fee Expenses			
<b>Total</b>			<b>0.00</b>	<b>0.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>E.06a</b>		
To reclass cable television				
Marcum 105	Cable TV		29,889.17	
8351.841	Admin - Telephone			29,889.17
<b>Total</b>			<b>29,889.17</b>	<b>29,889.17</b>
<b>Reclassifying Journal Entries JE # 4</b>		<b>E.06</b>		
To reclass cell phone expense to the appropriate line				
Marcum 111	Cell Phone Expense		2,321.79	
8351.841	Admin - Telephone			2,321.79
<b>Total</b>			<b>2,321.79</b>	<b>2,321.79</b>
<b>Reclassifying Journal Entries JE # 5</b>		<b>E.07</b>		
To recalss leases				
Marcum 112	Leases		65,815.86	
7200.730	Central Supply- Rental Expense			6,500.37
8311.730	Fiscal- Rental Expense			39,867.18
8351.730	Admin- Rental Expense			19,448.31
<b>Total</b>			<b>65,815.86</b>	<b>65,815.86</b>
<b>Reclassifying Journal Entries JE # 6</b>		<b>I.01</b>		
To reclass DOR				
7340.020	OT- Tech Wages		36,874.64	
7350.020	ST - Wages		9,483.69	
7330.010	PT- Supervisor Wages			46,358.33
<b>Total</b>			<b>46,358.33</b>	<b>46,358.33</b>
<b>Reclassifying Journal Entries JE # 7</b>				
Reclass Administrator's Salary				
8351.010	Admin- Supervisor Wages		106,706.06	
8311.060	Fiscal- Clerical Wages			106,706.06
<b>Total</b>			<b>106,706.06</b>	<b>106,706.06</b>
<b>Reclassifying Journal Entries JE # 8</b>				
Per Client Call				
8220.290	Plant- Consulting Services		4,874.55	
7200.290	Central Supply- Consulting Se			4,874.55

Client: **Cassena Care - Norwalk Acquisition Group**  
 Engagement: **Medicaid - Cassena Care 2017 Medicaid Cost Report**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Total</b>			<u><u>4,874.55</u></u>	<u><u>4,874.55</u></u>
<b>Reclassifying Journal Entries JE # 9</b>				
Per Client:				
8250.290	Laundry- Consulting Services		3,733.50	
8250.680	Laundry- Contracted Services			3,733.50
<b>Total</b>			<u><u>3,733.50</u></u>	<u><u>3,733.50</u></u>
<b>Reclassifying Journal Entries JE # 10</b>				
Per Client				
8220.290	Plant- Consulting Services		4,874.55	
8220.680	Plant- Contracted Services			4,874.55
<b>Total</b>			<u><u>4,874.55</u></u>	<u><u>4,874.55</u></u>
<b>Reclassifying Journal Entries JE # 11</b>				
Reclassify Legal Expenses from Accounting to Legal				
8351.300	Admin- Legal Fees		9,869.79	
8311.310	Fiscal- Audit Fees			9,869.79
<b>Total</b>			<u><u>9,869.79</u></u>	<u><u>9,869.79</u></u>



Provider Name: Norwalk Acquisition I, LLC, d/b/a Cassena Care at Norwalk  
 Provider Number: 20016  
 Period Ended: 9/30/17

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

**PURPOSE:** To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

**Conclusion:**